



## Finance Department

**SUBJECT:** Adoption of 2019 Property Tax Levy

**MEETING DATE:** Introduction – November 26, 2019; Adoption – December 10, 2019

**FROM:** [Melinda Molloy](#), Finance Director

**BUDGET IMPACT:** See Budget Impact Section

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### **Recommended Motion**

Move to introduce and subsequently adopt Ordinance 2019-O-75 setting the 2019 Tax Levy for the Village of Wilmette.

### **Background**

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The funds identified in the tax levy and collected through the property tax process are utilized by the Village, along with other revenue sources, to pay for Village operations. The Tax Levy Ordinance is the Village's legal request to receive property taxes from the properties lying within its corporate boundaries and it sets forth the purpose and amount of property taxes to be received. Historically, Village's levy had two components, one for corporate purposes and one for debt service. The corporate purposes levy is to fund core operations such as wages, benefits, commodities, contractual services and such. The debt service portion of the levy pays the principal and interest amounts on outstanding debt. As part of the 2018 budget process, the Village Board decided to levy separately for the Police and the Firefighters' Pension Funds. Previously, the amounts were included in the corporate levy.

### **Discussion**

The 2019 tax levy contained in this ordinance totals \$19,549,400. The 2019 tax levy includes General Operating levy of \$10,578,400, Police Pension Levy of \$2,377,000, Firefighters' Pension Levy of \$2,859,000 and Debt Service Levy of \$3,735,000. This is \$928,600 greater than the 2018 tax levy representing a 4.99% increase. This increase is summarized as follows:

**Components of 2019 Tax Levy Growth:**

General Operations	266,508	1.43%
Add'l for Road Infrastructure	500,515	2.69%
Pension Funding Obligation	139,290	0.75%
Debt Service	22,287	0.12%

<b>Overall 2019 Tax Levy Growth</b>	<b>928,600</b>	<b>4.99%</b>
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The levy for existing debt service includes all issuances to date as well as abatements that are expected to be filed.

The tax levy that is introduced at the November 26, 2019 meeting will be up for adoption at the December 10, 2019 meeting. A public hearing on the levy will be held at the December 10, 2019 meeting as well. The levy must be filed with Cook County by the 4<sup>th</sup> Tuesday in December.

A chart indicating the Village's tax levy history and future projections is included as a part of this report.

**Budget Impact**

In conjunction with examining the proposed budget each year, the Village Board establishes the tax levy to assist in financing the budget. Property tax receipts are the largest source of revenue for the Village and for Fiscal Year 2020, it represents approximately 31% of all projected revenues.

**Documents Attached**

1. Ordinance #2019-O-75
2. Tax Levy History and Projections

**ORDINANCE 2019-O-75**

**AN ORDINANCE LEVYING TAXES FOR ALL CORPORATE PURPOSES  
OF THE VILLAGE OF WILMETTE, COOK COUNTY, ILLINOIS, FOR  
THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2020  
AND ENDING THE 31ST DAY OF DECEMBER, 2020**

Passed by the President and Board of Trustees, 12/10/2019  
Printed and Published, 12/11/2019

Printed and Published in Pamphlet Form by Authority of the President and Board of  
Trustees  
Village of Wilmette  
Cook County, Illinois

I hereby certify that this document  
was properly published on the date  
stated above.

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**Village Clerk**

**ORDINANCE 2019-O-75**

**AN ORDINANCE LEVYING TAXES FOR ALL CORPORATE PURPOSES  
OF THE VILLAGE OF WILMETTE, COOK COUNTY, ILLINOIS, FOR  
THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY, 2020  
AND ENDING THE 31ST DAY OF DECEMBER, 2020**

**BE IT ORDAINED** by the President and Board of Trustees of the Village of Wilmette, Cook County, Illinois as follows:

**SECTION 1:** The sum of NINETEEN MILLION, FIVE HUNDRED FORTY NINE THOUSAND, FOUR HUNDRED DOLLARS AND NO CENTS (\$19,549,400.00) being the total of the appropriation heretofore legally made which are to be raised by taxation for the current fiscal year beginning the first (1st) day of January, 2020, and ending the thirty-first (31st) day of December, 2020, by the Village of Wilmette, Cook County, Illinois, for all corporate purposes of said Village, including the General Corporate Fund, Police Pension Fund, Fire Pension Fund and Bond Debt Fund, be and the same is hereby levied upon all taxable property within said Village of Wilmette subject to taxation for said current fiscal year.

