

ORDINANCE NO. 2023-O-39

ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES

AN ORDINANCE levying taxes for all corporate purposes for the City of Marshall, Illinois, for the fiscal year commencing on the 1st day of May, 2023, and ending on the 30th day of April, 2024.

BE IT ORDAINED by the City Council of the City of Marshall, Illinois:

Section 1. That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as hereinafter specified for the fiscal year of said City of Marshall, Illinois the 1st day of May, 2023, and ending on the 30th day of April, 2024.

Section 2. That the amount levied for each object and purpose is placed in a separate column under the heading "Amount Raised by Taxation", which appears over the same being as follows, to wit:

	AMOUNT APPROPRIATED	AMOUNT TO BE RECEIVED FROM OTHER SOURCES	AMOUNT RAISED BY TAXATION
<u>1. SALES TAX FUND:</u>			
Elected Officials Salaries	\$ 64,900		
Social Security	7,370		
Unemployment Taxes	110		
Travel	14,300		
Bike Trail	4,400		
Legal Costs	3,300		
Legal Retainer	52,800		
Rezoning and Mapping	5,500		
Zoning Costs	110		
Contractual Services	5,500		
Insurance/Bonding	2,200		
Senior Diners Club	7,062		
Pre-School	11,000		
B.R.I.D.G.E.	1,980		
Homework Hangout	1,980		
Marshall Area Youth Network	1,980		
After Prom	495		
Spay/Neuter Program	7,700		
General Supplies	13,200		
Scholarships	8,800		
Supplies	2,200		
Dues	1,650		
Publishing & Printing	3,300		

Advertising	3,300
Donated Utilities	18,700
Works	23,100
Mayor's Expenses	7,700
Historic Preservation	25,300
Noc Building	11,000
Community Development	220,000
Contractual Services - Main Street	-
Land Acquisition	110,000
Professional Services	44,000
Ec Dev - Advertising/Marketing	66,000
Ec Dev - Organizational Dues	2,365
Ec Dev - Community Projects	52,250
Ec Dev - Conf., Workshops & Mileage	11,000
Ec Dev - Miscellaneous	3,300
Ec Dev - Contractual Services-Chamber	66,000
Ec Dev - Professional Services	11,000
Ec Dev - Grant Programs	33,000
Other Expenses	33,000
Transfer To Municipal Band Fund	27,500
Reserved	-
Contingency	-

Total

\$ 990,352 \$ 990,352 \$ -

2. GENERAL CORPORATE FUND:

Salaries	\$ 5,500
Social Security	550
Unemployment Taxes	28
Travel	550
Derelict Lots/Buildings	55,000
Legal Costs	55,000
Insurance/Bonding	935
General Supplies	11,000
Office Supplies	22,000
Dues	605
Publishing & Printing	220
Advertising	14,300
Telephones	16,500
Other Expenses	1,100
Transfer To Library Fund	94,600
Transfer to Harlan Hall	66,000
Reserved	-
Contingency	-

Total

\$ 343,888 \$ 238,888 \$ 105,000

3. POLICE PROTECTION FUND:

Police Salaries - Full-Time	\$	775,610			
Police Salaries - Part-Time		1,100			
Police Salaries - Overtime		60,500			
Social Security		66,000			
Unemployment Taxes		2,420			
Employee Life and Disability Ins.		2,805			
Employee Health Insurance		330,000			
Drug Testing		1,650			
Uniforms		9,900			
Uniforms - Special Equipment		7,700			
Ammunition		2,750			
Training		22,000			
Maintenance - Equipment		24,200			
Legal Costs		5,500			
Legal Costs - Union		6,600			
Animal Expenses		8,250			
K-9 Expenses		3,300			
Dispatching		66,000			
Insurance/Bonding		1,100			
General Supplies		6,050			
Gasoline & Oil		27,500			
Printing & Printing		8,800			
Telephone		3,300			
Radios		13,200			
Computers - Technology		11,000			
Equipment Purchases - Police		11,000			
Vehicle Purchase		110,000			
Reserved		-			
Contingency		55,000			
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Total	\$	1,643,235	\$	1,603,235	\$ 40,000

