

# EVANSTON

## 2020-21 Proposed Budget



November 18, 2019

# BUDGET MEMOS

Available on at [www.cityofevanston.org/budget](http://www.cityofevanston.org/budget)

## **New memos November 15, 2019**

1. Central Street Parking Analysis
2. Video Gaming Revenue Projections
3. Amusement Tax on Non-Profits
4. Tax Revenue from Welsh-Ryan Events

# ITEMS ON AGENDA

- **Fiscal Year 2020 Budget** - Ordinance 149-O-19
- **Debt Abatement Resolutions** - 100-115-R-19
- **Tax Levy Ordinances** for City, General Assistance, Library
- **Tax Levies** for Special Services Areas #4 and #6
- **Revenue changes** included in Budget Balancing Worksheet

# **BUDGET BALANCING WORKSHEET**

## **Changes since November 11 Council meeting:**

- Removed self-storage user fee
- Move recreational cannabis tax revenue to Reparations Fund
- End Sunday parking meters
- Hold 4 police officer positions vacant (held since 2017)
- Hold 1 new human services position vacant
- Increased contributions to Police and Fire pension funds added to worksheet - required to be shown in General Fund in the adopted budget

# ALL FUNDS BUDGET

Initial 2020 Proposed Budget: **\$317,296,977**

Final 2020 Budget Proposed: **\$320,709,227**

**Net expense increase: \$3,412,250**

Due to implementation of [Budget Balancing Worksheet](#)

# GENERAL FUND BUDGET

## General Fund - Net Expense Decrease \$769,793

Pensions	+ \$1,665,036
Police Overtime	+ \$500,000
Elm Tree Inoculation	+ \$550,000
Move expenses to Human Services Fund	- \$3,115,729
Move expenses to Motor Fuel Tax Fund	- \$858,600
Other expense changes	+ \$489,500
<b>Net expense changes</b>	<b>- \$769,793</b>
<b>Net revenue changes</b>	<b>+ 744,033</b>

# ALL FUNDS BUDGET

General Fund	- \$769,793	See previous slide
Human Services Fund	+ \$2,480,043	Transfer expenses from General Fund
Reparations Fund	+ \$250,000	New fund, supported by recreational cannabis tax revenue
Motor Fuel Tax Fund	+ \$1,052,000	Transfer expenses from General Fund
Emergency Telephone (E911) Fund	+ 200,000	Increase transfer to General Fund
Equipment Replacement Fund	+ 200,000	Increase expenses for auto replacement
<b>Net expense changes</b>	<b>+ \$3,412,250</b>	

# TAX LEVIES

## 136-O-19: City Tax Levy of \$34,851,018

	2019 Adopted Budget 2018 Tax Levy	2020 Proposed Budget 2019 Proposed Tax Levy	Proposed Change	Increase as % of total levy
General Fund Tax Levy	11,845,303	9,495,300	(2,350,003)	-19.8%
Human Services Fund	-	3,110,000	3,110,000	N/A
Solid Waste Fund	820,000	1,332,500	512,500	62.5%
Fire Pension Fund	7,986,584	8,967,037	980,453	12.3%
Police Pension Fund	10,177,308	10,900,650	723,342	7.1%
<b>City Net Levy</b>	<b>30,829,195</b>	<b>33,805,487</b>	<b>2,976,292</b>	<b>9.7%</b>
Gross Levy with Loss Factor	31,458,362	34,851,018	3,392,656	10.8%

# TAX LEVIES

**137-O-19: General Assistance Tax Levy of \$1,113,402**

**138-O-19: Library Tax Levy of \$7,476,289**

	2019 Adopted Budget 2018 Tax Levy	2020 Proposed Budget 2019 Proposed Tax Levy	Proposed Change	Increase as % of total levy
<b>General Assistance Net Levy</b>	<b>900,000</b>	<b>1,080,000</b>	<b>180,000</b>	<b>20.0%</b>
Gross Levy with Loss Factor	918,367	1,113,402	195,035	21.2%
<b>Library Net Levy</b>	<b>6,750,000</b>	<b>7,252,000</b>	<b>502,000</b>	<b>7.4%</b>
Gross Levy with Loss Factor	6,887,755	7,476,289	588,534	8.5%

# ABATEMENT RESOLUTIONS

- County automatically levies for debt service based on outstanding bonds
- City abates certain debt from other revenue sources, reducing the total debt service levy
- 2020 total debt service expense: \$18,713,821
- 2020 total abatements: \$5,711,746
- Net debt service levy:

	2019 Adopted Budget 2018 Tax Levy	2020 Proposed Budget 2019 Proposed Tax Levy	Proposed Change	Increase as % of total levy
Debt Service Fund	10,879,993	12,521,931	1,641,938	3.3%
Library Debt Service	353,437	480,145	126,708	0.3%
<b>Debt Service Net Levy</b>	<b>11,233,430</b>	<b>13,002,076</b>	<b>1,768,646</b>	<b>15.7%</b>
Gross Levy with Loss Factor	11,233,430	13,686,396	2,452,966	21.8%

# TAX LEVIES

## Total City and Library Tax Levies:

	2019 Adopted Budget 2018 Tax Levy	2020 Proposed Budget 2019 Proposed Tax Levy	Proposed Change	Increase as % of total levy
<b>City Net Levy</b>	<b>30,829,195</b>	<b>33,805,487</b>	<b>2,976,292</b>	<b>9.7%</b>
Gross Levy with Loss Factor	31,458,362	34,851,018	3,392,656	10.8%
<b>General Assistance Net Levy</b>	<b>900,000</b>	<b>1,080,000</b>	<b>180,000</b>	<b>20.0%</b>
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<b>Debt Service Net Levy</b>	<b>11,233,430</b>	<b>13,002,076</b>	<b>1,768,646</b>	<b>15.7%</b>
Gross Levy with Loss Factor	11,233,430	13,686,396	2,452,966	21.8%
<b>Total Net Levy</b>	<b>49,712,625</b>	<b>55,139,563</b>	<b>5,426,938</b>	<b>10.9%</b>
Gross Levy with Loss Factor	50,497,914	57,127,105	6,629,191	13.1%

# OTHER REVENUE ITEMS

- Tax levies for Special Service Areas #4 and #6

Items included on [Budget Balancing Worksheet](#):

- Adult Use Cannabis Retailers' Occupation Tax - 3%
- Parking fine realignment and standardization
- Administrative tow penalty
- Fire department incident cost recovery
- Increase amusement tax from 4% to 5%