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DeKalb County Government
Sycamore, Illinois

**Executive Committee Minutes
May 11, 2016**

The Executive Committee of the DeKalb County Board met Wednesday, May 11, 2016, at 7:00 p.m. in the Administration Building's Conference Room East in Sycamore, Illinois. Chairman Pietrowski called the meeting to order. Those present were Mr. Brown, Mr. Emerson, Mr. Frieders, Mr. Gudmunson, Mrs. Haji-Sheikh, Mr. Jones, Mrs. Turner, and Chairman Pietrowski. Mr. Stoddard was in attendance electronically. A quorum was established.

Others that were present included: Gary Hanson, Paul Miller, Chris Klein, Jeremy Perrotta, Jeff Whelan, Chris Porterfield, Steve Reid, Ruth Anne Tobias, Tim Bagby, Suzanne Willis, Marjorie Askins, Dianne Leifheit, Dan Cribben, Sandra Polanco, Greg Millburg, and Scott Zak.

It was moved by Mr. Emerson, seconded by Mr. Gudmunson and the motion was carried unanimously to allow Mr. Paul Stoddard to participate and vote on matters within the Executive Committee Meeting electronically.

APPROVAL OF THE MINUTES

It was moved by Mrs. Turner, seconded by Mr. Frieders and it was moved unanimously to approve the minutes from April 13, 2016.

APPROVAL OF THE AGENDA

It was moved by Mrs. Haji-Sheikh and seconded by Mr. Brown to approve the agenda as presented. The motion carried unanimously.

PUBLIC COMMENTS

There were no public comments made.

CHAIR'S COMMENTS

Chairman Pietrowski and Vice Chairman Jones provided a brief update on the Sober Living Home. The Vice Chair shared that at the next Law & Justice Committee Meeting there will be a more in-depth update on the Sober Living Home situation along with a request for funding. The house has encountered some problems but there is thought to be a plan in order to come up with the additional funds needed to complete the project. Chairman Pietrowski reiterated that he thinks all Board Members agree that this is a worthwhile program but they have to get it up and running and noted that he empathized with everyone's frustrations with the project so far. He strongly encouraged Board Members to attend the next Law & Justice Committee Meeting on Monday, May 23rd.

Chairman Pietrowski additionally shared that he will be speaking the next day in front of the Northern Illinois Land Brokers Association at a breakfast event that he was invited to in order to provide an update on County Projects.

Lastly, the Chairman briefly addressed the recent AFSCME union support emails that County Board Members were receiving.

RESOLUTION REQUESTING IDOT PERMITS FOR JAIL EXPANSION PROJECT

Mr. Gary Hanson, DeKalb County Administrator, shared that this item is turning out to be a placeholder item. The County is struggling to procure the permits for the water main work that is needed to be done for the corner of IL Route 23 and Exchange Street. The County was recently contacted about having to pass a resolution to ask for a permit so Mr. Hanson quickly placed the item on the agenda but it has now recently been discovered that the City of Sycamore are the ones who need to pass a resolution because it is their water main. This item is additionally on the Sycamore City Council agenda and Mr. Hanson thinks everything will be okay but he would like to keep this item on the County Board Agenda so if something else turns around it can still be taken care of. If nothing comes up, Mr. Hanson will ask that the item is removed from the agenda at the full County Board Meeting.

RESOLUTION CONCERNING COUNTY-WIDE SCHOOL SALES TAX

Vice Chairman Jones shared this item was his idea and he wanted to bring this item up to see if the County Board Members would like to take a position on where they stand regarding the proposed 1% County School Facility Occupation Tax (Sales Tax) Referendum that some local school districts are looking into placing on the ballot. Vice Chair Jones continued that this item has been discussed previously at a recent Finance Committee Meeting and he, Chairman Pietrowski, Mr. Hanson, and Mr. Pete Stefan have been to meetings regarding this issue as well.

The main concern for the County is that if this referendum even appears on a ballot the sales tax money currently received via airline fuel sales will be jeopardized with the likely outcome that the revenue will be lost permanently. The City of Sycamore would be at an estimated loss of \$900,000 per year and the County Government would endure an estimated \$2-3 million per year loss. This would greatly impact the County's General Fund revenues and additionally have a major effect on the Board's goal of passing a balanced budget.

Vice Chair Jones reiterated that after speaking with the Superintendents and School Districts he thought that this issue would be dead by now and it isn't so he wanted to see if the County Board would like to take an official opinion on the 1% school sales tax issue. The Chairman also noted that he would like to hear what other Board Members had to say about this and whether they would like to take a stance and oppose this issue or take no stance at all.

Mr. Frieders shared how this 1% sales tax would actually be a very good thing for the smaller school districts within the County that are having a hard time keeping up with building maintenance and noted that if the County cannot come out and support this issue then they shouldn't be taking a stand on the issue and it should be left up to the voters to decide.

