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DeKalb County Government  
Sycamore, Illinois

**Finance Committee Minutes  
June 2, 2021**

The Finance Committee of the DeKalb County Board met on Wednesday, June 2, 2021, in the Legislative Center's Gathertorium in Sycamore, Illinois. Chairman Bagby called the meeting to order at 7:00 p.m. Those Members present were Mr. Scott Campbell, Mr. Steve Faivre, Mr. John Frieders, Ms. Dianne Leifheit, Mr. Jim Luebke, and Chairman Tim Bagby. Mr. Bill Cummings was absent. A quorum was established with six Members present and one absent.

Others present included Brian Gregory, Bob Miller, Becky Springer, Doug Johnson, Sheila Santos, Jim Scheffers, Scott Gima, Karen Cribben, Steve Kuhn, Kathy Lampkins, and Roy Plote.

**APPROVAL OF THE AGENDA**

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

**APPROVAL OF THE MINUTES**

**It was moved by Mr. Faivre, seconded by Mr. Luebke and it was carried unanimously to approve the minutes of the May 5, 2021 Finance Committee Meeting.**

**PUBLIC COMMENTS**

There were no public comments.

**FY 2022 BUDGET CALENDAR AND PROCESS**

Mr. Gregory the proposed FY 2022 budget calendar and budget process for approval by the Committee. The process and schedule are generally the same as previous years with updated dates. Mr. Gregory also shared that the budget book itself will look a little different than it has previously. His hope would be that the new format will be a little more user-friendly and have some added information for a little more transparency. The Committee unanimously accepted the FY 2022 budget calendar and process.

*Mr. Bill Cummings arrived. All seven Committee Members were now present.*

**SALARIES OF ELECTED OFFICIALS**

Mr. Gregory stated that salaries for elected officials must be established at least 180 days prior to the General Election. The following Elected Officials will need salaries established beginning in FY 2023: County Board Chairperson, County Board Vice-Chairperson, Committee Chairperson, County Board Members, County Clerk & Recorder, Sheriff, and Treasurer.

Mr. Frieders expressed that none of the salaries seem out of range and believes they all deserve a little raise.

Mr. Luebke commented that he believed that County Board Members could be left at a 0% increase and that it would be generous to give the other Elected Officials a 2% raise each year. He added that those in the private sector struggle to get a nickel raise at times. Mr. Campbell agreed.

Mr. Frieders disagreed and noted that he believed that the County Board Members deserve to get a 2% raise as well. They give their time by coming to the meetings and doing their homework.

The Committee continued to discuss the various positions and what the most appropriate increases or lack there of should be.

**Mr. Bagby moved for a 0% increase for County Board Chair, Vice-Chair, Committee Chair, and County Board Members. Then for the Elected Officials he suggested a 2% increase for each for FY 2023, 2024, 2025, and 2016. Mr. Campbell seconded the motion.**

**Mr. Frieders moved to amend the motion by increasing the County Board Member's per diem in FY 2024 by \$5. This would mean that FY 2023 = 85/Diem and FY 2024 = 90/Diem. Ms. Leifheit seconded the motion. Those Members voted yea were Mr. Cummings, Mr. Frieders, Ms. Leifheit, and Chairman Bagby. Those Members voting nay were Mr. Campbell, Mr. Faivre, and Mr. Luebke. Motion carries.**

CLASS NUMBER	CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
0101	County Board Chairperson	10,200 0.0%	10,200 0.0%	10,000 -2.0%	10,000 0.0%	10,000 0.0%	10,000 0.0%	(3)	(3)
0102	County Board Vice-Chairperson	1,800 0.0%	1,800 0.0%	5,000 177.8%	5,000 0.0%	5,000 0.0%	5,000 0.0%	(3)	(3)
0103	Committee Chairperson (1)	110/month 0.0%	110/month 0.0%	75/month -31.8%	75/month 0.0%	75/month 0.0%	75/month 0.0%	(3)	(3)
0105	County Board Member	85/Diem 0.0%	85/Diem 0.0%	85/Diem 0.0%	85/Diem 0.0%	85/Diem 0.0%	90/Diem 5.9%	(3)	(3)
0501	Circuit Clerk	108,100 2.0%	110,300 2.0%	98,800 -10.4%	100,800 2.0%	102,800 2.0%	104,900 2.0%	(3)	(3)
0511	County Clerk and Recorder	95,000 2.0%	96,900 2.0%	98,800 2.0%	100,800 2.0%	102,800 2.0%	104,900 2.0%	107,000 2.0%	109,100 2.0%
0521	Coroner - 1/2 FTE	65,500 1.9%	66,800 2.0%	68,100 1.9%	69,500 2.1%	70,900 2.0%	72,300 2.0%	(3)	(3)
0531	Sheriff	135,600 2.0%	138,300 2.0%	141,100 2.0%	143,900 2.0%	146,800 2.0%	149,700 2.0%	152,700 2.0%	155,700 2.0%
0541	State's Attorney (2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
0551	Treasurer	95,000 2.0%	96,900 2.0%	98,800 2.0%	100,800 2.0%	102,800 2.0%	104,900 2.0%	107,000 2.0%	109,100 2.0%

**A roll call was taken on the motion as amended and to forward a Resolution with the salaries depicted above (in yellow) to the full County Board recommending their approval. Those voting yea were Mr. Campbell, Mr. Cummings, Mr. Faivre, Mr. Frieders, Ms. Leifheit, Mr. Luebke, and Chairman Bagby. The motion carried unanimously.**

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### **AUDITING SERVICES PROPOSAL**

Mr. Gregory shared that the County has worked with Sikich LLP to provide auditing services for a number of years. He added that there is definitely a time when an organization has some rotation of auditing services and is something that they should look at as they go forward. However, typically when there is a big transition occurs (which has happened in Administration and the Finance Office), keeping with the same auditing firm is a good practice because they have a lot of historical knowledge.

