City of Evanston
2023 Adopted Budget

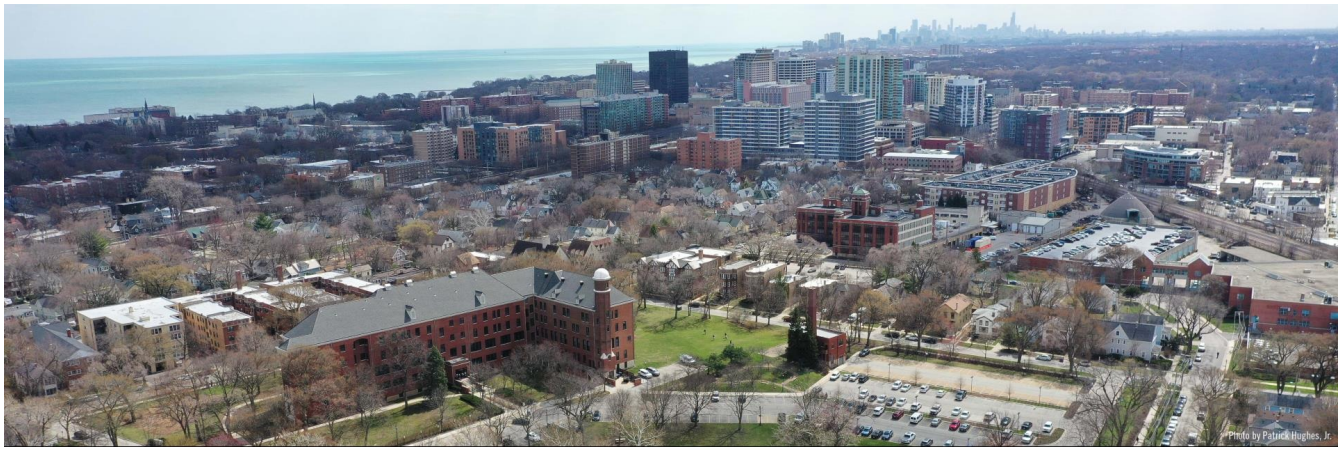

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TABLE OF CONTENTS

Summary Information **4**
- City Council Goals 5
- Transmittal Letter 6
- Changes to Adopted Budget 14
- All Funds Summary 16
- Property Tax Levy 17

General Information **18**
- About the City 19
- Demographics 20
- Organization Chart 24
- Budget Calendar 25
- Fund Structure and Descriptions 26
- Basis of Budgeting 30
- Financial Policies 32

Revenue Sources **37**
- Property Taxes 38
- Other Taxes 42
- Charges for Services 46
- Licenses, Permits and Fees 54
- Fines and Forefeitures 65
- Intergovernmental Revenue 72

General Fund **77**
- General Fund Overview 78
- City Council 83
- City Clerk 86
- City Manager's Office 92
- Law Department 107
- Administrative Services 113
- Community Development 124
- Police Department 134
- Fire Department 153
- Health & Human Services 163
- Parks & Recreation 174
- Public Works Agency 201
- Public Safety Pension Transfers 217

All Funds **219**
- All Funds Summary 220
- Human Services Fund 226
- General Assistance Fund 238
- Reparations Fund 243
- Sustainability Fund 246
- Good Neighbor Fund 250
- American Rescue Plan Act (ARPA) Fund 253

Library Fund ... 257
Library Debt Service Fund ... 268
Library Capital Fund ... 271
Motor Fuel Tax (MFT) Fund ... 274
Emergency Telephone System (E911) Fund ... 279
Community Development Block Grant (CDBG) Fund ... 284
CDBG Loan Fund ... 291
HOME Fund ... 294
Affordable Housing Fund ... 299
Debt Service Fund ... 305
Tax Increment Financing (TIF) Funds ... 314
Howard-Ridge TIF Fund ... 316
West Evanston TIF Fund ... 320
Dempster-Dodge TIF Fund ... 324
Chicago-Main TIF Fund ... 328
Five Fifths Fund ... 332
Special Service Area (SSA) Funds ... 334
SSA #6 Fund ... 336
SSA #7 Fund ... 339
SSA #8 Fund ... 342
SSA #9 Fund ... 345
Capital Improvement Fund ... 348
Crown Construction Fund ... 355
Crown Maintenance Fund ... 359
Special Assessment Fund ... 362
Parking Fund ... 366
Water Fund ... 377
Sewer Fund ... 394
Solid Waste Fund ... 404
Fleet Maintenance Fund ... 411
Equipment Replacement ... 417
Insurance Fund ... 422
Fire Pension Fund ... 428
Police Pension Fund ... 432
Capital Improvements ... **436**
2023 Capital Improvements Plan ... 437
5-Year Capital Improvements Plan ... 445
Capital Fund Policy ... 461
Position Information ... **465**
2023 Position Control ... 466
2023 Personnel Changes ... 482
Debt ... **483**
City Debt Summary ... 484
Debt Service by Series ... 487
Appendix ... **496**
Glossary ... 497

SUMMARY INFORMATION

2019-2022

City Council Goals

Invest in City Infrastructure and Facilities

Enhance Community Development and Job Creation Citywide

Expand Affordable Housing Options

Ensure Equity in All City Operations

Stabilize Long-term City Finances

Implement the City's Climate Action and Resilience Plan (CARP)

Mission Statement

The City of Evanston is committed to promoting the highest quality of life for all residents by providing fiscally sound, responsive municipal services and delivering those services equitably, professionally, and with the highest degree of integrity.

Vision Statement

Creating the Most Livable City in America

Organizational Values

- Excellent Customer Service
- Continuous Improvement
- Integrity
- Accountability

City of Evanston

Budget Transmittal Letter

Mayor Biss and Members of the City Council,

I am honored to present the adopted Fiscal Year (FY) 2023 Budget for the City of Evanston, Illinois. The budget is a policy document, which sets the financial course for the City and defines the priorities of services provided to the community. It is the culmination of months of efforts by staff, community members, and elected officials to balance available resources and provide high-quality services to Evanston community members, businesses, and visitors.

On October 10, 2022, City staff finalized a proposed budget for FY 2023 which totaled $402,510,693 in expenses. Through subsequent meetings with the community and the City Council through adoption of the budget on December 12, 2022, a number of changes were made reducing overall expenses to $397,207,050. Changes from the proposed budget included elimination of the proposed 4% increase to the City's property tax levy, a reduction in the number of new positions, a reduction in capital project spending, the use of General Fund reserves for additional public safety pension contributions, and expanded funding for the City's Reparations Program through reallocation of the City's Real Estate Transfer Tax. The full summary of changes is in the "Changes to Adopted Budget" section of this budget summary.

Given the uncertainty of the COVID-19 pandemic from 2020 through 2022, the City took the necessary steps to contain spending and focus attention on the public health response to ensure the health and safety of Evanston residents. Given the post-pandemic economic recovery, federal relief funding from the American Recovery Plan, the impact of inflation on local revenues, as well as a variety of other factors, the budget contains conservative revenue projections and a restoration of pre-pandemic staffing levels and operational expenses.

The following provides a high-level discussion of the total FY 2023 budget and the General Fund. It then provides an overview of some of the City's other major funds and concludes with a summary of the identified priorities for the upcoming budget year.

Overall Budget

The City's 2023 fiscal year covers the period from January 1, 2023 through December 31, 2023. **The total Adopted Budget for FY 2023 is $397,207,050.** This is the total expense for all funds including the Evanston Public Library. This represents an increase of $36.8 million from the FY 2022 Adopted Budget.

Overall Budget Summary (All Funds)

	2022 Adopted Budget	2022 Projected	2023 Adopted Budget
Revenues	$342,133,019	$326,814,780	$369,820,945
Expenditures	$360,433,520	$306,527,273	$397,207,050

The primary reason for this increase is a drawdown of reserves in funds that have built up a significant fund balance. The reasons for these drawdowns are included in the adopted budget, Capital Improvement Program (CIP), or previously approved by the City Council. These include the following funds:

Funds with Net Deficit in 2023 Adopted Budget (All Funds)

	2022 Projected Fund Balance	2023 Net Deficit	2023 Projected Fund Balance
American Rescue Plan Fund	$30,714,260	($22,750,000)	$7,964,260
General Fund	$45,541,071	($10,085,454)	$35,455,616
Water Fund	$8,586,804	($5,363,233)	$3,223,571
West Evanston TIF Fund	$2,693,214	($2,475,000)	$218,214
Affordable Housing Fund	$2,852,244	($1,596,526)	$1,255,718
Motor Fuel Tax Fund	$6,130,823	($1,429,600)	$4,701,223
Human Services Fund	$3,226,0004	($1,225,258)	$1,506,676

A summary of expenses for all funds can be found on the Summary Charts page of the budget book.

General Fund

The General Fund is the City's main operating fund, accounting for all public safety, streets, culture and recreation, and administrative services. This section will go into greater detail on the projected results for FY 2022 and how those results and excess General Fund reserves from 2021 and 2022 impact the FY 2023 General Fund budget.

General Fund Projected Results (FY 2022)

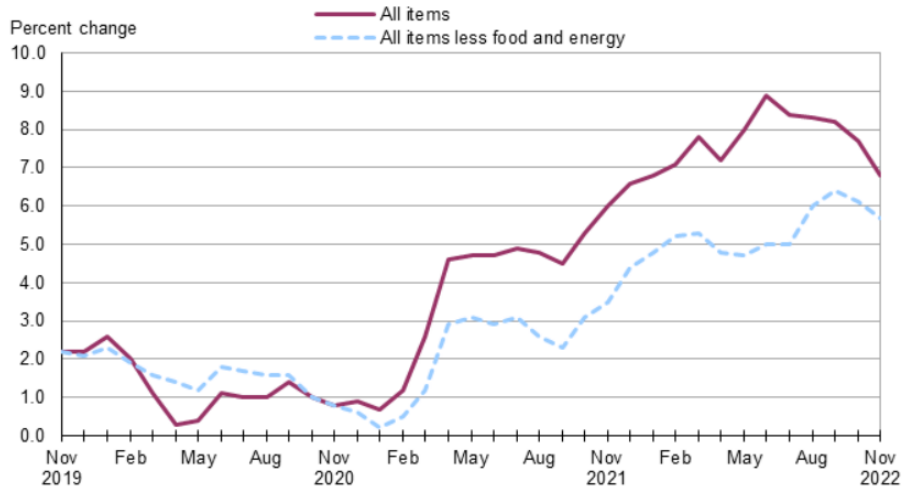
The FY 2022 General Fund included $117,890,987 in budgeted expenses and $117,909,687 in revenues. In terms of expenses, the City's FY 2022 budget restored many of the positions that had been held vacant during the pandemic, included general wage increases for represented and non-union employees, and included nine new positions. Throughout 2022, the City Council approved $3,879,000 in additional unbudgeted expenses for the line items below using excess reserves from FY 2021.

- Transfer to CIP (Waste Transfer Station Settlement)- $500,000
- Transfer to CIP (Maintenance)- $950,000
- Fire Truck Purchase- $800,000
- Beck Park Improvements- $105,000
- "Thank You" Bonus for All Employees- $380,000
- Retention Bonus at Police - $50,000
- Wage Increase for Exempt Employees - $94,000
- Transfer to Solid Waste Fund- $1,000,000

In terms of revenues, the $117.9 million in budgeted revenues included the use of $1,000,000 in fund balance and $4,250,000 in American Recovery Plan Act (ARPA) funds to support operations. Fortunately, the City has seen higher than expected revenue as economic activity continues to recover from the COVID-19 pandemic. State Income Taxes, Real Estate Transfer Taxes, Personal Property Replacement Taxes, Amusement Taxes, and Natural Gas Utility Taxes are expected to exceed budget in 2022. Other revenues that had not recovered from the pandemic in 2021 are also showing positive signs in 2022 and are on track to meet or exceed budget including Sales Taxes, Home Rule Sales Taxes, and Hotel Taxes.

While these revenue results are largely due to economic recovery, it is also a result of high rates of inflation. While inflation stood at 5.3% in October 2021, it peaked at 9.1% in July 2022, the highest rate in nearly 40 years. As shown in the graph below, inflation has been felt across all sectors. The index for all items less food (groceries and restaurants) and energy rose 5.7% over the last year. Energy prices rose 36.5%, largely the result of increases in gasoline and utility gas service, while food prices increased by 10.6%. While these increases are resulting in significant increases to revenues in the short term, it is something the City will need to monitor closely as it also impacts the City's cost to deliver services and the cost of living for Evanston residents.

Consumer Price Index (November 2019 to November 2022)



Source: https://www.bls.gov/regions/midwest/news-release/consumerpriceindex_chicago.htm

After revenues and expenses, the General Fund is expected to finish the year with an operating surplus of $14.1 million, adding to current reserves. As the budget moved from proposed to adopted, the City Council allocated some of these excess reserves to address other City Council priorities, increasing the amount needed to balance the FY 2023 Adopted Budget. This section will go into greater detail on the total amount of excess reserves and the amount needed to balance the FY 2023 budget.

General Fund FY 2023 Revenues

After transfers, the 2023 General Fund budget reflects $127.7 million in operating revenues and expenses, which includes the use of $10.1 million in fund balance. This is compared to $117.9 million in the 2022 adopted budget. The largest revenue increases are the State Income Tax ($2.7 million), Personal Property Replacement Tax (PPRT) ($1.7 million), Ground Emergency Medical Transport (GEMT) funds from the State of Illinois ($1 million), as well as economy based revenues like the Hotel Tax and State and Home Rule Sales Taxes. These increases are not reflective of increases in the rates, but rather the projected 2022 returns as well as the impact of inflation.

With continued recovery from COVID-19 and the impact of inflation, staff has adjusted several FY 2023 revenues to more closely reflect projected FY 2022 returns. Other revenue sources continue to show a slow recovery. A summary of the 19 General Fund revenues greater than $1 million is below. Combined, these revenues account for 79% of total General Fund revenues.

Top 20 General Fund Revenues (FY 2023)

Account Description	2022 Adopted	2023 Adopted	Change	Notes
Pension Property Tax	$20,118,062	$19,990,105	($127,957)	Decrease based on actuarial estimates.
State Income Tax	$8,800,000	$11,500,000	$2,700,000	Increase in population from the latest census.
Sales Tax	$10,300,000	$11,000,000	$700,000	Based on current trends and changes in state law regarding online purchases.
Property Tax	$8,656,102	$9,057,297	$401,195	Increase to General Fund levy, but overall levy held flat.
Home Rule Sales Tax	$7,500,000	$8,000,000	$500,000	Based on current trends and changes to state law regarding online purchases.
Recreation Program Fees	$5,175,525	$5,371,375	$195,850	Based on increased revenues in 2022 and resumption of programs.
Building Permits	$4,225,100	$4,225,100	$0	Remains stable.
Wheel Tax	$2,900,000	$3,100,000	$200,000	Increase of $5/permit which is transferred to the Sustainability Fund.
Liquor Tax	$2,900,000	$3,000,000	$100,000	Based on current trends.
Ticket Fines- Parking	$2,800,000	$3,000,000	$200,000	Based on increased parking in the downtown.
Electric Utility Tax	$2,900,000	$2,900,000	$0	Remains stable.
State Use Tax	$2,500,000	$2,650,000	$150,000	Based on estimates by the Illinois Municipal League.
Parking Tax	$2,600,000	$2,600,000	$0	Remains stable.
Personal Property Replacement Tax	$600,000	$2,250,000	$1,650,000	Increase based on the new State corporate income tax structure.
Ambulance Service	$1,800,000	$2,100,000	$300,000	Based on actual trend.
GEMT Service Revenue	$750,000	$2,000,000	$1,250,000	New revenue source in 2020; based on current trends.
Natural Gas Utility Tax	$1,100,000	$1,400,000	$300,000	Trending high given utility prices.
Hotel Tax	$900,000	$1,300,000	$400,000	Slowly returning to pre-pandemic levels.
Telecom Tax	$1,300,000	$1,200,000	($100,000)	Trending low as more residents opt for streaming services.

One revenue that was was removed from this list for the adopted budget was the Real Estate Transfer Tax. While this revenue is budgeted at $3.75 million overall, $3 million has been allocated to the Reparations Fund for FY 2023.

Property Taxes

Given increases in personnel and operating expenses, the proposed budget included a 4% increase to the total net property tax levy for the City and Library. With a projected General Fund surplus of $14.1 million in FY 2022, the City Council asked that the property tax levy be held flat in FY 2023. The adopted budget includes a 0% increase to the City's net property tax levy. A summary of component parts is below.

- Net increase in the General Fund tax levy ($401,195) and Library Fund tax levy ($283,472) to support increases in personnel and operating expenses.
- Solid Waste Fund levy remains flat given City Council action to move $1 million from General Fund excess reserves in 2022.
- Debt service decreases by $557,000 given the retirement of 2012A GO bonds and no new bonds issued in 2022.
- The public safety pension levies have decreased by $127,000 and are based on actuarial valuation with an assumed 6.5% rate of return as adopted by the City Council for the last few years.

2022 Proposed Tax Levy

	2021 Adopted Tax Levy (FY 2022)	2022 Proposed Tax Levy (FY 2023)	Proposed Change	Increase / Decrease
General Fund Tax Levy	8,656,102	9,057,297	401,195	4.6%
Human Services Fund	3,110,000	3,110,000	-	0.0%
General Assistance Fund	1,300,000	1,300,000	-	0.0%
Library Fund	7,252,000	7,535,472	283,472	3.9%
Solid Waste Fund	1,332,500	1,332,500	-	0.0%
Debt Service (City)	13,436,256	12,878,258	(557,998)	-4.2%
Debt Service (Library)	506,625	507,913	1,288	0.3%
Fire Pension Fund	9,248,524	9,598,610	350,086	3.8%
Police Pension Fund	10,869,538	10,391,495	(478,043)	-4.4%
Total Net Levy	**55,711,545**	**55,711,545**	**2,228,462**	**0%**

General Fund FY 2023 Expenses

The following expenses have been included in the 2023 Adopted Budget.

Wage Increases - Per recommendations from Baker Tilly, high inflation rates, and tight labor market conditions, the proposed budget includes a 4.5% across the board increase for non-union employees (cost of living, market rate adjustment, and merit) and to serve as a placeholder for negotiations with unions. These increases are across all funds where salaries are budgeted and total $3.2 million in the General Fund.

New Positions - The adopted budget includes 20 new and restored positions in the General Fund including seven new Firefighter/Paramedics to allow the Fire Department to expand to a third ambulance. The total cost for these new positions is $2 million in the General Fund.

FY 2023 New Positions (General Fund) and Restoration of Positions Lost During COVID-19

Department	New Positions
Administrative Services	HR Recruitment and Retention Specialist* Digital Services Specialist Security Analyst Tech Support Specialist I Asset Specialist
City Manager's Office	Accounts Receivable Coordinator* ADA Coordinator
Community Development	Admin Lead Residential Plan Reviewer
Fire	Seven (7) Firefighter/Paramedics Fire Captain
Parks and Recreation	Assistant Director* Special Events Coordinator Management Analyst*

*Recommended by Baker Tilly report

One-Time Expenses - One-time expenses include replacement of SCBA equipment in Fire ($440,000), the triannual expense for tree inoculation ($700,000), and sustainability incentives for Evanston businesses ($250,000).

Increases to Contracts to Account for Inflation - The Administrative Services Department has adjusted several line items to account for inflation including telecom services (Comcast, Verizon, Cisco), software increases (Google Suite, Accela), and parking enforcement.

Elimination of Transfer from Motor Fuel Tax Fund for Employee Salaries - Over the past three years, the City has been receiving an additional $1.6 million per year in Rebuild Illinois Funds from the State allowing the City to divert existing MFT funds to the General Fund to offset salaries. As these payments have now completed, this $1 million transfer has been eliminated in the proposed budget.

Use of General Fund Excess Reserves for Public Safety Pensions - At the November 28 City Council meeting, the City Council made an amendment to the budget ordinance to use General Fund excess reserves to contribute an additional $4,494,331 to the Public Safety pension funds.

2023 Budget Balancing

In order to balance the 2023 General Fund budget, the following is proposed:

Vacancy Rate - The proposed budget included a 2% vacancy adjustment to salaries and benefits. After further review with the City Council, it was determined that this rate could be increased to 4%. This assumes a lengthy hiring process for all new positions and existing vacancies, resulting in a potential net savings of $3 million for the General Fund.

General Fund Reserves - The City finished 2021 with $11.7 million in excess General Fund reserves. It is also expected to finish 2022 with a $14.1 million operating surplus. To date, $4.9 million has been used for unbudgeted 2022 expenses and to balance the 2022 budget. Of the funds remaining, $10.1 million would be needed to balance the proposed 2023 budget.

Increases to Tax Projections - Staff reviewed initial projections for tax projections and made $2 million in increases to PPRT, Sales Taxes, Home Rule Sales Taxes, and Real Estate Transfer Taxes.

The table below shows how the FY 2023 General Fund budget is balanced given these adjustments.

	2023 Baseline Budget	**2023 Proposed Budget**	**2023 Adopted Budget**
General Fund Operating Revenue	$118,487,160	$118,487,160	$118,487,160
Use of Reserves		$4,569,693	$10,085,454
Increase to Home Rule Tax Projections			$2,000,000
Increase to Net Property Tax Levy		$2,228,462	$0
Increase to Local Motor Fuel Tax			$165,000
Reallocation of Real Estate Transfer Tax			($3,000,000)
General Fund Total Revenue	**$118,487,160**	**$125,285,315**	**$127,737,614**
General Fund Operating Expenses	$117,839,046	$117,839,046	$117,673,959
Salary Increases		$3,230,000	$3,230,000
New Positions		$2,265,346	$2,014,983
One-Time Expenses		$1,640,000	$1,590,000
Contractual Increases		$786,000	$786,000
Elimination of Transfer from MFT		$1,044,987	$1,044,987
Use of Reserves for Public Safety Pensions			$4,494,331
Additional expenses for City Council professional services and Shorefront Legacy			$138,042
Positions moved from General Fund to Human Services Fund			*($194,560)*
Vacancy Adjustment		($1,520,064)	($3,040,128)
General Fund Total Expenses	**$117,839,046**	**$125,285,315**	**$127,737,614**
General Fund Net	**$648,114**	**$0**	**$0**

General Fund Projected Fund Balance

The General Fund ended FY 2021 with a total fund balance of $31.4 million. At 27% of budgeted FY 2022 expenses, this exceeded the City Council's fund balance policy of 16.66% of General Fund excess reserves by **$11.7 million**. Throughout 2022, the City Council has used these excess reserves to approve nearly $3.9 million in additional unbudgeted expenses that were not included in the FY 2022 budget, as well as $1 million to balance the 2022 budget.

Additionally, the City is positioned to generate additional excess reserves in 2022 as staff is conservatively projecting a $14.1 million net operating surplus. With the City Council's decision to reallocate $3 million in Real Estate Transfer Taxes to the Reparations Fund and an additional $4,494,331 towards Public Safety Pensions, the General Fund will need to use $10.1 million in reserves to balance in 2023. Despite this use of reserves, the General Fund is budgeted to finish FY 2023 above the City's Fund Balance Policy of 16.66%. Given the continued impact of inflation, the increases to expenses proposed in the 2023 budget, and all collective bargaining contracts expiring at the end of 2022, additional reserves may also be needed to balance future budgets.

American Rescue Plan Act (ARPA) Funding

The City received $43 million through the American Rescue Plan Act (ARPA) in Summer 2021. The City has held town hall meetings, participated in a series of community roundtable discussions regarding ARPA, and discussed ARPA at several meetings with the City Council. The City Council approved the ARPA plan that prioritized the allocation of funds across those priority areas identified by the City Council. To date, $33 million has been allocated, leaving $10 million available for allocation as part of this budget.

ARPA Final Rule Category	Realigned ARPA Categories	Allocated/ Requested to Date	Balance to Allocate
1- Public Health	$1,452,500	$1,452,500	$0
2- Negative Economic Impacts	$17,521,184	$11,530,701	$5,990,483
3- Public Sector Capacity	$1,700,000	$1,700,000	$0
4- Premium Pay	$500,000	$500,000	$0
5- Infrastructure	$5,000,000	$5,000,000	$0
6- Revenue Replacement	$12,500,000	$8,550,000	$3,950,000
7- Administrative and Other	$1,000,000	$1,000,000	$0
Participatory Budgeting	$3,500,000	$3,500,000	$0
TOTALS	**$43,173,684**	**$33,233,201**	**$9,940,483**

To further assist with balancing, the adopted budget uses $2.6 million of the remaining $3,950,000 in additional ARPA replacement revenue funding to support the Parking Fund ($1.1 million) and the Equipment Replacement Fund ($1.5 million). Revenues for the Parking Fund were hit hard by the pandemic and still below pre-COVID levels requiring ARPA funding. The Equipment Replacement Fund needs significant funding to replace vehicles which are past their life cycle. Additionally, replacing old vehicles with electric vehicles puts additional financial burden on the fund. Both funds have received ARPA funding over the past two years. Staff has been made aware of several other items that may be presented to City Council for consideration within the "Negative Economic Impacts" category. These items will continue to be presented to the City Council for individual consideration and approval.

Capital Improvement Plan

The 2023 Adopted Budget includes a Capital Improvements Plan of $92.1 million in total expenses across ten funds. Details on all projects in the plan can be found in the Capital Improvements Section of the budget book.

Fund	FY 2023 Proposed	FY 2023 Adopted
178- Sustainability Fund	$130,000	$130,000
180- Good Neighbors Fund	$85,000	$66,480
200- Motor Fuel Tax Fund	$1,504,000	$1,504,000
335- West Evanston TIF Fund	$3,660,000	$3,660,000
345- Chicago Main TIF Fund	$2,469,000	$2,469,000
415- Capital Improvements Fund	$34,212,500	$23,302,500
416- Crown Construction Fund	$200,000	$200,000
420- Special Assessment Fund	$375,000	$375,000
513- Water Fund	$57,947,500	$57,847,500
515- Sewer Fund	$2,555,000	$2,555,000
Total	**$103,138,000**	**$92,109,480**

A critical portion of developing the CIP is determining the appropriate funding sources. The City uses many different types of funding for implementing the CIP. The primary funding source is general obligation bonds. The City works to manage the volume of bonds issued, but it is the current choice when no other funding source is available. As no bonds were issued in 2022, the proposed budget includes the following General Obligation bonds for capital improvement projects in 2023:

- 2022 Bonds (projects to be completed in 2023)- City: $3,757,000
- 2023 Bonds- City: $13,258,000
- 2023 Bonds - Water: $5,033,000
- 2023 Bonds - Library Capital Improvements Fund: $950,000

It is also important to note that $5,433,053 in CIP projects were completed in 2022 that were originally planned to be completed through GO Bonds. As these bonds were never issued, the City Council will need to determine whether these projects are paid with reserves or included in the 2023 GO Bond issuance.

Additionally, the budget includes IEPA ($36.3 million) and WIFIA ($9.6 million) loans to fund projects in the Water Fund. Other funding sources include grant funds, property tax increment, and funding from other government agencies like Motor Fuel Tax funds and CDBG Funds.

Enterprise Funds

The City's budget is comprised of four enterprise funds.

Parking Fund – While activity has steadily increased in 2021, the Parking Fund continues to struggle because of the lack of parking activity in downtown Evanston and other business districts in 2021 and 2022. City Council has already committed $3.25 million through the ARPA Revenue Loss funding category towards Parking Fund projects in 2021 and 2022. Included in the 2023 Adopted Budget is an additional allocation of $600,000 to the Parking Fund from ARPA Revenue Loss funding. This will cover additional parking lot improvements in 2023 and help the fund recover from continued revenue loss.

Water and Sewer Funds – The Water Fund includes operations and capital improvements for all divisions at the Water Treatment Plant as well as the Distribution Division. The proposed budget includes $58 million in capital spending in the Water Fund to be financed through a combination of state and federal loans, GO Bonds, and fund balance. Also, per 35-R-22, passed by the City Council in May 2022, the budget includes a 5% increase to water rates effective January 1, 2023, to cover the cost of the City's Lead Service Line Replacement Work Force Development Program. The budget also includes $2.6 million in capital spending in the sewer fund by drawing upon the existing fund balance.

Solid Waste Fund – While the Solid Waste Fund has made considerable progress since its negative $1.2 million fund balance in 2018, continued operation without revenue increases is not sustainable. As such, in 2022, the City Council approved the transfer of $1 million in excess General Fund reserves to the Solid Waste Fund and a 1.8% increase to rates in 2023 to avoid more substantial rate increases or increases to the property tax levy in order for the fund to maintain a positive fund balance.

Budget Priorities

Based upon the feedback received from the community and the City Council, staff kept the following five priorities, four of which are City Council goals for 2019 to 2022, in mind during the creation of this proposed 2023 budget.

Invest in City Infrastructure and Facilities – City engineering staff presented the draft FY 2023 CIP to the City Council at several meetings from September through November 2022. The proposed budget includes the $92.1 million in capital spending that was discussed at that meetings. Highlights include:

- Street Resurfacing, Water Main and Sewer ($25.7 million) – Key projects include Main Street streetscape improvements from Maple to Hinman, and Oakton Corridor Traffic Calming Improvements.
- Other Transportation ($5.5 million) – Projects include alley improvements, Ridge Avenue Intersection Improvements, and sidewalk improvements/gap infill.
- Parks ($4.9 million) – Total park budget has been increased from $3.4 million to $9.6 million given increasing equipment failures and overall degradation. Staff will be undertaking a strategic plan for parks in 2023 to help provide prioritization and direction on projects.

- Facilities ($9.9 million) – Six of the City's 60 facilities are in a situation where multiple building systems are simultaneously approaching a state of failure. Evaluating the current uses and delivery of services at these locations will be a key priority in 2023.
- Water Treatment, Billing and Storage ($45.4 million) – By far, the largest project in the 2023 CIP is replacement of the existing deteriorated intake with a 60-inch diameter pipeline extending approximately one mile into the lake.

Implement the City's Climate Action and Resilience Plan (CARP) - The Sustainability Fund was created as part of the 2022 Budget in order to advance the implementation of the Climate Action and Resilience Plan (CARP), including the continued implementation of the recommendations of the Environmental Justice Resolution and the enforcement of the Energy and Water Benchmarking Ordinance, among other CARP-related legislation. The budget proposes two new positions in this fund to advance the goals of the City Council.

Enhance Community Development and Job Creation Citywide – In addition to ongoing initiatives, the proposed FY 2023 budget includes $250,000 to support the creation of the Sustain Evanston Community Incentive Program. The additional funding would support a two-year pilot community incentive program to support small business capital improvements improving environmental sustainability, resilience, waste circularity, and decarbonization. Additionally, $508,201 in ARPA funding will be appropriated to StreetPlus for business district cleaning and aid to impacted industries.

Ensure Equity in All City Operations – The proposed budget continues to appropriate funding for those ongoing ARPA activities that have received previous approval by the City Council in the public health and negative economic impact categories. These include youth violence interventions, the mental health living room program, a guaranteed income program, renovation of the McGaw YMCA, The Aux, and Northlight Theatre.

In addition, the FY 2023 proposed budget includes funding to expand staffing and resources for workforce development in the Human Services Fund. Goals of this effort will be to engage the community's most underserved population, implement a transitional jobs program, and help reduce barriers that prevent job seekers from successfully entering the workforce.

Implement the Staffing and Compensation Study to Address Understaffing in Areas of Operational Need and to Promote Employee Retention – In September 2022, Baker Tilly presented their findings from a staffing and compensation study of all positions in the City of Evanston. In September, the City Council approved a series of wage increases, while the FY 2023 budget includes the necessary funding for additional increases. As mentioned earlier in this budget message, this budget document also includes funding for 20 new positions in the General Fund and 15 new positions in other City funds, all of which are highlighted in the Position Control section of the budget document.

Conclusion

The City of Evanston has much to look forward to in the upcoming fiscal year. Driven largely by inflation, local revenues have recovered to pre-pandemic levels allowing the City to adopt a budget that restores staffing levels and implements several City Council goals. The adopted budget maintains and in many ways expands the exceptional level of service that our residents, businesses, and visitors have come to expect out of the City of Evanston.

The adopted 2023 budget was the work of many long-tenured staff as well as new employees serving in director and management roles across the organization. I would like to thank Chief Financial Officer Hitesh Desai, Budget Manager Clayton Black, and Financial Analyst Jess Tapia for their leadership in this year's budget process. Additional thanks to Deputy City Manager David Stoneback and Assistant to the City Manager Tashiek Kerr for their work and support on the budget. Thanks also to the Department Directors and staff for their time and efforts in this budget process.

Sincerely,
Luke Stowe
City Manager

Changes from Proposed Budget to Adopted Budget

The 2023 Proposed Budget was published on the City's website on October 10, 2022. City Council held an initial discussion on the Proposed Budget on October 17, 2022. The public hearing on the budget was held on October 24, 2022 and the Truth in Taxation Hearing was held on November 7 with additional budget discussions at City Council on November 14, November 21, and November 28. Budget memos were also provided in response to questions from Councilmembers on October 21, October 28, and November 4, and November 11. All of this information is posted on the City's website at www.cityofevanston.org/budget. Additionally, staff received feedback on the budget through five ward meetings (representing all nine wards), as well as two budget town hall meetings held in Spanish and English. Staff also responded to questions received through an online budget survey and the budgetinquiries@cityofevanston.org (mailto:budgetinquiries@cityofevanston.org) email address.

The 2023 Proposed Budget released on October 10 included **$402,510,693** in total expenses and **$370,884,310** in total revenues. The original budget was revised multiple times until final approval was given on December 12, 2022.Based on changes from the City Council, total expenses were revised to **$397,207,050** and total revenues to **$369,820,945**. Some of the major changes include:

- Capital Improvement Plan- City staff has met with the City Council on four occasions to discuss the Capital Improvement Program and funding sources. As a result, the proposed CIP was reduced by $11.4 million reducing the necessary GO Bonds in 2023.
- General Fund Revenues- At the November 14 meeting, the City Council asked staff to review two General Fund revenues that were expected to finish 2022 above budgeted levels. After this review, staff increased both projected PPRT and Real Estate Transfer Tax revenues by $500,000. Staff also increased projections for Sales Taxes and Home Rule Sales Taxes based on inflationary trends and higher than expected revenues.
- Reparations Fund- At the December 12 meeting, the City Council approved a resolution directing the CFO to deposit $3 million in revenues generated from the Real Estate Transfer Tax from the Sale of Real Estate to the Reparations Fund. As a result, $3 million in Real Estate Transfer Tax revenues previously allocated in the General Fund have been reallocated to the Reparations Fund and expenses in the Reparations Fund have been increased by $3 million. This decrease in revenue for the General Fund will be covered with fund balance in FY 2023.
- Increase to Local MFT - At the November 14 meeting, the City Council amended the budget ordinance to account for a 1 cent increase to the local Motor Fuel Tax. Staff estimates additional revenue at $165,000 per year pending adoption of a separate ordinance amending the rate in the municipal code.
- Use of General Fund Excess Reserves for Public Safety Pensions - At the November 28 City Council meeting, the City Council made an amendment to the budget ordinance to use General Fund excess reserves to contribute an additional $4,494,331 to the Public Safety pension funds.

The table below summarizes the net reductions to expenses that were made to the Proposed Budget.

Expense Changes from Proposed to Adopted Budget

Fund	Expense	Total
General	Increase Vacancy Rate from 2% to 4%	(1,520,064)
General	Remove a vacant Police Commander position that was double budgeted.	(165,086)
General	Remove 2.5 new position requests.	(250,364)
General	Remove lease for Cardiac Monitor Replacement in Fire.	(250,000)
General	Increase to City-wide training and consulting	200,000
General	Increase in City Council Professional Services	68,042
General	Increase in funding for Shorefront Legacy	70,000
General	Move 1.8 positions from the General Fund to the Human Services Fund.	(194,560)
General	Transfer of General Fund Reserves to the Police and Fire Pension Funds.	4,494,331
Human Services	Move 1.8 positions from the General Fund to the Human Services Fund.	194,560
Sustainability	Add two new positions to the Sustainability Fund.	202,019
Fleet	Remove New Procurement Specialist and Mechanic	(145,299)
Solid Waste	Salary and Benefit Correction for Solid Waste Fund	1,389
Reparations	Increase given additional Real Estate Transfer Tax revenue.	3,000,000
Capital	Increase for other expenses (covered by grant revenues)	400,000
Capital	Reduce 2022 GO Bond project total	(350,000)
Capital	Reduce 2023 GO Bond project total	(10,960,000)
Water	Salary and Benefit Correction for Water Fund	1,389
Water	Reduce 2023 GO Bond in Water Shoreline Stabilization	(100,000)
	Total Changes - Expenses	**(5,303,643)**

The table below summarizes the net reductions to revenues that were made to the Proposed Budget.

Revenue Changes from Proposed to Adopted Budget

Fund	**Revenue**	**Total**
General	Increase in projected Sales Tax	500,000
General	Increase in projected Sales Tax- Home Rule	500,000
General	Increase in projected Real Estate Transfer Tax	500,000
General	Increase in projected PPRT	500,000
General	Increase in Local Motor Fuel Tax with 1 cent increase	165,000
General	Elimination of proposed 4% Property Tax Increase	(2,228,462)
General	Increase the use of General Fund reserves	5,515,766
General	Reallocate a portion of Real Estate Transfer Tax from General Fund based on City Council direction	(3,000,000)
Reparations	Reallocate Real Estate Transfer Tax revenue from the General Fund	3,000,000
Capital	Increase for other expenses (covered by grant revenues)	400,000
Capital	Reduce 2022 GO Bond project total	(350,000)
Capital	Reduce 2023 GO Bond project total	(10,960,000)
Water	Reduce 2023 GO Bond in Water Shoreline Stabilization	(100,000)
Fire Pension	Transfer in of General Fund reserves	1,915,368
Police Pension	Transfer in of General Fund reserves	2,578,963
	Total Changes - Revenue	**(1,063,365)**

All Funds Summary

The City's FY 2023 budget is comprised of the 39 funds listed below.

Fund	2021 Actual Expenses	2022 Adopted Budget	2023 Adopted Budget	Change 2022 to 2023
100 GENERAL FUND	113,408,067	117,890,981	127,737,614	9,846,633
170 AMERICAN RESCUE PLAN	4,800,000	30,400,000	22,750,000	-7,650,000
175 GENERAL ASSISTANCE FUND	1,101,639	1,341,353	1,360,220	18,867
176 HUMAN SERVICES FUND	2,697,645	3,868,336	4,451,258	582,922
177 REPARATIONS FUND	2,096	400,000	3,400,000	3,000,000
178 SUSTAINABILITY FUND	-	0	802,893	802,893
180 GOOD NEIGHBOR FUND	449,539	1,000,000	85,000	-915,000
185 LIBRARY FUND	7,520,405	8,657,612	8,931,467	273,855
186 LIBRARY DEBT SERVICE FUND	482,244	506,625	507,913	1,288
187 LIBRARY CAPITAL IMPROVEMENT FD	405,832	680,000	950,000	270,000
200 MOTOR FUEL TAX FUND	3,441,722	5,343,987	4,141,600	-1,202,387
205 EMERGENCY TELEPHONE (E911) FUND	1,306,679	1,720,546	1,672,200	-48,346
210 SPECIAL SERVICE AREA (SSA) #9	595,125	575,000	575,000	0
215 CDBG FUND	2,3332,783	3,685,622	3,660,665	-24,957
220 CDBG LOAN FUND	44,370	175,000	325,000	150,000
240 HOME FUND	544,002	571,746	654,838	83,092
245 LIBRARY ENDOWMENT FUND	250,000	0	0	0
250 AFFORDABLE HOUSING FUND	2,104,167	2,505,625	1,926,626	-578,999
320 DEBT SERVICE FUND	18,945,247	15,690,075	15,803,723	113,648
330 HOWARD-RIDGE TIF FUND	1,265,916	1,448,113	1,430,913	-17,200
335 WEST EVANSTON TIF FUND	493,821	2,045,000	3,940,000	1,895,000
340 DEMPSTER-DODGE TIF FUND	170,746	173,833	176,483	2,650
345 CHICAGO-MAIN TIF	1,583,524	1,609,763	2,995,355	1,385,592
350 SPECIAL SERVICE AREA (SSA) #6	223,914	221,000	220,000	-1,000
355 SPECIAL SERVICE AREA (SSA) #7	135,898	140,000	140,000	0
360 SPECIAL SERVICE AREA (SSA) #8	58,580	60,200	60,200	0
365 FIVE FIFTHS TIF	0	0	100,000	100,000
415 CAPITAL IMPROVEMENTS FUND	8,412,471	16,455,000	22,492,500	6,037,500
416 CROWN CONSTRUCTION FUND	713,241	1,700,000	1,145,000	-555,000
417 CROWN COMMUNITY CTR MAINTENANCE	-	0	175,000	175,000
420 SPECIAL ASSESSMENT FUND	634,070	1,114,938	830,360	-284,578
505 PARKING SYSTEM FUND	11,363,517	11,819,381	11,284,472	-534,909
510 WATER FUND	37,016,143	57,445,529	80,901,117	23,455,588
515 SEWER FUND	5,681,106	11,391,356	11,251,969	-139,387
520 SOLID WASTE FUND	5,778,875	6,121,685	6,448,525	326,840
600 FLEET SERVICES FUND	3,136,153	3,311,128	3,461,979	150,851
601 EQUIPMENT REPLACEMENT FUND	1,547,346	2,750,000	2,700,000	-50,000
605 INSURANCE FUND	17,342,820	19,956,351	20,013,487	57,136
700 FIRE PENSION FUND	10,883,240	11,543,287	11,353,560	-189,727
705 POLICE PENSION FUND	15,316,975	16,114,448	16,350,112	235,664
All Fund Total	**$282,253,048**	**$360,433,520**	**$397,207,050**	**$36,773,530**

Property Tax Levy

	2022 BUDGET 2021 ADOPTED LEVY	2023 BUDGET 2022 ADOPTED LEVY	CHANGE ($)	CHANGE (%)
GENERAL FUND - CORPORATE				
Gross Levy	7,629,834	8,414,703		
Loss Factor*	228,895	252,441		
Net Levy	**$ 7,400,939**	**$ 8,162,262**	**$895,035**	**10.3%**
GENERAL FUND - IMRF PENSION				
Gross Levy	1,293,982	922,716		
Loss Factor*	38,819	27,681		
Net Levy	**$ 1,255,163**	**$ 895,035**	**$ (360,128)**	**-28.7%**
HUMAN SERVICES FUND				
Gross Levy	3,206,186	3,206,186		
Loss Factor*	96,186	96,186		
Net Levy	**$ 3,110,000**	**$ 3,110,000**	**$ -**	**0.0%**
SOLID WASTE FUND				
Gross Levy	1,373,711	1,373,711		
Loss Factor*	41,211	41,211		
Net Levy	**$ 1,332,500**	**$ 1,332,500**	**$ -**	**0.0%**
FIRE PENSION FUND				
Gross Levy	9,534,561	9,895,474		
Loss Factor*	286,037	296,864		
Net Levy	**$ 9,248,524**	**$ 9,598,610**	**$ 350,086**	**3.8%**
POLICE PENSION FUND				
Gross Levy	11,205,709	10,712,881		
Loss Factor*	336,171	321,386		
Net Levy	**$ 10,869,538**	**$ 10,391,495**	**$ (478,043)**	**-4.4%**
TOTAL CITY LEVY				
Gross Levy	34,243,984	34,525,672		
Loss Factor*	1,027,320	1,035,770		
TOTAL CITY NET LEVY	**$ 33,216,664**	**$ 33,489,902**	**$ 273,238**	**0.8%**
GENERAL ASSISTANCE FUND				
Gross Levy	1,340,206	1,340,206		
Loss Factor*	40,206	40,206		
TOTAL GENERAL ASSISTANCE NET LEVY	**$ 1,300,000**	**$ 1,300,000**	**$ -**	**0%**
LIBRARY FUND				
Gross Levy	7,476,289	7,768,528		
Loss Factor*	224,289	224,289		
TOTAL LIBRARY NET LEVY	**$ 7,252,000**	**$ 7,535,472**	**$ 283,472**	**3.9%**
DEBT SERVICE FUND				
Gross Levy	14,143,427	13,522,171		
Loss Factor*	707,171	643,913		
Net Levy	**$ 13,436,256**	**$ 12,878,258**	**$ (557,998)**	**-4.2%**
LIBRARY DEBT SERVICE				
Gross Levy	533,289	533,309		
Loss Factor*	26,664	25,396		
Net Levy - Library Debt	**$ 506,625**	**$ 507,913**	**$ 1,288**	**0.3%**
DEBT SERVICE LEVY				
Gross Levy	14,676,717	14,055,480		
Loss Factor*	733,836	699,309		
TOTAL DEBT SERVICE NET LEVY	**$ 13,942,881**	**$ 13,386,171**	**$ (556,710)**	**-4%**
CITY AND LIBRARY NET LEVY	**$ 55,711,545**	**$ 55,711,545**	**$0**	**0%**
Total Loss Factor*	$2,025,650	$1,978,341	$ (10,618)	-0.5%
Total Gross Levy	$57,737,195	$57,689,886	$ (10,618)	**0%**

***A loss factor is applied to all levies by Cook County.**

GENERAL INFORMATION

About the City

The City of Evanston

The City of Evanston covers a stretch of four miles along Lake Michigan's picturesque western shoreline. The City's eight square miles include residential neighborhoods encircling thoughtfully-planned business districts and recreational facilities. Ongoing development of both residential and commercial properties has brought the City of Evanston a cosmopolitan flavor while retaining a close-knit suburban atmosphere.

Evanston boasts a diverse populace in terms of religious, racial, educational, and economic composition. Interspersed throughout the community are over 290 acres of parks, including tennis courts, five public swimming beaches, athletic fields, and bicycling and jogging trails.

The City of Evanston operates under the Council-Manager form of government. The non-partisan legislative body is comprised of ten elected officials consisting of a Mayor and nine Ward Council Members. Through the Council-Manager form of government, elected officials create policy and direct the City Manager to implement the plan. This places the responsibility for day-to-day provision of services on a professional manager and staff.

The Budget Document

The Budget Document serves as a policy guide which sets the financial course of the City of Evanston and defines the service priorities provided to the community. The City uses fund accounting for its operations in accordance with best practices and legal requirements. A fund is a separate accounting entity with a self-balancing set of accounts. The 2023 Proposed Budget includes 39 funds. Most departments have operations in multiple funds. More information can be found on the "Fund Structure and Descriptions" page.

The City's main operating fund, the General Fund, provides resources for the essential services expected from a local government, including Police, Fire, Parks & Recreation, Health and Human Services, Community Development, Public Works, and Administrative Services. It is primarily supported by taxes, as well as charges for services, fines and various fees from sources such as permits and licenses. Other Funds include Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, and Pension Trust Funds.

Population Overview

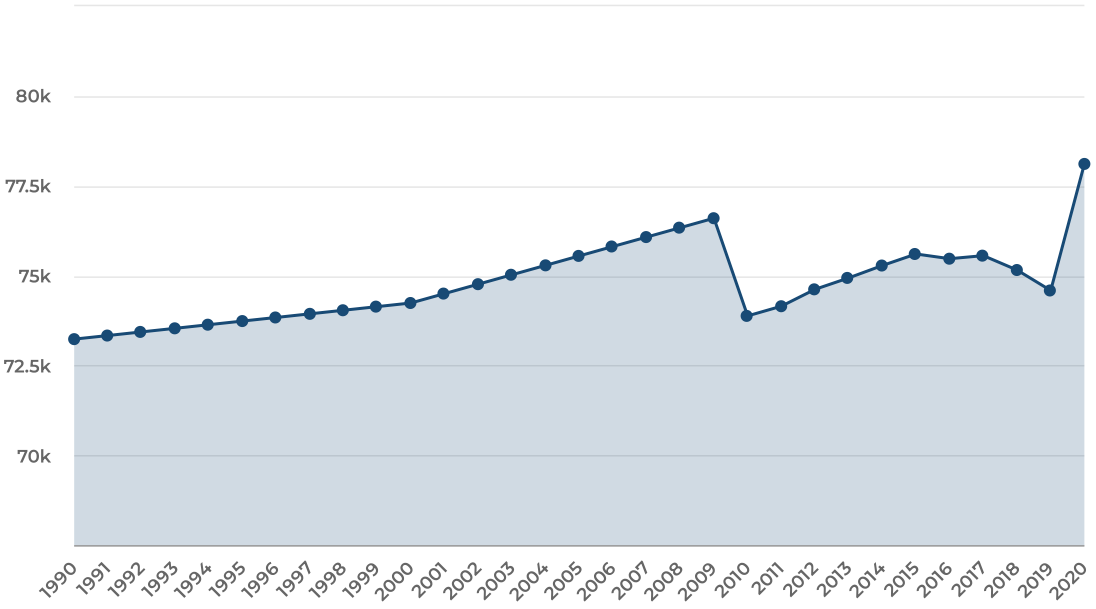
TOTAL POPULATION

78,110

▲ 4.7%
vs. 2019

GROWTH RANK

680 out of **2729**
Municipalities in Illinois



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

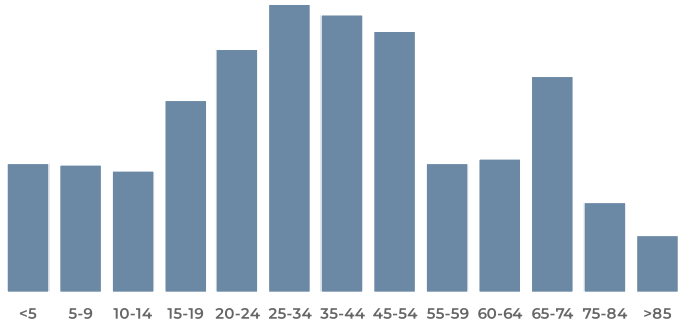
DAYTIME POPULATION

85,526

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

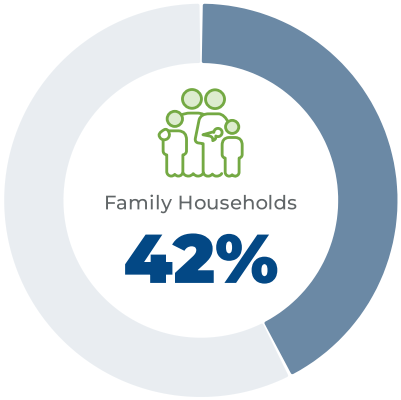
** Data Source: American Community Survey 5-year estimates*

Household Analysis

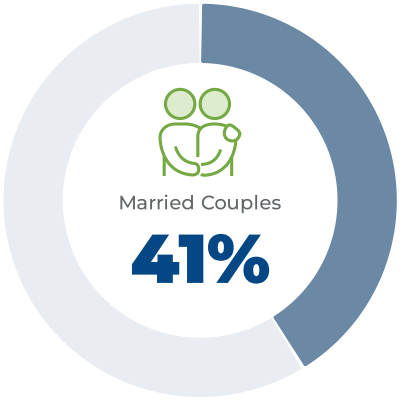
TOTAL HOUSEHOLDS

27,918

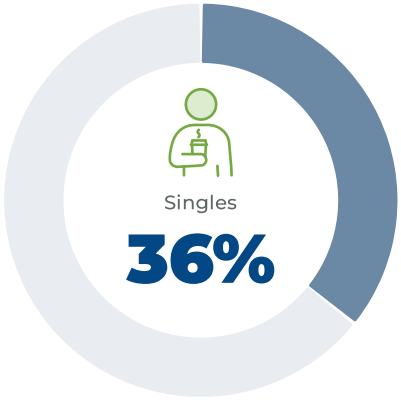
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



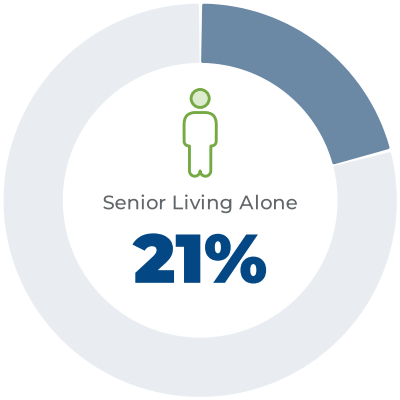
▼ 10%
lower than state average



▼ 14%
lower than state average



▲ 22%
higher than state average



▲ 25%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

19%

▲ 111%
higher than state average

Median Income

$82,335

▲ 20%
higher than state average

Below $25,000

16%

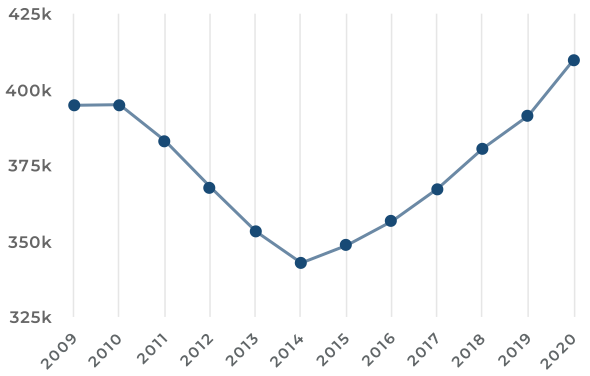
▼ 10%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

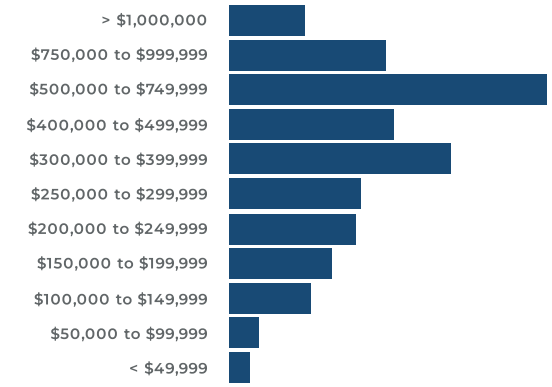
2020 MEDIAN HOME VALUE

$409,900



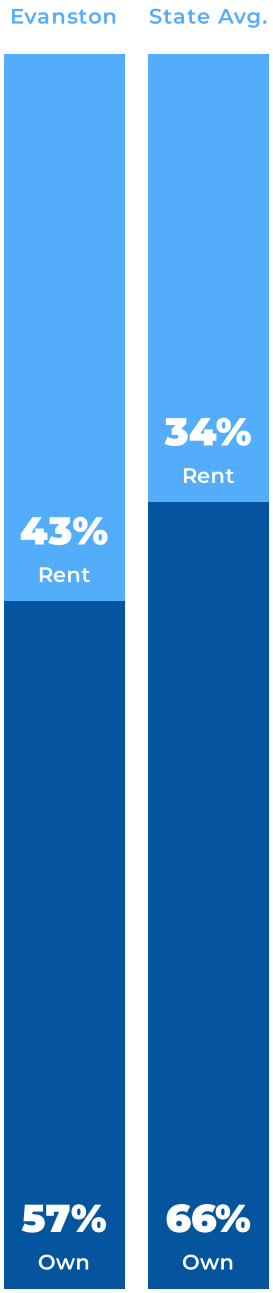
** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

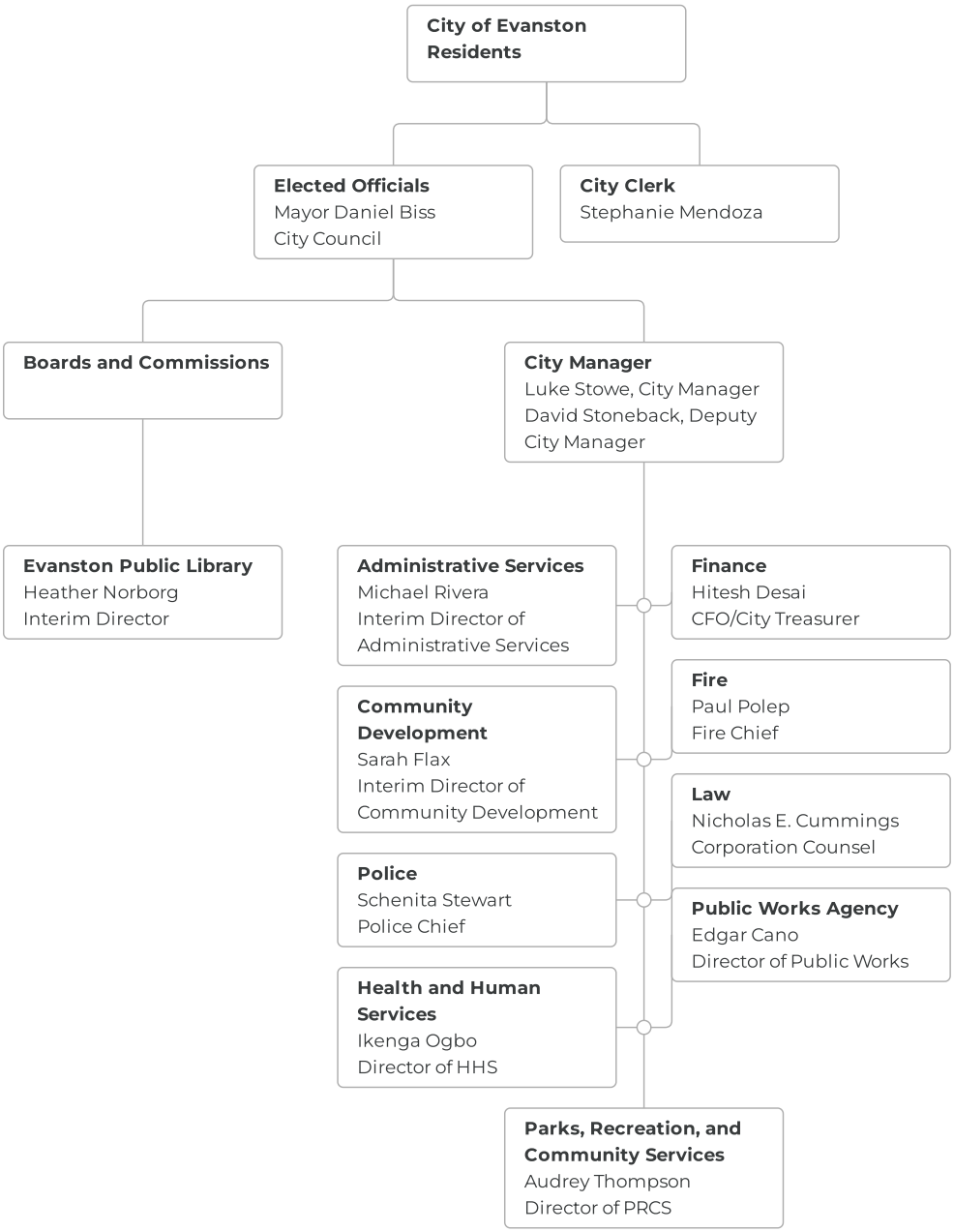
HOME OWNERS VS RENTERS



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart

The City of Evanston operates under a Council-Manager form of government. The non-partisan legislative body is comprised of ten elected officials consisting of a Mayor and nine ward Council Members. Through the Council-Manager form of government, elected officials create policy and direct the City Manager in the implementation of those plans. This places the responsibility for day-to-day provision of services on a professional manager and staff.



2023 Budget Calendar

Jan 1, 2022

2022 Budget Year Begins

Jun 1, 2022

City staff began work on the 2022 Proposed Budget.

Oct 10, 2022

2022 Proposed Budget is published on the City's website.

Oct 17, 2022

2023 Proposed Budget presented at City Council Meeting.

Oct 24, 2022

Budget Public Hearing at City Council Meeting

Nov 7, 2022

Truth In Taxation Hearing at City Council meeting

Nov 21, 2022

Earliest Possible Budget Adoption date

Dec 12, 2022

Final Budget Adopted by City Council

Fund Structure

The City's Budget is divided into 41 funds and organized by departments. Funds are the largest financial unit of the City's budget. Departments are functional units of government, and lay across the City's funds. The funds are categorized into different types, as shown in the table below:

Fund Type	Fund Title	Fund Type	Fund Title
General Funds	100 General Fund	**Special Revenue Funds**	170 American Rescue Plan
	176 Human Services Fund		175 General Assistance Fund
Debt Service Funds	320 Debt Service Fund		177 Reparations Fund
	330 Howard-Ridge TIF Fund		178 Sustainability Fund
	335 West Evanston TIF Fund		180 Good Neighbor Fund
	340 Dempster-Dodge TIF Fund		200 Motor Fuel Tax Fund
	345 Chicago-Main TIF Fund		205 Emergency Telephone (E911) Fund
	365 Five Fifths TIF Fund		215 CDBG Fund
	350 Special Service Area (SSA) #6		220 CDBG Loan Fund
	355 Special Service Area (SSA) #7		235 Neighborhood Improvement
	360 Special Service Area (SSA) #8		240 Home Fund
	210 Special Service Area (SSA) #9		250 Affordable Housing Fund
Capital Project Funds	415 Capital Improvements Fund	**Internal Service Funds**	600 Fleet Services Fund
	416 Crown Construction Fund		601 Equipment Replacement Fund
	417 Crown Community CTR Maintenance		605 Insurance Fund
	420 Special Assessment Fund	**Pension Trust Funds**	705 Police Pension Fund
Enterprise Funds	505 Parking System Fund		700 Fire Pension Fund
	510 Water Fund	**Component Unit Funds**	185 Library Fund
	513 Water Depr Imprv & Extension Fund		186 Library Debt Service Fund
	515 Sewer Fund		187 Library Capital Improvement FD
	520 Solid Waste Fund		

Fund-Department Relationships

Department	Fund Title	Department	Fund Title
13 City Council	100 General Fund	**40 Public Works Agency**	100 General Fund
	176 Human Services Fund		200 Motor Fuel Tax Fund
14 City Clerk	100 General Fund		415 Capital Improvement Fund
15 City Manager's Office	100 General Fund		416 Crown Construction Fund
	177 Reparations Fund		417 Crown Community CTR Maintenance
	505 Parking System Fund		420 Special Assesment Fund
17 Law	100 General Fund		505 Parking System Fund
19 Administrative Services	100 General Fund		510 Water Fund
	415 Capital Improvements Fund		515 Sewer Fund
	505 Parking System Fund		520 Solid Waste Fund
	600 Fleet Services Fund	**99 Non-Departmental**	100 General Fund
	601 Equipment Replacement Fund		170 American Rescue Plan
21 Community Development	100 General Fund		178 Sustainability Fund
	176 Human Services Fund		180 Good Neighbor Fund
	210 Special Service Area (SSA) #9		186 Library Debt Service Fund
	215 CDBG Fund		320 Debt Service Fund
	220 CDBG Loan Fund		330 Howard-Ridge TIF Fund
	235 Neighborhood Improvement		335 West Evanston TIF Fund
	240 Home Fund		340 Dempster-Dodge TIF Fund
	250 Affordable Housing Fund		345 Chicago-Main TIF Fund
22 Police	100 General Fund		350 Special Service Area (SSA) #6
	205 Emergency Telephone (E911) Fund		355 Special Service Area (SSA) #7
23 Fire Mgmt & Support	100 General Fund		360 Special Service Area (SSA) #8
24 Health	100 General Fund		365 Five Fifths Fund
	175 General Assistance Fund		415 Capital Improvement Fund
	176 Human Services Fund		700 Fire Pension Fund
48 Library	185 Library Fund		705 Police Pension Fund
	186 Library Debt Service Fund		
	187 Library Capital Improvement FD		

Fund Descriptions

GENERAL FUNDS

General Fund - To account for all activity traditionally associated with government operations, which are not required to be accounted for in another fund.

Human Services Fund – To account for social services, youth and young adult outreach, and funding distributed through the Social Services Committee.

DEBT SERVICE FUNDS

Debt Service Fund - To account for non-abated, general obligation payments on the principal and interest related to bonds and/or other City debt.

Howard-Ridge Tax Increment Financing (TIF) Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

West Evanston Tax Increment Financing (TIF) Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Dempster-Dodge Tax Increment Financing (TIF) Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Chicago-Main Tax Increment Financing (TIF) Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Five Fifths (TIF) Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Special Service Area (SSA) No. 6 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's commercial district surrounding Dempster, Chicago, and Main. Financing is provided by the City through an annual special service area property tax levy.

Special Service Area (SSA) No. 7 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's East Central Street business district. Financing is provided by the City through an annual special service area property tax levy.

Special Service Area (SSA) No. 8 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's West Central Street business district. Financing is provided by the City through an annual special service area property tax levy.

Special Service Area (SSA) No. 9 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's central business district. Financing is provided by the City through an annual special service area property tax levy.

