

10/24/2017

**128-O-17**

**AN ORDINANCE**

**Levying Taxes in the City of Evanston, County of Cook,  
and State of Illinois, for the Fiscal Year Beginning  
January 1, 2018 and Ending December 31, 2018**

**WHEREAS**, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2018, and ending December 31, 2018, 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, 2018, 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 2017 the sum of thirty million, one

hundred one thousand, two hundred nineteen dollars (\$30,101,219), being the total of the budget legally made plus allowances for collection losses, which are to be collected from the tax levy of the City of Evanston for the year 2017 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 27, 2017. 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 FY18 proposed budget)	\$ 8,060,613
IMRF Pension Levy (per FY18 proposed budget)	\$ 2,548,105
General Assistance Fund Levy (Per FY 18 proposed budget)	\$ 918,367
Fire Pension Levy (per FY18 proposed budget)	\$ 8,229,538
Police Pension Levy (per FY18 proposed budget)	\$10,344,596
 Total Levy (excluding Debt Service and Library)	 \$30,101,219

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) eight million sixty thousand six hundred thirteen dollars (\$8,060,613) for the General Corporate Purposes; B) two million, five hundred forty-eight thousand, one hundred five dollars (\$2,548,105) for the Illinois Municipal Retirement Fund Pension(IMRF); C) nine hundred eighteen thousand, three hundred sixty-seven dollars (\$918,367) for the General Assistance Fund; D) eight million, two hundred twenty-nine thousand, five hundred thirty-eight dollars (\$8,229,538) for the Fire Pension Fund; and D) ten million, three hundred forty-four thousand, five hundred ninety-six dollars (\$10,344,596) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy Filing with Cook

County FY 2018 Budget – Tax Levy Year 2017 to be Received in FY 2018, 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 128-O-17 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: October 28, 2017 Approved:

Adopted: Nov 27, 2017 December 4, 2017

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

Attest:



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

Approved as to form:

  
\_\_\_\_\_  
W. Grant Farrar, Corporation Counsel

**Exhibit 1**

***City of Evanston Tax Levy filing with Cook County FY2018 Budget  
- Tax Levy Year 2017 to be received in FY2018***

**EXHIBIT A**

City of Evanston  
 Tax Levy Filing with Cook County  
 General Corporate Purpose Tax Levy - Tax Levy Year 2016 to be Received in FY 2017

