



Finance & Administration Committee

June 7, 2023
6:30PM

Legislative Center's Gathertorium
200 N. Main Street
Sycamore, Illinois 60178

1. **Roll Call**
2. **Approval of Agenda**
3. **Approval of Minutes**
 - a. Minutes from May 3, 2023
4. **Public Comments**

Any member of the public may address the Committee for up to 3 minutes on any topic of their choosing. There will be no yielding of time to other members of the public and agenda time for public comments is limited to 30 minutes in total.

5. **Presentations/Discussions**

- a. Presentation of FY2022 Annual Comprehensive Financial Report (Audit) by Michael Malatt of BakerTilly.

6. **Resolutions**

- a. **Resolution R2023-071—A Resolution Authorizing Job Reclassification for A Certain AFSCME Position in the Finance Office.**

The Collective Bargaining Agreement between DeKalb County, Elected Officials, and AFSCME established a job audit committee to review certain job classifications. This Committee consisted of two AFSCME representatives, the County Comptroller and the County Administrator. After review by the job audit committee, the re-classification of an administrative position within the Finance Office from Administrative Clerk B to Administrative Clerk A was recommended. According to the Agreements, the reclassification only takes affect after County Board Approval.

- b. **Resolution R2023-072—A Resolution Authoring the County Board Chair to Assign Mobile Home Tax Sale Certificate of Purchase for Parcel Number 09-29-400-016 00620, to be Purchased by Cortland MHP LLC in the Amount of \$815.00.**

The County of DeKalb, as Trustee for the Taxing Districts therein, pursuant to the authority of 35 ILCS 516/35, has undertaken a program to collect delinquent mobile home taxes. Pursuant to public auction sale, the resolution denotes the purchase of the tax certificate. This resolution

requests that the County of DeKalb assign to said Purchaser(s) the said Certificate of Purchase and all of the rights of DeKalb County to obtain a Tax Certificate of Title as to the said mobile home.

- c. **Resolution R2023-073—A Resolution Forwarding the Payment of County Claims for June 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, to the County Board for Approval.**

7. Considerations

- a. Approval of the FY2024 Budget Calendar.
- b. Accept and place on file the FY2022 Annual Comprehensive Financial Report.

8. Old Business

9. New Business

10. Adjournment

DeKalb County Government
Sycamore, Illinois

**Finance & Administration Committee Minutes
May 3, 2023**

The Finance & Administration Committee of the DeKalb County Board met in Sycamore, Illinois on Wednesday, May 3, 2023. Chair Scott Campbell called the meeting to order at 6:30pm. Those Members present were Mr. Tim Bagby, Ms. Rukisha Crawford, Mr. John Frieders, Mr. Jerry Osland, Mr. Christopher Porterfield, and Mr. Ellingsworth Webb. All Members were Present.

Others present included Brian Gregory, Tasha Sims, Liam Sullivan, and Lisa Reser.

APPROVAL OF THE AGENDA

Bagby moved to approve the agenda as presented. Crawford seconded the motion and it was carried by voice vote.

APPROVAL OF THE MINUTES

It was moved by Porterfield, seconded by Webb and it was carried by voice vote to approve the minutes of the April 5, 2023, Finance & Administration Committee Meeting.

PUBLIC COMMENTS

There were no public comments.

RESOLUTIONS

Resolution R2023-062—A Resolution Approving Year-End Budget Amendments for Fiscal Year Ending December 31, 2022.

Resolution R2023-062 brings forward a number of Year-End Budget Amendments. The DeKalb County Administrator and the County Comptroller have Year-End 2022 Budget amendments. While these amendments are not a requirement, staff believes that the requested amendments help to demonstrate fiscal responsibility and transparency by aligning with the “best practices” of public finance.

It was moved by Porterfield, seconded by Webb and was approved by voice vote to forward the Resolution to the full County Board recommending their approval.

Resolution R2023-063—A Resolution Approving the Payment of County Claims for May 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, in the amount of \$_____.

It was moved by Frieders, seconded by Osland and was approved by voice vote to forward the Resolution to the full County Board recommending their approval.

OLD BUSINESS/ NEW BUSINESS

Mr. Gregory explained that the Revenue Offset Model for the sale of the DCRNC has been updated to reflect the current position. He explained that because of the conservative estimates used, the model will require less America Rescue Plan Act funds than previously projected. The Human & Health Services Committee has made a recommendation for the allocation of Senior Tax Levy funds, which includes

providing agencies with additional, one-time funding which equates to approximately a quarter of the fund balance. Mr. Gregory explained that staff is recommending that ARPA funds be used for the additional, one-time funding rather than spending down the fund balance. The item will be coming forward to Executive Committee for consideration at the May 10 meeting.

