



2022 Proposed Budget Overview For Ward Meetings

October 28, 2021

BREAKING DOWN THE BUDGET

The City's Budget is divided into **36 funds** and organized by **departments.**

Funds - Largest financial unit of the budget. Ex. General Fund, Water Fund, TIF Funds.

Departments - Functional unit of government. Ex. Police and Fire

BREAKING DOWN THE BUDGET

Types of Funds:

- **General** - General operating fund and Human Services fund
- **Library** - Funds supporting the Evanston Public Library
- **Capital Funds** - Major capital improvement projects, includes Crown Community Center project
- **Enterprise Funds** - Funds supported by user fees (Parking, Water, Sewer, Solid Waste)

BREAKING DOWN THE BUDGET

Types of Funds:

- **Special Revenue and TIF Funds** - To track funding from specific state and federal grants sources
- **Internal Services** - Funds that serve city operations, supported by transfers from all other funds. Ex. Fleet Maintenance, Insurance Fund
- **Debt Service Funds** - For annual payments on City bonds
- **Police and Fire Pension Funds** - Pension funds held in trust by the City, controlled by separate Pension Boards

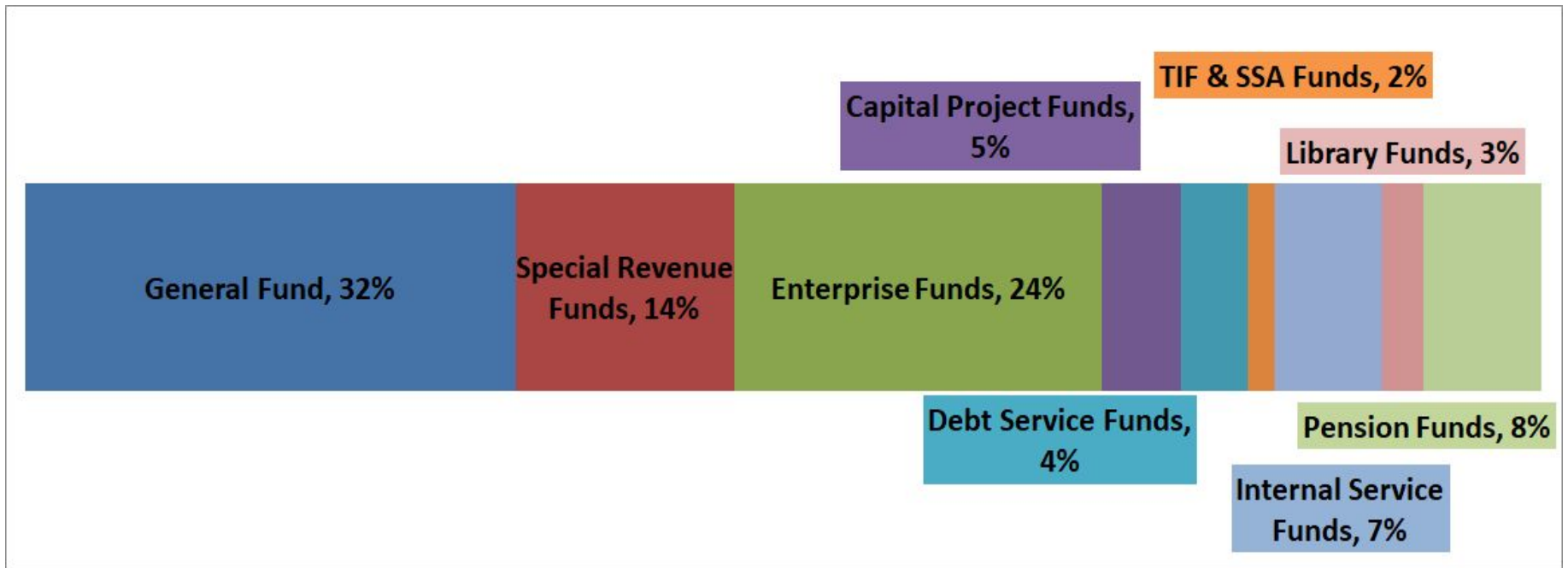
2022 PROPOSED BUDGET

Total Proposed Budget = \$355,728,116

- Increase from 2021 Adopted Budget = \$59 million
 - General Fund = \$4.2 million increase
 - ARPA Fund = \$30 million increase
 - Capital Fund = \$6 million increase
 - Water fund = \$12 million increase
- [Link to Budget Webpage](#)
- Link to online [2022 Proposed Budget document](#)

2022 PROPOSED BUDGET

By Fund Type



PROPERTY TAXES

The property tax rate and tax levy are **not** the same.

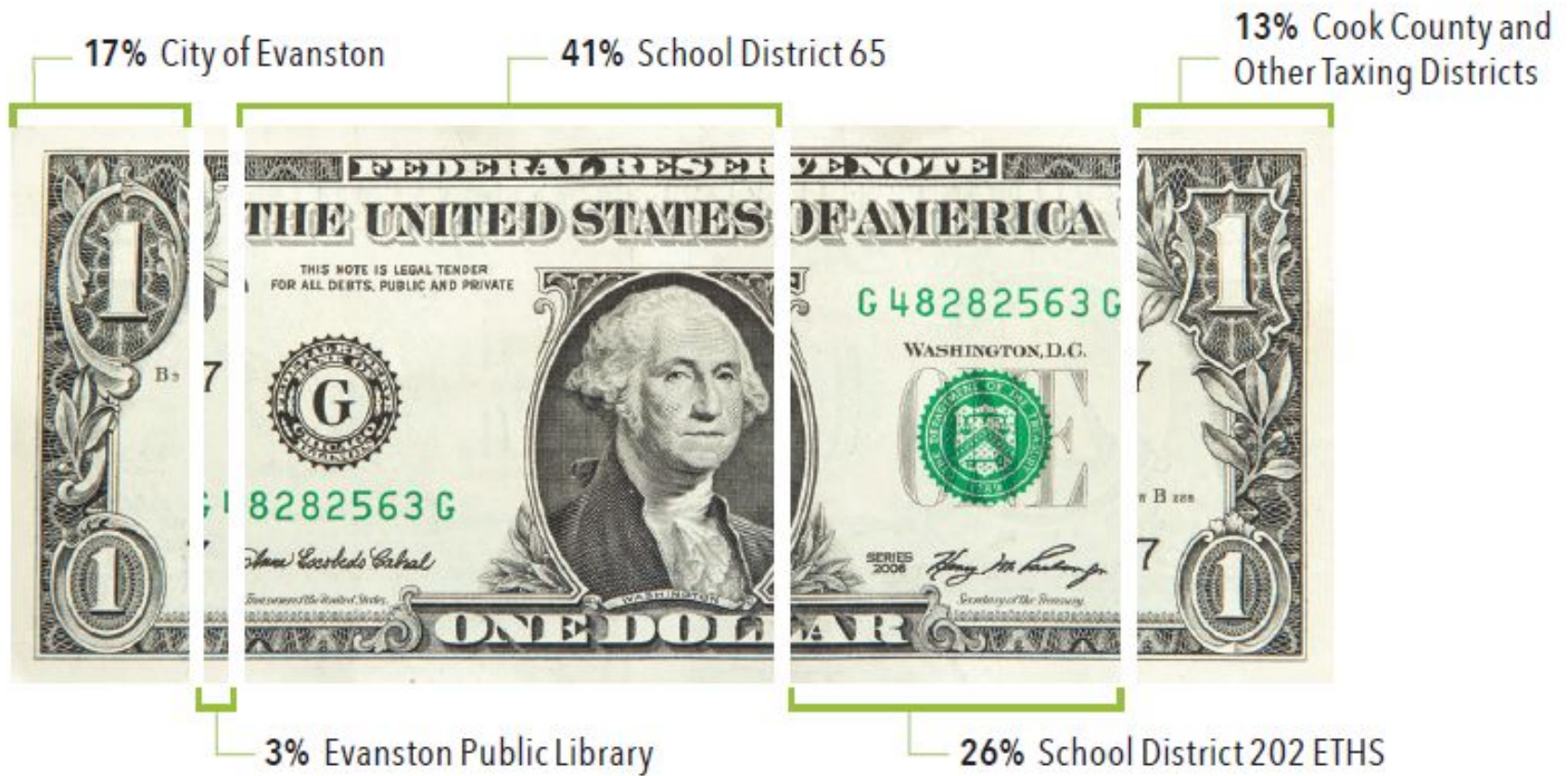
Tax Levy: Amount of money requested by the City and other taxing bodies (schools, county, etc.)

