

Request for City Council Action

Date: December 8, 2015

Agenda Section: General Business No. 6	Originating Department: Finance/Legal
Item: Ordinance Adopting the 2015 Property Tax Levy No. 6.1	Approved:

Background and Summary:

The City Council reviewed the recommended 2015 tax levy at the November 17, 2015 Council meeting for the “Truth in Taxation Act” determination. The 2015 tax levy provides the revenues for the City’s fiscal year 2017, which runs May 1, 2016 through April 30, 2017.

The property tax levy for 2014 was \$2,985,977 for public safety pensions, \$191,750 for street lighting and \$3,189,664 for debt service for the 2006, 2010 A&B, both 2011, and the 2013 Series General Obligation Bonds. This levy was partially abated, resulting in a net \$1,035,289 public safety pension levy extension. For 2015, the staff submitted a recommended tax levy, less abatements, of \$1,035,289 for partial funding of public safety pensions, an increase of \$0 (0.00%) over the 2014 levy, for the extended taxes received this year. Following discussion at the November 17, 2015 Council meeting, the consensus of the City Council was to submit a 2015 levy with an amount equal to a 0.00% increase. Therefore, for 2015, the tax levy, less abatements, of \$1,035,289 for partial funding of public safety pensions, an increase of \$0 (0.00%) over the 2014 levy, for the extended taxes received this year. As in prior years, the required levy amounts (\$3,162,150) for debt service of the General Obligation Bonds and (\$191,750) for street lighting are abated.

The Public Library Purposes Tax Levy, as submitted by the Library’s Board of Trustees, amounts to \$1,031,949. This is a \$30,048 increase over the prior year extended levy of \$1,001,901, or 2.999%. In accordance with State law, the City Council must adopt the tax levy approved by the Library Board.

The total Municipal Property Tax Levy, consisting of the City Government Purposes Levy and the Library Purposes Levy is \$2,067,238.

Recommended Action:

The City Council is requested to approve an ordinance adopting the 2015 Tax Levy in the amount of \$2,067,238. (\$1,035,289 City Purposes and \$1,031,949 Library Purposes).

Engineering Approval Obtained	Finance Approval Obtained	Legal Approval Obtained	Approval Obtained	Manager's Approval Obtained
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Council Action: Motion by: _____ 2nd by: _____ to: _____

	Expenditures	
	Budgeted FY 2016	Amount Levied
<u>GOVERNMENTAL FUND TYPES</u>		
GENERAL FUND:		
<u>General Corporate Purpose Tax Levy</u>	\$ 22,658,734	\$ -
<u>Special Tax Levies</u>		
Fire Pension Fund Tax Levy		
For employer's share of State mandated pension benefits	\$ 887,372	\$ 279,697
Less Amount abated Ordinance No. _____		
Police Pension Fund Tax Levy		
For employer's share of State mandated pension benefits	\$ 2,397,203	\$ 755,592
Less Amount abated Ordinance No. _____		
Street Lighting Tax Levy:		
For cost of operating street lights	\$ 191,750	\$ -
Sub-Total amount from Special Tax Levies for the General Fund	\$ 3,476,325	\$ 1,035,289
TOTAL GENERAL FUND	\$ 26,135,059	\$ 1,035,289
SPECIAL REVENUE FUNDS:		
Motor Fuel Tax Fund:	\$ 1,469,010	\$ -
Tax Increment Fund #1:	\$ 344,605	\$ -
Tax Increment Fund #2:	\$ 195,002	\$ -
Tax Increment Fund #3:	\$ -	\$ -
TOTAL SPECIAL REVENUE FUNDS:	\$ 2,008,617	\$ -
DEBT SERVICE FUND:		
2006 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2006-42	\$ 680,800	\$ -
(Less): Amount abated by Ordinance No. 2015- (Motor Fuel Tax, Capital Projects Fund Revenues)		\$ -
	\$ 680,800	\$ -

	Expenditures	
	Budgeted FY 2016	Amount Levied
2010 Series A, General Obligation Bonds		
Principal and interest per Ordinance No. 2010-25	\$ 250,000	\$ 248,900
(Less): Amount abated by Ordinance No. 2015- (General Fund Revenues)		\$ (248,900)
	<u>\$ 250,000</u>	<u>\$ -</u>
2010 Series B, General Obligation Bonds		
Principal and interest per Ordinance No. 2010-25	\$ 516,070	\$ 503,490
(Less): Amount abated by Ordinance No. 2015- (General Fund Revenues)		\$ (503,490)
	<u>\$ 516,070</u>	<u>\$ -</u>
2011 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2011-51	\$ 511,200	\$ 508,889
(Less): Amount abated by Ordinance No. 2015- (General Fund Revenues)		\$ (508,889)
	<u>\$ 511,200</u>	<u>\$ -</u>
2013 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2013-19	\$ 378,250	\$ 367,300
(Less): Amount abated by Ordinance No. 2015- (General Fund Revenues)		\$ (367,300)
	<u>\$ 378,250</u>	<u>\$ -</u>
2015 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2015-05	\$ 69,833	\$ 734,550
(Less): Amount abated by Ordinance No. 2015- (General Fund Revenues)		\$ (734,550)
	<u>\$ 69,833</u>	<u>\$ -</u>
TOTAL DEBT SERVICE FUND:	<u>\$ 2,406,153</u>	<u>\$ -</u>
CAPITAL PROJECT FUNDS:		
Local Improvement Fund	\$ 1,409,750	\$ -
Public Benefit - City Share of Local Improvements for Sidewalks		
Total	<u>\$ 1,409,750</u>	<u>\$ -</u>
TOTAL CAPITAL PROJECT FUNDS:	<u>\$ 1,409,750</u>	<u>\$ -</u>

