

ORDINANCE 2020-069

PASSED: DECEMBER 14, 2020

AUTHORIZING THE 2020 LEVY AND 2021 COLLECTION OF TAXES IN AND FOR CORPORATE MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS FOR FISCAL YEAR 2021.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government which has the power to exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare, pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, the City's Corporate Authorities shall adopt an annual budget for the fiscal year beginning January 1, 2021 through December 31, 2021; and

WHEREAS, the City's Corporate Authorities find it necessary to levy taxes upon all property subject to taxation within the City, as that property is assessed and equalized for State and County purposes for the 2020 tax levy year, to defray the City's liabilities and expenses as budgeted for 2021 fiscal year; and

WHEREAS, the requirement of Section 18-70 of the Truth in Taxation Law (35 ILCS 200/18-70) for a public hearing and the notice for such public hearing do not strictly apply to the 2020 tax levy because said levy is not more than 105% of the amount extended, plus any amount abated by the City's Corporate Authorities prior to extension, upon the final aggregate levy of the preceding year; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL of the City of DeKalb, Illinois, as follows:

SECTION 1: Total Aggregate and Special Purpose Levy. The City's Corporate Authorities determine that the total amount of money deemed necessary to be raised, levied, and collected from the tax levy of the 2020 year upon all taxable property subject to taxation within the City is Eight Million, Eight Hundred Eighty-Eight Thousand, Eight Hundred and Thirty-Four Dollars (\$8,888,834). The specific amounts to be levied for the various purposes are set forth in Sections 2 through 6 of this Ordinance. The City's Corporate Authorities further determine that the total tax levy rate for the City's Total Aggregate and Special Purpose Levy for the 2020 tax levy year should be set at 1.0662%. Notwithstanding anything to the contrary in any City bond ordinance or bond order directing a levy to pay the debt service upon the City's general obligation corporate purpose bonds including, but not limited to, Ordinance 2013-016 and the debt payment of the G.O. Bonds 2013A – Library, the City's 2020 tax levy shall not include the debt payment of \$490,625 for the G.O. Bonds 2013A – Library or any other general obligation corporate purpose bond, which shall be paid from the City's General Fund revenues or other available sources in accordance with the annual budget adopted by the City's Corporate Authorities for the 2021 fiscal year and abated in its entirety pursuant to Ordinance 2020-070.

SECTION 2: Corporate Purpose Levy. That exclusive of any and all amounts levied for the payment of the principal and interest upon the City's outstanding indebtedness, and exclusive also of any and all taxes now authorized by acts which by their terms provide that such taxes shall be in addition to taxes for general purposes, the sum of Zero Dollars (\$0) is hereby levied and assessed for the fiscal year beginning January 1, 2021, and ending December 31, 2021, for general corporate purposes upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Corporate Purpose (General Fund)	\$29,566,788*	\$0
* Less Police and Fire Pension, IMRF, and FICA funding as noted below		

SECTION 3: Pension and Social Security Levies. For the purpose of providing additional revenue and payment of annuities and other benefits to certain City officers, employees, and their beneficiaries, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/7-171), and for the purpose of providing for payment of the cost of participating in the Federal Social Security Insurance Program (40 ILCS 5/21-110) and all laws amendatory thereof and supplemental thereto, the total sum of Zero Dollars (\$0) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Illinois Municipal Retirement Fund	\$579,192	\$0
Social Security	\$510,431	\$0
Total	\$1,089,623	\$0

SECTION 4: Police Pension Levy. For the pensioning of the commissioned members of the City's Police Department, upon their retirement or disability, and the pensioning of their dependent spouses, minor children, and parents in case of death of such members, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/3-101, *et seq.*), and all laws amendatory thereof and supplemental thereto, the sum of Two Million, Nine Hundred Fifty-Three Thousand, and Fifty-Three Dollars (\$2,953,053) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Police Pension	\$3,614,881	\$2,953,053

