



**Finance and Budget Committee
Tuesday, April 9, 2024
Lorraine H. Morton Civic Center 5:00 PM**

Join Zoom Meeting

<https://us06web.zoom.us/j/82579536428?pwd=OhcbSHIbUr6UEEWz8G3nrGMQc76QZ.1>

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AGENDA

Page

1. CALL TO ORDER/DECLARATION OF A QUORUM

2. PUBLIC COMMENT

3. APPROVAL OF MINUTES

M1. Approval of the March 12, 2024 Finance & Budget Committee

4 - 6

meeting minutes.

For Action

[Finance and Budget Committee - Mar 12 2024 - Minutes - Pdf](#)

4. PRESENTATION

P1. **Chair Reiches Presentation** 7 - 21

Incoming Chair Shari Reiches will present on her goals for the Finance & Budget Committee this year.

[Evanston Finance Committee Final](#)

5. DISCUSSION

D1. **Discussion Regarding Property Tax Loss Factor** 22 - 25

Discussion only.

For Discussion

[Discussion Regarding Property Tax Loss Factor - Attachment - Pdf](#)

D2. **Discussion Regarding the Financing Options for the Replacement of Existing Aerial Ladder Truck T-22 for Fire Department Operations** 26 - 28

Discussion Only.

For Discussion

[Discussion Regarding the Financing Options for the Replacement of Existing Aerial Ladder Truck T-22 for Fire Department Operations - Attachment - Pdf](#)

D3. **American Rescue Program Act (ARPA) - Funding Obligation and Expenditure Update** 29 - 33

Discussion Only.

For Discussion

[American Rescue Program Act \(ARPA\) - Funding Obligation and Expenditure Update - Attachment - Pdf](#)

D4. **Discussion Regarding the Noyes Cultural Arts Center Master Plan** 34 - 37

Discussion Only.

For Discussion

[Discussion Regarding the Noyes Cultural Arts Center Master Plan - Attachment - Pdf](#)

- D5. **Discussion Regarding a Policy on Unbudgeted Capital Projects and Capital Cost Overruns** 38 - 39

Discussion Only.

For Discussion

[Discussion Regarding a Policy on Unbudgeted Capital Projects and Capital Cost Overruns - Attachment - Pdf](#)

- D6. **Discussion Regarding the Preliminary Year-End Financials for Fiscal Year 2023** 40 - 41

Discussion Only.

For Discussion

[Discussion Regarding the Preliminary Year-End Financials for Fiscal Year 2023 - Attachment - Pdf](#)

6. ADJOURNMENT

Draft



City of
Evanston™
MINUTES

Finance and Budget Committee

Tuesday, March 12, 2024 @ 5:00 PM

Lorraine H. Morton Civic Center

**COMMITTEE MEMBER
PRESENT:**

David Livingston, Resident, Clare Kelly, Councilmember, Jonathan Nieuwsma, Councilmember, Bobby Burns, Councilmember, Leslie McMillan, Committee Member, Melissa Wynne, Councilmember, and Shari Reiches, Committee Member

**COMMITTEE MEMBER
ABSENT:**

Devon Reid, Councilmember

STAFF PRESENT:

Hitesh Desai, Chief Financial Officer/Treasurer, Michael Van Dorpe, Financial Analyst, Clayton Black, Budget Manager, Lara Biggs, City Engineer, Luke Stowe, City Manager, Daniel Biss, Mayor, and Sarah Flax, Director of Community Development

1. CALL TO ORDER/DECLARATION OF A QUORUM

Chair Livingston called the meeting to order at 5:03 P.M.

2. PUBLIC COMMENT

Jack Mortel commented on the Fire Pension Board.

3. APPROVAL OF MINUTES

M1. Approval of February 13, 2024 Finance & Budget Committee meeting minutes.

Minutes Approved

Moved by Councilmember Wynne

Seconded by Councilmember Nieuwsma

Ayes: Livingston, Kelly, Nieuwsma, Burns, McMillan, Wynne, and Reiches

Motion Passed 7-0 on a recorded vote

4. CONSIDERATION

FB1. Recommendation Regarding Issuance of GO Bonds for CIP Projects

Clayton Black, Budget Manager, presented on this item. Clayont Black, Hitesh Desai, CFO,

Lara Biggs, City Engineer, and Anthony Micelli, Financial Advisor at Speer Financial, fielded questions from the committee members.

Staff recommended that the Finance & Budget Committee provide direction on funding for 2022-2024 capital projects including the timing and amount of GO Bonds, use of line of credit, or identification of any other funding source. Many committee members and staff acknowledged the uncertain nature of the interest rate environment. Considering this, they also realized the benefit to the City to issues bonds sooner than later.

Councilmember Nieuwsma made a motion to recommend to City Council the issuance of up to the full amount of GO Bonds discussed in the CIP fund (\$18,012,000) and the issuance of up to the full amount of GO Bonds in the Water Fund (\$18,479,000) totaling up to \$36,491,000.

Moved by Councilmember Nieuwsma
Seconded by Councilmember Wynne

Ayes: Livingston, Nieuwsma, Burns, Wynne, and Reiches
Nays: Kelly and McMillan

Motion Passed 5-2 on a recorded vote

Motion passed.

5. DISCUSSION

D1. Discussion about Policy on Unbudgeted Capital Projects and Capital Cost Overruns

Lara Biggs, City Engineer, presented and facilitated discussion on this item. Ms. Biggs shared the five different types of scenarios where a capital project has a cost overrun or was previously not budgeted, including examples of recent projects for those scenarios.

Many committee members agreed that the F&B Committee shouldn't be consulted on emergency repairs or other projects with cost overruns that need to be decided on a short timeline.

But, most committee members agreed that the F&B Committee should be consulted on unbudgeted capital projects over a certain threshold. Some committee members noted that if unbudgeted capital projects are approved, then other capital projects should be delayed to a future year in order to keep the capital budget flat.

D2. Discussion regarding Unallocated ARPA Funding

Hitesh Desai, CFO, Lara Biggs, City Engineer, and Sarah Flax, Community Development Director, fielded questions from the committee members.

Staff shared that the ARPA funding needs to be allocated and under contract by December 31, 2024, and that allocated funding needs to be spent by December 31, 2026. Staff will be sharing an update with City Council in the next few months with recommendations on how to

Draft

Finance and Budget Committee
March 12, 2024

proceed with some of these projects that are experiencing delays.

D3. Discussion Regarding Credit Card Fees

Clayton Black, Budget Manager, facilitated the discussion on this item.

There was a general consensus amongst the committee members to pass along credit card fees for parking ticket payments made with credit cards.

D4. Discussion Regarding Property Tax Loss Factor

This item was not discussed.

