

**Draft**  
**FINANCE COMMITTEE**  
**MINUTES**  
**November 7, 2007**

The Finance Committee of the DeKalb County Board, met on Wednesday, November 7, 2007 @ 7:00p.m. in the Administration Building's Conference Room East. Chairman Michael Haines called the meeting to order. Members present were Vince Faivre, John Hulseberg, Jerry Augsburger, Julia Fullerton, Roger Steimel and Ruth Anne Tobias. Others present were Ray Bockman, Gary Hanson, Ron Matekaitis, Sheriff Scott, Kevin Hickey, Diane Strand, Liz Carney, Sally DeFauw, Kate Schott, Joan Hanson, Karen Grush and Pat Vary.

**APPROVAL OF THE MINUTES**

**Moved by Mr. Augsburger, seconded by Ms. Tobias, and it was carried unanimously to approve the minutes from October 2007.**

**APPROVAL OF THE AGENDA**

**Moved by Mr. Steimel, seconded by Mr. Hulseberg, and it was carried unanimously to approve the agenda.**

**PUBLIC HEARING ON PROPERTY TAX LEVY**

Chairman Haines opened the floor for anyone to speak on the Public Hearing for the Property Tax Levy. No one spoke.

Chairman Haines closed the hearing since no one spoke on the item.

**PUBLIC HEARING ON PROPOSED FY2008 BUDGET**

Chairman Haines opened the floor for anyone to speak on the Proposed 2008 Budget. No one spoke.

Chairman Haines closed the hearing since no one spoke on the item.

**FINAL FY2008 BUDGET RECOMMENDATION**

Mr. Gary Hanson, Deputy County Administrator, passed out a list highlighting changes to the FY2008 budget recommendations. Some of the items included are: Item #4 – Close –out of Debt Service Fund. The recommendation is that the fund be closed in 2007 to remove it from the financial books, but the timing for the use of the funds remains the same. This will be paid off in December or one month early.

Item #5 deals with extending the Replacement Cycle for Cars and Computers. The recommendation is to maintain the 7-year cycle for replacement of cars, but that computers begin to move to a 5-year cycle where appropriate. This would begin as a “recommended practice” in 2008 and formulate a plan to identify when, where and how it can be fully implemented.

Item #6 is the Space Needs and Jail Savings Account. It is recommended that both item #41 and #42 be eliminated in favor of a new Item #41 with the following paragraph: "To address the space needs on the Sycamore Campus for the Criminal Justice System, Attachment #E is accepted as an "Action Plan" to begin a formal process of reaching a long-term solution. The various savings accounts described in Attachment #E are reflected in the line-item budgets of the County for FY2008." (See attachments to these minutes.)

Ms. Fullerton asked how much would we be paying consultants for items #7 - #12 on the Action Plan?

Mr. Bockman said he feels that we would pay between \$10,000 to \$15,000. He continued by stating that the more we limit the scope the less it will cost us.

Mr. Steimel asked Mr. Hanson if he took into consideration the 300-inmate figure. He hasn't gone back to look at the latest Jail Study Report, did you correlate it to what we have here?

Mr. Hanson said that what he was trying to say is that we need to look at least at a 20-year solution, which is how long it would take to pay off a bond issue.

Mr. Haines said that when the consultants projected the number they threw out the highest and lowest projections and came up with an average of remaining projections. As it has turned out the average daily population projections is the one figure that is most similar to what we are seeing currently.

Sheriff Scott said that the consultants projected that the Jail's daily population average was 109 for 2007 and we are currently at 101 inmates. So they are very close to that number, he said. The ADP in 2025 is 181-inmates, which is the projection of the consultants.

Mr. Bockman said that one of his concerns is an architectural matter, which is, how can a facility be configured so that the smallest number of beds could be built and opened at any given time. If it could be built in increments, that might make more sense. Part of the problem is the escalating costs of the construction for this facility.

