



# Memorandum

To: Honorable Mayor and Members of the City Council  
From: Hitesh Desai, Chief Financial Officer  
Subject: Ordinance 136-O-19, 2019 City of Evanston Tax Levy  
Date: November 25, 2019

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### Recommended Action:

Staff recommends City Council adoption of Tax Levy Ordinance 136-O-19, which levies the annual property tax for General Operations, Human Services Fund, Illinois Municipal Retirement Fund (IMRF), Police and Fire Pension Funds, and the Solid Waste Fund totaling \$34,851,018 as extended (including 3% loss factor). This represents an increase of 10.8% over the 2018 levy of \$31,458,362 as extended.

### Council Action:

For Action

### Summary:

Each year the City of Evanston must levy a specific dollar amount of property taxes with Cook County. These property tax levies are used to pay for general operations of the City, IMRF, Police and Fire Pension obligations, General Assistance Fund, Library operations and the Solid Waste Fund. Levies for the Library, General Assistance, and Special Service Areas are provided under separate ordinances. The County automatically levies the amounts related to debt service, which is explained in greater detail below.

The table below is a summary of the 2019 Levies as extended including allowable loss factor of 3% by the Cook County as listed in the attached Tax Levy Ordinance:

### **2019 Proposed City Levy (per 2020 Proposed Budget)**

General Corporate Levy	\$ 7,633,673
IMRF Pension Levy	\$ 2,155,296
Human Services Fund Levy	\$ 3,206,186
Solid Waste Fund Levy	\$ 1,373,711
Fire Pension Levy	\$ 9,244,368
Police Pension Levy	\$11,237,784
<b>Total City Levy</b> (excluding Debt Service, General Assistance, Library)	<b>\$34,851,018</b>

Detail of all levies and loss factors are shown in the attachment. The City's budget is based on the net levy, which is the amount the City expects to collect after the loss factor. The 2019 proposed City net levy is \$33,805,487. This is an increase of \$2,976,292 or 9.7% over the 2018 City net levy of \$30,829,195. With the addition of the loss factor the 2019 proposed City gross levy is \$34,851,018. This is an increase of \$3,392,655 or 10.8% over the 2018 City gross levy of \$31,458,362.

Adding the Debt Service, General Assistance, and Library Fund levies, the total proposed net levy for 2019 is \$55,139,563. This is an increase of \$5,426,938 or 10.9% over the 2018 total net levy of \$49,712,625. With the addition of the loss factor, the 2019 total gross levy is \$57,127,104. This is an increase of \$6,629,189 or 13.1% over the 2018 total gross levy of \$50,497,915.

The levy for general obligation debt service is handled differently than a municipal levy for general operating or pension contribution expenses. When a municipality in Cook County issues general obligation debt, the debt amortization schedule is filed with the County after issuance of the bonds, and the County will automatically levy an amount including an allowable 5% loss factor on behalf of the municipality to make the necessary debt payments for both principal and interest. Therefore, the City of Evanston does not levy an annual amount for debt service since the County already does so. Rather, the City must approve and file the necessary abatements for any amounts the City does not desire the County to automatically levy. These tax levy abatements will be introduced to the City Council on November 18, 2019.

Questions regarding the Tax Levy may be directed to the City Treasurer at:

Hitesh Desai  
Treasurer  
847.448.8082  
[HDesai@cityofevanston.org](mailto:HDesai@cityofevanston.org)

Attachments:  
[Property Tax Attachment](#)  
[136-O-19 2019 Tax Levy Gen Fund ordinance](#)  
[136-O-19 Property Tax Exhibits](#)

