

123-O-18

AN ORDINANCE

**Levying Taxes in the City of Evanston, County of Cook,
and State of Illinois, for the Fiscal Year Beginning
January 1, 2019 and Ending December 31, 2019**

WHEREAS, the City of Evanston, Illinois, has heretofore adopted an annual budget for the fiscal year beginning January 1, 2019, and ending December 31, 2019, 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, 2019, 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 2018 the sum of Thirty Million, Seven

Hundred Three Thousand, Two Hundred Sixty Dollars (\$30,703,260), 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 2018 and all corporate purposes appropriated and specifically referred to in the FY 2019 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 FY19 proposed budget)	\$ 9,715,843
IMRF Pension Levy (per FY19 proposed budget)	\$ 1,534,466
General Assistance Fund Levy (Per FY 19 proposed budget)	\$ 918,367
Fire Pension Levy (per FY19 proposed budget)	\$ 8,149,576
Police Pension Levy (per FY19 proposed budget)	\$10,385,008
 Total Levy (excluding Debt Service and Library)	 \$30,703,260

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) Nine Million, Seven Hundred Fifteen Thousand, Eight Hundred Forty-Three Dollars (\$9,715,843) for the General Corporate Purposes; B) One Million, Five Hundred Thirty-Four Thousand, Four Hundred Sixty-Six Dollars (\$1,534,466) 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, One Hundred Forty-Nine Thousand, Five Hundred Seventy-Six Dollars (\$8,149,576) for the Fire Pension Fund; and D) Ten Million, Three Hundred Eighty-Five Thousand, Eight Dollars (\$10,385,008) for the Police Pension Fund, as outlined in the City of Evanston Tax Levy Filing with Cook County FY 2019 Budget – Tax Levy Year

2018 to be Received in FY 2019, 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 123-O-18 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: October 27, 2018 Approved:
Adopted: November 19, 2018 December 7, 2018


Stephen H. Hagerty, Mayor

Attest: 

Devon Reid, City Clerk

Approved as to form:


Michelle Masoncup, Corporation Counsel

Exhibit 1

***City of Evanston Tax Levy filing with Cook County FY2019 Budget
- Tax Levy Year 2018 to be received in FY2019***

EXHIBIT A

City of Evanston
Tax Levy Filing with Cook County
General Corporate Purpose Tax Levy - Tax Levy Year 2018 to be Received in FY 2019