Mr. Matekaitis, DeKalb County State's Attorney, said that we should be looking at alternatives too. Most practical one may be weekend type of sentences, he said.

Mr. Faivre asked that when you stated that we would stay in Sycamore for the next 50 years, what do you mean? The entire campus or just the Criminal Justice System offices?

Mr. Bockman said that it would include everyone. If we need to move off of this campus because of space needs, it would be for a temporary basis only and then try to move those offices back to the Sycamore campus in 3 to 5 years.

Ms. Fullerton stated that future county boards could change their minds?

Mr. Bockman said yes, absolutely they can.

Chairman Haines said that he liked this plan because it is considerably more detailed. He said that under #2c.) creating an Operating Fund Savings Account, where does that money come from in the budget?

Mr. Hanson said that on the next page of his handout (4<sup>th</sup> page) it shows the three different savings accounts that address this issue. A. is the Land Acquisition and it will have two years going into the budget with the third year (2008) going in so that at the end of next year it should have \$850,000 in that fund.

Item #B. Future Building Savings Account. This revenue comes from two different funds. Five hundred thousand dollars (\$500,000) comes from the Opportunity Fund and \$100,000 would come from the General Fund.

Item #C. Build-Up of Operating Expenses. First, the money would come from what we spend housing prisoners at other counties, which is \$300,000 for FY2008. Second, is to try to build up money out of our operating fund, which is permanent money, which next year would be \$100,000. The \$100,000 revenue consists of two things, which he did not put in the budget because they weren't sure things. One is the Public Defender's state reimbursement in the amount of \$90,000 that is now going to be funded, and the second one is from Court Services reimbursement from the state for some of their salaries. They gave us 4% more then we were anticipating, he continued. That \$100,000 plus the \$300,000 would give us \$400,000 if we open up the Jail today.

Chairman Haines asked if we sold our property that we still own, would this money be assigned to these accounts?

Mr. Hanson said that historically this money is used for Health Services. It's the board's discretion.

Ms. Vary thanked everyone involved who looked at this issue without making cuts.

Chairman Haines then asked what about the extra money collected from the referendums that were passed for the Forest Preserve and Veteran's Commission. They are both bringing in more money than we have anticipated, what happens to all the excess income that goes to the Veteran's Commission?

Mr. Hanson said that part of the vision when the referendum was proposed was that the Veteran's Commission became a partner in the Community Outreach Building and that they would contribute over five years, \$850,000 to that project. The other money goes back to the General Fund for the money that they borrowed from the County for the first year of their operations prior to the referendum passing.

Mr. Steimel said that he was very pleased with this Action Plan and thought that it was very positive.

Chairman Haines said that we need to commend everyone involved with this Action Plan because it allows not only some details as to where we are going to go, but it allows for the creation of an operating savings account without cutting services or programs.

Mr. Hanson said that this is not all of the answers; we may be looking at a referendum too. However, it is a start.

Item #9 deals with the Mental Health Levy. The Community Mental Health Board has chosen to enact a provision of the State Statute that requires the County Clerk to treat the Mental Health property tax levy separately when applying the provisions of the tax cap law. The tax levy ordinance is modified to reflect that change and to maintain the maximum levy under the tax cap for the mingled capped funds.

One last item that the committee discussed was the Pilot Program for the Spay and Neutering Program through the Health Department. It was agreed that the money for this program would stay in the budget until the Board of Health proposes an acceptable plan and is conditional with a December 31, 2008 sunset to it.

**After a brief discussion it was moved by Mr. Augsburger, seconded by Mr. Steimel, and it was carried unanimously to forward the recommended FY2008 budget and tax levy to the full county board for approval.**

Finance Committee Minutes  
November 7, 2007  
Page 5 of 5 pages

Before adjourning, Mr. Hanson informed the committee that the County's Auditor, Mr. Fred Lantz will be speaking to the Board at the November County Board Meeting on "Changes in Auditing Practices."

