

Request for City Council Action

Date: December 18, 2012

Agenda Section: General Business No. 3	Originating Department: Finance/Legal
Item: Ordinance Adopting the 2012 Property Tax Levy No. 3.2	Approved:

Background and Summary:

The City Council reviewed the recommended 2012 tax levy at the November 27, 2012 Council meeting for the “Truth in Taxation Act” determination. The 2012 tax levy provides the revenues for the City’s fiscal year 2014, May 1, 2013 through April 30, 2014.

The property tax levy for 2011 was \$2,314,144 for public safety pensions, \$205,121 for street lighting and \$2,510,088 for debt service for the 2003, 2006, 2010 A&B and both 2011 series General Obligation Bonds. This levy was partially abated, resulting in a net \$810,729 public safety pension levy. For 2012, the staff submitted a recommended tax levy, less abatements, of \$851,136 for partial funding of public safety pensions, an increase of \$40,407 (4.98%) over the 2011 levy, for the extended taxes received this year. As in prior years, the required levy amounts (\$2,517,356) 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 \$940,556. This is a \$44,703 increase over the prior year levy of \$895,853, or 4.99%. 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 \$1,791,692.

Recommended Action:

The City Council is requested to approve an ordinance adopting the 2012 Tax Levy in the amount of \$1,791,692. (\$851,136 City Purposes and \$940,556 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: _____

CITY OF CARBONDALE, ILLINOIS

ORDINANCE NO. 2012-_____

AN ORDINANCE ESTABLISHING THE 2012 TAX LEVY

ADOPTED BY THE CITY COUNCIL

OF THE CITY OF CARBONDALE, ILLINOIS

THIS 18TH DAY OF DECEMBER, 2012

Published in pamphlet form by authority of the City Council of the City of Carbondale, Jackson County, Illinois, this 19th day of December, 2012.

CERTIFICATE OF PUBLICATION

I, Jennifer Sorrell, the duly qualified Acting 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 19th day of December, 2012.

Jennifer Sorrell, Acting City Clerk

ORDINANCE NO. 2012-____

AN ORDINANCE ESTABLISHING THE 2012 TAX LEVY

WHEREAS, the City Council of the City of Carbondale, in the County of Jackson and State of Illinois, did on the 17th day of April, 2012, pass the Annual Budget for fiscal year ending April 30, 2013 for said City of Carbondale, the amount of which is ascertained to be the aggregate sum of \$47,777,525 and the Carbondale Public Library, the sum of \$1,019,555 for a combined total of \$48,797,080 which said budget was duly considered and heard by public hearing on the 17th day of April, 2012 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 2012 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 2012, the total sum of One Million Seven Hundred Ninety One Thousand Six Hundred Ninety Two and no/100 Dollars (\$1,791,692) for the following specific purposes mentioned in said budget and in the respective sums to follow:

	Expenditures	
	Budgeted	Amount
	FY 2013	Levied
<u>GOVERNMENTAL FUND TYPES</u>		
GENERAL FUND:		
<u>General Corporate Purpose Tax Levy</u>	\$ 21,606,652	\$ -
<u>Special Tax Levies</u>		
Fire Pension Fund Tax Levy		
For employer's share of State mandated pension benefits	\$ 747,425	\$ 694,397
Less Amount abated Ordinance No. _____		
Police Pension Fund Tax Levy		
For employer's share of State mandated pension benefits	\$ 1,954,141	\$ 156,739
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	<u>\$ 2,893,316</u>	<u>\$ 851,136</u>
TOTAL GENERAL FUND	<u>\$ 24,499,968</u>	<u>\$ 851,136</u>
SPECIAL REVENUE FUNDS:		
Motor Fuel Tax Fund:	\$ 917,764	\$ -
Child Care Services Fund:	\$ -	\$ -
Tax Increment Fund #1:	\$ 173,485	\$ -
Tax Increment Fund #2:	\$ -	\$ -
Tax Increment Fund #3:	\$ -	\$ -
TOTAL SPECIAL REVENUE FUNDS:	<u>\$ 1,091,249</u>	<u>\$ -</u>
DEBT SERVICE FUND:		
2003 Series, General Obligation Refunding Bonds		
Principal and interest per Ordinance No. 2003-48	\$ 381,340	\$ 374,655
(Less): Amount abated by Ordinance No. _____		
(General Fund Revenues)		\$ (374,655)
	<u>\$ 381,340</u>	<u>\$ -</u>
2006 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2006-42	\$ 771,275	\$ 751,915
(Less): Amount abated by Ordinance No. _____		
(Motor Fuel Tax, Capital Projects Fund Revenues)		\$ (751,915)
	<u>\$ 771,275</u>	<u>\$ -</u>
2010 Series A, General Obligation Bonds		
Principal and interest per Ordinance No. 2010-25	\$ 137,595	\$ 248,900
(Less): Amount abated by Ordinance No. _____		
(General Fund Revenues)		\$ (248,900)
	<u>\$ 137,595</u>	<u>\$ -</u>

