

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
October 1, 2014**

The Finance Committee of the DeKalb County Board met on Wednesday, October 1, 2014, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stephen Reid called the meeting to order. Members present were Mr. Cvek, Mr. Foster, Mrs. Haji-Sheikh, Ms. Leifheit, Mr. Stoddard and Mrs. Tobias. All seven members were present.

Also present was Gary Hanson, Pete Stefan, Jim Scheffers, Robin Brunschon, Greg Millburg, Tom McCulloch, Christine Johnson, Joan Hanson, Mark Pietrowski, Bob Brown, Deb Beazley, Roger Scott, Nathan Schwartz, and Margi Gilmour.

APPROVAL OF THE MINUTES

It was moved by Mr. Stoddard, seconded by Mrs. Haji-Sheikh, and it was carried unanimously to approve the minutes of the Special September 17, 2014 Finance Committee Meeting.

APPROVAL OF THE AGENDA

It was moved by Mr. Cvek, seconded by Mr. Stoddard and it was carried unanimously by voice vote to approve the agenda.

PUBLIC COMMENTS

There were no public comments made.

ADDORDABLE CARE ACT IMPLEMENTATION POLICIES

Mr. Stefan explained that in accordance with the Patient Protection and Affordable Care Act, the County is required to implement prescribed thresholds to determine if an employee is eligible to be offered health insurance. These policies will establish a Standard Measurement Period which defines the standard period of time in which the County measures variable-hour employees for health benefits eligibility. He continued that an Administrative Period defines the period of time the County is allowed to make the calculations and determinations for health benefits eligibility. The Stability Period defines the period of time of coverage for a variable-hour employee, and a Look Back Period defines the initial period of time established to achieve eligibility. These periods must be established to allot the County to determine coverage eligibility for part-time and seasonal employees on a standard and consistent basis.

It Committee briefly discussed the proposed resolution. Mr. Cvek asked what the real world impact of this new policy would be. Mr. Stefan noted that the County already monitors the amount of hours that employees are working and he did not foresee any negligible impact.

Mr. Foster shared with the Committee that he spent the day in an ACA Class and he relayed some information to the Committee and Administration that he had retained from the class.

It was moved by Mr. Stoddard, seconded by Mr. Foster and it was moved unanimously to forward the resolution to the Full County Board for approval.

AMENDMENT TO THE PURCHASING AND AWARD OF CONTRACT POLICY

Mr. Stefan explained the proposed resolution amends the Purchasing and Award of Contracts Policy to require a certification of any contractor or subcontractor, prior to awarding any contracts, that it is not suspended or debarred from receiving State or Federal funds if the County is the recipient of a grant or funds from the State or Federal governments.

It was moved by Mr. Cvek, seconded by Mrs. Haji-Sheikh and it was moved unanimously to forward the resolution to the Full County Board for approval.

FY 2015 BUDGET

Summary of Appeals:

Mr. Stefan noted that ten budget appeals were received as the close of business on September 30th. The Committee reviewed a summary of those appeals, listed by Oversight Committee. Each appeal will be heard by the respective Oversight Committee through the November Finance Committee Meeting. Any appeals successful at the Standing Committee level will be presented to the Finance Committee at their November meeting for a final recommendation of the entire budget to the County Board.

Budget Cuts to Reduce Utilization of Reserves:

Mr. Stefan and Mr. Hanson presented the Committee with a list of \$400,000 in budget cuts, as well as a list of full-time equivalent employees from 2005 to 2014 for the General Fund and other funds, and a graph depicting the breakdown by year of the funding sources for General Fund expenditures for the past five years.

Mr. Stefan took the Committee through the handout and reiterated that the Staff Recommendation is still to leave the original Administrative Recommendation in place to utilize \$800,000 in reserves for balancing the 2015 Budget. He continued by reviewed the remainder of the handout with the Committee and noted that section "A" defined the criteria that Administration looked at in order to find true deductions within the budget. Section "B" displayed the actual recommended budget cuts that totaled \$400,000 which the Committee moved to find last Finance Committee Meeting.

