

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
August 5, 2015**

The Finance Committee of the DeKalb County Board met on Wednesday, August 5, 2015, 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 Mrs. Tobias. All seven Members were present.

Also present was Gary Hanson, Pete Stefan, Paul Miller, Christine Johnson, Dianne Leifheit, Chairman Pietrowski, Jim Scheffers, Joan Hanson, Greg Millburg, John Frieders, Fred Lantz, and Anthony Cervini.

APPROVAL OF THE MINUTES

It was moved by Mr. Jones, seconded by Mrs. Tobias, and it was carried unanimously to approve the minutes of the June 3, 2015 Finance Committee Meeting.

APPROVAL OF THE AGENDA

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

PUBLIC COMMENTS

There were no public comments made.

FY 2014 AUDIT PRESENTATION

Mr. Fred Lantz and Mr. Anthony Cervini of Sikich LLP joined the Committee to present the FY 2014 audit reports. Some of the General Fund information provided through the audits includes:

- a. General Fund Revenues by Source indicating the top three revenue sources are Taxes (68%), Charges for Service (16%), and Intergovernmental (10%). Total General Fund revenues for FY 2014 were \$26.2 million.
- b. Major General Fund Revenues which includes the same sources of revenue but breaks out any specific revenue source of \$400,000 or more separately. The top three specific revenue sources are Property Taxes (\$12.2 million), Sales Taxes (\$4.8 million), and State Income Taxes (\$1.5 million).
- c. General Fund Expenditures by Function indicating that 73% of FY 2014 General Fund expenditures were for Public Safety purposes, 26% were for General Government purposes, and 1% was for Health and Welfare purposes. Total General Fund expenditures for FY 2014 were \$27.7 million.

- d. General Fund Expenditures by Category indicating that 77% of FY 2014 General Fund expenditures were for Salaries & Benefits, 18% were for Commodities & Services, 4% were for Transfers, and 1% was for Capital.
- e. General Fund Expenditures by Department indicating that the top three departments in terms of expenditures in the General Fund for FY 2014 were the Sheriff's Office (23%), Sheriff-Corrections (17%), and Sheriff-Communications (10%). A more detailed General Fund Expenditures by Department and Expenditure Category listing is also attached that breaks down the \$27.7 million in FY 2014 General Fund expenditures by category within each budget department.

While reviewing the audit reports, the Committee spent some additional time understanding the liabilities, deferred inflows of resources and fund balance levels.

He also wanted to bring to attention to the Chairman and the Committee that the DeKalb County Nursing Home Foundation Board has historically not been included in the Nursing Home's Audit process because they have not been deemed significant enough. They are now on the verge of becoming significant because of the assets they have been building up over the past year. If they are to cross that threshold, they will have to be included in future financial audit reports. These indirect funds would need to be audited due to GASB No. 39: *Determining Whether Certain Organizations are Component Units*. Mr. Lantz noted that they will continue to evaluate the status of the Board to determine whether or not they meet auditing standards.

Mr. Lantz shared that Sikich LLP found full compliance with investment policies as of December 31, 2014 and all the County's deposits with financial institutions are either covered by deposit re-insurance or by collateral held in the County's name by an independent third-party in accordance with their investment policy. Mr. Lantz was also pleased to report that the County encountered no significant difficulties in dealing with management performing and completing their audit.

Mr. Anthony Cervini next reviewed the County's Single Audit Report with the Committee. Mr. Cervini shared that the Single Audit Report was comprised of two separate auditor's reports and auditor's opinions. The first one being: Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. As well as: Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133. Mr. Cervini announced he is pleased to report unmodified opinions on both of those reports.

The Committee asked a couple of clarifying questions to Mr. Lantz and lastly touched on the subject of the County's bond rating.

The Audit Reports are available on the County's website at the following link:
http://dekalbcounty.org/Financial/Audit/audit_main.html

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SEMI-ANNUAL IMO NETWORK SECURITY UPDATE

The Information Management Office was scheduled to provide their second semi-annual report for 2015 on network security but this item will be rescheduled for a subsequent meeting.

QUARTERLY CONTRACTS UPDATE

Mr. Stefan reviewed a spreadsheet summarizing the ten contracts that expired during the second quarter of FY 2015. The first two contracts are revenue generating contract for law enforcement police and security services. The remaining eight contracts were for expenditure and seven of those were renewed with the current vendor and one was allowed to expire because the services were no longer required (Evergreen Village relocation assistance services). Five of the contracts that were renewed involved some form of professional services that are not awarded based on price along but the level of service and expertise is taken into account as well. A sixth renewed contract was a sole source nature involving software support and maintenance. The final contract was for a commercial service (floor mat service) for which competitive quotes were solicited but only one response was received.

REQUEST TO FILL OPEN POSITION – FMO

Mr. Stefan shared that the Facilities Management Office has submitted a request to fill a position that has recently become vacant due to a resignation of the Maintenance Supervisor. Mr. Scheffers explained that his request is to promote the Maintenance III employee to the Maintenance Supervisor position and to fill the vacated Maintenance III position. Mr. Scheffers reviewed the details of the positions and explained why filling the Maintenance III position is vital to the operation of his office.

Mr. Hanson provided that his recommendation would be to fill the Maintenance Supervisor position at the start of the next pay period following the full County Board Meeting but asks for a 75 day delay in filling the Maintenance III position in order to generate some budget savings to the County.

Mr. Jones noted that he spoke with Mr. Hanson that afternoon and shared he will support the hire of this position as long as they can still meet their FY 2016 budget goals.

It was moved by Mr. Reid, seconded by Mr. Jones and the motion carried unanimously by voice vote to forward a resolution to the full County Board recommending approval of the hiring recommendations.

Mr. Stefan reviewed handouts that the Committee was presented that depicted pie charts for the FY 2014 General Fund Revenues and Expenditures. The graphs also broke down the revenues by source and major revenue and broke down the expenditures by function, category, and department. All of the graphs reviewed are attached to these minutes.

CONTINGENCY PLAN FOR LOSS OF A MAJOR REVENUE SOURCE

Administration reviewed with the Committee the departmental submittals received in response to the budget exercise posed to them to identify a combined total of \$2.6 million in expenditure cuts or revenue enhancements in the event of the loss of a major revenue source (Airline Fuel Sales Tax). The Committee received a handout summarizing the potential budget reduction categories

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and other options to consider as part of a contingency plan. Mr. Stefan explained how Mr. Hanson and he developed the targets for each of the Reduction Possibilities categories and what each of the categories 1-12 represents. The other County-wide initiatives for consideration would affect multiple departments as well as outside agencies if implemented but are options for the County to consider.

Mr. Reid questioned if the County would be able to continue to function if they were to lose the \$2.6 million from the Airline Fuel Sales Tax. He expressed his concerns with how well the Public Safety Building and the court-related offices would function realistically with such large staff reductions. Mr. Hanson shared that the offices would be able to function but at what level of service they would be able to function at would be a different question.

