

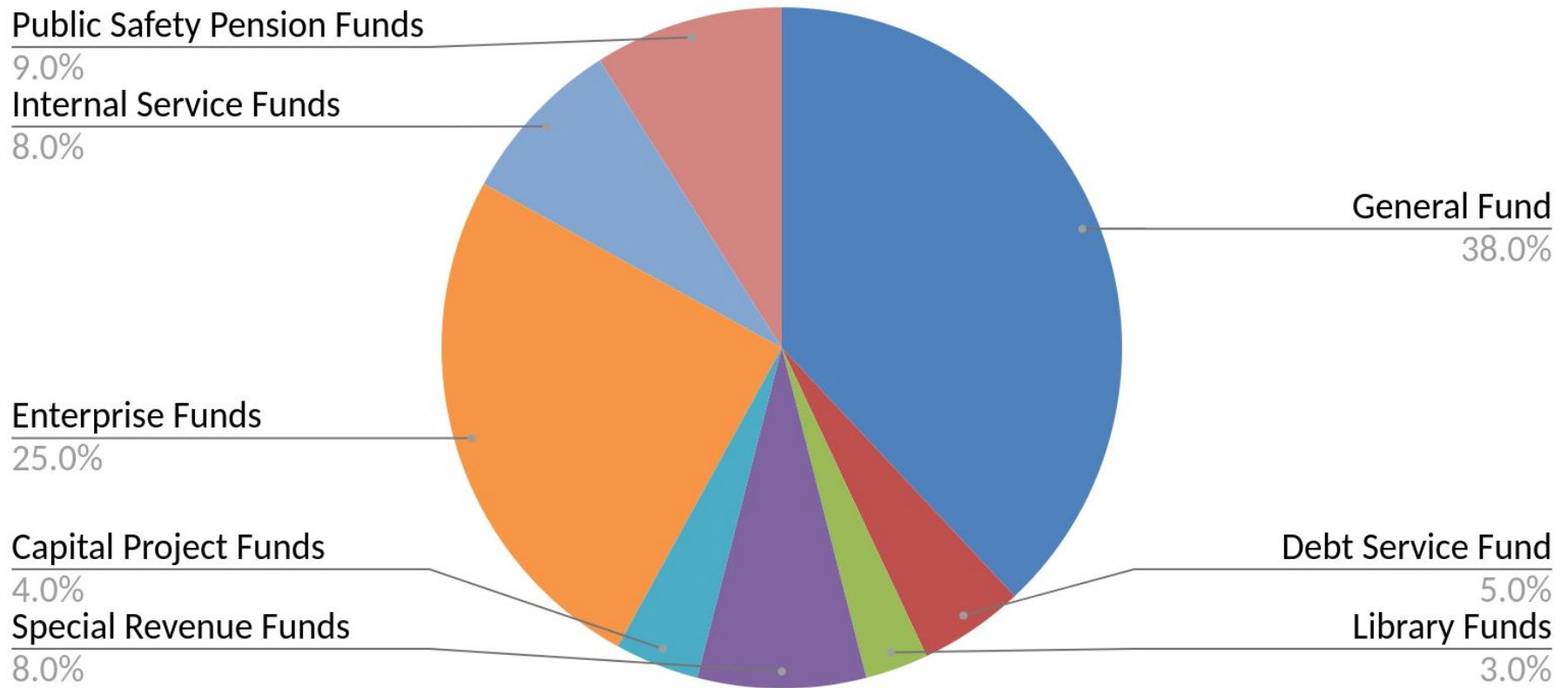
FY 2021 Proposed Budget

City of Evanston

October 2020

2021 Proposed Budget - All Funds

All Funds Proposed Budget = \$299,758,809



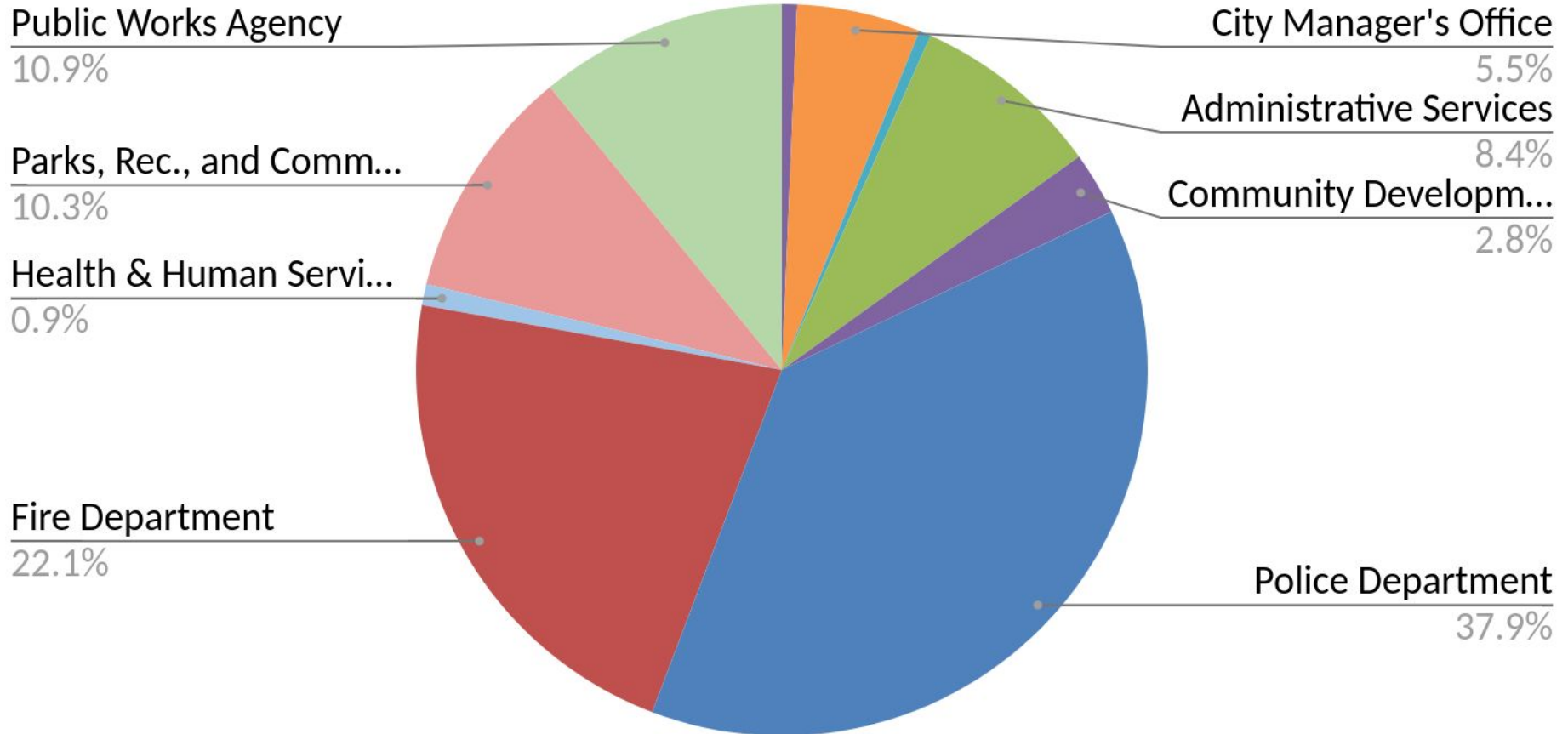
2020 Projections - General Fund

- 2020 Projected Revenue Shortfall = **\$12 million = 10%**
 - Loss of sales tax, income tax
 - No loss in property tax revenue
- Expense reductions and new revenue = **\$8.3 million**
- 2020 Budgeted surplus = \$1.6 million
- **2020 Projected Year-End Deficit = \$2.1 million**
- 2020 Projected Year-End Balance = \$13.7 million

