



**DEKALB CITY COUNCIL AGENDA
REGULAR MEETING
NOVEMBER 8, 2021
6:00 P.M.**

DeKalb Public Library
Yusunas Meeting Room
309 Oak Street
DeKalb, Illinois 60115

COVID-19 Notice: The corporate authorities of the City of DeKalb intend to conduct this meeting in-person with a physically present quorum that is open to the public and in compliance with all applicable public health requirements. All persons attending this meeting are recommended, but not required, to wear protective face masks/coverings.

A. CALL TO ORDER AND ROLL CALL

B. PLEDGE OF ALLEGIANCE

C. APPROVAL OF THE AGENDA

D. PUBLIC PARTICIPATION

E. PRESENTATIONS

None.

F. APPOINTMENTS

1. [Appointment of Andre Powell to the Human Relations Commission for the Completion of a Three-Year Term through December 31, 2023.](#)
2. **Appointment of the Executive Assistant as Recording Secretary to the City Council.**

City Manager's Summary: To assure that the record of the Council's proceedings is faithfully kept and recorded, Mayor Barnes and the City Council wish to appoint Ruth Scott, Executive Assistant, as acting Recording Secretary, effective immediately. The Council will consider an ordinance at the next regular meeting of November 22, which amends Chapter 3 "City Administration", Section 3.14 "City Clerk", of the DeKalb Municipal Code to memorialize the appointment of the Executive Assistant as the Council's permanent Recording Secretary.

Such action will not change or diminish the duties of the City Clerk as defined by Ordinance 2019-059 and presently incorporated in Section 3.14 of the Municipal Code. However, the action will provide the Council with the means to assure that the minutes of Council proceedings in regular session, executive session, and special session will be professionally completed and submitted in a timely fashion. This action will remedy the following:

- Chronically late and incomplete Council minutes that are not worthy of approval, as evidenced by the number of unapproved Council minutes on the Consent portion of this Agenda;
- Violations of the state Open Meetings Act provisions that establish deadlines for the submittal and approval of Council meeting minutes;
- Incomplete minutes, which fail to regularly and reliably note which members move and second motions; who specifically voted for or against an action item; etc.
- Numerous typographical errors including the misspelling of the Clerk's own name.

By this appointment, the Council will have an opportunity to review and approve minutes of a dedicated and consummate professional employee skilled in the process of minute-taking and dedicated to the timely submittal of such minutes. The follow-on ordinance, which will be submitted on November 22, will not prevent the Clerk from taking minutes and presenting them, but the Council will have the opportunity to choose which set of minutes to accept and approve.

G. CONSENT AGENDA

1. **Minutes of the Regular City Council Meeting of August 23, 2021.** *(Minutes for this meeting have not been submitted for Council review and approval.)*
2. [Minutes of the Regular City Council Meeting of September 13, 2021.](#) *(Corrected minutes for this meeting, as requested by Council on October 25, 2021, have not been submitted.)*
3. [Minutes of the Regular City Council Meeting of September 27, 2021.](#) *(Corrected minutes for this meeting, as requested by Council on October 25, 2021, have not been submitted.)*
4. **Minutes of the Regular City Council Meeting of October 25, 2021.** *(Minutes for this meeting have not been submitted for Council review and approval.)*
5. [Minutes of the Joint Review Board Meeting of July 23, 2021.](#)
6. [Accounts Payable and Payroll through November 8, 2021, in the Amount of \\$1,844,977.22.](#)

H. PUBLIC HEARINGS

1. **Public Hearing: 2021 Annual Property Tax Levy.** [*\(click here for Public Hearing Notice\)*](#)

City Manager's Summary: This Truth in Taxation hearing is not required because the proposed City levy that the Council supported on October 25 does not exceed 105% of the 2020 City levy. Nevertheless, a public hearing will provide another opportunity for public comment about the proposed City levy. The key facts that local residents and businesses should know are the following:

- **The proposed City corporate levy is \$6,845,317, an increase of \$322,861 (4.95%) over the \$6,522,456 City Levy in 2020.** This assumes the following:
 - An allocation of \$3,720,878 to partially meet Fire pension obligations.
 - An allocation of \$3,124,439 to partially meet Police pension obligations.
 - The full abatement of the \$495,000 Library debt service.
- **The Library levy is \$2,700,708 – an increase of \$334,330 (14.13%) over the Library levy of \$2,366,378 in 2020.**
- The proposed aggregate and special service levy including the Library levy (\$2,700,708) and special purpose levies (Police and Fire pension levies which together equal \$6,845,317) totals \$9,546,025 – an increase of \$657,191 over the 2020 total of property taxes extended or abated by the City and Library combined (\$8,888,834).

