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DeKalb County Government  
Sycamore, Illinois

**Finance Committee Minutes  
May 6, 2020**

The Finance Committee of the DeKalb County Board met virtually via Zoom on Wednesday, May 6, 2020. Chairman Bagby called the meeting to order at 7:00 p.m. Those Members present were Mr. Scott Campbell, Mr. Steve Faivre, Mr. John Frieders, Ms. Dianne Leifheit, Mr. Jerry Osland, Ms. Linda Slabon, Chairman Tim Bagby, and Ex Officio Member Board Chairman Mark Pietrowski, Jr. A quorum was established with all Members virtually present.

Others present via Zoom included Gary Hanson, Pete Stefan, Derek Hiland, Christine Johnson, Doug Johnson, Rose Treml, Jim Scheffers, Greg Millburg, Paul Callighan, Cindy Carpenter, Derek Hiland, Mark Charvat, Sheila Santos, Jerry Smith, Paul Borek, and Roy Plote.

**APPROVAL OF THE AGENDA**

**It was moved by Mr. Osland, seconded by Ms. Slabon and it was carried unanimously by voice vote to approve the agenda as presented.**

**APPROVAL OF THE MINUTES**

**It was moved by Mr. Campbell, seconded by Mr. Frieders and it was carried unanimously to approve the minutes of the March 4, 2020 Finance Committee Meeting.**

**PUBLIC COMMENTS**

Mr. Paul Callighan commented that he was in support of the Property Tax Penalty Waiver Ordinance. Mr. Callighan is a member of the Kishwaukee United Way Board and they have been trying to provide a number of safety net opportunities for the public but individuals are still suffering due to the systems being overburdened. Although there are financial safety nets in place, most won't be able to get back on their feet in a timely fashion and he would appreciate the Committee's thoughtful consideration on the Ordinance before them later on the Agenda.

Mr. Mark Charvat shared that he agreed with a lot of what Mr. Callighan expressed. He continued that he did have some issues with the part of the plan regarding how interest and penalties would be calculated. As it stands right now, if an individual does not make their payment by the second installment, they would be responsible for the three month period as of the June 5<sup>th</sup> due date. He believes the easiest course of action would be to waive the late fees until after the second installment date. Mr. Charvat stated that there would be a lot of confusion amongst the constituents if that is not done. He also wanted to make sure that the Property Tax Penalty Waiver Ordinance Plan was available for every single tax payer in the County. Mr. Charvat encouraged the County Board to just delay the requirement of the first installment of property taxes until the second installment date.

### **PROPERTY TAX BILLS PENALTY WAIVER**

DeKalb County Treasurer/Collector Christine Johnson shared that the conversation about property tax collection and property tax relief actually began among the Illinois County Treasurers during the month of March. At that point in time they thought that maybe the Legislature would go into session and may want to do something regarding property taxes. So the Illinois Counties Treasurer Association drafted a piece of legislation and procured a sponsor to prepare for the General Assembly going into session. Once it became apparent that the General Assembly was not going to go into session, their Lobbyist indicated that the Governor might be taking action on the topic. At the end of March, the Lobbyist contacted the Governor's Office and offered to be a resource for him should he decide to address the property tax issue. Shortly thereafter, the Governor announced that he was not addressing the issue and said that it was a Local Government question. At that point in time Ms. Johnson began working with the DeKalb County State's Attorney's Office to draft a potential Ordinance that could be used by the County Board, should they wish to waive penalties. Ms. Johnson modeled the Ordinance from her previous experience with the individuals who were affected by the Fairdale Tornado (where the County waived the penalty on the first installment for 90 days as long as they paid the entire bill by the second installment due date) and also took a look at the draft Resolution that Kane County was looking at. The 90-day timeframe also mirrors the timeframe that is used by the State and Federal Governments for their extension of income tax collections.

