



Regular Council Meeting Agenda

Monday, December 02, 2024

Immediately following Committee-of-the-Whole Council Meeting
City Hall Annex - 128 East Railroad Street, Sandwich, IL 60548

1. Call to Order

2. Roll Call

3. Audience Comments

4. Truth in Taxation Public Hearing on 2024 Tax Levy

- A. Call Public Hearing to Order on the City's 2024 property tax levy (to be collected in 2025)
- B. Introduction of City Council/Comments
- C. 2024 tax levy and proposed increase
- D. Public levy testimony
- E. Close hearing

5. Consent Agenda:

Motion to adopt the Consent Agenda as a whole. (All matters listed are considered to be routine by the City Council and will be enacted by one motion. If discussion is desired, that item will be removed from the Consent Agenda and considered separately).

- A. Approval of Minutes from the Committee of the Whole meeting of November 4, 2024
- B. Approval of Minutes from the Committee of the Whole meeting of November 18, 2024
- C. Approval of Minutes from the Regular City Council meeting of November 18, 2024
- D. Approval of October Treasurers Report

6. Mayor's Report: Todd Latham

7. Attorney's Report:

Attorney Cassandra Gottschalk / Foster, Buick, Conklin, Lundgren & Gottschalk LLC

8. City Clerk's Report: Denise li

9. Treasurer's Report: Vacant

10. City Administrator's Report: Geoff Penman

11. City Department's Reports

- A. EMA – Tony Eberle
- B. Police - Chief Kevin Senne
- C. Engineering – Curt Dettmann

12. Council Reports

Alderman Adam Arnett
Alderwoman Karsta Erickson
Alderman Bill Fritsch
Alderwoman Rebecca Johnson
Alderman Fred Kreinbrink
Alderman Bill Littlebrant
Alderman Rich Robinson
Alderman Rick Whitecotton

13. Old Business

- A. Discussion and possible action to authorize the mayor to amend the existing agreement with HLR for additional Construction Engineering Services for the Latham Street Project increasing the not to exceed value of the contract from \$256,532.00 to \$319,097.00. Not to exceed an additional \$62,565.

14. New Business

- A. Discussion and possible approval of Monthly Bills in the amount of \$248,278.11
- B. Discussion and possible approval of Ordinance 2024-16 entitled "Ordinance Abating the Tax Heretofore Levied for 2024 to Pay the Debt Service on a Portion (Not to Exceed) of \$3,500,000 General Obligation Bonds (Alternate Revenue Source) of the City of Sandwich, DeKalb and Kendall Counties, IL"
- C. Discussion and possible approval of Ordinance 2024-17: An Ordinance Levying taxes for all corporate purchases for the City of Sandwich, Dekalb, and Kendall Counties, Illinois for the fiscal year beginning May 1, 2025, and ending April 30, 2026
- D. Discussion and possible action to approve dates for City Council Meetings for 2025
- E. Discussion and possible approval of City Hall Holidays for 2025

15. Executive Session

16. Announcements

- A. The next Finance Committee Meeting will take place on December 16, 2024 at 6:30 p.m.
- B. The next Committee of the Whole Council meeting will be held on December 16, 2024 at 7:00 p.m.
- C. The next Regular Meeting of the Sandwich City Council will be held on December 16, 2024, immediately following the Committee of the Whole meeting

17. Adjournment

DRAFT

ORDINANCE 2024-16

**ORDINANCE ABATING THE TAX HERETOFORE LEVIED FOR 2024
TO PAY THE DEBT SERVICE ON A PORTION (NOT TO EXCEED) OF \$3,500,000
GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) OF THE CITY
OF SANDWICH, DEKALB AND KENDALL COUNTIES, ILLINOIS**

WHEREAS, pursuant to Ordinance No. 2020-19, AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSURANCE NOT TO EXCEED \$3,500,000 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2021, OF THE CITY OF SANDWICH, DEKALB AND KENDALL COUNTIES, ILLINOIS, PROVIDING THE DETAILS OF SUCH BONDS AND FOR APPLICABLE ALTERNATE REVENUE SOURCE AND THE LEVY OF DIRECT ANNUAL TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH BONDS, AND RELATED MATTERS, adopted by the City Council of the City of Sandwich, DeKalb and Kendall Counties, Illinois (the “Issuer”) on December 21, 2020 (as supplemented by a CERTIFICATE OF ABATEMENT AND REDUCTION OF TAXES HERETOFORE LEVIED FOR THE PAYMENT OF BONDS), the City Council of the City of Sandwich, hereby determines that it is appropriate to reduce by abatement the tax levy for 2024 (to be received in 2025) as provided in Section 10 of Ordinance No. 2020-19; and

