

# REVIEW OF MAYOR'S 2016 PROPOSED BUDGET

Provided by the Council Office of Financial Analysis

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CITY OF CHICAGO Projections FY15-FY16		
	Enacted 2015	Proposed 2016
<b>RESOURCES</b>		
Property Tax	\$1,149.68	\$1,261.20
Sales Tax	\$651.30	\$677.80
Utility Tax	\$449.40	\$441.00
Internal Servie Earnings	\$353.30	\$358.54
Transaction Tax	\$345.40	\$344.70
Fines	\$338.70	\$350.50
Income Tax	\$275.40	\$265.30
Recreation	\$214.50	\$218.02
Transportation	\$191.10	\$240.45
Personal Property Replacement Tax	\$165.40	\$170.40
License and Permits Charges	\$129.30	\$124.83
Business Tax	\$122.30	\$175.31
Transfers In	\$107.40	\$113.90
Leases	\$41.60	\$26.00
Parking	\$25.60	\$36.03
Other	\$7.00	\$10.10
	\$117.00	\$79.95
<b>Total Projected Resources</b>	<b>\$4,684.38</b>	<b>\$4,894.01</b>
<b>EXPENDITURES</b>		
Public Safety	\$2,016.40	\$2,064.43
Pensions	\$820.44	\$903.47
Debt Service	\$490.78	\$565.32
Citywide	\$547.49	\$560.25
Fleet, Facilities, and Admin	\$381.30	\$384.22
Infrastructure	\$252.02	\$257.57
Community Services	\$143.27	\$147.99
Regulation	\$48.95	\$51.43
City Development	\$36.60	\$14.14
Unspent appropriations	-\$51.57	-\$57.67
<b>Total Projected Expenditures</b>	<b>\$4,685.68</b>	<b>\$4,891.15</b>

### **Proposed Resources – General Funds (Corporate and Property Tax Funds)**

In the Mayor's proposed Fiscal Year 2016 budget, projected resources available to the City of Chicago are projected to increase by \$209.63 million, or 4.5%, from the revised Fiscal Year 2015, for a total amount available of \$4,894 million. It should be noted that this figure is \$527 million above 2015 enacted revenues. Sales taxes, the City's primary source of economically sensitive revenue are anticipated to grow 4.0% in Fiscal Year 2016, to \$677.80 million. It should be noted that this amount constitutes both the tax authorized under the City's Home Rule authority and the City's portion of the State Sales Tax. Additionally, the Personal Property Replacement Tax, which is a tax on business profits, is expected to grow 3%, though can alter depending on certain actions taken by the State of Illinois.

Transaction taxes are anticipated to stay relatively flat at \$345 million, though a small number of very high value purchases have placed upward pressure on the amount received in 2015. Though payrolls and wages are anticipated to grow in 2016, income tax receipts received by Chicago are expected to decline by \$10 million because of a one-time bump in the amount that the State shared with units of local government occurred in 2015 as a result in the timing of the reduction in the income tax rate and the rate at which Illinois transfers money to local governments. (Namely, the State transferred 8% of the amount collected on 2014 final payments made between January and April, compared to the 6% transferred throughout 2014.)

Revenue generated from fines is anticipated to increase by 3.4% from 2015, to \$350.50 million. The difference is the result of the Mayor's proposed amnesty program for outstanding fines that were issued prior to 2012. The increase is a relatively modest assumption of how much may be generated from the amnesty program. However, amnesty programs often have a tendency to speed up debt collections, often times reducing collections in future years from revenues that would have been collected regardless of the existence of an amnesty program.

Revenues into the corporate fund that are generated from licenses and permits are anticipated to decline by 3.5%. However, total fees that will be generated are expected to increase by approximately \$20 million, with \$13 million coming from an increase in certain building permits, while nearly \$24 million that is generated by the city's building density program will be deposited in the Affordable Housing Fund but had historically been transferred to the corporate fund.

Transportation taxes are expected to increase 25.8%, by \$49.35 million from increasing the taxes owed by ridesharing companies such as Uber and Lyft and allowing them to pick up passengers at previously restricted locations. This proposal also includes a restructuring of the taxes that are owed by traditional taxis.

Charges for services are anticipated to increase by 43.3%, to \$175.31 million. The increase is large due to the imposition of a monthly \$9.50 fee related to garbage collection. Seniors that are responsible for

paying the fee will be charged half price. This fee will be applied to the 60% of Chicago households that receive city provided garbage collection services.

The City of Chicago's portion of the property tax levy has been proposed to increase by \$318 million in 2015 and an additional \$83 million in 2016 to provide for the contribution to the Police and Firefighter pension funds as required under Senate Bill 777 that has not yet been enacted into law. Along with the Mayor's proposed levy increase is a recommendation to increase the homeowner's exemption from \$7,000 to \$14,000 to increase the progressivity of the property tax levy. The impact on individual homeowners will not be known until this spring as all townships in the City of Chicago are being re-assessed. Information on potential impacts to homeowners given different growth scenarios can be found in the appendix.

### **Projected Expenditures by Policy Area**

In Fiscal Year 2016, total expenses from the corporate and property tax funds are proposed to grow by \$205 million, or by 4.4%. Over half of this increase can be attributed to increased expenditures for debt service and the increase in contributions to the city's four retirement systems. In 2015, it is assumed that the City of Chicago will continue its practice of refinancing debt to extend the life of current outstanding bonds to maintain stable debt service obligations and that Chicago will begin phasing that practice out in 2016 thereby increasing the short term fiscal impact from debt service. The combined property tax and corporate fund contribution for debt service is anticipated to grow to approximately \$565 million.

The contribution to the four retirement systems from these funds will be growing by \$83 million. This assumes that the City continues to make contributions to the Municipal Employees' Annuity and Benefit Fund and the Laborers' and Retirement Board Employees' Annuity and Benefit Fund as established under Public Act 98-641. This increase also assumes that the debt of the Policemen's Annuity and Benefit Fund and the Firemen's Annuity and Benefit Fund is amortized in accordance with Senate Bill 777 of the 99<sup>th</sup> General Assembly that is currently pending gubernatorial action.

Additionally, in Fiscal Year 2015, there is a proposed supplemental appropriation in excess of \$300 million to provide for the remaining contributions that will be necessary under SB 777. If SB 777 is not signed into law by the Governor, the amount that must be contributed to the Police and Firefighter's pension funds will be even greater than the Mayor's proposed supplemental.

In 2016 all other expenditures coming from the corporate fund are projected to grow by \$52 million, or less than 2% from 2015. However, when broken down by policy area, 90% of this growth is attributed to the public safety agencies. The other notable increase with respect to dollar increases is projected to be for Citywide expenses, which includes the employer costs of the City's sponsored health insurance program for city employees. However, continued implementation of the phase-out of subsidies for retired employee health insurance limits the proposed growth to \$13 million.

The largest reduction in corporate fund spending is for City Development, by \$22 million. This reduction is largely attributed to moving expenses that were once covered by the corporate fund to the Affordable Housing Fund.

# **Department Snapshots**

**Office of the Mayor**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$5,874,348</b>	<b>\$6,276,667</b>
All other Funds	<b>\$3,950,832</b>	<b>\$3,243,573</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$5,550,657</b>	<b>\$5,965,114</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Executive	<b>\$470,814</b>	<b>\$476,312</b>
Administration	<b>\$4,553,781</b>	<b>\$4,920,807</b>
Press Office	<b>\$1,223,899</b>	<b>\$1,188,558</b>
LCGA	<b>\$1,509,298</b>	<b>\$1,529,420</b>
International Relations	<b>\$253,206</b>	<b>\$262,807</b>
Innovation Delivery Team	<b>\$1,861,571</b>	<b>\$1,409,623</b>

- **Total spending for the Office of the Mayor are down slightly, largely from a reduction in available grant funding.**
- **Corporate fund spending is up slightly as a result of moving spending off of the Motor Fuel Tax Fund.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



**Office of Budget and Management**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$1,699,459</b>	<b>\$2,352,488</b>
All other Funds	<b>\$26,753,946</b>	<b>\$14,465,234</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$1,643,364</b>	<b>\$2,296,393</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$444,107</b>	<b>\$446,771</b>
Analysis	<b>\$847,379</b>	<b>\$1,190,883</b>
Management Initiatives	<b>\$220,772</b>	<b>\$660,002</b>
Compensation and Technical Processing	<b>\$360,757</b>	<b>\$565,120</b>
Capital and Infrastructure	<b>\$282,732</b>	<b>\$376,716</b>
TIF Program Management	<b>\$170,250</b>	<b>\$149,466</b>
Central Grants Management	<b>\$26,453,428</b>	<b>\$13,521,000</b>