It should be noted that \$1,278,142 of the required Fire and Police Pension payments in 2022 will be paid out of General Fund revenues other than property taxes to relieve City taxpayers of an additional burden if all fiduciary obligations associated with the FY2022 pension payments and Library debt (\$495,000) fell on the City levy.

The City's rate-setting EAV is assumed to be \$696,563,113 in 2021, an increase of \$86,230,051 (+14.13%) over the 2020 rate-setting EAV of \$610,333,062. This substantial increase in the community wealth is the result of the following:

- a) the projected 2021 City levy, payable in 2022, will capture the following **new** assessed values:
 - **Recovered Central Area TIF:** In the 2020 Intergovernmental Agreement relating to tax increment financing districts in the City of DeKalb (dated November 15, 2020), the parties agreed that the last Central Area TIF annual surplus payment pertained to tax year 2020, with the last annual surplus payment paid by the DeKalb County Collector in 2021.
 - With the termination of the Central Area TIF, the “recovered” TIF value is treated the same as new property. The 2021 tax year (with taxes payable in 2022) is the first year that the recovered TIF increment can be taxed. Under the Property Tax Extension Limitation Law (PTELL), the amount of the extension (total taxes billed) for non-home rule taxing districts is limited to an inflationary increase on the value of existing property, plus an additional amount for new construction. The inflationary increase is limited to the lesser of 5 percent or the increase in the consumer price index for the year preceding the levy year. PTELL does not apply to home rule units of government such as the City of DeKalb, but the City Council has been very mindful of the impact of their levy decisions in recent years. **The “recovered TIF” value is estimated to be \$59,148,535.**
 - **Ferrara Distribution Center:** (Parcel #08-35-300-012): Total 2021 EAV equals \$17,547,861, but \$44,165 of that EAV represents existing value. \$17,503,696 in new EAV times 0.50 (50% abatement) equals \$8,751,848 in abatement. The

total EAV of \$17,547,861 minus the \$8,751,848 abatement equals the 2021 taxable EAV of \$8,796,013.

- **Ferrara Pack Center:** (Parcel #08-35-400-009): The total EAV of \$5,860,804 includes \$18,987 in existing value. The abatement will equal \$5,841,817 times 0.50 equal to \$2,920,908.50. The total EAV of \$5,860,804 minus the \$2,920,908.50 abatement equals the 2021 taxable EAV of \$2,939,895.50. **The combined taxable EAV for the Ferrara Distribution Center and Packaging Center in 2021 is \$11,735,908.50.** At the expiration of the 15-year term for the Ferrara distribution and packaging centers, 100% of the EAV will be taxable.
- **Facebook:** The 500-acre development has been annexed and zoned “Planned Development – Industrial” since March of 2020, but no principal buildings have yet been occupied, so the “developer’s exemption” still largely applies to the land. Afton Township Assessor Jay Walker is looking at a partial assessment of the ancillary buildings that have been completed to support the overall construction process, and the limited land areas surrounding them.
- **Other:** An estimated **\$3,200,000** in additional EAV tied to new construction across all other residential, commercial, and industrial projects.

Total Estimated 2021 New Construction: \$74,084,443.50.

- b) The tentative **2021 DeKalb Township multiplier is 1.0199.** The 2020 EAV of \$610,333,062 times the multiplier of 1.0199% = \$622,478,690.

Assuming a rate-setting EAV of \$696,563,113 the proposed City levy of \$6,845,317 will result in a corporate tax rate of 0.98273 (\$6,845,317 divided by \$696,563,133), which is \$8.04% lower than the City rate of 1.06868 in 2020.

The Library levy of \$2,700,708 divided by the rate-setting City EAV of \$696,563,113 will result in a 2021 Library rate of 0.38772 – the same as the Library rate in 2020.

