



Finance Department

SUBJECT: Adoption of 2020 Property Tax Levy

MEETING DATE: Introduction – November 24, 2020; Adoption – December 8, 2020

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

BUDGET IMPACT: See Budget Impact Section

Recommended Motion

Move to introduce and subsequently adopt Ordinance 2020-O-53 setting the 2020 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 within its corporate boundaries and it sets forth the purpose and amount of property taxes to be received. Historically, the 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 the Village's investment in the road program. The debt service portion of the levy pays the principal and interest amounts on outstanding debt. In 2018, the Village Board decided to levy separately for the Police and the Firefighters' Pension Funds, to delineate the Village's pension obligations. Previously, the amounts were included in the corporate levy.

Discussion

The 2020 tax levy contained in this ordinance totals \$20,326,000. The 2020 tax levy includes General Operating levy of \$11,015,000, Police Pension Levy of \$2,455,000, Firefighters' Pension Levy of \$3,126,000 and Debt Service Levy of \$3,730,000. The total levy is \$776,600 greater than the 2019 tax levy representing a 3.97% increase. This increase is summarized as follows:

Components of 2020 Tax Levy Change:

	Dollar	Percentage
General Operations	436,600	2.23%
Debt Service	(5,000)	-0.03%
Fire and Police Pension Growth	345,000	1.77%
Total 2020 Tax Levy Growth	776,600	3.97%

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 24, 2020 meeting will be up for adoption at the December 8, 2020 meeting. A public hearing on the levy will be held at the December 8, 2020 meeting as well. The levy must be filed with Cook County by the 4th 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 2021, it represents approximately 22% of all projected revenues.

Documents Attached

1. Ordinance #2020-O-53
2. Tax Levy History and Projections

ORDINANCE 2020-O-53

**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, 2021
AND ENDING THE 31ST DAY OF DECEMBER, 2021**

Passed by the President and Board of Trustees, 12/8/2020
Printed and Published, 12/9/2020

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.

Village Clerk

ORDINANCE 2020-O-53

**AN ORDINANCE LEVYING TAXES FOR ALL CORPORATE PURPOSES
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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 TWENTY MILLION, THREE HUNDRED TWENTY SIX THOUSAND DOLLARS AND NO CENTS (\$20,326,000.00) 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, 2021, and ending the thirty-first (31st) day of December, 2021, 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 #2020-O-53

PUBLIC WORKS - Engineering	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Regular Salaries	573,585	573,585	None
Overtime Salaries	500	500	None
Employee Benefits	182,598	182,598	None
Memberships	3,470	3,470	None
Professional Services	40,000	40,000	None
Plan Review Services	60,000	60,000	None
Non-Oper. Plan Review & Inspec	30,000	30,000	None
Maint.-office equipment	1,000	1,000	None
Maint.-traffic signals	58,900	58,900	None
Sidewalk replacement program	75,000	75,000	None
Curb repairs	26,000	26,000	None
Alley program	574,000	574,000	None
Street Patching	95,000	95,000	None
Pavement Surface Rejuvenation	88,000	88,000	None
Pavement marking program	52,000	52,000	None
Brick street maintenance	113,000	113,000	None
Brick street renovation	341,000	341,000	76,000
Crack sealing program	26,000	26,000	None
Traffic calming program	25,000	25,000	None
Pedestrian Improvements	55,000	55,000	None
Bike Plan Implementation	50,000	50,000	None
Street Resurfacing	574,000	574,000	574,000
Central Avenue Reconstruction	517,100	517,100	None
Skokie / Lake Intersection Improvement	99,055	99,055	None
Engineering Services - Road	166,000	166,000	None
Engineering Services - Phase 1	20,000	20,000	None
Telephone Srvc - Cellular	2,300	2,300	None
Supplies - office	2,100	2,100	None
Supplies - other than office	3,600	3,600	None
Automotive expense allocation	5,688	5,688	None
Incidentals	1,800	1,800	None
Training	3,900	3,900	None
Infrastructure - Parking Lots	15,000	15,000	None
Skokie Valley bike trail	25,000	25,000	None
	3,905,596	3,905,596	650,000

