



## **AGENDA**

### **JOINT REVIEW BOARD MEETING**

**APRIL 22, 2022**

**1:00 P.M.**

DeKalb Police Department  
700 W. Lincoln Highway  
2<sup>nd</sup> Floor Training Room  
DeKalb, Illinois

**A. CALL TO ORDER**

**B. ROLL CALL**

City of DeKalb – Bill Nicklas\*  
DeKalb Community Unit School District #428 – Cindy Carpenter\*  
DeKalb County – Brian Gregory\*  
DeKalb County Forest Preserve – Terry Hannan  
DeKalb Park District – John Shea\*  
DeKalb Public Library – Emily Faulkner  
DeKalb Township – Mary Hess\*  
DeKalb Township Road and Bridge District – Craig Smith  
Kishwaukee College #523 – Bob Johnson\*  
Kishwaukee Water Reclamation District – Mark Eddington  
Public Member – Larry Berke\*

**C. APPROVAL OF THE AGENDA**

**D. APPROVAL OF MINUTES**

1. Minutes of the Joint Review Board Meeting of January 28, 2022.

**E. PUBLIC PARTICIPATION**

**F. PRESENTATION OF THE FIRST QUARTER FY2022 TIF FINANCIALS**

**G. UPDATE ON CURRENT TIF PROJECTS**

**H. NEXT MEETING: JULY 22, 2022**

**I. ADJOURNMENT**



TO: DeKalb Community Unit School District #428—Cindy Carpenter\*  
DeKalb County—Brian Gregory\*  
DeKalb County Forest Preserve--Terry Hannan  
DeKalb Park District—John Shea\*  
DeKalb Public Library--Emily Faulkner  
DeKalb Township—Mary Hess\*  
DeKalb Township Road and Bridge District--Craig Smith  
Kishwaukee College--Bob Johnson\*  
Kishwaukee Water Reclamation District--Mark Eddington  
Public Member—Larry Berke\*

FROM: Bill Nicklas  
City Manager\*

DATE: April 8, 2022

RE: Background Notes for the April 25, 2022 Agenda

\* Indicates voting membership

The following notes provide background for the items on the published JRB agenda.

**Approval of Minutes.**

The minutes from the January, 2022 JRB meeting are attached for the Board’s review and approval.

**Presentation of First Quarter, FY2022 TIF Financials.**

The following reports are attached for the Board’s review:

- TIF Project Tracker as of March 31, 2022.
- TIF #3 Income Statement Summaries and Revenue and Expenditure Reports.

**TIF #3 Project Summaries.**

1. Architectural Improvement Program (AIP) Summary

Property owners whose properties fall within the TIF #3 district boundaries may apply for limited incentives up to a maximum of \$25,000 based on a three-tiered list of reimbursable expenses. The tiers are shown in the following table:

**Major Capital Improvements – 50% Reimbursement:**

ADA Compliance	Façade Renovations	Life Safety Equipment
Electrical, Mechanical, and Plumbing Upgrades	Architectural Design Fees	Restoration of Historic Architectural Features
Fire Alarm and Suppression Systems	Tuckpointing	

**Minor Capital Improvements – 25% Reimbursement:**

Exterior Lighting	Exterior Painting	Window & Door Replacement
Screening of Unsightly Utilities		

**Deferred Maintenance – 10% Reimbursement:**

Roof Repair or Replacement	Gutter Replacement	Stair and Handrail Replacement
Floor Surface Repair	Water Damage Repair	

According to the terms of the AIP program, the City “forgives” 20% of the value of the matching funds each year for five years. In FY2021, the AIP budget allocated \$70,000 for 5 qualified projects on a first-come, first-served basis.

In January, the City Council awarded two AIP grants:

- January 10, 2022: The Council awarded a grant to Jim Drury, the owner of KJ's Bar & Grill at 518 E. Lincoln Highway in the amount of **\$2,415**. Mr. Drury has been the proprietor of the licensed liquor establishment and owner of the property for the past 22 years. A violent wind storm tore off portions of the flat roof to his building in late December and he requested assistance to help defray the roof repairs which were estimated at \$24,150. The AIP program allows a 10% grant for deferred maintenance.
- January 10, 2022: At the same Council meeting, the Council authorized an AIP grant of **\$9,500** for the replacement of a furnace at the Stagecoach Players theater at 126 S. Fifth Street. The estimated cost of the repair was \$19,000 and the AIP program allows a 50% reimbursement for furnace and HVAC repairs.