**SECTION 2:** The specific amounts as levied for the various purposes heretofore named being indicated herein by being placed in a separate column designated "TO BE RAISED BY TAXATION", which said items appear in the right-hand column of this ordinance, the said taxes so levied being for the current fiscal year of the said Village and for the said appropriations to be raised by taxation, the totals of which have been ascertained as aforesaid and being as follows:

**FOR GENERAL CORPORATE PURPOSES:**

**GENERAL GOVERNMENT GROUP:**

**Ordinance #2019-O-75**

<b>PUBLIC WORKS - Engineering</b>	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
Regular Salaries	548,525	548,525	None
Overtime Salaries	500	500	None
Employee Benefits	188,250	188,250	None
Memberships	2,980	2,980	None
Professional Services	40,000	40,000	None
Master Bike Plan	-	-	None
Plan Review Services	67,500	67,500	None
Non-Oper. Plan Review & Inspec	30,000	30,000	None
Maint.-office equipment	1,000	1,000	None
Maint.-traffic signals	55,600	55,600	None
Sidewalk replacement program	70,000	70,000	None
Curb repairs	25,000	25,000	None
Alley program	450,000	450,000	None
Street Patching	92,000	92,000	None
Pavement Surface Rejuvenation	19,000	19,000	None
Pavement marking program	50,000	50,000	None
Brick street maintenance	110,000	110,000	None
Brick street renovation	-	-	None
Crack sealing program	25,000	25,000	None
Traffic calming program	25,000	25,000	None
Street Resurfacing	1,720,000	1,070,000	650,000
Locust Road Reconstruct	33,555	33,555	None
Central Avenue Reconstruction	1,584,870	1,584,870	None
Skokie / Lake Intersection Improvement	56,910	56,910	None
Telephone Srvc - Cellular	2,300	2,300	None
Supplies - office	2,100	2,100	None
Supplies - other than office	3,550	3,550	None
Automotive expense allocation	5,620	5,620	None
Incidentals	1,800	1,800	None
Training	3,900	3,900	None
Skokie Valley bike trail	150,000	150,000	None
	<b>5,364,960</b>	<b>4,714,960</b>	<b>650,000</b>

<b>PUBLIC HEALTH AND SAFETY GROUP</b>	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Police Department - General Operations</b>			
Regular Salaries	5,097,850	255,931	4,841,919
Overtime Salaries	300,000	300,000	None
Employee Benefits	965,900	791,172	174,728
Memberships	1,690	1,690	None
Medical Examinations	16,650	16,650	None
Contractual Animal Control and Removal	18,000	18,000	None
Maintenance of Equipment	51,900	51,900	None
Radio Maintenance	36,500	36,500	None
Telephone Srvc - Cellular	1,700	1,700	None
Uniform Expense	43,400	43,400	None
Range Supplies	9,500	9,500	None
Supplies other than Office	14,050	14,050	None

**Ordinance #2019-O-75**

<b>Police Department - General Operations (continued)</b>	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
Materials - Community Relations	4,000	4,000	None
Automotive Expense	250,750	250,750	None
Incidentals	7,000	7,000	None
Training	43,900	43,900	None
Seizure Expenses	20,000	20,000	None
Crime Lab Expense	39,840	39,840	None
NIPAS Contribution	8,705	8,705	None
Major Crimes Task Force	5,600	5,600	None
NIPSTA Contribution	7,400	7,400	None
CERF Transfer	125,690	125,690	None
	<b>7,070,025</b>	<b>2,053,378</b>	<b>5,016,647</b>

