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DeKalb County Government  
Sycamore, Illinois

**Finance Committee Minutes  
September 7, 2016**

The Finance Committee of the DeKalb County Board met on Wednesday, September 7, 2016, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stoddard called the meeting to order. Those members present were Mr. Cribben, Mr. Gudmunson, Mr. Jones, Mr. Luebke, Mr. Reid, and Chairman Stoddard. Mrs. Tobias was absent. A quorum was established.

Also present was Gary Hanson, Pete Stefan, Christine Johnson, Mark Pietrowski, Jim Scheffers, Greg Millburg, Margi Gilmour, Dianne Leifheit, John Frieders, Anthony Cvek, and Scott Zak.

**APPROVAL OF THE MINUTES**

**It was moved by Mr. Jones, seconded by Mr. Cribben, and it was carried unanimously to approve the minutes of the August 3, 2016 Finance Committee Meeting.**

**APPROVAL OF THE AGENDA**

DeKalb County Treasurer Christine Johnson requested that one of her proposed resolutions be removed from the Agenda (former R2016-63 parcel #08-24-151-011).

**It was moved by Mr. Luebke, seconded by Mr. Gudmunson and it was carried unanimously by voice vote to approve the agenda as amended.**

**PUBLIC COMMENTS**

There were no public comments.

**DELINQUENT PROPERTY TAX SALE RESOLUTIONS**

County Treasurer Christine Johnson shared that the Treasurer's Office is requesting approval for the sale of ten parcels with delinquent taxes in order to return these properties to the County's tax rolls. Ms. Johnson reviewed and answered any outstanding questions for the following parcels:

<b>Resolution</b>	<b>Township</b>	<b>Parcel Number</b>	<b>Bidder</b>	<b>Total Paid by Purchaser</b>	<b>Sum Paid to the Treasurer</b>
<b>R2016-57</b>	Kingston Township	02-17-100-005	Steven & Eileen Bacon	\$6,157.00	\$4,514.50
<b>R2016-58</b>	Sycamore Township	06-21-439-002	Stacy Construction Co.	\$4,258.00	\$3,083.51
<b>R2016-59</b>	Sycamore Township	06-21-440-001	Adam & Jillian Jankovich	\$15,053.51	\$11,180.14

<b>R2016-60</b>	DeKalb Township	08-02-327-002	Stacy Construction Co.	\$1,018.00	\$565.73
<b>R2016-61</b>	DeKalb Township	08-21-276-009	NIU Foundation	\$14,307.00	\$10,627.00
<b>R2016-62</b>	DeKalb Township	08-21-276-011	NIU Foundation	\$14,307.00	\$10,627.00
<b>R2016-63</b>	Cortland Township	09-17-382-016	Philip & Jacqueline Christiansen	\$2,502.01	\$1,805.36
<b>R2016-64</b>	DeKalb Township	08-02-401-004	Doug & Pamela Schrieber	\$1,025.00	\$572.73
<b>R2016-65</b>	Cortland Township	09-17-382-002	David E. Christiansen	\$650.00	\$216.33
<b>R2016-66</b>	Cortland Township	09-17-384-011	Town of Cortland	\$650.00	\$197.56

Ms. Johnson clarified that the sum that is paid to the Treasurer is the purchase price minus the amount the General Fund shall receive to reimburse the revolving account that the charges advanced from and a \$50.00 fee that is collected by the Recorder of Deeds for recording. The remaining amount is disbursed according to law.

**A motion was made by Mr. Luebke, seconded by Mr. Cribben and it was carried unanimously to forward the ten resolutions to the full County Board recommending their approval.**

**ADMINISTRATIVE RECOMMENDATION OF THE FY 2017 BUDGET**

In accordance with the direction provided by the Finance Committee earlier this year, the Administrative Recommendation of the FY 2017 Budget was presented by Finance Director Pete Stefan and County Administrator Gary Hanson.

Mr. Stefan reviewed that when the 2016 Budget parameters were being developed, the Finance Committee set a goal of balancing the General Fund over a two-year period. At the start of this two-year goal, the budget was unbalanced by \$800,000. In 2016, the budget was required to be balanced within \$400,000 and be totally balanced with the 2017 Budget.

In keeping with that two-year goal, the 2017 Budget is a balanced budget. General Fund revenues equal General Fund expenses.

The 2017 Budget represents revenues and expenditures from 74 cost centers across 46 different and independent funds. Revenues have been estimated realistically, but on the conservative side. Expenditures have been estimated realistically, but on the aggressive side to provide somewhat of a cushion for unexpected events.

The assessed value for the County is expected to increase by 7% from \$1,741,385,699 to \$1,869,430,760 for the 2016 levy year which funds the FY 2016 budget. This is the second consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market may have finally turned

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the corner towards a recovery. However, new construction is still lagging somewhat throughout the County but is still expected to account for 1.1% of the County's assessed value at approximately \$18.4 million. The value of the average home is expected to increase about 7% in 2016. Looking back three years, the value of a \$200,000 home in 2013 will be increasing to more than \$216,000 in 2016.

