

Request For Board Action

REFERRED TO BOARD November 25, 2020

AGENDA ITEM NO: 3

ORIGINATING DEPARTMENT: Finance Department

SUBJECT: Consideration of an Ordinance providing for the Levy of Taxes for the fiscal year beginning May 1, 2020 and ending April 30, 2021.

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 \$4,158,572.52 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 \$2,151,257 up from \$1,787,302.10 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 property tax revenues of less than \$4,158,572.52

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, 2020 and Ending April 30, 2021, waiving the second reading.

VILLAGE OF ANTIOCH

ORDINANCE 2020 - ____

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, 2020 AND ENDING APRIL 30, 2021.

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

THIS ____ DAY OF _____, 2020

**PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, ILLINOIS
THIS ____ DAY OF _____, 2020.**

ORDINANCE 20-_____

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, 2020 AND ENDING APRIL 30, 2021.

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 2020 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	\$ 2,233
Police Protection/System	234,542
Police Pension	2,151,257
IMRF	139,425
Social Security	139,425
Audit Tax	11,155
Tort Judgement & Liability Insurance	78,079
Corporate	<u>1,402,457</u>
	\$ <u>4,158,573</u>

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
100-General Fund			
Civil Defense/ES&DA			
Contractual Services	15,700		
Total Civil Defense/ES&DA	15,700	13,467	2,233
Police Protection/System			
Personnel Costs & Benefits	5,251,200		
Contractual Services	833,500		
Supplies & Materials	150,300		
Capital Outlay	-		
Total Police Protection	6,235,000	6,000,458	234,542
Pension & Employee Benefits			
Police Pension	3,031,200	879,943	2,151,257
IMRF	443,200	303,775	139,425
Social Security	486,600	347,175	139,425
Total Pension & Employee Benefits	3,961,000	1,530,893	2,430,107
Audit Tax	24,800	13,645	11,155
Tort Judgement & Liability Insurance	479,900	401,821	78,079
Corporate			
General Government			
Personnel Costs	4,700,700		
Contractual Services	1,822,400		
Supplies & Materials	323,500		
Controlled Assets	155,900		
Transfers Out	883,000		
Other	-		
Total General Government	7,885,500	6,483,043	1,402,457
Contingencies	300,000	300,000	-
Sub-total Other Corporate Purposes	8,185,500	6,783,043	1,402,457
Total General Fund & Other Corporate Purposes	18,901,900	14,743,327	4,158,573
101-Depot Parking			
Maintenance-Buildings	1,500		
Maintenance-Equipment	1,500		
Maintenance-Grounds	6,000		
Internet Services	4,500		
General Insurance	900		
Telephone Service	1,000		
Utility - Electric	500		
Utility - Gas	1,200		
Other Professional Services	10,000		
Administrative Services	300		
Contract Payments	7,500		
Equipment<\$25k	3,000		
Total Depot Parking	37,900	37,900	-

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
129-Public Safety Fund			
<u>Explorer Post 15</u>			
Travel Expense	2,300		
Uniforms	4,500		
	<u>6,800</u>		
<u>Prisoner Review Fine</u>			
-	-		
	<u>-</u>		
<u>DUI Senate Bill 740</u>			
Equipment<\$25k	105,000		
	<u>105,000</u>		
<u>Canine Unit</u>			
Training	9,000		
Other Professional Services	4,500		
Operating Supplies	9,000		
	<u>22,500</u>		
Total Public Safety	134,300	134,300	-
180-Employee Funded Benefits Fund			
Administrative Services	200		
Reimbursements/payments	105,000		
Total Employee Funded Benefits	105,200	105,200	-
229-Drug Seizure Fund			
Il Police - Drug Seizures	4,000		
Total Drug Seizure	4,000	4,000	-
235-Dolly Spiering Memorial Fund			
Salaries & Wages	51,600		
Part-Time Wages	26,300		
Dental Insurance	900		
Medical Insurance	10,400		
Life Insurance	300		
State Unemploy Ins (SUI)	500		
Social Security	5,000		
Medicare Exp	1,200		
IMRF Expenses	6,000		
Other Professional Services	800		
Permit Expense	600		
Program Expense	3,800		
Operating Supplies	2,000		
Food	33,000		
Total Dolly Spiering	142,400	142,400	-
247-Motor Fuel Tax Fund			
Streets & Row	1,000,000		
Total Motor Fuel Tax	1,000,000	1,000,000	-
272 Route 83 Redevelopment TIF			
Accounting Services	900		
Engineering Services	100,000		
Legal Services	37,500		
Other Professional Services	15,000		

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
Business Incentives	675,000		
Total Route 83 Redevelopment TIF	828,400	828,400	-
279-Tax Increment Financing Fund			
Other Professional Services	2,000		
Business Incentives	1,068,600		
Principal	870,000		
Interest Expense	135,500		
Tax Increment Financing Fund	2,076,100	2,076,100	-
282-East Business District			
Business Incentives	75,000		
Contract Payments	3,000		
	78,000	78,000	-
284-Central Business District			
Engineering Svc	800,000		
Legal Svc	2,000		
Other Professional Svc	15,000		
Business Incentives	600,000		
Contract Payments	7,500		
Streets & Rows	400,000		
Antioch Business District	1,824,500	1,824,500	-
300-Capital Outlay Fund			
Administration			
Principal	16,000		
Interest Expense	500		
Buildings>\$50k	400,000		
Improvements O/t Bldg>\$25k	500,000		
	916,500		
Finance			
Principal-2016 Debt Certificates	45,000		
Interest Exp-2016 Debt Certificates	35,000		
Principal-2019 Refunding Bonds	150,000		
Interest-2019 Refunding Bonds	62,000		
	292,000		
Planning & Zoning			
Principal	6,000.00		
Interest Expense	300.00		
	6,300		
Police			
Principal	130,000		
Interest Expense	7,000		
Equipment<\$25k	200,000		
	337,000		
Public Works			
Principal	123,300		
Interest Expense	12,000		
	135,300		
Total Capital Outlay	1,687,100	1,687,100	-