	2019 BUDGET	2020 BUDGET	2019-2020	2019-2020
	2018 ADOPTED	2019 PROPOSED	PROPOSED	PROPOSED
	LEVY	LEVY	CHANGE (\$)	CHANGE (%)
<b>GENERAL FUND - CORPORATE</b>				
Gross Levy	10,552,578	7,633,673	(2,918,904)	
Loss Factor*	211,052	229,010	17,959	
<b>Net Levy</b>	<b>\$ 10,341,526</b>	<b>\$ 7,404,663</b>	<b>\$ (2,936,863)</b>	<b>-28.4%</b>
<b>GENERAL FUND - IMRF PENSION</b>				
Gross Levy	1,534,466	2,155,296	620,830	
Loss Factor*	30,689	64,659	33,970	
<b>Net Levy</b>	<b>\$ 1,503,777</b>	<b>\$ 2,090,637</b>	<b>\$ 586,860</b>	<b>39.0%</b>
<b>HUMAN SERVICES FUND</b>				
Gross Levy	-	3,206,186	3,206,186	
Loss Factor*	-	96,186	96,186	
<b>Net Levy</b>	<b>\$ -</b>	<b>\$ 3,110,000</b>	<b>\$ 3,110,000</b>	<b>N/A</b>
<b>SOLID WASTE FUND</b>				
Gross Levy	836,735	1,373,711	536,977	
Loss Factor*	16,735	41,211	24,477	
<b>Net Levy</b>	<b>\$ 820,000</b>	<b>\$ 1,332,500</b>	<b>\$ 512,500</b>	<b>62.5%</b>
<b>FIRE PENSION FUND</b>				
Gross Levy	8,149,576	9,244,368	1,094,793	
Loss Factor*	162,992	277,331	114,340	
<b>Net Levy</b>	<b>\$ 7,986,584</b>	<b>\$ 8,967,037</b>	<b>\$ 980,453</b>	<b>12.3%</b>
<b>POLICE PENSION FUND</b>				
Gross Levy	10,385,008	11,237,784	852,775	
Loss Factor*	207,700	337,134	129,433	
<b>Net Levy</b>	<b>\$ 10,177,308</b>	<b>\$ 10,900,650</b>	<b>\$ 723,342</b>	<b>7.1%</b>
<b>TOTAL CITY LEVY</b>				
Gross Levy	31,458,362	34,851,018	3,392,655	10.8%
Loss Factor*	629,167	1,704,580	1,075,412	
<b>TOTAL CITY NET LEVY</b>	<b>\$ 30,829,195</b>	<b>\$ 33,805,487</b>	<b>\$ 2,976,292</b>	<b>9.7%</b>
<b>GENERAL ASSISTANCE FUND</b>				
Gross Levy	918,367	1,113,402	195,035	21.2%
Loss Factor*	18,367	33,402	15,035	
<b>TOTAL GA NET LEVY</b>	<b>\$ 900,000</b>	<b>\$ 1,080,000</b>	<b>\$ 180,000</b>	<b>20.0%</b>
<b>LIBRARY FUND</b>				
Gross Levy	6,887,755	7,476,289	588,534	8.5%
Loss Factor*	137,755	224,289	86,534	
<b>TOTAL LIBRARY NET LEVY</b>	<b>\$ 6,750,000</b>	<b>\$ 7,252,000</b>	<b>\$ 502,000</b>	<b>7.4%</b>
<b>DEBT SERVICE FUND</b>				
Gross Levy	10,879,993	13,180,980	2,300,987	
Loss Factor*	-	659,049	659,049	
<b>Net Levy</b>	<b>\$ 10,879,993</b>	<b>\$ 12,521,931</b>	<b>\$ 1,641,938</b>	<b>15.1%</b>
<b>LIBRARY FUND - DEBT SERVICE</b>				
Gross Levy	353,437	505,416	151,979	
Loss Factor*	-	25,271	25,271	
<b>Net Levy - Library Debt</b>	<b>\$ 353,437</b>	<b>\$ 480,145</b>	<b>\$ 126,708</b>	<b>35.9%</b>
<b>DEBT SERVICE LEVY</b>				
Gross Levy	11,233,430	13,686,396	2,452,966	21.8%
Loss Factor*	-	684,320	684,320	
<b>TOTAL DEBT SERVICE NET LEVY</b>	<b>\$ 11,233,430</b>	<b>\$ 13,002,076</b>	<b>\$ 1,768,646</b>	<b>15.7%</b>
<b>CITY AND LIBRARY NET LEVY</b>				
<b>Total Loss Factor*</b>	<b>785,290</b>	<b>2,646,590</b>	<b>1,861,300</b>	
<b>Total Gross Levy</b>	<b>50,497,915</b>	<b>57,127,104</b>	<b>6,629,189</b>	<b>13.1%</b>

\*A loss factor is applied to all levies by Cook County.

