



# Memorandum

To: Honorable Mayor and Members of the City Council  
From: Hitesh Desai, Chief Financial Officer  
Subject: Ordinance 99-O-21: City Tax Levy  
Date: November 22, 2021

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Recommended Action:

Staff request introduction of Tax Levy Ordinance 99-O-21, 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 \$34,243,983 as extended (including 3% loss factor). This represents an increase of 1.45% over the 2020 levy of \$33,753,648 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 2021 Levies as extended including allowable loss factor of 3% by the Cook County as listed in the attached Tax Levy Ordinance:

General Corporate Levy (per FY 22 proposed budget)	\$ 7,629,834
IMRF Pension Levy (per FY22 proposed budget)	\$ 1,293,982
Human Services Fund Levy (per FY 22 proposed budget)	\$ 3,206,186
Solid Waste Fund Levy (Per FY 22 proposed budget)	\$ 1,373,711
Fire Pension Levy (per FY 22proposed budget)	\$ 9,534,561
Police Pension Levy (per FY22 proposed budget)	\$11,205,709
Total Levy (excluding Debt Service, General Assistance and Library)	\$34,243,983

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. The 2021 proposed City net levy is \$33,216,664. This is an increase of \$475,625 or 1.45% over the 2020 City net levy of \$32,741,039. With the addition of the loss factor, the 2021 proposed City gross levy is \$34,243,984. This is an increase of \$490,335 or 1.45% over the 2020 City gross levy of \$33,753,648.

Adding the Debt Service, General Assistance, and Library Fund levies, the total proposed net levy for 2021 is \$55,711,545. This represents no increase compared to the 2020 total net levy. With the addition of the loss factor, the 2021 total gross levy is \$57,737,195. This is a decrease of \$10,323 or 0.02% over the 2020 total gross levy of \$57,747,518.

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. Rather, the city must approve and file the necessary abatements for any amounts the City does not want the County to automatically levy. These tax levy abatements will be introduced to the City Council on November 8, 2021.

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:  
[2021 Property Tax Levy](#)  
[99-O-21 2021 City Tax Levy](#)  
[2022 Exhibits - City Levy](#)