Mr. Foster questioned the criteria that Administration used in order to obtain the \$400,000 reductions and asked why one-time costs savings were not looked at as a part of the reductions. Mr. Stefan noted that it was their understanding that the Committee was looking for ongoing cuts. Mr. Hanson added that if the Committee is looking to not rely on the fund balance in the future, they would need to look at permanent cuts and that some of the one-time cuts would only be putting purchasing off to the following year which may double the amount of spending. Mr. Foster expressed that he did not remember that directive being put on the table last meeting and

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he shared that he keeps hearing that things are supposed to get better so he did not see a negative with looking at one-time cost savings in order to bring the utilization of the reserves down. He also noted, for the record, he is not losing any sleep over using the fund balance but he is still troubled by their inability to balance a budget.

Mr. Cvek expressed that what he is trouble by, by having made the motion to direct staff to find \$400,000 in cuts in the least painful way possible, which to him would be to go through the budget with a fine-toothed comb and a scalpel, and now what he sees before him is a hatchet-job in his estimation that seems more angled to scare away from making any substantial cuts by how it is allocated rather than looking through it with a fine-toothed comb. He continued that what has been presented to them was not the direction from the Committee and agreed with Mr. Foster that one-time costs savings could have been looked at and expressed he was pretty disappointed.

Mr. Hanson noted that they were asked to give the Committee \$400,000 in savings, and that is what they did. The Committee could not like the recommendations, they could even change them, but they did what they were told to do. The *only* direction that they were given was “in the least painful way” and what they are presenting is that.

Chairman Reid noted that if the Committee is looking for low hanging fruit, he did not think that there is such a thing. He also noted that they are not going to save \$400,000 on flowers, it is going to be have to be staff.

Mr. Stoddard stated that the Board has been going through cuts for the last several years and he noted that the conditions by which staff sough true reductions were fiscally responsible criteria but he also agreed with Mr. Foster that one-time cost savings may be worth looking at. He continued that others may be just making assumptions that there are less painful ways of making cuts but he honestly doubts that and someone would not find these large amount of cuts by going through the budget with a fine-toothed comb.

Mrs. Haji-Sheikh questioned whether or not this process of making additional cuts after the appeals process seemed a little backwards. Mr. Hanson answered that if the Committee were to move forward with the \$400,000 in recommended buts, there would be a second appeals process on the cuts. Mr. Cvek expressed his discontent with the option of having a second appeals process if the cuts were recommended.

Ms. Leifheit asked if any of the proposed cuts came from Department Heads or if they strictly came from Administration. Mr. Hanson noted that they were from Administration except for the ESDA Staff Change.

Mr. Foster noted that he had a lot going through his mind, but he again wanted to question reasoning for the criteria used in determined the reductions such as not met by new revenue. Mr. Hanson expressed that he wasn't currently aware of any new revenue sources but the Committee would certainly open up that option.

Mr. Foster also shared that he can appreciate the hard position that staff and Administration was put in by making these cuts, but he could have also appreciated if Administration came back and said that they were unable to attain the \$400,000 reductions without making significant hard cuts, but he still feels that there are enough smaller items in the budget to cut without firing a single individual. He used examples such as eliminating the 2% raises for non-union personnel which

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would equal about \$114,000 and also subtracting Commodities and Services that equal about \$67,000 those both added up would save the Sheriff his two staff members. He also added that he was not necessarily for those reductions but he believes that there are some reductions that may have been overlooked.

Mrs. Haji-Sheikh commented that she commends staff for making these hard choices, but with that being said, she was not in favor of eliminating any positions. She also suggested in the future to look at the services that the County provides and maybe look at differently way to cut back or utilize savings in the services provided rather than staff.

