

Mascoutah City Council

December 1, 2014

REGULAR MEETING AGENDA

Public Hearing – 6:30 pm

Proposed Property Tax Increase for Mascoutah Special Service Area 1

City Council Meeting - 7:00 pm

1. PRAYER & PLEDGE OF ALLEGIANCE

2. CALL TO ORDER

3. ROLL CALL

4. AMEND AGENDA – consideration of items to be added/ deleted to /from the meeting agenda. *No action can be taken on added items, but may be discussed only. Exceptions – emergency items as authorized by law.*

5. MINUTES, November 17, 2014 City Council Meeting (Page 1 to Page 4) MINUTES, November 17, 2014 Executive Session Meeting (Confidential, see City Clerk)

6. PUBLIC COMMENTS (3 minutes) – opportunity for the public to comment.

7. REPORTS AND COMMUNICATIONS

- A. Mayor – Proclamations
- B. City Council
- C. City Manager
- D. City Attorney
- E. City Clerk

8. COUNCIL BUSINESS

A. Council Items for Action:

1. 2014 Property Tax Levy (First Reading) (Page 5 to Page 14)

Description: Council Approval and adoption of the 2014 Property Tax Levy Ordinance.

Recommendation: First Reading.

B. Council – Miscellaneous Items

C. City Manager

- Parking on Harnett Street
- IMEA Wholesale Distribution Refund
- Phase II Electric Route Design

9. PUBLIC COMMENTS (3 MINUTES)

10. ADJOURNMENT TO EXECUTIVE SESSION - NONE

11. MISCELLANEOUS OR FINAL ACTIONS

12. ADJOURNMENT

POSTED 11/26/14 at 5:00 PM

**CITY OF MASCOUTAH
CITY COUNCIL MINUTES
#3 WEST MAIN STREET
MASCOUTAH, IL 62258-2030**

NOVEMBER 17, 2014

The minutes of the regular meeting of the City Council of the City of Mascoutah.

PRAYER AND PLEDGE OF ALLEGIANCE

City prayer was delivered by City Clerk Kari Haas. The Council remained standing and recited the Pledge of Allegiance.

CALL TO ORDER

Mayor Gerald Daugherty called the meeting to order at 7:00 p.m.

ROLL CALL

Present: Mayor Gerald Daugherty and Council members Ben Grodeon, Paul Schorr, John Weyant, and Pat McMahan.

Absent: None.

Other Staff Present: City Manager Cody Hawkins, City Clerk Kari Haas, City Attorney Al Paulson, City Engineer Ron Yeager, Fire Chief Joe Zinck, Public Safety Director Bruce Fleshren, Finance Coordinator Lynn Weidenbenner, and Assistant City Manager Lisa Koerkenmeier.

Establishment of a Quorum: A quorum of City Council members was present.

AMEND AGENDA

None.

MINUTES

The minutes of the November 3, 2014 regular City Council meeting were presented and stood as presented. The minutes of the November 3, 2014 Executive Session meeting were presented and stood as presented.

Motion passed. Passed by unanimous yes voice vote.

PUBLIC COMMENTS

None.

DEPARTMENT REPORTS

Fire Chief Joe Zinck – October 2014 report was provided. Councilman Schorr asked about false alarms multiple times at an address and if there are additional charges for those. Chief stated that in the City there is an ordinance that after three false alarms in a year then there

can be additional charges but with the address in question it is with Trinity Services and they are pull alarms in which someone is pulling the alarm so it does not technically qualify as a false alarm because the call is not due to a faulty alarm system.

Public Safety Director Bruce Fleshren – October 2014 report was provided. Councilman McMahan commended Sgt McGinnis and the fire department for the great work they did at the response to his house for a fire underneath his shed.

Finance Coordinator Lynn Weidenbenner – Monthly financials provided. Councilman Grodeon asked about the revenues over expenditures for the Ambulance Fund. Finance Coordinator stated that the revenues are a month behind because the numbers were not received in time and adjustments to the receivables are not made until the audit. Finance Coordinator stated that revenues will be over expenditures this fiscal year with what was budgeted.

