

*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.*

Finance Committee

Minutes

November 6, 2013

The Finance Committee of the DeKalb County Board met on Wednesday, November 6, 2013, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stephen Reid called the meeting to order. Members present were Anthony Cvek, Charles Foster, Misty Haji-Sheikh, Paul Stoddard and Ruth Anne Tobias. Julia Fullerton was absent. Also present was Gary Hanson, Pete Stefan, Tim Kern, Greg Millburg, Joan Hanson, Jim Scheffers, Mark Pietrowski, Dan Cribben, Roger Scott, Andrew Sullivan, Joyce Klein, Gary Dumdie, Bob Brown, Richard Schmack, Sheri Wigant and Robin Brunschon.

**APPROVAL OF THE MINUTES**

It was moved by Mr. Cvek, seconded by Mr. Stoddard, and it was carried unanimously to approve the minutes from the Finance Committee meeting of October 2, 2013.

**APPROVAL OF THE AGENDA**

It was moved by Mr. Stoddard, seconded by Mrs. Tobias, and it was carried unanimously to approve the agenda as presented.

**HEALTH INSURANCE RFP RESULTS**

Mr. Tim Kern of RJLee & Associates, LLP, returned to the Finance Committee to discuss the final results of the health insurance RFP process and to assist with the decision on whether or not the County should remain in a conventionally insured program for both medical and dental insurance or transition to a self-funded program that would be expected to generate savings but would also expose the County to additional financial risk during years when claims exceed expected levels.

Mr. Kern provided the committee with the attached sheet that provided the numbers for the conventionally insured vs. self-insured medical plan. He went through the step by step comparison of the two types of plans along with explaining the pros and possible risks of both. Mr. Kern also explained that there was a lot of negotiation back and forth with dental plans and life insurance plans.

While going through the provided comparison sheet, Mr. Hanson reiterated that if the County were going to go with the self-funded program there would be a \$1.2 million dollar risk if the County's claims were to be in excess of the expected \$4,793,034. That would be the maximum

risk that would be incurred with going with the self-funded insurance program. Mr. Kern also shared the potential future year savings for going with the self-funded plan.

Mr. Cvek shared that if everyone were to not just look at the year to year potential cost savings but to expand the view of what can be saved with the self-insured plan by not having to pay the 2018 Cadillac Tax that the County would already be in the risk for, he stated that going with the self-funded insurance plan seemed to make the most cost effective sense.

Mr. Foster asked if the self-insured policies would be significantly different for the employees. Mr. Kern answered that the employee would still have the exact same plans they have a choice of now. Mr. Foster suggested that if they were to stay with the conventionally insured plan they really need to start looking at adjusting the plans because of the high cost that will occur because of the 2018 Cadillac Tax. He also asked if the County were to change health insurance plans would it be easier to ease those changes in with the self-insured plan or the conventionally insured plan. Mr. Kern agreed that easing any type of changes in would be a better road to take and he answered that he did not think that changing any type of plans would be easier or harder under one plan or another but there is greater flexibility of providers if they were to go with a self-insured plan.

Mrs. Haji-Sheikh asked with the plans that they are currently looking at, the conventional insurance plan vs. the self-insured plan, how did that compare for the employees if they were to look on the insurance market. She continued that she wanted to make sure that she is helping provide the best for the employees that the County can afford and making sure that other plans that may be on the market are not better or would be more enticing to employees. Mr. Foster answered that from his personal experience, the gold plans right now he has seen on the open market have \$1200 deductibles and the majority of the plans range from a \$3-\$6,000 deductibles. Mr. Foster continued that if they were really comparing apples to apples with plans, the open market does not provide plans with deductibles as good as the County is offering and they do not have as many providers to choose from.

With all the information that Mr. Kern provided and the questions he answered Mr. Foster and Mr. Stoddard both agreed that there was a lot of upside to look at in considering self-funding insurance particularly with the flexibility of the providers for self-insured policies. Mrs. Haji-Sheikh also said that she would be interested in being able to have access to information and updates as it becomes more available to them.

*Mr. Stoddard moved that DeKalb County Government go with the Self-Funded Medical Plan, seconded by Mr. Foster and it was carried unanimously by voice vote.*

Mr. Kern explained the next step of the process would be to inform all of the vendors and Blue Cross & Blue Shield what is going on. He shared that the work begins today because the strategy for the future is the most important key right now.

