

*Note: These minutes are not official until approved by the Finance Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.*

DeKalb County Government  
Sycamore, Illinois

**Finance Committee Minutes  
June 5, 2019**

The Finance Committee of the DeKalb County Board met on Wednesday, June 5, 2019, in the Administration Building's Conference Room East. Chairman Cribben called the meeting to order at 7:00 p.m. Those Members present were Mr. Scott Campbell, Mr. Steve Faivre, Mr. John Frieders, Ms. Dianne Leifheit, Mr. Jerry Osland, Ms. Sandra Polanco, and Chairman Dan Cribben. A quorum was established with all seven Members present.

Others present included Gary Hanson, Pete Stefan, Jim Scheffers, Sheila Santos, Christine Johnson, Mike Nugent, Mark Pietrowski, Tim Bagby, Karen Cribben, and Kevin Hernandez.

**APPROVAL OF THE AGENDA**

**It was moved by Mr. Campbell, seconded by Mr. Osland and it was carried unanimously by voice vote to approve the agenda as presented.**

**APPROVAL OF THE MINUTES**

**It was moved by Me. Faivre, seconded by Ms. Polanco and it was carried unanimously to approve the minutes of the May 1, 2019 Finance Committee Meeting.**

**PUBLIC COMMENTS**

There were no public comments.

**LIABILITY AND EXCESS WORKERS COMPENSATION INSURANCE COVERAGE  
REQUEST FOR PROPOSAL**

Chairman Cribben introduced Mr. Mike Nugent of Nugent Consulting, LLC. Mr. Nugent presented a Request for Proposal on various insurance coverages and was present to answer any questions the Committee may have on the RFP or the process.

Mr. Nugent briefly explained the concept of risk management. He also detailed the standard process that he runs and briefly explained how the insurance marketplace works. Mr. Nugent expressed that he goes to Brokers that have an expertise in County business and know what the expectations are. He currently sent information to four Brokers and he received three responses. Those three Brokers are: Arthur J. Gallagher & Company, Marsh USA, and Partridge, a local company. They submitted the insurers they would like to go to, which had very little crossover. The plan going forward would be, once the RFP is final (after a few tweaks), the RFP will be issued with data that Mr. Stefan is putting together, then Mr. Nugent will obtain the insurance proposals.

He also shared that is not unusual for a County the size of DeKalb County to be self-insured. It will be interesting to see how the market prices out coverage for the County though, he added.

Mr. Nugent expressed to the Committee that he is 100% fine with the fact that the Committee may come to the end of this project and determine that the costs are just too high and they say, no thanks, and want to continue to be self-insured.

He additionally clarified that a Policy would cover anything unless excluded. Also that Workman's Compensation and the Tort & Liability Fund could be done by two different insurers, if that was the way they wanted to go. They would be independent decisions.

The timeline that was shared is that Mr. Nugent would work with Mr. Stefan on all the application materials and make any final adjustments that were needed before issuing the RFP. The RFP would be due back July 26<sup>th</sup>. This would give enough time for Mr. Nugent to answer any questions and receive answers back from the applicants before presenting the findings at the August 7<sup>th</sup> Finance Committee Meeting.

### **RECORDS MANAGEMENT PROCESS**

Information Management Director Sheila Santos has been meeting with numerous departments to gain an understanding of the current records management processes in place. She joined the Committee to present a summary of her findings.

Ms. Santos shared that the Department Heads that she spoke with all stated that they follow the guidelines set forth by the Illinois State Records Disposal Plan. Most of them have procedures in place to regularly shred the materials they are given permission to.

Ms. Santos additionally highlights some larger digitizing projects completed by the Circuit Clerk's Office, Sheriff's Office, Assessor's Office, County Clerk & Recorder's Office, Treasurer's Office and the Finance Office. Some of the concerns voiced by the Department Heads when they discussed digitizing more documents was the lack of staff and dollars to do so.

From the Information Management Office's point of view, the cost would be minimal if more departments decided to digitize their records. They would continue to monitor their servers and hard drive space. Ms. Santos noted that she has not look at the cost of third party solutions but could continue to monitor technology options for the future.

The Committee briefly discussed the costs of digitizing now as opposed to physical storage shortages in the future. Mr. Faivre expressed digitizing documents could prevent liability and would gain the public better access for the information.

The Committee requested that Ms. Santos speak with the State's Attorney's Office to get a better interpretation of the State's requirements for document storage and to see if there are possibilities for future digitization of a wider range of County documents. The Committee stated that it was their goal to minimize the physical storage of paper.

## **ANNUAL REPORT OF COMPLIANCE WITH THE BOND RECORD KEEPING POLICY**

Mr. Stefan reviewed with the Committee the annual report for 2018 that demonstrates compliance with the Bond Record Keeping Policy so that bond interest costs can be maintained at lower tax-exempt levels.

## **PROCUREMENT POLICY FOR FEDERAL AND STATE GRANTS**

Mr. Stefan shared that during a recent compliance review of DeKalb County's transportation program operated by Voluntary Action Center that was sponsored by the Illinois Department of Transportation, it was noted that the County's Procurement Policy for Federal and State Grants required an update to include current steps to ensure documentation is maintained of verification that vendors are not on the debarment suspension list and that there are additional vendor responsibility checks that must be undertaken before awarding contracts involving Federal Transit Administration funds. Accordingly, the Committee reviewed the proposed updated draft policy with a new Paragraph 6 on Page 7 and a revised Paragraph H on Page 11.

**It was moved by Mr. Campbell, seconded by Ms. Leifheit and carried unanimously to forward the modifications to the Procurement Policy for Federal and State Grants to the full County Board recommending their approval.**

The complete results of the compliance review are available on the County's website via this link: <https://dekalbcounty.org/wp-content/uploads/2019/05/fn-audit-transportation-fy2018.pdf>

## **FY 2020 BUDGET CALENDAR AND PROCESS**

The Committee reviewed the proposed FY 2020 Budget Calendar and Budget Process. The same process as last year was being proposed centering on an Administrative Recommendation; the ability of Board Members, Department Heads, and other parties with vested interests to appeal those recommendations; and a review focusing on, but not limited to, those appeals.