Ms. Johnson shared that that the draft Ordinance before the Committee provides several things. It minimally disrupts the property tax collection and distribution cycle but more importantly, it provides some relief from the property tax penalties for those who are adversely financially affected by the global pandemic. Ms. Johnson's original Ordinance did not require tax payers to complete any forms or applications. The State's Attorney's Office supported that and since the entire County has been declared a disaster area, she doesn't believe it should be necessary for individuals to fill out additional paperwork for them to get the relief that the County would be offering them. Not requiring an application is still Ms. Johnson's recommendation, she shared.

Ms. Johnson reported that property tax bills went in the mail on Friday, May 1, 2020, and three business days later the Treasurer's Office already collected \$1,755,000. Many individuals are already paying and many are paying both installments.

**Mr. Faivre moved to forward the Draft Ordinance in Relation to the COVID-19 Health Emergency and the Tax Year 2019 (Payable 2020) Collection of Property Taxes in the County of DeKalb, Illinois to the full County Board recommending its approval. Mr. Osland seconded the motion.**

**Mr. Campbell made a motion to make the following amendment to the draft Ordinance. Ms. Slabon seconded the motion.**

**Proposed Amendment #1 to Ordinance O2020-xx**

Modify Section II as follows (**Changes in RED**):

- a. The penalty interest shall be ~~postponed~~ **waived** for the first installment of property taxes due June 5, 2020, for the 2019 taxable year (payable 2020) for those who pay ~~the entirety~~ **the first installment** of their property taxes owed on or before ~~the~~ September 3, 2020. ~~due date for their second installment of property taxes.~~
- ~~b. Interest will accrue for those property taxes not paid upon the due date of the first installment of property taxes. However, such interest shall be waived if the taxpayer pays the full amount of all property taxes due for the 2019 taxable year (payable 2020) on or before the September 3, 2020 due date.~~
- c. Failure to pay the first installment of 2019 tax year (payable 2020) property taxes by September 3, 2020, will result in full application of applicable interest penalties pursuant to the Property Tax Code, **calculated from a starting date of September 3, 2020.** ~~which will be calculated retroactively to the June 5, 2020 due date.~~

Mr. Campbell explained that the Ordinance as written allows a taxpayer to pay their first installment of taxes that are due on June 5th as late as September 3rd (the second installment date) without an interest penalty. This would make both tax payments due on September 3rd. If a taxpayer fails to make that double sized payment by September 3rd, they are charged interest backdated to the original due date of June 5th. Mr. Campbell shared that he feels this cumulative interest penalty is adding insult to injury for the most impacted homeowners AND businesses in our community, and making it a little harder to catch up on those tax payments. His amendment moves the delinquent interest accrual start date to September 3rd for the first payment. Essentially, this moves the first payment AND the interest on that payment to September 3rd.

Board Chairman Pietrowski shared that he and Vice-Chair Frieders both discussed this potential amendment early on in the process and believe it would be a good idea to better help the County tax payers.

Chairman Bagby shared that given the amendment on the floor, he inquired to Ms. Johnson if she had a figure on the percentage of what a typical late payment situation looks like. Ms. Johnson shared that the first three months last year brought in \$67,000 in penalty interest collected. The significant amount of penalties fees are collected in September (last year \$122,000 was collected in September).

Mr. Faivre asked Ms. Johnson if she had any idea what the cash flow impact would be. Ms. Johnson shared that there are three large tax paying agencies that pay for numerous individual mortgage companies. Just those three big tax paying agencies pay about 35% of the taxes every year. In addition to those, there are probably another 100 mortgage companies who don't use those tax paying agencies who pay individually. Ms. Johnson guessed about 40% of property taxes are escrowed through mortgages.

**Mr. Bagby called for a voice vote on Mr. Campbell's Amendment #1. The motion carried unanimously.**

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**Mr. Campbell made a motion to make the following second amendment to the draft Ordinance. Mr. Faivre seconded the motion.**

**Proposed Amendment #2 to Ordinance O2020-xx**  
Modify Section II as follows (**Changes in RED**):

- d. ~~The DeKalb County Board has determined that this waiver will be available to property owners who certify that they are experiencing financial hardship due to COVID-19, resulting from medical bills, being unemployed or under employed, business closure, or other negative impacts to income.~~ Property owners seeking this waiver of interest penalties must complete a form (attached) attesting to current or potential financial need for this waiver. This form must be submitted with any payment made after June 5, 2020.