6. ADJOURNMENT

Hitesh Desai expressed his gratitude to David Livingston at the end of the meeting for serving as the Chair of the Finance and Budget Committee for the last two years.

Chair Livingston adjourned the meeting at 7:06 P.M.

Evanston Finance & Budget Committee

Responsibilities

The City Council establishes a Finance and Budget Committee to consider matters relating to bills, budgets, financial reporting and management, investments, rating agencies, police and fire pension boards, and the funding of capital improvements and other long term obligations.

2024/2025 Goals

2024/2025 Goals

Identify Additional Revenue Sources

Review Expenses

Review Capital Improvement Plan

Establish Long Term Debt Plan

Review Status of Pensions

Utilize Benchmarking Data

Identify Additional Revenue Sources

Tasks

- Evaluate non-traditional sources of revenue
- Explore potential grants

Timing: September/October 2024.

Committee Members

Review Expenses

Tasks

- Understand major expense categories
- Establish a written policy for new non-budgeted expenses
- Understand expenses that increased the larger of 10% or \$10,000 over previous year
- Discuss potential reduction of expenses for 2025 budget

Timing: July – September

Committee Members

Review Capital Improvement Plan

Tasks

- Work with the City to better identify and quantify the major identified needs.
- Establish a policy for new non-budgeted capital projects
- Work to prioritize major projects as well as periodic smaller projects and maintenance
- Identify deferred maintenance and solutions

Timing: July – September 2024

Committee Members

Establish Long Term Debt Plan

Tasks

- Evaluate Evanston's General Obligation and Enterprise Fund debt levels relative to comparable communities.
- Develop a long term debt issuance plan

Timing: November/December

Committee Members:

Pensions

Tasks

- Set up periodic pension funding update meetings with the Presidents of the Police and Fire Pension Boards.
- Review Performance of pension plans
- Review actuarial reports.

Timing: September for 6/30 and February for 12/31

Committee Members: Shari and

Utilize Benchmarking Data

Tasks

- Finalize benchmark communities
- Determine items to be benchmarked
- Review KPIs used by other communities
- Review Evanston vs benchmark communities

Timing: November

Committee Members:

Quarterly Reporting

Quarterly Reporting

- **Actual Revenue/Expense vs Budget and Trends**
- **Update and reconcile of Excess Reserve Balance**
- **Cash and Liquidity Plan**
- **ARPA Update**
- **Staff to provide reports:**
 - **6/30/2024 – August 2024**
 - **9/30/2024 – November 2024**
 - **12/31/2024 – February 2025**
 - **3/31/2024 – April 2025**

Committee Education

Committee Education Calendar

- **June: Expenses**
- **July: Capital Improvements**
- **August: Revenue Sources and Timing**
- **September: Debt**
- **October: Pensions**
- **November: Other**

We can have a separate meeting on Zoom or a half hour before the meeting. It will be recorded. The meeting would be open to the public.

Thank you



Memorandum

To: Members of the Finance and Budget Committee
From: Hitesh Desai, Chief Financial Officer/Treasurer
Subject: Discussion Regarding Property Tax Loss Factor
Date: April 9, 2024

Recommended Action:
Discussion only.

Committee Action:
For Discussion

Summary:

In February 2024, staff provided a summary of the property tax loss factor and the percent of the gross levy received for the past six years. Cook County allows a loss factor of up to 5% for debt service property tax levies and up to 3% for all other levies. The City has used a 4.8% debt service loss factor and 3% for all other levies since FY FY 2020. There are no minimum loss factors.

Each year, the City levies four property tax levies: (1) the City Property Tax Levy, which includes the General Fund, IMRF, Human Services Fund, Solid Waste Fund, and the Police and Fire Pension Funds; (2) the Library Fund Levy, (3) the General Assistance Fund Levy, and (4) the Debt Service Levy. Cook County posts agency tax rate reports at <https://www.cookcountyclerkil.gov/property-taxes/tax-agency-reports>.

In compiling the additional data regarding the net levy (attached), staff found two items of note:

- In FY 2018 and FY 2019, the City asked Cook County to apply a 0% loss factor for debt service and a 2% loss factor for all other levies.
- From FY 2021 to FY 2023, Cook County applied a different formula to calculate the debt service loss factor. For all other levies, the formula has been "Gross Levy x (1-Loss Factor) = Net Levy". For Debt Service, the formula has been "Gross Levy ÷ (1+Loss Factor) = Net Levy". If the same formula were applied to the Debt Service Levy used for the other levies, the rate would come out to approximately 4.8%, as staff noted.

Given that no loss factor was used for Debt Service and a 2% loss factor was used for all other levies in FY 2018 or FY 2019, the City collected \$732,545 less than the net levy in those years. With the 5% and 3% loss factors since FY 2020, the City has collected less than the gross levy but more than the net levy in each year. When the City does collect funds above the net levy, they are deposited in their respective fund (i.e., General Fund, Police and Fire Pension Funds, Library Fund, etc.) and used to cover unbudgeted expenses that arise throughout the year, make up for other revenues that finish under budget, and in the case of the pension funds, to make additional pension contributions above and beyond the budgeted amount.

In reviewing the data, the staff is comfortable setting the loss factor at 3% for all levies, which is in line with the highest combined loss factor from the past six years. Staff considered a recommendation to reduce the loss factor for non-debt service levies to 2%, but the City would have fallen short of collecting its net levy for the public safety pension funds in four out of the last six years. Staff can continue to monitor property tax collections and share information with the committee if further adjustments are recommended.

Legislative History:

This item was discussed at the February 2024 Finance and Budget Committee meeting. The Committee requested additional information for the March 2024 meeting, but it was not discussed. It has been added again to the April 2024 meeting.

Attachments:

[Loss Factor Analysis](#)

LOSS FACTOR ANALYSIS

CITY		Gross	Loss	Net	Actual	% of	% of	Actual	
Tax year	Year	Levy	Factor	Levy (Budget)	Received	Gross	Net	Loss %	Difference
2017	2018	\$ 29,601,220	2.0%	\$ 29,009,196	\$ 28,848,555	97.5%	99.4%	2.5%	\$ (160,641)
2018	2019	\$ 31,458,363	2.0%	\$ 30,829,196	\$ 30,708,937	97.6%	99.6%	2.4%	\$ (120,259)
2019	2020	\$ 34,791,215	3.0%	\$ 33,805,487	\$ 33,802,126	97.2%	100.0%	2.8%	\$ (3,361)
2020	2021	\$ 33,753,649	3.0%	\$ 32,741,040	\$ 33,279,184	98.6%	101.6%	1.4%	\$ 538,144
2021	2022	\$ 34,243,983	3.0%	\$ 33,216,664	\$ 33,709,367	98.4%	101.5%	1.6%	\$ 492,703
2022	2023	\$ 34,525,671	3.0%	\$ 33,489,901	\$ 33,800,786	97.9%	100.9%	2.1%	\$ 310,885

