

Request For Board Action

REFERRED TO BOARD December 21, 2015

AGENDA ITEM NO: 9

ORIGINATING DEPARTMENT: Finance Department

SUBJECT: Consideration of an Ordinance providing for the Levy of Taxes for the fiscal year beginning May 1, 2015 and ending April 30, 2016.

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Tax Levy Ordinance is the Village's legal request to receive property taxes imposed upon properties lying within its corporate boundaries. This Ordinance sets forth the specific type and amount of property taxes the Village is requesting.

The Village is requesting approximately \$4,698,003 of property tax revenue; however, this request is calculated on an **estimated** equalized assessed value (EAV). The EAV is vital in the calculation used by the County to determine the tax rate. Since the actual EAV is not available at this time, an estimate is used. The impact of this estimate is an artificial inflation of property taxes requested. Additionally, the Village, as a non-home rule municipality, is subject to a Property Tax Extension Limitation (tax cap). The cap is the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) during the 12 month calendar year preceding the levy year. The final tax extension is determined by Lake County.

Taxes Levied for 2014 were \$4,625,803. The final property taxes extended were \$3,461,598.

The Tax Levy Ordinance must be filed with the county clerk no later than the last Tuesday in December.

FINANCIAL IMPACT: Anticipated revenues of less than \$4,698,003

DOCUMENTS ATTACHED:

1. Ordinance

RECOMMENDED MOTION:

Move to accept as presented: an Ordinance Providing for the Levy of Taxes for the Village of Antioch, Lake County, State of Illinois, for the Fiscal Year Beginning May 1, 2015 and Ending April 30, 2016, waiving the second reading

VILLAGE OF ANTIOCH

ORDINANCE 2015 - ____

**AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE
VILLAGE OF ANTIOCH, LAKE COUNTY, STATE OF ILLINOIS, FOR THE
FISCAL YEAR BEGINNING MAY 1, 2015 AND ENDING APRIL 30, 2016.**

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE ANTIOCH**

THIS ____ DAY OF _____, 2015

**PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE
PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH,
ILLINOIS THIS ____ DAY OF _____, 2015.**

ORDINANCE 15-_____

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR THE VILLAGE OF ANTIOCH, LAKE COUNTY, STATE OF ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2015 AND ENDING APRIL 30, 2016.

BE IT ORDAINED, By the President and Board of Trustees of the Village of Antioch in the County of Lake, State of Illinois as follows:

SECTION I: The following sum or sums, or so much thereof as shall be authorized by law, as heretofore appropriated for corporate purposes to be collected from taxes to be levied for the fiscal year beginning May 1, 2015 and ending April 30, 2016 be and the same are hereby levied upon all property subject to taxation within the VILLAGE OF ANTIOCH, County of Lake, State of Illinois, as the same is assessed and equalized for State and County purposes of the said current year.

SECTION II: That the extended balances of any item or items levied in and by this Ordinance may be guaranteed in making up any deficiency in any items under the same general appropriation and levy for the same general purpose.

SECTION III: That the purposes for which said amounts were heretofore appropriated and are now hereby levied respectfully as follows:

SUMMARY

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Civil Defense/ES&DA	\$	3,485
Fire Protection		306,619
Ambulance Service		834,647
Police Protection/System		306,619
Police Pension		1,212,870
IMRF		212,541
Social Security		273,064
Audit Tax		16,707
Tort judgement & liability insurance		135,888
Corporate		1,395,562
	\$	4,698,003

Fund Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
100 GENERAL FUND			
Civil Defense/ES&DA			
Personnel Costs	161,400		
Contractual Services	54,100		
Supplies & Materials	17,100		
Capital Outlay	13,500		
Total EMS	246,100	242,615	3,485
Fire Protection			
Personnel Costs	1,129,600		
Contractual Services	1,240,900		
Supplies & Materials	178,100		
Capital Outlay	36,100		
Total Fire Protection	2,584,700	2,278,081	306,619
Ambulance Service			
Personnel Costs	326,100		
Contractual Services	1,269,400		
Supplies & Materials	60,600		
Capital Outlay	29,200		
Total Ambulance Service	1,685,300	850,653	834,647
Police Protection/System			
Personnel Costs	4,995,800		
Contractual Services	826,100		
Supplies & Materials	237,900		
Capital Outlay	30,000		
Total Police Protection	6,089,800	5,783,181	306,619
Pension & Employee Benefits			
Police Pension	1,689,300	476,430	1,212,870
IMRF	364,100	151,559	212,541
Social Security	535,700	262,636	273,064
Total Pension & Employee Benefits	2,589,100	890,624	1,698,476
Audit Tax	35,000	18,293	16,707
Tort judgement & liability insurance	493,200	357,312	135,888

