



DeKalb County Forest Preserve District

December 13, 2023

7:00PM

Immediately following County Board Meeting

Legislative Center's Gathertorium
200 N. Main Street
Sycamore, Illinois 60178

1. Roll Call

2. Approval of Agenda

3. Approval of Minutes

- a. Minutes from November 15, 2023

4. Communications & Proclamations

5. Public Comments

Any member of the public may address the Forest Preserve District Board for up to 3 minutes on any topic of their choosing. There will be no yielding of time to other members of the public and agenda time for public comments is limited to 30 minutes in total.

6. Ordinances

a. **Ordinance FP-O2023-01—An Ordinance of the DeKalb County Forest Preserve District Providing for a Tax Levy 2023 for FY2024.** [PDF](#)

The Forest Preserve District's annual property tax levy must be adopted by the end of the calendar year. DeKalb County Forest Preserve District's is subject to the Property Tax Extension Limitation Law (PTELL), commonly referred to as "tax caps". PTELL restricts extension limitation for the year to the lesser of 5% or the percentage increase in the Consumer Price Index during the twelve-month calendar year preceding the levy year. For 2023-24 extensions, the County's cap has been established at 5%.

It is recommended for the 2023-24 levy year that the Forest Preserve District does not levy to the cap and rather only pick-up equalized assessed valuation (EAV) that is the result of new construction while working to reduce the tax burden on existing taxpayers.

The starting point when considering the property tax levy is to understand the Forest Preserve District's equalized assessed valuation (EAV) for the coming year. Estimated EAV figures are still not finalized, however the figures are coming together and can provide an idea of what the District's levy will mean to property taxpayers. The District's final rate setting EAV in 2022-23 was \$2,653,858,975. An overall assessment factor of approximately 6.04% has been applied to properties within DeKalb County unless they were individually re-assessed by their respective Township Assessor. Based on the best information available to the County Supervisor of

Assessments, estimates for the County’s EAV for 2023-24 is \$2,948,122,624 (+11.09%), which includes \$133,970,567 in estimated new construction.

With the average existing property values expected to increase by 6.04%, the starting point for setting the levy aims at reducing the rate above that rate. The rate reduction ends up beginning 7% (from 0.069150 to 0.064313). When the rate reduction exceeds the increase in property value, the result is less taxes paid to the County. That rate is then applied to new construction, which is where new dollars are generated to support County services.

The table below outlines last year’s levy and the proposed 2023-24 levy:

	2022-23	2023-24		
	Total	Existing	New	Total
Forest Preserve Levy	1,835,143	1,809,866	86,160	1,896,026
Percent Change Levy	-	-	-	3.32%
EAV	\$2,653,858,975	\$2,814,152,057	\$133,970,567	\$2,948,122,624
Percent Change EAV	-	6.04%	4.72%	11.09%
Rate	0.06915	0.064313	0.064313	0.064313

The proposed levy would see an increase in the average EAV of 6.04% for existing tax payers and 4.72% of new EAV. The Forest Preserve District tax rate is expected to decrease by 7% to 0.064313. Since the actual EAV for 2023-24 will not be known until the final tax extension is published next spring, the actual Forest Preserve District tax rate, determined by dividing the District’s levy by the EAV, will be uncertain. If the actual EAV published next spring is not as high as the projected level, the final Forest Preserve District rate may be slightly higher than expectations discussed below.

The proposed levy would mean that, on average, existing property owners would expect to see their property values increase and their rate decrease by roughly the same percentage. Property owners should see their portion of the tax bill going to the Forest Preserve District decrease slightly in 2024 from where it was in 2023. The chart below shows the estimated change in the Forest Preserve District tax bill for a \$200,000 home in 2022 (payable in 2023) and the same home in 2023 (payable in 2024) which is now valued at an estimated \$212,080 based on the average increase in EAV (6.04%):

	2022-23	2023-24
Market Value	200,000	212,080
Property EAV (1/3)	66,667	70,693
Forest Preserve Tax Rate	0.06915	0.064313
Forest Preserve Tax Bill	\$46.10	\$45.46
Difference		(\$0.64)

The chart below shows the increases based on the previous year distribution with a redistribution of the individual levies within the total aggregate amount:

	2022-23 Levy	Percentage	2023-24 Levy	Percentage
General	1,516,000	82.57%	1,576,000	83.12%
Tort & Liability	262,000	14.27%	262,000	13.82%
IMRF	6,000	0.33%	6,000	0.32%
FICA	52,000	2.83%	52,000	2.74%
Total	1,836,000	100.00%	1,896,000	100.00%

FP-O2023-01 establishes the property tax levies for property tax year 2023, to be collected in FY2024.

Committee Action: The Forest Preserve Operations Committee considered Ordinance FP-O2023-01 on November 30th and forwarded the Ordinance to the Forest Preserve District Board with a favorable recommendation by roll call vote, with all votes cast in the affirmative.

b. Ordinance FP-O2023-02—An Ordinance of the DeKalb County Forest Preserve District Providing an Annual Appropriation. [PDF](#)

This Ordinance establishes the annual appropriation and budget for the FY2024 budget year.

Committee Action: The Forest Preserve Operations Committee considered Ordinance FP-O2023-01 on November 30th and forwarded the Ordinance to the Forest Preserve District Board with a favorable recommendation by roll call vote, with all votes cast in the affirmative.