	2021 BUDGET 2020 ADOPTED LEVY	2022 BUDGET 2021 ADOPTED LEVY	2020-2022 CHANGE (\$)	2020-2021 CHANGE (%)
<b>GENERAL FUND - CORPORATE</b>				
Gross Levy	6,230,957	7,629,834	1,398,877	
Loss Factor*	186,929	228,895	41,966	
<b>Net Levy</b>	<b>\$ 6,044,028</b>	<b>\$ 7,400,939</b>	<b>\$ 1,356,911</b>	<b>22.5%</b>
<b>GENERAL FUND - IMRF PENSION</b>				
Gross Levy	1,856,981	1,293,982	(562,999)	
Loss Factor*	55,709	38,819	(16,890)	
<b>Net Levy</b>	<b>\$ 1,801,272</b>	<b>\$ 1,255,163</b>	<b>\$ (546,109)</b>	<b>-30.3%</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>\$ 3,110,000</b>	<b>\$ 3,110,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>SOLID WASTE FUND</b>				
Gross Levy	1,373,711	1,373,711	-	
Loss Factor*	41,211	41,211	-	
<b>Net Levy</b>	<b>\$ 1,332,500</b>	<b>\$ 1,332,500</b>	<b>\$ -</b>	<b>0.0%</b>
<b>FIRE PENSION FUND</b>				
Gross Levy	9,635,854	9,534,561	(101,293)	
Loss Factor*	289,076	286,037	(3,039)	
<b>Net Levy</b>	<b>\$ 9,346,778</b>	<b>\$ 9,248,524</b>	<b>\$ (98,254)</b>	<b>-1.1%</b>
<b>POLICE PENSION FUND</b>				
Gross Levy	11,449,960	11,205,709	(244,251)	
Loss Factor*	343,499	336,171	(7,328)	
<b>Net Levy</b>	<b>\$ 11,106,461</b>	<b>\$ 10,869,538</b>	<b>\$ (236,923)</b>	<b>-2.1%</b>
<b>TOTAL CITY LEVY</b>				
Gross Levy	33,753,648	34,243,984	490,335	<b>1.5%</b>
Loss Factor*	1,012,609	1,027,320	(11,606)	
<b>TOTAL CITY NET LEVY</b>	<b>\$ 32,741,039</b>	<b>\$ 33,216,664</b>	<b>\$ 475,625</b>	<b>1%</b>
<b>GENERAL ASSISTANCE FUND</b>				
Gross Levy	1,340,206	1,340,206	-	<b>0.0%</b>
Loss Factor*	40,206	40,206	-	
<b>TOTAL GA NET LEVY</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>0%</b>
<b>LIBRARY FUND</b>				
Gross Levy	7,476,289	7,476,289	-	<b>0.0%</b>
Loss Factor*	224,289	224,289	-	
<b>TOTAL LIBRARY NET LEVY</b>	<b>\$ 7,252,000</b>	<b>\$ 7,252,000</b>	<b>\$ -</b>	<b>0%</b>
<b>DEBT SERVICE FUND</b>				
Gross Levy	14,669,751	14,143,427	(526,323)	
Loss Factor*	733,488	707,171	(26,316)	
<b>Net Levy</b>	<b>\$ 13,936,263</b>	<b>\$ 13,436,256</b>	<b>\$ (500,007)</b>	<b>-3.6%</b>
<b>LIBRARY DEBT SERVICE</b>				
Gross Levy	507,624	533,289	25,665	
Loss Factor*	25,381	26,664	1,283	
<b>Net Levy - Library Debt</b>	<b>\$ 482,243</b>	<b>\$ 506,625</b>	<b>\$ 24,382</b>	<b>5.1%</b>
<b>DEBT SERVICE LEVY</b>				
Gross Levy	15,177,375	14,676,717	(500,658)	<b>-3.3%</b>
Loss Factor*	758,869	733,836	(25,033)	
<b>TOTAL DEBT SERVICE NET LEVY</b>	<b>\$ 14,418,506</b>	<b>\$ 13,942,881</b>	<b>\$ (475,625)</b>	<b>-3%</b>
<b>CITY AND LIBRARY NET LEVY</b>	<b>\$ 55,711,545</b>	<b>\$ 55,711,545</b>	<b>\$ -</b>	<b>0%</b>
Total Loss Factor*	2,035,973	2,025,650	(36,639)	
Total Gross Levy	57,747,518	57,737,195	(10,323)	<b>0%</b>

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

**99-O-21**

**AN ORDINANCE**

**Levying Taxes in the City of Evanston, County of Cook,  
and State of Illinois, for the Fiscal Year Beginning  
January 1, 2022 and Ending December 31, 2022**

**WHEREAS**, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2022, and ending December 31, 2022, 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, 2022, 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 2021 the sum of Thirty-Four million,

Two hundred Forty-Three thousand, Nine Hundred Eighty-Three dollars (\$34,243,983), 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 2021 and all corporate purposes appropriated and specifically referred to in the FY 2022 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 22 proposed budget)	\$ 7,629,834
IMRF Pension Levy (per FY22 proposed budget)	\$ 1,293,982
Human Services Fund Levy (per FY 22 proposed budget)	\$ 3,206,186
Solid Waste Fund Levy (Per FY 22 proposed budget)	\$ 1,373,711
Fire Pension Levy (per FY 22 proposed budget)	\$ 9,534,561
Police Pension Levy (per FY22 proposed budget)	<u>\$11,205,709</u>
Total Levy (excluding Debt Service, General Assistance and Library)	\$34,243,983.

\*Cook County will levy debt service including 5% loss factor based on the debt amortization schedules and 2021 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 Twenty-nine thousand, Eight hundred and Thirty-Four dollars (\$7,629,834) for the General Corporate Purposes; B) One million, Two hundred and Ninety-Three thousand, Nine hundred Eighty-Two dollars (\$1,293,982) for the Illinois Municipal Retirement Fund Pension (IMRF); C) Three million Two hundred 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, Five hundred Thirty-Four thousand, Five hundred Sixty-One dollars (\$9,534,561) for the Fire Pension Fund; and

F) Eleven million, Two hundred Five thousand, Seven hundred Nine dollars (\$11,205,709) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy Filing with Cook County FY 2022 Budget – Tax Levy Year 2021 to be Received in FY 2022, 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 99-O-21 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: \_\_\_\_\_, 2021      Approved:

Adopted: \_\_\_\_\_, 2021      \_\_\_\_\_, 2021

\_\_\_\_\_  
Daniel Biss, Mayor

Attest:

Approved as to form:

\_\_\_\_\_  
Stephanie Mendoza, City Clerk

\_\_\_\_\_  
Nicholas Cummings, Corporation Counsel

# General Fund Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 100 - GENERAL FUND</b>				
EXPENSES				
<b>Department: 13 - CITY COUNCIL</b>				
	Salary & Benefits	438,034	403,874	34,160
	Services & Supplies	140,100	129,174	10,926
	Miscellaneous	1,250	1,153	97
<b>Department Total: 13 - CITY COUNCIL</b>		<b>579,384</b>	<b>534,201</b>	<b>45,183</b>
<b>Department: 14 - CITY CLERK</b>				
	Salary & Benefits	166,708	153,707	13,001
	Services & Supplies	96,865	89,311	7,554
<b>Department Total: 14 - CITY CLERK</b>		<b>263,573</b>	<b>243,018</b>	<b>20,555</b>
<b>Department: 15 - CITY MANAGER'S OFFICE</b>				
	Salary & Benefits	3,681,055	3,393,987	287,068
	Services & Supplies	1,364,279	1,257,885	106,394
	Capital Outlay	150,000	138,302	11,698
	Insurance and Other Chargebacks	810,000	746,832	63,168
	Contingencies	175,000	161,353	13,647
	Miscellaneous	52,550	48,452	4,098
<b>Department Total: 15 - CITY MANAGER'S OFFICE</b>		<b>6,232,884</b>	<b>5,746,811</b>	<b>486,073</b>
<b>Department: 17 - LAW</b>				
	Salary & Benefits	881,891	813,117	68,775
	Services & Supplies	88,450	81,552	6,898
<b>Department Total: 17 - LAW</b>		<b>970,341</b>	<b>894,669</b>	<b>75,672</b>
<b>Department: 19 - ADMINISTRATIVE SERVICES</b>				
	Salary & Benefits	6,912,410	6,373,344	539,067
	Services & Supplies	4,044,226	3,728,836	315,390
	Capital Outlay	1,500	1,383	117
<b>Department Total: 19 - ADMINISTRATIVE SERVICES</b>		<b>10,958,136</b>	<b>10,103,562</b>	<b>854,574</b>
<b>Department: 21 - COMMUNITY DEVELOPMENT</b>				
	Salary & Benefits	2,737,155	2,523,697	213,458
	Services & Supplies	343,843	317,028	26,815
	Contingencies	5,000	4,610	390
	Miscellaneous	25,500	23,511	1,989
<b>Department Total: 21 - COMMUNITY DEVELOPMENT</b>		<b>3,111,498</b>	<b>2,868,847</b>	<b>242,651</b>
<b>Department: 22 - POLICE</b>				
	Salary & Benefits	26,957,854	24,855,537	2,102,317
	Services & Supplies	1,075,144	991,299	83,845
	Insurance and Other Chargebacks	350,000	322,705	27,295
	Community Sponsored Organizations	69,600	64,172	5,428
	Contingencies	2,500	2,305	195
	Miscellaneous	155,500	143,373	12,127
	Interfund Transfers	670,000	617,750	52,250
<b>Department Total: 22 - POLICE</b>		<b>29,280,598</b>	<b>26,997,141</b>	<b>2,283,457</b>