The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 0.7% for the 2016 levy year for 2017 collections. This amount (\$146,000) is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. This increase is incorporated into the property tax levies found on Attachment A. An additional 1.1% (\$239,000) is included to account for the increase from new construction.

The group reviewed many salary, benefits, and staffing level cuts that were recommended. One of the main points shared was that the Sheriff's Office has five cost centers in the General Fund and spends almost \$15,000,000 representing just over 50% of all General Fund monies. This significant piece of the General Fund pie translates into also receiving the largest dollar reduction of all departments. The 2017 Budget calls for a staffing cost reduction of \$275,000 in the Sheriff's Office alone which equates to about 3 officers, depending on which unit is impacted. This budget reduction recommendation yields to the Sheriff to submit a plan as to where the actual cuts within his five budgets should occur. Administration is asking that a plan be presented to the Law & Justice Committee and then to the November Finance Committee meeting with the specific cuts.

In addition to staffing reductions, the Committee reviewed that Administration is recommending many fee increases in order to keep the General Fund at a balanced budget level. The full FY 2017 Budget Recommendation can be viewed by clicking the link below:

[http://dekalbcounty.org/Financial/Budget\\_Inter/prop-fy2017budget.pdf](http://dekalbcounty.org/Financial/Budget_Inter/prop-fy2017budget.pdf)

Mr. Stefan lastly reviewed that there were several budget requests by Departments that were denied in order for the Finance Committee fund balance utilization goal to be met. That goal was to use no reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wants to fund any of the denied funding requests, two options exist: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserved thereby delaying for at least one more year accomplishing the goal of a balanced budget.

County Board Members, Department Heads, and Outside Agencies once again are offered an "appeal process" to object to the Budget as originally submitted by Administration. These appeals need to be directed to the Finance Office by September 30, 2016. All appeals submitted by the deadline will be heard by the appropriate County Board Standing Committee and, if successful at that level, they will be considered by the Finance Committee at their November 2, 2016 meeting. This budget will incorporate all successful appeals and final budget reconciliation items that are approved by the Finance Committee at its November meeting.

Chairman Stoddard thanked Mr. Stefan, Mr. Hanson, and Department Heads for all of their hard work in putting this balanced budget together.

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**PLACING THE FY 2017 BUDGET ON FILE FOR PUBLIC INSPECTION**

Additionally, since the County's budget must be on file for at least 15 days for public inspection before adoption by the County Board, a resolution to formally place the budget on file was presented to the Committee.

**It was moved by Mr. Luebke, seconded by Mr. Cribben and approved unanimously to send a resolution to the full County Board to formally place the FY 2017 Budget on file for public inspection.**

**ADJOURNMENT**

**It was moved by Mr. Reid, seconded by Mr. Jones, and it was carried unanimously to adjourn the meeting.**

Respectfully submitted,

  
Paul Stoddard, Chairman

  
Tasha Sims, Recording Secretary

**R2016-57**  
**Kingston Township**  
**02-17-100-005**  
**\$4,514.50**

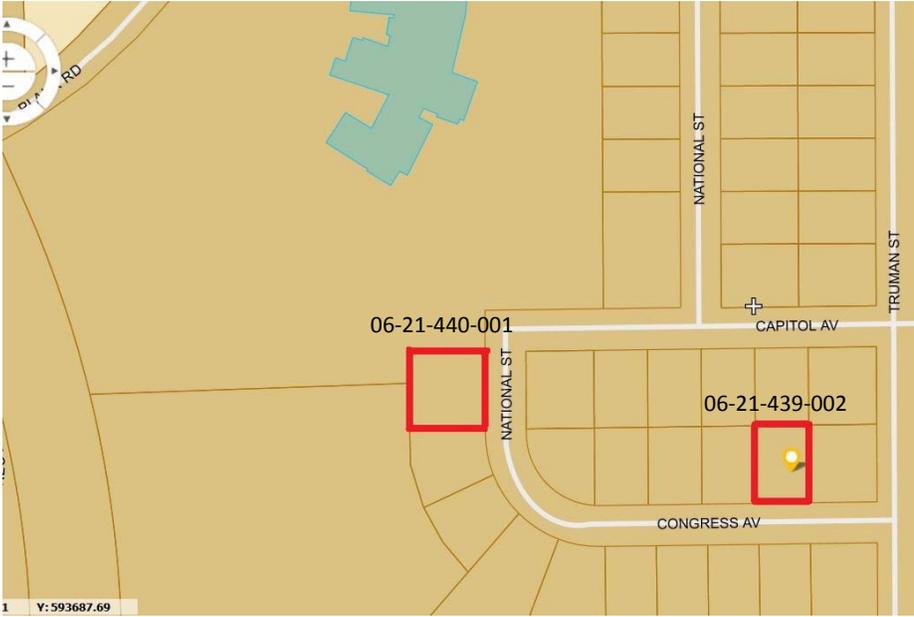


A map of Kingston Township showing a grid of parcels. A red square highlights a parcel located between Carson Rd and Glidden Rd. A small crosshair is visible to the left of the highlighted parcel. A blue line representing a stream or river flows through the upper portion of the map.

