



**Finance and Budget Committee  
Tuesday, May 14, 2024  
Lorraine H. Morton Civic Center 5:00 PM**

*Join Zoom Meeting*

<https://us06web.zoom.us/j/82633645110?pwd=BMEUEmODI03eLXjznPnesKlc9ZnYLa.1>

*Meeting ID: 826 3364 5110*

*Passcode: 600094*

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*Passcode: 600094*

**AGENDA**

Page

**1. CALL TO ORDER/DECLARATION OF A QUORUM**

**2. PUBLIC COMMENT**

**3. APPROVAL OF MINUTES**

M1. **Approval of the April 9, 2024 Finance & Budget Committee meeting minutes.**

4 - 6

[Finance and Budget Committee - Apr 09 2024 - Minutes - Pdf](#)

**4. CONSIDERATION**

- FB1. **Ordinance 43-O-24 Authorizing the City Manager to Amend the Total Fiscal Year 2023 Budget, resulting in a net reduction of \$52,234,143 to a new total of \$344,972,907** 7 - 27

Staff recommends the approval of Ordinance 43-O-24, authorizing the City Manager to amend the total Fiscal Year 2023 Budget, resulting in a net reduction of \$52,234,143 to a new total of \$344,972,907.

**For Action**

[Ordinance 43-O-24 Authorizing the City Manager to Amend the Total Fiscal Year 2023 Budget, resulting in a net reduction of \\$52,234,143, to a new total - Pdf](#)

- FB2. **June Finance & Budget Committee Meeting** 28

Staff recommend the Committee discuss potential conflicts with the June Finance & Budget Committee Meeting.

**For Action**

[June Finance & Budget Committee Meeting - Attachment - Pdf](#)

**5. DISCUSSION**

- D1. **Discussion Regarding the Framework for a Policy for Unbudgeted Capital Expenses** 29 - 30

Discussion Only.

**For Discussion**

[Discussion Regarding the Framework for a Policy for Unbudgeted Capital Expenses - Attachment - Pdf](#)

- D2. **Discussion Regarding PPRT as a Source of Pension Funding** 31 - 40

Chair Reiches requested the discussion of PPRT revenues as a source of pension funding.

**For Discussion**

[Discussion Regarding PPRT as a Source of Pension Funding - Attachment - Pdf](#)

- D3. **Discussion Regarding Benchmark Metrics from Peer Communities** 41 - 47

Discussion Only.

**For Discussion**

[Discussion Regarding Benchmark Metrics from Peer Communities -](#)

[Attachment - Pdf](#)

**6. ADJOURNMENT**

**Draft**



City of  
**Evanston™**  
**MINUTES**

**Finance and Budget Committee**

**Tuesday, April 9, 2024 @ 5:00 PM**

Lorraine H. Morton Civic Center

**COMMITTEE MEMBER  
PRESENT:**

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

**COMMITTEE MEMBER  
ABSENT:**

**STAFF PRESENT:**

Michael Van Dorpe, Financial Analyst, Clayton Black, Budget Manager, Lara Biggs, City Engineer, Luke Stowe, City Manager, Paul Polep, Fire Chief, Sarah Flax, Director of Community Development, and Sean Ciolek, Facilities & Fleet Management Div. Manager

**1. CALL TO ORDER/DECLARATION OF A QUORUM**

The meeting was called to order at 5:00 PM

**2. PUBLIC COMMENT**

Jack Mortel commented on the Public Safety Pension Funding Policy.

Dave Ellis commented on the purchase of a new frontline fire truck.

Mary Rosinski commented on the the unbudgeted capital expense policy on the agenda.

**3. APPROVAL OF MINUTES**

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

Minutes Approved.

Moved by Councilmember Kelly

Seconded by Councilmember Wynne

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

**Motion Passed 8-0 on a recorded vote**

**4. PRESENTATION**

P1. Chair Shari Reiches Presentation

New Chair Shari Reiches presented on her goals for the Finance & Budget Committee for the remainder of this year: Identifying additional revenues, reviewing expenses, reviewing capital planning, long term debt planning, pensions, and benchmarking data.

**5. DISCUSSION**

D1. Discussion Regarding Property Tax Loss Factor

Clayton Black, Budget Manager, presented and facilitated discussion of this item.

Mr. Black noted staff recommend using a 3% loss factor for debt service property tax levies and 3% for all other property tax levies, but also that staff would be comfortable with reducing to 2.5% loss factor for the non-debt service levies.

Councilmember Kelly made a motion for the Committee to recommend staff utilize a 3% loss factor for debt service property tax levies and a 2.5% loss factor for all other levies beginning in the FY 2025 Budget.

Moved by Councilmember Kelly  
Seconded by Committee Member McMillan

**Ayes:** Livingston, Kelly, Nieuwsma, Burns, Reid, McMillan, Wynne, and Reiches  
**Motion Passed 8-0 on a recorded vote**

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

Clayton Black, Budget Manager, and Paul Polep, Fire Chief, facilitated the discussion of this item.

Mr. Black noted that the discount offered by Pierce for paying upfront would be less than the amount of money the City could earn by investing the \$2.3M between now and the delivery of the truck. Waiting to pay would also allow the staff to incorporate the purchase into the FY 2025 Budget, as opposed to this being an unbudgeted expense in the FY 2024 Budget.

Chief Polep addressed questions about the status of the reserve fire truck and Pierce being the sole-source vendor for this purchase.

Councilmember Nieuwsma made a motion for the Committee to recommend to City Council that they move forward with staff's plan to pay for the new fire truck T-22 upon delivery as a budgeted expense in FY 2025.

Moved by Councilmember Nieuwsma

Seconded by Councilmember Wynne

**Ayes:** Livingston, Kelly, Nieuwsma, Burns, Reid, McMillan, Wynne, and Reiches  
**Motion Passed 8-0 on a recorded vote**

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

Sarah Flax, Director of Community Development, provided an overview of the memo provided and facilitated the discussion of this item.

Committee members asked questions about the costs for administering ARPA funding, using ARPA funds for lead service line replacement, using ARPA funding for the Fire Truck purchase, and when decisions will be made about committed projects that haven't yet made substantial progress.

Director Flax noted that she will address these questions in future reports to City Council and this Committee.

D4. Discussion Regarding the Noyes Cultural Arts Center Master Plan

Lara Biggs, City Engineer, presented this item.

Committee members discussed the value of the programs facilitated at the Noyes Cultural Center and the historical and cultural value of the building. Ms. Biggs shared that the master plan will be presented at the April 29 City Council meeting along with the results of the Putting Your ASsets to Work report.

D5. Discussion Regarding a Policy on Unbudgeted Capital Projects and Capital Cost Overruns

Lara Biggs, City Engineer, facilitated the discussion of this item.

Committee members discussed the dollars threshold of expenses that would apply to this policy and the types of expenses that should be included in this policy.

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

Clayton Black, Budget Manager, gave a brief presentation on preliminary year end financials.

**6. ADJOURNMENT**

The meeting was adjourned at 7:07 PM.



## Memorandum

To: Members of the Finance and Budget Committee  
From: Clayton Black, Budget Manager  
CC: Hitesh Desai  
Subject: Ordinance 43-O-24 Authorizing the City Manager to Amend the Total Fiscal Year 2023 Budget, resulting in a net reduction of \$52,234,143 to a new total of \$344,972,907  
Date: May 14, 2024

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Recommended Action:

Staff recommends the approval of Ordinance 43-O-24, authorizing the City Manager to amend the total Fiscal Year 2023 Budget, resulting in a net reduction of \$52,234,143 to a new total of \$344,972,907.

Committee Action:

For Action

Summary:

On December 12, 2022, the City Council adopted the FY 2023 budget for expenses totaling \$397,207,050. On a cash basis, the city is reporting \$325,596,834 in total expenses for FY 2023, which is **\$87,271,372** less than the adopted budget.

The City is required to adopt a budget amendment after the fiscal year has been completed for funds that exceed specific budgeted expenses. As noted above, this does not mean that the City exceeded the adopted 2023 budget in total; rather, the State law requires an amendment to reconcile those specific funds that did exceed what was predicted and adopted in 2023. In most cases where expenses exceeded the adopted budget, the excess was covered using the available fund balance. Only in the instance of the Fleet Services Fund was a transfer made from the General Fund to cover over-budget expenses.

State law also allows the City to adopt a budget amendment, reducing those funds where spending is significantly less than the budgeted amount. Seven such funds have been included in this amendment, where actual expenditures are expected to be well below the budgeted level.

This proposed Ordinance 43-O-24 would result in a net decrease to the 2023 budgeted amount of \$52,234,143 to a new total budget number of \$344,972,907. The summary below

details both those funds that require an increase and decrease, and the attachment shows budgeted and unaudited actual expenses for all funds, as well as those funds included in the amendment.

### **Fund Summaries – Increases**

#### ***General Fund - \$15,317,352 Increase***

As noted throughout FY 2023, the City Council approved several unbudgeted items that resulted in the General Fund exceeding budget. These included \$13.6 million from the following:

- Higher than Budgeted Wage Increases (\$5,050,000): Throughout 2023, the City reached an agreement on all collective bargaining agreements, resulting in wage increases that were higher than budget.
- Transfer to Insurance and Fleet Fund (\$4,900,000): The Finance and Budget Committee recommended, and the City Council approved these transfers to bring fund balances in line with policy.
- Overages on Capital Projects (\$3,639,019): Transfer to CIP for projects that came in higher than budget, including the Animal Shelter, Skate Park, Oakton Corridor, Main Street, and Water Main.
- Purchase of Unbudgeted Ambulance (\$237,001): The City Council approved this purchase in July 2023 to allow the City to add an ambulance to its operation.

The remaining over-budget expenses included building maintenance and IT maintenance contracts in Administrative Services that were impacted by inflation, contracts in the Police Department for storage of vehicles, pet cremation services, and maintenance agreements with Axon, the City's body camera supplier, and higher salaries for lifeguards and clothing expenses in the Fire Department per the new contract.

Several adjustments are ongoing as part of the audit process that may impact expenses in the General Fund (i.e., shifting an expense charged in FY 2024 to FY 2023 if work was completed in 2023). The budget amendment includes a small buffer to allow for these ongoing adjustments.

#### ***Good Neighbor Fund - \$472,887 Increase***

The City continued to draw down the fund balance towards projects previously approved by the City Council, including the Guaranteed Income Program and the Resurrection Project. While no new funds were received or allocated, the budget did not include spending toward these ongoing programs.

#### ***Library Capital Improvement Fund - \$242,903 Increase***

The library had a sewer collapse in early 2023 under the front steps of the Main Library that caused a backup of sewage into the building, requiring emergency cleanup and repairs to the front steps, ramp, sewer, and the underground snowmelt system.

#### ***Howard-Ridge TIF Fund - \$122,966 Increase***

An unbudgeted transfer of \$122,367 was made to the General Fund for construction permits for the project at 100 Chicago Avenue.



***Dempster-Dodge TIF Fund - \$8,943 Increase***

Consulting services are projected to finish the year slightly over budget. The City Council approved a contract with Interface Studio to conduct business district planning consulting services. The cost of this project in the Dempster-Dodge TIF was inadvertently left out of the adopted budget.

***Special Service Area #7 - \$4,223 Increase***

The City reimbursed the SSA the full amount of property taxes received, which exceeded the budget.

***Special Service Area #8 - \$432 Increase***

The City reimbursed the SSA the full amount of property taxes received, which exceeded the budget.