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	611,014	54,578	556,436
Services and Supplies	100.1300/1400	City Council and Clerk	101,140	9,034	92,106
Other Charges	100.1300/1400	City Council and Clerk	12,958	1,157	11,801
			<u>725,112</u>	<u>64,770</u>	<u>660,342</u>
Salary & Benefits	100.1505-1580	City Manager's Office	3,576,939	319,506	3,257,433
Services and Supplies	100.1505-1580	City Manager's Office	1,009,182	90,144	919,038
Other Charges	100.1505-1580	City Manager's Office	2,369,542	211,657	2,157,885
			<u>6,955,663</u>	<u>621,307</u>	<u>6,334,356</u>
Salary & Benefits	100.1705/1710	Law	635,527	56,768	578,759
Services and Supplies	100.1705/1710	Law	43,152	3,855	39,297
Other Charges	100.1705/1710	Law	27,651	2,470	25,181
			<u>706,330</u>	<u>63,092</u>	<u>643,238</u>
Salary & Benefits	100.1905-1999	Administrative Services	6,361,356	568,221	5,793,135
Services and Supplies	100.1905-1999	Administrative Services	2,875,472	256,848	2,618,624
Other Charges	100.1905-1999	Administrative Services	168,904	15,087	153,817
			<u>9,405,732</u>	<u>840,157</u>	<u>8,565,576</u>
Salary & Benefits	100.2101-2715	Community Development	2,487,632	222,205	2,265,427
Services and Supplies	100.2101-2715	Community Development	638,453	57,029	581,424
Other Charges	100.2101-2715	Community Development	411,363	36,745	374,618
			<u>3,537,448</u>	<u>315,979</u>	<u>3,221,469</u>
Salary & Benefits	100.2205-2290	Police	27,083,612	2,419,214	24,664,398
Services and Supplies	100.2205-2290	Police	794,426	70,961	723,465
Other Charges	100.2205-2290	Police	11,755,773	1,050,072	10,705,701
			<u>39,633,811</u>	<u>3,540,247</u>	<u>36,093,565</u>
Salary & Benefits	100.2305-2320	Fire	14,576,440	1,302,024	13,274,416
Services and Supplies	100.2305-2320	Fire	375,423	33,534	341,889
Other Charges	100.2305-2320	Fire	10,099,816	902,155	9,197,661
			<u>25,051,679</u>	<u>2,237,714</u>	<u>22,813,965</u>
Salary & Benefits	100.2405-4540	Health and Human Services	2,159,385	192,885	1,966,500
Services and Supplies	100.2405-4540	Health and Human Services	165,852	14,815	151,037
Other Charges	100.2405-4540	Health and Human Services	1,216,851	108,694	1,108,157
			<u>3,542,088</u>	<u>316,393</u>	<u>3,225,695</u>
Salary & Benefits	100.2605-7690	Public Works	8,208,396	733,206	7,475,190
Services and Supplies	100.2605-7690	Public Works	2,248,919	200,882	2,048,037
Other Charges	100.2605-7690	Public Works	3,210,501	286,774	2,923,727
			<u>13,667,816</u>	<u>1,220,863</u>	<u>12,446,954</u>
Salary & Benefits	100.3005-3950	Parks, Recreation/Community Services	6,901,616	616,479	6,285,137
Services and Supplies	100.3005-3950	Parks, Recreation/Community Services	4,461,827	398,548	4,063,279
Other Charges	100.3005-3950	Parks, Recreation/Community Services	1,186,453	105,979	1,080,474
			<u>12,549,896</u>	<u>1,121,006</u>	<u>11,428,890</u>
Salary & Benefits	N/A	Total General Fund	72,601,917	6,485,086	66,116,831
Services and Supplies	N/A	Total General Fund	12,713,846	1,135,650	11,578,196
Other Charges	N/A	Total General Fund	30,459,812	2,720,789	27,739,023
			<u>\$ 115,775,575</u>	<u>\$ 10,341,526</u>	<u>\$ 105,434,049</u>
Collection Losses		Collection Losses		211,052	
Total General Corporate Purpose Tax Levy				\$ 10,552,578	

61710 - IMRF

Calendar 2019

Exhibit B

100 GENERAL FUND	
13 CITY COUNCIL	5,409
14 CITY CLERK	3,304
15 CITY MANAGER'S OFFICE	164,404
17 LAW	30,348
19 ADMINISTRATIVE SERVICES	285,057
21 COMMUNITY DEVELOPMENT	118,734
22 POLICE	236,975
23 FIRE MGMT & SUPPORT	15,348
24 HEALTH	100,656
30 PARKS, REC. AND COMMUNITY SERV.	267,353
40 PUBLIC WORKS AGENCY	276,189
Grand Total	1,503,777

Total to be Levied	1,534,467
Loss Factor	30,689
Amount to be raised by taxes	1,503,777

