

# Request For Board Action

**REFERRED TO BOARD** November 19, 2018

**AGENDA ITEM NO: 21**

**ORIGINATING DEPARTMENT:** Finance Department

**SUBJECT:** Consideration of an Ordinance providing for the Levy of Taxes for the fiscal year beginning May 1, 2018 and ending April 30, 2019.

## **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 \$3,847,795 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. The Tax Levy Ordinance must be filed with the county clerk no later than the last Tuesday in December.

The Board has committed to levying the amount recommended by the actuary for police pension, that amount for this levy is \$1.8 million up from \$1.6 million last year. In order to meet this commitment, other fund levies have been reduced, with the biggest impact to the police protection, social security, and IMRF levies. Other general fund revenues will be used to cover these expenses.

**FINANCIAL IMPACT:** Anticipated revenues of less than \$3,847,795.

## **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, 2018 and Ending April 30, 2019, waiving the second reading.

**VILLAGE OF ANTIOCH**

---

**ORDINANCE 2018 - \_\_\_\_**

---

**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, 2018 AND ENDING APRIL 30, 2019.**

---

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

**THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018**

---

**PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE PRESIDENT  
AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, ILLINOIS  
THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.**

**ORDINANCE 18-\_\_\_\_\_**

**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, 2018 AND ENDING APRIL 30, 2019.**

**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 levy year 2018 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**

Civil Defense/ES&DA	\$	2,245
Police Protection/System		235,861
Police Pension		1,829,190
IMRF		140,209
Social Security		140,209
Audit Tax		11,218
Tort Judgement & Liability Insurance		78,518
Corporate		1,410,345
	\$	<u>3,847,795</u>

<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<b>100-General Fund</b>			
<b>Civil Defense/ES&amp;DA</b>			
Personnel Costs	-		
Contractual Services	37,000		
Supplies & Materials	28,600		
Controlled Assets	15,000		
<b>Total Civil Defense/ES&amp;DA</b>	<b>80,600</b>	<b>78,355</b>	<b>2,245</b>
<b>Police Protection/System</b>			
Personnel Costs	6,091,020		
Contractual Services	1,015,250		
Supplies & Materials	219,330		
Capital Outlay	96,080		
<b>Total Police Protection</b>	<b>7,421,680</b>	<b>7,185,819</b>	<b>235,861</b>
<b>Pension &amp; Employee Benefits</b>			
Police Pension	2,896,380	1,067,190	1,829,190
IMRF	482,360	342,151	140,209
Social Security	587,782	447,573	140,209
<b>Total Pension &amp; Employee Benefits</b>	<b>3,966,522</b>	<b>1,856,914</b>	<b>2,109,608</b>
<b>Audit Tax</b>	<b>36,000</b>	<b>24,782</b>	<b>11,218</b>
<b>Tort Judgement &amp; Liability Insurance</b>	<b>428,720</b>	<b>350,202</b>	<b>78,518</b>
<b>Corporate</b>			
General Government			
Personnel Costs	5,759,564		
Contractual Services	3,566,958		
Supplies & Materials	501,140		
Controlled Assets	214,910		
Transfers Out	2,673,230		
Other			
<b>Total General Government</b>	<b>12,715,802</b>	<b>11,305,457</b>	<b>1,410,345</b>
Contingencies	180,000	180,000	-
<b>Sub-total Other Corporate Purposes</b>	<b>12,895,802</b>	<b>11,485,457</b>	<b>1,410,345</b>
<b>Total General Fund &amp; Other Corporate Purposes</b>	<b>24,829,324</b>	<b>20,981,529</b>	<b>3,847,795</b>