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
800-Water & Sewer Fund			
Administration			
Salaries & Wages	200,900		
Overtime	300		
Dental Insurance	4,200		
Medical Insurance	41,700		
Life Insurance	500		
State Unemploy Ins (SUI)	600		
Social Security	10,400		
Medicare Exp	3,000		
IMRF Expenses	21,000		
General Insurance	173,600		
Postage	300		
Printing Service	300		
Accounting Services	24,000		
Other Professional Services	12,000		
Administrative Services	534,800		
Contract Payments	36,000		
Office Supplies	300		
	1,063,900		
Debt Service			
<u>IEPA Loan</u>			
Principal - IEPA Loan	805,100		
Interest Expense-IEPA Loan	220,700		
	1,025,800		
Water			
Salaries & Wages	203,100		
Part-Time Wages	48,000		
Overtime	22,500		
Dental Insurance	3,800		
Medical Insurance	16,200		
Life Insurance	500		
State Unemploy Ins (SUI)	500		
Social Security	16,400		
Medicare Exp	3,900		
IMRF Expenses	21,000		
Travel Expense	800		
Training	3,800		
Maintenance-buildings	7,500		
Maintenance-Equipment	15,000		
Maint-Utility System	22,500		
Maint-Utility Sys Contractor	37,500		
Professional Dues	2,000		
Telephone Service	12,000		
Cell Phone Service	3,000		
Utility - Electric	120,000		
Utility - Gas	5,300		

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
Other Professional Services	40,500		
Laboratory Testing	12,000		
Contract Payments	97,500		
Office Supplies	800		
Fuel & Fluids	15,000		
Operating Supplies	4,500		
Uniforms	3,800		
Chemical Supplies/treatment	52,000		
Meters	112,500		
Bad Debt Expense	1,000		
	<u>904,900</u>		
Water Capital			
Improvements O/t Bldg	135,000		
Equipment>\$25k	120,000		
	<u>255,000</u>		
Sewer			
Maintenance-Equipment	30,000		
Maint-Utility System	15,000		
Maint-Utility Sys Private	15,000		
Telephone Service	6,000		
Lake Cty Treatment Svc	400,000		
Utility - Electric	39,000		
Utility - Gas	6,000		
Other Professional Services	100,000		
Operating Supplies	1,000		
Bad Debt Expense	1,000		
	<u>613,000</u>		
Sewer Capital			
Principal	54,000		
Interest Expense	6,000		
Engineering Services	150,000		
Infrastructure	1,000,000		
	<u>1,210,000</u>		
Treatment Plant			
Salaries & Wages	250,000		
Overtime	10,500		
Dental Insurance	6,000		
Medical Insurance	60,000		
Life Insurance	600		
State Unemploy Ins (SUI)	600		
Social Security	18,000		
Medicare Exp	4,500		
IMRF Expenses	30,000		
Travel Expense	1,200		
Training	1,000		
Maintenance-Buildings	2,000		
Maintenance-Equipment	108,000		
Maint-Utility Sys Contractor	66,000		

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
Professional Dues	400		
Internet Services	2,000		
Telephone Service	3,000		
Cell Phone Service	3,800		
Utility - Electric	172,500		
Utility - Gas	10,000		
Other Professional Services	45,000		
Sludge Hauling	82,500		
Permit Expense	27,000		
Laboratory Testing	25,500		
Contract Payments	3,300		
Office Supplies	1,000		
Maintenance Supplies	2,000		
Operating Supplies	15,000		
Uniforms	4,500		
Chemical Supplies/treatment Equipment<\$25k	82,500		
Computer Equipment<\$10k	10,800		
	1,131,700		
Industrial Pre-Treatment			
Engineering Services	27,000		
Other Professional Services	37,500		
	64,500		
Total Water & Sewer	6,268,800	6,268,800	-
900-Police Pension			
Service Pension	1,800,000		
Duty Disability Pension	300,000		
Surviving Spouse Pension	142,300		
Refund Of Contributions	10,500		
Professional Dues	4,100		
Accounting Svcs	18,000		
Legal Svc	9,000		
Other Professional Services	600		
Medical Services	3,000		
Investment Expense	57,000		
Total Police Pension	2,346,600	2,346,600	-
953-SSA #1&2 Agency			
Other Professional Services	60,200		
Principal	905,000		
Interest Expense	1,100,000		
Total SSA# 1 & 2 Agency	2,065,200	2,065,200	-
Grand Total	37,500,400	33,341,827	4,158,573

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 ___ day of _____ 20__ 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 , 20__.

Lawrence M. Hanson
Mayor, Village of Antioch

ATTEST:

Loir K. Romine, Village Clerk
Village of Antioch