2021 General Fund Projected Revenues

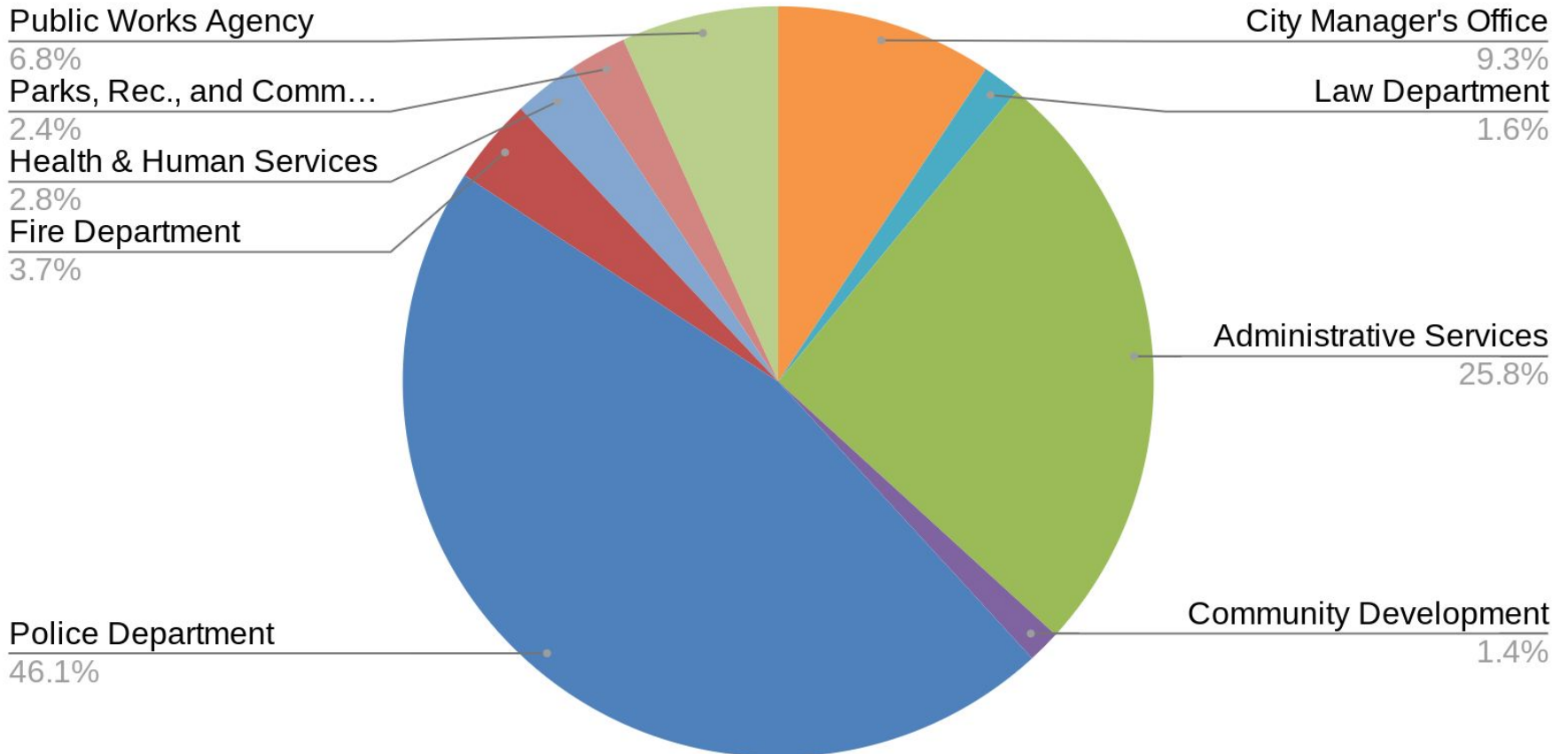
- **\$8 million** revenue loss compared to 2020 budget
- Major losses due to COVID-19 to:
 - Hotel tax, athletic contest tax, amusement tax, parking tax, real estate transfer tax
- Moderate losses to sales tax, income tax
- Wheel tax late fee to be reduced from current rate of \$42.50 to \$25, effective October 1, 2021