WHEREAS, the City will have sufficient funds including investment earnings, to pay the principal and interest on the Bonds on the payment dates; and

WHEREAS, it is necessary and in the best interests of the City that the taxes heretofore levied for the year 2021 to pay the debt service on the Bonds be abated; now, therefore,

BE IT ORDAINED by the City Council of the City of Sandwich, Illinois, as follows:

Section 1. Abatement of Tax. The County Clerks of DeKalb and Kendall Counties are hereby directed to abate taxes for the above described Bond Issue provided for in Ordinance No. 2020-19 as herein set forth and to be levied in 2024, as shown:

Tax Levy for <u>the Year 2024</u>	New Levy Amount After Abatement <u>A Tax Sufficient to Produce the Sum of,</u>	<u>(Amount Abated)</u>
\$198,275	\$0 (zero dollars)	\$198,275

Otherwise Ordinance No. 2020-19 and the Certificate of Abatement and Reduction of Taxes Heretofore Levied for the Payment of Bonds shall be given effect according to their terms.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the City Clerk shall file certified copies hereof with the County Clerks of DeKalb and Kendall Counties, Illinois, and it shall be the duty of said County Clerks to abate said taxes levied for the year 2024 in accordance with the provisions hereof.

Section 3. Effective Date. This ordinance shall be in full force and effect forthwith upon its passage by the Corporate Authorities and signing and approval by the Mayor.

PASSED BY THE CITY COUNCIL of the City of Sandwich, Illinois, at a regular meeting thereof held on the ____ day of December, 2024, and approved by me as Mayor on the same day.

AYES

NAYS

ABSENT

Todd Latham, Mayor

Denise Ii, City Clerk

**CITY OF SANDWICH
ANNUAL TAX LEVY ORDINANCE
ORDINANCE NO. 2024-17**

An Ordinance levying taxes for all corporate purposes for the City of Sandwich, DeKalb and Kendall Counties, Illinois, for the fiscal year beginning May 1, 2025, and ending April 30, 2026.

BE IT ORDAINED BY THE CITY COUNCIL OF SANDWICH, DEKALB & KENDALL COUNTY, ILLINOIS:

SECTION ONE. 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: general corporate purposes, EMA, audit, FICA, IMRF, tort, workers compensation, unemployment, forestry, school crossing guards, street lighting, police protection and police pension for the fiscal year of the City of Sandwich, DeKalb & Kendall County, Illinois, beginning May 1, 2025, and ending April 30, 2026.

SECTION TWO. The requested levy amount of the One Million, Eight-Hundred Sixty-One Thousand, Six-Hundred Fifty Dollars (\$1,861,650) is hereby levied upon all the taxable property in the City of Sandwich subject to taxation for the current year. The amount levied for each object and purpose is placed in a separate column under the heading "Amounts to be Raised by Tax Levy," which appears over same being as follows, to wit:

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
I.	General Fund		
	Administration	\$ 1,315,666	
	Engineering	361,500	
	Streets	1,202,220	
	Forestry	-	
	EMA Department	31,450	
	Contingency	250,000	
	TOTAL GENERAL FUND	\$ 3,160,836	\$ 738,650

REF:	Corporate Fund Property Tax (65 ILCS 5/8-3-1)	\$ 486,500
	EMA Tax (65 ILCS 5/8-3-16)	2,500
	Audit Tax (65 ILCS 5/8-8-8)	16,000
	Social Security Tax (40 ILCS 5/21-110)	65,000
	IMRF Tax (65 ILCS 5/7-171)	50,000
	Tort/Immunity Tax (745 ILCS 10/9-107)	30,000
	Workers Compensation Tax (745 ILCS 10/9-107)	60,000
	Unemployment Tax (745 ILCS 10/9-107)	1,000
	Forestry Tax (65 ILCS 5/11-73-1, 5/11-73-2)	15,000
	School Crossing Guards Tax (65 ILCS 5/11-80-23)	2,650
	Street Lighting Tax (65 ILCS 5/11-80-5)	10,000
		\$ 738,650