SECTION 5: Fire Pension Levy. For the pensioning of the commissioned members of the City's Fire Department, upon their retirement or disability, and the pensioning of their dependent spouses, minor children, and parents in case of death of such members, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/4-101, *et seq.*), and all laws amendatory thereof and supplemental thereto, the sum of Three Million, Five Hundred and Sixty-Nine Thousand, Four Hundred and Three Dollars (\$3,569,403) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized

and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Firefighters' Pension	\$4,282,230	\$3,569,403

SECTION 6: Library Operating Levy. For the purpose of maintaining the DeKalb Public Library, for the providing of books for same, and for maintenance, repair and remodeling thereof, in addition to all other taxes now authorized by law, the sum of Two Million, Three Hundred Sixty-Six Thousand, Three Hundred and Seventy-Eight Dollars (\$2,366,378) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes or the current year. This levy is made as provided by the act of the "Illinois Local Library Act" (75 ILCS 5/1-0.1, *et seq.*), and all laws amendatory thereof and supplemental thereto as amended by ordinances enacted pursuant to Article VII, Section 6 of the 1970 Illinois Constitution, in the amount and for the purposes as follows:

Fund Name	Appropriation	Levy
Library	\$2,366,378	\$2,366,378

SECTION 7: Special Service Area Levies. In addition to the total Aggregate and Special Purpose Levy set forth in Section 1 of this Ordinance, the City levies taxes in the following amounts for the tax levy year 2020, collection year 2021, and fiscal year 2021, against all taxable property within the respective Special Service Area (the "SSA"), in the amounts and for the particular SSAs as follows:

Special Service Area # (SSA #)	Levy
SSA #3 – Heritage Ridge	\$ 1,000
SSA #4 – Knolls	\$ 5,501
SSA #6 – Greek Row	\$ 16,400
SSA #14 – Heartland Fields	\$ 2,500
SSA #28 – 924 Greenbriar	\$ 8,704
SSA #29 – Market Square	\$200,000
SSA #30 – Hunter Ridgebrook	\$100,000

SECTION 8: Certification of Levy. There is hereby certified to the County Clerk of DeKalb County, Illinois, the several sums constituting said total amount of Eight Million, Eight Hundred Eighty-Eight Thousand, Eight Hundred and Thirty-Four Dollars (\$8,888,834) which the City requires to be raised by taxation in the 2020 tax year for the necessary corporate liabilities and expenses of the City, and the City Clerk or the Executive Assistant are hereby authorized and directed to file with the Clerk of DeKalb County a copy of this Ordinance duly certified under the City's Corporate Seal on or before Tuesday, December 29, 2020.

SECTION 9: Home Rule and Severability. This Ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code, as amended, provided, however, any tax rate limitation or any other substantive limitations as to tax levies in the Illinois Municipal Code, Revenue Act or other statutes in conflict with this Ordinance shall not be applicable to this Ordinance pursuant to Section 6 of Article 7 of the Illinois Constitution. The invalidity of any section of this Ordinance shall not invalidate other sections or provisions thereof.

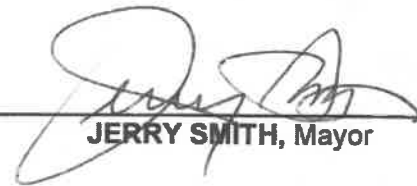
SECTION 10: Effectiveness. This Ordinance shall be in full force and effect from and after its passage as provided by law, except that the tax levies provided in this Ordinance shall not be effective until the filing provided by Section 8 of this Ordinance has occurred.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 14th day of December 2020 and approved by me as Mayor on the same day. Passed on First Reading on November 23, 2020 by an 8-0 roll call vote. Aye: Morris, Finucane (Remote), Smith, Perkins, McAdams, Verbic (Remote), Faivre, Mayor Smith. Nay: None. Second Reading passed on December 14, 2020 by a 7-0-1 roll call vote. Aye: Morris, Finucane (Remote), Smith, Perkins, McAdams, Verbic, Mayor Smith. Nay: None. Absent: Faivre.

ATTEST:



RUTH A. SCOTT, Executive Assistant



JERRY SMITH, Mayor