<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<b>101-Depot Parking</b>			
Maintenance - Buildings	180		
Maintenance - Equipment	360		
Maintenance - Grounds	5,000		
Internet Services	5,400		
General Insurance	1,080		
Telephone Service	1,260		
Utility - Gas	1,260		
Other Professional Services	9,000		
Administrative Services	270		
Contract Payments	9,000		
Equipment <\$25,000	9,000		
<b>Total Depot Parking</b>	<b>41,810</b>	<b>41,810</b>	<b>-</b>
<b>129-Public Safety Fund</b>			
<u>Explorer Post 15</u>			
Travel Expense	6,300		
Operating Supplies	2,700		
Uniforms	2,700		
Food	2,700		
	14,400		
<u>Prisoner Review Fine</u>			
Equipment <\$25,000	18,000		
	18,000		
<u>DUI Senate Bill 740</u>			
SB 740 - DUI Surcharge	5,000		
Operating Supplies	5,000		
Equipment <\$25,000	5,000		
	15,000		
<u>Canine Unit</u>			
Other Professional Services	3,600		
Operating Supplies	18,000		
	21,600		
<b>Total Public Safety</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>
<b>180-Employee Funded Benefits Fund</b>			
Administrative Services	90		
Reimbursements/Payments	108,000		
<b>Total Employee Funded Benefits</b>	<b>108,090</b>	<b>108,090</b>	<b>-</b>

<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<b>229-Drug Seizure Fund</b>			
Administrative Services	5,000		
Operating Supplies	1,800		
<b>Total Drug Seizure</b>	<b>6,800</b>	<b>6,800</b>	<b>-</b>
<b>235-Dolly Spiering Memorial Fund</b>			
Salaries & Wages	58,770		
Part-Time Wages	36,000		
Dental Insurance	1,224		
Life Insurance	5,000		
State Unemploy Ins (SUI)	360		
Social Security	5,400		
Medicare Expense	1,260		
IMRF Expenses	10,800		
Building Maintenance	5,000		
Maintenance - Equipment	5,000		
Telephone Service	5,000		
Other Professional Services	5,000		
Permit Expense	720		
Program Expense	2,340		
Office Supplies	5,000		
Operating Supplies	3,600		
Food	36,000		
<b>Total Dolly Spiering</b>	<b>186,474</b>	<b>186,474</b>	<b>-</b>
<b>247-Motor Fuel Tax Fund</b>			
Professional Services	900		
Principal 2013	288,000		
Interest Expense - 2013 Bonds	16,110		
Engineering Services	5,000		
Streets & Row	540,000		
<b>Total Motor Fuel Tax</b>	<b>850,010</b>	<b>850,010</b>	<b>-</b>
<b>272 Route 83 Redevelopment TIF</b>			
Engineering Services	126,000	-	
Legal Services	5,000		
Other Professional Services	54,000		
Contract Payments	900,000		
<b>Total Route 83 Redevelopment TIF</b>	<b>1,085,000</b>	<b>-</b>	<b>-</b>

<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<b>278-Tax Increment Financing Fund - Amended</b>			
Legal Services	54,000		
Other Professional Services	5,400		
<b>Total Amended TIF</b>	<b>59,400</b>	<b>-</b>	<b>-</b>
<b>279-Tax Increment Financing Fund</b>			
Printing Service	5,000		
Other Professional Services	5,000		
Contract Payments	5,000		
Professional Services	9,000		
Contract Payments	5,000		
Principal	936,000		
Interest Expense	202,176		
Transfers Out	90,000		
<b>Tax Increment Financing Fund</b>	<b>1,257,176</b>	<b>1,257,176</b>	<b>-</b>
<b>300-Capital Outlay Fund</b>			
<u>Administration</u>			
Land	5,000		
Principal	34,380		
Interest Expense	1,440		
Equipment <\$25,000	5,000		
Computer Equipment<\$10K	5,000		
Engineering Services	5,000		
Improvements O/T Bldg >\$25,000	450,000		
	505,820		
<u>Emergency Management</u>			
Principal	5,000		
Interest Expense	5,000		
Equipment <\$25,000	5,000		
	15,000		
<u>Finance</u>			
Professional Services	5,000		
Principal-2016 Debt Certs	72,000		
Interest Expense - 2016 Debt Certs	63,000		
	140,000		
<u>Parks Department</u>			
Improvements O/T Bldg >\$25,000	146,340		
Capital Contracts	5,000		
Equipment <\$25,000	5,000		
Improvements O/T Bldg >\$25,000	146,160		
	302,500		