Administration and the Committee also clarified that these are very general reductions and there were no specific positions looked at while presenting these possibilities.

The Committee very briefly touched on the possibility of opening the discussions again regarding a Home Rule Authority Referendum and expressed initiating any of the other County-wide initiatives would reduce the possibilities of large staff reductions in the event the County were to lose this major revenue source.

The Committee lastly finished their discussions with the topic of how much is going to have to be cut from the FY 2016 budget to reach their budget goals of not utilizing more than \$400,000 out of reserves.

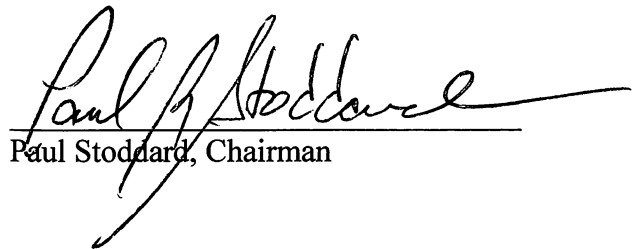
NEW BUSINESS

No items were presented.

ADJOURNMENT

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

Respectfully submitted,



Paul Stoddard, Chairman

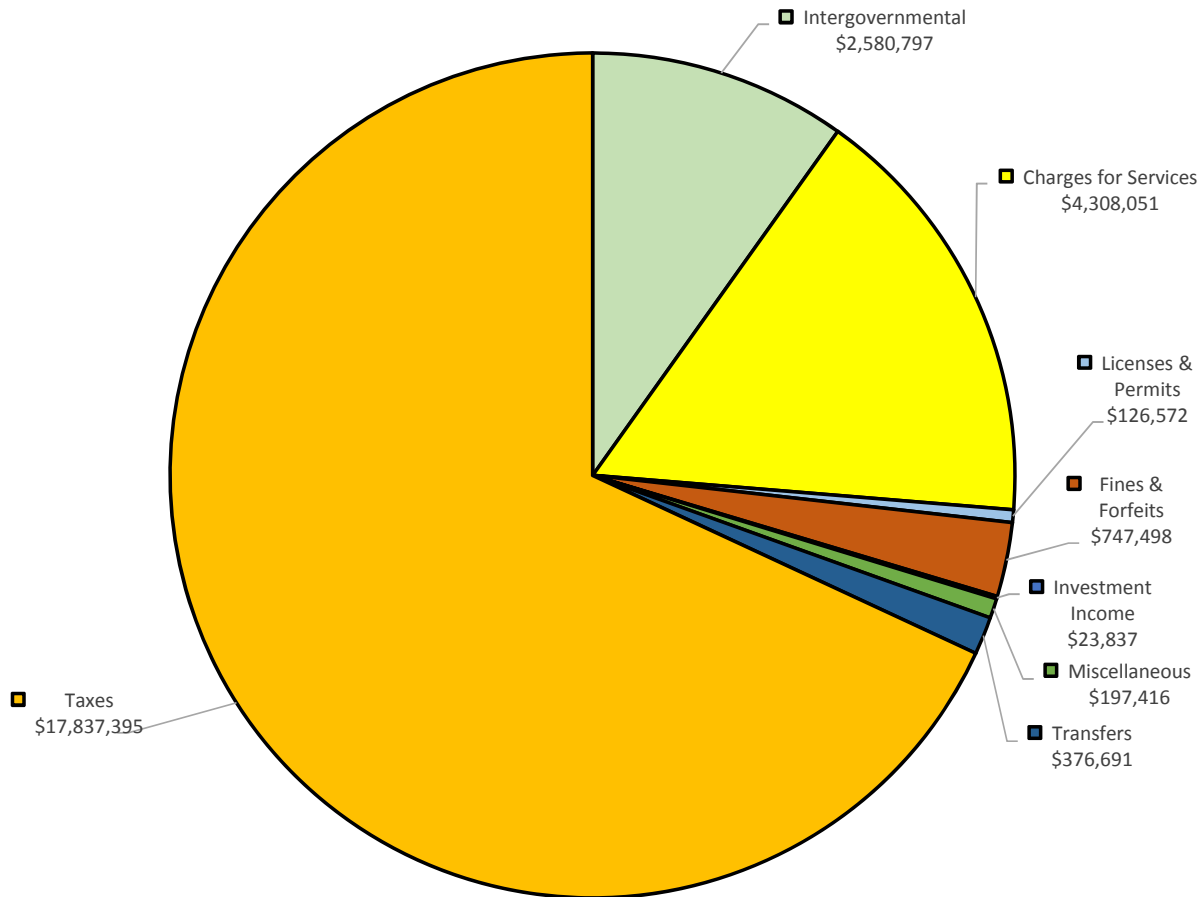


Tasha Stogsdill, Recording Secretary

**General Fund Revenues
FY 2014 Totals by Source
08-04-2015**

Revenue Source	Actual 2014 Revenues	
	Amount	Percent
Intergovernmental	2,580,797	9.9%
Charges for Services	4,308,051	16.4%
Licenses & Permits	126,572	0.5%
Fines & Forfeits	747,498	2.9%
Investment Income	23,837	0.1%
Miscellaneous	197,416	0.8%
Transfers	376,691	1.4%
Taxes	17,837,395	68.1%
Total	26,198,257	100.0%