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Department: 23 - FIRE MGMT &amp; SUPPORT</b>				
	Salary & Benefits	14,821,717	13,665,840	1,155,876
	Services & Supplies	466,478	430,100	36,378
	Capital Outlay	50,000	46,101	3,899
	Insurance and Other Chargebacks	850,000	783,712	66,288
	Miscellaneous	65,077	60,002	5,075
	Interfund Transfers	570,000	525,548	44,452
<b>Department Total: 23 - FIRE MGMT &amp; SUPPORT</b>		<b>16,823,272</b>	<b>15,511,304</b>	<b>1,311,968</b>
<b>Department: 24 - HEALTH</b>				
	Salary & Benefits	1,075,317	991,458	83,859
	Services & Supplies	181,300	167,161	14,139
	Miscellaneous	56,856	52,422	4,434
<b>Department Total: 24 - HEALTH</b>		<b>1,313,473</b>	<b>1,211,041</b>	<b>102,432</b>
<b>Department: 30 - PARKS AND RECREATION</b>				
	Salary & Benefits	6,319,019	5,826,228	492,791
	Services & Supplies	4,554,060	4,198,910	355,150
	Capital Outlay	82,000	75,605	6,395
	Insurance and Other Chargebacks	450,000	414,907	35,093
	Miscellaneous	233,657	215,435	18,222
	Interfund Transfers	285,000	262,774	22,226
<b>Department Total: 30 - PARKS AND RECREATION</b>		<b>11,923,736</b>	<b>10,993,860</b>	<b>929,876</b>
<b>Department: 40 - PUBLIC WORKS AGENCY</b>				
	Salary & Benefits	9,570,130	8,823,801	746,330
	Services & Supplies	1,552,669	1,431,584	121,085
	Capital Outlay	51,000	47,023	3,977
	Insurance and Other Chargebacks	1,200,000	1,106,418	93,582
	Contingencies	1,000	922	78
	Interfund Transfers	1,070,000	986,556	83,444
<b>Department Total: 40 - PUBLIC WORKS AGENCY</b>		<b>13,444,799</b>	<b>12,396,302</b>	<b>1,048,497</b>
<b>Department: 99 - NON-DEPARTMENTAL</b>				
	Insurance and Other Chargebacks	20,723,062	20,723,062	-
<b>Department Total: 99 - NON-DEPARTMENTAL</b>		<b>20,723,062</b>	<b>20,723,062</b>	<b>-</b>
<b>Grand Total</b>		<b>115,624,756</b>	<b>108,223,817</b>	<b>7,400,939</b>

<b>Total to be Levied</b>	<b>7,629,834</b>
Loss Factor	228,895
Amount to be raised by taxes	7,400,939



# IMRF Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 100 - GENERAL FUND</b>				
<b>EXPENSES</b>				
<b>Department: 13 - CITY COUNCIL</b>				
61710	IMRF	3,872	-	3,872
<b>Department Total: 13 - CITY COUNCIL</b>		<b>3,872</b>	<b>-</b>	<b>3,872</b>
<b>Department: 14 - CITY CLERK</b>				
61710	IMRF	5,918	-	5,918
<b>Department Total: 14 - CITY CLERK</b>		<b>5,918</b>	<b>-</b>	<b>5,918</b>
<b>Department: 15 - CITY MANAGER'S OFFICE</b>				
61710	IMRF	140,084	-	140,084
<b>Department Total: 15 - CITY MANAGER'S OFFICE</b>		<b>140,084</b>	<b>-</b>	<b>140,084</b>
<b>Department: 17 - LAW</b>				
61710	IMRF	34,180	-	34,180
<b>Department Total: 17 - LAW</b>		<b>34,180</b>	<b>-</b>	<b>34,180</b>
<b>Department: 19 - ADMINISTRATIVE SERVICES</b>				
61710	IMRF	243,023	-	243,023
<b>Department Total: 19 - ADMINISTRATIVE SERVICES</b>		<b>243,023</b>	<b>-</b>	<b>243,023</b>
<b>Department: 21 - COMMUNITY DEVELOPMENT</b>				
61710	IMRF	100,843	-	100,843
<b>Department Total: 21 - COMMUNITY DEVELOPMENT</b>		<b>100,843</b>	<b>-</b>	<b>100,843</b>
<b>Department: 22 - POLICE</b>				
61710	IMRF	163,261	-	163,261
<b>Department Total: 22 - POLICE</b>		<b>163,261</b>	<b>-</b>	<b>163,261</b>
<b>Department: 23 - FIRE MGMT &amp; SUPPORT</b>				
61710	IMRF	12,673	-	12,673
<b>Department Total: 23 - FIRE MGMT &amp; SUPPORT</b>		<b>12,673</b>	<b>-</b>	<b>12,673</b>
<b>Department: 24 - HEALTH</b>				
61710	IMRF	39,606	-	39,606
<b>Department Total: 24 - HEALTH</b>		<b>39,606</b>	<b>-</b>	<b>39,606</b>
<b>Department: 30 - PARKS AND RECREATION</b>				
61710	IMRF	196,954	-	196,954
<b>Department Total: 30 - PARKS AND RECREATION</b>		<b>196,954</b>	<b>-</b>	<b>196,954</b>
<b>Department: 40 - PUBLIC WORKS AGENCY</b>				
61710	IMRF	314,748	-	314,748
<b>Department Total: 40 - PUBLIC WORKS AGENCY</b>		<b>314,748</b>	<b>-</b>	<b>314,748</b>
<b>EXPENSES Total</b>		<b>1,255,163</b>	<b>-</b>	<b>1,255,163</b>

