

ORDINANCE NO. 2024-O-25

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, 2024, and ending on the 30th day of April, 2025.

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 , 2024, and ending on the 30th day of April, 2025.

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
1 SALES TAX FUND:			
Elected Officials Salaries	\$ 71,500		
Social Security	7,370		
Unemployment Taxes	110		
Travel	14,300		
Bike Trail	4,400		
Legal Costs	3,300		
Legal Retainer	55,000		
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		
After Prom	495		
Spay/Neuter Program	7,700		
General Supplies	13,200		
Scholarships	8,800		
Office Supplies	2,200		
Dues	1,650		

Publishing & Printing	3,300			
Advertising	3,300			
Related Utilities	18,700			
Fireworks	23,100			
Mayor's Expenses	7,700			
Historic Preservation	23,100			
Noc Building	11,000			
Community Projects	220,000			
Professional Services	44,000			
Land Acquisition	110,000			
Ec Dev - Advertising/Marketing	33,000			
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			
Transfer To Municipal Band Fund	27,500			
Other Expenses	33,000			
Reserved	-			
Contingency	-			
Total	<u>\$ 961,972</u>	\$	961,972	\$ -

2. GENERAL CORPORATE FUND:

Salaries	\$ 5,500			
Social Security	550			
Unemployment Taxes	28			
Travel	550			
Derelect 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	16,500			
Telephones	22,000			
Other Expenses	1,100			
Transfer To Library Fund	94,600			
Transfer to Harlan Hall	66,000			
Reserved	-			
Contingency	-			
Total	<u>\$ 351,588</u>	\$	216,588	\$ 135,000

3. POLICE PROTECTION FUND:

Police Salaries - Full-Time	\$	825,000				
Police Salaries - Part-Time		1,100				
Police Salaries - Overtime		66,000				
Social Security		71,500				
Unemployment Taxes		2,750				
Employee Life and Disability Ins.		2,805				
Employee Health Insurance		330,000				
Drug Testing		1,650				
Uniforms		11,000				
Uniforms - Special Equipment		7,700				
Ammunition		2,750				
Training		22,000				
Maintenance - Equipment		24,200				
Legal Costs		6,600				
Legal Costs - Union		6,600				
Animal Expenses		12,100				
K-9 Expenses		3,300				
Dispatching		68,200				
Insurance/Bonding		1,100				
General Supplies		6,050				
Cellular Phone & Oil		27,500				
Publishing & Printing		9,350				
Telephone		3,300				
Radios		13,200				
Computers - Technology		71,500				
Equipment Purchases - Police		81,400				
Vehicle Purchase		66,000				
Contingency		55,000				
Reserved		-				
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Total	\$	1,799,655	\$	1,759,655	\$	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			
Legal Costs - Union	2,750			
Engineering	55,000			
General Supplies	22,000			
Snow Removal/Plow	19,800			
Gas and Oil	16,500			
Publishing & Printing	550			
Utilities	26,950			
Reserved	-			
Contingency	-			
Total	<u>\$ 833,195</u>	\$	825,895	\$ 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:

Loans	\$ 73,951			
Reserved	\$ -			
Contingency	-			
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:

General Supplies		550		
Yard Waste Bags		12,100		
Advertising		550		
Trash Pickup		11,000		
Spring/Fall Cleanups		44,000		
Mulching		55,000		
Other Expenses		550		
Reserved		-		
Contingency		-		
		<hr/>		
Total	\$	<u>123,750</u>	\$	37,750
			\$	86,000

10. TOURISM (HOTEL OCCUPATION) FUND:

Contractual Services-Chamber of Comm.	\$	60,500		
Contractual Services-Autumn Fest		14,300		
Advertising		33,000		
Utilities		14,520		
Other Expenses		27,500		
Reserved		-		
Contingency		-		
		<hr/>		
Total	\$	<u>149,820</u>	\$	149,820
				0

11. ILLINOIS MUNICIPAL RETIREMENT FUND:

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

12. LIABILITY INSURANCE FUND:

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

13. PUBLIC LIBRARY FUND:

Capital Improvements-Building	\$	693,000
Grants - State & Federal		176,000
Grants - Other		3,300
Special Revenue Fund		-
Capital Improvements - Equip.		21,120
Salaries - Full-Time		91,300
Salaries - Part-Time		74,800
Social Security		12,650
Unemployment Compensation		660
Employee Life & Disability Ins.		248
Employee Health Insurance		2,640
Drug Testing		578
Training & Education		2,750
Travel		1,650
Maintenance & Repair-Equipment		1,650
Maintenance & Repair-Building		4,400
Legal/Architect Fees		16,500
Contractual Services		20,570
Insurance		3,520
General Supplies		3,300
Books		22,000
DVD/Blu Ray		2,750
Magazines & Newspapers		3,300
Multimedia (Software)		7,700
Audio Books		1,650
Office Supplies		1,650
Postage		880
Dues		385
Publishing		550
Programming		2,420
Janitorial		7,700
Trash Pickup		330