4. STREETS AND ALLEYS FUND:

Streets and Alleys Salaries - Full -Time	\$	423,500
Streets and Alleys Salaries - Part-Time	\$	5,500
Streets and Alleys Salaries - Overtime		22,000
Social Security		27,500
Unemployment Taxes		2,200
Employee Life and Disability Ins.		2,200
Employee Health Insurance		170,500
Drug Testing		1,100
Uniforms		6,600
CDL Licenses		1,045

Maintenance - Equipment	16,500			
Maintenance - Vehicles	11,000			
Maintenance - Streets HMA Streetscape	330,000			
Legal Costs - Union	2,750			
Engineering	55,000			
Stephen Subd	330,000			
General Supplies	22,000			
Snow Removal/Plow	19,800			
Gas and Oil	16,500			
Publishing & Printing	550			
Utilities	26,950			
Sidewalks	55,000			
Equipment - Leaf Vac	82,500			
Reserved	-			
Contingency	-			
Total	<u>\$ 1,630,695</u>	\$ 1,623,395	\$ 7,300	

5. ACCOUNTING AND AUDITING FUND:

Contractual Services	\$ 7,700			
Other Expenses	\$ -			
Reserved	\$ -			
Contingency	-			
Total	<u>\$ 7,700</u>	\$ 700	\$ 7,000	

6. MUNICIPAL BAND FUND:

Other Expenses	27,500			
Band Expenditures	715			
Reserved	-			
Contingency	-			
Total	<u>\$ 28,215</u>	\$ 23,215	\$ 5,000	

7. COMMUNITY DEVELOPMENT FUND:

Res	\$	73,951			
Reserved	\$	-			
Contingency		-			
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Total	\$	<u>73,951</u>	\$	73,951	0

8. EMERGENCY SERVICES AND DISASTER ASSISTANCE FUND (ESDA):

Radios	\$	3,125			
General Supplies	\$	2,500			
Reserved		-			
Contingency		-			
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Total	\$	<u>5,625</u>	\$	4,625	\$ 1,000

9. GARBAGE DISPOSAL FUND:

Salaries - Full-Time	\$	-			
Salaries - Overtime		-			
Local Security		-			
Unemployment Compensation		-			
Employee Life and Disability Ins.		-			
Employee Health Insurance		-			
Drug Testing		-			
Uniforms		-			
General Supplies		550			
Yard Waste Bags		9,900			
Advertising		550			
Trash Pickup		6,600			
Spring/Fall Cleanups		44,000			
Mulching		44,000			
Other Expenses		550			
Reserved		-			
Contingency		-			
		<hr/>			
Total	\$	<u>106,150</u>	\$	20,150	\$ 86,000

10. TOURISM (HOTEL OCCUPATION) FUND:

Contractual Services-Chamber of Comm.	\$	60,500			
Contractual Services-Autumn Fest		14,300			
Advertising		825			
Utilities		14,520			
Other Expenses		82,500			
Reserved		-			
Contingency		-			
		<hr/>			
Total	\$	<u>172,645</u>	\$	172,645	0

11. ILLINOIS MUNICIPAL RETIREMENT FUND:

Payments To I.M.R.F.	\$	129,470			
Other Expenses	\$	-			
Reserved		-			
Contingency		-			
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Total	\$	<u>129,470</u>	\$	11,770	\$ 117,700

12. LIABILITY INSURANCE FUND:

Liability Insurance & Bonding	\$	16,500			
Other Expenses	\$	-			
Reserved		-			
Contingency		-			
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Total	\$	<u>16,500</u>	\$	1,500	\$ 15,000

