

2022 Proposed Budget Overview

For 6th & 7th Ward

November 11, 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

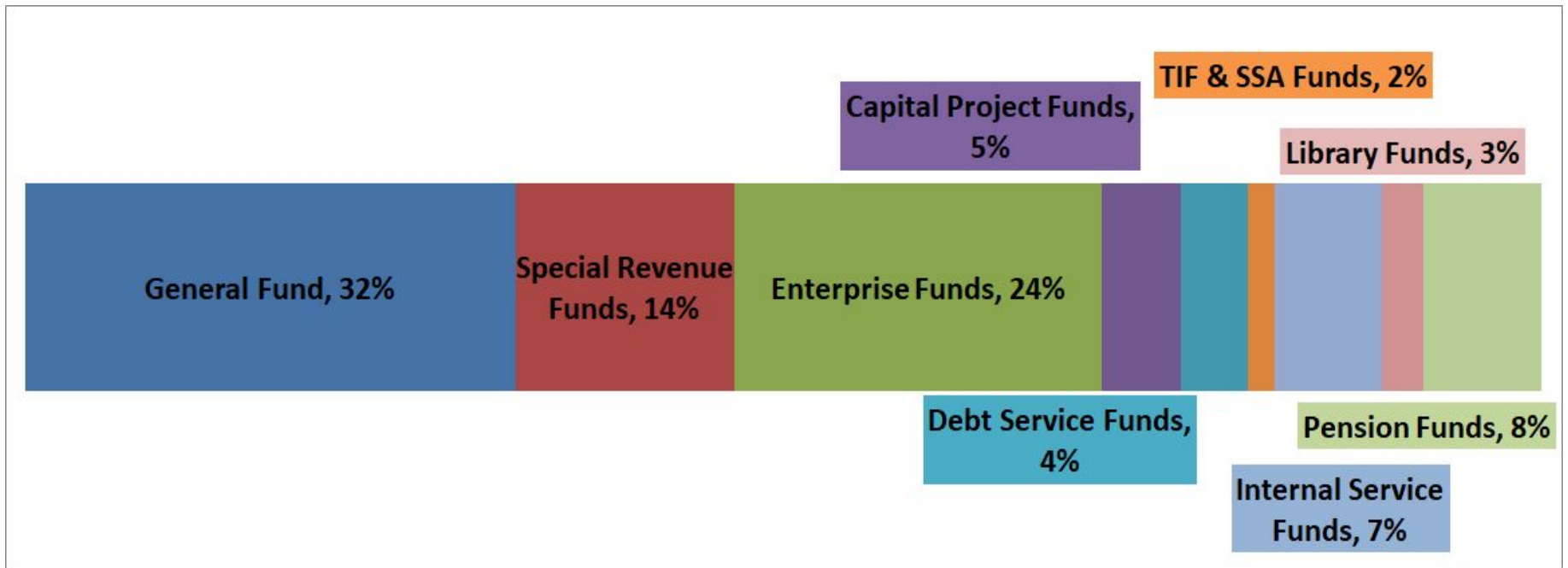
2022 PROPOSED BUDGET

Total Proposed Budget = \$360,433,520

- Numbers revised for City Council Nov 8
- Increase from 2021 Adopted Budget = \$64 million
 - General Fund = \$6.8 million increase
 - ARPA Fund = \$30 million increase
 - Capital Fund = \$6 million increase
 - Water fund = \$13 million increase
- [Link to Budget Webpage](#)
- Link to online [2022 Proposed Budget document](#)

2022 PROPOSED BUDGET

By Fund Type



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](#)