***Special Service Area #9 - \$65,515 Increase***

The City reimbursed the SSA the full amount of property taxes received, which exceeded the budget.

***Five Fifth TIF Fund - \$820,970 Increase***

The City did not budget for any expenses in the Five Fifth TIF Fund but did incur expenses allowable under TIF. These included \$650,000 for the renovation and expansion of the Smoke and Soul at 1601 Payne. The City Council also approved a contract with Wreckcon Specs for the demolition of seven homes located along Jackson Avenue and Emerson Street. The property will be redeveloped, likely as affordable housing, after a community process to begin this summer.

***Special Assessment Fund - \$306,671 Increase***

Spending on the 2022 alley improvement program was delayed until 2023. The delayed 2022 project resulted in 2023 expenses finishing higher than the budget.

***Fleet Services Fund - \$902,995 Increase***

The Fleet Services Fund went over budget, given the impact of inflation on fuel prices, vehicle parts, and tires. A transfer was made in FY 2023 from General Fund reserves to bring this fund into compliance with its fund balance policy.

**Fund Summaries – Decreases**

***ARPA Fund - \$15,000,000 Decrease***

The adopted 2023 budget included the full ARPA fund balance at the end of 2022. Only \$7.5 million was spent in 2023, leaving a remaining balance of approximately \$24.2 million.

***Motor Fuel Tax Fund - \$500,000 Decrease***

Several Capital Improvement Projects in the Motor Fuel Tax Fund were started but not completed in 2023. The 2023 budget can be amended to reflect this lower amount.

***Affordable Housing Fund - \$1,000,000 Decrease***

Approval of the HODC LIHTC development was delayed until FY 2023, and payment of the amount agreed to by the City was delayed until FY 2024.

***Capital Improvement Fund - \$7,000,000 Decrease***

Several Capital Improvement Projects in the Capital Improvement Fund were deferred. The 2022 budget can be amended to reflect this lower amount. Deferred projects included Chicago Avenue (Howard to Davis), Fitzsimons Park Renovations, Cartwright Park Drainage Improvements, North Island Fuel Replacement at the Service Center, and other projects that were included in the 2023 GO Bond Reimbursement resolution.

***Water Fund - \$45,000,000 Decrease***

Several Capital Improvement Projects in the Water Fund, including the replacement of one of the water intakes at the water filtration plant, were started but not completed in 2023. The 2023 budget can be amended to reflect this lower amount.

***Sewer Fund - \$2,000,000 Decrease***

Several Capital Improvement Projects in the Sewer Fund were started but not completed in 2023. The 2023 budget can be amended to reflect this lower amount.

Fund	2023 Adopted Budget	2023 Actual Expenses	Budget to Actual	
			Variance	Adjustment
100 GENERAL FUND	127,737,614	142,754,967	(15,017,352)	15,317,352
170 AMERICAN RESCUE PLAN	22,750,000	6,856,079	15,893,921	(15,000,000)
175 GENERAL ASSISTANCE FUND	1,360,220	1,091,177	269,043	0
176 HUMAN SERVICES FUND	4,451,258	4,246,737	204,521	0
177 REPARATIONS FUND	3,400,000	2,261,405	1,138,595	0
178 SUSTAINABILITY FUND	802,893	567,747	235,146	0
180 GOOD NEIGHBOR FUND	85,000	557,887	(472,887)	472,887
185 LIBRARY FUND	8,931,467	8,045,758	885,709	0
186 LIBRARY DEBT SERVICE FUND	507,913	507,913	(0)	0
187 LIBRARY CAPITAL IMPROVEMENT FD	950,000	1,192,903	(242,903)	242,903
200 MOTOR FUEL TAX FUND	4,141,600	2,831,512	1,310,088	(500,000)
205 EMERGENCY TELEPHONE (E911) FUND	1,672,200	1,651,826	20,374	0
210 SPECIAL SERVICE AREA (SSA) #9	575,000	640,515	(65,515)	65,515
215 CDBG FUND	3,660,665	2,020,464	1,640,201	0
220 CDBG LOAN FUND	325,000	151,862	173,138	0
235 NEIGHBORHOOD IMPROVEMENT	0	0	0	0
240 HOME FUND	654,838	104,159	550,679	0
250 AFFORDABLE HOUSING FUND	1,926,626	487,487	1,439,139	(1,000,000)
320 DEBT SERVICE FUND	15,803,723	15,203,557	600,166	0
330 HOWARD-RIDGE TIF FUND	1,430,913	1,553,879	(122,966)	122,966
335 WEST EVANSTON TIF FUND	3,940,000	2,282,700	1,657,300	0
340 DEMPSTER-DODGE TIF FUND	176,483	185,426	(8,943)	8,943
345 CHICAGO-MAIN TIF	2,995,355	685,828	2,309,527	0
350 SPECIAL SERVICE AREA (SSA) #6	220,000	206,759	13,241	0
355 SPECIAL SERVICE AREA (SSA) #7	140,000	144,223	(4,223)	4,223
360 SPECIAL SERVICE AREA (SSA) #8	60,200	60,632	(432)	432
365 FIVE FIFTH TIF FUND	100,000	920,970	(820,970)	820,970
415 CAPITAL IMPROVEMENTS FUND	22,492,500	13,421,416	9,071,084	(7,000,000)
416 CROWN CONSTRUCTION FUND	1,145,000	1,013,010	131,990	0
417 CROWN COMMUNITY CTR MAINTENANCE	175,000	0	175,000	0
420 SPECIAL ASSESSMENT FUND	830,360	1,137,031	(306,671)	306,671
505 PARKING SYSTEM FUND	11,284,472	9,888,104	1,396,368	0
510 WATER FUND	23,108,918	16,387,678	6,721,239	(5,000,000)
513 WATER DEPR IMPRV & EXTENSION FUND	57,792,200	3,140,832	54,651,368	(40,000,000)
515 SEWER FUND	11,251,969	8,068,897	3,183,072	(2,000,000)
520 SOLID WASTE FUND	6,448,525	6,016,557	431,967	0
600 FLEET SERVICES FUND	3,461,979	4,364,974	(902,995)	902,995
601 EQUIPMENT REPLACEMENT FUND	2,700,000	2,111,690	588,310	0
605 INSURANCE FUND	20,013,487	19,092,139	921,348	0
700 FIRE PENSION FUND	11,353,560	11,540,669	(187,109)	0
705 POLICE PENSION FUND	16,350,112	16,538,309	(188,197)	0
<b>Grand Total</b>	<b>397,207,050</b>	<b>309,935,678</b>	<b>87,271,372</b>	<b>(52,234,143)</b>

Attachments:

[43-O-24 FY 2023 Budget Amendment](#)  
[FY 23 Summary of Preliminary Actuals](#)

**43-O-24**

**AN ORDINANCE**

**Authorizing the City of Evanston City Manager to Amend the Total Fiscal Year 2023 Budget by (\$52,234,143), to a New Total of \$344,972,907**

WHEREAS, a total budget increase of eighteen million, two hundred and sixty-five thousand, eight hundred and fifty-seven dollars (\$18,265,857) is required due to the following eleven funds:

Fund	2023 Adopted Budget	2023 Actual Expenses	Budget to Actual Variance	Adjustment
100 GENERAL FUND	127,737,614	142,754,967	(15,017,352)	15,317,352
180 GOOD NEIGHBOR FUND	85,000	557,887	(472,887)	472,887
187 LIBRARY CAPITAL IMPROVEMENT FD	950,000	1,192,903	(242,903)	242,903
210 SPECIAL SERVICE AREA (SSA) #9	575,000	640,515	(65,515)	65,515
330 HOWARD-RIDGE TIF FUND	1,430,913	1,553,879	(122,966)	122,966
340 DEMPSTER-DODGE TIF FUND	176,483	185,426	(8,943)	8,943
355 SPECIAL SERVICE AREA (SSA) #7	140,000	144,223	(4,223)	4,223
360 SPECIAL SERVICE AREA (SSA) #8	60,200	60,632	(432)	432
365 FIVE FIFTH TIF FUND	100,000	920,970	(820,970)	820,970
420 SPECIAL ASSESSMENT FUND	830,360	1,137,031	(306,671)	306,671
600 FLEET SERVICES FUND	3,461,979	4,364,974	(902,995)	902,995

WHEREAS, a total budget decrease of seventy million, five hundred thousand dollars (\$70,500,000) can be reduced from the following seven funds:

Fund	2023 Adopted Budget	2023 Actual Expenses	Budget to Actual Variance	Adjustment
170 AMERICAN RESCUE PLAN	22,750,000	6,856,079	15,893,921	(15,000,000)
200 MOTOR FUEL TAX FUND	4,141,600	2,831,512	1,310,088	(500,000)
250 AFFORDABLE HOUSING FUND	1,926,626	487,487	1,439,139	(1,000,000)
415 CAPITAL IMPROVEMENTS FUND	22,492,500	13,421,416	9,071,084	(7,000,000)
510 WATER FUND	23,108,918	16,387,678	6,721,239	(5,000,000)
513 WATER DEPR IMPRV & EXTENSION FUND	57,792,200	3,140,832	54,651,368	(40,000,000)
515 SEWER FUND	11,251,969	8,068,897	3,183,072	(2,000,000)

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS:**

**SECTION 1:** That the foregoing recitals are hereby found as fact and made a part hereof.

**SECTION 2:** That the Council authorize the Fiscal Year 2023 budget be reduced from three hundred and ninety-seven million, two hundred and seven thousand, and fifty dollars (\$397,207,050) to three hundred forty-four million, nine hundred and seventy-two thousand, nine hundred and seven dollars (\$344,972,907) as summarized in the document attached hereto and incorporated herein as Exhibit A.

**SECTION 3:** That approval of this ordinance shall authorize the City Manager to expend and/or encumber up to three hundred forty-four million, nine hundred and seventy-two thousand, nine hundred and seven dollars (\$344,972,907) for Fiscal Year 2023 for all Funds.

**SECTION 4:** That this Ordinance 43-O-24 shall be in full force and effect from and after the date of its passage and approval in the manner provided by law.