CAPITAL PROJECTS FUNDS

Capital Improvement Fund - To account for capital projects not funded through special revenue, tax increment financing, or enterprise funds. Capital projects include, but are not limited to: long term improvements to public buildings, the paving of city streets, and the improvement and development of recreation facilities. Financing is provided primarily by grants and general obligation bond proceeds.

Crown Construction Fund - To account for all activity related to the construction of a new Robert Crown Community Center beginning in 2017. Financing is provided by general obligation bond proceeds and community contributions.

Crown Center Maintenance Fund – To account for activity related to major maintenance and equipment replacement in the newly constructed Robert Crown Community Center. Funding is from the operating revenues through a transfer from the General Fund.

Special Assessment Fund - To account for capital improvements (primarily alley paving) financed by both special assessments on property owners and City contributions.

ENTERPRISE FUNDS

Parking Fund - To account for all City-owned parking facilities/garages, lots, and metered spaces. All activities are accounted for including administration, operations, financing, and revenue collection.

Water Fund - To account for all activity related to providing water to Evanston residents, as well as the Village of Skokie and the Northwest Water Commission. All activities necessary to provide such services are accounted for in this fund, including, but not limited to: administration, operation, maintenance, debt service, and billing/collection.

Sewer Fund - To account for all activity related to providing sewer service to City residents and businesses. Activities necessary to provide such service include, but are not limited to: administration, operations, financing, capital improvements/maintenance, and billing/collection.

Solid Waste Fund – To account for all activity related to refuse, recycling, and yard waste collection and disposal. Activities necessary to provide such service include, but are not limited to: administration, operations and revenue collection.

INTERNAL SERVICE FUNDS

Fleet Services Fund – To account for the cost of operating the municipal service center maintenance facility for transportation vehicles/equipment used by City departments. Such costs are billed to the user departments.

Equipment Replacement Fund – To account for the costs associated with the purchase of vehicles and equipment.

Insurance Fund - To account for all costs related to health insurance, general liability and workers' compensation claims. This internal service fund uses “funding premium” payments from City operating funds to pay claim and premium costs incurred.

PENSION TRUST FUNDS

Fire Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.

Police Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.

COMPONENT UNIT FUNDS

Library Fund – To account for the Evanston Public Library. The Evanston Public Library promotes the development of independent, self-confident, and literate citizens through the provision of open access to cultural, intellectual, and informational resources for all ages.

Library Capital Fund – To account for the capital improvements to the Evanston Public Library. Funding is provided primarily through property tax levy.

Library Debt Fund – To account for principal and interest payments on debt proceeds issued and allocated to the Evanston Public Library.

SPECIAL REVENUE FUNDS

American Rescue Plan (ARPA) Fund – To account for revenue and expenses related to funds from the American Rescue Plan Act of 2021, which provided funding for local government services in the wake of the COVID-19 pandemic.

General Assistance Fund – To account for the General Assistance program. Assistance is provided to persons who are not eligible for any other state or federal financial assistance programs and who do not have income or resources to provide for their basic needs.

Reparations Fund – To account for revenues and expenses related to the Evanston Reparations program.

Sustainability Fund – to advance the implementation of the Climate Action and Resilience Plan (CARP).

Good Neighbor Fund – To account for the resources provided by Northwestern University to assist City functions and increase programming.

Motor Fuel Tax Fund - To account for the operation of street maintenance programs and capital projects as authorized per the Illinois Department of Transportation. Financing is provided from a State of Illinois municipal allotment of gasoline tax revenue.

Emergency Telephone System (E911) Fund - To account for revenues and expenditures for 911 emergency telephone service. Financing is provided by landline and wireless phone surcharges.

Community Development Block Grant (CDBG) Fund - To account for the revenues and expenditures of the Federal Community Development Block Grant program. Financing is provided by the federal government on a reimbursement basis in accordance with federal formula. Expenditures are made in accordance with federal law requirements.

Community Development Block Grant (CDBG) Loan Fund - To account for residential rehabilitation loans to residents.

Neighborhood Improvement Fund - To account for a portion of sales tax revenues derived from retail sales at the Home Depot store in Evanston. Sales tax revenues allocated to this fund are to be expended on public projects that will benefit the immediate neighborhood nearby the store.

HOME Fund – To account for the Home program. Financing is provided by the federal government and used to create affordable housing to low-income households. Expenditures are made in accordance with the requirements of federal law.

Affordable Housing Fund - To account for costs associated with affordable housing programs for low- and moderate-income City of Evanston residents.

Basis of Budgeting

The City was incorporated in 1863. The City operates under a Council-Manager form of government, is a home rule municipality as defined by Illinois state law and provides the following services as authorized by its charter: general management and support, public safety, public works, health and human resource development, library, recreational and cultural opportunities, and housing and economic development.

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental funds are used to account for all or most of the City’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the City not accounted for in some other fund.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. Public budget hearings are conducted. Taxpayer comments are received and noted.
3. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
4. Budgets are legally adopted on a basis consistent with generally accepted accounting principles (GAAP). It should be noted that property taxes are budgeted on a cash basis. For purposes of preparing the combined statement of revenues, expenditure and changes in fund balances - budget and actual, GAAP revenues and expenditures have been adjusted to the budgetary basis.

The level of control (level at which expenditures may not exceed budget) is at the fund level. All unencumbered annual appropriations are lapsed at the fiscal year-end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded, reserve a portion of a budgeted account so that amount is not spent elsewhere. For non-enterprise funds, encumbrances are usually not counted as expenditures until the actual disbursement has been made.

The financial information of general governmental type funds (for example, the general fund itself and MFT funds) is prepared on a modified accrual basis. Briefly, this means that revenues are usually recorded when they become available and are measurable while expenditures are recorded when the liability has been incurred.

The enterprise funds (Water, Sewer, Solid Waste, and Parking), on the other hand, are often reported on a full accrual basis. Not only are expenses recognized when a commitment is made (through a purchase order) but revenues are also recognized when they are obligated to the City (for example, water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP) and a budget basis for comparison purposes.

Financial Control Procedures

The City reports financial results based on generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The accounts of the City are divided into separate self-balancing funds comprised of its assets, liabilities, fund equity, revenues and expenditures, as appropriate.

The City's expenditures are monitored on a regular basis by the Finance Division of the City Manager's Office. Disbursements are made only if the expenditure is within the authorized appropriation. For all major expenditures, purchase orders are prepared, approved and the related appropriation is encumbered before a check is issued.

Financial Policies

In ongoing efforts to formally address long-term budgeting provisions, the City of Evanston has endorsed a Budget Policy. The City Council initially adopted this Budget Policy in December 2000. This policy has been revised as follows:

I. Budget Process

Compilation of the Proposed Budget - Each year the City Manager shall prepare and submit a proposed budget to the City Council, allowing ample time for discussion and decision-making. The proposed budget shall contain estimates of revenues available to the City along with recommended expenditures for the departments, boards and commissions. The City Manager is required to submit a balanced budget to Council in which revenues equal expenditures.

Quarterly Financial Update
Following the end of each financial quarter, the City Manager shall present a report summarizing budgeted vs. actual revenues and expenditures.

Review of the Comprehensive Annual Financial Report
The Administration and Public Works Committee shall review the Comprehensive Annual Financial Report. This review shall take place at the earliest meeting date following publication.

Copies of the Proposed and Final Budget
Sufficient copies of the proposed and final budget shall be placed on file in printed form for public inspection at the City Clerk, at the Public Library, and at all library branches. An electronic version of the proposed and final budget shall be posted on the City of Evanston Website. The City of Evanston may offer for sale a printed and electronic copy of the proposed and final budget for a fee not to exceed the cost of preparation, printing, and distribution of the budget.

Public Hearing, Notice and Inspection of Budget - The City Council will hold a public hearing on the annual budget prior to final action by the City Council. Notice of this hearing shall be published in a local newspaper at least ten days prior to the public hearing. Copies of the proposed budget will be available for public inspection in printed form in the office of the City Clerk for at least ten days prior to the hearing.

The City Council budget meeting agendas will be available to the public prior to the initial special meeting of the City Council on the proposed budget.

Each special meeting of the City Council on the proposed budget shall designate a period of time for citizen testimony concerning budget matters discussed during that special meeting. The length of such time shall be determined by the chairman prior to the budget meeting process.

Submission of the Proposed Budget
The City Manager will submit a balanced budget to the City Council by October 31.

Revision of Annual Budget - Following City Council adoption of the budget, the City Council shall have the authority to revise the budget by transferring monies from one fund to another or adding to any fund. No revision of the annual budget shall increase the budget in the event monies are not available to do so.

II. Fund Policies

General Fund

The General Fund budget will be balanced each year, subject to the current Fund Reserve level. In the event the General Fund Reserve balance is below the minimum level of 16.6%, the fund may be structured with a surplus budget in order to bring reserves up to the minimum. In the event the fund reserve is above the 20% recommended maximum, the budget may be structured in a deficit to account for the transfers out to other funds as noted in the reserve policy.

Parking System Fund

This is an enterprise fund and as such is expected to be self-sufficient. Any revenues generated, especially from sales, should be retained to maintain the fund. Periodically, fees should be increased to sufficiently fund operating costs, depreciation, and a reserve. The General Fund will continue to be properly compensated for administrative expenses, which support parking system activities.

Water Fund

A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to meet debt requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs.

Fire and Police Pension Funds

The Firefighters and Police Pension Funds shall receive funding in accordance with the Joint Actuarial Report provided by the City and both Funds each year. Actuarial methods and assumptions shall be reviewed annually and shall meet or exceed Illinois statutory regulations.

Emergency Telephone System Fund

This fund must be maintained at a level adequate to provide for maintenance of current operations, the capability to respond to unforeseen events, funding of long-term capital improvements, and needed upgrades. The fund shall be entirely supported by revenues received from the imposed telephone surcharge.

Motor Fuel Tax Fund

Revenues for this fund are provided by the state motor fuel tax and as such should be used only for street improvement, repair, and maintenance as allowed by State of Illinois law. Funds may be accumulated for the purpose of accomplishing major projects, however, the beginning reserve balance for this fund should not fall below 25% of the annual revenue received in the prior year.

Insurance Fund

The Insurance Fund must be maintained to meet the City's current and future insurance liability and self-funded employee benefits program requirements. Liability Insurance Requirements include current budget year obligations and building a reserve (as noted in the fund reserve section of this communication) over seven years to prepare for anticipated claims and losses. The City Manager shall be required to present an annual report itemizing all of the City's current and long-term claims and liabilities. Each year City staff will review worker compensation, liability, and property insurance policies to determine if coverage meets current financial and operational needs. The City Manager each year will recommend to the City Council insurance policy coverage and limits and include the necessary funds in the operating budget. Self-funded Employee Benefit Program costs are accounted for in this fund and at the Intergovernmental Personal Benefits Cooperative (IPBC). As required by the IPBC the City will maintain a minimum of one month's reserve for PPO benefit programs at the IPBC. Further, the City will set rates and manage program benefit costs to keep cost increases below the Medical rate of inflation.

Fleet Services Fund

The City of Evanston shall maintain vehicles and equipment, which are safe and adequate for the demands of the operating departments. Interfund transfers from operating departments shall be established to maintain the necessary staff, equipment and supplies/parts to service all appropriate vehicles.

Equipment Replacement Fund

The Equipment Replacement Fund receives interfund transfer from operating department's established to replace vehicles within 2 years of the expiration of their useful life as determined by the fleet maintenance division. General obligation debt shall only be used for vehicles with an expected life equal to or greater than 15 years and with a purchase price greater than or equal to $250,000.

Debt Service Fund

General Obligation Debt of the City means debt (viz., bonds) for which an unlimited real property tax levy is made or pledged for payment. General Obligation Debt shall be allocated into two categories. Self-Supporting General Obligation Debt shall mean General Obligation Debt which, at the time of issuance, is expected and intended by the Treasurer to be payable out of a source of funds other than the City's general real property tax levy, thus permitting the abatement and avoidance of the property tax levy to pay such bonds; examples of Self-Supporting General Obligation Debt include (without limitation) bonds payable from the Water Fund or the Sewer Fund, bonds payable from special assessments, bonds payable from tax increment financing areas, and bonds payable from Motor Fuel Taxes.

Tax-Supported General Obligation Debt shall mean all other General Obligation Debt, which is expected and intended to be paid from a general real property tax levy. General Obligation Debt shall not include any obligation of the City not denominated a bond, including, without limitation, short term notes or warrants or other obligations which the City may issue from time to time for various purposes and to come due within three (3) years of issuance. General Obligation Debt does not include bonds which have been refunded or decreased and which, as a consequence of same, are provided for from a dedicated source of funds or investments. Self-Supporting General Obligation Debt shall not be limited by this Budget Policy.

Tax-Supported General Obligation Debt shall not exceed $155,000,000 in aggregate principal amount, which limit is expressly subject to increase from time to time by action of the City Council as the needs of the City may grow. General Obligation Debt issued as so-called zero coupon bonds or capital appreciation bonds shall be counted as debt in the original principal amount issued.

The Treasurer shall at all times keep a book or record of all General Obligation Debt and its proper allocation. The Treasurer's statements as to the allocation of General Obligation Debt into these two categories shall be conclusive. Notwithstanding this statement of policy, all bonds or other obligations by whatever name designated of the City duly authorized to be issued by the City Council shall be valid and legally binding as against the City, and there shall be no defense of the City as against any bondholder or other obligation holder on the basis of this policy.

Sewer Fund

This is an enterprise fund and as such is expected to be self-sufficient. As a result, rates should be scheduled to increase to meet costs of sewer operations, debt service, and capital projects. Transfers to other funds for administrative expenses should be maintained to reflect true program costs.

Solid Waste Fund

This is an enterprise fund and as such is expected to be self-sufficient. As a result, rates should be scheduled to increase to meet costs of solid waste operations, debt service, and capital projects. Transfers to other funds for administrative expenses should be maintained to reflect true program costs.

Expenditure Analysis

City Council shall review all significant operational, economic, program, and expenditure proposals in regard to the short term and long-term budgetary and economic impact. The appropriate City Department and staff shall provide the budget analysis for the review and consideration by the City Council.

III. Fund Reserve Policy

The Fund Reserve Policy is as follows:

General Fund
A minimum of 16.6% or two month of operating expenses shall be maintained as a reserve. Any monies over a 16.6% reserve in this fund shall be re-appropriated to other funds that have not met its reserve requirements. Once all funds have met their fund requirements additional funds shall go to the Capital Improvement Program. A minimum of a 5% reserve is required, per bond agreements.

Parking System Fund

A minimum of 16.6% expenses shall be maintained as a reserve; in addition a sufficient reserve shall be maintained to meet bond requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs. A minimum of 5% is required, per bond requirements.

Water Fund

A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to meet debt requirements. A portion of the fund reserve shall be used to fund depreciation and capital improvement needs.

Sewer Fund
A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to satisfy both bond and Illinois Environmental Protection Agency (IEPA) loan debt requirements. A portion of this fund reserve shall be used to fund depreciation and capital improvement needs.

Solid Waste Fund
A minimum of 16.6% of expenses shall be maintained as a reserve; in addition, a sufficient reserve shall be maintained to satisfy debt requirements. A portion of this fund reserve shall be used to fund depreciation and capital improvement needs.

Motor Fuel Tax Fund
A minimum of 25% expenses shall be maintained as a reserve in order to ensure the efficient startup of roadway projects each year.

Capital Improvement Fund
A minimum of 25% of expenses funded from non-debt sources shall be maintained as a reserve. No debt-service costs are located in this fund and therefore no reserve is required for debt service. This 25% reserve shall be used for the startup costs of the current year capital projects in the approved annual budget. Any funds that remain unspent from incomplete capital projects shall be in addition to this 25% level. Any funds that are unspent from projects that were completed under budget shall be included in this 25% level. All projects funded from bond proceeds or other debt issues, shall be tracked along with that debt issue to comply with arbitrage and issuance compliance regulations.

Tax Increment Finance Funds
Fund reserves shall be based on outstanding debt-service requirements or multi-year development incentives established by the City. Reserves shall be designated for the funding of these long-term expenses prior to being released for future capital or development expenses.

Insurance Fund

Health Insurance Reserves should be no less than three months of annual expenses. At least one month of the three month reserve is required to be kept at the Intergovernmental Personal Benefits Cooperative (IPBC). This reserve will be utilized to cover the claims payable cycle cost which is approximately 45 days, and to provide for reserves in the event of major changes in rates/claims experience. Liability Insurance Reserves are not established to fully fund all potential future claims. As such, cash reserves should be set at a minimum of 25% of outstanding claims payable as defined in the prior year audit or twice the current annual self-insured retention coverage level (currently at $1,250,000).

Fleet Maintenance Fund

Fleet Maintenance Fund Reserves should remain in a positive position with sufficient funds to operate during the year.

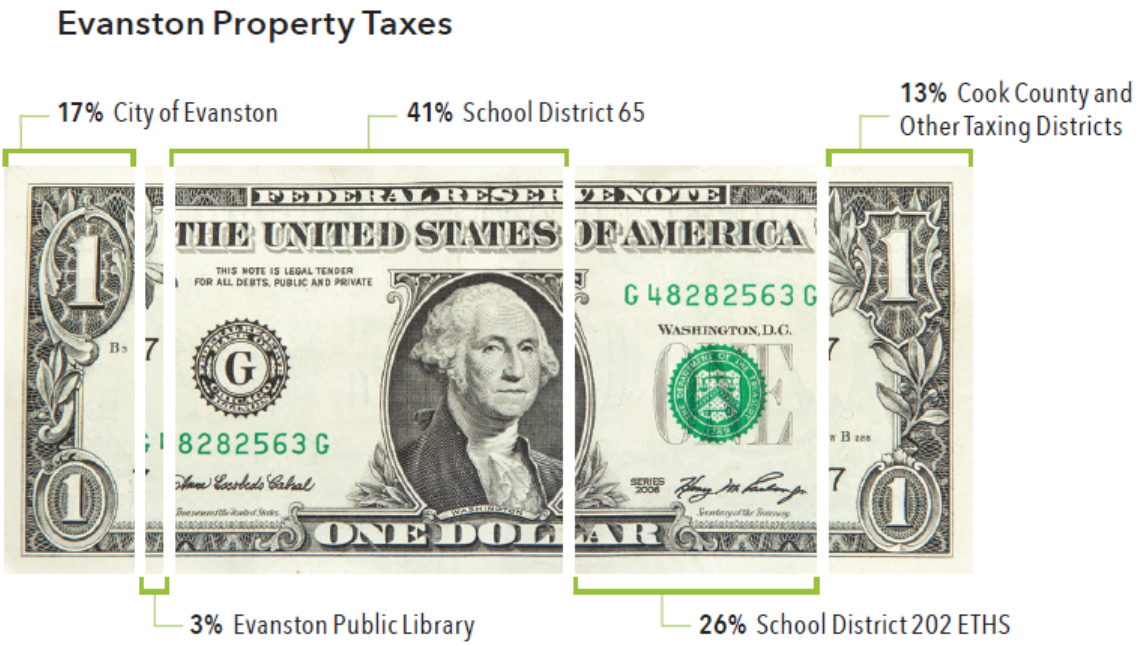
Equipment Replacement Fund

Equipment Replacement Fund Reserves should not exceed the amount of accumulated depreciation of the City's fleet as noted in the prior year Annual Audit.

REVENUE SOURCES

Citywide Property Taxes

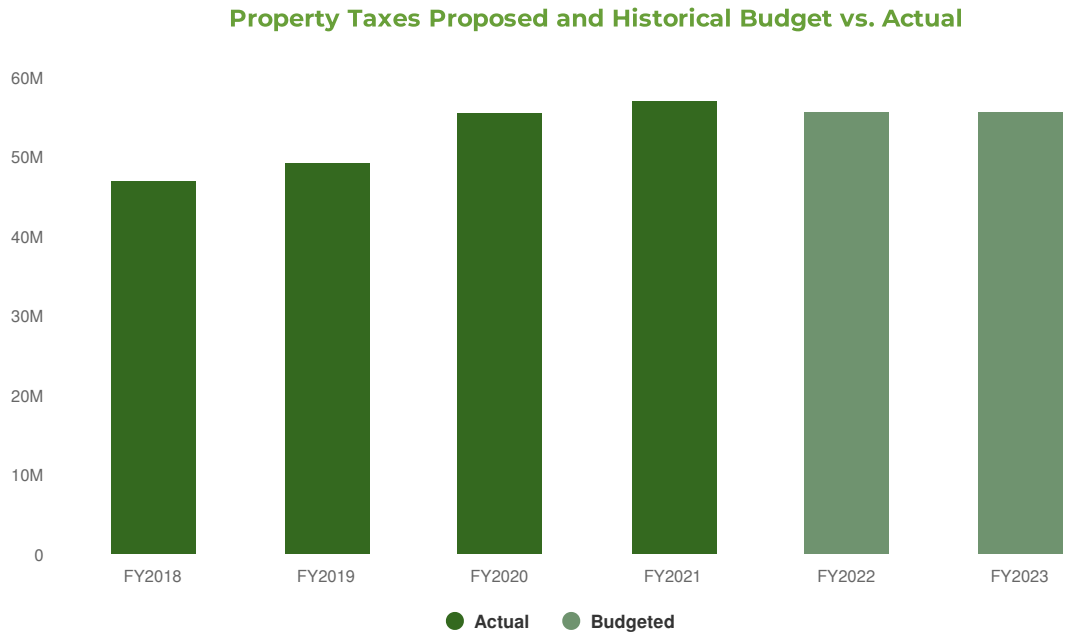
Property taxes paid by Evanston residents go to multiple taxing bodies. For every dollar of property tax paid by a resident of Evanston, 17 cents goes to the City, an additional 3 cents goes to the Evanston Public Library. The City of Evanston's property tax levy as shown in this document represents only this portion of total property taxes paid by residents.



Property Taxes Summary

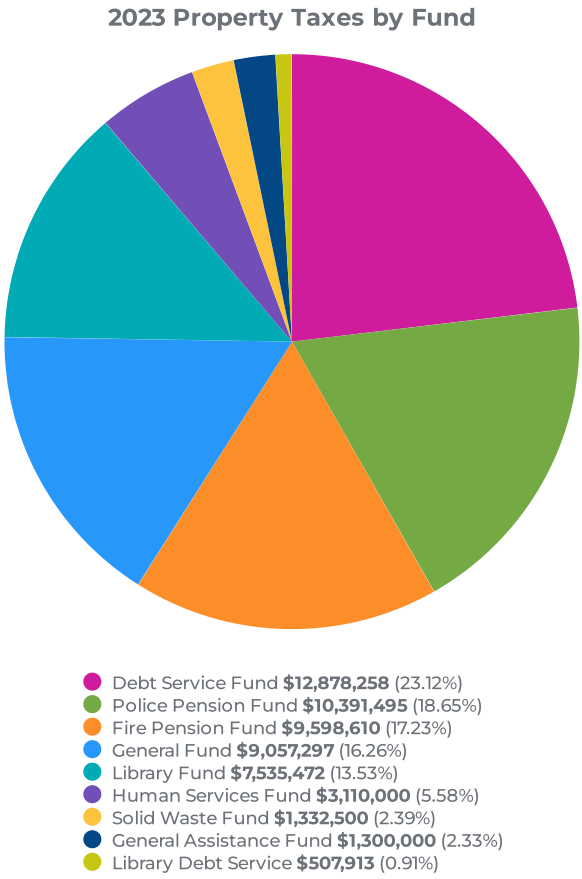
The proposed budget includes a 0% to the City's total net property tax levy over FY 2022.

$55,711,545 **$0**
(0.00% vs. prior year)

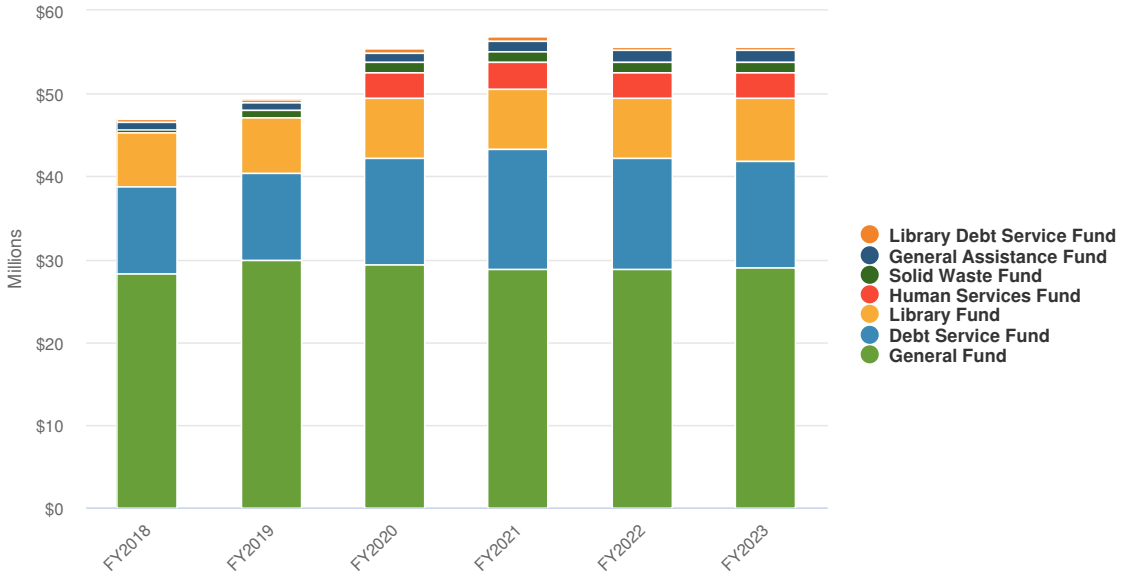


Property Taxes by Fund

Property tax revenue is distributed to seven different funds in the City's budget. **The Pension Property Taxes are recorded in the General Fund and then transferred out to the Police and Fire pension funds.**



Budgeted and Historical Property Tax Revenue by Fund



Note the Pension Fund Property Taxes in the above graph are recorded in the General Fund and then transferred out to the Police and Fire Pension Funds. The table below reflects net levy before loss factor.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
General Fund							
PROPERTY TAXES	100.15.1560.51015	$9,540,660	$8,075,176	$8,656,102	$9,057,297	$401,195	4.6%
PENSION PROPERTY TAX	100.22.2205.51017	$10,857,556	$11,282,107			$0	N/A
PENSION PROPERTY TAX	100.23.2305.51017	$8,961,411	$9,479,402			$0	N/A
PENSION PROPERTY TAX	100.99.9989.51017		$0	$20,118,062	$19,990,105	-$127,957	-0.6%
Total General Fund:		**$29,359,627**	**$28,836,685**	**$28,774,164**	**$29,047,402**	**$273,238**	**0.9%**
Human Services Fund							
PROPERTY TAXES	176.24.2445.51015	$3,110,000	$3,110,000	$3,110,000	$3,110,000	$0	0%
Total Human Services Fund:		**$3,110,000**	**$3,110,000**	**$3,110,000**	**$3,110,000**	**$0**	**0%**
General Assistance Fund							
PROPERTY TAXES	175.24.4605.51015	$1,100,904	$1,318,391	$1,300,000	$1,300,000	$0	0%
Total General Assistance Fund:		**$1,100,904**	**$1,318,391**	**$1,300,000**	**$1,300,000**	**$0**	**0%**
Library Fund							
PROPERTY TAXES	185.48.4845.51015	$7,268,891	$7,369,039	$7,252,000	$7,535,472	$283,472	3.9%
Total Library Fund:		**$7,268,891**	**$7,369,039**	**$7,252,000**	**$7,535,472**	**$283,472**	**3.9%**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Library Debt Service Fund							
PROPERTY TAXES	186.48.4861.51015	$480,145	$482,243	$506,625	$507,913	$1,288	0.3%
Total Library Debt Service Fund:		**$480,145**	**$482,243**	**$506,625**	**$507,913**	**$1,288**	**0.3%**
Debt Service Fund							
PROPERTY TAXES	320.99.5560.51015	$12,814,109	$14,457,696	$13,436,256	$12,878,258	-$557,998	-4.2%
Total Debt Service Fund:		**$12,814,109**	**$14,457,696**	**$13,436,256**	**$12,878,258**	**-$557,998**	**-4.2%**
Solid Waste Fund							
PROPERTY TAXES	520.40.4310.51015	$1,332,500	$1,332,500	$1,332,500	$1,332,500	$0	0%
Total Solid Waste Fund:		**$1,332,500**	**$1,332,500**	**$1,332,500**	**$1,332,500**	**$0**	**0%**
Total:		**$55,466,176**	**$56,906,554**	**$55,711,545**	**$55,711,545**	**$0**	**0%**

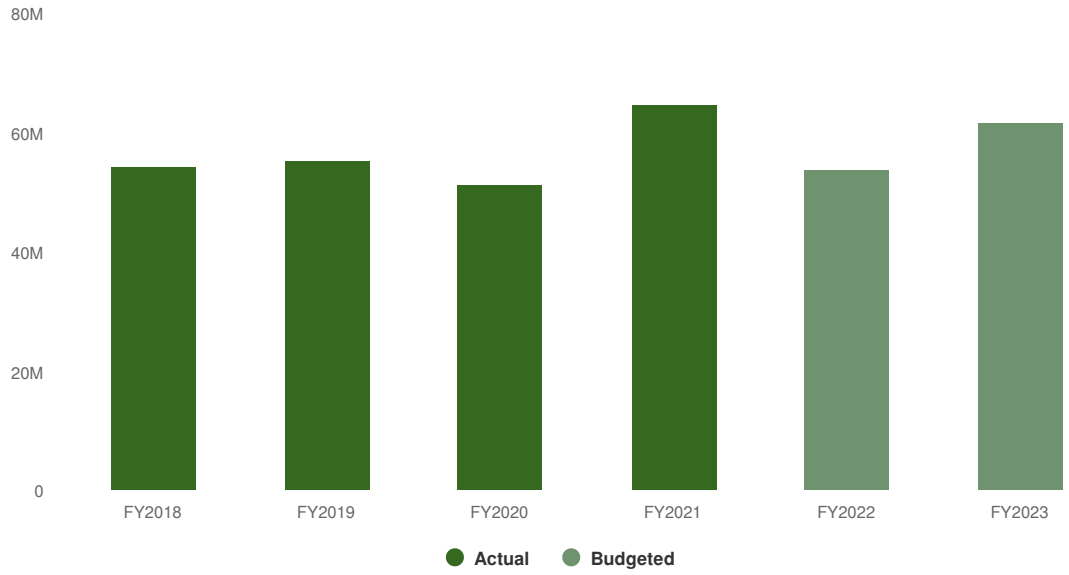
Other Taxes Summary

The City receives many kinds of taxes besides property taxes. The largest in this category are sales and income taxes. The State of Illinois collects personal and corporate income taxes and places a portion of those receipts in a fund called the Local Government Distributive Fund (LGDF). The State then remits those funds to municipalities on a per capita basis.

The State of Illinois imposes a 6.25% Sales Tax, 1% of which is distributed to municipalities on a point-of-sale basis. In addition, the City of Evanston imposes a 1.25% Home Rule Sales Tax on transactions that generally applies to the purchase of goods with the exception of groceries, drugs, and licensed vehicles. Additional home rule taxes in this category include amusement (streaming) tax, wheel tax, transportation network tax, utility taxes, liquor tax, motor fuel tax, telecommunications tax, and real estate transfer tax.

$61,545,000 **$7,620,000**
(14.13% vs. prior year)

Other Taxes Proposed and Historical Budget vs. Actual

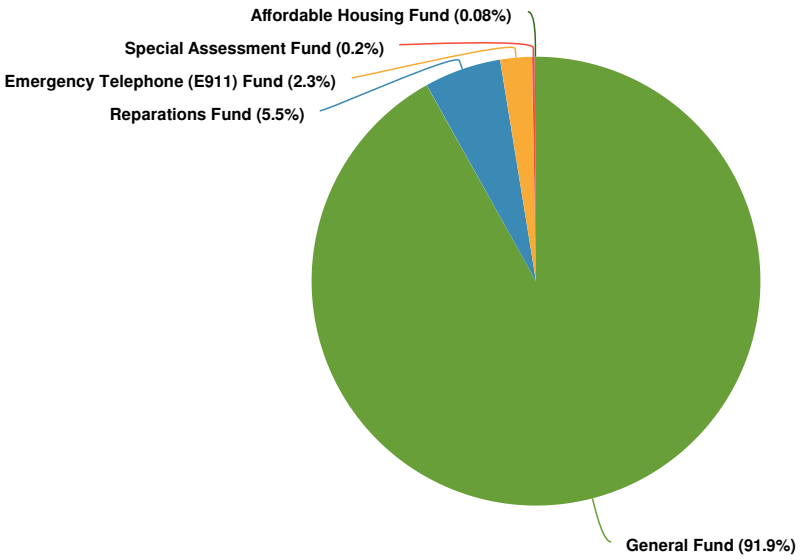


Revenue in the Other Taxes category is expected to increase in 2023, primarily driven by the impact of inflation on sales, income and use taxes.

Revenue by Fund

A majority of other taxes (92%) are recorded in the General Fund. One significant change to the FY 2023 Adopted Budget will be the reallocation of $3 million in Real Estate Transfer Taxes from the General Fund to the City's Reparations Fund.

2023 Revenue by Fund



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
General Fund						
Other Taxes						
REAL ESTATE TRANSFER TAX	100.12.1300.51620	$0	-$200			$0
STATE USE TAX	100.15.1560.51515	$3,326,042	$2,908,688	$2,500,000	$2,650,000	$150,000
SALES TAX - BASIC	100.15.1560.51525	$9,700,815	$12,172,648	$10,300,000	$11,000,000	$700,000
SALES TAX - HOME RULE	100.15.1560.51530	$6,743,960	$9,324,471	$7,500,000	$8,000,000	$500,000
AUTO RENTAL TAX	100.15.1560.51535	$55,001	$66,575	$50,000	$50,000	$0
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	$238,373	$552,220	$550,000	$700,000	$150,000
ATHLETIC CONTEST TAX	100.15.1560.51540	$204,810	$656,249	$500,000	$800,000	$300,000
STATE INCOME TAX	100.15.1560.51545	$8,202,429	$10,141,121	$8,800,000	$11,500,000	$2,700,000
MUNICIPAL HOTEL TAX	100.15.1560.51550	$1,135,071	$1,043,124	$900,000	$1,300,000	$400,000
ELECTRIC UTILITY TAX	100.15.1560.51565	$2,849,607	$2,878,504	$2,900,000	$2,900,000	$0
NATURAL GAS UTILITY TAX	100.15.1560.51570	$997,556	$1,250,863	$1,100,000	$1,400,000	$300,000
NAT GAS USE TAX HOME RULE	100.15.1560.51575	$703,671	$756,746	$800,000	$800,000	$0
CIGARETTE TAX	100.15.1560.51585	$211,964	$162,000	$200,000	$200,000	$0
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	$769,514	$822,567	$1,000,000	$965,000	-$35,000
LIQUOR TAX	100.15.1560.51595	$2,878,922	$3,078,034	$2,900,000	$3,000,000	$100,000
MEDICAL CANNABIS TAX	100.15.1560.51597	$91,520	$0	$150,000	$50,000	-$100,000

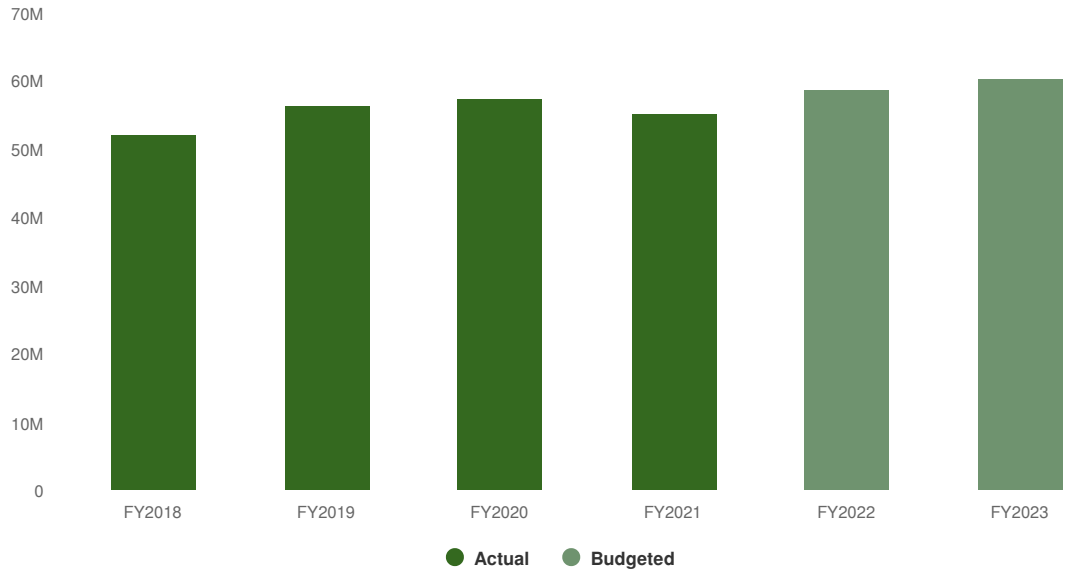
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RECREATIONAL CANNABIS TAX	100.15.1560.51598		$218,385			$0
PARKING TAX	100.15.1560.51600	$2,423,938	$2,845,047	$2,600,000	$2,600,000	$0
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	$895,129	$2,265,429	$600,000	$2,250,000	$1,650,000
REAL ESTATE TRANSFER TAX	100.15.1560.51620	$3,251,428	$6,227,430	$3,250,000	$750,000	-$2,500,000
TELECOMMUNICATIONS TAX	100.15.1560.51625	$1,305,453	$1,198,020	$1,300,000	$1,200,000	-$100,000
AMUSEMENT TAX	100.15.1560.51630	$123,730	$809,651	$520,000	$750,000	$230,000
WHEEL TAX	100.15.1560.52010	$2,660,196	$3,062,072	$2,900,000	$3,100,000	$200,000
AMUSEMENT TAX	100.21.5300.51630	$99,140	$140			$0
CANNABIS USE TAX	100.22.2205.51599	$65,094	$115,778			$0
PENSION PPRT	100.22.2205.51606	$325,000	$325,000			$0
PENSION PPRT	100.23.2305.51606	$280,000	$280,000			$0
PENSION PPRT	100.99.9989.51606		$0	$605,000	$605,000	$0
Total Other Taxes:		**$49,538,362**	**$63,160,559**	**$51,925,000**	**$56,570,000**	**$4,645,000**
Total General Fund:		**$49,538,362**	**$63,160,559**	**$51,925,000**	**$56,570,000**	**$4,645,000**
Reparations Fund						
Other Taxes						
RECREATIONAL CANNABIS TAX	177.15.1595.51598		$0	$400,000	$400,000	$0
REAL ESTATE TRANSFER TAX	177.15.1595.51620				$3,000,000	$3,000,000
Total Other Taxes:			**$0**	**$400,000**	**$3,400,000**	**$3,000,000**
Total Reparations Fund:			**$0**	**$400,000**	**$3,400,000**	**$3,000,000**
Emergency Telephone (E911) Fund						
Other Taxes						
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	$1,460,635	$1,451,159	$1,400,000	$1,400,000	$0
Total Other Taxes:		**$1,460,635**	**$1,451,159**	**$1,400,000**	**$1,400,000**	**$0**
Total Emergency Telephone (E911) Fund:		**$1,460,635**	**$1,451,159**	**$1,400,000**	**$1,400,000**	**$0**
Affordable Housing Fund						
Other Taxes						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	$76,650	$15,453	$75,000	$50,000	-$25,000
Total Other Taxes:		**$76,650**	**$15,453**	**$75,000**	**$50,000**	**-$25,000**
Total Affordable Housing Fund:		**$76,650**	**$15,453**	**$75,000**	**$50,000**	**-$25,000**
Special Assessment Fund						
Other Taxes						
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	$168,415	$97,652	$125,000	$125,000	$0
Total Other Taxes:		**$168,415**	**$97,652**	**$125,000**	**$125,000**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Special Assessment Fund:		**$168,415**	**$97,652**	**$125,000**	**$125,000**	**$0**
Total:		**$51,244,062**	**$64,724,823**	**$53,925,000**	**$61,545,000**	**$7,620,000**

Charges for Services Summary

$60,381,933 $1,591,064
(2.71% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual

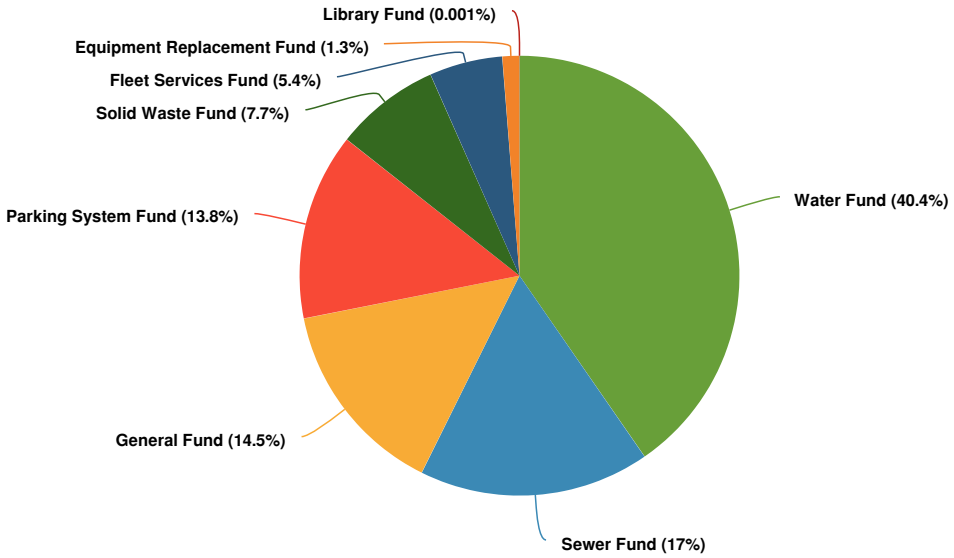


Citywide Charges for Services are budgeted to increase from 2022 to 2023. This is mostly due to slight increases to rates in the City's enterprise funds (Water, Sewer, and Solid Waste).

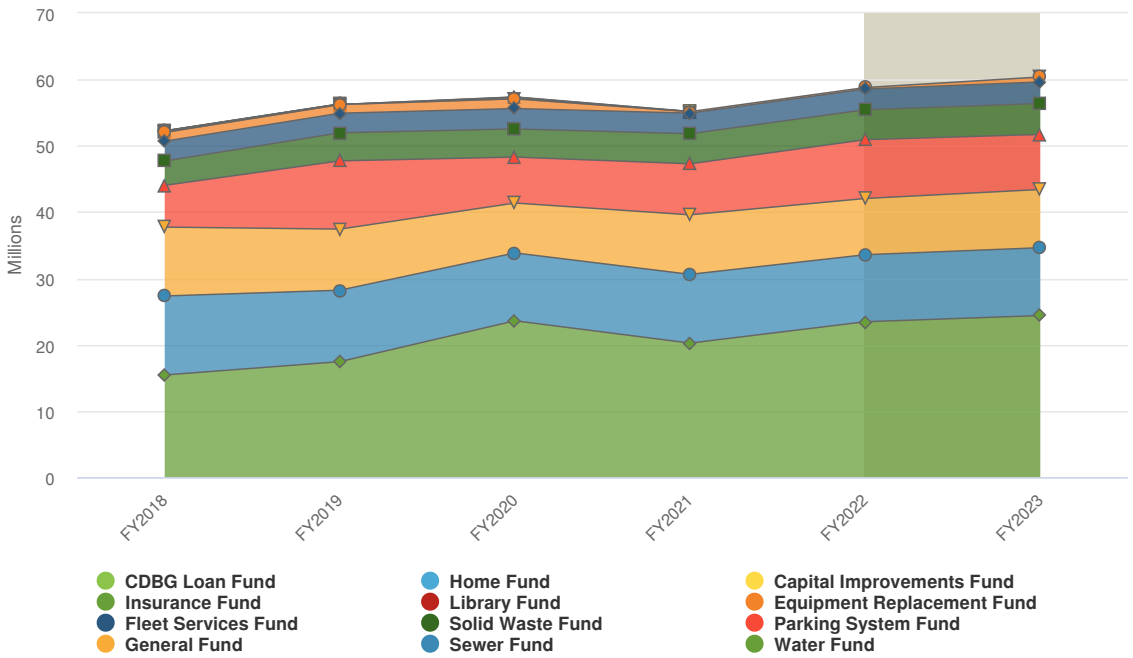
Revenue by Fund

Charges for services occur most in the City's enterprise funds - Parking, Water, Sewer, and Solid Waste. These are the user fees that residents and visitors pay for these services. The largest sources of charges for services in the General Fund include ambulance service fees, recreation program fees, and reimbursement fees for police services.

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
General Fund						
Charges for Services						
BIRTH AND DEATH RECORDS	100.14.1400.53010		$0	$80,000		-$80,000
BIRTH CERTIFICATE	100.14.1400.53215		$0		$75,000	$75,000
DEATH CERTIFICATE	100.14.1400.53220		$0		$5,000	$5,000
PASSPORT PROCESSING FEE	100.15.1560.53710	$70				$0
PARKING ENFORCEMT REIMB	100.19.1942.53516	$44,852	$19,192	$57,000		-$57,000
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	$71,780	$34,395	$30,000	$30,000	$0
ZONING FEES	100.21.2105.53695	$15,665	$24,210	$50,000	$50,000	$0
BEV SNACK VENDING MACHINE	100.22.2205.53200	$695	$702			$0
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	$122,440	$176,964	$500,000	$500,000	$0
POLICE OVERTIME REIMBURSEMENT	100.22.2215.53625	$1,420				$0
POLICE REPORT FEES	100.22.2240.53685	$18,960	$21,709	$25,000	$25,000	$0
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	$39,867	$21,114			$0
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	$85,279	$0	$40,000	$40,000	$0
FIRE COST RECOVERY CHARGE	100.23.2305.53655	$40	$816	$1,000		-$1,000
FIRE REPORT FEES	100.23.2305.53700	$0	$45	$100		-$100
FIRE BUILDING INSPECTIONS	100.23.2305.53705		-$30			$0
FIRE BUILDING INSPECTIONS	100.23.2310.53705	$8,688	$11,938	$25,000		-$25,000
ALARM REGISTRATION FEE	100.23.2310.53715	$118,272	$185,210	$115,000		-$115,000
AMBULANCE SERVICE	100.23.2315.53675	$1,979,581	$2,039,158	$1,800,000	$2,100,000	$300,000
PLAN REVIEW	100.24.2435.52085	$696	$0	$5,000	$5,000	$0
SANITATION CLASSES	100.24.2435.53050	$500				$0
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	$99,980	$201,656	$230,000	$230,000	$0
TEMPORARY FOOD LICENSE	100.24.2435.53185	$383	$1,887	$11,000	$11,000	$0
FOOD DELIVERY VEHICLE	100.24.2435.53190	$3,450	$4,136	$6,500	$6,500	$0
BEV SNACK VENDING MACHINE	100.24.2435.53200	$23,140	-$65	$31,000	$31,000	$0
FOOD VENDING MACHINE	100.24.2435.53205	$23,186	$18,785			$0
TOBACCO LICENSE	100.24.2435.53210	$16,167	$10,350	$17,000	$17,000	$0
BEEKEEPER LICENSE FEE	100.24.2435.53211	$300	$225	$300	$300	$0
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	$0	$0	$6,000	$6,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TEMP FUNERAL DIRECTOR LICENSE	100.24.2435.53235	$0	$1,472	$4,000		-$4,000
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	$75	$0	$400	$400	$0
BIRTH CERTIFICATE	100.24.2440.53215	$0	$3,893			$0
DEATH CERTIFICATE	100.24.2440.53220	$0	$644			$0
I HEART EVANSTON TREES PROJECT	100.26.2655.53737	$5	$5			$0
RECREATION PROGRAM FEES	100.30.3005.53565	$13,284	$3,120			$0
SPECIAL EVENT REVENUE	100.30.3005.53569	$9,537	$7,589	$12,500	$12,500	$0
RECREATION PROGRAM FEES	100.30.3015.53565		$1,550			$0
RECREATION - DEFERRED REVENUE	100.30.3020.53566	$1				$0
BEV SNACK VENDING MACHINE	100.30.3030.53200	$3,550	$7,386	$10,000	$10,000	$0
RECREATION PROGRAM FEES	100.30.3030.53565	$1,172,932	$1,912,270	$1,897,500	$1,900,000	$2,500
RECREATION - DEFERRED REVENUE	100.30.3030.53566	$25,468	$44,256			$0
BEV SNACK VENDING MACHINE	100.30.3035.53200	$529	$976		$1,000	$1,000
RECREATION PROGRAM FEES	100.30.3035.53565	$313,882	$882,925	$700,000	$800,000	$100,000
RECREATION - DEFERRED REVENUE	100.30.3035.53566	$10,415	$28,115			$0
BEV SNACK VENDING MACHINE	100.30.3040.53200	$743	$1,989		$2,000	$2,000
RECREATION PROGRAM FEES	100.30.3040.53565	$81,598	$226,110	$200,000	$200,000	$0
RECREATION - CHARGES FOR SERVICES	100.30.3045.53560	$0	$0	$3,000	$3,000	$0
RECREATION PROGRAM FEES	100.30.3045.53565	$6,590	$10,898	$9,375	$9,375	$0
RECREATION - DEFERRED REVENUE	100.30.3045.53566	$8,230				$0
RECREATION PROGRAM FEES	100.30.3050.53565	$736,922	$205,217	$145,000	$145,000	$0
BEV SNACK VENDING MACHINE	100.30.3055.53200	$1,241	$1,294			$0
RECREATION PROGRAM FEES	100.30.3055.53565	$294,552	$423,269	$393,750	$425,000	$31,250
RECREATION - DEFERRED REVENUE	100.30.3055.53566	$19,504	$35,439			$0
SENIOR TAXI COUPON SALES	100.30.3055.53640	$54,237	$48,573	$85,000	$85,000	$0
RECREATION PROGRAM FEES	100.30.3065.53565	$271,964	$287,801	$250,000	$250,000	$0
RECREATION PROGRAM FEES	100.30.3080.53565	$1,114,649	$986,113	$550,000	$550,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RECREATION - DEFERRED REVENUE	100.30.3080.53566		$4,440			$0
RECREATION PROGRAM FEES	100.30.3081.53565	$21,155	$18,573	$15,000	$10,000	-$5,000
RECREATION PROGRAM FEES	100.30.3100.53565	$0	$9,043	$137,000	$137,000	$0
RECREATION PROGRAM FEES	100.30.3115.53565		$21			$0
RECREATION PROGRAM FEES	100.30.3130.53565	$24,870	$44,421	$63,750	$80,000	$16,250
RECREATION - DEFERRED REVENUE	100.30.3130.53566	$5,783	$3,739			$0
RECREATION PROGRAM FEES	100.30.3131.53565		$30,694	$20,000	$35,000	$15,000
RECREATION PROGRAM FEES	100.30.3135.53565	$1,100	$900			$0
RECREATION PROGRAM FEES	100.30.3225.53565	$13,894	$9,875	$26,400	$5,000	-$21,400
RECREATION - DEFERRED REVENUE	100.30.3225.53566	$88				$0
RECREATION PROGRAM FEES	100.30.3605.53565	$173,256	$296,080	$275,000	$300,000	$25,000
RECREATION - DEFERRED REVENUE	100.30.3605.53566	$4,201	$4,155			$0
BEV SNACK VENDING MACHINE	100.30.3710.53200	$490	$467			$0
RECREATION PROGRAM FEES	100.30.3710.53565	$245,591	$296,327	$300,000	$300,000	$0
RECREATION PROGRAM FEES	100.30.3720.53565	$161,890	$258,107	$192,750	$225,000	$32,250
RECREATION - DEFERRED REVENUE	100.30.3720.53566	$1,982	$800			$0
RESIDENTIAL REFUSE	100.40.4105.53605	$16,041				$0
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	$22,777	$96,010	$63,000	$63,000	$0
TREE PRESERVATION REVENUES	100.40.4105.53667	$13,683	$13,359	$5,000	$5,000	$0
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	$0	$0	$80,000	$80,000	$0
I HEART EVANSTON TREES PROJECT	100.40.4105.53737	$1,525	$50	$3,000		-$3,000
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	$3,525	$4,004	$20,000	$20,000	$0
Total Charges for Services:		**$7,527,170**	**$8,984,367**	**$8,491,325**	**$8,785,075**	**$293,750**
Total General Fund:		**$7,527,170**	**$8,984,367**	**$8,491,325**	**$8,785,075**	**$293,750**
Library Fund						
Charges for Services						
BEV SNACK VENDING MACHINE	185.48.4845.53200	$150	$287		$400	$400

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Charges for Services:		**$150**	**$287**		**$400**	**$400**
Total Library Fund:		**$150**	**$287**		**$400**	**$400**
Home Fund						
Charges for Services						
INTEREST INCOME ON LOANS/RECEIVABLES	240.21.5450.56571	$31,207	$34,189			$0
Total Charges for Services:		**$31,207**	**$34,189**			**$0**
Total Home Fund:		**$31,207**	**$34,189**			**$0**
Capital Improvements Fund						
Charges for Services						
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	$0	$168,794			$0
Total Charges for Services:		**$0**	**$168,794**			**$0**
Total Capital Improvements Fund:		**$0**	**$168,794**			**$0**
Parking System Fund						
Charges for Services						
HOODING FOR METERS	505.19.7005.53245	$43,531	$40,140	$35,000	$35,000	$0
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	$1,221,181	$1,248,883	$2,000,000		-$2,000,000
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	$1,517,360	$2,089,452	$2,000,000		-$2,000,000
PARKING REVENUE - PHYSICAL EQUIPMENT	505.19.7005.53253		$0		$1,000,000	$1,000,000
PARKING REVENUE - ONLINE	505.19.7005.53254		$0		$2,500,000	$2,500,000
SPACE (LOT) RENTALS	505.19.7005.53385	$522,613	$623,339	$525,000	$525,000	$0
DIVVY REVENUE	505.19.7005.53561	$53,750	$0	$65,000		-$65,000
DAILY TICKETS	505.19.7025.53500	$181,392	$378,003	$424,000	$424,000	$0
MONTHLY INVOICES	505.19.7025.53510	$305,101	$358,135	$360,000	$360,000	$0
KEYCARD DEPOSITS	505.19.7025.53515	$3,810	$2,160	$3,500	$3,500	$0
DAILY TICKETS	505.19.7036.53500	$460,163	$567,587	$720,000	$720,000	$0
MONTHLY INVOICES	505.19.7036.53510	$976,316	$894,134	$1,170,000	$1,170,000	$0
KEYCARD DEPOSITS	505.19.7036.53515	$4,475	$2,990	$7,275	$7,275	$0
DAILY TICKETS	505.19.7037.53500	$240,934	$280,270	$480,000	$480,000	$0
MONTHLY INVOICES	505.19.7037.53510	$1,398,180	$1,204,006	$1,080,000	$1,080,000	$0
KEYCARD DEPOSITS	505.19.7037.53515	$8,710	$7,095	$4,200	$4,200	$0
Total Charges for Services:		**$6,937,517**	**$7,696,192**	**$8,873,975**	**$8,308,975**	**-$565,000**
Total Parking System Fund:		**$6,937,517**	**$7,696,192**	**$8,873,975**	**$8,308,975**	**-$565,000**
Water Fund						
Charges for Services						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
REVENUE CONTRA ACCOUNT	510.40.4200.50001	$195,053	-$343,291			$0
BEV SNACK VENDING MACHINE	510.40.4200.53200	$222	$197			$0
WATER SALES-EVANSTON	510.40.4200.53575	$8,613,315	$8,636,384	$9,600,000	$10,120,856	$520,856
WATER SALES-EVANSTON FIRE	510.40.4200.53577	$108,760	$112,031	$104,000	$104,000	$0
WATER SALES EVAN-PENALTY	510.40.4200.53580	$49,713	$51,831	$50,000	$68,000	$18,000
WATER SALES-SKOKIE	510.40.4200.53585	$5,455,762	$3,491,947	$3,883,200	$4,028,342	$145,142
WATER SALES - MGNWC	510.40.4200.53586	$1,918,954	$1,813,040	$2,278,700	$2,364,095	$85,395
WATER SALES - LINCOLNWOOD	510.40.4200.53587	$352,370	$509,932	$995,800	$1,033,042	$37,242
WATER SALES-NWWC.	510.40.4200.53590	$5,549,357	$5,670,328	$6,257,000	$6,373,899	$116,899
PHOSPHATE SALES - NWWC	510.40.4200.53591	$64,567	$68,160	$73,000	$85,000	$12,000
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	$159,600	$130,051	$150,000	$150,000	$0
WATER METER IMPACT FEES	510.40.4200.56141	$117,823	$82,944	$51,500	$51,500	$0
INTEREST INCOME ON LOANS/RECEIVABLES	510.40.4200.56571	$1,005,936	$319			$0
Total Charges for Services:		**$23,591,431**	**$20,223,874**	**$23,443,200**	**$24,378,734**	**$935,534**
Total Water Fund:		**$23,591,431**	**$20,223,874**	**$23,443,200**	**$24,378,734**	**$935,534**
Sewer Fund						
Charges for Services						
STORM WATER DETENTION REVENUE	515.40.4310.53593	$24,807	$23,250			$0
STORM WATER DETENTION REVENUE	515.40.4530.53593	$0	$0	$22,200	$22,200	$0
SEWER SERVICE CHARGE	515.40.4530.53595	$10,149,414	$10,281,974	$9,706,000	$9,832,830	$126,830
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596		$0	$274,394	$274,394	$0
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	$67,845	$68,373	$111,000	$111,000	$0
Total Charges for Services:		**$10,242,066**	**$10,373,597**	**$10,113,594**	**$10,240,424**	**$126,830**
Total Sewer Fund:		**$10,242,066**	**$10,373,597**	**$10,113,594**	**$10,240,424**	**$126,830**
Solid Waste Fund						
Charges for Services						
YARD WASTE FEE	520.26.7695.56156	$2,184	$3,331			$0
RESIDENTIAL REFUSE	520.40.4310.53605	$3,947,394	$3,641,213	$4,171,450	$3,495,000	-$676,450
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	$34,220	$46,051	$45,000	$45,000	$0
APARTMENT REFUSE FEES	520.40.4310.53620		$114,390		$190,000	$190,000
CONDOMINIUM REFUSE FEES	520.40.4310.53621		$414,735		$639,000	$639,000

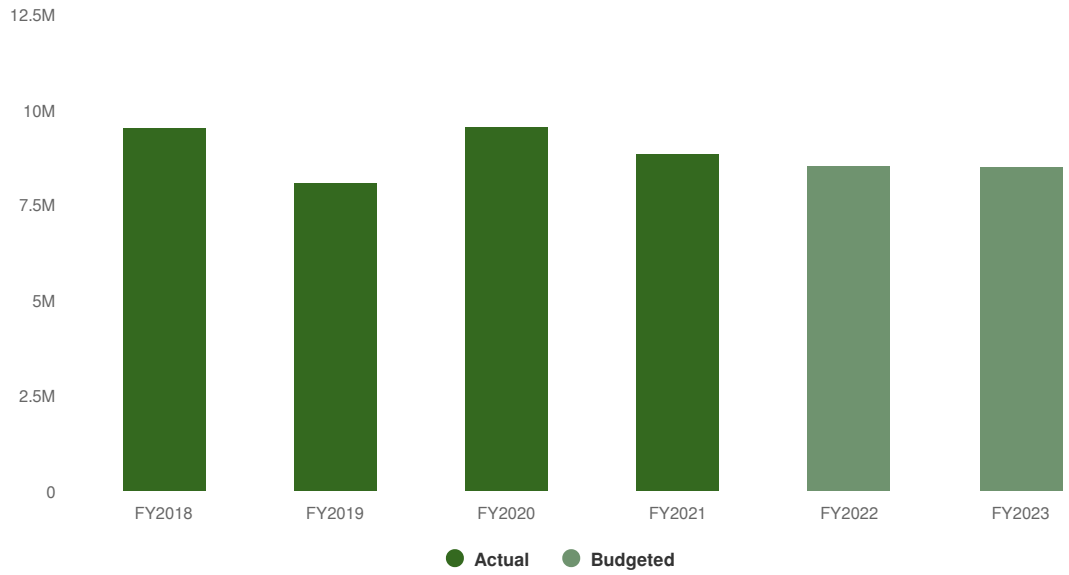
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
YARD WASTE FEE	520.40.4310.56156	$263,964	$322,126	$300,000	$300,000	$0
Total Charges for Services:		**$4,247,762**	**$4,541,846**	**$4,516,450**	**$4,669,000**	**$152,550**
Total Solid Waste Fund:		**$4,247,762**	**$4,541,846**	**$4,516,450**	**$4,669,000**	**$152,550**
Fleet Services Fund						
Charges for Services						
CHARGES TO GENERAL FUND	600.19.7710.53750	$2,158,326	$2,199,996	$2,200,000	$2,317,000	$117,000
CHARGES TO HUMAN SERVICES FUND	600.19.7710.53752	$1,086				$0
CHARGES TO PARKING FUND	600.19.7710.53755	$159,517	$159,996	$160,000	$160,000	$0
Charges to CDBG	600.19.7710.53756	$825				$0
CHARGES TO WATER FUND	600.19.7710.53760	$172,581	$180,000	$180,000	$180,000	$0
CHARGES TO SEWER FUND	600.19.7710.53770	$249,877	$260,004	$260,000	$260,000	$0
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	$322,362	$302,004	$322,000	$322,000	$0
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	$5,440	$5,436	$5,440	$5,440	$0
Total Charges for Services:		**$3,070,014**	**$3,107,436**	**$3,127,440**	**$3,244,440**	**$117,000**
Total Fleet Services Fund:		**$3,070,014**	**$3,107,436**	**$3,127,440**	**$3,244,440**	**$117,000**
Equipment Replacement Fund						
Charges for Services						
CHARGES TO GENERAL FUND	601.19.7780.53750	$1,470,934	$219,984	$220,000	$750,000	$530,000
CHARGES TO HUMAN SERVICES FUND	601.19.7780.53752	$2,266				$0
Charges to CDBG	601.19.7780.53756	$1,340				$0
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	$4,885	$4,884	$4,885	$4,885	$0
Total Charges for Services:		**$1,479,425**	**$224,868**	**$224,885**	**$754,885**	**$530,000**
Total Equipment Replacement Fund:		**$1,479,425**	**$224,868**	**$224,885**	**$754,885**	**$530,000**
Insurance Fund						
Charges for Services						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	$247,262	$830			$0
Total Charges for Services:		**$247,262**	**$830**			**$0**
Total Insurance Fund:		**$247,262**	**$830**			**$0**
Total:		**$57,374,005**	**$55,356,279**	**$58,790,869**	**$60,381,933**	**$1,591,064**

Licenses, Permits and Fees Summary

Revenue is collected by the City for the issuances of various licenses, permits, and fees across multiple departments.

$8,482,450 **-$65,867**
(-0.77% vs. prior year)

Licenses, Permits and Fees Proposed and Historical Budget vs. Actual

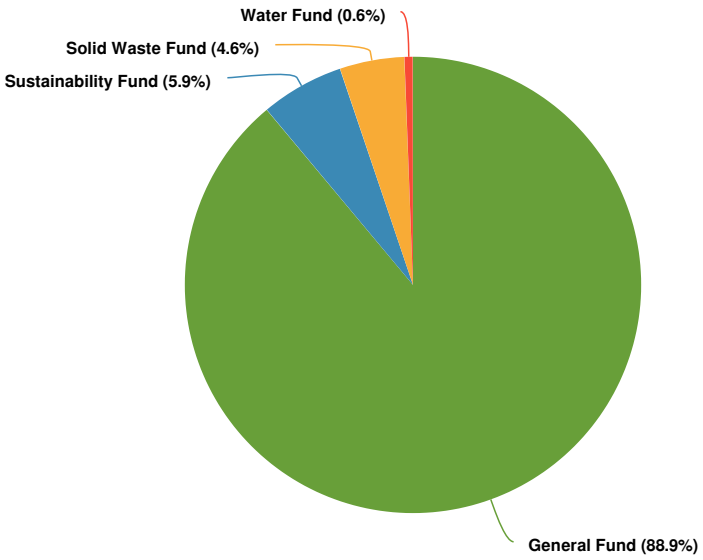


Revenue from licenses, permits, and fees is expected to remain flat from 2022 to 2023.

Revenue by Fund

A majority of licenses, permit and fee revenues go entirely to the General Fund with some recorded in the Sustainability Fund and Solid Waste Fund.