	Expenditures	
	Budgeted FY 2016	Amount Levied
PROPRIETARY FUND TYPES		
Waterworks & Sewerage Fund		
Water & Sewer General Purpose Tax Levy	\$ 15,563,037	
2011 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2011-10	\$ 104,793	\$ 101,933
(Less): Amount abated by Ordinance No. 2015- (Waterworks & Sewerage Fund Revenues)		\$ (101,933)
	\$ 104,793	\$ -
2013 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2013-19	\$ 704,838	\$ 697,088
(Less): Amount abated by Ordinance No. 2015- (Waterworks & Sewerage Fund Revenues)		\$ (697,088)
	\$ 704,838	\$ -
Total Waterworks & Sewerage Fund	\$ 16,372,668	\$ -
Parking System Operation Fund	\$ 447,669	\$ -
Refuse Collection & Disposal Fund	\$ 1,234,153	\$ -
Rental Properties Fund	\$ 603,264	\$ -
Group Health Insurance Fund	\$ 3,245,534	\$ -
TOTAL PROPRIETARY FUND TYPES:	\$ 21,903,288	\$ -
TOTAL CITY GOVERNMENT PURPOSES:	\$ 53,862,867	\$ 1,035,289
<u>COMPONENT UNIT FUND:</u>		
Carbondale Puplic Library Purposes:		
General Operations	\$ 1,113,071	\$ 1,031,949
TOTAL LEVIED FOR THE FOREGOING EXPENSES FROM THE TAX FOR SPECIAL PURPOSES AS PROVIDED BY LAW	\$ 54,975,938	\$ 2,067,238

CITY OF CARBONDALE, ILLINOIS

ORDINANCE NO. 2015-____

AN ORDINANCE ADOPTING THE 2015 PROPERTY TAX LEVY

ADOPTED BY THE CITY COUNCIL

OF THE CITY OF CARBONDALE, ILLINOIS

THIS 8TH DAY OF DECEMBER, 2015

Published in pamphlet form by authority of the City Council of the City of Carbondale, Jackson County, Illinois, this 9th day of December, 2015.

CERTIFICATE OF PUBLICATION

I, Jennifer R. Sorrell, the duly qualified City Clerk of the City of Carbondale, Illinois, and the official custodian of the records of said City, do hereby certify that this ordinance was published in pamphlet form by authority of the City Council on the 9th day of December, 2015.

Jennifer R. Sorrell, City Clerk

ORDINANCE NO. 2015-____

AN ORDINANCE ADOPTING THE 2015 PROPERTY TAX LEVY

WHEREAS, the City Council of the City of Carbondale, in the County of Jackson and State of Illinois, did on the 28th day of April, 2015, pass the Annual Budget for fiscal year ending April 30, 2016 for said City of Carbondale, the amount of which is ascertained to be the aggregate sum of \$53,862,867 and the Carbondale Public Library, the sum of \$1,113,071 for a combined total of \$54,975,938 which said budget was duly considered and heard by public hearing on the 14th day of April, 2015 in accordance with the provisions of the Illinois Compiled Statutes, 65 ILCS 5/8-2-9.4 and 9.9; and

WHEREAS, the City has now complied with the provisions of 35 ILCS 215/1 of the Illinois Compiled Statutes known as the “Truth-in-Taxation Act”; and

WHEREAS, it is in the public interest and in the interest of the citizens of the City of Carbondale, Illinois, that the 2015 Tax Levy Ordinance be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CARBONDALE, ILLINOIS, AS FOLLOWS:

SECTION 1. That there be and hereby is levied upon all taxable property within the corporate limits of said City of Carbondale, Illinois, subject to taxation for the year 2015, the total sum of Two Million Sixty Seven Thousand Two Hundred Thirty Eight and no/100 Dollars (\$2,067,238) for the following specific purposes mentioned in said budget and in the respective sums to follow in the attached exhibit.

SECTION 2. The amount appropriated and not expressly itemized and carried forward in this Tax Levy Ordinance, will be paid out of monies from other sources than Tax Levy.

SECTION 3. The City Clerk of the City Carbondale is hereby directed to file with the County Clerks of Jackson and Williamson Counties, Illinois, a duly certified copy of this Ordinance.

SECTION 4. That it is the intention of the City Council of the City of Carbondale that this Ordinance and every provision thereof, shall be considered separable and the invalidity of any section, clause or provision of this Ordinance shall not affect the validity of any other portion of this Ordinance.

SECTION 5. That the City Council of the City of Carbondale finds that the subject matter of the Ordinance pertains to the government and affairs of the City of Carbondale and is passed and adopted pursuant to the Home Rule Powers of the City of Carbondale, pursuant to the provisions of Article VII, Section 6(a) of the Illinois Constitution. To the extent that any amounts to be levied exceed statutory limitations, these amounts are passed and adopted pursuant to the Home Rule Powers of the City of Carbondale and shall be levied in the amount stated herein above on the value of all taxable property in the City of Carbondale, as equalized or assessed by the Illinois Department of Revenue.

SECTION 6. That this Ordinance shall take effect upon its passage, approval, recording, and publication in pamphlet form in accordance with law.

APPROVED: _____
John M. Henry, Mayor

ATTEST: _____
Jennifer R. Sorrell, City Clerk

APPROVED AS TO LEGALITY AND FORM:

P. Michael Kimmel, City Attorney