

DeKalb County Government  
Sycamore, Illinois

**Finance & Administration Committee Minutes  
August 2, 2023**

The Finance & Administration Committee of the DeKalb County Board met in Sycamore, Illinois on Wednesday, August 2, 2023. Chair Scott Campbell called the meeting to order at 6:30pm. Those Members present were Rukisha Crawford, John Frieders, Jerry Osland, Christopher Porterfield, and Ellingsworth Webb. A quorum was established with six members present and one absent.

Others present included Brian Gregory, Derek Hiland, and Tasha Sims

**APPROVAL OF THE AGENDA**

**Webb 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 Osland and it was carried by voice vote to approve the minutes of the June 7, 2023, Finance & Administration Committee Meeting.**

**PUBLIC COMMENTS**

There were no public comments.

**PRESENTATIONS/DISCUSSIONS**

**Presentation of FY2022 Popular Annual Financial Report (PAFR)**

County Administrative Analyst Liam Sullivan and Mr. Gregory presented the FY2022 PARF to the Financial Committee in the form of a PowerPoint presentation. They shared that it is important as public servants to recognize that many individuals do not have a background or understanding in public finance. In an effort to be more transparent, the Administration Office and the Finance Department have produced a Popular Annual Financial Report (PAFR) for FY2022. The PAFR was created using results from the FY2022 Annual Comprehensive Financial Report, which was presented at the June 2023 Finance Committee Meeting. The PAFR includes an overview of County Government and general financial information from FY2022 before detailing the statement of net position. This is followed by descriptions and visual representations of the health of the Governmental Funds, Proprietary Fund, Special Revenue Funds, and Long-Term Debt Obligations. The goal of this document is to convey financial results of the County's operation in a format that is easy for all readers to understand.

To view the FY2022 Popular Annual Financial Report, please visit: <https://dekalbcounty.org/wp-content/uploads/2023/08/fn-pafr-fy2022.pdf>

### **FY2024 Budget Discussion**

Mr. Gregory explained that departments are working to put together budgets for their respective funds based on some preliminary assumptions and a proposal for a balanced budget will be brought forward at the next meeting. He explained that the County is anticipating between an additional \$120 million to \$135 million in Equalized Assessed Value (EAV) from new construction in FY2024, which is mainly due to growth in the industrial sector. This industrial growth not only diversifies the tax base but also helps take the burden off of residential tax payers because of the lower service needs required by industrial development.

The FY2024 Budget is based on the assumption that the County will see approximately 6% EAV growth. Under the FY2024 Budget, the goal is to bring forward a levy that reduced the average homeowner's County portion of the property tax bill by 7%. Mr. Gregory explained that the General Fund anticipated to grow by just under 3%, while other levies would increase a little over 4%. Mr. Gregory highlighted some of the following proposed changes in the FY2024 Budget:

#### Sheriff's Office:

- Eliminate the Chief of Corrections position and creating a new Lieutenant position, which will take over the ESDA Function from the Coroner's Office.
- Create a new Patrol Officer Position.
- Create a new position to oversee Electronic Home Monitoring to address service needs that are anticipated to come from changes in State Law.

#### State's Attorney & Public Defender's Offices:

- Establish a salary range for Attorneys in the County.
- Create two new Attorney I positions in the State's Attorney's Office.
- Create one new Attorney I position in the Public Defender's Office.

#### Circuit Clerk:

- Formulated a plan to address issues regarding previous out-of-policy raises to stabilize sinking funds.

#### Assessments Office:

- Part-time Position moved to full-time.

#### Judiciary:

- Raise Bailiff starting wage to \$15 per hour.
- Added funds to Professional Services to address the use of Contractual Attorneys.

#### Election Judges:

- Additional funds to match the State's increase to Election Judge pay, with the consent of the County Board.

#### Facilities Management Office:

- Create an additional position to specifically address deferred maintenance.

Human Resources:

- Creation of a Human Resources Department to bring uniformity to the County's policies and practices.

Mr. Gregory went on to explain that the budget addressed the volatility of Health Insurance & Retirement Fund rates by budgeting a static number and creating funds that can be drawn from in years when the rate increases to create flatter and more sustainable IMRF contributions. He also explained that the non-personnel expenses increased by approximately 3% and wage increases will be 2.25%. Additionally, a wage scale was created for Management to address outliers.

**RESOLUTIONS**

**Resolution R2023-075—A Resolution Forwarding the Payment of County Claims for July 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, to the County Board for Approval, in the Amount of \$6,143,429.67.**

**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 R2023-076—A Resolution Forwarding the Payment of County Claims for August 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, to the County Board for Approval.**

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

**CONSIDERATIONS**

**Discussion of Increasing Election Judge Daily Compensation for DeKalb County, Illinois.**

Tasha Sims explained that in July of 2023, HB3817 85-5 partially amended 10 ILCS 5/13-10 to increase the reimbursement amount for each election judge's daily compensation from the State Board of Elections by \$20, provided that the increased reimbursement "be used to increase each judge's compensation" and "not be used by the election authority or election jurisdiction to reduce its portion of a judge's compensation." A resolution to adopt this \$20 increase in election judge daily compensation would allow the election judges to receive a \$20 increase without any additional cost to the county, bringing their total daily compensation to \$170 for a 15-hour day, which averages to just over \$11 an hour.

Several other counties in Illinois are matching the \$20 increase from State Board so that their election judges will receive at least a \$40 increase. If the County Board matches the increase and raises election judge compensation by an additional \$25, resulting in a \$45 total increase, it would bring the election judge daily compensation to \$195, which averages to approximately \$13 per hour. If the County Board raises election judge compensation by an additional \$30, for a \$55 total increase, election judges would receive \$200 for the day, which is comparable to the election judge compensation in other Illinois counties.

Sims explained that this item was brought to the Finance & Administration Committee for consideration and a recommendation but it will be brought to Executive Committee in the form of a Resolution for a formal vote. The Committee formulated and discussed several recommendations for Sims to present to the Executive Committee, who would make the final determination.

**OLD BUSINESS**

There were no old business items.

**NEW BUSINESS**

There were no new business items.

**ADJOURNMENT**

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

Submitted Respectfully by Liam Sullivan