Account Category	Division	Department Description	Amount Budgeted	Amount To Be Levied	Exhibit A
					Sources Outside Tax Levy
Salary & Benefits	100.1300/1400	City Council and Clerk	439,570	29,300	410,270
Services and Supplies	100.1300/1400	City Council and Clerk	99,244	6,615	92,629
Other Charges	100.1300/1400	City Council and Clerk	<u>167,388</u>	<u>11,158</u>	<u>156,230</u>
			<u>706,202</u>	<u>47,073</u>	<u>659,129</u>
Salary & Benefits	100.1505-1580	City Manager's Office	3,604,745	240,280	3,364,465
Services and Supplies	100.1505-1580	City Manager's Office	1,886,740	125,764	1,760,976
Other Charges	100.1505-1580	City Manager's Office	<u>2,724,410</u>	<u>181,600</u>	<u>2,542,810</u>
			<u>8,215,895</u>	<u>547,643</u>	<u>7,668,252</u>
Salary & Benefits	100.1705/1710	Law	612,924	40,855	572,069
Services and Supplies	100.1705/1710	Law	134,652	8,975	125,677
Other Charges	100.1705/1710	Law	<u>73,831</u>	<u>4,921</u>	<u>68,910</u>
			<u>821,407</u>	<u>54,752</u>	<u>766,655</u>
Salary & Benefits	100.1905-1999	Administrative Services	5,616,672	374,388	5,242,284
Services and Supplies	100.1905-1999	Administrative Services	2,795,572	186,343	2,609,229
Other Charges	100.1905-1999	Administrative Services	<u>1,207,599</u>	<u>80,494</u>	<u>1,127,105</u>
			<u>9,619,843</u>	<u>641,226</u>	<u>8,978,617</u>
Salary & Benefits	100.2101-2715	Community Development	2,259,688	150,623	2,109,065
Services and Supplies	100.2101-2715	Community Development	221,125	14,739	206,386
Other Charges	100.2101-2715	Community Development	<u>517,899</u>	<u>34,521</u>	<u>483,378</u>
			<u>2,998,712</u>	<u>199,884</u>	<u>2,798,828</u>
Salary & Benefits	100.2205-2290	Police	23,490,141	1,565,772	21,924,369
Services and Supplies	100.2205-2290	Police	820,926	54,720	766,206
Other Charges	100.2205-2290	Police	<u>14,975,064</u>	<u>998,186</u>	<u>13,976,878</u>
			<u>39,286,131</u>	<u>2,618,678</u>	<u>36,667,453</u>
Salary & Benefits	100.2305-2320	Fire	12,117,362	807,702	11,309,660
Services and Supplies	100.2305-2320	Fire	428,023	28,531	399,492
Other Charges	100.2305-2320	Fire	<u>11,867,654</u>	<u>791,057</u>	<u>11,076,597</u>
			<u>24,413,039</u>	<u>1,627,289</u>	<u>22,785,750</u>
Salary & Benefits	100.2405-4540	Health and Human Services	1,802,070	120,120	1,681,950
Services and Supplies	100.2405-4540	Health and Human Services	160,615	10,706	149,909
Other Charges	100.2405-4540	Health and Human Services	<u>1,605,972</u>	<u>107,049</u>	<u>1,498,923</u>
			<u>3,568,657</u>	<u>237,874</u>	<u>3,330,783</u>
Salary & Benefits	100.2605-7690	Public Works	8,707,895	580,438	8,127,457
Services and Supplies	100.2605-7690	Public Works	2,674,419	178,268	2,496,151
Other Charges	100.2605-7690	Public Works	<u>5,093,225</u>	<u>339,497</u>	<u>4,753,728</u>
			<u>16,475,539</u>	<u>1,098,203</u>	<u>15,377,336</u>
Salary & Benefits	100.3005-3950	Recreation/Community Ser	6,272,788	418,122	5,854,666
Services and Supplies	100.3005-3950	Recreation/Community Ser	4,280,632	285,332	3,995,300
Other Charges	100.3005-3950	Recreation/Community Ser	<u>1,850,136</u>	<u>123,324</u>	<u>1,726,812</u>
			<u>12,403,556</u>	<u>826,778</u>	<u>11,576,778</u>
Salary & Benefits	N/A	Total General Fund	64,923,855	4,327,601	60,596,255
Services and Supplies	N/A	Total General Fund	13,501,948	899,993	12,601,955
Other Charges	N/A	Total General Fund	<u>40,083,178</u>	<u>2,671,807</u>	<u>37,411,371</u>
			<u>118,508,981</u>	<u>7,899,401</u>	<u>110,609,580</u>
Collection Losses		Collection Losses		161,212	
<b>Total General Corporate Purpose Tax Levy</b>				<b><u>8,060,613</u></b>	