- **Reductions in spending are largely the result in a reduction in available grant funding to OBM.**
- **Much of the corporate fund increase comes from a shift away from expenses from the Motor Fuel Tax Fund.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Innovation and Technology**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$27,527,374</b>	<b>\$17,868,165</b>
All other Funds	<b>\$10,871,918</b>	<b>\$10,598,060</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$8,408,173</b>	<b>\$8,600,612</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,192,695</b>	<b>\$1,075,769</b>
Enterprise Network Management	<b>\$5,782,195</b>	<b>\$5,384,096</b>
Public Service Applications	<b>\$5,795,243</b>	<b>\$4,528,975</b>
Geographic Information Systems	<b>\$712,261</b>	<b>\$690,674</b>
Shared Services	<b>\$7,122,387</b>	<b>\$2,238,513</b>
Technical Operations	<b>\$2,192,363</b>	<b>\$2,218,570</b>
Enterprise Applications	<b>\$12,069,804</b>	<b>\$8,535,466</b>
Software Development	<b>\$1,685,036</b>	<b>\$1,730,665</b>
Enterprise Content Management	<b>\$777,745</b>	<b>\$899,639</b>

- **Much of the reduction in spending from DoIT is from the retirement of obsolete technologies, reducing maintenance costs.**
- **Certain expenses are also being covered by the user departments.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**City Clerk**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$3,143,045</b>	<b>\$3,123,933</b>
All other Funds	<b>\$6,842,157</b>	<b>\$6,922,375</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$2,501,124</b>	<b>\$2,511,730</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$748,338</b>	<b>638,464</b>
City Council Support	<b>\$2,288,248</b>	<b>\$2,454,230</b>
License Management	<b>\$7,031,620</b>	<b>\$7,040,150</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Finance**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$68,858,995</b>	<b>\$67,297,901</b>
All other Funds	<b>\$16,932,640</b>	<b>\$17,158,143</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$34,690,480</b>	<b>\$36,743,129</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$4,872,529</b>	<b>\$4,772,448</b>
Accounting and Financial Reporting	<b>\$11,458,586</b>	<b>\$11,957,164</b>
Financial Strategy and Operations	<b>\$8,223,266</b>	<b>\$8,391,665</b>
Payment Processing	<b>\$5,944,055</b>	<b>\$6,320,080</b>
Tax Policy and Administration	<b>\$6,416,273</b>	<b>\$6,677,742</b>
Street Operations	<b>\$15,912,999</b>	<b>\$17,050,786</b>
Accounts Receivable	<b>\$34,567,847</b>	<b>\$30,691,350</b>

- **Reductions in non-personnel related operations are used to cover increases in personnel service expenditures.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**City Treasurer**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$2,366,945</b>	<b>\$1,668,554</b>
All other Funds	<b>\$161,232</b>	<b>\$2,524,412</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$1,930,570</b>	<b>\$861,396</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$610,791</b>	<b>\$729,264</b>
Portfolio Management	<b>\$494,927</b>	<b>\$1,835,652</b>
Financial Reporting	<b>\$895,842</b>	<b>\$1,192,093</b>
Economic Development	<b>\$525,957</b>	<b>\$435,957</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

### Department of Administrative Hearings

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$7,965,375</b>	<b>\$8,188,136</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$2,958,151</b>	<b>\$3,084,954</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$619,395</b>	<b>\$1,083,169</b>
Customer Services	<b>\$1,652,072</b>	<b>\$1,514,117</b>
Building Hearings	<b>\$587,628</b>	<b>\$580,320</b>
Consumer and Environmental Hearings	<b>\$892,664</b>	<b>\$820,185</b>
Municipal Hearings	<b>\$1,155,568</b>	<b>\$1,205,479</b>
Vehicle Hearings	<b>\$3,166,757</b>	<b>\$3,032,101</b>

- **Increases for DAH are split between personnel services and IT maintenance.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Law**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$27,917,131</b>	<b>\$27,992,219</b>
All other Funds	<b>\$8,711,162</b>	<b>\$8,901,014</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$24,657,596</b>	<b>\$25,057,112</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$5,917,117</b>	<b>\$5,498,870</b>
Torts	<b>\$3,921,394</b>	<b>\$3,887,042</b>
Legal Information and Investigations	<b>\$874,490</b>	<b>\$651,990</b>
Appeals	<b>\$1,164,947</b>	<b>\$1,117,399</b>
Building and License Enforcement	<b>\$5,025,414</b>	<b>\$5,602,436</b>
Constitutional and Commercial Litigation	<b>\$1,513,116</b>	<b>\$1,467,999</b>
Contracts	<b>\$557,370</b>	<b>\$554,342</b>
Employment Litigation	<b>\$1,229,120</b>	<b>\$1,209,012</b>
Federal Civil Rights Litigation	<b>\$4,606,782</b>	<b>\$4,707,776</b>
Labor	<b>\$1,974,799</b>	<b>\$2,014,231</b>
Legal Counsel	<b>\$728,115</b>	<b>\$694,692</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

Prosecutions	<b>\$1,173,605</b>	<b>\$1,760,612</b>
Aviation, Environment and Regulatory	<b>\$2,035,031</b>	<b>\$2,079,549</b>
Finance and Economic Development	<b>\$2,363,376</b>	<b>\$2,364,664</b>
Revenue Litigation	<b>\$1,084,165</b>	<b>\$1,195,663</b>
Real Estate	<b>\$1,043,241</b>	<b>\$1,060,613</b>
Collection, Ownership and Admin Litigation	<b>\$2,862,502</b>	<b>\$2,286,135</b>

- **Reductions in contractual services for the department are largely offset by increases in personnel services expenditures.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



**Department of Human Resources**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$5,285,140</b>	<b>\$5,986,422</b>
All other Funds	<b>\$636,839</b>	<b>\$615,045</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$4,564,679</b>	<b>\$5,296,213</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,359,340</b>	<b>\$1,306,463</b>
Employment Services	<b>\$2,429,848</b>	<b>\$2,512,613</b>
Information Services	<b>\$729,435</b>	<b>\$776,775</b>
Strategic Services	<b>\$1,105,107</b>	<b>\$426,809</b>
Workforce Compliance	<b>\$703,314</b>	<b>\$1,578,807</b>

- **The Workforce Compliance and Diversity and Equal Employment Opportunity divisions are merged.**
- **Increases are largely associated with personnel services.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Procurement Services**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$6,432,010</b>	<b>\$6,264,728</b>
All other Funds	<b>\$1,542,694</b>	<b>\$1,594,310</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$5,270,435</b>	<b>\$5,542,782</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,500,617</b>	<b>\$1,511,828</b>
Contract Management	<b>\$5,286,800</b>	<b>\$4,802,772</b>
Certification and Compliance	<b>\$1,587,263</b>	<b>\$1,824,399</b>

- **Corporate fund experiences for contractual services are reduced, and some of the savings cover increases in personnel services.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Fleet and Facility Management**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$172,557,750</b>	<b>\$193,114,635</b>
All other Funds	<b>\$168,554,154</b>	<b>\$139,630,439</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$67,916,224</b>	<b>69,846,042</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$3,738,533</b>	<b>\$3,733,625</b>
Support Services	<b>\$1,216,806</b>	<b>\$1,036,277</b>
Facility Management	<b>\$50,856,768</b>	<b>\$51,739,360</b>
Environmental Health and Safety	<b>\$4,283,972</b>	<b>\$4,549,092</b>
Capital Improvements	<b>\$17,936,029</b>	<b>\$18,501,514</b>
Lease and Real Estate Portfolio Management	<b>\$17,544,228</b>	<b>\$16,651,219</b>
Energy Services	<b>\$148,333,911</b>	<b>\$136,434,836</b>
Graphics Services	<b>\$2,576,783</b>	<b>\$2,824,299</b>
Fleet Operations	<b>\$98,658,796</b>	<b>\$100,943,323</b>