	Expenditures	
	Budgeted	Amount
	FY 2013	Levied
2010 Series B, General Obligation Bonds		
Principal and interest per Ordinance No. 2010-25	\$ 468,932	\$ 516,923
(Less): Amount abated by Ordinance No. _____		
(General Fund Revenues)		\$ (516,923)
	<u>\$ 468,932</u>	<u>\$ -</u>
2011 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2011-51	\$ 523,792	\$ 514,450
(Less): Amount abated by Ordinance No. _____		
(General Fund Revenues)		\$ (514,450)
	<u>\$ 523,792</u>	<u>\$ -</u>
TOTAL DEBT SERVICE FUND:	<u>\$ 2,282,934</u>	<u>\$ -</u>
CAPITAL PROJECT FUNDS:		
Local Improvement Fund	\$ 3,475,095	\$ -
Public Benefit - City Share of		
Local Improvements for Sidewalks		
Total	<u>\$ 3,475,095</u>	<u>\$ -</u>
TOTAL CAPITAL PROJECT FUNDS:	<u>\$ 3,475,095</u>	<u>\$ -</u>
PROPRIETARY FUND TYPES		
Waterworks & Sewerage Fund		
Water & Sewer General Purpose Tax Levy	\$ 11,683,335	
2011 Series, General Obligation Bonds		
Principal and interest per Ordinance No. 2011-10	\$ 113,373	\$ 110,513
(Less): Amount abated by Ordinance No. _____		
(Waterworks & Sewerage Fund Revenues)		\$ (110,513)
	<u>\$ 113,373</u>	<u>\$ -</u>
Total Waterworks & Sewerage Fund	\$ 11,796,708	\$ -
Parking System Operation Fund	\$ 322,212	\$ -
Refuse Collection & Disposal Fund	\$ 1,098,334	\$ -
Rental Properties Fund	\$ 525,846	\$ -
Self Insurance Fund	\$ 2,685,179	\$ -
TOTAL PROPRIETARY FUND TYPES:	<u>\$ 16,428,279</u>	<u>\$ -</u>
TOTAL CITY GOVERNMENT PURPOSES:	<u>\$ 47,777,525</u>	<u>\$ 851,136</u>
<u>COMPONENT UNIT FUND:</u>		
Carbondale Puplic Library Purposes:		
General Operations	\$ 1,019,555	\$ 940,556
TOTAL LEVIED FOR THE FOREGOING EXPENSES FROM		
THE TAX FOR SPECIAL PURPOSES AS PROVIDED BY LAW	<u><u>\$ 48,797,080</u></u>	<u><u>\$ 1,791,692</u></u>

	Expenditures	
	Budgeted	Amount Levied
	FY 2013	
<u>SUMMARY OF FUNDS:</u>		
Governmental Fund Types		
General Fund for General Corporate	\$ 21,606,652	\$ -
General Fund for Special Levies	\$ 2,893,316	\$ 851,136
Total General Fund	<u>\$ 24,499,968</u>	<u>\$ 851,136</u>
Special Revenue Funds	\$ 1,091,249	\$ -
Debt Service Funds	\$ 2,282,934	\$ -
Capital Projects Funds:	\$ 3,475,095	\$ -
Proprietary Fund Types	\$ 16,428,279	\$ -
Component Unit		
Carbondale Public Library	\$ 1,019,555	\$ 940,556
TOTAL ALL FUNDS	<u>\$ 48,797,080</u>	<u>\$ 1,791,692</u>
AMOUNT TO BE EXPENDED FOR THE CITY OF CARBONDALE:	\$ 47,777,525	\$ 851,136
AMOUNT TO BE EXPENDED FOR THE CARBONDALE PUBLIC LIBRARY BOARD OF TRUSTEES:	\$ 1,019,555	\$ 940,556
TOTAL AMOUNT TO BE EXPENDED:	<u>\$ 48,797,080</u>	<u>\$ 1,791,692</u>
LEVIED FROM THE TAX GENERAL CORPORATE PURPOSES:		\$ -
LEVIED FROM SPECIAL TAXES:		\$ 1,791,692
TOTAL TAX LEVY:		<u>\$ 1,791,692</u>

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 be known as Ordinance No. 2012-_____ of the ordinances of the City of Carbondale, Illinois, and shall be in full force and effect from and after its passage, approval, recording, and publication in pamphlet form in accordance with law.

APPROVED: _____
Joel Fritzler, Mayor

FOR: _____
AGAINST: _____
PASSED: _____
APPROVED: _____
RECORDED: _____
PUBLISHED: _____

ATTEST: _____
Jennifer Sorrell, Acting City Clerk

APPROVED AS TO LEGALITY AND FORM:

P. Michael Kimmel, City Attorney