The following table puts the proposed City tax rate of 0.98273 in the context of the recent history of City tax rates:

Tax Levy Year	Rate-Setting EAV: City	City Levy	City Rate
2011	582,504,715	4,196,890	0.7205
2012	533,805,903	4,244,718	0.7952
2013	485,923,623	4,270,457	0.9809
2014	464,966,381	4,270,540	1.0245
2015	468,077,742	5,094,730	1.1942
2016	503,861,829	5,565,384	1.2021
2017	529,629,464	6,004,594	1.2268
2018	547,947,687	6,017,140	1.1883
2019	585,726,839	6,269,649	1.1541
2020	610,333,062	6,522,507	1.06868
2021	696,563,133	6,845,317	0.98273

The next table depicts the trend in actual City tax dollars paid if the proposed rate is 0.98273:

Year	Base EAV	Twp Multiplier	New EAV	Homestead	Final EAV	DeKalb Rate	DeKalb Tax
2019	\$97,906	1.0351	\$101,343	-\$6,000	\$95,343	1.1549	\$1,101.11
2020	\$101,343	1.0409	\$105,488	-\$6,000	\$99,488	1.06868	\$1,063.21
2021	\$105,488	1.0199	\$107,587	-\$6,000	\$101,587	0.98273	\$998.33

I. CONSIDERATIONS

None.

J. RESOLUTIONS

1. Resolution 2021-096 Authorizing a Second Amendment to a Retainer Agreement for City Attorney Services.

City Manager's Summary: The attached retainer agreement between the City of DeKalb and attorneys John Donahue and Matthew Rose is the second amendment to the original contract entered in June 2019 for city legal services. The first amendment in January, 2021 reduced the amount of the retainer for basic services from \$16,000 per month to \$15,000 per month in the face of the COVID-pandemic. The proposed amendment would keep the monthly retainer at \$15,000 per month but raise the litigation hourly rate from \$185 to \$190.

The firm of Donahue & Rose has performed very well in the City's behalf, and their fees are more than competitive.

City Council approval of the proposed contract extension is strongly recommended. ([click here for additional information](#))

2. Resolution 2021-097 Authorizing the Expenditure of \$600,000 in Motor Fuel Tax (MFT) Funds for the City of DeKalb Portion of the Twombly Road Reconstruction Project as Administered by DeKalb County.

City Manager's Summary: The attached resolution authorizes the expenditure of state MFT funds for the City's share of the Twombly Road upgrade in 2021, which shall not exceed \$600,000. The Council will recall that the roadway makes several jurisdictional changes across a short stretch altering multiple times between City and Township. The road had deteriorated significantly requiring rehabilitation, and the current project replaces the street surface, storm sewer, and curb and gutter and introduces a sidewalk on the north side and a walking path on the south side. The DeKalb County Highway Department advanced the plans and contract documents and administered the bidding with the following award:

COMPANY NAME	BASE BID
N-TRACK, LLC	\$811,337.15

DeKalb Township has been the lead agency, awarding and holding the contract. The County has provided construction engineering and contract administration on behalf of both local agencies and has billed the City for its cost responsibilities. The City Engineer concurred in support of the responsible low bidder, N-TRACK Group. Beyond budget approval in Fund 210, the City must pass a spending resolution to expend the state MFT funds as final 2021 payment requests are received.

City Council approval is recommended. ([click here for additional information](#))

3. Resolution 2021-098 Authorizing the City Manager to Sign Agreements for Insurance Coverage Effective January 1, 2022, to December 31, 2022, in an Amount Not to Exceed \$554,523.

City Manager's Summary: The City's insurance services contract with Arthur J. Gallagher for workers compensation and property/casualty insurance expires on December 31, 2021. After 14 years with Gallagher, the City opted to test the market for such services. Although the City's experience with Gallagher was very solid, the 2020 renewal bid (payable in 2021) increased by 36%. The RFP was designed to test how much of this proposal was due to market factors such as rising litigation and jury verdicts associated with law enforcement actions, the sudden onset of COVID-19, and rising cyber liability associated with the severity of ransomware claims. Josh Boldt, Assistant to the City Manager, has provided a history of the Gallagher premium pricing in the attached memorandum.

A public notice solicited sealed proposals by October 15. Gallagher did not submit a proposal. Proposals were received from Corkill Insurance and Crum-Halsted.

Corkill Insurance was not able to submit a proposal that included all the requested insurance coverages. Instead, Corkill Insurance was only able to provide a proposal for Excess Workers Compensation coverage at a total FY2022 cost of \$167,630 from the Illinois Public Risk Fund (IPRF). However, Corkill Insurance advised that the City does have the option to assign Corkill as the servicing agent through the Illinois County Risk Management Trust (ICRMT).