ADJOURNMENT

Osland moved to adjourn the meeting. Crawford seconded the motion and it was carried by voice vote.

Submitted Respectfully by Liam Sullivan

**RESOLUTION
R2023-071**

**A Resolution Authorizing Job Reclassification for Certain A AFSCME
Position in the Finance Office**

Be it resolved by the County Board of the County of DeKalb, Illinois as follows:

WHEREAS, The Collective Bargaining Agreement between DeKalb County Elected Officials and AFSCME Council 31, Local 3537 established a job audit committee to review certain job classifications; and

WHEREAS, the committee consisting of two AFSCME representatives, the County Comptroller and the County Administrator met and recommended re-classification as follows:

- Administrative Clerk B: One Position reclassified from Administrative Clerk B to Administrative Clerk A.

WHEREAS, a contingency for addressing certain positions was allocated in the FY2023 budget and contemplated in the Collective Bargaining Agreement; and

NOW, THEREFORE, BE IT RESOLVED that the DeKalb County Board hereby authorizes and approves the reclassification as recommended by the job audit committee for this position within the Finance Office that is outlined in this resolution, June 21, 2023.

PASSED THIS 21ST DAY OF JUNE 2023 AT SYCAMORE, ILLINOIS

ATTEST:

SIGNED:

Tasha Sims
DeKalb County Clerk

Suzanne Willis, Chair
DeKalb County Board

**County of DeKalb
Finance Office
Class Specifications**

ADMINISTRATIVE CLERK A

DISTINGUISHING FEATURES OF WORK:

This position provides support services to the Finance Director and other department staff, performs a variety of specialized and technical clerical/administrative duties in the preparation and maintenance of financial files, documents, and records; performs routine arithmetic calculations; responsible for a variety of routine clerical/administrative duties and operation of related office equipment.

ILLUSTRATIVE EXAMPLES OF WORK:

1. Claims management for self-insured workers compensation and liability insurance programs including coordination with employees and vendors as necessary.
2. Preparing and posting annual OSHA reports.
3. Assisting with the preparation of the annual budget including updating and maintaining forms, workbooks, spreadsheets, and various schedules.
4. Coordinating the records retention/document disposal function for the Finance Office.
5. Preparing and maintaining the annual schedule of recurring invoices including reconciling internal payments between various County departments.
6. Payment of invoices for cost centers under the purview of the Finance Office.
7. Serving as the primary person to answer telephone calls to the general Finance Office telephone number and to assist walk-in customers.
8. Providing support services to the payroll function.
9. Serving as the primary backup for the accounts payable function.
10. Monitoring building conference rooms for required supplies and replenishing as necessary.
11. Perform other duties as required or assigned.

REQUIREMENTS:

Education:

The minimum education requirement for this position is a High School diploma or equivalent.

Experience:

Requires at least three years of experience working in a professional office environment in a similarly sized organization, preferably in the public sector.

Requires a working knowledge of Microsoft Excel and Microsoft Word.

Requires familiarity in operating various types of office equipment such as copy machines, fax machines, printer, and scanners.

Significant Abilities:

Requires an organized, detail-oriented individual that is able to work under pressure to meet deadlines when necessary.

RESOLUTION

R2023-072

A Resolution Authoring the County Board Chair to Assign Mobile Home Tax Sale Certificate of Purchase for Parcel Number 09-29-400-016 0062O, to be Purchased by Cortland MHP LLC in the Amount of \$815.00.

Be it resolved by the County Board of the County of DeKalb, Illinois as follows:

WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent mobile home taxes; and

WHEREAS, pursuant to this program the County of DeKalb, as Trustee for the Taxing Districts, has obtained a Tax Sale Certificate of Purchase as to the following described mobile home:

300 S SOMONAUK RD LOT 62

PERMANENT PARCEL NUMBER: 09-29-400-016 0062O

As described in certificates(s): 201790004 sold October 2018

WHEREAS, pursuant to public auction sale, Cortland MHP LLC, Purchaser(s), has/have deposited the total sum of \$815.00 for the purchase of the said Certificate of Purchase and has/have requested that the County of DeKalb assign to said Purchaser(s) the said Certificate of Purchase and all of the rights of DeKalb County to obtain a Tax Certificate of Title as to the said mobile home and further, from said payment the County shall receive \$284.08 as a return for its certificates(s) of Purchase. The County Clerk shall receive \$0.00 for cancellation of certificate(s), the General Fund shall receive \$80.92 to reimburse for the charges advanced therefrom; the Auctioneer shall receive \$0.00 for services rendered; The remainder is the amount due the Agent under his contract for services; and