\_\_\_\_\_  
Daniel Biss, Mayor

Attest:

Approved to form:

\_\_\_\_\_  
Stephanie Mendoza, City Clerk

\_\_\_\_\_  
Alexandra Ruggie, Interim Corporation Counsel

Adopted: \_\_\_\_\_, 2024

## Exhibit A.

Fund	2023 Adopted	2023 Actual	Budget to Actual	
	Budget	Expenses	Variance	Adjustment
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220 CDBG LOAN FUND	325,000	151,862	173,138	0
235 NEIGHBORHOOD IMPROVEMENT	0	0	0	0
240 HOME FUND	654,838	104,159	550,679	0
250 AFFORDABLE HOUSING FUND	1,926,626	487,487	1,439,139	(1,000,000)
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417 CROWN COMMUNITY CTR MAINTENANCE	175,000	0	175,000	0
420 SPECIAL ASSESSMENT FUND	830,360	1,137,031	(306,671)	306,671
505 PARKING SYSTEM FUND	11,284,472	9,888,104	1,396,368	0
510 WATER FUND	23,108,918	16,387,678	6,721,239	(5,000,000)
513 WATER DEPR IMPRV & EXTENSION FUND	57,792,200	3,140,832	54,651,368	(40,000,000)
515 SEWER FUND	11,251,969	8,068,897	3,183,072	(2,000,000)
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705 POLICE PENSION FUND	16,350,112	16,538,309	(188,197)	0
<b>Grand Total</b>	<b>397,207,050</b>	<b>309,935,678</b>	<b>87,271,372</b>	<b>(52,234,143)</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>100 GENERAL FUND</b>				
<b>Revenue</b>				
Other Taxes	56,570,000	66,797,813	51,925,000	72,628,530
Property Taxes	29,047,402	29,858,493	28,774,164	29,072,623
Charges for Services	8,785,075	10,700,224	8,491,325	10,952,804
Interfund Transfers	7,733,949	7,733,940	8,775,706	8,775,706
Licenses, Permits and Fees	7,543,450	6,970,232	8,085,550	9,776,681
Fines and Forfeitures	3,632,500	4,434,760	3,723,500	4,059,443
Intergovernmental Revenue	3,116,184	4,090,049	5,961,342	5,690,842
Other Revenue	11,254,054	1,847,648	2,118,100	1,246,835
Interest Income	55,000	1,727,574	55,000	671,747
<b>Revenue Total</b>	<b>127,737,614</b>	<b>134,160,731</b>	<b>117,909,687</b>	<b>142,875,211</b>
<b>Expenses</b>				
Salary and Benefits	75,748,150	79,945,544	74,503,722	67,030,591
Insurance and Other Chargebacks	28,934,436	29,487,049	24,383,062	25,001,458
Services and Supplies	16,965,457	19,506,931	15,131,213	17,728,285
Interfund Transfers	4,248,750	12,612,765	2,595,000	5,012,968
Miscellaneous	617,822	576,918	590,390	1,247,479
Capital Outlay	694,500	283,066	434,500	403,802
Contingencies	408,500	272,653	183,500	38,111
Community Sponsored Organizations	120,000	70,041	69,600	21,444
<b>Expenses Total</b>	<b>127,737,614</b>	<b>142,754,967</b>	<b>117,890,987</b>	<b>116,484,137</b>
<b>170 AMERICAN RESCUE PLAN</b>				
<b>Revenue</b>				
Interest Income	-	1,467,919	-	504,627
Other Revenue	-	35,881	-	-
Intergovernmental Revenue	-	-	21,586,827	7,659,448
<b>Revenue Total</b>	<b>-</b>	<b>1,503,800</b>	<b>21,586,827</b>	<b>8,164,075</b>
<b>Expenses</b>				
Interfund Transfers	2,600,000	2,600,000	8,150,000	3,900,000
Services and Supplies	-	1,319,255	-	259,630
Miscellaneous	18,500,000	1,208,948	22,250,000	681,903
Capital Outlay	800,000	1,196,396	-	546,429
Salary and Benefits	-	437,998	-	2,167,682
Insurance and Other Chargebacks	850,000	93,482	-	80,112
Community Sponsored Organizations	-	-	-	23,693
<b>Expenses Total</b>	<b>22,750,000</b>	<b>6,856,079</b>	<b>30,400,000</b>	<b>7,659,448</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>175 GENERAL ASSISTANCE FUND</b>				
<b>Revenue</b>				
Property Taxes	1,300,000	1,342,956	1,300,000	1,340,034
Interest Income	1,000	56,678	1,000	12,267
Other Revenue	27,500	-	27,500	27,828
<b>Revenue Total</b>	<b>1,328,500</b>	<b>1,399,634</b>	<b>1,328,500</b>	<b>1,380,128</b>
<b>Expenses</b>				
Salary and Benefits	488,738	542,276	469,871	475,290
Services and Supplies	864,482	527,722	864,482	524,590
Miscellaneous	7,000	21,178	7,000	4,178
<b>Expenses Total</b>	<b>1,360,220</b>	<b>1,091,177</b>	<b>1,341,353</b>	<b>1,004,058</b>
<b>176 HUMAN SERVICES FUND</b>				
<b>Revenue</b>				
Property Taxes	3,110,000	3,110,000	3,110,000	3,110,000
Intergovernmental Revenue	114,000	372,364	194,000	283,010
Interest Income	-	61,986	-	14,650
Other Revenue	2,000	27,336	2,000	187,186
<b>Revenue Total</b>	<b>3,226,000</b>	<b>3,571,686</b>	<b>3,306,000</b>	<b>3,594,846</b>
<b>Expenses</b>				
Salary and Benefits	2,373,285	2,062,548	1,705,820	1,365,205
Services and Supplies	1,804,973	1,066,408	1,761,183	294,948
Community Sponsored Organizations	60,000	796,799	143,333	672,256
Miscellaneous	213,000	291,293	258,000	230,309
Insurance and Other Chargebacks	-	29,689	-	-
<b>Expenses Total</b>	<b>4,451,258</b>	<b>4,246,737</b>	<b>3,868,336</b>	<b>2,562,719</b>
<b>177 REPARATIONS FUND</b>				
<b>Revenue</b>				
Other Taxes	3,400,000	3,000,000	400,000	-
Interfund Transfers	-	425,000	-	-
Intergovernmental Revenue	-	100,000	-	-
Interest Income	-	32,132	-	5,096
Other Revenue	-	9,813	-	10,225
<b>Revenue Total</b>	<b>3,400,000</b>	<b>3,566,945</b>	<b>400,000</b>	<b>15,321</b>
<b>Expenses</b>				
Miscellaneous	3,400,000	2,234,614	400,000	270,289
Services and Supplies	-	26,791	-	2,211
<b>Expenses Total</b>	<b>3,400,000</b>	<b>2,261,405</b>	<b>400,000</b>	<b>272,499</b>



Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>178 SUSTAINABILITY FUND</b>				
<b>Revenue</b>				
Licenses, Permits and Fees	500,000	480,754	-	504,992
Other Revenue	500,000	276,566	-	-
Interfund Transfers	200,000	200,004	-	117,969
Interest Income	-	13,130	-	-
<b>Revenue Total</b>	<b>1,200,000</b>	<b>970,454</b>	<b>-</b>	<b>622,961</b>
<b>Expenses</b>				
Services and Supplies	546,000	381,134	-	238,368
Salary and Benefits	256,893	186,613	-	-
<b>Expenses Total</b>	<b>802,893</b>	<b>567,747</b>	<b>-</b>	<b>238,368</b>
<b>180 GOOD NEIGHBOR FUND</b>				
<b>Revenue</b>				
Interest Income	-	12,799	-	5,805
<b>Revenue Total</b>	<b>-</b>	<b>12,799</b>	<b>-</b>	<b>5,805</b>
<b>Expenses</b>				
Miscellaneous	-	482,650	1,000,000	50,000
Capital Outlay	-	75,000	-	124,230
Services and Supplies	-	237	-	325
Interfund Transfers	85,000	-	-	-
<b>Expenses Total</b>	<b>85,000</b>	<b>557,887</b>	<b>1,000,000</b>	<b>174,555</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>185 LIBRARY FUND</b>				
<b>Revenue</b>				
Property Taxes	7,535,472	7,745,736	7,252,000	7,348,375
Other Revenue	405,000	399,203	410,000	365,790
Interest Income	21,600	262,237	15,000	68,819
Intergovernmental Revenue	209,866	175,610	472,866	240,984
Interfund Transfers	250,000	166,460	217,911	217,930
Library Revenue	155,394	114,761	174,800	105,841
Fines and Forfeitures	-	9,349	-	6,126
Charges for Services	400	373	-	455
Licenses, Permits and Fees			115,767	-
<b>Revenue Total</b>	<b>8,577,732</b>	<b>8,873,729</b>	<b>8,658,344</b>	<b>8,354,320</b>
<b>Expenses</b>				
Salary and Benefits	6,393,544	5,795,608	6,132,692	5,388,473
Services and Supplies	2,231,098	1,926,939	2,136,767	2,092,705
Interfund Transfers	305,325	305,316	379,653	379,653
Miscellaneous	-	8,788	-	1,500
Insurance and Other Chargebacks	-	8,596	-	-
Capital Outlay	1,500	512	8,500	1,000
<b>Expenses Total</b>	<b>8,931,467</b>	<b>8,045,758</b>	<b>8,657,612</b>	<b>7,863,330</b>
<b>186 LIBRARY DEBT SERVICE FUND</b>				
<b>Revenue</b>				
Property Taxes	507,913	507,912	506,625	506,626
<b>Revenue Total</b>	<b>507,913</b>	<b>507,912</b>	<b>506,625</b>	<b>506,626</b>
<b>Expenses</b>				
Debt Service	507,913	507,913	506,625	504,988
<b>Expenses Total</b>	<b>507,913</b>	<b>507,913</b>	<b>506,625</b>	<b>504,988</b>
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>				
<b>Revenue</b>				
Other Revenue	950,000	-	480,000	-
<b>Revenue Total</b>	<b>950,000</b>	<b>-</b>	<b>480,000</b>	<b>-</b>
<b>Expenses</b>				
Capital Outlay	950,000	1,192,903	680,000	173,737
<b>Expenses Total</b>	<b>950,000</b>	<b>1,192,903</b>	<b>680,000</b>	<b>173,737</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>200 MOTOR FUEL TAX FUND</b>				
<b>Revenue</b>				
Intergovernmental Revenue	2,700,000	3,371,349	3,656,700	4,686,682
Interest Income	12,000	286,401	12,000	92,023
<b>Revenue Total</b>	<b>2,712,000</b>	<b>3,657,750</b>	<b>3,668,700</b>	<b>4,778,706</b>
<b>Expenses</b>				
Capital Outlay	2,778,600	2,305,289	3,261,000	2,527,822
Services and Supplies	1,038,000	526,223	1,038,000	828,754
Salary and Benefits	325,000	-	-	-
Interfund Transfers	-	-	1,044,987	1,044,987
<b>Expenses Total</b>	<b>4,141,600</b>	<b>2,831,512</b>	<b>5,343,987</b>	<b>4,401,563</b>
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>				
<b>Revenue</b>				
Other Taxes	1,400,000	1,714,128	1,400,000	1,591,465
Interest Income	7,000	26,676	7,000	8,339
Other Revenue	-	-	-	-
<b>Revenue Total</b>	<b>1,407,000</b>	<b>1,740,804</b>	<b>1,407,000</b>	<b>1,599,804</b>
<b>Expenses</b>				
Salary and Benefits	758,058	700,973	768,616	763,168
Capital Outlay	450,000	496,657	450,000	411,635
Services and Supplies	355,000	342,065	393,700	365,391
Interfund Transfers	90,000	90,000	90,000	90,000
Insurance and Other Chargebacks	19,142	19,140	18,230	18,230
Miscellaneous	-	2,992	-	1,500
<b>Expenses Total</b>	<b>1,672,200</b>	<b>1,651,826</b>	<b>1,720,546</b>	<b>1,649,923</b>
<b>210 SPECIAL SERVICE AREA (SSA) #9</b>				
<b>Revenue</b>				
Property Taxes	595,000	642,483	595,000	600,545
Interfund Transfers	206,750	206,750	-	-
Interest Income	-	4,520	-	75
<b>Revenue Total</b>	<b>801,750</b>	<b>853,753</b>	<b>595,000</b>	<b>600,620</b>
<b>Expenses</b>				
Services and Supplies	575,000	640,515	575,000	593,856
<b>Expenses Total</b>	<b>575,000</b>	<b>640,515</b>	<b>575,000</b>	<b>593,856</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>215 CDBG FUND</b>				
<b>Revenue</b>				
Intergovernmental Revenue	3,629,000	2,016,980	3,684,820	2,328,668
Interest Income	-	3,484	-	2,103
<b>Revenue Total</b>	<b>3,629,000</b>	<b>2,020,464</b>	<b>3,684,820</b>	<b>2,330,771</b>
<b>Expenses</b>				
Capital Outlay	-	737,839	-	705,255
Community Sponsored Organizations	75,000	510,380	75,000	572,290
Salary and Benefits	702,089	481,568	589,422	403,282
Insurance and Other Chargebacks	-	248,822	-	362,371
Services and Supplies	307,200	28,148	506,200	42,731
Miscellaneous	2,576,376	13,707	2,515,000	246,341
<b>Expenses Total</b>	<b>3,660,665</b>	<b>2,020,464</b>	<b>3,685,622</b>	<b>2,332,271</b>
<b>220 CDBG LOAN FUND</b>				
<b>Revenue</b>				
Other Revenue	100,000	163,577	100,000	85,956
Interest Income	-	-	-	-
<b>Revenue Total</b>	<b>100,000</b>	<b>163,577</b>	<b>100,000</b>	<b>85,956</b>
<b>Expenses</b>				
Services and Supplies	325,000	151,862	175,000	17,638
Miscellaneous	-	-	-	-
<b>Expenses Total</b>	<b>325,000</b>	<b>151,862</b>	<b>175,000</b>	<b>17,638</b>
<b>235 NEIGHBORHOOD IMPROVEMENT</b>				
<b>Revenue</b>				
Interest Income	-	590	-	152
<b>Revenue Total</b>	<b>-</b>	<b>590</b>	<b>-</b>	<b>152</b>
<b>Expenses</b>				
Services and Supplies	-	-	-	-
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>240 HOME FUND</b>				
<b>Revenue</b>				
Intergovernmental Revenue	650,000	79,294	540,453	308,371
Other Revenue	25,000	25,227	25,000	32,162
Interest Income	150	639	150	996
<b>Revenue Total</b>	<b>675,150</b>	<b>105,160</b>	<b>565,603</b>	<b>341,530</b>
<b>Expenses</b>				
Salary and Benefits	70,572	70,919	70,681	53,062
Services and Supplies	582,266	48,213	500,565	328,096
Miscellaneous	2,000	107	500	-
Insurance and Other Chargebacks	-	(15,081)	-	(20,746)
<b>Expenses Total</b>	<b>654,838</b>	<b>104,159</b>	<b>571,746</b>	<b>360,412</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>250 AFFORDABLE HOUSING FUND</b>				
<b>Revenue</b>				
Other Revenue	130,600	329,583	140,600	130,000
Intergovernmental Revenue	145,000	154,765	658,000	335,858
Interest Income	4,500	135,022	5,700	35,081
Other Taxes	50,000	36,380	75,000	169,260
<b>Revenue Total</b>	<b>330,100</b>	<b>655,750</b>	<b>879,300</b>	<b>670,200</b>
<b>Expenses</b>				
Services and Supplies	1,565,000	241,078	2,065,050	124,154
Community Sponsored Organizations	166,000	136,364	166,000	322,120
Salary and Benefits	130,126	74,464	180,075	155,313
Miscellaneous	53,500	27,897	67,500	3,420
Insurance and Other Chargebacks	12,000	7,684	17,000	(64,227)
Capital Outlay			10,000	-
<b>Expenses Total</b>	<b>1,926,626</b>	<b>487,487</b>	<b>2,505,625</b>	<b>540,780</b>
<b>320 DEBT SERVICE FUND</b>				
<b>Revenue</b>				
Property Taxes	12,878,258	13,454,095	13,436,256	13,858,421
Interfund Transfers	2,918,969	2,318,976	2,267,041	2,267,041
Interest Income	10,000	286,247	1,500	91,189
Other Revenue	-	83,465	-	-
<b>Revenue Total</b>	<b>15,807,227</b>	<b>16,142,783</b>	<b>15,704,797</b>	<b>16,216,651</b>
<b>Expenses</b>				
Debt Service	15,797,123	15,197,222	15,690,075	15,696,744
Services and Supplies	6,600	6,335	-	6,669
Miscellaneous	-	-	-	-
<b>Expenses Total</b>	<b>15,803,723</b>	<b>15,203,557</b>	<b>15,690,075</b>	<b>15,703,413</b>
<b>330 HOWARD-RIDGE TIF FUND</b>				
<b>Revenue</b>				
Property Taxes	1,100,000	1,146,362	1,100,000	1,198,459
Interest Income	10,000	95,871	400	46,043
Other Revenue	5,000	43,167	5,366	76,588
<b>Revenue Total</b>	<b>1,115,000</b>	<b>1,285,400</b>	<b>1,105,766</b>	<b>1,321,090</b>
<b>Expenses</b>				
Capital Outlay	785,000	808,673	785,000	1,224,848
Interfund Transfers	395,913	395,916	398,113	398,113
Services and Supplies	250,000	226,422	265,000	244,516
Miscellaneous	-	122,867	-	22,082
<b>Expenses Total</b>	<b>1,430,913</b>	<b>1,553,879</b>	<b>1,448,113</b>	<b>1,889,560</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>335 WEST EVANSTON TIF FUND</b>				
<b>Revenue</b>				
Property Taxes	1,450,000	1,919,815	1,450,000	1,518,582
Interest Income	5,000	115,922	4,000	50,723
Other Revenue	10,000	-	11,000	-
<b>Revenue Total</b>	<b>1,465,000</b>	<b>2,035,737</b>	<b>1,465,000</b>	<b>1,569,305</b>
<b>Expenses</b>				
Capital Outlay	3,660,000	1,559,346	1,765,000	2,235,238
Miscellaneous	200,000	564,950	200,000	19,613
Services and Supplies	5,000	83,404	5,000	48,671
Interfund Transfers	75,000	75,000	75,000	75,000
<b>Expenses Total</b>	<b>3,940,000</b>	<b>2,282,700</b>	<b>2,045,000</b>	<b>2,378,521</b>
<b>340 DEMPSTER-DODGE TIF FUND</b>				
<b>Revenue</b>				
Property Taxes	180,000	442,730	160,000	224,028
Interest Income	1,000	17,941	-	5,772
<b>Revenue Total</b>	<b>181,000</b>	<b>460,671</b>	<b>160,000</b>	<b>229,800</b>
<b>Expenses</b>				
Interfund Transfers	174,483	174,480	171,833	171,833
Services and Supplies	2,000	10,946	2,000	9,959
<b>Expenses Total</b>	<b>176,483</b>	<b>185,426</b>	<b>173,833</b>	<b>181,791</b>
<b>345 CHICAGO-MAIN TIF</b>				
<b>Revenue</b>				
Property Taxes	1,000,000	1,161,052	1,000,000	1,139,750
Interest Income	2,500	89,343	-	20,929
Other Revenue	1,880,000	-	-	-
<b>Revenue Total</b>	<b>2,882,500</b>	<b>1,250,395</b>	<b>1,000,000</b>	<b>1,160,679</b>
<b>Expenses</b>				
Capital Outlay	2,469,000	348,340	1,090,000	127,843
Interfund Transfers	271,355	271,356	264,763	264,763
Miscellaneous	250,000	47,820	250,000	8,000
Services and Supplies	5,000	18,312	5,000	17,922
<b>Expenses Total</b>	<b>2,995,355</b>	<b>685,828</b>	<b>1,609,763</b>	<b>418,529</b>
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>				
<b>Revenue</b>				
Property Taxes	221,000	221,784	221,000	222,830
Interest Income	250	14,645	-	1,808
<b>Revenue Total</b>	<b>221,250</b>	<b>236,429</b>	<b>221,000</b>	<b>224,638</b>
<b>Expenses</b>				
Services and Supplies	220,000	206,759	221,000	221,862
<b>Expenses Total</b>	<b>220,000</b>	<b>206,759</b>	<b>221,000</b>	<b>221,862</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>355 SPECIAL SERVICE AREA (SSA) #7</b>				
<b>Revenue</b>				
Property Taxes	142,000	144,281	142,000	150,456
Interest Income	200	1,842	-	360
<b>Revenue Total</b>	<b>142,200</b>	<b>146,123</b>	<b>142,000</b>	<b>150,815</b>
<b>Expenses</b>				
Services and Supplies	140,000	144,223	140,000	147,094
<b>Expenses Total</b>	<b>140,000</b>	<b>144,223</b>	<b>140,000</b>	<b>147,094</b>
<b>360 SPECIAL SERVICE AREA (SSA) #8</b>				
<b>Revenue</b>				
Property Taxes	60,200	62,448	60,200	62,376
Interest Income	-	809	-	96
<b>Revenue Total</b>	<b>60,200</b>	<b>63,257</b>	<b>60,200</b>	<b>62,473</b>
<b>Expenses</b>				
Services and Supplies	60,200	60,632	60,200	61,162
<b>Expenses Total</b>	<b>60,200</b>	<b>60,632</b>	<b>60,200</b>	<b>61,162</b>
<b>365 FIVE FIFTH TIF FUND</b>				
<b>Revenue</b>				
Property Taxes	-	919,482	-	-
<b>Revenue Total</b>	<b>-</b>	<b>919,482</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>				
Capital Outlay	-	650,000	-	-
Miscellaneous	-	235,327	-	5,186
Services and Supplies	100,000	35,643	-	130,715
<b>Expenses Total</b>	<b>100,000</b>	<b>920,970</b>	<b>-</b>	<b>135,901</b>
<b>415 CAPITAL IMPROVEMENTS FUND</b>				
<b>Revenue</b>				
Interfund Transfers	85,000	3,264,226	-	956,470
Licenses, Permits and Fees	-	372,013	-	-
Intergovernmental Revenue	4,592,500	335,849	-	211,608
Interest Income	-	199,198	-	114,866
Other Revenue	17,350,000	192,190	12,253,000	1,619,522
Charges for Services	-	14,148	-	33,442
<b>Revenue Total</b>	<b>22,027,500</b>	<b>4,377,625</b>	<b>12,253,000</b>	<b>2,935,908</b>
<b>Expenses</b>				
Capital Outlay	22,492,500	11,319,512	16,455,000	10,050,667
Services and Supplies	-	2,101,896	-	2,435,730
Salary and Benefits	-	8	-	(26,736)
Miscellaneous	-	-	-	114,891
<b>Expenses Total</b>	<b>22,492,500</b>	<b>13,421,416</b>	<b>16,455,000</b>	<b>12,574,553</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>416 CROWN CONSTRUCTION FUND</b>				
<b>Revenue</b>				
Other Revenue	1,000,000	278,680	1,000,000	600,000
Interest Income	10,000	233,106	-	92,568
<b>Revenue Total</b>	<b>1,010,000</b>	<b>511,786</b>	<b>1,000,000</b>	<b>692,568</b>
<b>Expenses</b>				
Interfund Transfers	945,000	945,000	900,000	900,000
Capital Outlay	200,000	67,950	800,000	167,332
Services and Supplies	-	60	-	49,722
Miscellaneous	-	-	-	-
<b>Expenses Total</b>	<b>1,145,000</b>	<b>1,013,010</b>	<b>1,700,000</b>	<b>1,117,055</b>
<b>417 CROWN COMMUNITY CTR MAINTENANCE</b>				
<b>Revenue</b>				
Interfund Transfers	175,000	174,996	175,000	175,000
<b>Revenue Total</b>	<b>175,000</b>	<b>174,996</b>	<b>175,000</b>	<b>175,000</b>
<b>Expenses</b>				
Capital Outlay	175,000	-	-	34,951
<b>Expenses Total</b>	<b>175,000</b>	<b>-</b>	<b>-</b>	<b>34,951</b>
<b>420 SPECIAL ASSESSMENT FUND</b>				
<b>Revenue</b>				
Other Taxes	125,000	172,666	125,000	303,543
Interest Income	30,000	84,571	30,000	42,035
<b>Revenue Total</b>	<b>155,000</b>	<b>257,237</b>	<b>155,000</b>	<b>345,578</b>
<b>Expenses</b>				
Capital Outlay	375,000	681,619	650,000	571,324
Interfund Transfers	455,360	455,352	464,938	464,938
Services and Supplies	-	60	-	60
<b>Expenses Total</b>	<b>830,360</b>	<b>1,137,031</b>	<b>1,114,938</b>	<b>1,036,322</b>



Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>505 PARKING SYSTEM FUND</b>				
<b>Revenue</b>				
Charges for Services	8,308,975	9,214,761	8,873,975	8,617,511
Interfund Transfers	-	1,100,000	-	2,300,000
Other Revenue	486,700	462,138	486,700	277,067
Interest Income	20,000	133,230	20,000	117,217
Licenses, Permits and Fees			-	375
Intergovernmental Revenue	1,100,000	-	2,300,000	-
<b>Revenue Total</b>	<b>9,915,675</b>	<b>10,910,129</b>	<b>11,680,675</b>	<b>11,312,170</b>
<b>Expenses</b>				
Services and Supplies	4,340,316	4,635,164	4,550,316	4,158,803
Interfund Transfers	3,132,390	3,132,384	3,132,390	3,142,810
Depreciation Expense	-	3,086,651	-	3,035,033
Salary and Benefits	1,716,539	1,563,733	1,637,273	1,097,961
Insurance and Other Chargebacks	369,077	369,461	351,502	351,502
Debt Service	76,150	35,983	72,900	37,754
Capital Outlay	1,600,000	19,700	2,025,000	30,832
Miscellaneous	50,000	500	50,000	8,281
<b>Expenses Total</b>	<b>11,284,472</b>	<b>12,843,575</b>	<b>11,819,381</b>	<b>11,862,976</b>
<b>510 WATER FUND</b>				
<b>Revenue</b>				
Charges for Services	24,378,734	23,446,286	23,443,200	22,544,772
Interfund Transfers	-	1,174,988		
Other Revenue	51,039,150	461,484	29,834,150	453,559
Interest Income	70,000	268,866	70,000	140,772
Licenses, Permits and Fees	50,000	42,233	50,000	78,559
<b>Revenue Total</b>	<b>75,537,884</b>	<b>25,393,857</b>	<b>53,397,350</b>	<b>23,217,661</b>
<b>Expenses</b>				
Salary and Benefits	6,829,330	6,184,895	6,004,605	4,124,961
Services and Supplies	5,908,008	3,828,740	5,347,760	3,404,445
Depreciation Expense	-	3,489,872	-	3,342,779
Interfund Transfers	4,229,559	1,887,422	4,229,559	16,164,912
Insurance and Other Chargebacks	1,665,135	1,667,952	1,585,843	1,612,101
Debt Service	4,072,486	1,500,973	3,596,365	1,467,758
Capital Outlay	388,400	164,492	164,400	27,749
Miscellaneous	15,000	5,575	15,000	226,931
Contingencies	1,000	130	1,000	487
<b>Expenses Total</b>	<b>23,108,918</b>	<b>18,730,051</b>	<b>20,944,532</b>	<b>30,372,123</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>513 WATER DEPR IMPRV &amp; EXTENSION FUND</b>				
<b>Revenue</b>				
Interfund Transfers	-	137,792		
<b>Revenue Total</b>	-	<b>137,792</b>		
<b>Expenses</b>				
Interfund Transfers	-	2,342,146	-	(11,935,353)
Capital Outlay	57,780,500	491,038	33,036,000	247,772
Services and Supplies	11,700	247,749	3,465,000	269,591
<b>Expenses Total</b>	<b>57,792,200</b>	<b>3,080,934</b>	<b>36,501,000</b>	<b>(11,417,990)</b>
<b>515 SEWER FUND</b>				
<b>Revenue</b>				
Charges for Services	10,240,424	9,348,891	10,113,594	9,638,057
Interest Income	25,000	127,069	25,000	20,366
Other Revenue	1,000	98,167	2,001,000	37,968
<b>Revenue Total</b>	<b>10,266,424</b>	<b>9,574,128</b>	<b>12,139,594</b>	<b>9,696,391</b>
<b>Expenses</b>				
Depreciation Expense	-	3,872,791	-	3,870,723
Salary and Benefits	1,386,579	1,408,347	1,383,914	961,174
Interfund Transfers	883,858	883,860	871,164	871,164
Debt Service	3,809,232	439,776	3,772,691	513,142
Services and Supplies	1,750,300	408,410	1,471,800	507,341
Insurance and Other Chargebacks	369,800	369,804	352,190	352,190
Capital Outlay	3,050,700	169,147	3,538,100	(40,919)
Miscellaneous	1,500	-	1,500	54,697
<b>Expenses Total</b>	<b>11,251,969</b>	<b>7,552,135</b>	<b>11,391,359</b>	<b>7,089,513</b>
<b>520 SOLID WASTE FUND</b>				
<b>Revenue</b>				
Charges for Services	4,669,000	4,878,891	4,516,450	4,768,347
Property Taxes	1,332,500	1,332,500	1,332,500	1,332,500
Licenses, Permits and Fees	389,000	392,491	297,000	372,472
Other Revenue	122,000	56,981	122,000	182,922
Interest Income	-	22,171	-	20
Interfund Transfers			-	1,000,000
<b>Revenue Total</b>	<b>6,512,500</b>	<b>6,683,034</b>	<b>6,267,950</b>	<b>7,656,261</b>
<b>Expenses</b>				
Services and Supplies	3,935,115	3,840,393	3,786,776	3,658,919
Salary and Benefits	1,651,410	1,746,102	1,492,909	945,303
Interfund Transfers	322,000	321,996	302,000	758,470
Depreciation Expense	-	112,224	-	98,226
Capital Outlay	525,000	94,016	525,000	132,683
Miscellaneous	15,000	14,050	15,000	11,387
<b>Expenses Total</b>	<b>6,448,525</b>	<b>6,128,781</b>	<b>6,121,685</b>	<b>5,604,988</b>

Funds	2023 Actual		2022 Actual	
	2023 Adopted Budget	YTD	2022 Adopted Budget	YTD
<b>600 FLEET SERVICES FUND</b>				
<b>Revenue</b>				
Charges for Services	3,244,440	3,244,428	3,127,440	3,107,440
Interfund Transfers	-	1,900,000	-	-
Other Revenue	69,000	30,860	69,000	24,580
Interest Income	1,000	-	1,000	-
<b>Revenue Total</b>	<b>3,314,440</b>	<b>5,175,288</b>	<b>3,197,440</b>	<b>3,132,020</b>
<b>Expenses</b>				
Services and Supplies	2,044,557	2,560,955	2,034,507	2,303,197
Salary and Benefits	1,417,422	1,574,267	1,276,621	1,201,684
Miscellaneous	-	2,500	-	900
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	-	-	-	900
<b>Expenses Total</b>	<b>3,461,979</b>	<b>4,137,721</b>	<b>3,311,128</b>	<b>3,506,681</b>
<b>601 EQUIPMENT REPLACEMENT FUND</b>				
<b>Revenue</b>				
Interfund Transfers	-	1,737,001	-	2,400,000
Charges for Services	754,885	754,884	224,885	239,184
Other Revenue	25,000	238,503	960,217	1,042,068
Interest Income	-	15,399	-	906
Intergovernmental Revenue	1,500,000	-	1,600,000	-
<b>Revenue Total</b>	<b>2,279,885</b>	<b>2,745,787</b>	<b>2,785,102</b>	<b>3,682,159</b>
<b>Expenses</b>				
Depreciation Expense	-	1,596,479	-	1,506,351
Services and Supplies	-	319	-	18
Capital Outlay	2,700,000	-	2,750,000	-
Debt Service	-	-	-	8,188
<b>Expenses Total</b>	<b>2,700,000</b>	<b>1,596,799</b>	<b>2,750,000</b>	<b>1,514,557</b>
<b>605 INSURANCE FUND</b>				
<b>Revenue</b>				
Other Revenue	11,448,112	10,892,617	11,248,243	9,772,731
Insurance	9,444,453	9,497,347	8,827,914	8,997,191
Interfund Transfers	-	3,000,000	-	-
Workers Compensation and Liability	862,500	1,229,729	825,000	784,445
Interest Income	-	9,051	-	-
Charges for Services	-	725	-	16,467
<b>Revenue Total</b>	<b>21,755,065</b>	<b>24,629,468</b>	<b>20,901,157</b>	<b>19,570,834</b>
<b>Expenses</b>				
Insurance and Other Chargebacks	16,765,000	15,912,440	16,957,400	16,050,531
Services and Supplies	3,244,200	3,150,244	2,994,200	1,094,698
Salary and Benefits	4,287	29,456	4,751	73,621
<b>Expenses Total</b>	<b>20,013,487</b>	<b>19,092,139</b>	<b>19,956,351</b>	<b>17,218,850</b>



## Memorandum

To: Members of the Finance and Budget Committee  
From: Hitesh Desai, Chief Financial Officer/Treasurer  
Subject: June Finance & Budget Committee Meeting  
Date: May 14, 2024

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Recommended Action:

Staff recommend the Committee discuss potential conflicts with the June Finance & Budget Committee Meeting.

Committee Action:

For Action

Summary:

Staff would like to discuss a potential scheduling conflict with the June 2024 Finance & Budget Committee Meeting, and staff are seeking the Committee's recommendation on how to proceed.



## Memorandum

To: Members of the Finance and Budget Committee  
From: Lara Biggs, City Engineer  
Subject: Discussion Regarding the Framework for a Policy for Unbudgeted Capital Expenses  
Date: May 14, 2024

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Recommended Action:  
Discussion Only.

Committee Action:  
For Discussion

Summary:

**Background**

Developing a policy around unbudgeted capital expenses has been discussed previously at the Finance and Budget Committee.

On March 12, 2024, staff presented information on the types of unbudgeted expenses that occur in the capital program, including:

- Project bid and proposal costs higher than budgeted at the time of award
- State and federally funded projects
- Change orders during construction
- Emergency repair projects
- Non-emergency unbudgeted projects

The discussion included the time sensitivity for making quick decisions that is frequently needed to prevent further cost overruns.