FY 2014 General Fund Revenues by Source



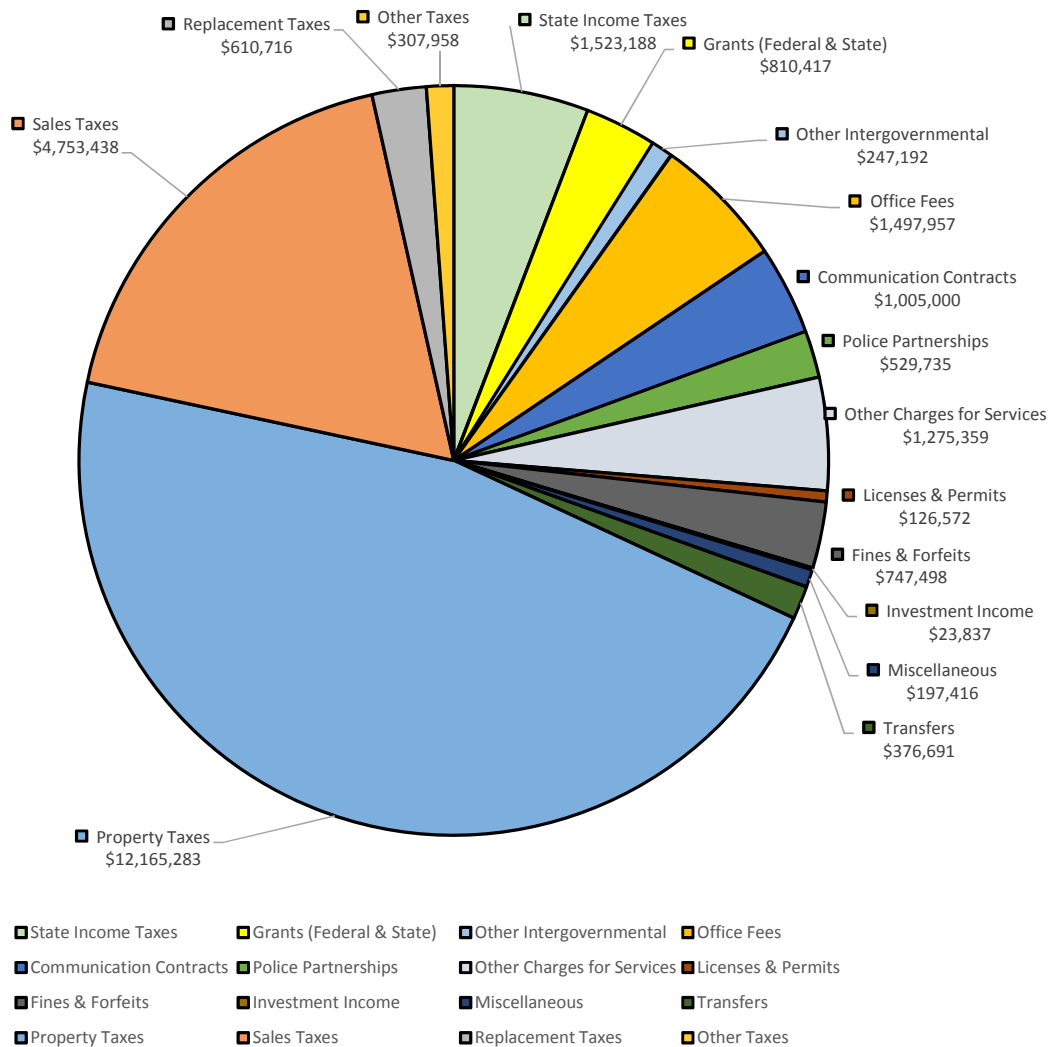
Intergovernmental
 Charges for Services
 Licenses & Permits
 Fines & Forfeits

Investment Income
 Miscellaneous
 Transfers
 Taxes

General Fund Revenues
FY 2014 Major Revenues
08-04-2015

Major Revenue Category	Actual 2014 Revenues	
	Amount	Percent
State Income Taxes	1,523,188	5.8%
Grants (Federal & State)	810,417	3.1%
Other Intergovernmental	247,192	0.9%
Office Fees	1,497,957	5.7%
Communication Contracts	1,005,000	3.8%
Police Partnerships	529,735	2.0%
Other Charges for Services	1,275,359	4.9%
Licenses & Permits	126,572	0.5%
Fines & Forfeits	747,498	2.9%
Investment Income	23,837	0.1%
Miscellaneous	197,416	0.8%
Transfers	376,691	1.4%
Property Taxes	12,165,283	46.4%
Sales Taxes	4,753,438	18.1%
Replacement Taxes	610,716	2.3%
Other Taxes	307,958	1.2%
Total	26,198,257	100.0%

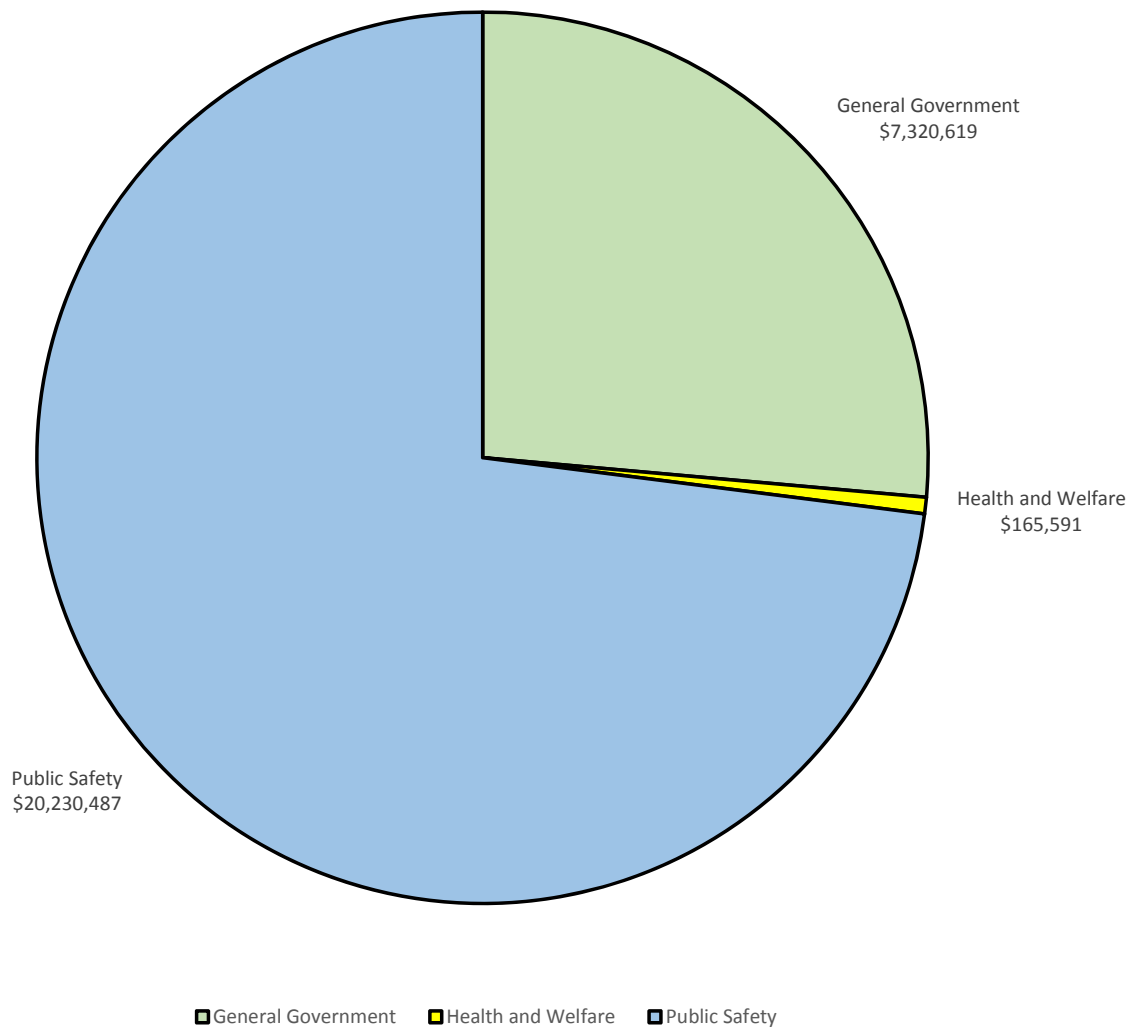
FY 2014 General Fund Major Revenue Sources



