

- **Sec. 20-20.1. - Financial disclosure reports.**

(a) Reporters shall file annually with the Board of Ethics a Financial Disclosure Report disclosing the sources of any income, whatever its nature, in excess of one thousand dollars (\$1,000.00) derived from any one (1) source for the Reporting Year. The Financial Disclosure Report shall be filed on or before April 30 of each year for the preceding calendar year in a format approved by the Board of Ethics. Failure of any Reporter to file the Financial Disclosure Report shall be reported by the Board of Ethics within thirty days of the April 30 deadline. The Financial Disclosure Reports shall be considered public documents upon filing and shall contain the following information:

(1) The source of each of the following items received or accrued during the Reporting Year by a Reporter or the Reporter's spouse, including the name and address of the source:

- i. Any income for services rendered of one thousand dollars (\$1,000.00) or more;
- ii. Any interest or dividend income of a business or investment of five thousand dollars (\$5,000.00) or more (excluding mutual fund investments);
- iii. Reimbursement for expenses of one thousand dollars (\$1,000.00) or more in each instance;
- iv. Honoraria accepted by a Reporter from speaking engagements, participation in seminars, discussion panels or other activities which directly relate to the official duties of the Reporter where such honoraria is in the aggregate amount of one hundred dollars (\$100.00) or more in each instance;
- v. Any Gift from any single source received during the Reporting Year from any individual, company or organization which is doing business with the County, is requesting official action from the County or is regulated by the County.

(2) The name, address and type of organization in which the Reporter or his/her spouse is an officer, director, partner, proprietor, or employee, or serves in any advisory or contractual capacity from which income of one thousand dollars (\$1,000.00) or more was derived.

(3) Each creditor, including the name and address, to whom the Reporter or his/her spouse was indebted for a period of ninety (90) consecutive days or more during the preceding calendar year in an amount of seven thousand five hundred dollars (\$7,500.00) or more, except for retail installment debt, any debt secured by real property or vehicles, credit card debt, medical expense debt, student loan debt, debt for child support or alimony or any tax debt.

(4) Failure to file a Financial Disclosure Report, as required by this section, may result in a violation of the DeKalb County Ethics Code.

(b) Reporters:

- (1) Chief Executive Officer;
- (2) All employees who report directly to the CEO;
- (3) Executive Assistant/Chief Operating Officer (COO) and Deputy COO(s);
- (4) All employees who report directly to the COO and Deputy COO(s);
- (5) Department and Division Heads and Directors;
- (6) All employees who report directly to the Department and Division Heads and Directors;
- (7) Chief Procurement Officer and every employee of the Purchasing and Contracting Division;
- (8) County Attorney and Assistant County Attorneys;
- (9) Zoning administrator and any assistant zoning administrators;

(10) Inspectors of all departments and bureaus;

(11) Members of county boards, commissions, councils or authorities and other similar bodies created by state law who are appointed by members of the DeKalb Board of Commissioners or the DeKalb CEO. Members of the Board of Commissioners who are required to file under Title 21 of the State Campaign Finance Act are not considered to be Reporters for purposes of this section;

(12) Within the departments of Finance and Budget, assistant directors and all employees who have discretionary or supervisory authority over the investment of county funds or the auditing of county finances or contracts.

(c) The County Clerk shall provide a complete list to the Ethics Officer by February 15 of each calendar year of current members of all county boards, committees, authorities or commissions. The Executive Assistant or his designee shall provide a complete list to the Ethics Officer by February 15 of each calendar year of all employees required to submit Financial Disclosure Reports as designated in subsection (b) of this ordinance, including the employee's name, title and department to the Ethics Officer. The Ethics Officer shall make the Financial Disclosure Report available in electronic format for completion by Reporters under subsection (b) by March 15 of each calendar year.

(d) Any individual who is newly employed by the County and in a position designated in subsection (b) shall file the financial disclosure report within 45 days of the employee's start date. If the individual's employment start date is between January 1 and April 30, the individual will file on the April 30 deadline in subsection (a).

(e) Definitions

(1) **Division Heads and Directors** shall include all directors or leaders of divisions or departments including where such director's department is part of a larger division. For instance, the Director of Public Works is required to complete a financial disclosure as well as all directors of divisions within Public Works, such as Sanitation and Roads and Drainage.

(2) **Financial Disclosure Report** shall mean the annual report disclosing sources of income as required to be filed in subsection (a) of this ordinance.

(3) **Gift** includes any gratuity, favor, discount, entertainment, trip, hospitality, loan, forbearance, or other item having monetary value. It includes services as well as gifts of, transportation, local travel, lodgings and meals, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred. A gift does not include:

- a. Modest items of prepared food and refreshments, such as soft drinks, or coffee and donuts, offered other than as part of a meal;
- b. Greeting cards and items with little intrinsic value, such as plaques, certificates, and trophies, which are intended solely for presentation;
- c. Loans from banks and other financial institutions on terms generally available to the public;

(3) **Reporters** shall mean the officials and employees listed in paragraph (b) of this ordinance.

(4) **Reporting Year** shall mean the prior calendar year covered by any Financial Disclosure Report.