On April 9, 2024, staff presented draft concepts for an Unbudgeted Capital Expenses Policy; these included the following:

- Time Sensitivity - making decisions as needed but providing a regular reporting to the Finance and Budget Committee
- Balanced Fund Budgets - working to find funding within funds to cover unbudgeted expenses by decreasing spending within other areas of the same fund
- Balanced City Budgets - if funding is not available within the same fund, working to find funding within other appropriate funds by decreasing spending in such a way that the City budget is balanced

### ***Proposed Policy Framework***

Following the presentation at the 4/9/24 meeting, staff received feedback from the committee members. Based on that feedback, staff proposes the following policy framework:

1. Funds of Interest - The Committee is most concerned with financial obligations impacting the Capital Improvement Fund and the General Fund. Unbudgeted expenses impacting these funds will be the focus of the policy.
2. Time Sensitivity - Decisions should be made in the timeframe necessary to avoid accumulating unintended costs. These expenses would be reported to the Finance and Budget Committee on a timely basis to provide value in the Committee's ability to manage and address these types of overruns. For expenses exceeding \$500,000 the Finance and Budget Committee may hold a timely out of cycle meeting to consider recommendation to the City Council.
3. Balanced Fund Budgets - When unbudgeted expenses occur, staff will work to identify an equivalent savings within the same fund. This would allow the fund to remain balanced. Any amounts over \$500,000 will be reported to the Finance and Budget Committee.
4. Balanced City Budgets - If an equivalent savings in the same fund cannot be found, staff will work to find savings in an alternate fund. Overruns over \$500,000 would be highlighted when reported to the Finance and Budget Committee for additional discussion and feedback.

### ***Next Steps***

The following steps are recommended prior to implementation of the policy:

1. 2023 Impact Analysis - Complete an analysis of 2023 capital expenditures to determine how many items would have been identified and the associated impact to staff time and to the committee on meeting the additional reporting requirements.
2. Legal review of the policy prior to implementation



## Memorandum

To: Members of the Finance and Budget Committee  
From: Hitesh Desai, Chief Financial Officer/Treasurer  
Subject: Discussion Regarding PPRT as a Source of Pension Funding  
Date: May 14, 2024

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Recommended Action:

Chair Reiches requested the discussion of PPRT revenues as a source of pension funding.

Committee Action:

For Discussion

Summary:

Chair Reiches requested the discussion of Personal Property Replacement Tax (PPRT) revenues as a source of pension funding and has invited the respective Presidents of the Police and Fire Pension Funds as well as staff to give a presentation to the Committee.

Attached to this item are a number of relevant items to be discussed, including:

- Attachment 1 - Summary of contributions to the pension funds from PPRT from 2004 to 2013.
- Attachment 2 - Summary of budgeted and actual City contributions to the Police and Fire Pension Funds from 2018 to 2024.
- Attachment 3 - Guidance from the Illinois Department of Revenue (IDOR) on PPRT.
- Attachment 4 - Guidance from the Illinois Department of Commerce and Economic Opportunity (DCEO) on PPRT.

Legislative History:

In July 2023, the City Council adopted 045-R-23, adopting the pension funding policy for public safety pensions.

<https://www.cityofevanston.org/home/showpublisheddocument/91103/638260505158670000>

Attachments:

[Attachment 1- PPRT 2004-2013](#)

[Attachment 2 - Pension Contrib and Funding History 5-9-24](#)

[Attachment 3- IDOR PPRT](#)

[Attachment 4- DCEO PPRT Guide](#)

## PPRT contributions

<b>Year Ending</b>	<b>Police Pension</b>	<b>Fire Pension</b>	<b>Total</b>
2/28/2004	153,500	112,109	265,609
2/28/2005	204,000	145,000	349,000
2/28/2006	204,800	186,700	391,500
2/28/2007	153,500	187,000	340,500
2/28/2008	80,000	80,000	160,000
2/28/2009	351,000	301,000	652,000
2/28/2010	326,463	279,958	606,421
2/28/2011	364,235	312,349	676,584
12/31/2011	270,833	235,000	505,833
12/31/2012	325,000	282,000	607,000
2013 Onwards	325,000	280,000	605,000

**Source: City Budgets**



		City of Evanston				07-May-24	
		General Fund				3:40 PM	
		Personal Property Replacement Tax				hdd	
		As of December 31, 2012					
	General Fund Acct. Receivable	Amount Received	General Fund Revenue	General Fund Revenue	LIBRARY Revenue	Fire Pension Fd Revenue	Police Pension Fd Revenue
	100.12070		1910.51605	1910.51610	4845.581605	8000.51605	8100.51605
Balance @ 12/31/11	42,752.28						
Jan -12			42752.28			66,812.53	74,707.19
March -12			26,157.93			11,777.96	13,573.89
May-12			96,014.73			43,231.92	49,824.02
June-12			143,706.49			64,705.78	74,572.27
July-12			124,081.62			55,869.42	64,388.52
September-12			15,483.44			6,481.90	7,558.64
October-12			94,426.75			42,516.91	48,999.99
December-12			36,128.03			16,267.13	18747.58
Additional Amount (match Budget)			(88,484.07)			41,148.98	47,335.09
Reversed January 2012	(42,752.28)		(42,752.28)			(66,812.53)	(74,707.19)
Allocation to Recreation			(96,500.00)	46,300.00	50,200.00		
Accrued January 2013	(188,957.76)	188,957.76	188,957.76				
Balance or Total @ 12/31/2012	(188,957.76)	188,957.76	539,972.68	46,300.00	50,200.00	282,000.00	325,000.00
				RECREATION	LIBRARY		
Revenue represents 4.76% of 1979 levy. Personal property tax declared unconstitutional at the end of 1979. State legislation replaced tax with this share of corporate income tax. Law requires first receipts as prior lien to Debt Service Fund, then to Pension fund, and remainder to General Fund as allocated above. Allocation based on 4.76% of individual fund levies as budgeted and remainder to General Fund.							

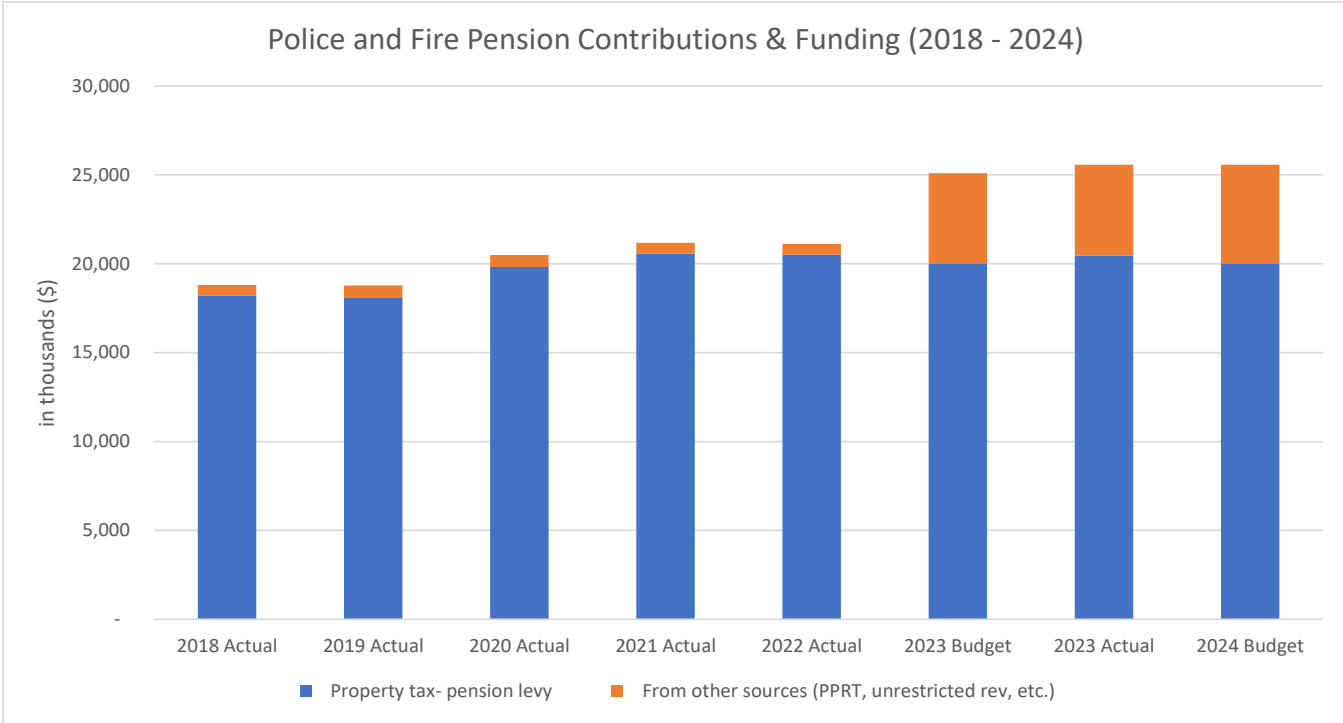
**Recap of Recent Pension Contributions and Funding**

(in thousands)

as of Apr 26, 2024

Note FY 2023 is still being closed out.

	Fiscal Year							
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<b>City Contribution</b>								
Police Pension	10,451	10,502	11,226	11,502	11,405	13,295	13,545	13,215
Fire Pension	8,357	8,267	9,258	9,671	9,707	11,794	12,021	12,355
<b>Total</b>	<b>18,808</b>	<b>18,769</b>	<b>20,484</b>	<b>21,173</b>	<b>21,112</b>	<b>25,089</b>	<b>25,566</b>	<b>25,570</b>
<b>Funding Sources:</b>								
Property tax- pension levy	18,203	18,077	19,819	20,568	20,508	19,990	20,466	19,990
From other sources (PPRT, unrestricted rev, etc.)	605	692	665	605	605	5,099	5,100	5,580
<b>Total Pension contribution</b>	<b>18,808</b>	<b>18,769</b>	<b>20,484</b>	<b>21,173</b>	<b>21,112</b>	<b>25,089</b>	<b>25,566</b>	<b>25,570</b>
<b>Other items of note--</b>								
Property Tax Components								
Corporate Property Tax	10,236	11,812	9,541	8,075	8,759	9,057	9,392	9,057
Pension Property Taxes	18,203	18,077	19,819	20,762	20,508	19,990	20,466	19,990
Other Property Taxes	19,006	19,395	26,107	28,070	27,301	26,664	27,493	27,297
<b>Total property taxes</b>	<b>47,445</b>	<b>49,284</b>	<b>55,467</b>	<b>56,907</b>	<b>56,568</b>	<b>55,711</b>	<b>57,351</b>	<b>56,344</b>
Personal Property Replacement tax- total	1,350	1,744	1,500	2,870	5,517	2,855	4,087	3,500
Property tax levy/total City contribution	96.8%	96.3%	96.8%	97.1%	97.1%	79.7%	80.1%	78.2%





Personal Property Replacement Taxes (PPRT) are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were abolished. The procedures which taxing districts must follow in allocating the PPRT are found at [30 ILCS 115/12](#). This publication has been prepared to answer the most commonly asked questions about the payments to local governments.

## Distribution of Funds to Local Governments

The proceeds from these taxes are placed into the PPRT Fund to be distributed to local taxing districts. The total collections are divided into two portions. One portion (51.65 percent) goes to Cook County. The other portion (48.35 percent) goes to downstate counties.

Downstate taxing units receive a share of the replacement tax, based upon the amount of corporate personal property tax they collected in 1977 in proportion to the total amount of corporate personal property tax collected in the state outside of Cook County. Cook County taxing units receive a share based upon the amount of corporate personal property tax they collected for 1976 in proportion to the total amount collected in Cook County.

The PPRT receipts are distributed to individual governmental units in eight installments throughout the calendar year. Distributions are made in January, March, April, May, July, August, October and December.

## Use of Personal Property Replacement Tax

The personal property replacement tax provisions require:

1. Municipalities and townships must pay a portion of each PPRT check received to their respective libraries, if a library tax was levied on or before December 31, 1978. (See Page 2 for calculations.) Libraries that have converted into library districts must continue to receive their allocation from the municipality or township.