The form will contain the following section:

*By submitting this form, you are acknowledging that you are having or anticipate having financial hardship due to the COVID-19 outbreak in DeKalb County. Penalty interest on the first installment of property tax will be waived if paid in full by the second installment date of September 3, 2020. You further acknowledge that deferring your first property tax payment may negatively impact the ability of school districts and other taxing bodies to meet their financial obligations. While this waiver is available to all property taxpayers in DeKalb County, the DeKalb County Government requests that only those with current or anticipated financial need take advantage of this waiver.*

*This form must be submitted with any payment made after June 5, 2020 to the DeKalb County Treasurer/Collector to receive a waiver of the interest penalty on the late payment of your first installment of property tax.*

*Your second installment of property taxes will remain due on September 3, 2020, and any interest penalty for late payment will accrue on the balance due from that date.*

Mr. Frieders shared that he and Chairman Pietrowski discussed this item for a long time. Having a form is something that he and the Board Chair feel very strongly about that is needed. The form warns that late payments can impact taxing bodies and Mr. Frieders hoped that way people who don't need the help won't pay late. They also don't want to be judgmental and put anyone in a position to have to judge on this and turn anyone down. The objective of the form is not to turn anyone down.

The Committee discussed their positions on the need or desire to have individual fill out and sign a form.

Ms. Johnson explained that the Treasurer's Office is not required by law to do a tax distribution until 30 after the first installment due date. It has always been Ms. Johnson's practice to do two tax distributions before she is even required to do the first one. She still anticipates on doing that this year as well. The three large tax paying agencies, described earlier, have all assured that they will pay at the same time they always have. That is where a majority of where the first two tax distributions will come from.

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With suggestions from the Committee Mr. Campbell reworked the amendment slightly and Mr. Faivre accepted the friendly amendments.

**Chairman Bagby called for roll call vote on Mr. Campbell's Amendment #2. Those Members voting yea were Mr. Campbell, Mr. Faivre, Mr. Frieders, Ms. Leifheit, Mr. Osland, Mr. Pietrowski, and Ms. Slabon. Chairman Bagby opposed. The motion carried.**

**Chairman Bagby called for a roll call vote on the main motion now as amended. Those Members voting yea were Mr. Campbell, Mr. Faivre, Mr. Frieders, Ms. Leifheit, Mr. Osland, Mr. Pietrowski, Ms. Slabon, and Chairman Bagby. The motion carried unanimously to forward the amended Ordinance to the full County Board recommending its approval.**

#### **ADDING LOAN OPTIONS TO EMPLOYEE 457 PLANS**

Mr. Stefan explained that the new Coronavirus Aid, Relief, and Economic Security (CARES) Act contains provisions to allow for more favorable tax treatments of 457(b) Plan (i.e. Deferred compensation plan) distributions and loans for qualified participants who experience adverse financial consequences due to COVID-19 related issues. Neither of the County's 457(b) Plans currently allow for loans. Mr. Stefan proposed to add that provision in the event that an employee needs access to their funds.

It was clarified that allowing this has no negative effects or financial risks for the County because the money being loaned is employee's money. This would also be a permanent option for employees in the future. The Committee was all in favor of adding loan options to employee 457 Plans.

#### **COVID-19 IMPACT ON COUNTY FINANCES**

Mr. Stefan reviewed a spreadsheet that he provided to the Committee that provided some financial projections on the possible budget impact caused by the shuttering of businesses during the COVID-19 pandemic. He added that hard numbers are in yet but a U of I study and guidance from the state's Office of Management and Budget and the Illinois Municipal League are predicting a 15% drop in sales tax revenue. That would be a \$400,000 loss for the County. Other revenues that are expected to be impacted include sale-tax sharing with the City of DeKalb, personal and corporate income tax and fee revenues.

In total, Mr. Stefan projected the County's Genoa Fund could take a \$2 million hit this fiscal year, while motor fuel tax revenue could be down \$320,000. He also shared that some of these will certainly impact the FY 2021 Budget as well. With all the unemployment, income tax is going to go down and corporate income tax will go down. He added that there was no way of knowing how long it will take sales tax to bounce back.