Mr. Stoddard shared that broadly speaking, they have three choices, they can say the proposed recommendations are off the table, they can move forward with the recommendations, or are there some other cuts the Committee can look at. Mr. Stoddard also expressed his hopefulness with the economy getting better and he believes there is light at the end of the tunnel.

Mrs. Haji-Sheikh also commented on the possibility of reducing the reduction amount to only \$100-200,000. He wanted to get a feel from the Committee whether these cuts are all or nothing or if they were willing to make a smaller amount of cuts in order to reduce the utilization of the fund balance.

The Committee continued to discuss that cuts are cuts and suggested looking at differently ways of making the cuts again through one-time cost savings. They also shared their views on the economic path that the County is currently on and may possibly be on in the years to come.

Mr. Tobias indicated that she feels it is impossible to make these kind of cuts in the current budget but should would even consider looking at possible one-time cost savings they may only add up to \$100,000 which may be a little more attainable. Mr. Foster agreed and noted that they would be something that he would support. Mr. Stoddard and Mrs. Haji-Sheikh echoed that they would agree to that as well.

Mr. Pietrowski also reminded that any appeals that may be passed through Standing Committees and returned to Finance Committee in November could also affect the draw down in the fund balance for the 2015 Budget.

Mr. Stoddard moved to direct staff to go back again and look at reducing the reliance on the “rain day” reserves by \$100,000 and include the possibility of finding reductions through one-time costs savings and new revenues. Mrs. Tobias seconded the motion. A roll call vote was taken. Those voting yea were Mr. Foster, Mrs. Haji-Sheikh, Ms. Leifheit, Mr. Stoddard, Mrs. Tobias, and Chairman Reid. Mr. Cvek opposed. The motion carried six (6) to one (1).

Other FY 2015 Budget Items

Mr. Hanson noted that this item allowed an opportunity to discuss other budget items that were not part of either the submitted appeals or the potential budget cuts.

Budget Process and Timeline

The Committee reviewed a copy of the approved FY 2015 Budget Calendar and Process and steps between the October Finance Committee and the November County Board were highlighted. As previously mentioned, budget appeals will be heard by each respective Oversight Committee through the November Finance Committee Meeting. At that meeting, public hearings will be hosted on the proposed tax levy, any appeals successful at the Standing Committee level will be decided, overall final budget adjustments will be made, and the entire budget will be forwarded to the County Board for adoption.

ADJOURNMENT

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

Respectfully submitted,

Stephen Reid, Chairman

Tasha Stogsdill, Recording Secretary

**RESOLUTION
R2014-69**

**A RESOLUTION ESTABLISHING PRESCRIBED THRESHOLDS IN
ACCORDANCE WITH THE PATIENT PROTECTION AND
AFFORDABLE CARE ACT**

WHEREAS, DeKalb County Government is statutorily bound to adhere to the requirements of the federal Patient Protection and Affordable Care Act (PPACA) approved on March 23, 2010; and

WHEREAS, DeKalb County Government is required to establish prescribed thresholds in accordance with PPACA to determine if an employee is eligible to be offered the County's health benefits package; and

WHEREAS, the Finance Committee has reviewed the PPACA Threshold Periods Policy below and has determined that it adequately establishes the thresholds required to ensure that consistent and equitable determinations of eligibility are made in accordance with PPACA for all variable-hour employees;

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Board, that DeKalb County Government hereby adopts the following policy:

PPACA THRESHOLD PERIODS POLICY

The Standard Measurement Period, which is the standard period of time in which DeKalb County Government measures variable-hour employees for health benefits eligibility, will be 12 months. DeKalb County Government's Standard Measurement Period will begin on November 1st of each year and end on October 31st of the following year. A newly hired employee will also be concurrently measured from that employee's hire date for 12 consecutive months.

The Administrative Period, which is the period of time allowed to calculate or finalize coverage, will be no longer than 90 days.

The Stability Period, which is the period of time of coverage for DeKalb County Government health benefits for a variable-hour employee, will be 12 months.