DEBT SERVICE		Gross	Loss	Net	Actual	% of	% of	Actual	
Tax year	Year	Levy	Factor	Levy	Received	Gross	Net	Loss %	Difference
2017	2018	\$ 11,213,395	0.0%	\$ 11,213,395	\$ 11,029,889	98.4%	98.4%	1.6%	\$ (183,506)
2018	2019	\$ 11,233,427	0.0%	\$ 11,233,427	\$ 10,931,996	97.3%	97.3%	2.7%	\$ (301,431)
2019	2020	\$ 13,686,394	5.0%	\$ 13,002,074	\$ 13,294,253	97.1%	102.2%	2.9%	\$ 292,179
2020	2021	\$ 15,139,432	5.0%	\$ 14,418,507	\$ 14,939,938	98.7%	103.6%	1.3%	\$ 521,431
2021	2022	\$ 14,640,025	5.0%	\$ 13,942,881	\$ 14,365,046	98.1%	103.0%	1.9%	\$ 422,165
2022	2023	\$ 14,055,476	5.0%	\$ 13,386,168	\$ 13,758,340	97.9%	102.8%	2.1%	\$ 372,172

Note that Cook County used a different formula (Gross Levy ÷ (1+ Loss Factor = Net Levy)) to calculate the net levy from 2021 to 2023.

GNRL ASSTNC		Gross	Loss	Net	Actual	% of	% of	Actual	
Tax year	Year	Levy	Factor	Levy	Received	Gross	Net	Loss %	Difference
2017	2018	\$ 918,367	2.0%	\$ 900,000	\$ 916,521	99.8%	101.8%	0.2%	\$ 16,521
2018	2019	\$ 918,367	2.0%	\$ 900,000	\$ 903,910	98.4%	100.4%	1.6%	\$ 3,910
2019	2020	\$ 1,113,402	3.0%	\$ 1,080,000	\$ 1,100,904	98.9%	101.9%	1.1%	\$ 20,904
2020	2021	\$ 1,340,206	3.0%	\$ 1,300,000	\$ 1,318,390	98.4%	101.4%	1.6%	\$ 18,390
2021	2022	\$ 1,340,206	3.0%	\$ 1,300,000	\$ 1,340,033	100.0%	103.1%	0.0%	\$ 40,033
2022	2023	\$ 1,340,206	3.0%	\$ 1,300,000	\$ 1,323,403	98.7%	101.8%	1.3%	\$ 23,403

LOSS FACTOR ANALYSIS

LIBRARY			Gross	Loss	Net	Actual	% of	% of	Actual	
Tax year	Year		Levy	Factor	Levy	Received	Gross	Net	Loss %	Difference
2017	2018	\$	6,761,668	2.0%	\$ 6,626,435	\$ 6,649,933	98.3%	100.4%	1.7%	\$ 23,498
2018	2019	\$	6,887,755	2.0%	\$ 6,750,000	\$ 6,739,361	97.8%	99.8%	2.2%	\$ (10,639)
2019	2020	\$	7,476,289	3.0%	\$ 7,252,000	\$ 7,268,891	97.2%	100.2%	2.8%	\$ 16,891
2020	2021	\$	7,476,289	3.0%	\$ 7,252,000	\$ 7,369,039	98.6%	101.6%	1.4%	\$ 117,039
2021	2022	\$	7,476,289	3.0%	\$ 7,252,000	\$ 7,348,374	98.3%	101.3%	1.7%	\$ 96,374
2022	2023	\$	7,768,528	3.0%	\$ 7,535,472	\$ 7,632,769	98.3%	101.3%	1.7%	\$ 97,297

COMBINED			Gross	Loss	Net	Actual	% of	% of	Actual	
Tax year	Year		Levy	Factor	Levy	Received	Gross	Net	Loss %	Difference
2017	2018	\$	48,494,650		\$ 47,749,025	\$ 47,444,898	97.8%	99.4%	2.2%	\$ (304,127)
2018	2019	\$	50,497,912		\$ 49,712,622	\$ 49,284,204	97.6%	99.1%	2.4%	\$ (428,418)
2019	2020	\$	57,067,300		\$ 55,139,562	\$ 55,466,174	97.2%	100.6%	2.8%	\$ 326,612
2020	2021	\$	57,709,576		\$ 55,711,546	\$ 56,906,551	98.6%	102.1%	1.4%	\$ 1,195,005
2021	2022	\$	57,700,503		\$ 55,711,545	\$ 56,762,820	98.4%	101.9%	1.6%	\$ 1,051,275
2022	2023	\$	57,689,881		\$ 55,711,540	\$ 56,515,298	98.0%	101.4%	2.0%	\$ 803,758



Memorandum

To: Honorable Mayor and Members of the City Council
From: Paul Polep, Fire Chief
CC: Sean Ciolek, Manager of Facilities & Fleet Management
Subject: Discussion Regarding the Financing Options for the Replacement of Existing Aerial Ladder Truck T-22 for Fire Department Operations
Date: April 9, 2024

Recommended Action:

Staff recommends that the City Council discuss funding to buy replacement Aerial Ladder Truck T-22 for use in Fire Department operations.

Committee Action:

For Discussion

Summary:

The City of Evanston Fire Department (EFD) operates two frontline aerial ladder trucks and one reserve (Truck T-22, a 2010 Pierce Arrow; Truck T-23, a 2015 Pierce Arrow; and a reserve truck 311R, a 2006 Pierce Dash). The purpose of an aerial ladder truck is to provide a 100' retractable ladder to any structure in the City of Evanston for ventilation and rescue. The Department must always have two frontline working trucks and one reserve (if one of the main trucks is out of service) to serve the community effectively. If two trucks are simultaneously out of service, Evanston has to contact neighboring communities for a loaner, which is not sustainable for long-term solutions. In 2023, Truck T-22 went on 1,420 calls, and Truck T-23 went on 1,710 calls, averaging over four daily calls per truck.

Truck T-22 is 14 years old and has been identified to be replaced within the next several years as it is reaching the end of its useful life as a frontline truck. Replacing Truck T-22 would allow the existing truck to be placed into reserve status, replacing the current reserve 311R. Truck 311R is currently with MacQueen Emergency Group, a trusted vendor of Pierce model trucks, for torque box repairs. Last week, while 311R was disassembled for repairs, MacQueen identified additional, unrelated, and unexpected major repairs, including cracked structural frame rails, estimated to cost over \$300,000. The repairs are required for the reserve truck to be placed back in operation safely, ensuring compliance with UL, DOT, and NFPA codes. Please note there could be additional repair costs of 10-20% more if other items are identified as the repairs continue. MacQueen and Facilities & Fleet Management do not believe it financially makes sense to pay \$300,000 worth of total repairs on an aging

vehicle that cost the City \$165,000, split by the City and the Foreign Fire Tax Board. The truck would need to be in service for another 6-8 years to be worth the expense, and it will most likely require additional repairs and maintenance over that period.