IMRF 2017 Tax Levy

**Exhibit B**

Account Number	Account Description	2017 Proposed Budget
Fund: 100 - GENERAL FUND		
EXPENSES		
Department: 61710	13 - CITY COUNCIL	
	IMRF	\$7,971.00
	Department Total: 13 - CITY COUNCIL	\$7,971.00
Department: 61710	14 - CITY CLERK	
	IMRF	6,041.00
	Department Total: 14 - CITY CLERK	6,041.00
Department: 61710	15 - CITY MANAGER'S OFFICE	
	IMRF	254,859.00
	Department Total: 15 - CITY MANAGER'S OFFICE	254,859.00
Department: 61710	17 - LAW	
	IMRF	\$49,054.00
	Department Total: 17 - LAW	\$49,054.00
Department: 61710	19 - ADMINISTRATIVE SERVICES	
	IMRF	\$424,382.00
	Department Total: 19 - ADMINISTRATIVE SERVICES	\$424,382.00
Department: 61710	21 - COMMUNITY DEVELOPMENT	
	IMRF	\$180,128.00
	Department Total: 21 - COMMUNITY DEVELOPMENT	\$180,128.00
Department: 61710	22 - POLICE	
	IMRF	\$386,095.00
	Department Total: 22 - POLICE	\$386,095.00
Department: 61710	23 - FIRE MGMT & SUPPORT	
	IMRF	22,616.00
	Department Total: 23 - FIRE MGMT & SUPPORT	22,616.00
Department: 61710	24 - HEALTH	
	IMRF	\$136,383.00
	Department Total: 24 - HEALTH	\$136,383.00
Department: 61710	30 - PARKS, REC. AND COMMUNITY SERV.	
	IMRF	\$410,279.00
	Department Total: 30 - PARKS, REC. AND COMMUNITY SERV.	\$410,279.00
Department: 61710	40 - PUBLIC WORKS AGENCY	
	IMRF	\$619,336.00
	Department Total: 40 - PUBLIC WORKS AGENCY	\$619,336.00
	EXPENSES Total	2,497,144.
Fund EXPENSE	Total: 100 - GENERAL FUND	2,497,144.
	Total Expenditures	2,497,144
	Collection Losses	50,962
	Levy as Extended	2,548,106

General Assistance -- 2017 Tax Levy

**Exhibit C**

Account Number	Account Description	2018 Proposed Budget	Sources Outside Levy	2017 Tax Levy
<b>Fund: 175 - GENERAL ASSISTANCE FUND</b>				
<b>EXPENSES</b>				
Department: 24 - HEALTH				
<i>Salary &amp; Benefit - Salary and Benefits</i>				
61615	LIFE INSURANCE	125	125	
61010	REGULAR PAY	260,783	218,983	41,800
61725	SOCIAL SECURITY	16,169	16,169	
61730	MEDICARE	3,782	3,782	
61710	IMRF	24,552	24,552	
<i>Account Classification Total: Salary &amp; Benefit - Salary and Benefits</i>		<b>305,411</b>	<b>263,611</b>	<b>41,800</b>
<i>Serv &amp; Supplies - Services and Supplies</i>				
62275	POSTAGE CHARGEBACKS	800		800
62295	TRAINING & TRAVEL	2,000		2,000
62360	MEMBERSHIP DUES	300		300
64566	RENTAL EXPENSE- GA CLIENT	300,000		300,000
64567	PERSONAL EXPENSE- GA CLIENT	500,000		500,000
64568	TRANSPORTATION EXPENSE- GA CLIENT	4,000		4,000
64569	50/50 WORK PROGRAM- GA CLIENT	1,500		1,500
64570	CLIENT OTHER NEEDS- GA CLIENT	500		500
64573	ALL OTHER PHYSICIANS- GA CLIENT	500		500
64577	EMERGENCY ROOM PHYSICIANS- GA CLIENT	500		500
64578	PSYCH OUTPATIENT/MENTAL- GA CLIENT	300		300
64582	MORTGAGE/RENTAL EXPENSE- EAS CLIENT	30,000		30,000
64585	UTILITIES - COMED-EAS CLIENT	5,000		5,000
64586	UTILITIES - NICOR-EAS CLIENT	5,000		5,000
64587	UTILITIES - COE WATER -EAS CLIENT	5,000		5,000
64574	DRUGS- GA CLIENT	300		300
64584	FOOD VOUCHERS - EMERGENCY- EAS CLIENT	500		500
65010	BOOKS, PUBLICATIONS, MAPS	1,000		1,000
65095	OFFICE SUPPLIES	1,000		1,000
<i>Account Classification Total: Serv &amp; Supplies - Services and Supplies</i>		<b>858,200</b>	<b>0</b>	<b>858,200</b>
<i>Ins &amp; Chg Backs - Insurance and Other Chargebacks</i>				
61510	HEALTH INSURANCE	44,541	44,541	0
<i>Account Classification Total: Ins &amp; Chg Backs - Insurance and Other Chargebacks</i>		<b>44,541</b>	<b>44,541</b>	<b>0</b>
<i>Miscellaneous - Miscellaneous</i>				
62490	OTHER PROGRAM COSTS	7,000	7,000	
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>Department Total: 24 - HEALTH</b>		<b>1,215,152</b>	<b>315,152</b>	<b>900,000</b>
<b>EXPENSES Total</b>		<b>1,215,152</b>	<b>315,152</b>	<b>900,000</b>
<b>Fund EXPENSE Total: 175 - GENERAL ASSISTANCE FUND</b>		<b>1,215,152</b>	<b>315,152</b>	<b>900,000</b>
<b>EXPENSE GRAND Totals:</b>		<b>1,215,152</b>	<b>315,152</b>	<b>900,000</b>
Total to be Levied		918,367		
Loss Factor		18,367		
Amount to be raised by taxes		900,000		