## 2. Major Project Summaries

The attached “Project Tracking” schedule provides financial detail on major, outstanding projects. Some narrative highlights are reported below:

- Agora Tower. The Project’s developer, John Pappas, and general contractor, Weaver Construction, have completed the plumbing, electrical and mechanical rough-ins on the second, third and fourth floors of the south wing. The insulation work is nearly complete and dry wall installation has begun. This project funding was approved in September, 2019 and is supported by the **TIF #3** Fund.
- IL Rt. 38 Reconfiguration. This **TIF #3** project has been approved by IDOT and the plans are out for bid, with a bid opening planned for April 20. The award of a contract will be on the Council agenda for April 25. The reconfiguration will reduce the four-lane downtown section of IL Rt. 38 between First and Fourth



Streets to three lanes (with a center turn lane). This will widen the downtown sidewalks by about 5-6 feet on both the north and south sides, allowing for a more pedestrian-friendly streetscape and mitigating the truck “raceway” through the heart of DeKalb’s downtown. The wider sidewalks will afford more room for sidewalk sales, outdoor seating, and more leisurely enjoyment of the downtown businesses. The City has also addressed the IDOT requirement for a parallel bike path by committing to such a pathway on Grove Street, and has addressed various IDOT technical suggestions for turn radii, etc. The City also made some design changes to address IDOT’s concern about impacts on the Union Pacific’s Fourth Street rail crossing. The FY22 TIF #3 Budget allocates \$1,250,000 for this carryover project.

- 223 S. Fourth Street: City Hall Suites. This **TIF #3** redevelopment project will be an “earner.” The one-block area has been off the tax rolls since the late 1960s so once the property is occupied all of the assessed valuation will count toward the calculation of the increment. The former city hall has been razed, the excavator has crushed and removed the masonry debris for recycling (except what has been used on the site), and the main building “pad” has been prepped. The general contractor, Pappas Development, has also replaced old water and sewer mains as well as electrical and natural gas services. To date, \$502,846 of the \$750,000 TIF #3 grant has been allocated.



**MINUTES  
CITY OF DEKALB  
JOINT REVIEW BOARD MEETING  
JANUARY 28, 2022**

The Joint Review Board (JRB) of the City of DeKalb, Illinois, convened on January 28, 2022, at 1:00 p.m. at the DeKalb Police Department, located at 700 W. Lincoln Highway, DeKalb, Illinois.

**A. CALL TO ORDER**

City Manager Nicklas called the meeting to order at 1:01 p.m.

**B. ROLL CALL**

Executive Assistant Ruth Scott called the roll, and the following members of the JRB were present:

- City of DeKalb – Bill Nicklas\*
- DeKalb Community Unit School District #428 – Cindy Carpenter\*
- DeKalb County – Brian Gregory\*
- DeKalb Township – Mary Hess\*
- Kishwaukee College – Jill Hansen\*
- Public Member – Larry Berke\*

The following members of the JRB were absent:

- DeKalb Park District – John Shea\*
- Kishwaukee Water Reclamation District – Mark Eddington
- DeKalb Public Library – Emily Faulkner
- DeKalb Township Road and Bridge District – Craig Smith
- DeKalb County Forest Preserve – Terry Hannan

Others present included Finance Director Carrie Dittman.

**C. APPROVAL OF THE AGENDA**

MOTION: Mr. Berke moved to approve the agenda; seconded by Mr. Gregory.

VOTE: Motion passed by a voice vote of the majority of members present.

**D. APPOINTMENT OF THE PERMANENT CHAIR**

MOTION: Mr. Nicklas moved to appoint Brian Gregory as Chair; seconded by Mr. Berke.

VOTE: Motion passed by a voice vote of the majority of members present.

**E. APPROVAL OF THE MINUTES**

1. Minutes of the Joint Review Board Meeting of October 22, 2021.

MOTION: Ms. Hess moved to approve the minutes; seconded by Mr. Nicklas.

VOTE: Motion passed by a voice vote of the majority of members present.

**F. PUBLIC PARTICIPATION**

There was none.

**G. PRESENTATION OF THE FOURTH QUARTER FY2021 TAX INCREMENT FINANCING (TIF) FINANCIALS**

Mr. Nicklas began by introducing the new City of DeKalb Finance Director, Carrie Dittman. He then provided a brief overview of the information provided in the agenda packet, which included a combined TIF Project Tracker as of December 31, 2021, TIF #1 and TIF #3 Income Statement Summaries, Revenue and Expenditure Reports, and the approved FY2022 budget for Fund 260 (TIF #1), and Fund 262 (TIF #3).

Brief discussion ensued regarding an additional TIF surplus payment to the taxing bodies. Mr. Nicklas stated there would be one more payment prior to March 31, 2022. Ms. Dittman stated a \$3,000,000 check was mailed to the County in December 2021. Mr. Gregory stated he'd investigate that.