WHEREAS, it appears to the County Board that DeKalb County and its taxing districts will be best served by assigning its said Tax Sale Certificate of Purchase to said Purchaser(s) in exchange for the aforesaid payment; and

NOW THEREFORE BE IT RESOLVED that the County Board Chair is authorized to assign the abovesaid Tax Sale Certificate of Purchase as to the above described mobile home in exchange for payment to the Treasurer of DeKalb County, Illinois, of the sum of \$284.08, which shall be disbursed according to law. This resolution shall be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

PASSED THIS 21ST DAY OF JUNE 2023 AT SYCAMORE, ILLINOIS

ATTEST:

SIGNED:

Tasha Sims
DeKalb County Clerk

Suzanne Willis, Chair
DeKalb County Board



RESOLUTION

R2023-073

A Resolution Approving the Payment of County Claims for June 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, in the amount of \$ _____.

Be it resolved by the County Board of the County of DeKalb, Illinois as follows:

WHEREAS, the various Department Heads have submitted claims against the County to the Finance Office for Payment; and

WHEREAS, the Finance Office and County Administrator have reviewed and audited said claims against the County and now recommend those claims for payment as outlined on the attached pages; and

NOW, THEREFORE, BE IT RESOLVED the DeKalb County Board hereby approves the attached lists representing current claims and monies paid during the previous month that were not part of last month's report, including all claims for travel, meals, and lodging of any member of the DeKalb County Board, and all claims for travel, meals, and lodging of any officer or employee that exceeds the maximum allowed under adopted regulations because of emergency or extraordinary circumstances, all of which are summarized below and total \$ _____.

<u>Section</u>	<u>Section Title</u>	<u>Amount</u>
A	County Board Resolution	
B	Current Month's Claims	\$
C	Info Only: Total by Fund	
D	Off-Cycle Claims	\$
E	Payroll Charges	\$
F	Info Only: Bd Per Diem & Mileage	
G	Rehab & Nursing Center	\$

PASSED THIS 21TH DAY OF JUNE 2023 AT SYCAMORE, ILLINOIS

ATTEST:

SIGNED:

Tasha Sims
DeKalb County Clerk

Suzanne Willis, Chair
DeKalb County Board



FY 2024 Budget Calendar

DEKALB COUNTY GOVERNMENT ADMINISTRATION OFFICE FY 2024 BUDGET

CALENDAR & PROCESS

- **June 7, 2023**

Finance Committee adopts budget calendar and budget process, and establishes directive to present a balanced budget for FY2024.

- **June 30, 2023**

Budget forms and target number with instructions distributed to all departments. County Board members also receive a form to submit for areas that they feel should be specifically addressed and/or studied.

- **July 3, 2023**

County Administrator begins to meet with County Board members individually, for those who so desire, to discuss the budgets for their Committees and any special areas of interest.

- **July 31, 2023**

Budget forms are due back to the County Administrator. Departments are expected to submit budgets in accordance with the direction provided. Narratives may be included which outline any concerns the Department has with the direction provided.

- **September 1, 2023**

1. Finance Committee receives a recommendation on the entire budget from the County Administrator. The proposal will include recommendations for department staffing and line items which could be changed through an appeal process open to both Board members and Department Heads.
2. Finance Committee sends the budget recommendation to the County Board to place it on file for public inspection.

- **September 20, 2023**

1. County Administrator holds a “Question & Answer Forum” for County Board members to further clarify the rationale behind the budget recommendations. This will be at 5:45 p.m. prior to the monthly County Board meeting.
2. County Board places the budget recommendation on file for public inspection.

- **September 24, 2023**

Last day for County Board members or Department Heads to file an appeal concerning Administration 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.

- **September 25, 2023**

Board Committees begin budget discussions. Focus will be primarily on areas which are appealed from the Administration's recommendation.

- **October 9, 2023**

Publish first notice of public hearing on proposed Budget and Tax Levy.

- **October 13, 2023**

Publish second notice of public hearing on proposed Budget and Tax Levy.

- **October 30, 2023**

Board Committees complete reviews of any appeals which were filed concerning budgets for which they have oversight.

- **November 1, 2023**

Finance Committee hosts public hearing 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.

- **November 15, 2023**

County Board adopts the Annual Budget and the Tax Levy Ordinance prior to the start of the fiscal year on January 1, 2024.