2023 Revenue by Fund



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
General Fund							
Licenses, Permits and Fees							
CABLE FRANCHISE FEE	100.15.1510.52180	$930,786	$956,118	$950,000	$950,000	$0	0%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$61,389	$51,347	$145,000	$145,000	$0	0%
BUSINESS REGISTRATION FEE	100.15.1560.52015	$700	$600			$0	N/A
PET LICENSES	100.15.1560.52020	$16,076	$19,137	$10,000	$15,000	$5,000	50%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$185,620	$1,025	$228,000	$228,000	$0	0%
VISITOR PARKING PERMITS	100.15.1560.52131	$11,804	$164	$13,000	$13,000	$0	0%
MOVING VAN PERMIT FEES	100.15.1560.52146	$45,630	$62,620	$57,000	$57,000	$0	0%
IL BELL FRANCHISE FEE	100.15.1560.52165	$146,904	$126,770		$90,000	$90,000	N/A
EASEMENTS	100.15.1560.52175	$0	$0	$47,000	$47,000	$0	0%
NICOR FRANCHISE FEE	100.15.1560.52185	$0	$9,893	$75,000	$75,000	$0	0%
BUSINESS REGISTRATION FEE	100.15.5300.52015		$10,975	$35,000	$20,000	-$15,000	-42.9%
LIQUOR LICENSES	100.17.1705.52040	$372,150	$494,833	$525,000	$500,000	-$25,000	-4.8%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$2,750	$6,080	$12,000	$12,000	$0	0%
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577		$527,478	$485,000		-$485,000	-100%
ROOMING HOUSE LICENSES	100.21.2115.52035	$87,108	$4,180			$0	N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$217,582	$252,742	$360,000	$360,000	$0	0%
PROPERTY CLEAN UP REVENUE	100.21.2115.52127	-$2,800	$0	$10,000		-$10,000	-100%
BUILDING PERMITS	100.21.2125.52080	$35,744				$0	N/A
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	$4,270	$0			$0	N/A
BUSINESS REGISTRATION FEE	100.21.2126.52015	$6,238	$21,589			$0	N/A
CONTRACTORS' LICENSES	100.21.2126.52030	$178,200	$140,425	$170,000	$170,000	$0	0%
BUILDING PERMITS	100.21.2126.52080	$6,608,783	$5,512,307	$4,225,100	$4,225,100	$0	0%
PLUMBING PERMITS	100.21.2126.52090	$585				$0	N/A
SIGNS AND AWNING PERMITS	100.21.2126.52105	$70				$0	N/A
OTHER/MISC PERMITS	100.21.2126.52110	$21,891				$0	N/A
ELEVATOR PERMITS	100.21.2126.52115	$35,095	$12,054	$42,000	$42,000	$0	0%
HEATING VENT. A/C PERMITS	100.21.2126.52120	$75				$0	N/A
PLAT PR.&SIGN APP HRG FEE	100.21.2126.52155	$0	$0	$2,100		-$2,100	-100%
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	$0	$0	$4,000	$4,000	$0	0%
FIRE PLAN REVIEW	100.23.2310.52135	$66,734	$49,878	$100,000		-$100,000	-100%
BED & BREAKFAST LICENSE	100.24.2435.52016	$0	$10	$150	$150	$0	0%
COLLECTION BOX LICENSE	100.24.2435.52017	$28,995	$1,875	$2,500	$2,500	$0	0%
ROOMING HOUSE LICENSES	100.24.2435.52035	$150				$0	N/A
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	$314	$0			$0	N/A
OTHER LICENSES	100.24.2435.52050	$0	$0	$20,000	$20,000	$0	0%
LONG TERM CARE LICENSES	100.24.2435.52055	$54,540	$127,850	$120,000	$120,000	$0	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$5,497	$8,350	$15,000	$15,000	$0	0%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	$958	$0	$1,450	$1,450	$0	0%
HEN COOP LICENSE	100.24.2435.52063	$150	$0	$800	$800	$0	0%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	$0	$0	$1,200	$1,200	$0	0%

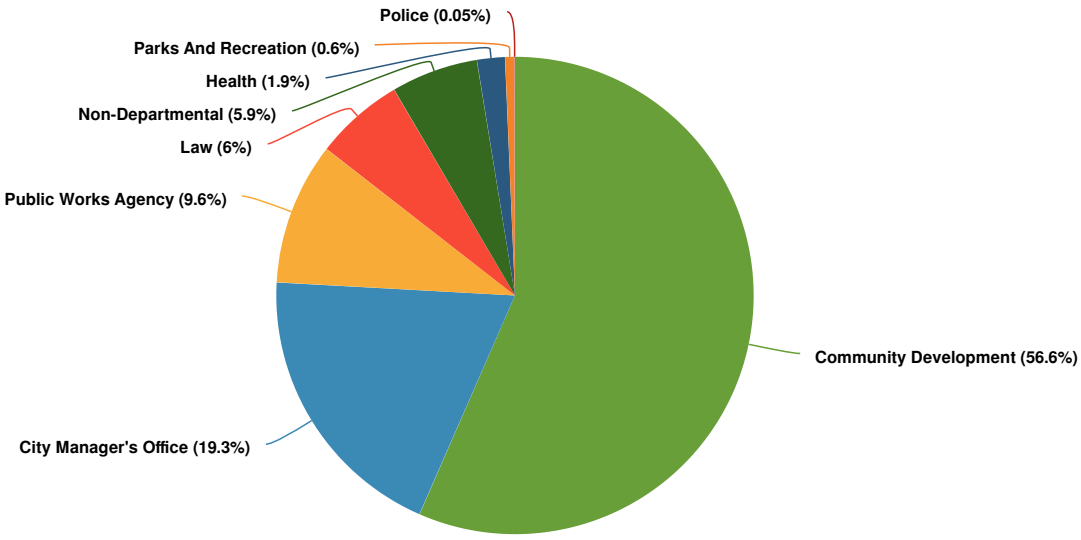
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
FARMERS' MARKET LICENSES	100.30.3015.52045		$51,445	$51,250	$51,250	$0	0%
FARMERS' MARKET LICENSES	100.30.3020.52045	$43,680				$0	N/A
DUMPSTER PERMIT FEE	100.40.4105.52081	$270				$0	N/A
RIGHT-OF-WAY PERMIT	100.40.4105.52126	-$2,068	$15,010	$358,000	$358,000	$0	0%
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-$577	-$30			$0	N/A
VISITOR PARKING PERMITS	100.40.4105.52131	-$120	-$16			$0	N/A
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$24,800	$28,525	$20,000	$20,000	$0	0%
MOVING VAN PERMIT FEES	100.40.4105.52146	-$335				$0	N/A
EASEMENTS	100.40.4105.52175		$4,727			$0	N/A
Total Licenses, Permits and Fees:		**$9,189,637**	**$8,497,962**	**$8,085,550**	**$7,543,450**	**-$542,100**	**-6.7%**
Total General Fund:		**$9,189,637**	**$8,497,962**	**$8,085,550**	**$7,543,450**	**-$542,100**	**-6.7%**
Sustainability Fund							
Licenses, Permits and Fees							
INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577		$0		$500,000	$500,000	N/A
Total Licenses, Permits and Fees:			**$0**		**$500,000**	**$500,000**	**N/A**
Total Sustainability Fund:			**$0**		**$500,000**	**$500,000**	**N/A**
Library Fund							
Licenses, Permits and Fees							
INFRASTRUCTURE MAINTENANCE FEE	185.48.4845.51577		$0	$115,767		-$115,767	-100%
Total Licenses, Permits and Fees:			**$0**	**$115,767**		**-$115,767**	**-100%**
Total Library Fund:			**$0**	**$115,767**		**-$115,767**	**-100%**
Parking System Fund							
Licenses, Permits and Fees							
OTHER/MISC PERMITS	505.19.7005.52110	$75	$375			$0	N/A
Total Licenses, Permits and Fees:		**$75**	**$375**			**$0**	**N/A**
Total Parking System Fund:		**$75**	**$375**			**$0**	**N/A**
Water Fund							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Licenses, Permits and Fees							
FEES AND OUTSIDE WORK	510.40.4200.56145	$61,117	$50,696	$50,000	$50,000	$0	0%
Total Licenses, Permits and Fees:		**$61,117**	**$50,696**	**$50,000**	**$50,000**	**$0**	**0%**
Total Water Fund:		**$61,117**	**$50,696**	**$50,000**	**$50,000**	**$0**	**0%**
Solid Waste Fund							
Licenses, Permits and Fees							
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$185,035	$196,493	$172,000	$264,000	$92,000	53.5%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$113,836	$96,632	$125,000	$125,000	$0	0%
Total Licenses, Permits and Fees:		**$298,870**	**$293,125**	**$297,000**	**$389,000**	**$92,000**	**31%**
Total Solid Waste Fund:		**$298,870**	**$293,125**	**$297,000**	**$389,000**	**$92,000**	**31%**
Total:		**$9,549,699**	**$8,842,158**	**$8,548,317**	**$8,482,450**	**-$65,867**	**-0.8%**

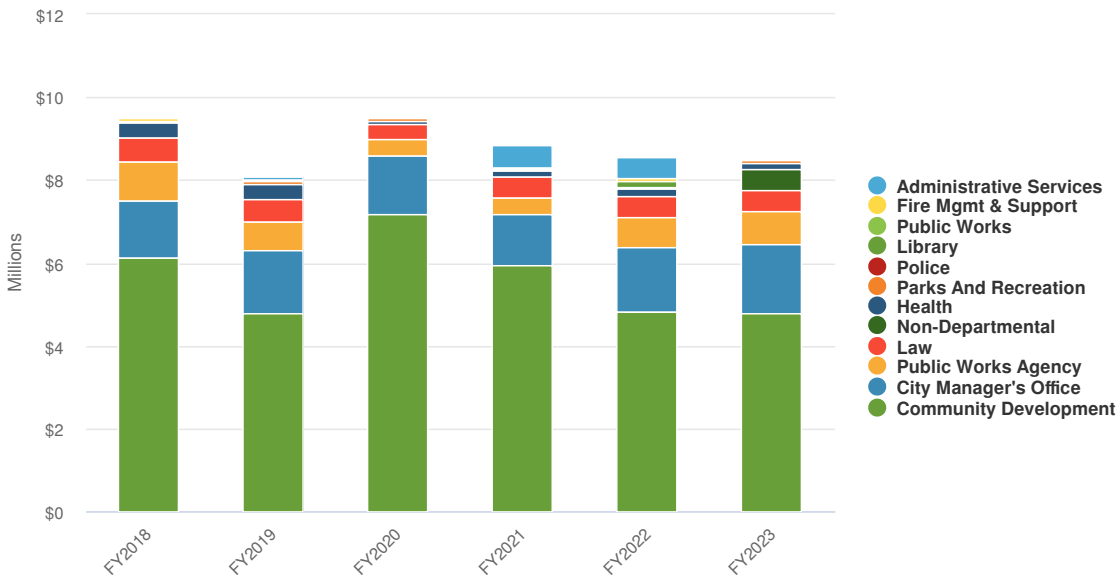
Revenue by Department

Many different departments collect revenue for licenses, permits, or fees. The largest source of revenue is building and related permits through the Community Development Department. Other sources of fees are cable franchise fees (CMO), liquor license fees (Law), and various health department licensing fees (Health).

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
City Manager's Office						
Public Information						
Licenses, Permits and Fees						
CABLE FRANCHISE FEE	100.15.1510.52180	$930,786	$956,118	$950,000	$950,000	$0
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$61,389	$51,347	$145,000	$145,000	$0
Total Licenses, Permits and Fees:		**$992,174**	**$1,007,464**	**$1,095,000**	**$1,095,000**	**$0**
Total Public Information:		**$992,174**	**$1,007,464**	**$1,095,000**	**$1,095,000**	**$0**
Revenue & Collections						
Licenses, Permits and Fees						
BUSINESS REGISTRATION FEE	100.15.1560.52015	$700	$600			$0
PET LICENSES	100.15.1560.52020	$16,076	$19,137	$10,000	$15,000	$5,000
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$185,620	$1,025	$228,000	$228,000	$0
VISITOR PARKING PERMITS	100.15.1560.52131	$11,804	$164	$13,000	$13,000	$0
MOVING VAN PERMIT FEES	100.15.1560.52146	$45,630	$62,620	$57,000	$57,000	$0
IL BELL FRANCHISE FEE	100.15.1560.52165	$146,904	$126,770		$90,000	$90,000
EASEMENTS	100.15.1560.52175	$0	$0	$47,000	$47,000	$0
NICOR FRANCHISE FEE	100.15.1560.52185	$0	$9,893	$75,000	$75,000	$0
Total Licenses, Permits and Fees:		**$406,735**	**$220,209**	**$430,000**	**$525,000**	**$95,000**
Total Revenue & Collections:		**$406,735**	**$220,209**	**$430,000**	**$525,000**	**$95,000**
Econ. Development						
Licenses, Permits and Fees						
BUSINESS REGISTRATION FEE	100.15.5300.52015		$10,975	$35,000	$20,000	-$15,000
Total Licenses, Permits and Fees:			**$10,975**	**$35,000**	**$20,000**	**-$15,000**
Total Econ. Development:			**$10,975**	**$35,000**	**$20,000**	**-$15,000**
Total City Manager's Office:		**$1,398,909**	**$1,238,648**	**$1,560,000**	**$1,640,000**	**$80,000**
Law						
Legal Administration						
Licenses, Permits and Fees						
LIQUOR LICENSES	100.17.1705.52040	$372,150	$494,833	$525,000	$500,000	-$25,000
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$2,750	$6,080	$12,000	$12,000	$0
Total Licenses, Permits and Fees:		**$374,900**	**$500,913**	**$537,000**	**$512,000**	**-$25,000**
Total Legal Administration:		**$374,900**	**$500,913**	**$537,000**	**$512,000**	**-$25,000**
Total Law:		**$374,900**	**$500,913**	**$537,000**	**$512,000**	**-$25,000**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Administrative Services						
Facilities						
Licenses, Permits and Fees						
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577		$527,478	$485,000		-$485,000
Total Licenses, Permits and Fees:			**$527,478**	**$485,000**		**-$485,000**
Total Facilities:			**$527,478**	**$485,000**		**-$485,000**
Parking System Mgt						
Licenses, Permits and Fees						
OTHER/MISC PERMITS	505.19.7005.52110	$75	$375			$0
Total Licenses, Permits and Fees:		**$75**	**$375**			**$0**
Total Parking System Mgt:		**$75**	**$375**			**$0**
Total Administrative Services:		**$75**	**$527,853**	**$485,000**	**$0**	**-$485,000**
Community Development						
Property Standards						
Licenses, Permits and Fees						
ROOMING HOUSE LICENSES	100.21.2115.52035	$87,108	$4,180			$0
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$217,582	$252,742	$360,000	$360,000	$0
PROPERTY CLEAN UP REVENUE	100.21.2115.52127	-$2,800	$0	$10,000		-$10,000
Total Licenses, Permits and Fees:		**$301,890**	**$256,922**	**$370,000**	**$360,000**	**-$10,000**
Total Property Standards:		**$301,890**	**$256,922**	**$370,000**	**$360,000**	**-$10,000**
Building Code Compliance						
Licenses, Permits and Fees						
BUILDING PERMITS	100.21.2125.52080	$35,744				$0
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	$4,270	$0			$0
Total Licenses, Permits and Fees:		**$40,014**	**$0**			**$0**
Total Building Code Compliance:		**$40,014**	**$0**			**$0**
Building Inspection Services						
Licenses, Permits and Fees						
BUSINESS REGISTRATION FEE	100.21.2126.52015	$6,238	$21,589			$0
CONTRACTORS' LICENSES	100.21.2126.52030	$178,200	$140,425	$170,000	$170,000	$0
BUILDING PERMITS	100.21.2126.52080	$6,608,783	$5,512,307	$4,225,100	$4,225,100	$0
PLUMBING PERMITS	100.21.2126.52090	$585				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
SIGNS AND AWNING PERMITS	100.21.2126.52105	$70				$0
OTHER/MISC PERMITS	100.21.2126.52110	$21,891				$0
ELEVATOR PERMITS	100.21.2126.52115	$35,095	$12,054	$42,000	$42,000	$0
HEATING VENT. A/C PERMITS	100.21.2126.52120	$75				$0
PLAT PR.&SIGN APP HRG FEE	100.21.2126.52155	$0	$0	$2,100		-$2,100
Total Licenses, Permits and Fees:		**$6,850,937**	**$5,686,375**	**$4,439,200**	**$4,437,100**	**-$2,100**
Total Building Inspection Services:		**$6,850,937**	**$5,686,375**	**$4,439,200**	**$4,437,100**	**-$2,100**
Total Community Development:		**$7,192,840**	**$5,943,297**	**$4,809,200**	**$4,797,100**	**-$12,100**
Police						
Police Administration						
Licenses, Permits and Fees						
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	$0	$0	$4,000	$4,000	$0
Total Licenses, Permits and Fees:		**$0**	**$0**	**$4,000**	**$4,000**	**$0**
Total Police Administration:		**$0**	**$0**	**$4,000**	**$4,000**	**$0**
Total Police:		**$0**	**$0**	**$4,000**	**$4,000**	**$0**
Fire Mgmt & Support						
Fire Prevention						
Licenses, Permits and Fees						
FIRE PLAN REVIEW	100.23.2310.52135	$66,734	$49,878	$100,000		-$100,000
Total Licenses, Permits and Fees:		**$66,734**	**$49,878**	**$100,000**		**-$100,000**
Total Fire Prevention:		**$66,734**	**$49,878**	**$100,000**		**-$100,000**
Total Fire Mgmt & Support:		**$66,734**	**$49,878**	**$100,000**		**-$100,000**
Health						
Public Health Division						
Licenses, Permits and Fees						
BED & BREAKFAST LICENSE	100.24.2435.52016	$0	$10	$150	$150	$0
COLLECTION BOX LICENSE	100.24.2435.52017	$28,995	$1,875	$2,500	$2,500	$0
ROOMING HOUSE LICENSES	100.24.2435.52035	$150				$0
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	$314	$0			$0
OTHER LICENSES	100.24.2435.52050	$0	$0	$20,000	$20,000	$0
LONG TERM CARE LICENSES	100.24.2435.52055	$54,540	$127,850	$120,000	$120,000	$0

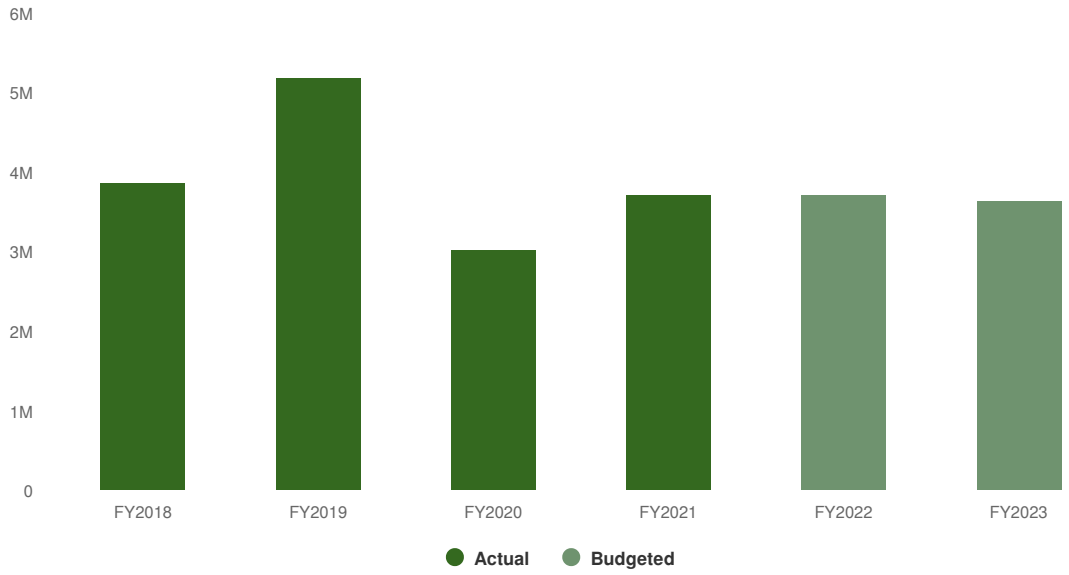
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$5,497	$8,350	$15,000	$15,000	$0
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	$958	$0	$1,450	$1,450	$0
HEN COOP LICENSE	100.24.2435.52063	$150	$0	$800	$800	$0
RESIDENT CARE HOME LICENSE	100.24.2435.52070	$0	$0	$1,200	$1,200	$0
Total Licenses, Permits and Fees:		**$90,604**	**$138,085**	**$161,100**	**$161,100**	**$0**
Total Public Health Division:		**$90,604**	**$138,085**	**$161,100**	**$161,100**	**$0**
Total Health:		**$90,604**	**$138,085**	**$161,100**	**$161,100**	**$0**
Parks And Recreation						
Farmer's Market						
Licenses, Permits and Fees						
FARMERS' MARKET LICENSES	100.30.3015.52045		$51,445	$51,250	$51,250	$0
Total Licenses, Permits and Fees:			**$51,445**	**$51,250**	**$51,250**	**$0**
Total Farmer's Market:			**$51,445**	**$51,250**	**$51,250**	**$0**
Rec General Support						
Licenses, Permits and Fees						
FARMERS' MARKET LICENSES	100.30.3020.52045	$43,680				$0
Total Licenses, Permits and Fees:		**$43,680**				**$0**
Total Rec General Support:		**$43,680**				**$0**
Total Parks And Recreation:		**$43,680**	**$51,445**	**$51,250**	**$51,250**	**$0**
Public Works Agency						
Public Works Agency Admin						
Licenses, Permits and Fees						
DUMPSTER PERMIT FEE	100.40.4105.52081	$270				$0
RIGHT-OF-WAY PERMIT	100.40.4105.52126	-$2,068	$15,010	$358,000	$358,000	$0
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-$577	-$30			$0
VISITOR PARKING PERMITS	100.40.4105.52131	-$120	-$16			$0
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$24,800	$28,525	$20,000	$20,000	$0
MOVING VAN PERMIT FEES	100.40.4105.52146	-$335				$0
EASEMENTS	100.40.4105.52175		$4,727			$0
Total Licenses, Permits and Fees:		**$21,970**	**$48,217**	**$378,000**	**$378,000**	**$0**
Total Public Works Agency Admin:		**$21,970**	**$48,217**	**$378,000**	**$378,000**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Water Production						
Licenses, Permits and Fees						
FEES AND OUTSIDE WORK	510.40.4200.56145	$61,117	$50,696	$50,000	$50,000	$0
Total Licenses, Permits and Fees:		**$61,117**	**$50,696**	**$50,000**	**$50,000**	**$0**
Total Water Production:		**$61,117**	**$50,696**	**$50,000**	**$50,000**	**$0**
Recycling And Environmental Main						
Licenses, Permits and Fees						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$185,035	$196,493	$172,000	$264,000	$92,000
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$113,836	$96,632	$125,000	$125,000	$0
Total Licenses, Permits and Fees:		**$298,870**	**$293,125**	**$297,000**	**$389,000**	**$92,000**
Total Recycling And Environmental Main:		**$298,870**	**$293,125**	**$297,000**	**$389,000**	**$92,000**
Total Public Works Agency:		**$381,957**	**$392,038**	**$725,000**	**$817,000**	**$92,000**
Library						
Library Administration						
Licenses, Permits and Fees						
INFRASTRUCTURE MAINTENANCE FEE	185.48.4845.51577		$0	$115,767		-$115,767
Total Licenses, Permits and Fees:			**$0**	**$115,767**		**-$115,767**
Total Library Administration:			**$0**	**$115,767**		**-$115,767**
Total Library:			**$0**	**$115,767**		**-$115,767**
Non-Departmental						
Sustainability Admin						
Licenses, Permits and Fees						
INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577		$0		$500,000	$500,000
Total Licenses, Permits and Fees:			**$0**		**$500,000**	**$500,000**
Total Sustainability Admin:			**$0**		**$500,000**	**$500,000**
Total Non-Departmental:			**$0**		**$500,000**	**$500,000**
Total Revenue:		**$9,549,699**	**$8,842,158**	**$8,548,317**	**$8,482,450**	**-$65,867**

Fines and Forefeitures Summary

$3,632,500 **-$91,000**
(-2.44% vs. prior year)

Fines and Forefeitures Proposed and Historical Budget vs. Actual

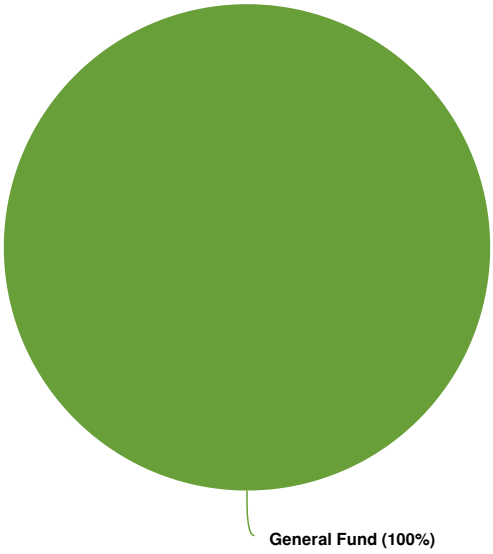


Revenue from Fines and Forefeitures is expected to remain stable from 2022 to 2023. Parking ticket revenue decreased significantly due to economic impacts of the COVID-19 pandemic, but are expected to maintain 2022 levels in 2023.

Revenue by Fund

Fine and forfeiture revenue is fully received by the General Fund.

2023 Revenue by Fund



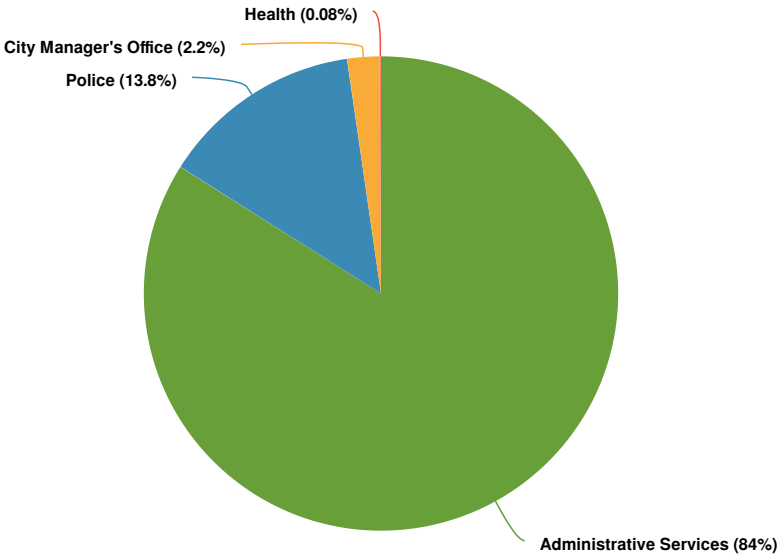
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
General Fund							
Fines and Forfeitures							
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	$0	$0	$50,000	$50,000	$0	0%
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$44,675	$40,892	$175,000	$30,000	-$145,000	-82.9%
NON PARKING ORDINANCE VIOLATIONS	100.17.1705.52570	-$160				$0	N/A
TICKET FINES-PARKING	100.19.1941.52505	$2,402,138	$3,075,670	$2,800,000	$3,000,000	$200,000	7.1%
BOOT RELEASE FEE	100.19.1941.52530	$21,820	$0	$90,000	$50,000	-$40,000	-44.4%
HOUSING CODE VIOL FINES	100.21.2115.52555		$0	$40,000		-$40,000	-100%
PERMIT PENALTY FEES	100.21.2126.52560	$0	$0	$8,000		-$8,000	-100%
POLICE CTA DETAIL	100.22.2205.52541	$242,936	$266,021	$300,000	$357,000	$57,000	19%
POLICE FALSE ALARM FINES	100.22.2205.52545	-$500				$0	N/A
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$4,953	$64,086	$20,000	$20,000	$0	0%
REGULAR FINES	100.22.2270.52510	$245,324	$260,537	$115,000	$115,000	$0	0%
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	$0	$0	$7,500	$7,500	$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	$23,415	$770	$115,000		-$115,000	-100%
HOUSING CODE VIOL FINES	100.24.2435.52555	$2,900				$0	N/A
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556		$0	$3,000	$3,000	$0	0%
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,915	$0			$0	N/A
Total Fines and Forfeitures:		**$2,990,415**	**$3,707,975**	**$3,723,500**	**$3,632,500**	**-$91,000**	**-2.4%**
Total General Fund:		**$2,990,415**	**$3,707,975**	**$3,723,500**	**$3,632,500**	**-$91,000**	**-2.4%**
Library Fund							
Fines and Forfeitures							
LIBRARY FINES & FEES	185.48.4845.52610	$22,320	$4,466			$0	N/A
Total Fines and Forfeitures:		**$22,320**	**$4,466**			**$0**	**N/A**
Total Library Fund:		**$22,320**	**$4,466**			**$0**	**N/A**
Total:		**$3,012,736**	**$3,712,442**	**$3,723,500**	**$3,632,500**	**-$91,000**	**-2.4%**

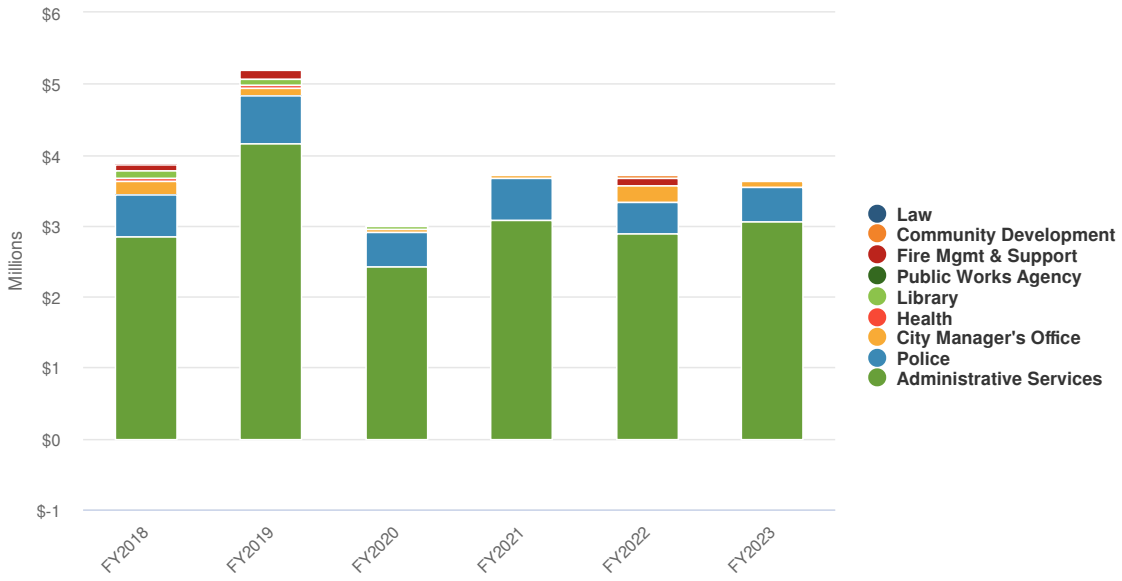
Revenue by Department

The largest source of revenue from fines is through parking ticket fines, which are part of the Administrative Services Department. The Police Department also collects fines and forfeitures for traffic and other compliance violations.

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
City Manager's Office						
Revenue & Collections						
Fines and Forfeitures						
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	$0	$0	$50,000	$50,000	$0
Total Fines and Forfeitures:		**$0**	**$0**	**$50,000**	**$50,000**	**$0**
Total Revenue & Collections:		**$0**	**$0**	**$50,000**	**$50,000**	**$0**
Administrative Hearings						
Fines and Forfeitures						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$44,675	$40,892	$175,000	$30,000	-$145,000
Total Fines and Forfeitures:		**$44,675**	**$40,892**	**$175,000**	**$30,000**	**-$145,000**
Total Administrative Hearings:		**$44,675**	**$40,892**	**$175,000**	**$30,000**	**-$145,000**
Total City Manager's Office:		**$44,675**	**$40,892**	**$225,000**	**$80,000**	**-$145,000**
Law						
Legal Administration						
Fines and Forfeitures						
NON PARKING ORDINANCE VIOLATIONS	100.17.1705.52570	-$160				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Fines and Forfeitures:		**-$160**				**$0**
Total Legal Administration:		**-$160**				**$0**
Total Law:		**-$160**				**$0**
Administrative Services						
Parking Enforcement & Tickets						
Fines and Forfeitures						
TICKET FINES-PARKING	100.19.1941.52505	$2,402,138	$3,075,670	$2,800,000	$3,000,000	$200,000
BOOT RELEASE FEE	100.19.1941.52530	$21,820	$0	$90,000	$50,000	-$40,000
Total Fines and Forfeitures:		**$2,423,958**	**$3,075,670**	**$2,890,000**	**$3,050,000**	**$160,000**
Total Parking Enforcement & Tickets:		**$2,423,958**	**$3,075,670**	**$2,890,000**	**$3,050,000**	**$160,000**
Total Administrative Services:		**$2,423,958**	**$3,075,670**	**$2,890,000**	**$3,050,000**	**$160,000**
Community Development						
Property Standards						
Fines and Forfeitures						
HOUSING CODE VIOL FINES	100.21.2115.52555		$0	$40,000		-$40,000
Total Fines and Forfeitures:			**$0**	**$40,000**		**-$40,000**
Total Property Standards:			**$0**	**$40,000**		**-$40,000**
Building Inspection Services						
Fines and Forfeitures						
PERMIT PENALTY FEES	100.21.2126.52560	$0	$0	$8,000		-$8,000
Total Fines and Forfeitures:		**$0**	**$0**	**$8,000**		**-$8,000**
Total Building Inspection Services:		**$0**	**$0**	**$8,000**		**-$8,000**
Total Community Development:		**$0**	**$0**	**$48,000**	**$0**	**-$48,000**
Police						
Police Administration						
Fines and Forfeitures						
POLICE CTA DETAIL	100.22.2205.52541	$242,936	$266,021	$300,000	$357,000	$57,000
POLICE FALSE ALARM FINES	100.22.2205.52545	-$500				$0
Total Fines and Forfeitures:		**$242,436**	**$266,021**	**$300,000**	**$357,000**	**$57,000**
Total Police Administration:		**$242,436**	**$266,021**	**$300,000**	**$357,000**	**$57,000**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Neighborhood Enforcement Team						
Fines and Forfeitures						
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$4,953	$64,086	$20,000	$20,000	$0
Total Fines and Forfeitures:		**$4,953**	**$64,086**	**$20,000**	**$20,000**	**$0**
Total Neighborhood Enforcement Team:		**$4,953**	**$64,086**	**$20,000**	**$20,000**	**$0**
Traffic Bureau						
Fines and Forfeitures						
REGULAR FINES	100.22.2270.52510	$245,324	$260,537	$115,000	$115,000	$0
Total Fines and Forfeitures:		**$245,324**	**$260,537**	**$115,000**	**$115,000**	**$0**
Total Traffic Bureau:		**$245,324**	**$260,537**	**$115,000**	**$115,000**	**$0**
Animal Control						
Fines and Forfeitures						
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	$0	$0	$7,500	$7,500	$0
Total Fines and Forfeitures:		**$0**	**$0**	**$7,500**	**$7,500**	**$0**
Total Animal Control:		**$0**	**$0**	**$7,500**	**$7,500**	**$0**
Total Police:		**$492,713**	**$590,644**	**$442,500**	**$499,500**	**$57,000**
Fire Mgmt & Support						
Fire Mgt & Support						
Fines and Forfeitures						
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	$23,415	$770	$115,000		-$115,000
Total Fines and Forfeitures:		**$23,415**	**$770**	**$115,000**		**-$115,000**
Total Fire Mgt & Support:		**$23,415**	**$770**	**$115,000**		**-$115,000**
Total Fire Mgmt & Support:		**$23,415**	**$770**	**$115,000**		**-$115,000**
Health						
Public Health Division						
Fines and Forfeitures						
HOUSING CODE VIOL FINES	100.24.2435.52555	$2,900				$0
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556		$0	$3,000	$3,000	$0
Total Fines and Forfeitures:		**$2,900**	**$0**	**$3,000**	**$3,000**	**$0**
Total Public Health Division:		**$2,900**	**$0**	**$3,000**	**$3,000**	**$0**
Total Health:		**$2,900**	**$0**	**$3,000**	**$3,000**	**$0**

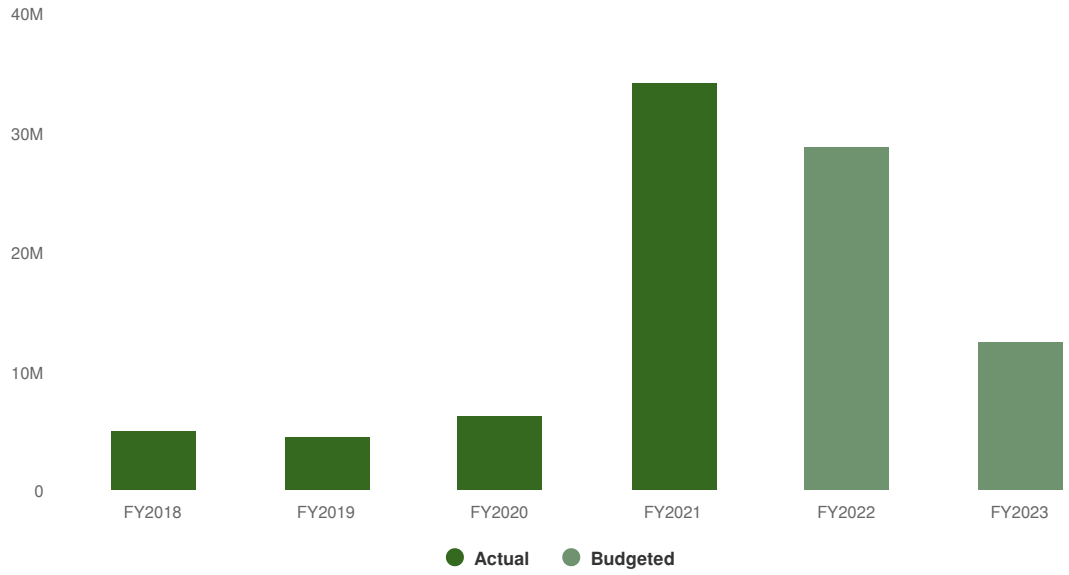
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Public Works Agency						
Traf. Sig.& St Light Maint						
Fines and Forfeitures						
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,915	$0			$0
Total Fines and Forfeitures:		**$2,915**	**$0**			**$0**
Total Traf. Sig.& St Light Maint:		**$2,915**	**$0**			**$0**
Total Public Works Agency:		**$2,915**	**$0**			**$0**
Library						
Library Administration						
Fines and Forfeitures						
LIBRARY FINES & FEES	185.48.4845.52610	$22,320	$4,466			$0
Total Fines and Forfeitures:		**$22,320**	**$4,466**			**$0**
Total Library Administration:		**$22,320**	**$4,466**			**$0**
Total Library:		**$22,320**	**$4,466**	**$0**	**$0**	**$0**
Total Revenue:		**$3,012,736**	**$3,712,442**	**$3,723,500**	**$3,632,500**	**-$91,000**

Intergovernmental Revenue Summary

Intergovernmental Revenue primarily refers to revenue in grants and aid from the state and federal government. This type of revenue increased substantially in 2022 due to the American Rescue Plan. The City received the first half of the total $43 million allocation in 2021, and the second half in 2022. All ARPA revenues have been received hence the decrease in this category from 2022 to 2023.

$12,456,550 **-$16,391,758**
(-56.82% vs. prior year)

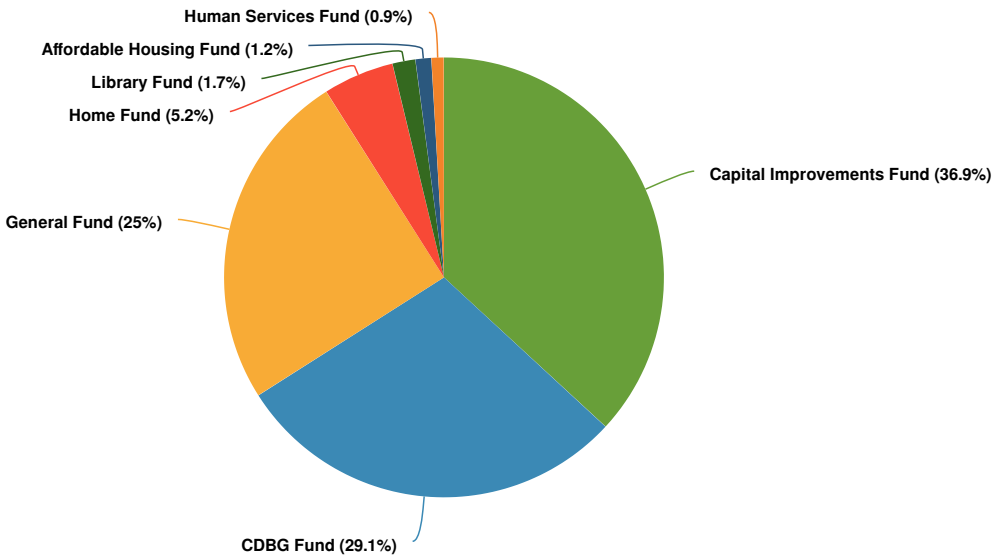
Intergovernmental Revenue Proposed and Historical Budget vs. Actual



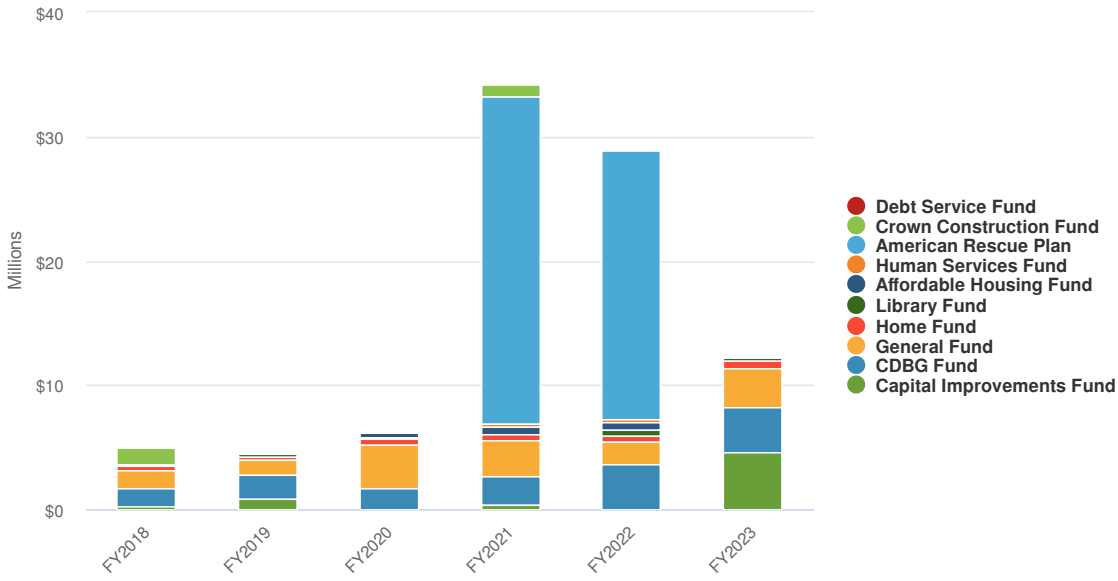
Revenue by Fund

The largest source of intergovernmental revenue in 2023 will be federal, state, and county grants in the Capital Improvements Fund. Other funds which receive intergovernmental funds are the CDBG fund and General Fund.

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
General Fund						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
STATE, COUNTY AND OTHER GRANTS	100.15.1520.55146	$619,214	$12,000			$0
FEMA	100.15.1520.55265	$806,965	$0			$0
GRANTS AND AID	100.15.1535.55251	$0	$50,000	$75,000		-$75,000
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	$29,100	$28,700			$0
GRANTS AND AID	100.15.1560.55251	$1,000				$0
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	$274,050	$0	$280,900	$295,000	$14,100
NEA OPERATING GRANT	100.15.1580.55181		$0		$15,000	$15,000
STATE, COUNTY AND OTHER GRANTS	100.21.2105.55146	$33,936	$1,068			$0
IL VACANT PROPERTY GRANT	100.21.2115.55256	$66,893	$2,750	$37,500		-$37,500
HUD EMERG SHELTER GRANTS	100.21.2128.55275	$86,512	$159,071			$0
MAYORS SUMMER YOUTH PROGRAM	100.21.2715.56180	$5,000				$0
POLICE TRAINING	100.22.2205.55270	$6,000	$154	$5,000	$5,000	$0
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	$0	$6,250			$0
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	$23,844	$3,465			$0
POLICE DUI REIMBURSEMENT	100.22.2270.52542	$5,321	$3,855	$15,000	$15,000	$0
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	$0	$96,084			$0
FIRE DEPT TRAINING	100.23.2305.55170	$0	$0	$6,000		-$6,000
GEMT SERVICE REVENUE	100.23.2315.53676	$629,652	$1,379,326	$750,000	$2,000,000	$1,250,000
GRANTS AND AID	100.23.2315.55251	$51,132				$0
FEMA	100.23.2320.55265	$38,860	$44,879			$0
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	$204,408	$405,379			$0
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	$140,527	$93,770	$124,183	$125,432	$1,249
IL TOBACCO FREE COMMUNITY	100.24.2435.55085		$0	$25,000	$27,594	$2,594
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	$7,038	$23,233	$34,150	$34,150	$0
IL STATE CHILDHOOD LEAD GRANT	100.24.2435.55130	$27,500	$13,500			$0
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	$99,793	$152,784	$21,400		-$21,400
CRI GRANT-REVENUE HHS	100.24.2435.55173	$47,781	$32,992	$43,541	$62,697	$19,156
PHEP GRANT-REVENUE HHS	100.24.2435.55174	$53,710	$58,654	$63,701	$62,944	-$757
ASPIRE PROGRAM GRANT	100.24.2435.55205		$0		$133,000	$133,000
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	$0	$0	$39,600	$150,000	$110,400
GRANTS AND AID	100.24.2435.55251	$15,098	$46,438	$7,000	$7,000	$0
BEACH GRANT - REVENUE HHS	100.24.2435.55254		$0	$15,097	$15,097	$0
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258		$0	$5,000	$5,000	$0
COOK COUNTY WNV GRANT	100.24.2435.55259		$14,270	$14,270	$14,270	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IL TOBACCO FREE COMMUNITY	100.24.2455.55085	$26,604	$23,116			$0
GRANTS AND AID	100.30.3020.55251	$12,500	$14,271			$0
GRANTS AND AID	100.30.3030.55251	$23,493	$68,948	$30,000	$30,000	$0
GRANTS AND AID	100.30.3040.55251	$75,754	$104,352	$75,000	$75,000	$0
GRANTS AND AID	100.30.3055.55251	$1,643	$0	$35,000	$35,000	$0
COMM AGING GRANT - ADVOCATE	100.30.3055.55255	$102,944	$52,488			$0
GRANTS AND AID	100.30.3720.55251	$0	$0	$9,000	$9,000	$0
Total General Fund:		**$3,516,270**	**$2,891,795**	**$1,711,342**	**$3,116,184**	**$1,404,842**
Human Services Fund						
IL TOBACCO FREE COMMUNITY	176.24.2445.55085	-$9,951				$0
GRANTS AND AID	176.24.2445.55251	$60,500	$43,000	$50,000	$50,000	$0
COMM AGING GRANT - ADVOCATE	176.24.2445.55255		$108,270	$64,000	$64,000	$0
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	$70,000	$0	$80,000		-$80,000
Total Human Services Fund:		**$120,549**	**$151,270**	**$194,000**	**$114,000**	**-$80,000**
American Rescue Plan						
GRANTS AND AID	170.99.0085.55251		$21,586,827			$0
GRANTS AND AID	170.99.1700.55251		$4,800,000	$21,586,827		-$21,586,827
Total American Rescue Plan:			**$26,386,827**	**$21,586,827**		**-$21,586,827**
Library Fund						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	$0	-$350,892			$0
Federal Grants	185.48.4845.55201	$121,938	$220,171	$165,000	$100,000	-$65,000
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	$93,108	$109,867	$109,866	$109,866	$0
TRANSFERS FROM LIBRARY FUND	185.48.4845.57009		$0	$198,000		-$198,000
STATE, COUNTY AND OTHER GRANTS	185.48.4850.55146	$0	$26,249			$0
Total Library Fund:		**$215,046**	**$5,395**	**$472,866**	**$209,866**	**-$263,000**
CDBG Fund						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	$1,698,646	$2,317,923	$2,834,820	$2,954,000	$119,180
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001		$0	$850,000	$675,000	-$175,000
Total CDBG Fund:		**$1,698,646**	**$2,317,923**	**$3,684,820**	**$3,629,000**	**-$55,820**
Home Fund						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	$427,547	$504,714	$540,453	$650,000	$109,547
Total Home Fund:		**$427,547**	**$504,714**	**$540,453**	**$650,000**	**$109,547**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Affordable Housing Fund						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001		$0	$158,000	$145,000	-$13,000
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	$246,539	$512,485	$500,000		-$500,000
NSP2 GRANT REVENUE	250.21.5005.55306	$8,761	$9,445			$0
FEMA	250.21.5465.55265		$102,025			$0
Total Affordable Housing Fund:		**$255,300**	**$623,955**	**$658,000**	**$145,000**	**-$513,000**
Capital Improvements Fund						
STATE, COUNTY AND OTHER GRANTS	415.40.4216.55146	$0	$11,246			$0
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	$0	$0		$4,592,500	$4,592,500
GRANTS AND AID	415.40.4219.55251	$0	$329,333			$0
Total Capital Improvements Fund:		**$0**	**$340,579**		**$4,592,500**	**$4,592,500**
Crown Construction Fund						
GRANTS AND AID	416.40.4160.55251		$1,000,000			$0
Total Crown Construction Fund:		**$0**	**$1,000,000**			**$0**
Total:		**$6,233,357**	**$34,222,458**	**$28,848,308**	**$12,456,550**	**-$16,391,758**

GENERAL FUND

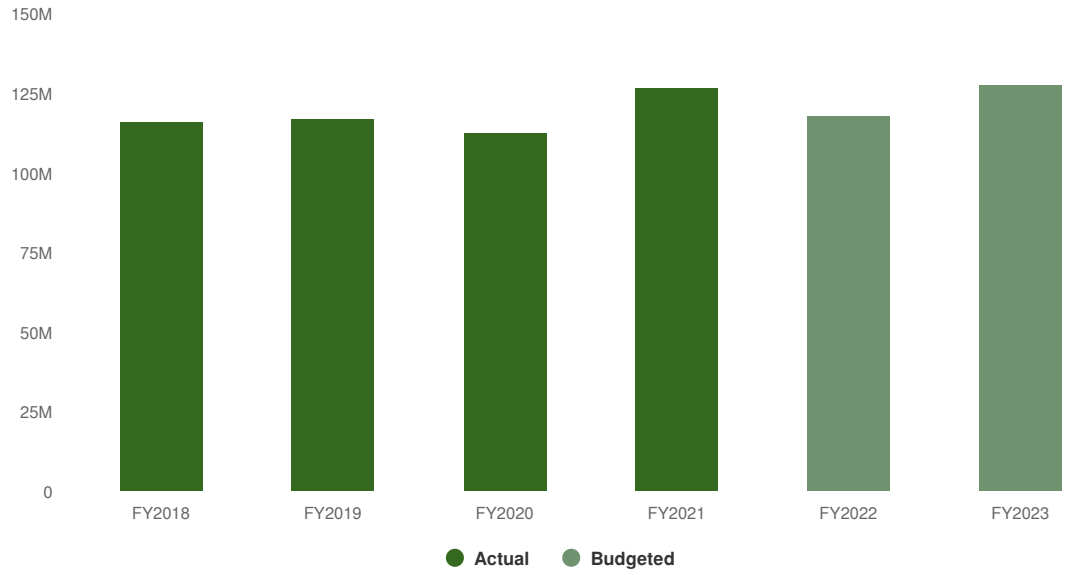
General Fund Overview

The General Fund is the City's largest operating fund, which accounts for about 30% of the City's total budget. The fund includes operations for all departments.

Revenues Summary

$127,737,614 $9,827,927
(8.34% vs. prior year)

General Fund Overview Proposed and Historical Budget vs. Actual

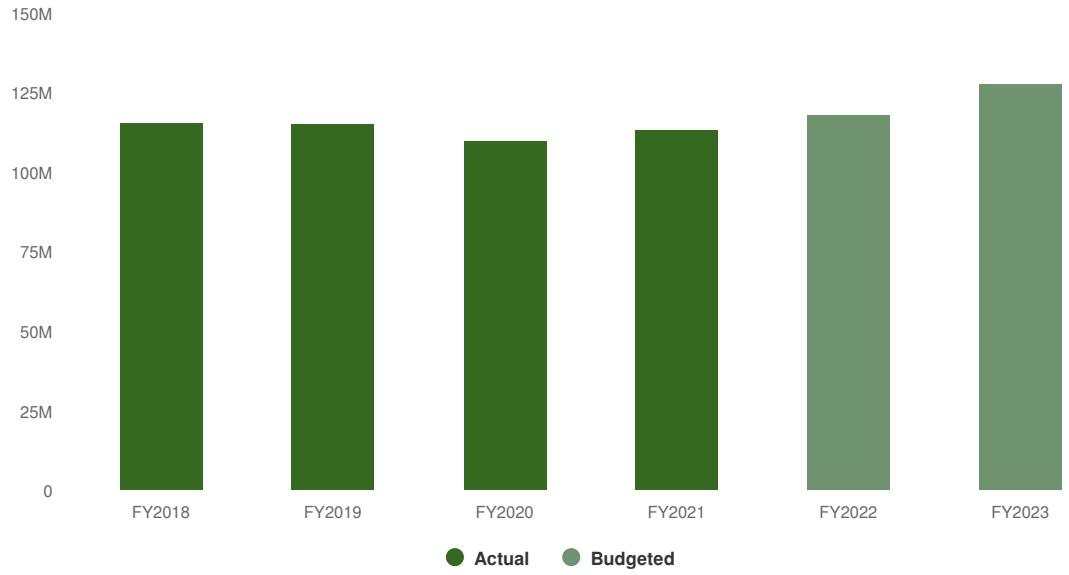


The 2023 Proposed Budget for the General Fund includes $10,085,454 million in a transfer from General Fund Balance.

Expenditures Summary

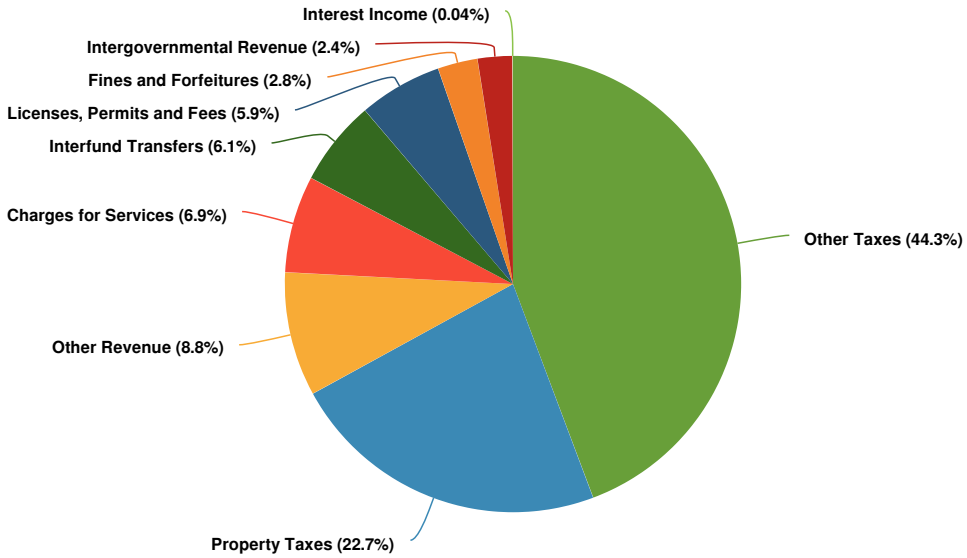
$127,737,614 $9,846,627
(8.35% vs. prior year)

General Fund Overview Proposed and Historical Budget vs. Actual



Revenues by Source

2023 Revenues by Source

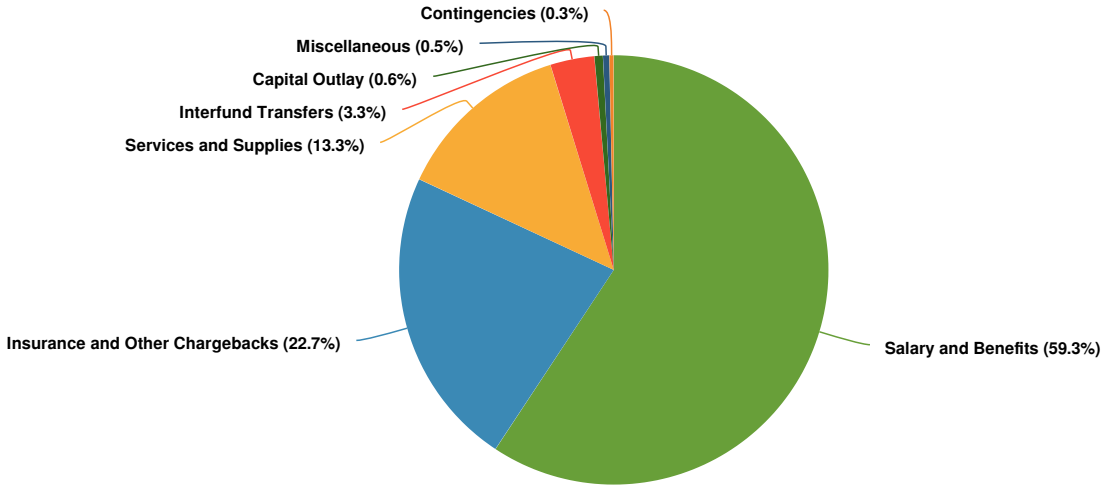


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$29,359,627	$28,836,685	$28,774,164	$29,047,402	$273,238	0.9%
Other Taxes	$49,538,362	$63,160,559	$51,925,000	$56,570,000	$4,645,000	8.9%
Licenses, Permits and Fees	$9,189,637	$8,497,962	$8,085,550	$7,543,450	-$542,100	-6.7%
Charges for Services	$7,527,170	$8,984,367	$8,491,325	$8,785,075	$293,750	3.5%
Fines and Forfeitures	$2,990,415	$3,707,975	$3,723,500	$3,632,500	-$91,000	-2.4%
Intergovernmental Revenue	$3,516,270	$2,891,795	$1,711,342	$3,116,184	$1,404,842	82.1%
Other Revenue	$1,329,435	$1,806,509	$6,368,100	$11,254,054	$4,885,954	76.7%
Interest Income	$68,280	$31,831	$55,000	$55,000	$0	0%
Interfund Transfers	$9,269,103	$9,183,260	$8,775,706	$7,733,949	-$1,041,757	-11.9%
Total Revenue Source:	**$112,788,300**	**$127,100,944**	**$117,909,687**	**$127,737,614**	**$9,827,927**	**8.3%**

Expenditures by Type

As a service organization, the largest expense type in the General Fund are Salaries and Benefits. This year's budget includes a 4.5% increase for all employees. It also includes a 4% vacancy rate adjustment in anticipation of 4% of the City's budgeted positions being vacant throughout the year.

Budgeted Expenditures by Type



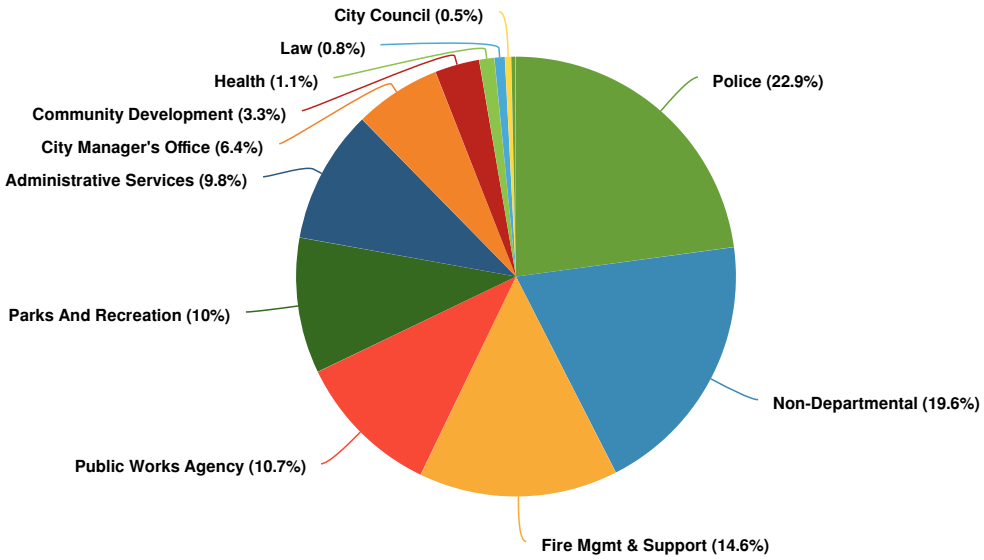
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Salary and Benefits	$66,269,179	$69,108,554	$74,503,722	$75,748,150	$1,244,428	1.7%
Services and Supplies	$12,154,465	$14,107,944	$15,131,213	$16,965,457	$1,834,244	12.1%
Miscellaneous	$574,887	$551,730	$590,390	$617,822	$27,432	4.6%
Capital Outlay	$235,983	$290,398	$504,100	$814,500	$310,400	61.6%
Interfund Transfers	$5,497,856	$3,334,901	$2,595,000	$4,248,750	$1,653,750	63.7%
Community Sponsored Organizations	$95,756	$102,741	$0	$0	$0	0%
Insurance and Other Chargebacks	$24,929,510	$25,893,773	$24,383,062	$28,934,436	$4,551,374	18.7%
Contingencies	$13,122	$18,026	$183,500	$408,500	$225,000	122.6%
Total Expense Objects:	**$109,770,758**	**$113,408,067**	**$117,890,987**	**$127,737,614**	**$9,846,627**	**8.4%**

Expenditures by Department

Police, Fire, and Public Works comprise the largest portion of expenses in the General Fund. Note that the potential wage increases for FY 2023 have been budgeted in the City Manager's Office budget and are the reason for the significant budgeted increase to that department budget.