Chairman Cribben stated for the record, that it is the consensus of the Finance Committee to adopt the FY 2020 Budget Calendar and Budget Process and confirms directive to present a Balance Budget for Fiscal Year 2020.

Board Vice Chairman Frieders shared that he and Board Chairman Pietrowski have had discussions recently and they have determined that they would like to see the Committee have a goal of building back up the County's Fund Balance during the budget process. The Fund Balance has sustained the County during lean times throughout the years and Administration has done a very good job of using Fund Balance judiciously to get by but now they (Frieders and Pietrowski) feel that it is time to start building back up the surplus.

Chairman Pietrowski echoed Vice Chairman Frieders' comments and added that he is really pleased that the Committee and the Board have maintained their goal of passing a Balanced Budget but he would like to see the Board pass beyond a Balance Budget now to start added funds to the Fund Balance. Chairman Pietrowski additionally explained that the County's Fund Balance is right where the Auditors want it to be but if the economy were to experience another recession, he wants to see the County have that cushion again to be able to adequately maintain services to the public.

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**Mr. Frieders moved that while the Finance Committee has a goal of a balanced budget, that the Finance Committee further would also like to see the Fund Balances increased as much as \$100-200,000, if feasible. Mr. Osland seconded the motion and it was carried unanimously by voice vote.**

**CLAIMS REVIEW**

Mr. Stefan highlighted the significant expenditures included in the May Claims List including any items that were unusual from either a dollar amount perspective or due to the nature of the expenditure.

The monthly Claims Lists are available on the County's website via this link:  
<https://dekalbcounty.org/departments/finance-office/financial-tax-information/vendor-payments/>

**ADJOURNMENT**

**It was moved by Ms. Leifheit, seconded by Mr. Faivre, and it was carried unanimously to adjourn the meeting at 8:2 p.m.**

Respectfully submitted,

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Tasha Sims, Recording Secretary

**Dekalb County**  
**Insurance Coverage RFP**  
**Liability and Excess Workers Compensation**  
**June 6, 2019**

**DRAFT**

## **General Conditions**

1. The DeKalb County Board is soliciting competitive sealed proposals from the three agents/brokers chosen to receive this RFP for liability and excess workers compensation insurance coverage.
2. If any inspections are necessary these will need to be arranged with Peter Stefan, DeKalb County Finance Director, pstefan@dekalbcounty.org. We ask that you contact your companies as soon as possible, so you can verify if any inspections are necessary. Inspection request must be sent to Mike Nugent via email by June 20, 2019. Also, any questions that may require gathering information must be provided to Mike Nugent via email by June 30, 2019.
3. It is not essential that a proposal be submitted for each coverage or each option.
4. All data has been collected from sources believed to be accurate, and represents the best information available at this time; however, it is not warranted that all information is correct and respondents should assure themselves on any material they question.
5. It is understood that applications may be required in some instances, but it is requested that quotations be provided based on the information contained in the Proposal Specifications. Specific company applications will be completed after the award of the insurance.
6. It is mandatory that the proposal forms be used. The proposal must include the answer to all questions, and must include the name of a person who can be contacted in the event of any question on the proposal. Failure to use the proposal forms may disqualify the proposal. Your attention is especially directed to the conditions and coverage questions.
7. All proposals must include copies of the policy forms and endorsements. The Board reserves the right to request copies of any form not submitted.
8. Each proposal must include the name of the insurance company and its most recent Best's rating. The insurance company must have a Best's rating of A, Class VI or better.
9. The County reserves the right to select the legal representative for claims within the retention level, as well as to fully adjust and administer all claims except workers' compensation in-house. Workers' Compensation is handled by IPMG.
10. We request that the premiums be quoted on a net basis and Brokers provide a flat fee proposal. This includes no commission of any kind including contingent or policy management payments.
11. Proposals are to be sent as follows:
  - a. An electronic copy of the proposal only to Mike Nugent
  - b. A disk with all policy forms and endorsements via overnight carrier

Both received by Mike Nugent by 5:00 p.m. central time on July 21, 2019. Proposals received after this time and date will not be opened or considered.

12. Payment terms for any and all plans and options or dividends should be included with the proposal.

13. For information concerning the Proposal Specifications please contact the County's Consultant:

Mike Nugent - [nugentllc@comcast.net](mailto:nugentllc@comcast.net)

14. The County reserves the right to: (a) reject any and all proposals; (b) accept any alternative proposal presented which, in its opinion, would best serve the interest of the County; (c) give full and proper consideration to the reputation, knowledge, experience and servicing facilities of the insurance agency/brokerage presenting the proposal; (d) waive any informality in the proposal submission; (e) award these insurance coverages on an individual basis, or lump sum basis, which ever would be in the best interest of the County.

### **Liability Insurance**

Multiline Excess Liability Manuscript Form covering the County's operations including commercial general liability, auto liability, law enforcement liability, public official's liability and employment practices liability coverage.

1. Include "Employees as Insureds".
2. Social Service Agencies / Volunteers as Insureds .
3. Amend the intentional acts exclusion to provide coverage for the reasonable use of force to protect people or property.
4. The Named Insured is to be amended to include:
  - (a) Dekalb County;
  - (b) while acting within the scope of their duties:
    - (1) any member of the Governing Body of the Named Insured;
    - (2) any member of Boards;
    - (3) any elected or appointed officer of the Named Insured;
    - (4) any employee or authorized volunteer of the Named Insured.
    - (5) all mutual aid agreements
5. Coverage for Dams. (See Attached Information)
6. Employee Benefits Liability with Prior Acts Coverage
7. Incidental Malpractice
8. Knowledge of an occurrence shall be defined as knowledge by the chief financial officer
9. Unintentional errors and omissions

Limits Requested:

\$20,000,000 Combined Single Limit Per Occurrence (Indicate if more than one coverage tower is provided)

Retention Requested

\$2,000,000 each occurrence of each wrongful act or series of wrongful acts

Loss Data (see attached)

### **Excess Workers Compensation**

1. Provide excess statutory workers' compensation and employers liability limits of \$1,000,000 Bodily Injury By Accident and \$1,000,000 Bodily Injury By Disease. The requested retention is \$1,000,000 each occurrence.
2. All States Endorsement
3. Include communicable disease coverage

Loss Data is attached.