Tax Rate: Tax levy divided by the total value of all properties in the City.

If property values increase, the tax levy can also increase with the rate remaining the same.

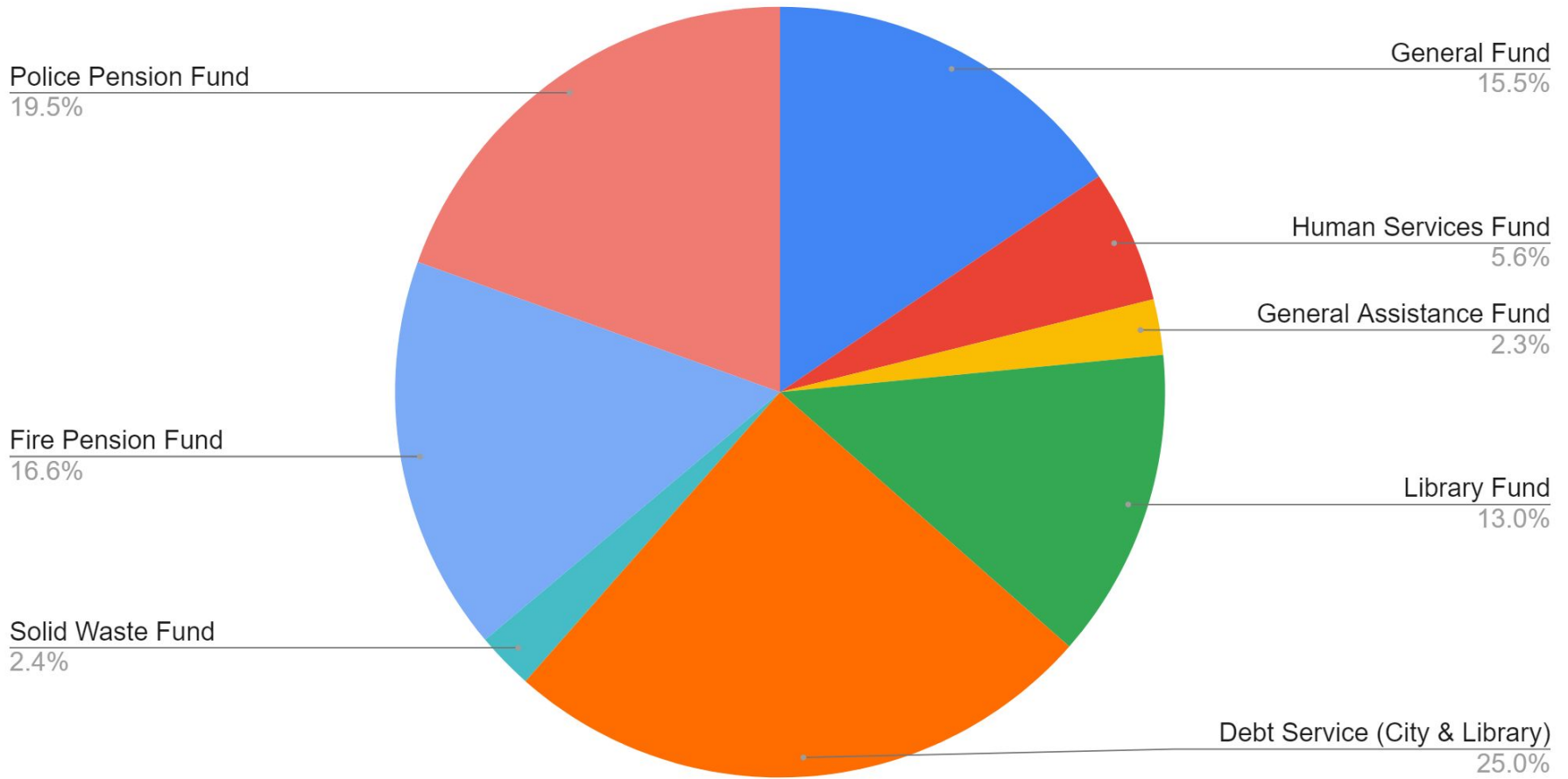
PROPERTY TAXES

For every dollar you pay in property tax, the City receives 17 cents.