<b>Total to be Levied</b>	<b>1,293,982</b>
Loss Factor	38,819
Amount to be raised by taxes	1,255,163

# Human Services Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 176 - HUMAN SERVICES FUND</b>				
<b>EXPENSES</b>				
<b>Department: 21 - COMMUNITY DEVELOPMENT</b>				
65546	COMMUNITY GRANTS PROGRAMS	736,373	736,373	-
<b>Department Total: 21 - COMMUNITY DEVELOPMENT</b>		<b>736,373</b>	<b>736,373</b>	<b>-</b>
<b>Department: 24 - HEALTH</b>				
61010	REGULAR PAY	1,292,163	21,963	1,270,200
61060	SEASONAL EMPLOYEES	525,000	-	525,000
61110	OVERTIME PAY	16,000	-	16,000
61510	HEALTH INSURANCE	227,894	-	227,894
61513	VISION INSURANCE	398	-	398
61615	LIFE INSURANCE	887	-	887
61625	AUTO ALLOWANCE	2,543	-	2,543
61626	CELL PHONE ALLOWANCE	4,482	-	4,482
61710	IMRF	62,542	-	62,542
61725	SOCIAL SECURITY	80,072	-	80,072
61730	MEDICARE	18,839	-	18,839
62205	ADVERTISING	500	-	500
62210	PRINTING	2,800	-	2,800
62275	POSTAGE CHARGEBACKS	2,950	-	2,950
62295	TRAINING & TRAVEL	13,500	-	13,500
62360	MEMBERSHIP DUES	1,400	-	1,400
62490	OTHER PROGRAM COSTS	255,000	-	255,000
62491	COMMUNITY INTERVENTION PROGRAM COSTS	143,333	-	143,333
62501	ALTERNATIVES TO ARREST	200,000	-	200,000
62502	COMMUNITY MEMBER RELIEF FUND	50,000	-	50,000
62503	COMMUNITY ASSISTANCE FUND	35,000	-	35,000
62509	SERVICE AGREEMENTS/ CONTRACTS	85,000	-	85,000
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
65110	RECREATION SUPPLIES	85,000	-	85,000
66461	Aging Well Conference Expenses	3,000	-	3,000
<b>Department Total: 24 - HEALTH</b>		<b>3,131,963</b>	<b>21,963</b>	<b>3,110,000</b>
<b>EXPENSES Total</b>		<b>3,868,336</b>	<b>758,336</b>	<b>3,110,000</b>

<b>Total to be Levied</b>	<b>3,206,186</b>
Loss Factor	96,186
Amount to be raised by taxes	3,110,000