MacQueen is a single-source vendor, as it is the only regional manufacturer of Pierce ladder trucks that meet the specifications to navigate Evanston streets/alleys and viaducts. Many roads are narrow, allowing parking on both sides. The City's two major train tracks running through town also require the consideration of height in addition to the width and length of the truck. MacQueen has provided excellent service to Evanston over the years and is a trusted vendor and partner. MacQueen can produce a new ladder truck in twelve (12) to fourteen (14) months rather than the typical four (4) years. This expedited build slot is unheard of right now. The total cost for a new ladder truck is \$2.3 million, with an \$80,000 discount for prepayment. Upon Facilities & Fleet Management's request, Pierce indicated that if the City can move forward with the purchase, they will entertain a trade-in of the existing 311R as scrap to put toward the new truck. The City would then not have to pay for any other labor/repair costs to 311R. The reserve truck is currently apart for repairs and will require additional labor to reassemble the vehicle. In addition, the City would need to pay for the transport of the vehicle to auction as scrap if it is not traded in. MacQueen is offering this opportunity for the shortened build as a trusted vendor and partner with the City of Evanston. Staff believes MacQueen understands the importance of Evanston having three ladder trucks available at all times and is working diligently to find the best solution for our community.

Purchasing a new truck will allow for faster delivery and shield the City from an estimated 7% annual increase. In addition, if the City waits to purchase the new truck, the current trucks will continue to age and need further repairs. One truck is only five years older than the other, which will cause the second truck to be replaced quickly after the first replacement. Moving forward with the purchase with a 12-14 month delivery will help space out payments between the two. Facilities & Fleet Management and Finance staff have indicated that the 2024 Equipment Replacement Fund is almost fully allocated for other replacements. The existing Truck, T-22, was scheduled to be replaced in a subsequent year, and funding was to be determined. With the failure of the existing Truck 311R, the recommendation to locate funding and replace the existing T-22 has been expedited. This matter was brought to the City Council on 3/25/24 for discussion and the decision was that the replacement should be purchased. The City Council directed staff to bring the matter of financing to the Finance and Budget Committee on 4/9/24 to determine how to fund it. Once that is determined, staff will then bring the purchase to City Council again on 4/29/24 for final approval.

Staff recognizes the significant financial commitment involved but knows it is essential to prioritize the safety and effectiveness of our firefighting operations. Staff believes this is the best financial option available, as it will better space out the time between replacing the two main aerial ladder trucks and reduce the additional repair/labor/maintenance expenses required to keep 311R in operation until Council approves a replacement. One viable option that was discussed in City Council was to not pre-pay in 2024 for a full discount on the order and pre-pay in January 2025 for a lower discount so we can properly budget for it in advance.

The City's Finance Division recommends and would prefer the following approach:

- If pre-payment discounts are not greater than \$100,000, pay later so we earn more interest on our cash than the offered discount.
- Include the fire truck in the 2025 bond reimbursement resolution so we can be reimbursed through future bonds.
- Plan for payment in FY 2025 as part of the budget.

Staff is seeking direction from the Finance & Budget Committee to determine how to proceed with paying for this piece of equipment.

Legislative History:

Discussed at 3/25/24 City Council Meeting.



Memorandum

To: Members of the Finance and Budget Committee
From: Sarah Flax, Director of Community Development
CC: Erika Tejada, Federal Grants Manager
Subject: American Rescue Program Act (ARPA) - Funding Obligation and Expenditure Update
Date: April 9, 2024

Recommended Action:

Discussion Only.

Committee Action:

For Discussion

Summary:

This updates the Finance and Budget Committee on ARPA allocations to date and the status of the various projects and programs receiving ARPA funding. Funds that are allocated to a project, program, or activity but are not obligated according to the U.S. Treasury regulations issued in 2024 are identified. These funds are at risk of recapture by Treasury if either a subrecipient agreement or contractual agreement is not executed by December 31, 2024. In addition, the City must submit a plan to Treasury by July 31, 2024 that outlines the planned uses and estimated timing of expenditures for activities and programs being implemented by the City, including ARPA Administration.

Completed Activities & Activities Expected to be Completed by December 2024

Approximately \$25 million in ARPA funding has been obligated to 25 different projects, programs, and expenses. These have either been completed, are scheduled for completion by the end of 2024, or have a proposed plan and timeline for expenditures that will be submitted to Treasury by July 31, 2024. These funds are not at risk of recapture.

COMPLETED OR TO BE COMPLETED BY DECEMBER 2024 -- 25 Projects			
City Council Approval	ARPA Project/Program/Expense	Obligated to Date	Expended to Date
8/9/2021	Water Main Replacement	\$3,000,000.00	\$3,000,000.00
11/8/2021	Grant Management, Compliance & Reporting	\$900,000.00	\$436,750.85
1/10/2022	Youth Violence Interventions	\$552,500.00	\$521,946.10
2/14/2022	ASPIRE Healthcare Workforce Development	\$400,000.00	\$400,000.00
4/11/2022	The Aux - Assistance to Small Bus/Rehab of Commercial Property	\$1,000,000.00	\$650,682.00
5/9/2022	Vehicles & supplies for Lead Service Line Replacement	\$1,000,000.00	\$310,349.00
5/9/2022	Business Dist Improve Plan & Implement/Aid to Other Impacted Industries	\$122,500.00	\$122,500.03
6/27/2022	Single-Source Agreement with NU for PB Process	\$100,000.00	\$100,000.00
7/11/2022	One-Stop Shop Housing Retrofit/Other Housing Assistance	\$500,000.00	\$125,000.00
7/11/2022	One-Stop Shop/Non-federal match for \$500K Solar "earmark" grant	\$500,000.00	\$0.00
7/25/2022	Childcare Workers/Private and Public Sector	\$497,500.00	\$497,500.00
9/12/2022	StreetPlus Business District Cleaning/Aid to Other Impacted Industries	\$509,701.00	\$507,458.00
9/19/2022	One-time payment to the Evanston Firefighters, IAFF employees	\$405,481.62	\$405,481.62
11/14/2022	RPS Analyst (contract position) – Reimaging Public Safety Committee	\$30,000.00	\$24,698.00
11/14/2022	LEAP contract	\$15,000.00	\$15,000.00
2/27/2023	Small/Medium Landlord Program	\$124,011.75	\$124,011.75
4/10/2023	Meridian Barricades	\$299,617.00	\$299,617.00
4/23/2023	Crosswalk Improvements	\$300,000.00	\$91,719.28
2021, 2022 & 2023 Budgets	Parking Fund Projects and Operations	\$4,350,000.00	\$4,350,000.00
2021, 2022 & 2023 Budgets	Equipment Fund - vehicle replacement	\$3,950,000.00	\$3,950,000.00
2022 Budget	Public Sector Workforce: Rehiring Public Sector Staff	\$1,700,000.00	\$1,700,000.00
10/10/2022	Family Focus Welcoming Center/Strong Healthy Communities	\$500,000.00	\$137,461.86
3/28/2022	Mental Health Living Room Program	\$900,000.00	\$0.00
8/9/2021	Guaranteed Income Program	\$1,600,000.00	\$643,579.02
2022 Budget	Comprehensive Plan / Permit & Property Maintenance software upgrades	\$1,700,000.00	\$417,293.01
		\$24,956,311.37	\$18,831,047.52