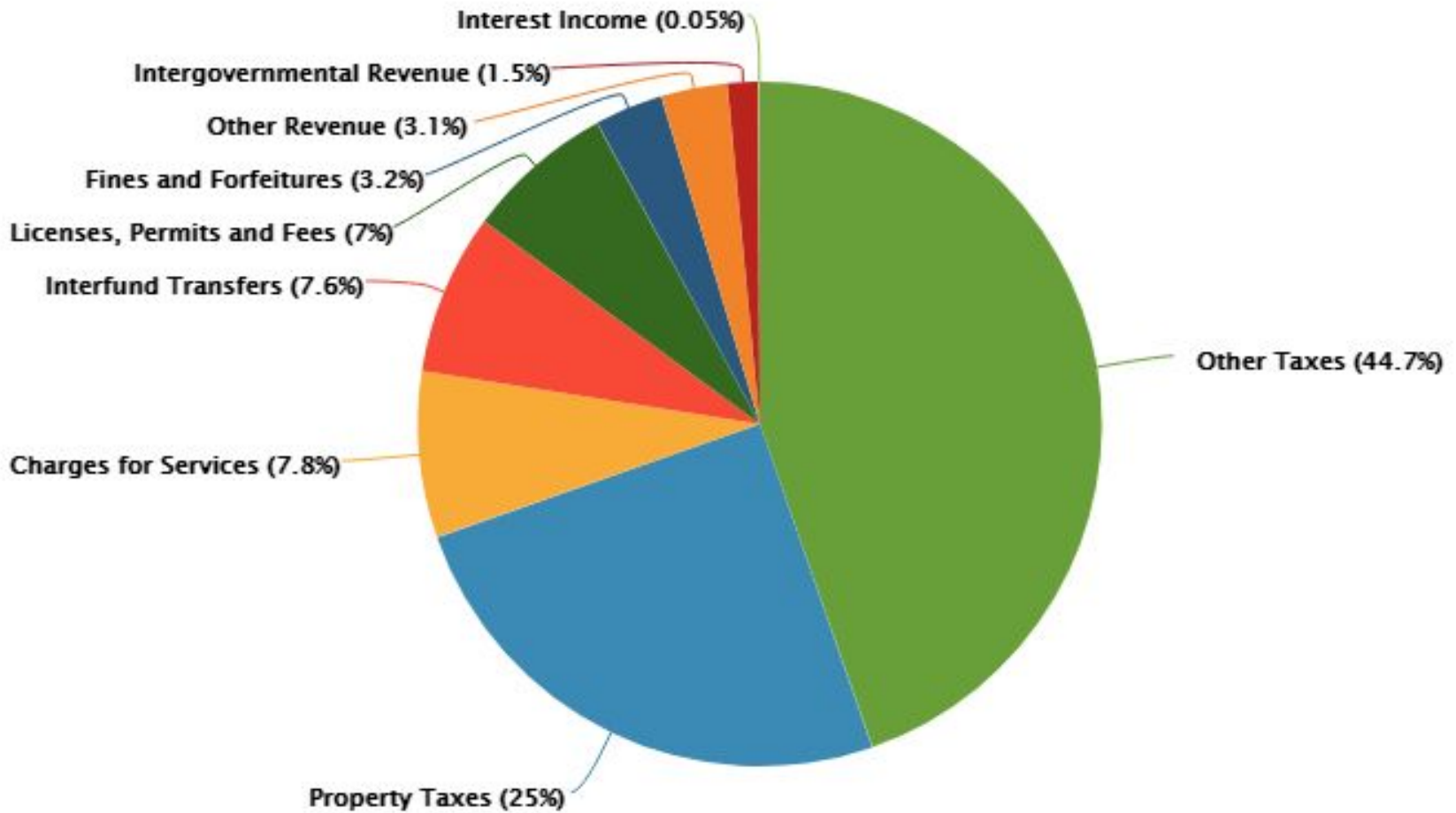


City Property Tax Levy	2020 Adopted Net Levy	2021 Proposed Net Levy	Change (\$)
General Fund	\$7,845,300	\$8,656,102	\$810,802
Human Services Fund	\$3,110,000	\$3,110,000	\$0
General Assistance Fund	\$1,300,000	\$1,300,000	\$0
Library Fund	\$7,252,000	\$7,252,000	\$0
Debt Service (City & Library)	\$14,418,506	\$13,942,881	-\$475,625
Solid Waste Fund	\$1,332,500	\$1,332,500	\$0
Fire Pension Fund	\$9,346,778	\$9,248,524	-\$98,254
Police Pension Fund	\$11,106,461	\$10,869,538	-\$236,923
Total Net Levy	\$55,711,545	\$55,711,545	\$0

