

FILED
NOV 30 2023
DeKalb County Clerk

ORDINANCE 2023-052

PASSED: NOVEMBER 27, 2023

AUTHORIZING THE 2023 LEVY AND 2024 COLLECTION OF TAXES IN AND FOR THE CORPORATE AND MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS FOR FISCAL YEAR 2024.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government and may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, the City's corporate authorities shall adopt an annual budget for the fiscal year beginning January 1, 2024 through December 31, 2024; and

WHEREAS, the City's corporate authorities find that it is necessary to levy taxes on all property subject to taxation in the City as that property is assessed and equalized for State and County purposes for the 2023 tax levy year to defray the City's liabilities and expenses as budgeted for 2024 fiscal year (the "2023 Levy"); and

WHEREAS, the City duly complied with the requirements of the Truth-In-Taxation Law (35 ILCS 200/18-60 through 35 ILCS 200/18-85) as further set forth in the certification attached and incorporated as Exhibit A (the "Truth-In-Taxation Certification"); and

WHEREAS, the City's corporate authorities find that it is in the City's best interests to approve the 2023 Levy for the protection of the public health, morals and welfare; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEKALB, ILLINOIS:

SECTION 1: The recitals to this Ordinance are true, correct, material, adopted and incorporated by reference as Section 1 to this Ordinance.

SECTION 2: Total Aggregate and Special Purpose Levy. The City's corporate authorities determine that the total amount of money deemed necessary to be raised, levied, and collected from the tax levy of the 2023 year on all taxable property subject to taxation in the City is Eleven Million Five Hundred Eleven Thousand Three Hundred Seventy Dollars and Zero Cents (**\$11,511,370**). The specific amounts to be levied for the various purposes are set forth in Sections 3 through 7 of this Ordinance. The City's corporate authorities further determine that the total tax levy rate for the City's Total Aggregate and Special Purpose Levy for the 2023 tax levy year should be set at **1.15344**.

SECTION 3: Corporate Purpose Levy. That exclusive of any and all amounts levied for the payment of the principal and interest on the City's outstanding indebtedness, and exclusive of all taxes now authorized by acts which by their terms provide that such taxes shall be in addition to taxes for general purposes, **the sum of Zero Dollars (\$0)** is levied and assessed for the fiscal year beginning January 1, 2024 and ending December 31, 2024 for general corporate purposes on all property subject to taxation in the City as the same is equalized and assessed for State and County purposes in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Corporate Purposes (General Fund)	\$35,846,554* *Excluding Police and Fire Pension, IMRF, and Social Security	\$0

SECTION 4: Pension and Social Security Levies. For the purpose of providing additional revenue and payment of annuities and other benefits to certain City officers, employees, and their beneficiaries, in addition to all other taxes now authorized by law, and as provided by the Illinois Pension Code, (40 ILCS 5/7-171), and for the purpose of providing for payment of the cost of participating in the Federal Social Security Insurance Program (40 ILCS 5/21-110) and all laws amendatory thereof, **the total sum of Zero Dollars (\$0)** is levied and assessed on all property subject to taxation in the City as the same is equalized and assessed for State and County purposes in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
IMRF	\$457,774	\$0
Social Security	\$660,965	\$0
Total	\$1,118,739	\$0

SECTION 5: Police Pension Levy. For the pensioning of the commissioned members of the City's Police Department upon their retirement or disability and the pensioning of their dependent spouses, minor children, and parents, in addition to all other taxes now authorized by law, and as provided by the Illinois Pension Code, (40 ILCS 5/3-101, *et seq.*), and all laws amendatory thereof, **the sum of Three Million Seven Hundred and Seven Thousand Eight Hundred Twenty Seven Dollars and Zero Cents (\$3,707,827)** is levied and assessed on all property subject to taxation in the City as the same is equalized and assessed for State and County purposes in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Police Pension	\$4,130,481	\$3,707,827