**Questions / Proposal Form**

1. Name of Insurance Company (s) \_\_\_\_\_
2. Best's Policyholder's Rating (Must Be A- or Better) \_\_\_\_\_  
 Best's Financial Size Category (Must be VI or Better) \_\_\_\_\_
3. Annual Premium - Liability  
 \$20,000,000 Limit \$2,000,000 Deductible \_\_\_\_\_
4. Annual Premium – Excess WC \_\_\_\_\_
5. How many days notice of cancellation are provided? \_\_\_\_\_
6. Is coverage written on an "occurrence" basis? \_\_\_\_\_
7. Is any of the coverage written on a "claims-made " basis? \_\_\_\_\_
8. If "claims-made" coverage,
  - (a) How many months of extended discovery period coverage is available if canceled or non-renewed by the insured? \_\_\_\_\_
  - (b) Same as (a) except canceled or non-renewed by the company? \_\_\_\_\_
  - (c) What is the premium charge for the extension? \_\_\_\_\_
  - (d) What is the retroactive date of the policy? \_\_\_\_\_
  - (e) Are full prior acts included? \_\_\_\_\_
9. Does your pollution exclusion provide coverage for claims arising from hostile fires? \_\_\_\_\_

10. Does the policy provide blanket "x", "c", and "u" coverage? \_\_\_\_\_
11. Does the policy provide employee benefits liability? \_\_\_\_\_
12. Does the policy cover sexual misconduct claims? \_\_\_\_\_
13. Does the policy provide coverage for injury arising out of the rendering or failure to render medical or paramedical services by community services staff, emergency medical technician, paramedic, police, firemen, or first responders who are acting on the County's behalf to provide such services? \_\_\_\_\_
14. Does the policy provide coverage for participants in athletic events? \_\_\_\_\_
15. Does the policy cover 911 Liability? \_\_\_\_\_
16. Does the policy cover employment practices liability? \_\_\_\_\_
17. Does the policy provide incidental malpractice coverage? \_\_\_\_\_
18. Does the policy provide coverage for failure to provide service? \_\_\_\_\_
19. Does the policy cover watercraft? \_\_\_\_\_
20. Does the policy cover liability for County dams? What is your Definition of a dam? \_\_\_\_\_
21. Does the policy cover mental injury, mental anguish, shock, and humiliation? \_\_\_\_\_
22. Does the policy include discrimination coverage? \_\_\_\_\_
23. Does the policy provide coverage for oral contracts? \_\_\_\_\_
24. Does the policy cover employees and volunteers? \_\_\_\_\_
25. Does policy specifically exclude coverage for Punitive Damages? \_\_\_\_\_
26. Does the policy provide coverage for bodily injury arising from the Americans with Disabilities Act? \_\_\_\_\_
27. Does the policy cover moonlighting activities by uniformed officers? \_\_\_\_\_
28. Does the policy cover wrongful acts of the airport authority? \_\_\_\_\_
29. Does the proposal include liability coverage for all owned, non-owned and hired autos? \_\_\_\_\_

30. Does the policy cover intentional acts for bodily injury or property damage resulting from reasonable use of force to protect people and property? \_\_\_\_\_
31. Does the policy include Mobile Equipment Liability? \_\_\_\_\_
32. Does the policy provide defense coverage for nonmonetary actions seeking declaratory judgement, injunctive relief or similar actions? \_\_\_\_\_
33. Are awards for back salary covered? \_\_\_\_\_
34. Are zoning claims covered? \_\_\_\_\_
35. Does the policy provide for choice of counsel by insured? \_\_\_\_\_
36. Are Defense Costs paid in addition to the Limit of Liability? \_\_\_\_\_
37. Are Cross Claims or Counterclaims covered? \_\_\_\_\_
38. Are there any coverages provided that are not on an occurrence Basis \_\_\_\_\_
39. Does the policy exclude coverage for riot, civil commotion, and mob action? \_\_\_\_\_
40. Does policy specifically provide coverage for:
- (a) Sexual Harassment \_\_\_\_\_
  - (b) Sexual Molestation \_\_\_\_\_
  - (c) Sexual Abuse \_\_\_\_\_
  - (d) Emotional Distress or Injury \_\_\_\_\_
  - (e) Mental Distress, Mental Anguish or Injury \_\_\_\_\_
  - (f) Humiliation \_\_\_\_\_
41. Does the policy provide coverage for injury to inmates? \_\_\_\_\_
42. Does the policy provide coverage for sewer or water back ups? \_\_\_\_\_
43. Is the policy subject to audit? \_\_\_\_\_
44. Does the policy agree to "pay on behalf of" the insured? \_\_\_\_\_
45. Is there any limitation on wrongful arrest / incarceration? \_\_\_\_\_
46. Do you consider water in a pool as a pollutant? \_\_\_\_\_

- 47. Do you agree to deliver the policy within 90 days? \_\_\_\_\_
- 49. Is the insurance company listed above a licensed admitted company for this state? \_\_\_\_\_
- 50. Explain how your policy would respond to an active shooter (multiple shots fired and multiple persons injuries) event in regard as whether it is one occurrence with one deductible and one limit or multiple occurrences with multiple deductibles and limits. \_\_\_\_\_
- 51. Explain how your policy would respond to a class action lawsuit with multiple plaintiffs over several years with other insurance companies before your coverage period and after your coverage period but the lawsuit states plaintiffs prior and after your period will be added to the class action? \_\_\_\_\_
- 52. Does your policy cover Law Enforcement for Civil Rights Violations including assault & battery, false arrest or imprisonment, etc? \_\_\_\_\_
- 53. If you answered yes above, explain how your policy would respond to a Civil Rights case and the intentional act exclusion in your policy including a trial? \_\_\_\_\_
- 54. Indicate any variances from the Specifications: \_\_\_\_\_