- **The main driver in the increase in 2FM’s corporate fund expenditure comes from moving electricity for street lighting from the Motor Fuel Tax Fund to the corporate fund.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Streets and Sanitation**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$195,655,013</b>	<b>\$201,166,752</b>
All other Funds	<b>\$63,460,221</b>	<b>\$54,960,793</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$139,405,239</b>	<b>\$144,534,563</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$5,370,304</b>	<b>\$5,900,451</b>
Operational Support	<b>\$4,364,752</b>	<b>\$5,204,495</b>
Return to Work Development	<b>\$3,179,263</b>	<b>\$3,217,865</b>
Solid Waste Collection	<b>\$113,316,667</b>	<b>\$113,671,498</b>
Solid Waste Disposal	<b>\$38,020,615</b>	<b>\$38,032,192</b>
Rodent Control	<b>\$5,308,234</b>	<b>\$4,964,288</b>
Street Sweeping	<b>\$8,822,182</b>	<b>\$7,963,288</b>
Community Enhancements	<b>\$26,623,006</b>	<b>\$19,316,380</b>
Equipment Support Services	<b>\$3,386,185</b>	<b>\$3,593,120</b>
Graffiti Blasters	<b>\$3,380,525</b>	<b>\$4,875,977</b>
Street Operations	<b>\$18,705,733</b>	<b>\$18,392,437</b>
Forestry Operations	<b>\$10,709,766</b>	<b>\$12,911,794</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

Special Traffic Services	\$2,563,944	\$2,573,659
Contractual Towing	\$1,067,163	\$1,087,999
City Towing	\$14,050,453	\$14,174,010
Auto Pounds	\$5,432,450	\$5,396,236

- **Reduction in the number of workers responsible for refuse collection from 1,191 to 1,155.**
- **Increase in the number of employees in the Bureau of Forestry from 190 to 244**
- **Corporate fund spending is up as a result of moving spending off of CDBG Fund**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Chicago Department of Transportation**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$56,363,271</b>	<b>\$56,407,578</b>
All other Funds	<b>\$491,448,812</b>	<b>\$519,591,703</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$33,354,762</b>	<b>\$35,233,206</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$6,635,615</b>	<b>\$6,536,900</b>
Public Information	<b>\$185,232</b>	<b>\$288,045</b>
Performance Management	<b>\$373,170</b>	<b>\$311,393</b>
Intergovernmental Relations	<b>\$2,611,318</b>	<b>\$2,808,747</b>
Design/Construction Management	<b>\$345,884,706</b>	<b>\$349,054,579</b>
Neighborhood Improvement	<b>\$5,391,576</b>	<b>\$5,000,000</b>
Traffic Safety	<b>\$18,043,538</b>	<b>\$20,546,041</b>
Public Way Management	<b>\$5,484,854</b>	<b>\$5,819,221</b>
Sign Management	<b>\$3,656,525</b>	<b>\$4,283,154</b>
Project Development	<b>\$115,932,859</b>	<b>\$82,706,082</b>
Electrical Operations and Management	<b>\$30,689,562</b>	<b>\$31,554,191</b>
Construction Support	<b>\$2,032,957</b>	<b>\$3,626,920</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

Bridge Management	\$20,424,026	\$19,169,608
Asphalt Management	\$18,626,998	\$18,931,210
Concrete Maintenance	\$24,992,216	\$27,937,254

- **Increases for the Division of In-House construction are largely offset by reductions in expenses in other divisions.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Aviation**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$0</b>	<b>\$0</b>
All other Funds	<b>\$543,684,816</b>	<b>\$725,401,922</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$0</b>	<b>\$0</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$27,621,635</b>	<b>\$27,813,340</b>
Financial Management	<b>\$20,644,511</b>	<b>\$20,172,191</b>
Legal and Contract Management	<b>\$1,140,876</b>	<b>\$1,268,175</b>
Commercial Development and Concessions	<b>\$16,257,091</b>	<b>\$16,962,221</b>
Capital Development	<b>\$309,061,983</b>	<b>\$281,049,614</b>
Airfield Operations	<b>\$54,067,512</b>	<b>\$57,114,950</b>
Landside Operations	<b>\$117,931,540</b>	<b>\$123,688,517</b>
Security and Safety Management	<b>\$55,386,725</b>	<b>\$53,034,716</b>
Facility Management	<b>\$140,694,583</b>	<b>\$148,696,392</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



**Department of Water Management**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$0</b>	<b>\$0</b>
All other Funds	<b>\$307,357,922</b>	<b>\$307,856,247</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$0</b>	<b>\$0</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$6,908,203</b>	<b>\$12,199,313</b>
Safety and Security	<b>\$5,855,610</b>	<b>\$5,921,459</b>
Capital Design and Construction	<b>\$3,198,162</b>	<b>\$3,300,102</b>
Engineering Services	<b>\$5,139,000</b>	<b>\$5,315,267</b>
Inspection Services	<b>\$4,454,598</b>	<b>\$5,189,768</b>
System Installation	<b>\$91,437,210</b>	<b>\$89,255,644</b>
Water Quality	<b>\$6,043,916</b>	<b>\$5,665,999</b>
Water Pumping	<b>\$28,851,613</b>	<b>\$28,778,500</b>
Water Treatment	<b>\$52,910,054</b>	<b>\$53,746,399</b>
System Maintenance	<b>\$94,813,361</b>	<b>\$95,823,204</b>
Communications and Coordination	<b>\$1,987,423</b>	<b>\$2,044,794</b>
Meter Operations Support	<b>\$3,772,365</b>	<b>\$3,824,708</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

Water Meter Installation and Repairs	<b>\$8,593,971</b>	<b>\$8,694,011</b>
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**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Police Board**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$428,955</b>	<b>\$399,769</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$329,136</b>	<b>\$321,505</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Police Discipline	<b>\$428,955</b>	<b>\$399,769</b>

- **Reduction in court reporting expenses of \$20,000.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Independent Police Review Authority**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$8,451,452</b>	<b>\$8,439,687</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$8,181,587</b>	<b>\$8,196,372</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,076,410</b>	<b>\$1,022,109</b>
Investigations	<b>\$7,672,958</b>	<b>\$7,713,889</b>

- **Reduction in contractual services.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Police**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$1,374,214,220</b>	<b>\$1,384,503,406</b>
All other Funds	<b>\$69,477,089</b>	<b>\$67,989,215</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$1,323,720,525</b>	<b>\$1,329,537,372</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Office of the Superintendent	<b>\$27,861,691</b>	<b>\$29,229,603</b>
Office of the First Deputy	<b>\$5,493,478</b>	<b>\$5,625,145</b>
Bureau of Patrol	<b>\$1,116,531,121</b>	<b>\$1,115,228,474</b>
Bureau of Detectives	<b>\$126,808,313</b>	<b>\$128,006,132</b>
Bureau of Organized Crime	<b>\$77,279,711</b>	<b>\$79,679,993</b>
Bureau of Support Services	<b>\$110,776,440</b>	<b>\$124,634,205</b>

- **Reduction in headcount of 625 employees, shifted to OEMC.**
- **Scheduled salary adjustments and full annual costs of previous increases place upward pressure on the department's expenses.**
- **Increased expenses for mobile communication services and IT maintenance.**
- **Shift of 319 sworn personnel from desk jobs to other duties and hiring of civilian personnel to cover civilian related duties.**

\*By purpose figures do not subtract amounts that will not be spent because of turnover.

**Office of Emergency Management and Communications**

By fund type	FY 2015	FY 2016
Corporate Fund	\$79,194,090	\$94,348,567
All other Funds	\$119,701,821	\$135,491,502

Corporate Fund	FY 2015	FY 2016
Personnel Services	\$61,282,832	\$77,551,323

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	\$3,222,249	\$3,532,986
Police and Fire Operations	\$46,194,079	\$47,121,435
Emergency Management	\$115,858,528	\$128,205,656
Technology	\$27,034,092	\$26,365,554
311 City Services	\$4,852,290	\$4,615,772
City Operations	\$7,088,935	\$22,221,064

- Increase in headcount by shifting crossing guards formerly employed by the Department of Police to OEMC.
- Recommended privatization of 311 services impact to be seen beyond FY 2016.

\*By purpose figures do not subtract amounts that will not be spent because of turnover.