The Committee requested to keep this Agenda Item as an ongoing item to keep the Committee informed on the changes that may occur with the Budget as more is known.

Board Chair Pietrowski mentioned that the County has an Emergency Budget Plan (Contingency Plan for Loss for Major Revenue Sources) that was done in 2015 when they identified \$2.6 million in expenditure cuts or revenue enhancements in the event of the loss a major revenue

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source. At that time it was the Airline Fuel Sales Tax. Mr. Pietrowski expressed that it may be time to get that Plan back out to review and update for the County's potential current budget situation.

Mr. Hanson shared that he thinks one of the messages that should come from the reviewed spreadsheet is that it is really early to be making major budget decisions. He was not saying that everyone shouldn't be concerned but the projections are based on he wasn't sure what, because the sales tax lags for everyone. He added that he is hesitant to jump too quickly to believe the sky is falling. It will be important to watch these trends. He will be reviewed the County's Contingency Budget Plan.

Chairman Bagby inquired if the County still had a hiring freeze in place. Mr. Hanson reminded the Committee that in the County Code there are Board rules in place on Filling Department Staff Vacancies under Section 2-88.

#### **NURSING HOME BONDS PARAMETERS ORDINANCE**

Mr. Stefan shared that this is a tentative future item regarding the Nursing Home Expansion bond issue. Depending on the results of a debt service coverage report and the preparation of a draft Ordinance, a parameters Ordinance may be recommended whereby the authority to sell the bonds is delegated to an individual(s) so that when an opportunity presents itself in the bond market to complete the bond sale at terms favorable to the County that are within the parameters defined in the Ordinance, the sale could be accomplished in a more timely fashion than waiting for the next County Board Meeting or holding a Special Meeting which may be after the selling opportunity has already come and gone.

#### **TORT FUND REVENUES ACTUARIAL STUDY**

Mr. Hanson referred the Committee to two summary spreadsheets. He added that this goes back to an issue that surfaced last year when the Committee was talking about the Tort Fund and where the County was spending the money and whether they were spending it too quickly. There was also a question if the Tort Fund Reserves are big enough. An Actuarial Study was recently done on the County's Tort Fund to answer two questions: Is the County funding the Tort Fund annual at the right level and is there an appropriate amount of Tort Fund Reserves? The Actuarial Study was sent out to the Committee prior to the meeting to review.

The first spreadsheet that was reviewed broke down into three different confidence levels (50%, 75%, 95%) on whether the County is funding the Tort Fund adequately. The second spreadsheet reviewed the Tort Fund's Reserves and it down in the same three confidence levels.

No decisions were needed to be made by the Committee at this time but Mr. Hanson shared that he would feel the most comfortable with the 75% confidence level for Funding and 95% plus possibly 25% more on the Reserve Goal.

#### **COURTHOUSE FUNDING RESOLUTION**

Mr. Hanson reviewed that the draft Resolution before the Committee would be authorizing the expenditure of funds for the Courthouse Expansion Project beyond the initial allocation of \$70,000 for architectural services that was authorized in FY 2019.

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The Law & Justice Committee has been reviewing the project. The design layout has been developed and embraced by the various offices which would (a) locate the State's Attorney's Office in the third floor space set-aside for expansion; (b) located in the State's Attorney's current office space on the first floor of the Courthouse would be the Public Defender's Office; and (c) located in the current Public Defender's office in the basement of the expanded Courthouse would be both the Treatment Court and Pre-Trial offices.

The architect is now finished and it is in the County's hands to review prior to going out for bid. In an anticipation of that being done, the Finance Committee now needs to line up the money for the project. That is what the proposed Resolution would do. Right now the project is being projected to cost \$1,700,000. That is a guess until the project goes out to bid, especially now during the pandemic.