Allocated Funds That Will be Obligated by December 2024

Of the \$6,000,000 of funding allocated to Participatory Budgeting and Evanston Thrives, \$1,740,480 is obligated to multiple projects or activities and work is underway to finalize plans, release bids or RFPs, and finalize subrecipient agreements or contracts by December 2024. These funds are at low risk for recapture.

ALLOCATED FUNDS TO BE OBLIGATED BY DECEMBER 2024			
City Council Approval	ARPA Project/Program/Expense	Obligated to Date	In Progress
3/14/2022	Participatory Budgeting	\$810,000.00	\$2,190,000.00
5/8/2023	Evanston Thrives	\$930,480.00	\$2,069,520.00

Projects/Programs With Obligation Plans Underway & Unallocated Funds

Three large capital projects, Family Focus, McGaw YMCA, and Northlight Theatre, have executed grant agreements that do not meet Treasury's new obligation requirements. Staff is working with each organization to identify eligible expenses such as architectural services, construction drawings, plan reviews and permit fees, demolition costs, etc. that have been incurred will be submitted for reimbursement, as well as what other expenses, whether soft costs or construction, need to be procured and under contract by December 2024 to comply with Treasury's obligation requirements. These funds are at a somewhat higher risk of

recapture which is being addressed as explained above. Staff expects to have appropriate plans and obligations completed by December 2024.

HODC’s 33-unit housing project for which \$1,500,000 of ARPA has been allocated is on hold pending the outcome of a lawsuit filed by a neighbor to block its construction. A ruling is expected shortly. Building plans have been submitted and are on hold pending the outcome of the case. A combination of reimbursement of eligible expenditures on development costs and contracts for site preparation and construction makes these funds a low risk for recapture if the case is dismissed.

The Mather Workforce Development program agreement needs to be executed. The program is planned and will be implemented by the City’s Workforce Development staff. These funds are at low risk of recapture.

The remaining unallocated funds of \$159,272 are expected to be allocated before July 31, 2024, and obligated or expended by December 2024. Funds are at low risk of recapture.

OBLIGATION PLANS UNDERWAY & UNALLOCATED FUNDS			
City Council Approval	ARPA Project/Program/Expense	Grant Agreement	On Hold/ Unallocated
6/26/2023	New Affordable Housing - 33-Unit Project		\$1,500,000.00
7/11/2022	Family Focus Rehab/Assistance to Disproportionately Impacted NPO	\$3,000,000.00	
6/13/2022	McGaw YMCA Men’s Residence Renovation/Long-term Housing Security	\$3,000,000.00	
4/11/2022	Northlight Theater/Assistance to Disproportionately Impacted NPO	\$2,000,000.00	
2/13/2023	Mather workforce development	\$58,100.00	
	Unallocated Grant Funds		\$159,272.63

Funds Recommended For Reallocation

Of the \$500,000 allocated to implement the Participatory Budgeting program, \$93,655.89 was expended on direct costs and reported to Treasury in the Replacement Revenue category. However, PB staffing costs totaling \$205,915.97 incurred for the 2.5 FTEs who managed the PB funding allocation process is an administrative function and was reported to Treasury in ARPA Administration, the standard federal reporting practice, so total expenditures for PB implementation are \$299,571.86. Staff recommends reallocating the unexpended funds to ARPA Administration to cover the costs associated with the administration of PB-funded activities, including compliance and reporting. See the Reallocation section below.

The Lead Service Line Replacement program for the privately owned portion of the service line will not expend the balance of funds by the December 2026 expenditure deadline. Also, because the contract for each service line is individual, it isn’t possible to meet Treasury’s obligation requirement of having all funds under contract by December 2024. Therefore, staff recommends reallocating approximately \$1,500,000 to a Water Main project to avoid recapture of funds as part of the plan outlined below. This recommendation will be brought to City Council this spring.

FUNDS RECOMMENDED FOR REALLOCATION			
City Council Approval	ARPA Project/Program/Expense	Expended	Balance
03/14/2022	Direct costs for PB planning that are ineligible under other categories	\$93,655.89	\$406,344.11
9/12/2022	Lead Service Line Replacement-private property	\$216,326.67	\$1,783,673.33

Contingency Plan to Reallocate Funds at Risk for Recapture

To prevent the recapture of funds that do not comply with either the December 2024 obligation requirements or the December 2026 expenditure requirements, staff recommends the following:

ARPA Administration

Reallocate \$406,344.11 of unexpended PB implementation funds to cover compliance and reporting of the seven PB-funded programs and projects, multiple Evanston Thrives projects and programs, and the McGaw YMCA, Family Focus, Northlight Theatre, Living Room, and other projects that will be implemented in 2024 - 2026.

Capital Projects

Two large capital projects will be designed, competitively bid, and awarded in 2024 but constructed in 2025. Reallocating approximately \$1.5 M of the Lead Service Line Replacement funds to the Water Main Project is being proposed and approximately \$500K from the Evanston Thrives allocation is budgeted for the outdoor dining portion of the Independence Park Project. However, any ARPA funds at risk can be reallocated to the remaining \$3.5M and \$1M portions of these projects to meet both the obligation and expenditure deadlines as needed to avoid recapture.

- Water Main Replacement Project \$5,000,000 total budget; \$3,500,000 for reallocation contingency under eligible category 5.12 Drinking Water in the Infrastructure category
- Independence Park Project \$1,500,000 total budget; \$1,000,000 for reallocation contingency under 6.1 Provision of Government Services in the Revenue Replacement category

Revenue Replacement

Any ARPA funds at risk can be reallocated to the City's Vehicle Replacement Fund. ARPA was allocated to this use in 2021, 2022, and 2023 but not in 2024. These funds would fall under 6.1 Provision of Government Services in the Revenue Replacement category.

- Vehicle purchases in 2024 \$2,500,000

The attached spreadsheet shows Evanston's ARPA allocations and disbursements as of February 29, 2024.