City Engineer/Director of Public Works Ron Yeager – Status report on public projects and monthly building permits report provided. Councilman Grodeon asked if the modified route for Electric Phase 2 will be brought to Council prior to ROW negotiations. City Manager stated that they can present the modified route to Council at a future meeting. Mayor asked about Harnett. City Engineer stated that they were working today removing old pavement and putting in rock and will continue that work this week going block by block and are hoping to do some asphalt work on Friday or Saturday.

REPORTS AND COMMUNICATIONS

Mayor

Attended the following meetings and functions: Finance Committee meeting, teleconference with IML Executive Committee, meeting with Police Chief in East St. Louis, Hunter's Creek Homeowners Association meeting, meeting with Kappert regarding zoning issues, Veteran's Day ceremony, IML Legislative Committee meeting, St. Clair County gift from the heart charity event, Horner & Shifrin open house, Municipal League Budget Committee meeting, East-West Gateway annual awards luncheon.

City Council

Grodeon – Attended the following meetings and functions: Contacted by two residents; one issue was regarding Harnett Street and other issue was regarding issue with obtaining an occupancy permit.

Schorr – Attended the following meetings and functions: Finance Committee meeting, Chamber meeting, ribbon cutting at new chiropractor business, Veteran's Day ceremony, Leu Civic Center fundraiser, public meeting for N 10th Street Extension.

Weyant – Attended the following meetings and functions: Chamber meeting, ribbon cutting at new chiropractor business, Veteran's Day ceremony, Horner & Shifrin open house.

McMahan – Attended the following meetings and functions: Chamber meeting, ribbon cutting at new chiropractor business, worked on handicap parking by the bleachers in Scheve Park.

City Manager – Nothing to report.

City Attorney – Nothing to report.

City Clerk – Nothing to report.

COUNCIL BUSINESS

CONSENT CALENDAR (OMNIBUS)

The October 2014 Fund Balance Report and Claims & Salaries Report were provided under the omnibus consideration.

Schorr moved, seconded by McMahan, to accept all items under Omnibus consideration.

Motion passed. AYE's – Grodeon, Schorr, Weyant, McMahan, Daugherty. NAY's – none.

CODE CHANGE – SNOW REMOVAL (SECOND READING)

City Manager presented report for Council consideration of approval of revisions to Chapter 24 and Chapter 33 regarding Snow Removal of the City Code by adoption of ordinance.

Councilman Weyant asked if the reverse 911 can be used to notify residents regarding the parking. Police Chief stated that we will definitely look into doing the Code Red call to notify residents if we are expecting a winter storm.

Grodeon moved, seconded by Schorr, to approve and adopt Ordinance No. 14-15, thereby modifying Chapter 24 and Chapter 33 regarding Snow Removal of the City of Mascoutah Code of Ordinances.

Motion passed. AYE's – Grodeon, Schorr, Weyant, McMahan, Daugherty. NAY's – none.

COUNCIL – MISCELLANEOUS ITEMS

Councilman Weyant asked about speed signs and having them replaced on West Harnett Street and also on Main Street by the Little Indians building.

Councilman Schorr asked if there was any information on the rate study. City Manager stated that he will contact the company this week to get an update.

Mayor stated that Charles Wright is in attendance tonight and he is doing a project on local government and is here to obtain information and see how things operate and will also be meeting with the Mayor and City Manager later this week.

CITY MANAGER – MISCELLANEOUS ITEMS

City Attorney provided an update to Council regarding the SSA and stated that the developers are in the process of restructuring the loan to remove the City from the loan and should be completed in 2-4 weeks.

PUBLIC COMMENTS

None.

ADJOURNMENT TO EXECUTIVE SESSION

Weyant moved, seconded by Grodeon, to adjourn to Executive Session to discuss Personnel – Section 2(c)(1) at 7:25 p.m.

Motion passed. AYE's – Grodeon, Schorr, Weyant, McMahan, Daugherty. NAY's – none.

RETURN TO REGULAR SESSION

Schorr moved, seconded by Grodeon, to return to Regular Session at 7:47 p.m.

Motion passed. Motion passed by unanimous yes voice vote.

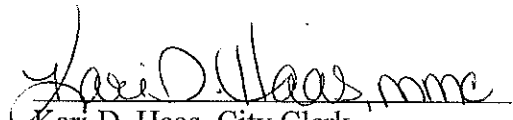
MISCELLANEOUS OR FINAL ACTIONS

None.