Budgeted Expenditures by Department



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expenditures						
Legislative	$3,140	$1,245		$68,042	$68,042	N/A
City Council	$472,270	$532,263	$579,384	$590,282	$10,898	1.9%
City Clerk	$183,832	$200,432	$343,573	$360,108	$16,535	4.8%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
City Manager's Office	$8,716,576	$6,518,858	$6,232,880	$8,143,075	$1,910,195	30.6%
Law	$511,640	$538,507	$970,341	$988,558	$18,217	1.9%
Administrative Services	$9,295,178	$11,345,273	$11,568,142	$12,537,670	$969,528	8.4%
Community Development	$3,150,002	$3,341,952	$4,488,316	$4,183,421	-$304,895	-6.8%
Police	$38,724,587	$39,634,721	$29,280,601	$29,214,097	-$66,504	-0.2%
Fire Mgmt & Support	$26,265,321	$26,244,310	$16,823,272	$18,689,924	$1,866,652	11.1%
Health	$1,331,234	$1,980,628	$1,334,875	$1,413,058	$78,183	5.9%
Parks And Recreation	$9,550,408	$11,205,563	$12,101,740	$12,751,313	$649,573	5.4%
Public Works Agency	$11,566,541	$11,864,314	$13,444,801	$13,708,631	$263,830	2%
Library	$30	$0	$0	$0	$0	0%
Non-Departmental		$0	$20,723,062	$25,089,436	$4,366,374	21.1%
Total Expenditures:	**$109,770,758**	**$113,408,067**	**$117,890,987**	**$127,737,614**	**$9,846,627**	**8.4%**

City Council

Daniel Biss
Mayor

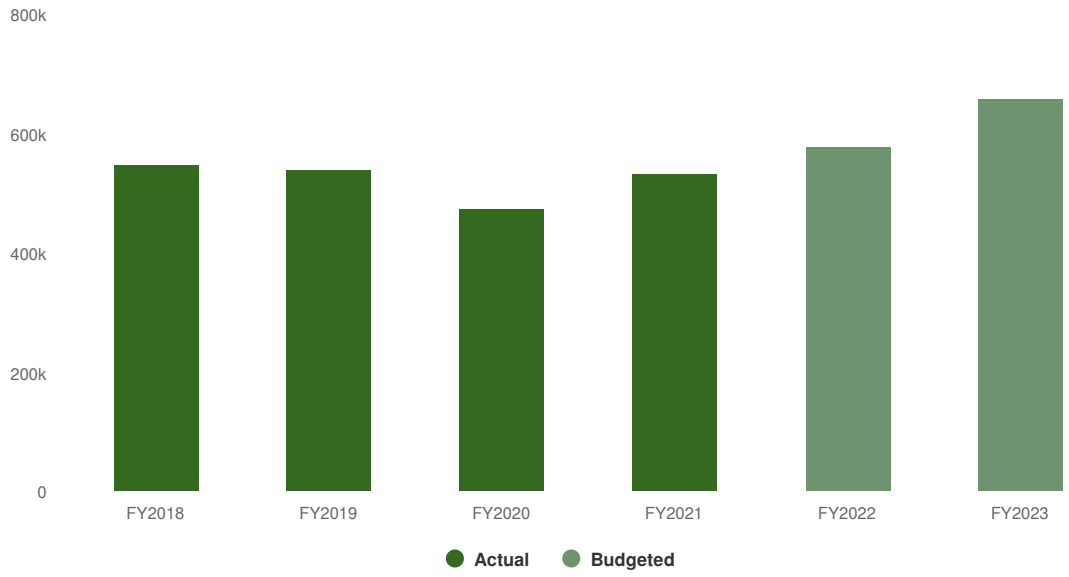
The City Council (http://www.cityofevanston.org/government/city-council/) consists of the Mayor, who is elected at large, and nine aldermen, one elected from each of the nine wards for a term of four years. The City Council formulates policies to guide the orderly development and administration of the City; determines the use of tax dollars and other funding sources to meet the City's needs; holds public hearings to provide citizens with opportunities to be heard; participates in conferences, forums, and meetings of legislative groups and associations; keeps its constituency informed of City issues and activities through ward meetings and public forums, and responds to citizen requests for services and information.

Expenditures Summary

The City Council budget includes an increase of $68,042 for Worxbee for a one-year agreement providing a shared pool of 80 hours per month of Virtual Executive Assistant service to Councilmembers.

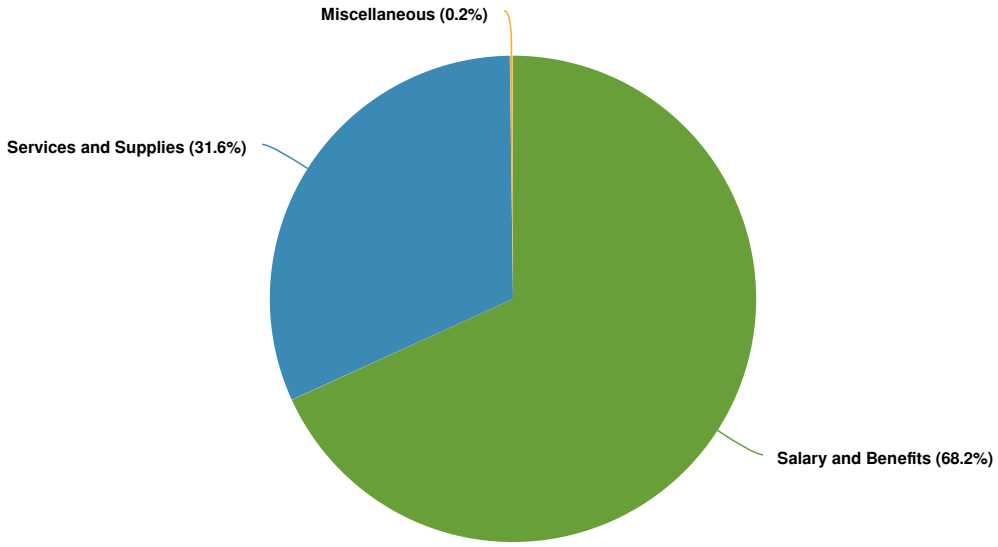
$658,324 **$78,940**
(13.62% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$413,058	$482,303	$438,034	$448,932	$10,898	2.5%
Services and Supplies	$62,352	$49,213	$140,100	$208,142	$68,042	48.6%
Miscellaneous	$0	$1,992	$1,250	$1,250	$0	0%
Total Expense Objects:	**$475,410**	**$533,508**	**$579,384**	**$658,324**	**$78,940**	**13.6%**

Expenditure Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expenditures							
Legislative							
City Council							
EMPLOYMENT TESTING SERVICES	100.12.1300.62160	$3,140	$450			$0	N/A
EXTERNAL SERVICES	100.12.1300.62175				$68,042	$68,042	N/A
TRAINING & TRAVEL	100.12.1300.62295		$795			$0	N/A
Total City Council:		**$3,140**	**$1,245**		**$68,042**	**$68,042**	**N/A**
Total Legislative:		**$3,140**	**$1,245**		**$68,042**	**$68,042**	**N/A**
City Council							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
City Council							
REGULAR PAY	100.13.1300.61010	$226,455	$269,553	$249,226	$251,027	$1,801	0.7%
HEALTH INSURANCE	100.13.1300.61510	$156,485	$176,903	$156,031	$166,874	$10,843	6.9%
VISION INSURANCE	100.13.1300.61513		$239	$150	$137	-$13	-8.6%
LIFE INSURANCE	100.13.1300.61615	$117	$153		$101	$101	N/A
CELL PHONE ALLOWANCE	100.13.1300.61626	$7,800	$8,400	$9,000	$8,250	-$750	-8.3%
IMRF	100.13.1300.61710	$7,111	$9,123	$3,872	$2,708	-$1,164	-30.1%
SOCIAL SECURITY	100.13.1300.61725	$12,230	$14,533	$16,010	$16,075	$65	0.4%
MEDICARE	100.13.1300.61730	$2,860	$3,399	$3,745	$3,760	$15	0.4%
PRINTING	100.13.1300.62210	$330	$343	$100	$100	$0	0%
ADVOCACY SERVICES	100.13.1300.62227		$0	$60,000	$60,000	$0	0%
POSTAGE CHARGEBACKS	100.13.1300.62275	$12				$0	N/A
TRAINING & TRAVEL	100.13.1300.62295	$7,482	$920	$14,000	$14,000	$0	0%
MEMBERSHIP DUES	100.13.1300.62360	$49,360	$41,982	$58,000	$58,000	$0	0%
EXPENSE ALLOWANCE	100.13.1300.62370	$0	$170			$0	N/A
TELECOMMUNICATIONS - WIRELESS	100.13.1300.64540	$0	$169			$0	N/A
BOOKS, PUBLICATIONS, MAPS	100.13.1300.65010	$264				$0	N/A
FOOD	100.13.1300.65025	$1,684	$4,270	$7,500	$7,500	$0	0%
OFFICE SUPPLIES	100.13.1300.65095	$80	$114	$500	$500	$0	0%
OTHER PROGRAM COSTS	100.13.1300.62490	$0	$1,992	$1,250	$1,250	$0	0%
Total City Council:		**$472,270**	**$532,263**	**$579,384**	**$590,282**	**$10,898**	**1.9%**
Total City Council:		**$472,270**	**$532,263**	**$579,384**	**$590,282**	**$10,898**	**1.9%**
Total Expenditures:		**$475,410**	**$533,508**	**$579,384**	**$658,324**	**$78,940**	**13.6%**

City Clerk

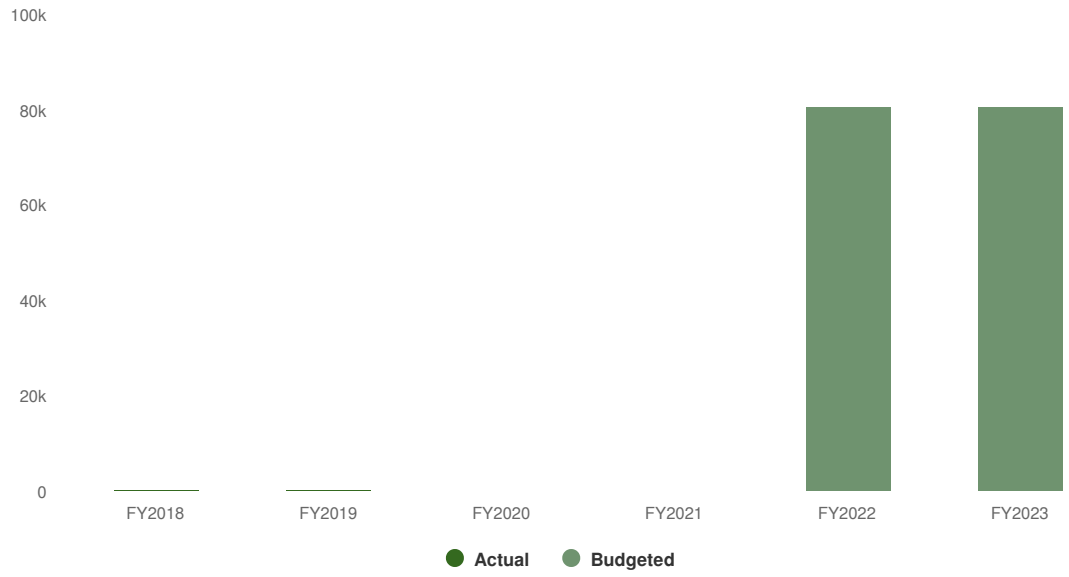
Stephanie Mendoza
City Clerk

The City Clerk (https://www.cityofevanston.org/government/city-clerk/) records the minutes for the City Council and all exceptional committee staff. The Clerk maintains the City Code and official City records, serves as the local election official and deputy registrar, and performs other election-related activities. The City Clerk also assists the Mayor, Aldermen, and staff with special projects and represents the City at various meetings, if requested. The City Clerk shall be the custodian and keeper of all books, records, ordinances, and papers of the City.

Revenues Summary

$80,500 **$0**
(0.00% vs. prior year)

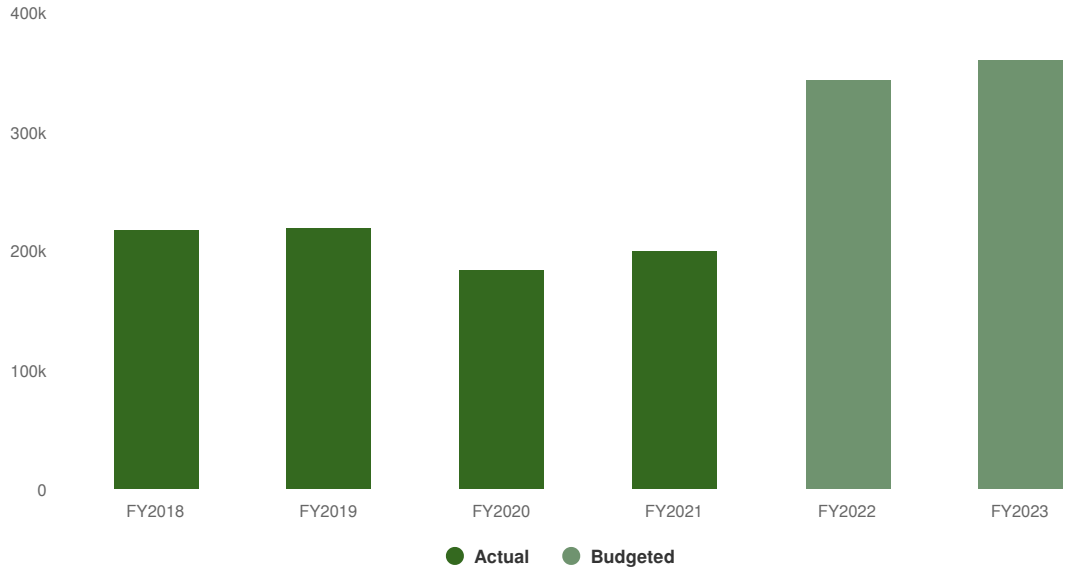
City Clerk Proposed and Historical Budget vs. Actual



Expenditures Summary

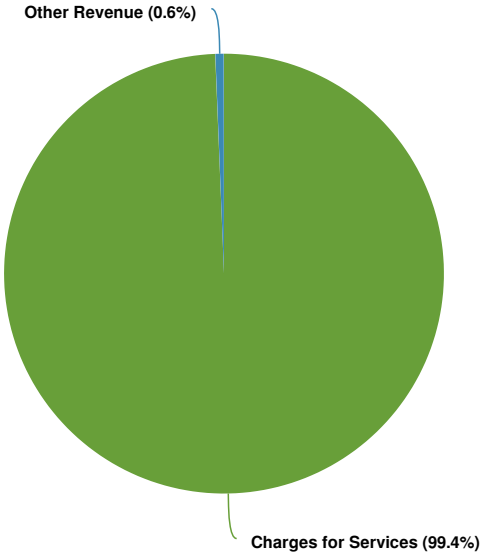
$360,108 **$16,535**
(4.81% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



Revenues by Type

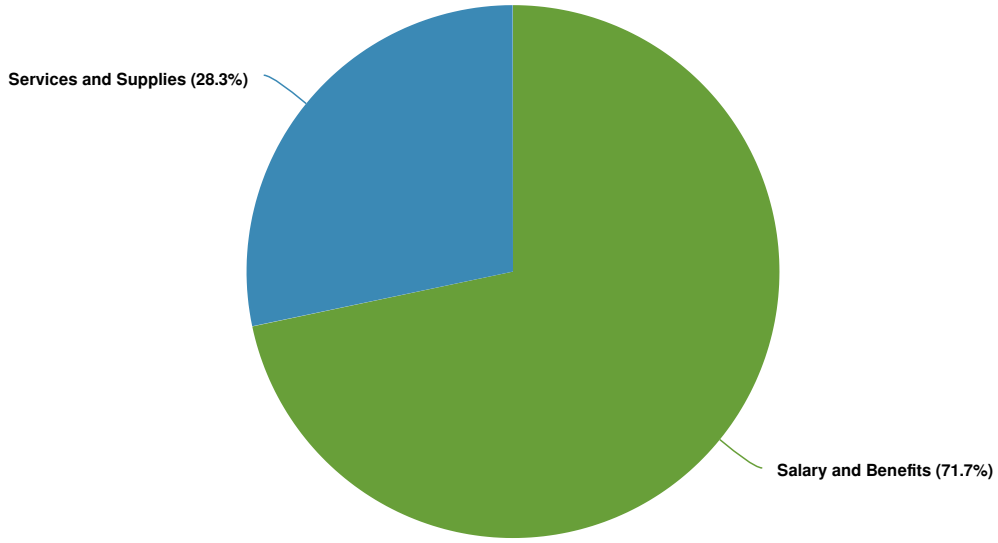
Budgeted 2022 Revenue By Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Charges for Services	$0	$0	$80,000	$80,000	$0	0%
Other Revenue	$47	$49	$500	$500	$0	0%
Total Revenue Source:	**$47**	**$49**	**$80,500**	**$80,500**	**$0**	**0%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$143,793	$167,325	$246,708	$258,243	$11,535	4.7%
Services and Supplies	$39,038	$33,107	$96,865	$101,865	$5,000	5.2%
Interfund Transfers	$1,000				$0	N/A
Total Expense Objects:	**$183,832**	**$200,432**	**$343,573**	**$360,108**	**$16,535**	**4.8%**

Performance Measures

Department Goal: The City Clerk's Office will always strive to provide the best customer service experience to ensure our residents have equitable access to all the services provided in the Clerk's Office. The Clerk's Office will continue to make the office more accessible by digitizing records, creating online request processes and by keeping the most up-to-date information online. Continue community outreach and help City departments reach community members to ensure equitable services and opportunities for all our residents.

Measure	Type of Measure	FY 2020 Actual	FY 2021 Estimate	FY 2022 Projected
Voter Registrations	Output	20,811	4,999	10,000
Accessible Parking Placards Issued	Output	13	21	200
FOIA Requests Processed	Output	1263	919	3050
Responses to 311 Requests Submitted Online	Output	20	12	10
Responses to 311 Requests Submitted by Phone	Output	0	10	50
Certifications	Output	6	4	100
Notary services provided	Output	55	25	150
Vital Records	Output	0	500	650 online 4500 in person
FOIA Training	Output	0	8	20

Upcoming Initiatives

- Continued management of FOIA requests and development of strategies, training and guidance to help staff remain within the 5 day response period.
- Collaboration with the Cook County Department of Elections.
- Provide early voting services for the upcoming Elections
- Provide Notary Public Services
- Maintenance of all certifications for FOIA and Open Meetings Act (OMA) designees
- Initiation for all new employees, directors, and managers, including presentations on the proper procedure for responding to FOIA requests
- Coordinate annual Financial Disclosure Form collections of all staff, elected officials and board, commission, and committee members.
- Increasing efforts to allow web access for all releasable documents requested from the Clerk's Office.
- Implement a city-wide record retention policy to help city departments discard and digitize records to increase efficiency and reduce storage needs
- Digitize all Clerk's office documents by the end of 2023
- Provide Vital Record Services to more than 4000 people annually
- Continue to provide mailroom services to all of the City's Departments

Revenue Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
City Clerk						
City Clerk						
Charges for Services						
BIRTH AND DEATH RECORDS	100.14.1400.53010		$0	$80,000		-$80,000
BIRTH CERTIFICATE	100.14.1400.53215		$0		$75,000	$75,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
DEATH CERTIFICATE	100.14.1400.53220		$0		$5,000	$5,000
Total Charges for Services:		**$0**	**$0**	**$80,000**	**$80,000**	**$0**
Other Revenue						
MISCELLANEOUS REVENUE	100.14.1400.56045	$47	$49	$500	$500	$0
Total Other Revenue:		**$47**	**$49**	**$500**	**$500**	**$0**
Total City Clerk:		**$47**	**$49**	**$80,500**	**$80,500**	**$0**
Total City Clerk:		**$47**	**$49**	**$80,500**	**$80,500**	**$0**
Total Revenue:		**$47**	**$49**	**$80,500**	**$80,500**	**$0**

Expenditure Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
City Clerk						
City Clerk						
REGULAR PAY	100.14.1400.61010	$116,291	$125,385	$178,146	$176,155	-$1,991
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.14.1400.61430	$379				$0
HEALTH INSURANCE	100.14.1400.61510	$13,826	$24,481	$46,147	$62,598	$16,451
VISION INSURANCE	100.14.1400.61513		$13		$169	$169
LIFE INSURANCE	100.14.1400.61615	$35	$37	$39	$13	-$26
IMRF	100.14.1400.61710	$4,346	$8,312	$8,671	$5,831	-$2,840
SOCIAL SECURITY	100.14.1400.61725	$7,226	$7,372	$11,107	$10,922	-$185
MEDICARE	100.14.1400.61730	$1,690	$1,724	$2,598	$2,555	-$43
SEASONAL EMPLOYEES	100.14.1400.61060	$12,463	-$2,660	$18,300	$23,300	$5,000
PRINTING	100.14.1400.62210	$316	$0	$1,000	$1,000	$0
POSTAGE CHARGEBACKS	100.14.1400.62275	$7				$0
OVERNIGHT MAIL CHARGES	100.14.1400.62280		$0	$65	$65	$0
TRAINING & TRAVEL	100.14.1400.62295	$0	$1,284	$1,500	$1,500	$0
MEMBERSHIP DUES	100.14.1400.62360	$0	$763	$1,000	$1,000	$0
COPY MACHINE CHARGES	100.14.1400.62380	$47				$0
CODIFICATION SERVICES	100.14.1400.62457	$19,125	$22,189	$30,000	$30,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.14.1400.62509	$6,379	$9,175	$19,000	$19,000	$0
DIGITAL ARCHIVING	100.14.1400.62645		$0	$15,000	$15,000	$0
FOOD	100.14.1400.65025	$0	$725	$1,000	$1,000	$0
OFFICE SUPPLIES	100.14.1400.65095	$702	$1,631	$5,000	$5,000	$0
ELECTION SUPPLIES	100.14.1400.65175	$0	$0	$5,000	$5,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL OF AUTO-FLEET MAINTENANCE	100.14.1400.62305	$500				$0
RENTAL OF AUTO REPLACEMENT	100.14.1400.62309	$500				$0
Total City Clerk:		**$183,832**	**$200,432**	**$343,573**	**$360,108**	**$16,535**
Total City Clerk:		**$183,832**	**$200,432**	**$343,573**	**$360,108**	**$16,535**
Total Expenditures:		**$183,832**	**$200,432**	**$343,573**	**$360,108**	**$16,535**

City Manager's Office

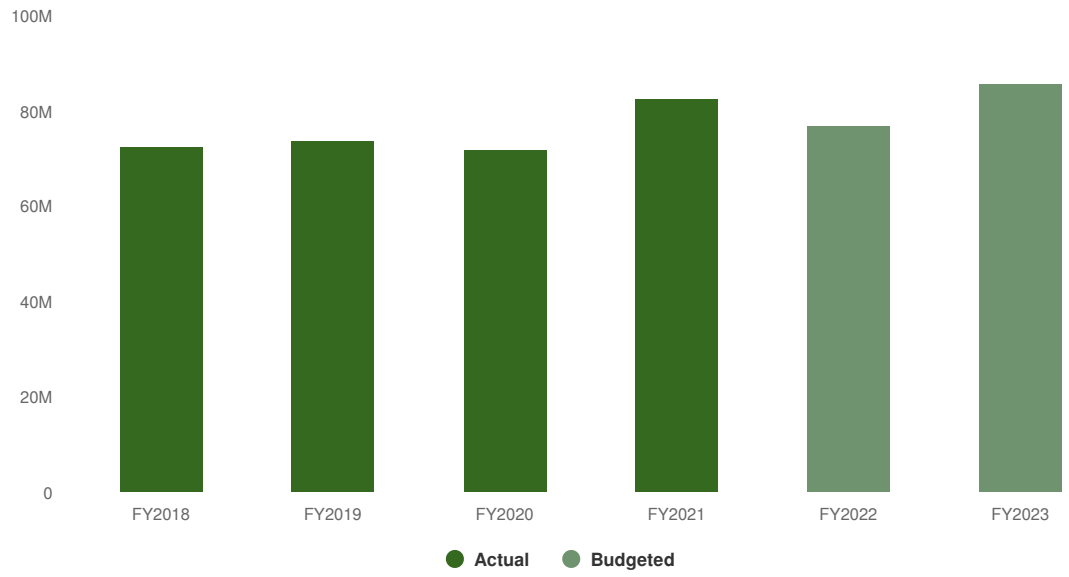
Luke Stowe
City Manager

The City Manager and staff direct the administration and execution of the policies and goals formulated by the City Council and propose alternative solutions to community problems for City Council consideration. These responsibilities include advising the Council on present and future financial, personnel, and program needs, implementing immediate and long-range City priorities, establishing procedures to assist in serving its community members, preparing the annual budget, and supervising City department heads. Staff are also involved in the coordination of the larger economic development projects as well as program evaluation and policy analysis.

Revenues Summary

$85,431,400 **$8,598,992**
(11.19% vs. prior year)

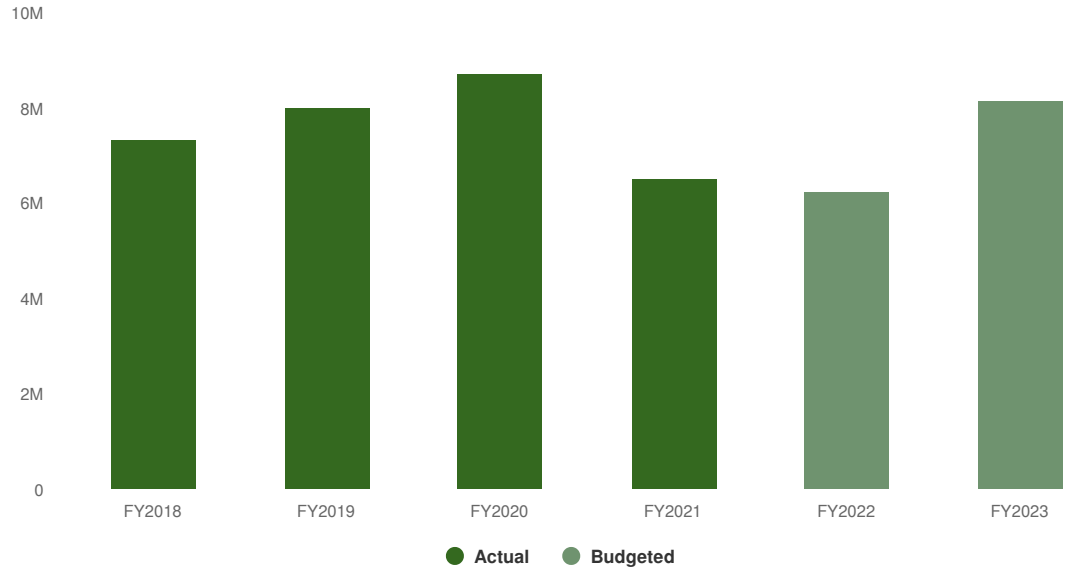
City Manager's Office Proposed and Historical Budget vs. Actual



Expenditures Summary

$8,143,075 **$1,910,195**
(30.65% vs. prior year)

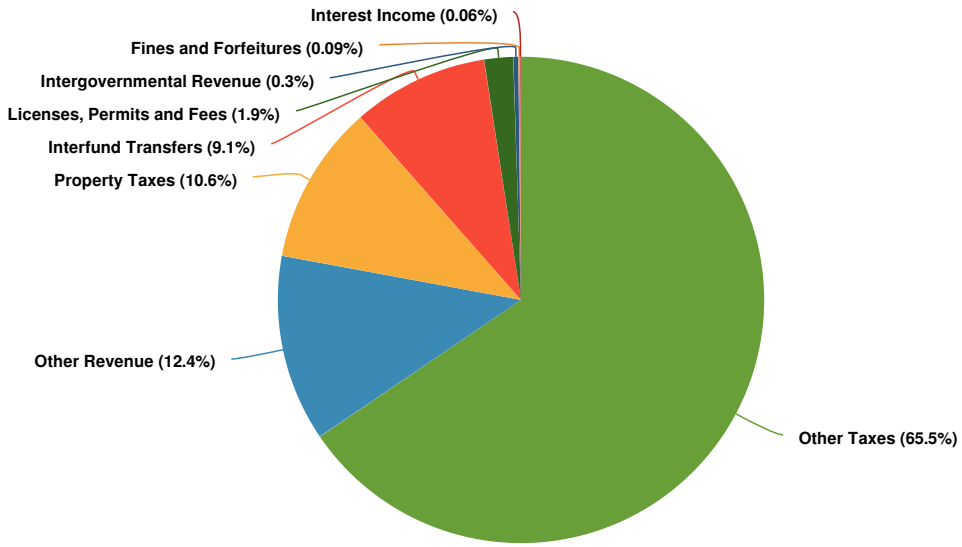
City Manager's Office Proposed and Historical Budget vs. Actual



The increase in expenses from FY 2022 to FY 2023 does include an organization-wide salary increases as well as a 4% vacancy adjustment.

Revenues by Type

Budgeted 2022 Revenue By Type

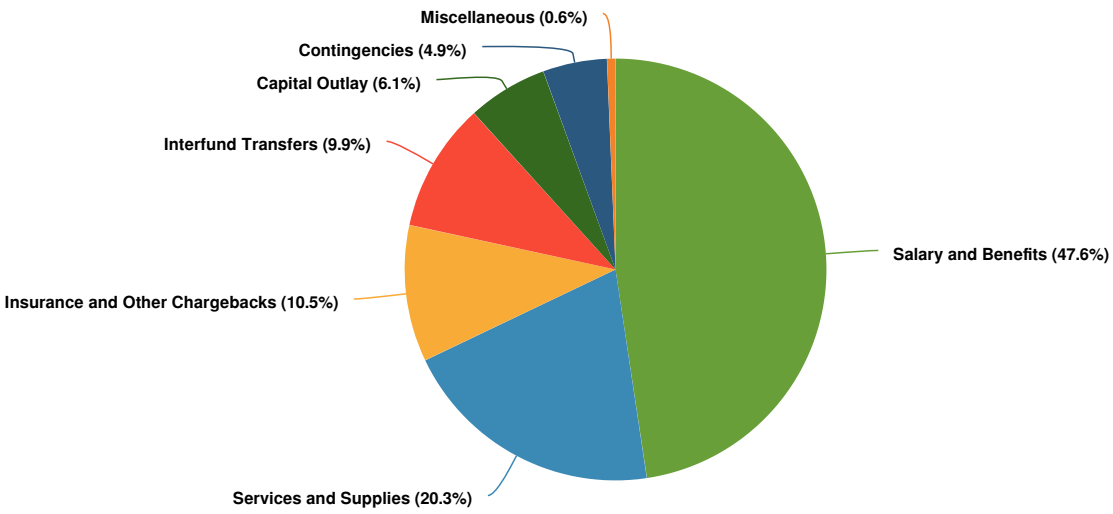


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$9,540,660	$8,075,176	$8,656,102	$9,057,297	$401,195	4.6%
Other Taxes	$48,769,128	$62,439,842	$51,320,000	$55,965,000	$4,645,000	9.1%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Licenses, Permits and Fees	$1,398,909	$1,238,648	$1,560,000	$1,640,000	$80,000	5.1%
Charges for Services	$70				$0	N/A
Fines and Forfeitures	$44,675	$40,892	$225,000	$80,000	-$145,000	-64.4%
Intergovernmental Revenue	$1,730,330	$90,700	$355,900	$295,000	-$60,900	-17.1%
Other Revenue	$927,528	$1,175,571	$5,884,700	$10,605,154	$4,720,454	80.2%
Interest Income	$68,280	$31,831	$55,000	$55,000	$0	0%
Interfund Transfers	$9,269,103	$9,183,260	$8,775,706	$7,733,949	-$1,041,757	-11.9%
Total Revenue Source:	**$71,748,683**	**$82,275,920**	**$76,832,408**	**$85,431,400**	**$8,598,992**	**11.2%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$2,782,101	$3,349,372	$3,681,063	$3,878,348	$197,285	5.4%
Services and Supplies	$2,573,098	$1,195,068	$1,264,267	$1,652,927	$388,660	30.7%
Miscellaneous	$84,638	$105,222	$52,550	$52,550	$0	0%
Capital Outlay	$121,006	$136,380	$250,000	$500,000	$250,000	100%
Interfund Transfers	$1,703,985	$275,000	$0	$806,750	$806,750	N/A
Insurance and Other Chargebacks	$1,442,401	$1,443,795	$810,000	$852,500	$42,500	5.2%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Contingencies	$9,347	$14,020	$175,000	$400,000	$225,000	128.6%
Total Expense Objects:	**$8,716,576**	**$6,518,858**	**$6,232,880**	**$8,143,075**	**$1,910,195**	**30.6%**

Performance Measures

Department Goal: Provide overall leadership, support, and direction for the city organization while working to stabilize city finances, increase community engagement and awareness of City initiatives, programs, and goals, coordinate the implementation of CARP, and provide Diversity, Equity, and Inclusion (DEI) through policies and engagement.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Increase awareness of City initiatives, programs, and goals				
# of contacts (email and SMS) subscribed to City notifications	Output	122,900	152,000	155,000
% of email and SMS contacts engaged	Efficiency	72.2%	78.5%	78.5%
Activity: Support the implementation of the Local Reparations Restorative Program				
# of residents in 2nd, 5th, and 8th Ward signed up to received Reparation updates	Output	208	240	275
# number of community engagement meetings	Output	7	13	15
Activity:				
# of years received GFOA's Distinguished Budget Award	Output	27	28	29

Issues Affecting 2023 Budget

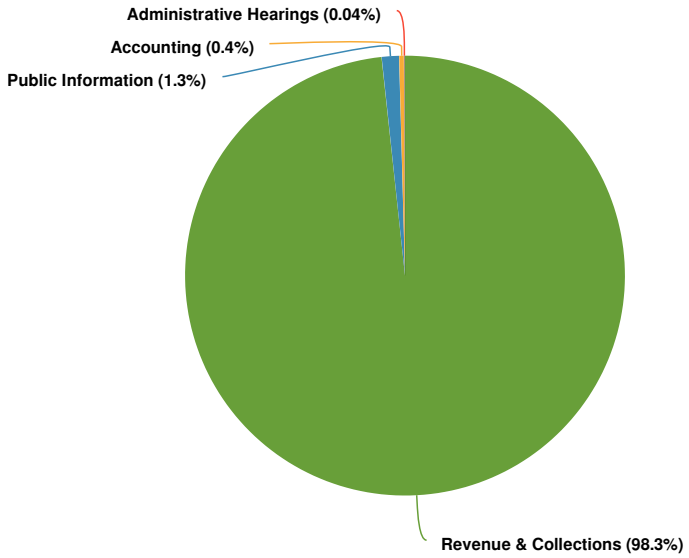
- The Administrative Assistant position is expected to be filled in FY 2023.
- The Equity & Empowerment Coordinator position is expected to be filled by the end of FY 2022. The vacancy for the 2021 and 2022 fiscal years resulted in salary savings.
- The Arts Council received a 150,000 American Rescue Plan Grant from National Endowment for the Arts. Local Art Organizations that are grant recipients will be implementing projects in FY 2022/2023

Upcoming Initiatives

Continue to implement Language Access Guidelines Citywide
Continue to implement the Reparations Program and Policy Development
Implement programs under the American Rescue Plan (ARPA)
Develop Comprehensive Civic Engagement Policy, and Plan
Implement the City's Participatory Budgeting Program
Implement the Guaranteed Income Pilot Program
Continue to implement the Climate Action and Resilience Plan
Continue to implement recommendations of the Environmental Justice Resolution
Implement recommendations of the Municipal Fleet Rightsizing & Electrification Study
Implement One Stop Shop for Affordable Housing Retrofits
Develop Accessible Solar Program
Develop Sustain Evanston Business Incentive Program
Develop forecasting tools to assist with City budget development and planning.

Revenue Detail

Projected 2022 Revenue by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
City Manager's Office						
Public Information						
CABLE FRANCHISE FEE	100.15.1510.52180	$930,786	$956,118	$950,000	$950,000	$0
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$61,389	$51,347	$145,000	$145,000	$0
Total Public Information:		**$992,174**	**$1,007,464**	**$1,095,000**	**$1,095,000**	**$0**
Emergency Operations Center						
STATE, COUNTY AND OTHER GRANTS	100.15.1520.55146	$619,214	$12,000			$0
FEMA	100.15.1520.55265	$806,965	$0			$0
Total Emergency Operations Center:		**$1,426,180**	**$12,000**			**$0**
Office Of Sustainability						
GRANTS AND AID	100.15.1535.55251	$0	$50,000	$75,000		-$75,000
Total Office Of Sustainability:		**$0**	**$50,000**	**$75,000**		**-$75,000**
Financial Administration						
MISCELLANEOUS REVENUE	100.15.1555.56045		$10,000			$0

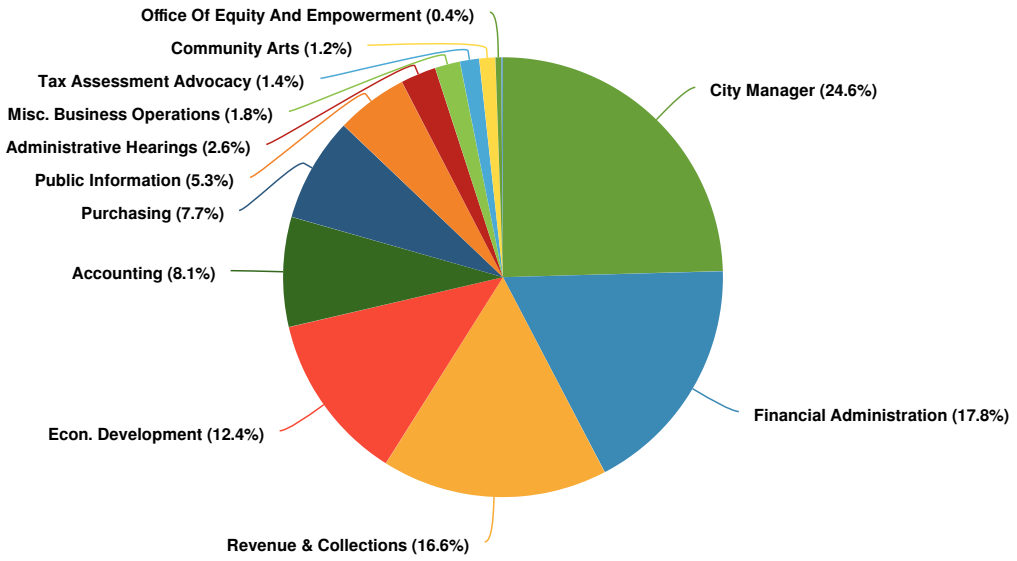
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Financial Administration:		**$0**	**$10,000**	**$0**	**$0**	**$0**
Revenue & Collections						
PROPERTY TAXES	100.15.1560.51015	$9,540,660	$8,075,176	$8,656,102	$9,057,297	$401,195
STATE USE TAX	100.15.1560.51515	$3,326,042	$2,908,688	$2,500,000	$2,650,000	$150,000
SALES TAX - BASIC	100.15.1560.51525	$9,700,815	$12,172,648	$10,300,000	$11,000,000	$700,000
SALES TAX - HOME RULE	100.15.1560.51530	$6,743,960	$9,324,471	$7,500,000	$8,000,000	$500,000
AUTO RENTAL TAX	100.15.1560.51535	$55,001	$66,575	$50,000	$50,000	$0
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	$238,373	$552,220	$550,000	$700,000	$150,000
ATHLETIC CONTEST TAX	100.15.1560.51540	$204,810	$656,249	$500,000	$800,000	$300,000
STATE INCOME TAX	100.15.1560.51545	$8,202,429	$10,141,121	$8,800,000	$11,500,000	$2,700,000
MUNICIPAL HOTEL TAX	100.15.1560.51550	$1,135,071	$1,043,124	$900,000	$1,300,000	$400,000
ELECTRIC UTILITY TAX	100.15.1560.51565	$2,849,607	$2,878,504	$2,900,000	$2,900,000	$0
NATURAL GAS UTILITY TAX	100.15.1560.51570	$997,556	$1,250,863	$1,100,000	$1,400,000	$300,000
NAT GAS USE TAX HOME RULE	100.15.1560.51575	$703,671	$756,746	$800,000	$800,000	$0
CIGARETTE TAX	100.15.1560.51585	$211,964	$162,000	$200,000	$200,000	$0
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	$769,514	$822,567	$1,000,000	$965,000	-$35,000
LIQUOR TAX	100.15.1560.51595	$2,878,922	$3,078,034	$2,900,000	$3,000,000	$100,000
MEDICAL CANNABIS TAX	100.15.1560.51597	$91,520	$0	$150,000	$50,000	-$100,000
RECREATIONAL CANNABIS TAX	100.15.1560.51598		$218,385			$0
PARKING TAX	100.15.1560.51600	$2,423,938	$2,845,047	$2,600,000	$2,600,000	$0
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	$895,129	$2,265,429	$600,000	$2,250,000	$1,650,000
REAL ESTATE TRANSFER TAX	100.15.1560.51620	$3,251,428	$6,227,430	$3,250,000	$750,000	-$2,500,000
TELECOMMUNICATIONS TAX	100.15.1560.51625	$1,305,453	$1,198,020	$1,300,000	$1,200,000	-$100,000
AMUSEMENT TAX	100.15.1560.51630	$123,730	$809,651	$520,000	$750,000	$230,000
WHEEL TAX	100.15.1560.52010	$2,660,196	$3,062,072	$2,900,000	$3,100,000	$200,000
BUSINESS REGISTRATION FEE	100.15.1560.52015	$700	$600			$0
PET LICENSES	100.15.1560.52020	$16,076	$19,137	$10,000	$15,000	$5,000
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$185,620	$1,025	$228,000	$228,000	$0
VISITOR PARKING PERMITS	100.15.1560.52131	$11,804	$164	$13,000	$13,000	$0
MOVING VAN PERMIT FEES	100.15.1560.52146	$45,630	$62,620	$57,000	$57,000	$0
IL BELL FRANCHISE FEE	100.15.1560.52165	$146,904	$126,770		$90,000	$90,000
EASEMENTS	100.15.1560.52175	$0	$0	$47,000	$47,000	$0
NICOR FRANCHISE FEE	100.15.1560.52185	$0	$9,893	$75,000	$75,000	$0
PASSPORT PROCESSING FEE	100.15.1560.53710	$70				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	$0	$0	$50,000	$50,000	$0
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	$29,100	$28,700			$0
GRANTS AND AID	100.15.1560.55251	$1,000				$0
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	$274,050	$0	$280,900	$295,000	$14,100
AMERICAN RESCUE PLAN FUNDS	100.15.1560.55480		$0	$4,250,000		-$4,250,000
PROPERTY SALES AND RENTAL	100.15.1560.56010	$160,482	$144,301	$51,100	$51,100	$0
DONATIONS	100.15.1560.56011	$143,952	$25,997			$0
MISCELLANEOUS REVENUE	100.15.1560.56045	$194,837	$185,685	$65,600	$65,600	$0
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	$110,000	$85,000	$200,000	$85,000	-$115,000
FUND BALANCE APPLIED	100.15.1560.56106		$0	$1,000,000	$10,085,454	$9,085,454
PARKING PERMITS-RYAN FIELD	100.15.1560.56175	$0	$0	$15,000	$15,000	$0
COMPONENT UNIT RECEIPTS	100.15.1560.56801	$0	$280,896			$0
INVESTMENT INCOME	100.15.1560.56501	$68,280	$31,831	$55,000	$55,000	$0
FROM WEST EVANSTON TIF	100.15.1560.57007	$35,000	$75,000	$75,000	$75,000	$0
FROM MOTOR FUEL FUND-S/M	100.15.1560.57020	$1,044,987	$1,044,984	$1,044,987		-$1,044,987
FROM EMERGENCY TEL SYSTEM	100.15.1560.57040	$260,000	$90,000	$90,000	$90,000	$0
TRANSFER FROM GOOD NEIGHBOR FUND	100.15.1560.57058	$380,000	$414,152			$0
FROM DEMPSTER-DODGE TIF	100.15.1560.57087	$5,000	$9,996	$10,000	$10,000	$0
FROM CHICAGO-MAIN TIF	100.15.1560.57088	$30,000	$30,000	$30,000	$30,000	$0
FROM HOWARD RIDGE TIF	100.15.1560.57096	$30,000	$75,000	$75,000	$75,000	$0
FROM CAPITAL IMP. FUND	100.15.1560.57100	$290,000				$0
FROM SPECIAL ASSMT. FUND	100.15.1560.57110	$92,000	$92,004	$92,000	$92,000	$0
FROM PARKING FUND	100.15.1560.57130	$2,972,390	$2,972,388	$2,972,390	$2,972,390	$0
FROM WATER FUND	100.15.1560.57135	$492,235	$492,240	$492,235	$492,235	$0
FROM WATER FUND-ROI	100.15.1560.57140	$2,581,102	$2,831,100	$2,831,102	$2,831,102	$0
FROM WATER FUND-ADMIN. EX	100.15.1560.57145	$726,222	$726,228	$726,222	$726,222	$0
TRANSFER FROM SEWER FUND	100.15.1560.57165	$330,167	$330,168	$336,770	$340,000	$3,230
Total Revenue & Collections:		**$68,967,397**	**$80,700,897**	**$75,149,408**	**$83,983,400**	**$8,833,992**
Accounting						
CHARGEBACK REVENUE	100.15.1570.56158	$316,144	$441,887	$300,000	$300,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Accounting:		**$316,144**	**$441,887**	**$300,000**	**$300,000**	**$0**
Purchasing						
MISCELLANEOUS REVENUE	100.15.1575.56045	$2,113	$1,805	$3,000	$3,000	$0
Total Purchasing:		**$2,113**	**$1,805**	**$3,000**	**$3,000**	**$0**
Administrative Hearings						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$44,675	$40,892	$175,000	$30,000	-$145,000
Total Administrative Hearings:		**$44,675**	**$40,892**	**$175,000**	**$30,000**	**-$145,000**
Econ. Development						
BUSINESS REGISTRATION FEE	100.15.5300.52015		$10,975	$35,000	$20,000	-$15,000
Total Econ. Development:		**$0**	**$10,975**	**$35,000**	**$20,000**	**-$15,000**
Total City Manager's Office:		**$71,748,683**	**$82,275,920**	**$76,832,408**	**$85,431,400**	**$8,598,992**
Total Revenue:		**$71,748,683**	**$82,275,920**	**$76,832,408**	**$85,431,400**	**$8,598,992**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
City Manager's Office						
City Manager						
ESTIMATED WAGES/BENEFITS	100.15.1505.61001		$0		$189,872	$189,872
REGULAR PAY	100.15.1505.61010	$255,640	$597,155	$921,084	$1,019,625	$98,541
PERMANENT PART-TIME	100.15.1505.61050	$0	$13,998			$0
TEMPORARY EMPLOYEES	100.15.1505.61055	$0	$19,335			$0
TERMINATION PAYOUTS	100.15.1505.61415	$2,841	$127,189			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1505.61430	$741	$11,538			$0
HEALTH INSURANCE	100.15.1505.61510	$18,914	$37,191	$80,666	$123,305	$42,639
VISION INSURANCE	100.15.1505.61513		$32	$111	$136	$25
LIFE INSURANCE	100.15.1505.61615	$262	$621	$968	$267	-$701
AUTO ALLOWANCE	100.15.1505.61625	$960	$6,848	$7,470		-$7,470
CELL PHONE ALLOWANCE	100.15.1505.61626	$654	$2,418	$2,700		-$2,700
IMRF	100.15.1505.61710	$21,021	$55,307	$44,581	$33,751	-$10,830
SOCIAL SECURITY	100.15.1505.61725	$13,642	$30,232	$46,645	$57,080	$10,435
MEDICARE	100.15.1505.61730	$3,746	$10,752	$13,504	$14,786	$1,282
SEASONAL EMPLOYEES	100.15.1505.61060	$7,051	$6,908	$30,000	$45,000	$15,000
ADVERTISING	100.15.1505.62205	$1,108	$2,150			$0
PRINTING	100.15.1505.62210	$156	$5,706	$1,000	$1,000	$0
POSTAGE CHARGEBACKS	100.15.1505.62275	$770				$0
OVERNIGHT MAIL CHARGES	100.15.1505.62280	$0	$0	$155	$155	$0
TRAINING & TRAVEL	100.15.1505.62295	$5,191	$11,869	$23,100	$23,100	$0
POSTAGE	100.15.1505.62315	$212				$0
MEMBERSHIP DUES	100.15.1505.62360	$7,469	$5,765	$21,000	$15,000	-$6,000
COPY MACHINE CHARGES	100.15.1505.62380	$1,202	$221			$0
WORK- STUDY	100.15.1505.62506	$554	$485			$0
SERVICE AGREEMENTS/ CONTRACTS	100.15.1505.62509	$75,022	$203,452	$106,000	$210,000	$104,000
CONTRIB TO OTHER AGENCIES	100.15.1505.62665		$5,000			$0
TELECOMMUNICATIONS - WIRELESS	100.15.1505.64540	$53	$681			$0
BOOKS, PUBLICATIONS, MAPS	100.15.1505.65010	$169	$669			$0
FOOD	100.15.1505.65025	$537	$5,652	$1,000	$1,000	$0
OFFICE SUPPLIES	100.15.1505.65095	$593	$938	$2,000	$2,000	$0
OTHER PROGRAM COSTS	100.15.1505.62490	$5,027	$16,783	$15,000	$15,000	$0
GENERAL ADMINISTRATION & SUPPORT	100.15.1505.66040	$340				$0
CONTINGENCIES	100.15.1505.68205	$246	$13,689	$25,000	$250,000	$225,000
Total City Manager:		**$424,121**	**$1,192,585**	**$1,341,984**	**$2,001,077**	**$659,093**
Public Information						
REGULAR PAY	100.15.1510.61010	$355,229	$350,069	$269,805	$272,914	$3,109
PERMANENT PART-TIME	100.15.1510.61050	$2,810	$1,577			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OVERTIME PAY	100.15.1510.61110	$257				$0
TERMINATION PAYOUTS	100.15.1510.61415	$4,881	$4,288			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1510.61430	$590	$3,338			$0
HEALTH INSURANCE	100.15.1510.61510	$35,487	$26,959	$16,511	$17,096	$585
VISION INSURANCE	100.15.1510.61513		$16			$0
LIFE INSURANCE	100.15.1510.61615	$320	$286	$195	$179	-$16
AUTO ALLOWANCE	100.15.1510.61625	$300	$450	$450	$413	-$37
CELL PHONE ALLOWANCE	100.15.1510.61626	$1,470	$1,008	$1,008	$924	-$84
IMRF	100.15.1510.61710	$30,915	$29,401	$13,059	$9,033	-$4,026
SOCIAL SECURITY	100.15.1510.61725	$22,339	$22,352	$16,818	$17,390	$572
MEDICARE	100.15.1510.61730	$5,224	$5,227	$3,933	$4,067	$134
SEASONAL EMPLOYEES	100.15.1510.61060	$1,932	$5,664	$10,000	$16,240	$6,240
ADVERTISING	100.15.1510.62205	$1,210	$1,485	$5,000	$5,000	$0
PRINTING	100.15.1510.62210	$3,396	$1,475	$5,000	$5,000	$0
POSTAGE CHARGEBACKS	100.15.1510.62275	$10				$0
TRAINING & TRAVEL	100.15.1510.62295	-$307	$0	$1,600	$1,600	$0
POSTAGE	100.15.1510.62315	$0	$0	$2,499	$2,499	$0
MEMBERSHIP DUES	100.15.1510.62360	$400	$400	$433	$433	$0
SERVICE AGREEMENTS/ CONTRACTS	100.15.1510.62509		$0	$25,000	$25,000	$0
PEG FEE DISTRIBUTION	100.15.1510.64004	$300	$15,058	$50,000	$50,000	$0
OTHER PROGRAM COSTS	100.15.1510.62490	$2,015	$21,166	$2,450	$2,450	$0
Total Public Information:		**$468,779**	**$490,218**	**$423,761**	**$430,238**	**$6,477**
Emergency Operations Center						
PARK MNTNCE & FURNITURE RPLCMN	100.15.1520.62199	$135				$0
PRINTING	100.15.1520.62210	$4,655	$413			$0
BLDG MAINTENANCE SERVICES	100.15.1520.62225	$13,353				$0
TRAINING & TRAVEL	100.15.1520.62295	$188				$0
IT COMPUTER SOFTWARE	100.15.1520.62340		$5,964			$0
LAUNDRY/OTHER CLEANING	100.15.1520.62355	$34,295	$2,759			$0
SERVICE AGREEMENTS/ CONTRACTS	100.15.1520.62509	$460,506	$2,000			$0
FOOD	100.15.1520.65025	$424,467	$4,998			$0
BLDG MAINTENANCE MATERIAL	100.15.1520.65050	$31,487	$1,078			$0
OFFICE/OTHER EQT MTN MATL	100.15.1520.65070	$1,368				$0
MEDICAL & LAB SUPPLIES	100.15.1520.65075	$100				$0
MINOR EQUIPMENT & TOOLS	100.15.1520.65085	$280				$0
SAFETY EQUIPMENT	100.15.1520.65090	$372,302	$29,572			$0
OFFICE SUPPLIES	100.15.1520.65095	$391				$0
OTHER COMMODITIES	100.15.1520.65125	$6,739	$1,643			$0
IT COMPUTER HARDWARE	100.15.1520.65555	$984	$1,014			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER PROGRAM COSTS	100.15.1520.62490	$26,592	$34,303			$0
Total Emergency Operations Center:		**$1,377,842**	**$83,744**	**$0**	**$0**	**$0**
Misc. Business Operations						
CONTINGENCIES	100.15.1525.68205	$9,102	$331	$150,000	$150,000	$0
Total Misc. Business Operations:		**$9,102**	**$331**	**$150,000**	**$150,000**	**$0**
Office Of Sustainability						
REGULAR PAY	100.15.1535.61010	$39,647	$39,037	$46,012		-$46,012
TERMINATION PAYOUTS	100.15.1535.61415	$0	$710			$0
HEALTH INSURANCE	100.15.1535.61510	$3,687	$3,359	$7,594		-$7,594
VISION INSURANCE	100.15.1535.61513		$3			$0
LIFE INSURANCE	100.15.1535.61615	$55	$52	$62		-$62
IMRF	100.15.1535.61710	$3,341	$3,103	$2,227		-$2,227
SOCIAL SECURITY	100.15.1535.61725	$2,377	$3,030	$2,853		-$2,853
MEDICARE	100.15.1535.61730	$556	$709	$667		-$667
SEASONAL EMPLOYEES	100.15.1535.61060	$1,071	$5,860			$0
ADVERTISING	100.15.1535.62205	$798				$0
POSTAGE CHARGEBACKS	100.15.1535.62275	$1				$0
FOOD	100.15.1535.65025	$24	$75			$0
OTHER PROGRAM COSTS	100.15.1535.62490	$6,075	$5,991	$10,000	$10,000	$0
Total Office Of Sustainability:		**$57,632**	**$61,930**	**$69,415**	**$10,000**	**-$59,415**
Financial Administration						
REGULAR PAY	100.15.1555.61010	$352,105	$272,101	$329,327	$346,593	$17,266
OVERTIME PAY	100.15.1555.61110	$0	$0	$1,000	$1,000	$0
HEALTH INSURANCE	100.15.1555.61510	$47,107	$35,156	$46,249	$45,390	-$859
VISION INSURANCE	100.15.1555.61513		$22	$0	$35	$35
LIFE INSURANCE	100.15.1555.61615	$482	$392	$342	$305	-$37
AUTO ALLOWANCE	100.15.1555.61625	$2,490	$3,735	$3,735	$3,424	-$311
CELL PHONE ALLOWANCE	100.15.1555.61626	$900	$900	$900	$825	-$75
IMRF	100.15.1555.61710	$29,834	$25,658	$15,940	$11,473	-$4,467
SOCIAL SECURITY	100.15.1555.61725	$20,580	$17,546	$19,377	$20,709	$1,332
MEDICARE	100.15.1555.61730	$4,932	$4,477	$4,843	$5,088	$245
CONSULTING SERVICES	100.15.1555.62185	$0	$361	$25,000	$10,000	-$15,000
ADVERTISING	100.15.1555.62205	$272	$224	$1,000	$1,000	$0
POSTAGE CHARGEBACKS	100.15.1555.62275	$21				$0
OVERNIGHT MAIL CHARGES	100.15.1555.62280	$0	$0	$100	$100	$0
TRAINING & TRAVEL	100.15.1555.62295	$86	$50	$1,600	$4,000	$2,400
MEMBERSHIP DUES	100.15.1555.62360	$1,770	$2,960	$1,600	$1,600	$0
COPY MACHINE CHARGES	100.15.1555.62380	$97				$0
INSURANCE PREMIUM	100.15.1555.62615	$0	$900	$50	$50	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
BOOKS, PUBLICATIONS, MAPS	100.15.1555.65010		$0	$300	$300	$0
OFFICE SUPPLIES	100.15.1555.65095	$65	$0	$1,200	$1,200	$0
INTEREST EXPENSE	100.15.1555.61655	$7,300				$0
OTHER PROGRAM COSTS	100.15.1555.62490	$0	$40	$100	$100	$0
TRANSFER TO SSA9	100.15.1555.66029		$0		$206,750	$206,750
TRANSFER TO INSURANCE - RISK	100.15.1555.66030	$10,164	$1,400,004	$750,000	$787,500	$37,500
TRANSFER TO INSURANCE	100.15.1555.66130	$1,400,000				$0
Total Financial Administration:		**$1,878,206**	**$1,764,526**	**$1,202,663**	**$1,447,442**	**$244,779**
Revenue & Collections						
REGULAR PAY	100.15.1560.61010	$242,303	$231,230	$249,011	$256,906	$7,895
TEMPORARY EMPLOYEES	100.15.1560.61055	$0	$4,561			$0
OVERTIME PAY	100.15.1560.61110	$4,073	$0	$2,100	$2,100	$0
TERMINATION PAYOUTS	100.15.1560.61415	$0	$4,955			$0
ANNUAL SICK LEAVE PAYOUT	100.15.1560.61420		$766			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1560.61430		$2,830			$0
HEALTH INSURANCE	100.15.1560.61510	$28,276	$27,137	$32,141	$30,990	-$1,151
VISION INSURANCE	100.15.1560.61513		$140	$94	$87	-$7
LIFE INSURANCE	100.15.1560.61615	$194	$171	$146	$140	-$6
UNIVERSAL LIFE	100.15.1560.61620	$2,640				$0
IMRF	100.15.1560.61710	$20,736	$19,724	$12,053	$8,504	-$3,549
SOCIAL SECURITY	100.15.1560.61725	$14,881	$14,431	$15,440	$15,929	$489
MEDICARE	100.15.1560.61730	$3,480	$3,375	$3,611	$3,726	$115
SEASONAL EMPLOYEES	100.15.1560.61060	$12,416	$6,663	$40,000		-$40,000
PRINTING	100.15.1560.62210	$6,400	$8,451			$0
OFFICE EQUIPMENT MAINT	100.15.1560.62235	$0	$0	$100	$100	$0
POSTAGE CHARGEBACKS	100.15.1560.62275	$143	$76	$1,000	$1,000	$0
TRAINING & TRAVEL	100.15.1560.62295	$182	$182	$3,000	$3,000	$0
POSTAGE	100.15.1560.62315	$42,956	$25,201	$39,500	$39,500	$0
COPY MACHINE CHARGES	100.15.1560.62380	$865	$147			$0
ARMORED CAR SERVICES	100.15.1560.62431	$23,200	$33,261	$17,000	$35,000	$18,000
BANK SERVICE CHARGES	100.15.1560.62705	$223,652	$204,312	$200,000	$250,000	$50,000
REVENUE SHARING AGREEMENTS	100.15.1560.62706	$1,000				$0
TELECOMMUNICATIONS	100.15.1560.64505	$79				$0
UTILITY TAX AUDIT SERVICES	100.15.1560.64541	$4,691	$6,299	$10,800	$10,800	$0
PERSONAL COMPUTER SOFTWARE	100.15.1560.64545	$60,000	$56,237	$60,000	$60,000	$0
LICENSING/REGULATORY SUPP	100.15.1560.65045	$176,429	$47,861	$30,000	$30,000	$0
OFFICE SUPPLIES	100.15.1560.65095	$3,580	$4,318	$4,000	$4,000	$0
BAD DEBT EXPENSE	100.15.1560.66017	$20,000				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.15.1560.62305	$443				$0
TRANSFERS TO OTHER FUNDS	100.15.1560.66020	$200,000	$275,000			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TRANSFERS TO DEBT SERVICE FUND	100.15.1560.69320	$1,503,542	$0		$600,000	$600,000
Total Revenue & Collections:		**$2,596,161**	**$977,326**	**$719,996**	**$1,351,783**	**$631,787**
Accounting						
REGULAR PAY	100.15.1570.61010	$329,995	$312,796	$398,461	$309,173	-$89,288
PERMANENT PART-TIME	100.15.1570.61050	$2,840				$0
OVERTIME PAY	100.15.1570.61110	$219				$0
TERMINATION PAYOUTS	100.15.1570.61415	$5,575				$0
ANNUAL SICK LEAVE PAYOUT	100.15.1570.61420	$0	$559			$0
HEALTH INSURANCE	100.15.1570.61510	$60,070	$54,820	$69,656	$62,044	-$7,612
VISION INSURANCE	100.15.1570.61513		$74	$111	$66	-$45
LIFE INSURANCE	100.15.1570.61615	$329	$269	$279	$208	-$71
IMRF	100.15.1570.61710	$28,494	$25,995	$19,286	$10,234	-$9,052
SOCIAL SECURITY	100.15.1570.61725	$24,464	$21,938	$24,705	$19,169	-$5,536
MEDICARE	100.15.1570.61730	$5,721	$5,131	$5,778	$4,483	-$1,295
SEASONAL EMPLOYEES	100.15.1570.61060	$67,500	$47,770	$120,000	$50,000	-$70,000
AUDITING	100.15.1570.62110	$111,419	$114,214	$115,000	$115,000	$0
CONSULTING SERVICES	100.15.1570.62185	$6,760	$69,690	$15,000	$80,000	$65,000
ADVERTISING	100.15.1570.62205	$80	$305	$2,000	$2,000	$0
POSTAGE CHARGEBACKS	100.15.1570.62275	$2,615				$0
OVERNIGHT MAIL CHARGES	100.15.1570.62280	$0	$0	$500	$500	$0
TRAINING & TRAVEL	100.15.1570.62295	$0	$0	$1,600	$1,600	$0
MEMBERSHIP DUES	100.15.1570.62360	$1,130	$380	$1,000	$1,000	$0
COPY MACHINE CHARGES	100.15.1570.62380	$1,452				$0
BOOKS, PUBLICATIONS, MAPS	100.15.1570.65010		$0	$200	$200	$0
OFFICE SUPPLIES	100.15.1570.65095	$73	$414	$900	$900	$0
OTHER PROGRAM COSTS	100.15.1570.62490	$223				$0
OTHER CHARGES	100.15.1570.62605	$390				$0
Total Accounting:		**$649,348**	**$654,354**	**$774,476**	**$656,577**	**-$117,899**
Tax Assessment Advocacy						
REGULAR PAY	100.15.1571.61010	$69,048	$76,073	$75,732	$76,645	$913
TEMPORARY EMPLOYEES	100.15.1571.61055	$1,370				$0
OVERTIME PAY	100.15.1571.61110	$1,752	$0	$5,000	$5,000	$0
HEALTH INSURANCE	100.15.1571.61510	$21,428	$22,699	$22,702	$23,507	$805
LIFE INSURANCE	100.15.1571.61615	$48	$48	$51	$47	-$4
IMRF	100.15.1571.61710	$5,974	$6,256	$3,665	$2,537	-$1,128
SOCIAL SECURITY	100.15.1571.61725	$3,836	$4,163	$4,695	$4,752	$57
MEDICARE	100.15.1571.61730	$897	$974	$1,098	$1,111	$13
POSTAGE CHARGEBACKS	100.15.1571.62275	$1				$0
PERSONAL COMPUTER SOFTWARE	100.15.1571.64545	$1,438	$700	$1,500	$1,500	$0
Total Tax Assessment Advocacy:		**$105,792**	**$110,914**	**$114,443**	**$115,100**	**$657**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Purchasing						
REGULAR PAY	100.15.1575.61010	$245,402	$269,315	$271,289	$261,900	-$9,389
OVERTIME PAY	100.15.1575.61110		$0	$600		-$600
HEALTH INSURANCE	100.15.1575.61510	$57,266	$63,942	$60,858	$55,741	-$5,117
VISION INSURANCE	100.15.1575.61513		$72	$72	$67	-$5
LIFE INSURANCE	100.15.1575.61615	$186	$190	$196	$176	-$20
IMRF	100.15.1575.61710	$20,676	$22,088	$13,130	$8,670	-$4,460
SOCIAL SECURITY	100.15.1575.61725	$14,491	$15,953	$16,820	$16,238	-$582
MEDICARE	100.15.1575.61730	$3,389	$3,731	$3,934	$3,798	-$136
ADVERTISING	100.15.1575.62205	$0	$0	$200	$200	$0
PRINTING	100.15.1575.62210		$0	$100	$100	$0
TRAINING & TRAVEL	100.15.1575.62295	$0	$0	$1,600	$1,600	$0
MEMBERSHIP DUES	100.15.1575.62360	$220	$175	$1,000	$1,000	$0
TELECOMMUNICATIONS - WIRELESS	100.15.1575.64540	$158	$360		$275,000	$275,000
BOOKS, PUBLICATIONS, MAPS	100.15.1575.65010		$0	$300	$300	$0
OFFICE SUPPLIES	100.15.1575.65095	$329	$414	$2,000	$2,000	$0
IT COMPUTER HARDWARE	100.15.1575.65555	$1,401				$0
Total Purchasing:		**$343,518**	**$376,242**	**$372,099**	**$626,790**	**$254,691**
Community Arts						
PERMANENT PART-TIME	100.15.1580.61050	$0	$0		$38,000	$38,000
SOCIAL SECURITY	100.15.1580.61725	$0	$0		$2,356	$2,356
MEDICARE	100.15.1580.61730	$0	$0		$551	$551
GENERAL ADMINISTRATION & SUPPORT	100.15.1580.66040	$31,772	$43,791	$50,000	$55,000	$5,000
Total Community Arts:		**$31,772**	**$43,791**	**$50,000**	**$95,907**	**$45,907**
Administrative Hearings						
REGULAR PAY	100.15.1585.61010	$68,740	$75,751	$74,805	$74,805	$0
ANNUAL SICK LEAVE PAYOUT	100.15.1585.61420	$0	$838			$0
HEALTH INSURANCE	100.15.1585.61510	$7,804	$8,246	$8,256	$8,548	$292
LIFE INSURANCE	100.15.1585.61615	$47	$48	$49	$44	-$5
IMRF	100.15.1585.61710	$5,859	$6,297	$3,621	$2,476	-$1,145
SOCIAL SECURITY	100.15.1585.61725	$4,212	$4,617	$4,638	$4,638	$0
MEDICARE	100.15.1585.61730	$985	$1,080	$1,085	$1,085	$0
TRAINING & TRAVEL	100.15.1585.62295	$30				$0
SERVICE AGREEMENTS/ CONTRACTS	100.15.1585.62509	$34,300	$56,270	$120,000	$120,000	$0
OFFICE SUPPLIES	100.15.1585.65095	$524	$393	$750	$750	$0
Total Administrative Hearings:		**$122,501**	**$153,540**	**$213,204**	**$212,345**	**-$859**
Office Of Equity And Empowerment						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER PROGRAM COSTS	100.15.1590.62490	$0	$0	$25,000	$25,000	$0
GENERAL ADMINISTRATION & SUPPORT	100.15.1590.66040	$125	$0	$10,000	$10,000	$0
Total Office Of Equity And Empowerment:		**$125**	**$0**	**$35,000**	**$35,000**	**$0**
Econ. Development						
REGULAR PAY	100.15.5300.61010	$148,180	$192,969	$258,725	$278,783	$20,058
OVERTIME PAY	100.15.5300.61110	$0	$0	$5,172	$5,172	$0
HEALTH INSURANCE	100.15.5300.61510	$15,403	$44,186	$57,322	$50,064	-$7,258
VISION INSURANCE	100.15.5300.61513		$112	$112	$103	-$9
LIFE INSURANCE	100.15.5300.61615	$126	$160	$158	$205	$47
AUTO ALLOWANCE	100.15.5300.61625	$225	$450	$450	$413	-$37
CELL PHONE ALLOWANCE	100.15.5300.61626	$750	$900	$900	$825	-$75
IMRF	100.15.5300.61710	$12,413	$15,771	$12,523	$9,228	-$3,295
SOCIAL SECURITY	100.15.5300.61725	$8,887	$11,318	$16,125	$17,362	$1,237
MEDICARE	100.15.5300.61730	$2,078	$2,647	$3,772	$4,061	$289
CONSULTING SERVICES	100.15.5300.62185	$5,100	$9,016	$10,000	$10,000	$0
PRINTING	100.15.5300.62210	$1,856	$0	$180		-$180
POSTAGE CHARGEBACKS	100.15.5300.62275	$2,679				$0
OVERNIGHT MAIL CHARGES	100.15.5300.62280		$0	$200		-$200
TRAINING & TRAVEL	100.15.5300.62295	$35	$685	$1,600	$1,600	$0
POSTAGE	100.15.5300.62315		$0	$100		-$100
MEMBERSHIP DUES	100.15.5300.62360	$1,328	$729	$1,000	$1,000	$0
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	100.15.5300.62659	$98,424	$55,455	$82,000	$82,000	$0
BUSINESS RETENTION / EXPANSION INVESTMENTS	100.15.5300.62662	$3,236	$50			$0
WORKFORCE DEVELOPMENT	100.15.5300.62663	$112,000	$77,388	$15,000		-$15,000
ENTREPRENEURSHIP SUPPORT	100.15.5300.62664	$100,845	$34,014	$50,000	$50,000	$0
BOOKS, PUBLICATIONS, MAPS	100.15.5300.65010	$79	$189			$0
OFFICE SUPPLIES	100.15.5300.65095	$12	$0	$500		-$500
OTHER PROGRAM COSTS	100.15.5300.62490	$16,716	$26,938			$0
FITNESS INCENTIVE	100.15.5300.65141	$300				$0
BUSINESS DISTRICT IMPROVEMENTS	100.15.5300.65522	$121,006	$136,380	$250,000	$500,000	$250,000
Total Econ. Development:		**$651,678**	**$609,357**	**$765,839**	**$1,010,816**	**$244,977**
Total City Manager's Office:		**$8,716,576**	**$6,518,858**	**$6,232,880**	**$8,143,075**	**$1,910,195**
Total Expenditures:		**$8,716,576**	**$6,518,858**	**$6,232,880**	**$8,143,075**	**$1,910,195**

Law Department

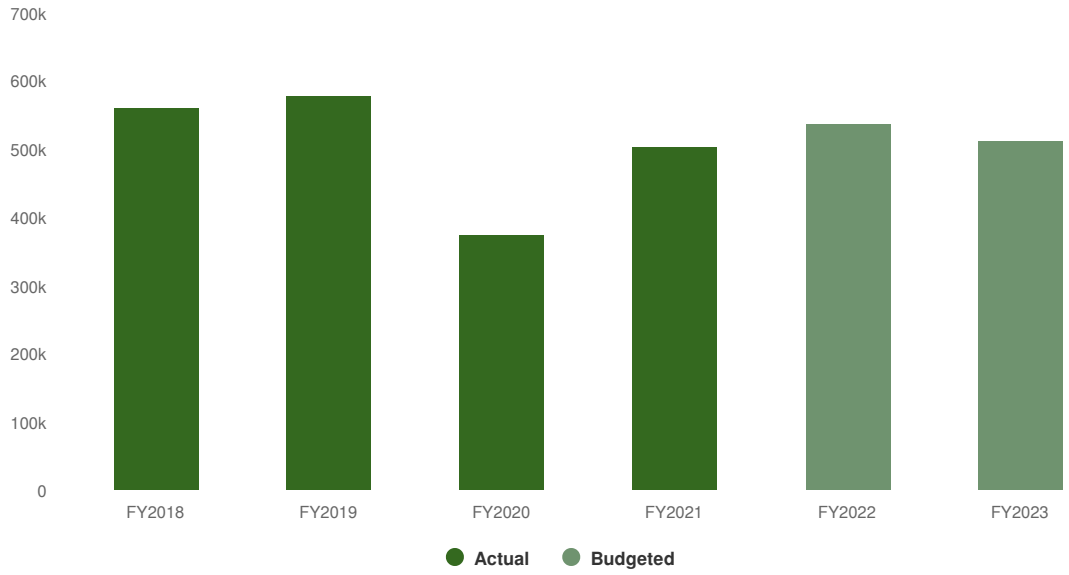
Nicholas Cummings
Corporation Counsel

The Evanston Law Department is committed to managing risk to the Corporation and working with various departments to execute their goals. With a full-time staff of seven, including five attorneys, the Law Department is actively involved in almost every aspect of City operations, whether it is reviewing or drafting contracts; drafting legislation; responding to and providing advice pertaining to FOIA and OMA; providing advice and counsel to City departments and elected officials; prosecuting City traffic tickets and ordinance violations and defending the City in litigation. The Law Department is also responsible for the provision of liquor licenses in the City and works with the Community Development and the Evanston Police Department to enforce the City Code.