The Look Back Period, which is the initial period of time established by DeKalb County Government to achieve eligibility, will be 12 months. This look back period will begin on November 1, 2013 and end on October 31, 2014.

BE IT FURTHER RESOLVED that as of the date of passage of this Patient Protection and Affordable Care Act Threshold Periods Policy, DeKalb County Government shall strive to provide health benefits to its eligible employees in accordance with PPACA.

PASSED AT SYCAMORE, ILLINOIS, THIS 15TH DAY OF OCTOBER, 2014 A.D.

SIGNED:

Jeffery L. Metzger, DeKalb County Board Chairman

ATTEST:

Douglas J. Johnson, DeKalb County Clerk

STATE OF ILLINOIS)
)SS
COUNTY OF DEKALB)

RESOLUTION R2014-68

WHEREAS, on August 21, 2013, the DeKalb County Board adopted by Resolution a Purchasing and Award of Contracts Policy setting forth procedures for the procurement of services, materials, equipment, and supplies essential to the delivery of governmental services through the use of an open process and truly competitive practices, and to award contracts to qualified vendors who provide the best value for the desired contracts; and

WHEREAS, DeKalb County is often the recipient of grants and other moneys from the State and Federal governments, and those jurisdictions maintain a list of entities who are suspended and debarred from receiving such public funds; and

WHEREAS, DeKalb County desires to abide by the restrictions imposed by the State and Federal governments related to suspended and debarred entities;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB, ILLINOIS, as follows:

The DeKalb County Board hereby amends its Purchasing and Award of Contracts Policy by adding the following as subparagraph G. under Section III of the Policy:

If the County is the recipient of a grant or funds from the State or Federal government, the County, prior to awarding any related contract, shall require of any contractor or subcontractor a certification that it is not suspended or debarred from receiving State or Federal funds.

ADOPTED BY THE COUNTY BOARD THIS 15TH DAY OF OCTOBER, 2014, AD.

Chairman, DeKalb County Board

ATTEST:

County Clerk

Summary of FY 2015 Budget Appeals

09-30-2014

Appeal #	Budget Narrative #	Appellant	Item Appealed	Dollar Amount	Action Requested	Additional Funding Source or Disposition of Savings	Committee Assigned to
Economic Development Committee Appeals							
1	27	Christine Johnson	Upgrade of Administrative Clerk B Position to Accounting Clerk A Position	\$ 3,000	Approve the upgrade of an Administrative Clerk B position to an Accounting Clerk A position.	Funding to come from the Tax Sale Automation Fund.	Economic Development
Executive Committee Appeals							
2	36	Tobias	Membership in "Metro Counties"	\$ 6,300	Continue membership in "Metro Counties".	Negotiate a lower membership fee - perhaps \$4,300.	Executive
Finance Committee Appeals							
3	28	Stefan	Upgrade of Accounting Supervisor Position to Assistant Finance Director Position	\$ 10,000	Allocate additional funding for the Assistant Finance Director position beyond the current funding level for the Accounting Supervisor position to allow for the potential to hire a candidate with more professional experience.	Additional contributions from the Downstate Operating Assistance Program grant and the Nursing Home.	Finance
Law & Justice Committee Appeals							
4	17	Gilmour	New Adult Probation Officer Position	\$ 70,000	Approve this new position request to apply greater resources to moderate and high risk offenders.	Additional funding applied for from the AOIC.	Law & Justice
5	17	Gilmour	New Supervisor Position	\$ 82,000	Approve this new position request to effectively manage and supervise all staff.	Additional funding applied for from the AOIC.	Law & Justice
6	19	McCulloch	New Level 2 Assistant Public Defender Position	\$ 93,000	Approve this new position to permit the staffing of the new Judge's courtroom as well as the enhanced demand of enlarging the Juvenile Abuse call.	Funding to come from reserves/fund balance.	Law & Justice
7	20	McCulloch	Salary Review for Professional Staff in the Public Defender's Office	Approx. \$45,000 +/-	Approve a salary review and related salary adjustments for professional staff in the Public Defender's Office.	Funding to come from reserves/fund balance.	Law & Justice
8	22	Scott	Two New Corrections Officers	\$ 184,000	Approve both new positions due the the critical needs of proper staffing in the Corrections Division.	Funding to come from reserves/fund balance.	Law & Justice
9	25	Scott	Additional 1% Pay Increase for Sheriff's Office Management Staff	\$ 6,000	Approve a 1% pay increase for management staff in the Sheriff's Office in addition to the 2% pay increase recommended for non-union personnel to place them on pace with MAP pay increases for 2014-2015.	Funding to come from the Law Enforcement Projects Fund	Law & Justice
10	44	Pat McMahon	Children's Waiting Room Funding	\$ 15,000	Approve an increase in the Children's Waiting Room fee from \$5 per filing to \$10 per filing.	Fee increase.	Law & Justice