**General Fund Expenditures
FY 2014 Totals by Function
08-04-2015**

Function	Actual 2014 Expenditures	
	Amount	Percent
General Government	7,320,619	26.4%
Health and Welfare	165,591	0.6%
Public Safety	20,230,487	73.0%
Total	27,716,697	100.0%

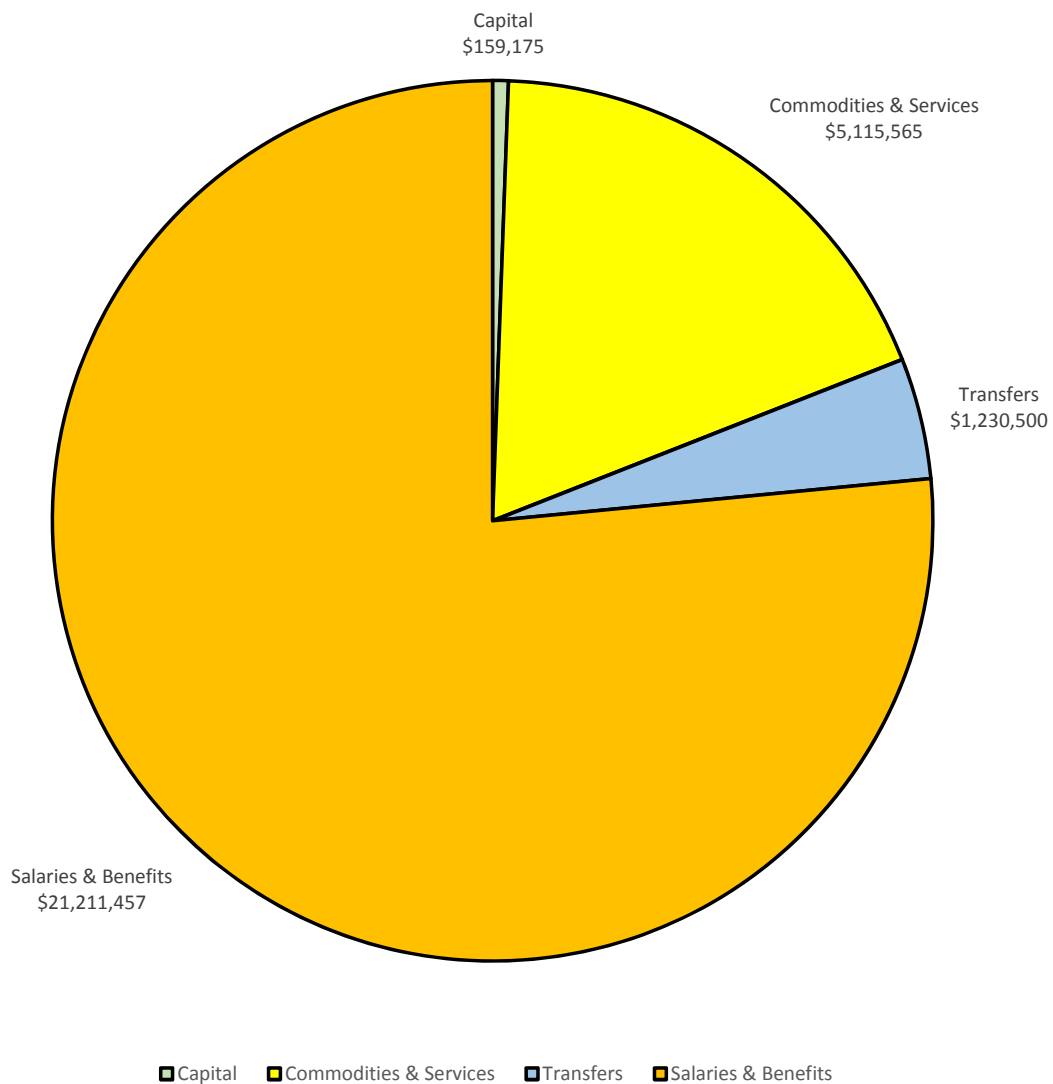
FY 2014 General Fund Expenditures by Function



**General Fund Expenditures
 FY 2014 Totals by Expenditure Category
 08-04-2015**

<u>Expenditure Category</u>	<u>Actual 2014 Expenditures</u>	
	<u>Amount</u>	<u>Percent</u>
Capital	159,175	0.6%
Commodities & Services	5,115,565	18.5%
Transfers	1,230,500	4.4%
Salaries & Benefits	21,211,457	76.5%
Total	27,716,697	100.0%