The financing plan which is estimated to cost around \$1,700,000, including the architect fees already approved, would be managed by the DeKalb County Public Building Commission with the funding for this project to come from three sources: (a) \$686,000 from monies received from the City of DeKalb from the close-out of their 23 year Tax Increment Financing District #2, (b) \$411,000 from a one-time generation of revenue which came about because of the change in timing of when sales tax revenues are disbursed to the County from the City of DeKalb under the sales tax revenue sharing agreement, and (c) \$603,000 from the County's Opportunity Fund.

Because of the current pandemic and uncertainty of the County's future budget status, Mr. Campbell suggested that the Finance Committee hold off on going forward with this project until their August Meeting. He hoped by then they may have a better idea of how the COVID-19 pandemic may affect their budget. Mr. Campbell additionally suggested that the three funding sources continue to be earmarked for the Courthouse Expansion Project but just not allocated yet. The Committee agreed with Mr. Campbell's suggestions.

#### **CLAIMS REVIEW**

Mr. Stefan offered to highlight any significant expenditures included in the last couple of month's Claims List including any items that were unusual from either a dollar amount perspective or due to the nature of the expenditure. The Committee did not have any questions.

#### **ADJOURNMENT**

**It was moved by Mr. Campbell, seconded by Mr. Frieders, and it was carried unanimously to adjourn the meeting at 8:43 p.m.**

Respectfully submitted,

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Tim Bagby, Chairman

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Tasha Sims, Recording Secretary

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**DEKALB COUNTY, ILLINOIS  
ORDINANCE NO. O2020-xx**

**AN ORDINANCE IN RELATION TO THE COVID-19 HEALTH EMERGENCY AND THE  
TAX YEAR 2019 (PAYABLE 2020) COLLECTION OF PROPERTY TAXES IN THE  
COUNTY OF DEKALB, ILLINOIS**

**WHEREAS**, the Director General of the World Health Organization has declared that the 2019-nCoV/COVID-19 virus constitutes a Public Health Emergency of International Concern. Thereafter, the Secretary of the U.S. Department of Health and Human Services has declared that COVID-19 constitutes a public health emergency; and

**WHEREAS**, on March 9, 2020, the Governor of the State of Illinois issued a Gubernatorial Disaster Proclamation, within which he declared all counties within the State as a disaster area; and

**WHEREAS**, the Illinois Property Tax Code at 35 ILCS 200/21-40(c)(1) permits a county board to adopt an ordinance modifying certain provisions of the Property Tax Code upon that county being designated a disaster area by the Governor of the State of Illinois, upon certain condition being met; and

**WHEREAS**, the DeKalb County Treasurer & Collector and the DeKalb County Board have witnessed how the State's "stay at home" orders have adversely affected many local businesses and residents, and had a significant financial impact on them. They have also heard from numerous local businesses and property owners who have expressed concern for their ability to make timely payment of their property taxes under the current COVID-19 health disaster scenario; and

**WHEREAS**, in response to this, the County of DeKalb, Illinois desires to assist its citizens and businesses weather the ongoing health emergency, and its resulting economic impact, through the means it has available.

**NOW, THEREFORE**, BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF DEKALB, ILLINOIS, THAT THIS ORDINANCE IN RELATION TO THE COVID-19 HEALTH EMERGENCY AND ITS AFFECT ON THE COLLECTION OF PROPERTY TAXES BE, AND HEREBY IS, ADOPTED AS FOLLOWS:

**SECTION I: Recitals.**

The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance as if fully restated within this Section I.

**SECTION II: Declaration**

In furtherance of the March 18, 2020 Disaster Declaration, the DeKalb County Board has determined that many real properties in the County of DeKalb may have been adversely affected by the COVID-19 global pandemic because of the financial hardship COVID-19 has placed on the owners of said property.