<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<u>Planning &amp; Zoning</u>			
Improvements O/T Bldg >\$25,000	5,000		
Principal	7,812		
Interest Expense	450		
Vehicles <\$35K	36,000		
	<u>49,262</u>		
<u>Police</u>			
Vehicles <\$35K	5,000		
Vehicles >\$35K	5,000		
Principal	127,134		
Interest Expense	4,554		
Vehicles <\$35K	5,000		
Equipment <\$25,000	5,000		
Vehicles >\$35K	5,000		
Other Equipment >\$25,000	5,000		
	<u>161,688</u>		
<u>Public Works</u>			
Principal	293,580		
Interest Expense	15,120		
Buildings >\$50K	135,000		
	<u>443,700</u>		
<u>Streets</u>			
Principal	5,000		
Interest Expense	5,000		
Streets & Rows	1,260,000		
	<u>1,270,000</u>		
<b>Total Capital Outlay</b>	<b><u>2,887,970</u></b>	<b><u>2,887,970</u></b>	<b><u>-</u></b>
<b>350-Infrastructure Projects Fund</b>			
Transfers Out	5,000		
Administrative Services	5,000		
Professional Services-ERZ	900		
Principal - 2010 ERZ Bonds	261,000		
Interest Exp - 2010 ERZ Bonds	246,240		
<b>Total Infrastructure Projects</b>	<b><u>518,140</u></b>	<b><u>518,140</u></b>	<b><u>-</u></b>
<b>361-Park Infrastructure</b>			
Professional Services	45,000		
<b>Total Park Infrastructure</b>	<b><u>45,000</u></b>	<b><u>45,000</u></b>	<b><u>-</u></b>



<b>Fund Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
<b>400-Debt Service</b>			
Transfers Out	5,000		
<b>Total Debt Service</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>

#### **800-Water & Sewer Fund**

##### Administration

Salaries & Wages	86,400
Overtime	5,000
Dental Insurance	2,700
Medical Insurance	39,600
Life Insurance	360
State Unemploy Ins (SUI)	360
Social Security	5,400
Medicare Expense	1,260
IMRF Expenses	9,360
General Insurance	196,200
Postage	90
Printing Service	360
Accounting Services	22,320
Legal Services	36,000
Other Professional Services	3,240
Administrative Services	577,440
Contract Payments	39,240
Office Supplies	1,080
Computer Software	5,000
Loss-Disposal Of Asset	5,000
Depreciation Expense	5,000
Transfers Out	5,000
	<hr/>
	1,046,410

##### Debt Service

##### IEPA Loan

Interest Expense - 2004 Rev Bond	5,000
Principal - IEPA Loan	1,345,140
Interest Expense - IEPA Loan	501,300
	<hr/>
	1,851,440

##### Water

Salaries & Wages	229,860
Part-Time Wages	119,880
Overtime	30,600
Dental Insurance	4,680
Medical Insurance	21,600
Life Insurance	540

<b>Fund</b>	<b>Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
	State Unemploy Ins (SUI)	1,080		
	Social Security	17,820		
	Medicare Expense	5,220		
	IMRF Expenses	37,800		
	Travel Expense	180		
	Training	1,800		
	Maint - Buildings	18,000		
	Maintenance - Equipment	27,000		
	Maint Utility System	21,600		
	Maint Utility Sys Contractor	46,800		
	Professional Dues	1,800		
	Telephone Service	9,000		
	Cell Phone Service	3,600		
	Utility - Electric	172,800		
	Rental Service	3,600		
	Utility - Gas	6,300		
	Printing Service	180		
	Engineering Services	27,000		
	Other Professional Services	157,050		
	Laboratory Testing	43,200		
	Contract Payments	104,670		
	Office Supplies	900		
	Fuel & Fluids	15,300		
	Operating Supplies	4,500		
	Uniforms	4,500		
	Chemical Supplies/Treatment	61,200		
	Meters	126,000		
	Bad Debt Expense	720		
	Equipment <\$25,000	9,000		
	Computer Equipment<\$10K	5,000		
		<u>1,340,780</u>		
	<u>Water Capital</u>			
	Vehicles < \$35K	5,000		
	Improvements O/T Bldg >\$25,000	5,000		
	Engineering Services	<u>5,000</u>		
		15,000		
	<u>Sewer</u>			
	Salaries & Wages	5,000		
	Overtime	5,000		
	Dental Insurance	5,000		
	Medical Insurance	5,000		
	Life Insurance	5,000		