2021 Proposed General Fund



2021 Budget Balancing

Distribution of Expense Cuts



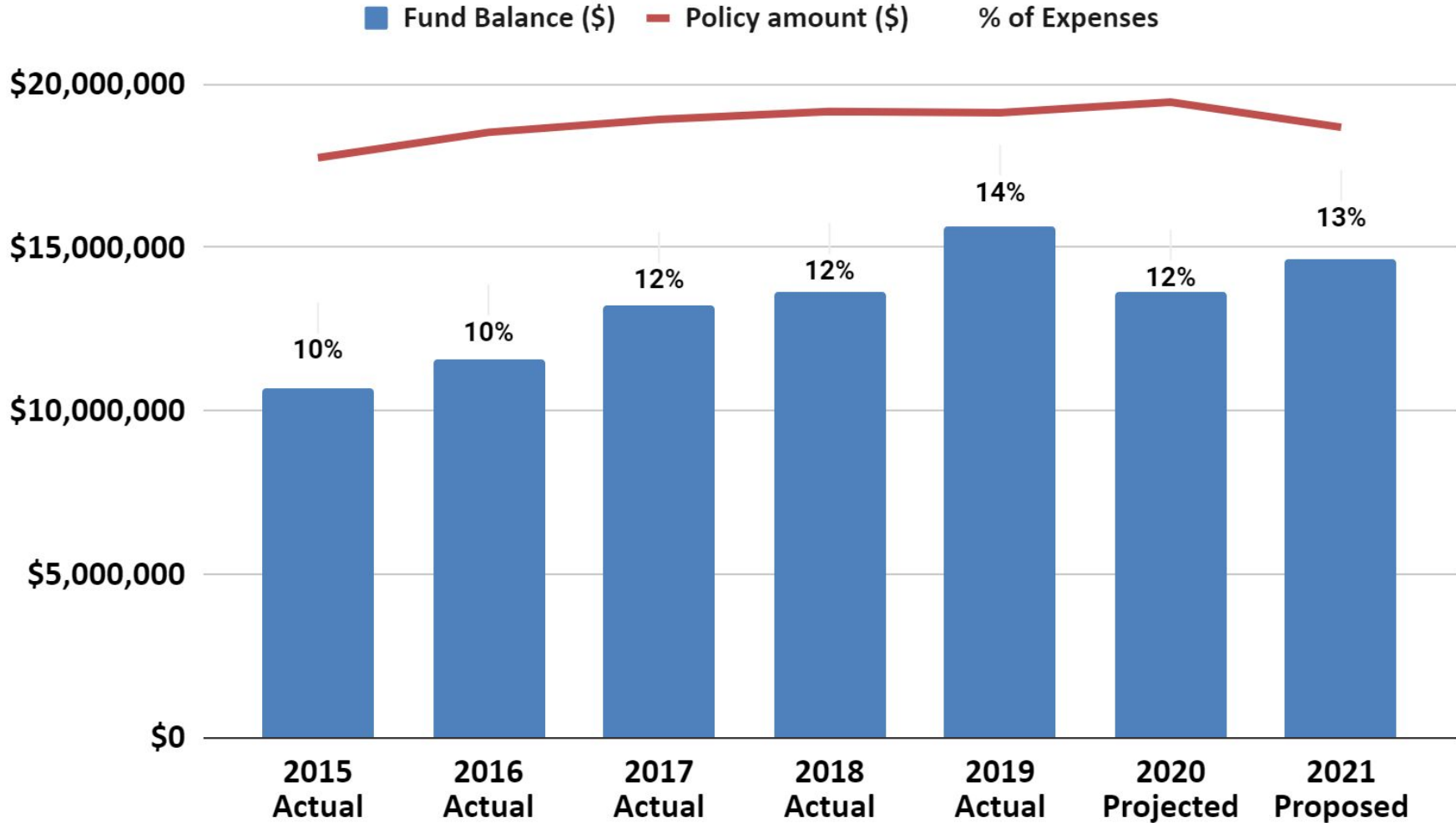
Position Changes

- **15 positions eliminated - savings of \$1.2 million**
- **Includes 11 Police Officer positions (all vacant)**
 - Sworn officer positions from 165 to 154
 - Current employment is 146 - will not see a reduction in service as a result of vacant positions eliminated
- **26 positions held vacant - savings of \$2.3 million**
 - These positions to be reconsidered for 2022 budget
 - Added **\$350,000** across departments for overtime, temporary staff, and contracts

General Fund Balance

- Worksheet includes **\$1 million** contribution to fund balance
- Supported by **\$500,000** property tax increase
- Brings fund balance to **\$14.7 million or 13%** of expenses
- Fund balance policy is **16.6%** of expenses or about **\$18-19 million**