DEKALB COUNTY GOVERNMENT
FINANCE COMMITTEE
October 1, 2014

Directive: The Finance Committee directed Administrative Staff to recommend a reduction in General Fund expenses by \$400,000, thereby reducing the reliance on “rainy day” reserves from \$800,000 to \$400,000 for the 2015 Budget.

A. Staff sought “true” reductions, defined as:

1. Not met by one-time cost savings
2. Not met by cost-shifting
3. Not met by new revenues
4. Not met by refining expenditure numbers
5. Not met by reducing uncontrollable costs

B. Budget Cuts:

1.	Assessment’s Staff (<1)	\$ 25,000
2.	County Clerk’s Staff (<1)	\$ 25,000
3.	Sheriff’s Staff (2)	\$ 180,000
4.	ESDA Staffing Change	\$ 1,000
5.	State’s Attorney Staff (1)	\$ 80,000
6.	Circuit Clerk Staff (1)	\$ 57,000
7.	IMO Network Funding	\$ 20,000
8.	Grounds / Landscaping	\$ 5,000
9.	Joiner History Room	\$ 2,000
10.	Convention & Visitor’s Bureau	\$ 3,000
11.	Ag Extension Service	<u>\$ 2,000</u>
12.	Total	<u><u>\$ 400,000</u></u>

C. Staff Recommendation:

To leave the original Administrative Budget recommendation in place to utilize \$800,000 in reserves for balancing the 2015 Budget, noting that this level of utilization could be repeated in 2016 if necessary. This provides two additional years for the economy to improve while services are maintained, without negatively impacting the County’s future financial position.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

FULL-TIME EQUIVALENT EMPLOYEES

Funds	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government										
1	Administration	3.10	2.00	2.00	2.50	2.56	2.56	2.56	2.56	2.00
2	Finance	6.10	7.10	7.10	7.10	7.15	7.00	7.00	7.00	6.80
3	Information Management	11.00	10.00	10.00	10.00	10.00	11.00	10.20	10.20	10.20
4	Assessments	6.72	6.72	6.50	7.00	7.00	7.00	7.00	6.00	6.00
5	County Clerk & Recorder	7.00	7.00	8.00	10.00	10.00	10.00	9.67	9.67	9.67
6	Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.83	3.83	3.83
7	Planning & Zoning	5.20	5.20	5.20	5.20	5.60	5.60	5.60	5.60	5.60
8	Regional Office of Education	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
9	Treasurer	4.70	4.70	4.70	5.00	5.00	5.00	5.00	5.00	5.00
10	Facilities Management	9.85	9.85	9.85	9.00	10.00	10.00	9.00	9.00	9.00
11	Sub-Total General Government	58.67	57.57	58.35	60.80	62.31	63.16	61.86	59.86	59.10
Public Safety										
12	Circuit Clerk	19.00	19.00	20.00	20.00	20.00	20.00	18.50	18.50	18.50
13	Coroner / ESDA	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
14	Judiciary / Jury Commission	9.20	8.50	7.00	7.40	7.55	7.30	7.30	7.30	7.30
15	Sheriff - Admin/Patrol/Detective	49.00	48.00	47.00	46.00	49.00	48.00	47.00	47.50	47.50
16	Sheriff - Communications	26.00	26.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00
17	Sheriff - Corrections	27.00	27.00	26.00	26.00	26.00	28.00	28.00	22.00	19.30
18	State's Attorney	23.95	22.00	22.00	22.00	22.00	22.00	23.00	22.50	21.50
19	Public Defender	11.00	11.00	9.00	9.25	9.25	9.00	9.00	9.00	9.00
20	Court Services / Probation	19.00	17.00	17.00	17.00	17.00	16.00	15.00	15.00	15.00
21	Sub-Total Public Safety	186.75	181.10	175.60	175.25	179.40	178.90	176.40	170.40	166.70
22	Total General Fund	245.42	238.67	233.95	236.05	241.71	242.06	238.26	230.26	225.80

