

# Request For Board Action

**REFERRED TO BOARD:** December 8, 2021

**AGENDA ITEM NO:** 13

**ORIGINATING DEPARTMENT:** Finance Department

**SUBJECT:** Consideration of an Ordinance providing for the Levy of Taxes for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

## **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 \$4,431,378 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 \$2,188,791 million up from \$2,151,258 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 \$4,431,378

## **DOCUMENTS ATTACHED:**

1. Ordinance
2. Truth in Taxation Certificate of Compliance

## **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, 2021, and Ending April 30, 2022, waiving the second reading.

**VILLAGE OF ANTIOCH**

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**ORDINANCE 2021 - \_\_\_\_**

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**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, 2021 AND ENDING APRIL 30, 2022.**

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

**THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021**

**PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE PRESIDENT  
AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, ILLINOIS  
THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.**

**ORDINANCE 21-\_\_\_\_\_**

**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, 2021, AND ENDING APRIL 30, 2022.**

**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 2021 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	\$ 2,494
Police Protection/System	262,031
Police Pension	2,188,791
IMRF	155,767
Social Security	155,767
Audit Tax	12,463
Tort Judgement & Liability Insurance	87,230
Corporate	1,566,835
	<u>\$ 4,431,378</u>

	Amount Appropriated	Amount to be Received from Other Sources	Amount to be Raised by Tax Levy
<b>100-General Fund</b>			
<b>Civil Defense/ES&amp;DA</b>			
Contractual Services	22,650		
Total Civil Defense/ES&DA	22,650	20,156	2,494
<b>Police Protection/System</b>			
Personnel Costs & Benefits	5,390,925		
Contractual Services	889,200		
Supplies & Materials	208,725		
Capital Outlay	41,925		
Total Police Protection	6,530,775	6,268,744	262,031
<b>Pension &amp; Employee Benefits</b>			
Police Pension	3,226,950	1,038,159	2,188,791
IMRF	363,900	208,133	155,767
Social Security	498,450	342,683	155,767
Total Pension & Employee Benefits	4,089,300	1,588,976	2,500,324
<b>Audit Tax</b>	36,000	23,537	12,463
<b>Tort Judgement &amp; Liability Insurance</b>	514,200	426,970	87,230
<b>Corporate</b>			
General Government			
Personnel Costs	4,890,120		
Contractual Services	3,372,920		
Supplies & Materials	441,750		
Controlled Assets	220,275		
Transfers Out	1,813,305		
Other	-		
Total General Government	10,738,370	9,171,535	1,566,835
Contingencies	150,000	150,000	-
Sub-total Other Corporate Purposes	10,888,370	9,321,535	1,566,835
<b>Total General Fund &amp; Other Corporate Purposes</b>	<b>22,081,295</b>	<b>17,649,917</b>	<b>4,431,378</b>
<b>101-Depot Parking</b>			
Maintenance-Buildings	3,000		
Maintenance-Equipment	3,000		
Maintenance-Grounds	3,000		
Internet Services	4,500		
General Insurance	3,000		
Telephone Service	3,000		

Utility - Electric	3,000		
Utility - Gas	3,000		
Other Professional Services	3,750		
Administrative Services	3,000		
Contract Payments	7,500		
Equipment<\$25K	3,000		
<b>Total Depot Parking</b>	<b>42,750</b>	<b>42,750</b>	<b>-</b>
<b>129-Public Safety Fund</b>			
<u>Explorer Post 15</u>			
Travel Expense	3,000		
Operating Supplies	3,000		
Uniforms	4,500		
	10,500		
<u>Prisoner Review Fine</u>			
-	-		
	-		
<u>DUI Senate Bill 740</u>			
Equipment<\$25k	3,000		
	3,000		
<u>Canine Unit</u>			
Training	8,250		
Other Professional Services	4,500		
Operating Supplies	9,000		
	21,750		
<b>Total Public Safety</b>	<b>35,250</b>	<b>35,250</b>	<b>-</b>
<b>180-Employee Funded Benefits Fund</b>			
Administrative Services	3,000		
Reimbursements/payments	119,700		
<b>Total Employee Funded Benefits</b>	<b>122,700</b>	<b>122,700</b>	<b>-</b>
<b>229-Drug Seizure Fund</b>			
Il Police - Drug Seizures	25,000		
<b>Total Drug Seizure</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>235-Dolly Spiering Memorial Fund</b>			
Salaries & Wages	52,500		
Part-Time Wages	22,500		
Overtime	3,000		
Dental Insurance	3,000		
Medical Insurance	10,500		
Life Insurance	3,000		
State Unemploy Ins (SUI)	3,000		
Social Security	3,450		
Medicare Exp	3,000		
IMRF Expenses	4,800		