### Fire Department

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$554,063,635</b>	<b>\$576,733,792</b>
All other Funds	<b>\$37,836,386</b>	<b>\$44,557,393</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$531,779,082</b>	<b>\$554,582,438</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$30,954,999</b>	<b>\$30,994,992</b>
Fire Suppression and Rescue Operations	<b>\$478,109,984</b>	<b>\$498,240,123</b>
Emergency Medical Services	<b>\$84,664,318</b>	<b>\$87,247,431</b>
Support Services	<b>\$10,832,166</b>	<b>\$11,775,033</b>
Fire Prevention	<b>\$8,545,539</b>	<b>\$9,080,872</b>

- **Increases related to personnel services expenditures, including budgeted overtime to better reflect actual overtime expenses.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Public Health**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$29,507,430</b>	<b>\$30,174,075</b>
All other Funds	<b>\$125,300,395</b>	<b>\$119,030,560</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$14,280,561</b>	<b>\$15,424,152</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$6,357,893</b>	<b>\$8,002,346</b>
HIV/AIDS/STI Services	<b>\$65,139,847</b>	<b>\$61,107,310</b>
Food Protection	<b>\$3,590,729</b>	<b>\$3,494,993</b>
Communicable Disease	<b>\$3,362,927</b>	<b>\$6,781,415</b>
Tuberculosis Control	<b>\$2,913,985</b>	<b>\$2,828,606</b>
Immunization	<b>\$6,445,897</b>	<b>\$5,297,349</b>
Mental Health Services	<b>\$9,586,097</b>	<b>\$9,402,939</b>
Substance Abuse	<b>\$3,491,976</b>	<b>\$2,581,272</b>
Violence Prevention	<b>\$1,138,101</b>	<b>\$1,498,219</b>
Lead Poisoning Prevention	<b>\$8,614,086</b>	<b>\$7,175,827</b>
Women’s and Children’s Health	<b>\$18,521,238</b>	<b>\$15,166,123</b>
Emergency Preparedness	<b>\$16,203,999</b>	<b>\$22,170,664</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



Epidemiology	<b>\$1,905,970</b>	<b>\$2,130,864</b>
Environmental Health and Permitting	<b>\$3,724,700</b>	<b>\$4,880,332</b>

- **Shift direct support for people with HIV/AIDS to community based providers**
- **Increased investments in School Based Health Clinics from e-Cigarette tax revenue**
- **Partner with County Care to expand access to mammograms**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Commission on Human Relations**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$1,117,832</b>	<b>\$1,155,877</b>
All other Funds	<b>\$1,148,357</b>	<b>\$1,157,531</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$1,052,997</b>	<b>\$1,081,149</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$367,244</b>	<b>\$350,555</b>
Human Rights Compliance	<b>\$1,437,623</b>	<b>\$1,477,947</b>
Community Relations	<b>\$524,257</b>	<b>\$553,349</b>

- **Increases in personnel services**
- **Increases in technical services**
- **Reductions in travel and commodities**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Mayor's Office for People with Disabilities**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$1,147,191</b>	<b>\$1,449,869</b>
All other Funds	<b>\$3,918,915</b>	<b>\$4,075,231</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$1,042,707</b>	<b>\$1,049,578</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,186,456</b>	<b>\$1,291,385</b>
Employment Services	<b>\$351,233</b>	<b>\$303,070</b>
Accessibility Compliance	<b>\$360,421</b>	<b>\$368,672</b>
Prevention Programs	<b>\$285,202</b>	<b>\$276,565</b>
Disability Resources	<b>\$1,158,764</b>	<b>\$1,188,395</b>
Independent Living Program	<b>\$1,720,222</b>	<b>\$1,942,788</b>
Access Chicago		<b>\$181,184</b>

- **Increase in technical and professional services due to additional \$200K for the Home Modification program to support increased demand for accessible housing.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Family and Support Services**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$61,709,968</b>	<b>\$63,939,466</b>
All other Funds	<b>\$286,516,548</b>	<b>\$284,121,464</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$4,024,060</b>	<b>\$4,321,753</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$6,084,402</b>	<b>\$5,498,157</b>
Child Services	<b>\$172,792,256</b>	<b>\$188,225,407</b>
Youth Services	<b>\$36,943,794</b>	<b>\$39,111,889</b>
Human Services	<b>\$74,997,061</b>	<b>\$72,212,015</b>
Domestic Violence	<b>\$4,199,971</b>	<b>\$4,671,095</b>
Workforce Services	<b>\$8,303,801</b>	<b>\$8,169,820</b>
Senior Service Programs	<b>\$31,404,450</b>	<b>\$31,460,929</b>

- **Salary increases and analyst and auditor positions moved off of grants to corporate**
- **Early Childhood Education Program remains flat to offset State of Illinois reductions**
- **\$1.5 million increase in After School Programs**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Chicago Public Library**

By fund type	FY 2015	FY 2016
Corporate Fund*	<b>\$0</b>	<b>\$0</b>
All other Funds	<b>\$74,299,810</b>	<b>\$75,789,291</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$0</b>	<b>\$0</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$9,360,809</b>	<b>\$9,308,238</b>
Reference and Circulation Services	<b>\$53,096,227</b>	<b>\$54,250,835</b>
Collection Services	<b>\$1,914,608</b>	<b>\$2,265,889</b>
Special Programs and Services	<b>\$890,490</b>	<b>\$898,092</b>
Capital Improvement	<b>\$11,042,000</b>	<b>\$11,908,000</b>

- **Increase corporate fund subsidy to the Library Fund**
- **Increase in Finance General to cover the cost of library books instead of the issuance of debt to pay for books**

\*By purpose figures do not subtract amounts that will not be spent because of turnover.

**Department of Cultural Affairs and Special Events**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$0</b>	<b>\$0</b>
All other Funds	<b>\$32,489,499</b>	<b>\$32,606,902</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$0</b>	<b>\$0</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,101,784</b>	<b>\$1,175,520</b>
Arts and Creative Industries	<b>\$4,169,243</b>	<b>\$4,070,631</b>
Events Programming	<b>\$13,716,629</b>	<b>\$13,417,362</b>
Strategic Initiatives and Partnerships	<b>\$1,974,815</b>	<b>\$1,819,170</b>
Marketing and Communication	<b>\$999,738</b>	<b>\$972,559</b>
Cultural Planning and Operations	<b>\$10,927,889</b>	<b>\$11,428,257</b>

- **In finance general, funds that support DCASE will be used to cover greater share of costs supported by the corporate fund.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Planning and Development**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$36,596,374</b>	<b>\$14,135,759</b>
All other Funds	<b>\$115,446,177</b>	<b>\$127,079,527</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$9,750,094</b>	<b>\$9,676,450</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$10,965,749</b>	<b>\$8,208,513</b>
Economic Development	<b>\$16,218,663</b>	<b>\$6,423,535</b>
Housing	<b>\$123,109,840</b>	<b>\$122,449,018</b>
Zoning and Land Use	<b>\$4,351,375</b>	<b>\$4,799,190</b>

- **Shift funding for Affordable Housing from corporate fund to the Affordable Housing Fund.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Office of Inspector General**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$2,733,110</b>	<b>\$2,752,466</b>
All other Funds	<b>\$3,223,493</b>	<b>\$3,258,447</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$2,368,564</b>	<b>\$2,415,457</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Investigations	<b>\$2,464,236</b>	<b>\$1,931,050</b>
Legal	<b>\$1,338,332</b>	<b>\$1,604,738</b>
Operations	<b>\$971,255</b>	<b>\$1,413,617</b>
Audit and Program Review	<b>\$1,289,705</b>	<b>\$1,413,617</b>
Fire Prevention	<b>\$8,545,539</b>	<b>\$9,080,872</b>

- **Increases in personnel services offset by reduction of two headcount and reductions in commodities and contingencies.**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



**Department of Buildings**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$21,578,268</b>	<b>\$26,528,137</b>
All other Funds	<b>\$13,782,589</b>	<b>\$11,896,228</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$17,326,856</b>	<b>\$18,656,689</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$2,629,814</b>	<b>\$2,672,067</b>
Regulatory Review	<b>\$489,592</b>	<b>\$511,060</b>
Case Management	<b>\$1,384,765</b>	<b>\$1,029,913</b>
Code Compliance	<b>\$200,808</b>	<b>\$206,832</b>
Licensing	<b>\$900,442</b>	<b>\$720,639</b>
Building Inspections	<b>\$1,184,542</b>	<b>\$1,283,653</b>
Technical Inspections	<b>\$11,297,630</b>	<b>\$12,266,431</b>
Troubled Building Program	<b>\$6,376,732</b>	<b>\$7,754,048</b>
Code Enforcement	<b>\$3,024,660</b>	<b>\$3,035,819</b>
Small Project Permitting	<b>\$1,916,158</b>	<b>\$1,930,244</b>
Plan Review	<b>\$4,472,287</b>	<b>\$4,487,674</b>
Developer Services	<b>\$1,801,152</b>	<b>\$3,149,888</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