ADJOURNMENT

McMahan moved, seconded by Weyant, to **adjourn at 7:49 p.m.**

Motion passed. Motion passed by unanimous yes voice vote.


Kari D. Haas, City Clerk

CITY OF MASCOUTAH
Staff Report

TO: Honorable Mayor & Council
FROM: Cody Hawkins, City Manager
SUBJECT: 2014 Property Tax Levy (first reading)

MEETING DATE: December 1, 2014

REQUESTED ACTION:

Council approval and adoption of the 2014 Property Tax Levy Ordinance.

PUBLIC HEARING – MASCOUTAH SPECIAL SERVICE AREA 1:

The Truth in Taxation Act requires municipalities to publish a notice and have a public hearing when the tax levy extension necessary is more than 105% of the previous year's extension for a taxing district. The Notice of Proposed Property Tax Increase for Mascoutah Special Service Area 1 was published in the Mascoutah Herald on November 20th and the public hearing was conducted on December 1st at 6:30 p.m. The property taxes for residents within the Special Service Area are not increasing. The rate for the Special Service Area is remaining at 0.375%. The amount of property taxes owed within the Special Service Area will only increase if their EAV increased.

The rate setting EAV for 2013 for the Special Service Area was 2,436,295 and the amount received by the City was \$8,400.35. The City's estimation for the rate setting EAV for 2014 is 2,558,110 and an estimated amount to be received of \$9,592.92 which represents a 114.20% increase over the previous year. The City is requesting \$20,000 in the levy ordinance in order to ensure that the entire EAV is accounted for so that the entire 0.375% is able to be collected. A public hearing for the Special Service Area will be required for the remaining life of the Special Service Area in order to ensure that the entire 0.375% is collected each year.

In addition, the additional Mascoutah SSA 1 Deficit that appeared on the property tax bills earlier this year will not be on future property tax bills. The error by St. Clair County in previous years where the correct tax code was not placed on certain properties has been corrected so there will not be any additional "catch-up" assessments on future property tax bills.

VALUATION:

The 2013 Rate Setting EAV was \$121,995,577. This year the calculated estimate is \$127,931,164 which results in a 4.87% increase.

TAX LEVY:

Tax Levy can be defined as dollars needed by the City to run operations and to pay General Obligation Bonds.

- The Tax Levy dollars requested absorb only growth generated revenues related to estimate EAV calculations, no additional increase.

- The Tax Levy by fund line is accompanied with Finance Committee recommendations.

BACKGROUND & STAFF COMMENTS:

After discussing computations, explanations, calculations and distributions of dollars by fund with the Finance Committee members, the following recommendations are presented to Council.

Since the EAV for this year is not increasing beyond 5%, there is no need for a tax levy hearing. Finance Committee after meeting with staff, recommended increasing the levy amount to 4.99% (just under the 5% threshold for a public hearing) in order to ensure that all EAV increase is captured.

At this time, the tax rate for the City will be decreasing. In May/June during the County/City certification step, the certified rate received from the County will be adjusted in order to capture the increased EAV and also to provide a zero property tax increase on residents.

ADDITIONAL DETAIL ON EACH LEVY ITEMIZED LINE:

- | | |
|---|------------------------------------|
| General Fund | \$485,000; increase = \$21,904.79 |
| The General Fund levy distribution increases to capture the balance of the EAV computation estimated tax levy dollars available. Any increase in this fund assists with proposing a balanced budget for the consecutive year. | |
| Bonds & Interest Fund | \$201,217; increase = \$290.28 |
| The Bond and Interest levy distribution covers the bond ordinance commitments for all of the City's GO Bonds. This year only need to levy for the 2005 GO Bond (City Hall/Library renovation) and 2008 GO Bond (County Road improvements). | |
| IMRF Fund | \$133,300; increase = \$5,692.63 |
| The IMRF Fund levy distribution captures the amount recommended from the State of IL based on an individual City of Mascoutah actuarial. There was a decrease in this fund over the last couple years since more redistributions were done over the last few fiscal years on salary and benefits for more positions. | |
| Fire Protection Fund | \$145,000; increase = \$7,632.98 |
| The Fire Fund levy distribution increases are to plan for future equipment needs and to assist with paying back the inter-loan transfer for the ladder truck purchase. | |
| Police Pension Fund | \$263,248; increase = (\$5,630.25) |
| The Police Pension Fund levy distribution captures the amount recommended by the State of IL related to the downstate pension actuarial calculations for the City. Right now, the Police Pension Fund is 70% funded so there is a decrease in the amount required by the State of IL to levy. This year, there was a decrease in the amount recommended by the State of IL based on the actuarial calculations. | |