Account Type	Expenses
--------------	----------

Exhibit C

Level 2 - Reporting	Column Labels	Sources Outside	2018 Tax Levy
Row Labels	Calendar 2019	Levy	
175 GENERAL ASSISTANCE FUND	1,282,502.27		
Salary & Benefit	416,020.27		
61010 - REGULAR PAY	323,662.71	323,663	
61510 - HEALTH INSURANCE	46,482.00	46,482	-
61615 - LIFE INSURANCE	193.10		193
61625 - AUTO ALLOWANCE	1,245.00		1,245
61630 - SHOE ALLOWANCE	155.00		155
61710 - IMRF	20,164.11	12,358	7,806
61725 - SOCIAL SECURITY	19,404.93		19,405
61730 - MEDICARE	4,713.42		4,713
Miscellaneous	7,000.00		
62490 - OTHER PROGRAM COSTS	7,000.00		7,000
Serv & Supplies	859,482.00		
62275 - POSTAGE CHARGEBACKS	800.00		800
62295 - TRAINING & TRAVEL	2,000.00		2,000
62360 - MEMBERSHIP DUES	300.00		300
62705 - BANK SERVICE CHARGES	2,050.00		2,050
64566 - RENTAL EXPENSE- GA CLIENT	300,000.00		300,000
64567 - PERSONAL EXPENSE- GA CLIENT	488,000.00		488,000
64568 - TRANSPORTATION EXPENSE- GA CLIENT	3,000.00		3,000
64569 - 50/50 WORK PROGRAM- GA CLIENT	1,500.00		1,500
64570 - CLIENT OTHER NEEDS- GA CLIENT	500.00		500
64573 - ALL OTHER PHYSICIANS- GA CLIENT	500.00		500
64574 - DRUGS- GA CLIENT	300.00		300
64577 - EMERGENCY ROOM PHYSICIANS- GA CLIENT	500.00		500
64578 - PSYCH OUTPATIENT/MENTAL- GA CLIENT	300.00		300
64582 - MORTGAGE/RENTAL EXPENSE-EAS CLIENT	30,000.00		30,000
64584 - FOOD VOUCHERS - EMERGENCY-EAS CLIENT	500.00		500
64585 - UTILITIES - COMED-EAS CLIENT	15,000.00		15,000
64586 - UTILITIES - NICOR-EAS CLIENT	5,000.00		5,000
64587 - UTILITIES - COE WATER -EAS CLIENT	5,000.00		5,000
65010 - BOOKS, PUBLICATIONS, MAPS	1,000.00		1,000
65095 - OFFICE SUPPLIES	3,232.00		3,232
Grand Total	\$ 1,282,502 \$	382,503 \$	900,000

Total to be Levied	918,367
Loss Factor	18,367
Amount to be raised by taxes	900,000

Exhibit D

Account Type		Expenses		Sources	
Level 2 - Reporting		Column Labels		Outside Levy	2018 Tax Levy
Row Labels		Calendar 2019			
700 FIRE PENSION FUND		9,313,500			
61755 - PENSION-ADMIN. EXPENSE		210,000		210,000	
61770 - RETIRED EMPLOYEES PENSION		6,405,000		162,992	6,242,008
61775 - WIDOWS' PENSIONS		1,155,000			1,155,000
61785 - DISABILITY PENSIONS		1,417,500		827,924	589,576
61795 - QILDRO'S		126,000		126,000	
Grand Total		9,313,500		1,326,916	7,986,584

Total to be Levied	8,149,576
Loss Factor	162,992
Amount to be raised by taxes	7,986,584

Exhibit E

Account Type	Expenses		
Level 2 - Reporting Row Labels	Column Labels Calendar 2019	Sources Outside Levy	2018 Tax Levy
705 POLICE PENSION FUND	12,876,500.00		
61715 - Pension Management Fees	275,000	275,000	
61755 - PENSION-ADMIN. EXPENSE	160,000	160,000	
61770 - RETIRED EMPLOYEES PENSION	10,500,000	322,692	10,177,308
61775 - WIDOWS' PENSIONS	1,155,000	1,155,000	
61785 - DISABILITY PENSIONS	735,000	735,000	
61790 - SEPARATION REFUNDS	20,000	20,000	
61795 - QILDRO'S	31,500	31,500	
Grand Total	12,876,500	2,699,192	10,177,308
Total to be Levied	10,385,008		
Loss Factor	207,700		
Amount to be raised by taxes	10,177,308		