Telephone	4,950		
Utilities	9,900		
Other Expenses	2,200		
Reserved	-		
Contingency	16,500		
Total	<u>\$ 1,215,501</u>	\$ 1,137,441	\$ 78,060

14. LIBRARY BUILDING IMPROVEMENTS FUND:

Cap. Improvement Equipment	\$ 200		
Cap. Improvement Building	200		
Reserved	12,542		
Contingency	-		
	<u>\$ 12,942</u>	\$ -	\$ 12,942

15. MOTOR FUEL TAX FUND:

ITEP Sidewalks	\$ 55,000		
Striping	110,000		
Streetscape III	880,000		
Oil & Chip	99,000		
Street & Sidewalk Repairs	220,000		
Special Routes To School	275,000		
Engineering	27,500		
Stephen Subd.	330,000		
Contingency	-		
Total	<u>\$ 1,996,500</u>	\$ 1,996,500	0

16. PARKS AND RECREATION FUND:

Salaries - Part-Time	\$ 165,000
Social Security	11,550
Unemployment Compensation	2,530
Drug Testing	3,300
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
Sponsor Rotary Golf Outing	495
Sponsor Chamber Golf Outing	495
Girl's Softball	11,000

Little league Baseball	5,500			
Youth Football	11,000			
General Supplies - Pool	55,000			
General Supplies	27,500			
Chemicals	16,500			
Publishing and Printing	1,100			
Halloween Frolic	5,500			
Pest Control	605			
Donated Utilities	9,900			
M.A.S.K.	14,300			
Telephone/WIFI	2,750			
Utilities	27,500			
Other Expenses	1,650			
Youth Basketball	27,500			
Washburn Park	11,000			
Baseball Field	22,000			
National Night Out	7,700			
Pool Park	11,000			
Boy Scouts	3,300			
Downtown Landscaping	16,500			
Lion's Club Popcorn Wagon	6,600			
Clark County 4-H	27,500			
Field 3 Lighting	110,000			
Gaslight Youth	22,000			
Tennis Courts/Pickle Court	110,000			
M.A.Y.N.	27,500			
Wrestling Club	11,000			
Pre-School Playground	11,000			
Bowling League	5,500			
Total	<u>\$ 904,970</u>	\$	903,970	\$ 1,000

17. SOCIAL SECURITY AND MEDICARE FUND:

Social 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		
Bid Notice		220		
Mulberry West		110,000		
Land Acquisition		110,000		
Sidewalks		110,000		
Roller		22,000		
Leafvac		82,500		
Reserved		-		
Contingency		-		
Total	\$	<u>748,220</u>	\$	748,220
				0

19. HARLAN HALL FUND

Salaries - Director	\$	30,030		
Social Security		2,420		
Unemployment Compensation		550		
Maintenance - Equipment		4,400		
Maintenance - Building		42,900		
Contract Labor - Director		-		
Interpretive Material		5,500		
General Supplies		8,250		
Advertising		825		
Telephone		4,400		
Other Expenses		2,750		
Elevator/Fire System Inspections		6,820		
Cleaning Services		5,720		
Second Floor Remodel		-		
Reserved		-		
Contingency		-		
	\$	<u>114,565</u>	\$	114,565
				0

20. CAPITAL PROJECTS FUND:

Construction Expenses	\$	330,000		
Bond Repayment (to Water & Gas Fund)		132,000		
Transfer To Corporate		143,000		
Transfer To S&A Maint. Fund		96,800		
Transfer to Harlan Hall		38,500		
Reserved		-		
Contingency		-		
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Total	\$	740,300	\$	740,300
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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 55,000