13. PUBLIC LIBRARY FUND:

Capital Improvements-Building	\$	684,750
Grants - State & Federal		550
Grants - Other		3,300
Special Revenue Fund		3,300
Capital Improvements - Equipment		16,500
Salaries - Full-Time		91,300
Salaries - Part-Time		74,800
Social Security		12,650
Unemployment Compensation		660
Employee Life & Disability Ins.		220
Employee Health Insurance		2,640
Drug Testing		770
Printing & Education		2,750
Travel		1,650

16. PARKS AND RECREATION FUND:

Salaries - Part-Time	\$	158,400				
Social Security		10,120				
Unemployment Compensation		2,530				
Drug Testing		2,750				
Maintenance - Pool		55,000				
Maintenance - Equipment		11,000				
Maintenance - Parking Lot		11,000				
Maintenance - Buildings		4,400				
Mowing		19,800				
Sponsor Annual Golf Outing		495				
M.A.S.K.		5,500				
Sponsor Rotary Golf Outing		495				
Sponsor Chamber Golf Outing		495				
Girl's Softball		5,500				
Little League Baseball		5,500				
Youth Football		5,500				
General Supplies - Pool		55,000				
General Supplies		16,500				
Chemicals		16,500				
Publishing and Printing		1,100				
Halloween Frolic		3,300				
Pest Control		605				
Donated Utilities		9,900				
Telephone/WIFI		2,750				
Utilities		27,500				
Other Expenses		1,650				
Youth Basketball		16,500				
Washburn Park		33,000				
Baseball Field		22,000				
National Night Out		7,700				
Pool Park		49,500				
Boy Scouts		3,300				
Tennis Courts/Pickle Court		27,500				
M.A.Y.N.		16,500				
Wrestling Club		12,600				
Reserved		-				
Contingency		-				
		<u>621,890</u>	\$	590,890		
			\$	31,000		
Total	\$	<u>621,890</u>	\$	590,890	\$	31,000

17. SOCIAL SECURITY AND MEDICARE FUND:

Local Security Expense	\$	13,200			
Other Expenses	\$	-			
Reserved		-			
Contingency		-			
Total	\$	<u>13,200</u>	\$	3,200	\$ 10,000

18. STREETS AND ALLEYS MAINTENANCE FUND:

Maintenance - Streets	\$	110,000			
Blacktop	\$	22,000			
Engineering	\$	55,000			
Culverts	\$	27,500			
Oil & Chip	\$	99,000			
Other Expenses		220			
Reserved		-			
Contingency		-			
Total	\$	<u>313,720</u>	\$	313,720	0

19. HARLAN HALL FUND

Salaries - Director	\$	-			
Local Security		-			
Unemployment Compensation		-			
Maintenance - Equipment		4,400			
Maintenance - Building		4,400			
Contract Labor - Director		33,000			
Interpretive Material		5,500			
General Supplies		8,250			
Advertising		825			
Telephone		4,400			
Other Expenses		2,750			
Elevator/Fire System Inspections		5,500			
Cleaning Services		3,300			
Second Floor Remodel		22,000			
Reserved		-			
Contingency		-			
	\$	<u>94,325</u>	\$	94,325	0

20. CAPITAL PROJECTS FUND:

Depreciation Expenses	\$	330,000		
Bond Repayment (to Water & Gas Funds)	\$	132,000		
Transfer To Corporate		143,000		
Transfer To Park		-		
Transfer To S&A Maint. Fund		96,800		
Reserved		-		
Contingency		-		
		<hr/>		
Total	\$	<u>701,800</u>	\$	701,800
				0