PUBLIC HEALTH AND SAFETY GROUP	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Police Department - General Operations			
Regular Salaries	5,311,143	175,712	5,135,431
Overtime Salaries	300,000	300,000	None
Employee Benefits	952,754	920,964	31,790
Memberships	1,740	1,740	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	1,800	1,800	None
Uniform Expense	43,400	43,400	None
Range Supplies	9,500	9,500	None
Supplies other than Office	14,050	14,050	None

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Police Department - General Operations (continued)	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Materials - Community Relations	4,000	4,000	None
Automotive Expense	253,832	253,832	None
Incidentals	7,000	7,000	None
Training	39,900	39,900	None
Seizure Expenses	20,000	20,000	None
Crime Lab Expense	40,670	40,670	None
NIPAS Contribution	8,710	8,710	None
Major Crimes Task Force	5,600	5,600	None
NIPSTA Contribution	7,400	7,400	None
CERF Transfer	125,690	125,690	None
	7,270,239	2,103,018	5,167,221

Fire Department - Emergency Fire & Medical Services	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Regular Salaries	5,242,737	131,672	5,111,065
Overtime Salaries	312,750	312,750	None
Other Salaries - Off Duty Response	10,000	10,000	None
Employee Benefits	1,149,731	1,118,092	31,639
Memberships	3,720	3,720	None
Lease/Purchase - Copier	5,000	5,000	None
Medical Exams	19,680	19,680	None
Maintenance of Equipment other than Office	6,190	6,190	None
Radio Maintenance	9,350	9,350	None
Maintenance of Breathing Equipment	5,988	5,988	None
Emergency Medical Equipment Maintenance	790	790	None
Maintenance of Special Rescue Equipment	7,080	7,080	None
Re-Accreditation Expense	17,400	17,400	None
Telephone Srvc - Cellular	6,400	6,400	None
Uniform Expense	25,650	25,650	None
Protective Clothing	35,449	35,449	None
Repl. Fire Hose	6,500	6,500	None
Medical Supplies	18,803	18,803	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	333,466	333,466	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
	7,454,874	2,312,170	5,142,704

General Fund - Other Departments	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
	17,312,858	17,312,858	None

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total General Fund Appropriations	<u>35,943,567</u>		
Less - Estimated Sources of Receipts Other than Taxation		<u>24,983,642</u>	
Amount to be Raised by Taxation			10,959,925
1/2 of 1% of Total Taxation Levy for Collection Losses			55,075
Total Taxation Levy for the General Fund			11,015,000

SECTION 3: That there be appropriated from the Capital Projects Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Capital Projects Fund	<u>2,561,343</u>	<u>2,561,343</u>	None

SECTION 4: That there be appropriated from the Municipal Garage Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Municipal Garage Fund	<u>1,417,875</u>	<u>1,417,875</u>	None

SECTION 5: That there be appropriated from the Employee Insurance Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Employee Insurance Fund	<u>3,645,072</u>	<u>3,645,072</u>	None

SECTION 6: That there be appropriated from the Workers' Compensation Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Workers' Compensation Fund	<u>156,091</u>	<u>156,091</u>	None

SECTION 7: That there be appropriated from the Illinois Municipal Retirement Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Illinois Municipal Retirement Fund	<u>2,286,316</u>	<u>2,286,316</u>	None

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SECTION 8: That there be appropriated from the Bond Debt Fund:

Bond Debt Fund	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Bond Retirement	2,800,000	-	2,800,000
Interest Expense	893,000	-	893,000
Paying Agent Fees	2,000	2,000	None
Total Bond Debt Fund Appropriations	<u>3,695,000</u>		
Less - Estimated Sources of Receipts Other than Taxation		<u>2,000</u>	
Amount to be Raised by Taxation			3,693,000
1% of Total Taxation Levy for Collection Losses			37,000
Total Taxation Levy for the Bond Debt Fund			3,730,000

