

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 |
| RESOURCES | | |
| 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 |
| Total Projected Resources | \$4,684.38 | \$4,894.01 |
| EXPENDITURES | | |
| 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 |
| Total Projected Expenditures | \$4,685.68 | \$4,891.15 |

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 99th 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 | \$5,874,348 | \$6,276,667 |
| All other Funds | \$3,950,832 | \$3,243,573 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$5,550,657 | \$5,965,114 |

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

- **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 | \$1,699,459 | \$2,352,488 |
| All other Funds | \$26,753,946 | \$14,465,234 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$1,643,364 | \$2,296,393 |

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

- **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 | \$27,527,374 | \$17,868,165 |
| All other Funds | \$10,871,918 | \$10,598,060 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$8,408,173 | \$8,600,612 |

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

- **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 | \$3,143,045 | \$3,123,933 |
| All other Funds | \$6,842,157 | \$6,922,375 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$2,501,124 | \$2,511,730 |

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

***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 | \$68,858,995 | \$67,297,901 |
| All other Funds | \$16,932,640 | \$17,158,143 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------|--------------|
| Personnel Services | \$34,690,480 | \$36,743,129 |

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

- **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 | \$2,366,945 | \$1,668,554 |
| All other Funds | \$161,232 | \$2,524,412 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|------------------|
| Personnel Services | \$1,930,570 | \$861,396 |

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

***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 | \$7,965,375 | \$8,188,136 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$2,958,151 | \$3,084,954 |

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

- **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 | \$27,917,131 | \$27,992,219 |
| All other Funds | \$8,711,162 | \$8,901,014 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$24,657,596 | \$25,057,112 |

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

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

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

- **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 | \$5,285,140 | \$5,986,422 |
| All other Funds | \$636,839 | \$615,045 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|-------------|-------------|
| Personnel Services | \$4,564,679 | \$5,296,213 |

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

- **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 | \$6,432,010 | \$6,264,728 |
| All other Funds | \$1,542,694 | \$1,594,310 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$5,270,435 | \$5,542,782 |

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

- **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 | \$172,557,750 | \$193,114,635 |
| All other Funds | \$168,554,154 | \$139,630,439 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|-------------------|
| Personnel Services | \$67,916,224 | 69,846,042 |

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

- **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 | \$195,655,013 | \$201,166,752 |
| All other Funds | \$63,460,221 | \$54,960,793 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|----------------------|----------------------|
| Personnel Services | \$139,405,239 | \$144,534,563 |

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

***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 | \$56,363,271 | \$56,407,578 |
| All other Funds | \$491,448,812 | \$519,591,703 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$33,354,762 | \$35,233,206 |

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

***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 | \$0 | \$0 |
| All other Funds | \$543,684,816 | \$725,401,922 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------|------------|
| Personnel Services | \$0 | \$0 |

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

***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 | \$0 | \$0 |
| All other Funds | \$307,357,922 | \$307,856,247 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------|------------|
| Personnel Services | \$0 | \$0 |

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

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

| | | |
|--------------------------------------|--------------------|--------------------|
| Water Meter Installation and Repairs | \$8,593,971 | \$8,694,011 |
|--------------------------------------|--------------------|--------------------|

***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 | \$428,955 | \$399,769 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------------|------------------|
| Personnel Services | \$329,136 | \$321,505 |

| By Purpose | FY 2015 Recommended | FY 2016 Recommended |
|-------------------|---------------------|---------------------|
| Police Discipline | \$428,955 | \$399,769 |

- **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 | \$8,451,452 | \$8,439,687 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$8,181,587 | \$8,196,372 |

| By Purpose | FY 2015 Recommended | FY 2016 Recommended |
|----------------|---------------------|---------------------|
| Administration | \$1,076,410 | \$1,022,109 |
| Investigations | \$7,672,958 | \$7,713,889 |

- **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 | \$1,374,214,220 | \$1,384,503,406 |
| All other Funds | \$69,477,089 | \$67,989,215 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------------------|------------------------|
| Personnel Services | \$1,323,720,525 | \$1,329,537,372 |