Parks & Recreation Fund

\$225,000; increase = \$14,923.62

A few years ago, the Parks and Recreation Fund received an increase of approximately \$50,000 due to the debt for the park expansion loan. This year that same amount is built in the total with some additional dollars to assist the fund balance and/or fiscal year budget.

Ambulance Fund

\$328,100; increase = \$32,504.72

The Ambulance Fund levy distribution increases embracing the City's plan guided by Council and Finance Committee to make progress to balance this fund by the end of FY18.

Library Fund

\$357,953; increase = \$15,145.43

The Library is requesting enough funds to capture only the EAV growth and to keep their tax rate around the same amount as in previous years.

SSA #001

\$20,000; loan amount

This amount captures the projected loan payment amount (interest only) for the Crown Pointe (Murphy) Development improvements received from Farmers & Merchants National Bank.

FUNDING:

By the nature of levies, the action within this report is directed at increasing revenues only by capturing the estimated increase in the EAV for the FY15/16 Budget year. This is the implementation of our budgeting program which is intended to balance the City's budget by department and fund.

RECOMMENDATION:

Council approval and adoption of the 2014 Property Tax Levy Ordinance.

SUGGESTED MOTION:

I move that the Council approve the 2014 Tax Levy by adopting Ordinance No. 14-__.

Prepared By:



Lynn Weidenbenner
Finance Coordinator



Kari Haas
City Clerk

Approved By:



Cody Hawkins
City Manager

Attachments: A – Tax Rate Computation Sheet
B – Fund Balance Projections – Ambulance Fund
C – Tax Levy Ordinance

Tax Rate Computation - October, 2014

2011 Rate Setting EAV	113,195,248
2012 Rate Setting EAV	117,798,572
2013 Rate Setting EAV	121,995,577
2014 Rate Setting EAV	127,931,164 estimation

	2013 Tax Computation				2014 Projected Computation				
	Levy Request	Cert. Rate	Extension	Request +/-	Cert. Rate	Levy Request	Request +/-		
Corporate	\$463,000.00	0.3796	\$463,095.21	\$95.21	0.3791	\$ 485,000.00	\$21,904.79	104.73%	
Bonds & Interest	\$200,918.00	0.1647	\$200,926.72	\$8.72	0.1573	\$ 201,217.00	\$290.28	100.14%	
IMRF	\$127,500.00	0.1046	\$127,607.37	\$107.37	0.1042	\$ 133,300.00	\$5,692.63	104.46%	
Fire Protection	\$137,250.00	0.1126	\$137,367.02	\$117.02	0.1133	\$ 145,000.00	\$7,632.98	105.56%	
Police Pension	\$268,829.00	0.2204	\$268,878.25	\$49.25	0.2058	\$ 263,248.00	(\$5,630.25)	97.91%	
Playground	\$210,000.00	0.1722	\$210,076.38	\$76.38	0.1759	\$ 225,000.00	\$14,923.62	107.10%	
Ambulance	\$295,500.00	0.2423	\$295,595.28	\$95.28	0.2565	\$ 328,100.00	\$32,504.72	111.00%	
	<u>\$1,702,997.00</u>	<u>1.3964</u>	<u>\$1,703,546.23</u>	<u>\$549.23</u>	<u>1.3920</u>	<u>\$1,780,865.00</u>	<u>\$77,318.77</u>	<u>104.54%</u>	
LIB Corporate	\$317,911.00	0.2606	\$317,920.47	\$9.47	0.2525	\$ 323,027.00	\$5,106.53	101.61%	
LIB Building	\$12,762.00	0.0104	\$12,687.54	(\$74.46)	0.0136	\$ 17,399.00	\$4,711.46	137.13%	
LIB IMRF	\$12,185.00	0.0100	\$12,199.56	\$14.56	0.0137	\$ 17,527.00	\$5,327.44	143.67%	
	<u>\$342,858.00</u>	<u>0.2810</u>	<u>\$342,807.57</u>	<u>(\$50.43)</u>	<u>0.2798</u>	<u>\$357,953.00</u>	<u>\$15,145.43</u>	<u>104.42%</u>	
Total w/out Bonds (for calculating % increase to determine need for public hearing)						\$	1,937,601.00	104.99%	
	<u>\$2,045,855.00</u>	<u>1.6774</u>	<u>\$2,046,353.80</u>	<u>\$498.80</u>	<u>1.6718</u>	<u>\$2,138,818.00</u>	<u>\$92,464.20</u>	<u>104.52%</u>	