21. ELECTRIC SYSTEM FUND:

PURCHASED POWER EXPENSES

Power Purchased \$ 5,775,000

POWER PLANT EXPENSES

Salaries - Full-Time 101,200
Salaries - Overtime 11,000
Social Security 9,900
Unemployment Compensation 440
I.M.R.F. 16,500
Employee Life and Disability Ins. 385
Employee Health Insurance 33,000
Drug Testing 330
Uniform Allowance 2,200
Training and Education 5,500
Licenses 550
Annual Permits 22,000
Maintenance - Equipment 27,500
Maintenance - Building P.P. #1 3,300
Maintenance - Building P.P. #2 3,300
Maintenance - Switchgear Building 2,200
Engineering 16,500
CAT Generator Controls Upgrade 55,000
General Supplies 5,500
Lubricants 1,100
Power Plant Fuel 110,000
Utilities 66,000
Other Expenses 550
Equipment EMD 55,000
Rice Neshap Testing 24,200

ELECTRIC DISTRIBUTION EXPENSES

Salaries - Full -Time	572,000
Salaries - Part -Time	11,000
Salaries - Overtime	33,000
Salaries - Supt. & Tech.	102,300
Social Security	44,000
Unemployment Compensation	2,750
I.M.R.F.	58,300
Employee Life and Disability Ins.	1,320
Employee Health Insurance	143,000
Retiree Health Insurance	27,500
Drug Testing	1,430
Uniform Allowance	16,500
Training and Education	11,000
Travel	5,500
Licenses	1,100
Tree Expenses	66,000
Maintenance - Equipment	55,000
Maintenance - Vehicles	16,500
Engineering	110,000
General Supplies	220,000
Transformers	220,000
Gasoline/Oil	22,550
Printer Expenses	1,100
Mapping	22,000
AMI Metering System	55,000
Dumptruck	165,000
Streetscape Lighting	110,000
Stephen Subd	110,000
Other Capital Outlays	11,000

ELECTRIC ADMINISTRATION EXPENSES

Salaries - Full-Time	80,300
Salaries - Part-Time	5,610
Salaries - Overtime	2,200
Social Security	8,800
Unemployment Compensation	330
I.M.R.F.	14,520
Employee Life and Disability Ins.	440
Employee Health Insurance	22,000
Retiree Health Insurance	7,425
Uniforms	2,200
Training & Education	4,400
Travel	2,750
Administration Fees	33,000
Maintenance - City Hall	99,000
Security System	2,750

Social Security	15,400
Unemployment Compensation	605
Retirement	23,100
Employee Life and Disability Ins.	605
Employee Health Insurance	68,200
Drug Testing	495
Uniform Allowance	5,500
Training and Education	4,400
Travel	2,200
Licenses	550
Maintenance - Equipment	11,000
Maintenance - Hydrants	12,100
Maintenance - Vehicles	3,300
Engineering	27,500
Cross Connection Control	16,500
General Supplies	165,000
Gasoline/Oil	12,100
Utilities	8,250
Other Expenses	550
Mapping	22,000
AMI Metering System	550,000
Truck #2 - S. PW	49,500
Side by Side	33,000
Locator	93,500
Locator	11,000
Livvix/Low Building	55,000
Stephen Subd	110,000
Golf Lakes to Aspen Street	550,000
New Gas Pumps	275,000
Lead & Copper Grant	110,000
2nd St. Serv	440,000
2nd St. Main	440,000
WATER ADMINISTRATION EXPENSES	
Salaries - Full-Time	55,000
Salaries - Part-Time	4,400
Salaries - Overtime	1,650
Social Security	5,500
Unemployment Compensation	330
Retirement	8,250
Employee Life and Disability Ins.	330
Employee Health Insurance	18,150
Retiree Health Insurance	3,300
Uniforms	1,650
Training and Education	4,400
Administration Fees	33,000
Maintenance to City Hall	88,000
Legal Services	1,100