DRAFT

**Proposal for Excess Workers' Compensation**

- 1. Name of Insurance Company \_\_\_\_\_
- 2. Best's Policyholder's Rating (Must Be A- or Better) \_\_\_\_\_  
Best's Financial Size Category (Must be VI or Better) \_\_\_\_\_
- 3. Annual Premium ? \_\_\_\_\_
- 4. Retention? \_\_\_\_\_
- 5. Does your policy have any type of late reporting penalty? \_\_\_\_\_
- 6. Does the policy have any requirements or cancellation provisions, if we change TPA personnel? \_\_\_\_\_
- 7. Does your policy have a time requirement for reimbursement, \_\_\_\_\_ if not are you willing to negotiate one?  
\_\_\_\_\_
- 8. What is your definition of loss? \_\_\_\_\_
- 9. What is the triggering mechanism for occupational disease indemnity? \_\_\_\_\_
- 10. Does your policy have any type of release of liability after a stated period of time, if so what is the time period? \_\_\_\_\_
- 11. When is written notice of a claim(s) required? \_\_\_\_\_
- 12. Is the insurance company listed above a licensed admitted company for this State?  
\_\_\_\_\_
- 13. Indicate any variances from the Proposal Specifications:

\_\_\_\_\_  
Proposer Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**DEKALB COUNTY FINANCE OFFICE**  
**ANNUAL REPORT OF COMPLIANCE WITH THE**  
**BOND RECORD KEEPING POLICY**

**Report for 2018**

The Finance Office is responsible for reporting on the County’s compliance with the County’s Bond Record Keeping Policy which was adopted on November 16, 2012.

DeKalb County’s Chief Financial Officer (and Bonds’ Compliance Officer), Peter J. Stefan, reports that all required records for all applicable bond issues, have been maintained and stored. This includes Closing Transcripts and Debt Obligations for the 2005 PBC Lease Bonds (which was the refinancing of the 1997 Health Facility Bond Issue), the 2010A “Build America Bond” Issue, the 2010B “Recovery Zone Bond” Issue, and the 2017 General Obligation Bonds (Alternate Revenue Source). This also includes true, correct, and complete counterparts of each and every document and agreement delivered in connection with the issuance of the Obligations, including without limitation (a) the proceedings of the County authorizing the obligations, (b) any offering document with respect to the offer and sale of the Obligations, (c) any legal opinions with respect to the offer and sale of Obligations delivered by any lawyers, and (d) all written representations of any person delivered in connection with the issuance and initial sale of all Obligations.

The Arbitrage Rebate Liability regarding these bonds for 2018 is indicated below:

2005 PBC Lease Bonds	Interest Paid-\$	0	Interest Earned-\$	0
2010A Build America Bonds	Interest Paid-\$	249,406	Interest Earned-\$	20,761
2010B Recovery Zone Bonds	Interest Paid-\$	310,108	Interest Earned-\$	4,781
2017 General Obligation Bonds	Interest Paid-\$	1,208,090	Interest Earned-\$	16,779

These figures represent that there is no rebate liability due to the U.S. Treasury for arbitrage.

The DeKalb County Compliance Officer also reports that all requisitions, invoices, and receipts and other information that may be needed in order to establish that the interest paid on the Obligations is entitled to be excluded from “gross income” for federal income tax purposes has been preserved.

(Continued)

(Continued)

**Report for 2018 (Continued)**

All retained records are kept for as long as the Obligations relating to such records (and any Obligations issued to refund the Obligations) are outstanding, plus three years and include:

- (a) complete copies of the bond transcripts delivered when the Obligations were initially issued and sold;
- (b) copies of account statements showing the disbursement of all bond proceeds for their intended purposes;
- (c) copies of account statements showing all investment activity of any and all accounts in which the proceeds of any Obligations have been held;
- (d) copies of all bid requests and bid responses used in the acquisition of any special investments used for the proceeds of any tax-exempt bond obligations, including any sways, swaptions, or other financial derivatives entered into with respect to any tax-exempt bond obligations in order to establish that such instruments were purchased at *fair market value*;
- (e) copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- (f) any calculations of liability or *arbitrage rebate* that is or may become due with respect to any issue of tax-exempt bond obligations, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- (g) copies of all contracts of the County, including any leases, with respect to the use of any property owned by the County and acquired or financed with the proceeds of tax-exempt bond obligations, any part of which property is used by a private person at any time when such bonds are or have been outstanding.

End

# DEKALB COUNTY GOVERNMENT

## PROCUREMENT POLICY FOR FEDERAL & STATE GRANTS

### I. Introduction

This Procurement Policy for Federal & State Grants applies to all expenditures of monies received through a) federal grants, whether those monies come directly from a Federal agency or through an intermediary, known as a “pass-through entity”, and b) state grants. This Policy does not govern expenditure of funds received from other sources (e.g. taxes, licenses and permits, etc.). While reference may be made from time to time simply to “procurement transactions,” this Policy applies only to such transactions funded with either federal monies or with state grants.

The remainder of this policy will refer simply to federal grants but for the purposes of this Policy, federal grants and state grants are interchangeable and the provisions of this Policy shall apply both to all federal grants and to all state grants unless specific grant provisions are more restrictive than this policy in which case the specific grant provisions will govern.

Federal law imposes particular requirements on the use of federal grants. This Policy is designed to ensure that DeKalb County Government complies with those requirements. Individual federal grants may contain further requirements that are unique to those grants and in addition to the requirements of this Policy. It is therefore important for Departments to work closely with the granting agency and the Finance Office to ensure compliance with the requirements of each grant.

Failure to comply with federal requirements can result in a variety of adverse consequences, ranging from denial of reimbursement to debarment of DeKalb County Government from all federal funding. In certain circumstances, criminal charges may also be brought. Therefore federal requirements must be scrupulously observed. Violation of these procedures may result in disciplinary action, up to and including termination of employment, depending on the severity of the violation.

### II. Ethics and Conflicts of Interest

#### A. DeKalb County Government Personnel

All conduct must comply with applicable laws, regulations, and professional best practices. Grant reports must be complete, accurate, and truthful. Promptly report observed or suspected infractions to the County’s Ethics Advisor.