Ms. Carney said that she just wanted to let the committee know and the County Board that item # 9. on the Budget changes dealing with the separation of the Mental Health Levy funds - the Mental Health Board is very concerned with the Jail issue. She also said that they have a good relationship with the County and the Sheriff.

**ADJOURNMENT**

**Moved by Mr. Steimel, seconded by Ms. Tobias, and it was carried unanimously to adjourn the meeting.**

Respectfully submitted,

---

Chairman Michael Haines

DEKALB COUNTY GOVERNMENT  
FINAL FY 2008 BUDGET RECONCILIATION  
Page 1 of 2; November 7, 2007

Changes to Budget Narrative

1. Item #22 (Appeal) - Should Facility Management hire part-time, rather than full-time staff?

Recommendation: Stay with full-time staff to recruit best people possible.

2. Item #24 (Modification) - Legal Staff Salaries

Recommend change after first sentence to read: Effective December 1, 2007, hiring levels are at the discretion of the Department Head as long as it is within the budget for that salary line-item. Additionally, the State's Attorney's Office is awarded \$7,000 (plus benefit costs) and the Public Defender is awarded \$4,700 (plus benefit costs), both to be applied prior to the annual COLA and Merit adjustment calculations.

3. Item #29 and Item#37 (Modification) - Maintenance Funding via PBC Lease

Recommendation is to change the flow of funds to amend the lease agreements as necessary to by-pass the Public Building Commission. This is possible as State Statutes have changed to remove the maximum General Fund rate. This neither adds to nor reduces costs, it simply reduces the transfer of funds to the PBC and back again. This will also apply to special projects which are annual maintenance items, such as painting and security.

4. Item #34 (Modified) - Close-out of Debt Service Fund

Recommend that the fund be closed in 2007 to remove from financial books, but the timing for the use of the funds remains the same.

5. Item #35 (Suggestion) - Extend Replacement Cycle for Cars and Computers

Recommend that cars stay at the current replacement cycle of 7 years for maintenance and safety reasons, but that computers begin to move to a 5 year cycle where appropriate. Begin this as a "recommended practice" in 2008 and formulate a plan to identify when, where and how it can be fully implemented.

**DEKALB COUNTY GOVERNMENT**  
**FINAL FY 2008 BUDGET RECONCILIATION**  
Page 2 of 2; November 7, 2007

6. Item #41 and Item #42 (Appeal) - Space Needs and Jail Savings Account

Recommend that both Items #41 and #42 be eliminated in favor of a new Item #41 with the following paragraph:

To address the space needs on the Sycamore Campus for the Criminal Justice System, Attachment #E is accepted as an "Action Plan" to begin a formal process of reaching a long-term solution. The various savings accounts described in Attachment #E are reflected in the line-item budgets of the County for FY2008.

7. Item #42 (renumbered) (New) - Forest Preserve Loan

Recommend adding the following paragraph to the Budget Narrative:

The Forest Preserve District borrowed \$770,214 from the County's Opportunity Fund on May 16, 2007 to purchase land as an addition to the Afton Forest Preserve. As of October 31, 2007, \$610,000 has been re-paid, with a balance of \$160,214 still owing. Beginning on January 1, 2008, any unpaid balance will be charged 5% interest.

8. Item #43 (New) - Forest Preserve Tort Fund Charge

Recommend adding the following paragraph to the Budget Narrative:

Should the Forest Preserve District choose to cover General Liability and Worker's Compensation exposures by joining in the County's self-insured program, the annual charge for access to the County's Self-Insured Fund will be increased from \$6,000 to \$10,000. The per claim deductible will be set at \$50,000.

9. Item #44 (New) - Mental Health Levy

Recommend adding the following paragraph to the Budget Narrative.

The Community Mental Health Board has chosen to enact a provision of the State Statute that requires the County Clerk to treat the Mental Health property tax levy separately when applying the provisions of the tax cap law. The tax levy ordinance is modified to reflect that change and to maintain the maximum levy under the tax cap for the mingled capped funds.