**136-O-19**

**AN ORDINANCE**

**Levying Taxes in the City of Evanston, County of Cook,  
and State of Illinois, for the Fiscal Year Beginning  
January 1, 2020 and Ending December 31, 2020**

**WHEREAS**, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2020, and ending December 31, 2020, which said Budget document was reviewed at a public hearing and copies of which said Budget document have been continuously available for public inspection at the office of the City Clerk of the City of Evanston at the Civic Center, 2100 Ridge Avenue, Evanston, Illinois, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday, except holidays; and

**WHEREAS**, said Budget document contains the expenditures to be made with the monies collected through taxation and other sources during said fiscal year; and

**WHEREAS**, the City of Evanston, Illinois, is a Home Rule unit of local government pursuant to the terms and provisions of Article VII of the 1970 Constitution of the State of Illinois, which said Constitution, in Section 6(a) thereof, grants unto the City of Evanston as a Home Rule unit of local government the power to tax;

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF EVANSTON, COOK COUNTY, ILLINOIS:**

**SECTION 1:** That, in order to meet expenses and liabilities of the City of Evanston, Illinois, for the current fiscal year beginning January 1, 2020, there is hereby levied on all real property subject to taxation within the corporate limits of said City of Evanston as assessed and equalized for the year 2019 the sum of Thirty-Four million,

Eight hundred Fifty-One thousand, Eighteen dollars (\$34,851,018), being the total of the budget legally made plus allowances for allowable collection losses (3%), which are to be collected from the tax levy of the City of Evanston for the year 2019 and all corporate purposes appropriated and specifically referred to in the FY 2020 proposed Budget to the City Council. Budgeted Funds are to be collected from the tax levy of the current fiscal year of the City of Evanston, Illinois, for:

General Corporate Levy (per FY 20 proposed budget)	\$ 7,633,673
IMRF Pension Levy (per FY20 proposed budget)	\$ 2,155,296
Human Services Fund Levy (per FY 20 proposed budget)	\$ 3,206,186
Solid Waste Fund Levy (Per FY 20 proposed budget)	\$ 1,373,711
Fire Pension Levy (per FY 20proposed budget)	\$ 9,244,368
<u>Police Pension Levy (per FY20 proposed budget)</u>	<u>\$11,237,784</u>

Total Levy (excluding Debt Service, General Assistance and Library) \$34,851,018. Cook County will levy debt service including 5% loss factor based on the debt amortization schedules and 2019 abatements filed with Cook County.

The specific amounts hereby levied for the various purposes and funds are designated by being placed in separate columns under the heading "To Be Raised By Taxation," and are identified in that manner on the following pages of this Ordinance.

**SECTION 2:** That there be budgeted for the City of Evanston: A) Seven million, Six hundred and thirty-three thousand, six hundred and seventy-three dollars (\$7,633,673) for the General Corporate Purposes; B) Two million, One hundred and Fifty-five thousand, two hundred ninety-six dollars (\$2,155,296) for the Illinois Municipal Retirement Fund Pension (IMRF); C) Three million two hundred and six thousand, one hundred and eighty-six dollars (\$3,206,186) for the Human Services Fund; D) One Million, Three hundred Seventy- Three Thousand, Seven hundred Eleven dollars (\$1,373,711) for the Solid Waste Fund; E) Nine million, Two hundred Forty-Four thousand, Three hundred Sixty-Eight dollars (\$9,244,368) for the Fire Pension Fund;

and F) Eleven million, Two hundred Thirty-Seven thousand, Seven hundred Eighty-four dollars (\$11,237,784) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy Filing with Cook County FY 2020 Budget – Tax Levy Year 2019 to be Received in FY 2020, attached hereto as “Exhibit 1” and incorporated herein by reference.