Crum-Halsted Agency of Sycamore submitted a competitive, all-inclusive proposal at a total FY2022 cost of \$554,523. Crum-Halsted has serviced the area since 1924 and presently employs 63 individuals throughout their local offices. The Crum-Halsted team has over 125 years of combined insurance experience with a local customer service team. The Crum-Halsted proposal principally utilizes the Illinois Counties Risk Management Trust (ICRMT) to provide the requested insurance coverages.

The ICRMT is a risk pool featuring 380+ member entities throughout Illinois. The ICRMT features a 97% annual retention rate with local government clients ranging from municipalities to community colleges. The ICRMT brand is widely recognized as a reputable insurer of local governments by industry professionals, including our City Attorney and the professional financial audit team at Sikich, LLP.

The ICRMT features a suite of claims services through Insurance Program Managers Group (IPMG) at no cost to the City. Presently, the City contracts with CCMSI, a third-party administrator, to adjust and administer claims on behalf of the City. While CCMSI

has provided excellent service to the City, the City can realize annual savings by joining the ICRMT. For instance, as of October 26, 2021, FY2021 Third-Party Administrative fees to CCMSI totaled \$30,000. Claim processing drives these expenditures and continues to be an increasing drain on Fund 700.

Legal Services Costs			
	2020 (CCMSI/Gallagher)	2021 YTD 10/26/21 (CCMSI/Gallagher)	2022 (ICRMT)
Base Fee	\$ 30,000	\$ 30,000	\$ -

Members of the City staff interviewed Crum-Halsted regarding their proposal. Since the City specifications invited interested firms to recommend coverage alternatives for the City, the following coverages were modified from the original bid specs:

- General Liability Insurance
 - No Annual Aggregate Deductible
 - Underlying Liability Limits are \$1,000,000/\$3,000,000
 - Excess Liability Limit is \$9,000,000
- Workers Compensation Insurance
 - \$500,000 deductible proposed instead of \$650,000
 - Employers Liability is \$2,500,000
 - Claims are handled by ICRMT instead of CCMSI (noted above)
- Cyber Liability Insurance
 - Proposal is for \$2,000,000 of coverage instead of \$3,000,000

The Crum-Halsted proposal is for FY2022 only. Crum-Halsted felt it could not accurately predict rate changes for FY2023 and FY2024 in the current volatile insurance market. The below information below summarizes Crum-Halsted's proposal:

Premiums - Crum Halsted	
	2022
Package - ICRMT	\$ 388,951
Property - ICRMT	Included
Excess Law Enforcement - ICRMT	Included
Cyber - ICRMT	Included
Aviation Liability - Global Aerospace	\$ 27,000
Tank Liability - Chubb-Westchester	\$ 8,267
Excess Workers Compensation - ICRMT	\$ 130,305
Broker Commission - ICRMT	Included
Sum	\$ 554,523

ICRMT cannot provide coverage for the City's airport and fuel tank liabilities, so Crum-Halstead worked with Global Aerospace to provide an aviation liability insurance

premium quote of \$27,000 and worked with the Chubb Group for a tank liability premium quote of \$8,267.

Crum-Halsted has submitted a responsible proposal to meet the City's insurance requirements. The Crum-Halsted and ICRMT proposal provides a savings of \$53,905 (8.86%) over the 2021 Gallagher contract.

City Council approval is recommended. ([click here for additional information](#))

4. Resolution 2021-099 Approving an Amendment to the Collective Bargaining Agreement with the DeKalb Fraternal Order of Police, Lodge #115, Illinois Fraternal Order of Police Labor Council, for the Period from January 1, 2020, through December 31, 2022.

City Manager's Summary: On August 9, 2021, the City Council reviewed and supported a staff proposal for a Civilian Police Review Board. On September 13, the City Manager brought an ordinance (Ordinance 2021-040) to the Council for first reading that amended the original proposal after further consultation with the Human Relations Commission on September 7. The amended proposal specifically

- required the Chief of Police to consult with the Board once an internal investigation was complete and before making any recommendation for discipline; and
- provided for an informal public hearing of citizen complaints in public session. While citizens could bring confidential complaints to the Chief of Police or Fire and Police Commission, the Citizen Review Board would only hear signed and written complaints if their findings and recommendation will publicly bear on a Police Officer's career and professional standing.

On September 10 the City received a formal "Demand to Bargain" over the proposed Citizen Review Board from the Illinois FOP Labor Council. The first bargaining session was held virtually on Tuesday, September 21. At that time, the FOP presented several key concerns:

- that no sworn officer should be "ordered" to appear before the Review Board against his or her will;
- that the Board must maintain the confidentiality of active and pending disciplinary proceedings until discipline is imposed; and
- that in the event discipline is imposed by the Chief of Police, the proceedings of the Board shall not be publicly released until any subsequent grievance or arbitration rulings are final.

