

RESOLUTION NUMBER \_\_\_\_\_

TAX LEVIES FOR FISCAL YEAR

FROM DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025

For the levy and assessing of taxes for the County of Sangamon, State of Illinois, for the fiscal year beginning December 1, 2024, and ending November 30, 2025, on the aggregate valuation of all property within the County, by virtue of the authority conferred by the State of Illinois, and for the purposes hereinafter set forth:

COUNTY GENERAL CORPORATE FUND TAX LEVY

Be it resolved by the County Board of Sangamon County, Illinois, in session assembled this 10<sup>th</sup> day of **December, 2024**, that a County General Corporate Fund tax in the amount of **twenty five million seventy-four thousand seven hundred twenty-three dollars (\$25,074,723)** or as much thereof as may be extended within the maximum rate limitations provided by statute, be and the same is hereby levied and assessed on the aggregate valuation of all taxable property within the County to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the County General Corporate Fund purposes. The specific details and separate amounts of the various department accounts that together constitute the County General Corporate Fund are set forth in the Budget and Appropriation Ordinance ("the Budget") approved and adopted on November 12, 2024 for said fiscal year, which is hereby made a part hereof by reference as if fully set forth herein.

COUNTY HIGHWAY AND MACHINERY TAX LEVY

And be it further resolved, that in addition to all other amounts levied by the County Board of Sangamon County, Illinois for the fiscal year beginning December 1, 2024, and ending November 30, 2025, the amount of **one million nine hundred eleven thousand five hundred nine dollars (\$1,911,509)** is hereby levied and assessed on all taxable property within the corporate limits of Sangamon County, Illinois subject to taxation for the year **2025**, which amount together with income from other sources and the cash balance at the beginning of the year will aggregate the amount of **two million eight hundred sixty-eight thousand fifty-eight dollars (\$2,868,058)** for the purpose of improving, maintaining and repairing County highways in Sangamon County, Illinois and for the purpose of acquiring and maintaining machinery and materials, and for the improvement of property used for storage of machinery and material used for the improvement, repair and maintenance of county highway roads in Sangamon County, Illinois during the fiscal year beginning on December 1, 2024, and ending November 30, 2025, as set forth in the Budget adopted on November 12, 2024 for the said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

COUNTY BRIDGE TAX LEVY

And be it further resolved, that in addition to all other amounts levied by the County Board of Sangamon County, Illinois for the fiscal year beginning December 1, 2024, and ending November 30, 2025, the amount of **three hundred fifty-one thousand eight hundred one dollars (\$351,801)** is hereby levied and assessed to all taxable property within the corporate limits of Sangamon County, Illinois subject to taxation for the year **2025** which amount together with income from other sources and the cash balance at the beginning of the year will aggregate the amount of **one million four hundred twenty-three thousand four hundred seventy-three dollars (\$1,423,473)** for the purpose of providing part of Sangamon County's share of the costs of the design and construction of township bridges. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the County Bridge Fund department account of the Budget approved and adopted on November 12, 2024 for the said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## FEDERAL AID MATCHING FUND

And be it further resolved, that in addition to all other amounts levied by the County Board of Sangamon County, Illinois for the fiscal year beginning December 1, 2024, and ending November 30, 2025, the amount of **one million six thousand eight hundred sixty-five dollars (\$1,006,865)** is hereby levied and assessed on all taxable property within the corporate limits of Sangamon County, Illinois subject to taxation for the year **2025** for the purpose of providing part of Sangamon County's share of the costs of Federal Aid Projects and Motor Fuel Tax sections. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Federal Aid Matching Fund department account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## SANGAMON COUNTY PUBLIC HEALTH DEPARTMENT TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a Sangamon County Health Department tax in the amount of **one million eight hundred fifty-five thousand two hundred eight-eight dollars (\$1,855,288)** is hereby levied and assessed upon the aggregate valuation of all taxable property within the County to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of providing for the care and treatment of the County inhabitants. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Sangamon County Health Department fund account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## JUVENILE CENTER LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a Juvenile Center tax in the amount of **five hundred eighty-two thousand six hundred fifty-three dollars (\$582,653)** is hereby levied and assessed upon the aggregate valuation of all taxable property within the County, to be collected with general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of supporting and maintaining the County detention home for children, known as Sangamon County Juvenile Center. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Juvenile Center fund department account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## ILLINOIS PENSION CODE TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a Illinois Pension Code tax in the amount of **five million three hundred ninety-four thousand four hundred seventy-eight dollars (\$5,394,478)**, is hereby levied and assessed upon the County, to be collected with the general taxes to be used, during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of paying the County's contribution required under the Illinois Pension Code. The specific and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Illinois Pension Code Tax Levy Department account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