Adopted: May 16, 2018  
Revised: June 19, 2019

### ***Procurement Policy for Federal & State Grants***

All individuals involved in expenditure of federal grant monies must avoid any actual or apparent conflict of interest. Such individuals may not derive any personal financial or other benefit from any contract or transaction using federal grant funds. This prohibition includes parents, children (biological, foster, and/or adopted) and siblings, as such close relationships could give rise to an appearance of conflict. In addition, contractors or consultants who draft bid specifications or requests for proposal on DeKalb County Government's behalf are thereby disqualified from bidding on those opportunities. While such contractors or consultants are not automatically disqualified from other opportunities, care must be taken to ensure that their work for the County does not give them unfair advantage over competitors.

DeKalb County Government personnel may not accept kickbacks, "rebates," gratuities, or other "gifts" or "tokens of appreciation" from vendors. Rebates and discounts to DeKalb County Government are permitted provided they:

- Comport with all applicable law;
- Provide a direct benefit to DeKalb County Government;
- Result from an arm's-length negotiation, which is fully documented in the file; and,
- Are consistent with vendor's standard pricing or discounting policies.

Vendors or suppliers who offer inappropriate benefits or rewards to individual DeKalb County Government employees shall immediately be reported to the County's Ethics Advisor.

Noncompliance with these requirements may result in disciplinary action up to and including termination of employment.

#### **B. Departments of DeKalb County Government**

The various departments of DeKalb County Government may not bid on contracts offered by other departments if such bidding would create an actual or apparent conflict of interest, create an appearance of favoritism, or interfere with free and open competition with bidders from outside the County.

#### **C. Suppliers or Bidders**

To avoid conflict or the appearance of conflict, contractors or consultants who prepare specifications, statements of work, or other material portions of requests for proposal shall be excluded from bidding on the underlying work. As with natural persons, parent, subsidiary and affiliated companies must also be excluded. DeKalb County Government will not accept bids based upon anti-competitive pricing or practices.

#### **D. Reports**

Suspected or observed violations of these Procedures shall be reported to the County's Ethics Advisor. DeKalb County Government strictly prohibits retaliation of any type or nature against anyone for making such reports in good faith. Immediately report any observed or suspected retaliation to the County's Ethics Advisor.

Adopted: May 16, 2018  
Revised: June 19, 2019

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### III. Procurement Processes

Federal regulations place great emphasis on securing the best value for each federal dollar and on promoting free and open competition. Consequently, all purchases using federal funds require a cost/price analysis and documentation showing that more than one vendor was considered. The detail of the analysis and documentation required increases with the amount spent. See Section III. H., below, for Purchasing Guidelines. As a general principal, DeKalb County Government is responsible for the efficient and effective administration of Federal grants through sound management practices. DeKalb County Government may not earn or keep any profit resulting from Federal monies, unless such is expressly permitted by the terms of the grant.

#### A. Costs

Costs must be reasonable, allowable, and allocable. A cost is “reasonable” if it is one a reasonable person would incur in the circumstances, after appropriate market research and price analysis.

#### B. Allowable Costs

“Allowable” costs must:

- Be necessary and reasonable for the performance of the Federal award and be allocable to that award.
  - Duplicative or unnecessary purchases are not “allowable” and are not eligible for reimbursement from Federal grant monies.
- Conform to any limitations set forth in this Policy or in the grant. Consult the granting agency or the Finance Office regarding additional requirements attached to particular grants.
- Be recorded and classified in a consistent treatment. For example, costs that are classified as indirect outside the context of a Federal grant may not be classified as direct costs when applied to a Federal grant.
- Be determined in accordance with generally accepted accounting principles (“GAAP”).
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- Be properly documented. Required documentation is detailed in Section III. H.

Whenever appropriate, the costs of leasing versus purchasing must be considered.

Departments, not the Finance Office, are responsible for ensuring that grant expenditures are accounted for in a complete, timely, and accurate manner.

#### C. Account Codes

Account codes are used to classify and accurately track expenses and expenditures. Use of account codes is also required by Federal law and regulation. Account codes are furnished by the Finance Office. Departments are responsible for the consistent and accurate use of account codes and are encouraged to contact the Finance Office if additional account codes are required for any particular Federal grant.

Adopted: May 16, 2018  
Revised: June 19, 2019

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### ***Procurement Policy for Federal & State Grants***

#### **D. Allocable costs**

A cost is “allocable” to the extent that it provides a benefit to the project for which the grant was awarded. If there is no benefit, the expense is not “allocable.” If an expense is not “allocable,” it is automatically not “allowable” and cannot be paid for from grant funds.

Costs charged to Federal grants shall be the actual cost incurred by DeKalb County Government and shall therefore reflect any credits or discounts obtained by the Department.

If a cost benefits more than one project, but the proportion of benefit to each cannot be determined because of the interrelationship of those projects, then the cost may be allocated between those projects on any reasonable basis, with proper documentation as to how and why the allocation was made.

If a grant specifically authorizes the purchase of equipment or other capital assets, those costs shall be allocated to that grant, regardless of what use is made of such equipment or asset after its original purpose is completed. “Indirect” costs, such as maintenance and depreciation are discussed in Section III. E., below.

In general, costs allocable to one grant may not be charged to any other Federal grant to overcome fund deficiencies or any other reason. In certain instances, however, shifting costs under two or more Federal grants is allowed. Cost shifting between Federal grants is not permitted without the prior, written approval of the granting agency.

Whenever Cost Accounting Standards apply, those standards shall take precedence over the allocation principles above. Consult the Finance Office for guidance in these situations.

When in doubt regarding the reasonableness and allocability of any costs, consult the granting agency or the Finance Office.

Certain grants may be subject to statutory limits on allowable costs. In those cases, costs that exceed that limit may not be charged to the grant.

Any payments made for costs determined to be unallowable must be returned (with interest) to the granting agency.

#### **E. Indirect (Facilities and Administration) Costs**

Indirect (F&A) costs must be classified as “Facilities” or “Administration.”