Additional conversations occurred until a face-to-face bargaining session was arranged for Friday, October 15. During this bargaining period, the City Council postponed further consideration of the proposed Citizen Police Review Board on second reading.

The collective bargaining since mid-September between the City and FOP representatives has focused on competing drafts of an amendment to the current

FOP/City contract which expires on December 31, 2022. The section in question is Article 14, "Discipline and Discharge," Section B, "Statutory Provisions," which currently reads as follows:

Section B. Statutory Provisions

Nothing in this Labor Agreement is intended to or should be construed to waive employees' right to union representation during questioning that the employees reasonably believe may lead to discipline. An employee shall be required to obtain representation, if possible, within two (2) hours regarding discipline involving 3-day suspensions or less. If an inquiry, investigation, or interrogation, oral or written, of a Member could result in recommendation of some action such as suspension, loss of pay, or benefits, or discharge, then the Employer shall follow the procedures set forth in the Uniform Peace Officers Disciplinary Act, 50 ILCS 725/1, et. seq. (emphasis added).

The tentative agreement reached on October 15 with the FOP Labor Council would replace the current language of Article 14, Section B with the following, extended elaboration of the applicable statutory provisions:

Section B. Conduct of Disciplinary Procedures

All administrative procedures, including, but not limited to interrogations, informal inquiries, and formal investigations, which may lead to disciplinary action shall be conducted in a manner consistent with the Uniform Police Officers Disciplinary Act ("UPODA") and the Illinois Labor Relations Act ("ILRA") and shall not waive any rights of an officer in regard to these acts or any other federal or state law.

"Interrogation," "informal inquiry," and "formal investigation" shall be defined as in UPODA and shall not be construed in any other manner. The Department shall have the authority to investigate any complaint against an officer. However, all anonymous, oral, unsigned, unsworn, or unverified complaints shall not constitute just cause for disciplinary action.

Disciplinary action may be taken only after the conclusion of an internal Department investigation of the matter, and all information and evidence which is produced by the Department's investigation shall be strictly confidential until the conclusion of the Department's investigation and any administrative procedure or grievance adjudicating the discipline, except as may otherwise be provided by this Section. The Chief of Police shall have the sole authority to discipline up to and including termination, subject to the appeal and grievance/arbitration procedures provided by this Agreement.

Upon conclusion of the investigation, but prior to the formal administration of discipline, the full content of the Department's investigation file shall be made available to the Union member officer(s) who are under investigation and to the Union, except when prohibited by law. The content of the investigation file shall be kept confidential by the Union and said officer(s). In the event that any information or evidence relating to the City's adjudication of employee grievances or disciplinary cases involving a Union

member that would be exempt under the Illinois FOIA, 5 ILCS 140/7(n), is released publicly prior to the final outcome of cases in which discipline is imposed for whatever reason, intentionally or not, by the City's officers, agents or employees, or by the Police Review Board or any member of that Board that evidence or information shall not be relied upon as the basis for discipline, unless said evidence or information is released publicly by the Union, the officer(s) under investigation, or a member of the Union. For the purpose of this Section, such evidence or information is not released publicly if it is considered during a closed session of a public body of the City, including the City Council, the City's Board of Fire and Police Commissioners, or the City's Citizen Police Review Board. Notwithstanding the foregoing, said evidence or information may be relied upon as a basis for discipline if it is released publicly pursuant to applicable law. In the event that said evidence or information is ordered released publicly pursuant to applicable law, the City shall either assert any lawful exemptions and privileges to prevent said disclosure and/or allow the Union to intervene to prevent said disclosure.

No member shall be compelled to give testimony concerning any disciplinary matter before the City's Civilian Police Review Board. This shall not be construed to prohibit or prevent voluntary testimony, or otherwise impair a member's duty to cooperate in the City's defense of a claim that is subject to the City's indemnification obligation under Article 20 of this Agreement.

