

CITY OF NOKOMIS

ORDINANCE NO. 2109

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AN ORDINANCE LEVYING TAX FOR ALL  
CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING  
MAY 1, 2023 AND ENDING APRIL 30, 2024 FOR THE CITY OF NOKOMIS,  
MONTGOMERY COUNTY, ILLINOIS

PASSED BY THE  
CITY COUNCIL  
OF THE

CITY OF NOKOMIS

THIS 27<sup>th</sup> DAY OF November, 2023

Published in pamphlet form by authority of the City Council of the City of Nokomis,  
Montgomery County, Illinois, this 27 day of November 2023.

**ORDINANCE NO. 2109**

An ordinance levying tax for all corporate purposes for the fiscal year beginning May 1, 2023, and ending April 30, 2024, for the City of Nokomis, Montgomery County, Illinois.

Be it ordained by the Mayor and Commissioners of the City of Nokomis, Montgomery County, Illinois that:

**Section 1:** The total amount of funds as heretofore fixed and determined by the Annual Appropriation of and for the City of Nokomis, Montgomery County, Illinois, legally made and to be collected from the tax levy of the fiscal year, beginning on the 1<sup>st</sup> day of May, 2023, and ending on the 30<sup>th</sup> day of April, 2024, has been ascertained and is hereby declared to be the sum of \$224,000, which does not exceed by more than 105% the amount of property taxes extended upon the levy of the preceding year.

**Section 2:** There is hereby accordingly levied on all the property subject to taxation of the City of Nokomis, Montgomery County, Illinois, or the same is assessed and equalized for the State and County purposes for the current and for all corporate purposes of said City of Nokomis, Montgomery County, Illinois, the sum of \$224,000, and said sum is hereby specified in detail to have been budgeted for the purposes and amounts appropriated for each purpose respectively, and that same is distributed and apportioned to the several purposes in the several amounts as follows:

**“SUMMARY OF THE LEVY”**

**From General Corporate Taxes**

Salaries of City Officials and employees, maintenance of public buildings, including utilities, legal and engineering, animal control, supplies, office and other expenses	\$ 80,000
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**From Special Tax Levies**

Police Protection	13,500
Audit	12,500
General and Liability Insurance	31,000
Social Security	48,000
Unemployment Insurance	7,000
Workers' Compensation	<u>32,000</u>

Total	\$ <u>224,000</u>
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**Section 3:** The City Clerk shall make and file with the County Clerk of Montgomery County a duly certified copy of this ordinance, and the amount levied by Section 2 of this ordinance is required by the said City of Nokomis and extended upon the appropriate tax books for the fiscal year of the said City of Nokomis, beginning May 1, 2023, and ending April 30, 2024.

**Section 4:** If any section, subdivision, sentence or clause of this ordinance is for any reason, held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

**Section 5:** This ordinance shall be in full force and effect from and after its passage, approval and recording as provided by law.

Introduced: November 12, 2023

Passed: November 27, 2023

Voting Yes: Commissioners Arkebauer, Stauder, Mayor Goldsmith

Voting No: Ø

Abstaining: Ø

Absent: Commissioners Glenn & Morris

Approved: yes

Bylan Goldsmith  
Mayor

Attest: Rachel Klein  
City Clerk

## CERTIFICATION OF TAX LEVY ORDINANCE

City of Nokomis

(NAME OF ENTITY/UNIT OF GOVERNMENT)

The undersigned, duly elected, qualified and acting Clerk of

City of Nokomis in Montgomery  
(Entity Name) (County/Countries Name (s))

County or Counties, Illinois does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance, of said Entity for the year 20<sup>23/24</sup>, as adopted this 27 day of November, 20<sup>23</sup>.

This certification is made and filed pursuant to the requirements of (60ILCS 1/75-20) and on behalf of City of Nokomis in Montgomery  
(Entity Name) (County/Countries)  
County or Counties, Illinois.

This certification must be filed by the last Tuesday in December.

Date this 27 day of November, 20<sup>23</sup>.

Rachel Hill  
Entity Clerk

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

I, the undersigned, hereby certify that I am the presiding officer of:

City of Nokomis

\_\_\_\_\_  
(NAME OF ENTITY/UNIT OF GOVERNMENT)

and as such presiding officer, I certify that the levy ordinance, a copy of which is filed with the County Clerk, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth In Taxation Act".

-CHECK ON BOX-

The above named entity/unit of government levied an amount of *ad valorem* tax that is less than or equal to 105% (.05%) of the final aggregate/total levy extension of the preceding tax year, thereby requiring non "Truth in Taxation" hearing and /or notice.

-OR-

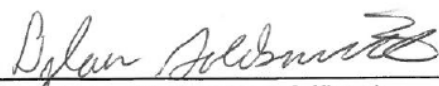
The above named entity/unit of government levied and amount of *ad valorem* tax that is greater than 105% (.05%) of the final aggregate/total levy extension of the preceding year and complied with the publication and hearing provisions of the "Truth in Taxation Act".