**R2016-58**  
**Sycamore Township**  
**06-21-439-002**  
**\$3,083.51**

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**R2016-59**  
**Sycamore Township**  
**06-21-440-001**  
**\$11,180.14**



A map of Sycamore Township showing a grid of parcels. Two parcels are highlighted with red squares. One parcel is labeled '06-21-440-001' and is located near National St. The other parcel is labeled '06-21-439-002' and is located near Congress Av. A yellow pin is placed on the '06-21-439-002' parcel. Other streets shown include National St, Truman St, and Capitol Av. A north arrow and a scale bar are visible in the top left corner.

**R2016-60**  
**DeKalb Township**  
**08-02-327-002**  
**\$565.73**



**R2016-61**  
**DeKalb Township**  
**08-21-276-009**  
**\$10,627.00**

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**R2016-62**  
**DeKalb Township**  
**08-21-276-011**  
**\$10,627.00**

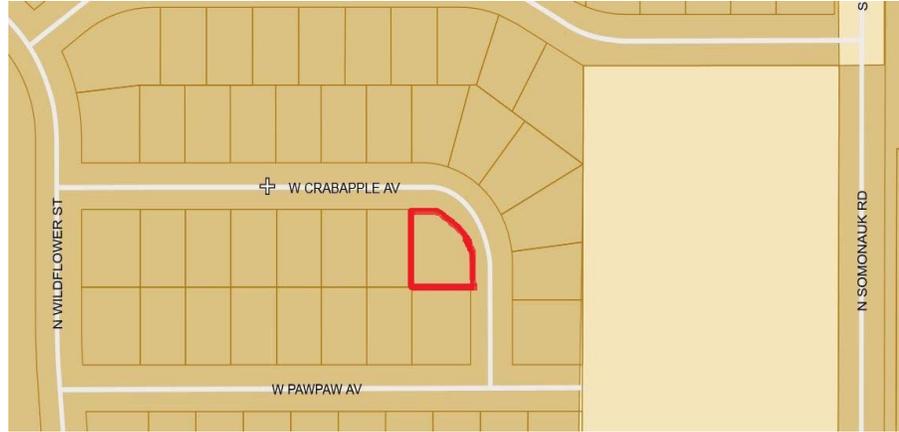


**R2016-63**

**Cortland Township**

**09-17-382-016**

**\$1,805.36**

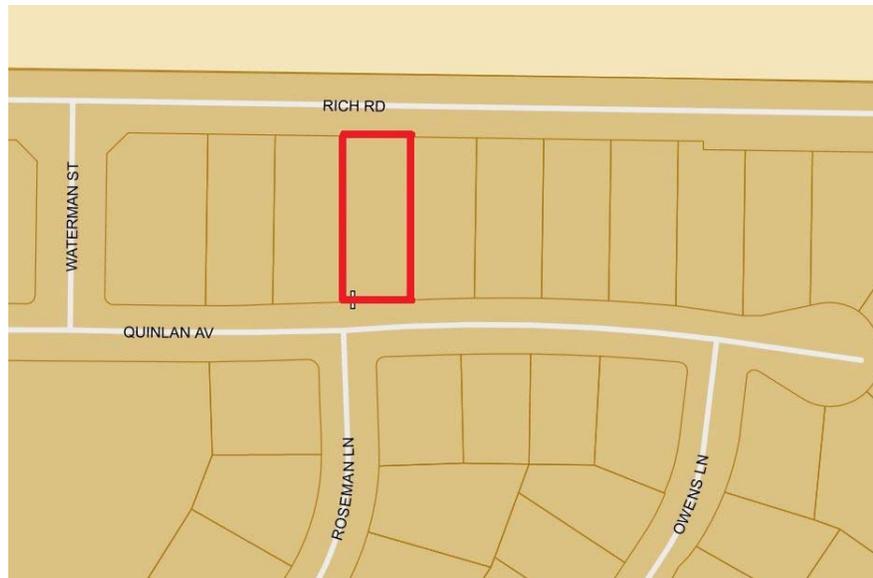


**R2016-64**

**DeKalb Township**

**08-02-401-004**

**\$572.73**



<p><b>R2016-65</b> <b>Cortland Township</b> <b>09-17-382-002</b> <b>\$216.33</b></p> <hr/> <p><b>R2016-66</b> <b>Cortland Township</b> <b>09-17-384-011</b> <b>\$197.56</b></p>	<p>The map displays a residential street grid. Two parcels are highlighted with red borders: parcel 09-17-382-002 is a rectangular lot located between W Crabapple Av and W Pawpaw Av, bounded by N Wildflower St to the west and N Somonauk Rd to the east; parcel 09-17-384-011 is an irregularly shaped lot located between W Bluebell Av and W Winterberry Av, bounded by N Goldenrod St to the west and N Somonauk Rd to the east. Other streets shown include W Sandalwood Av, N Longmeadow St, and W Stonegate Av.</p>
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