## **FY2014 BUDGET PUBLIC HEARING**

*Moved by Mr. Foster, seconded by Mrs. Tobias and it was moved unanimously to open the Public Hearing for the FY2014 Budget.*

Chairman Reid asked if there was anyone that would like to speak on an issue pertaining to the FY2014 Budget.

*Hearing none, Mr. Foster moved to close the public hearing and Mrs. Tobias seconded the motion. The motion was carried unanimously. The public hearing was then closed.*

## **FY2014 BUDGET APPEALS**

The first budget appeal addressed was for the Business Incubator Program. The appeal made was for there to be a formal plan developed through collaboration with the County Board, the Economic Development Committee, and the Economic Development Corporation, and re-submit for the FY2015 budget. The savings generated originally was to re-open Exchange Street to two-way traffic between N. Locust and N. Main Street, but committee decision was to remove the funding from proposed budget and retain the savings in fund balance to be re-appropriated when more detailed proposals are developed. The current administrative recommendation is to concur with the recommendation giving by the committee.

*It was moved by Mr. Stoddard, seconded by Mrs. Haji-Sheikh, and it was carried unanimously to concur with the committee decision and administrative recommendations regarding the Business Incubator Program.*

The next appeal that was presented was regarding the Health Insurance Waiver Program. The original appeal was that the insurance buyout levels should remain the same as they were from FY2013, which would be to keep the buyout at \$2,800 instead of raising it to \$3,000. The committee had decided to table to appeal pending results of the health insurance RFP process. The current administrative recommendation is to raise the buyout to \$3,000 as originally presented.

There was discussion had on the current buyout program and Mr. Hanson explained that it is put in place as an incentive for employees who have alternative insurance coverage through other sources to not use the County's insurance. In years past they have tried to increase the buyout amount each year to cover about half of the premium amount but that has fallen short. Right now it is a little under a third of that amount. Mr. Stefan said there are currently 143 employees who are currently utilizing this program.

*Mr. Cvek withdrew his original appeal to not increase the amount for the insurance buyout program.*

The next appeal brought forth was for the Sycamore Campus Parking Lot. The Finance Committee recommended removing funding from the proposed budget and retaining it in fund balance until the project timing is known with more certainty. The administrative recommendation concurred with the Finance Committee's recommendation.

*There was no other action taken on this appeal.*

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The last appeal was for the State's Attorney Secretary Position. The State's Attorney's Office had originally asked for an additional Attorney and a Legal Secretary B position. The original administrative recommendation was that the Legal Secretary B position would be denied but the Attorney position would be granted through paying the Chief Civil Attorney's pension and salary through to Tort & Liability Insurance Fund. Mr. Schmack appealed to approve the Legal Secretary position with any required additional funding to be provided by the Tort & Liability Fund. The Law & Justice Committee recommended funding two part-time Secretaries without health insurance or IMRF benefits at an amount not to exceed \$27,000. The current administrative recommendation is to deny funding for the Legal Secretary position.

Mr. Schmack spoke to the Finance Committee regarding his office's need for these positions and reiterated his points that he made to the Law & Justice Committee. Mr. Cvek announced that there was some possible confusing coming out of the Law & Justice Committee on the funding for these positions so he wanted to clarify that this \$27,000 for these two part time positions was not originally funded for. Mr. Stefan answered that the fund dollar balance in the General Fund draw down would go from \$90,000 to \$927,000.

Mr. Foster shared that he understood and respected Mr. Schmack's request for these positions but also pointed out that in the last few years the number of employees have been escalating and he also pointed out that increases in the State's Attorney's Office with positions and salaries have gone up a very significant amount in the last ten years. Mr. Foster also shared that he has seen continuous improvements among departments that do not require more employees.

*Mr. Cvek moved to concur with the administrative recommendation to deny funding for the Legal Secretary B position consistent with the original administrative recommendation. Mr. Foster seconded the motion and it failed with the majority of the members voting nay.*

*Mr. Stoddard moved to approve the Law & Justice Committee's recommendation to fund two part-time Secretaries in an amount not to exceed \$27,000. Mrs. Tobias seconded the motion. The motion carried by voice vote. Mr. Cvek and Mr. Foster opposed.*