Attachments:

[EVANSTON ARPA ALLOCATIONS AND DISBURSEMENTS 02.29.2024](#)

City Council Approval	ARPA Project/Program/Expense	Allocated to Date	Expended to Date	Balance
11/01/21	COVID-19 Contact Tracing – Sustain the Public Health Response	575,000.00	Canceled	\$0.00
8/9/2021	Guaranteed Income Program	\$1,600,000.00	\$643,579.02	\$956,420.98
8/9/2021	Water Main Replacement	\$3,000,000.00	\$3,000,000.00	\$0.00
11/8/2021	Grant Management, Compliance & Reporting	\$900,000.00	\$436,750.85	\$463,249.15
1/10/2022	Youth Violence Interventions	\$552,500.00	\$521,946.10	\$30,553.90
2/14/2022	ASPIRE Healthcare Workforce Development	\$400,000.00	\$400,000.00	\$0.00
3/14/2022	Participatory Budgeting	\$3,000,000.00	\$0.00	\$3,000,000.00
3/28/2022	Mental Health Living Room Program	\$900,000.00	\$0.00	\$900,000.00
03/14/2022	Direct costs for PB planning that are ineligible under other categories	\$500,000.00	\$94,059.10	\$405,940.90
4/11/2022	The Aux - Assistance to Small Bus/Rehab of Commercial Property	\$1,000,000.00	\$650,682.00	\$349,318.00
4/11/2022	Northlight Theatre/Assistance to Disproportionately Impacted NPO	\$2,000,000.00	\$0.00	\$2,000,000.00
5/9/2022	Vehicles & supplies for Lead Service Line Replacement	\$1,000,000.00	\$310,349.00	\$689,651.00
5/9/2022	Business Dist Improve Plan & Implement/Aid to Other Impacted Industries	\$122,500.00	\$122,500.03	-\$0.03
6/13/2022	McGaw YMCA Men's Residence Renovation/Long-term Housing Security	\$3,000,000.00	\$0.00	\$3,000,000.00
6/27/2022	Single-Source Agreement with NU for PB Process	\$100,000.00	\$100,000.00	\$0.00
7/11/2022	Family Focus Rehab/Assistance to Disproportionately Impacted NPO	\$3,000,000.00	\$274,699.72	\$2,725,300.28
7/11/2022	One-Stop Shop Housing Retrofit/Other Housing Assistance	\$500,000.00	\$125,000.00	\$375,000.00
7/11/2022	One-Stop Shop/Non-federal match for \$500K Solar "earmark" grant	\$500,000.00	\$0.00	\$500,000.00
7/25/2022	Childcare Workers/Private and Public Sector	\$497,500.00	\$497,500.00	\$0.00
9/12/2022	Lead Service Line Replacement-private property	\$2,000,000.00	\$278,626.67	\$1,721,373.33
9/12/2022	StreetPlus Business District Cleaning/Aid to Other Impacted Industries	\$509,701.00	\$507,458.00	\$2,243.00
9/19/2022	One-time payment to the Evanston Firefighters, IAFF employees	\$405,481.62	\$405,481.62	\$0.00
10/10/2022	Family Focus Welcoming Center/Strong Healthy Communities	\$500,000.00	\$137,461.86	\$362,538.14
11/14/2022	RPS Analyst (contract position) – Reimaging Public Safety Committee	\$30,000.00	\$24,698.00	\$5,302.00
11/14/2022	LEAP contract	\$15,000.00	\$15,000.00	\$0.00
2/13/2023	Mather workforce development	\$58,100.00	\$0.00	\$58,100.00
2/27/2023	Small/Medium Landlord Program	\$124,011.75	\$124,011.75	\$0.00
4/10/2023	Meridian Barricades	\$299,617.00	\$299,616.54	\$0.46
4/23/2023	Crosswalk Improvements	\$300,000.00	\$91,719.28	\$208,280.72
5/8/2023	Evanston Thrives	\$3,000,000.00	\$29,550.86	\$2,970,449.14
6/26/2023	New Affordable Housing - 33-Unit Project	\$1,500,000.00	\$0.00	\$1,500,000.00
FY21, 22 & 23 Budgets	Parking Fund Projects and Operations	\$4,350,000.00	\$4,350,000.00	\$0.00
FY21, 22 & 23 Budgets	Equipment Fund - vehicle replacement	\$3,950,000.00	\$3,950,000.00	\$0.00
FY22 Budget	Public Sector Workforce: Rehiring Public Sector Staff	\$1,700,000.00	\$1,700,000.00	\$0.00
FY22 Budget	Comprehensive Plan / Permit & Property Maintenance software upgrades	\$1,700,000.00	\$417,293.01	\$1,282,706.99
	Unallocated Grant Funds	\$159,272.63	\$0.00	\$159,272.63
		\$43,173,684.00	\$19,507,983.41	\$23,198,661.58
Notes:				
Completed and canceled programs and projects are highlighted in grey, and the unexpended funds in the Balance column are included in the Unallocated Grant Funds total of \$159,272.63 in that column.				
Arrington Lagoon furnishings were funded with ARPA interest so are not included in the chart above.				
City Council Approval	ARPA Project/Program/Expense	Allocated to Date	Expended to Date	Balance
4/24/2023	Arrington Lagoon furnishings	\$54,064.00	\$54,064.00	\$0.00



Memorandum

To: Members of the Finance and Budget Committee
From: Lara Biggs, City Engineer
Subject: Discussion Regarding the Noyes Cultural Arts Center Master Plan
Date: April 9, 2024

Recommended Action:

Staff will present a summary of the Noyes Cultural Arts Center Building Feasibility Report for discussion and feedback by the committee.

CARP:

Municipal Operations, Building Efficiency, Renewable Energy

Council Action:

For Discussion

Summary:

The Noyes Cultural Arts Center is a historically significant building originally built by the public school district as the Noyes Street School. Designed by renowned architect Daniel Burnham and constructed in 1892, the Noyes School was the third school building built by the school district and replaced two previous one-room school buildings. The final addition, the gym, was built in 1949 and was designed by Perkins and Will Architects, who were also Evanston residents.

Due to dropping enrollment, the school district closed Noyes Street School in 1976 and leased the building to the City of Evanston. In 1980, District 65 sold Noyes Street School to the City of Evanston for \$1.1 million. The City continues to use the building to provide subsidized rental space for artists, sculptors, actors, and musicians. The auditorium is used by the Fleetwood Theatre Program. Other City of Evanston programming in the building is limited.

The building's mechanical and electrical systems have not had a major renovation since 1976. Instead, there have been localized renovations to repair or replace specific equipment or satisfy a specific need. The electrical panels do not have any more free slots, and there are several circuit breakers that trip regularly. The building has an 800 amp service with 120/208 voltage. The electrical distribution is not all grounded as required by current code.