FY 2014 General Fund Expenditures by Expenditure Category

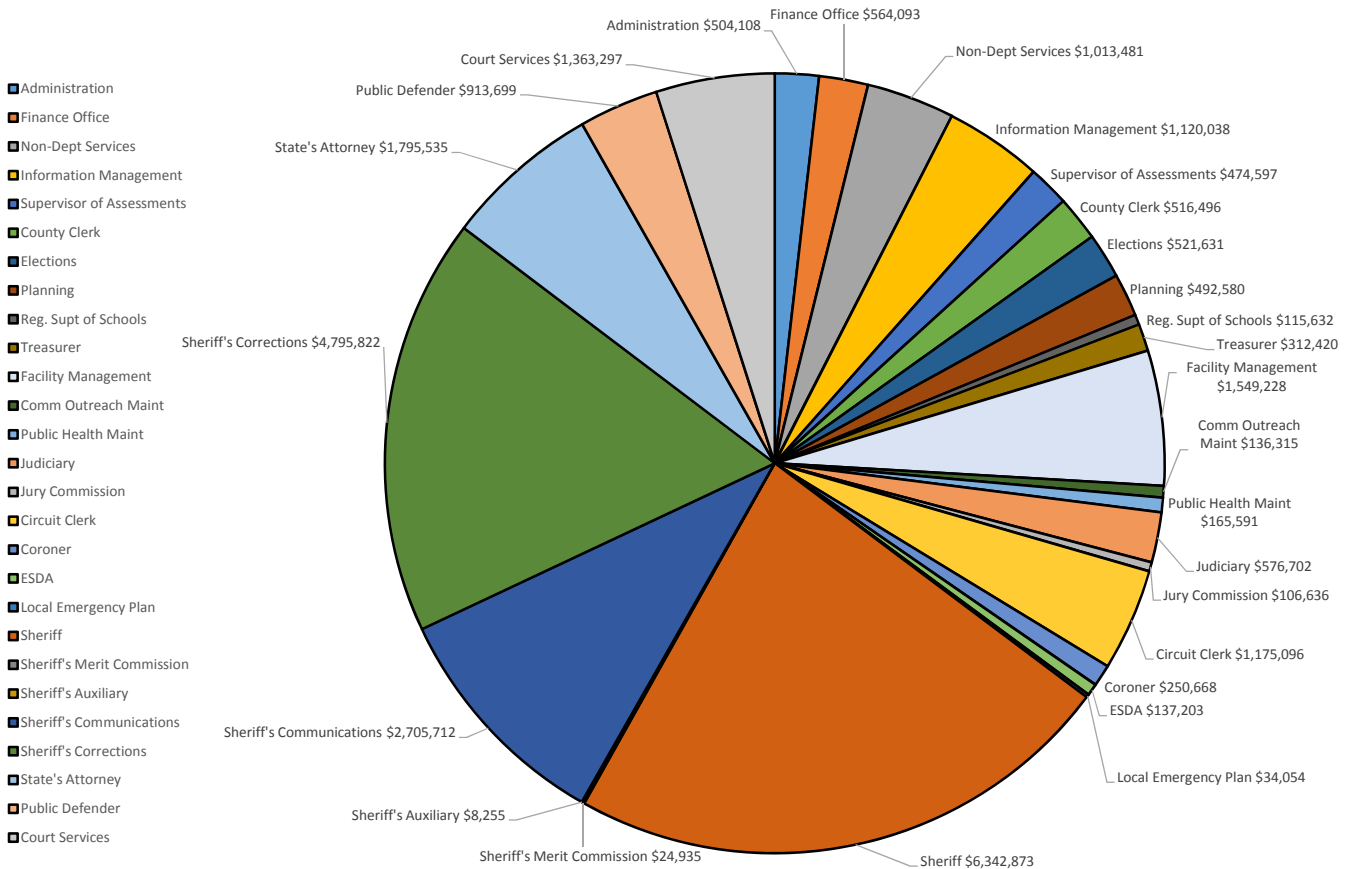


**General Fund Expenditures
FY 2014 Totals by Department
08-04-2015**

Dept. #	Department Name	Actual 2014 Expenditures	
		Amount	Percent
1110	Administration	504,108	1.8%
1210	Finance Office	564,093	2.0%
1290	Non-Dept Services	1,013,481	3.7%
1310	Information Management	1,120,038	4.0%
1410	Supervisor of Assessments	474,597	1.7%
1510	County Clerk	516,496	1.9%
1530	Elections	521,631	1.9%
1710	Planning	492,580	1.8%
1810	Reg. Supt of Schools	115,632	0.4%
1910	Treasurer	312,420	1.1%
4810	Facility Management	1,549,228	5.6%
4910	Comm Outreach Maint	136,315	0.5%
4920	Public Health Maint	165,591	0.6%
2210	Judiciary	576,702	2.1%
2220	Jury Commission	106,636	0.4%
2310	Circuit Clerk	1,175,096	4.2%
2410	Coroner	250,668	0.9%
2510	ESDA	137,203	0.5%
2540	Local Emergency Plan	34,054	0.1%
2610	Sheriff	6,342,873	22.9%
2620	Sheriff's Merit Commission	24,935	0.1%
2630	Sheriff's Auxiliary	8,255	0.0%
2670	Sheriff's Communications	2,705,712	9.8%
2680	Sheriff's Corrections	4,795,822	17.3%
2710	State's Attorney	1,795,535	6.5%
2810	Public Defender	913,699	3.3%
2910	Court Services	1,363,297	4.9%
General Fund Total		27,716,697	100.0%

Function	Actual 2014 Expenditures		
	Amount	Percent	
General Government	7,320,619	26.4%	
Health and Welfare	165,591	0.6%	
Public Safety	20,230,487	73.0%	
Total		27,716,697	100.0%

FY 2014 General Fund Expenditures by Department



General Fund Expenditures
FY 2014 Totals by Department & Expenditure Category
08-04-2015

<u>Dept. #</u>	<u>Department Name</u>	<u>Actual 2014 Expenditures</u>	
		<u>Amount</u>	<u>Percent</u>
1110	Administration		
	Salaries & Benefits	464,671	92.2%
	Capital	518	0.1%
	Commodities & Services	36,119	7.2%
	Transfers	2,800	0.6%
	Total	504,108	100.0%
1210	Finance Office		
	Salaries & Benefits	502,604	89.1%
	Capital	0	0.0%
	Commodities & Services	43,289	7.7%
	Transfers	18,200	3.2%
	Total	564,093	100.0%
1290	Non-Dept Services		
	Salaries & Benefits	0	0.0%
	Capital	0	0.0%
	Commodities & Services	312,181	30.8%
	Transfers	701,300	69.2%
	Total	1,013,481	100.0%
1310	Information Management		
	Salaries & Benefits	832,953	74.4%
	Capital	2,210	0.2%
	Commodities & Services	97,375	8.7%
	Transfers	187,500	16.7%
	Total	1,120,038	100.0%
1410	Supervisor of Assessments		
	Salaries & Benefits	446,518	94.1%
	Capital	0	0.0%
	Commodities & Services	25,379	5.3%
	Transfers	2,700	0.6%
	Total	474,597	100.0%
1510	County Clerk		
	Salaries & Benefits	493,250	95.5%
	Capital	0	0.0%
	Commodities & Services	23,246	4.5%
	Transfers	0	0.0%
	Total	516,496	100.0%

General Fund Expenditures
FY 2014 Totals by Department & Expenditure Category
08-04-2015

<u>Dept. #</u>	<u>Department Name</u>	<u>Actual 2014 Expenditures</u>	
		<u>Amount</u>	<u>Percent</u>
1530	Elections		
	Salaries & Benefits	145,435	27.9%
	Capital	0	0.0%
	Commodities & Services	376,196	72.1%
	Transfers	0	0.0%
	Total	521,631	100.0%
1710	Planning		
	Salaries & Benefits	428,344	87.0%
	Capital	36,533	7.4%
	Commodities & Services	20,203	4.1%
	Transfers	7,500	1.5%
	Total	492,580	100.0%
1810	Reg. Supt of Schools		
	Salaries & Benefits	75,813	65.6%
	Capital	0	0.0%
	Commodities & Services	31,819	27.5%
	Transfers	8,000	6.9%
	Total	115,632	100.0%
1910	Treasurer		
	Salaries & Benefits	281,017	89.9%
	Capital	0	0.0%
	Commodities & Services	31,403	10.1%
	Transfers	0	0.0%
	Total	312,420	100.0%
4810	Facility Management		
	Salaries & Benefits	674,145	43.5%
	Capital	65,125	4.2%
	Commodities & Services	789,958	51.0%
	Transfers	20,000	1.3%
	Total	1,549,228	100.0%
4910	Comm Outreach Maint		
	Salaries & Benefits	11,577	8.5%
	Capital	0	0.0%
	Commodities & Services	74,738	54.8%
	Transfers	50,000	36.7%
	Total	136,315	100.0%