## **FINAL FY2014 BUDGET RECONCILIATION**

Mr. Stefan presented the final FY2014 budget reconciliation items broken down into three of the following categories, first Mr. Stefan wanted to clarify a funding issue on the Children's Waiting Room. Information presented at the Law & Justice Committee meeting when the appeal was discussed indicated that the County's \$5.00 per eligible civil case filing fee charged for the Children's Waiting Room was the maximum fee currently allowed by State Statutes and that it would require a change in State legislation to increase the fee. Based on that information, the Law & Justice Committee denied the appeal and recommended funding the Children's Waiting Room at a level of \$24,000 for FY 2014. The Children's Waiting Room Organization subsequently notified the County that they would be closing on Mondays. However, Public Act 95-980 actually increased the allowable fee for Children's Waiting Room expenses up to a maximum of \$10.00 per eligible civil case filed. Accordingly, the County could increase the current \$5.00 fee up to a maximum of \$10.00 without any further changes to State legislation.

Mr. Stefan continued that there would be several budget amounts that will be reclassified from one fund department or line item to another fund, department or line item to improve the overall

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accounting and reporting aspects of the budget. However, the net impact of these reclassifications and transfers will be zero.

Lastly Mr. Stefan explained there will also be several clarifications to budget narratives and other sections of the budget to correct typos and clarify existing language.

**It was moved by Mrs. Haji-Sheikh, seconded by Mrs. Tobias and it was carried to send the FY2014 Budget to the full board for approval. Mr. Foster opposed.**

### **SALARIES FOR ELECTED OFFICIALS**

Salaries for elected officials must be established at least 180 days prior to the General Election. Salaries for County Board Chairperson, County Board Vice-Chairperson, Committee Chairperson, County Board Member, County Clerk & Recorder, Sheriff and Treasurer are all to be established beginning in FY2015.

Mr. Stoddard began stating that he felt that all of the elected official's salaries should remain flat. Chairman Reid indicated he felt there should be some kind of increase at least for the County Board Chairman. Mr. Cvek shared that if board members are running for the positions to make money they are doing it for the wrong reasons. Chairman Reid asked Mrs. Tobias what her thoughts were, she agreed that it was not necessary to increase the amount of money dramatically and she felt individuals would still want to be Chairman regardless of the pay.

Mr. Foster agreed with Mr. Stoddard's suggestion of keeping rates flat and he reiterated that looking at the budget and the general fund keeps rising that it is things like salaries that need to be evaluated strongly. He also agreed with the County Board positions, no one is in this to get rich they are there to govern and stated that possibly keeping the salaries flat for a couple years is something to consider.

Mr. Hanson shared that the first three positions, County Board Chairperson, Board Vice-Chairperson and Committee Chairperson, are only two year terms so it is really only necessary to fill the salaries in for FY2015 and FY2016.

**Mr. Foster moved that County Board Chairperson, County Board Vice Chairperson and Committee Chairperson have 0% increases for FY2015 and FY2016 and not to set salaries for FY2017 or FY2018 for all three positions. Mr. Stoddard seconded the motion. The motion carried unanimously by voice vote.**

**Mr. Foster moved that County Board Member's salary has a 0% increase for FY2015, FY2016, FY2017 and FY2018. Mr. Stoddard seconded the motion. The motion carried with Chairman Reid opposed.**

**Mr. Stoddard moved that County Clerk and Recorder, Sheriff and Treasurer all have 0% increases for FY2015 and FY2016. Mr. Foster seconded the motion. The motion carried unanimously.**

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**Mrs. Tobias moved that County Clerk and Recorder, Sheriff and Treasurer all have 1% increases for FY2017 and 1% increases for FY2018. Mr. Foster seconded the motion. The motion carried unanimously by voice vote.**

#### **DECEMBER/JANUARY MEETING SCHEDULE**

Mr. Stefan shared the next two regular scheduled Finance Committee meetings will fall on December 4<sup>th</sup> and January 1<sup>st</sup>. December is typically busier time of year in the Finance Office as preparations begin for year-end processes to roll to a new fiscal year for accounting purposes, roll to a new calendar year for payroll and 1099 reporting purposes, finalize the budget document and post the new budget to the general ledger system, and conduct the annual open enrollment period for employee benefits. Additionally, the January meeting falls on a holiday in 2014. Accordingly, no agenda items are anticipated to be generated by the Finance Committee during either December or January.

Mr. Cvek suggested meeting in December to have constructive discussions on topics that could be related to budgetary issues. Chairman Reid agreed that if they could come up with enough topics and create an agenda for December they would meet. Everyone agreed to cancel the January Finance Committee Meeting due to it falling on a holiday and a lack of agenda items.