Rate Difference -- (0.0056)

Special Service Area (Crown Pointe)

2011 Rate Setting EAV	607,857
2012 Rate Setting EAV	832,195
2013 Rate Setting EAV	2,436,295
2014 Rate Setting EAV	2,558,110 estimation

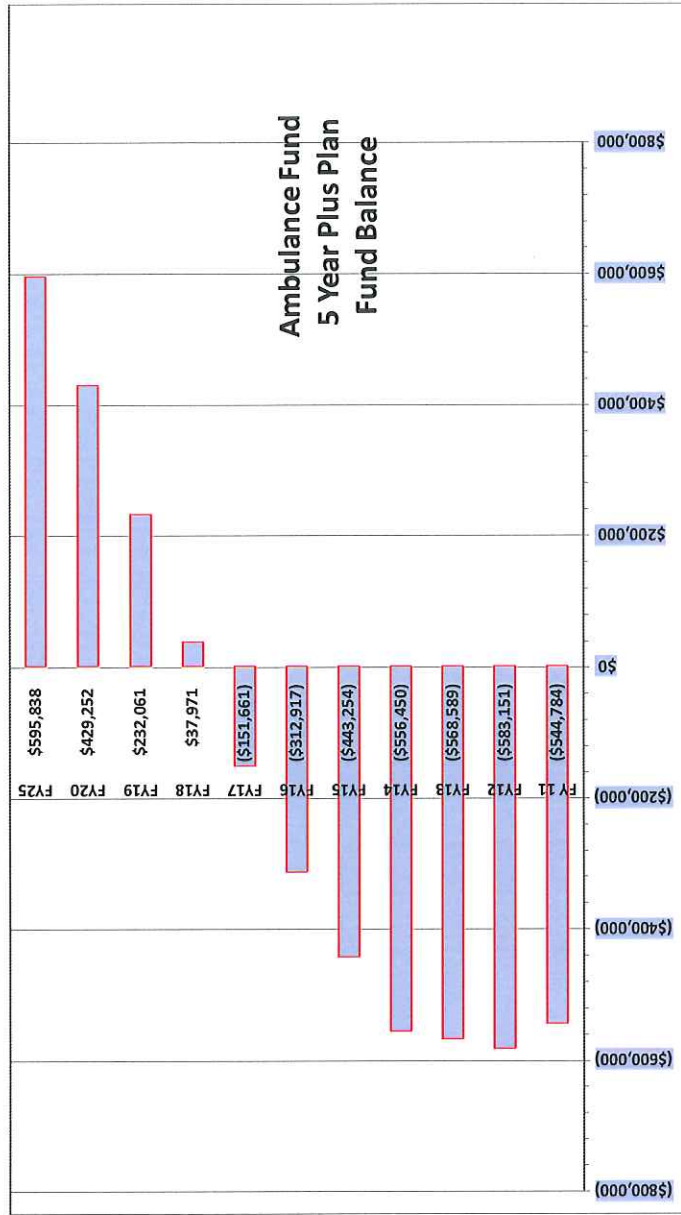
Special Service Area	\$25,000.00	0.3750	\$8,400.35		0.3750	\$ 20,000.00	\$11,599.65	238.09%
	<u>\$2,070,855.00</u>	<u>2.0524</u>	<u>\$2,054,754.15</u>		<u>2.0468</u>	<u>\$2,158,818.00</u>		