<b>Fund</b>	<b>Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
	State Unemploy Ins (SUI)	5,000		
	Social Security	5,000		
	Medicare Expense	5,000		
	IMRF Expenses	5,000		
	Maintenance - Equipment	54,000		
	Maint Utility System	61,200		
	Maint Utility Sys Private	18,000		
	Telephone Service	10,800		
	Lake Cty Treatment Svc	441,000		
	Utility - Electric	41,400		
	Utility - Gas	6,660		
	Engineering Services	5,000		
	Other Professional Services	90,000		
	Maintenance Supplies	5,000		
	Operating Supplies	1,800		
	Claims/Judgements	3,600		
	Bad Debt Expense	900		
	Equipment <\$25,000	5,000		
		<hr/>		
		789,360		
	<u>Sewer Capital</u>			
	Engineering Services	5,000		
	Principal	131,400		
	Interest Expense	5,220		
	Vehicles <\$35K	5,000		
	Engineering Services	900,000		
		<hr/>		
		1,046,620		
	<u>Treatment Plant</u>			
	Salaries & Wages	309,600		
	Part-Time Wages	5,000		
	Wages-Seasonal	5,000		
	Overtime	10,800		
	Dental Insurance	6,300		
	Medical Insurance	86,400		
	Life Insurance	900		
	State Unemploy Ins (SUI)	900		
	Social Security	19,260		
	Medicare Expense	4,500		
	IMRF Expenses	34,200		
	Travel Expense	1,260		
	Training	900		
	Maint - Buildings	1,620		
	Maintenance - Equipment	129,600		

<b>Fund</b>	<b>Purpose &amp; Object</b>	<b>Total Adopted FY2018 Appropriation</b>	<b>Amount to be Provided From Other Sources</b>	<b>Amount to be Provided by Levying Taxes</b>
	Maint Utility Sys Contracts	61,200		
	Professional Dues	450		
	Internet Services	2,520		
	Telephone Service	3,420		
	Cell Phone Service	4,680		
	Utility - Electric	205,200		
	Rental Service	5,000		
	Utility - Gas	9,900		
	Other Professional Services	12,600		
	Sludge Hauling	90,000		
	Permit Expense	32,400		
	Laboratory Testing	27,000		
	Medical Services	5,000		
	Contract Payments	3,150		
	Office Supplies	900		
	Fuel & Fluids	5,000		
	Maintenance Supplies	1,800		
	Operating Supplies	18,000		
	Uniforms	9,540		
	Chemical Supplies/Treatment	91,800		
	Equipment <\$25,000	90,000		
	Computer Equipment<\$10K	12,960		
	Computer Software	12,600		
		<u>1,321,360</u>		
	<u>Industrial Pre-Treatment</u>			
	Engineering Services	32,400		
	Other Professional Services	18,000		
		<u>50,400</u>		
	<b>Total Water &amp; Sewer</b>	<b><u>7,461,370</u></b>	<b><u>7,461,370</u></b>	<b><u>-</u></b>
<b>900-Police Pension</b>				
	Pension Exp For Retirees	2,700,000		
	Professional Dues	5,400		
	Other Professional Services	111,960		
	<b>Total Police Pension</b>	<b><u>2,817,360</u></b>	<b><u>2,817,360</u></b>	<b><u>-</u></b>
<b>953-SSA #1&amp;2 Agency</b>				
	Transfers Out	5,000		
	Other Professional Services	73,800		
	Principal	1,369,800		
	Interest Expense	1,954,080		
	<b>Total SSA# 1&amp; 2 Agency</b>	<b><u>3,402,680</u></b>	<b><u>3,402,680</u></b>	<b><u>-</u></b>

**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. ROMINE, RMC, CMC

**TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE**

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 adopted by the Board of Trustees on the 19th day of November 2018 pursuant to, and in all respects in compliance with the provisions of the Truth in Taxation Law (35 ILCS 200/18-85).

The undersigned further certifies that the Village levied an amount of ad valorem tax that is greater than 5% of the final aggregate extension plus any amount abated prior to extension for the preceding year. The Village published a notice in the newspaper and conducted a public hearing as required by the Truth in Taxation Law.

Dated this    day of           , 2018.

---

Lawrence M. Hanson  
Mayor, Village of Antioch

ATTEST:

---

Loir K. Romine, Village Clerk  
Village of Antioch