#### **ADJOURNMENT**

It was moved by Mrs. Haji-Sheikh, seconded by Mr. Cvek, and it was carried unanimously to adjourn the meeting.

Respectfully submitted,

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Stephen Reid, Chairman

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Tasha Stogsdill, Recording Secretary

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DeKalb County Government  
 2014 Medical Insurance Plan Renewal  
 (Based on 310 Enrolled Employees)  
 11-06-2013

	(A)	(B)	(C)	(D)	(E)	(F)
1.	<b>Insured vs. Self-Funded Medical Plan</b>					
			Self-Funded	Self-Funded	Maximum Self-	Potential
		Insured	(Expected Claims)	Savings	Funded Exposure	Future Year
					(25% of Expected	Savings
					Claims)	
2.						
3.	Administration	\$ 355,545	\$ 240,405			\$ 24,040
4.	County Costs	70,000	70,000			
5.	Aggregate Reinsurance	-	5,696			
6.	Pooling/Stop Loss (\$95,000)	414,543	497,434			21,352
7.	Health Insurance Tax	186,863	-			
8.	PPACA Fees	64,373	64,373			
9.	Sub-Total Fixed Costs	\$ 1,091,324	\$ 877,908			\$ 45,392
10.	Claims & Pharmacy Rebates	4,792,697	4,793,034		\$ 1,198,258.50	53,084
11.	Excess Claim Funding	-	200,000			200,000
12.	Totals	\$ 5,884,021	\$ 5,870,942	\$ 13,079		\$ 298,476
13.	% Increase from 2013	11.9%	11.7%			

14. **All Policies Blended With Insured Medical Plan**

	Current 2013 Costs	Projected 2014 Costs	% Increase	
15.	Medical - Insured	\$ 5,256,589	\$ 5,884,021	11.9%
16.	Dental	219,923	190,985	-13.2%
17.	Life	77,095	35,978	-53.3%
18.	Total	\$ 5,553,607	\$ 6,110,984	10.0%

19. **All Policies Blended With Self-Funded Medical Plan**

	Current 2013 Costs	Projected 2014 Costs	% Increase	
20.	Medical - Self Funded	\$ 5,256,589	\$ 5,870,942	11.7%
21.	Dental	219,923	190,985	-13.2%
22.	Life	77,095	35,978	-53.3%
23.	Total	\$ 5,553,607	\$ 6,097,905	9.8%

## Pending FY 2014 Budget Appeals

As of 11-06-2013

### 1. Business Incubator Program

- a. Original Administrative Recommendation - Budget Narrative #44: The Opportunity Fund receives funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue in 2014 is projected at \$370,000 and is generated from the County's fifty percent share of the City's one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. Two projects from this fund are included for 2014. First is the parking lot for the Sycamore Campus as noted in Item #39. The second project is funding of \$100,000 for a new program to create opportunities for entrepreneurs to start new businesses which satisfy a County-defined focus area. Because this idea is only in the conceptual stages as the budget is being discussed, no monies may be spent on this program without separate, subsequent approval by the County Board. The intent of this budget item is to create awareness that both County Board members and staff intend to work on specific proposals to bring forward and there may be indirect costs associated with that exploration. Initial ideas are in the areas of creating markets for food products grown locally and in the area of technology development.
- b. Appeal – A formal plan should be developed through collaboration with the County Board, the Economic Development Committee, and the Economic Development Corporation, and re-submitted as part of the FY 2015 budget. Savings should be used to re-open Exchange Street to two-way traffic between N. Locust and N. Main Street.
- c. Committee Decision – The Economic Development Committee recommended removing funding from the proposed budget but retaining the savings in fund balance to be re-appropriated when more detailed proposals are developed.
- d. Current Administrative Recommendation – Concur with Economic Development Committee recommendation.

### 2. Health Insurance Waiver Program

- a. Original Administrative Recommendation - Budget Narrative #13: For employees in positions that are eligible for Health Insurance but who have alternative insurance coverage through other sources, they may elect to participate in the



County's Insurance Buyout Program. The payment to those employees will increase from \$2,800 in 2013 to \$3,000 in 2014.

- b. Appeal – Insurance buyouts should remain at FY 2013 levels. Savings should reduce FY 2014 levy request.
- c. Committee Decision – The Finance Committee tabled this appeal pending results from the health insurance RFP process.
- d. Current Administrative Recommendation – Increase the Insurance Buyout Program amount from \$2,800 in 2013 to \$3,000 in 2014.