<b>Fire Department - Emergency Fire &amp; Medical Services</b>	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
Regular Salaries	4,979,825	290,196	4,689,629
Overtime Salaries	312,750	312,750	None
Other Salaries - Off Duty Response	10,000	10,000	None
Employee Benefits	1,092,790	923,558	169,232
Memberships	3,720	3,720	None
Lease/Purchase - Copier	5,000	5,000	None
Medical Exams	18,980	18,980	None
Maintenance of Equipment other than Office	6,190	6,190	None
Radio Maintenance	4,350	4,350	None
Maintenance of Breathing Equipment	6,180	6,180	None
Emergency Medical Equipment Maintenance	790	790	None
Maintenance of Special Rescue Equipment	8,880	8,880	None
Re-Accreditation Expense	1,800	1,800	None
Telephone Srvc - Cellular	6,400	6,400	None
Uniform Expense	24,750	24,750	None
Protective Clothing	32,300	32,300	None
Repl. Fire Hose	6,500	6,500	None
Medical Supplies	18,080	18,080	None
Emergency Equipment Supplies	5,100	5,100	None
Office Supplies	2,000	2,000	None
Supplies other than Office	8,400	8,400	None
Public Education Programming	4,000	4,000	None
Automotive Expense	329,420	329,420	None
Incidentals	1,000	1,000	None
Training	54,000	54,000	None
NIPSTA Contribution	7,305	7,305	None
MABAS Contribution	5,500	5,500	None
Rent - Commonwealth Edison	575	575	None
Fire Truck Debt Service	12,500	12,500	None
CERF Transfer	137,810	137,810	None
Fire Station Alerting Equipment	-	-	None
Washer / Extractor	-	-	None
	<b>7,106,895</b>	<b>2,248,034</b>	<b>4,858,861</b>

<b>General Fund - Other Departments</b>	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
	<b>17,676,280</b>	<b>17,676,280</b>	<b>None</b>

**Ordinance #2019-O-75**

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total General Fund Appropriations</b>	<u>37,218,160</u>		
<b>Less - Estimated Sources of Receipts Other than Taxation</b>		<u>26,692,652</u>	
<b>Amount to be Raised by Taxation</b>			10,525,508
<b>1/2 of 1% of Total Taxation Levy for Collection Losses</b>			52,892
<b>Total Taxation Levy for the General Fund</b>			<b>10,578,400</b>

SECTION 3: That there be appropriated from the Municipal Garage Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Municipal Garage Fund</b>	<u>1,407,785</u>	<u>1,407,785</u>	None

SECTION 4: That there be appropriated from the Employee Insurance Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Employee Insurance Fund</b>	<u>3,468,888</u>	<u>3,468,888</u>	None

SECTION 5: That there be appropriated from the Workers' Compensation Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Workers' Compensation Fund</b>	<u>156,700</u>	<u>156,700</u>	None

SECTION 6: That there be appropriated from the Illinois Municipal Retirement Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Illinois Municipal Retirement Fund</b>	<u>2,271,060</u>	<u>2,271,060</u>	None

**Ordinance #2019-O-75**

SECTION 7: That there be appropriated from the Bond Debt Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Bond Debt Fund</b>			
Bond Retirement	2,885,000	-	2,885,000
Interest Expense	815,000	1,875	813,125
Paying Agent Fees	2,000	2,000	None
<b>Total Bond Debt Fund Appropriations</b>	<b><u>3,702,000</u></b>		
<b>Less - Estimated Sources of Receipts Other than Taxation</b>		<b><u>3,875</u></b>	
<b>Amount to be Raised by Taxation</b>			3,698,125
<b>1% of Total Taxation Levy for Collection Losses</b>			36,875
<b>Total Taxation Levy for the Bond Debt Fund</b>			<b>3,735,000</b>

SECTION 8: That there be appropriated from the Motor Fuel Tax Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Motor Fuel Tax Fund</b>	<b><u>1,200,000</u></b>	<b><u>1,200,000</u></b>	None