Therefore, on the recommendation of the County Treasurer & Collector, the following temporary modification of the Illinois Property Tax Code will take place during the 2019 taxable year (payable 2020) only:

- a. The penalty interest shall be postponed for the first installment of property taxes due June 5, 2020, for the 2019 taxable year (payable 2020) for those who pay the entirety of their property taxes owed on or before the September 3, 2020 due date for their second installment of property taxes.
- b. Interest will accrue for those property taxes not paid upon the due date of the first installment of property taxes. However, such interest shall be waived if the taxpayer pays the full amount of all property taxes due for the 2019 taxable year (payable 2020) on or before the September 3, 2020 due date.
- c. Failure to pay the first installment of 2019 tax year (payable 2020) property taxes by September 3, 2020, will result in full application of applicable interest penalties pursuant to the Property Tax Code, which will be calculated retroactively to the June 5, 2020 due date.
- d. The DeKalb County Board has determined that this waiver will be available to property owners who certify that they are experiencing financial hardship due to COVID-19, resulting from medical bills, being unemployed or under employed, business closure, or other negative impacts to income.
- e. This ordinance provides relief from the accumulation of interest penalties on the first installment should the installment not be paid until the second installment's September 3, 2020 due date. It does not amend the due dates for the first or second installments of property taxes.
- f. The due date for the second installment of 2019 tax year (payable 2020) property taxes shall remain September 3, 2020 and property tax penalty interest on that second installment shall be applied as the Illinois Property Tax Code requires.
- g. Property tax bills for properties within DeKalb County, Illinois were mailed out by the DeKalb County Treasurer & Collector in accordance with standard procedures and law, without added delay.
- h. Nothing within this Ordinance is directed to affect or interfere with the DeKalb County Treasurer & Collector's tax billing process or the distribution of tax funds to taxing districts as outlined in the Illinois Compiled Statutes.

**SECTION III: Severability.** The provisions and sections of this Ordinance shall be deemed separable and the invalidity of any portion of this Ordinance shall not affect the validity of the remainder.

**SECTION IV: Effective Date.** This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law.

**SECTION V: Sunset.** This Ordinance shall only be effective for the 2019 tax year (payable in 2020) and shall thereafter sunset and not be applicable to future tax years.

ADOPTED and APPROVED this 20<sup>th</sup> day of May, 2020.

ATTEST:

SIGNED:

\_\_\_\_\_  
Douglas J. Johnson  
DeKalb County Clerk

\_\_\_\_\_  
Mark Pietrowski, Jr.  
DeKalb County Board Chairman

DRAFT

## Proposed Amendment #1 to 02020-XX

Modify Section II as follows (Changes in RED):

a. The penalty interest shall be ~~postponed~~ **waived** for the first installment of property taxes due June 5, 2020, for the 2019 taxable year (payable 2020) for those who pay ~~the entirety the first installment~~ **of their property taxes owed on or before the September 3, 2020. due date for their second installment of property taxes.**

~~b. Interest will accrue for those property taxes not paid upon the due date of the first installment of property taxes. However, such interest shall be waived if the taxpayer pays the full amount of all property taxes due for the 2019 taxable year (payable 2020) on or before the September 3, 2020 due date.~~

c. Failure to pay the first installment of 2019 tax year (payable 2020) property taxes by September 3, 2020, will result in full application of applicable interest penalties pursuant to the Property Tax Code, ~~calculated from a starting date of September 3, 2020. which will be calculated retroactively to the June 5, 2020 due date.~~

## Proposed Amendment #2 to 02020-XX

Modify Section II as follows (Changes in RED):

~~d. The DeKalb County Board has determined that this waiver will be available to property owners who certify that they are experiencing financial hardship due to COVID-19, resulting from medical bills, being unemployed or under-employed, business closure, or other negative impacts to income. Property owners seeking this waiver of interest penalties must complete a form (attached) attesting to current or potential financial need for this waiver. This form must be submitted with any payment made after June 5, 2020.~~

The form will contain the following section:

*By submitting this form, you are acknowledging that you are having or anticipate having financial hardship due to the COVID-19 outbreak in DeKalb County. Penalty interest on the first installment of property tax will be waived if paid in full by the second installment date of September 3, 2020. You further acknowledge that deferring your first property tax payment may negatively impact the ability of school districts and other taxing bodies to meet their financial obligations. While this waiver is available to all property taxpayers in DeKalb County, the DeKalb County Government requests that only those with current or anticipated financial need take advantage of this waiver.*

*This form must be submitted with any payment made after June 5, 2020 to the DeKalb County Treasurer/Collector to receive a waiver of the interest penalty on the late payment of your first installment of property tax.*