Revenues Summary

$512,000 -$25,000
(-4.66% vs. prior year)

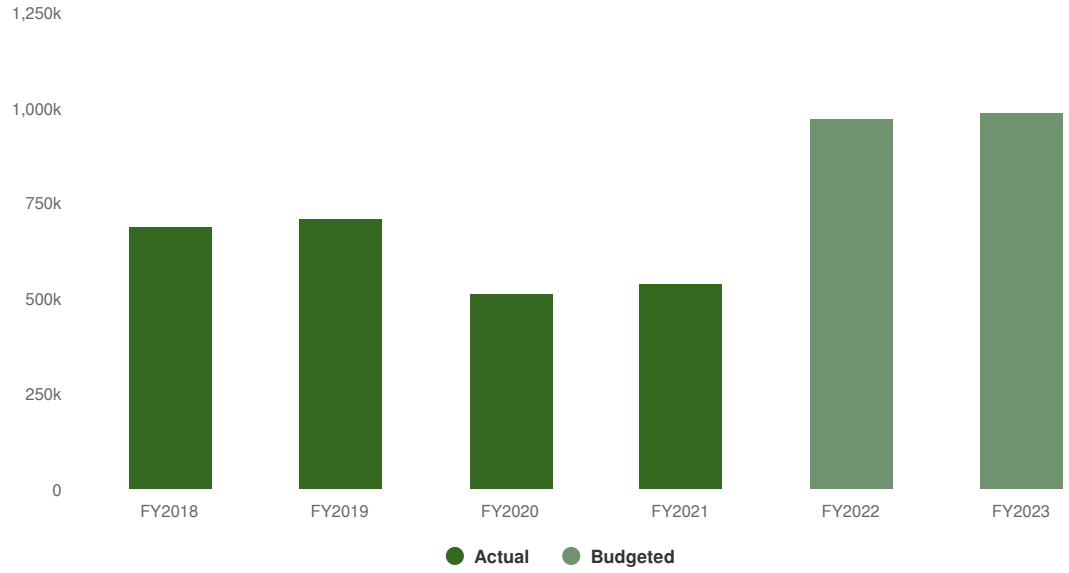
Law Department Proposed and Historical Budget vs. Actual



Expenditures Summary

$988,558 $18,217
(1.88% vs. prior year)

Law Department Proposed and Historical Budget vs. Actual

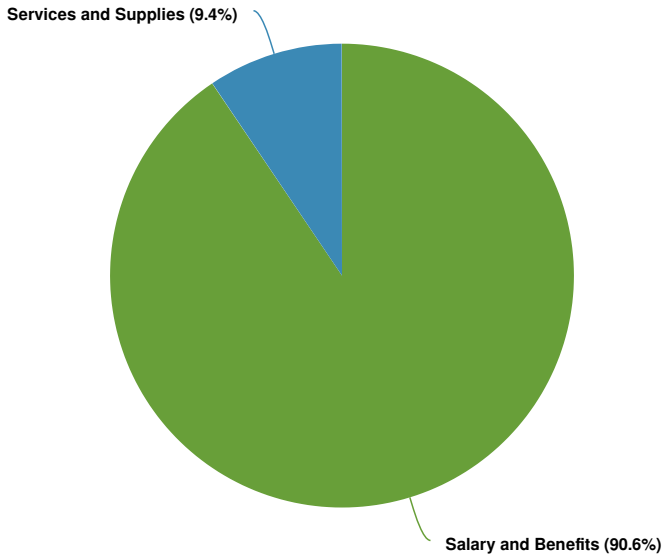


Revenues by Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$374,900	$500,913	$537,000	$512,000	-$25,000	-4.7%
Fines and Forfeitures	-$160				$0	N/A
Other Revenue	$36	$2,361			$0	N/A
Total Revenue Source:	**$374,777**	**$503,274**	**$537,000**	**$512,000**	**-$25,000**	**-4.7%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$421,685	$499,334	$881,891	$895,158	$13,267	1.5%
Services and Supplies	$82,908	$39,172	$88,450	$93,400	$4,950	5.6%
Insurance and Other Chargebacks	$7,047				$0	N/A
Total Expense Objects:	**$511,640**	**$538,507**	**$970,341**	**$988,558**	**$18,217**	**1.9%**

Performance Measures

Department Goal: Provide advice and support to City departments and elected officials to achieve their goals while limiting the financial risk profile to the Corporation.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Draft resolutions and ordinances				
# of resolutions and ordinances delivered	Output	Ord- 126 Res- 134	Ord- 135 Res- 125	Ord- 140 Res- 130
Activity: Reduce expenditures on litigation				
Fee paid for outside counsel and settlements/judgments (excluding Workers Compensation)	Effectiveness	$806,398	$2.1 M	$1,500,000
Activity: Issue liquor licenses				
# of liquor licenses issued	Output	185	285	300
Activity: Work with Evanston Police Department to enforce the City Code				
# of traffic/city violations resolved	Output	3,611	1,750	2,000
Activity: Respond to requests for Legal Assistance				
# of Requests for Legal Assistance Completed	Output	217	220	300
Activity: Respond to Freedom of Information Act (FOIA) requests				
# of FOIA Requested Responded To	Output	223	185	200

Issues Affecting 2023 Budget

- The Class and Compensation Study completed by Baker Tilly could have a significant impact on salaries.
- The Law Department will likely enter 2023 with a vacant position, which may cause an increase in the use of outside counsel.
- While the Law Department may be assigned a limited number of FOIA requests, the Department offers advice and counsel on many more. At the time of this narrative, the City has received 2076 FOIA requests.

Upcoming Initiatives

- Work with IT and the Collector's Office to bring the application and payment process for liquor licensing to an online platform.
- In conjunction with the City Policy Coordinator, monitor proposed and potential state laws that can or will have an impact on the City, its operations and residents.
- In conjunction with the City Manager's Office, conduct a comprehensive review of the City Code, looking for conflicts within the Code and with state law.
- Identify opportunities for training and education for staff to increase knowledge surrounding real estate and land use.

Revenue Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Law						
Legal Administration						
Licenses, Permits and Fees						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
LIQUOR LICENSES	100.17.1705.52040	$372,150	$494,833	$525,000	$500,000	-$25,000
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$2,750	$6,080	$12,000	$12,000	$0
Total Licenses, Permits and Fees:		**$374,900**	**$500,913**	**$537,000**	**$512,000**	**-$25,000**
Fines and Forfeitures						
NON PARKING ORDINANCE VIOLATIONS	100.17.1705.52570	-$160				$0
Total Fines and Forfeitures:		**-$160**				**$0**
Other Revenue						
MISCELLANEOUS REVENUE	100.17.1705.56045	$36	$2,361			$0
Total Other Revenue:		**$36**	**$2,361**			**$0**
Total Legal Administration:		**$374,777**	**$503,274**	**$537,000**	**$512,000**	**-$25,000**
Total Law:		**$374,777**	**$503,274**	**$537,000**	**$512,000**	**-$25,000**
Total Revenue:		**$374,777**	**$503,274**	**$537,000**	**$512,000**	**-$25,000**

Expenditures Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 $ Change)
Expenditures						
Law						
Legal Administration						
REGULAR PAY	100.17.1705.61010	$332,359	$395,995	$706,182	$722,009	$15,827
TERMINATION PAYOUTS	100.17.1705.61415	$12,377	$0			$0
HEALTH INSURANCE	100.17.1705.61510	$28,378	$47,918	$82,520	$89,237	$6,717
VISION INSURANCE	100.17.1705.61513		$84	$76	$138	$62
LIFE INSURANCE	100.17.1705.61615	$416	$471	$528	$758	$230
AUTO ALLOWANCE	100.17.1705.61625	$1,689	$3,888	$4,635	$4,249	-$386
CELL PHONE ALLOWANCE	100.17.1705.61626	$413	$825	$900	$825	-$75
IMRF	100.17.1705.61710	$28,749	$32,385	$34,180	$23,899	-$10,281
SOCIAL SECURITY	100.17.1705.61725	$14,024	$14,400	$42,550	$43,499	$949
MEDICARE	100.17.1705.61730	$3,280	$3,368	$10,320	$10,543	$223
LEGAL SERVICES-GENERAL	100.17.1705.62130	$18,791	$11,150	$20,000	$20,000	$0
POSTAGE CHARGEBACKS	100.17.1705.62275	$123				$0
TRAINING & TRAVEL	100.17.1705.62295	$1,270	$2,259	$5,500	$7,500	$2,000
POSTAGE	100.17.1705.62315	$230	$482	$250	$400	$150

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 $ Change)
COURT COST/LITIGATION	100.17.1705.62345	$7,460	$3,579	$20,000	$20,000	$0
MEMBERSHIP DUES	100.17.1705.62360	$5,007	$3,519	$3,200	$5,000	$1,800
COPY MACHINE CHARGES	100.17.1705.62380	$663	$100			$0
SERVICE AGREEMENTS/ CONTRACTS	100.17.1705.62509	$30,532	$0	$25,000	$25,000	$0
BANK SERVICE CHARGES	100.17.1705.62705	$20	$22			$0
BOOKS, PUBLICATIONS, MAPS	100.17.1705.65010	$18,162	$17,359	$13,500	$13,500	$0
FOOD	100.17.1705.65025	$39				$0
OFFICE SUPPLIES	100.17.1705.65095	$611	$701	$1,000	$2,000	$1,000
TRANSFER TO INSURANCE - RISK	100.17.1705.66030	$7,047				$0
Total Legal Administration:		**$511,640**	**$538,507**	**$970,341**	**$988,558**	**$18,217**
Total Law:		**$511,640**	**$538,507**	**$970,341**	**$988,558**	**$18,217**
Total Expenditures:		**$511,640**	**$538,507**	**$970,341**	**$988,558**	**$18,217**

Administrative Services

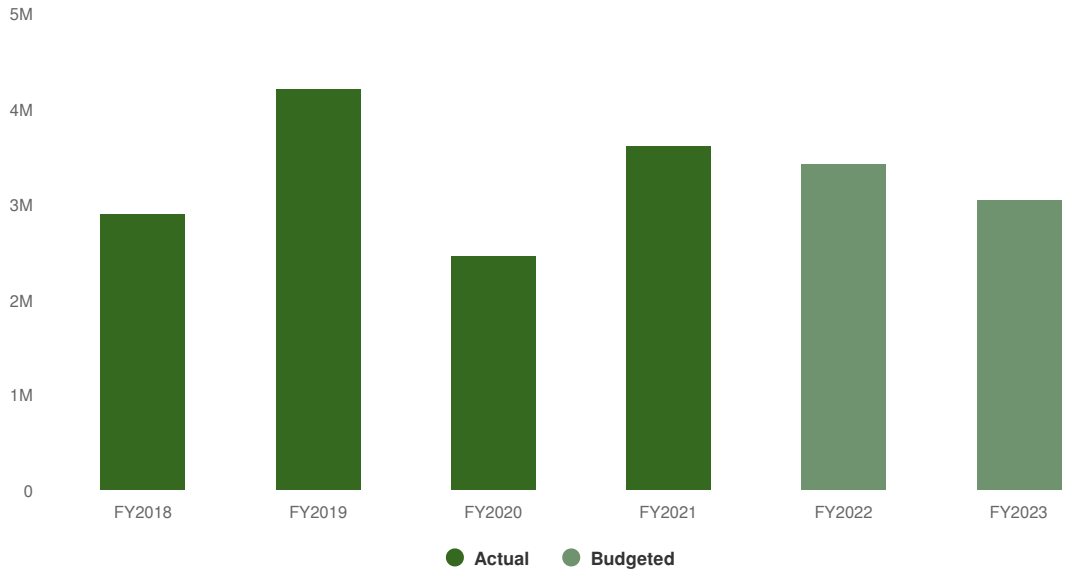
Michael Rivera
Interim Administrative Services Director

The Administrative Services Department is comprised of four divisions: Human Resources (HR), Information Technology (IT), Parking, Facilities & Fleet Management (FFM). HR is charged with recruiting and hiring quality staff along with City-wide training efforts. IT meets the business and technology needs of the City by managing and servicing hardware/infrastructure and cybersecurity initiatives. Parking is responsible for operations and management of garages and parking spaces. FFM: The Facilities team manages and performs preventative maintenance and repairs on City buildings. Fleet Management maintains and manages City equipment along with providing snow operations.

Revenues Summary

$3,050,000 **-$382,000**
(-11.13% vs. prior year)

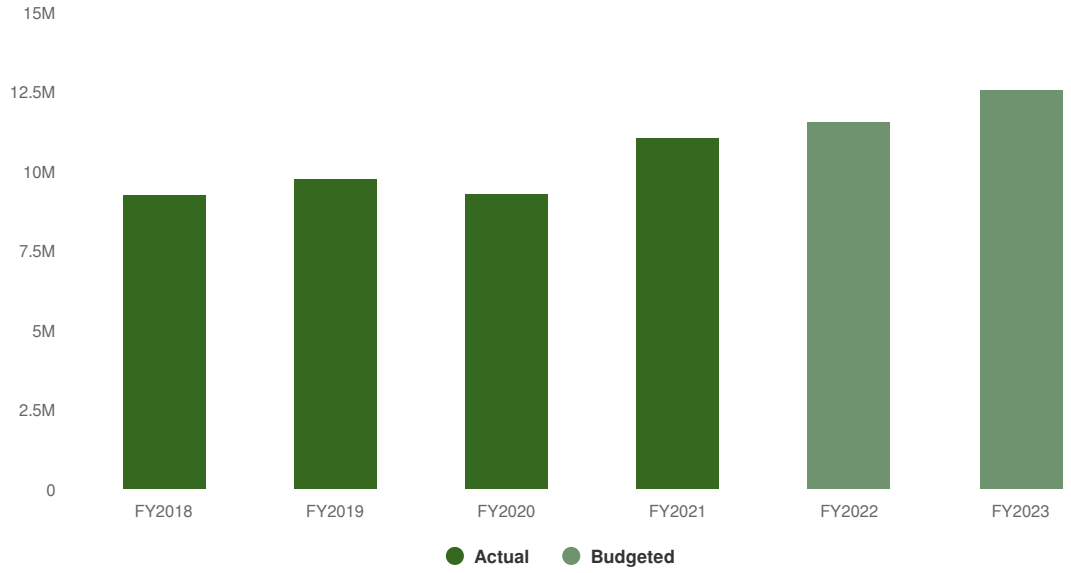
Administrative Services Proposed and Historical Budget vs. Actual



Expenditures Summary

$12,537,670 **$969,528**
(8.38% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual

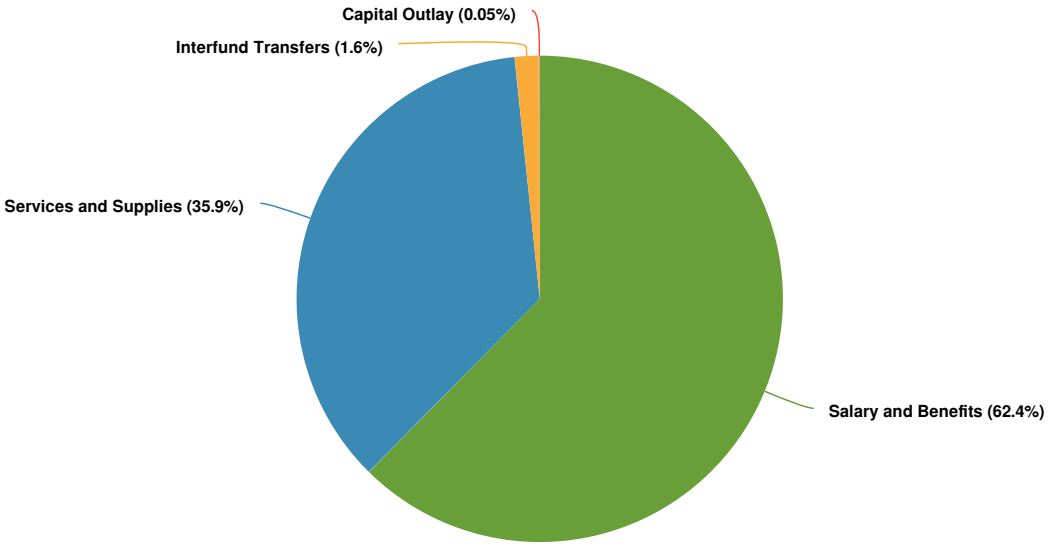


Revenues by Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees		$527,478	$485,000		-$485,000	-100%
Charges for Services	$44,852	$19,192	$57,000		-$57,000	-100%
Fines and Forfeitures	$2,423,958	$3,075,670	$2,890,000	$3,050,000	$160,000	5.5%
Other Revenue	$20	$672	$0	$0	$0	0%
Total Revenue Source:	**$2,468,830**	**$3,623,013**	**$3,432,000**	**$3,050,000**	**-$382,000**	**-11.1%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$5,766,558	$6,113,648	$7,212,416	$7,824,244	$611,828	8.5%
Services and Supplies	$3,473,450	$4,891,585	$4,354,226	$4,506,926	$152,700	3.5%
Miscellaneous	$1,500	$0	$0	$0	$0	0%
Capital Outlay	$2,894	$1,380	$1,500	$6,500	$5,000	333.3%
Interfund Transfers	$31,297	$0	$0	$200,000	$200,000	N/A
Insurance and Other Chargebacks	$19,479	$16,412	$0	$0	$0	0%
Total Expense Objects:	**$9,295,178**	**$11,023,025**	**$11,568,142**	**$12,537,670**	**$969,528**	**8.4%**

Performance Measures

Department Goal: The Administrative Services Department strives to enhance the experience residents, businesses, and visitors have in the City of Evanston and provide a high level of service and support to its internal departments. The staff is dedicated to providing high-quality customer service delivered with professionalism and pride and works hard to ensure everyone has an enjoyable experience with the City.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Fleet Repairs and Maintenance[1]				
# of in-house/outside vendor maint. visits	Output	614	825	850
# of in-house/outside vendor repair visits	Output	3,985	4,400	4,600
Activity: Expand Parking Program				
# of ParkEvanston App transactions	Output	895,406	1,050,000	1,150,000
# of Pay Station transactions	Output	1,016,244	1,000,000	950,000
# of Single Space Meter transactions[2]	Output	53,074	30,000	X
Activity: IT Assistance				
# of service tickets	Output	6,500	6,620	6750
Activity: Facilities Repairs and Maintenance				
# of 311 tickets[3]	Output	1,277	1,800	1,000
# of VueWorks Planned Maintenance tickets[4]	Output	X	2,419	3,200

[1]Two mechanics were on light duty for most of 2021, and there were numerous COVID-19 absences

[2]Single space meters are being phased out as equipment is no longer operational and in need of replacement. CIP funds are being used to purchase the replacement pay stations.

[3]Many City employees worked remotely during the pandemic so there were less repair/maintenance requests to buildings/offices/etc. Some of the other work that was performed during that time was not entered through the 311 system, including emergency response assistance.

[4]VueWorks is a new software (started summer 2022) that Facilities Management is using to mark the work required on planned maintenance work orders only at this point. Staff will try to incorporate other, non-public 311 orders to VueWorks later in 2022, as well.

Issues Affecting 2023 Budget

- Administrative Services staff have been working for several years at a reduced staffing level. Productivity, maintenance concerns, and employee morale have suffered due to the increase in demands without proper staffing levels. Although salary savings were beneficial for budget reasons, the Department needs to "right-size" its workforce to continue its efficient and robust operations.
- The City continues to experience personnel recruitment and retention challenges due to a tight labor market. Significant funds continue to be expended to advertise positions, attract talent, and properly verify candidates for hire. Recruitment will be difficult in the coming years as retirements occur across all departments.
- Availability of replacement Facilities and Fleet equipment is anticipated to be problematic. Lead times for equipment have stretched out to 24 months and only a limited number of build slots are available.
- The Parking Fund has seen a decline since the beginning of COVID-19. Fewer people commute to work/ park in the garages/patronize businesses for extended periods, and revenue has decreased. Levels increased slightly in 2022, but not to the level staff were estimating.
- Due to inflation, costs for IT, FFM, and maintenance items continue to increase and additional funds will be needed to continue secure and effective operations for its employees and residents. In addition, Human Resources would like to continue expanding the training of all City staff. In order to move forward with training/learning opportunities, the division will need additional funding.

Upcoming Initiatives

- FFM staff will continue to expand on its use of the VueWorks program in order to better plan maintenance, replacements and improvements at our City Facilities in a manner that is proactive rather than reactive.
- Parking staff will be reviewing a parking study report prepared by a consultant, and bringing forward any thoughtful changes to City Council for review.
- Human Resources will continue to expand its training for all City employees, ensuring all staff are working at the best of their abilities to provide services for the City.
- IT staff will continue to work on expanding cyber security ensuring the City assets are kept safe, and continue to work on the City's website ensuring accessibility.
- FFM and Parking will review the Fleet Electrification Study and begin to implement in a phased manner and pace that is financially responsible while still reaching our CARP goals.

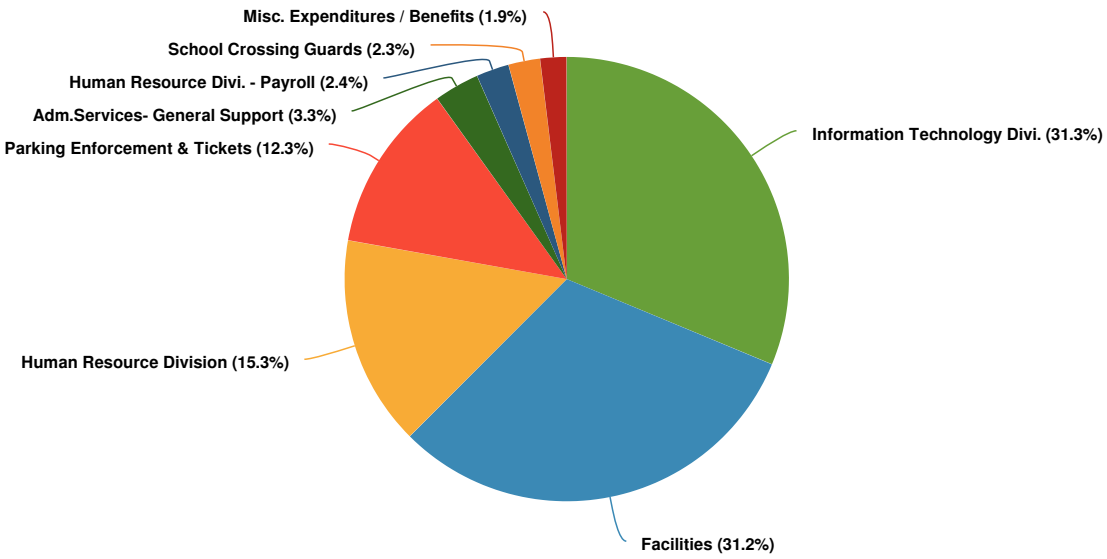
Revenue Detail

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Administrative Services						
Human Resource Division						
MISCELLANEOUS REVENUE	100.19.1929.56045	$20	$72			$0
Total Human Resource Division:		**$20**	**$72**			**$0**
Information Technology Divi.						
MISCELLANEOUS REVENUE	100.19.1932.56045		$600			$0
Total Information Technology Divi.:		**$0**	**$600**			**$0**
Parking Enforcement & Tickets						
TICKET FINES-PARKING	100.19.1941.52505	$2,402,138	$3,075,670	$2,800,000	$3,000,000	$200,000
BOOT RELEASE FEE	100.19.1941.52530	$21,820	$0	$90,000	$50,000	-$40,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Parking Enforcement & Tickets:		**$2,423,958**	**$3,075,670**	**$2,890,000**	**$3,050,000**	**$160,000**
School Crossing Guards						
PARKING ENFORCEMT REIMB	100.19.1942.53516	$44,852	$19,192	$57,000		-$57,000
Total School Crossing Guards:		**$44,852**	**$19,192**	**$57,000**		**-$57,000**
Facilities						
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577		$527,478	$485,000		-$485,000
Total Facilities:		**$0**	**$527,478**	**$485,000**	**$0**	**-$485,000**
Total Administrative Services:		**$2,468,830**	**$3,623,013**	**$3,432,000**	**$3,050,000**	**-$382,000**
Total Revenue:		**$2,468,830**	**$3,623,013**	**$3,432,000**	**$3,050,000**	**-$382,000**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Administrative Services						
Adm.Services- General Support						
REGULAR PAY	100.19.1905.61010	$153,864	$92,114	$248,193	$319,068	$70,875

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
HEALTH INSURANCE	100.19.1905.61510	$16,771	$12,708	$42,031	$56,807	$14,776
VISION INSURANCE	100.19.1905.61513		$0	$112	$102	-$10
LIFE INSURANCE	100.19.1905.61615	$192	$122	$332	$304	-$28
AUTO ALLOWANCE	100.19.1905.61625	$1,868	$2,179	$3,735	$3,424	-$311
CELL PHONE ALLOWANCE	100.19.1905.61626	$750	$525	$900	$825	-$75
IMRF	100.19.1905.61710	$13,388	$7,245	$12,012	$10,561	-$1,451
SOCIAL SECURITY	100.19.1905.61725	$8,273	$5,544	$14,384	$18,059	$3,675
MEDICARE	100.19.1905.61730	$2,147	$1,299	$3,666	$4,688	$1,022
SERVICE AGREEMENTS/ CONTRACTS	100.19.1905.62509	$513				$0
OFFICE SUPPLIES	100.19.1905.65095	$419				$0
Total Adm.Services- General Support:		**$198,185**	**$121,736**	**$325,365**	**$413,838**	**$88,473**
Human Resource Divi. - Payroll						
REGULAR PAY	100.19.1915.61010	$217,870	$241,293	$239,972	$251,029	$11,057
OVERTIME PAY	100.19.1915.61110		$229			$0
ANNUAL SICK LEAVE PAYOUT	100.19.1915.61420	$0	$559			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1915.61430	$0	$6,465			$0
HEALTH INSURANCE	100.19.1915.61510	$17,459	$18,817	$18,498	$17,664	-$834
VISION INSURANCE	100.19.1915.61513		$76	$76	$70	-$6
LIFE INSURANCE	100.19.1915.61615	$213	$228	$235	$228	-$7
CELL PHONE ALLOWANCE	100.19.1915.61626		$0		$462	$462
IMRF	100.19.1915.61710	$17,250	$26,052	$11,615	$8,310	-$3,305
SOCIAL SECURITY	100.19.1915.61725	$12,415	$15,228	$14,878	$15,593	$715
MEDICARE	100.19.1915.61730	$2,904	$3,720	$3,480	$3,647	$167
POSTAGE CHARGEBACKS	100.19.1915.62275	$438	$15			$0
TRAINING & TRAVEL	100.19.1915.62295	$1,013	$525	$1,050	$1,050	$0
POSTAGE	100.19.1915.62315	$14	$36			$0
MEMBERSHIP DUES	100.19.1915.62360	$516	$1,049	$250	$250	$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1915.62509	$13,354				$0
BOOKS, PUBLICATIONS, MAPS	100.19.1915.65010	$0	$0	$450	$450	$0
MINOR EQUIPMENT & TOOLS	100.19.1915.65085	$832	$832			$0
OFFICE SUPPLIES	100.19.1915.65095	$0	$0	$4,500		-$4,500
Total Human Resource Divi. - Payroll:		**$284,277**	**$315,124**	**$295,004**	**$298,753**	**$3,749**
Human Resource Division						
REGULAR PAY	100.19.1929.61010	$449,138	$459,740	$842,649	$1,069,553	$226,904
OVERTIME PAY	100.19.1929.61110	$0	$525			$0
TERMINATION PAYOUTS	100.19.1929.61415	$0	$98,903			$0
HEALTH INSURANCE	100.19.1929.61510	$62,540	$65,892	$132,817	$165,330	$32,513
VISION INSURANCE	100.19.1929.61513		$158	$186	$309	$123

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
LIFE INSURANCE	100.19.1929.61615	$388	$344	$662	$766	$104
AUTO ALLOWANCE	100.19.1929.61625	$225	$0		$825	$825
SHOE ALLOWANCE	100.19.1929.61630		$0	$180	$180	$0
FLEXIBLE SPENDING ACCOUNT MAINTENANCE FEES	100.19.1929.61665	$16,438	$14,752	$18,000		-$18,000
IMRF	100.19.1929.61710	$37,869	$43,154	$40,817	$35,403	-$5,414
SOCIAL SECURITY	100.19.1929.61725	$26,766	$31,080	$52,297	$66,432	$14,135
MEDICARE	100.19.1929.61730	$6,260	$7,909	$12,231	$15,537	$3,306
SEASONAL EMPLOYEES	100.19.1929.61060	$2,021	$4,577			$0
EMPLOYMENT TESTING SERVICES	100.19.1929.62160	$51,840	$85,868	$65,000	$115,000	$50,000
CONSULTING SERVICES	100.19.1929.62185		$92,199			$0
MEDICAL/HOSPITAL SERVICES	100.19.1929.62270	$31,578	$28,222	$48,000	$60,000	$12,000
TEST ADMINISTRATION	100.19.1929.62274	$27,157	$26,328	$50,000		-$50,000
TRAINING & TRAVEL	100.19.1929.62295	$1,165	$1,392	$4,300	$6,000	$1,700
CITY WIDE TRAINING	100.19.1929.62310	$22,662	$13,524	$21,000	$85,000	$64,000
MEMBERSHIP DUES	100.19.1929.62360	$724	$339	$1,000	$2,000	$1,000
COPY MACHINE CHARGES	100.19.1929.62380	$494	$74			$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1929.62509	$36,261	$33,658	$40,000	$40,000	$0
RECRUITMENT	100.19.1929.62512	$50,351	$36,956	$35,000	$70,000	$35,000
UNEMP. COMP. & ADMIN. FEE	100.19.1929.62630	$149,462	$27,083	$155,000	$155,000	$0
BOOKS, PUBLICATIONS, MAPS	100.19.1929.65010	$37	$0	$500	$500	$0
FOOD	100.19.1929.65025	$0	$0		$2,000	$2,000
OFFICE SUPPLIES	100.19.1929.65095	$557	$447	$3,900	$6,400	$2,500
OTHER COMMODITIES	100.19.1929.65125	$6,251	$19,279	$15,000	$24,000	$9,000
TRANSFER TO INSURANCE - RISK	100.19.1929.66030	$98				$0
Total Human Resource Division:		**$980,283**	**$1,092,402**	**$1,538,539**	**$1,920,235**	**$381,696**
Information Technology Divi.						
REGULAR PAY	100.19.1932.61010	$1,186,474	$1,173,380	$1,210,558	$1,377,949	$167,391
OVERTIME PAY	100.19.1932.61110	$236	$0			$0
TERMINATION PAYOUTS	100.19.1932.61415	$1,504				$0
HEALTH INSURANCE	100.19.1932.61510	$163,374	$181,872	$168,729	$222,520	$53,791
VISION INSURANCE	100.19.1932.61513		$220	$221	$136	-$85
LIFE INSURANCE	100.19.1932.61615	$1,232	$1,149	$1,111	$1,021	-$90
CELL PHONE ALLOWANCE	100.19.1932.61626	$1,764	$2,514	$1,764	$3,267	$1,503
IMRF	100.19.1932.61710	$98,962	$95,635	$58,591	$45,610	-$12,981
SOCIAL SECURITY	100.19.1932.61725	$70,620	$70,723	$70,342	$85,636	$15,294
MEDICARE	100.19.1932.61730	$16,516	$16,540	$17,580	$20,028	$2,448
SEASONAL EMPLOYEES	100.19.1932.61060	$17,801	$15,050	$40,000	$40,000	$0
EXTERNAL SERVICES	100.19.1932.62175	$6,150	$16,026	$11,600	$5,600	-$6,000
CONSULTING SERVICES	100.19.1932.62185	$24,232	$0	$14,000	$20,000	$6,000
COMPUTER EQUIPMENT MAINT	100.19.1932.62250	$20,227	$171,227			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TRAINING & TRAVEL	100.19.1932.62295	$727	$1,343	$15,700	$15,700	$0
IT COMPUTER SOFTWARE	100.19.1932.62340	$960,214	$970,076	$995,000	$1,420,000	$425,000
INTERNET SOLUTION PROVIDERS	100.19.1932.62341	$6,515	$15,874			$0
MEMBERSHIP DUES	100.19.1932.62360	$25	$204	$1,500	$1,500	$0
COPY MACHINE CHARGES	100.19.1932.62380	$6,288	$61,298	$62,000	$62,000	$0
WORK- STUDY	100.19.1932.62506	$3,578	$3,096	$5,000	$5,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1932.62509	$2,510	$2,581			$0
TELECOMMUNICATIONS	100.19.1932.64505	$264,235	$354,585	$255,000	$340,000	$85,000
TELECOMMUNICATIONS - WIRELESS	100.19.1932.64540	$31,798	$46,813	$95,000		-$95,000
PERSONAL COMPUTER SOFTWARE	100.19.1932.64545	$19,940				$0
FOOD	100.19.1932.65025	$301	$0	$200	$200	$0
OFFICE SUPPLIES	100.19.1932.65095	$42,697	$9	$1,000	$1,000	$0
IT COMPUTER HARDWARE	100.19.1932.65555	$202,432	$287,224	$235,900	$246,900	$11,000
DATA CENTER MAINTENANCE	100.19.1932.65605	$12,661	$18,044	$17,000	$6,000	-$11,000
INFRASTRUCTURE SUPPLIES	100.19.1932.65615	$40,789	$19,013			$0
SECURITY CAMERA SUPPLIES	100.19.1932.65618	$10,740	$35,881			$0
Total Information Technology Divi.:		**$3,214,540**	**$3,560,378**	**$3,277,796**	**$3,920,067**	**$642,271**
Misc. Expenditures / Benefits						
TERMINATION PAYOUTS	100.19.1940.61415		$0	$70,000	$70,000	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1940.61430		$0	$170,000	$170,000	$0
Total Misc. Expenditures / Benefits:		**$0**	**$0**	**$240,000**	**$240,000**	**$0**
Parking Enforcement & Tickets						
REGULAR PAY	100.19.1941.61010	$844,505	$932,123	$856,251	$862,257	$6,006
PERMANENT PART-TIME	100.19.1941.61050	$25,621	$5,262	$30,241	$30,241	$0
OVERTIME PAY	100.19.1941.61110	$5,108	$14,351	$17,000	$17,000	$0
TERMINATION PAYOUTS	100.19.1941.61415	$0	$73			$0
HEALTH INSURANCE	100.19.1941.61510	$148,596	$151,500	$168,646	$152,763	-$15,883
VISION INSURANCE	100.19.1941.61513		$390	$374	$377	$3
LIFE INSURANCE	100.19.1941.61615	$449	$507	$481	$441	-$40
SHOE ALLOWANCE	100.19.1941.61630	$2,495	$2,495	$2,135	$2,135	$0
IMRF	100.19.1941.61710	$73,722	$78,195	$42,906	$28,541	-$14,365
SOCIAL SECURITY	100.19.1941.61725	$52,673	$57,089	$55,095	$55,467	$372
MEDICARE	100.19.1941.61730	$12,319	$13,352	$12,886	$12,972	$86
COMPUTER EQUIPMENT MAINT	100.19.1941.62250	$0	$0	$1,500	$1,500	$0
TRAINING & TRAVEL	100.19.1941.62295	$163	$244	$420	$420	$0
MEMBERSHIP DUES	100.19.1941.62360		$0	$200	$200	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TOWING AND BOOTING CONTRACTS	100.19.1941.62451	$13,630	$4,833	$30,000	$30,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1941.62509	$215,843	$364,073	$335,000	$335,000	$0
ELECTRICITY	100.19.1941.64005	$138				$0
TELECOMMUNICATIONS - WIRELESS	100.19.1941.64540	$3,338	$4,614			$0
CLOTHING	100.19.1941.65020	$4,350	$4,958	$5,000	$5,000	$0
LICENSING/REGULATORY SUPP	100.19.1941.65045	$2,451	$8,857	$3,000	$3,000	$0
OFFICE/OTHER EQT MTN MATL	100.19.1941.65070	$1,962	$3,975			$0
SAFETY EQUIPMENT	100.19.1941.65090	$463	$172	$1,500	$1,500	$0
OFFICE SUPPLIES	100.19.1941.65095	$0	$607	$1,000	$1,000	$0
FITNESS INCENTIVE	100.19.1941.65141	$1,200				$0
FURNITURE & FIXTURES	100.19.1941.65625	$0	$270			$0
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1941.66049	$2,545	$6,993			$0
Total Parking Enforcement & Tickets:		**$1,411,571**	**$1,654,930**	**$1,563,635**	**$1,539,814**	**-$23,821**
School Crossing Guards						
SEASONAL EMPLOYEES	100.19.1942.61060	$0	$630,841			$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1942.62509	$262,086	$0	$310,000	$290,000	-$20,000
Total School Crossing Guards:		**$262,086**	**$630,841**	**$310,000**	**$290,000**	**-$20,000**
Facilities						
REGULAR PAY	100.19.1950.61010	$1,387,663	$1,518,089	$1,844,450	$1,874,955	$30,505
PERMANENT PART-TIME	100.19.1950.61050	$1,350	$3,380			$0
OVERTIME PAY	100.19.1950.61110	$28,251	$43,394	$91,000	$91,000	$0
TERMINATION PAYOUTS	100.19.1950.61415	$23,764				$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1950.61430	$4,476	$7,060			$0
HEALTH INSURANCE	100.19.1950.61510	$317,961	$338,765	$385,117	$393,380	$8,263
VISION INSURANCE	100.19.1950.61513		$223	$224	$205	-$19
LIFE INSURANCE	100.19.1950.61615	$931	$956	$1,009	$945	-$64
SHOE ALLOWANCE	100.19.1950.61630	$4,138	$4,138	$4,138	$4,388	$250
IMRF	100.19.1950.61710	$121,035	$129,249	$84,203	$62,062	-$22,141
SOCIAL SECURITY	100.19.1950.61725	$85,773	$92,527	$108,119	$146,520	$38,401
MEDICARE	100.19.1950.61730	$20,060	$21,639	$25,287	$27,252	$1,965
SEASONAL EMPLOYEES	100.19.1950.61060	$410	$19,992			$0
BLDG MAINTENANCE SERVICES	100.19.1950.62225	$154,310	$181,512	$170,000	$210,000	$40,000
AUTOMOTIVE EQMP MAINT	100.19.1950.62240	$0	$945			$0
OTHER EQMT MAINTENANCE	100.19.1950.62245	$3,950	$109,851			$0
POSTAGE CHARGEBACKS	100.19.1950.62275	$68	$451			$0
TRAINING & TRAVEL	100.19.1950.62295	$620	$11,140	$8,000	$8,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MEMBERSHIP DUES	100.19.1950.62360	$1,402	$1,378	$2,000	$2,000	$0
COPY MACHINE CHARGES	100.19.1950.62380	-$79				$0
ELEVATOR CONTRACT COSTS	100.19.1950.62425	$6,288	$15,661	$23,165	$23,165	$0
CUSTODIAL CONTRACT SERVICES	100.19.1950.62430		$10,449			$0
SERVICE AGREEMENTS/ CONTRACTS	100.19.1950.62509	$146,081	$167,623	$221,696	$251,696	$30,000
SECURITY ALARM CONTRACTS	100.19.1950.62518	$370	$2,431			$0
ELECTRICITY	100.19.1950.64005	$86,517	$313,323	$430,000		-$430,000
NATURAL GAS	100.19.1950.64015	$33,058	$39,691	$125,000	$107,000	-$18,000
TELECOMMUNICATIONS - WIRELESS	100.19.1950.64540	$11,241	$10,991		$12,000	$12,000
CLOTHING	100.19.1950.65020	$1,491	$4,112		$6,000	$6,000
FOOD	100.19.1950.65025	$2,242	$5,353	$2,000	$4,000	$2,000
PETROLEUM PRODUCTS	100.19.1950.65035	$611				$0
JANITORIAL SUPPLIES	100.19.1950.65040	$9,047	$9,107	$10,000	$10,000	$0
BLDG MAINTENANCE MATERIAL	100.19.1950.65050	$394,232	$508,965	$434,000	$434,000	$0
MATER. TO MAINT. AUTOS	100.19.1950.65060	$378				$0
MINOR EQUIPMENT & TOOLS	100.19.1950.65085	$17,530	$55,205	$25,674	$25,674	$0
SAFETY EQUIPMENT	100.19.1950.65090	$25,888	$5,047	$19,221	$12,221	-$7,000
OFFICE SUPPLIES	100.19.1950.65095	$1,855	$4,440	$2,000	$2,000	$0
FITNESS INCENTIVE	100.19.1950.65141	$300				$0
FURNITURE & FIXTURES	100.19.1950.65625	$2,894	$1,110	$1,500	$6,500	$5,000
RENTAL OF AUTO-FLEET MAINTENANCE	100.19.1950.62305	$306				$0
RENTAL OF AUTO REPLACEMENT	100.19.1950.62309	$30,991				$0
TRANSFER TO SUSTAINABILITY FD	100.19.1950.69101		$0		$200,000	$200,000
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1950.66049	$16,836	$9,418			$0
Total Facilities:		**$2,944,236**	**$3,647,615**	**$4,017,803**	**$3,914,963**	**-$102,840**
Total Administrative Services:		**$9,295,178**	**$11,023,025**	**$11,568,142**	**$12,537,670**	**$969,528**
Total Expenditures:		**$9,295,178**	**$11,023,025**	**$11,568,142**	**$12,537,670**	**$969,528**

Community Development

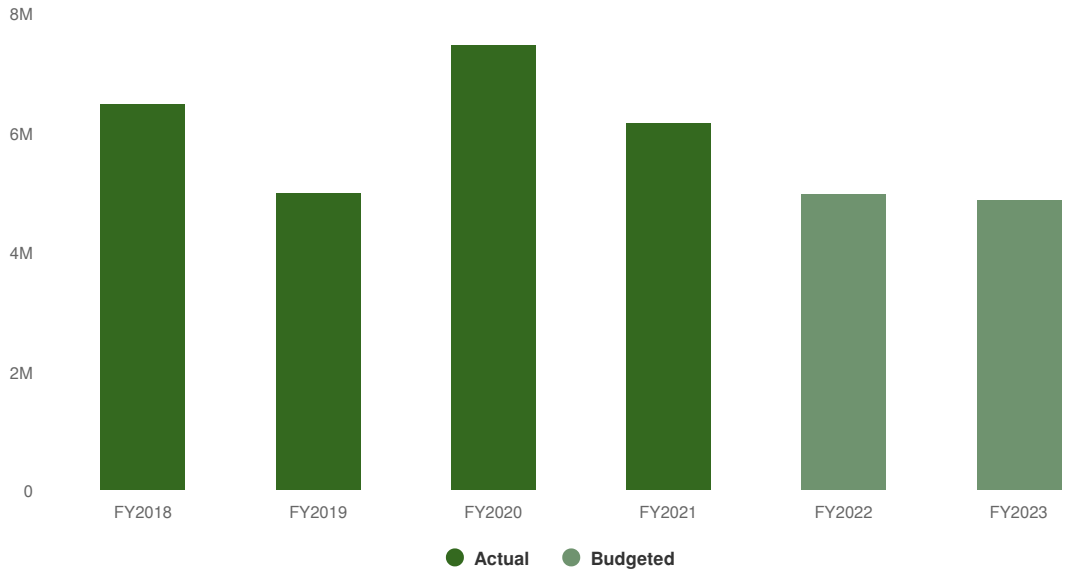
Sarah Flax
Interim Community Development Director

The Community Development Department is responsible for the overall administration and execution of all building, inspection, planning, and zoning activities. The department manages affordable housing initiatives and other related programs with federal and local grants targeting lower and moderate income residents. The department develops long-term policy and programming objectives with the City's transit providers, including RTA, CTA, Metra, Pace and Divvy.

Revenues Summary

$4,877,100 **-$97,600**
(-1.96% vs. prior year)

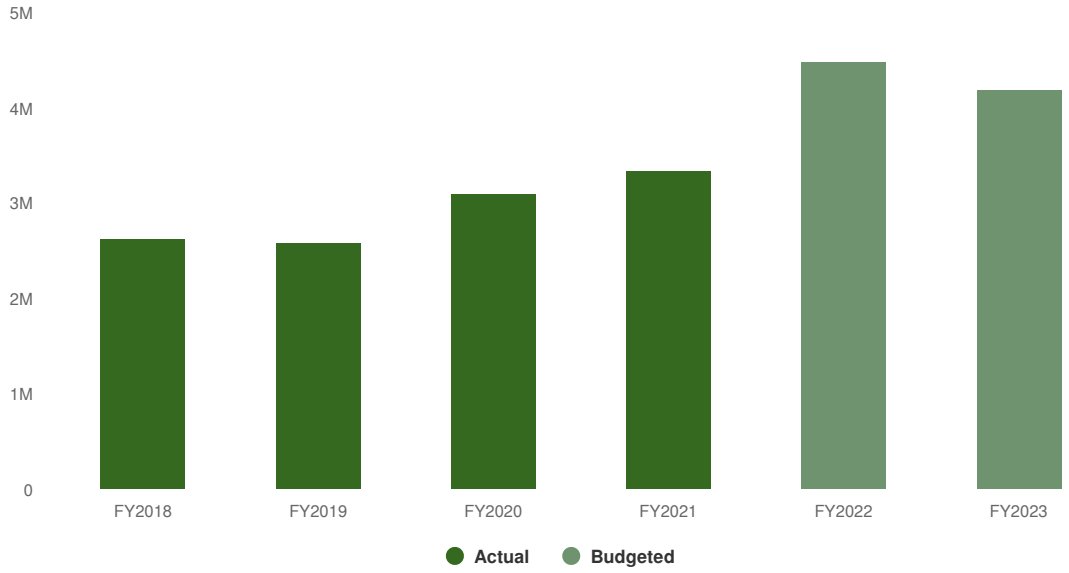
Community Development Proposed and Historical Budget vs. Actual



Expenditures Summary

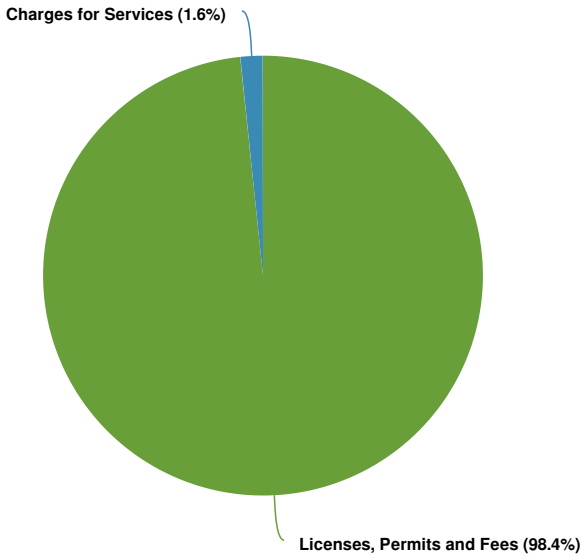
$4,183,421 **-$304,895**
(-6.79% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Revenues by Type

Budgeted 2022 Revenue By Type

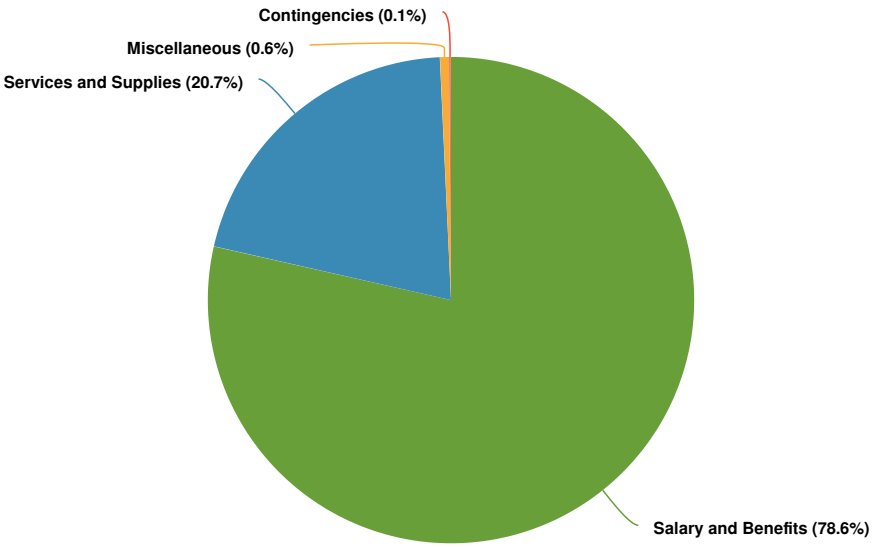


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$7,192,840	$5,943,297	$4,809,200	$4,797,100	-$12,100	-0.3%
Charges for Services	$87,445	$58,605	$80,000	$80,000	$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Fines and Forfeitures	$0	$0	$48,000	$0	-$48,000	-100%
Intergovernmental Revenue	$187,341	$162,888	$37,500	$0	-$37,500	-100%
Total Revenue Source:	**$7,467,626**	**$6,164,791**	**$4,974,700**	**$4,877,100**	**-$97,600**	**-2%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$2,553,132	$2,919,694	$3,015,162	$3,286,364	$271,202	9%
Services and Supplies	$280,319	$300,458	$1,442,654	$866,557	-$576,097	-39.9%
Miscellaneous	$78,443	$20,794	$25,500	$25,500	$0	0%
Interfund Transfers	$31,881	$0	$0	$0	$0	0%
Community Sponsored Organizations	$95,756	$66,907	$0	$0	$0	0%
Insurance and Other Chargebacks	$60,648	$33,153	$0	$0	$0	0%
Contingencies	$770	$0	$5,000	$5,000	$0	0%
Total Expense Objects:	**$3,100,949**	**$3,341,006**	**$4,488,316**	**$4,183,421**	**-$304,895**	**-6.8%**

Performance Measures

Department Goal: Execute all building, inspection, planning, and zoning activities and manage affordable housing initiatives and other related programs.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Process Building Permits				
# of Building Permits Issued	Output	3,626	4,021	3,750
% of Permits Issued within 30 days of application	Effectiveness	NA	NA	85%
Activity: Complete rental inspections				
# of initial rental inspections	Output	67	112	750
# of complaint inspections	Output	221	218	200
Activity: Increase awareness and use of landlord and tenant services				
# of webinars offered and views on recordings	Output	0	5	6
# of cases handled by MTO/LCBH	Output	409	382	450
Activity: Expand affordable housing				
# of affordable housing units financed	Output	61	0	20
# of affordable units rented/recertified	Output	NA	NA	85%
# of affordable housing units rehabbed	Output	5	4	10
# of households receiving TBRA/rent assistance	Output	135	197	207
Activity: Ensure equitable access to social services				
# of people receiving case management	Output	NA	550	600
# of people receiving safety net services	Output	NA	2,300	2,500
Activity: Funded programs and projects management				
# of CDBG, HOME, ESG & Human Services funded projects & programs managed	Output	66	61	49

Issues Affecting 2023 Budget

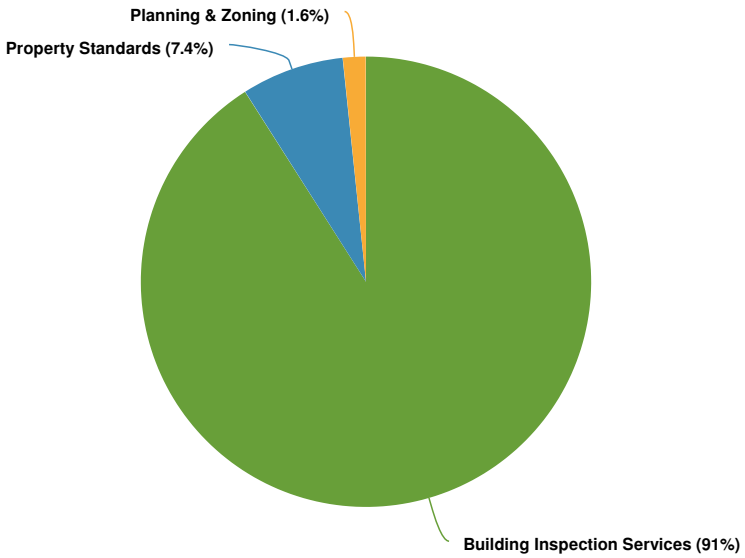
- The Community Development Department will continue to improve Permit Operations with the addition of new staff and new permit software with a customer-focused approach.
- The Comprehensive Plan is over 20 years old. These plans are designed to last 15 to 20 years. The Community Development Department will take the lead on the coordination of a new Comprehensive Plan to guide land use decisions for the next 15 to 20 years.
- The Community Development Department will continue to hold a key leadership role with the administration of the American Rescue Plan Act (ARPA) Fund Administration
- The Community Development Department will continue to investigate, track and inspect vacant buildings, ensuring they have a minimal impact on the safety of the neighborhoods.
- The Community Development department will continue to manage CDBG-CV, ESG-CV, and HOME-ARP, in addition to CDBG, HOME and ESG entitlement, approximately double the City's annual entitlement funding.