PROPERTY TAXES

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

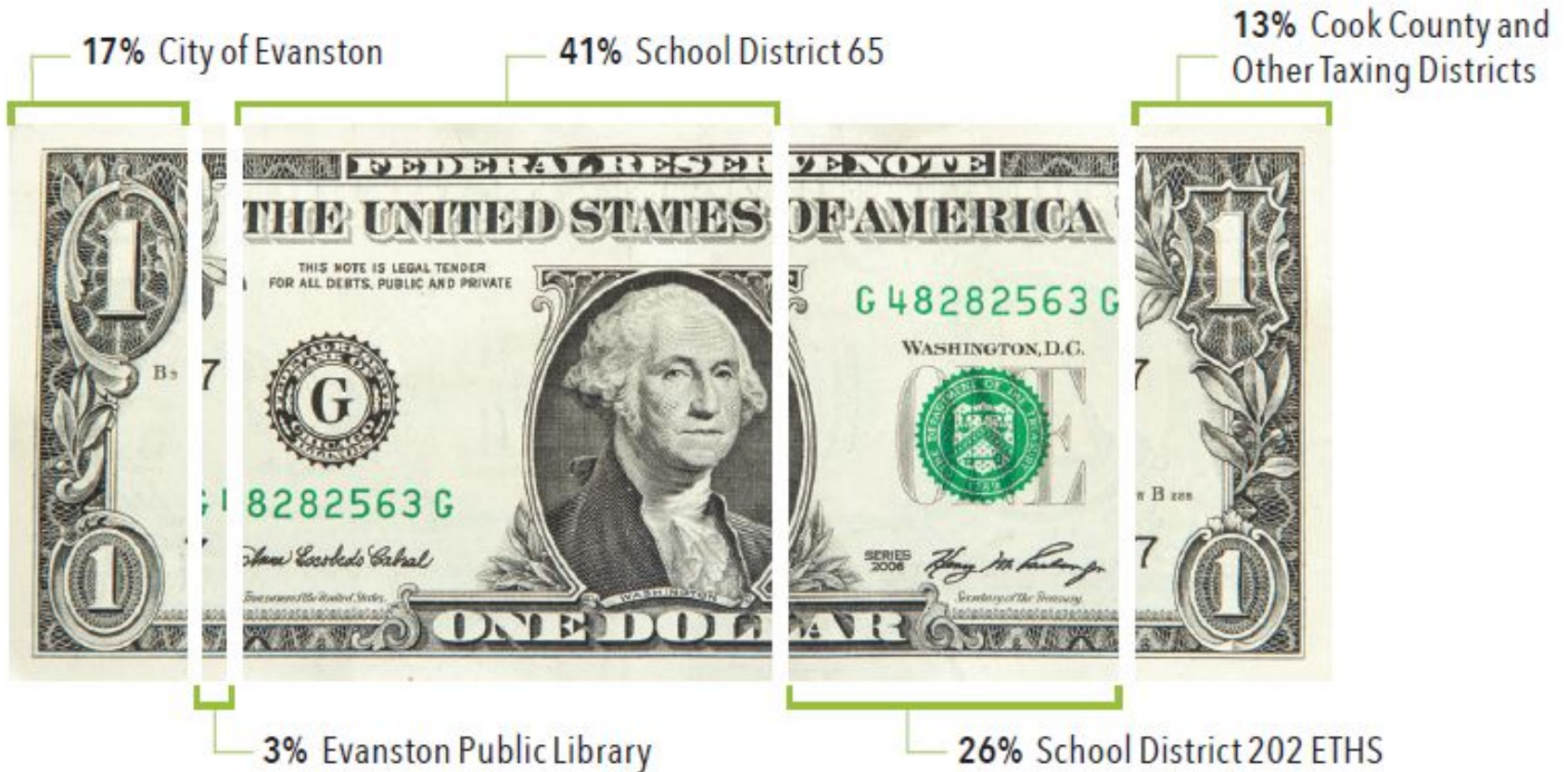
Tax Levy: Amount of money requested by the City and other taxing bodies (schools, county, etc.)

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.