General Fund Expenditures
FY 2014 Totals by Department & Expenditure Category
08-04-2015

<u>Dept. #</u>	<u>Department Name</u>	<u>Actual 2014 Expenditures</u>	
		<u>Amount</u>	<u>Percent</u>
4920	Public Health Maint		
	Salaries & Benefits	0	0.0%
	Capital	0	0.0%
	Commodities & Services	165,591	100.0%
	Transfers	0	0.0%
	Total	165,591	100.0%
2210	Judiciary		
	Salaries & Benefits	471,381	81.7%
	Capital	1,411	0.2%
	Commodities & Services	98,610	17.1%
	Transfers	5,300	0.9%
	Total	576,702	100.0%
2220	Jury Commission		
	Salaries & Benefits	42,129	39.5%
	Capital	121	0.1%
	Commodities & Services	64,386	60.4%
	Transfers	0	0.0%
	Total	106,636	100.0%
2310	Circuit Clerk		
	Salaries & Benefits	1,096,476	93.3%
	Capital	0	0.0%
	Commodities & Services	78,620	6.7%
	Transfers	0	0.0%
	Total	1,175,096	100.0%
2410	Coroner		
	Salaries & Benefits	154,845	61.8%
	Capital	7,198	2.9%
	Commodities & Services	81,625	32.6%
	Transfers	7,000	2.8%
	Total	250,668	100.0%
2510	ESDA		
	Salaries & Benefits	102,897	75.0%
	Capital	6,495	4.7%
	Commodities & Services	26,311	19.2%
	Transfers	1,500	1.1%
	Total	137,203	100.0%

General Fund Expenditures
FY 2014 Totals by Department & Expenditure Category
08-04-2015

<u>Dept. #</u>	<u>Department Name</u>	<u>Actual 2014 Expenditures</u>	
		<u>Amount</u>	<u>Percent</u>
2540	Local Emergency Plan		
	Salaries & Benefits	13,584	39.9%
	Capital	0	0.0%
	Commodities & Services	20,470	60.1%
	Transfers	0	0.0%
	Total	34,054	100.0%
2610	Sheriff		
	Salaries & Benefits	5,865,550	92.5%
	Capital	15,590	0.2%
	Commodities & Services	423,733	6.7%
	Transfers	38,000	0.6%
	Total	6,342,873	100.0%
2620	Sheriff's Merit Commission		
	Salaries & Benefits	2,648	10.6%
	Capital	0	0.0%
	Commodities & Services	22,287	89.4%
	Transfers	0	0.0%
	Total	24,935	100.0%
2630	Sheriff's Auxiliary		
	Salaries & Benefits	0	0.0%
	Capital	2,780	33.7%
	Commodities & Services	5,475	66.3%
	Transfers	0	0.0%
	Total	8,255	100.0%
2670	Sheriff's Communications		
	Salaries & Benefits	2,569,210	95.0%
	Capital	12,683	0.5%
	Commodities & Services	108,819	4.0%
	Transfers	15,000	0.6%
	Total	2,705,712	100.0%
2680	Sheriff's Corrections		
	Salaries & Benefits	2,921,198	60.9%
	Capital	8,367	0.2%
	Commodities & Services	1,712,257	35.7%
	Transfers	154,000	3.2%
	Total	4,795,822	100.0%

General Fund Expenditures
FY 2014 Totals by Department & Expenditure Category
08-04-2015

<u>Dept. #</u>	<u>Department Name</u>	<u>Actual 2014 Expenditures</u>	
		<u>Amount</u>	<u>Percent</u>
2710	State's Attorney		
	Salaries & Benefits	1,688,155	94.0%
	Capital	144	0.0%
	Commodities & Services	99,736	5.6%
	Transfers	7,500	0.4%
	Total	1,795,535	100.0%
2810	Public Defender		
	Salaries & Benefits	870,110	95.2%
	Capital	0	0.0%
	Commodities & Services	39,389	4.3%
	Transfers	4,200	0.5%
	Total	913,699	100.0%
2910	Court Services		
	Salaries & Benefits	1,056,947	77.5%
	Capital	0	0.0%
	Commodities & Services	306,350	22.5%
	Transfers	0	0.0%
	Total	1,363,297	100.0%
<hr/>			
9999	General Fund Total		
	Salaries & Benefits	21,211,457	76.5%
	Capital	159,175	0.6%
	Commodities & Services	5,115,565	18.5%
	Transfers	1,230,500	4.4%
	Total	27,716,697	100.0%

08-03-2015

DEKALB COUNTY GOVERNMENT
Quarterly Contracts Review
Contracts Expiring 04/01/15 to 06/30/15

Department	Service Provided	Vendor/Customer	Estimated FY 2014 Amount	Projected FY 2015 Amounts	FY 2015 Budget Amount	Original Date	Current Contract Start	Current Contract End	Bids or Quotes Solicited?	Bids or Quotes Received	Comments
Revenues											
1) Sheriff	Law Enforcement - Police	Kishwaukee College	\$ 356,294	\$ 362,668	\$ 363,000	1994	07/01/14	06/30/17	None	N/A	Revenue generating contract for contracted police services.
2) Sheriff	Law Enforcement - Security	Kishwaukee Hospital	\$ 173,441	\$ 179,496	\$ 180,000	2002	05/01/14	12/31/16	None	N/A	Revenue generating contract for contracted police services.
Expenditures											
3) Court Services	Extern to conduct psychological evaluations	Northern Illinois University	\$ 21,408	\$ 21,408	\$ 21,400	2011	07/01/15	06/30/16	None	N/A	Professional services contract utilizing an NIU intern is significantly less expensive than using a private agency.
4) Court Services	Multi-Systemic Therapy Program for Juveniles & Families	Kane County	\$ 52,836	\$ 53,436	\$ 55,000	2010	06/01/15	05/30/16	None	N/A	Kane County went through the bdding process to procure the services.
5) Facilities Management	Floor Mats	Aramark	\$ 3,713	\$ 3,600	\$ 3,600		06/01/15	05/31/18	Quotes	1	Renewed with existing company. Fewer vendors performing this service.
6) Forest Preserve	Two Natural Resource Educators	University of Illinois Extension	\$ 45,000	\$ 45,000	\$ 45,000		07/01/15	06/30/16	None	N/A	Professional services contract for two Natural Resource Educators which is expected to generate \$25,000 in revenue.
7) Information Management	WebMap & GeoMedia Support & Software Maintenance	Intergraph	\$ 6,720	\$ 1,728	\$ 6,800	2014	07/01/15	06/30/16	None	N/A	Sole source vendor for software maintenance and support. Dropped coverage for GeoMedia software.
8) Medical Insurance Fund	Employee Assistance Program	Kishwaukee Hospital	\$ 10,500	\$ 10,500	\$ 10,500		07/01/15	06/30/16	None	N/A	Professional services contract for confidential Employee Assistance Program.
9) Medical Insurance Fund	Employee Benefits Consulting Services	RJ Lee Associates LLP	\$ 13,000	\$ 13,000	\$ 21,000		07/01/15	06/30/16	None	N/A	Professional services contract that includes an \$8,000 contingency for RFP services when requested.
10) Planning/Zoning/Building	Relocation Assistance Program for Evergreen Village Residents	Land Acquisitions, Inc.	\$ 221,215	\$ 40,300	\$ 303,150	2013	06/25/13	04/15/15	None	N/A	Contract allowed to expire because project is complete.