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

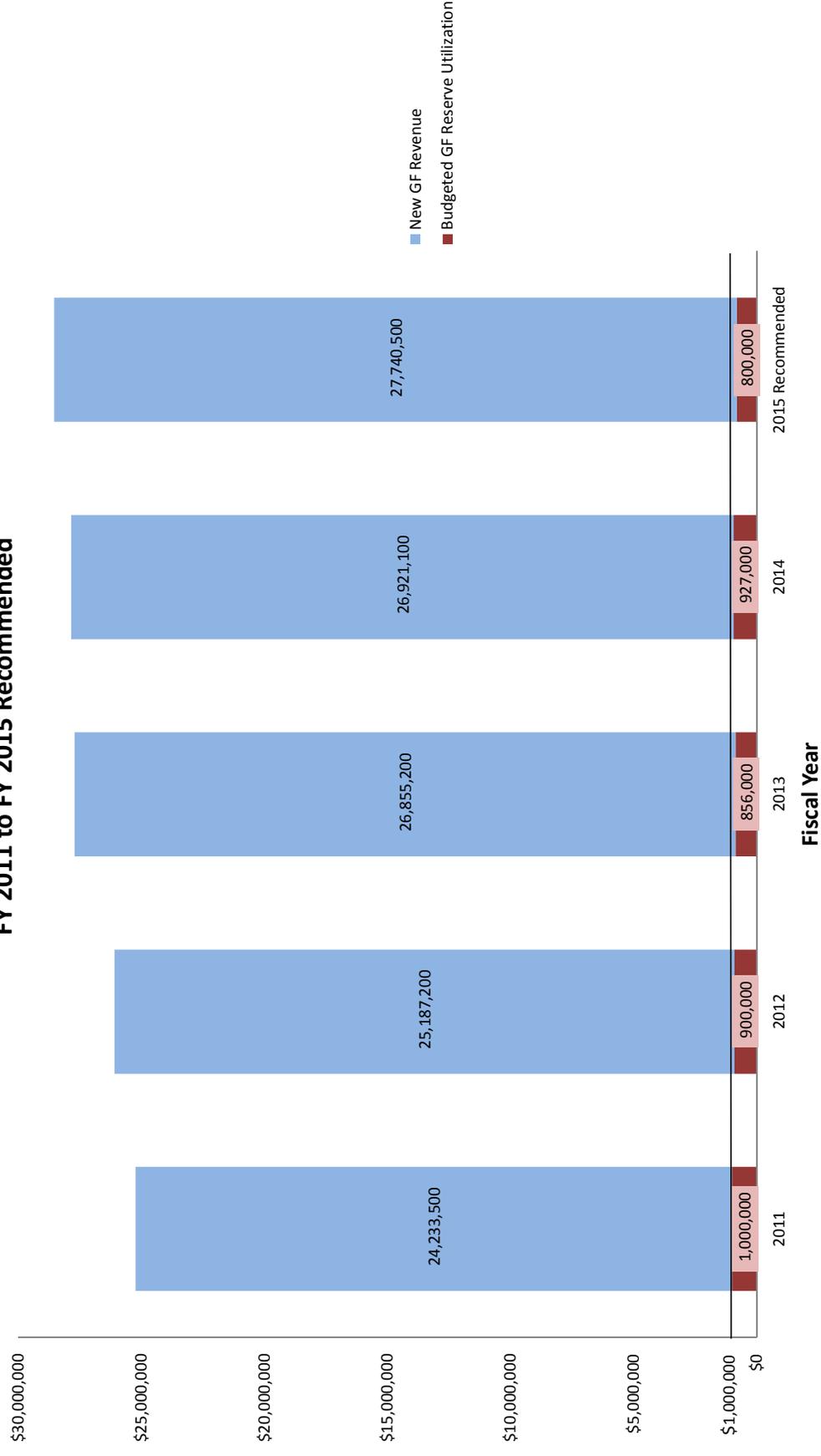
FULL-TIME EQUIVALENT EMPLOYEES

Funds	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
23 Highways & Streets	24.00	24.00	24.00	24.00	25.50	25.50	25.50	25.50	25.50	25.50
Health & Welfare										
24 Community Services	4.00	4.00	3.50	6.00	6.00	3.50	3.50	3.50	3.50	3.50
25 Mental Health	2.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
26 Public Health & Solid Waste	39.40	42.20	75.50	79.00	79.00	79.00	81.55	82.85	82.35	83.05
27 Rehab & Nursing	181.40	180.75	181.75	180.75	180.35	180.35	175.30	160.50	153.20	153.23
28 Veteran's Assistance	6.00	6.00	5.00	5.00	5.00	5.00	4.00	2.00	0.00	0.00
29 Sub-Total Health & Welfare	232.80	234.95	267.25	272.75	272.35	269.85	266.35	250.85	241.05	241.78
Culture & Recreation										
30 Forest Preserve	6.35	6.00	6.00	6.01	6.01	6.01	5.35	5.35	5.35	5.60
31 History Room	0.50	0.50	0.60	0.60	0.60	0.60	0.60	0.60	0.30	0.30
32 Sub-Total Culture & Recreation	6.85	6.50	6.60	6.61	6.61	6.61	5.95	5.95	5.65	5.90
Miscellaneous Funds										
33 Micrographics	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
34 Court Automation	4.00	4.00	2.75	2.75	2.75	2.75	1.75	1.75	1.00	1.00
35 Child Support	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