Training and Education	4,400
Licenses	220
Maintenance - Equipment	110,000
Maintenance - Vehicles	5,500
Engineering	22,000
General Supplies	66,000
Gasoline/Oil	5,500
Utilities	18,700
Other Expenses	550
Mapping	22,000
AMI Metering System	55,000
Manhole Rehab	22,000
Sewer Separation-Ward #3 IEPA Loan	1,100,000
Sewer Lining	55,000
Ditch Work	11,000
Stephen Subd	110,000
Bus Garage Line	275,000
Sewer Truck	60,500
Other Capital Outlays	1,320
SEWER ADMINISTRATION EXPENSES	
Salaries - Full-Time	55,000
Salaries - Part-Time	4,400
Salaries - Overtime	1,650
Social Security	5,500
Unemployment Compensation	330
Retirement	8,250
Employee Life and Disability Ins.	330
Employee Health Insurance	18,150
Retiree Health Insurance	3,300
Uniforms	1,650
Training and Education	4,400
Administration Fees	33,000
Legal Services	1,100
Legal Costs - Union	2,750
Accounting Services	22,000
Audit	5,500
Other Professional Services	22,000
Dispatching	16,500
Insurance	11,000
General Supplies	550
General Office Supplies	22,000
Share of Office Computers	22,000
Dues	550
Publishing & Printing	220
Telephone	9,900
Telephone	935
Other Expenses	1,100

Reserved	-		
Contingency	-		
Total	<u>\$ 2,609,420</u>	\$ 2,609,420	0

25. GAS SYSTEM FUND:

PURCHASED GAS EXPENSES

Purchases of Natural Gas \$ 1,210,000

GAS DISTRIBUTION EXPENSES

Salaries - Full-Time	242,000
Salaries - Part-Time	30,415
Salaries - Overtime	6,930
Salaries - Supt. & Tech.	102,300
Social Security	22,000
Unemployment Compensation	1,650
I.M.R.F.	36,300
Employee Life and Disability Ins.	1,100
Employee Health Insurance	83,600
Retiree Health Insurance	17,050
Drug Testing	1,485
Farm Allowance	4,400
Training and Education	22,000
Travel	1,650
Licenses	825
Maintenance - Equipment	22,000
Maintenance - Vehicles	5,500
Maintenance - Buildings	3,300
Engineering	22,000
Locates	1,650
General Supplies	82,500
Gasoline/Oil	22,000
Fuel - All	99,000
Utilities	55,000
Farm Taps/Regulator Station	110,000
Mapping	22,000
Scada Controls/Town Border	60,500
AMI Metering System	55,000
Other Capital Outlays	55,000

GAS ADMINISTRATION EXPENSES

Salaries - Full-Time	80,300
Salaries - Part-Time	5,610
Salaries - Overtime	2,200

Social Security	8,800		
Unemployment Compensation	330		
R.F.	14,520		
Employee Life and Disability Ins.	440		
Employee Health Insurance	33,000		
Retiree Health Insurance	4,400		
Uniforms	2,200		
Training and Education	4,400		
Travel	2,750		
Administration Fees	33,000		
Maintenance - City Hall	88,000		
Security System	11,000		
Legal Services	11,000		
Legal Services - Union	2,750		
Accounting Services	22,000		
Audit	5,500		
Other Professional Services	22,000		
Dispatching	16,500		
Insurance	55,000		
State Excise Taxes	77,000		
Franchise Fees	137,500		
General Supplies	3,300		
General Office Supplies	22,000		
Office Equipment	22,000		
Dues	12,100		
Publishing and Printing	550		
Janitorial	8,800		
Rent	9,900		
Telephone	5,500		
Other Expenses	1,100		
Reserved	-		
Contingency	-		
Total	<u>\$ 3,124,605</u>	\$	3,124,605