#### VETERAN'S ASSISTANCE TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a veteran's assistance tax in the amount of **three hundred ninety-eight thousand two hundred seventy-eight dollars (\$398,278)** is hereby levied and assessed upon the aggregate valuation of all taxable property within the County to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of granting assistance to indigent war veterans and their families and for other expenses incident to the administration of such assistance. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the veterans assistance commission department fund account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

#### INSURANCE, CLAIMS SERVICE, JUDGEMENT, & SETTLEMENT TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, an Insurance Claims Service, Judgment & Settlement tax in the amount of **one million eleven thousand nine hundred seventy-five dollars (\$1,011,975)** is hereby levied and assessed upon the aggregate valuation of all taxable property within the County to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of helping to pay the expenses of insurance, claims service, judgment and settlements. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in Insurance, Claim Service, Judgment and Settlement account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

#### CHILD ADVOCACY CENTER TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a Child Advocacy Center tax in the amount of **one hundred forty-three thousand one hundred eight dollars (\$143,108)** is hereby levied and assessed upon the aggregate valuation of all taxable property within the County to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of establishing and maintaining a Children's Advocacy Center in Sangamon County. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Child Advocacy Center fund account of the Budget approved and adopted on November 12, 2023 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

#### EXTENSION EDUCATION TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, an Extension Education tax in the amount of **one hundred ninety-five thousand four hundred twenty-six dollars (\$195,426)** is hereby levied and assessed upon the aggregated valuation of all taxable property within the County to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of establishing and maintaining the Cooperative Extension Education program in Sangamon County as provided in 505 ILCS 45/8 and as approved by the vote of the majority of voters of the electors voting on the proposition submitted at the November 7, 1995 Non-Partisan Election. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Extension Education fund account of the Budget and Appropriation Ordinance approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## GENERAL OBLIGATION BONDS TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, a Limited Tax Bond tax in the amount of **one million nine hundred sixty-four thousand fifty dollars (\$1,964,050)**, is hereby levied and assessed upon the County, to be collected with the general taxes to be used, during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of paying the County's required principal and interest to the purchaser of the limited tax bonds. The specific and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the DSEB General Obligation account of the Budget approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## LAKETOWN SPECIAL SERVICE AREA TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, the County by resolution 19-1 of the December 12, 2000 Board created a Special Service Area for the levy of a tax for the maintenance of streetlights in the "Laketown" area. The County created the Laketown Special Services Area by following the Special Services Area Tax Law (35 ILCS 200/271 et. seg.) The resolution 19-1 defined the special service area and limited the special tax to be extended in any year not to exceed eight cents per \$100.00 of equalized assessed value. A special tax of **one dollar (\$1)** is hereby levied and assessed upon the aggregated valuation of all taxable property within the Laketown Special Service Area to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of providing for the maintenance of streetlights within the special service area. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Laketown SSA fund account of the Budget and Appropriation Ordinance approved and adopted on November 12, 2023 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## LAKEWIND ACRES SPECIAL SERVICE AREA TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, the County by resolution 8-1 of the November 10, 2015 Board created a Special Service Area for the levy of a tax for the maintenance of streetlights in the "Lakewind Acres" area. The County created the Lakewind Acres Special Services Area by following the Special Services Area Tax Law (35 ILCS 200/271 et. seg.) The resolution 8-1 defined the special service area and limited the special tax to be extended in any year not to exceed twenty cents per \$100.00 of equalized assessed value. A special tax of **four thousand seven hundred ninety-six dollars (\$4,796)** is hereby levied and assessed upon the aggregated valuation of all taxable property within the Lakewind Acres Special Service Area to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of providing for the maintenance of streetlights within the special service area. The specific details and separate amounts making up the aforesaid aggregate tax levy appear and are set forth in the Lakewind Acres SSA fund account of the Budget and Appropriation Ordinance approved and adopted on November 12, 2024 for said fiscal year, which is hereby, by reference, made a part hereof as if fully set forth herein.