The building has several different HVAC systems which have been installed at various times through the course of the building's life. There is a low pressure steam boiler installed in 1999 that provides steam to unit heaters located in most of the classrooms. The steam distribution and heating cabinets are beyond the end of their useful life and need to be replaced. A few spaces have air conditioning installed, but most of the building has no cooling. The Actor's Gymnasium space has a new air handling unit that was installed by the City of Evanston staff within the past five years.

On March 28, 2022, the City Council approved a contract with Salas O'Brien to complete a feasibility report for upgrading the Noyes Cultural Arts Center HVAC system in a way that modernizes the building in compliance with goals from the City of Evanston Climate and Resilience Plan (CARP), adopted in 2018. At a high level, these goals recommend the following:

1. No onsite greenhouse gas emissions (e.g. natural gas) by 2035.
2. Net zero energy use (e.g. all energy used by building operations produced entirely onsite) by 2050.

In addition, Salas O'Brien evaluated the building for building code compliance issues, as these would need to be addressed in the event of a significant upgrade. Salas O'Brien also looked at the building's electrical system and exterior envelope (walls, windows, roof), as these systems are directly related to the building's energy needs.

The main ADA-accessible entrance ramp located on the west side of the building is experiencing a structural failure and needs to be replaced. This would be included as part of the first project.

The final draft of the reports are located here:

<https://www.cityofevanston.org/government/departments/public-works/capital-improvement-program-projects/noyes-cultural-arts-center-hvac-feasibility-study>

Proposed Improvement Options

The report specifically identifies and evaluates a number of options by cost versus environmental footprint. These include non-HVAC items, such as lighting modernization and the installation of roof insulation, as well as the use of Variable Refrigerant Flow (VRF) (air- and water-sourced), heat pumps (air- and water-sourced) and geothermal installations. HVAC equipment works most efficiently when the outdoor air temperature is not extreme. Once the outdoor temperature is very hot or very cold, the efficiency and capacity of heat exchange equipment used in high-efficiency electric systems drops significantly. Therefore, when looking at these all-electric systems in Evanston's climate, it is beneficial to have a supplementary system that works to provide additional heating during the coldest winter days. For this reason, some of the recommended options include more than one type of HVAC system.

These reports have also identified substantial building code and ADA non-compliance challenges. The single most significant cost is that forced air ventilation is required to be included as part of the improvements. In the options listed, this technology is identified as Dedicated Outdoor Air Supply (DOAS). The following is a list of the evaluated options:

Name	Net Present Value Cost (HVAC Only)	Energy Usage Intensity ¹
Air Source Heat Pump + DOAS	\$6,569,000	33
Air Source VRF + DOAS	\$7,324,000	30
Water Source Heat Pump + Geothermal + DOAS	\$7,919,000	22 ²
Water Source VRF + Geothermal + DOAS	\$8,258,000	25 ²

Notes:

1. Energy Use Intensity (EUI) is the annual energy usage divided by the building's conditioned square footage. In general, lower is better, and a target of 25 or lower is recommended to ultimately be able to provide net zero energy.
2. Additional grant opportunities may be available at this level of energy savings, which would significantly lower the costs of these options.

Because of maintenance requirements and operational costs, staff prefers to avoid VRFs where other reasonable options are available. For options using geothermal, more grant opportunities are available, which could lower the costs of these solutions. Based on this, the consultant has recommended pursuing the option of water-source heat pumps + geothermal + DOAS. With additional project costs, the total estimated cost of the project is \$22 million.

The report lays out a five-phase plan for making the recommended improvements over the next 5-10 years, depending on availability of funding. The recommended plan is as follows:

2025 Phase 1

Major infrastructure
New electric service, geothermal field, hydronic distribution

2027 Phase 2

Renovation of Basement
Façade upgrades, windows, sealing, insulation
Install Dedicated Outside Air System (DOAS) unit 1 in basement

2029 Phase 3

Renovation of 1st floor

2031 Phase 4

Renovation of 2nd floor and attic
Install DOAS unit 2 in attic

2033 Phase 5

Final decommissioning and removal of old systems, boiler, etc.
Installation of PV Systems sized to achieve net zero energy

The total cost for these phases is \$22 million in 2024 dollars (approximately \$4.4M/phase). The phases were developed to spread the cost commitment. However, the majority of the benefits are not fully realized until Phase 4 is completed. In addition, because of how the phases are interconnected with each other, a single consultant team would be hired to complete the architectural and engineering work. Therefore, staff is recommending that Phases 1 - 4 be completed as a single project. Phase 5 could still be completed separately.

Next Steps

At this time, staff is requesting feedback on the report and the proposed improvements. This information was previously presented to the Parks and Recreation Board on 3/21/24. Staff is also currently working with the Historic Preservation Commission to get their feedback on the proposed improvements. Information on the report, along with any feedback received from the boards and committees, will be presented to City Council, tentatively scheduled for April 29, 2024.



Memorandum

To: Members of the Finance and Budget Committee
From: Lara Biggs, City Engineer
Subject: Discussion Regarding a Policy on Unbudgeted Capital Projects and Capital Cost Overruns
Date: April 9, 2024

Recommended Action:
Discussion Only.

Committee Action:
For Discussion

Summary:

On 3/12/24, staff presented to the Finance and Budget Committee information on the types of capital improvement program cost overruns that occur. The memo summarizing that information can be found here:

<https://www.cityofevanston.org/home/showpublisheddocument/94625/638458580088870000>

As part of the discussion, staff identified options for managing unbudgeted expenses. These options include the following:

1. Time Sensitivity - In implementing that capital improvement program, decisions to move forward with unbudgeted expenses often occur where time is of the essence. In these cases, quick decisions can be necessary to avoid additional unintended consequences, which themselves could be costly. Feedback from the Finance and Budget Committee suggested that reports of unexpected cost overruns could occur after the fact, and that this would still provide value in the committee's ability to manage and address these types of overruns. For efficiency, reporting could occur on a periodic basis (such as quarterly), and only expenses over a certain threshold would be reported.
2. Balanced Fund Budgets - The capital improvement program draws funding from many different funds. When unbudgeted expenses occur, staff will work to identify an equivalent savings within the same fund. This would allow the fund to remain balanced.
3. Balanced City Budgets - If an equivalent savings in the same fund cannot be found, staff would work to find savings in an alternate fund. These types of overruns would

be highlighted when reported to the Finance and Budget Committee for additional discussion and feedback.

At this time, further discussion is requested to develop the policy.



Memorandum

To: Members of the Finance and Budget Committee
From: Clayton Black, Budget Manager
Subject: Discussion Regarding the Preliminary Year-End Financials for Fiscal Year 2023
Date: April 9, 2024

Recommended Action:
Discussion Only.