Boiling this down, the following understanding is intended in the revised contractual language:

- **The proposed Citizen Police Review Board ("CPRB"), a quasi-adjudicative body subsidiary to the Corporate Authorities, must conduct its inquiries or hearings "in a manner consistent with the Uniform Police Disciplinary Act ("UPODA") and the Illinois Labor Relations Act ("ILRA")."**
- **Any "formal investigation" or "informal inquiry" conducted by the City or the CPRB shall conform to the definition as provided by the UPODA.**
- **No Police Officer can be subjected to a public or confidential interrogation before the CPRB, or be compelled to appear in any proceedings before the CPRB. A Police Officer, of his or her own accord, may appear in such proceedings.**
- **Pursuant to the public disclosure exemptions identified in the Illinois Open Meetings Act ("OMA") and relevant Illinois Freedom of Information Act ("FOIA") provisions, the identity of a Police Officer involved in an administrative hearing, and all records relating to such a proceeding, may only be shared with the CPRB in executive or confidential session, until such time as the final outcome of any discipline is imposed. The disclosure of an officer's identity or the records shared with the Board in closed session prior to the imposition of discipline after all legal remedies are exhausted would be a fineable offense, and could lead to removal of office and criminal prosecution.**

The proposed revisions to Article 14 conform with state statutory provisions and their purpose is to bring sharp attention to the relevance of those statutory provisions as the City moves ahead with the CPRB.

City Council approval is recommended. The FOP Lodge 115, which represents the sworn officers in the DeKalb Police Department, has voted to ratify the proposed revisions. ([click here for additional information](#))

K. ORDINANCES – SECOND READING

1. Ordinance 2021-040 Amending the Municipal Code by Adding a New Chapter 46 “Citizen Police Review Board”.

City Manager’s Summary: Council action on the second reading of the attached ordinance has been postponed since September 27, awaiting the outcome of the FOP Labor Council’s “Demand to Bargain” the provisions of the proposed Citizen Police Board as they apply to the collective bargaining agreement between the City of DeKalb and the Illinois Fraternal Order of Police Labor Council. In the foregoing background for Resolution 2021-099, amending the current City/FOP collective bargaining agreement, the outcome of the recent labor negotiations is described in detail. A red-lined version of the proposed Ordinance 2021-040 is appended to this Agenda to more clearly describe the impact of the agreement reached in the recent labor negotiations.

As described above, the differences between the ordinance draft before the Council on September 13 and the November 8 redlined draft revolve around the letter of relevant state statutory provisions. In the context of the revised ordinance language, the reader will want to know under what circumstances the public may bring a complaint and how the public may be informed of the progress of the complaint thereafter. While the Citizen Police Review Board and the Police Chief will in time provide more public guidance on these points, the following is consistent with the revised FOP contractual language and Illinois statutes:

- **Citizen Complaints.** Nothing in law currently prevents a citizen from appearing at a public Council meeting or a public meeting of the Human Relations Commission to make a public complaint about a city official in the three minutes typically provided persons wishing to appear under “Public Participation.” In such instances, the Mayor or the commission chair will ask the most responsible city official present (e.g., the City Manager, Police Chief, etc.) to follow up with the complainant. In the case of the CPRB, the original and the revised language of Ordinance 2021-040 allows the chair, upon an affirmative vote of a majority of the quorum, to establish a time when the complaint may be heard by the CPRB. Such a meeting, as described in both versions, must be held “in accordance with the OMA and other applicable laws.” What is clear as a result of the labor negotiations over the past 6 weeks is that a complaint brought to the CPRB against a Police Officer must be considered by the CPRB in closed session and the public release of those proceedings must await the final outcome of discipline. It is also clear that the disclosure of this confidential discussion or the records shared by the Chief of Police with the Board prior to the Chief’s determination regarding discipline and the actual imposition of discipline after all legal remedies are exhausted would be a fineable offense and could lead to removal of office and criminal prosecution.

- **Board Authority Before Officer Discipline May be Determined by the Chief.** In both the September 13 version of the attached ordinance and the redlined version attached to this Agenda, the Board may review all the responsive records regarding a Citizen Complaint (including, but not limited to, Police case records and internal reports, incident reports, interview transcripts, and audio/photo/video recordings) and provide written recommendations to the Chief of Police as to whether the Board finds that it is more likely than not that a Police Officer violated a Department policy and the discipline, if any, which should be imposed for said violation(s). Such review and any related discussion with the Chief by the Board must be held in executive session, and shall be subject to the OMA, FOIA, and UPODA protections described above.