Townships must also allocate a portion of the replacement tax to the cemetery fund if a cemetery tax was levied on or before December 31, 1978 under the provisions of [50 ILCS 610/1c](#).

2. Each road district must pay a portion of each PPRT check to the municipalities within the road district boundaries, if the municipalities previously received a portion of the road district road and bridge levy. (See Page 2 for calculation.)

After allocations have been made, the PPRT provisions require two liens:

1. The first lien on PPRT funds each calendar year is for bonded indebtedness incurred on or before December 31, 1978. Payments must be made to the Bond and Interest Fund until the entire lien is satisfied. (See Page 2 for calculation.)

The county clerk has the authority to reduce the tax levy for bonded indebtedness.

2. The second lien on PPRT funds each calendar year is for pension obligations of the local governmental unit (Illinois Municipal Retirement Fund (IMRF) - social security - police pension - firemen's pension). All pension obligations must be satisfied before the funds can be used for other purposes. (See Page 2 for calculation.) The local governmental unit must reduce its own tax levy for pensions.

Any PPRT funds remaining after satisfying the two liens, should be used for the same purpose as real estate taxes.

# Levy Process

PPRT funds should be considered when preparing the annual property tax levy. The basic intent of the law is to prevent excessive taxation of real estate. Sound fiscal planning requires that all revenues including PPRT receipts be considered in the levy process. It is recommended that local governments make a determination on the use of the funds at tax levy time.

## Calculation of Road District Allocation to Municipalities

1. Multiply the total 1978 personal property equalized assessed valuation of the road district times the levy rate (rate from all road district levies) times the collection rate of personal property.
2. Multiply the personal property equalized assessed valuation of that portion of the municipality that is located in the road district's boundaries times the road and bridge levy rates times the municipal personal property collection rate. Divide this figure by two.
3. Divide the total in Step 2 by the total for Step 1. This will give a percentage to be used as the municipality's portion.
4. Multiply this percentage by each PPRT check from the State of Illinois (municipal share).

**Note:** The county clerk and/or treasurer can provide the above information.

## Calculation of Library Allocation

1. Divide the total 1978 library taxes collected (real and personal) by the total 1978 taxes collected (real and personal) for the municipality or township.
2. Multiply this percentage by each PPRT check received from the State of Illinois (library share).

Follow this procedure in allocating PPRT to the Cemetery Fund in township levying a property tax under 50 ILCS 610/1c.

**Note:** The county clerk and/or treasurer can provide the above information.

## Calculation of Bond and Pension Liens

Assume that in the 1978 tax levy year, the county treasurer collected 90 percent of the taxes on real estate and 10 percent on personal property.

	BOND FUND
Current bond needs (principal and interest)	\$80,000
First lien on replacement tax money	<u>X 10%</u>
	\$ 8,000

	PENSIONS
(Social security, IMRF, fire pension, police pension, etc. paid from any levy fund.)	
Current pension needs	\$10,000
Second lien on replacement tax money	<u>X 10%</u>
	\$ 1,000

## Contact Information

ILLINOIS DEPARTMENT OF REVENUE  
LOCAL TAX ALLOCATION DIVISION (3-500)  
101 W JEFFERSON ST  
SPRINGFIELD IL 62702

REV.LOCALTAX@ILLINOIS.GOV

Phone: 217 785-6518

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PTAX-1002-23 Back (N-03/20)



**PERSONAL PROPERTY REPLACEMENT TAX**

INTRODUCTION

Personal Property Replacement Tax payments are received from the State, to replace lost revenues resulting from the abolishment of the corporate personal property tax. The procedures which taxing districts must follow in allocating the Personal Property Replacement Tax are found at 30 ILCS 115/12. Various amendments have been added since the original enactment of the law. This publication has been prepared to answer the most commonly asked questions about the payments.

DISTRIBUTION OF FUNDS TO LOCAL GOVERNMENTS

Downstate taxing units receive a share of the replacement tax, based upon the amount of corporate personal property tax they collected in 1977 in proportion to the total amount of corporate personal property tax collected in the state outside of Cook County. Cook County taxing units receive a share based upon the amount of corporate personal property tax they collected for 1976 in proportion to the total amount collected in Cook County.

The personal property replacement tax receipts are distributed to individual governmental units in eight installments throughout the calendar year. Distributions are made in January, March, April, May, July, August, October and December.

USE OF PERSONAL PROPERTY REPLACEMENT TAX

The personal property replacement tax provisions require:

1. Municipalities and townships must pay a portion of each personal property replacement tax check received to their respective libraries, if a library tax was levied on or before December 31, 1978. (See page 2 for calculations.) Libraries that have converted into library districts must continue to receive their allocation from the municipality or township.

Townships must also allocate a portion of the replacement tax to the cemetery fund if a cemetery tax was levied on or before December 31, 1978 under the provisions of 50 ILCS 610/1c.

2. Each road district must pay a portion of each personal property replacement tax check to the municipalities within the road district boundaries, if the municipalities previously received a portion of the road district road and bridge levy. (See page 2 for calculation.)

After allocations have been made, the personal property replacement tax provisions require two liens:

1. The first lien on personal property replacement tax funds each calendar year is for bonded indebtedness incurred on or before December 31, 1978. Payments must be made to the Bond and Interest Fund until the entire lien is satisfied. (See page 3 for calculation.)

The county clerk has the authority to reduce the tax levy for bonded indebtedness.

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2309 West Main, Suite 118  
Aurora, Illinois 62959-1080

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TDD: 800/785-6035

2. The second lien on personal property replacement tax funds each calendar year is for pension obligations of the local governmental unit (Illinois Municipal Retirement Fund (IMRF) - social security - police pension - firemen's pension). All pension obligations must be satisfied before the funds can be used for other purposes. (See page 3 for calculation.) The local governmental unit must reduce its own tax levy for pensions.

Any personal property replacement tax funds, remaining after satisfying the two liens, should be used for the same purpose as real estate taxes.

### LEVY PROCESS

Personal property replacement tax funds should be considered when preparing the annual property tax levy. The basic intent of the law is to prevent excessive taxation of real estate. Sound fiscal planning requires that all revenues including personal property replacement tax receipts be considered in the levy process. It is recommended that local governments make a determination on the use of the funds at tax levy time.

### **CALCULATION OF ROAD DISTRICT ALLOCATION TO MUNICIPALITIES**

1. Multiply the total 1978 personal property equalized assessed valuation of the road district times the levy rate (rate from all road district levies) times the collection rate of personal property.
2. Multiply the personal property equalized assessed valuation of that portion of the municipality that is located in the road district's boundaries times the road and bridge levy rates times the municipal personal property collection rate. Divide this figure by two.
3. Divide the total in Step 2 by the total for Step 1. This will give a percentage to be used as the municipality's portion.
4. Multiply this percentage by each PPRT check from the State of Illinois (municipal share).

Note: The county clerk and/or treasurer can provide the above information.

### **CALCULATION OF LIBRARY ALLOCATION**

1. Divide the total 1978 library taxes collected (real and personal) by the total 1978 taxes collected (real and personal) for the municipality or township.
2. Multiply this percentage by each PPRT check received from the State of Illinois (library share).

Follow this procedure in allocating PPRT to the Cemetery Fund in township levying a property tax under 50 ILCS 610/1c.

Note: The county clerk and/or treasurer can provide the above information.

### CALCULATION OF BOND AND PENSION LIENS

Assume that in the 1978 tax levy year, the county treasurer collected 90 percent of the taxes on real estate and 10 percent on personal property.

#### BOND FUND

Current bond needs (principal and interest)	\$80,000
First lien on replacement tax money	<u>X 10%</u>
	\$8,000

#### PENSIONS

(Social security, IMRF, fire pension, police pension, etc. paid from any levy fund.)

Current pension needs	\$10,000
Second lien on replacement tax money	<u>X 10%</u>
	\$1,000

For information about your government's allocation, call the Department of Revenue at (217) 785-6518.

For more information about the use of Personal Property Replacement Tax, contact the Department of Commerce and Economic Opportunity at (217) 558-2860.

Revised 05/13/09





## Memorandum

To: Members of the Finance and Budget Committee  
From: Michael Van Dorpe, Financial Analyst  
Subject: Discussion Regarding Benchmark Metrics from Peer Communities  
Date: May 14, 2024

---

Recommended Action:  
Discussion Only.

Committee Action:  
For Discussion

Summary:

At the February 13, 2024 Finance & Budget Committee Meeting, the Committee approved a list of seven Peer Communities for the purpose of benchmarking Evanston to these other communities.

As part of ongoing research, Staff have provided a series of data tables for the Committee to review. Staff are open to feedback from the Committee on additional topics to research on our Peer Communities.

Attachments:

[Exhibit 1](#)

[Exhibit 2](#)

[Exhibit 3](#)

**Exhibit 1**  
**Property Tax Levies and Property Tax Rate**

**Table 1.1**  
Property Tax Levy 2022  
Municipality Only  
Sorted by Net Property Tax Levy per Capita

Community	Units	Population	Gross Property Tax Levy 2022	Net Property Tax Levy 2022	Gross PT Levy per Capita	Net PT Levy per Capita
Oak Park	Muni Only	52,553	\$37,186,863.00	\$36,018,322.00	\$707.61	\$685.37
Evanston*	Muni Only	77,181	\$51,261,559.00	\$49,476,073.00	\$664.17	\$641.04
Arlington Heights	Muni Only	75,195	\$37,171,809.00	\$36,581,640.00	\$494.34	\$486.49
Des Plaines	Muni Only	58,594	\$25,223,825.00	\$24,489,150.00	\$430.48	\$417.95
Park Ridge	Muni Only	39,368	\$14,429,845.00	\$14,429,845.00	\$366.54	\$366.54
Palatine	Muni Only	65,485	\$22,797,785.00	\$22,536,834.00	\$348.14	\$344.15
Bloomington**	Muni Only	78,864	\$22,320,384.00	\$22,320,384.00	\$283.02	\$283.02
Skokie	Muni Only	65,497	\$15,637,358.00	\$15,456,695.00	\$238.75	\$235.99

\*Evanston's Municipality Levy includes a Parks Department and General Assistance Levy

\*\*Bloomington's Municipality Levy includes a Parks Department

**Table 1.2**  
Property Tax Levy 2022^  
Municipality + Library + Park District  
Sorted by Net Property Tax Levy per Capita

Community	Units	Population	Gross Property Tax Levy 2022	Net Property Tax Levy 2022	Gross PT Levy per Capita	Net PT Levy per Capita
Oak Park	Muni + Lib + Parks	52,553	\$59,711,471.00	\$57,886,874.00	\$1,136.21	\$1,101.50
Arlington Heights	Muni + Lib + Parks	75,195	\$69,632,907.00	\$68,201,497.00	\$926.03	\$907.00
Palatine	Muni + Lib + Parks	65,485	\$51,460,979.00	\$50,374,909.00	\$785.84	\$769.26
Park Ridge	Muni + Lib + Parks	39,368	\$28,868,930.00	\$28,578,692.00	\$733.31	\$725.94
Evanston*	Muni + Lib	77,181	\$57,689,881.00	\$55,711,545.00	\$747.46	\$721.83
Des Plaines	Muni + Lib + Parks	58,594	\$41,984,723.00	\$40,730,086.00	\$716.54	\$695.12
Skokie	Muni + Lib + Parks	65,497	\$42,020,767.00	\$41,052,203.00	\$641.57	\$626.78
Bloomington**	Muni + Lib	78,864	\$28,590,984.00	\$28,590,984.00	\$362.54	\$362.54

\*Evanston's Municipality Levy includes a Parks Department and General Assistance Levy

\*\*Bloomington's Municipality Levy includes a Parks Department

^Township levies were excluded from this data, and Evanston is one of the only communities in Illinois that is not separately serviced by a Township. The former Evanston Township was absorbed by the City of Evanston in 2014.