- “Facilities” means depreciation on buildings, equipment, and capital improvement, interest on debt associated with certain buildings, equipment, and capital improvements, and operations and maintenance expenses.
- “Administration” means general administration and general expenses such as the Finance Office, accounting, and other indirect costs not defined above as “Facilities” costs.

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### **Procurement Policy for Federal & State Grants**

Indirect costs may be allocated to a grant only if they provide a benefit to that specific grant program.

Individual grants may set forth specific requirements relating to reimbursement of indirect costs, matching, or cost sharing. Please consult the granting agency for additional guidance.

#### **F. Certifications.**

Federal law requires periodic reports detailing the use of grant monies. These reports, as well as vouchers requesting payment, must be certified in writing by Departments. The required certification reads:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Note that errors, omissions, or falsehoods may result in personal liability, including criminal prosecution.

#### **G. Price**

Price analysis is a comparison of prices offered by qualified vendors competing in the open market. Price analysis may be as simple as “comparison shopping” prices for standard goods published by a number of vendors or as complicated as written bids submitted in response to a detailed request for proposal.

#### **H. Purchasing Guidelines**

1. Micro Purchases (Less than \$3,000 or \$2,000 in the case of acquisitions for construction contracts subject to the Davis-Bacon Act)

Purchases under \$3,000 are typically standardized goods or services available from many sources. Such purchases do not require competitive bidding or detailed documentation. However pricing should be obtained from more than one supplier and this research should be documented in the file. Whenever practicable, micro purchases should be distributed equitably among qualified suppliers.

2. Small Purchases – Over \$3,000 but Less Than \$30,000 (\$35,000 for data processing equipment, software, or services and telecommunications and inter-connect equipment, software, and services).

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### **Procurement Policy for Federal & State Grants**

Purchases larger than \$3,000, but less than \$30,000 (or \$35,000 as noted above), require additional research and documentation. At minimum, written quotations should be obtained from at least two competing sources. All requests for proposals shall identify DeKalb County Government as an Equal Opportunity Employer and require the same certification from suppliers.

Minimum acceptable documentation consists of requests for proposal issued, responses received, and criteria used for final selection. There is no requirement that contracts be awarded solely on the basis of price (i.e. to the lowest bidder). Other considerations, such as the vendor's experience in the field or quality of products or services offered, may justify a higher price. Those reasons must be documented in the transaction file, however.

Consult the granting agency or the Finance Office if special circumstances arise (e.g., only one suitable supplier exists).

#### **3. Procurement by Sealed Bids (formal advertising)**

This procurement method is used for purchases over \$30,000 (or \$35,000 as noted in Section III. H. 2 above). Sealed bids are publicly solicited requests for bids or proposals at a fixed contract price. The contracts are awarded to the bidder whose bid conforms in all material respects to the specified requirements and offers the lowest price. Sealed bids are the preferred method for procuring construction contracts.

Sealed bidding is appropriate in the following circumstances:

- A complete, adequate, and realistic specification or purchase description is available; and
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- The invitation for bids shall be publicly advertised; and
- Bids must be solicited from an adequate number of known suppliers, providing them sufficient time to respond; and
- The invitation for bids must fully describe the items or services sought, so that the bidder may properly respond; and
- All bids will be publicly opened at the time and place prescribed in the invitation for bids; and

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**Procurement Policy for Federal & State Grants**

- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
- Any or all bids may be rejected if there is a sound, documented reason.

Departments shall establish a written method for conducting technical evaluations of the proposals received and for selecting recipients before the bidding opportunity is announced. Technical specifications shall be provided to the granting or pass-through agency upon request.

4. Competitive Proposals

This procurement method is used for purchases over \$30,000 (or \$35,000 as noted in Section III. H. 2 above), requires formal solicitation, fixed-price or cost-reimbursement contracts, and is used when sealed bids are not appropriate. The contract should be awarded to the responsible firm whose proposal is most advantageous to the program, with price being one of the various factors.

5. Sole Source Procurement or Non-Competitive Proposals

“Sole source” procurement or non-competitive proposals may be used only when one or more of the following circumstances apply:

- The item is available only from a single source; or
- Public exigency or emergency will not permit a delay resulting from competitive solicitation; or
- The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals; or
- After solicitation of a number of sources, competition is determined to be inadequate.

6. Federal Transit Administration

If Federal Transit Administration funds are used for any purchase above the Micro Purchase threshold, the following additional requirements are applicable:

The vendor cannot be listed as a debarred or suspended vendor on the Federal System for Award Management website, the Illinois Department of Human Rights website, or the Illinois Department of Labor website.

An Illinois Department of Transportation Vendor Responsibility Worksheet must be completed certifying that the contractor is considered to be responsible based on the evaluation, and that the contractor is deemed to possess the ability to successfully perform under the terms and conditions of the proposed contract.

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## IV. Competition

All procurement transactions must be conducted in a manner providing full and open competition. Requirements or practices that impede or obstruct such competition are not permitted and may result in disciplinary action up to and including termination of employment.

Federal grant regulations set aside preferences required by state or local law, unless the grant or applicable Federal law expressly mandates or encourages observance of such preferences. Federal preemption does not apply, however, to state licensing laws.

To further ensure free and open competition, all solicitations shall:

- Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Features or requirements that unduly restrict competition are not permitted. "Brand name or equivalent" descriptions may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand to be met by offers must be clearly stated; and
- Identify all requirements and all factors to be used in evaluating bids; and
- Ensure that all prequalified lists of persons, firms, or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. No potential bidder shall be barred from submitting during the proposal period.

Specifications or requirements that artificially limit competition are not permitted.

## V. General Requirements

The following requirements are applicable to all procurement transactions, regardless of size.

Procurement transactions shall be conducted in a lawful and ethical manner.

Unnecessary/duplicative purchases are not permitted (and are not reimbursable expenses).

Departments are responsible to ensure contractor performance in accordance with their contracts or purchase orders.

***Procurement Policy for Federal & State Grants***

Whenever possible:

- Consider leasing versus purchasing;
- Enter into agreements to share common goods or services with other governmental entities, non-profit organizations, or educational institutions;
- Use Federal excess or surplus property in lieu of new purchases;
- Consider breaking purchases into smaller consignments, or consolidating purchases, if doing so will produce lower pricing or greater value.