Other Professional Services	3,000		
Permit Expense	3,000		
Program Expense	3,750		
Fuel & Fluids	3,000		
Operating Supplies	3,000		
Food	21,300		
<b>Total Dolly Spiering</b>	<b>145,800</b>	<b>145,800</b>	<b>-</b>
<b>247-Motor Fuel Tax Fund</b>			
Streets & Row	900,000		
<b>Total Motor Fuel Tax</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>
<b>272 Route 83 Redevelopment TIF</b>			
Accounting Services	3,000		
Engineering Services	3,000		
Legal Services	15,000		
Other Professional Services	15,000		
Business Incentives	525,000		
Contract Payments	3,000		
<b>Total Route 83 Redevelopment TIF</b>	<b>564,000</b>	<b>564,000</b>	<b>-</b>
<b>279-Tax Increment Financing Fund</b>			
Other Professional Services	3,000		
Legal Services	22,500		
Other Professional Services	25,500		
Business Incentives	1,523,700		
Principal	952,500		
Interest Expense	109,350		
<b>Tax Increment Financing Fund</b>	<b>2,636,550</b>	<b>2,636,550</b>	<b>-</b>
<b>282-East Business District</b>			
Engineering Svc	112,500		
Legal Svc	3,000		
Other Professional Svc	15,000		
Business Incentives	75,000		
Contract Payments	3,000		
Transfers Out	1,329,000		
	<b>1,537,500</b>	<b>1,537,500</b>	<b>-</b>
<b>284-Central Business District</b>			
Land	750,000		
Improvements O/T Bldg>\$50K	352,500		
Engineering Svc	187,500		
Legal Svc	7,500		
Other Professional Svc	885,000		
Business Incentives	30,000		

Façade Program	375,000		
Contract Payments	10,000		
Streets & Rows	300,000		
<b>Antioch Business District</b>	<b>2,897,500</b>	<b>2,897,500</b>	<b>-</b>

### 300-Capital Outlay Fund

#### Administration

Land	500,000		
Principal	3,000		
Interest Expense	3,000		
Improvements O/T Bldg<\$25,000 Buildings>\$50K	112,500		
Improvements O/T Bldg>\$25K	375,000		
	1,143,500		

#### Finance

Other Professional Services	3,000		
Principal-2016 Debt Certs	67,500		
Interest Exp-2016 Debt Cer	46,800		
Other Professional Svc	3,000		
Payment To Escrow Agent	3,000		
Principal-2019 Refunding Bonds	225,000		
Interest-2019 Refunding Bonds	85,050		
	433,350		

#### Parks

Equipment<\$25K	3,000		
Improvements O/T Bldg <\$25K	10,000		
Equipment<\$25K	3,000		
	16,000		

#### Planning & Zoning

Principal	6,000.00		
Interest Expense	3,000.00		
	9,000		

#### Police

Principal	157,305		
Interest Expense	13,500		
Buildings<\$50K	37,500		
Equipment<\$25K	27,300		
	235,605		

#### Public Works

Principal	99,000		
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Interest Expense	3,000		
Buildings>\$50K	50,000		
Principal	3,000		
Interest Expense	3,000		
Engineering Services	3,000		
Streets & Rows	825,000		
	986,000		
<b>Total Capital Outlay</b>	<b>2,823,455</b>	<b>2,823,455</b>	<b>-</b>

**361-Park Infrastructure Fund**

Other Professional Services	10,000		
	<b>10,000</b>	<b>10,000</b>	<b>-</b>

**800-Water & Sewer Fund**

Administration			
Salaries & Wages	206,835		
Overtime	3,000		
Dental Insurance	3,105		
Medical Insurance	30,000		
Life Insurance	3,000		
State Unemploy Ins (SUI)	3,000		
Social Security	12,900		
Medicare Exp	3,000		
IMRF Expenses	19,500		
General Insurance	50,000		
Postage	3,000		
Printing Service	3,000		
Accounting Services	15,000		
Other Professional Services	12,000		
Administrative Services	462,450		
Contract Payments	36,000		
Office Supplies	3,000		
Office Supplies	3,000		
Depreciation Expense	3,000		
IMRF Net Pension Expense	3,000		
OPEB Expense	3,000		
	880,790		