Said notice was published in \_\_\_\_\_

Newspaper on \_\_\_\_\_, 20 2023, and said

This Certificate of Compliance for the "Truth in Taxation Act" applies to Tax Year 2024 Levy.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

  
\_\_\_\_\_  
(Signature of Presiding Officer)

# Tax Computation Report Montgomery County

Taxing District VCNK - NOKOMIS CORP Equalization Factor 1.000000

Property Type	Total EAV		Rate Setting EAV		Other Values		Road and Bridge Transfer		Fund	Amount Extended
	125,480	14,009,553	125,480	14,009,553	EZ Value Abated	0	Road District	007		
Farm										
Residential	14,009,553	14,009,553	14,009,553	14,009,553	EZ Tax Abated	\$0.00	TR10 - NOKOMIS ROAD DIST	007	\$14,655.81	
Commercial	3,368,670	3,368,670	3,368,670	3,368,670	New Property	13,250			\$14,655.81	
Industrial	0	0	0	0	TIF Increment	0				
Mineral	0	0	0	0						
State Railroad	260,922	260,922	260,922	260,922						
Local Railroad	0	0	0	0						
<b>County Total</b>	<b>17,764,625</b>	<b>17,764,625</b>	<b>17,764,625</b>	<b>17,764,625</b>						
<b>Total + Overlap</b>	<b>17,764,625</b>	<b>17,764,625</b>	<b>17,764,625</b>	<b>17,764,625</b>						

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps	Percent
001 Corporate	80,000	0.43750	0.450333	0.43750	0.43750	\$77,720.23	\$77,720.23	\$77,720.23	36.0573
003 Bonds & Interest	0	0.00000	0.000000	0.00000	0.00000	\$0.00	\$0.00	\$0.00	0.0000
007 Road & Bridge	0	0.00000	0.000000	0.00000	0.00000	\$0.00	\$0.00	\$0.00	0.0000
014 Police Protection	14,500	0.07500	0.081623	0.07500	0.07500	\$13,323.47	\$13,323.47	\$13,323.47	6.1812
027 Audit	8,500	0.00000	0.047848	0.04785	0.04785	\$8,500.37	\$8,500.37	\$8,500.37	3.9436
035 Liability Insurance	29,000	0.00000	0.163246	0.16325	0.16325	\$29,000.75	\$29,000.75	\$29,000.75	13.4545
047 Social Security	42,000	0.00000	0.236425	0.23643	0.23643	\$42,000.90	\$42,000.90	\$42,000.90	19.4857
060 Unemployment Insurance	8,000	0.00000	0.045033	0.04504	0.04504	\$8,001.19	\$8,001.19	\$8,001.19	3.7120
062 Workmens Compensation	37,000	0.00000	0.208279	0.20828	0.20828	\$37,000.16	\$37,000.16	\$37,000.16	17.1657
<b>Totals</b>	<b>219,000</b>	<b>0.00000</b>	<b>1.232787</b>	<b>1.21335</b>	<b>1.21335</b>	<b>\$215,547.07</b>	<b>\$215,547.07</b>	<b>\$215,547.07</b>	<b>100.0000</b>

1.05 %  
22632442  
104 224 000

# PATTON & COMPANY, P.C.

*Certified Public Accountants*

R.M. Patton  
Amy M. Patton  
Kyle L. Putnam

(217) 532-3825  
Fax (217) 532-9393

September 22, 2023

Dylan Goldsmith, Mayor  
City of Nokomis  
22 Cedar Street  
Nokomis, IL 62075

RE: Tax Levy

Dear Mayor Goldsmith:

Enclosed are two copies of the tax levy. Per your instructions, the levy was prepared using less than 105%. A Truth-in-Taxation hearing and publication would be needed, if the City exceeds 105%. The following is a recap:

	<u>2022 Extension</u>	<u>New Levy</u>	<u>Percentage</u>
Corporate	\$ 77,720	\$ 80,000	
Police protection	13,323	13,500	
Audit	8,501	12,500	
Liability insurance	29,001	31,000	
Social security	42,001	48,000	
Unemployment	8,001	7,000	
Workers' compensation	<u>37,000</u>	<u>32,000</u>	
	<u>\$ 215,547</u>	<u>\$ 224,000</u>	<u>1.04%</u>

Please review to see if there are any changes that should be made. If you have any questions, please call.

Just as a reminder, if the City spends over \$750,000 in federal monies, a single audit will be required. This also includes ARPA funds. A good practice is to find out when monies are received if they are federal sources.

Sincerely,

**Patton & Company, P.C.**



R. M. Patton, C.P.A.

# PATTON & COMPANY, P.C.

*Certified Public Accountants*

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(217) 532-3825  
Fax (217) 532-9393

September 26, 2023

City of Nokomis  
22 South Cedar  
Nokomis, IL 62075

Professional services for the fiscal year ended April 30, 2023                      \$ 3,500.00

Remainder of accounting and auditing services including the following:

- ▶ Discussion regarding the capital assets.
- ▶ Confirmation of bank accounts and securities.
- ▶ Preparation of the following:
  - Year end journal entries.
  - State of Illinois Comptroller's report.
  - Management letter.
  - Annual audited financial statements.
  - Governance letter.
- ▶ Presentation of the financial report to the City Council.