**H. UPDATE ON CURRENT TIF PROJECTS**

Mr. Nicklas provided an overview of this item based on the information provided in the agenda packet. One of the projects includes an Architectural Improvement Program (AIP) project at 310 N. Fifth Street for AccuLab. The building was acquired by Chris Brundies who will be converting it to space to accommodate his expanding business, which grinds optical lenses.

Continuing, Mr. Nicklas stated a large call center is looking into development in DeKalb.

Brief discussion ensued regarding TIF #3 boundaries.

Mr. Nicklas also spoke briefly about another business in DeKalb, Cole Pallets, located at the east end of Tenth Street, that is looking to purchase property on Harverstore Drive.

Brief discussion ensued.

**I. NEXT MEETING**

The next meeting of the JRB will be scheduled for April 22, 2022.

**J. ADJOURNMENT**

MOTION: Mr. Nicklas moved to adjourn the meeting; seconded by Ms. Hansen.

VOTE: Motion passed by a voice vote of the majority of members present. The meeting adjourned at 1:20 p.m.

Respectfully submitted,

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Ruth A. Scott, Executive Assistant

Click [here](#) to view the agenda packet for the January 28, 2022, JRB meeting.

**TIF 1 & TIF 3 - Central Business District**  
**Estimated Cumulative Pay Out Schedule ("Project Tracking")**  
**Period Ending 3/31/22**

Redevelopment Project	Applicable PINS	Party (Developer)	Income Statement Expense Category	Year of RDA	Total RDA/TIF Commitment	Approved Eligible	Paid to Date to 3/31/22	Remaining Obligation
Administrative (Non-Project)		<i>Not allowable under IGA</i>						
Debt Service - TIF 1		City of DeKalb	Debt Service	2021	\$ 2,385,800	N/A	\$ 2,385,800	\$ -
Agora Tower			Private - For Profit	2019	\$ 3,000,000	Y	\$ 1,962,583	\$ 1,037,417
206 E. Lincoln Ave. apartments			Private - For Profit	2020	\$ 216,800	Y	\$ 216,800	\$ -
200 S. Fourth Street			Private - For Profit	2020	\$ 750,000	Y	\$ 502,846	\$ 247,154
AIP - 121 N. Second Street - Hillside			Private - For Profit	2020	\$ 18,076	Y	\$ -	\$ 18,076
AIP - 135 N. Second St - Egyptian Theater			Private - For Profit	2021	\$ 4,314	Y	\$ 4,314	\$ -
AIP - 115 N 1st St - R.A.M.P			Private - For Profit	2021	\$ 1,675	Y	\$ 1,675	\$ -
AIP - 218 W. Lincoln Hwy -Hickeys			Private - For Profit	2021	\$ 1,185	Y	\$ -	\$ 1,185
AIP - 151 N 4th St			Private - For Profit	2021	\$ 25,000	Y	\$ -	\$ 25,000
AIP - Acculab - 509 Oak St			Private - For Profit	2021	\$ 25,000	Y	\$ 25,000	\$ -
AIP - 201-203 E. Locust St			Private - For Profit	2021	\$ 1,850	Y	\$ 1,850	\$ -
AIP - 518 E. Lincoln Hwy - KJ's Tap			Private - For Profit	2022	\$ 2,415	Y	\$ 2,415	\$ -
AIP - 126 S. 5th St- Stagecoach Players			Private - For Profit	2022	\$ 9,500	Y	\$ 9,500	\$ -
IL Route 38 Downtown		City of DeKalb	Infrastructure	20XX	\$ 1,850,000	Y	\$ 99,225	\$ 1,750,775
Electric Car Charging Station - Palmer Ct.		City of DeKalb	Infrastructure	2021	\$ 15,000	Y	\$ 14,994	\$ -
Fire Station #1		City of DeKalb	Infrastructure	2021	\$ 181,554	Y	\$ 180,284	\$ -
DeKalb-Taylor Municipal Airport*		City of DeKalb	Infrastructure	2021	\$ 200,000	Y	\$ 86,723	\$ -
<b>Total Project Expenses</b>					<b>\$ 8,688,169</b>		<b>\$ 5,494,009</b>	<b>\$ 3,079,607</b>