Fire Pension Fund-- 2017 Tax Levy

**Exhibit D**

Account Number	Account Description	2018 Proposed Budget	Sources Outside Levy	2017 Tax Levy
<b>Fund: 700 - FIRE PENSION FUND</b>				
<b>EXPENSES</b>				
Department: 23 - FIRE MGMT & SUPPORT				
Business Unit: 8000 - FIREFIGHTERS' PENSION				
<i>Salary &amp; Benefit - Salary and Benefits</i>				
61755	PENSION-ADMIN. EXPENSE	125,000	125,000	
61770	RETIRED EMPLOYEES PENSION	6,100,000	-	6,100,000
61775	WIDOWS' PENSIONS	1,100,000	605,053	494,947
61785	DISABILITY PENSIONS	1,350,000	-	1,350,000
61795	QILDRO'S	120,000	-	120,000
<i>Int Classification Total: Salary &amp; Benefit - Salary and Benefits</i>		<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
<b>Business Unit Total: 8000 - FIREFIGHTERS' PENSION</b>		<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
<b>Department Total: 23 - FIRE MGMT &amp; SUPPORT</b>		<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
<b>EXPENSES Total</b>		<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
<b>Fund EXPENSE</b>	<b>Total: 700 - FIRE PENSION FUND</b>	<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
<b>EXPENSE GRAND Totals:</b>		<b>8,795,000</b>	<b>730,053</b>	<b>8,064,947</b>
Levy as Extended		8,229,538		
Collection Losses		164,591		
<b>Net Levy</b>		<b>8,064,947</b>		



Police Pension Fund-- 2017 Tax Levy

**Exhibit E**

Account Number	Account Description	2018 Proposed Budget	Sources Outside Levy	2017 Tax Levy
Fund: 705 - POLICE PENSION FUND				
EXPENSES				
Department: 22 - POLICE				
Business Unit: 8100 - POLICEMEN'S PENSION				
<i>Salary &amp; Benefit - Salary and Benefits</i>				
61755	PENSION-ADMIN. EXPENSE	150,000	150,000	
61770	RETIRED EMPLOYEES PENSION	10,000,000	390,006	9,609,994
61775	WIDOWS' PENSIONS	1,100,000	1,100,000	
61785	DISABILITY PENSIONS	700,000	202,290	497,710
61790	SEPARATION REFUNDS	275,000	275,000	
61795	QILDRO'S	30,000		30,000
<i>Int Classification Total: Salary &amp; Benefit - Salary and Benefits</i>		<b>\$12,255,000</b>	<b>\$2,117,296</b>	<b>\$10,137,704</b>
<b>Business Unit Total: 8100 - POLICEMEN'S PENSION</b>		<b>\$12,255,000</b>	<b>\$2,117,296</b>	<b>\$10,137,704</b>
<b>Department Total: 22 - POLICE</b>		<b>\$12,255,000</b>	<b>\$2,117,296</b>	<b>\$10,137,704</b>
<b>EXPENSES Total</b>		<b>\$12,255,000</b>	<b>\$2,117,296</b>	<b>\$10,137,704</b>
Fund EXPENSE	Total: 705 - POLICE PENSION FUND	\$12,255,000	\$2,117,296	\$10,137,704
<b>EXPENSE GRAND Totals:</b>		<b>\$12,255,000</b>	<b>\$2,117,296</b>	<b>\$10,137,704</b>
	Levy as Extended	10,344,596		
	Collection Losses	206,892		
	<b>Net Levy</b>	<b>10,137,704</b>		<b>\$0</b>