*DeKalb County Facilities Management Office
150 N. Main St.
Sycamore, IL 60178*

DATE: 7/15/15
TO: Gary Hanson
County Administrator
FROM: Jim Scheffers
Facilities Management Director

7/2/15, John Dykes put in his resignation of employment. He was an important part of the Facilities Management Dept. for 14 years. His knowledge of the buildings, HVAC systems and Security Systems and his ability to take charge of situations at the absence of the Facilities Director will be missed.

I am requesting to fill the position of Maintenance Supervisor that John Dykes has left according to the County Board Resolution 2015-48 (Temporary Hiring Freeze). Please refer to the following information.

The Maintenance Supervisor Responsibilities are numerous. The overseeing of the maintenance crew of 6 lower level maintenance personnel and 2 to 3 summer help employees is only the beginning of this position. This position oversees the maintenance at (5) County Buildings. The Public Safety Building, Legislative Center Building, Administration Building, Courthouse, Health Department and Community Outreach Building. Knowing electrical, HVAC, carpentry and plumbing are also very important assets that are needed for this position. Being able to problem solve, run electrical lines, set up keypads for security and the control boxes, fire alarm systems and any problem with a building that may occur are many of the issues that are dealt with on a daily basis. Knowing how to prioritize situations and jobs is a key element to this position. Providing services to any department when needed.

The Maintenance Supervisor position is also the right hand man to the Facilities Director. He must be able to take over any contract situation or building issues that may arise. He must be able to make split minute decisions according to any situation.

This is why I am asking that Scott Catron be moved up into the position of Maintenance Supervisor. The Maintenance III Position which Scott Catron is presently in, is a position that is constantly being trained to work as a Supervisor. Scott has been with DeKalb County since 6/29/09.

I am also requesting with this move that the Maintenance III position that Scott Catron would be leaving be filled. This position works in accordance with the Maintenance Supervisor and must be able to assume the responsibilities of this position in the absence of the Supervisor (i.e. vacations, etc.).

**DEKALB COUNTY GOVERNMENT
POTENTIAL BUDGET REDUCTION CATEGORIES
IN THE EVENT OF A LOSS OF A MAJOR REVENUE SOURCE**

Item	Reduction Possibilities	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Fee Increases	Property Tax Reallocations	Expense Reductions	Transfer Expenses	Direct Service Reductions	Non-Staff Sub-Total	Transfer Staff Costs	Staff Hour Reductions	Staff Cuts		Staff Related Sub-Total	Total Findings
									Amount	Est. # Positions			
A	Property-Based Services General Fund	43,300	-	6,800	5,000	-	55,100	-	15,800	103,600	2	119,400	174,500
B	Support Services General & Related Funds	-	80,000	69,300	-	-	149,300	40,000	30,600	179,100	3	249,700	399,000
C	Public Safety General Fund	15,000	-	50,000	-	-	65,000	-	-	968,400	11	968,400	1,033,400
D	Court-Related Offices General Fund	-	-	-	43,600	-	43,600	71,300	-	339,200	6	410,500	454,100
E	Contributions General Fund	-	-	-	-	11,900	11,900	-	28,600	-	-	28,600	40,500
F	Property Tax Levy Funds Eligible for Reduction	31,000	118,800	71,000	-	199,500	420,300	-	23,200	55,000	1	78,200	498,500
G	Special Purpose Funds Eligible for Cost Transfers	-	-	-	-	-	-	-	-	-	-	-	-
H	Restricted Funds	-	-	-	-	-	-	-	-	-	-	-	-
I	Flow Thru Funds No Reductions	-	-	-	-	-	-	-	-	-	-	-	-
Z	TOTALS	89,300	198,800	197,100	48,600	211,400	745,200	111,300	98,200	1,645,300	23	1,854,800	2,600,000

Other County-Wide Initiatives for Consideration

- 1) Early Retirement Program Implementation
- 2) Health Insurance Benefit Package Modifications
- 3) Home Rule Authority Referendum
- 4) Interfund Transfers/Billing Modifications
- 5) Landfill Host Community Agreement Restructuring
- 6) Market Square Vacant Parcel Development
- 7) Prairie Band Potawatomi Nation Gaming Agreement
- 8) Public Safety Sales Tax Referendum
- 9) Tax Increment Financing District Partnerships
- 10) Wind Farm Expansion

