

136-O-15

AN ORDINANCE

**Levying Taxes in the City of Evanston, County of Cook,
and State of Illinois, for the Fiscal Year Beginning
January 1, 2016 and Ending December 31, 2016**

WHEREAS, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2016, and ending December 31, 2016, 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, 2016, 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 2015 the sum of twenty-eight million,

five hundred forty-eight thousand, four hundred twenty-two dollars (\$28,548,422), being the total of the appropriation legally made plus allowances for collection losses, which are to be collected from the tax levy of the City of Evanston for the year 2015 and all corporate purposes appropriated and specifically referred to in the annual Budget passed by the City Council of the City of Evanston at a regular Council meeting held November 23, 2015. Appropriations are to be collected from the tax levy of the current fiscal year of the City of Evanston, Illinois, for:

General Corporate Levy (per FY16 proposed budget)	\$8,556,481
IMRF Pension Levy (Per FY16 proposed budget)	\$2,719,691
General Assistance Fund Levy (Per FY 16 proposed budget)	\$ 816,327
Fire Pension Levy (per FY16 proposed budget)	\$7,215,168
Police Pension Levy (per FY16 proposed budget)	\$9,240,755
 Total Levy (excluding Debt Service and Library)	 \$28,548,422

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 appropriated for the City of Evanston: A) eight million, five hundred fifty-six thousand, four hundred eighty-one dollars (\$8,556,481) for the General Corporate Purposes; B) two million, seven hundred nineteen thousand, six hundred ninety one dollars (\$2,719,691) for the Illinois Municipal Retirement Fund Pension(IMRF); C) eight hundred sixteen thousand, three hundred twenty-seven dollars (\$816,327) for the General Assistance Fund; D) seven million, two hundred fifteen thousand, one hundred sixty-eight dollars (\$7,215,168) for the Fire Pension Fund; and D) nine million, two hundred forty thousand, seven hundred fifty-five dollars (\$9,240,755) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy

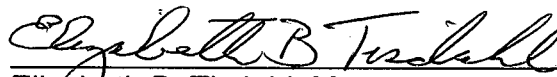
Filing with Cook County FY16 Budget – Tax Levy Year 2015 to be Received in FY16, attached hereto as “Exhibit A” and incorporated herein by reference.

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-15 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: October 24, 2015 Approved:
Adopted: November 23, 2015 December 2, 2015


Elizabeth B. Tisdahl, Mayor

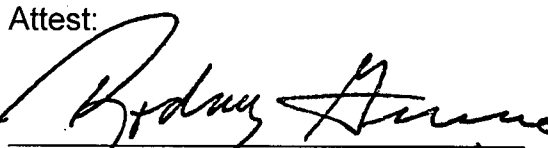

Attest:  Approved as to form: 
Rodney Greene, City Clerk (LBS) W. Grant Farrar, Corporation Counsel

Exhibit A

***City of Evanston Tax Levy filing with Cook County FY16 Budget
- Tax Levy Year 2015 to be received in FY2016***

City of Evanston
 Tax Levy Filing with Cook County
 General Corporate Purpose Tax Levy - Tax Levy Year 2015 to be Received in FY 2016