Mrs. Turner noted that she thinks this is a perfect time to bring up and encourage the State of Illinois to fund education in a different way rather than use property taxes. Many other Committee and Board Members agreed that if they were to entertain the idea of putting forward a resolution regarding this issue they would like to include redefining how education is funded.

Vice Chair Jones stated that this whole issue could be a lose, lose, lose situation if the districts decide to go forward with this referendum. Mrs. Haji-Sheikh also noted that as Board Members they also have a duty to County staff and if they have to make \$2-4 million dollars in cuts that would be detrimental to the services that County provides.

Chairman Pietrowski asked how everyone in attendance thought about this issue and if they felt the Board should take a stance. The Committee and all Board Members in attendance provided their opinions. The consensus of the group was if there were to be a resolution they would like to see a very carefully crafted one that did not state whether the County Board is for or against the referendum but more so set forth as part of the public record areas to consider when the merits of the imposition of a county-wide school sales tax are weighed. They also encouraged the use of figures and something on the reforming of educational funding.

Mr. Jones moved to forward a resolution of full disclosure to the full County Board laying out the possible ramifications that would occur if a “County School Facility Occupation Tax” (Sales Tax) Referendum were to be placed on a local election ballot without taking a formal position on the matter and to include wording that encourages reforming how we fund our education system in the State of Illinois. Mr. Stoddard seconded the motion. The motion carried with one opposition from Mr. Frieders.

RESOLUTION OF SUPPORT FOR GRANT FUNDED BIKE PATH

Mr. Hanson shared that the City of DeKalb wishes to complete the western portion of the bike path and sidewalk along Dresser Road to increase the safety of bicyclists and pedestrians as they travel east from Annie Glidden Road towards the DeKalb High School and Katz Park. The City is for DeKalb County’s support for the application, Mr. Hanson explained.

It was moved by Mrs. Turner, seconded by Mrs. Haji-Sheikh and it was carried unanimously to forward the resolution to the full County Board recommending its approval.

HOUSE BILL HB696

Chairman Pietrowski noted that he asked this item to be placed on the agenda because he takes this as a gimmick from State Legislators and he wanted the Board to be aware of this Bill. He noted that it may make the legislators look good but the burden falls on local governments. Overall he feels that this is bad policy and bad law.

A short description was passed out regarding what HB696 is: “Replaces everything after the enacting clause. Amends the Property Tax Code. Provides that, beginning with the 2015 levy year, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, beginning with the 2015 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.”

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COUNTY ADMINISTRATOR RESPONSIBILITIES

Chairman Pietrowski and Vice Chairman Jones addressed the Committee regarding this topic and the Chairman shared that they have had this conversation before but they would like to see it continue again. Chairman Pietrowski noted that if the budget wasn't in the shape that it is right now, one position that he would really like to see created within the County is a Human Resources Director. The County employees 530 full-time equivalent employees and there is no Human Resources Department or Director. In absence of that, the 24 County Board Members are currently responsible for terminating County staff and none of them are full-time and it makes it hard to understand the full scope of the day-to-day operations within a Department. He continued that the way that the DeKalb County Code is currently set up, the County Administrator does not have the ability to carry out and perform employee-related actions throughout the County and the Chair and Vice Chair both expressed that they felt the County Administrator should possess those responsibilities as well.

Chairman Pietrowski shared that he would like to continue to have conversations about this in order to see how the other Board Members feel about adding HR type responsibilities to the County Administrator position. He emphasized that the power and responsibility would still lie within the County Board as a whole, that wouldn't change. What would change is giving the County Administrator a little bit more power to bring matters to the County Board to evaluate that he/she may see during normal day-to-day operating that they feel may need to be changed. The Chairman shared that he feels this is a way for the Board to be more proactive and become more aware of potential issues within Departments that need to be addressed.

Vice Chairman Jones clarified that currently County Department Heads answer to the County Board and not to the County Administrator and he and the Chairman feel that the County as a whole could be a better, more efficient style of Government if they were to make this change. He continued that he feels the Department Heads should be having performance reviews and being directed by the County Administrator and if Board Members have issues, they can go to the Administrator as well to vent those issues to be relayed to Departments.

Chairman Pietrowski also clarified that a change like this would be done through the County Code and would not be just for Mr. Hanson, the current County Administrator, but for future Administrators as well and there would be \$0 change in compensation with any proposed changes. The Committee also discussed the difference between Appointment and Elected Department Heads.

State's Attorney Richard Schmack was present in order to observe what direction the Board would like to take this issue in order for him and his staff to look more in-depth at what may need to be involved with changing the County Code to incorporate this type of change. He also addressed that they will have to do some statutory research to determine if some Appointed County Departments can be placed under the authority of a County Administrator and some may not. The State's Attorney noted that he can provide more information after reviewing the matters further.