DEKALB COUNTY GOVERNMENT
 FY 2016 POTENTIAL BUDGET REDUCTION CATEGORIES

DRAFT AS OF MAY 11, 2015

Level Percentage Reductions

Item	Reduction Possibilities	Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	FY2015 Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2015 Total Expenses	FY2015 Reduction Eligible Expenses	FY2015 Proportionate Reduction Amount
A Property-Based Services General Fund														
		1410	Supervisor of Assessments	0	38,500	0	38,500	465,000	0	84,400	2,800	552,200	552,200	39,000
		1510	County Clerk	0	650,000	0	650,000	483,000	0	38,500	0	521,500	521,500	36,900
		1530	Elections	0	10,100	0	10,100	149,000	0	324,400	0	473,400	473,400	33,500
		1710	Planning	0	55,000	0	55,000	445,000	500	24,300	7,500	477,300	477,300	33,700
		1810	Regional Office of Education	0	0	0	0	79,000	0	31,700	7,300	118,000	118,000	8,300
		1910	Treasurer	0	48,000	3,000	51,000	295,000	0	32,300	0	327,300	327,300	23,100
			Sub-Total	0	801,600	3,000	804,600	1,916,000	500	535,600	17,600	2,469,700	2,469,700	174,500
B Support Services General & Related Funds														
		1110	Administration	0	0	0	0	491,000	0	52,000	2,900	545,900	545,900	38,600
		1210	Finance	0	0	10,000	10,000	538,300	0	48,900	18,000	605,200	605,200	42,800
		1211	Retirement	0	2,000	0	2,000	0	0	0	0	0	0	0
		1212	Tort & Liability	850,000	88,600	72,400	1,011,000	0	0	983,000	0	983,000	850,000	60,100
		1213	PBC Lease (Partial)	0	0	0	0	0	175,000	0	0	175,000	175,000	12,400
		1290	Non-Departmental Services	12,625,000	8,833,000	52,000	21,510,000	0	4,000	189,400	13,000	206,400	206,400	14,600
		1310	Information Management	0	207,000	88,000	295,000	980,000	8,500	126,300	164,000	1,278,800	1,278,800	90,400
		4810	Facilities Management	0	75,200	0	75,200	696,000	73,500	859,400	20,200	1,649,100	1,649,100	116,600
		4910	Comm Outreach Bldg Maint	0	79,000	0	79,000	19,000	51,000	78,000	2,000	150,000	150,000	10,600
		4920	Public Health Facility Maint	0	0	0	0	0	0	180,000	0	180,000	180,000	12,700
			Sub-Total	13,475,000	9,284,800	222,400	22,982,200	2,724,300	312,000	2,517,000	220,100	5,773,400	5,640,400	398,800
C Public Safety General Fund														
		2410	Coroner	0	20,000	0	20,000	161,000	0	71,700	7,000	239,700	239,700	16,900
		2510	ESDA	0	32,000	0	32,000	108,000	8,500	30,700	1,500	148,700	148,700	10,500
		2610	Sheriff	0	977,000	48,300	1,025,300	5,929,000	20,700	394,100	281,000	6,624,800	6,624,800	468,400
		2620	Sheriff's Merit Commission	0	6,500	0	6,500	5,000	0	22,600	0	27,600	27,600	2,000
		2630	Sheriff's Auxiliary	0	0	0	0	0	2,500	6,300	0	8,800	8,800	600
		2670	Sheriff's Communications	0	1,185,000	1,200	1,186,200	2,680,000	6,800	136,300	38,000	2,861,100	2,861,100	202,300
		2680	Sheriff's Corrections	0	106,500	41,500	148,000	2,992,000	7,200	1,501,300	204,000	4,704,500	4,704,500	332,700
			Sub-Total	0	2,327,000	91,000	2,418,000	11,875,000	45,700	2,163,000	531,500	14,615,200	14,615,200	1,033,400
D Court-Related Offices General Fund														
		2210	Judiciary	0	69,800	0	69,800	515,000	0	97,400	2,800	615,200	615,200	43,500
		2220	Jury Commission	0	0	0	0	46,000	0	93,100	0	139,100	139,100	9,800
		2310	Circuit Clerk	0	1,815,000	0	1,815,000	1,136,000	0	83,900	0	1,219,900	1,219,900	86,300
		2710	State's Attorney	0	291,200	0	291,200	1,796,000	0	96,200	0	1,892,200	1,892,200	133,800
		2810	Public Defender	0	105,000	0	105,000	956,000	0	65,600	4,000	1,025,600	1,025,600	72,500
		2910	Court Services	0	522,800	5,000	527,800	1,322,000	0	208,600	0	1,530,600	1,530,600	108,200
			Sub-Total	0	2,803,800	5,000	2,808,800	5,771,000	0	644,800	6,800	6,422,600	6,422,600	454,100

DEKALB COUNTY GOVERNMENT
 FY 2016 POTENTIAL BUDGET REDUCTION CATEGORIES

DRAFT AS OF MAY 11, 2015

Level Percentage Reductions

Item	Reduction Possibilities	Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	FY2015 Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2015 Total Expenses	FY2015 Reduction Eligible Expenses	FY2015 Proportionate Reduction Amount
E	Contributions													
	General Fund													
		8217	Convention & Visitor's Bureau	0	0	0	0	0	0	15,000	0	15,000	15,000	1,100
		8219	CASA	0	0	0	0	0	0	40,000	0	40,000	40,000	2,800
		8221	Ag Extension	0	0	0	0	0	0	32,000	0	32,000	32,000	2,300
		8222	Economic Development Corporation	0	0	0	0	0	0	45,000	0	45,000	45,000	3,200
		8224	Soil & Water Conservation	0	0	0	0	0	0	25,000	0	25,000	25,000	1,800
		9931	Public Health Dept (FICA/IMRF)	0	0	0	0	0	0	0	405,000	405,000	405,000	28,600
		9951	History Room	0	0	0	0	0	0	0	10,000	10,000	10,000	700
			Sub-Total	0	0	0	0	0	0	157,000	415,000	572,000	572,000	40,500
F	Property Tax Levy Funds													
	Eligible for Reduction													
		1231	Highway	1,680,000	295,000	400,000	2,375,000	1,452,000	951,700	991,000	107,500	3,502,200	1,680,000	118,800
		1233	Aid to Bridges	840,000	185,000	0	1,025,000	117,000	1,915,000	250,100	25,000	2,307,100	840,000	59,400
		1235	Fed Hwy Matching	840,000	100	0	840,100	0	1,130,100	0	199,400	1,329,500	840,000	59,400
		1241	Public Health	390,000	2,712,400	423,000	3,525,400	3,171,900	29,700	516,800	58,000	3,776,400	390,000	27,600
		1242	Community Mental Health	2,375,000	3,500	2,000	2,380,500	190,800	67,500	2,060,500	61,700	2,380,500	2,375,000	167,900
		1245	Senior Services	420,000	0	0	420,000	0	0	410,800	7,000	417,800	420,000	29,700
		1246	Veterans' Assistance	505,000	300	0	505,300	387,000	3,000	208,700	7,000	605,700	505,000	35,700
			Sub-Total	7,050,000	3,196,300	825,000	11,071,300	5,318,700	4,097,000	4,437,900	465,600	14,319,200	7,050,000	498,500
G	Special Purpose Funds													
	Eligible for Cost Transfers													
		1214	Micrographics	0	155,500	0	155,500	94,000	1,600	85,500	20,000	201,100	0	0
		1219	Circuit Clerk Electronic Citation	0	16,100	0	16,100	0	0	4,000	0	4,000	0	0
		1221	Circuit Clerk Operations	0	57,100	0	57,100	0	0	15,000	0	15,000	0	0
		1222	Law Library	0	36,100	0	36,100	0	0	79,800	0	79,800	0	0
		1223	Court Automation	0	182,000	0	182,000	220,000	98,000	87,000	5,000	410,000	0	0
		1224	Child Support	0	32,600	0	32,600	66,000	0	7,200	0	73,200	0	0
		1225	Probation Services	0	132,000	0	132,000	0	0	173,000	50,500	223,500	0	0
		1226	Document Storage	0	180,900	0	180,900	67,000	0	129,000	0	196,000	0	0
		1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	6,000	3,000	11,800	0	0
		1229	Court Security	0	291,100	200,000	491,100	487,000	8,300	11,500	0	506,800	0	0
		3802	St Attorney - Drug Prosecution	0	2,500	0	2,500	0	0	4,600	0	4,600	0	0
		3803	Sheriff's Law Enforce Projects	0	124,000	0	124,000	0	50,100	33,000	51,000	134,100	0	0
			Sub-Total	0	1,240,200	200,000	1,440,200	936,200	158,600	635,600	129,500	1,859,900	0	0