General Fund Balance

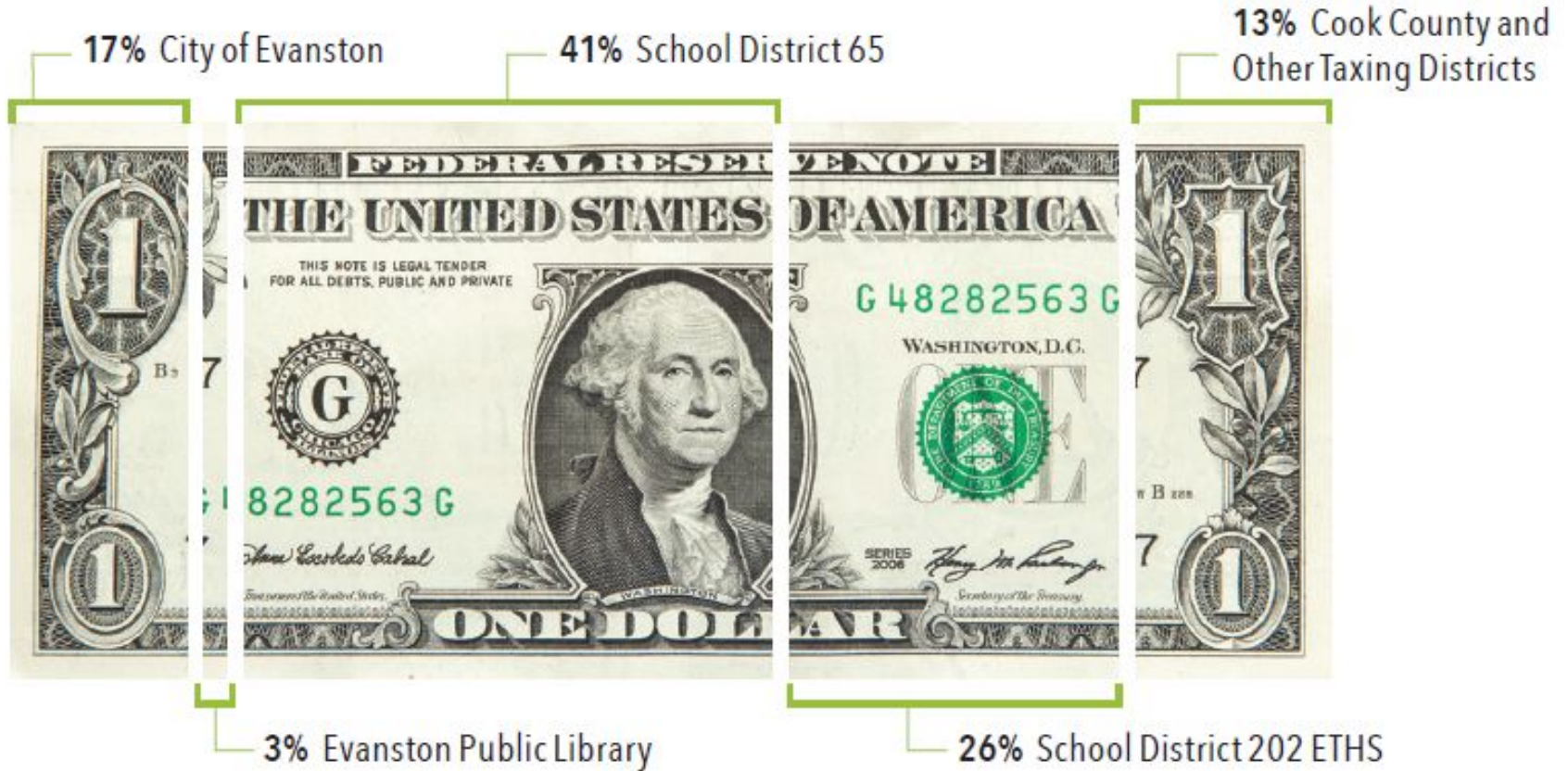


Human Services Fund

- In 2020, all social service functions were moved out of the General Fund and into the separate Human Services Fund. Fund also includes Amita health contract and mental health board allocations
- **Proposed property tax increase includes:**
 - Increase in baseline expenses for existing programs (\$250,000)
 - New Alternative Emergency Response program (\$200,000)
 - Increase in support for senior services (\$50,000)

Property Taxes

For every dollar of property tax paid, the City receives 17 cents.



Property Taxes

	2020 Budget	2021 Budget	Proposed Increase	Increase as % of total levy
General Fund Tax Levy	\$9,495,300	\$9,995,300	\$500,000	0.9%
Human Services Fund	3,110,000	3,660,000	550,000	1.0%
Solid Waste Fund	1,332,500	1,332,500	-	0.0%
Debt Service Fund	12,521,921	13,936,263	1,414,342	2.6%
Fire Pension Fund	8,967,037	9,346,778	379,741	0.7%
Police Pension Fund	10,900,650	11,106,461	205,811	0.4%
City Total	\$46,327,408	\$49,377,302	\$3,049,894	5.5%
General Assistance Total	1,080,000	1,300,000	220,000	0.4%
Library Total	7,732,145	7,734,243	2,098	0.0%
City and Library Total Net Levy	\$55,139,553	\$58,411,545	\$3,271,992	5.9%

Property Taxes

Market Value of Property	Current Estimated City Tax	Projected City Tax with Proposed Increase	Estimated Increase Amount
\$100,000	\$485	\$513	\$28
\$200,000	\$970	\$1,027	\$57
\$400,000	\$1,940	\$2,054	\$114
\$500,000	\$2,425	\$2,568	\$143
\$800,000	\$3,880	\$4,108	\$228

Solid Waste Fund

- Residential refuse fee increases (\$178,750)
 - 65 gallon cart - increase monthly cost from \$9.14 to \$10.15
 - 95 gallon cart - increase monthly cost from \$20.64 to \$22.91
- Condominium refuse fees - increase monthly cost from \$8.85 to \$9.82 per unit (\$33,000)
- Apartment refuse fees - increase monthly cost from \$1.85 to \$2.52 per unit (\$26,500)
- Yard waste fee - Increase annual cost from \$25 to \$35 (\$75,000)