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
Corporate				
	General Government			
	Personnel Costs	4,244,700		
	Contractual Services	2,457,300		
	Supplies & Materials	556,500		
	Capital Outlay	248,800		
	Other	1,942,800		
	Total General Government	9,450,100	8,054,538	1,395,562
	Contingencies	175,000	175,000	-
	Sub-total Other Corporate Purposes	9,625,100	8,229,538	1,395,562
<hr/>				
	Total General Fund & Other Corporate Purposes	23,348,300	18,650,297	4,698,003
101-Depot Parking				
	Salaries & Wages	5,300		
	State Unemployment Ins (SUI)	400		
	Social Security	400		
	Medicare Expense	200		
	IMRF Expenses	700		
	Workers Compensation	400		
	Maintenance-Buildings	1,800		
	Maintenance-Equipment	1,400		
	Maintenance-Grounds	6,100		
	Telephone Service	1,200		
	Utility-Gas	1,400		
	Professional Services	500		
	Administrative Services	5,000		
	Contract Payment	5,000		
	<hr/>			
	Total Depot Parking	29,800	29,800	-
129-Public Safety Fund				
	<u>Prisoner Review Fine</u>			
	Equipment<\$25K	15,800		
	<u>Canine Unit</u>			
	Operating Supplies	5,000		
	Equipment<\$25K	24,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	<u>DUI Senate Bill 740</u>			
	Other Professional Services	5,000		
	Operating Supplies	8,800		
	Total Public Safety	58,600	58,600	-
180-Employee Funded Benefits Fund				
	Administrative Services	100		
	Reimbursements	94,500		
	Total Employee Funded Benefits	94,600	94,600	-
229-Drug Seizure Fund				
	Administrative Services	5,000		
	Operating Supplies	5,300		
	Total Drug Seizure	10,300	10,300	-
235-Dolly Spiering Memorial Fund				
	Salaries & Wages	104,500		
	Part-Time Wages	30,100		
	Dental Insurance	3,700		
	Medical Insurance	27,500		
	Life Insurance	300		
	State Unemployment Ins (SUI)	1,700		
	Social Security	8,300		
	Medicare Expense	2,000		
	IMRF Expenses	15,200		
	Workers Compensation	700		
	Building Maintenance	900		
	Maintenance-Equipment	5,000		
	Internet Services	400		
	Telephone Svc	1,300		
	Utility-Gas	2,600		
	Other Professional Svc	5,000		
	Permit Expense	900		
	Program Expense	5,000		
	Office Supplies	5,000		
	Fuel & Fluids	400		
	Operating Supplies	4,400		
	Food	43,800		
	Equipment<\$25K	5,000		
	Buildings>\$50K	52,000		
	Misc. Donations	5,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Total Dolly Spiering	330,700	330,700	-
247-Motor Fuel Tax Fund				
	Professional Services	5,000		
	Principal 2013	253,800		
	Interest 2013	31,400		
	Salaries & Wages	207,600		
	Overtime	17,500		
	Dental Insurance	6,600		
	Medical Insurance	37,000		
	Life Insurance	700		
	State Unemployment Ins (SUI)	2,100		
	Social Security	12,900		
	Medicare Expense	3,100		
	IMRF Expenses	23,400		
	Workers Compensation	3,500		
	Maintenance-Streets	52,500		
	Street Maintenance	17,500		
	Rental Service	5,000		
	Rental Service	17,500		
	Engineering Svc	5,000		
	Other Professional Svc	5,000		
	Operating Supplies	5,000		
	Engineering	5,000		
	Streets & Row	5,000		
	Total Motor Fuel Tax	722,100	722,100	-
279-Tax Increment Financing Fund				
	Salaries & Wages	5,000		
	Dental Insurance	5,000		
	Medical Insurance	5,000		
	Social Security	5,000		
	Medicare Expense	5,000		
	IMRF Expenses	5,000		
	Professional Dues	5,000		
	Printing Svc	5,000		
	Other Professional Svc	5,000		
	Contract Payment	5,000		
	Operating Supplies	5,000		
	Equipment<\$25K	5,000		
	Land	5,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Buildings>\$50K	52,000		
	Improvements O/T Buildings	5,000		
	Streets & Row	5,000		
	Total TIF	127,000	127,000	-
300-Capital Outlay Fund				
	<u>Administration</u>			
	Land	288,800		
	Principal	31,900		
	Interest	2,400		
	Improvements O/T Buildings<25K	5,000		
	Equipment<25,000	25,000		
	Computer Equipment	5,000		
	Improvements O/T Buildings	5,000		
		363,100		
	<u>Emergency Management</u>			
	Equipment<\$25K	5,000		
	Vehicles>\$35K	5,000		
	Equipment>\$25K	5,000		
		15,000		
	<u>Fire</u>			
	Vehicles<\$35K	30,000		
	Vehicles>\$35K	52,500		
	Professional Services	5,000		
	Principal	13,400		
	Interest	1,100		
	Buildings<\$50K	35,000		
	Equipment <25K	5,000		
	Buildings>\$50K	50,000		
	Improvements O/T Buildings	5,000		
	Other Equipment>\$25K	25,000		
		222,000		
	<u>Fire District</u>			
	Buildings<\$50K	35,000		
	Equipment <\$25K	5,000		
	Buildings>\$50K	50,000		
	Vehicles>\$35K	52,500		
	Other Equipment>25K	25,000		
		167,500		
	<u>Parks Department</u>			
	Equipment<\$25K	5,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Improvements O/T Buildings	5,000		
	Equipment >\$25K	25,000		
	Engineering Services	5,000		
	Other Prof Services	5,000		
	Capital: Contracts	5,000		
	Equipment<\$25K	5,000		
		55,000		
	<u>Pool</u>			
	Equipment<\$25K	5,000		
	Improvements O/T Buildings	5,000		
		10,000		
	<u>Planning & Zoning</u>			
	Vehicles <\$35K	5,000		
	Non-federal Capital Grant	5,000		
		10,000		
	<u>Police</u>			
	Principal - Lease	134,400		
	Interest - Lease	3,500		
	Buildings <\$50k	5,000		
	Improvements O/T Buildings<\$25K	5,000		
	Vehicles <\$35K	5,000		
	Equipment<\$25K	5,000		
	Vehicles>\$35K	35,000		
	Other Equipment>\$25K	25,000		
		217,900		
	<u>Public Works</u>			
	Land	5,000		
	Buildings>\$50K	131,300		
		136,300		
	<u>Streets</u>			
	Reimbursements	5,000		
	Principal	207,400		
	Interest	27,500		
	Equipment <\$10K	5,000		
	Improvements O/T Buildings	5,000		
	Vehicles>\$35K	35,000		
	Other Equipment>\$25K	25,000		
	Streets & Rows	1,000,000		
		1,309,900		
	<hr/> Total Capital Outlay	2,506,700	2,506,700	-