SECTION 9: That there be appropriated from the Parking Meter Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Parking Meter Fund</b>	<b><u>414,780</u></b>	<b><u>414,780</u></b>	None

SECTION 10: That there be appropriated from the Firefighters' Pension Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
Pension Payments	4,600,000	2,012,605	2,587,395
Pension Contribution Refunds	50,000	50,000	None
Professional Services	150,000	150,000	None
Annual Audit	6,000	6,000	None
Bank Charges	-	-	None
D.O.I. State Report Filing Fee	8,000	8,000	None
Other Pension Admin. Expense	5,000	5,000	None
<b>Total Firemen's Pension Fund</b>	<b><u>4,819,000</u></b>		
<b>Less - Estimated Sources of Receipts Other than Taxation</b>		<b><u>2,231,605</u></b>	
<b>Amount to be Raised by Taxation</b>			2,587,395
<b>1/2 of 1% of Total Taxation Levy for Collection Losses</b>			271,605
<b>Total Taxation Levy for the Firemen's Pension Fund</b>			<b>2,859,000</b>



**Ordinance #2019-O-75**

SECTION 11: That there be appropriated from the Police Pension Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
Pension Payments	4,074,000	1,922,815	2,151,185
Pension Contribution Refunds	50,000	50,000	None
Professional Services	150,000	150,000	None
Annual Audit	6,000	6,000	None
Bank Charges	-	-	None
D.O.I. State Report Filing Fee	8,000	8,000	None
Other Pension Admin. Expense	5,000	5,000	None
<b>Total Police Pension Fund</b>	<b>4,293,000</b>		
<b>Less - Estimated Sources of Receipts Other than Taxation</b>		<b>2,141,815</b>	
<b>Amount to be Raised by Taxation</b>			<b>2,151,185</b>
<b>1/2 of 1% of Total Taxation Levy for Collection Losses</b>			<b>225,815</b>
<b>Total Taxation Levy for the Police Pension Fund</b>			<b>2,377,000</b>

SECTION 12: That there be appropriated from the Section 105 Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Section 105 Fund</b>	<b>300,000</b>	<b>300,000</b>	<b>None</b>

SECTION 13: That there be appropriated from the Sewer Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Sewer Fund</b>	<b>30,814,425</b>	<b>30,814,425</b>	<b>None</b>

SECTION 14: That there be appropriated from the Water Fund:

	<b>Total Appropriation</b>	<b>Estimated Receipts</b>	<b>Amount to be Raised by Taxation</b>
<b>Total Water Fund</b>	<b>16,920,385</b>	<b>16,920,385</b>	<b>None</b>

Section 15: Summary of Amounts to be Raised by Taxation:

	<b>Amount To Be Raised By Taxation</b>	<b>Levy for Collection Losses</b>	<b>Total Taxation Levy</b>
<b>General Corporate Fund</b>	10,525,508	52,892	10,578,400
<b>Bond Debt Fund</b>	3,698,125	36,875	3,735,000
<b>Firemen's Pension Fund</b>	2,587,395	271,605	2,859,000
<b>Police Pension Fund</b>	2,151,185	225,815	2,377,000
<b>Total General Property Tax Levy</b>	<b>18,962,213</b>	<b>587,187</b>	<b>19,549,400</b>

**Ordinance 2019-O-75**

**SECTION 16:** That this ordinance shall be in full force and effect from and after its passage and approval, according to law.

**SECTION 17:** This Ordinance shall be deemed to supersede any contrary provision or requirement set forth in any prior Ordinance or Resolution of the Village of Wilmette, including but not limited to Resolution 95-R-13. This Ordinance shall be deemed enacted as an exercise of the home rule authority granted the Village of Wilmette in Article VII of the Constitution of the State of Illinois and to the full extent of said Constitutional authority, any provision of any prior Ordinance or Resolution of the Village of Wilmette to the contrary notwithstanding.