City Council approval of the revised Ordinance 2021-040 is recommended. [\(click here for additional information\)](#)

L. ORDINANCES – FIRST READING

- 1. Ordinance 2021-044 Authorizing the 2021 Levy and 2022 Collection of Taxes in and for the Corporate and Municipal Purposes and Special Service Areas of the City of DeKalb for Fiscal Year 2022.**

City Manager’s Summary: As noted in the Public Hearing portion of this Agenda, the City Council concurs with the City Manager’s recommendation to establish a corporate levy of \$6,845,317 which includes \$3,720,878 to partially meet the City’s Fire pension obligations and \$3,124,439 to partially meet the City’s Police pension obligations. Based on a projected rate-setting City-wide EAV of \$696,563,113 this levy should result in a tax rate of 0.98273%, an 8.04% decrease from the 2020 City rate of 1.06868%.

The City will not levy for its IMRF obligations, Social Security obligations, general corporate purposes, or the Library GO bond obligation. These obligations will be paid from other General Fund revenues – primarily sales and use taxes.

The City’s aggregate levy includes a pass-through amount (\$2,700,708) for DeKalb Public Library operations. The aggregate 2021 City levy is displayed in the table below:

2021 Aggregate & Special Purpose Levies	2020 Tax Levy Extensions (\$)	2021 Tax Levy After Abatements (\$)	Increase / Decrease Over Prior Year’s Extension (\$)	Increase / Decrease Over Prior Year’s Extension (%)
Corporate	\$0	\$0	\$0	0.00%
IMRF	\$0	\$0	\$0	0.00%
Social Security	\$0	\$0	\$0	0.00%
Fire Pension	\$3,569,403	\$3,720,878	\$151,475	4.24%
Police Pension	\$2,953,053	\$3,124,439	\$171,386	5.8%
Public Library (pass-through)	\$2,366,378	\$2,700,708	\$334,330	14.13%
Total Aggregate & Special Purpose Levy	\$8,888,834	\$9,546,025	\$657,191	7.49%

In 2021, the City will also levy for six special service areas (SSA), a decrease of one against the 2020 levy (the 924 Greenbrier water debt – SSA #28 – has been redeemed). SSA #29 was activated in April 2020 to fund road repairs in the Market Square Shopping Center. SSA #30 was activated in December 2020 to fund public safety and security improvements at Hunter Ridgebrook. All other SSAs are levied at the same amounts as 2020 and are detailed in the following table:

2020 Estimated Tax Levy	2020 Tax Levy Extensions (\$)	2021 Tax Levy After Abatements (\$)	Increase / Decrease Over Prior Year's Extension (\$)	Increase / Decrease Over Prior Year's Extension (%)
<i>Special Service Area Levies</i>				
SSA #3 - Heritage Ridge	\$1,000	\$1,000	\$0	0.00%
SSA #4 - Knolls	\$5,501	\$5,500	\$0	0.00%
SSA #6 - Greek Row	\$16,400	\$15,500	\$0	-5.5%
SSA #14 - Heartland Fields	\$2,500	\$2,500	\$0	0.00%
SSA #28- 924 Greenbrier	\$8,704	\$0	-\$8,704	NA
SSA #29 - Market Square	\$200,000	\$50,000	-\$150,000	-75%
SSA #30 - Hunter Ridgebrook	\$100,000	\$50,000	-\$50,000	-50%
Total Special Service Area Levies	\$334,105	\$124,500	-\$209,605	-62.74%

The City is also required to levy for the principal and interest of bonds issued by the municipality. It is standard practice to abate all debt service levies immediately after their adoption, with the exception of debt related to the 2013 Library expansion project. **For the 2021 levy year, the debt service payment (\$495,000) for the Library debt will be paid from General Fund revenues, as in the 2020 levy year, in order to hold the City tax rate down.**

City Council approval on First Reading is recommended. ([click here for additional information](#))

2. Ordinance 2021-045 Abating the 2021 Tax Levy for the Debt Service of the General Obligation Corporate Purpose Bonds of the City of DeKalb.

City Manager's Summary: When a municipality issues bonds, a Bond Order is filed with the County Clerk that determines the amount to be levied each year until the bond is paid off. The City currently holds a number of bonds which automatically levy property taxes for the debt service. It has been the past practice of the City to use other revenue sources to pay for annual principal and interest payments. As a result, the City is able to abate the taxes levied for debt upon approval of the annual tax levy. Historically, the only debt payment that is not abated is the principal and interest for the 2013 Library expansion project (\$495,000 in 2021). While this debt is actually paid by the Library, the debt issuance is in the City's name and the City has historically levied these dollars. In 2021, as in 2020, the Library GO debt service will be levied and abated by the City. The City will transfer General Fund dollars to the Library Fund and thence to the Library.