Upcoming Initiatives

Implement Updated Permit Software
Initiate New Comprehensive Plan Process
Implement programs and projects under the American Rescue Plan (ARPA)
Implement projects and programs to address homeless & unstably housed with HOME-ARP
Investigate, track, monitor and inspect vacant buildings and rental properties
Enhance our communication with landlords and property managers
Implement landlord tenant and inclusionary housing waitlist programs
Coordinate the CTA Purple Line Modernization Program in Evanston
Implement ADA bus stop conversion project and coordinate new bus shelter program
Continue and refine social services funding process to address inequities in access to services
Assess and amend the inclusionary housing ordinance to respond to improve its effectiveness
Expand tools to address the housing needs of low-, moderate-, and middle-income residents

Revenue Detail

Projected 2022 Revenue by Division



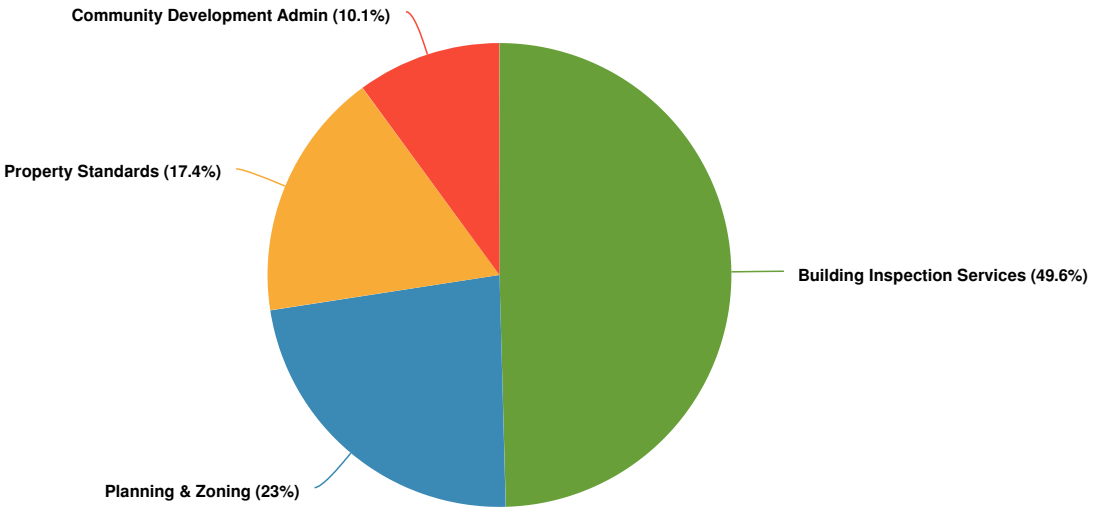
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
Planning & Zoning						
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	$71,780	$34,395	$30,000	$30,000	$0
ZONING FEES	100.21.2105.53695	$15,665	$24,210	$50,000	$50,000	$0
STATE, COUNTY AND OTHER GRANTS	100.21.2105.55146	$33,936	$1,068			$0
Total Planning & Zoning:		**$121,381**	**$59,673**	**$80,000**	**$80,000**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Property Standards						
ROOMING HOUSE LICENSES	100.21.2115.52035	$87,108	$4,180			$0
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$217,582	$252,742	$360,000	$360,000	$0
PROPERTY CLEAN UP REVENUE	100.21.2115.52127	-$2,800	$0	$10,000		-$10,000
HOUSING CODE VIOL FINES	100.21.2115.52555		$0	$40,000		-$40,000
IL VACANT PROPERTY GRANT	100.21.2115.55256	$66,893	$2,750	$37,500		-$37,500
Total Property Standards:		**$368,783**	**$259,672**	**$447,500**	**$360,000**	**-$87,500**
Building Code Compliance						
BUILDING PERMITS	100.21.2125.52080	$35,744				$0
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	$4,270	$0			$0
Total Building Code Compliance:		**$40,014**	**$0**			**$0**
Building Inspection Services						
BUSINESS REGISTRATION FEE	100.21.2126.52015	$6,238	$21,589			$0
CONTRACTORS' LICENSES	100.21.2126.52030	$178,200	$140,425	$170,000	$170,000	$0
BUILDING PERMITS	100.21.2126.52080	$6,608,783	$5,512,307	$4,225,100	$4,225,100	$0
PLUMBING PERMITS	100.21.2126.52090	$585				$0
SIGNS AND AWNING PERMITS	100.21.2126.52105	$70				$0
OTHER/MISC PERMITS	100.21.2126.52110	$21,891				$0
ELEVATOR PERMITS	100.21.2126.52115	$35,095	$12,054	$42,000	$42,000	$0
HEATING VENT. A/C PERMITS	100.21.2126.52120	$75				$0
PLAT PR.&SIGN APP HRG FEE	100.21.2126.52155	$0	$0	$2,100		-$2,100
PERMIT PENALTY FEES	100.21.2126.52560	$0	$0	$8,000		-$8,000
Total Building Inspection Services:		**$6,850,937**	**$5,686,375**	**$4,447,200**	**$4,437,100**	**-$10,100**
Emergency Solutions Grant						
HUD EMERG SHELTER GRANTS	100.21.2128.55275	$86,512	$159,071			$0
Total Emergency Solutions Grant:		**$86,512**	**$159,071**			**$0**
Total Community Development:		**$7,467,626**	**$6,164,791**	**$4,974,700**	**$4,877,100**	**-$97,600**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Revenue:		**$7,467,626**	**$6,164,791**	**$4,974,700**	**$4,877,100**	**-$97,600**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
Community Development Admin						
REGULAR PAY	100.21.2101.61010	$216,322	$233,224	$231,604	$307,823	$76,219
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.21.2101.61430		$4,740			$0
HEALTH INSURANCE	100.21.2101.61510	$41,390	$44,878	$44,543	$48,591	$4,048
VISION INSURANCE	100.21.2101.61513		$57	$57	$70	$13
LIFE INSURANCE	100.21.2101.61615	$281	$283	$293	$195	-$98
AUTO ALLOWANCE	100.21.2101.61625	$1,868	$2,801	$2,801	$3,424	$623
CELL PHONE ALLOWANCE	100.21.2101.61626	$675	$168			$0
IMRF	100.21.2101.61710	$18,236	$19,560	$11,210	$10,189	-$1,021
SOCIAL SECURITY	100.21.2101.61725	$12,629	$13,346	$13,675	$17,456	$3,781
MEDICARE	100.21.2101.61730	$2,981	$3,283	$3,399	$4,513	$1,114
CONSULTING SERVICES	100.21.2101.62185		$0		$12,000	$12,000
ADVERTISING	100.21.2101.62205	$0	$16			$0
PRINTING	100.21.2101.62210	$0	$0	$200	$200	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
POSTAGE CHARGEBACKS	100.21.2101.62275	$0	$28			$0
TRAINING & TRAVEL	100.21.2101.62295	-$355	$549	$4,000	$4,000	$0
MEMBERSHIP DUES	100.21.2101.62360	$0	$1,618	$1,000	$1,000	$0
FOOD	100.21.2101.65025	$10	$151	$1,000	$1,000	$0
OFFICE SUPPLIES	100.21.2101.65095	$1,144	$1,223	$5,000	$5,000	$0
FITNESS INCENTIVE	100.21.2101.65141	$90				$0
OTHER CHARGES-CHARGEBACK	100.21.2101.62740	-$5,823	$10,063			$0
CONTINGENCIES	100.21.2101.68205	$770	$0	$5,000	$5,000	$0
Total Community Development Admin:		**$290,218**	**$335,988**	**$323,782**	**$420,461**	**$96,679**
Planning & Zoning						
REGULAR PAY	100.21.2105.61010	$534,738	$557,256	$577,905	$698,304	$120,399
OVERTIME PAY	100.21.2105.61110	$0	$6,990	$3,500	$60,000	$56,500
TERMINATION PAYOUTS	100.21.2105.61415	$12,045				$0
ANNUAL SICK LEAVE PAYOUT	100.21.2105.61420	$0	$685			$0
HEALTH INSURANCE	100.21.2105.61510	$79,002	$88,670	$90,733	$110,468	$19,735
VISION INSURANCE	100.21.2105.61513		$63	$76	$172	$96
LIFE INSURANCE	100.21.2105.61615	$337	$254	$276	$398	$122
CELL PHONE ALLOWANCE	100.21.2105.61626	$330	$0			$0
IMRF	100.21.2105.61710	$46,420	$46,244	$27,936	$23,088	-$4,848
SOCIAL SECURITY	100.21.2105.61725	$32,955	$33,818	$35,831	$43,295	$7,464
MEDICARE	100.21.2105.61730	$7,707	$7,909	$8,380	$10,126	$1,746
SEASONAL EMPLOYEES	100.21.2105.61060	$2,926	$0	$6,000	$6,000	$0
ADVERTISING	100.21.2105.62205	$1,637	$3,395	$2,000	$2,500	$500
PRINTING	100.21.2105.62210	$515	$1,641	$1,000	$1,000	$0
POSTAGE CHARGEBACKS	100.21.2105.62275	$27				$0
TRAINING & TRAVEL	100.21.2105.62295	$55	$3,513	$4,000	$4,000	$0
MEMBERSHIP DUES	100.21.2105.62360	$763	$0	$1,375	$2,000	$625
COPY MACHINE CHARGES	100.21.2105.62380	$2,163	$368			$0
SERVICE AGREEMENTS/ CONTRACTS	100.21.2105.62509	$0	-$1,000	$500,000		-$500,000
BANK SERVICE CHARGES	100.21.2105.62705	$300	$415			$0
BOOKS, PUBLICATIONS, MAPS	100.21.2105.65010	$0	$0	$525	$525	$0
OFFICE SUPPLIES	100.21.2105.65095	$0	$1,360			$0
CENSUS GRANT PERSONNEL	100.21.2105.63061	$4,079				$0
CENSUS GRANT OTHER EXPENSES	100.21.2105.63062	$17,057				$0
Total Planning & Zoning:		**$743,055**	**$751,581**	**$1,259,537**	**$961,876**	**-$297,661**
Property Standards						
REGULAR PAY	100.21.2115.61010	$277,586	$463,775	$518,419	$530,340	$11,921
OVERTIME PAY	100.21.2115.61110	$5,398	$3,634	$3,000	$7,000	$4,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
HEALTH INSURANCE	100.21.2115.61510	$48,147	$81,438	$97,588	$99,016	$1,428
VISION INSURANCE	100.21.2115.61513		$229	$263	$207	-$56
LIFE INSURANCE	100.21.2115.61615	$117	$159	$142	$156	$14
CELL PHONE ALLOWANCE	100.21.2115.61626	$660	$1,200	$720		-$720
SHOE ALLOWANCE	100.21.2115.61630	$695	$695	$540	$720	$180
IMRF	100.21.2115.61710	$25,061	$38,065	$25,092	$17,555	-$7,537
SOCIAL SECURITY	100.21.2115.61725	$17,958	$27,825	$32,220	$32,927	$707
MEDICARE	100.21.2115.61730	$4,200	$6,507	$7,535	$7,701	$166
SEASONAL EMPLOYEES	100.21.2115.61060	$1,069				$0
PRINTING	100.21.2115.62210	$825	$0			$0
TRAINING & TRAVEL	100.21.2115.62295	$200	$1,253	$1,000	$3,350	$2,350
POSTAGE	100.21.2115.62315	$20	$39			$0
COURT COST/LITIGATION	100.21.2115.62345		$0	$1,500	$1,500	$0
MEMBERSHIP DUES	100.21.2115.62360	$1,449	$1,405			$0
TELECOMMUNICATIONS - WIRELESS	100.21.2115.64540	$187	$2,440			$0
BOOKS, PUBLICATIONS, MAPS	100.21.2115.65010	$198	$109		$350	$350
CLOTHING	100.21.2115.65020	$434	$896		$1,000	$1,000
MINOR EQUIPMENT & TOOLS	100.21.2115.65085		$0		$500	$500
IL VACANT PROPERTY EXP	100.21.2115.62469	$65,363	$8,690			$0
OTHER PROGRAM COSTS	100.21.2115.62490	$8,700				$0
PROPERTY CLEAN UP EXPENSE	100.21.2115.62493	$3,991	$12,053	$25,000	$25,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.21.2115.62305	$4,365				$0
RENTAL OF AUTO REPLACEMENT	100.21.2115.62309	$1,515				$0
Total Property Standards:		**$468,136**	**$650,410**	**$713,019**	**$727,322**	**$14,303**
Building Inspection Services						
REGULAR PAY	100.21.2126.61010	$886,480	$894,445	$964,304	$970,499	$6,195
OVERTIME PAY	100.21.2126.61110	$5,725	$19,927	$4,000	$10,000	$6,000
TERMINATION PAYOUTS	100.21.2126.61415	$6,442	$14,346			$0
ANNUAL SICK LEAVE PAYOUT	100.21.2126.61420	$0	$1,843			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.21.2126.61430	$0	$10,221			$0
HEALTH INSURANCE	100.21.2126.61510	$115,163	$134,781	$187,450	$163,609	-$23,841
VISION INSURANCE	100.21.2126.61513		$196	$149	$167	$18
LIFE INSURANCE	100.21.2126.61615	$551	$454	$285	$377	$92
CELL PHONE ALLOWANCE	100.21.2126.61626	$3,004	$2,325	$1,440	$825	-$615
SHOE ALLOWANCE	100.21.2126.61630	$1,080	$1,235	$695	$670	-$25
IMRF	100.21.2126.61710	$75,918	$77,476	$46,090	$32,123	-$13,967
SOCIAL SECURITY	100.21.2126.61725	$57,569	$60,532	$59,172	$60,265	$1,093
MEDICARE	100.21.2126.61730	$13,464	$14,157	$13,839	$14,095	$256
SEASONAL EMPLOYEES	100.21.2126.61060	$42,293	$56,588	$8,000	$60,000	$52,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
CONSTRUCTION ENGINEERING SERVICES	100.21.2126.62150	$0	$0	$3,000	$3,000	$0
GRAFFITI REMOVAL SERVICES	100.21.2126.62190	$15,927	$4,129	$5,000		-$5,000
ADVERTISING	100.21.2126.62205		$0	$325	$325	$0
PRINTING	100.21.2126.62210	$633	$354	$1,000	$1,000	$0
SOFTWARE MAINTENANCE	100.21.2126.62236	$120,500	$116,505	$750,000	$678,807	-$71,193
OTHER EQMT MAINTENANCE	100.21.2126.62245		$0	$100	$1,000	$900
POSTAGE CHARGEBACKS	100.21.2126.62275	$122				$0
OVERNIGHT MAIL CHARGES	100.21.2126.62280	$0	$0	$29		-$29
TRAINING & TRAVEL	100.21.2126.62295	$1,498	$1,071	$2,500	$7,400	$4,900
POSTAGE	100.21.2126.62315	$50	$98			$0
COURT COST/LITIGATION	100.21.2126.62345	$0	$0	$400	$400	$0
MEMBERSHIP DUES	100.21.2126.62360	$620	$297	$1,000	$1,000	$0
ELEVATOR CONTRACT COSTS	100.21.2126.62425	$916	$2,100	$4,500	$4,500	$0
PLUMB, ELEC, PLAN REVEIW SERV	100.21.2126.62464	$74,821	$91,511	$125,000	$50,000	-$75,000
DIGITAL ARCHIVING	100.21.2126.62645	$7,201	$0	$10,000	$10,000	$0
BANK SERVICE CHARGES	100.21.2126.62705	$17	$5,580			$0
TELECOMMUNICATIONS - WIRELESS	100.21.2126.64540	$360	$661			$0
BOOKS, PUBLICATIONS, MAPS	100.21.2126.65010	$1,775	$1,900	$650	$650	$0
CLOTHING	100.21.2126.65020	$9	$96	$1,500	$1,500	$0
MATER. TO MAINT. IMP.	100.21.2126.65055		$0	$350	$350	$0
MINOR EQUIPMENT & TOOLS	100.21.2126.65085	$12	$151	$700	$700	$0
OTHER PROGRAM COSTS	100.21.2126.62490	$0	$51	$500	$500	$0
FITNESS INCENTIVE	100.21.2126.65141	$300				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.21.2126.62305	$13,631				$0
RENTAL OF AUTO REPLACEMENT	100.21.2126.62309	$12,370				$0
OTHER CHARGES-CHARGEBACK	100.21.2126.62740	$51,605	$15,759			$0
TRANSFER TO INSURANCE - RISK	100.21.2126.66030	$2,974				$0
Total Building Inspection Services:		**$1,513,027**	**$1,528,789**	**$2,191,978**	**$2,073,762**	**-$118,216**
Emergency Solutions Grant						
CONNECTIONS FOR THE HOMELESS	100.21.2128.67110	$74,620	$66,907			$0
OTHER CHARGES-CHARGEBACK	100.21.2128.62740	$11,892	$7,331			$0
Total Emergency Solutions Grant:		**$86,512**	**$74,238**	**$0**	**$0**	**$0**
Total Community Development:		**$3,100,949**	**$3,341,006**	**$4,488,316**	**$4,183,421**	**-$304,895**
Total Expenditures:		**$3,100,949**	**$3,341,006**	**$4,488,316**	**$4,183,421**	**-$304,895**

Police Department

Schenita Stewart
Police Chief

The Evanston Police Department is committed to constitutional policing. With an authorized staff of 154 sworn officers and 53 civilian personnel, the emphasis is on delivering police service in harmony with the values and expectations of the community. This is accomplished through the three divisions of the Police Department.

The Field Operations Division comprises four patrol shifts of uniformed officers who respond to calls for service and proactively patrol the community 24/7/365. The Deputy Chief of this Division also supervises the K9 Unit, the Traffic Bureau, and Community Policing Unit.

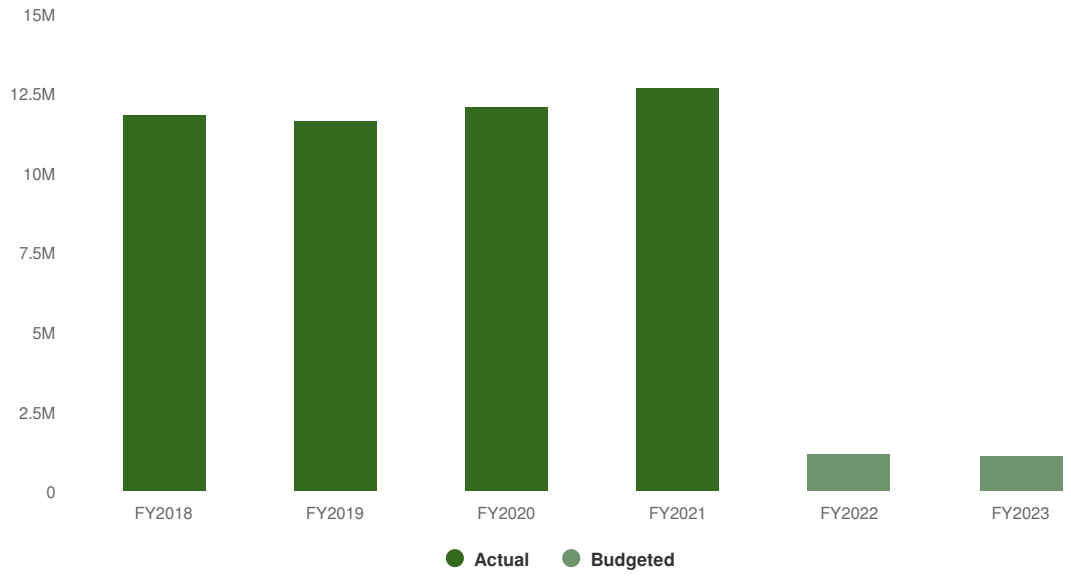
The Support Services Division is responsible for the oversight of the internal workings of the Police Department. The Deputy Chief of this Division oversees the Office of Administration, the Records Bureau, the 911 Call Center, the Service Desk, Animal Control Services, the 311 Call Center, and the Property Bureau.

The Investigative Services Division is responsible for the investigation and follow-up of major crimes and incidents. The Deputy Chief of this Division leads the Juvenile and Adult Detective Bureau as well as the Neighborhood Enforcement Team (NET) and the Tactical (TAC) Unit.

Revenues Summary

$1,145,000 **-$43,000**
(-3.62% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

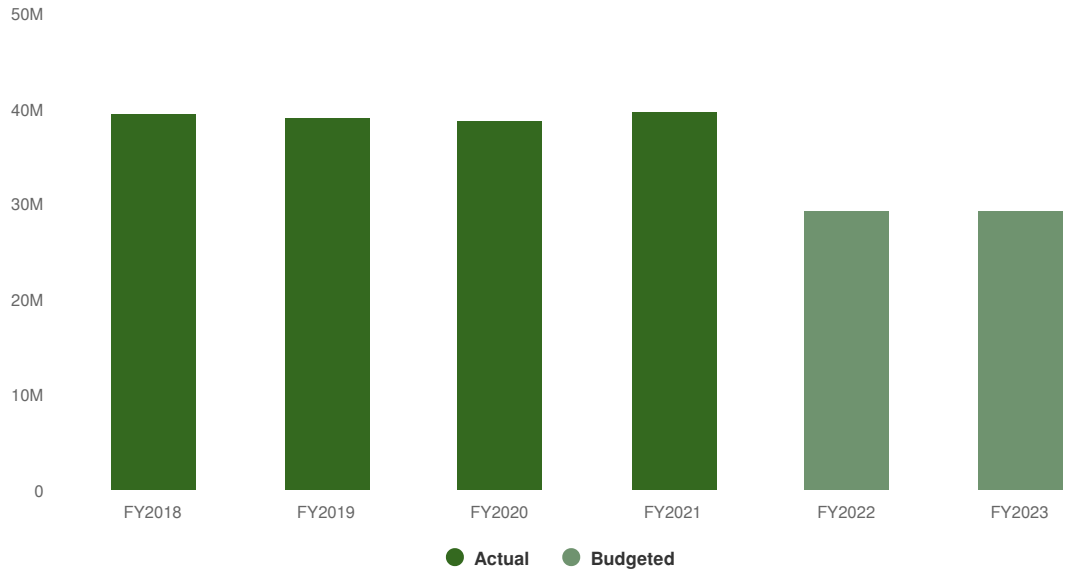


Revenue to the Police Department show a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Police Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

Expenditures Summary

$29,214,097 **-$66,504**
(-0.23% vs. prior year)

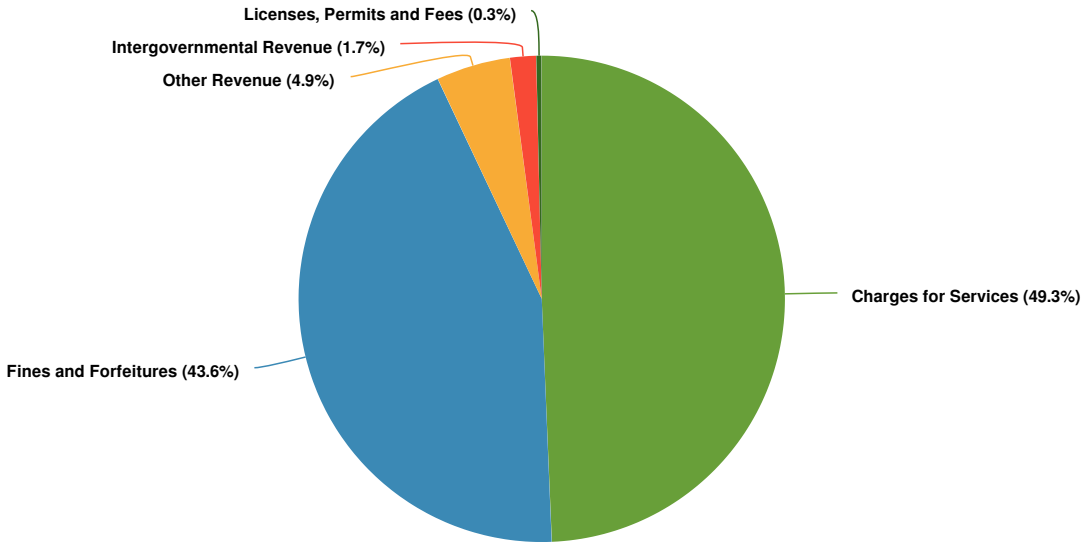
Police Department Proposed and Historical Budget vs. Actual



Police Department expenditures show a substantial decline from 2021 to 2022 because the transfer to the Police Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

Revenues by Type

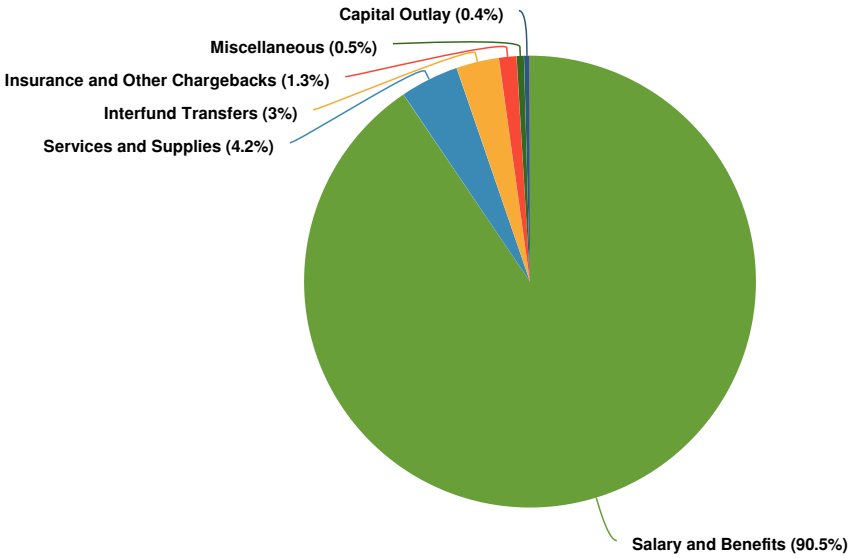
Budgeted 2022 Revenue By Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$10,857,556	$11,282,107			$0	N/A
Other Taxes	$390,094	$440,778			$0	N/A
Licenses, Permits and Fees	$0	$0	$4,000	$4,000	$0	0%
Charges for Services	$268,661	$220,490	$565,000	$565,000	$0	0%
Fines and Forfeitures	$492,713	$590,644	$442,500	$499,500	$57,000	12.9%
Intergovernmental Revenue	$35,165	$109,808	$20,000	$20,000	$0	0%
Other Revenue	$52,504	$37,316	$156,500	$56,500	-$100,000	-63.9%
Total Revenue Source:	**$12,096,692**	**$12,681,142**	**$1,188,000**	**$1,145,000**	**-$43,000**	**-3.6%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$25,049,759	$25,506,847	$26,957,857	$26,449,525	-$508,332	-1.9%
Services and Supplies	$992,223	$1,264,712	$1,075,144	$1,229,072	$153,928	14.3%
Miscellaneous	$166,606	$138,134	$155,500	$155,500	$0	0%
Capital Outlay	$0	$0	$69,600	$120,000	$50,400	72.4%
Interfund Transfers	$929,297	$870,000	$670,000	$890,000	$220,000	32.8%
Insurance and Other Chargebacks	$11,583,788	$11,851,795	$350,000	$367,500	$17,500	5%
Contingencies	$2,915	$3,233	$2,500	$2,500	$0	0%
Total Expense Objects:	**$38,724,587**	**$39,634,721**	**$29,280,601**	**$29,214,097**	**-$66,504**	**-0.2%**

Performance Measures

Department Goal:
Ensure the safety and security of people and property. In performing this mission, members of the department are mindful that the Constitution guarantees liberty, equality, and justice. These principles embodied in the Constitution are the foundation of policing. The Police Department is committed to a partnership with the Evanston community, serving it professionally, lawfully, and honorably.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Evanston Crime Data				
Crimes - NIBRS Group A*	Effectiveness	**3,311**	**4,138**	**4,000**
Crimes - NIBRS Group B**	Effectiveness	**93**	**150**	**150**
Activity: Service to the Community				
Total Calls for Service (911)	Efficiency	**89,801**	**86,530**	**90,000**
Written Reports****	Output	**10,902**	**10,985**	**11,000**
Activity: Statute Enforcement				
Arrests (Felony and Misdemeanor)	Effectiveness	**689**	**700**	**700**
Citations Issued (Traffic & City Ordinance)	Effectiveness	**5,035**	**4,700**	**5,000**

* The FBI's National Incident-Based Reporting System (effective November 1, 2020) defines Group A crimes as aggravated assault, forcible rape, murder, robbery, arson, burglary, larceny-theft, embezzlement, forgery, counterfeiting, drug offenses, fraud, gambling, sex offenses, stolen property, motor vehicle theft, and weapons offenses.

**The FBI's National Incident-Based Reporting System (effective November 1, 2020) defines Group B curfew offenses, loitering, disorderly conduct, driving under the influence, liquor offenses, offenses against the family, prostitution, public drunkenness, runaways, vandalism, and vagrancy.

***Estimated

****Written reports include incident, crash and arrest reports.

Issues Affecting 2023 Budget

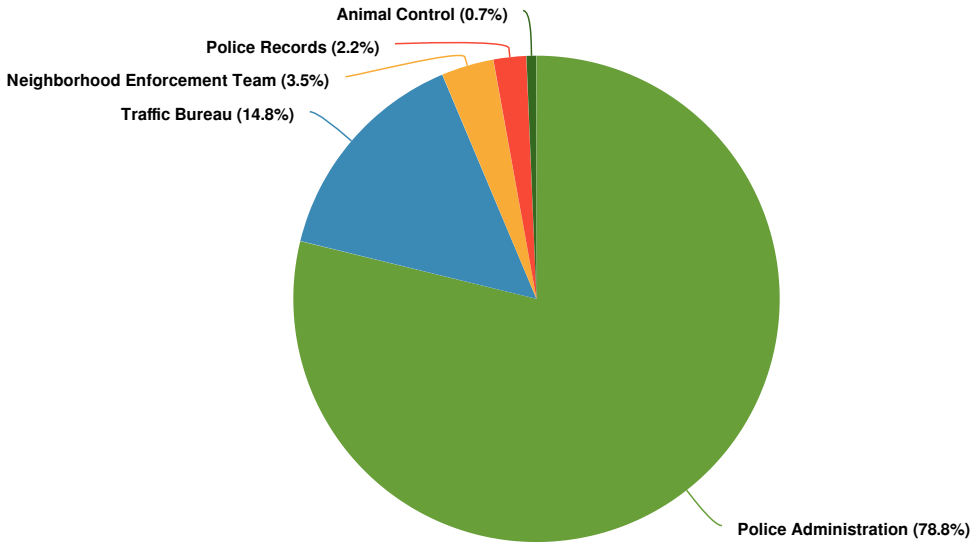
- Acclimation of the new Chief of Police, hired in Fall 2022, to the City of Evanston and the Evanston Police Department.
- Nation-wide shortage of qualified police officers and civilian personnel.
- Recruitment and hiring of Evanston police officers by surrounding communities.

Upcoming Initiatives

Fill vacant positions with competent, qualified personnel as quickly as possible.
Negotiate labor agreements with the three unions represented in the Evanston Police Department: • Fraternal Order of Police Officers Union • Fraternal Order of Police Sergeants Union • American Federation of State, County, and Municipal Employees ***Current contracts expire in December 2022**
Research development/implementation of a new 911 Continuity of Operations Center during system failure in case of needed backup.
Final implementation of Next-Generation 911 service.

Revenues Detail

Projected 2022 Revenue by Division



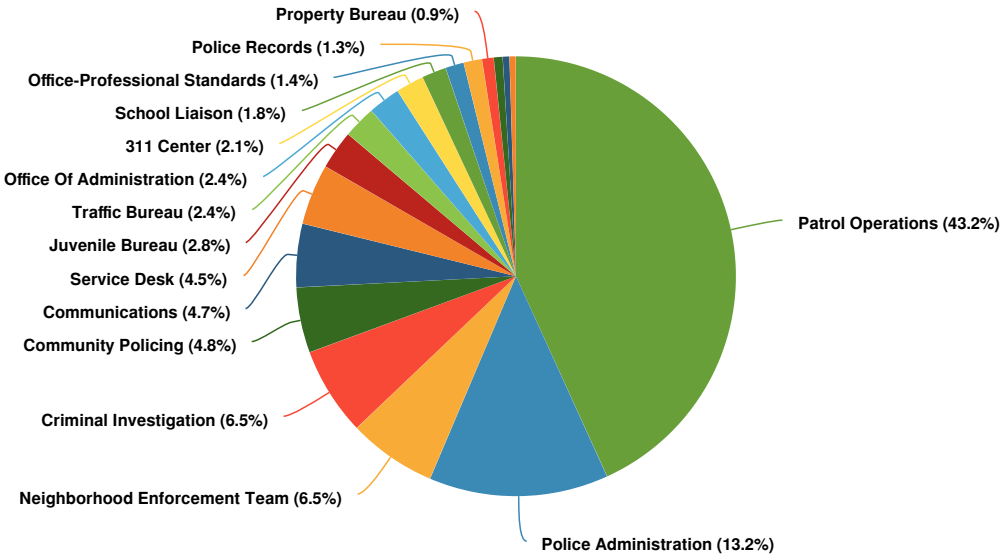
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Police						
Police Administration						
PENSION PROPERTY TAX	100.22.2205.51017	$10,857,556	$11,282,107			$0
CANNABIS USE TAX	100.22.2205.51599	$65,094	$115,778			$0
PENSION PPRT	100.22.2205.51606	$325,000	$325,000			$0
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	$0	$0	$4,000	$4,000	$0
BEV SNACK VENDING MACHINE	100.22.2205.53200	$695	$702			$0
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	$122,440	$176,964	$500,000	$500,000	$0
POLICE CTA DETAIL	100.22.2205.52541	$242,936	$266,021	$300,000	$357,000	$57,000
POLICE FALSE ALARM FINES	100.22.2205.52545	-$500				$0
POLICE TRAINING	100.22.2205.55270	$6,000	$154	$5,000	$5,000	$0
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	$2,777	$16,253	$20,000	$20,000	$0
MISCELLANEOUS REVENUE	100.22.2205.56045	$15,531	$5,744	$15,000	$15,000	$0
SALE OF SURPLUS PROPERTY	100.22.2205.56065	$2,104	$0	$1,500	$1,500	$0
Total Police Administration:		**$11,639,634**	**$12,188,723**	**$845,500**	**$902,500**	**$57,000**
Criminal Investigation						
POLICE OVERTIME REIMBURSEMENT	100.22.2215.53625	$1,420				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Criminal Investigation:		**$1,420**				**$0**
Juvenile Bureau						
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	$0	$6,250			$0
Total Juvenile Bureau:		**$0**	**$6,250**			**$0**
School Liaison						
REIMBURSEMENTS	100.22.2235.53632		$0	$100,000		-$100,000
Total School Liaison:			**$0**	**$100,000**		**-$100,000**
Police Records						
POLICE REPORT FEES	100.22.2240.53685	$18,960	$21,709	$25,000	$25,000	$0
Total Police Records:		**$18,960**	**$21,709**	**$25,000**	**$25,000**	**$0**
Office Of Administration						
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	$23,844	$3,465			$0
Total Office Of Administration:		**$23,844**	**$3,465**	**$0**	**$0**	**$0**
Neighborhood Enforcement Team						
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	$39,867	$21,114			$0
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$4,953	$64,086	$20,000	$20,000	$0
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	$30,542	$13,317	$20,000	$20,000	$0
Total Neighborhood Enforcement Team:		**$75,362**	**$98,517**	**$40,000**	**$40,000**	**$0**
Traffic Bureau						
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	$85,279	$0	$40,000	$40,000	$0
REGULAR FINES	100.22.2270.52510	$245,324	$260,537	$115,000	$115,000	$0
POLICE DUI REIMBURSEMENT	100.22.2270.52542	$5,321	$3,855	$15,000	$15,000	$0
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	$0	$96,084			$0
Total Traffic Bureau:		**$335,923**	**$360,476**	**$170,000**	**$170,000**	**$0**
Animal Control						
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	$0	$0	$7,500	$7,500	$0
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.22.2280.56067	$1,550	$2,002			$0
Total Animal Control:		**$1,550**	**$2,002**	**$7,500**	**$7,500**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Police:		**$12,096,692**	**$12,681,142**	**$1,188,000**	**$1,145,000**	**-$43,000**
Total Revenue:		**$12,096,692**	**$12,681,142**	**$1,188,000**	**$1,145,000**	**-$43,000**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Police						
Police Administration						
REGULAR PAY	100.22.2205.61010	$228,919	$181,893	$405,091	$415,847	$10,756
TERMINATION PAYOUTS	100.22.2205.61415	$40,718	$189,371	$716,393	$716,393	$0
ANNUAL SICK LEAVE PAYOUT	100.22.2205.61420	$0	$0	$212,380	$212,380	$0
ANNUAL HOLIDAY PAYOUT	100.22.2205.61425	$0	$0	$228,030	$228,030	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2205.61430	$124				$0
POLICE EDUCATION INCENTIVES	100.22.2205.61441		$0	$288,000	$288,000	$0
HEALTH INSURANCE	100.22.2205.61510	$27,423	$30,223	$57,762	$33,709	-$24,053
VISION INSURANCE	100.22.2205.61513		$76	$76	$70	-$6
LIFE INSURANCE	100.22.2205.61615	$293	$225	$350	$104	-$246
IMRF	100.22.2205.61710	$3,948	$6,968	$4,054	$2,773	-$1,281
SOCIAL SECURITY	100.22.2205.61725	$11,394	$13,123	$14,046	$14,232	$186

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MEDICARE	100.22.2205.61730	$3,734	$5,157	$5,874	$6,030	$156
PRINTING	100.22.2205.62210	$3,302	$3,352	$3,000	$3,000	$0
MEDICAL/HOSPITAL SERVICES	100.22.2205.62270		$11,721	$1,000	$1,000	$0
OTHER PROFESSIONAL SERVICES	100.22.2205.62272	$14,929	$28,093			$0
OVERNIGHT MAIL CHARGES	100.22.2205.62280	$197	$538			$0
TRAINING & TRAVEL	100.22.2205.62295	$244	$110			$0
MEMBERSHIP DUES	100.22.2205.62360	$22,836	$24,821	$116,388	$116,388	$0
RENTALS	100.22.2205.62375	$4,087	$2,617			$0
COPY MACHINE CHARGES	100.22.2205.62380	$5,988	$884			$0
SERVICE AGREEMENTS/ CONTRACTS	100.22.2205.62509	$345,239	$353,148	$346,072	$500,000	$153,928
ELECTRICITY	100.22.2205.64005	$1,952	$1,392			$0
NATURAL GAS	100.22.2205.64015	$11,362	$10,027			$0
TELECOMMUNICATIONS - WIRELESS	100.22.2205.64540	$2,125	$2,044			$0
BOOKS, PUBLICATIONS, MAPS	100.22.2205.65010	$99	$0	$520	$520	$0
FOOD	100.22.2205.65025	$1,368	$1,717			$0
MINOR EQUIPMENT & TOOLS	100.22.2205.65085	$924	$537			$0
OFFICE SUPPLIES	100.22.2205.65095	$3,230	$258			$0
OTHER COMMODITIES	100.22.2205.65125	$329	$0	$20,400	$20,400	$0
IT COMPUTER HARDWARE	100.22.2205.65555	$413				$0
OTHER PROGRAM COSTS	100.22.2205.62490	$14,736	$22,072	$33,000	$33,000	$0
MISCELLANEOUS	100.22.2205.62770	$0	$209			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2205.62305	$12,715	$600,000	$600,000	$650,000	$50,000
RENTAL OF AUTO REPLACEMENT	100.22.2205.62309	$4,221	$69,996	$70,000	$240,000	$170,000
TRANSFER TO HUMAN SERVICES FUND	100.22.2205.66132		$200,004			$0
INTERDEPT TRANSFER PENSIONS	100.22.2205.62675	$11,225,650	$11,501,791			$0
TRANSFER TO INSURANCE - RISK	100.22.2205.66030		$350,004	$350,000	$367,500	$17,500
CONTINGENCIES	100.22.2205.68205	$2,915	$3,233	$2,500	$2,500	$0
Total Police Administration:		**$11,995,415**	**$13,615,605**	**$3,474,936**	**$3,851,876**	**$376,940**
Patrol Operations						
REGULAR PAY	100.22.2210.61010	$8,813,942	$9,042,253	$9,693,284	$9,464,769	-$228,515
OVERTIME PAY	100.22.2210.61110	$67,629	$92,585	$242,095	$242,095	$0
HIREBACK OT PAY	100.22.2210.61111	$235,656	$622,415	$735,203	$735,203	$0
SPECIAL DETAIL OT	100.22.2210.61112	$151,417	$148,556	$252,724	$310,000	$57,276
TERMINATION PAYOUTS	100.22.2210.61415	$317,473	$378,880			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2210.61420	$79,899	$98,556			$0
ANNUAL HOLIDAY PAYOUT	100.22.2210.61425	$24,335	$26,406			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2210.61430	$211,705	$258,892			$0
POLICE EDUCATION INCENTIVES	100.22.2210.61441	$146,500	$140,000			$0
HEALTH INSURANCE	100.22.2210.61510	$1,252,637	$1,383,583	$1,486,752	$1,476,714	-$10,038
VISION INSURANCE	100.22.2210.61513		$1,212	$1,235	$1,167	-$68
LIFE INSURANCE	100.22.2210.61615	$11,776	$11,819	$12,148	$10,289	-$1,859
UNIFORM ALLOWANCE	100.22.2210.61635	$83,000	$80,500	$84,000	$76,000	-$8,000
IMRF	100.22.2210.61710	$20				$0
SOCIAL SECURITY	100.22.2210.61725	$1,698	$2,604	$4,479		-$4,479
MEDICARE	100.22.2210.61730	$141,197	$150,675	$141,771	$138,342	-$3,429
AUTOMOTIVE EQMP MAINT	100.22.2210.62240	$310				$0
MEMBERSHIP DUES	100.22.2210.62360	$45	$50			$0
CLOTHING	100.22.2210.65020	$40,711	$40,638	$33,000	$33,000	$0
FOOD	100.22.2210.65025	$1,737	$2,120			$0
MINOR EQUIPMENT & TOOLS	100.22.2210.65085	$3,778	$36,272	$39,216	$39,216	$0
SAFETY EQUIPMENT	100.22.2210.65090	$1,687	$20,438			$0
PHOTO/DRAFTING SUPPLIE	100.22.2210.65105		$0	$833	$833	$0
OTHER COMMODITIES	100.22.2210.65125	$4,748	$4,981	$8,998	$8,998	$0
OTHER PROGRAM COSTS	100.22.2210.62490	$31,834	$43,516			$0
FITNESS INCENTIVE	100.22.2210.65141	$36,500	$38,900	$87,500	$87,500	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2210.62305	$273,118				$0
RENTAL OF AUTO REPLACEMENT	100.22.2210.62309	$272,893				$0
TRANSFER TO INSURANCE - RISK	100.22.2210.66030	$358,138				$0
Total Patrol Operations:		**$12,564,383**	**$12,625,851**	**$12,823,238**	**$12,624,126**	**-$199,112**
Criminal Investigation						
REGULAR PAY	100.22.2215.61010	$1,717,145	$1,558,226	$1,593,365	$1,595,668	$2,303
OVERTIME PAY	100.22.2215.61110	$6,918	$8,495	$23,875	$23,875	$0
HIREBACK OT PAY	100.22.2215.61111	$39,987	$65,025	$5,426	$5,426	$0
SPECIAL DETAIL OT	100.22.2215.61112	$7,414	$16,607	$5,000	$5,000	$0
TERMINATION PAYOUTS	100.22.2215.61415	$0	$149,250			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2215.61420	$19,465	$17,190			$0
ANNUAL HOLIDAY PAYOUT	100.22.2215.61425	$3,964	$2,032			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2215.61430	$22,111	$7,665			$0
POLICE EDUCATION INCENTIVES	100.22.2215.61441	$28,000	$28,000			$0
HEALTH INSURANCE	100.22.2215.61510	$216,527	$207,451	$217,017	$221,843	$4,826
VISION INSURANCE	100.22.2215.61513		$112	$112	$102	-$10
LIFE INSURANCE	100.22.2215.61615	$2,294	$2,043	$1,891	$1,733	-$158
UNIFORM ALLOWANCE	100.22.2215.61635	$15,000	$14,000	$12,000	$12,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MEDICARE	100.22.2215.61730	$25,926	$26,098	$23,278	$23,311	$33
MEMBERSHIP DUES	100.22.2215.62360	$3,700	$3,700			$0
EXPENSE ALLOWANCE	100.22.2215.62370		$0	$2,200	$2,200	$0
BANK SERVICE CHARGES	100.22.2215.62705		$360			$0
CLOTHING	100.22.2215.65020		$0	$400	$400	$0
OFFICE SUPPLIES	100.22.2215.65095	$108	$342			$0
PHOTO/DRAFTING SUPPLIE	100.22.2215.65105	$0	$0	$2,500	$2,500	$0
OTHER COMMODITIES	100.22.2215.65125		$110			$0
OTHER PROGRAM COSTS	100.22.2215.62490	$1,676	$425			$0
MISCELLANEOUS	100.22.2215.62770	$97	$500			$0
FITNESS INCENTIVE	100.22.2215.65141	$6,500				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2215.62305	$51,264				$0
RENTAL OF AUTO REPLACEMENT	100.22.2215.62309	$21,514				$0
Total Criminal Investigation:		**$2,189,609**	**$2,107,630**	**$1,887,064**	**$1,894,058**	**$6,994**
Social Services Bureau						
EXPENSE ALLOWANCE	100.22.2225.62370	$0	$45			$0
Total Social Services Bureau:		**$0**	**$45**	**$0**	**$0**	**$0**
Juvenile Bureau						
REGULAR PAY	100.22.2230.61010	$666,056	$645,230	$712,759	$638,837	-$73,922
OVERTIME PAY	100.22.2230.61110	$4,220	$2,435	$16,278	$16,278	$0
HIREBACK OT PAY	100.22.2230.61111	$3,176	$9,180	$17,038	$17,038	$0
SPECIAL DETAIL OT	100.22.2230.61112	$4,927	$5,924	$8,330	$8,330	$0
ANNUAL SICK LEAVE PAYOUT	100.22.2230.61420	$9,055	$11,141			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2230.61430	$6,909	$6,969			$0
POLICE EDUCATION INCENTIVES	100.22.2230.61441	$12,000	$10,000			$0
HEALTH INSURANCE	100.22.2230.61510	$129,663	$133,884	$149,228	$137,544	-$11,684
VISION INSURANCE	100.22.2230.61513		$112	$112	$102	-$10
LIFE INSURANCE	100.22.2230.61615	$890	$841	$831	$508	-$323
UNIFORM ALLOWANCE	100.22.2230.61635	$7,000	$6,000	$6,000	$4,000	-$2,000
MEDICARE	100.22.2230.61730	$9,680	$9,184	$10,422	$9,321	-$1,101
OTHER PROGRAM COSTS	100.22.2230.62490	$300	$600			$0
FITNESS INCENTIVE	100.22.2230.65141	$2,500				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2230.62305	$15,466				$0
RENTAL OF AUTO REPLACEMENT	100.22.2230.62309	$17,194				$0
Total Juvenile Bureau:		**$889,036**	**$841,499**	**$920,998**	**$831,959**	**-$89,039**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
School Liaison						
REGULAR PAY	100.22.2235.61010	$406,221	$426,643	$427,859	$429,398	$1,539
OVERTIME PAY	100.22.2235.61110	$1,384	$2,089			$0
HIREBACK OT PAY	100.22.2235.61111	$9,368	$28,451			$0
SPECIAL DETAIL OT	100.22.2235.61112	$11,008	$15,065			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2235.61420	$4,278	$1,758			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2235.61430	$1,726	$6,179			$0
POLICE EDUCATION INCENTIVES	100.22.2235.61441	$8,000	$8,000			$0
HEALTH INSURANCE	100.22.2235.61510	$62,916	$82,879	$82,496	$83,637	$1,141
VISION INSURANCE	100.22.2235.61513		$223	$223	$205	-$18
LIFE INSURANCE	100.22.2235.61615	$542	$556	$554	$508	-$46
UNIFORM ALLOWANCE	100.22.2235.61635	$4,000	$4,000	$4,000	$4,000	$0
MEDICARE	100.22.2235.61730	$6,104	$6,818	$6,262	$6,284	$22
FITNESS INCENTIVE	100.22.2235.65141	$1,000				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2235.62305	$13,706				$0
RENTAL OF AUTO REPLACEMENT	100.22.2235.62309	$8,649				$0
Total School Liaison:		**$538,901**	**$582,660**	**$521,394**	**$524,031**	**$2,637**
Police Records						
REGULAR PAY	100.22.2240.61010	$331,059	$250,534	$293,777	$293,779	$2
OVERTIME PAY	100.22.2240.61110	$0	$2,080			$0
TERMINATION PAYOUTS	100.22.2240.61415	$24,499	$0			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2240.61420	$0	$1,634			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2240.61430	$0	$3,587			$0
HEALTH INSURANCE	100.22.2240.61510	$81,351	$49,845	$64,507	$63,501	-$1,006
VISION INSURANCE	100.22.2240.61513		$150	$150	$137	-$13
LIFE INSURANCE	100.22.2240.61615	$249	$178	$183	$168	-$15
IMRF	100.22.2240.61710	$29,038	$22,378	$14,219	$9,724	-$4,495
SOCIAL SECURITY	100.22.2240.61725	$21,295	$15,507	$18,214	$18,214	$0
MEDICARE	100.22.2240.61730	$4,980	$3,627	$4,260	$4,260	$0
POSTAGE CHARGEBACKS	100.22.2240.62275	$1,898				$0
DATA PROCESSING SERVICES	100.22.2240.62335		$0	$378	$378	$0
DIGITAL ARCHIVING	100.22.2240.62645	$541	$541			$0
PHOTO/DRAFTING SUPPLIE	100.22.2240.65105	$0	$0	$1,500	$1,500	$0
MISCELLANEOUS	100.22.2240.62770	$2,848	$1,516			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2240.62305	$11,317				$0
Total Police Records:		**$509,074**	**$351,575**	**$397,188**	**$391,661**	**-$5,527**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Communications						
REGULAR PAY	100.22.2245.61010	$1,146,087	$918,555	$1,005,892	$1,043,392	$37,500
OVERTIME PAY	100.22.2245.61110	$49,176	$97,772	$4,341	$4,341	$0
HIREBACK OT PAY	100.22.2245.61111	$0	$654	$13,023	$13,023	$0
TERMINATION PAYOUTS	100.22.2245.61415	$0	$4,386			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2245.61420	$5,392	$5,555			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2245.61430	$1,921	$2,274			$0
POLICE EDUCATION INCENTIVES	100.22.2245.61441	$12,000	$11,000			$0
HEALTH INSURANCE	100.22.2245.61510	$210,875	$173,102	$195,671	$173,900	-$21,771
VISION INSURANCE	100.22.2245.61513		$309	$300	$274	-$26
LIFE INSURANCE	100.22.2245.61615	$1,550	$1,218	$1,064	$1,151	$87
UNIFORM ALLOWANCE	100.22.2245.61635	$11,900	$8,500	$7,650	$9,350	$1,700
IMRF	100.22.2245.61710	$101,063	$82,929	$48,686	$34,536	-$14,150
SOCIAL SECURITY	100.22.2245.61725	$72,431	$61,983	$62,840	$65,270	$2,430
MEDICARE	100.22.2245.61730	$16,939	$14,496	$14,697	$15,265	$568
TELECOMMUNICATIONS - WIRELESS	100.22.2245.64540	$35,160	$39,038			$0
CLOTHING	100.22.2245.65020	$0	$0	$400	$400	$0
FITNESS INCENTIVE	100.22.2245.65141	$1,500				$0
Total Communications:		**$1,665,994**	**$1,421,771**	**$1,354,564**	**$1,360,902**	**$6,338**
Service Desk						
REGULAR PAY	100.22.2250.61010	$766,298	$767,181	$907,090	$955,802	$48,712
OVERTIME PAY	100.22.2250.61110	$39,626	$63,091	$6,633	$6,633	$0
HIREBACK OT PAY	100.22.2250.61111	$74	$278	$24,960	$24,960	$0
TERMINATION PAYOUTS	100.22.2250.61415	$4,536	$1,757			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2250.61420	$2,171	$2,744			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2250.61430	$6,817	$10,054			$0
POLICE EDUCATION INCENTIVES	100.22.2250.61441	$12,000	$10,000			$0
HEALTH INSURANCE	100.22.2250.61510	$131,645	$146,807	$192,011	$192,644	$633
VISION INSURANCE	100.22.2250.61513		$211	$264	$311	$47
LIFE INSURANCE	100.22.2250.61615	$1,040	$990	$936	$966	$30
UNIFORM ALLOWANCE	100.22.2250.61635	$7,225	$7,650	$6,800	$7,650	$850
IMRF	100.22.2250.61710	$69,320	$67,504	$43,904	$31,637	-$12,267
SOCIAL SECURITY	100.22.2250.61725	$50,891	$53,893	$56,662	$59,734	$3,072
MEDICARE	100.22.2250.61730	$11,902	$12,604	$13,252	$13,970	$718
SEASONAL EMPLOYEES	100.22.2250.61060	$14,113	$41,019			$0
ELEVATOR CONTRACT COSTS	100.22.2250.62425	$0	$0	$3,112	$3,112	$0
SERVICE AGREEMENTS/ CONTRACTS	100.22.2250.62509	$685	$657			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
CLOTHING	100.22.2250.65020	$0	$0	$2,400	$2,400	$0
FOOD	100.22.2250.65025	$207	$0	$5,050	$5,050	$0
OTHER COMMODITIES	100.22.2250.65125	$0	$0	$3,000	$3,000	$0
OTHER PROGRAM COSTS	100.22.2250.62490	$54	$46			$0
FITNESS INCENTIVE	100.22.2250.65141	$3,000				$0
Total Service Desk:		**$1,121,605**	**$1,186,487**	**$1,266,074**	**$1,307,869**	**$41,795**
311 Center						
REGULAR PAY	100.22.2251.61010	$384,096	$322,160	$407,165	$424,534	$17,369
OVERTIME PAY	100.22.2251.61110	$21,134	$28,192			$0
TERMINATION PAYOUTS	100.22.2251.61415	$15,499	$5,681			$0
POLICE EDUCATION INCENTIVES	100.22.2251.61441	$4,000	$4,000			$0
HEALTH INSURANCE	100.22.2251.61510	$96,834	$84,697	$113,338	$124,047	$10,709
VISION INSURANCE	100.22.2251.61513		$44	$38	$35	-$3
LIFE INSURANCE	100.22.2251.61615	$510	$413	$423	$458	$35
UNIFORM ALLOWANCE	100.22.2251.61635	$5,950	$4,250	$5,100	$6,800	$1,700
IMRF	100.22.2251.61710	$35,550	$28,312	$19,707	$14,052	-$5,655
SOCIAL SECURITY	100.22.2251.61725	$25,571	$22,670	$25,560	$26,743	$1,183
MEDICARE	100.22.2251.61730	$5,980	$5,302	$5,978	$6,254	$276
SEASONAL EMPLOYEES	100.22.2251.61060	$4,195	$20,155			$0
TELECOMMUNICATIONS	100.22.2251.64505	$16,572	$19,609			$0
TELECOMMUNICATIONS - WIRELESS	100.22.2251.64540	$47				$0
IT COMPUTER HARDWARE	100.22.2251.65555	$858				$0
FITNESS INCENTIVE	100.22.2251.65141	$1,500				$0
Total 311 Center:		**$618,297**	**$545,484**	**$577,309**	**$602,922**	**$25,613**
Office-Professional Standards						
REGULAR PAY	100.22.2255.61010	$306,840	$295,333	$342,561	$325,499	-$17,062
OVERTIME PAY	100.22.2255.61110	$224	$239			$0
HIREBACK OT PAY	100.22.2255.61111	$4,891	$10,912			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2255.61420	$1,789				$0
ANNUAL HOLIDAY PAYOUT	100.22.2255.61425	$1,789				$0
POLICE EDUCATION INCENTIVES	100.22.2255.61441	$2,500	$2,500			$0
HEALTH INSURANCE	100.22.2255.61510	$59,125	$58,812	$64,733	$59,934	-$4,799
VISION INSURANCE	100.22.2255.61513		$76	$76	$136	$60
LIFE INSURANCE	100.22.2255.61615	$351	$323	$376	$328	-$48
UNIFORM ALLOWANCE	100.22.2255.61635	$1,000	$1,000	$1,000	$1,000	$0
IMRF	100.22.2255.61710	$4,415	$4,805	$2,882	$1,971	-$911
SOCIAL SECURITY	100.22.2255.61725	$3,044	$3,447	$3,692	$3,691	-$1
MEDICARE	100.22.2255.61730	$4,376	$4,292	$4,982	$4,734	-$248

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MISCELLANEOUS	100.22.2255.62770	$10,024	$2,451			$0
FITNESS INCENTIVE	100.22.2255.65141	$700				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2255.62305	$4,965				$0
RENTAL OF AUTO REPLACEMENT	100.22.2255.62309	$3,090				$0
Total Office-Professional Standards:		**$409,122**	**$384,189**	**$420,302**	**$397,292**	**-$23,010**
Office Of Administration						
REGULAR PAY	100.22.2260.61010	$342,552	$374,182	$368,152	$370,845	$2,693
OVERTIME PAY	100.22.2260.61110	$0	$899			$0
TERMINATION PAYOUTS	100.22.2260.61415	$35,855				$0
HEALTH INSURANCE	100.22.2260.61510	$40,436	$45,894	$44,603	$47,568	$2,965
LIFE INSURANCE	100.22.2260.61615	$470	$475	$489	$451	-$38
IMRF	100.22.2260.61710	$16,544	$17,626	$10,179	$7,051	-$3,128
SOCIAL SECURITY	100.22.2260.61725	$11,795	$13,059	$13,040	$13,206	$166
MEDICARE	100.22.2260.61730	$5,328	$5,323	$5,339	$5,377	$38
TRAINING & TRAVEL	100.22.2260.62295	$106,715	$165,014	$161,594	$161,594	$0
MEMBERSHIP DUES	100.22.2260.62360	$106,021	$107,609			$0
CABLE - VIDEO	100.22.2260.64565	$858	$942			$0
MINOR EQUIPMENT & TOOLS	100.22.2260.65085	$6,536	$4,119	$30,000	$30,000	$0
SAFETY EQUIPMENT	100.22.2260.65090	$814	$1,242			$0
OFFICE SUPPLIES	100.22.2260.65095	$5,161	$11,873	$22,300	$22,300	$0
OTHER COMMODITIES	100.22.2260.65125	$26	$318			$0
IT COMPUTER HARDWARE	100.22.2260.65555	$13,157	$15			$0
PUBLIC SAFETY EQUIPMENT/SUPPLIES	100.22.2260.65616	$0	$23,257	$35,833	$35,833	$0
OTHER PROGRAM COSTS	100.22.2260.62490	$626	$11			$0
POLICE DUI EXPENSE	100.22.2260.65120	$0	$3,797			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2260.62305	$1,474				$0
Total Office Of Administration:		**$694,369**	**$775,655**	**$691,529**	**$694,225**	**$2,696**
Neighborhood Enforcement Team						
REGULAR PAY	100.22.2265.61010	$1,405,555	$1,334,985	$1,434,486	$1,337,579	-$96,907
OVERTIME PAY	100.22.2265.61110	$7,881	$10,763	$13,267	$13,267	$0
HIREBACK OT PAY	100.22.2265.61111	$46,705	$107,546	$90,158	$90,158	$0
SPECIAL DETAIL OT	100.22.2265.61112	$38,416	$29,889	$12,000	$12,000	$0
TERMINATION PAYOUTS	100.22.2265.61415	$0	$75,629			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2265.61420	$16,099	$19,713			$0
ANNUAL HOLIDAY PAYOUT	100.22.2265.61425	$3,628	$3,822			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2265.61430	$71,352	$60,048			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
POLICE EDUCATION INCENTIVES	100.22.2265.61441	$19,000	$18,500			$0
HEALTH INSURANCE	100.22.2265.61510	$258,795	$254,892	$273,271	$257,770	-$15,501
LIFE INSURANCE	100.22.2265.61615	$1,882	$1,759	$1,778	$1,260	-$518
UNIFORM ALLOWANCE	100.22.2265.61635	$12,000	$11,000	$11,000	$8,000	-$3,000
MEDICARE	100.22.2265.61730	$22,333	$22,990	$20,960	$19,511	-$1,449
NARCOTICS SEIZURE EXPENSE	100.22.2265.65123	$18,087	$9,837	$20,000	$20,000	$0
MISCELLANEOUS	100.22.2265.62770	$1,214				$0
NARCOTICS ENFORCEMENT EXPENSE	100.22.2265.65122	$14,991	$16,672	$20,000	$20,000	$0
FITNESS INCENTIVE	100.22.2265.65141	$5,900				$0
eSHARE EXPENSE	100.22.2265.62861		$0	$69,600	$120,000	$50,400
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2265.62305	$63,549				$0
RENTAL OF AUTO REPLACEMENT	100.22.2265.62309	$19,974				$0
Total Neighborhood Enforcement Team:		**$2,027,360**	**$1,978,044**	**$1,966,520**	**$1,899,545**	**-$66,975**
Traffic Bureau						
REGULAR PAY	100.22.2270.61010	$634,314	$469,500	$636,009	$541,780	-$94,229
OVERTIME PAY	100.22.2270.61110	$3,350	$4,316	$9,225	$9,225	$0
HIREBACK OT PAY	100.22.2270.61111	$81,964	$95,796			$0
SPECIAL DETAIL OT	100.22.2270.61112	$10,179	$14,402	$2,800	$2,800	$0
TERMINATION PAYOUTS	100.22.2270.61415	$54,483	$130,483			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2270.61420	$9,066	$42,858			$0
ANNUAL HOLIDAY PAYOUT	100.22.2270.61425	$1,982				$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2270.61430	$21,345	$38,980			$0
POLICE EDUCATION INCENTIVES	100.22.2270.61441	$8,000	$4,000			$0
HEALTH INSURANCE	100.22.2270.61510	$104,554	$80,338	$108,074	$114,037	$5,963
VISION INSURANCE	100.22.2270.61513		$209	$222	$102	-$120
LIFE INSURANCE	100.22.2270.61615	$833	$619	$728	$392	-$336
UNIFORM ALLOWANCE	100.22.2270.61635	$5,850	$5,000	$5,000	$3,000	-$2,000
IMRF	100.22.2270.61710	$6,734	$2,481			$0
SOCIAL SECURITY	100.22.2270.61725	$6,550	$1,007			$0
MEDICARE	100.22.2270.61730	$11,632	$10,892	$9,295	$7,899	-$1,396
TOWING AND BOOTING CONTRACTS	100.22.2270.62451	$165	$97,892			$0
CLOTHING	100.22.2270.65020	$0	$986	$1,500	$1,500	$0
OTHER COMMODITIES	100.22.2270.65125	$0	$456	$8,400	$8,400	$0
OTHER PROGRAM COSTS	100.22.2270.62490	$1,403	$1,321			$0
POLICE DUI EXPENSE	100.22.2270.65120	$15,919	$985	$15,000	$15,000	$0
FITNESS INCENTIVE	100.22.2270.65141	$1,500				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2270.62305	$45,970				$0
RENTAL OF AUTO REPLACEMENT	100.22.2270.62309	$10,094				$0
Total Traffic Bureau:		**$1,035,888**	**$1,002,520**	**$796,253**	**$704,135**	**-$92,118**
Community Strategic Bureau						
REGULAR PAY	100.22.2275.61010	$90,454	$98,153	$97,108	$97,107	-$1
OVERTIME PAY	100.22.2275.61110	$0	$2,776	$3,256	$3,256	$0
HEALTH INSURANCE	100.22.2275.61510	$20,245	$22,695	$22,703	$23,507	$804
LIFE INSURANCE	100.22.2275.61615	$126	$127	$131	$119	-$12
IMRF	100.22.2275.61710	$7,647	$8,297	$4,701	$3,214	-$1,487
SOCIAL SECURITY	100.22.2275.61725	$5,075	$5,714	$6,021	$6,021	$0
MEDICARE	100.22.2275.61730	$1,187	$1,336	$1,409	$1,408	-$1
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2275.62305	$21,256				$0
RENTAL OF AUTO REPLACEMENT	100.22.2275.62309	$4,635				$0
Total Community Strategic Bureau:		**$150,625**	**$139,098**	**$135,329**	**$134,633**	**-$696**
Animal Control						
REGULAR PAY	100.22.2280.61010	$68,608	$44,536	$65,359	$66,757	$1,398
OVERTIME PAY	100.22.2280.61110	$175	$2,433	$543	$543	$0
TERMINATION PAYOUTS	100.22.2280.61415	$0	$345			$0
HEALTH INSURANCE	100.22.2280.61510	$16,306	$14,668	$19,892	$8,548	-$11,344
VISION INSURANCE	100.22.2280.61513		$85	$112		-$112
LIFE INSURANCE	100.22.2280.61615	$40	$33	$44	$6	-$38
SHOE ALLOWANCE	100.22.2280.61630	$180	$180	$180		-$180
IMRF	100.22.2280.61710	$5,797	$3,997	$3,164	$2,210	-$954
SOCIAL SECURITY	100.22.2280.61725	$4,175	$2,790	$4,064	$4,139	$75
MEDICARE	100.22.2280.61730	$976	$652	$951	$968	$17
BLDG MAINTENANCE SERVICES	100.22.2280.62225	$659	$3,029	$1,600	$1,600	$0
OTHER PROFESSIONAL SERVICES	100.22.2280.62272	$91,065	$107,513	$100,000	$100,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.22.2280.62509	$12,349	$5,524			$0
ELECTRICITY	100.22.2280.64005	$0	$784			$0
NATURAL GAS	100.22.2280.64015	$3,097	$3,232			$0
CLOTHING	100.22.2280.65020	$0	$0	$500	$500	$0
FOOD	100.22.2280.65025		$0	$3,000	$3,000	$0
OTHER COMMODITIES	100.22.2280.65125	$0	$0	$2,000	$2,000	$0
FITNESS INCENTIVE	100.22.2280.65141	$300				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2280.62305	$5,405				$0
RENTAL OF AUTO REPLACEMENT	100.22.2280.62309	$1,957				$0
Total Animal Control:		**$211,087**	**$189,800**	**$201,409**	**$190,270**	**-$11,139**
Community Policing						
REGULAR PAY	100.22.2285.61010	$1,267,340	$1,093,326	$1,191,051	$1,133,288	-$57,763
OVERTIME PAY	100.22.2285.61110	$6,761	$7,075	$1,193	$1,193	$0
HIREBACK OT PAY	100.22.2285.61111	$36,010	$47,189	$21,705	$21,705	$0
SPECIAL DETAIL OT	100.22.2285.61112	$21,851	$7,587			$0
TERMINATION PAYOUTS	100.22.2285.61415	$58,229	$81,703			$0
ANNUAL SICK LEAVE PAYOUT	100.22.2285.61420	$9,351	$8,827			$0
ANNUAL HOLIDAY PAYOUT	100.22.2285.61425	$1,982	$2,032			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2285.61430	$26,624	$32,790			$0
POLICE EDUCATION INCENTIVES	100.22.2285.61441	$18,500	$18,500			$0
HEALTH INSURANCE	100.22.2285.61510	$178,782	$164,420	$177,648	$216,614	$38,966
LIFE INSURANCE	100.22.2285.61615	$1,703	$1,427	$1,282	$1,104	-$178
UNIFORM ALLOWANCE	100.22.2285.61635	$11,000	$10,000	$9,000	$7,000	-$2,000
MEDICARE	100.22.2285.61730	$20,352	$18,007	$17,401	$16,534	-$867
OTHER EQMT MAINTENANCE	100.22.2285.62245	$0	$466	$2,700	$2,700	$0
CLOTHING	100.22.2285.65020		$0	$2,250	$2,250	$0
FOOD	100.22.2285.65025		$264			$0
MINOR EQUIPMENT & TOOLS	100.22.2285.65085	$0	$0	$2,500	$2,500	$0
OTHER PROGRAM COSTS	100.22.2285.62490	$4,683	$4,432			$0
FITNESS INCENTIVE	100.22.2285.65141	$4,700				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2285.62305	$29,633				$0
RENTAL OF AUTO REPLACEMENT	100.22.2285.62309	$15,238				$0
Total Community Policing:		**$1,712,740**	**$1,498,043**	**$1,426,730**	**$1,404,889**	**-$21,841**
Property Bureau						
REGULAR PAY	100.22.2291.61010	$161,047	$175,893	$174,556	$174,556	$0
HEALTH INSURANCE	100.22.2291.61510	$28,522	$31,475	$31,491	$32,608	$1,117
LIFE INSURANCE	100.22.2291.61615	$172	$175	$179	$164	-$15
SHOE ALLOWANCE	100.22.2291.61630	$180	$180	$180	$180	$0
IMRF	100.22.2291.61710	$13,566	$14,478	$8,449	$5,778	-$2,671
SOCIAL SECURITY	100.22.2291.61725	$9,610	$10,533	$10,834	$10,834	$0
MEDICARE	100.22.2291.61730	$2,247	$2,463	$2,534	$2,534	$0
MINOR EQUIPMENT & TOOLS	100.22.2291.65085	$0	$150			$0
SAFETY EQUIPMENT	100.22.2291.65090	$109				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER COMMODITIES	100.22.2291.65125	$8,112	$14,799	$26,000	$26,000	$0
MISCELLANEOUS	100.22.2291.62770	$601	$683			$0
Total Property Bureau:		**$224,166**	**$250,830**	**$254,223**	**$252,653**	**-$1,570**
Building Management						
REGULAR PAY	100.22.2295.61010	$62,839	$69,370	$68,520	$60,525	-$7,995
OVERTIME PAY	100.22.2295.61110	$1,711				$0
HEALTH INSURANCE	100.22.2295.61510	$22,067	$23,235	$23,236	$15,291	-$7,945
LIFE INSURANCE	100.22.2295.61615	$43	$44	$46		-$46
CELL PHONE ALLOWANCE	100.22.2295.61626	$360	$360	$360		-$360
SHOE ALLOWANCE	100.22.2295.61630	$180	$180	$180		-$180
IMRF	100.22.2295.61710	$5,451	$5,704	$3,316	$2,003	-$1,313
SOCIAL SECURITY	100.22.2295.61725	$3,807	$4,041	$4,282	$3,753	-$529
MEDICARE	100.22.2295.61730	$890	$945	$1,001	$878	-$123
BLDG MAINTENANCE SERVICES	100.22.2295.62225	$50,798	$20,212	$58,000	$58,000	$0
JANITORIAL SUPPLIES	100.22.2295.65040	$10,645	$9,548	$6,600	$6,600	$0
BLDG MAINTENANCE MATERIAL	100.22.2295.65050	$480				$0
MINOR EQUIPMENT & TOOLS	100.22.2295.65085	$2,824				$0
OTHER COMMODITIES	100.22.2295.65125	$4,821	$4,297			$0
Total Building Management:		**$166,916**	**$137,936**	**$165,541**	**$147,050**	**-$18,491**
Total Police:		**$38,724,587**	**$39,634,721**	**$29,280,601**	**$29,214,097**	**-$66,504**
Total Expenditures:		**$38,724,587**	**$39,634,721**	**$29,280,601**	**$29,214,097**	**-$66,504**

Fire Department

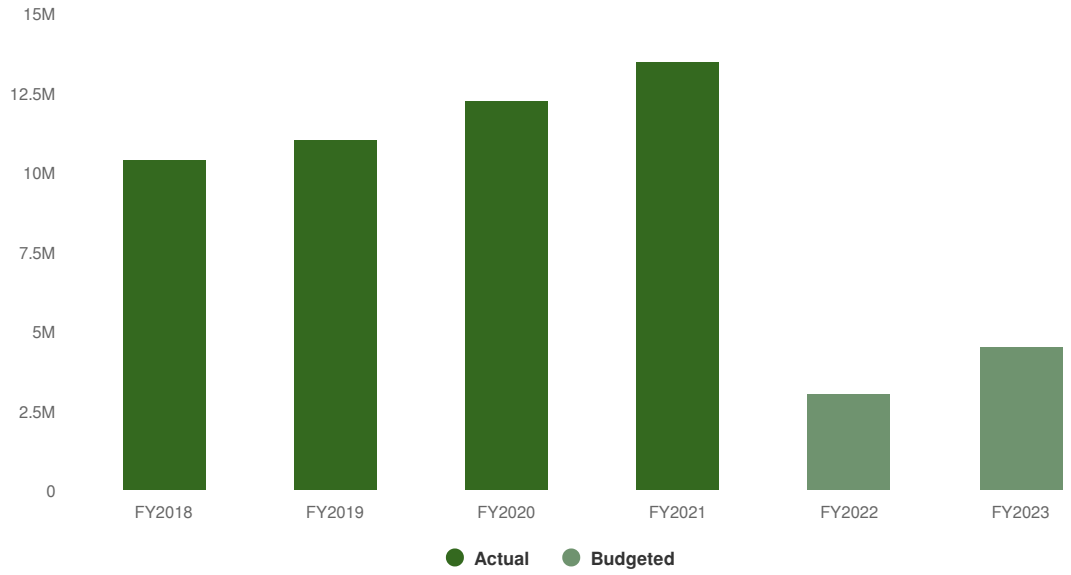
Paul Polep
Fire Chief

The Fire Department provides fire prevention, fire protection, and emergency medical services to community members and visitors to Evanston. Our firefighters/paramedics are on call 24 hours per day, staffing our five fire stations and eleven emergency vehicles. Our Fire Prevention Bureau helps prevent fires through plans review, routine inspections, and general public outreach and education efforts. Fire Suppression responds to emergencies as they happen, which can range from fallen tree branches to small house fires to emergency medical situations. Fire Administration oversees overall department operations, including training efforts, scheduling staff, and budgeting and payroll.