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
350-Infrastructure Projects Fund				
	Administrative Services	5,000		
	Infrastructure	5,000		
	Professional Services - Pool	5,000		
	Equipment<\$25K-Pool	5,000		
	Professional Services-Pool	5,000		
	Infrastructure - Pool	5,000		
	LC-North Ave Relocate	5,000		
	Professional Services	5,000		
	Principal - ERZ Bonds	227,500		
	Interest - ERZ Bonds	274,500		
	Improvements O/T Buildings	5,000		
	Total Infrastructure Projects Fund	547,000	547,000	-
351/352 SSA #1 & #2 Infrastructure Fund				
	Infrastructure	5,000		
	Infrastructure	5,000		
	Total SSA 1 & 2	10,000	10,000	-
361-Park Infrastructure				
	Improvements O/T Buildings <\$25K	5,000		
	Equipment<\$25K	5,000		
	Other Equipment>\$25k	25,000		
	Total Park Infrastructure	35,000	35,000	-
400-Debt Service				
	Transfer Out	98,900		
	Total Debt Service	98,900	98,900	-
800-Water & Sewer Fund				
	<u>Administration</u>			
	Salaries & Wages	69,000		
	Overtime	400		
	Dental Insurance	3,700		
	Medical Insurance	27,500		
	Life Insurance	300		
	State Unemployment Ins (SUI)	800		
	Social Security	4,300		
	Medicare Expense	1,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	IMRF Expenses	7,800		
	Workers Compensation	3,500		
	Travel Expense	5,000		
	Training	5,000		
	General Insurance	109,900		
	Cell Phone Svc	5,000		
	Postage	200		
	Printing Svc	3,500		
	Accounting Services	12,300		
	Legal Svc	35,000		
	Other Professional Svc	5,300		
	Administrative Services	340,400		
	Contract Payment	29,800		
	Office Supplies	200		
	Computer Software	8,300		
	Miscellaneous Expense	5,000		
		683,200		
	<u>Debt Service</u>			
	<u>2004 Revenue Bonds</u>			
	Other Professional Svc	1,300		
	Principal	350,000		
	Interest	15,100		
		366,400		
	<u>IEPA Loan</u>			
	Principal	800,000		
	Interest	400,000		
		1,200,000		
	<u>Water</u>			
	Salaries & Wages	137,800		
	Part-Time Wages	36,800		
	Wages-Seasonal	5,000		
	Overtime	8,800		
	Dental Insurance	2,800		
	Medical Insurance	13,700		
	Life Insurance	300		
	State Unemployment Ins (SUI)	2,100		
	Social Security	10,800		
	Medicare Expense	2,500		
	IMRF Expenses	18,100		
	Workers Compensation	4,400		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Travel Expense	900		
	Training	1,800		
	Maintenance Buildings	8,800		
	Maintenance Equipment	5,300		
	Maintenance Utility System	26,300		
	Maintenance Utility Sys Contractor	26,300		
	Professional Dues	1,800		
	Telephone Svc	1,200		
	Cell Phone Svc	1,800		
	Utility - Electric	168,000		
	Rental Svc	3,500		
	Utility - Gas	6,100		
	Advertising	5,000		
	Printing Svc	200		
	Engineering Svc	5,000		
	Other Professional Svc	8,800		
	Laboratory Testing	26,300		
	Medical Services	900		
	Contract Payment	98,000		
	Fleet Fuel	5,000		
	Office Supplies	500		
	Fuel & Fluids	14,000		