## Exhibit 1 Property Tax Levies and Property Tax Rate

**Table 1.3**

Gross Property Tax Levy 2018-2022  
Municipality + Library + Park District  
Sorted by Increase from 2019 to 2022 (%)

Community	Units	2019 Gross Property Tax Levy	2020 Gross Property Tax Levy	2021 Gross Property Tax Levy	2022 Gross Property Tax Levy	Increase from 2019 to 2022 (\$)	Increase from 2019 to 2022 (%)
Park Ridge	Muni + Lib + Parks	\$25,497,595.00	\$26,458,168.00	\$26,713,468.00	\$28,868,930.00	\$3,371,335.00	13.22%
Bloomington**	Muni + Lib	\$25,446,743.00	\$25,613,169.00	\$26,788,169.00	\$28,590,984.00	\$3,144,241.00	12.36%
Palatine	Muni + Lib + Parks	\$48,402,579.00	\$49,713,553.00	\$50,691,010.00	\$51,460,979.00	\$3,058,400.00	6.32%
Oak Park	Muni + Lib + Parks	\$56,507,144.00	\$56,942,286.00	\$58,636,581.00	\$59,711,471.00	\$3,204,327.00	5.67%
Des Plaines	Muni + Lib + Parks	\$40,458,510.00	\$40,735,456.00	\$41,483,675.00	\$41,984,723.00	\$1,526,213.00	3.77%
Arlington Heights	Muni + Lib + Parks	\$67,227,748.00	\$68,149,297.00	\$69,345,048.00	\$69,632,907.00	\$2,405,159.00	3.58%
Skokie	Muni + Lib + Parks	\$41,249,067.00	\$41,505,264.00	\$41,655,966.00	\$42,020,767.00	\$771,700.00	1.87%
Evanston*	Muni + Lib	\$57,067,300.00	\$57,709,576.00	\$57,700,503.00	\$57,689,881.00	\$622,581.00	1.09%

\*Evanston's Municipality Levy includes a Parks Department and General Assistance Levy

\*\*Bloomington's Municipality Levy includes a Parks Department

**Table 1.4**

2022 Property Tax Rate  
Municipality + Library + Park District  
Sorted by 2022 Average Composite Rate^

Community	2022 Average Composite Rate	2022 Municipality Rate	2022 Library Rate	2022 Park District Rate	2022 Muni + Lib + Parks Rate	Muni Only as a % of the Avg. Composite Rate	Muni + Library + Parks as a % of the Avg. Composite Rate
Oak Park	13.138	2.032	0.576	0.636	3.244	15.47%	24.69%
Palatine	9.812	1.008	0.346	0.637	1.991	10.27%	20.29%
Arlington Heights	9.115	0.998	0.407	0.464	1.869	10.95%	20.50%
Skokie	9.070	0.501	0.443	0.407	1.351	5.52%	14.90%
Park Ridge	8.884	0.723	0.205	0.517	1.445	8.14%	16.27%
Bloomington**	8.836	1.0894	0.306	0	1.3954	12.33%	15.79%
Des Plaines	8.721	0.933	0.233	0.437	1.603	10.70%	18.38%
Evanston*	7.984	1.332	0.208	0	1.54	16.68%	19.29%

\*Evanston's Municipality Rate includes a Parks Department and the General Assistance Fund

\*\*Bloomington's Municipality Rate includes a Parks Department. Bloomington's Composite Rate was provided by the McLean County Assessor's Office.

^Please reference the list of sources for an explanation on the calculation of the Average Composite Property Tax Rate

**Exhibit 2**  
**Other Metrics**

**Table 2.1**  
 General Fund Balance Policies  
 Sorted by General Fund Balance Policy

<b>Community</b>	<b>General Fund Balance Policy</b>
Palatine	25-33%
Arlington Heights	25%
Skokie	25%
Des Plaines	25%
Park Ridge	25%
Evanston	16.66%
Oak Park	10%-20%
Bloomington	10%-15%

**Table 2.2**  
 Home Rule Sales Tax Rate  
 Sorted Home Rule Sales Tax

<b>Community</b>	<b>Home Rule Sales Tax</b>
Bloomington	2.50%
Evanston	1.25%
Skokie	1.25%
Arlington Heights	1.00%
Park Ridge	1.00%
Des Plaines	1.00%
Oak Park	1.00%
Palatine	1.00%

## Exhibit 2 Other Metrics

**Table 2.3**  
Race and Ethnicity Demographic Data  
Sorted Alphabetically

Community	Population	Black or African American Alone	American Indian or Alaska Native Alone	Asian Alone	Native Hawaiian or Other Pacific Islander Alone	White Alone	Two or More Races	Hispanic or Latino	White Alone, not Hispanic or Latino
Arlington Heights	75,195	2.8%	0.3	11.1%	0.0%	77.2%	6.2%	8.9%	74.8%
Bloomington	78,864	9.5%	0.2%	8.2%	0.0%	75.4%	5.2%	6.1%	72.7%
Des Plaines	58,594	3.9%	0.7%	13.2%	0.0%	66.4%	10.7%	20.7%	59.3%
Evanston	77,181	16.5%	0.3%	9.2%	0.0%	61.6%	8.7%	11.3%	58.4%
Oak Park	52,553	19.0%	0.5%	5.9%	0.0%	63.1%	9.0%	9.3%	60.0%
Palatine	65,485	4.5%	0.5%	13.1%	0.5%	64.9%	4.8%	19.7%	60.3%
Park Ridge	39,368	1.1%	0.1%	6.4%	0.0%	85.2%	5.8%	6.3%	83.2%
Skokie	65,497	9.4%	0.3%	26.3%	0.1%	52.9%	6.5%	11.1%	49.0%

**Table 2.4**  
Economic Demographic Data  
Sorted Alphabetically

Community	Population	2022 Total EAV	Median Family Income	Median Household Value	Unemployment Rate	Persons in Poverty*
Arlington Heights	75,195	\$3,724,866,333	\$113,502	\$396,500	3.5%	5.7%
Bloomington	78,864	\$2,048,944,043	\$73,119	\$190,700	3.3%	12.0%
Des Plaines	58,594	\$2,703,737,638	\$86,552	\$304,100	4.6%	7.4%
Evanston	77,181	\$3,750,665,439	\$93,188	\$454,600	6.1%	11.6%
Oak Park	52,553	\$1,830,646,053	\$103,264	\$440,500	4.9%	6.9%
Palatine	65,485	\$2,263,182,399	\$93,383	\$337,200	4.7%	10.5%
Park Ridge	39,368	\$2,001,617,121	\$137,964	\$518,500	3.5%	4.3%
Skokie	65,497	\$3,125,536,099	\$91,892	\$362,500	5.4%	8.7%

\*How the Census Bureau measures poverty: The Census Bureau poverty definition - Following the Office of Management and Budget's (OMB) Statistical Policy Directive 14, the Census Bureau uses a set of money income thresholds that vary by family size and composition to determine who is in poverty. If a family's total income is less than the family's threshold, then that family and every individual in it is considered in poverty. The official poverty thresholds do not vary geographically, but they are updated for inflation using Consumer Price Index (CPI-U). The official poverty definition uses money income before taxes and does not include capital gains or noncash benefits (such as public housing, Medicaid, and food stamps). For more information: [How the Census Bureau Measures Poverty](#)

### **Exhibit 3**

#### **Data Sources**

**Table 1.1**

- Population from US Census Bureau, Table DP05 “Demographic and Housing Estimates” using 2022 5-year average estimates.
- Gross Property Tax Levy and Net Property Levy Figures from Cook County Clerk’s Office “Tax Agency Reports” and McLean County “District Tax Rates and Taxable EAV.”
  - Cook County:  
<https://www.cookcountyclerkil.gov/property-taxes/tax-agency-reports>
  - McLean County:  
<https://www.mcleancountyil.gov/1146/District-Tax-Rates-and-Taxable-EAV>

**Table 1.2**

- Population from US Census Bureau, Table DP05 “Demographic and Housing Estimates” using 2022 5-year average estimates.
- Gross Property Tax Levy and Net Property Levy Figures from Cook County Clerk’s Office “Tax Agency Reports” and McLean County “District Tax Rates and Taxable EAV.”
  - Cook County:  
<https://www.cookcountyclerkil.gov/property-taxes/tax-agency-reports>
  - McLean County:  
<https://www.mcleancountyil.gov/1146/District-Tax-Rates-and-Taxable-EAV>

**Table 1.3**

- Gross Property Tax Levy Figures from Cook County Clerk’s Office “Tax Agency Reports” and McLean County “District Tax Rates and Taxable EAV.”
  - Cook County:  
<https://www.cookcountyclerkil.gov/property-taxes/tax-agency-reports>
  - McLean County:  
<https://www.mcleancountyil.gov/1146/District-Tax-Rates-and-Taxable-EAV>

**Table 1.4**

- For Bloomington, the Municipality Rate, Library Rate, and Park District Rates were obtained through the McLean County “District Tax Rates and Taxable EAV.”
  - The Average Composite Rate was provided by the McLean County Assessor’s Office in a phone interview with Finance Staff. An “Average Composite Rate Report” for municipalities in McLean County is not regularly produced for the public according to the McLean County Assessor’s Office.
- For all other communities, which are located in Cook County, the property tax rates were obtained from the “2022 Property Tax Rate Report” produced by Cook County each year.
  - Cook County calculates a Composite Tax Rate for each individual property using the sum of the tax rates of all the taxing districts (municipality, school district, park district, etc.) which service an individual property.

- The Average Composite Rate is calculated by averaging all of the individual Composite Rates for all properties in a given community.
- An individual property PIN may be higher or lower depending on the combination of taxing districts servicing a property.

**Table 2.1**

- General Fund Balance Polices were obtained from municipalities' Annual Budgets, Annual Comprehensive Financial Reports, and Ordinances.

**Table 2.2**

- Home Rules Sales Tax Figures were obtained from municipalities' websites and ordinances.

**Table 2.3**

- Population from US Census Bureau, Table DP05 "Demographic and Housing Estimates" using 2022 5-year average estimates.
- Race and Ethnicity data was obtained from the U.S. Census Bureau, Table DP05 "Demographic and Housing Estimates" using 5-year average estimates.

**Table 2.4**

- Population from US Census Bureau, Table DP05 "Demographic and Housing Estimates" using 2022 5-year average estimates.
- Total EAV from Cook County Clerk's Office "Tax Agency Reports" and McLean County "District Tax Rates and Taxable EAV."
  - Cook County:
    - <https://www.cookcountyclerkil.gov/property-taxes/tax-agency-reports>
  - McLean County:
    - <https://www.mcleancountyil.gov/1146/District-Tax-Rates-and-Taxable-EAV>
- Median Family Income and Unemployment Rate from US Census Bureau, Table DP03 "Selected Economic Characteristics" using 2022 5-year average estimates.
- Median Household Value from US Census Bureau, Table DP04 "Selected housing Characteristics" using 2022 5-year average estimates.
- Persons in Poverty from US Census Bureau, Table S1701 "Poverty Status in the Past 12 Months" using 2022 5-year average estimates.