Attachment A

AMBULANCE FUND - FUND BALANCE PROJECTIONS															
	FY 09	FY10	FY 11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY25		
AMB REV PROJ							\$715,718	\$744,907	\$793,818	\$846,588	\$882,506	\$920,028	\$959,228		
AMB EXP PROJ							\$602,523	\$614,570	\$632,562	\$656,957	\$688,416	\$722,837	\$792,642		
FUND BALANCE	(\$468,950)	(\$525,294)	(\$544,784)	(\$583,151)	(\$568,589)	(\$556,450)	(\$443,254)	(\$312,917)	(\$151,661)	\$37,971	\$232,061	\$429,252	\$595,838		

ADDITIONAL NOTES: These figures have extremely limited increased expenses. If add cip/far expenses the fund balance will not continue to progress.
The revenues assume the primary increase in shifting tax levy dollars to ambulance fund the next 3 years that previously primarily went to general fund.

FY 09 (\$468,950)
FY 10 (\$525,294)
FY 11 (\$544,784)
FY 12 (\$583,151)
FY 13 (\$568,589)
FY 14 (\$556,450)
FY 15 (\$443,254)
FY 16 (\$312,917)
FY 17 (\$151,661)
FY 18 \$37,971
FY 19 \$232,061
FY 20 \$429,252
FY 25 \$595,838



Attachment 'B'

ORDINANCE NO. 14-__

**ANNUAL TAX LEVY ORDINANCE FOR THE FISCAL YEAR
2015 - 2016**

AN ORDINANCE PROVIDING FOR THE ANNUAL TAX LEVY FOR THE CITY OF MASCOUTAH, ST. CLAIR COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF MAY, 2015, AND ENDING ON THE 30TH DAY OF APRIL, 2016.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASCOUTAH, ILLINOIS, A HOME RULE UNIT PURSUANT TO ARTICLE VII, SECTION 6, CONSTITUTION OF ILLINOIS 1970.

SECTION 1: That there be and is hereby levied upon all real estates and personal property situated within the corporate limits of the City of Mascoutah, Illinois, subject to taxation, **the sum of** Two Million, One Hundred Fifty-Eight Thousand, Eight Hundred Eighteen Dollars (\$2,158,818) which amount shall be raised by taxation upon all said property according to its value as same is assessed and equalized for state and county purposes for the current fiscal year commencing on the 1st day of May, 2014, and ending on the 30th day of April, 2015, and which amount is to defray the expenses of said City as provided in the Annual Budget Ordinance of said City heretofore passed, adopted and published and in force, said levy to be for the following corporate uses and purposes pursuant to the Home Rule Powers of the City of Mascoutah as granted in Article VII, Section 6 of the Constitution of the State of Illinois and previously authorized by State enabling legislation and city ordinances which are incorporated by reference as if fully set forth herein.

SECTION 2: The City of Mascoutah finds that the total amount of Four Hundred Eighty-Five Thousand Dollars (\$485,000) herein above levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6 of the Constitution of the State of Illinois, to be raised by taxation, after deducting revenue from all sources, is necessary for the **general corporate purposes** of said City.

SECTION 3: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for **fire protection** of said City, the sum of One Hundred Forty-Five Thousand Dollars (\$145,000) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 4: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6,

Attachment 'C'

of the Constitution of the State of Illinois for the establishment, maintenance and conduct of a supervised **playground and recreational system** of said City, the sum of Two Hundred Twenty-Five Thousand Dollars (\$225,000) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 5: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for the **operation of the Mascoutah Public Library** of said City, the sum of Three Hundred Twenty-Three Thousand, Twenty-Seven Dollars (\$323,027) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 6: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for the operation of the **Ambulance Service** of said City, the sum of Three Hundred Twenty-Eight Thousand, One Hundred Dollars (\$328,100) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 7: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for a **Police Pension Trust** of said City, the sum of Two Hundred Sixty-Three Thousand, Two Hundred Forty-Eight Dollars (\$263,248) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 8: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for the participation in the **Illinois Municipal Retirement Fund** the sum of One Hundred Thirty-Three Thousand, Three Hundred Dollars (\$133,300) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 9: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for the **Illinois Municipal Retirement Fund of the**