Debt Service

<u>IEPA Loan</u>			
Principal - IEPA Loan	1,238,100		



Interest Expense-IEPA Loan	300,600
	<u>1,538,700</u>
Water	-
Salaries & Wages	195,000
Part-Time Wages	66,000
Overtime	22,500
Dental Insurance	3,000
Medical Insurance	18,000
Life Insurance	3,000
State Unemploy Ins (SUI)	3,000
Social Security	15,900
Medicare Exp	3,750
IMRF Expenses	19,500
Travel Expense	3,000
Training	3,000
Maintenance-Buildings	5,000
Maintenance-Equipment	75,000
Maint-Utility System	37,500
Maint-Utility Sys Contractor	49,020
Professional Dues	3,000
Telephone Service	9,750
Cell Phone Service	3,000
Utility - Electric	135,000
Utility - Gas	6,150
Other Professional Services	109,500
Laboratory Testing	78,000
Contract Payments	98,625
Office Supplies	3,000
Fuel & Fluids	15,000
Operating Supplies	3,750
Uniforms	4,500
Chemical Supplies/Treatment	48,000
Meters	150,000
Bad Debt Expense	3,000
	<u>1,192,445</u>
Water Capital	
Improvements O/T Bldg	10,000
Equipment>\$25K	120,000
	<u>130,000</u>
Sewer	-
Maintenance-Equipment	37,500
Maint-Utility System	15,000
Maint-Utility Sys Private	12,000

Telephone Service	12,000
Lake Cty Treatment Svc	525,000
Utility - Electric	39,000
Utility - Gas	6,600
Other Professional Services	22,500
Operating Supplies	3,000
Bad Debt Expense	3,000
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	675,600
Sewer Capital	
Principal	81,000
Interest Expense	9,000
Engineering Services	3,000
Infrastructure	1,350,000
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	1,443,000
Treatment Plant	
Salaries & Wages	280,500
Overtime	7,500
Dental Insurance	6,750
Medical Insurance	60,600
Life Insurance	3,000
State Unemploy Ins (SUI)	3,000
Social Security	17,400
Medicare Exp	4,200
IMRF Expenses	24,000
Travel Expense	3,000
Training	3,000
Maintenance-Buildings	10,000
Maintenance-Equipment	82,500
Maint-Utility Sys Contractor	66,000
Professional Dues	3,000
Internet Services	3,000
Telephone Service	3,000
Cell Phone Service	3,000
Utility - Electric	172,500
Utility - Gas	9,750
Other Professional Services	15,000
Sludge Hauling	75,000
Permit Expense	27,000
Laboratory Testing	25,500
Contract Payments	3,300
Office Supplies	3,000
Maintenance Supplies	3,000
Operating Supplies	16,500

Uniforms	3,600		
Chemical Supplies/Treatment	82,500		
Equipment<\$25K	82,500		
Computer Equipment<\$10K	3,000		
Computer Software	3,000		
	<u>1,108,600</u>		
Industrial Pre-Treatment			
Engineering Services	22,500		
Other Professional Services	25,500		
	<u>48,000</u>		
Improvements O/T Bldg>\$25K	315,000		
<b>Total Water &amp; Sewer</b>	<b>7,332,135</b>	<b>7,332,135</b>	<b>-</b>
<b>900-Police Pension</b>			
Pension Exp For Retirees	3,000		
Service Pension	2,332,800		
Duty Disability Pension	338,295		
Surviving Spouse Pension	165,750		
Refund Of Contributions	3,000		
Financial Services	9,675		
Professional Dues	4,500		
Accounting Svcs	18,000		
Legal Svc	9,000		
Other Professional Services	3,000		
Medical Services	9,000		
Investment Expense	60,000		
<b>Total Police Pension</b>	<b>2,956,020</b>	<b>2,956,020</b>	<b>-</b>
<b>953-SSA #1&amp;2 Agency</b>			
Other Professional Services	60,000		
Principal	1,062,000		
Interest Expense	845,100		
<b>Total SSA# 1&amp; 2 Agency</b>	<b>1,967,100</b>	<b>1,967,100</b>	<b>-</b>
<b>Grand Total</b>	<b>46,077,055</b>	<b>41,645,677</b>	<b>4,431,378</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:

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SCOTT J. GARTNER, MAYOR

ATTEST:

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LORI K. ROMINE, RMC, CMC

**TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE**

The undersigned, to-wit: Scott J. Gartner, 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 8th day of December 2021 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                   , 2021.

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Scott J. Gartner  
Mayor, Village of Antioch

ATTEST:

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Loir K. Romine, Village Clerk  
Village of Antioch