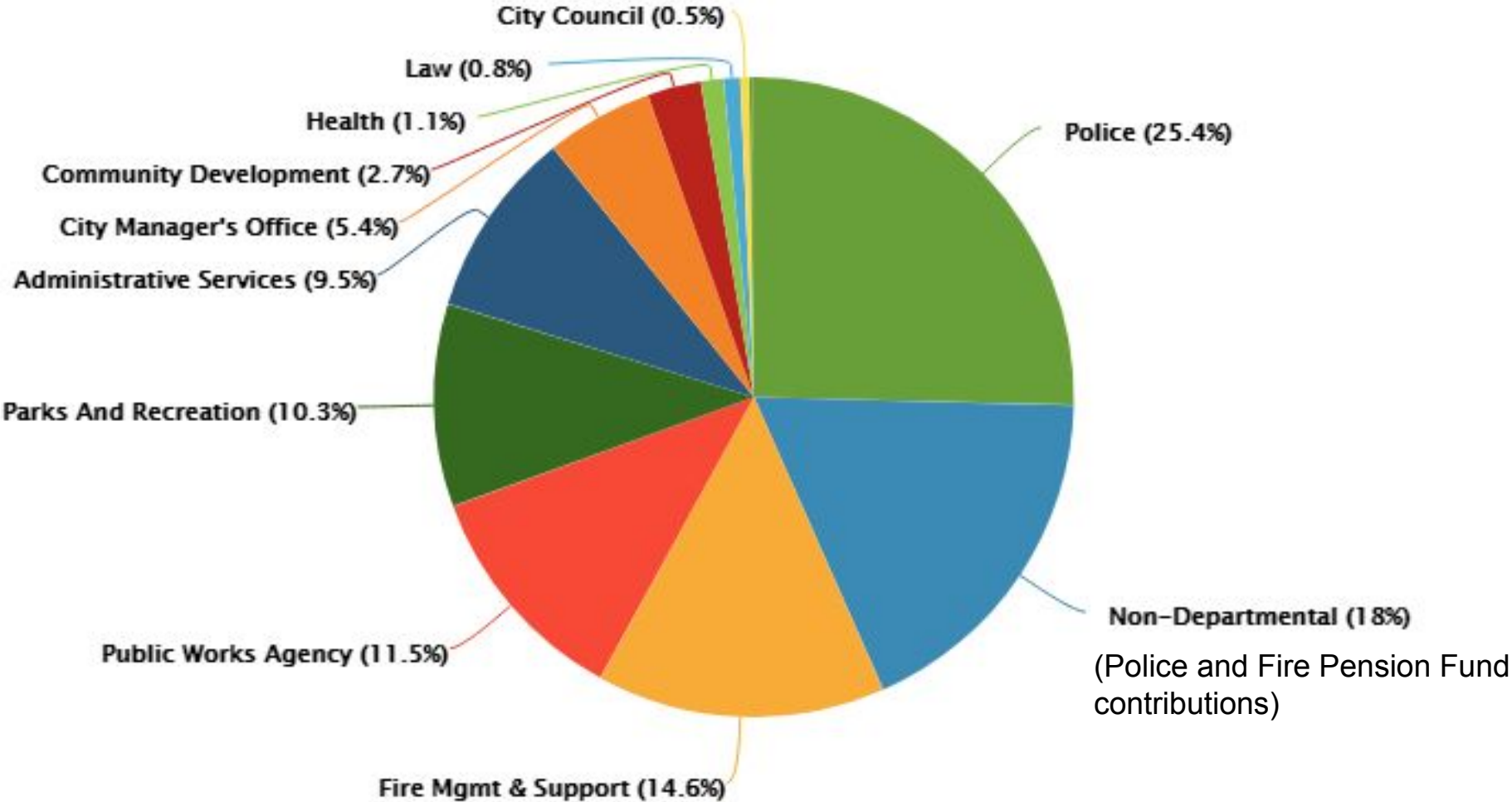
2021 PROPERTY TAX LEVY



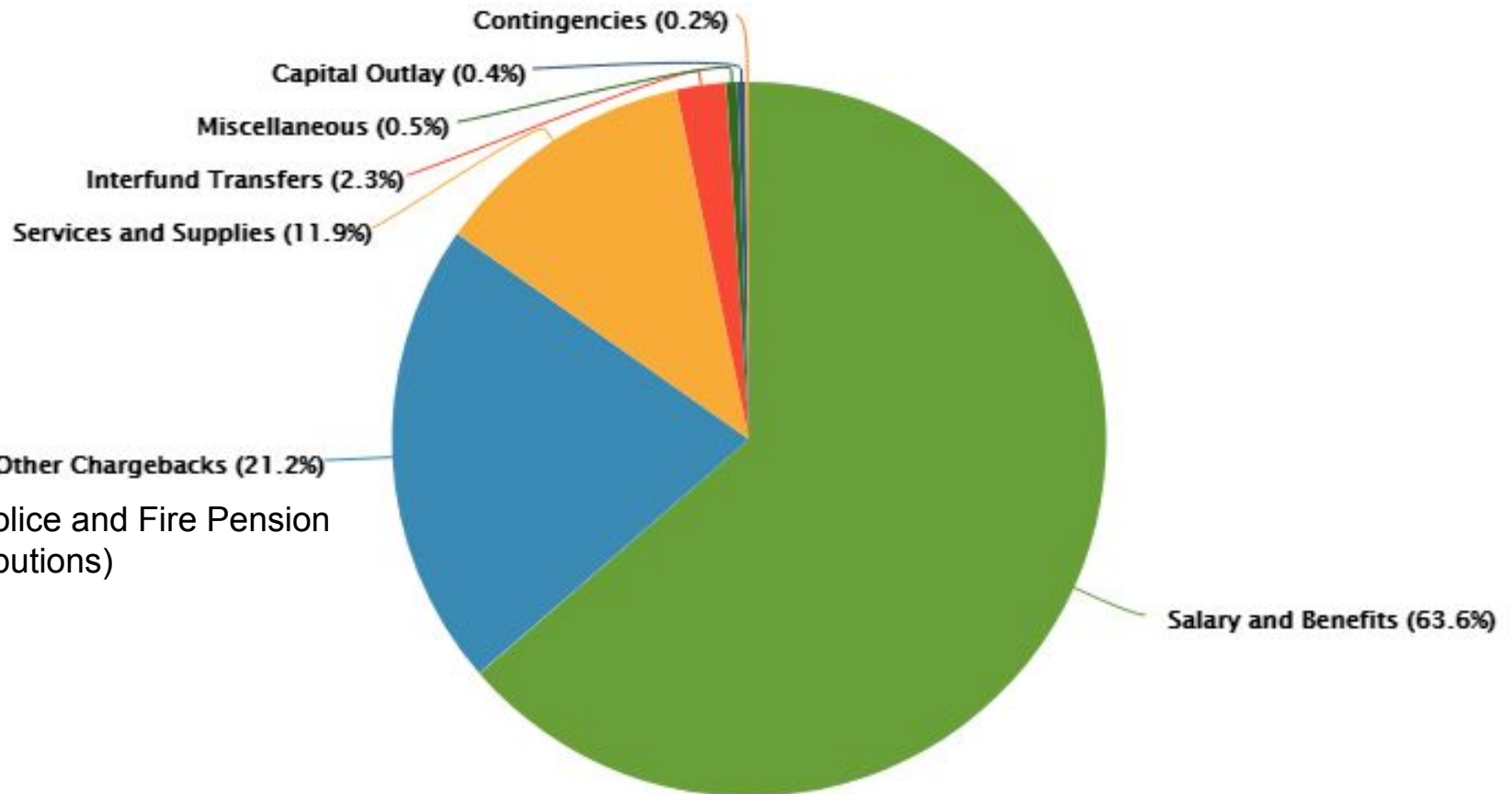
GENERAL FUND REVENUE



GENERAL FUND BY DEPARTMENT



GENERAL FUND EXPENSE TYPES



AMERICAN RESCUE PLAN ACT (ARPA)

- The City is receiving \$43 million in funds through ARPA - half received in 2021, half in 2022
- Council is working through a process of determining where funds are spent
- Funds can be spent through 2024
- Categories of spending include: COVID-19 response, social services, economic development, revenue loss (supports general govt. operations), certain capital improvements
- More information: [ARPA Webpage](#)

ADDITIONAL PROPOSALS

- Staff has requested City Council consideration and direction on additional items to be included in the 2022 Budget.
- Items are mostly proposed to be funded through ARPA revenue loss funding.
- List of all requests can be found in the [2022 Budget Transmittal Letter](#). Detail on requests can be found in the [Department Request Memos](#).

ADDITIONAL PROPOSALS

- Highlights of additional proposals:
 - Free beaches for Evanston residents
 - Continuation of City funding for Crossing Guards
 - Comprehensive and Strategic Plan
 - Improvements to permitting software
 - 20 new staff positions

2022 BUDGET CALENDAR

- **Monday, October 11:** Proposed Budget available on City website
- **Monday, October 18:** Budget Discussion at City council
- **Monday, October 25:** Budget Public Hearing at City Council
- **Monday, November 1:** Budget and ARPA Discussion at City Council
- **Monday, November 8:** Truth in Taxation Public Hearing at City Council
- **October and November:** Budget Discussions at Ward Meetings
- **November 22:** Anticipated budget adoption date (before Thanksgiving)
- **December 21:** Tax levy filing deadline
- **December 31:** Budget approval deadline