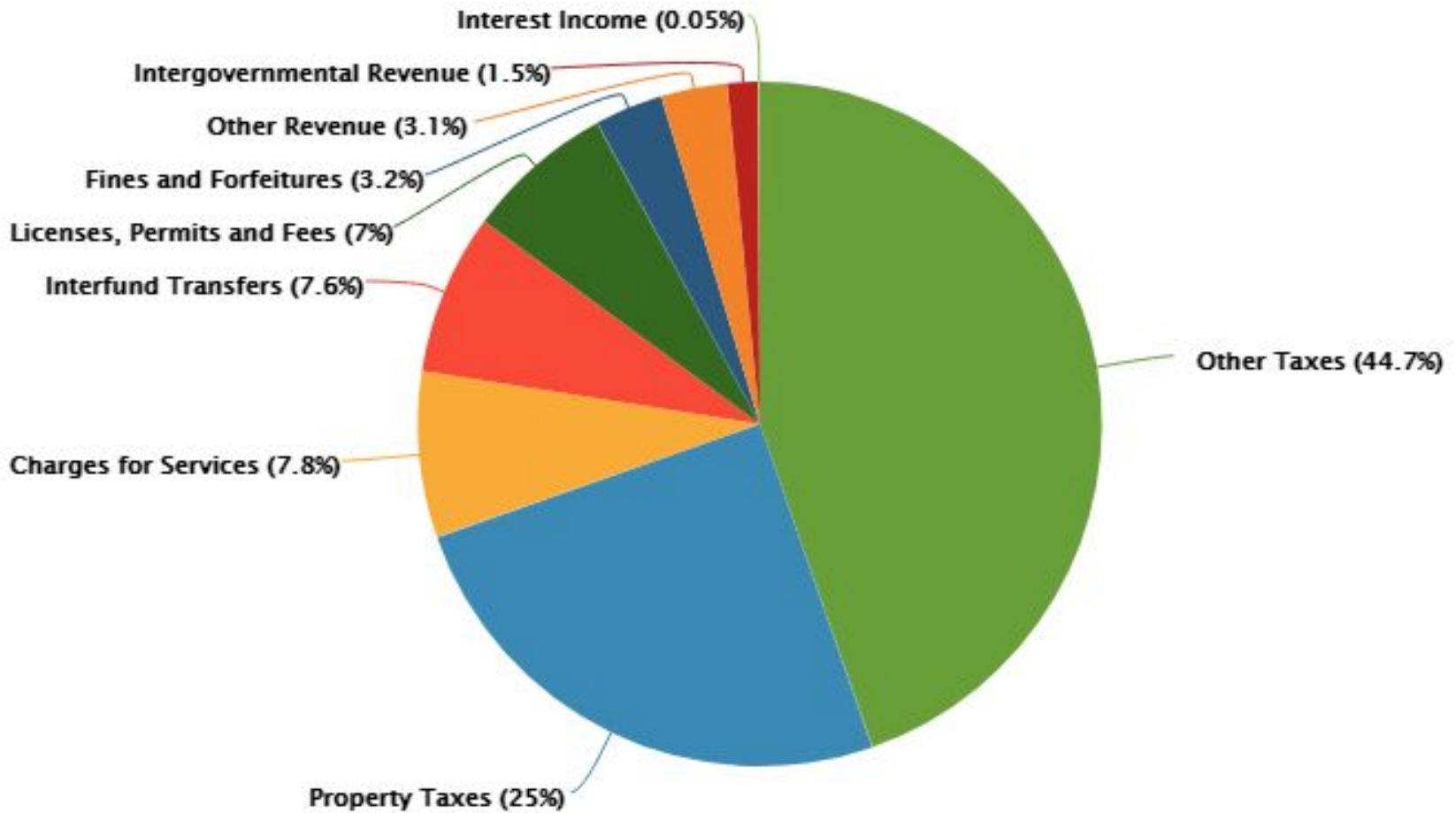
PROPERTY TAXES

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

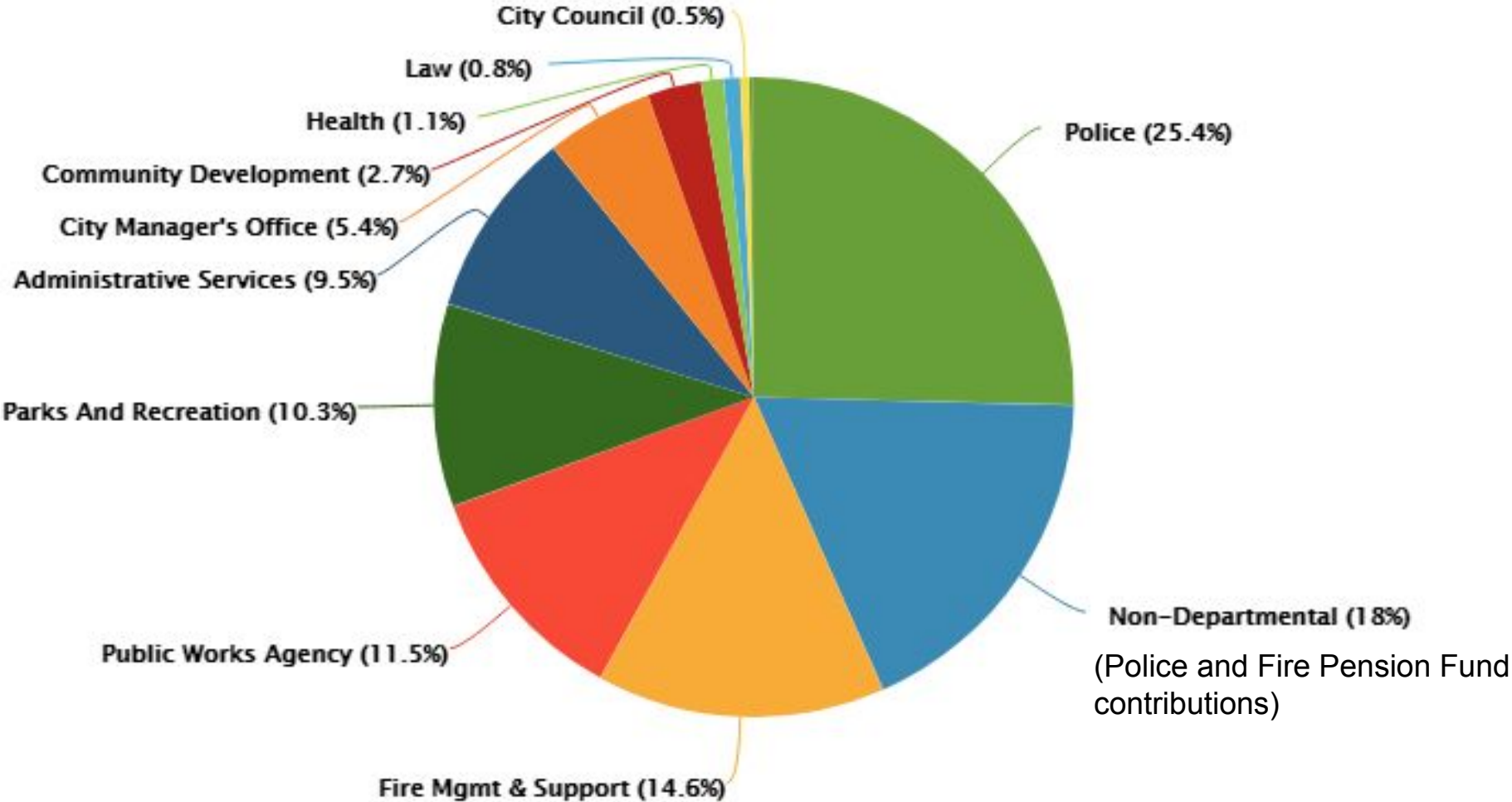


City Property Tax Levy	2020 Adopted Net Levy	2021 Proposed Net Levy	Change (\$)
General Fund	\$7,845,300	\$8,656,102	\$810,802
Human Services Fund	\$3,110,000	\$3,110,000	\$0
General Assistance Fund	\$1,300,000	\$1,300,000	\$0
Library Fund	\$7,252,000	\$7,252,000	\$0
Debt Service (City & Library)	\$14,418,506	\$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