36 Document Storage	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Sheriff - Court Security	5.00	5.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00	4.00
38 Drug Court	2.00	2.00	4.00	1.00	1.00	1.00	1.50	1.50	0.00	0.00
39 Sub-Total Miscellaneous Funds	16.00	16.00	15.75	12.75	11.75	11.75	11.25	10.25	8.00	8.00
40 Grand Total	525.07	520.12	547.55	552.16	558.92	555.42	551.11	530.81	510.46	506.98

Funding Source for General Fund Expenditures

FY 2011 to FY 2015 Recommended

10/01/2014



**DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET**

CALENDAR & PROCESS

- | | |
|---------------|--|
| Sept 30, 2014 | 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. |
| Oct 1, 2014 | Board Committees begin budget discussions. Focus will be primarily on areas which are appealed from the Administrative recommendation. |
| Oct 25, 2014 | Publish first notice of public hearing on proposed Budget and Tax Levy. |
| Oct 29, 2014 | Publish second notice of public hearing on proposed Budget and Tax Levy. |
| Nov 4, 2014 | Board Committees complete reviews of any appeals which were filed concerning budgets for which they have oversight. |
| Nov 5, 2014 | Finance Committee hosts public hearings 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 19, 2014 | County Board adopts the Annual Budget and the Tax Levy Ordinance prior to the start of the fiscal year on January 1, 2015. |