# Solid Waste Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 520 - SOLID WASTE FUND</b>				
<b>EXPENSES</b>				
<b>Department: 40 - PUBLIC WORKS AGENCY</b>				
<b>Business Unit: 4310 - RECYCLING AND ENVIRONMENTAL MAIN</b>				
61010	REGULAR PAY	1,096,417	1,096,417	-
61060	SEASONAL EMPLOYEES	110,000	110,000	-
61110	OVERTIME PAY	65,000	65,000	-
61510	HEALTH INSURANCE	189,065	189,065	-
61513	VISION INSURANCE	504	504	-
61615	LIFE INSURANCE	654	654	-
61625	AUTO ALLOWANCE	338	338	-
61630	SHOE ALLOWANCE	3,920	3,920	-
61710	IMRF	53,067	53,067	-
61725	SOCIAL SECURITY	67,983	67,983	-
61730	MEDICARE	15,961	15,961	-
62295	TRAINING & TRAVEL	800	800	-
62305	RENTAL OF AUTO-FLEET MAINTENANCE	302,000	302,000	-
62380	COPY MACHINE CHARGES	1,326	1,326	-
62390	CONDOMINIUM REFUSE COLL	460,350	460,350	-
62405	SWANCC DISPOSAL FEES	698,000	698,000	-
62415	RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	1,731,350	398,850	1,332,500
62417	YARD WASTE REMOVAL CONTRACTUAL COSTS	718,000	718,000	-
62509	SERVICE AGREEMENTS/ CONTRACTS	5,000	5,000	-
62659	ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	50,000	50,000	-
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.	2,000	2,000	-
65085	MINOR EQUIPMENT & TOOLS	5,000	5,000	-
65090	SAFETY EQUIPMENT	3,000	3,000	-
65550	AUTOMOTIVE EQUIPMENT	440,000	440,000	-
65625	FURNITURE & FIXTURES	85,000	85,000	-
67107	OUTREACH	15,000	15,000	-
<b>Business Unit Total: 4310 - RECYCLING AND ENVIRONMENTAL MAIN</b>		<b>6,121,685</b>	<b>4,789,185</b>	<b>1,332,500</b>
<b>Department Total: 40 - PUBLIC WORKS AGENCY</b>		<b>6,121,685</b>	<b>4,789,185</b>	<b>1,332,500</b>
<b>EXPENSES Total</b>		<b>6,121,685</b>	<b>4,789,185</b>	<b>1,332,500</b>

<b>Total to be Levied</b>	<b>1,373,711</b>
Loss Factor	41,211
Amount to be raised by taxes	1,332,500

# Fire Pension Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 700 - FIRE PENSION FUND</b>				
<b>EXPENSES</b>				
<b>Department: 23 - FIRE MGMT &amp; SUPPORT</b>				
<b>Business Unit: 8000 - FIREFIGHTERS' PENSION</b>				
61715	Pension Management Fees	225,000	44,729	180,271
61755	PENSION-ADMIN. EXPENSE	125,000	24,850	100,150
61770	RETIRED EMPLOYEES PENSION	7,757,295	1,542,122	6,215,173
61775	WIDOWS' PENSIONS	1,687,140	335,397	1,351,743
61785	DISABILITY PENSIONS	1,565,550	311,226	1,254,324
61790	SEPARATION REFUNDS	15,000	2,982	12,018
61795	QILDRO'S	168,302	33,458	134,844
<b>Business Unit Total: 8000 - FIREFIGHTERS' PENSION</b>		<b>11,543,287</b>	<b>2,294,763</b>	<b>9,248,524</b>
<b>Department Total: 23 - FIRE MGMT &amp; SUPPORT</b>		<b>11,543,287</b>	<b>2,294,763</b>	<b>9,248,524</b>
<b>EXPENSES Total</b>		<b>11,543,287</b>	<b>2,294,763</b>	<b>9,248,524</b>

<b>Total to be Levied</b>	<b>9,534,561</b>
Loss Factor	286,037
<b>Amount to be raised by taxes</b>	<b>9,248,524</b>

# Police Pension Tax Levy

Account Number	Account Description	2022 Budget	Sources Outside Levy	2021 Tax Levy
<b>Fund: 705 - POLICE PENSION FUND</b>				
<b>EXPENSES</b>				
<b>Department: 22 - POLICE</b>				
<b>Business Unit: 8100 - POLICEMEN'S PENSION</b>				
61715	Pension Management Fees	300,000	97,644	202,356
61755	PENSION-ADMIN. EXPENSE	75,000	24,411	50,589
61770	RETIREED EMPLOYEES PENSION	13,081,200	4,257,652	8,823,548
61775	WIDOWS' PENSIONS	1,471,248	478,860	992,388
61785	DISABILITY PENSIONS	927,000	301,719	625,281
61790	SEPARATION REFUNDS	200,000	65,096	134,904
61795	QILDRO'S	60,000	19,529	40,471
<b>Business Unit Total: 8100 - POLICEMEN'S PENSION</b>		<b>16,114,448</b>	<b>5,244,910</b>	<b>10,869,538</b>
<b>Department Total: 22 - POLICE</b>		<b>16,114,448</b>	<b>5,244,910</b>	<b>10,869,538</b>
<b>EXPENSES Total</b>		<b>16,114,448</b>	<b>5,244,910</b>	<b>10,869,538</b>

<b>Total to be Levied</b>	<b>11,205,709</b>
Loss Factor	336,171
Amount to be raised by taxes	10,869,538