- **Increase in personnel services**
- **\$1 million increase in professional and technical services**
- **\$3 million to corporate fund for demolition and board up of abandoned buildings previously funded through General Obligation bonds**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Department of Business Affairs and Consumer Protection**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$18,029,701</b>	<b>\$18,164,517</b>
All other Funds	<b>\$1,320,000</b>	<b>\$1,355,000</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$13,020,311</b>	<b>\$13,432,112</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$1,929,956</b>	<b>\$1,873,508</b>
Advocacy and Outreach	<b>\$0</b>	<b>\$803,833</b>
Small Business Center	<b>\$4,168,360</b>	<b>\$4,171,754</b>
Business License and Permits	<b>\$3,010,916</b>	<b>\$2,997,785</b>
Local Liquor Control	<b>\$243,524</b>	<b>\$243,900</b>
Public Vehicle License and Permits	<b>\$2,266,597</b>	<b>\$2,393,868</b>
Enforcement	<b>\$1,770,560</b>	<b>\$1,700,100</b>
Prosecutions and Investigations	<b>\$5,028,838</b>	<b>\$5,223,072</b>
Cable and Telecommunications	<b>\$1,437,669</b>	<b>\$656,297</b>

- **Shift from cable and telecommunications to advocacy and outreach**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Commission on Animal Care and Control**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$5,596,839</b>	<b>\$5,703,307</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$4,423,020</b>	<b>\$4,524,411</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$498,859</b>	<b>\$520,175</b>
Animal Control	<b>\$1,792,739</b>	<b>\$1,793,548</b>
Animal Care	<b>\$3,220,960</b>	<b>\$3,207,806</b>
Anti-Cruelty	<b>\$293,672</b>	<b>\$341,513</b>

- **Increases in personnel services**
- **Increase in lease purchase agreements**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**License Appeal Commission**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$169,617</b>	<b>\$176,640</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$67,017</b>	<b>\$74,045</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Appeals Process	<b>\$169,617</b>	<b>\$176,640</b>

- **Salary adjustment for employee**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**Board of Ethics**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$845,937</b>	<b>\$857,827</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$753,920</b>	<b>\$782,762</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$189,838</b>	<b>\$214,808</b>
Education	<b>\$165,754</b>	<b>\$182,760</b>
Compliance and Enforcement	<b>\$153,890</b>	<b>\$178,170</b>
Casework	<b>\$93,737</b>	<b>\$94,610</b>
Regulation	<b>\$81,834</b>	<b>\$91,829</b>
Disclosure Forms	<b>\$85,707</b>	<b>\$93,184</b>
Law Compliance	<b>\$75,177</b>	<b>\$2,466</b>

- **Increase in personnel services largely offset by reductions in contractual services and travel**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

**City Council**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$26,097,524</b>	<b>\$26,566,499</b>
All other Funds	<b>\$825,383</b>	<b>\$849,241</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$19,975,361</b>	<b>\$20,484,827</b>

Committee	FY 2015 Recommended	FY 2016 Recommended
Finance	<b>\$2,156,284</b>	<b>\$2,200,364</b>
Budget and Government Operations	<b>\$520,250</b>	<b>\$534,312</b>
Aviation	<b>\$104,293</b>	<b>\$107,378</b>
Licensing and Consumer Protection	<b>\$120,081</b>	<b>\$123,143</b>
Public Safety	<b>\$121,789</b>	<b>\$154,180</b>
Health and Environmental Protection	<b>\$89,170</b>	<b>\$91,800</b>
Committees, Rules and Ethics	<b>140,508</b>	<b>\$143,508</b>
Economic, Capital and Technology	<b>\$110,135</b>	<b>\$103,064</b>
Education and Child Development	<b>\$205,609</b>	<b>\$265,377</b>
Zoning Landmarks and Buildings	<b>\$385,134</b>	<b>\$394,288</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

Housing and Real Estate	<b>\$196,506</b>	<b>\$202,278</b>
Human Relations	<b>\$89,098</b>	<b>\$91,741</b>
Transportation and Public Way	<b>\$433,054</b>	<b>\$445,554</b>
Pedestrian and Traffic Safety	<b>\$215,000</b>	<b>\$244,587</b>
Special Events and Cultural Affairs	<b>\$154,720</b>	<b>\$159,100</b>
Workforce Development and Audit	<b>\$514,312</b>	<b>\$528,691</b>

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**



**Board of Election Commissioners**

By fund type	FY 2015	FY 2016
Corporate Fund	<b>\$25,555,957</b>	<b>\$14,769,501</b>
All other Funds	<b>\$0</b>	<b>\$0</b>

Corporate Fund	FY 2015	FY 2016
Personnel Services	<b>\$14,414,370</b>	<b>\$8,676,805</b>

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Administration	<b>\$4,555,752</b>	<b>\$4,684,487</b>
Election Planning	<b>\$5,567,209</b>	<b>\$1,093,171</b>
Electronic Voting	<b>\$1,740,555</b>	<b>\$2,040,769</b>
Election Support	<b>\$7,464,921</b>	<b>\$3,117,454</b>
Warehouse and Equipment Preparation	<b>\$1,826,430</b>	<b>\$1,763,970</b>
Registration and Records Processing	<b>\$4,767,522</b>	<b>\$2,295,122</b>

- **Fewer extra hires and contractual related costs needed in even numbered years**

**\*By purpose figures do not subtract amounts that will not be spent because of turnover.**

### Finance General

By Purpose	FY 2015 Recommended	FY 2016 Recommended
Pensions	\$885,719,000	\$978,250,000
Loss in Collection of Taxes	\$20,363,000	\$20,472,000
Benefits	\$459,024,155	\$449,243,670
Workers' Compensation	\$55,220,000	\$66,060,000
Payment of Judgments	\$11,367,242	\$25,842,800
Debt Service	\$1,748,220,120	\$1,879,696,164
Other	\$575,471,399	\$505,441,941

- Includes state required contributions to the pension systems
- Phasing out of practice of “scoop and toss”
- Paying for judgments against the city out of operating funds instead of the issuance of bonds

\*By purpose figures do not subtract amounts that will not be spent because of turnover.

# Conclusion

The Mayor's proposed 2016 budget provides an honest assessment of the liabilities of the City of Chicago and the means to pay for them. This proposed budget by in large acknowledges hard truths and difficult realities facing the City of Chicago's finances, and is a forthright attempt to address those challenges.

The Mayor's proposal includes new appropriations for the purchase of library books, demolition and board up of abandoned buildings, and Burge reparations. The Mayor's budget should be commended for shifting the payment of these items to operating funds from the historical practice of covering these liabilities with borrowed money.

Additionally, the 2016 budget includes the beginnings of phasing out the practice of "scoop and toss". For too long this practice has been utilized to limit short term fiscal pain but increases interest costs to taxpayers in the long term. While certainly true that there are appropriate uses for the City to re-finance debt, the long term fiscal implications must be part of that analysis. The City Council should consider codifying the end of "scoop and toss" by 2019 in alignment with the Mayor's commitment to do so.

In the area of public safety, the 2016 proposed budget recommends shifting 319 sworn personnel in the Department of Police from desk jobs to duties that are more in line with requiring "a badge and a gun," and where appropriate, these services are expected to be provided by civilian personnel. This recommended proposal will hopefully enhance public safety services for Chicago's residents while ensuring that other necessary tasks are completed while minimizing the impact to taxpayers.

The Mayor has also proposed the privatization of 311 services, primarily due to the costs of needed upgrades to the system's infrastructure, but also in the hopes of saving \$1 million annually once the transition is complete. While the efficiency of government services is important, the effectiveness of those services are equally, if not more, important. While further study of privatization of these services will likely continue, the City is encouraged to explore other alternatives to come up with the capital needs for its assets, potentially through lease purchase agreements or involvement of the City's Infrastructure Trust.

Some increases in corporate fund spending are necessitated as the result of certain actions taken by the State of Illinois. For example, appropriations to cover the cost of supplying electricity to street lights throughout the City of Chicago were made from the Motor Fuel Tax Fund in 2015. Those resources are no longer available, yet those obligations must be met in 2016. The increase in proposed corporate fund expenditures for the Department of Fleet and Facilities Management is required to cover those costs.

Additionally, \$9 million of the \$15 million appropriated for the Department of Family and Support Services for Early Childhood Education will allow early childhood spots to remain open despite reductions that have been imposed by the State of Illinois since this summer. While the City of Chicago should not take on the role of covering for every single deficiency in meeting the needs of every single resident that has resulted from the State's actions, this area is unique. Research has continued to show that access to quality early childhood education provides an "ounce of prevention" in future years

against negative health outcomes and anti-social behaviors that lead to increases in public safety and quality of life issues for our city's residents, in addition to improved outcomes throughout their school careers.