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
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II.	Police Department		
	Personnel	\$ 2,125,800	
	Professional Development	22,450	
	Utilities	40,975	
	Commodities Services	78,675	
	Outside Services	370,900	
	Capital/Equipment	10,400	
	Contingency/Other Expenses	44,570	
	Debt Services	198,750	
	TOTAL POLICE DEPARTMENT	\$ 2,892,520	\$ 168,000

REF: Police Protection Tax (65 ILCS 5/11-1-3) \$ 168,000

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
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III.	Police Pension Fund		
	Police Pension Contributions	\$ 955,000	
	TOTAL POLICE PENSION FUND	\$ 955,000	\$ 955,000

REF: Police Pension Tax (40 ILCS 5/3-125) \$ 955,000

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
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IV.	Motor Fuel Tax Fund		
	General Maintenance Program	\$ 1,490,000	
	TOTAL MOTOR FUEL TAX FUND	\$ 1,490,000	\$ 0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
V.	Capital Improvement Fund		
	Capital Improvement & Vehicles	\$ 4,650,170	
	TOTAL CAPITAL IMPROVEMENT FUND	\$ 4,650,170	\$ 0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
VI.	Drug Abuse Fund		
	Program Expenses	\$ 15,040	
	TOTAL DRUG ABUSE FUND	\$ 15,040	\$ 0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
VII.	Impact Fee Fund		
	Capital	\$ 118,500	
	TOTAL IMPACT FEE FUND	\$ 118,500	\$ 0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
VIII.	Tourism Fund		
	Outside Services	\$ 54,000	
	TOTAL TOURISM FUND	\$ 54,000	\$ 0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
X.	Annexation / Excavation Deposits		
	Personnel	\$ 20,000	
	TOTAL ANNEXATION FUND DEPOSITS	\$ 20,000	\$0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
XI.	Sewer Operating & Reserve Funds		
	Personnel	\$ 351,950	
	Professional Development	8,000	
	Utilities	89,300	
	Commodities Services	105,900	
	Outside Services	237,700	
	Capital/Equipment	9,533,000	
	Contingency/Other Expenses	34,200	
	Debt Services	0	
	TOTAL SEWER FUND	\$ 10,360,050	\$0

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
	AMOUNTS BUDGETED		
XII.	Water Operating & Reserve Funds		
	Personnel	\$ 373,270	
	Professional Development	4,850	
	Utilities	60,000	
	Commodities Services	154,400	
	Outside Services	180,700	
	Capital/Equipment	2,230,000	
	Contingency/Other Expenses	1,250	
	TOTAL WATER FUND	\$ 3,004,470	\$0

AMOUNTS TO BE RECEIVED FROM	AMOUNTS TO BE RAISED BY TAX
AMOUNTS BUDGETED	SOURCES OTHER THAN TAX LEVY

TAX LEVY SUMMARY

Corporate Fund Property Tax (65 ILCS 5/8-3-1)	\$	486,500
EMA Tax (65 ILCS 5/8-3-16)		2,500
Audit Tax (65 ILCS 5/8-8-8)		16,000
Social Security Tax (40 ILCS 5/21-110)		65,000
IMRF Tax (65 ILCS 5/7-171)		50,000
Tort/Immunity Tax (745 ILCS 10/9-107)		30,000
Workers Compensation Tax (745 ILCS 10/9-107)		60,000
Unemployment Tax (745 ILCS 10/9-107)		1,000
Forestry Tax (65 ILCS 5/11-73-1, 5/11-73-2)		15,000
School Crossing Guards Tax (65 ILCS 5/11-80-23)		2,650
Street Lighting Tax (65 ILCS 5/11-80-5)		10,000
Police Protection Tax (65 ILCS 5/11-1-3)		168,000
Police Pension Tax (40 ILCS 5/3-125)		955,000
	\$	1,861,650

SECTION THREE. That the City Clerk shall make and file with the County Clerk of DEKALB & KENDALL COUNTY, a duly certified copy of this Ordinance on or before the last Tuesday in December.

SECTION FOUR. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION FIVE. That this Ordinance shall be in full force and effect after its adoption, as provided by law.

PASSED this 2nd day of December 2024 A.D., pursuant to a roll call vote by Council of the City of Sandwich, DeKalb & Kendall County, Illinois.

Ayes:

Nays:

Absent:

APPROVED this 2nd day of December 2024:

TODD LATHAM, MAYOR

ATTEST:

DENISE II, CITY CLERK