	Operating Supplies	8,800		
	Uniforms	3,500		
	Chemical Supplies/Treat	59,500		
	Bad Debt expense	56,800		
	Meters	35,000		
	Equipment<\$25K	5,000		
	Computer Equip<\$10K	5,000		
		832,200		
	<u>Water Capital</u>			
	Improvements O/T Buildings	463,800		
	Vehicles	5,000		
	Computer System	5,000		
	Equipment	5,000		
	Engineering Services	5,000		
		483,800		
	<u>Sewer</u>			
	Salaries & Wages	137,800		
	Part-Time Wages	36,800		
	Overtime	8,800		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Dental Insurance	2,800		
	Medical Insurance	13,700		
	Life Insurance	300		
	State Unemployment Ins (SUI)	2,100		
	Social Security	10,800		
	Medicare Expense	2,500		
	IMRF Expenses	18,100		
	Workers Compensation	4,400		
	Maintenance-Equipment	26,300		
	Maintenance Utility System	17,500		
	Maintenance Utility Sys Private	17,500		
	Professional Dues	5,000		
	Telephone Svc	7,700		
	Lake County Treatment Svc	262,500		
	Utility - Electric	52,500		
	Utility - Gas	6,100		
	Engineering Svc	5,000		
	Other Professional Svc	4,400		
	Permit Expense	5,000		
	Contract Payments	5,000		
	Fuel & Fluids	500		
	Maintenance-Supplies	5,000		
	Operating Supplies	4,400		
	Chemical Supplies/Treat	900		
	Bad Debt expense	110,800		
	Equipment<\$25K	5,000		
		779,200		
	<u>Sewer Capital</u>			
	Vehicles <\$35K	5,000		
	Improvements O/T Buildings	5,000		
	Engineering Services	5,000		
	Infrastructure	5,000		
	Amortization Expense	5,000		
		25,000		
	<u>Treatment Plant</u>			
	Salaries & Wages	278,400		
	Part-Time Wages	5,000		
	Wages-Seasonal	5,000		
	Overtime	8,800		
	Dental Insurance	9,300		
	Medical Insurance	64,600		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Life Insurance	900		
	State Unemployment Ins (SUI)	2,500		
	Social Security	17,300		
	Medicare Expense	4,000		
	IMRF Expenses	31,300		
	Workers Compensation	5,000		
	Travel Expense	1,400		
	Training	1,300		
	Maintenance Buildings	900		
	Maintenance-Equipment	26,300		
	Maintenance Utility Sys. Contract	26,300		
	Professional Dues	400		
	Internet	1,900		
	Garbage Disposal Svc	5,000		
	Telephone Svc	700		
	Pager/Cell Phone Svc	5,300		
	Utility - Electric	131,300		
	Rental Svc	700		
	Utility - Gas	9,600		
	Engineering Svc	5,000		
	Other Professional Svc	35,000		
	Sludge Hauling	113,800		
	Permit Expense	31,600		
	Laboratory Testing	23,600		
	Medical Services	1,200		
	Contract Payment	1,800		
	Office Supplies	900		
	Fuel & Fluids	400		
	Maintenance Supplies	1,800		
	Operating Supplies	17,500		
	Uniforms	3,200		
	Chemical Supplies/Treat	101,500		
	Equipment<\$25K	7,000		
	Computer Equip<\$10K	13,100		
		1,000,600		
	<u>Industrial Pre-Treatment</u>			
	Engineering Svc	33,100		
	Other Professional Svc	26,300		
	Office Supplies	5,000		
	Maintenance Supplies	5,000		
	Operating Supplies	5,000		