**SECTION 3:** That the foregoing recitals are found as fact and made a part hereof.

**SECTION 4:** That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 5:** That this Ordinance 136-O-19 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: \_\_\_\_\_, 2019      Approved:

Adopted: \_\_\_\_\_, 2019      \_\_\_\_\_, 2019

\_\_\_\_\_  
Stephen H. Hagerty, Mayor

Attest:

Approved as to form:

\_\_\_\_\_  
Devon Reid, City Clerk

\_\_\_\_\_  
Michelle Masoncup, Corporation Counsel



# 136-O-19 Exhibit 1

	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>100 GENERAL FUND</b>			
<b>13 CITY COUNCIL</b>			
Salary and Benefits	469,059	439,425	29,635
Services and Supplies	80,300	75,227	5,073
Miscellaneous	3,250	3,045	205
<b>14 CITY CLERK</b>			
Salary and Benefits	147,152	137,855	9,297
Services and Supplies	33,921	31,778	2,143
Interfund Transfers	1,000	937	63
<b>15 CITY MANAGER'S OFFICE</b>			
Salary and Benefits	3,155,164	2,955,822	199,342
Services and Supplies	1,250,798	1,171,773	79,025
Miscellaneous	27,550	25,809	1,741
Interfund Transfers	2,161,485	2,024,924	136,561
Contingencies	150,000	140,523	9,477
Insurance and Other Chargebacks	1,470,164	1,377,280	92,884
<b>17 LAW</b>			
Salary and Benefits	607,866	569,461	38,405
Services and Supplies	68,664	64,326	4,338
Insurance and Other Chargebacks	7,047	6,602	445
<b>19 ADMINISTRATIVE SERVICES</b>			
Salary and Benefits	6,384,554	5,981,182	403,373
Services and Supplies	3,729,965	3,494,308	235,657
Interfund Transfers	31,297	29,320	1,977
Capital Outlay	2,000	1,874	126
Contingencies	165,000	154,575	10,425
Insurance and Other Chargebacks	98	92	6
<b>21 COMMUNITY DEVELOPMENT</b>			
Salary and Benefits	3,145,299	2,946,581	198,718
Services and Supplies	621,023	581,787	39,236
Miscellaneous	25,500	23,889	1,611
Interfund Transfers	41,827	39,184	2,643
Community Sponsored Organizations	123,886	116,059	7,827
Capital Outlay	150,000	140,523	9,477
Contingencies	5,000	4,684	316
Insurance and Other Chargebacks	21,469	20,113	1,356
<b>22 POLICE</b>			
Salary and Benefits	27,323,034	25,596,779	1,726,254
Services and Supplies	1,165,608	1,091,966	73,642
Miscellaneous	127,500	119,445	8,055
Interfund Transfers	929,297	870,585	58,712
Contingencies	2,500	2,342	158
Insurance and Other Chargebacks	11,583,788	10,851,931	731,857
<b>23 FIRE MGMT &amp; SUPPORT</b>			
Salary and Benefits	14,395,374	13,485,882	909,492
Services and Supplies	464,763	435,400	29,363
Miscellaneous	100,702	94,340	6,362
Interfund Transfers	857,353	803,186	54,167
Capital Outlay	70,000	65,577	4,423
Insurance and Other Chargebacks	10,097,524	9,459,568	637,956
<b>24 HEALTH</b>			
Salary and Benefits	1,035,653	970,221	65,432
Services and Supplies	191,551	179,449	12,102
Miscellaneous	120,832	113,198	7,634
Interfund Transfers	19,867	18,612	1,255
Insurance and Other Chargebacks	6,274	5,878	396
<b>30 PARKS, REC. AND COMMUNITY SERV.</b>			
Salary and Benefits	6,433,434	6,026,973	406,461
Services and Supplies	4,087,628	3,829,374	258,254
Miscellaneous	273,657	256,368	17,289
Interfund Transfers	346,322	324,442	21,880
Capital Outlay	86,000	80,567	5,433
Insurance and Other Chargebacks	434,410	406,964	27,446
<b>40 PUBLIC WORKS AGENCY</b>			
Salary and Benefits	8,261,295	7,739,351	521,944
Services and Supplies	1,922,419	1,800,962	121,457
Interfund Transfers	1,576,854	1,477,229	99,625
Capital Outlay	42,000	39,346	2,654
Contingencies	1,000	937	63
Insurance and Other Chargebacks	1,163,514	1,090,004	73,510
<b>Grand Total</b>	<b>117,200,492</b>	<b>109,795,829</b>	<b>7,404,663</b>
Total to be Levied	7,633,673		
Loss Factor	229,010		
Amount to be raised by taxes	7,404,663		