### 3. Sycamore Campus Parking Lot

- a. Original Administrative Recommendation – i) Budget Narrative #39: The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. Up to \$700,000 was allocated to this planning effort from the 2010 Bond Issue, though it is anticipated that perhaps \$225,000 will remain. The 2014 Budget anticipates using the remaining funds, along with funds in the Opportunity Fund, to construct a parking lot on the Sycamore campus. This would be done to replace the parking that will be lost with the construction of an expanded Jail and it would be desirable to complete this lot prior to the start of the Jail construction; and ii) Budget Narrative #44: The Opportunity Fund receives funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue in 2014 is projected at \$370,000 and is generated from the County's fifty percent share of the City's one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. Two projects from this fund are included for 2014. First is the parking lot for the Sycamore Campus as noted in Item #39. The second project is funding of \$100,000 for a new program to create opportunities for entrepreneurs to start new businesses which satisfy a County-defined focus area. Because this idea is only in the conceptual stages as the budget is being discussed, no monies may be spent on this program without separate, subsequent approval by the County Board. The intent of this budget item is to create awareness that both County Board members and staff intend to work on specific proposals to bring forward and there may be indirect costs associated with that exploration. Initial ideas are in the areas of creating markets for food products grown locally and in the area of technology development.
- b. Appeal – Defer project until such time as the timing of the Jail Expansion Project is known with more certainty. Savings should either i) be used to re-open

Exchange Street to two-way traffic between N. Locust and N. Main Street, or ii) be retained in fund balance until project timing is known with more certainty.

- c. Committee Decision – The Finance Committee recommended removing funding from the proposed budget and retaining it in fund balance until project timing is known with more certainty.
- d. Current Administrative Recommendation – Concur with Finance Committee recommendation.

#### 4. State's Attorney Secretary Position

- a. Original Administrative Recommendation - Budget Narrative #23: The State's Attorney has requested the addition of two positions. The first position is for an additional Attorney at Level I at an annual cost of \$73,000 with benefits. The second position is for an additional Legal Secretary B position at a cost of \$55,000 with benefits. The State's Attorney makes a compelling case for these positions, but a tight budget makes this difficult to fulfill. The Legal Secretary B position is denied, but the Level I Attorney is approved as a full-time position, effective as of January 27, 2014. However, to make this work economically, the salary and pension cost of the Chief Civil Attorney will be shifted to the Tort & Liability Insurance Fund.
- b. Appeal – Approve the Legal Secretary B position with any required additional funding to be provided by the Tort & Liability Fund.
- c. Committee Decision – The Law & Justice Committee recommended funding for two part-time Secretaries without health insurance or IMRF benefits at an amount not to exceed \$27,000.
- d. Current Administrative Recommendation – Deny funding for the Legal Secretary B position consistent with the original administrative recommendation.

## Final FY 2014 Budget Reconciliation

Final FY 2014 budget reconciliation items can be broken down into the following three categories:

- 1) Children's Waiting Room – The Children's Waiting Room funding issue was the subject of an FY 2014 budget appeal to Budget Narrative #33. Information presented at the Law & Justice Committee meeting when the appeal was discussed indicated that the County's \$5.00 per eligible civil case filing fee charged for the Children's Waiting Room was the maximum fee currently allowed by State Statutes and that it would require a change in State legislation to increase the fee. Based on that information, the Law & Justice Committee denied the appeal and recommended funding the Children's Waiting Room at a level of \$24,000 for FY 2014. The Children's Waiting Room Organization subsequently notified the County that they would be closing on Mondays. However, Public Act 95-980 actually increased the allowable fee for Children's Waiting Room expenses up to a maximum of \$10.00 per eligible civil case filed. Accordingly, the County could increase the current \$5.00 fee up to a maximum of \$10.00 without any further changes to State legislation.
- 2) Reclassifications – Several budget amounts will be reclassified from one fund, department or line item to another fund, department or line item to improve the overall accounting and reporting aspects of the budget, **however, the net impact of these reclassifications and transfers will be zero.** For example, the amount budgeted for telephone service in the Non-Departmental budget will be transferred to the Information Management Office budget; the amount budgeted for employee recognition in the Finance Office budget will be transferred to the County Board budget; the amount budgeted for the pass-through grant to the Voluntary Action Center for Section 5311 grant and Downstate Operating Assistance Program grant revenues and expenditures will be transferred from the Non-Departmental budget to a newly created fund; and so on. Although the net effect of all of these transfers will be zero, they had been presented in their original funds, departments, and line items to make year-to-year comparisons more meaningful before they were reclassified.
- 3) Clarifications & Typos – There will also be several clarifications to budget narratives and other sections of the budget to correct typos and clarify existing language. For example, a salary range will be inserted into the budget narrative for the Assistant County Engineer position; a clarification will be made to one of the renewal and replacement projects approved by the Public Building Commission; the Conflict Counsel position will be renamed to the Conflict Assistant Public Defender position; and so on. These clarifications and typo corrections will make the final budget document more accurate and descriptive so that it will be a better reference source throughout the year.