			Exhibit A		
Account Category	Division	Department Description	Amount Budgeted	Amount To Be Levied	Sources Outside Tax Levy
Salary & Benefits	100.1300/1400	City Council and Clerk	\$ 586,980	44,670	\$ 542,310.26
Services and Supplies	100.1300/1400	City Council and Clerk	87,245	6,639	80,606
Other Charges	100.1300/1400	City Council and Clerk	13,936	1,061	12,875
			<u>688,161</u>	<u>52,370</u>	<u>635,791</u>
Salary & Benefits	100.1505-1580	City Manager's Office	4,419,867	336,356	4,083,511
Services and Supplies	100.1505-1580	City Manager's Office	1,469,539	111,833	1,357,706
Other Charges	100.1505-1580	City Manager's Office	1,906,667	145,099	1,761,568
			<u>7,796,073</u>	<u>593,289</u>	<u>7,202,784</u>
Salary & Benefits	100.1705/1710	Law	961,611	73,180	888,431
Services and Supplies	100.1705/1710	Law	143,564	10,925	132,639
Other Charges	100.1705/1710	Law	24,825	1,889	22,936
			<u>1,130,000</u>	<u>85,994</u>	<u>1,044,006</u>
Salary & Benefits	100.1905-1999	Administrative Services	4,265,356	324,598	3,940,758
Services and Supplies	100.1905-1999	Administrative Services	2,474,351	188,300	2,286,051
Other Charges	100.1905-1999	Administrative Services	177,694	13,523	164,171
			<u>6,917,401</u>	<u>526,421</u>	<u>6,390,980</u>
Salary & Benefits	100.2101-2715	Community Development	2,070,580	157,573	1,913,007
Services and Supplies	100.2101-2715	Community Development	146,839	11,175	135,664
Other Charges	100.2101-2715	Community Development	245,969	18,718	227,251
			<u>2,463,388</u>	<u>187,466</u>	<u>2,275,922</u>
Salary & Benefits	100.2205-2290	Police	26,200,646	1,993,894	24,206,752
Services and Supplies	100.2205-2290	Police	612,928	46,644	566,284
Other Charges	100.2205-2290	Police	10,857,704	826,282	10,031,422
			<u>37,671,278</u>	<u>2,866,820</u>	<u>34,804,458</u>
Salary & Benefits	100.2305-2320	Fire	12,969,246	986,972	11,982,274
Services and Supplies	100.2305-2320	Fire	428,023	32,573	395,450
Other Charges	100.2305-2320	Fire	9,161,473	697,197	8,464,276
			<u>22,558,742</u>	<u>1,716,742</u>	<u>20,842,000</u>
Salary & Benefits	100.2405-4540	Health and Human Services	2,075,202	157,925	1,917,277
Services and Supplies	100.2405-4540	Health and Human Services	236,594	18,005	218,589
Other Charges	100.2405-4540	Health and Human Services	1,232,430	93,789	1,138,641
			<u>3,544,226</u>	<u>269,719</u>	<u>3,274,507</u>
Salary & Benefits	100.2605-7690	Public Works	10,008,669	761,669	9,247,000
Services and Supplies	100.2605-7690	Public Works	2,271,896	172,893	2,099,003
Other Charges	100.2605-7690	Public Works	3,831,774	291,602	3,540,172
			<u>16,112,339</u>	<u>1,226,164</u>	<u>14,886,175</u>
Salary & Benefits	100.3005-3950	Parks, Recreation/Community Services	6,663,852	507,126	6,156,726
Services and Supplies	100.3005-3950	Parks, Recreation/Community Services	3,747,829	285,213	3,462,616
Other Charges	100.3005-3950	Parks, Recreation/Community Services	893,909	68,027	825,882
			<u>11,305,590</u>	<u>860,366</u>	<u>10,445,224</u>
Salary & Benefits	N/A	Total General Fund	70,222,009	5,343,962	64,878,047
Services and Supplies	N/A	Total General Fund	11,618,808	884,202	10,734,606
Other Charges	N/A	Total General Fund	28,346,381	2,157,187	26,189,194
			<u>\$ 110,187,198</u>	<u>\$ 8,385,351</u>	<u>\$ 101,801,847</u>
Collection Losses		Collection Losses		171,130	
Total General Corporate Purpose Tax Levy				<u>\$ 8,556,481</u>	