For the 2020 tax year, the General Fund’s general obligation debt service levies were adjusted for one year by the Refunding Bond of 2020, approved by the Council on September 28, 2020 (Ordinance 2020-063). **The 2020 Refunding Bond “scooped” the January 1, 2021 and July 1, 2021 debt service on four of the City’s GO bonds payable from the General Fund and “tossed” them to 2028, 2029, and 2030 when the principal was sharply less. This resulted in one fiscal-year hiatus in GO debt payments to digest the harsh fiscal impacts of the COVID-19 pandemic. In FY20022, the GO debt service returns.**

The outstanding bonds are identified below:

- **GO Refunding Bonds of 2010C.** In December 2010, the City issued \$5,415,000 of General Obligation Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance storm sewer construction, road reconstruction, park land, and initial costs for the Police station.
- **GO Bonds of 2012A.** In October 2012, the City issued \$9,905,000 of G.O. Refunding Bonds for the purpose of construction of the new Police Station on West Lincoln Highway.
- **GO Bonds of 2013B.** In June 2013, the City issued \$2,380,000 of G.O. Bonds for the purpose of completing construction of the new Police Station.
- **GO Refunding Bonds of 2019.** In October 2019, the City issued \$3,925,000 of G.O. Refunding Bonds to refinance the 2010B bonds at a lower interest cost.
- **GO Refunding Bond of 2020.** On November 19, 2020, the City issued \$1,900,000 of GO Refunding Bonds. The debt impact of the Refunding Bond of 2020 based on the fiscal year is provided in the table below:

General Fund Supported Debt			
Fiscal Year	Principal	Interest	Aggregate
2020	\$1,380,000	\$371,532	\$1,751,532
2021	\$0	\$0	\$0
2022	\$1,535,000	\$318,291	\$1,853,291
2023	\$1,595,000	\$256,919	\$1,851,919
2024	\$1,650,000	\$212,841	\$1,862,841
2025	\$1,680,000	\$181,121	\$1,861,121
2026	\$1,715,000	\$148,782	\$1,863,782
2027	\$1,750,000	\$115,256	\$1,865,256
2028	\$1,375,000	\$83,244	\$1,458,244
2029	\$1,405,000	\$52,211	\$1,457,211
2030	\$1,440,000	\$18,000	\$1,458,000
	\$15,525,000	\$1,758,197	\$17,283,197

The table below portrays the GO Bond debt service that will be abated in levy year 2021:

Collection Year		2021		2022	
Debt Service Payments Included		7/1/21 & 1/1/22 6/1/21 & 12/1/21		7/1/22 & 1/1/23	
		2020 Levy Year		2021 Levy Year	
Series	Fund	Levy	Abatement	Levy	Abatement
2010A	TIF	\$1,190,800.00	100%	\$0.00	100%
2010C	General Fund	\$795,545.00	100%	\$683,055.00	100%
2012A	General Fund	\$65,340.63	100%	\$895,681.26	100%
2013A	Library Levy in 2019 General Fund in 2020	\$490,625.00	100%	\$490,875.00	100%
2013B	General Fund	\$756,175.00	100%	\$0.00	100%
2014	Water/Airport Funds	\$0.00	-	\$0.00	-
2019	General Fund	\$70,535.50	100%	\$255,434.00	100%
2020	General Fund	\$23,055.00	100%	\$46,110.00	100%

The TIF General Obligation Refunding Bonds of 2010A have now been retired. The last year of debt service (2021) on the 12-year amortization schedule has been paid from TIF #1 before the TIF #1 termination on December 31, 2021.

City Council approval on First Reading is recommended. ([click here for additional information](#))

3. Ordinance 2021-046 Authorizing the Northern Illinois University Annual Contribution for Integrated Transit Services.

City Manager's Summary: As Transit Manager Marcus Cox writes in his attached background memorandum, on October 18, 2018, the Council entered an intergovernmental agreement with Northern Illinois University for integrated transit services. By this agreement, NIU agreed to contribute a minimum of 40% of the total costs associated with fixed route transit expenses on an annual basis. For the period January 1, 2022, through December 31, 2022, the anticipated NIU contribution amount is \$2,065,053.30.

City Council approval is recommended. ([click here for additional information](#))

M. REPORTS AND COMMUNICATIONS

1. Council Member Reports.
2. City Manager Report.

N. EXECUTIVE SESSION

1. Approval to Hold an Executive Session in Order to Discuss Workers Compensation as Provided for in 5 ILCS 120/2(c)12.

O. ADJOURNMENT