Committee Action:
For Discussion

Summary:

Accounting staff is working on the FY 2023 closeout process and is making entries that will impact final FY 2023 final expenses. To avoid duplication of efforts, staff will present the FY 2023 budget amendment at the Finance and Budget Committee meeting in May. In the meantime, staff is providing the attached summary financial position data with preliminary year-end revenues, expenses, cash balance, and fund balance. These numbers are subject to revision as Accounting staff make final changes.

Attachments:

[FY 2023 Preliminary Financials](#)

Preliminary Year-End Financial Summary
Fiscal Year 2023
Ending 12/31/2023

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	\$ 134,132,621.23	\$ 142,903,154.95	\$ (8,770,533.72)	\$ 49,031,951.28	\$ 44,891,185.47
170	American Rescue Plan	\$ 1,503,799.80	\$ 6,856,078.57	\$ (5,352,278.77)	\$ (4,821,108.77)	\$ 26,793,234.82
175	General Assistance	\$ 1,399,634.19	\$ 1,091,176.91	\$ 308,457.28	\$ 1,294,843.28	\$ 1,275,555.83
176	Human Services	\$ 3,571,686.05	\$ 4,246,737.37	\$ (675,051.32)	\$ 2,389,009.68	\$ 2,656,026.43
177	Reparations	\$ 3,566,944.51	\$ 2,261,404.92	\$ 1,305,539.59	\$ 1,554,075.59	\$ 1,303,480.93
178	Sustainability	\$ 970,454.09	\$ 567,746.55	\$ 402,707.54	\$ 787,299.54	\$ 855,718.99
180	Good Neighbor	\$ 12,798.61	\$ 557,886.63	\$ (545,088.02)	\$ 188,324.98	\$ 188,324.71
185	Library	\$ 8,873,729.07	\$ 8,057,562.92	\$ 816,166.15	\$ 4,826,772.15	\$ 4,838,592.35
186	Library Debt Service	\$ 507,912.00	\$ 507,913.01	\$ (1.01)	\$ 2,781.27	\$ 2,781.27
187	Library Capital Improvement FD	\$ -	\$ 1,192,903.05	\$ (1,192,903.05)	\$ (488,514.05)	\$ (488,513.88)
200	MFT	\$ 3,657,750.04	\$ 2,831,511.92	\$ 826,238.12	\$ 6,284,204.12	\$ 6,117,993.26
205	E911	\$ 1,740,803.70	\$ 1,664,397.65	\$ 76,406.05	\$ 1,560,774.05	\$ 1,223,523.31
210	Special Service Area (SSA) #9	\$ 853,752.92	\$ 640,514.83	\$ 213,238.09	\$ 13,251.09	\$ 337,443.23
215	CDBG	\$ 2,020,463.83	\$ 2,020,463.83	\$ -	\$ 59,323.00	\$ (356,303.20)
220	CD Loan	\$ 163,577.04	\$ 151,862.00	\$ 11,715.04	\$ 390,964.83	\$ 485,995.75
235	Neighborhood Improvement	\$ 589.90	\$ -	\$ 589.90	\$ 22,884.90	\$ 22,884.96
240	Home	\$ 105,160.46	\$ 104,158.82	\$ 1,001.64	\$ 7,853.64	\$ (5,382.15)
250	Affordable Housing	\$ 655,749.56	\$ 487,487.19	\$ 168,262.37	\$ 2,770,625.37	\$ 3,027,603.61
320	Debt Service	\$ 16,142,782.84	\$ 15,203,557.23	\$ 939,225.61	\$ 2,905,035.48	\$ 2,701,368.25
330	Howard Ridge	\$ 1,280,198.78	\$ 1,553,878.63	\$ (273,679.85)	\$ 1,831,414.15	\$ 1,876,100.97
335	West Evanston	\$ 2,035,736.62	\$ 2,282,699.84	\$ (246,963.22)	\$ 2,217,033.78	\$ 3,389,869.75
340	Dempster-Dodge-TIF	\$ 460,671.15	\$ 185,425.57	\$ 275,245.58	\$ 648,257.58	\$ 650,190.97
345	Chicago Main-TIF	\$ 1,250,394.54	\$ 685,827.77	\$ 564,566.77	\$ 2,258,244.77	\$ 2,294,591.64
350	Special Service Area (SSA) #6	\$ 236,429.41	\$ 206,758.97	\$ 29,670.44	\$ 34,225.44	\$ 327,347.71
355	Special Service Area (SSA) #7	\$ 146,122.85	\$ 144,223.35	\$ 1,899.50	\$ 14,335.50	\$ 78,191.89
360	Special Service Area (SSA) #8	\$ 63,256.72	\$ 60,632.38	\$ 2,624.34	\$ 7,153.34	\$ 35,644.34
365	Five-Fifth TIF	\$ 919,482.28	\$ 920,969.87	\$ (1,487.59)	\$ (137,388.59)	\$ (37,809.98)
415	Capital Improvements	\$ 4,377,624.68	\$ 13,421,416.08	\$ (9,043,791.40)	\$ (7,076,899.40)	\$ 1,730,094.28
416	Crown Construction	\$ 511,785.88	\$ 1,013,010.00	\$ (501,224.12)	\$ 4,804,106.88	\$ 4,815,414.41
417	Crown Community CTR Maintenance	\$ 174,996.00	\$ -	\$ 174,996.00	\$ 665,041.00	\$ 665,040.96
420	Special Assessment	\$ 257,237.06	\$ 1,137,030.82	\$ (879,793.76)	\$ 563,058.24	\$ 841,728.74
505	Parking	\$ 10,904,466.21	\$ 12,886,587.84	\$ (1,982,121.63)	\$ (1,844,670.63)	\$ 1,981,679.38
510-513	Water	\$ 25,380,310.71	\$ 30,262,540.57	\$ (4,882,229.86)	\$ (228,104.86)	\$ (796,864.93)
515	Sewer	\$ 9,536,159.51	\$ 7,799,297.48	\$ 1,736,862.03	\$ 7,750,141.03	\$ 7,112,497.95
520	Solid Waste	\$ 6,683,034.33	\$ 6,147,822.22	\$ 535,212.11	\$ 1,337,333.11	\$ 2,156,357.99
600	Fleet	\$ 5,175,287.52	\$ 4,137,721.47	\$ 1,037,566.05	\$ 1,381,520.05	\$ 46,050.68
601	Equipment Replacement	\$ 2,745,786.97	\$ 1,596,798.51	\$ 1,148,988.46	\$ 4,143,002.46	\$ 1,303,826.12
605	Insurance	\$ 24,629,468.28	\$ 19,092,139.39	\$ 5,537,328.89	\$ 3,390,131.89	\$ 3,229,855.75