IMRF Tax Levy 2015

Exhibit B

Account Number	Description	2016 Budget Proposed
Fund: 100 - GENERAL FUND		
Expenditures		
Department: 12 - LEGISLATIVE		
61710	IMRF	0.00
Department Total: 12 - LEGISLATIVE		\$0.00
Department: 13 - CITY COUNCIL		
61710	IMRF	8,308.00
Department Total: 13 - CITY COUNCIL		\$8,308.00
Department: 14 - CITY CLERK		
61710	IMRF	17,801.00
Department Total: 14 - CITY CLERK		\$17,801.00
Department: 15 - CITY MANAGER'S OFFICE		
61710	IMRF	342,414.00
Department Total: 15 - CITY MANAGER'S OFFICE		\$342,414.00
Department: 17 - LAW		
61710	IMRF	75,524.00
Department Total: 17 - LAW		\$75,524.00
Department: 19 - ADMINISTRATIVE SERVICES		
61710	IMRF	305,334.00
Department Total: 19 - ADMINISTRATIVE SERVICES		\$305,334.00
Department: 21 - COMMUNITY DEVELOPMENT		
61710	IMRF	150,580.00
Department Total: 21 - COMMUNITY DEVELOPMENT		\$150,580.00
Department: 22 - POLICE		
61710	IMRF	470,180.00
Department Total: 22 - POLICE		\$470,180.00
Department: 23 - FIRE MGMT & SUPPORT		
61710	IMRF	15,606.00
Department Total: 23 - FIRE MGMT & SUPPORT		\$15,606.00
Department: 24 - HEALTH		
61710	IMRF	155,435.00
Department Total: 24 - HEALTH		\$155,435.00
Department: 26 - PUBLIC WORKS		
61710	IMRF	0.00
Department Total: 26 - PUBLIC WORKS		\$0.00
Department: 30 - PARKS, REC. AND COMMUNITY SERV.		
61710	IMRF	401,501.00
Department Total: 30 - PARKS, REC. AND COMMUNITY SERV.		\$401,501.00
Department: 40 - PUBLIC WORKS AGENCY		
61710	IMRF	722,614.00
Department Total: 40 - PUBLIC WORKS AGENCY		\$722,614.00
Expenditures Total		\$2,665,297.00
Fund Expenditure Total: 100 - GENERAL FUND		\$2,665,297.00
Expenditure Grand Totals:		\$2,665,297.00
Total Expenditures		2,719,691
Collection Losses		54,394
Net Levy		2,665,297

Account Number	Description	2016 Budget Proposed	Sources Outside Tax Levy	To be Raised by Taxation 2015 Levy
Fund: 175 - GENERAL ASSISTANCE FUND				
Expenditures				
Salary & Benefit - Salary and Benefits				
61615	LIFE INSURANCE	13.00	13.00	
61010	REGULAR PAY	169,789.00	119,362.00	50,427.00
61510	HEALTH INSURANCE	21,229.00	21,229.00	
61725	SOCIAL SECURITY	10,527.00	10,527.00	
61730	MEDICARE	2,462.00	2,462.00	
61710	IMRF	17,913.00	17,913.00	
Account Classification Total: Salary & Benefit - Salary and Benefits		\$221,933.00	\$171,506.00	\$50,427.00
Serv & Supplies - Services and Supplies				
62275	POSTAGE CHARGEBACKS	800.00		800.00
62295	TRAINING & TRAVEL	2,500.00		2,500.00
62360	MEMBERSHIP DUES	500.00		500.00
64566	RENTAL EXPENSE- GA CLIENT	200,000.00		200,000.00
64567	PERSONAL EXPENSE- GA CLIENT	500,000.00		500,000.00
64568	TRANSPORTATION EXPENSE- GA CLIENT	4,000.00		4,000.00
64569	50/50 WORK PROGRAM- GA CLIENT	1,500.00		1,500.00
64570	CLIENT OTHER NEEDS- GA CLIENT	500.00		500.00
64573	ALL OTHER PHYSICIANS- GA CLIENT	500.00		500.00
64577	EMERGENCY ROOM PHYSICIANS- GA CLIENT	500.00		500.00
64578	PSYCH OUTPATIENT/MENTAL- GA CLIENT	300.00		300.00
64582	MORTGAGE/RENTAL EXPENSE-EAS CLIENT	30,000.00		30,000.00
64585	UTILITIES - COMED-EAS CLIENT	5,000.00		5,000.00
64586	UTILITIES - NICOR-EAS CLIENT	5,000.00		5,000.00
64587	UTILITIES - COE WATER -EAS CLIENT	5,000.00		5,000.00
64574	DRUGS- GA CLIENT	300.00		300.00
64584	FOOD VOUCHERS - EMERGENCY-EAS CLIENT	500.00		500.00
65010	BOOKS, PUBLICATIONS, MAPS	1,000.00		1,000.00
65095	OFFICE SUPPLIES	1,000.00		1,000.00
Account Classification Total: Serv & Supplies - Services and Supplies		\$758,900.00	\$0.00	\$758,900.00
Capital Outlay - Capital Outlay				
Account Classification Total: Capital Outlay - Capital Outlay		\$0.00	\$0.00	\$0.00
Ins & Chg Backs - Insurance and Other Chargebacks				
Account Classification Total: Ins & Chg Backs - Insurance and Other (\$0.00	\$0.00	\$0.00
Miscellaneous - Miscellaneous				
62490	OTHER PROGRAM COSTS	7,000.00		7,000.00
Account Classification Total: Miscellaneous - Miscellaneous		\$7,000.00	\$0.00	\$7,000.00
Business Unit Total: 4605 - GENERAL ASSISTANCE ADMIN		\$987,833.00	\$171,506.00	\$816,327.00
Department Total: 24 - HEALTH		\$987,833.00	\$171,506.00	\$816,327.00
Expenditures Total		\$987,833.00	\$171,506.00	\$816,327.00
Fund Expenditure Total: 175 - GENERAL ASSISTANCE FUND		\$987,833.00	\$171,506.00	\$816,327.00
Expenditure Grand Totals:		\$987,833.00	\$171,506.00	\$816,327.00
Total to be levied			\$	816,327.00
Loss Factor			\$	16,327.00
Amount to be raised by taxes			\$	800,000.00