Similarly, the Department of Buildings has requested a corporate fund appropriation to cover the costs of Chicago's troubled building program, a program that boards up and/or demolishes vacant properties. This program has the benefit of not only improving the quality of life of residents near those properties, but will also help to reduce future costs of regulatory actions by the Law and Building departments, and reduce public safety pressures on the Police and Fire departments by reducing the risk that those properties will become centers of criminal activity.

The Mayor's proposed 2016 budget also includes shifting resources from the corporate fund to the Affordable Housing Fund to provide for the costs of the Affordable Housing Density Program. In general, it is best practice to avoid the creation and proliferation of new special funds. However, this fund is supported by a very specific revenue stream, and is spent on a very specific program, and it is reasonable that those who pay into the fund be able to follow that those resources are being spent on this program.

The Department of Streets and Sanitation is requesting appropriations that would allow them to improve services to city residents by increasing resources for the bureau of forestry. These resources should allow the bureau to eliminate the backlog of tree trimming and tree removal needs that exist throughout Chicago, a backlog that once stood as long as three years. This enhancement of services is being aided by new efficiencies that were negotiated with the collective bargaining units that represent Laborers.

The cost of this fee for a household is \$114 per year. While much consternation exists because many residents feel that their taxes and fees already pay for garbage collection, it should be noted that 40% of our residents are also responsible for those taxes and those fees, and already have to pay for private garbage collections. The amount of the fee is also reasonable when examining what our neighboring communities require their residents to pay, and what other large cities throughout the United States charge for these services. For example, in Harvey, residents pay \$257 annually, and in Orland Park, residents pay \$223 per year for each 64 gallon cart, which is a third smaller than carts used in Chicago.

In a report authored by the Citizens Budget Commission of New York, it noted that besides New York, the only major American cities that do not charge an additional fee for garbage collection are Boston and Chicago. In Houston, Texas, residents are required to pay \$16.21 each month, and in Seattle, residents are required to pay \$98.65 for each 96 gallon cart. It should also be noted that if the Mayor's proposal is enacted in its entirety, some residents may see savings on their property tax bills that exceed the cost of this additional fee.

The budget proposal submitted to the City Council also provides for 2015 supplemental appropriations to cover the state mandated costs for its pension systems and associated increases in 2016. These expenses must be made.

First, under the State laws that cover these four pension systems, if the city fails to make its required contributions to these systems, the State Comptroller *must* withhold payments to the City of Chicago to cover these expenses. This would deprive the City's budget of necessary revenue streams and require the city to implement significant reductions in services in areas such as public safety and the Department of Streets and Sanitation. Second, even absent the requirement under State law to increase these contributions, without changes, these funds may find themselves insolvent within 10-15 years, either leaving retirees without an annuity, or more likely, requiring taxpayers to fund benefit payments directly at a cost greater than making the contributions to the system.

There is much uncertainty over the amount that Chicago will have to contribute. The Mayor's proposed budget assumes that Public Act 98-641 is constitutional, and that Senate Bill 777, passed by the General Assembly, will be signed into law. There are really no good choices to be made, but the choice that the Mayor has made is entirely reasonable. If Senate Bill 777 is signed and Public Act 98-641 is found unconstitutional, the city will have appropriated more money for pensions than will be required by law. If Public Act 98-641 is found unconstitutional and Senate Bill 777 is not signed into law, required contributions to the Municipal and Laborers funds would decrease while contributions for the Police and Fire funds would increase, minimizing the gap that may occur until a new course of action is determined for the Municipal and Laborers funds. If Public Act 98-641 is found to be constitutional and the Governor vetoes Senate Bill 777, a gap would be created but the City of Chicago would have time to determine how best to close such a gap. For the time being, the approach that the mayor has decided to take is the most judicious given the uncertainty that exists.

In order to fund the significant increases in the required pension contributions, the Mayor has requested an increase in the City of Chicago's portion of the property tax levy of \$318 million in 2015 and an additional \$110 million in 2016. These increases are devoted solely to the contributions to the Police and Firefight pension funds. Although the situation the City of Chicago finds itself in is not ideal, given the limitations on Chicago's home rule authority, the Mayor's request is the most prudent and most responsible path to move forward.

A number of other alternatives have been suggested, and many of them warrant further discussion. But given the timing of when these liabilities are coming due, and the legal impediments to enacting them, the feasibility of assuming those changes to make the legally required pension contributions for 2015 and 2016 would not be a responsible course of action for the City to take. A list of some of these considerations, and the legal hurdles that would need to be overcome can be found in the appendix.

Many neighborhoods confront serious challenges, many other neighborhoods are thriving. Residents of this city deserve safe streets, clean communities and economic opportunities. Businesses need to have confidence in the stability of the City of Chicago, and certainty that this is a place where they can continue to invest and succeed. The regional economy of Chicago is over half a trillion dollars, and growing. There is no doubt that the City of Chicago has the ability to confront its fiscal challenges, but it must be able to show a willingness to do so. The Mayor's 2016 budget proposal is a strong step on the path towards fiscal stability.

# Appendix

Impact of levy increase, homeowner exemption increase with no increase in Chicago equalized assessed value, Illinois Department of Revenue Equalization Factor of 2.7253

Market Value	EAV	2014 tax	2015 w/levy increase	2015 w/expanded exemption	1st year difference
\$100,000.00	\$27,253.00	\$1,378.82	\$1,477.86	\$1,081.22	-\$297.60
\$150,000.00	\$40,879.50	\$2,306.52	\$2,472.19	\$2,116.13	-\$190.39
\$200,000.00	\$54,506.00	\$3,234.21	\$3,466.51	\$3,151.03	-\$83.18
\$250,000.00	\$68,132.50	\$4,161.90	\$4,460.84	\$4,185.94	\$24.04
\$300,000.00	\$81,759.00	\$5,089.59	\$5,455.16	\$5,220.84	\$131.25
\$350,000.00	\$95,385.50	\$6,017.28	\$6,449.49	\$6,255.75	\$238.46
\$400,000.00	\$109,012.00	\$6,944.98	\$7,443.82	\$7,290.65	\$345.68
\$450,000.00	\$122,638.50	\$7,872.67	\$8,438.14	\$8,325.56	\$452.89
\$500,000.00	\$136,265.00	\$8,800.36	\$9,432.47	\$9,360.47	\$560.10
\$550,000.00	\$149,891.50	\$9,728.05	\$10,426.79	\$10,395.37	\$667.32
\$600,000.00	\$163,518.00	\$10,655.75	\$11,421.12	\$11,430.28	\$774.53
\$650,000.00	\$177,144.50	\$11,583.44	\$12,415.44	\$12,465.18	\$881.74
\$700,000.00	\$190,771.00	\$12,511.13	\$13,409.77	\$13,500.09	\$988.96
\$750,000.00	\$204,397.50	\$13,438.82	\$14,404.10	\$14,534.99	\$1,096.17
\$800,000.00	\$218,024.00	\$14,366.51	\$15,398.42	\$15,569.90	\$1,203.38
\$850,000.00	\$231,650.50	\$15,294.21	\$16,392.75	\$16,604.80	\$1,310.60
\$900,000.00	\$245,277.00	\$16,221.90	\$17,387.07	\$17,639.71	\$1,417.81
\$950,000.00	\$258,903.50	\$17,149.59	\$18,381.40	\$18,674.61	\$1,525.02
\$1,000,000.00	\$272,530.00	\$18,077.28	\$19,375.72	\$19,709.52	\$1,632.24



Impact of levy increase, homeowner exemption increase with 5% increase in Chicago equalized assessed value, Illinois Department of Revenue Equalization Factor of 2.7253