**SECTION 18:** That upon passage and approval of this ordinance, a copy thereof, properly certified by the Village Clerk as to its passage, approval and recordation, shall be by said Village Clerk filed with the County Clerk of Cook County, Illinois.

**ADOPTED** by the President and Board of Trustees of the Village of Wilmette, Illinois, on the 10<sup>th</sup> day of December, 2019.

**AYES:**

**NAYS:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
Clerk of the Village of Wilmette, IL

APPROVED by the President of the Village of Wilmette, Illinois, this **10<sup>th</sup>** day of **December, 2019**.

\_\_\_\_\_  
President of the Village of Wilmette, IL

ATTEST:

\_\_\_\_\_  
Clerk of the Village of Wilmette, IL

**Village of Wilmette FY 2020 Budget  
Tax Levy Projections**

Levy Year	Projected Operating Levy	Road Program	Fire and Police Pension Levy *	Debt Service Levy	Additional Levy for Fire & Police Pen.	Portion Paid from Bond Proceeds	Adjustment ** to Operating Levy to Smooth the Increment	Total Levy	"Smoothed" Incremental Growth (%)
1998	6,386,857			997,843				7,384,700	
1999	6,466,007			1,176,693				7,642,700	3.49%
2000	6,627,658			1,386,515			(20,000)	7,994,173	4.60%
2001	6,956,488			1,515,128			(10,000)	8,461,616	5.85%
2002	7,234,176			2,473,868		(600,000)	(140,000)	8,968,044	5.98%
2003	7,523,543			2,563,593		(400,000)	(182,000)	9,505,136	5.99%
2004	8,071,000			2,583,226		(200,000)	(147,500)	10,306,726	8.43%
2005	8,295,437			2,450,663			179,500	10,925,600	6.00%
2006	8,940,311			2,541,289			320,000	11,801,600	8.02%
2007	9,352,187			3,883,613		(500,000)	(463,000)	12,272,800	3.99%
2008	9,572,183			3,241,817	172,000		13,000	12,999,000	5.92%
2009	9,503,999			3,069,001	490,000		450,000	13,513,000	3.95%
2010	9,942,229			2,991,871	1,082,000			14,016,100	3.72%
2011	10,330,002			3,041,398	1,162,000			14,533,400	3.69%
2012	11,783,345			3,256,455				15,039,800	3.48%
2013	12,250,693			3,298,207				15,548,900	3.39%
2014	12,718,778			3,351,672				16,070,450	3.35%
2015	9,136,199		4,059,100	3,412,624				16,607,923	3.34%
2016	9,440,078		4,516,300	3,477,386				17,433,764	4.97%
2017	9,356,668	150,000	4,877,000	3,738,528				18,122,196	3.95%
2018	9,661,800	150,000	5,096,000	3,713,000				18,620,800	2.75%
2019	9,928,400	650,000	5,236,000	3,735,000				19,549,400	4.99%
2020	10,375,100	650,000	5,581,000	3,744,000				20,350,100	4.10%
2021	10,841,800	650,000	5,919,000	3,980,000				21,390,800	5.11%
2022	11,329,500	650,000	6,050,000	4,082,000				22,111,500	3.37%
2023	11,839,400	702,000	6,324,000	4,030,000				22,895,400	3.55%
2024	12,372,100	721,000	6,194,000	4,011,000				23,298,100	1.76%
2025	12,929,800	2,394,000	6,064,000	2,338,000				23,725,800	1.84%
2026	13,519,200	2,498,000	5,940,000	2,234,000				24,191,200	1.96%
2027	14,127,000	2,498,000	5,814,000	2,234,000				24,673,000	1.99%
2028	14,762,600	2,580,000	5,674,000	2,152,000				25,168,600	2.01%

\* The itemization of the employer contribution to the Fire and Police Pension Funds was new on the 2017 tax levy. Previously this expense was included in the Operating Levy

\*\* These adjustments, in total, net to zero. They are designed to eliminate large percentage fluctuations in the Village's tax levy due to the issuance of new debt.