**DEKALB COUNTY GOVERNMENT  
ACTION PLAN FOR CRIMINAL JUSTICE SPACE NEEDS  
November 7, 2007**

**County Board Assignments**

1. Adopt a Position Statement Regarding Location (Complete by March 31, 2008)
  - a. Stay in downtown Sycamore for at least the next 50 years.
  - b. Reaffirm that utilizing County-owned space on a contiguous campus is economically advantageous and that renting outside space should only be utilized to bridge the gaps in time between when space is needed and when it is available.
  
2. Utilize Savings Accounts to Assist with Addressing Future Needs (Complete by 12-31-2007)
  - a. Continue the "Land Acquisition Saving Account" to expand the Sycamore Campus with at least \$250,000 per year.
  - b. Continue the "Future Building Savings Account" with at least \$500,000 per year.
  - c. Create an "Operating Fund Savings Account" for new space as it opens.
    - i) Recognize that monies spent to rent space may be used in the future to pay the costs of operating County-owned space.
    - ii) Add permanent funding each year, above rental costs, at a pace which will provide sufficient funds when new owned space is utilized.
  
3. Prepare for a Possible Referendum (Complete by October 31, 2009)
  - a. Encourage a Citizens Committee to form to promote a referendum.
  - b. Recognize that a Citizens Committee would need a minimum of \$25,000 to promote a referendum before it is worthwhile to place a referendum on the ballot.

**Staff Assignments (Time-frame: Ongoing)**

4. Make plans to rent jail space from other counties through at least the year 2012.
5. Negotiate purchases for Sycamore Campus as willing sellers are identified at fair prices.
6. Seek and explore options which may exist for financing a building program.

**Consultant Assignments (Time-frame: Complete by September 30, 2009)**

7. Update the Jail Population Projections to the year 2035 based on current data.
8. Project the cost to construct a jail beginning in 2011 for a jail configuration that would accommodate at least 300 inmates.
9. Project the timing, and the staff needed, for incremental openings of a larger jail.
10. Update projections in the Judicial Center Study.
11. Design and implement a "Citizens Education Program" on the existing problems and the alternatives available for solution.
12. Conduct a comprehensive County-wide survey of the citizens regarding solution alternatives.

**DEKALB COUNTY GOVERNMENT**  
**Savings Accounts for**  
**Criminal Justice Space Needs**

**A. Land Acquisition Savings Account**  
**for Sycamore Campus Expansion**

Status	Year	Paid from Opportunity Fund	Expenses	Ending Balance
Actual	2005	0	0	0
Actual	2006	290,000	0	290,000
Actual	2007	300,000	0	590,000
Budgeted	2008	260,000	0	850,000
Projected	2009	250,000	0	1,100,000
Projected	2010	250,000	0	1,350,000
Projected	2011	250,000	0	1,600,000
Projected	2012	250,000	0	1,850,000

**B. Future Building Savings Account**  
**for Sycamore Campus Expansion**

Status	Year	Paid from Opportunity Fund	Paid from General Fund	Expenses	Ending Balance
Actual	2006	0	0	0	0
Actual	2007	500,000	0	0	500,000
Budgeted	2008	500,000	100,000	0	1,100,000
Projected	2009	500,000	100,000	0	1,700,000
Projected	2010	500,000	100,000	0	2,300,000
Projected	2011	500,000	100,000	0	2,900,000
Projected	2012	500,000	100,000	0	3,500,000

**C. Build-up of Operating Expenses**  
**for Jail Expansion**

Status	Year	Jail Space Rent to Other Counties	General Fund Set-Aside to Future Building	Operating Expenses Available When Jail Opens
Budgeted	2008	300,000	100,000	400,000
	2009			
	2010	Need to Update Studies to determine required amount		
	2011			
	2012			