TAX LEVY SUMMARY

	\$	-
1. Sales Tax		-
2. General Corporate Tax (65 ILCS 5/8-3-1)		105,000
3. Police Protection Tax (65 ILCS 5/11-1-3)		40,000
4. Streets and Alleys Tax (65 ILCS 5/11-81-2)		7,300
5. Accounting and Auditing (65 ILCS 5/8-8-8)		7,000
6. Municipal Band Tax (65 ILCS 5/11-45-1)		5,000
7. Community Development Tax		-
8. Emergency Services and Disaster Assistance Tax (65 ILCS 5/8-3-16)		1,000
9. Garbage Disposal Tax (65 ILCS 5/11-19-4)		86,000
10. Tourism (Hotel Occupation) Tax		-
11. Illinois Municipal Retirement Tax (40 ILCS 5/7-171)		117,700
12. Liability Insurance Tax (745 ILCS 10/9-107)		15,000
13. Public Library Tax (75 ILCS 5/3-1)		72,000
14. Library Building and Equipment Tax (75 ILCS 5/3-1)		11,000
15. Motor Fuel Tax		-
16. Parks and Recreation Tax (65 ILCS 5/11-98-1)		31,000
17. Social Security and Medicare Tax (40 ILCS 5/21-110, 5/21-110.1)		10,000
18. Streets and Alleys Maintenance Tax		-
19. Harlan Hall Fund		-
20. Capital Projects Tax		-
21. Electric System Tax		-
22. Electric Revenue (Bonds) Tax		-
23. Water System Tax		-

24. Sewer System Tax

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Gas System Tax

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TOTAL TAXES LEVIED: \$ 508,000

Section 3: That the amount levied for Streets and Alleys Tax shall be an additional tax of .0175 percent (The City of Marshall receiving .0825 percent from Marshall Township, making a total tax levy of .10 percent) as authorized by 65 ILCS 5/11-81-2.

Section 4: That the General Obligation Refunding Bond (Electric System Alternate Revenue Source) Series 2009 tax levy for this year as levied by Ordinance No. 2009-O-02, filed March 3, 2009, in the County Clerk's Office of Clark County, Illinois, is hereby abated.

Section 5: That the City Clerk shall make and file with the County Clerk of said County of Clark, on or before the time required by law, a duly certified copy of this ordinance.

Section 6: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not effect the validity of the remaining portion of this ordinance.

Section 7: That this ordinance shall be in full force and effect at its adoption, as provided by law.

ADOPTED by three-fourths vote on November 27, 2023, pursuant to roll call vote as follows:

	<u>AYES</u>	<u>NAYS</u>	<u>ABSENT</u>
Michael Smitley			✓
Warren LeFever		✓	
Jarod Green		✓	
Rob Knott	✓		
Bob Nelson	✓		
Foster Propst	✓		
Josh Sanders			✓
Vickie Wallace	✓		

APPROVED


MAYOR

ATTESTED and filed in my office
on November 27, 2023


CITY CLERK

(L)

CERTIFICATE

The undersigned, do hereby certify that I am the City Clerk of the City of Marshall and said such officer I am the Clerk of the City Council of said City, and the keeper of records of said City, and I do hereby certify that the above and foregoing is a full, true, and correct copy of the Ordinance for the Levy and Assessment of Taxes as duly passed by the City Council of the City of Marshall on the date given and that the dates and data referred to in said Ordinance for the purposes therein set forth are correct. The contents of said copy attached hereto are incorporated as the certified copy of said Ordinance for the Levy and Assessment of Taxes.

This certification is made and filed pursuant to the requirements of 65 ILCS 5/8-3-1 and on behalf of the City of Marshall, Clark County, Illinois. This certification must be filed by the last Tuesday in December.

Dated November 27, 2023


CITY CLERK

CERTIFICATION OF COMPLIANCE WITH TRUTH-IN-TAXATION ACT

The undersigned, Mayor of the City of Marshall, County of Clark and State of Illinois, hereby certifies that as such Mayor I am the presiding officer of the City of Marshall, and I hereby certify that the levy Ordinance, to which this certificate is appended, was adopted pursuant to, and in all respects in compliance with or inapplicability of the provisions of Section 4 through 7 of "The Truth in Taxation Act" (35 ILCS 215/4 through 215/7).

Dated November 27, 2023


MAYOR