In those instances in which no price competition exists, the supplier's profit shall be negotiated as a separate line item. To establish a fair and reasonable profit, consider the:

- Complexity of the work to be performed;
- Risk borne by the contractor;
- Contractor's investment;
- Amount of subcontracting;
- Contractor's record of past performance;
- Industry profit rates for similar work in the surrounding area.

Construction contracts may not be awarded based on a "cost plus" pricing method. The fee payable under the contract must be expressed in dollars to be paid, and not as a percentage of any cost component. In addition, value engineering should be applied to all construction contracts.

Contracts shall be awarded only to providers of known integrity and ability to fulfill the contract requirements.

Each Department must maintain records detailing the history of all procurements. At a minimum, these records will disclose the rationale for the:

- Method of procurement; and
- Selection of contract type; and
- Contractor selection or rejection; and
- Basis for the contract price.

Time and material contracts may be used only after a determination that no other contract is suitable and the contract includes a ceiling price that the contractor exceeds at its own risk.

Records of all procurement transactions, and all relevant supporting documents, shall be available upon request to the federal granting agency or the pass-through agency responsible for the funds provided to DeKalb County Government.

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Revised: June 19, 2019

## VI. Mandatory Contract Provisions

Each grant may require that contracts funded by that grant contain certain provisions that apply only to that grant. Generally required terms are discussed here to provide users with a basic understanding of those provisions.

### A. Remedies

Contracts that exceed the Federal Simplified Acquisition Threshold, currently set at \$150,000, must provide remedies that protect DeKalb County Government in the event the contractor fails to perform as required by the contract. These remedies may include sanctions, liquidated, actual and/or realized damages, or penalties levied upon the contractor. Please consult the granting agency for assistance.

Contracts that exceed \$10,000 must permit DeKalb County Government to terminate for cause, and for convenience, and must include a mechanism for calculating the amounts due the contractor in the event of such termination. Please consult the granting agency for assistance.

Contractor must certify that it is an "Equal Opportunity Employer."

### B. Davis-Bacon Act

The Davis-Bacon Act applies to construction contracts in excess of \$2,000. It requires contractors to pay laborers and mechanics wages not less than the "prevailing" wage, as determined by the Secretary of Labor.

- Each bid solicitation published by DeKalb County Government must contain the current prevailing wage determination.
- Any award of the contract must be conditioned on contractor's acceptance of that wage determination.
- Suspected or reported violations of the Davis-Bacon Act shall be immediately reported to the Federal awarding agency.

### C. Copeland "Anti-Kickback" Act

The Copeland "Anti-Kickback" Act also applies to construction contracts in excess of \$2,000. It prohibits "kickbacks" in construction contracts funded with Federal monies.

- Contractors and subcontractors (sometimes referred to as "subrecipients") shall be prohibited from inducing any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.
- Suspected or reported violations shall be immediately reported to the Federal awarding agency.

## **Procurement Policy for Federal & State Grants**

### **D. Construction Contract Work Hours and Safety Standards Act**

Construction contracts in excess of \$100,000 shall require that the wages of mechanics or laborers comply with Federal law; including:

- Wages of mechanics and laborers shall be computed on the basis of 40 hours of work per week; and
- Work in excess of forty hours per week shall be paid at a rate at least 1.5 times the basic hourly rate.

In addition, contractors shall be prohibited from requiring laborers or mechanics from working in surroundings or under conditions that are unsanitary, hazardous, or dangerous.

### **E. Rights to Inventions Made Under a Contract or Agreement**

If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment, or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

### **F. Clean Air and Water**

Contractor shall be required to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act.

Departments shall report observed or suspected violations to the grant awarding agency and the Regional Office of the Environmental Protection Agency.

### **G. Energy Efficiency**

Contractor shall be required to meet all applicable federal energy conservation and efficiency standards pursuant to the Energy Procedures and Conservation Act (42 U.S.C. 6201).

### **H. Debarment and Suspension**

Contracts funded with Federal grant monies may not be awarded to contractors that have been debarred or suspended from receiving Federal contracts, subcontracts, or monies pursuant to the [Exclusion Records maintained by the Federal System for Award Management \(SAM\) available via the website \[www.sam.gov\]\(http://www.sam.gov\)](#).

**Deleted:** Federal Excluded Parties List System

### **I. Byrd Anti-Lobbying Amendment**

Contractors that apply or bid for an award of \$100,000 must certify that they have not used Federal funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award.

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### ***Procurement Policy for Federal & State Grants***

#### **J. Procurement of recovered materials.**

Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

### **VII. Bonding Requirements**

Unless the granting agency has made a separate determination accepting DeKalb County Government's bonding procedures, all contracts for construction or facility improvement contracts or subcontracts exceeding the Federal Simplified Acquisition Threshold, currently set at \$150,000, shall meet the following requirements:

- Each bidder shall provide a bid guarantee equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- Successful bidders shall, prior to contract execution, provide a performance bond for 100 percent of the contract price to secure fulfillment of contractor's obligations under such contract.
- Successful bidders shall also provide, prior to contract execution, a payment bond for 100 percent of the contract price to ensure payment to persons supplying labor and materials under the contract.
- All bonds shall be issued by reputable and financially sound bonding companies licensed to do business in the State of Illinois.

### **VIII. Monitoring and Reporting Program Performance**

Departments, not the Finance Office, are responsible for oversight of activities supported by Federal grant monies. Departments must monitor activities under Federal awards to ensure i) compliance, and ii) that performance expectations are being achieved.

Departments are responsible for the timely completion of all required reports. As a general rule, such reports are required at least annually, and no more frequently than quarterly.