SECTION 6: Fire Pension Levy. For the pensioning of the commissioned members of the City's Fire Department upon their retirement or disability, and the pensioning of their dependent spouses, minor children, and parents, in addition to all other taxes now authorized by law, and as provided by the Illinois Pension Code, (40 ILCS 5/4-101, *et seq.*), and all laws amendatory thereof, **the sum of Four Million Four Hundred Fifteen Thousand Six Hundred Thirty Two Dollars (\$4,415,632)** is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Fire Pension	\$5,343,974	\$4,415,632

SECTION 7: Library Operating Levy. For the purpose of maintaining the DeKalb Public Library for providing books, maintenance, repair and remodeling thereof, in addition to all other taxes now authorized by law, and as provided by the act of the Illinois Local Library Act (75 ILCS 5/1-0.1, *et seq.*), and all laws amendatory thereof, **the sum of Three Million Three Hundred Eighty Seven Thousand Nine Hundred Eleven Dollars and Zero Cents (\$3,387,911.00)** is levied and assessed upon all property subject to taxation in the City as the same is equalized and assessed for State and County purposes in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Library	\$3,525,036	\$3,387,911

SECTION 8: Special Service Area Levies. The City's corporate authorities levy taxes in the following amounts for the tax levy year 2023, collection year 2024, and fiscal year 2024, against

all taxable property in the respective Special Service Areas (the "SSA") in the amounts and for the particular SSAs as follows:

SSA #	Levy
SSA #3 – Heritage Ridge	\$ 1,000
SSA #4 – Knolls	\$ 5,500
SSA #6 – Greek Row	\$ 12,000
SSA #14 – Heartland Fields	\$ 2,000
SSA #29 – Market Square	\$ 50,000
SSA #30 – Hunter Ridgebrook	\$ 50,000

SECTION 9: Certification of Levy. There is hereby certified to the Clerk of DeKalb County, Illinois the several sums constituting said total amount of **Eleven Million Five Hundred Eleven Thousand Three Hundred Sixty Nine Dollars and Zero Cents (\$11,511,369)** that the City requires to be raised by taxation in the 2023 tax year for the necessary corporate liabilities and expenses of the City, and the Executive Assistant is hereby authorized and directed to file a copy of this Ordinance duly certified under the City's Corporate Seal with the Clerk of DeKalb County on or before Tuesday, December 28, 2023.

SECTION 10: Home Rule and Severability. To the extent that the levies authorized by this Ordinance conflicts with any tax rate limitation or other substantive limitation on the amounts of the levies authorized by this Ordinance, then this Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the City's corporate authorities that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance shall supersede state law in that regard within its jurisdiction. The invalidity of any section of this Ordinance shall not invalidate other sections or provisions thereof.

SECTION 11: Effectiveness. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law; provided, however, that this Ordinance shall not be effective until after the passage and approval of the FY2024 budget ordinance, and the tax levies authorized by this Ordinance shall not be effective until the filing provided by Section 9 of this Ordinance has occurred.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 27th day of November 2023 and approved by me as Mayor on the same day. First Reading passed on November 13, 2023, by an 8-0 roll call vote. Aye: Zasada, Larson, Smith, Perkins, McAdams, Verbic, Walker, Barnes. Nay: None. Passed on Second Reading by an 8-0 roll call vote. Aye: Zasada, Larson, Smith, Perkins, McAdams, Verbic, Walker, Barnes. Nay: None.