Mascoutah Public Library of said City, the sum of Seventeen Thousand, Five Hundred Twenty-Seven Dollars (\$17,527) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 10: The City of Mascoutah finds that there is to be raised by taxation and levied pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6, of the Constitution of the State of Illinois for the **building and maintenance of the Mascoutah Public Library** of said City, the sum of Seventeen Thousand, Three Hundred Ninety-Nine Dollars (\$17,399) upon all taxable property within said City which shall be in addition to the above levy hereinabove set forth, and over and above and in addition to the rate required for other corporate purposes.

SECTION 11: The tax levy provided in Section 9 of the **Bond** Ordinance (Ordinance No. 05-04, filed March 24, **2005**, with the County Clerk of the County of St. Clair, Illinois) is limited to the sum of One Hundred Twenty-Seven Thousand, Three Hundred Fifty Dollars (\$127,350) for the **Library Addition** and the **City Hall Renovation**, for the 2014 tax levy (to be received in 2015).

SECTION 12: Partial Abatement. The tax levy provided in Section 402 of the **Bond** Ordinance (Ordinance No. 08-05, filed March 20, **2008**, with the County Clerk of the County of St. Clair, Illinois) is limited to the sum of Seventy Three Thousand, Eight Hundred Sixty Seven Dollars (\$73,867) is partially abated for the 2014 tax levy (to be received in 2015).

SECTION 13: Special Service Area. The tax levy provided in Section 4 of the **Special Service Area #001** Adopting Ordinance (Ordinance No. 09-15, adopted August 3, 2009) is hereby levied on the property and parcels identified in said ordinance for the sum of Twenty Thousand Dollars (\$20,000) and is set at a maximum rate of .375% of assessed valuation.

SECTION 14: That the City Clerk of the City of Mascoutah be and is hereby directed to file with the County Clerk of St. Clair County, Illinois, a duly certified copy of this ordinance, as provided by law.

SECTION 15: That conflicting ordinances or pertinent portions thereof in force at the time this ordinance shall take effect are hereby repealed.

SECTION 16: If any part of this Ordinance is held improper, such holding shall not affect any other part hereof and all other parts shall be, and remain, in full force and effect.

SECTION 17: This levy ordinance is adopted pursuant to the Home Rule powers of the City of Mascoutah as granted by Article VII, Section 6 of the Constitution of the State of Illinois and any tax rate limitation or any other substantive limitations as to tax levies in Illinois Municipal Code in conflict with this ordinance shall not be applicable to this ordinance pursuant to Section 6 of the Article VII of the Constitution of the State of Illinois.

SECTION 18: That this Ordinance shall be in full force and effect after its passage and approval according to law.

PASSED by the Mayor and City Council of the City of Mascoutah, County of St. Clair, State of Illinois, upon motion by Councilman _____, seconded by Councilman _____, adopted on the following roll call vote on the ____ day of December, 2014, and deposited and filed in the Office of the City Clerk in said City on that date.

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
Benjamin Grodeon	_____	_____	_____
Paul Schorr	_____	_____	_____
John Weyant	_____	_____	_____
Pat McMahan	_____	_____	_____
Gerald Daugherty	_____	_____	_____

APPROVED by the Mayor of the City of Mascoutah, Illinois, this ____ day of December, 2014.

Mayor

ATTEST:

City Clerk
(SEAL)

**TRUTH-IN-TAXATION
CERTIFICATE OF COMPLIANCE**

I, Gerald Daugherty, Mayor, hereby certify to the St. Clair County Clerk that the City of Mascoutah has compiled with all provisions of Public Act 82-102, "Truth-in-Taxation Act", as amended, with respect to the adoption of the Fiscal Year 2015-2016 Tax Levy.

- CHECK ON BOX -

- ☒ [X] The City levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth-in-Taxation hearing and/or notice.

- AND -

- ☒ [X] The City levied an amount of ad valorem tax that is greater than 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of Section 18-60 through 18-85 of the Act.

Said notice was published in the Mascoutah Herald on November 20, 2014.

Said public hearing was held on December 1, 2014.

Mayor

Date