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

- **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 | \$554,063,635 | \$576,733,792 |
| All other Funds | \$37,836,386 | \$44,557,393 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|----------------------|----------------------|
| Personnel Services | \$531,779,082 | \$554,582,438 |

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

- **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 | \$29,507,430 | \$30,174,075 |
| All other Funds | \$125,300,395 | \$119,030,560 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$14,280,561 | \$15,424,152 |

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

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

| | | |
|-------------------------------------|--------------------|--------------------|
| Epidemiology | \$1,905,970 | \$2,130,864 |
| Environmental Health and Permitting | \$3,724,700 | \$4,880,332 |

- **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 | \$1,117,832 | \$1,155,877 |
| All other Funds | \$1,148,357 | \$1,157,531 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$1,052,997 | \$1,081,149 |

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

- **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 | \$1,147,191 | \$1,449,869 |
| All other Funds | \$3,918,915 | \$4,075,231 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$1,042,707 | \$1,049,578 |

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

- **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 | \$61,709,968 | \$63,939,466 |
| All other Funds | \$286,516,548 | \$284,121,464 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$4,024,060 | \$4,321,753 |

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

- **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* | \$0 | \$0 |
| All other Funds | \$74,299,810 | \$75,789,291 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------|---------|
| Personnel Services | \$0 | \$0 |

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

- **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 | \$0 | \$0 |
| All other Funds | \$32,489,499 | \$32,606,902 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------|------------|
| Personnel Services | \$0 | \$0 |

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

- **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 | \$36,596,374 | \$14,135,759 |
| All other Funds | \$115,446,177 | \$127,079,527 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$9,750,094 | \$9,676,450 |

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

- **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 | \$2,733,110 | \$2,752,466 |
| All other Funds | \$3,223,493 | \$3,258,447 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$2,368,564 | \$2,415,457 |

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

- **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 | \$21,578,268 | \$26,528,137 |
| All other Funds | \$13,782,589 | \$11,896,228 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$17,326,856 | \$18,656,689 |

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

***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 | \$18,029,701 | \$18,164,517 |
| All other Funds | \$1,320,000 | \$1,355,000 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$13,020,311 | \$13,432,112 |

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

- **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 | \$5,596,839 | \$5,703,307 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|--------------------|--------------------|
| Personnel Services | \$4,423,020 | \$4,524,411 |

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

- **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 | \$169,617 | \$176,640 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|-----------------|-----------------|
| Personnel Services | \$67,017 | \$74,045 |

| By Purpose | FY 2015 Recommended | FY 2016 Recommended |
|-----------------|---------------------|---------------------|
| Appeals Process | \$169,617 | \$176,640 |

- **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 | \$845,937 | \$857,827 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|------------------|------------------|
| Personnel Services | \$753,920 | \$782,762 |

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

- **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 | \$26,097,524 | \$26,566,499 |
| All other Funds | \$825,383 | \$849,241 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|---------------------|
| Personnel Services | \$19,975,361 | \$20,484,827 |

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

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

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

***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 | \$25,555,957 | \$14,769,501 |
| All other Funds | \$0 | \$0 |

| Corporate Fund | FY 2015 | FY 2016 |
|--------------------|---------------------|--------------------|
| Personnel Services | \$14,414,370 | \$8,676,805 |

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

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

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|--------------------|--------|
| 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 |

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|------------------|--------|
| 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 |

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|------------------|--------|
| 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 |

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|-----------------------|--------|
| 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 |

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|------------------------|-----------------|
| Western Springs | 8.583 |
| Western Springs | 8.831 |
| Wheeling | 12.754 |
| Wheeling | 12.822 |
| Wheeling | 12.844 |
| Municipality | Tax Rate |
| Willow Springs | 8.337 |
| Willow Springs | 12.992 |
| Willow Springs | 14.559 |

| | |
|-----------------|--------|
| Wilmette | 8.565 |
| Wilmette | 8.596 |
| Wilmette | 8.964 |
| Winnetka | 8.405 |
| Winnetka | 8.834 |
| Winnetka | 9.446 |
| Worth | 12.08 |
| Worth | 14.515 |
| Worth | 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.