## SANGAMON COUNTY VIRDEN FIRE PROTECTION DISTRICT AMBULANCE SPECIAL SERVICE AREA TAX LEVY

And be it further resolved, that in addition to the maximum of all other County taxes which Sangamon County presently is authorized by statute to levy, the County by resolution 26-1 of the November 12, 2024, contingent on no objection petition filed by December 20, 2024, created a Special Service Area for the levy of a tax for improved ambulance services in a portion of the "Virden Fire Protection District" area residing in Sangamon County. The County created the Sangamon County VFPD Ambulance Special Services Area by following the Special Services Area Tax Law (35 ILCS 200/271 et. seg.) The resolution 6-1 defined the

special service area and limited the special tax to be extended in any year not to exceed thirty-five cents per \$100.00 of equalized assessed value. A special tax of **one hundred thousand three hundred ninty-three dollars (\$100,393)** is hereby levied and assessed upon the aggregated valuation of all taxable property within the Sangamon County VFPD Ambulance Special Service Area to be collected with the general taxes, and to be used during the fiscal year beginning December 1, 2024, and ending November 30, 2025, for the purpose of providing improved ambulance services within the special service area.

And be it further resolved, that if it appears the County treasury does not have sufficient funds on hand to meet all necessary expenses and liabilities against any of the various funds after the adoption by the Board of Members of Sangamon County, Illinois, of the above resolution by which taxes are levied and assessed for the year **2025**, and for the various purposes as set forth therein, the Chairman of the Board, the County Clerk and the County Treasurer, are hereby authorized and directed to execute, issue and dispose of warrants drawn against and in anticipation of the taxes herein levied and assessed, for the purpose of providing funds to meet and defray the ordinary and necessary expenses of said County of Sangamon, as set forth in the Budget, as adopted for the fiscal year beginning December 1, 2024, and ending November 30, 2025, to the extent of eighty five per centum of the amount of taxes to be levied and assessed for the year **2025**, or so much thereof as may be required for the purposes aforesaid.

And be it further resolved, that the Chairman of the Board, County Treasurer, and County Clerk are authorized to issue tax anticipation notes in the amount of three million dollars (\$3,000,000) for the period starting February 9, 2025 and maturing no later than June 16, 2025 and four million dollars (\$4,000,000) for the period starting April 20, 2025 and maturing no later than September 15, 2025 from the General Corporate tax levy. In addition, the Chairman of the Board, County Treasurer, and County Clerk are further authorized to issue tax anticipation notes in the amount of three million dollars (\$3,000,000) for the period starting May 19, 2025 and maturing no later than September 15, 2025 from the Illinois Pension Code tax levy. The County Treasurer is authorized to publicly seek bids on the rates of interest for the aforementioned notes from Sangamon County lending institutions.

And be it further resolved, that the Sangamon County Board in session this 10<sup>th</sup> day of December, 2024 approves the Tax Levy for the Fiscal Year from December 1, 2024 through November 30, 2025.

Approved by the Finance Committee

\_\_\_\_\_, Chairman

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Chairman, Sangamon County Board

ATTEST:

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County Clerk