\*Total RDA Commitment estimated based on the Municipal Share of Grant Activity to Rehabilitate Airport Facilities

blue font = preapproved as part of TIF IGA 12/14/2020

**TIF 1 - Central Business District TIF  
Income Statement Summary**

<b>TIF # 1 (esta. 12/22/1986)</b>	REVISED			
Tax Year for Base EAV for TIF Increment	2019	2020	2021	2022
Tax Year	2019	2020	2021	2022
Year Tax Due	2020	2021	2022	n/a
Year Surplus Distributed (by 3/31)	2021	2022	2023	n/a
<b>Beginning Balance (Jan 1)</b>	<b>4,373,313</b>	<b>3,178,752</b>	<b>781,277</b>	<b>19,470</b>
<b>Revenue</b>	Actual	Actual	Actual	YTD
Revenue - Property Tax Increment	7,031,778	6,611,022	6,727,258	-
Revenue - Transfer from Other TIFs	-	-	-	-
Revenue - Interest Income	163,231	28,951	1,224	-
Revenue - Gain/Loss on Investments	143,465	-	13,104	-
Revenue - Refunds/Reimbursements	43,387	-	-	-
Revenue - Bond Proceeds	-	-	-	-
Revenue - Other	-	-	-	-
<b>Total Revenue</b>	<b>7,381,861</b>	<b>6,639,973</b>	<b>6,741,586</b>	<b>-</b>
<b>Total Available (Rev. + Beg. Balance)</b>	<b>11,755,174</b>	<b>9,818,725</b>	<b>7,522,863</b>	<b>19,470</b>
<b>Expenses Incurred (Paid)</b>				
Expenses - Non-Project (Admin)	-	-	-	-
Expenses - Public Infrastructure	-	70,119	270,247	-
Expenses - Not-for-Profit	-	-	-	-
Expenses - Private For-Profit	3,380,053	20,055	-	-
Expenses - Debt Service	1,192,400	1,195,000	1,190,800	-
Expenses - Other	85,043	-	-	-
Expenses - Engineering Services	19,735	-	-	-
Expenses - Contracted Services	5,592	-	11,693	-
Expenses - Financial Services	-	85,247	14,381	-
Expenses - Legal & Dues	3,263	20,000	1,912	-
Expenses - Other Capital Improvements	5,000	98,871	730	-
Expenses - Transfer to General Fund	46,666	5,000	-	-
Expenses - Transfer to Airport Fund	-	37,646	-	-
Expenses - Transfer to TIF #3 Fund	-	4,275,000	2,650,000	-
<b>Total Expenses (excl IGA Surplus Pmt)</b>	<b>4,737,752</b>	<b>5,806,937</b>	<b>4,139,763</b>	<b>-</b>
<b>Expenses - Surplus IGA</b>	<b>3,515,888</b>	<b>3,305,511</b>	<b>3,363,629</b>	<b>-</b>
Year End Adjustments	322,782	75,000	-	-
<b>Ending Balance (Dec 31)</b>	<b>3,178,752</b>	<b>781,277</b>	<b>19,470</b>	<b>19,470</b>

\*remaining balance to be transferred to TIF #3 after final year end adjustments are made less a small reserve (approx. \$20,000) for possible tax refunds



**TIF 3 - Central Business District TIF  
Income Statement Summary**

<b>TIF # 3 (esta. 2/11/2019)</b>		REVISED			
Tax Year for Base EAV for TIF Increment	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
TIF Year	0	1	2	3	
Tax Year	2019	2020	2021	2022	
Year Tax Due	2020	2021	2022	2023	
Year Surplus Distributed (by 3/31)	2021	2022	2023	2024	
<b>Beginning Balance (Jan 1)</b>	-	(500,000)	1,271,337	3,489,159	
<b>Revenue</b>	Actual	Actual	Actual	YTD	
Revenue - Property Tax Increment	-	300,640	458,809	-	
Revenue - Transfer from Other TIFs	-	4,275,000	2,650,000	-	
Revenue - Interest Income	-	202	1,097	415	
Revenue - Bond Proceeds	-	-	-	-	
Revenue - Refunds/Reimbursements	-	-	-	8,712	
<b>Total Revenue</b>	-	4,575,842	3,109,906	9,127	
<b>Total Available (Rev. + Beg. Balance)</b>	-	4,075,842	4,381,243	3,498,286	
<b>Expenses Incurred (Paid)</b>					
Expenses - Non-Project (Admin)	-	-	-	-	
Expenses - Other Capital-Public Infrastructure	-	-	127,053	9,834	
Expenses - Not-for-Profit	-	-	-	-	
Expenses - Private For-Profit	500,000	2,803,802	624,588	36,915	
Expenses - Debt Service	-	-	-	-	
Expenses - Other	-	-	-	-	
Expenses - Engineering Services	-	-	-	-	
Expenses - Financial Services	-	703	556	-	
Expenses - Legal & Notices	-	-	2,244	259	
Expenses - Surplus Other	-	-	-	-	
<b>Total Expenses (excl IGA Surplus Pmt)</b>	500,000	2,804,505	754,441	47,008	
<b>Expenses - Surplus IGA</b>	-	-	137,643	-	
<b>Ending Balance/(Deficit) (Dec 31)</b>	(500,000)	1,271,337	3,489,159	3,451,278	