DEKALB COUNTY GOVERNMENT			
FY 2008 BUDGET			
DEPARTMENT:	SHERIFF'S CORRECTIONS (2680)	BOARD COMMITTEE:	
FUND:	GENERAL (1111)	LAW & JUSTICE	
			BOARD
			ADOPTED
ACCOUNT	DESCRIPTION		FY 2008
EXPENDITURES:			
6005	Salaries		1,270,000
6008	Salaries - Sheriff Special Events		0
6071	Part Time		75,000
6091	Work Comp Ins Payroll		0
6111	Overtime		46,000
6115	On-Call		7,000
6121	Premium Holiday		15,000
6122	Supervisory Differential		2,000
6126	Training Pay		3,000
6211	Education		8,000
6221	Longevity		9,000
6501	FICA (Social Security)		110,000
6502	IMRF (State Retirement)		6,000
6503	SLEP (State Retirement-Law Enforc)		243,000
6511	Health Insurance		238,000
6512	Life Insurance		4,000
6601	Unemployment Tax		7,000
7701	Office Furniture & Small Equipment		7,300
7711	Computer Equipment		10,600
7719	Other Equipment		8,300
8001	Schools of Instruction		3,500
8002	State-Required Training		12,000
8003	Travel		4,000
8011	Memberships		400
8022	Maintenance-Equipment		24,000
8086	Prisoner Transport		18,000
8087	Detention Space		300,000
8301	Medical Expense		140,000
8313	Electronic Home Monitoring		45,000
9001	Office Supplies		3,500
9021	Copies - Inhouse		1,200
9101	Janitorial Supplies		11,000
9143	Inmate Supplies		9,000
9146	Police Supplies		2,000
9211	Clothing		18,000
9233	Food Program		178,000
9943	Cont To: Building Fund		100,000
	TOTAL EXPENDITURES		2,938,800

5

STATE OF ILLINOIS            )  
                                          )SS  
COUNTY OF DEKALB         )

**ORDINANCE 2007-XX**

**AN ORDINANCE OF THE COUNTY OF DEKALB  
PROVIDING FOR TAX LEVIES  
BE IT ORDAINED BY THE COUNTY OF DEKALB, ILLINOIS**

Section 1. That there be and there is hereby levied upon all of the taxable property within DeKalb County, as assessed, for the fiscal year beginning January 1, 2008 and ending December 31, 2008, the following sums for each specific fund:

<b><u>Mingled Capped Funds</u></b>	
General	\$4,950,000
FICA	1,100,000
IMRF	1,100,000
TORT & Liability	920,000
PBC Lease	1,835,000
Highway	2,025,000
Aid to Bridges	780,000
Federal Hwy. Matching	1,065,000
Health	480,000
Veteran's Assistance	630,000
Senior Services	500,000
<b><u>Separate Capped Funds</u></b>	
Mental Health	2,115,000
<b><u>Separate Uncapped Funds</u></b>	
PBC Bond	<u>450,000</u>
<b>TOTAL</b>	<b>\$17,950,000</b>

Section 2. If an item or portion of this Tax Levy is, for any reason, held invalid by the decision of any Court of Competent Jurisdiction, such decision shall not affect the validity of the remaining portion of this Tax Levy.

Section 3. That the County Clerk of said County of DeKalb, State of Illinois, be and is hereby instructed and directed to extend the tax herein levied upon the several tax books that shall be provided for the extension and collection of taxes in and for said Fiscal Year, in accordance with the provision of the Law in such cases made and provided.

ADOPTED AND PASSED THE FOREGOING TAX LEVY BY A ROLL CALL OF AND BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS AT THE NOVEMBER SESSION ADJOURNED THIS 21<sup>st</sup> DAY OF NOVEMBER 2007.

\_\_\_\_\_  
Chairman, DeKalb County Board

ATTEST:

\_\_\_\_\_  
County Clerk

E:\resolutions\Ordinance 2007-xx County Tax Levies.doc

6