DEKALB COUNTY GOVERNMENT  
 FY 2014 PROPOSED BUDGET  
 ELECTED OFFICIALS SCHEDULE

Need to complete the 28 boxes below.

CLASS NUMBER	CLASSIFICATION	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0101	County Board Chairperson	7,600 5.6%	8,000 5.3%	9,000 12.5%	10,000 11.1%	10,000 0.0%	10,200 2.0%	10,200 0.0%	10,200 0.0%	10,200 0.0%	10,200 0.0%	(3)	(3)
0102	County Board Vice-Chairperson	2,400 0.0%	2,400 0.0%	2,400 0.0%	2,400 0.0%	2,400 0.0%	2,400 0.0%	1,800 -25.0%	1,800 0.0%	1,800 0.0%	1,800 0.0%	(3)	(3)
0103	Committee Chairperson (1)	100 / month 0.0%	100 / month 0.0%	110 / month 10.0%	115 / month 4.5%	115 / month 0.0%	115 / month 0.0%	110 / month -4.3%	110 / month 0.0%	110 / month 0.0%	110 / month 0.0%	(3)	(3)
0105	County Board Member	70 / Diem 0.0%	70 / Diem 0.0%	80 / Diem 14.3%	80 / Diem 0.0%	85 / Diem 6.3%	90 / Diem 5.9%	85 / Diem -5.6%	85 / Diem 0.0%	85 / Diem 0.0%	85 / Diem 0.0%	85 / Diem 0.0%	85 / Diem 0.0%
0501	Circuit Clerk	74,500 4.1%	77,500 4.0%	84,475 9.0%	87,850 4.0%	91,375 4.0%	95,000 4.0%	95,000 0.0%	97,000 2.1%	100,000 3.1%	104,000 4.0%	(3)	(3)
0511	County Clerk and Recorder	71,600 5.3%	75,400 5.3%	79,300 5.2%	83,500 5.3%	83,500 0.0%	85,200 2.0%	87,750 3.0%	91,250 4.0%	91,250 0.0%	91,250 0.0%	92,200 1.0%	93,100 1.0%
0521	Coroner - 1/2 FTE	45,700 4.1%	47,500 3.9%	49,875 5.0%	52,375 5.0%	55,000 5.0%	57,750 5.0%	57,750 0.0%	58,900 2.0%	60,600 2.9%	63,000 4.0%	(3)	(3)
0531	Sheriff	102,100 5.4%	107,500 5.3%	113,200 5.3%	119,200 5.3%	119,200 0.0%	121,600 2.0%	125,250 3.0%	130,250 4.0%	130,250 0.0%	130,250 0.0%	131,600 1.0%	132,900 1.0%
0541	State's Attorney (2)	154,987 7.1%	160,412 3.5%	166,508 3.8%	166,508 0.0%	166,508 0.0%	166,508 0.0%	166,508 0.0%	(2)	(2)	(2)	(2)	(2)
0551	Treasurer	71,600 5.3%	75,400 5.3%	79,300 5.2%	83,500 5.3%	83,500 0.0%	85,200 2.0%	87,750 3.0%	91,250 4.0%	91,250 0.0%	91,250 0.0%	92,200 1.0%	93,100 1.0%

(1) Each committee chairperson will be paid the salary above, regardless of whether or not the committee actually meets.

(2) The State's Attorney's salary is set by the State and is in effect for the State's fiscal year (July 1-June 30). The FY 2013 salary took effect July 1, 2012. The FY 2014 salary was not available at the time of printing.

(3) Salary to be set in Fall, 2015.

Note: Increases for officials elected after 12-31-2007 will take effect on January 1st of the fiscal year stated above.