COHEN BARNES, Mayor

ATTEST:



Ruth A. Scott, Executive Assistant

Levy Summary Sheet
DeKalb County

FILED

NOV 30 2023

DeKalb County Clerk

District: 058 - CITY OF DEKALB

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
001 - CORPORATE	0
003 - BONDS AND INTEREST	0
005 - I. M. R. F.	0
013 - FIREFIGHTER'S PENSION	4,415,632
015 - POLICE PENSION	3,707,827
047 - SOCIAL SECURITY	0
District Fund Count: 6	Total Amount To Be Levied: 8,123,459



Authorized Signature for Unit of Government

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet DeKalb County

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District: 059 - DE KALB LIBRARY

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
016 - LIBRARY	3,387,911
District Fund Count: 1	Total Amount To Be Levied: 3,387,911



Authorized Signature for Unit of Government
NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115


Levy Summary Sheet DeKalb County

District: 060 - DEKALB SSA #3

Levy Filed On: 11/28/2023

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Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	4,000
District Fund Count: 1	Total Amount To Be Levied: 4,000



Authorized Signature for Unit of Government
NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet
DeKalb County

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District: 061 - DEKALB SSA #4

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	5,500
District Fund Count: 1 Total Amount To Be Levied:	5,500



Authorized Signature for Unit of Government
NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet DeKalb County

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District: 201 - DEKALB SSA #6

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	12,000
District Fund Count: 1	Total Amount To Be Levied: 12,000



Authorized Signature for Unit of Government
NICKLAS, BILL
200 S. FOURTH ST
DEKALB, IL 60115-0000

Levy Summary Sheet
DeKalb County

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District: 209 - DEKALB SSA #14

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	2,000
District Fund Count: 1 Total Amount To Be Levied:	2,000



Authorized Signature for Unit of Government
NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet
DeKalb County

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District: 229 - DEKALB SSA #29

Levy Filed On: 11/28/2023

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	50,000
District Fund Count: 1	Total Amount To Be Levied: 50,000



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Levy Summary Sheet
DeKalb County

District: 230 - DEKALB SSA #30

Levy Filed On: 11/28/2023

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DeKalb County Clerk

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	50,000
District Fund Count: 1	Total Amount To Be Levied: 50,000

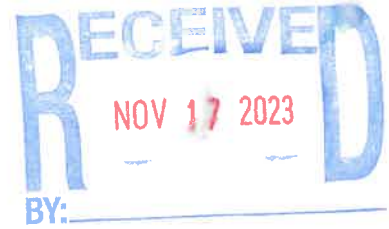


Authorized Signature for Unit of Government

Certificate of the Publisher

Daily Chronicle

Description: TITA 2023
2120935
RUTH SCOTT



CITY OF DEKALB
ATTN: RUTH SCOTT
164 E LINCOLN HIGHWAY
DEKALB IL 60115

Shaw Media certifies that it is the publisher of the Daily Chronicle. The Daily Chronicle is a secular newspaper, has been continuously published daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of DeKalb, County of DeKalb, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 1 time(s) in the Daily Chronicle, namely one time per week for one successive week(s). Publication of the notice was made in the newspaper, dated and published on 11/03/2023

This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

In witness, Shaw Media has signed this certificate by Laura Shaw, its Publisher, at DeKalb, Illinois, on 3rd day of November, A.D. 2023

Shaw Media By:

A handwritten signature in cursive script that reads "Laura Shaw".

Laura Shaw, Publisher

Account Number 40609

Amount \$626.00

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DeKaib County Clerk

**NOTICE OF PROPOSED PROPERTY TAX LEVY INCREASE FOR THE
CITY OF DEKALB
AND THE
DEKALB PUBLIC LIBRARY**

DAILY CHRONICLE | Daily Chronicle/ShowLocal.com/daily-chronicle.com • Friday, November 3, 2023

1. A public hearing to approve a proposed property tax levy increase for the City of DeKalb, Illinois for 2023 (for taxes paid in 2024) will be held on Monday, November 13, 2023, at 6:00 p.m. at the DeKalb Public Library, 309 Oak Street, in the Yusunas Meeting Room, DeKalb, Illinois.

Any person desiring to appear at the public hearing and present testimony to the DeKalb City Council may contact Ruth Scott, Executive Assistant, at the DeKalb City Hall, 164 E. Lincoln Highway, DeKalb, Illinois, at (815) 748-2090.