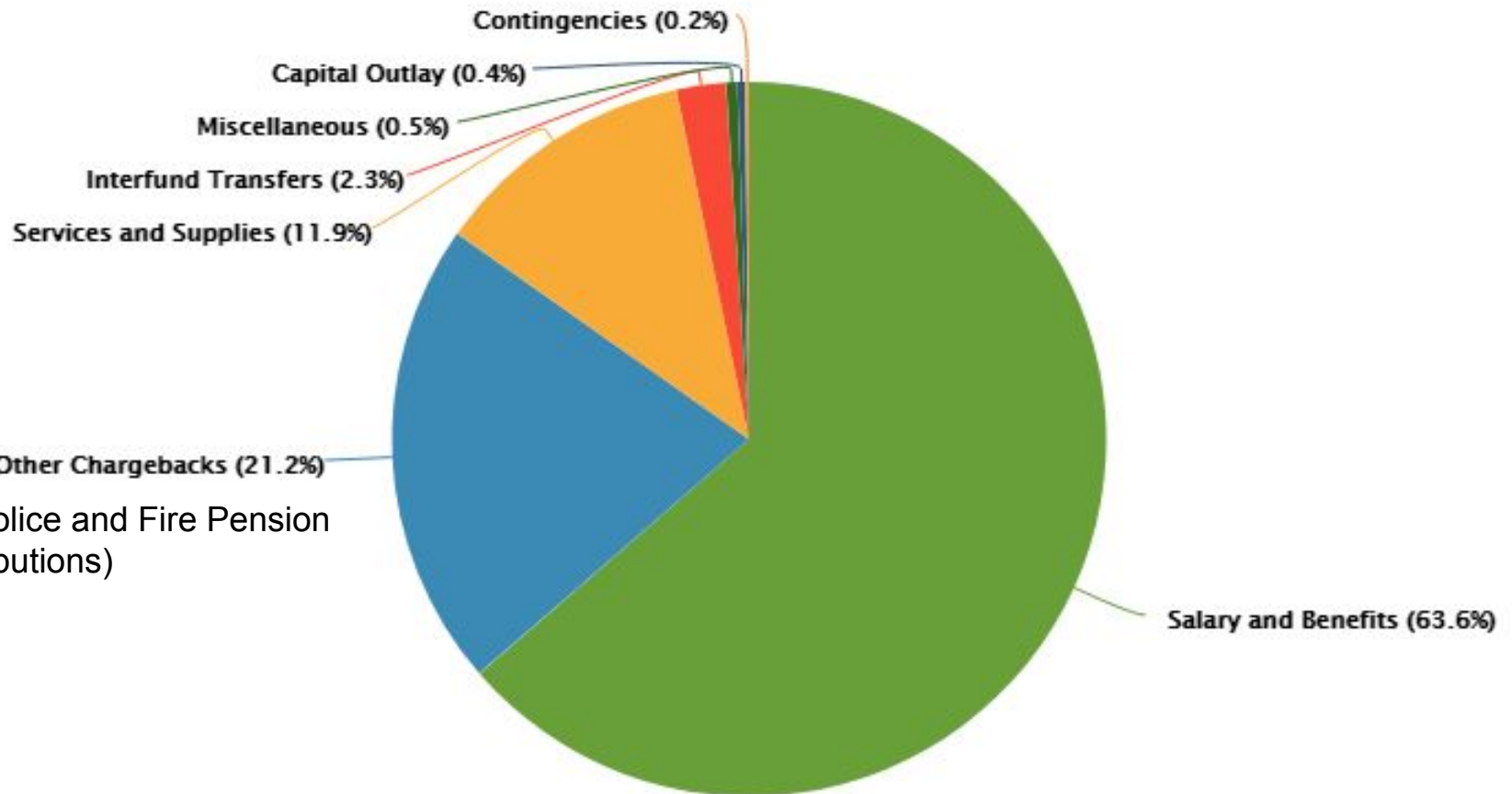
GENERAL FUND REVENUE



GENERAL FUND BY DEPARTMENT



GENERAL FUND EXPENSE TYPES



PERSONNEL CHANGES

- 29 positions held vacant in the 2021 budget have been added back in the 2022 budget (some replaced/adjusted based on staff needs)
- Additionally, staff has put forward 11 positions to be added to the budget in 2022 (cut down on November 8 from 20 initially proposed)

HELD VACANT POSITIONS

Department	Position Description	Department	Position Description
Administrative Services	Facilities Maint. Worker III	Law Department	Assistant City Attorney
Administrative Services	Parking Operations Coordinator	Police Department	Police Commander
Administrative Services	Parking Enforcement Officer	Police Department	Police Commander
City Manager's Office	Administrative Lead	Police Department	Police Officer
City Manager's Office	Equity and Empowerment Coordinator	Police Department	Records Input Operator
City Manager's Office	Senior Accountant	Police Department	Service Desk Officer II
City Manager's Office	Customer Service Representative	Police Department	Service Desk Officer I
Community Development	Structural Inspector/Plan reviewer	Public Works Agency	Management Analyst
Fire Department	Administrative Lead	Public Works Agency	Forestry Worker I
Fire Department	Firefighter/Paramedic	Public Works Agency	Supervisor: Streets
Health & Human Services	Management Analyst	Public Works Agency	Public Works Maintenance Worker II

PROPOSED NEW POSITIONS

Deputy City Clerk (1 FTE) - supported by vital records revenue	\$80,000
Human Resources Specialist (1 FTE)	\$100,000
Facilities Maintenance Worker III - Crown (1 FTE)	\$100,000
Facilities Maintenance Worker III - Crown (1 FTE)	\$100,000
Permit Service Representative (2 FTE)	\$148,000
Permit Desk Supervisor (1 FTE)	\$130,000
Lakefront Recreation Manager (1 FTE)	\$115,000
Assistant Recreation Manager - Crown (1 FTE)	\$95,000
Crown PT Custodians and Zamboni Driver (2.25 FTE)	\$83,000
Total New Positions	\$951,000

ADDITIONAL PROPOSALS

These have been added to the revised 2022 budget:

- Free beaches for Evanston residents
- Continuation of City funding for Crossing Guards through June 2022 (end of school year)
- Comprehensive and Strategic Plan
- Improvements to permitting software

New positions plus items above are mostly proposed to be funded through ARPA revenue loss funding.

GENERAL FUND PROJECTIONS

- **Annual projected deficits**

- 2023: -\$2,704,844; without new positions \$-1,725,314
- 2024: -\$2,937,323; without new positions \$-1,928,407
- 2025: -\$3,176,776; without new positions \$-2,137,593

- **Options for solving deficits in future**

- Additional use of fund balance - possibility of higher surplus in 2021 than currently expected
- Increase in General Fund property tax revenue
- Increase to tax rates, fees and license costs
- Reduction in City services and expenses