IGA % of Surplus	0%	0%	30%	30%
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REVENUE AND EXPENDITURE REPORT FOR CITY OF DEKALB  
 Balances for quarter ending 03/31/2022

Fund 262 - TIF FUND #3

Account	Description	2022 Amended Budget	YEAR-TO-DATE THRU 03/31/22	Available Balance	% Used
<b>Revenues</b>					
Department 00-00: GENERAL					
30300	PROPERTY TAX - TIF	460,000.00	0.00	460,000.00	0.00
37100	INVESTMENT INTEREST				
01/31/2022	GJ TIF INTEREST ALLOCATION - JAN 22		102340 18.22 JE# 3457		
01/31/2022	GJ RECLASS TIF #1 INTEREST		103612 173.71 JE# 3513		
02/28/2022	GJ TIF INTEREST ALLOCATION - FEB 2022		103578 15.19 JE# 3509		
02/28/2022	GJ RECLASS TIF #1 INTEREST		103613 207.89 JE# 3514		
37100	INVESTMENT INTEREST	250.00	415.01	(165.01)	166.00
38200	REFUNDS / REIMBURSEMENTS				
02/28/2022	GJ CORRECT MR -S/B REVENUE NOT EXPENSE		104447 8,712.59 JE# 3554		
38200	REFUNDS / REIMBURSEMENTS	0.00	8,712.59	(8,712.59)	100.00
<b>Total - Dept 00-00</b>		<b>460,250.00</b>	<b>9,127.60</b>	<b>451,122.40</b>	<b>1.98</b>
<b>Total Revenues</b>		<b>460,250.00</b>	<b>9,127.60</b>	<b>451,122.40</b>	<b>1.98</b>
<b>Expenditures</b>					
Department 00-00: GENERAL					
62100	FINANCIAL SERVICES	750.00	0.00	750.00	0.00
63800	CONTRACTED SERVICES	6,111.00	0.00	6,111.00	0.00
65300	LEGAL EXPENSES & NOTICES				
02/16/2022	AP ALLEN GALLUZZO HEVRIN LEAKE LLC		102440 259.00 Inv #: '7859' Vendor '172368'		
65300	LEGAL EXPENSES & NOTICES	0.00	259.00	(259.00)	100.00
68600	TIF SURPLUS DISTRIBUTION	138,000.00	0.00	138,000.00	0.00
69199	PRIV PROP REHAB / REDEVELOP				
01/14/2022	AP KJ'S TAP		100924 2,415.00 Inv #: 'RES 2022-009' Vendor '000608'		
02/08/2022	AP ACCULAB OF ILLINOIS, INC.		101840 25,000.00 Inv #: 'RES 2021-090' Vendor '172412'		
03/07/2022	AP STAGE COACH PLAYERS		103920 9,500.00 Inv #: '2022 AIP SCP' Vendor '172439'		
69199	PRIV PROP REHAB / REDEVELOP	1,354,571.00	36,915.00	1,317,656.00	2.73
83900	OTHER CAPITAL IMPROVEMENTS				
01/10/2022	MRB SUMMARY MRB 01/10/2022		100337 (9,475.00)		
02/03/2022	MRB SUMMARY MRB 02/03/2022		101538 9,475.00		
02/03/2022	MRB SUMMARY MRB 02/03/2022		101567 (8,712.59)		
02/28/2022	GJ CORRECT MR -S/B REVENUE NOT EXPENSE		104447 8,712.59 JE# 3554		
03/02/2022	AP ENGINEERING ENTERPRISES INC		103774 9,833.75 Inv #: '73501' Vendor '000349'		
83900	OTHER CAPITAL IMPROVEMENTS	1,250,000.00	9,833.75	1,240,166.25	0.79
<b>Total - Dept 00-00</b>		<b>2,749,432.00</b>	<b>47,007.75</b>	<b>2,702,424.25</b>	<b>1.71</b>
<b>Total Expenditures</b>		<b>2,749,432.00</b>	<b>47,007.75</b>	<b>2,702,424.25</b>	<b>1.71</b>
<b>NET OF REVENUES AND EXPENDITURES</b>		<b>(2,289,182.00)</b>	<b>(37,880.15)</b>	<b>(2,251,301.85)</b>	