SECTION 9: That there be appropriated from the Motor Fuel Tax Fund:

Total Motor Fuel Tax Fund	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
	1,795,000	1,795,000	None

SECTION 10: That there be appropriated from the Parking Meter Fund:

Total Parking Meter Fund	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
	335,069	335,069	None

SECTION 11: That there be appropriated from the Firefighters' Pension Fund:

Firemen's Pension Fund	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Pension Payments	4,620,000	1,790,970	2,829,030
Pension Contribution Refunds	50,000	50,000	None
Professional Services	150,200	150,200	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
Total Firemen's Pension Fund	<u>4,839,200</u>		
Less - Estimated Sources of Receipts Other than Taxation		<u>2,010,170</u>	
Amount to be Raised by Taxation			2,829,030
1/2 of 1% of Total Taxation Levy for Collection Losses			296,970
Total Taxation Levy for the Firemen's Pension Fund			3,126,000

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SECTION 12: That there be appropriated from the Police Pension Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Pension Payments	4,065,000	1,843,225	2,221,775
Pension Contribution Refunds	50,000	50,000	None
Professional Services	150,200	150,200	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
Total Police Pension Fund	4,284,200		
Less - Estimated Sources of Receipts Other than Taxation		2,062,425	
Amount to be Raised by Taxation			2,221,775
1/2 of 1% of Total Taxation Levy for Collection Losses			233,225
Total Taxation Levy for the Police Pension Fund			2,455,000

SECTION 13: That there be appropriated from the Section 105 Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Section 105 Fund	310,000	310,000	None

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

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Sewer Fund	27,936,269	27,936,269	None

SECTION 15: That there be appropriated from the Water Fund:

	Total Appropriation	Estimated Receipts	Amount to be Raised by Taxation
Total Water Fund	10,547,807	10,547,807	None

Section 16: Summary of Amounts to be Raised by Taxation:

	Amount To Be Raised By Taxation	Levy for Collection Losses	Total Taxation Levy
General Corporate Fund	10,959,925	55,075	11,015,000
Bond Debt Fund	3,693,000	37,000	3,730,000
Firemen's Pension Fund	2,829,030	296,970	3,126,000
Police Pension Fund	2,221,775	233,225	2,455,000
Total General Property Tax Levy	19,703,730	622,270	20,326,000

Ordinance 2020-O-53

SECTION 17: That this ordinance shall be in full force and effect from and after its passage and approval, according to law.

SECTION 18: 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 19: 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 8th day of December, 2020.

AYES:

NAYS:

ABSTAIN:

ABSENT:

Clerk of the Village of Wilmette, IL

APPROVED by the President of the Village of Wilmette, Illinois, this 8th day of **December, 2020**.

President of the Village of Wilmette, IL

ATTEST:

Clerk of the Village of Wilmette, IL

**Village of Wilmette FY 2021 Budget
Tax Levy Actual and 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	10,365,000	650,000	5,581,000	3,730,000				20,326,000	3.97%
2021	10,841,800	650,000	5,919,000	3,709,000				21,119,800	3.91%
2022	11,329,500	650,000	6,050,000	3,809,000				21,838,500	3.40%
2023	11,839,400	704,000	6,324,000	3,755,000				22,622,400	3.59%
2024	12,372,100	722,000	6,194,000	3,737,000				23,025,100	1.78%
2025	12,937,100	2,398,900	6,064,000	2,052,000				23,452,000	1.85%
2026	13,517,500	2,156,000	5,940,000	2,303,000				23,916,500	1.98%
2027	14,125,300	2,156,000	5,814,000	2,303,000				24,398,300	2.01%
2028	14,760,900	2,238,000	5,674,000	2,220,000				24,892,900	2.03%

* The itemization of the employer contribution to the Fire and Police Pension Funds was new on the 2017 tax 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.