Maintenance - Building P.P. #1 66,000

Maintenance - Building P.P. #2 3,300

Maintenance - Switchgear Building 2,200

Engineering - Neshap 16,500

Controls Upgrade 110,000

General Supplies 5,500

Lubricants 1,100

Power Plant Fuel 110,000

Utilities 66,000

Other Expenses 550

Equipment EMD 27,500

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	22,000
Training and Education	11,000
Travel	5,500
Licenses	1,100
Flags	11,000
Tree Expenses	66,000
Maintenance - Equipment	55,000
Maintenance - Vehicles	16,500
Engineering	110,000
General Supplies	220,000
Transformers	220,000
Power Poles	33,000
Gasoline/Oil	22,550
Other Expenses	1,100
Mapping	22,000
AMI Metering System	55,000
Small Dump Truck	110,000
Meter Reader Truck	44,000
Streetscape Lighting	55,000
Lincoln Drive Const.	110,000
Stephen Subdivision	110,000
Skidsteer	137,500
Other Capital Outlays	11,000

ELECTRIC ADMINISTRATION EXPENSES

Salaries - Full-Time	94,600
Salaries - Part-Time	6,050
Salaries - Overtime	2,200
Social Security	8,800
Unemployment Compensation	330
I.M.R.F.	14,520
Employee Life and Disability Ins.	495
Employee Health Insurance	44,000

WATER DISTRIBUTION EXPENSES

Salaries - Full-Time	110,000
Salaries - Part Time	3,300
Salaries - Overtime	5,500
Salaries - Supt. & Tech.	67,870
Social Security	15,400
Unemployment Compensation	605
Retirement	23,100
Employee Life and Disability Ins.	605
Employee Health Insurance	71,500
Drug Testing	1,100
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
Maintenance - Building Security	44,000
Engineering	27,500
Cross Connection Control	16,500
General Supplies	165,000
Coal/Oil	12,100
Utilities	8,250
Other Expenses	550
Mapping	22,000
AMI Metering System	550,000
Zero Turn	13,200
Kubota Broom	16,500
Livvix/Low Building	55,000
Utility Locator Truck F350	99,000
Stephen Subdivision	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	64,570
Salaries - Part-Time	4,400
Salaries - Overtime	2,200
Social Security	6,050
Unemployment Compensation	330
Retirement	8,250

SEWER COLLECTION EXPENSES

Salaries - Full-Time	99,000
Salaries - Part-Time	5,830
Salaries - Overtime	2,200
Salaries - Supt. & Tech.	68,200
Social Security	12,100
Unemployment Compensation	605
Retirement	19,800
Employee Life and Disability Ins.	550
Employee Health Insurance	48,400
Drug Testing	330
Uniform Allowance	3,300
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
A.Metering System	55,000
Manhole Rehab	22,000
Sewer Lining	55,000
Ditch Work	11,000
Stephen Subdivision	110,000
Bus Garage Line	275,000
Other Capital Outlays	1,320

SEWER ADMINISTRATION EXPENSES

Salaries - Full-Time	64,570
Salaries - Part-Time	4,400
Salaries - Overtime	2,200
Social Security	6,050
Unemployment Compensation	330
Retirement	8,250
Employee Life and Disability Ins.	330
Employee Health Insurance	26,400
Retiree Health Insurance	3,300
Uniforms	2,200
Training and Education	4,400
Administration Fees	33,000
Legal Services	1,100
Legal Costs - Union	2,750

Utilities	55,000		
From Taps/Regulator Station	110,000		
Mapping	22,000		
Scada Controls/Town Border	60,500		
Stephen Subd	55,000		
AMI Metering System	55,000		
Other Capital Outlays	55,000		
GAS ADMINISTRATION EXPENSES			
Salaries - Full-Time	94,600		
Salaries - Part-Time	6,050		
Salaries - Overtime	2,200		
Social Security	8,800		
Unemployment Compensation	330		
I.M.R.F.	14,520		
Employee Life and Disability Ins.	495		
Employee Health Insurance	44,000		
Retiree Health Insurance	7,425		
Uniforms	2,750		
Training and Education	5,500		
Travel	3,300		
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		
Share Office Computers	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>\$ 3,215,300</u>	\$	3,215,300

TAX LEVY SUMMARY

1. Sales Tax	\$ -
2. General Corporate Tax (65 ILCS 5/8-3-1)	135,000
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)	78,060
14. Library Building and Equipment Tax (75 ILCS 5/3-1)	12,942
15. Motor Fuel Tax	-
16. Parks and Recreation Tax (65 ILCS 5/11-98-1)	1,000
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	-
2. Water System Tax	-
23. Sewer System Tax	-
24. Gas System Tax	-

TOTAL TAXES LEVIED: \$ 516,002

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 December 9, 2024, 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	✓		
Greg King	✓		
Vickie Wallace			✓

APPROVED


MAYOR

ATTESTED and filed in my office
on December 9, 2024


CITY CLERK

(SEAL)

CERTIFICATE

I, 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 December 9, 2024


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 December 9, 2024


MAYOR