

**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	
	<b>TOTAL GENERAL FUND</b>	<b>\$ 3,160,836</b>	<b>\$ 738,650</b>

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
		<b>\$ 738,650</b>

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
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		
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 2,892,520</b>	<b>\$ 2,724,520</b>	<b>\$ 168,000</b>

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

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
III. Police Pension Fund			
Police Pension Contributions	\$ 955,000		
<b>TOTAL POLICE PENSION FUND</b>	<b>\$ 955,000</b>	<b>\$0</b>	<b>\$ 955,000</b>

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

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

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

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

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

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

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

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
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	\$ 10,360,050	\$0

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
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	\$ 3,004,470	\$0

	AMOUNTS TO BE	
	AMOUNTS BUDGETED	RECEIVED FROM SOURCES OTHER THAN TAX LEVY
		AMOUNTS TO BE RAISED BY 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
		<u>\$ 1,861,650</u>

**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:

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TODD LATHAM, MAYOR

ATTEST:

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DENISE II, CITY CLERK