Fund	Purpose & Object	Total Adopted FY2016 Appropriation	Amount to be Provided From Other Sources	Amount to be Provided by Levying Taxes
	Equipment<\$10K	5,000		
	Computer Equip<\$10K	5,000		
		84,400		
	<u>Treatment Plant Capital</u>			
	Buildings>\$50K	80,900		
	Improvements O/T Buildings	75,500		
	Vehicles>\$35K	35,000		
	Other Prof Services	43,800		
		235,200		
	<hr/> Total Water & Sewer	5,690,000	5,690,000	-
900-Police Pension				
	Pension Expense For Retirees	1,000,000		
	Professional Dues	4,400		
	Other Professional Svc	52,500		
	<hr/> Total Police Pension	1,056,900	1,056,900	-
951-SSA #1 Agency				
	Other Professional Svc	129,600		
	Principal	300,000		
	Interest	700,000		
	<hr/> Total SSA 1 Agency	1,129,600	1,129,600	-
952-SSA #2 Agency				
	Other Professional Svc	140,100		
	Principal	300,000		
	Interest	900,000		
	<hr/> Total SSA 2 Agency	1,340,100	1,340,100	-
	<hr/> Grand Total	37,135,600	32,437,597	4,698,003

SECTION IV: That the Village Clerk of the Village of Antioch, is hereby directed to file a certified copy of the Ordinance with County Clerk of Lake County, Illinois, as required by law.

SECTION V: All ordinances of parts in conflict herewith are hereby repealed.

SECTION VI: This Ordinance shall be in full force and effect from its passage and approval as provided by law.

Voting Aye:

Voting Nay:

Abstaining:

Absent:

LAWRENCE M. HANSON, MAYOR

ATTEST:

LORI K. FOLBRICK, RMC, CMC

TRUTH AND TAXATION CERTIFICATE

The undersigned, to-wit: Lawrence M. Hanson, Mayor of the Village of Antioch, Lake County, Illinois, does hereby certify that the Tax Levy Ordinance for the Village of Antioch was duly passed by the Board of Trustees on the day of 2015.

The undersigned further certified we are in compliance and that the Notice of Hearing Requirement of the Truth in Taxation Act (35 ILCS 200/18-55) does apply to this Year's Tax Levy Ordinance.

Dated this day of , 2015.

Lawrence M. Hanson
Mayor, Village of Antioch

ATTEST:

Loir k. Folbrick, Village Clerk
Village of Antioch