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### ***Procurement Policy for Federal & State Grants***

Performance reports shall be submitted using federally approved forms and standards. Please consult the granting agency for assistance in obtaining these forms or interpreting the applicable standards. Current Federal standards require that reports provide:

- A comparison of actual accomplishments to the objectives of the Federal award.
- The reasons why established goals were not met, if appropriate.
- Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

## **IX. Significant Developments**

Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, DeKalb County Government must inform the Federal awarding agency or pass-through entity as soon as the following types of conditions become known:

- Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action(s) taken, or contemplated, and any assistance needed to resolve the situation.
- Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

## **X. Record Retention and Access**

### **A. Retention**

Financial records, supporting documents, statistical records, and all other records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report. For Federal awards that are renewed quarterly or annually, however, records must be maintained from the date of the submission of the quarterly or annual financial report, respectively. The only exceptions are the following:

- If any litigation, claim, or audit is begun before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- The three-year retention period may be extended by notice from the Federal granting agency or any other agency having oversight authority.
- Records for real property and equipment acquired with Federal funds must be retained for three years after final disposition of that property or equipment.
- The three-year retention requirement does not apply when records are transferred to or maintained by the Federal awarding agency or pass-through entity.

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### ***Procurement Policy for Federal & State Grants***

- When the grant requires DeKalb County Government to report program income after the period of performance, the retention period starts from the end of the County's fiscal year in which the program income is earned.

The following apply to indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable:

- If the proposal, plan, or other computation is required to be submitted to the Federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the three-year retention period for its supporting records starts from the date of such submission.
- If the proposal, plan, or other computation is not required to be submitted to the Federal government (or to the pass-through entity) for negotiation purposes, then the three-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

#### **B. Methods for Collection, Transmission, and Storage of Information**

Records shall be maintained in open and machine readable formats rather than in proprietary formats, whenever possible, or on paper.

#### **C. Access to Records**

Records relating to programs funded with Federal monies shall be available to the Federal awarding agency, or any other Federal oversight agency, upon request. This provision includes timely and reasonable access to DeKalb County Government's personnel for inquiry related to such records.

## **XI. Project Closeout**

The following timetable applies to all projects funded by Federal grants unless:

- The grant itself sets forth another schedule; or
- The granting agency agrees to extension(s) of this timetable.

The project leader shall submit, no later than 90 calendar days after the project end date, all financial, performance, and other reports required by the terms of the grant.

All obligations under the grant shall be liquidated within 90 days of the project end date.

Any funds advanced by the granting agency, but not spent in performance of the grant project, shall be refunded to the granting agency.

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***Procurement Policy for Federal & State Grants***

The Departments shall account for the disposition of any real or personal property acquired with Federal funds or received from the Federal government as part of the grant project.

The closeout of a Federal award does not affect the right of the awarding agency to disallow costs and recover funds through audit or other review.

## **XII. Consequences of Noncompliance**

Noncompliance can result in a variety of adverse consequences for DeKalb County Government, including:

- Temporary withholding of payments pending correction of the deficiency.
- Disallowance of all or part of the cost of the activity or action not in compliance.
- Complete or partial suspension of the Federal grant.
- Suspension or debarment of DeKalb County Government from participation in federally funded programs.
- Withholding of further Federal funding.
- Suit to recover funds paid for non-compliant activity(ies).
- Criminal prosecution.

Noncompliance with these Procedures can have a variety of adverse consequences for DeKalb County Government, including loss of access to federal funding. Therefore, failure to comply with these Procedures may result in disciplinary action up to and including termination of employment.

In addition, violation of Federal requirements may expose an individual to civil and criminal prosecution.

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Revised: June 19, 2019

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**DEKALB COUNTY GOVERNMENT**  
**FY 2020 BUDGET**  
**January 1, 2020 thru December 31, 2020**

**CALENDAR & PROCESS**

- June 5, 2019 Finance Committee adopts budget calendar, budget process, and confirms directive to present a balanced budget for FY 2020.
- June 21, 2019 Budget request forms and instructions distributed to all departments. County Board members also receive a form to submit for areas that they feel should be specifically addressed and/or studied.
- July 8, 2019 County Administrator and Finance Director begin to meet with County Board members individually, for those who so desire, to discuss the budgets for their Committees and any special areas of interest.
- Aug 5, 2019 Budget request forms are due back to the Finance Office. Departments are expected to submit budgets in accordance with the direction provided. Narratives may be included which outline any concerns the Department has with the direction provided.
- Sept 4, 2019
1. Budget workbooks are electronically distributed to County Board members. This workbook will include copies of all documentation submitted by Departments.
  2. Finance Committee receives a recommendation on the entire budget from the County Administrator and Finance Director. The proposal will include recommendations for department staffing and line items which could be changed through an appeal process open to both Board members and Department Heads.
  3. Finance Committee sends the budget recommendation to the County Board to place it on file for public inspection.
- Sept 18, 2019
1. County Administrator and Finance Director hold a “Question & Answer Forum” for County Board members to further clarify the rationale behind the budget recommendations. This will be at 5:45 p.m. prior to the monthly County Board meeting.
  2. County Board places the budget recommendation on file for public inspection

**DEKALB COUNTY GOVERNMENT**  
**FY 2020 BUDGET**  
**January 1, 2020 thru December 31, 2020**

**CALENDAR & PROCESS - CONTINUED**

- Sept 27, 2019 Last day for County Board members or Department Heads to file an appeal concerning Administrative budget recommendations. Appeals will then be reviewed by the appropriate Board Committee. If the Committee concurs with the appeal, it will then be forwarded to the Finance Committee for a decision in November.
- Sept 30, 2019 Board Committees begin budget discussions. Focus will be primarily on areas which are appealed from the Administrative recommendation.
- Oct 26, 2019 Publish first notice of public hearing on proposed Budget and Tax Levy.
- Oct 30, 2019 Publish second notice of public hearing on proposed Budget and Tax Levy.
- Nov 5, 2019 Board Committees complete reviews of any appeals which were filed concerning budgets for which they have oversight.
- Nov 6, 2019 Finance Committee hosts public hearing on the proposed Budget and on the proposed Tax Levy. Any appeals successful at the Standing Committee level are decided at this meeting. Overall final budget adjustments are made at this time, and the entire budget is forwarded to the County Board for adoption.
- Nov 20, 2019 County Board adopts the Annual Budget and the Tax Levy Ordinance prior to the start of the fiscal year on January 1, 2020.