7. Resolutions

a. Resolution FP-R2023-015—A Resolution to Include the G2K Trail Schelkopf Easement Access and Tile Maintenance. [PDF](#)

As part of the recently approved acquisition of property in Kingston Township for the Genoa to Kingston Trail (G2K Trail), this Resolution approves an Easement Access and Tile Maintenance Agreement for the property.

Committee Action: The Forest Preserve Operations Committee considered Resolution FP-R2023-015 on November 30th and forwarded the Resolution to the Forest Preserve District Board with a favorable recommendation by roll call vote, with all votes cast in the affirmative.

8. Reports of Forest Preserve Officials: Move to accept and place on file the following Reports of Forest Preserve Officials. [PDF](#)

Monthly Reports – November 2023

Cash & Investments in Forest Preserve Bank Accounts – November 2023

9. Old Business

10. New Business

11. Adjournment

DeKalb County Forest Preserve District
Sycamore, Illinois



**DEKALB COUNTY FOREST PRESERVE
DISTRICT PROCEEDINGS
November 15, 2023**

The DeKalb County Forest Preserve District Commissioners met in regular session at the Legislative Center's Gathertorium on Wednesday, November 15, 2023 at 8:30 p.m. President Willis called the meeting to order, and the Secretary called the roll. Those present were District Commissioners Jim Luebke, Terri Mann-Lamb, Stewart Ogilvie, Jerry Osland, Michelle Pickett, Roy Plote, Chris Porterfield, Amber Quitno, Ellingsworth Webb, Tim Bagby, Scott Campbell, Patrick Deutsch, Meryl Domina, Laurie Emmer, Vice-President John Frieders, Ben Haier, Rhonda Henke, Savannah Ilenikhen, Kathy Lampkins, and President Suzanne Willis. Maureen Little, Joe Marcinkowski, Mary Cozad, and Rukisha Crawford were absent. There was a quorum established with twenty Commissioners present and four absent.

APPROVAL OF AGENDA

Motion

Emmer moved to approve the agenda as presented and Pickett seconded the motion.

Voice Vote

President Willis called for a voice vote to approve the agenda as presented. The motion carried.

APPROVAL OF MINUTES

Motion

Mann-Lamb moved to approve the minutes of the October 18, 2023 meeting. Porterfield seconded the motion.

Voice Vote

President Willis asked for a voice vote on the approval of minutes. The motion carried.

PUBLIC COMMENTS

Janet Berkes, DeKalb, expressed that she was proud to live in a County with such great forest preserves. She shared that she believes the District does an amazing job, they plan for the future, and she is proud of all that they do.

COMMUNICATIONS & PROCLAMATIONS

None.

Rukisha Crawford arrived. There were now twenty-one Commissioners present and three absent.

STANDING COMMITTEE REPORTS

Resolution FP-R2023-009: A Resolution Approving the Acquisition of Property in Kingston Township for the Genoa to Kingston Trail (G2K Trail)

Motion

Plote moved that the DeKalb County Forest Preserve District Commissioners do hereby approve the acquisition of approximately *3.47 acres and part of parcel 02-22-476 -001, described on map Exhibit A, of trail corridor at a price of \$15,000.00 per acre totaling \$52,052.00, *actual acres to be determined by a survey of the area, in Kingston Township. Porterfield seconded the motion as presented.

Roll Call Vote

President Willis called for a roll call vote on the motion to purchase said property. Those voting aye were Commissioners Luebke, Mann-Lamb, Ogilvie, Osland, Pickett, Plote, Porterfield, Quitno, Webb, Bagby, Campbell, Crawford, Deutsch, Domina, Emmer, Vice-President Frieders, Haier, Henke, Ilenikhena, Lampkins, and President Willis. The motion carried 21-0-3.

Resolution FP-R2023-014: A Resolution Approving the Payment of Forest Preserve Claims for November 2023, and Off-Cycle Claims Paid During the Previous Month, Including All Claims for Travel, Meals, and Lodging, in the amount of \$220,814.00

Motion

Plote moved to approve the payment of claims for this month, and the off-cycle claims paid during the previous month, including all claims for travel, meals, and lodging, in the amount of \$220,814.00. Emmer seconded the motion.

Roll Call Vote

President Willis asked for a roll call vote on the motion to approve the payment of the District's November 2023 Claims. Those Commissioners voting aye were Luebke, Mann-Lamb, Ogilvie, Osland, Pickett, Plote, Porterfield, Quitno, Webb, Bagby, Campbell, Crawford, Deutsch, Domina, Emmer, Vice-President Frieders, Haier, Henke, Ilenikhena, Lampkins, and President Willis. The motion carried 21-0-3.

Reports of District Officials

Motion

Plote moved to accept and place on file the following Reports of District Officials:

1. Monthly Reports – October 2023
2. Cash & Investments in Forest Preserve Bank Accounts – October 2023

Pickett seconded the motion.

Voice Vote

The President requested a voice vote to accept the Reports of District Officials as presented. The motion carried.

OLD BUSINESS / NEW BUSINESS

Superintendent Hannan provided the Commissioners with a couple brief updates on what the District has been working on. He additionally shared that the Forest Preserve District would be following the County and approving their FY2024 property tax levy and budget in December.

ADJOURNMENT

Motion

Pickett moved to adjourn the meeting at 8:41 p.m. and Mann-Lamb seconded the motion.

Voice Vote

President Willis called for a voice vote on the adjournment. Motion carried.

Tasha Sims, Secretary
DeKalb County Forest Preserve
District Commissioners

Suzanne Willis, President,
DeKalb County Forest Preserve
District Commissioners