136-O-19 Exhibit 2

Account Type	Expenses		
	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>100 GENERAL FUND</b>			
<b>13 CITY COUNCIL</b>			
61710 - IMRF	7,506	-	7,506
<b>14 CITY CLERK</b>			
61710 - IMRF	4,787	-	4,787
<b>15 CITY MANAGER'S OFFICE</b>			
61710 - IMRF	208,663	-	208,663
<b>17 LAW</b>			
61710 - IMRF	41,243	-	41,243
<b>19 ADMINISTRATIVE SERVICES</b>			
61710 - IMRF	396,466	-	396,466
<b>21 COMMUNITY DEVELOPMENT</b>			
61710 - IMRF	208,611	-	208,611
<b>22 POLICE</b>			
61710 - IMRF	315,839	-	315,839
<b>23 FIRE MGMT &amp; SUPPORT</b>			
61710 - IMRF	21,985	-	21,985
<b>24 HEALTH</b>			
61710 - IMRF	66,739	-	66,739
<b>30 PARKS, REC. AND COMMUNITY SERV.</b>			
61710 - IMRF	335,539	-	335,539
<b>40 PUBLIC WORKS AGENCY</b>			
61710 - IMRF	483,258	-	483,258
<b>Grand Total</b>	<b>2,090,637</b>	<b>-</b>	<b>2,090,637</b>
Total to be Levied	2,155,296		
Loss Factor	64,659		
Amount to be raised by taxes	2,090,637		

# 136-O-19 Exhibit 3

	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>176 HUMAN SERVICES FUND</b>			
<b>Salary and Benefits</b>			
61010 - REGULAR PAY	1,050,502	257,748	792,754
61050 - PERMANENT PART-TIME	125,187		125,187
61110 - OVERTIME PAY	8,000		8,000
61510 - HEALTH INSURANCE	226,439		226,439
61615 - LIFE INSURANCE	762		762
61625 - AUTO ALLOWANCE	1,575		1,575
61626 - CELL PHONE ALLOWANCE	4,032		4,032
61710 - IMRF	96,101		96,101
61725 - SOCIAL SECURITY	72,093		72,093
61730 - MEDICARE	17,129		17,129
<b>Services and Supplies</b>			
61060 - SEASONAL EMPLOYEES	560,000		560,000
62205 - ADVERTISING	500		500
62210 - PRINTING	2,800		2,800
62275 - POSTAGE CHARGEBACKS	2,950		2,950
62295 - TRAINING & TRAVEL	6,560		6,560
62360 - MEMBERSHIP DUES	1,400		1,400
62371 - WOMEN OUT WALKING EXPENSE	6,000		6,000
62509 - SERVICE AGREEMENTS/ CONTRACTS	6,000		6,000
62513 - COMMUNITY PICNIC-SPECIAL EVENTS	8,000		8,000
62705 - BANK SERVICE CHARGES	250		250
64540 - TELECOMMUNICATIONS - WIRELESS	1,210		1,210
65020 - CLOTHING	2,500		2,500
65025 - FOOD	7,250		7,250
65085 - MINOR EQUIPMENT & TOOLS	1,000		1,000
65090 - SAFETY EQUIPMENT	3,000		3,000
65095 - OFFICE SUPPLIES	450		450
65546 - COMMUNITY GRANTS PROGRAMS	736,373		736,373
<b>Miscellaneous</b>			
62490 - OTHER PROGRAM COSTS	270,000		270,000
66461 - Aging Well Conference Expenses	3,000		3,000
<b>Interfund Transfers</b>			
62305 - RENTAL OF AUTO-FLEET MAINTENANCE	1,086		1,086
62309 - RENTAL OF AUTO REPLACEMENT	2,266		2,266
<b>Community Sponsored Organizations</b>			
62491 - COMMUNITY INTERVENTION PROGRAM COSTS	143,333		143,333
<b>Grand Total</b>	<b>3,367,748</b>	<b>257,748</b>	<b>3,110,000</b>
Total to be Levied	3,206,186		
Loss Factor	96,186		
Amount to be raised by taxes	3,110,000		

