

**CITY OF SANDWICH
ANNUAL TAX LEVY ORDINANCE
ORDINANCE NO. 2025-17**

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, 2026, and ending April 30, 2027.

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, 2026, and ending April 30, 2027.

SECTION TWO. The requested levy amount of One Million, Nine-Hundred Forty-Eight Thousand, Nine-Hundred Thirty-Eight Dollars (\$1,948,938) 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 BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
I. General Fund			
Administration	\$ 1,324,396		
Engineering	482,746		
Streets	1,260,316		
EMA Department	28,360		
Contingency	250,000		
TOTAL GENERAL FUND	\$ 3,345,818	\$ 2,341,880	\$ 1,003,938
 REF:			
Corporate Fund Property Tax (65 ILCS 5/8-3-1)			\$ 734,000
EMA Tax (65 ILCS 5/8-3-16)			2,600
Audit Tax (65 ILCS 5/8-8-8)			16,605
Social Security Tax (40 ILCS 5/21-110)			70,000
IMRF Tax (65 ILCS 5/7-171)			54,500
Tort/Immunity Tax (745 ILCS 10/9-107)			32,500
Workers Compensation Tax (745 ILCS 10/9-107)			65,000
Unemployment Tax (745 ILCS 10/9-107)			1,017
Forestry Tax (65 ILCS 5/11-73-1, 5/11-73-2)			15,015
School Crossing Guards Tax (65 ILCS 5/11-80-23)			2,700
Street Lighting Tax (65 ILCS 5/11-80-5)			10,001
			\$ 1,003,938

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
		AMOUNTS BUDGETED	
II.	Police Department		
	Personnel	\$ 2,137,513	
	Professional Development	22,200	
	Utilities	33,100	
	Commodities Services	77,450	
	Outside Services	383,500	
	Capital/Equipment	25,400	
	Contingency/Other Expenses	51,070	
	Debt Services	200,150	
	TOTAL POLICE DEPARTMENT	\$ 2,930,383	\$ 180,000
REF:	Police Protection Tax (65 ILCS 5/11-1-3)		\$ 180,000

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
		AMOUNTS BUDGETED	
III.	Police Pension Fund		
	Police Pension Contributions	\$ 765,000	
	TOTAL POLICE PENSION FUND	\$ 765,000	\$ 765,000
REF:	Police Pension Tax (40 ILCS 5/3-125)		\$ 765,000

		AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
		AMOUNTS BUDGETED	
IV.	Motor Fuel Tax Fund		
	General Maintenance Program	\$ 894,186	
	TOTAL MOTOR FUEL TAX FUND	\$ 894,186	\$0

	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	\$ 1,936,515		
TOTAL CAPITAL IMPROVEMENT FUND	\$ 1,936,515	\$ 1,936,515	\$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	\$ 5,000		
TOTAL DRUG ABUSE FUND	\$ 5,000	\$ 5,000	\$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	\$ 100,489		
TOTAL IMPACT FEE FUND	\$ 100,489	\$ 100,489	\$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	\$ 53,252		
TOTAL TOURISM FUND	\$ 53,252	\$ 53,252	\$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	\$ 7,000		
TOTAL ANNEXATION FUND DEPOSITS	\$ 7,000	\$ 7,000	\$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	\$ 454,450		
Professional Development	8,000		
Utilities	110,500		
Commodities Services	114,900		
Outside Services	270,500		
Capital/Equipment	993,950		
Contingency/Other Expenses	33,000		
Debt Services	820,000		
TOTAL SEWER FUND	\$ 2,805,300	\$ 2,805,300	\$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	\$ 482,114		
Professional Development	5,000		
Utilities	85,500		
Commodities Services	157,600		
Outside Services	250,500		
Capital/Equipment	1,959,000		
Contingency/Other Expenses	250		
TOTAL WATER FUND	\$ 2,939,964	\$ 2,939,964	\$0

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
TAX LEVY SUMMARY			
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Forestry Tax (65 ILCS 5/11-73-1, 5/11-73-2)			15,015
School Crossing Guards Tax (65 ILCS 5/11-80-23)			2,700
Street Lighting Tax (65 ILCS 5/11-80-5)			10,001
Police Protection Tax (65 ILCS 5/11-1-3)			180,000
Police Pension Tax (40 ILCS 5/3-125)			765,000
			<u>\$ 1,948,938</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 1st day of December 2025 A.D., pursuant to a roll call vote by Council of the City of Sandwich, DeKalb & Kendall County, Illinois.

Ayes:

Nays:

Absent:

APPROVED this 1st day of December 2025:

TODD LATHAM, MAYOR

ATTEST:

DENISE II, CITY CLERK