Market Value	EAV	2014 tax	2015 w/levy increase	2015 w/expanded exemption	1st year difference
\$100,000.00	\$27,253.00	\$1,378.82	\$1,407.58	\$1,027.87	-\$350.95
\$150,000.00	\$40,879.50	\$2,306.52	\$2,354.63	\$2,011.58	-\$294.93
\$200,000.00	\$54,506.00	\$3,234.21	\$3,301.67	\$2,995.30	-\$238.91
\$250,000.00	\$68,132.50	\$4,161.90	\$4,248.71	\$3,979.01	-\$182.89
\$300,000.00	\$81,759.00	\$5,089.59	\$5,195.75	\$4,962.72	-\$126.88
\$350,000.00	\$95,385.50	\$6,017.28	\$6,142.79	\$5,946.43	-\$70.86
\$400,000.00	\$109,012.00	\$6,944.98	\$7,089.83	\$6,930.14	-\$14.84
\$450,000.00	\$122,638.50	\$7,872.67	\$8,036.88	\$7,913.85	\$41.18
\$500,000.00	\$136,265.00	\$8,800.36	\$8,983.92	\$8,897.56	\$97.20
\$550,000.00	\$149,891.50	\$9,728.05	\$9,930.96	\$9,881.27	\$153.22
\$600,000.00	\$163,518.00	\$10,655.75	\$10,878.00	\$10,864.98	\$209.24
\$650,000.00	\$177,144.50	\$11,583.44	\$11,825.04	\$11,848.69	\$265.25
\$700,000.00	\$190,771.00	\$12,511.13	\$12,772.08	\$12,832.40	\$321.27
\$750,000.00	\$204,397.50	\$13,438.82	\$13,719.13	\$13,816.11	\$377.29
\$800,000.00	\$218,024.00	\$14,366.51	\$14,666.17	\$14,799.82	\$433.31
\$850,000.00	\$231,650.50	\$15,294.21	\$15,613.21	\$15,783.53	\$489.33
\$900,000.00	\$245,277.00	\$16,221.90	\$16,560.25	\$16,767.24	\$545.35
\$950,000.00	\$258,903.50	\$17,149.59	\$17,507.29	\$17,750.96	\$601.37
\$1,000,000.00	\$272,530.00	\$18,077.28	\$18,454.34	\$18,734.67	\$657.38

Impact of levy increase, homeowner exemption increase with 10% increase in Chicago equalized assessed value, Illinois Department of Revenue Equalization Factor of 2.7253

Market Value	EAV	2014 tax	2015 w/levy increase	2015 w/expanded exemption	1st year difference
\$100,000.00	\$27,253.00	\$1,378.82	\$1,343.58	\$979.47	-\$399.36
\$150,000.00	\$40,879.50	\$2,306.52	\$2,247.57	\$1,916.75	-\$389.76
\$200,000.00	\$54,506.00	\$3,234.21	\$3,151.55	\$2,854.04	-\$380.17
\$250,000.00	\$68,132.50	\$4,161.90	\$4,055.53	\$3,791.32	-\$370.58
\$300,000.00	\$81,759.00	\$5,089.59	\$4,959.51	\$4,728.61	-\$360.99
\$350,000.00	\$95,385.50	\$6,017.28	\$5,863.49	\$5,665.89	-\$351.39
\$400,000.00	\$109,012.00	\$6,944.98	\$6,767.48	\$6,603.18	-\$341.80
\$450,000.00	\$122,638.50	\$7,872.67	\$7,671.46	\$7,540.46	-\$332.21
\$500,000.00	\$136,265.00	\$8,800.36	\$8,575.44	\$8,477.75	-\$322.61
\$550,000.00	\$149,891.50	\$9,728.05	\$9,479.42	\$9,415.03	-\$313.02
\$600,000.00	\$163,518.00	\$10,655.75	\$10,383.40	\$10,352.32	-\$303.43
\$650,000.00	\$177,144.50	\$11,583.44	\$11,287.39	\$11,289.60	-\$293.83
\$700,000.00	\$190,771.00	\$12,511.13	\$12,191.37	\$12,226.89	-\$284.24
\$750,000.00	\$204,397.50	\$13,438.82	\$13,095.35	\$13,164.17	-\$274.65
\$800,000.00	\$218,024.00	\$14,366.51	\$13,999.33	\$14,101.46	-\$265.06
\$850,000.00	\$231,650.50	\$15,294.21	\$14,903.31	\$15,038.74	-\$255.46
\$900,000.00	\$245,277.00	\$16,221.90	\$15,807.30	\$15,976.03	-\$245.87
\$950,000.00	\$258,903.50	\$17,149.59	\$16,711.28	\$16,913.31	-\$236.28
\$1,000,000.00	\$272,530.00	\$18,077.28	\$17,615.26	\$17,850.60	-\$226.68

Below is a table that shows Cook County composite property tax rates for 2014, as provided by the Cook County Clerk’s Office. Communities are listed multiple times because of parts of those communities are part of different taxing districts, primarily school districts. The 2014 composite tax rate for Chicago was 6.808%. The tax rate utilized in the chart below is the rate assuming no growth in EAV, and no increase of the standard homeowner’s exemption.

Municipality	Tax Rate	Municipality	Tax Rate
<b>Alsip</b>	13.624	<b>Berwyn</b>	14.804
<b>Alsip</b>	13.915	<b>Berwyn</b>	15.044
<b>Alsip</b>	14.549	<b>Blue Island</b>	13.515
<b>Arlington Heights</b>	10.046	<b>Blue Island</b>	14.212
<b>Arlington Heights</b>	10.081	<b>Blue Island</b>	15.994
<b>Arlington Heights</b>	10.518	<b>Blue Island</b>	16.422
<b>Arlington Heights</b>	10.548	<b>Blue Island</b>	16.516
<b>Arlington Heights</b>	10.762	<b>Blue Island</b>	19.416
<b>Arlington Heights</b>	11.29	<b>Bridgeview</b>	13.073
<b>Arlington Heights</b>	11.409	<b>Bridgeview</b>	13.08
<b>Arlington Heights</b>	11.846	<b>Bridgeview</b>	13.345
<b>Arlington Heights</b>	12.27	<b>Bridgeview</b>	13.541
<b>Barrington</b>	7.979	<b>Bridgeview</b>	13.757
<b>Barrington</b>	8.017	<b>Bridgeview</b>	16.331
<b>Barrington Hills</b>	8.823	<b>Broadview</b>	12.26
<b>Bartlett</b>	12.849	<b>Broadview</b>	12.351
<b>Bedford Park</b>	11.634	<b>Broadview</b>	12.391
<b>Bedford Park</b>	13.698	<b>Broadview</b>	13.484
<b>Bedford Park</b>	14.111	<b>Broadview</b>	15.528
<b>Bedford Park</b>	17.017	<b>Brookfield</b>	10.773
<b>Bellwood</b>	19.101	<b>Brookfield</b>	12.333
<b>Bellwood</b>	19.3	<b>Brookfield</b>	12.938
<b>Bensenville</b>	12.447	<b>Brookfield</b>	13.064
<b>Berkeley</b>	12.126	<b>Buffalo Grove</b>	12.259
<b>Berkeley</b>	12.381	<b>Burbank</b>	12.073
<b>Berkeley</b>	14.541	<b>Burnham</b>	19.174
<b>Berkeley</b>	14.902	<b>Burnham</b>	20.841
		<b>Burnham</b>	23.577
		<b>Burr Ridge</b>	7.622

Burr Ridge	8.178
Calumet City	21.796
Calumet City	22.883
Calumet City	23.268
Calumet City	23.429
Calumet City	26.004
Calumet Park	18.994
Chicago	7.297
Chicago Heights	19.122
Chicago Heights	19.279
Chicago Heights	19.34
Chicago Heights	21.254
Chicago Heights	27.728
Chicago Ridge	13.446
Chicago Ridge	14.062
Chicago Ridge	15.487
Cicero	16.769
Cicero	16.769
Cicero	16.983
Country Club Hills	23.693
Country Club Hills	23.744
Country Club Hills	24.909
Countryside	8.468
Countryside	8.609
Crestwood	9.582
Crestwood	10.677
Crestwood	11.845
Crestwood	12.381
Crestwood	12.406
Deerfield	9.047
Des Plaines	9.998
Des Plaines	10.063
Des Plaines	10.859
Des Plaines	11.009
Dixmoor	17.504
Dolton	20.054
Dolton	22.269
Dolton	22.312
Dolton	25.877
East Dundee	10.829
East Hazelcrest	19.531
Elgin	12.486

Elk Grove	9.534
Elk Grove	9.69
Elk Grove	11.116
Elk Grove	11.222
Elmwood Park	11.107
Evanston	9.745
Evanston	9.819
Evanston	9.883
Evanston	10.222
Evergreen Park	14.205
Flossmoor	19.078
Flossmoor	19.159
Ford Heights	38.451
Forest Park	11.394
Forest Park	12.699
Forest View	11.536
Forest View	12.081
Forest View	15.169
Forest View	16.588
Franklin Park	12.887
Franklin Park	13.331
Franklin Park	13.809
Franklin Park	13.835
Franklin Park	13.95
Franklin Park	13.976
Glencoe	9.099
Glencoe	9.348
Glencoe	9.373
Glenview	8.232
Glenview	8.404
Glenview	8.542
Glenview	8.578
Glenview	8.631
Glenview	8.695
Glenview	8.766
Glenview	9.707
Glenwood	18.502
Glenwood	20.416
Glenwood	20.889
Glenwood	21.359
Golf	9.984
Hanover Park	12.772