Back in 2018, Sikich provided a five-year proposal and a three-year proposal to the County for auditing services. The Committee and the County Board ultimately approved to go with a three-year option, which concludes with the auditing of FY 2020. After speaking with Sikich, they have agreed to lock in the original pricing (for years four & five) that they proposed in 2018 for a now two-year agreement. Mr. Gregory expressed to the Committee that it would be his recommendation to extend the next two years of auditing services at the terms of that initial five-year agreement with Sikich LLP. Then, at the end of FY 2022, the Committee look to go out for bid for professional auditing services.

Mr. Frieders inquired to why they couldn't agree to just one year then go out for bids. Mr. Gregory noted that could be an option. Sikich had just agreed to their original proposal that they presented in 2018. No further discussions or negotiations were had with them.

After further discussion, the Committee requested that Mr. Gregory bring back a one-year proposal from Sikich LLP as well as a draft of an Audit Rotation Policy for consideration to their August Committee Meeting.

### **FUNDING RESOLUTION FOR COURTHOUSE RECONFIGURATION PROJECT**

As received last month as a consideration, the Committee revised the draft Resolution that would approve the project and funding for the Courthouse Reconfiguration Project.

As a reminder, in May of 2020, the Finance Committee had identified all of the funding sources for the estimated project cost of \$1,750,000. With the COVID-19 pandemic beginning, they decided to wait and see what would happen and did not go forward with the funding Resolution yet. In September of 2020, it was brought to them again, but the Committee agreed that the uncertainty of the County's finances and with the pandemic still running rapid, they did not feel comfortable with approving the funding for the project and wanted to postpone any decisions until early-mid 2021.

The financing for the project was presented as follows: The financing plan which is estimated to cost around \$1,750,000, including the architect fees already approved (\$70,000), would be managed by the DeKalb County Public Building Commission with the funding for this project to come from three sources: (a) \$686,000 from monies received from the City of DeKalb from the close-out of their 23 year Tax Increment Financing District #2, (b) \$411,000 from a one-time generation of revenue which came about because of the change in timing of when sales tax revenues are disbursed to the County from the City of DeKalb under the sales tax revenue sharing agreement, and (c) \$653,000 from the County's Opportunity Fund.

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Again, this project provides a design layout that has been developed and embraced by the various offices which would (a) locate the State's Attorney's Office in the third-floor space set-aside for expansion; (b) located in the State's Attorney's current office space on the first floor of the Courthouse would be the Public Defender's Office; and (c) located in the current Public Defender's office in the basement of the expanded Courthouse would be both the Treatment Court and Pre-Trial offices.

The construction project will also be managed by the DeKalb County Public Building Commission.

**It was moved by Mr. Luebke, seconded by Mr. Frieders and was approved unanimously to forward the Resolution to the full County Board recommending its approval.**

### **DEKALB COUNTY REHAB & NURSING CENTER FINANCIAL UPDATE**

The Committee welcomed Mr. Scott Gima, Executive VP of Compliance & Management, Management Performance Associates (MPA). MPA are the managers of the DeKalb County Rehab & Nursing Center (DCRNC) and have been for 20+ years. When the County Board approved the Memorandum of Understanding Between DeKalb County Government and the DeKalb County Rehab & Nursing Center Operating Board, one of the stipulations were that "The Operating Board will provide monthly reports to the Finance Committee of the County Board, that outline the current census, change in census, actions and initiatives taken to promote census growth, financial projections for the current year with current year profit-and-loss projections, and initiatives taken to reduce costs or improve financial efficiencies".

It was reported that the DCRNC has utilized \$844,000 of the allotted \$2 million internal borrow services to date. Mr. Gima reviewed a packet of information that he provided to the Committee which detailed the financials of the Home, the census and admissions history, cash flow, the impact of staffing agency usage, and balance sheets.

Mr. Gima spend a good deal of time explaining the large impact COVID has had on the facility as well as the large financial impact agency staff has made on the facility and a few ways they plan to try and turn that around and retain permanent staff.

The DCRNC's upcoming goals consist of:

- Hire staff, hire staff, hire staff
- Select & purchase furniture, fixtures, and equipment for the Expansion
- Increase census
- Decrease agency staff
- Hire an HR Director

### **EXECUTIVE SESSION**

**Mr. Campbell moved to enter into Executive Session for the purposes of discussing personnel provided for in 5 ILCS 120/2(c)(1) at 8:51 p.m. Mr. Faivre seconded the motion and it was carried by a 7-0-0 roll call vote. Those Members voting yea were Mr. Campbell, Mr. Cummings, Mr. Faivre, Mr. Frieders, Ms. Leifheit, Mr. Luebke, Chairman Bagby. None were opposed and no one was absent.**

*The Committee entered back into their Open Meeting at 9:17 p.m.*

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**Mr. Campbell moved to not fill the Finance Director position at this time. Mr. Faivre seconded the motion. Those Members voting yea were Mr. Campbell, Mr. Cummings, Mr. Faivre, Mr. Frieders, Ms. Leifheit, Mr. Luebke, and Chairman Bagby. None were opposed. The motion carried unanimously.**

**ADJOURNMENT**

**It was moved by Mr. Luebke, seconded by Mr. Cummings, and it was carried unanimously to adjourn the meeting at 9:18 p.m.**

Respectfully submitted,

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Tasha Sims, Recording Secretary