Fire Pension Fund-- 2015 Tax Levy

Exhibit D

Account Number	Description	2016 Budget Proposed	Sources Outside Tax Levy	To be Raised by Taxation 2015 Levy
Fund: 700 - FIRE PENSION FUND				
<u>Expenditures</u>				
Department: 23 - FIRE MGMT & SUPPORT				
Business Unit: 8000 - FIREFIGHTERS' PENSION				
Salary & Benefit - Salary and Benefits				
61010	REGULAR PAY	0.00		
61755	PENSION-ADMIN. EXPENSE	150,000.00	150,000.00	
61770	RETIRED EMPLOYEES PENSION	5,450,000.00	0.00	5,450,000.00
61775	WIDOWS' PENSIONS	1,120,000.00	797,832.00	322,168.00
61785	DISABILITY PENSIONS	1,350,000.00	0.00	1,350,000.00
61790	SEPARATION REFUNDS	0.00	0.00	
61795	QILDRO'S	93,000.00	0.00	93,000.00
61805	RESERVE FOR FUT.PEN.PAY	0.00	0.00	
Account Classification Total: Salary & Benefit - Salary and Benefits		\$8,163,000.00	\$947,832.00	\$7,215,168.00
Fund Expenditure Total: 700 - FIRE PENSION FUND \$8,163,000.00 \$947,832.00 \$7,215,168.00				
Total to be levied				7,215,168
Loss Factor				144,303
Amount to be raised by taxes				7,070,865

Account Number	Description	2016 Budget Proposed	Sources Outside Tax Levy	To be Raised by Taxation 2015 Levy
Fund: 705 - POLICE PENSION FUND				
<u>Expenditures</u>				
Department: 22 - POLICE				
Business Unit: 8100 - POLICEMEN'S PENSION				
Salary & Benefit - Salary and Benefits				
61755	PENSION-ADMIN. EXPENSE	250,000.00	250,000.00	0.00
61770	RETIRED EMPLOYEES PENSION	8,810,000.00		8,810,000.00
61775	WIDOWS' PENSIONS	1,000,000.00	1,000,000.00	0.00
61785	DISABILITY PENSIONS	690,000.00	556,245.00	133,755.00
61790	SEPARATION REFUNDS	275,000.00		275,000.00
61795	QILDRO'S	22,000.00		22,000.00
61805	RESERVE FOR FUT.PEN.PAY	0.00		0.00
Account Classification Total: Salary & Benefit - Salary and Benefits		\$11,047,000.00	\$1,806,245.00	\$9,240,755.00

Business Unit Total: 8100 - POLICEMEN'S PENSION		\$11,047,000.00	\$1,806,245.00	\$9,240,755.00
--	--	------------------------	-----------------------	-----------------------

Total to be levied	9,240,755
Loss Factor	184,815
Amount to be raised by taxes	9,055,940