Hanover Park	12.852
Hanover Park	13.783
Harvey	21.525
Harvey	22.753
Harvey	25.224
Harvey	25.373
Harvey	27.055
Harvey	28.576
Harwood Heights	9.229
Harwood Heights	9.758
Harwood Heights	10.258
Hazelcrest	20.046
Hazelcrest	20.952
Hazelcrest	21.518
Hazelcrest	22.072
Hazelcrest	23.758
Hickory Hills	12.455
Hickory Hills	12.776
Hickory Hills	12.84
Hickory Hills	12.992
Hillside	12.579
Hillside	13.236
Hillside	15.452
Hillside	15.651
Hinsdale	7.653
Hinsdale	7.905
Hodgkins	11.533
Hoffman Estates	8.879
Hoffman Estates	9.774
Hoffman Estates	11.189
Hoffman Estates	11.212
Hoffman Estates	11.577
Hoffman Estates	11.764
Hometown	12.648
Homewood	17.021
Homewood	17.234
Homewood	17.294
Homewood	17.507
Homewood	17.587
Homewood	17.707
Homewood	18.017
Indian Head Park	9.318

Indian Head Park	9.625
Inverness	7.593
Inverness	10.01
Inverness	10.222
Inverness	10.706
Justice	11.761
Justice	12.832
Kenilworth	9.56
Kenilworth	9.786
LaGrange	9.688
LaGrange	9.878
Lagrange Park	9.814
Lagrange Park	11.901
Lansing	16.65
Lansing	16.727
Lansing	18.385
Lansing	19.259
Lemont	8.877
Lincolnwood	9.853
Lynwood	13.847
Lynwood	15.393
Lyons	12.967
Lyons	12.972
Lyons	13.483
Lyons	15.651
Markham	21.352
Markham	21.43
Markham	22.58
Markham	23.17
Markham	25.2
Markham	26.882
Matteson	17.326
Matteson	18.139
Maywood	19.425
Maywood	20.649
McCook	12.611
McCook	14.361
McCook	15.603
Melrose Park	11.218
Melrose Park	12.6
Melrose Park	12.777
Melrose Park	12.799

Melrose Park	13.03
Melrose Park	13.091
Melrose Park	13.699
Melrose Park	13.725
Merrionette Park	12.487
Midlothian	14.908
Midlothian	14.938
Morton Grove	9.525
Morton Grove	10.521
Morton Grove	10.589
Morton Grove	10.895
Morton Grove	11.093
Morton Grove	11.812
Morton Grove	13.394
Morton Grove	13.408
Mount Prospect	10.42
Mount Prospect	10.437
Mount Prospect	10.455
Mount Prospect	10.485
Mount Prospect	11.742
Mount Prospect	11.786
Niles	8.524
Niles	8.844
Niles	9.509
Niles	9.522
Niles	9.665
Niles	9.894
Niles	10.321
Niles	10.425
Norridge	9.08
Norridge	9.205
Norridge	9.423
Norridge	10.109
North Riverside	9.307
North Riverside	9.38
North Riverside	10.869
Northbrook	7.981
Northbrook	8.208
Northbrook	8.304
Northbrook	8.315
Northbrook	8.352
Northbrook	8.567

Northbrook	8.74
Northbrook	8.955
Northfield	7.681
Northfield	8.076
Northfield	8.077
Northfield	8.688
Northlake	12.688
Northlake	14.351
Northlake	14.582
Northlake	14.888
Northlake	15.216
Northlake	15.277
Oak Forest	13.383
Oak Forest	14.288
Oak Forest	15.775
Oak Forest	16.058
Oak Lawn	12.116
Oak Lawn	12.911
Oak Lawn	13.144
Oak Lawn	13.26
Oak Lawn	13.551
Oak Lawn	13.939
Oak Park	12.296
Olympia Fields	16.497
Olympia Fields	17.396
Olympia Fields	17.952
Orland Hills	9.546
Orland Hills	11.395
Orland Park	9.748
Orland Park	9.99
Orland Park	12.61
Orland Park	13.17
Palatine	11.137
Palatine	11.693
Palos Heights	10.171
Palos Heights	10.445
Palos Heights	11.037
Palos Heights	11.461
Palos Heights	15.027
Palos Hills	9.793
Palos Hills	12.274
Palos Park	9.559

Park Forest	26.563
Park Forest	28.651
Park Forest	34.522
Park Forest	34.602
Park Ridge	10.295
Park Ridge	10.961
Park Ridge	11.094
Park Ridge	11.094
Park Ridge	11.179
Phoenix	22.572
Phoenix	25.043
Posen	13.791
Posen	17.639
Prospect Heights	11.407
Prospect Heights	12.683
Prospect Heights	12.825
Richton Park	18.138
Richton Park	18.951
River Forest	10.622
River Grove	11.759
River Grove	12.708
Riverdale	28.485
Riverdale	28.745
Riverside	12.408
Riverside	12.41
Robbins	16.035
Robbins	16.113
Robbins	17.817
Rolling Meadows	11.222
Rolling Meadows	11.277
Rolling Meadows	11.714
Rolling Meadows	12.255
Rolling Meadows	12.715
Roselle	11.089
Rosemont	9.706
Rosemont	11.409
Sauk Village	17.736
Schaumburg	9.715
Schaumburg	10.461
Schaumburg	10.77
Schaumburg	10.857
Schaumburg	11.868

Schiller Park	12.995
Schiller Park	13.64
Skokie	8.939
Skokie	9.259
Skokie	9.61
Skokie	10.003
Skokie	10.187
Skokie	11.071
Skokie	11.212
Skokie	12.808
Skokie	13.131
South Barrington	7.881
South Barrington	9.914
South Chicago Heights	14.401
South Chicago Heights	15.792
South Holland	17.193
South Holland	17.914
South Holland	18.878
South Holland	19.429
South Holland	22.23
Steger	13.046
Steger	13.476
Stickney	12.064
Stickney	14.732
Stickney	15.152
Stone Park	17.836
Stone Park	18.035
Streamwood	11.928
Streamwood	12.818
Summit	13.026
Summit	16.436
Thornton	18.725
Thornton	19.947
Thornton	20.236
Tinley Park	11.953
Tinley Park	15.398
Tinley Park	18.246
Westchester	9.237
Westchester	10.32
Westchester	10.32
Western Springs	8.505

<b>Western Springs</b>	8.583
<b>Western Springs</b>	8.831
<b>Wheeling</b>	12.754
<b>Wheeling</b>	12.822
<b>Wheeling</b>	12.844
<b>Municipality</b>	<b>Tax Rate</b>
<b>Willow Springs</b>	8.337
<b>Willow Springs</b>	12.992
<b>Willow Springs</b>	14.559

<b>Wilmette</b>	8.565
<b>Wilmette</b>	8.596
<b>Wilmette</b>	8.964
<b>Winnetka</b>	8.405
<b>Winnetka</b>	8.834
<b>Winnetka</b>	9.446
<b>Worth</b>	12.08
<b>Worth</b>	14.515
<b>Worth</b>	15.802



## **OTHER REVENUE ITEMS**

**City Income Tax:** The Illinois Constitution of 1970 states that “A home rule unit shall have only the power that the General Assembly may provide by law...to license for revenue or impose taxes upon or measured by income or earnings or upon occupations.” To date, no such statute has been authorized by the General Assembly permitting the City of Chicago to impose an income tax.

**Commuter Charge:** In the Illinois Supreme Court opinion issued in the case AT&T v. Village of Arlington Heights, Justice Heiple wrote, “Nothing in the Illinois Constitution or Illinois statutory law authorizes cities and villages to charge tolls for the crossing of the streets....The streets exist for the benefit of the entire public and are subject only to reasonable regulations regarding usage. Streets do not exist and were not created as either obstructions or revenue-producing property for municipalities.” While a charge may be imposed for a specific purpose such as possible infrastructure improvements, imposing such a charge to cover statutorily required pension contributions may not be permitted. At a minimum, the issue would likely be litigated and without resolution by the time the required payments need to be paid.

**Financial Transaction Tax:** The Illinois “Stock, Commodity or Options Transaction Tax Exemption Act” specifically prohibits all municipalities from levying such a tax. In order for such a tax to be imposed, this Act would need to be repealed.

**Sales Tax on Services:** The sales that are subject tax are limited by the “Retailers’ Occupation Tax Act.” In order for the sales tax to be expanded, state law would need to be changed. A number of services that have been suggested be taxed previously, such as spectator sports, are already subject to Chicago’s amusement tax.