Mr. Hanson clarified and the Chair and Vice Chair agreed that he is not seeking anymore responsibility and has not asked for this matter to be looked into. He noted as well though that it is a more common model in other forms of Government and becoming more of the norm in County Government.

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The Committee Members provided some of their thoughts and the consensus among the group was to continue to discuss this item and take their time and next month be provided with some additional details.

APPOINTMENTS

Chairman Pietrowski recommended the following appointments for approval:

- a. **Building Board of Appeals:** Steve Bollinger reappointed for a term beginning June 1, 2016 and expiring May 31, 2021.
- b. **Fairdale Light District:** Elizabeth Johnston appointed immediately to fill the unexpired term of Ryan Lawrence until April 30, 2017.

It was moved by Mr. Gudmunson, seconded by Mrs. Turner and it was approved unanimously by voice vote to forward the recommended appointments to the full County Board for approval.

APPROVAL OF THE COUNTY BOARD AGENDA

The Chairman next asked to go around the table and hear an update from all of the Committee Chairpersons on what their Committees had done at their last meeting together and/or what they are anticipating in the months to come.

Mr. Emerson, Chairman of the Planning & Zoning Committee shared that the Committee does not have any actionable items that they are forwarded to the full Board but they continued their discussions on tax abatement for small businesses for code compliance, and possible zoning text amendments. He indicated that many of the conversations will be revisited and continued at their next meeting.

Mr. Frieders, Chairman of the Law & Justice Committee shared the Committee has one resolution they are forwarded to the full County Board regarding a consolidation waiver request for 911 Dispatch Centers. He briefly explained the origin of the resolution and also shared that Mr. Dennis Miller was present to provide the Committee with his Annual Coroner and EDSA Reports.

Mr. Gudmunson, Chairman of the County Highway Committee shared that the Committee is forwarding a resolution for Local Agency Agreements for Plank Road and Shabbona Road Paving Projects. Mr. Gudmunson additionally updated the Committee on a couple project the Highway Department is working on and announced that Jim Quinn will be retiring at the end of the month after being with the Highway Committee for 38 years.

Mr. Stoddard, Chairman of the Finance Committee provided an overview of what items the Finance Committee went through at their last meeting. A large portion of the meeting was occupied by very informative Annual Reports from IMO and FMO. Mr. Stoddard also shared that the Committee went into Executive Session regarding Collective Bargaining.

Mr. Brown, Chairman of the Economic Development Committee announced that an Economic Summit entitled, "DeKalb County Thriving!" will be held on May 24, 2016, at the DeKalb County Farm Bureau, 1350 W. Prairie Dr., Sycamore, Illinois, from 8:00 to 9:30 a.m. He also shared that the Committee was provided with an Annual Report from the Assessor's Office and that the tentative opening date for the County's Incubator Project remains to be July 1st.

Mrs. Turner, Chairman of the Forest Preserve Committee, shared that the Committee was informed that it was a banner year for burning; they more than doubled last year's total and were able to carry out their prescribed fires in 17 different until within five Preserves for a total of 147.3 acres. This is more than double the total for last year. She also shared that there has been tree planting at Afton Forest Preserve and work is continuing within the Sycamore Forest Preserve and on The Great Western Trail.

Mrs. Haji-Sheikh, Chairperson of the Health & Human Services Committee shared that the Committee received an Annual Report from the Veterans Assistance Commission and from the Public Health Department. She also announced the Board of Health is asking that a tax referendum be placed on the November Ballot and Ms. Lux will be providing more information regarding that request in a presentation she will be giving at the full Board Meeting.

It was moved by Mrs. Turner, seconded by Mr. Gudmunson and it was carried unanimously to approve the County Board Agenda and to forward it to the full County Board for approval.

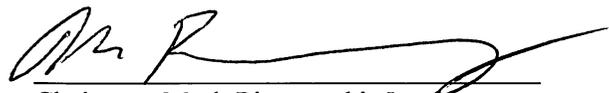
COUNTY ADMINISTRATOR'S REPORT

Mr. Hanson shared the Public Building Commission awarded sixteen more contracts at their last meeting. There are now 23 out of the 25 Jail Expansion Project contracts awarded. The other two were not done due to having no bidders but those are being dealt with now as well. He also shared that all of the outside utility work for the Jail Expansion Project is being done right now as well and waterline work will be beginning shortly. Parking has not been a huge issue as of yet but two of the large lots have not closed and will be once the digging begins on the Jail.

ADJOURNMENT

It was moved by Mrs. Turner, seconded by Mr. Gudmunson, and it was carried unanimously to adjourn the meeting.