*Your second installment of property taxes will remain due on September 3, 2020, and any interest penalty for late payment will accrue on the balance due from that date.*

**Major Dynamic Revenue Sources  
2019 Actual and 2020 Budget  
05-01-2020**

<u>Revenue Source</u>	Actual 2019	Budget 2020	YTD Actual 2020	YTD % 2020	Payments Received 2020
<b>A</b>					
A-1 Sales Tax - Unincorporated Areas (1.00%)	419,531	420,000	28,085	7%	1 of 12
A-2 Sales Tax County-wide (0.25%)	2,460,924	2,440,000	170,116	7%	1 of 12
A-3 Sales Tax - Airline Fuel (0.25%)	1,156,032	0	0	0%	0 of 0
A-4 Sales Tax - DK City County Farm Sharing (1.00%)	232,443	189,000	0	0%	0 of 4
A-5 Sales Tax - DK City County Home Sharing (1.00%)	228,746	186,000	0	0%	0 of 4
A-6 Total Sales Tax Based Revenues	4,497,677	3,235,000	198,201	6%	n/a
A-7 State Income Tax	1,693,339	1,743,000	570,944	33%	4 of 12
A-8 Local Use Tax	520,068	525,000	210,245	40%	4 of 12
A-9 Replacement Tax	688,761	625,000	259,078	42%	3 of 12
A-10 Total Non-Sales Tax	2,902,169	2,893,000	1,040,267	36%	n/a
A-99 Total General Fund - Major Dynamic Revenues	7,399,845	6,128,000	1,238,469	20%	n/a
<b>B</b>					
B-1 Motor Fuel Tax (Original 19 cents)	1,337,477	1,284,000	283,433	22%	3 of 12
B-2 Motor Fuel Tax (2019 Additional 19 cents)	379,711	856,000	208,016	24%	3 of 12
B-3 Total Motor Fuel Tax Revenues	1,717,188	2,140,000	491,448	23%	n/a
B-4 Landfill Host Benefit Fee	2,662,418	2,686,000	584,594	22%	3 of 12
B-99 Total Other Dynamic Revenues	4,379,606	4,826,000	1,076,042	22%	n/a
<b>C</b>					
C Total of Dynamic Revenues	11,779,451	10,954,000	2,314,511	21%	n/a
<b>D</b>					
D General Fund Summary					
D-1 Property Taxes for General Fund		15,946,000			
D-2 Major Dynamic Revenues (Line A-99)		6,128,000			
D-3 Transfer in from Other Funds		1,837,000			
D-4 Total Major General Fund Revenue		23,911,000			
D-5 Total General Fund Revenue Budget		30,845,400			
D-99 Percent of Major Revenues to Total Revenues		78%			

5/1/2020

**FUNDING GOAL FOR TORT FUND**

Description		Confidence Level 50%	Confidence Level 75%	Confidence Level 95%
A	Total Revenue Goal for 2021	967,614	1,122,433	1,935,229
B	Miscellaneous Revenues			
B-1	ROE Agency	10,000	10,000	10,000
B-2	Communications	22,000	22,000	22,000
B-3	Nursing Home	107,000	107,000	107,000
B-4	Interest	80,000	80,000	80,000
B-99	Total Miscellaneous Revenues	219,000	219,000	219,000
C	Taxes Needed	748,614	903,433	1,716,229
D	Current Tax Revenue			
D-1	General Fund	(575,000)	(575,000)	(575,000)
D-2	Tort Fund	(10,000)	(10,000)	(10,000)
E	New Tax Revenue Needed 2021	163,614	318,433	1,131,229
F	Per Year Increment Needed for Goal			
F-1	If over 5 Years, 2021 - 2025	40,000	77,000	275,000
F-2	If over 7 Years, 2021 - 2027	31,000	60,000	213,000
F-3	If over 10 Years, 2021 - 2030	24,000	47,000	167,000
G	Estimate of Needed Future Revenues			
	COLA Factor	4.00%	4.00%	4.00%
	2022	170,000	331,000	1,176,000
	2023	177,000	344,000	1,223,000
	2024	184,000	358,000	1,272,000
	2025	191,000	372,000	1,323,000
	2026	199,000	387,000	1,376,000
	2027	207,000	402,000	1,431,000
	2028	215,000	418,000	1,488,000
	2029	224,000	435,000	1,548,000
	2030	233,000	452,000	1,610,000
	2030	242,000	470,000	1,674,000
H	Actuarial Projection of Revenue Needed			
	2020	932,007	1,081,128	1,864,015
3.82%	2021	967,614	1,122,433	1,935,229
3.83%	2022	1,004,686	1,165,436	2,009,372
3.88%	2023	1,043,659	1,210,645	2,087,318
3.93%	2024	1,084,633	1,258,174	2,169,266