136-O-19 Exhibit 4

	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>520 SOLID WASTE FUND</b>			
<b>Salary and Benefits</b>	<b>1,380,102</b>		
61010 - REGULAR PAY	947,967	947,967	-
61070 - JOB TRAINING AND INTERNSHIPS	20,000	20,000	-
61110 - OVERTIME PAY	65,000	65,000	-
61510 - HEALTH INSURANCE	186,912	186,912	-
61615 - LIFE INSURANCE	563	563	-
61625 - AUTO ALLOWANCE	310	310	-
61630 - SHOE ALLOWANCE	3,794	3,794	-
61710 - IMRF	82,853	82,853	-
61725 - SOCIAL SECURITY	58,897	58,897	-
61730 - MEDICARE	13,806	13,806	-
<b>Services and Supplies</b>	<b>3,651,621</b>		
61060 - SEASONAL EMPLOYEES	95,220	95,220	-
62295 - TRAINING & TRAVEL	800	800	-
62380 - COPY MACHINE CHARGES	1,326	1,326	-
62390 - CONDOMINIUM REFUSE COLL	451,000	451,000	-
62405 - SWANCC DISPOSAL FEES	743,125	743,125	-
62415 - RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	1,667,000	334,500	1,332,500
62417 - YARD WASTE REMOVAL CONTRACTUAL COSTS	689,100	689,100	-
62705 - BANK SERVICE CHARGES	1,000	1,000	-
64540 - TELECOMMUNICATIONS - WIRELESS	500	500	-
65015 - CHEMICALS/ SALT	200	200	-
65020 - CLOTHING	250	250	-
65055 - MATER. TO MAINT. IMP.	400	400	-
65085 - MINOR EQUIPMENT & TOOLS	700	700	-
65090 - SAFETY EQUIPMENT	1,000	1,000	-
<b>Miscellaneous</b>	<b>10,000</b>		
67107 - OUTREACH	10,000	10,000	-
<b>Interfund Transfers</b>	<b>438,462</b>		
62305 - RENTAL OF AUTO-FLEET MAINTENANCE	322,362	322,362	-
66156 - TRANSFER TO CAPITAL IMPROVEMENT FUND	116,100	116,100	-
<b>Capital Outlay</b>	<b>357,520</b>		
65550 - AUTOMOTIVE EQUIPMENT	292,520	292,520	-
65625 - FURNITURE & FIXTURES	65,000	65,000	-
<b>Grand Total</b>	<b>5,837,705</b>	<b>4,505,205</b>	<b>1,332,500</b>
Total to be Levied	1,373,711		
Loss Factor	41,211		
Amount to be raised by taxes	1,332,500		

136-O-19 Exhibit 5

	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>700 FIRE PENSION FUND</b>			
61715 - Pension Management Fees	100,000	100,000	-
61755 - PENSION-ADMIN. EXPENSE	125,000	125,000	-
61770 - RETIRED EMPLOYEES PENSION	6,716,297	873,860	5,842,437
61775 - WIDOWS' PENSIONS	1,560,000		1,560,000
61785 - DISABILITY PENSIONS	1,420,000		1,420,000
61795 - QILDRO'S	155,600	11,000	144,600
<b>Grand Total</b>	<b>10,076,897</b>	<b>1,109,860</b>	<b>8,967,037</b>
Total to be Levied	9,244,368		
Loss Factor	277,331		
Amount to be raised by taxes	8,967,037		

136-O-19 Exhibit 6

	FY2020 Budget	Sources Outside Levy	2019 Tax Levy
<b>705 POLICE PENSION FUND</b>			
61715 - Pension Management Fees	325,000	325,000	-
61755 - PENSION-ADMIN. EXPENSE	75,000	75,000	-
61770 - RETIRED EMPLOYEES PENSION	11,060,870	1,500,000	9,560,870
61775 - WIDOWS' PENSIONS	1,087,000	387,000	700,000
61785 - DISABILITY PENSIONS	825,960	211,357	614,603
61790 - SEPARATION REFUNDS	50,000	50,000	-
61795 - QILDRO'S	25,177		25,177
<b>Grand Total</b>	<b>13,449,007</b>	<b>2,548,357</b>	<b>10,900,650</b>
Total to be Levied	11,177,981		
Loss Factor	277,331		
Amount to be raised by taxes	10,900,650		