Tasha Sims, Recording Secretary


Chairman Mark Pietrowski, Jr.



Local Governments' Guide to Tax Allocations

County School Facility Occupation Tax

What is the County School Facility Occupation Tax?

There may be imposed in each county, except Cook County, a tax upon all persons engaged in the business of selling tangible personal property at retail (retailers' occupation tax) and upon all persons engaged in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property in that county (service occupation tax). This tax is referred to as the County School Facility Occupation Tax. The Illinois Department of Revenue is responsible for administering this tax.

Are there kinds of sales that are not subject to this tax and that will not generate additional revenue?

Yes, the county school facility tax does not apply to the sale of:

- tangible personal property that is titled or registered with an agency of this state's government, (e.g., cars, trucks, boats, motorcycles, trailers, snowmobiles, aircraft), or
- food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

Do any restrictions exist on how counties can use the collections from this tax?

The revenue generated is to be used exclusively for "school facility purposes" in that county as defined in the statute.

Is voter approval required before implementation?

Yes. In order to be imposed, the County School Facility Occupation Tax must have voter approval.

What steps must be taken to establish this tax?

Upon a resolution by school district boards that represent more than 50 percent of the student enrollment within the county, the regional superintendent of schools must certify the question of whether the tax shall be imposed in the county to the proper election authority, who submits the proposition at an election in accordance with the general election law. If a majority of the electors voting on the proposition vote in favor of it, the tax shall be imposed.

County School Facility Occupation Tax

- What tax rate can be imposed?** The County School Facility Occupation Tax may be imposed in ¼ percent increments and may not exceed 1 percent.
- What action is required after voter approval?** The county clerk must file certified election results with the Illinois Department of Revenue. The filing must include an abstract of votes and a copy of the exact language of the ballot question proposed to the voters.
- What is the deadline for filing certified election results?** If the county clerk files the certified election results with the Department on or before:
 - May 1, the tax will take effect July 1 of the same year, or
 - October 1, the tax will take effect January 1 of the following year.
- Can this tax be discontinued or changed?** Yes. The requirements for discontinuing or changing the rate of tax depend on whether the tax was initially imposed before August 23, 2011. Please consult the County School Facility Occupation Tax Law for more information.
- How are the taxes distributed?** For taxes imposed effective January 1, the first monthly disbursement will be made to the Regional Superintendent of Schools during the following April. For taxes imposed effective July 1, the first monthly disbursement will be made to the Regional Superintendent of Schools during the following October. Within 30 days after receiving the disbursements, the Regional Superintendent of Schools must disburse the proceeds to each school district in the county, based upon the number of each school district's resident pupils that reside within the county collecting the tax, divided by the total number of resident students within the county.
- Is there other general information I should know?**
 - County School Facility Occupation Tax will be disbursed separately from other taxes authorized for disbursement by the Illinois Department of Revenue.
 - Taxpayers are allowed to take a 1.75 percent discount for timely filing and payment of these taxes. Any allowable discount that is taken is reflected in the distributions that are made to the Regional Superintendents of Schools.
 - A two percent administration fee is retained by the Illinois Department of Revenue.
- Statutory reference** County School Facility Occupation Tax Law
55 ILCS 5/5-1006.7

Bill Status of HB0696 99th General Assembly

Short Description:

Replaces everything after the enacting clause. Amends the Property Tax Code. Provides that, beginning with the 2015 levy year, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, beginning with the 2015 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

House Sponsors

Rep. [Jack D. Franks](#) - [Martin J. Moylan](#) - [Katherine Cloonen](#) - [Deb Conroy](#) - [Sam Yingling](#), [Jerry Costello, II](#), [Kathleen Willis](#), [Natalie A. Manley](#), [Sue Scherer](#), [John C. D'Amico](#) and [Ron Sandack](#)

Senate Sponsors

(Sen. [John J. Cullerton](#) - [Melinda Bush](#), [Laura M. Murphy](#) and [Julie A. Morrison](#))

Last Action

Date	Chamber	Action
5/4/2016	Senate	To Subcommittee on Special Issues (EX)

Statutes Amended In Order of Appearance

[35 ILCS 5/404](#)

from Ch. 120, par. 4-404

Synopsis As Introduced

Amends the Illinois Income Tax Act. Makes a technical change in a Section concerning adjustments to base income by the Director of Revenue.

House Floor Amendment No. 1

Deletes reference to:

[35 ILCS 5/404](#)

from Ch. 120, par. 4-404

Adds reference to:

[35 ILCS 200/18-185](#)

[35 ILCS 200/18-205](#)

[35 ILCS 200/18-212](#)

[35 ILCS 200/18-213](#)

[35 ILCS 200/18-214](#)

[30 ILCS 805/8.39 new](#)