5/1/2020

**RESERVE GOAL FOR TORT FUND**

Description		Confidence Level 50%	Confidence Level 75%	Confidence Level 95%
<b>A Reserve Summary</b>				
A-1	Actual Reserve as of 12/31/2019	6,329,424	6,329,424	6,329,424
A-2	Reserve Fund Goal 12/31/2021	2,872,000	3,246,000	6,234,000
A-3	Excess Reserves	3,457,424	3,083,424	95,424
<b>B Calculation of Allowable Reserve</b>				
B-1	Certified Reserve Needed 12/31/2019			5,921,098
B-2	25% Above 95% Confidence Level			1,480,275
B-3	Maximum Allowable Reserve			7,401,373
<b>C Estimate of Required Future Reserves</b>				
	Average COLA Factor	3.20%	3.20%	3.20%
	2019	2,728,616	3,083,337	5,921,098
	2020	2,782,000	3,144,000	6,038,000
	2021	2,872,000	3,246,000	6,234,000
	2022	2,971,000	3,358,000	6,449,000
	2023	3,081,000	3,482,000	6,687,000
	2024	3,201,000	3,618,000	6,948,000

## RESOLUTION

**R2020-xx**

WHEREAS, the Courthouse Expansion project was completed in 2012 and the expansion included a third floor that was not completed, but left as shell space for future growth, and

WHEREAS, offices operating within the Court System are finding that additional space is needed to accommodate the pressures of growth that they are experiencing, and

WHEREAS, the County hired Dewberry Architects to design the space to meet the current and future needs of various Courthouse offices, and

WHEREAS, a design layout has been developed and embraced by the various offices which would (a) locate the State's Attorney's Office in the third floor space set-aside for expansion; (b) located in the State's Attorney's current office space on the first floor of the Courthouse would be the Public Defender's Office; and (c) located in the current Public Defender's office in the basement of the expanded Courthouse would be both the Treatment Court and Pre-Trial offices, and

WHEREAS, the Law & Justice Committee has reviewed the design plan and has accepted the plan as a viable way of addressing current and future space needs and has now asked the County Board to move forward with the project, and

WHEREAS, the Finance Committee has also reviewed the plan which is estimated to cost around \$1,700,000, including the architect fees already approved, and has recommended that this project going forth be managed by the DeKalb County Public Building Commission with the funding for this project to come from three sources: (a) \$686,000 from monies received from the City of DeKalb from the close-out of their 23 year Tax Increment Financing District #2, (b) \$411,000 from a one-time generation of revenue which came about because of the change in timing of when sales tax revenues are disbursed to the County from the City of DeKalb under the sales tax revenue sharing agreement, and (c) \$603,000 from the County's Opportunity Fund;

NOW, THEREFORE, BE IT RESOLVED that the DeKalb County Board does hereby approve the Courthouse renovation and build-out project of up to \$1,700,000 with funding for said project to come from the sources identified in the above recitals and that this construction project shall be managed by the DeKalb County Public Building Commission.

PASSED THIS 20TH DAY OF MAY, 2020 AT SYCAMORE, ILLINOIS

ATTEST:

SIGNED:

\_\_\_\_\_  
Douglas J. Johnson  
DeKalb County Clerk

\_\_\_\_\_  
Mark Pietrowski, Jr.  
DeKalb County Board Chairman