2. The corporate and special purpose property taxes extended or abated for 2022 were \$10,095,035. The proposed corporate and special purpose property taxes to be levied for 2023 are \$11,511,369. This represents a 14% increase over the previous year.

3. The property taxes extended for debt service and public building commission leases for 2022 were \$0.00. The property taxes extended for debt service and public building commission leases for 2023 are \$0.00. This represents a 0% increase over the previous year.

4. The total property taxes extended or abated for 2022 were \$10,095,035. The estimated total property taxes extended or abated for 2023 are \$11,511,369. This represents a 14% increase over the previous year.

WHAT DOES THIS MEAN?

City of DeKalb Property Tax:

- The tentative 2023 DeKalb Township multiplier is 1.0953, an increase of 2.73% over the 2022 DeKalb Township multiplier of 1.0662.
- The projected new construction for 2023 is \$172,000,000. This includes the balance of the new taxable EAV for the Wehrli Custom Fabrication; a second Meta data hall; the balance of the new taxable EAV for the Amazon fulfillment center; and additional new EAV from other new residential, commercial, and Industrial construction.
- The projected City EAV for 2023 is \$998,000,000.
- The proposed City levy for 2023 is \$8,123,458 or an increase of \$1,004,328 over the 2022 City levy of \$7,119,130. This does not include the Library levy of \$3,387,911. It also does not include special service area or debt service levies which will be abated.
- The estimated 2023 City Tax Rate of 0.81397 (\$8,123,458 divided by \$998,000,000) is 9.15% lower than the 2022 City rate of 0.89599 per \$100 EAV.

DeKalb Public Library Property Tax:

- The Library levy is a "pass-through" levy that is voted by the DeKalb Public Library Board. The DeKalb City Council cannot vote to approve or modify the Library levy.
- The proposed DeKalb Public Library levy for 2023 is \$3,387,911 or an increase of \$412,006 (13.84%) over the 2022 levy of \$2,975,905. The estimated Library rate based on an EAV of \$998,000,000 is 0.33947. This is 9.36% lower than the Library rate of 0.37454 in 2022.

Aggregate City of DeKalb and DeKalb Public Library Levies:

- The proposed City of DeKalb property tax levy of \$8,123,458 is \$1,004,328 (+14%) greater than the City property tax levy of

\$7,119,130 in 2022. The City's levy is 14% higher because the City's EAV grew by an estimated 25% (from \$794,561,930 to \$988,000,000).

- The proposed DeKalb Public Library property tax levy of \$3,387,911 is \$412,006 (+13.84%) greater than the Library levy of \$2,975,905 in 2022.
- The combination of the proposed City and Library levies in 2023 is \$11,511,369, an increase of \$1,416,334 (+14%) over the combined levies (\$10,095,035) in 2022.

How Will The City Levy Impact the Average DeKalb Homeowner?
Every property tax dollar raised by the City government in 2023 (payable in 2024) will go toward the payment of unfunded Police and Fire pension obligations, and an additional \$1,350,996 from other General Fund revenues (e.g., sales and use taxes) will be needed to meet the 2024 pension obligations. No City property tax revenues will be available for general operating needs.

The proposed levy is \$8,123,458. The impact on a theoretical householder with a home carrying a present market value of approximately \$375,000 (or an EAV of about \$125,000), including a DeKalb Township equalization factor ("multiplier") of 1.0953, is illustrated in the table below:

City of DeKalb							
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	1.06888	\$1,063.21
2021	\$105,488	1.0162	\$107,197	-\$6,000	\$101,197	0.98612	\$97.92
2022	\$107,197	1.0662	\$114,293	-\$6,000	\$108,293	0.89599	\$970.30
2023	\$114,293	1.0953	\$125,185	-\$6,000	\$119,185	0.81397	\$970.13

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