Revenues Summary

$4,520,000 **$1,476,400**
(48.51% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

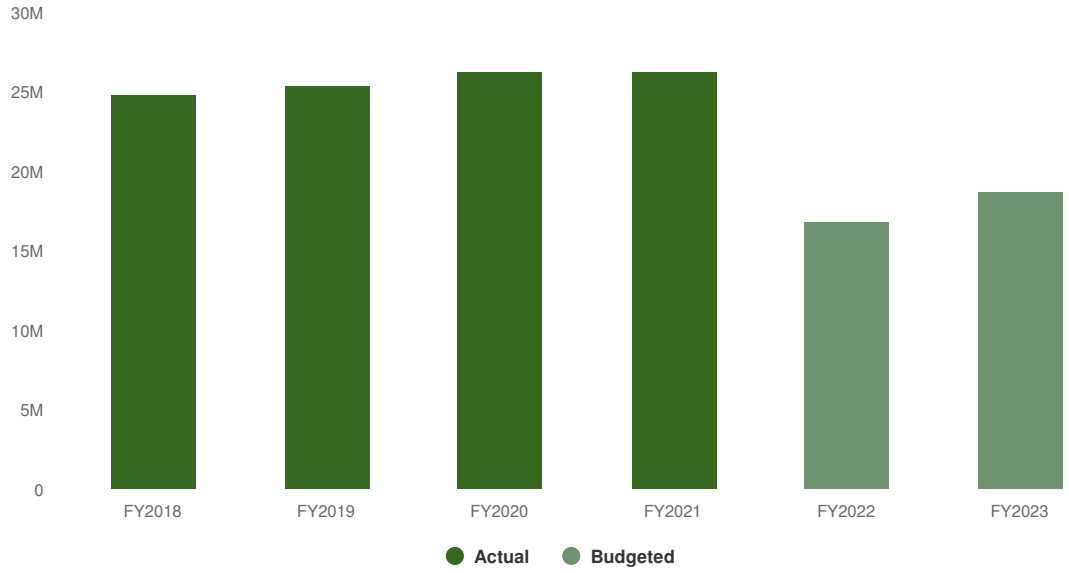


Revenue to the Fire Department show a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Fire Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

Expenditures Summary

$18,689,924 **$1,866,652**
(11.10% vs. prior year)

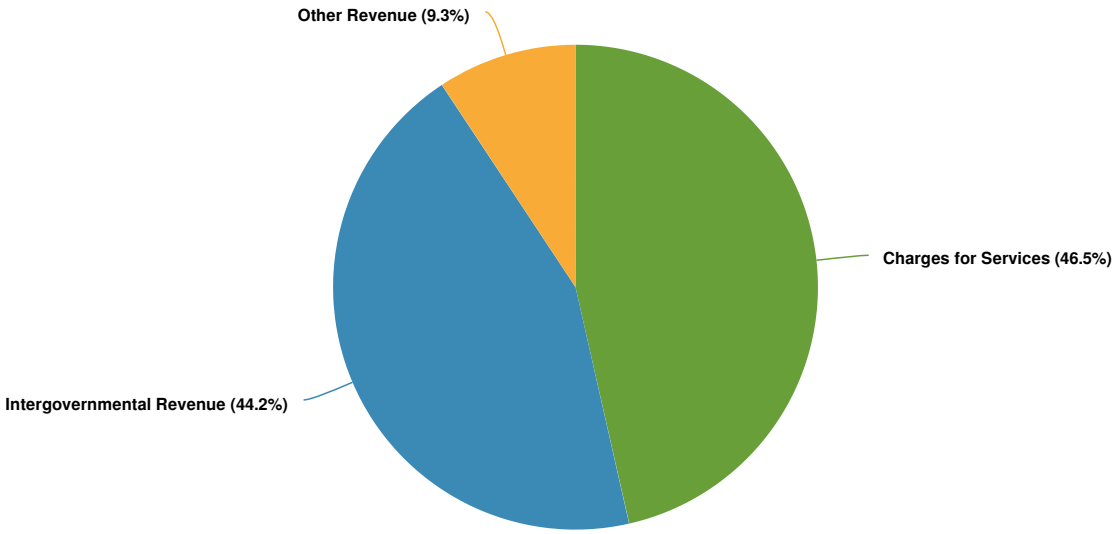
Fire Department Proposed and Historical Budget vs. Actual



Fire Department expenditures show a substantial decline from 2021 to 2022 because the transfer to the Fire Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

Revenues by Type

Budgeted 2022 Revenue By Type

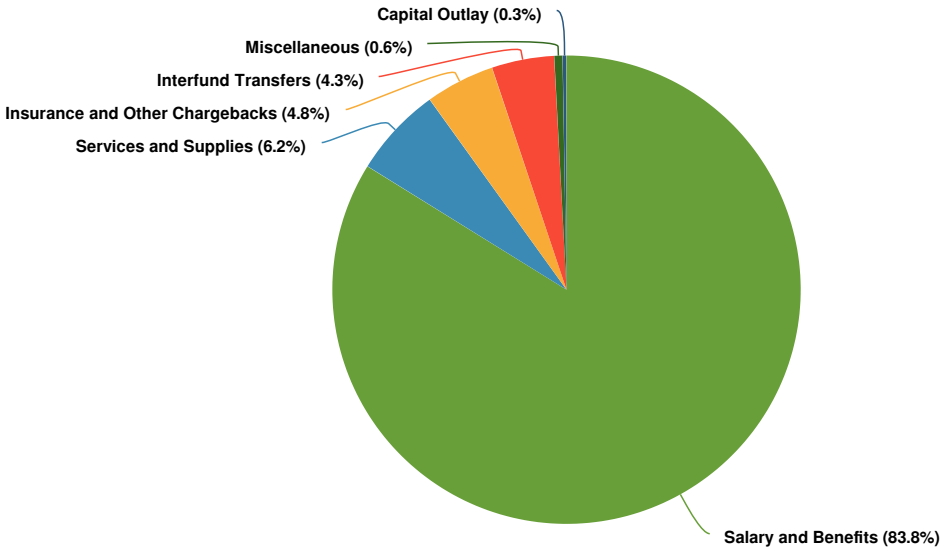


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$8,961,411	$9,479,402			$0	N/A
Other Taxes	$280,000	$280,000			$0	N/A

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Licenses, Permits and Fees	$66,734	$49,878	$100,000		-$100,000	-100%
Charges for Services	$2,106,581	$2,237,137	$1,941,100	$2,100,000	$158,900	8.2%
Fines and Forfeitures	$23,415	$770	$115,000		-$115,000	-100%
Intergovernmental Revenue	$719,643	$1,424,206	$756,000	$2,000,000	$1,244,000	164.6%
Other Revenue	$124,655	$19,770	$131,500	$420,000	$288,500	219.4%
Total Revenue Source:	**$12,282,439**	**$13,491,162**	**$3,043,600**	**$4,520,000**	**$1,476,400**	**48.5%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$14,785,307	$14,424,597	$14,821,717	$15,669,966	$848,249	5.7%
Services and Supplies	$334,818	$541,339	$466,478	$1,164,178	$697,700	149.6%
Miscellaneous	$67,249	$61,054	$65,077	$106,280	$41,203	63.3%
Capital Outlay	$51,263	$62,723	$50,000	$50,000	$0	0%
Interfund Transfers	$857,353	$570,000	$570,000	$807,000	$237,000	41.6%
Insurance and Other Chargebacks	$10,169,330	$10,584,596	$850,000	$892,500	$42,500	5%
Total Expense Objects:	**$26,265,321**	**$26,244,310**	**$16,823,272**	**$18,689,924**	**$1,866,652**	**11.1%**

Performance Measures

Department Goal: The Fire Department's biggest goal in 2023 is process improvement. In 2022 our focus was training: for our employees at all ranks to master the fundamentals of their roles after a few years of significant turnover across the Department. In 2023, we aim to build upon that success by critically examining our processes and seeking ways to improve upon them. As part of that process improvement, we are planning to update and upgrade several core pieces of equipment and gear to meet the evolving needs of our community.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Reduce number of vehicle accidents with department vehicles to under 10 in the calendar year.				
# of accidents	Output	17	12	10
Activity: Reduce errors in initial EMS and Fire Incident report submissions to less than 4% of initial reports submitted containing an error.				
% of report errors on initial submission	Efficiency	4.4%	4.2%	4%
Activity: Maintain overtime expenses at or below budgeted amount.				
% Overtime dollars budget that is spent	Input	141.6%	<100.0%	<100.0%
Activity: Increase our total annual training activities per employee by 5%.				
Total # of training activities	Output	36,761	36,000	37,800
Average # of training activities per employee	Output	360.4	346.2	363.5

Issues Affecting 2023 Budget

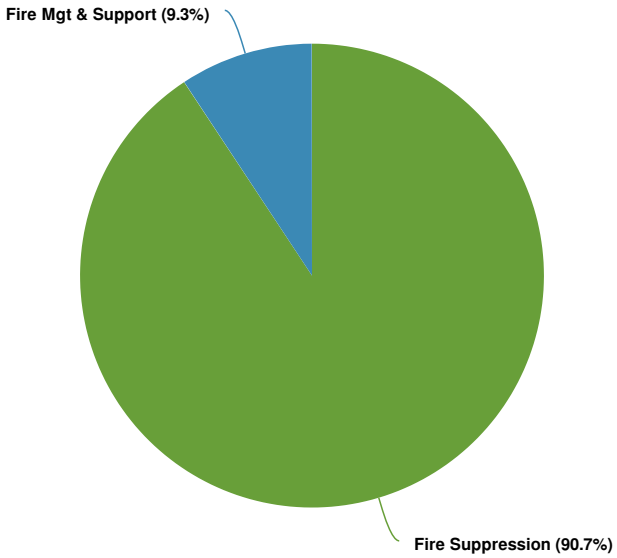
- Replacing SCBAs and ALS medical equipment.
- Uncertainty about upcoming negotiations with the Local 742 and how that will impact our 2023 budget.
- The lifeguard unit will be transitioning from Parks & Recreation to the Fire Department in 2023.

Upcoming Initiatives

Host an Active Shooter Incident Training for Emergency Management leaders in the Northern Illinois area (January 2023)
Fire Prevention Week events (October 2023)
If approved in FY2023 Budget Process, replace and update major medical equipment from Stryker Corporation through ALS360.
Transitioning Lifeguards from Parks and Recreation over to Fire.

Revenue Detail

Projected 2022 Revenue by Division

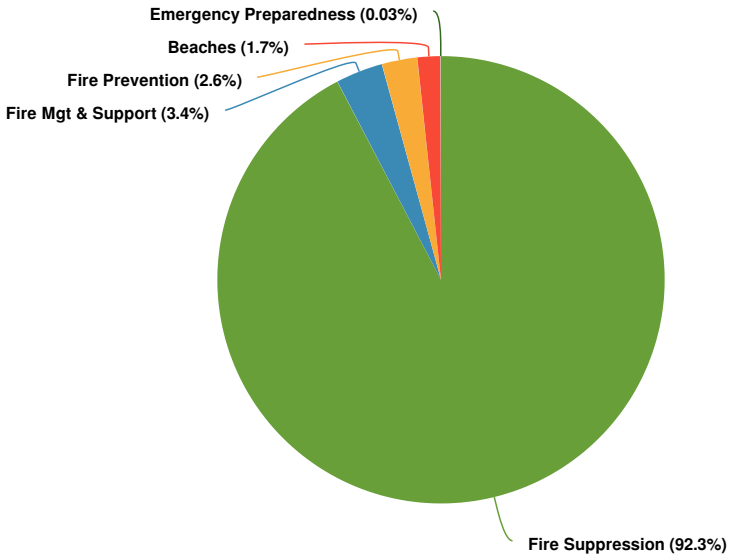


Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Fire Mgmt & Support						
Fire Mgt & Support						
PENSION PROPERTY TAX	100.23.2305.51017	$8,961,411	$9,479,402			$0
PENSION PPRT	100.23.2305.51606	$280,000	$280,000			$0
FIRE COST RECOVERY CHARGE	100.23.2305.53655	$40	$816	$1,000		-$1,000
FIRE REPORT FEES	100.23.2305.53700	$0	$45	$100		-$100
FIRE BUILDING INSPECTIONS	100.23.2305.53705		-$30			$0
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	$23,415	$770	$115,000		-$115,000
FIRE DEPT TRAINING	100.23.2305.55170	$0	$0	$6,000		-$6,000
MISCELLANEOUS REVENUE	100.23.2305.56045	$0	$2,104	$20,000	$420,000	$400,000
Total Fire Mgt & Support:		**$9,264,866**	**$9,763,107**	**$142,100**	**$420,000**	**$277,900**
Fire Prevention						
FIRE PLAN REVIEW	100.23.2310.52135	$66,734	$49,878	$100,000		-$100,000
FIRE BUILDING INSPECTIONS	100.23.2310.53705	$8,688	$11,938	$25,000		-$25,000
ALARM REGISTRATION FEE	100.23.2310.53715	$118,272	$185,210	$115,000		-$115,000
Total Fire Prevention:		**$193,694**	**$247,025**	**$240,000**	**$0**	**-$240,000**
Fire Suppression						
AMBULANCE SERVICE	100.23.2315.53675	$1,979,581	$2,039,158	$1,800,000	$2,100,000	$300,000
GEMT SERVICE REVENUE	100.23.2315.53676	$629,652	$1,379,326	$750,000	$2,000,000	$1,250,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
GRANTS AND AID	100.23.2315.55251	$51,132				$0
REIMBURSEMENT FOR FIRE DEPARTMENT SERVICES	100.23.2315.56069	$101,930	$8,072	$105,000		-$105,000
CITIZENS CPR CLASS FEES	100.23.2315.56157	$22,725	$8,698	$6,500		-$6,500
PARKING PERMITS-RYAN FIELD	100.23.2315.56175	$0	$896			$0
Total Fire Suppression:		**$2,785,020**	**$3,436,151**	**$2,661,500**	**$4,100,000**	**$1,438,500**
Emergency Preparedness						
FEMA	100.23.2320.55265	$38,860	$44,879			$0
Total Emergency Preparedness:		**$38,860**	**$44,879**			**$0**
Total Fire Mgmt & Support:		**$12,282,439**	**$13,491,162**	**$3,043,600**	**$4,520,000**	**$1,476,400**
Total Revenue:		**$12,282,439**	**$13,491,162**	**$3,043,600**	**$4,520,000**	**$1,476,400**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Fire Mgmt & Support						
Fire Mgt & Support						
REGULAR PAY	100.23.2305.61010	$269,245	$235,130	$491,998	$420,251	-$71,747
PERMANENT PART-TIME	100.23.2305.61050		$19,912		$36,951	$36,951
TERMINATION PAYOUTS	100.23.2305.61415	$3,690	$42,595			$0
ANNUAL SICK LEAVE PAYOUT	100.23.2305.61420	$0	$19,819	$50,000		-$50,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2305.61430		$29,380			$0
HEALTH INSURANCE	100.23.2305.61510	$33,373	$35,266	$79,663	$50,474	-$29,189
LIFE INSURANCE	100.23.2305.61615	$359	$294	$566	$519	-$47
CELL PHONE ALLOWANCE	100.23.2305.61626	$0	$600	$900	$825	-$75
IMRF	100.23.2305.61710	$9,250	$9,905	$7,432	$3,931	-$3,501
SOCIAL SECURITY	100.23.2305.61725	$6,594	$7,571	$9,520	$7,363	-$2,157
MEDICARE	100.23.2305.61730	$3,868	$4,733	$7,148	$6,642	-$506
PRINTING	100.23.2305.62210	$0	$400			$0
OFFICE EQUIPMENT MAINT	100.23.2305.62235	$698	$660			$0
MEDICAL/HOSPITAL SERVICES	100.23.2305.62270	$37,926	$34,557	$50,000	$50,000	$0
POSTAGE CHARGEBACKS	100.23.2305.62275	$5,025				$0
TRAINING & TRAVEL	100.23.2305.62295	$611	$7,184	$1,500	$1,500	$0
POSTAGE	100.23.2305.62315	$285	$1,174	$500	$4,000	$3,500
DATA PROCESSING SERVICES	100.23.2305.62335	$740	$3,991			$0
LAUNDRY/OTHER CLEANING	100.23.2305.62355	$420	$550	$500	$500	$0
MEMBERSHIP DUES	100.23.2305.62360	$6,679	$6,921	$7,500	$7,500	$0
COPY MACHINE CHARGES	100.23.2305.62380	$1,128	$221			$0
SECURITY ALARM CONTRACTS	100.23.2305.62518	$5,020	$3,840			$0
AFG PORTAL RADIO GRANT	100.23.2305.62672	$17,803				$0
NATURAL GAS	100.23.2305.64015	$46,395	$38,798			$0
TELECOMMUNICATIONS	100.23.2305.64505	$0	$657			$0
TELECOMMUNICATIONS - WIRELESS	100.23.2305.64540	$16,838	$18,392			$0
BOOKS, PUBLICATIONS, MAPS	100.23.2305.65010	$17	$1,682	$900	$900	$0
CLOTHING	100.23.2305.65020	$71,556	$71,784	$80,000	$10,000	-$70,000
FOOD	100.23.2305.65025	$1,651	$4,843	$1,500	$1,500	$0
JANITORIAL SUPPLIES	100.23.2305.65040	$0	$217			$0
BLDG MAINTENANCE MATERIAL	100.23.2305.65050	$6,137	$1,895	$6,000	$1,000	-$5,000
OFFICE/OTHER EQT MTN MATL	100.23.2305.65070	$3,969	$1,069	$4,000		-$4,000
MEDICAL & LAB SUPPLIES	100.23.2305.65075		$2,874			$0
MINOR EQUIPMENT & TOOLS	100.23.2305.65085	$0	$714			$0
SAFETY EQUIPMENT	100.23.2305.65090		$380	$28,000		-$28,000
OFFICE SUPPLIES	100.23.2305.65095	$1,091	$6,481	$7,500	$11,500	$4,000
OTHER COMMODITIES	100.23.2305.65125	$8,432	$12,950	$20,342	$20,342	$0
MISCELLANEOUS	100.23.2305.62770	$0	$480			$0
FURNITURE & FIXTURES	100.23.2305.65625	$0	$1,654			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2305.62305	$15,922				$0
RENTAL OF AUTO REPLACEMENT	100.23.2305.62309	$7,107				$0
INTERDEPT TRANSFER PENSIONS	100.23.2305.62675	$9,257,516	$9,670,474			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Fire Mgt & Support:		**$9,839,345**	**$10,300,047**	**$855,469**	**$635,698**	**-$219,771**
Fire Prevention						
REGULAR PAY	100.23.2310.61010	$519,196	$519,603	$365,368	$371,602	$6,234
OVERTIME PAY	100.23.2310.61110	$30,385	$18,697	$17,000	$17,000	$0
TERMINATION PAYOUTS	100.23.2310.61415	$16,178				$0
ANNUAL SICK LEAVE PAYOUT	100.23.2310.61420	$40,417	$17,210		$10,000	$10,000
ANNUAL HOLIDAY PAYOUT	100.23.2310.61425	$4,651	$4,608			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2310.61430	$1,403	$2,678			$0
HEALTH INSURANCE	100.23.2310.61510	$68,624	$76,270	$52,859	$56,116	$3,257
LIFE INSURANCE	100.23.2310.61615	$443	$441	$228	$212	-$16
CELL PHONE ALLOWANCE	100.23.2310.61626	$900	$300			$0
IMRF	100.23.2310.61710	$8,152	$8,685	$5,241	$3,584	-$1,657
SOCIAL SECURITY	100.23.2310.61725	$5,724	$6,361	$6,714	$6,713	-$1
MEDICARE	100.23.2310.61730	$8,015	$7,682	$5,306	$5,404	$98
PRINTING	100.23.2310.62210	$43	$0	$1,000	$1,000	$0
OTHER EQMT MAINTENANCE	100.23.2310.62245	$1,601	$1,860			$0
TRAINING & TRAVEL	100.23.2310.62295	$200	$98	$1,000	$1,000	$0
MEMBERSHIP DUES	100.23.2310.62360	$175	$75	$400	$400	$0
BOOKS, PUBLICATIONS, MAPS	100.23.2310.65010	$302	$1,744	$500	$500	$0
OFFICE SUPPLIES	100.23.2310.65095	$415	$700	$1,500	$1,500	$0
PHOTO/DRAFTING SUPPLIE	100.23.2310.65105	$1,135	$540			$0
OTHER COMMODITIES	100.23.2310.65125		$5,000			$0
FITNESS INCENTIVE	100.23.2310.65141	$542	$562	$3,021	$4,063	$1,042
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2310.62305	$1,351				$0
RENTAL OF AUTO REPLACEMENT	100.23.2310.62309	$19,682				$0
Total Fire Prevention:		**$729,535**	**$673,114**	**$460,137**	**$479,094**	**$18,957**
Fire Suppression						
REGULAR PAY	100.23.2315.61010	$9,860,239	$9,711,041	$10,520,326	$11,297,813	$777,487
SPECIAL EVENT PAY	100.23.2315.61062	$0	$0	$30,000	$30,000	$0
OVERTIME PAY	100.23.2315.61110	$152,205	$274,039	$161,000	$161,000	$0
HIREBACK OT PAY	100.23.2315.61111	$1,449,541	$1,037,458	$748,956	$748,956	$0
TRAINING OT	100.23.2315.61113	$19,326	$29,193	$33,000	$33,000	$0
TERMINATION PAYOUTS	100.23.2315.61415	$120,293	$23,854	$50,000	$50,000	$0
ANNUAL SICK LEAVE PAYOUT	100.23.2315.61420	$258,709	$219,187	$200,000	$240,000	$40,000
ANNUAL HOLIDAY PAYOUT	100.23.2315.61425	$109,300	$96,310			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2315.61430	$83,177	$28,872			$0
HEALTH INSURANCE	100.23.2315.61510	$1,534,652	$1,768,688	$1,812,465	$1,940,152	$127,687

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
VISION INSURANCE	100.23.2315.61513		$960	$1,008	$822	-$186
LIFE INSURANCE	100.23.2315.61615	$5,435	$5,362	$5,431	$5,099	-$332
CELL PHONE ALLOWANCE	100.23.2315.61626	$900	$900	$900	$825	-$75
SOCIAL SECURITY	100.23.2315.61725	$0	$845	$5,316	$242	-$5,074
MEDICARE	100.23.2315.61730	$161,063	$160,148	$153,372	$164,470	$11,098
SEASONAL EMPLOYEES	100.23.2315.61060		$0	$17,036	$20,936	$3,900
PRINTING	100.23.2315.62210	$1,905	$108	$2,000	$500	-$1,500
TUITION	100.23.2315.62290		$0	$5,000	$5,000	$0
TRAINING & TRAVEL	100.23.2315.62295	$9,817	$45,661	$72,000	$72,000	$0
POSTAGE	100.23.2315.62315		$118			$0
MEMBERSHIP DUES	100.23.2315.62360	$120	$489	$2,000	$500	-$1,500
CUSTODIAL CONTRACT SERVICES	100.23.2315.62430	$6,840	$570			$0
SERVICE AGREEMENTS/ CONTRACTS	100.23.2315.62509	$40,784	$64,674	$75,000	$75,000	$0
BANK SERVICE CHARGES	100.23.2315.62705	$82	$156			$0
AGRI/BOTANICAL SUPPLIES	100.23.2315.65005	$0	$162			$0
BOOKS, PUBLICATIONS, MAPS	100.23.2315.65010	$550	$3,525	$2,000	$3,500	$1,500
CHEMICALS/ SALT	100.23.2315.65015	$10,333	$12,065	$10,000	$13,000	$3,000
FOOD	100.23.2315.65025		$131			$0
JANITORIAL SUPPLIES	100.23.2315.65040	$16,018	$12,174	$12,000	$12,000	$0
LICENSING/REGULATORY SUPP	100.23.2315.65045		$100			$0
BLDG MAINTENANCE MATERIAL	100.23.2315.65050	$0	$579			$0
MEDICAL & LAB SUPPLIES	100.23.2315.65075	$7,208	$73,952	$20,000	$20,000	$0
MINOR EQUIPMENT & TOOLS	100.23.2315.65085	$2,473	$19,577	$20,000	$30,000	$10,000
SAFETY EQUIPMENT	100.23.2315.65090	$596	$63,278	$5,000	$473,000	$468,000
OFFICE SUPPLIES	100.23.2315.65095	$1,220	$4,228	$5,000	$9,700	$4,700
PHOTO/DRAFTING SUPPLIE	100.23.2315.65105	$43	$141	$700		-$700
OTHER COMMODITIES	100.23.2315.65125	$0	$2,339			$0
MEDICAL EQ MAINT AGREEMENTS	100.23.2315.62521	$14,448	$2,169	$23,000	$23,000	$0
SCBA EQ MAINT AGREEMENTS	100.23.2315.62522	$4,454	$7,299			$0
EXTRICATION EQ MAINT AGREEMNTS	100.23.2315.62523	$3,399	$2,752			$0
OTHER CHARGES	100.23.2315.62605	$7,621	$3,998			$0
MISCELLANEOUS	100.23.2315.62770	$0	$4,099			$0
FITNESS INCENTIVE	100.23.2315.65141	$36,786	$39,694	$39,056	$79,217	$40,161
FURNITURE & FIXTURES	100.23.2315.65625	$51,263	$61,069	$50,000	$50,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2315.62305	$444,533	$500,004	$500,000	$567,000	$67,000
RENTAL OF AUTO REPLACEMENT	100.23.2315.62309	$360,487	$69,996	$70,000	$240,000	$170,000
TRANSFER TO INSURANCE - RISK	100.23.2315.66030	$850,487	$849,996	$850,000	$892,500	$42,500

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2315.66049	$61,327	$64,127			$0
Total Fire Suppression:		**$15,687,634**	**$15,266,089**	**$15,501,566**	**$17,259,232**	**$1,757,666**
Emergency Preparedness						
PRINTING	100.23.2320.62210	$0	$1,202	$1,000	$1,000	$0
OTHER EQMT MAINTENANCE	100.23.2320.62245	$0	$86			$0
TRAINING & TRAVEL	100.23.2320.62295	$9	$603	$500	$500	$0
MEMBERSHIP DUES	100.23.2320.62360		$195			$0
MINOR EQUIPMENT & TOOLS	100.23.2320.65085	$13	$0	$2,000	$2,000	$0
SAFETY EQUIPMENT	100.23.2320.65090	$0	$1,117	$1,500	$1,500	$0
OFFICE SUPPLIES	100.23.2320.65095	$132	$766	$1,100	$1,100	$0
OTHER COMMODITIES	100.23.2320.65125	$324	$604			$0
OFFICE MACH. & EQUIP.	100.23.2320.65620	$57	$486			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2320.62305	$5,902				$0
RENTAL OF AUTO REPLACEMENT	100.23.2320.62309	$2,369				$0
Total Emergency Preparedness:		**$8,807**	**$5,059**	**$6,100**	**$6,100**	**$0**
Beaches						
SEASONAL EMPLOYEES	100.23.2325.61060		$0		$300,000	$300,000
CLOTHING	100.23.2325.65020		$0		$9,800	$9,800
Total Beaches:			**$0**		**$309,800**	**$309,800**
Total Fire Mgmt & Support:		**$26,265,321**	**$26,244,310**	**$16,823,272**	**$18,689,924**	**$1,866,652**
Total Expenditures:		**$26,265,321**	**$26,244,310**	**$16,823,272**	**$18,689,924**	**$1,866,652**

Health & Human Services

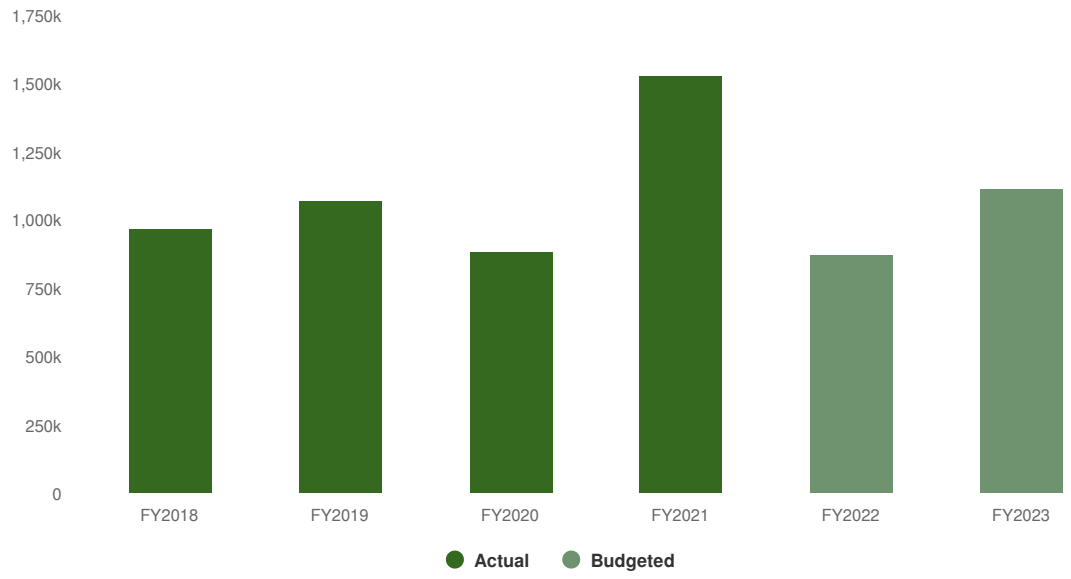
Ikenga Ogbo
Health & Human Services Director

The Health and Human Services Department's mission is to protect, preserve, and promote wellness for people who live, work, and play in Evanston through creative and sustainable partnerships. The Department is instrumental in improving and supporting the health and well-being of Evanston. We serve intentionally in partnership with residents and community stakeholders. The Health and Human Services Department's deliverables are based on the idea that health is influenced by more than just individual choices. One's physical and psychosocial environment, culture, and government all play a role in influencing and determining overall health. It is the Department's goal for the people of Evanston to experience significant gains in health and well-being. This will be achieved as our community works collectively to make the shift from a costly, crisis-oriented response to health and social service problems to one that focuses on prevention, embraces recovery, and eliminates inequities.

Revenues Summary

$1,114,484 **$240,242**
(27.48% vs. prior year)

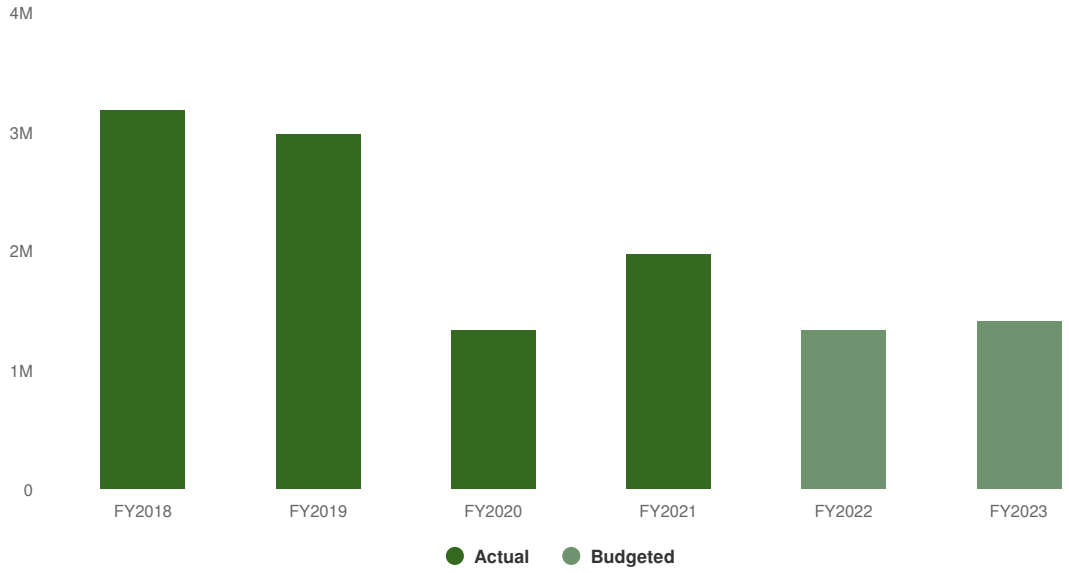
Health & Human Services Proposed and Historical Budget vs. Actual



Expenditures Summary

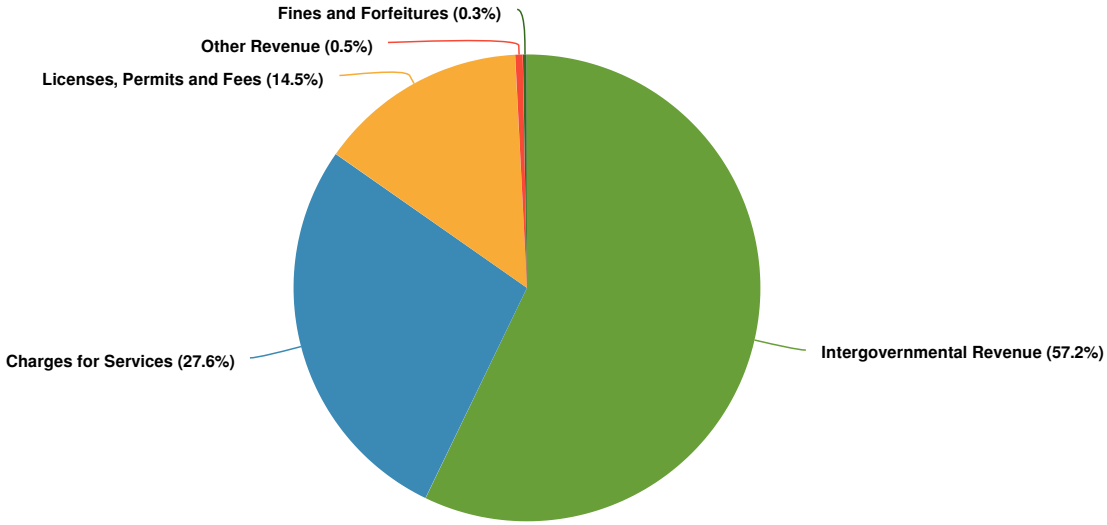
$1,413,058 **$78,183**
(5.86% vs. prior year)

Health & Human Services Proposed and Historical Budget vs. Actual



Revenues by Type

Budgeted 2022 Revenue By Type

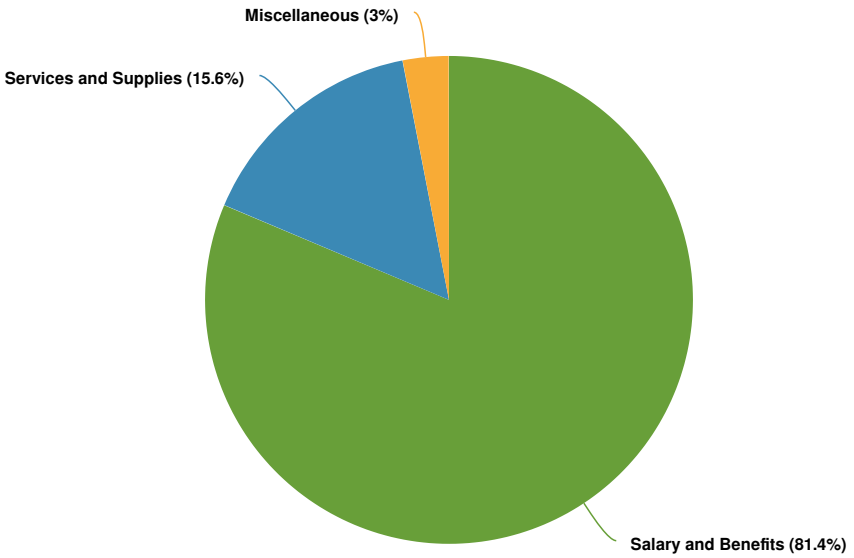


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$90,604	$138,085	$161,100	$161,100	$0	0%
Charges for Services	$167,877	$238,446	$311,200	$307,200	-$4,000	-1.3%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Fines and Forfeitures	$2,900	$0	$3,000	$3,000	$0	0%
Intergovernmental Revenue	$622,458	$864,136	$392,942	$637,184	$244,242	62.2%
Other Revenue	$4,250	$291,825	$6,000	$6,000	$0	0%
Total Revenue Source:	**$888,089**	**$1,532,492**	**$874,242**	**$1,114,484**	**$240,242**	**27.5%**

Expenditures by Type

Budgeted Expenditures by Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects							
Salary and Benefits		$964,931	$918,315	$1,181,719	$1,149,573	-$32,146	13.7%
Services and Supplies		$274,251	$721,064	$96,300	$220,400	$124,100	128.9%
Miscellaneous		$42,536	$55,420	$56,856	$43,085	-$13,771	-24.2%
Interfund Transfers		$19,867	$249,996	$0	$0	$0	0%
Community Sponsored Organizations			$35,833			$0	N/A
Insurance and Other Chargebacks		$29,649	$0	$0	$0	$0	0%
Total Expense Objects:		**$1,331,234**	**$1,980,628**	**$1,334,875**	**$1,413,058**	**$78,183**	**20.4%**

Performance Measures

Department Goal:
Continue to provide strategies, regulation activities and responses to prolong lives and prevent diseases in the Evanston community. This is achieved by an array of programs and activities executed by the Department staff.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: COVID-19 Response				
Estimated number of contact tracing calls and consultation in the community	Output	7,447	1627	700
Estimated number of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output and Equity	1,200	2085	1800
Number of vaccination clinics hosted at vaccination sites, community events, home and congregate settings	Output, Equity	92	13	10
Estimated number of residents provided housing for quarantine/isolation purposes.	Equity	10	6	3
Estimated number of 311 calls received, and responses regarding COVID-19, guidance, and vaccination	Effectiveness	1335	261	200
Estimated number of 311 calls, consultations, contact tracing for Monkeypox and connecting community members to vaccinations	Equity, output and Effectiveness	0	102	120
Activity: Inspections and programs				
Total number of food establishment licenses issued	Output	418	442	460
Total number of food inspections performed	Output, Effectiveness	211	595	900
Number of foodborne illness investigations performed.	Output, Effectiveness	11	14	18
Temporary food inspections performed	Output, Effectiveness	102	161	220
Food establishment plans reviewed	Output, Effectiveness	18	12	20
Rat and rodent complaints investigated	Output, Effectiveness	688	578	500
Clean Air Act Compliance Checks	Output, Effectiveness	12	1	15
Other inspections (Body art, tanning, hen coops, mosquitoes, bees, birds, noise, collection box, leaf blower, vacation rental, health/misc. etc.)	Output, Effectiveness	216	368	350
Home Lead poisoning assessments and mitigations	Output, Effectiveness	6	12	20

Department Goal: Develop the Evanston Project for Local Assessment of Needs (EPLAN) for the State's recertification of the Health and Human Services Department by Spring, 2022.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: EPLAN				

Estimated number of consultations, presentations, and meetings with stakeholders, experts, EHAC and community agencies to provide feedback regarding plans	Output, equity, effectiveness	40	85	90
Number of hours spent on EPLAN	Input	30	1200	800

Department Goal: Maintain and acquire County, State and Federal grants and funds to fiscally support the Health and Human Services Department programs and activities.

Performance Measures:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Maintain and acquire grants				
Number of grants received	Output	17	18	20

Issues Affecting 2023 Budget

- There is no indication that COVID-19 will disappear in the near future and funding is needed for HHS to continue to be prepared for the next possible wave of the virus instead of being reactive.

Upcoming Initiatives

Continue to prioritize the response to COVID-19 in the community including schools, facilities housing high-risk populations such as in our long-term care facilities and congregate settings
Continue to transition to regular HHS operations while responding to COVID-19 related activities.
Continue to conduct COVID-19 vaccination activities in the community.
Create a clearinghouse of data to better measure health equity achievements.
Continue with the integration process of the Senior Service and Youth and Young Adult Divisions from into the Health and Human Services Department to facilitate a holistic and equitable social services approach for the community.
Incorporate the City's EPLAN in City operations and goals thereby using it as a tool to make significant positive impacts to equity and disparity issues in the community.

Revenue Detail

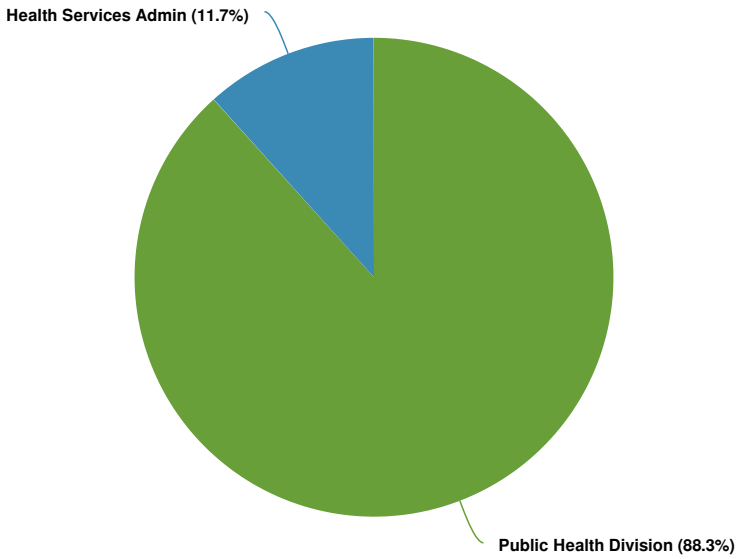
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Health						
Covid Contact Tracing						
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	$204,408	$405,379			$0
Total Covid Contact Tracing:		**$204,408**	**$405,379**			**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Public Health Division						
BED & BREAKFAST LICENSE	100.24.2435.52016	$0	$10	$150	$150	$0
COLLECTION BOX LICENSE	100.24.2435.52017	$28,995	$1,875	$2,500	$2,500	$0
ROOMING HOUSE LICENSES	100.24.2435.52035	$150				$0
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	$314	$0			$0
OTHER LICENSES	100.24.2435.52050	$0	$0	$20,000	$20,000	$0
LONG TERM CARE LICENSES	100.24.2435.52055	$54,540	$127,850	$120,000	$120,000	$0
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$5,497	$8,350	$15,000	$15,000	$0
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	$958	$0	$1,450	$1,450	$0
HEN COOP LICENSE	100.24.2435.52063	$150	$0	$800	$800	$0
RESIDENT CARE HOME LICENSE	100.24.2435.52070	$0	$0	$1,200	$1,200	$0
PLAN REVIEW	100.24.2435.52085	$696	$0	$5,000	$5,000	$0
SANITATION CLASSES	100.24.2435.53050	$500				$0
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	$99,980	$201,656	$230,000	$230,000	$0
TEMPORARY FOOD LICENSE	100.24.2435.53185	$383	$1,887	$11,000	$11,000	$0
FOOD DELIVERY VEHICLE	100.24.2435.53190	$3,450	$4,136	$6,500	$6,500	$0
BEV SNACK VENDING MACHINE	100.24.2435.53200	$23,140	-$65	$31,000	$31,000	$0
FOOD VENDING MACHINE	100.24.2435.53205	$23,186	$18,785			$0
TOBACCO LICENSE	100.24.2435.53210	$16,167	$10,350	$17,000	$17,000	$0
BEEKEEPER LICENSE FEE	100.24.2435.53211	$300	$225	$300	$300	$0
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	$0	$0	$6,000	$6,000	$0
TEMP FUNERAL DIRECTOR LICENSE	100.24.2435.53235	$0	$1,472	$4,000		-$4,000
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	$75	$0	$400	$400	$0
HOUSING CODE VIOL FINES	100.24.2435.52555	$2,900				$0
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556		$0	$3,000	$3,000	$0
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	$140,527	$93,770	$124,183	$125,432	$1,249
IL TOBACCO FREE COMMUNITY	100.24.2435.55085		$0	$25,000	$27,594	$2,594
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	$7,038	$23,233	$34,150	$34,150	$0
IL STATE CHILDHOOD LEAD GRANT	100.24.2435.55130	$27,500	$13,500			$0
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	$99,793	$152,784	$21,400		-$21,400
CRI GRANT-REVENUE HHS	100.24.2435.55173	$47,781	$32,992	$43,541	$62,697	$19,156
PHEP GRANT-REVENUE HHS	100.24.2435.55174	$53,710	$58,654	$63,701	$62,944	-$757
ASPIRE PROGRAM GRANT	100.24.2435.55205		$0		$133,000	$133,000
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	$0	$0	$39,600	$150,000	$110,400
GRANTS AND AID	100.24.2435.55251	$15,098	$46,438	$7,000	$7,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
BEACH GRANT - REVENUE HHS	100.24.2435.55254		$0	$15,097	$15,097	$0
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258		$0	$5,000	$5,000	$0
COOK COUNTY WNV GRANT	100.24.2435.55259		$14,270	$14,270	$14,270	$0
COVID-19 MASS VACCINATION GRANT	100.24.2435.55478		$291,600			$0
WE'RE OUT WALKING	100.24.2435.56002		$0	$6,000	$6,000	$0
Total Public Health Division:		**$652,826**	**$1,103,772**	**$874,242**	**$1,114,484**	**$240,242**
Human Services						
Aging Well Conference Revenues	100.24.2445.56016		$200			$0
Total Human Services:			**$200**			**$0**
Community Health						
IL TOBACCO FREE COMMUNITY	100.24.2455.55085	$26,604	$23,116			$0
WE'RE OUT WALKING	100.24.2455.56002	$4,250	$25			$0
Total Community Health:		**$30,854**	**$23,141**	**$0**	**$0**	**$0**
Total Health:		**$888,089**	**$1,532,492**	**$874,242**	**$1,114,484**	**$240,242**
Total Revenue:		**$888,089**	**$1,532,492**	**$874,242**	**$1,114,484**	**$240,242**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Health						
Health Services Admin						
REGULAR PAY	100.24.2407.61010	$140,155	$88,745	$165,318	$121,425	-$43,893
OVERTIME PAY	100.24.2407.61110	$846	$486	$800	$800	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.24.2407.61430	$0	$3,081			$0
HEALTH INSURANCE	100.24.2407.61510	$23,489	$16,121	$29,475	$20,861	-$8,614
VISION INSURANCE	100.24.2407.61513		$72	$66	$61	-$5
LIFE INSURANCE	100.24.2407.61615	$160	$87	$79	$72	-$7
AUTO ALLOWANCE	100.24.2407.61625	$1,089	$934	$934	$856	-$78
CELL PHONE ALLOWANCE	100.24.2407.61626	$518	$267	$225	$206	-$19
IMRF	100.24.2407.61710	$12,069	$7,464	$8,002	$4,019	-$3,983
SOCIAL SECURITY	100.24.2407.61725	$8,470	$5,188	$10,082	$7,426	-$2,656
MEDICARE	100.24.2407.61730	$2,001	$1,309	$2,414	$1,776	-$638
PRINTING	100.24.2407.62210	$0	$0	$200	$200	$0
TRAINING & TRAVEL	100.24.2407.62295	$10	$245	$3,000	$3,000	$0
MEMBERSHIP DUES	100.24.2407.62360	$3,635	$550	$2,900	$2,900	$0
COPY MACHINE CHARGES	100.24.2407.62380	$999	$147			$0
TELECOMMUNICATIONS - WIRELESS	100.24.2407.64540	$12	$368			$0
FOOD	100.24.2407.65025	$283	$373	$600	$600	$0
OFFICE SUPPLIES	100.24.2407.65095	$324	$207	$500	$500	$0
OTHER COMMODITIES	100.24.2407.65125	$0	$0	$200	$200	$0
OTHER PROGRAM COSTS	100.24.2407.62490	$890				$0
TRANSFER TO INSURANCE - RISK	100.24.2407.66030	$6,274				$0
Total Health Services Admin:		**$201,225**	**$125,644**	**$224,795**	**$164,902**	**-$59,893**
Covid Contact Tracing						
REGULAR PAY	100.24.2420.61010	$2,289	$2,105			$0
OVERTIME PAY	100.24.2420.61110	$4,292	$4,858			$0
HEALTH INSURANCE	100.24.2420.61510		$344			$0
IMRF	100.24.2420.61710		$3,839			$0
SOCIAL SECURITY	100.24.2420.61725	$8,098	$28,452			$0
MEDICARE	100.24.2420.61730	$1,894	$6,654			$0
SEASONAL EMPLOYEES	100.24.2420.61060	$124,025	$452,046			$0
PRINTING	100.24.2420.62210	$39				$0
TRAINING & TRAVEL	100.24.2420.62295	$693				$0
TELECOMMUNICATIONS - WIRELESS	100.24.2420.64540		$2,553			$0
FOOD	100.24.2420.65025		$4,793			$0
OFFICE SUPPLIES	100.24.2420.65095		$82			$0
IT COMPUTER HARDWARE	100.24.2420.65555	$6,253	$449			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER PROGRAM COSTS	100.24.2420.62490	$10,614	$7,176			$0
Total Covid Contact Tracing:		**$158,196**	**$513,351**	**$0**	**$0**	**$0**
Dental Services						
TRAINING & TRAVEL	100.24.2425.62295		$6			$0
Total Dental Services:			**$6**			**$0**
Public Health Division						
REGULAR PAY	100.24.2435.61010	$499,042	$503,281	$737,974	$760,212	$22,238
PERMANENT PART-TIME	100.24.2435.61050	$1,060	$3,918	$21,400		-$21,400
OVERTIME PAY	100.24.2435.61110	$80,440	$39,234	$10,000	$10,000	$0
TERMINATION PAYOUTS	100.24.2435.61415	$1,290	$3,733			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.24.2435.61430	$2,939	$4,760			$0
HEALTH INSURANCE	100.24.2435.61510	$91,378	$89,147	$110,274	$135,843	$25,569
VISION INSURANCE	100.24.2435.61513		$176	$186	$237	$51
LIFE INSURANCE	100.24.2435.61615	$344	$408	$509	$545	$36
AUTO ALLOWANCE	100.24.2435.61625	$263	$450	$450	$207	-$243
CELL PHONE ALLOWANCE	100.24.2435.61626	$1,410	$1,574	$1,440	$1,628	$188
SHOE ALLOWANCE	100.24.2435.61630	$515	$360	$360	$540	$180
IMRF	100.24.2435.61710	$50,342	$46,295	$31,605	$24,520	-$7,085
SOCIAL SECURITY	100.24.2435.61725	$39,522	$39,232	$40,624	$47,281	$6,657
MEDICARE	100.24.2435.61730	$9,243	$9,175	$9,502	$11,059	$1,557
SEASONAL EMPLOYEES	100.24.2435.61060	$49,090	$96,801	$30,000	$32,000	$2,000
PRINTING	100.24.2435.62210	$39	$39	$1,000	$500	-$500
POSTAGE CHARGEBACKS	100.24.2435.62275	$328				$0
TRAINING & TRAVEL	100.24.2435.62295	$2,148	$1,320	$2,600	$2,600	$0
COURT COST/LITIGATION	100.24.2435.62345	$0	$0	$500	$500	$0
MEMBERSHIP DUES	100.24.2435.62360	$1,237	$0	$2,000	$1,200	-$800
WOMEN OUT WALKING EXPENSE	100.24.2435.62371	$0	$0	$6,000	$6,000	$0
COVID-19 MASS VACCINATION GRANT	100.24.2435.62478		$2,859			$0
HOME DAY CARE LICENSE EXPENDITURES	100.24.2435.62494	$188	$150			$0
RODENT CONTROL CONTRACT	100.24.2435.62606	$74,915	$74,880		$15,000	$15,000
BANK SERVICE CHARGES	100.24.2435.62705	$598				$0
TELECOMMUNICATIONS - WIRELESS	100.24.2435.64540	$4,526	$2,229			$0
CLOTHING	100.24.2435.65020	$643	$546	$800	$800	$0
FOOD	100.24.2435.65025	$0	$0	$500	$500	$0
MEDICAL & LAB SUPPLIES	100.24.2435.65075	$315	$70	$800	$800	$0
MINOR EQUIPMENT & TOOLS	100.24.2435.65085	$0	$0	$600	$600	$0
OFFICE SUPPLIES	100.24.2435.65095	$64	$540	$3,500	$2,500	-$1,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
LEADPAINT HAZARD GRANT (TORRENS) EXP	100.24.2435.65127	$0	$0	$39,600	$150,000	$110,400
OFFICE MACH. & EQUIP.	100.24.2435.65620	$0	$0	$1,000		-$1,000
IL TOBACCO FREE COMM EXP	100.24.2435.62468	$0	$0	$3,455	$204	-$3,251
VECTOR SURVEILLANCE EXP	100.24.2435.62471	$5,891				$0
BEACH WATER TESTING EXP	100.24.2435.62472	$5,432	$9,309	$9,097	$9,097	$0
COMPREHENSIVE HEALTH PROTECTION GRANT EXP	100.24.2435.62474	$3,653	$14,050	$28,000	$12,696	-$15,304
CRI GRANT -EXPENSE (HHS)	100.24.2435.62476	$196	$1,538	$2,000	$5,500	$3,500
PHEP GRANT-EXPENSE	100.24.2435.62477	$2,113	$3,385	$5,394	$6,178	$784
OTHER PROGRAM COSTS	100.24.2435.62490	$1,020	$2,652	$3,500	$3,500	$0
PROPERTY CLEAN UP EXPENSE	100.24.2435.62493	$0	$0	$5,000	$5,500	$500
IL HIV SURVEILLANCE	100.24.2435.62646	$11	$159	$410	$410	$0
FITNESS INCENTIVE	100.24.2435.65141	$600				$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.24.2435.62305	$14,302				$0
RENTAL OF AUTO REPLACEMENT	100.24.2435.62309	$5,565				$0
TRANSFER TO HUMAN SERVICES FUND	100.24.2435.66132		$249,996			$0
Total Public Health Division:		**$950,660**	**$1,202,265**	**$1,110,080**	**$1,248,156**	**$138,076**
Vital Records						
POSTAGE	100.24.2440.62315		$9			$0
Total Vital Records:		**$0**	**$9**	**$0**	**$0**	**$0**
Human Services						
REGULAR PAY	100.24.2445.61010	-$8,645				$0
HEALTH INSURANCE	100.24.2445.61510	-$1,783				$0
IMRF	100.24.2445.61710	-$734				$0
SOCIAL SECURITY	100.24.2445.61725	-$506				$0
MEDICARE	100.24.2445.61730	-$118				$0
TELECOMMUNICATIONS - WIRELESS	100.24.2445.64540	$74				$0
OTHER PROGRAM COSTS	100.24.2445.62490	$271	$800			$0
COMMUNITY INTERVENTION PROGRAM COSTS	100.24.2445.62491		$35,833			$0
Total Human Services:		**-$11,440**	**$36,633**	**$0**	**$0**	**$0**
Community Health						
REGULAR PAY	100.24.2455.61010	-$4,919				$0
HEALTH INSURANCE	100.24.2455.61510	-$979				$0
IMRF	100.24.2455.61710	-$430				$0
SOCIAL SECURITY	100.24.2455.61725	-$291				$0
MEDICARE	100.24.2455.61730	-$68				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
PRINTING	100.24.2455.62210	$0	$39			$0
MEMBERSHIP DUES	100.24.2455.62360	$0	$95			$0
BANK SERVICE CHARGES	100.24.2455.62705	$0	$1			$0
OTHER PROGRAM COSTS	100.24.2455.62490	$11,146	$16,251			$0
Total Community Health:		**$4,460**	**$16,387**	**$0**	**$0**	**$0**
General Assistance						
TRAINING & TRAVEL	100.24.2499.62295	$30				$0
WORKERS COMP TPA PYMTS (NON SPECIFIC)	100.24.2499.66048	$23,375				$0
Total General Assistance:		**$23,405**	**$0**	**$0**	**$0**	**$0**
Youth Engagement Division						
OVERTIME PAY	100.24.3215.61110		$306			$0
SOCIAL SECURITY	100.24.3215.61725	$200	$5,073			$0
MEDICARE	100.24.3215.61730	$47	$1,186			$0
SEASONAL EMPLOYEES	100.24.3215.61060	$3,223	$79,587			$0
MEMBERSHIP DUES	100.24.3215.62360	$80	$80			$0
FOOD	100.24.3215.65025	$373	$0			$0
OFFICE SUPPLIES	100.24.3215.65095	$106				$0
OTHER PROGRAM COSTS	100.24.3215.62490	$700	$100			$0
Total Youth Engagement Division:		**$4,728**	**$86,333**	**$0**	**$0**	**$0**
Total Health:		**$1,331,234**	**$1,980,628**	**$1,334,875**	**$1,413,058**	**$78,183**
Total Expenditures:		**$1,331,234**	**$1,980,628**	**$1,334,875**	**$1,413,058**	**$78,183**

Parks & Recreation

Audrey Thompson
Parks & Recreation Director

Department Profile

The Parks, Recreation and Community Services Department (http://www.cityofevanston.org/parks-recreation-community-services/) provides a wide range of services that improve the quality of life of those who live, work or play in Evanston. The Department supports the following:

Parks and Recreation
Over 70 parks sites, seven recreation centers, sports programs, after school and preschool programs, camps, recreation programs, park and athletic field scheduling, special recreation programs for people with special needs, summer food program, six beaches and a boat ramp, and an outdoor farmers' market.

Senior Services
Senior Services include the operation of the Levy Senior Center, as well as providing various programs and services for the growing senior population in the community.

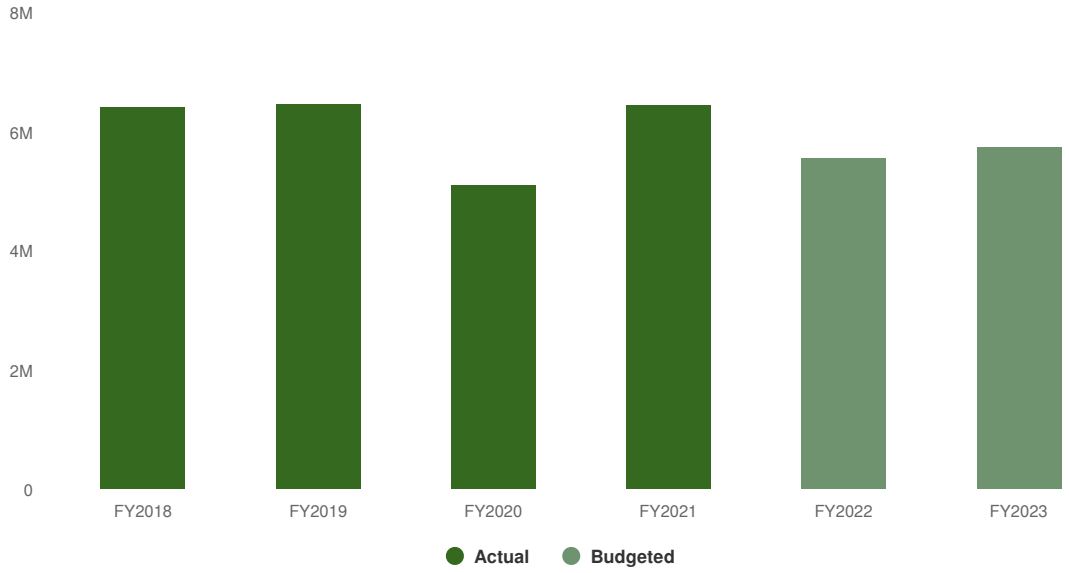
Cultural Arts
The Cultural Arts Division conducts programs such as camps, arts programs, free Starlight Concert Series and Starlight Movie Series, and the Fleetwood-Jourdain Theater.

Ecology
Natural history and environmental programs, camps, community gardens, fishing and canoeing instruction, apiary and pollinator gardens.

Revenues Summary

$5,744,025 **$183,850**
(3.31% vs. prior year)

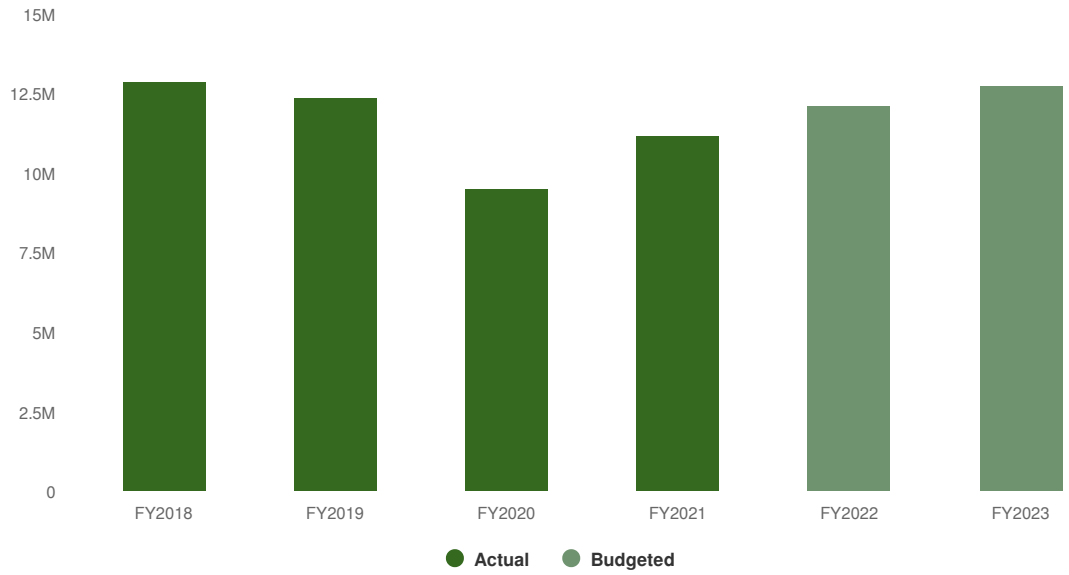
Parks & Recreation Proposed and Historical Budget vs. Actual



Expenditures Summary

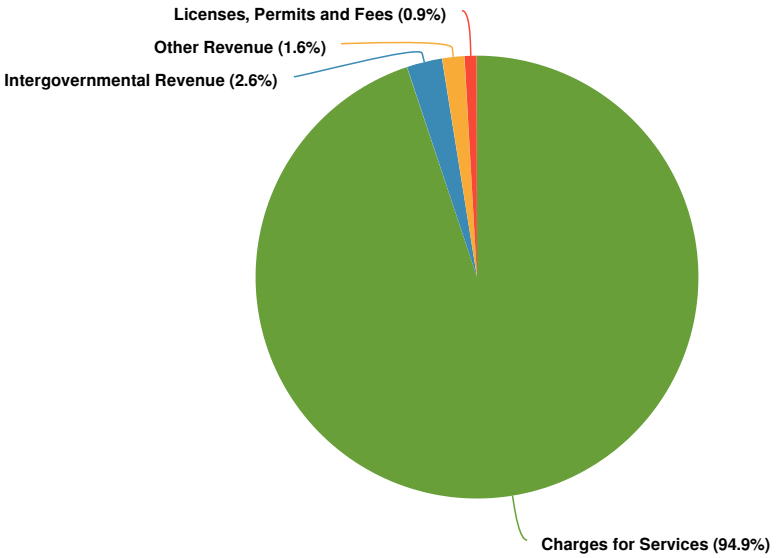
$12,751,313 **$649,573**
(5.37% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual



Revenues by Type

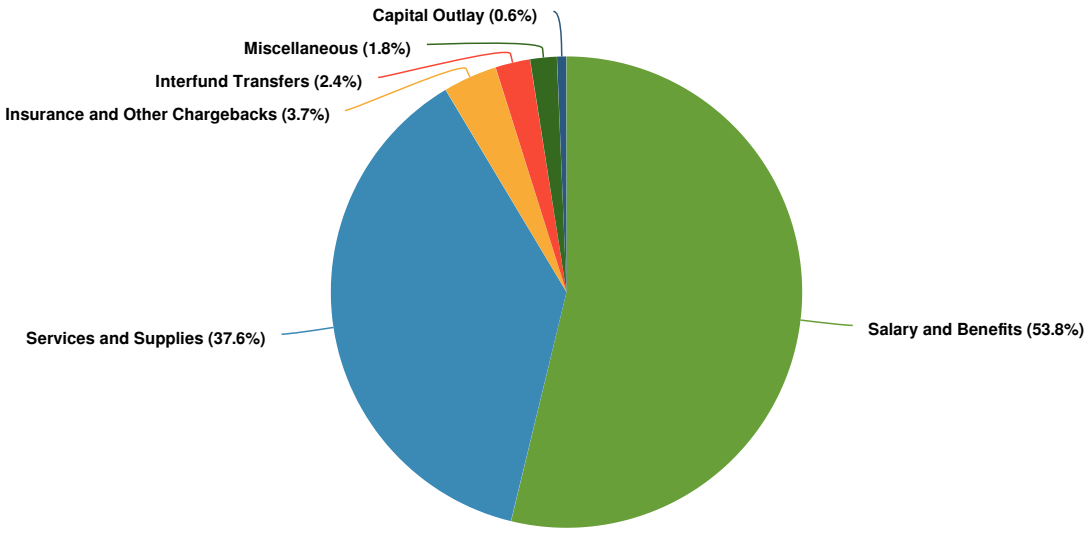
Budgeted 2022 Revenue By Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$43,680	$51,445	$51,250	$51,250	$0	0%
Charges for Services	$4,794,129	$6,061,817	$5,266,025	$5,449,875	$183,850	3.5%
Intergovernmental Revenue	$216,334	$240,058	$149,000	$149,000	$0	0%
Other Revenue	$40,928	$83,691	$93,900	$93,900	$0	0%
Total Revenue Source:	**$5,095,071**	**$6,437,011**	**$5,560,175**	**$5,744,025**	**$183,850**	**3.3%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$5,879,212	$6,161,805	$6,497,023	$6,858,135	$361,112	5.6%
Services and Supplies	$2,695,238	$4,036,490	$4,554,060	$4,800,021	$245,961	5.4%
Miscellaneous	$132,114	$168,971	$233,657	$233,657	$0	0%
Capital Outlay	$55,475	$81,414	$82,000	$82,000	$0	0%
Interfund Transfers	$346,322	$299,913	$285,000	$305,000	$20,000	7%
Insurance and Other Chargebacks	$434,410	$450,302	$450,000	$472,500	$22,500	5%
Total Expense Objects:	**$9,542,771**	**$11,198,895**	**$12,101,740**	**$12,751,313**	**$649,573**	**5.4%**

Performance Measures

Department Goal:
The Parks and Recreation Department strives to provide a wide range of recreation services that improve the quality of life of those who live, work or play in Evanston. The department will continue to increase innovative programming opportunities for a diversity of participants in order to reach more community members.

Performance Measures:

Measure*	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Improve recreation opportunities for vulnerable populations.				
# of participants age 55+ who participated in recreation programming (virtual and in person)	Output	4,039	5,660	6,000
# of participants completing special recreation program	Output	483	809	900
Scholarship dollars granted.	Output, Equity	$230,634	$190,190	$250,000
Activity: Provide healthy food and meal options to residents.				
# of meals served through the Summer Meals Program	Output, Equity	25,716	35,424	35,000
# Vendors at the Downtown Evanston Farmers' Market.	Output	54	56	58
# of meals served through the Senior Congregate Meal program	Output, Equity	5,527	8,500	9,000
Activity: Deliver a diversity of recreational opportunities to community members				
# total recreation program participants	Output	35,878	44,550	40,000
# of summer camp participants	Output	4,683	5,184	5,000
Activity: Support outdoor community celebrations and events.				
# of special event permits issued	Output	18	75	100
# of park permits issued	Output	893	913	1,00

*The means by which the Parks and Recreation Department measures the success of its programs and services will change drastically in the next year. The Department will use 2023 to create and implement the metrics by which success is measured. While data for 2023 will include quantitative measures, qualitative measures will be implemented as a means to alter programming to meet the needs and desires of the community as a whole.

Issues Affecting 2023 Budget

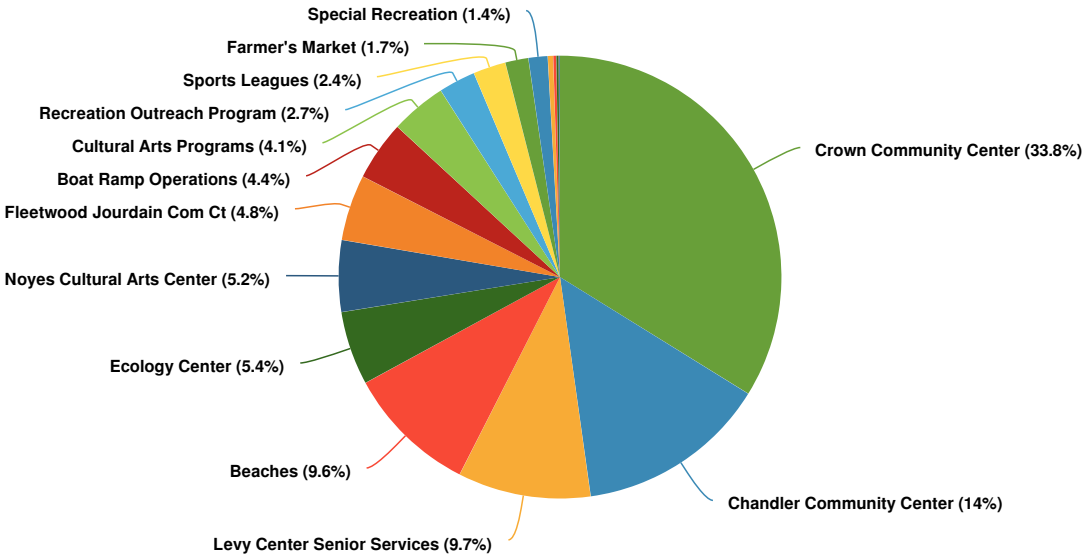
- Increase pay rate for lifeguards who will be managed by the Evanston Fire Department
- Insufficient staffing continues to be problematic for the Department overall but specifically in custodial and maintenance operations
- Renovation of the Ecology Center will affect programming if programs are not able to move to other community centers
- The department will see an overall increase in seasonal employee expenses as the minimum wage increases.
- Offering at least the minimum wage to all summer seasonal staff instead of the $10 hourly rate for MSYEP youth under the age of 18 will provide an opportunity for youth to choose by interests instead of rate of pay. This
- The need to pay all summer seasonal equitably
- There are several part-time vacancies that have been challenging to recruit for and may need to be reconsidered as full-time positions. These positions include Pre-school teachers, custodial and programming staff.
- The need to create stability for preschool students by offering full-time staff instead of part-time staff.
- An increased demand for outdoor recreation programming which will cause an increase in contractual programming expenses, but should balance and be matched with increased recreation program revenues.
- The majority of all programs for 2022 are operating at an excess

Upcoming Initiatives

Year-round outdoor recreation programs, collaborating with affiliate groups to accomplish new programming
Continued implementation of free Starlight Concert and Movie Series in all 9 wards with an increase in musical
Explore improvements to RecTrac registration software, or implement new recreation software.
Revival of special events with the addition of the Special Events Coordinator, expanding events throughout the nine wards.
Continued increase in diversity of recreational programs offered including programs that are more inclusive and accessible.

Revenue Detail

Projected 2022 Revenue by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Parks And Recreation						
Rec. Mgmt. & General Support						
RECREATION PROGRAM FEES	100.30.3005.53565	$13,284	$3,120			$0
SPECIAL EVENT REVENUE	100.30.3005.53569	$9,537	$7,589	$12,500	$12,500	$0
Holiday Food Drive Revenue	100.30.3005.55166	$0	$0	$10,000	$10,000	$0
MISCELLANEOUS REVENUE	100.30.3005.56045	$0	$500	$500	$500	$0
Total Rec. Mgmt. & General Support:		**$22,821**	**$11,209**	**$23,000**	**$23,000**	**$0**
Farmer's Market						
FARMERS' MARKET LICENSES	100.30.3015.52045		$51,445	$51,250	$51,250	$0
RECREATION PROGRAM FEES	100.30.3015.53565		$1,550			$0
DONATIONS	100.30.3015.56011		$150	$3,500	$3,500	$0
MISCELLANEOUS REVENUE	100.30.3015.56045		$0	$12,500	$12,500	$0
MARKET LINK VOUCHERS	100.30.3015.56049		$15,211	$30,000	$30,000	$0
Total Farmer's Market:		**$0**	**$68,356**	**$97,250**	**$97,250**	**$0**
Rec General Support						
FARMERS' MARKET LICENSES	100.30.3020.52045	$43,680				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RECREATION - DEFERRED REVENUE	100.30.3020.53566	$1				$0
GRANTS AND AID	100.30.3020.55251	$12,500	$14,271			$0
DONATIONS	100.30.3020.56011	$200				$0
MARKET LINK VOUCHERS	100.30.3020.56049	$37,403	$35,699			$0
Total Rec General Support:		**$93,784**	**$49,970**	**$0**	**$0**	**$0**
Crown Community Center						
BEV SNACK VENDING MACHINE	100.30.3030.53200	$3,550	$7,386	$10,000	$10,000	$0
RECREATION PROGRAM FEES	100.30.3030.53565	$1,172,932	$1,912,270	$1,897,500	$1,900,000	$2,500
RECREATION - DEFERRED REVENUE	100.30.3030.53566	$25,468	$44,256			$0
GRANTS AND AID	100.30.3030.55251	$23,493	$68,948	$30,000	$30,000	$0
MISCELLANEOUS REVENUE	100.30.3030.56045	$0	$0	$3,500	$3,500	$0
Total Crown Community Center:		**$1,225,443**	**$2,032,860**	**$1,941,000**	**$1,943,500**	**$2,500**
Chandler Community Center						
BEV SNACK VENDING MACHINE	100.30.3035.53200	$529	$976		$1,000	$1,000
RECREATION PROGRAM FEES	100.30.3035.53565	$313,882	$882,925	$700,000	$800,000	$100,000
RECREATION - DEFERRED REVENUE	100.30.3035.53566	$10,415	$28,115			$0
MISCELLANEOUS REVENUE	100.30.3035.56045	$0	$0	$500	$500	$0
Total Chandler Community Center:		**$324,826**	**$912,016**	**$700,500**	**$801,500**	**$101,000**
Fleetwood Jourdain Com Ct						
BEV SNACK VENDING MACHINE	100.30.3040.53200	$743	$1,989		$2,000	$2,000
RECREATION PROGRAM FEES	100.30.3040.53565	$81,598	$226,110	$200,000	$200,000	$0
GRANTS AND AID	100.30.3040.55251	$75,754	$104,352	$75,000	$75,000	$0
Total Fleetwood Jourdain Com Ct:		**$158,095**	**$332,451**	**$275,000**	**$277,000**	**$2,000**
Fleetwood/Jourdain Theatr						
RECREATION - CHARGES FOR SERVICES	100.30.3045.53560	$0	$0	$3,000	$3,000	$0
RECREATION PROGRAM FEES	100.30.3045.53565	$6,590	$10,898	$9,375	$9,375	$0
RECREATION - DEFERRED REVENUE	100.30.3045.53566	$8,230				$0
DONATIONS	100.30.3045.56011	$830	$9,564	$400	$400	$0
Total Fleetwood/Jourdain Theatr:		**$15,650**	**$20,462**	**$12,775**	**$12,775**	**$0**

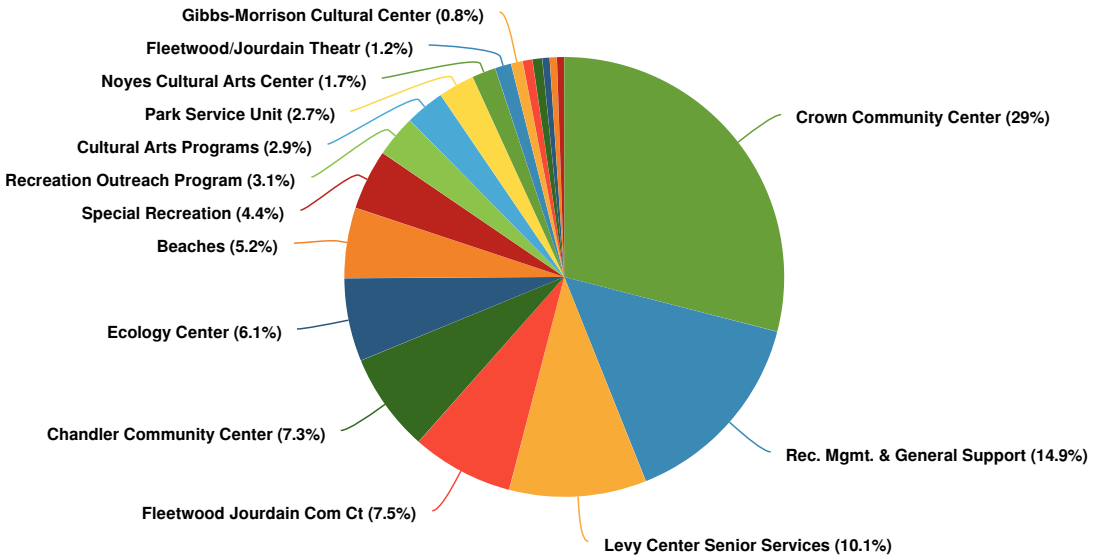
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Recreation Outreach Program						
RECREATION PROGRAM FEES	100.30.3050.53565	$736,922	$205,217	$145,000	$145,000	$0
DONATIONS	100.30.3050.56011		$0	$10,000	$10,000	$0
Total Recreation Outreach Program:		**$736,922**	**$205,217**	**$155,000**	**$155,000**	**$0**
Levy Center Senior Services						
BEV SNACK VENDING MACHINE	100.30.3055.53200	$1,241	$1,294			$0
RECREATION PROGRAM FEES	100.30.3055.53565	$294,552	$423,269	$393,750	$425,000	$31,250
RECREATION - DEFERRED REVENUE	100.30.3055.53566	$19,504	$35,439			$0
SENIOR TAXI COUPON SALES	100.30.3055.53640	$54,237	$48,573	$85,000	$85,000	$0
GRANTS AND AID	100.30.3055.55251	$1,643	$0	$35,000	$35,000	$0
COMM AGING GRANT - ADVOCATE	100.30.3055.55255	$102,944	$52,488			$0
MISCELLANEOUS REVENUE	100.30.3055.56045	$0	$0	$1,000	$1,000	$0
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3055.56067	$2,495	$7,569	$12,000	$12,000	$0
Total Levy Center Senior Services:		**$476,617**	**$568,630**	**$526,750**	**$558,000**	**$31,250**
Boat Ramp Operations						
RECREATION PROGRAM FEES	100.30.3065.53565	$271,964	$287,801	$250,000	$250,000	$0
Total Boat Ramp Operations:		**$271,964**	**$287,801**	**$250,000**	**$250,000**	**$0**
Beaches						
RECREATION PROGRAM FEES	100.30.3080.53565	$1,114,649	$986,113	$550,000	$550,000	$0
RECREATION - DEFERRED REVENUE	100.30.3080.53566		$4,440			$0
Total Beaches:		**$1,114,649**	**$990,553**	**$550,000**	**$550,000**	**$0**
Pooch Park						
RECREATION PROGRAM FEES	100.30.3081.53565	$21,155	$18,573	$15,000	$10,000	-$5,000
Total Pooch Park:		**$21,155**	**$18,573**	**$15,000**	**$10,000**	**-$5,000**
Recreation Facility Maintenance						
TRANSFER FROM RESTRICTED ACCOUNT	100.30.3085.53568	$0	$300			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Recreation Facility Maintenance:		**$0**	**$300**			**$0**
Sports Leagues						
RECREATION PROGRAM FEES	100.30.3100.53565	$0	$9,043	$137,000	$137,000	$0
Total Sports Leagues:		**$0**	**$9,043**	**$137,000**	**$137,000**	**$0**
Special Recreation						
RECREATION PROGRAM FEES	100.30.3130.53565	$24,870	$44,421	$63,750	$80,000	$16,250
RECREATION - DEFERRED REVENUE	100.30.3130.53566	$5,783	$3,739			$0
Total Special Recreation:		**$30,653**	**$48,160**	**$63,750**	**$80,000**	**$16,250**
Summer Playgrounds						
RECREATION PROGRAM FEES	100.30.3135.53565	$1,100	$900			$0
Total Summer Playgrounds:		**$1,100**	**$900**			**$0**
Gibbs-Morrison Cultural Center						
RECREATION PROGRAM FEES	100.30.3225.53565	$13,894	$9,875	$26,400	$5,000	-$21,400
RECREATION - DEFERRED REVENUE	100.30.3225.53566	$88				$0
Total Gibbs-Morrison Cultural Center:		**$13,982**	**$9,875**	**$26,400**	**$5,000**	**-$21,400**
Ecology Center						
RECREATION PROGRAM FEES	100.30.3605.53565	$173,256	$296,080	$275,000	$300,000	$25,000
RECREATION - DEFERRED REVENUE	100.30.3605.53566	$4,201	$4,155			$0
DONATIONS	100.30.3605.56011	$0	$1,350		$10,000	$10,000
MISCELLANEOUS REVENUE	100.30.3605.56045		$13,349			$0
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3605.56067		$0	$10,000		-$10,000
Total Ecology Center:		**$177,457**	**$314,934**	**$285,000**	**$310,000**	**$25,000**
Noyes Cultural Arts Center						
BEV SNACK VENDING MACHINE	100.30.3710.53200	$490	$467			$0
RECREATION PROGRAM FEES	100.30.3710.53565	$245,591	$296,327	$300,000	$300,000	$0
Total Noyes Cultural Arts Center:		**$246,081**	**$296,794**	**$300,000**	**$300,000**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Cultural Arts Programs						
RECREATION PROGRAM FEES	100.30.3720.53565	$161,890	$258,107	$192,750	$225,000	$32,250
RECREATION - DEFERRED REVENUE	100.30.3720.53566	$1,982	$800			$0
GRANTS AND AID	100.30.3720.55251	$0	$0	$9,000	$9,000	$0
Total Cultural Arts Programs:		**$163,872**	**$258,907**	**$201,750**	**$234,000**	**$32,250**
Total Parks And Recreation:		**$5,095,071**	**$6,437,011**	**$5,560,175**	**$5,744,025**	**$183,850**
Total Revenue:		**$5,095,071**	**$6,437,011**	**$5,560,175**	**$5,744,025**	**$183,850**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Parks And Recreation						
Farmer's Market						
SOCIAL SECURITY	100.30.3015.61725		$16			$0
MEDICARE	100.30.3015.61730		$4			$0
SEASONAL EMPLOYEES	100.30.3015.61060		$263	$30,000	$30,000	$0
PRINTING	100.30.3015.62210	$177	$205	$2,500	$2,500	$0
MEMBERSHIP DUES	100.30.3015.62360		$0	$300	$300	$0
RENTALS	100.30.3015.62375	$1,611	$1,611	$1,700	$1,700	$0
CLOTHING	100.30.3015.65020		$0	$500	$500	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
FOOD	100.30.3015.65025	$392	$1,006	$150	$500	$350
JANITORIAL SUPPLIES	100.30.3015.65040	-$47	$0	$100	$100	$0
OFFICE SUPPLIES	100.30.3015.65095	$1,350	$1,389	$200	$200	$0
RECREATION SUPPLIES	100.30.3015.65110	$544	$996	$2,000	$2,000	$0
OTHER PROGRAM COSTS	100.30.3015.62490		$64,202	$31,000	$31,000	$0
Total Farmer's Market:		**$4,029**	**$69,692**	**$68,450**	**$68,800**	**$350**
Rec. Mgmt. & General Support						
REGULAR PAY	100.30.3005.61010	$599,901	$609,771	$636,753	$836,839	$200,086
PERMANENT PART-TIME	100.30.3005.61050	$12,891	$0			$0
OVERTIME PAY	100.30.3005.61110	$0	$0	$1,050	$1,050	$0
TERMINATION PAYOUTS	100.30.3005.61415	$12,235	$36,308			$0
HEALTH INSURANCE	100.30.3005.61510	$78,744	$79,118	$78,526	$119,853	$41,327
VISION INSURANCE	100.30.3005.61513		$100	$72	$66	-$6
LIFE INSURANCE	100.30.3005.61615	$665	$625	$675	$496	-$179
AUTO ALLOWANCE	100.30.3005.61625	$3,822	$5,508	$5,733	$4,661	-$1,072
CELL PHONE ALLOWANCE	100.30.3005.61626	$2,433	$1,908	$1,908	$2,112	$204
IMRF	100.30.3005.61710	$49,170	$49,113	$30,819	$27,699	-$3,120
SOCIAL SECURITY	100.30.3005.61725	$36,161	$37,514	$38,180	$50,822	$12,642
MEDICARE	100.30.3005.61730	$8,750	$9,205	$9,344	$12,232	$2,888
SEASONAL EMPLOYEES	100.30.3005.61060		$1,172			$0
ADVERTISING	100.30.3005.62205	$2,696	$2,560	$5,000	$5,000	$0
PRINTING	100.30.3005.62210	$9,341	$1,892	$4,000	$4,000	$0
OFFICE EQUIPMENT MAINT	100.30.3005.62235	$1	$1	$2,166	$2,166	$0
POSTAGE CHARGEBACKS	100.30.3005.62275	$114				$0
TRAINING & TRAVEL	100.30.3005.62295	$6,080	$9,138	$23,540	$23,540	$0
POSTAGE	100.30.3005.62315	$62	$34	$500	$500	$0
MEMBERSHIP DUES	100.30.3005.62360	$1,624	$4,871	$4,433	$4,433	$0
WORK- STUDY	100.30.3005.62506	-$41				$0
COMMUNITY PICNIC-SPECIAL EVENTS	100.30.3005.62513	$0	$0	$8,000	$8,000	$0
BANK SERVICE CHARGES	100.30.3005.62705		$0	$75,000	$75,000	$0
Holiday Food Drive Expenses	100.30.3005.62996	$14,877	$12,308	$10,000	$10,000	$0
FOOD	100.30.3005.65025	$656	$225	$670	$670	$0
BLDG MAINTENANCE MATERIAL	100.30.3005.65050	$306				$0
OFFICE SUPPLIES	100.30.3005.65095	$1,202	$1,568	$7,406	$7,406	$0
RECREATION SUPPLIES	100.30.3005.65110	$7	$0			$0
OTHER COMMODITIES	100.30.3005.65125	$2,708	$0			$0
OTHER PROGRAM COSTS	100.30.3005.62490	$13,641	$20,964	$56,000	$56,000	$0
Cradle to Career Programming	100.30.3005.62647	$50,000	$50,000	$50,000	$50,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3005.62305	$52,660	$99,996	$100,000	$100,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL OF AUTO REPLACEMENT	100.30.3005.62309	$36,757	$9,996	$10,000	$30,000	$20,000
TRANSFER TO INSURANCE - RISK	100.30.3005.66030	$434,410	$450,000	$450,000	$472,500	$22,500
Total Rec. Mgmt. & General Support:		**$1,431,874**	**$1,493,895**	**$1,609,775**	**$1,905,045**	**$295,270**
Rec. Business & Fiscal Mgmt						
HEALTH INSURANCE	100.30.3010.61510	$347				$0
IMRF	100.30.3010.61710	$106				$0
SOCIAL SECURITY	100.30.3010.61725	$77	$0			$0
MEDICARE	100.30.3010.61730	$18	$0			$0
SEASONAL EMPLOYEES	100.30.3010.61060	$96	$0			$0
COPY MACHINE CHARGES	100.30.3010.62380	$2,103	$147			$0
BANK SERVICE CHARGES	100.30.3010.62705	$77,359	$101,125			$0
TELECOMMUNICATIONS - WIRELESS	100.30.3010.64540	$486	$507			$0
OFFICE SUPPLIES	100.30.3010.65095	-$32				$0
Total Rec. Business & Fiscal Mgmt:		**$80,560**	**$101,779**	**$0**	**$0**	**$0**
Rec General Support						
REGULAR PAY	100.30.3020.61010	$0	$17,792			$0
HEALTH INSURANCE	100.30.3020.61510	$66	-$1			$0
IMRF	100.30.3020.61710	$90				$0
SOCIAL SECURITY	100.30.3020.61725	$2,269	$2,311			$0
MEDICARE	100.30.3020.61730	$531	$540			$0
SEASONAL EMPLOYEES	100.30.3020.61060	$35,600	$19,480			$0
PRINTING	100.30.3020.62210	$1,246	$2,193			$0
TELECOMMUNICATIONS - WIRELESS	100.30.3020.64540	$1,963	$1,278			$0
OFFICE SUPPLIES	100.30.3020.65095	$53				$0
RECREATION SUPPLIES	100.30.3020.65110	$132	$96			$0
OTHER PROGRAM COSTS	100.30.3020.62490	$49,302	$1,357			$0
Total Rec General Support:		**$91,251**	**$45,046**	**$0**	**$0**	**$0**
Park Utilities						
ELECTRICITY	100.30.3025.64005	$60,510	$112,304	$75,000	$75,000	$0
NATURAL GAS	100.30.3025.64015	$5,740	$20,398	$10,000	$10,000	$0
MINOR EQUIPMENT & TOOLS	100.30.3025.65085	$6,364	$6,406	$7,000	$7,000	$0
Total Park Utilities:		**$72,614**	**$139,108**	**$92,000**	**$92,000**	**$0**
Crown Community Center						
REGULAR PAY	100.30.3030.61010	$1,181,270	$1,117,495	$1,240,033	$1,246,651	$6,618
RECREATION INSTRUCTORS REG PAY	100.30.3030.61011	$84,776	$174,399	$215,000	$215,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
PROGRAM ASSISTANTS	100.30.3030.61013	$88,719	$166,820	$145,000	$145,000	$0
PERMANENT PART-TIME	100.30.3030.61050	$122,508	$157,146	$333,734	$326,909	-$6,825
SPECIAL EVENT PAY	100.30.3030.61062	$203				$0
OVERTIME PAY	100.30.3030.61110	$8,059	$25,939	$27,000	$27,000	$0
TERMINATION PAYOUTS	100.30.3030.61415	$8,087	$20,198			$0
ANNUAL SICK LEAVE PAYOUT	100.30.3030.61420	$0	$2,606			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3030.61430	$127	$10,154			$0
HEALTH INSURANCE	100.30.3030.61510	$184,340	$216,700	$262,637	$291,638	$29,001
VISION INSURANCE	100.30.3030.61513		$164	$190	$275	$85
LIFE INSURANCE	100.30.3030.61615	$717	$637	$636	$474	-$162
AUTO ALLOWANCE	100.30.3030.61625	$600	$258		$594	$594
CELL PHONE ALLOWANCE	100.30.3030.61626	$504	$438	$360	$462	$102
SHOE ALLOWANCE	100.30.3030.61630	$1,440	$1,595	$1,775	$1,415	-$360
IMRF	100.30.3030.61710	$105,932	$108,546	$72,035	$52,085	-$19,950
SOCIAL SECURITY	100.30.3030.61725	$97,011	$114,405	$94,852	$97,714	$2,862
MEDICARE	100.30.3030.61730	$22,688	$26,756	$22,184	$22,853	$669
SEASONAL EMPLOYEES	100.30.3030.61060	$109,668	$219,998	$295,000	$324,932	$29,932
ADVERTISING	100.30.3030.62205	$1,087	$1,068	$2,025	$2,025	$0
PRINTING	100.30.3030.62210	$2,056	$366	$1,520	$1,520	$0
OTHER EQMT MAINTENANCE	100.30.3030.62245	$7,433	$16,680	$23,100	$23,100	$0
POSTAGE CHARGEBACKS	100.30.3030.62275	$32				$0
TRAINING & TRAVEL	100.30.3030.62295	$0	$179		$10,000	$10,000
MEMBERSHIP DUES	100.30.3030.62360	$6,438	$13,291	$11,025	$11,025	$0
RENTALS	100.30.3030.62375	$0	$0	$630	$630	$0
COPY MACHINE CHARGES	100.30.3030.62380	$8,192	$2,359			$0
LICENSED PEST CONTROL SERVICES	100.30.3030.62495	$1,375	$1,089		$1,500	$1,500
INSTRUCTOR SERVICES	100.30.3030.62505	$31,978	$77,721	$58,000	$58,000	$0
FIELD TRIPS	100.30.3030.62507	$996	$10,734	$36,000	$36,000	$0
SPORTS OFFICIALS	100.30.3030.62508	$5,306	$6,123	$9,870	$3,500	-$6,370
SERVICE AGREEMENTS/ CONTRACTS	100.30.3030.62509	$5,181	$8,499	$15,700	$15,700	$0
SECURITY ALARM CONTRACTS	100.30.3030.62518	$2,890	$1,045			$0
ELECTRICITY	100.30.3030.64005	$119,665	$277,052	$300,000	$280,000	-$20,000
NATURAL GAS	100.30.3030.64015	$10,258	$60,543	$39,000	$59,000	$20,000
TELECOMMUNICATIONS - WIRELESS	100.30.3030.64540	$972	$1,013			$0
CLOTHING	100.30.3030.65020	$0	$4,947	$4,830	$4,830	$0
FOOD	100.30.3030.65025	$20,761	$12,346	$50,000	$40,000	-$10,000
JANITORIAL SUPPLIES	100.30.3030.65040	$16,289	$20,285	$22,000	$30,000	$8,000
BLDG MAINTENANCE MATERIAL	100.30.3030.65050	$5,473	$3,646	$21,200	$12,000	-$9,200
OFFICE/OTHER EQT MTN MATL	100.30.3030.65070	$314	$1,549		$5,000	$5,000
MEDICAL & LAB SUPPLIES	100.30.3030.65075	$562	$1,468	$945	$5,000	$4,055

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OFFICE SUPPLIES	100.30.3030.65095	$3,553	$3,296	$3,150	$3,150	$0
RECREATION SUPPLIES	100.30.3030.65110	$19,790	$54,775	$65,000	$60,000	-$5,000
OTHER PROGRAM COSTS	100.30.3030.62490	$3,360	$4,775	$27,090	$27,090	$0
FITNESS INCENTIVE	100.30.3030.65141	$900				$0
CROWN CENTER SYSTEMS REPAIR	100.30.3030.62251	$27,784	$54,861	$82,000	$82,000	$0
BUILDINGS	100.30.3030.65510	$3,408	$18,862			$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3030.62305	$16,098				$0
RENTAL OF AUTO REPLACEMENT	100.30.3030.62309	$12,437				$0
MAINTENANCE OFFICE EQUIP CHARGEBACKS	100.30.3030.62540	$0	$14,925			$0
TRANSFER TO CROWN MAINTENANCE FUND	100.30.3030.66158	$175,000	$174,996	$175,000	$175,000	$0
Total Crown Community Center:		**$2,526,236**	**$3,212,749**	**$3,658,521**	**$3,699,073**	**$40,552**
Chandler Community Center						
REGULAR PAY	100.30.3035.61010	$161,949	$145,470	$141,092	$198,143	$57,051
RECREATION INSTRUCTORS REG PAY	100.30.3035.61011	$35,514	$41,303	$40,000	$40,000	$0
PROGRAM ASSISTANTS	100.30.3035.61013	$216	$1,106			$0
PERMANENT PART-TIME	100.30.3035.61050	$94,159	$108,648	$102,097	$96,577	-$5,520
OVERTIME PAY	100.30.3035.61110	$294	$2,395	$1,500	$1,500	$0
TERMINATION PAYOUTS	100.30.3035.61415	$0	$5,248			$0
HEALTH INSURANCE	100.30.3035.61510	$38,629	$34,174	$49,911	$39,130	-$10,781
VISION INSURANCE	100.30.3035.61513		$112	$112		-$112
LIFE INSURANCE	100.30.3035.61615	$190	$170	$112	$76	-$36
CELL PHONE ALLOWANCE	100.30.3035.61626	$720	$540	$360		-$360
SHOE ALLOWANCE	100.30.3035.61630	$720	$900	$720	$360	-$360
IMRF	100.30.3035.61710	$16,914	$17,353	$10,327	$8,811	-$1,516
SOCIAL SECURITY	100.30.3035.61725	$21,831	$25,631	$15,447	$19,396	$3,949
MEDICARE	100.30.3035.61730	$5,106	$5,994	$3,613	$4,537	$924
SEASONAL EMPLOYEES	100.30.3035.61060	$70,402	$117,975	$180,000	$197,833	$17,833
ADVERTISING	100.30.3035.62205	$700	$350	$300	$300	$0
PRINTING	100.30.3035.62210	$0	$0	$300	$300	$0
OFFICE EQUIPMENT MAINT	100.30.3035.62235	$0	$0	$417	$417	$0
OTHER EQMT MAINTENANCE	100.30.3035.62245	$0	$2,180	$1,416	$1,416	$0
TRAINING & TRAVEL	100.30.3035.62295	$0	$279			$0
MEMBERSHIP DUES	100.30.3035.62360	$105	$105	$833	$833	$0
COPY MACHINE CHARGES	100.30.3035.62380	$148				$0
LICENSED PEST CONTROL SERVICES	100.30.3035.62495	$628	$432	$700	$700	$0
INSTRUCTOR SERVICES	100.30.3035.62505	$162,111	$364,510	$215,000	$215,000	$0
WORK- STUDY	100.30.3035.62506	$2,537	$2,751	$5,700	$5,700	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
FIELD TRIPS	100.30.3035.62507	$500	$0	$33,700	$33,700	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3035.62509	$1,227	$200			$0
RENTAL SERVICES	100.30.3035.62515	$0	$0	$3,500	$3,500	$0
ELECTRICITY	100.30.3035.64005	$13,782	$9,521	$17,493	$17,493	$0
NATURAL GAS	100.30.3035.64015	$6,546	$6,202	$9,600	$9,600	$0
TELECOMMUNICATIONS - WIRELESS	100.30.3035.64540	$1,458	$1,520			$0
CLOTHING	100.30.3035.65020	$0	$1,537	$1,860	$1,860	$0
FOOD	100.30.3035.65025	$259	$108	$1,800	$1,800	$0
JANITORIAL SUPPLIES	100.30.3035.65040	$2,534	$2,486	$3,660	$3,660	$0
BLDG MAINTENANCE MATERIAL	100.30.3035.65050	$172	$137	$3,300	$3,300	$0
OFFICE/OTHER EQT MTN MATL	100.30.3035.65070		$68	$200	$200	$0
OFFICE SUPPLIES	100.30.3035.65095	$648	$2,469	$2,000	$2,000	$0
RECREATION SUPPLIES	100.30.3035.65110	$11,827	$12,139	$19,450	$19,450	$0
OTHER PROGRAM COSTS	100.30.3035.62490	$0	$828	$167	$167	$0
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3035.66049		$302			$0
Total Chandler Community Center:		**$651,825**	**$915,143**	**$866,687**	**$927,758**	**$61,071**
Fleetwood Jourdain Com Ct						
REGULAR PAY	100.30.3040.61010	$350,225	$363,205	$371,399	$357,997	-$13,402
RECREATION INSTRUCTORS REG PAY	100.30.3040.61011	$0	$0	$7,813	$7,813	$0
PROGRAM ASSISTANTS	100.30.3040.61013	$38,105	$26,204	$75,000	$75,000	$0
PERMANENT PART-TIME	100.30.3040.61050	$79,029	$69,547	$75,496	$77,072	$1,576
SPECIAL EVENT PAY	100.30.3040.61062	$203				$0
OVERTIME PAY	100.30.3040.61110	$216	$1,529	$2,100	$2,100	$0
TERMINATION PAYOUTS	100.30.3040.61415	$0	$699			$0
ANNUAL SICK LEAVE PAYOUT	100.30.3040.61420	$0	$272			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3040.61430	$372				$0
HEALTH INSURANCE	100.30.3040.61510	$73,502	$76,766	$94,663	$73,337	-$21,326
VISION INSURANCE	100.30.3040.61513		$131	$112	$207	$95
LIFE INSURANCE	100.30.3040.61615	$326	$320	$343	$305	-$38
AUTO ALLOWANCE	100.30.3040.61625	$600	$900	$900	$825	-$75
CELL PHONE ALLOWANCE	100.30.3040.61626	$504	$504	$504	$462	-$42
SHOE ALLOWANCE	100.30.3040.61630	$360	$360	$360	$360	$0
IMRF	100.30.3040.61710	$35,206	$35,807	$20,512	$14,401	-$6,111
SOCIAL SECURITY	100.30.3040.61725	$31,672	$34,644	$27,817	$27,077	-$740
MEDICARE	100.30.3040.61730	$7,407	$8,102	$6,506	$6,333	-$173
SEASONAL EMPLOYEES	100.30.3040.61060	$55,857	$110,597	$82,000	$82,000	$0
ADVERTISING	100.30.3040.62205	$700	$350			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
PRINTING	100.30.3040.62210	$130	$0	$900	$900	$0
BLDG MAINTENANCE SERVICES	100.30.3040.62225	$1,797	$3,032	$5,000	$5,000	$0
OTHER EQMT MAINTENANCE	100.30.3040.62245	$254	$316	$1,400	$1,400	$0
POSTAGE CHARGEBACKS	100.30.3040.62275	$19				$0
TRAINING & TRAVEL	100.30.3040.62295	$159	$49		$5,000	$5,000
MEMBERSHIP DUES	100.30.3040.62360	$40	$80	$600	$600	$0
RENTALS	100.30.3040.62375	$125	$0	$300	$300	$0
COPY MACHINE CHARGES	100.30.3040.62380	$84				$0
LICENSED PEST CONTROL SERVICES	100.30.3040.62495	$962	$982	$800	$800	$0
INSTRUCTOR SERVICES	100.30.3040.62505	$4,848	$34,430	$25,000	$25,000	$0
FIELD TRIPS	100.30.3040.62507	$1,378	$9,426	$20,500	$20,500	$0
ENTERTAIN/PERFORMER SERV	100.30.3040.62511	$1,674	$3,587	$3,500	$3,500	$0
Holiday Food Drive Expenses	100.30.3040.62996	$0	$117			$0
ELECTRICITY	100.30.3040.64005	$18,613	$30,265	$36,700	$36,700	$0
NATURAL GAS	100.30.3040.64015	$9,652	$9,860	$14,800	$14,800	$0
TELECOMMUNICATIONS - WIRELESS	100.30.3040.64540	$1,263	$1,314			$0
CLOTHING	100.30.3040.65020	$434	$2,498	$500	$2,500	$2,000
FOOD	100.30.3040.65025	$33,859	$56,199	$40,000	$50,000	$10,000
JANITORIAL SUPPLIES	100.30.3040.65040	$5,367	$5,806	$8,700	$8,700	$0
BLDG MAINTENANCE MATERIAL	100.30.3040.65050	$153	$106			$0
OFFICE/OTHER EQT MTN MATL	100.30.3040.65070	$65				$0
OFFICE SUPPLIES	100.30.3040.65095	$1,339	$2,225	$2,300	$2,300	$0
RECREATION SUPPLIES	100.30.3040.65110	$21,134	$11,629	$39,500	$39,500	$0
OTHER PROGRAM COSTS	100.30.3040.62490	$33	$4	$10,000	$10,000	$0
Total Fleetwood Jourdain Com Ct:		**$777,668**	**$901,862**	**$976,025**	**$952,789**	**-$23,236**
Fleetwood/Jourdain Theatr						
REGULAR PAY	100.30.3045.61010	$63,654	$69,035	$68,203	$68,204	$1
PERMANENT PART-TIME	100.30.3045.61050		$0		$1	$1
HEALTH INSURANCE	100.30.3045.61510	$20,714	$22,610	$23,236	$8,549	-$14,687
LIFE INSURANCE	100.30.3045.61615	$89	$89	$91	$84	-$7
IMRF	100.30.3045.61710	$5,364	$5,677	$3,301	$2,258	-$1,043
SOCIAL SECURITY	100.30.3045.61725	$3,664	$3,995	$4,229	$4,229	$0
MEDICARE	100.30.3045.61730	$857	$934	$989	$989	$0
SEASONAL EMPLOYEES	100.30.3045.61060	$0	$0	$5,600		-$5,600
ADVERTISING	100.30.3045.62205	$0	$0	$500	$500	$0
PRINTING	100.30.3045.62210	$435	$0	$2,500	$2,500	$0
MEMBERSHIP DUES	100.30.3045.62360	$219	$40			$0
RENTALS	100.30.3045.62375	$165	$455	$4,000	$4,000	$0
INSTRUCTOR SERVICES	100.30.3045.62505	$3,135	$15,052	$13,500	$25,000	$11,500

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ENTERTAIN/PERFORMER SERV	100.30.3045.62511	$6,225	$5,850	$17,000	$22,000	$5,000
RENTAL SERVICES	100.30.3045.62515	$1,269	$1,145			$0
FOOD	100.30.3045.65025	$3,824	$181	$2,200	$4,000	$1,800
OFFICE SUPPLIES	100.30.3045.65095	$69	$207	$250	$500	$250
RECREATION SUPPLIES	100.30.3045.65110	$4,915	$2,327	$5,500	$7,500	$2,000
OTHER PROGRAM COSTS	100.30.3045.62490	$759	$7,810	$3,400	$3,400	$0
Total Fleetwood/Jourdain Theatr:		**$115,357**	**$135,408**	**$154,499**	**$153,714**	**-$785**
Recreation Outreach Program						
REGULAR PAY	100.30.3050.61010	$4,178	$826			$0
PROGRAM ASSISTANTS	100.30.3050.61013	$19,013	$20,972			$0
PERMANENT PART-TIME	100.30.3050.61050	$31,808	$39,540	$24,141		-$24,141
OVERTIME PAY	100.30.3050.61110	$98	$142			$0
IMRF	100.30.3050.61710	$3,830	$4,648	$1,169		-$1,169
SOCIAL SECURITY	100.30.3050.61725	$4,804	$6,842	$1,497		-$1,497
MEDICARE	100.30.3050.61730	$1,123	$1,600	$351		-$351
SEASONAL EMPLOYEES	100.30.3050.61060	$22,381	$48,871	$77,000	$364,000	$287,000
ADVERTISING	100.30.3050.62205	$0	$0	$200	$200	$0
PRINTING	100.30.3050.62210	$0	$91	$500	$500	$0
TELEPHONE CHARGEBACKS	100.30.3050.62320		$2,641			$0
LICENSED PEST CONTROL SERVICES	100.30.3050.62495	$58	$270			$0
FIELD TRIPS	100.30.3050.62507	$0	$1,800			$0
ENTERTAIN/PERFORMER SERV	100.30.3050.62511	$32				$0
TELECOMMUNICATIONS - WIRELESS	100.30.3050.64540	$171	$33			$0
CLOTHING	100.30.3050.65020	$456	$1,859	$500	$3,600	$3,100
FOOD	100.30.3050.65025	$155,696	$121,449	$131,500	$4,000	-$127,500
JANITORIAL SUPPLIES	100.30.3050.65040	$0	$82		$10,000	$10,000
OFFICE SUPPLIES	100.30.3050.65095	$0	$11	$100	$100	$0
RECREATION SUPPLIES	100.30.3050.65110	$1,351	$2,184	$10,000	$10,000	$0
OTHER PROGRAM COSTS	100.30.3050.62490	$402	$175			$0
Total Recreation Outreach Program:		**$245,401**	**$254,036**	**$246,958**	**$392,400**	**$145,442**
Levy Center Senior Services						
REGULAR PAY	100.30.3055.61010	$474,702	$445,083	$457,772	$448,750	-$9,022
RECREATION INSTRUCTORS REG PAY	100.30.3055.61011	$62,498	$40,671	$44,000	$44,000	$0
PROGRAM ASSISTANTS	100.30.3055.61013	$4,281	$5,926	$12,000	$12,000	$0
PERMANENT PART-TIME	100.30.3055.61050	$73,390	$66,376	$103,895	$118,606	$14,711
SPECIAL EVENT PAY	100.30.3055.61062	$406	$360	$2,000	$2,000	$0
OVERTIME PAY	100.30.3055.61110	$413	$1,598	$2,499	$2,499	$0
TERMINATION PAYOUTS	100.30.3055.61415	$14,306	$2,574			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ANNUAL SICK LEAVE PAYOUT	100.30.3055.61420	$0	$597			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3055.61430		$2,655			$0
HEALTH INSURANCE	100.30.3055.61510	$112,953	$106,855	$140,338	$78,440	-$61,898
VISION INSURANCE	100.30.3055.61513		$148	$148	$205	$57
LIFE INSURANCE	100.30.3055.61615	$384	$353	$388	$339	-$49
AUTO ALLOWANCE	100.30.3055.61625	$600	$900	$900	$825	-$75
CELL PHONE ALLOWANCE	100.30.3055.61626	$504	$504	$504	$462	-$42
SHOE ALLOWANCE	100.30.3055.61630	$1,440	$1,260	$1,260	$1,080	-$180
IMRF	100.30.3055.61710	$43,477	$40,871	$26,126	$17,822	-$8,304
SOCIAL SECURITY	100.30.3055.61725	$37,641	$33,741	$34,989	$35,323	$334
MEDICARE	100.30.3055.61730	$8,803	$7,891	$8,183	$8,261	$78
SEASONAL EMPLOYEES	100.30.3055.61060	$312	$1,038	$1,500	$1,500	$0
ADVERTISING	100.30.3055.62205	$1,454	$350	$2,000	$2,000	$0
PRINTING	100.30.3055.62210	$532	$1,871	$4,300	$4,300	$0
OTHER EQMT MAINTENANCE	100.30.3055.62245	$730	$1,872	$6,350	$6,350	$0
POSTAGE CHARGEBACKS	100.30.3055.62275	$413				$0
TRAINING & TRAVEL	100.30.3055.62295	$55	$0			$0
MEMBERSHIP DUES	100.30.3055.62360	$554	$1,057	$1,050	$1,050	$0
COPY MACHINE CHARGES	100.30.3055.62380	$11,952	$3,331			$0
LICENSED PEST CONTROL SERVICES	100.30.3055.62495	$661	$977	$750	$750	$0
INSTRUCTOR SERVICES	100.30.3055.62505	$66,965	$173,842	$154,000	$154,000	$0
FIELD TRIPS	100.30.3055.62507	$4,868	$4,289	$13,500	$13,500	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3055.62509	$1,073	$320	$4,800	$4,800	$0
ENTERTAIN/PERFORMER SERV	100.30.3055.62511	$2,458	$4,247	$1,900	$1,900	$0
COUPON PMTS-CAB SUBSIDY	100.30.3055.62695	$121,837	$101,567	$170,000	$170,000	$0
ELECTRICITY	100.30.3055.64005	$46,116	$46,821	$50,000	$50,000	$0
NATURAL GAS	100.30.3055.64015	$10,904	$9,477	$23,200	$23,200	$0
TELECOMMUNICATIONS - WIRELESS	100.30.3055.64540	$244	$399			$0
CLOTHING	100.30.3055.65020	$0	$2,757	$1,616	$1,616	$0
FOOD	100.30.3055.65025	$22,313	$28,432	$43,000	$43,000	$0
JANITORIAL SUPPLIES	100.30.3055.65040	$5,916	$7,063	$9,200	$9,200	$0
BLDG MAINTENANCE MATERIAL	100.30.3055.65050	$1,083	$5,192	$5,580	$5,580	$0
OFFICE/OTHER EQT MTN MATL	100.30.3055.65070	$0	$140	$415	$415	$0
OFFICE SUPPLIES	100.30.3055.65095	$2,774	$2,784	$4,050	$4,050	$0
RECREATION SUPPLIES	100.30.3055.65110	$8,165	$21,333	$20,600	$20,600	$0
OTHER PROGRAM COSTS	100.30.3055.62490	$937				$0
Total Levy Center Senior Services:		**$1,148,112**	**$1,177,523**	**$1,352,813**	**$1,288,424**	**-$64,389**
Boat Ramp Operations						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OVERTIME PAY	100.30.3065.61110	$2,919	$1,748	$2,200	$2,200	$0
HEALTH INSURANCE	100.30.3065.61510	$0	$25			$0
IMRF	100.30.3065.61710	$0	$22			$0
SOCIAL SECURITY	100.30.3065.61725	$389	$1,052			$0
MEDICARE	100.30.3065.61730	$91	$246			$0
SEASONAL EMPLOYEES	100.30.3065.61060	$56,685	$15,218	$16,500	$16,500	$0
TESTING SERVICES	100.30.3065.62165		$3,680	$4,000	$4,000	$0
POSTAGE CHARGEBACKS	100.30.3065.62275	$14				$0
TELECOMMUNICATIONS - WIRELESS	100.30.3065.64540	$2,430				$0
JANITORIAL SUPPLIES	100.30.3065.65040	$0	$0	$500	$500	$0
LICENSING/REGULATORY SUPP	100.30.3065.65045	$2,780	$2,237	$3,100	$3,100	$0
BLDG MAINTENANCE MATERIAL	100.30.3065.65050	$27,977	$41,808	$36,000	$36,000	$0
RECREATION SUPPLIES	100.30.3065.65110	$3,257	$6,717	$4,650	$4,650	$0
Total Boat Ramp Operations:		**$96,542**	**$72,752**	**$66,950**	**$66,950**	**$0**
Boat Storage Facilities						
OFFICE/OTHER EQT MTN MATL	100.30.3075.65070	$45				$0
RECREATION SUPPLIES	100.30.3075.65110	$201				$0
OTHER PROGRAM COSTS	100.30.3075.62490	$444				$0
Total Boat Storage Facilities:		**$690**	**$0**	**$0**	**$0**	**$0**
Beaches						
REGULAR PAY	100.30.3080.61010	$79,253	$111,862	$80,866	$145,000	$64,134
PROGRAM ASSISTANTS	100.30.3080.61013	$274				$0
PERMANENT PART-TIME	100.30.3080.61050	$6,268	$252			$0
OVERTIME PAY	100.30.3080.61110	$13,572	$40,904	$36,800	$36,800	$0
HEALTH INSURANCE	100.30.3080.61510	$108	-$14		$38,799	$38,799
LIFE INSURANCE	100.30.3080.61615	$98	$101	$104	$105	$1
AUTO ALLOWANCE	100.30.3080.61625	$300	$450	$450	$825	$375
CELL PHONE ALLOWANCE	100.30.3080.61626	$504	$504	$504	$462	-$42
IMRF	100.30.3080.61710	$6,466	$6,730	$3,914	$4,800	$886
SOCIAL SECURITY	100.30.3080.61725	$36,295	$48,910	$5,073	$9,070	$3,997
MEDICARE	100.30.3080.61730	$8,488	$11,439	$1,187	$2,122	$935
SEASONAL EMPLOYEES	100.30.3080.61060	$436,699	$634,997	$675,000	$388,000	-$287,000
ADVERTISING	100.30.3080.62205	$700	$350			$0
OFFICE EQUIPMENT MAINT	100.30.3080.62235	$158	$0	$400	$400	$0
OTHER EQMT MAINTENANCE	100.30.3080.62245	$465	$0	$600	$600	$0
TRAINING & TRAVEL	100.30.3080.62295	$9	$230			$0
COPY MACHINE CHARGES	100.30.3080.62380	$0				$0
LICENSED PEST CONTROL SERVICES	100.30.3080.62495	$1,078	$679	$700	$700	$0
ELECTRICITY	100.30.3080.64005	$1,237	$789	$2,000	$2,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
NATURAL GAS	100.30.3080.64015	$1,002	$1,640			$0
TELECOMMUNICATIONS - WIRELESS	100.30.3080.64540	$179	$156			$0
CLOTHING	100.30.3080.65020	$6,403	$9,048	$9,800		-$9,800
FOOD	100.30.3080.65025	$16	$403			$0
PETROLEUM PRODUCTS	100.30.3080.65035	$197	$143	$1,000	$1,000	$0
JANITORIAL SUPPLIES	100.30.3080.65040	$16,020	$8,509	$10,750	$750	-$10,000
LICENSING/REGULATORY SUPP	100.30.3080.65045	$7,083	$6,991	$6,000	$6,000	$0
BLDG MAINTENANCE MATERIAL	100.30.3080.65050	$358	$0			$0
OFFICE/OTHER EQT MTN MATL	100.30.3080.65070	$461	$196	$1,000	$1,000	$0
MEDICAL & LAB SUPPLIES	100.30.3080.65075	$0	$925	$500	$500	$0
MINOR EQUIPMENT & TOOLS	100.30.3080.65085	$1,038	$223	$500	$1,000	$500
SAFETY EQUIPMENT	100.30.3080.65090	$3,814	$788	$2,200	$2,200	$0
OFFICE SUPPLIES	100.30.3080.65095	$944	$258	$1,000	$1,000	$0
RECREATION SUPPLIES	100.30.3080.65110	$7,546	$6,283	$19,000	$19,000	$0
OTHER PROGRAM COSTS	100.30.3080.62490	$1,614	$2,824	$500	$500	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3080.62305	$38,235				$0
RENTAL OF AUTO REPLACEMENT	100.30.3080.62309	$15,135				$0
Total Beaches:		**$692,018**	**$896,569**	**$859,848**	**$662,633**	**-$197,215**
Crown Ice Rink						
REGULAR PAY	100.30.3095.61010	$1,215				$0
RECREATION INSTRUCTORS REG PAY	100.30.3095.61011	$452				$0
PROGRAM ASSISTANTS	100.30.3095.61013	$292				$0
PERMANENT PART-TIME	100.30.3095.61050	$751	$282			$0
HEALTH INSURANCE	100.30.3095.61510	$639				$0
IMRF	100.30.3095.61710	$364	$23			$0
SOCIAL SECURITY	100.30.3095.61725	$543	$17			$0
MEDICARE	100.30.3095.61730	$127	$4			$0
SEASONAL EMPLOYEES	100.30.3095.61060	$1,373				$0
POSTAGE CHARGEBACKS	100.30.3095.62275	$5				$0
ELECTRICITY	100.30.3095.64005	$172,617				$0
NATURAL GAS	100.30.3095.64015	$13,671	$12,456			$0
OTHER PROGRAM COSTS	100.30.3095.62490	$246	$524			$0
Total Crown Ice Rink:		**$192,296**	**$13,306**	**$0**	**$0**	**$0**
Sports Leagues						
PERMANENT PART-TIME	100.30.3100.61050	$0	$130			$0
HEALTH INSURANCE	100.30.3100.61510	$9				$0
IMRF	100.30.3100.61710	$3				$0
SOCIAL SECURITY	100.30.3100.61725	$2	$8			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MEDICARE	100.30.3100.61730	$0	$2			$0
SEASONAL EMPLOYEES	100.30.3100.61060	$0	$0	$13,000	$13,000	$0
ADVERTISING	100.30.3100.62205		$0	$100	$100	$0
MEMBERSHIP DUES	100.30.3100.62360	$0	$0	$150	$150	$0
LICENSED PEST CONTROL SERVICES	100.30.3100.62495	$1,221	$1,726			$0
SPORTS OFFICIALS	100.30.3100.62508	$0	$0	$9,500	$9,500	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3100.62509	$274				$0
RECREATION SUPPLIES	100.30.3100.65110	$486	$4,290	$45,800	$45,800	$0
OTHER PROGRAM COSTS	100.30.3100.62490	$110				$0
Total Sports Leagues:		**$2,105**	**$6,156**	**$68,550**	**$68,550**	**$0**
Aquatic Camp						
RECREATION SUPPLIES	100.30.3105.65110	$85	$0			$0
OTHER PROGRAM COSTS	100.30.3105.62490	$320				$0
Total Aquatic Camp:		**$405**	**$0**	**$0**	**$0**	**$0**
Special Recreation						
REGULAR PAY	100.30.3130.61010	$148,109	$145,733	$141,152	$156,322	$15,170
RECREATION INSTRUCTORS REG PAY	100.30.3130.61011	$0	$104			$0
PROGRAM ASSISTANTS	100.30.3130.61013	$899	$11,765			$0
PERMANENT PART-TIME	100.30.3130.61050	$4,221	$2,988	$11,708		-$11,708
OVERTIME PAY	100.30.3130.61110	$1,868	$3,805	$3,997	$3,997	$0
HEALTH INSURANCE	100.30.3130.61510	$12,660	$13,893	$28,871	$21,248	-$7,623
VISION INSURANCE	100.30.3130.61513		$76	$76	$35	-$41
LIFE INSURANCE	100.30.3130.61615	$184	$185	$190	$95	-$95
AUTO ALLOWANCE	100.30.3130.61625	$600	$900	$900	$413	-$487
CELL PHONE ALLOWANCE	100.30.3130.61626	$504	$504	$504		-$504
IMRF	100.30.3130.61710	$12,651	$13,324	$7,106	$5,174	-$1,932
SOCIAL SECURITY	100.30.3130.61725	$15,641	$25,105	$10,300	$10,840	$540
MEDICARE	100.30.3130.61730	$3,658	$5,871	$2,409	$2,535	$126
SEASONAL EMPLOYEES	100.30.3130.61060	$98,787	$242,227	$270,000	$288,111	$18,111
TRAINING & TRAVEL	100.30.3130.62295	$0	$35			$0
MEMBERSHIP DUES	100.30.3130.62360	$40	$270	$417	$417	$0
FIELD TRIPS	100.30.3130.62507	$2,184	$40,320	$56,946	$56,946	$0
TELECOMMUNICATIONS - WIRELESS	100.30.3130.64540	$2,916	$3,041			$0
CLOTHING	100.30.3130.65020	$0	$3,115	$1,300	$1,300	$0
FOOD	100.30.3130.65025	$376	$1,580	$3,155	$3,155	$0
MEDICAL & LAB SUPPLIES	100.30.3130.65075	$324	$722	$600	$600	$0
OFFICE SUPPLIES	100.30.3130.65095	$80	$1,230	$500	$500	$0
RECREATION SUPPLIES	100.30.3130.65110	$1,043	$5,596	$4,300	$4,300	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER PROGRAM COSTS	100.30.3130.62490	$2,980	$4,910	$10,075	$10,075	$0
Total Special Recreation:		**$309,726**	**$527,299**	**$554,506**	**$566,064**	**$11,558**
Bus Program						
REGULAR PAY	100.30.3140.61010	$12,754	$454			$0
PROGRAM ASSISTANTS	100.30.3140.61013	$3,708	$0	$17,600	$17,600	$0
PERMANENT PART-TIME	100.30.3140.61050	$19,095	$23,514	$66,298	$66,951	$653
TERMINATION PAYOUTS	100.30.3140.61415	$0	$17			$0
IMRF	100.30.3140.61710	$1,403	$1,972	$3,209	$1,159	-$2,050
SOCIAL SECURITY	100.30.3140.61725	$2,211	$1,675	$4,110	$4,151	$41
MEDICARE	100.30.3140.61730	$517	$392	$961	$971	$10
SEASONAL EMPLOYEES	100.30.3140.61060	$0	$3,036			$0
OTHER PROGRAM COSTS	100.30.3140.62490	$181				$0
Total Bus Program:		**$39,867**	**$31,061**	**$92,178**	**$90,831**	**-$1,347**
Park Service Unit						
REGULAR PAY	100.30.3150.61010	$14,402	$1,792			$0
PERMANENT PART-TIME	100.30.3150.61050	$54,196	$63,351	$59,972	$46,180	-$13,792
OVERTIME PAY	100.30.3150.61110	$2,084	$1,156			$0
TERMINATION PAYOUTS	100.30.3150.61415	$0	$9,297			$0
HEALTH INSURANCE	100.30.3150.61510	$36	$0			$0
SHOE ALLOWANCE	100.30.3150.61630	$360	$360	$360	$180	-$180
IMRF	100.30.3150.61710	$6,033	$5,853	$2,903	$1,529	-$1,374
SOCIAL SECURITY	100.30.3150.61725	$4,421	$4,709	$3,741	$2,875	-$866
MEDICARE	100.30.3150.61730	$1,034	$1,101	$875	$673	-$202
SEASONAL EMPLOYEES	100.30.3150.61060	$0	$0		$287,000	$287,000
TELECOMMUNICATIONS - WIRELESS	100.30.3150.64540	$204	$364			$0
CLOTHING	100.30.3150.65020	$0	$0	$600	$600	$0
MINOR EQUIPMENT & TOOLS	100.30.3150.65085	$0	$669	$400	$400	$0
RECREATION SUPPLIES	100.30.3150.65110	$28				$0
Total Park Service Unit:		**$82,799**	**$88,653**	**$68,851**	**$339,437**	**$270,586**
Golf						
OVERTIME PAY	100.30.3155.61110	$45				$0
SOCIAL SECURITY	100.30.3155.61725	$642	$528			$0
MEDICARE	100.30.3155.61730	$150	$124			$0
SEASONAL EMPLOYEES	100.30.3155.61060	$10,316	$16,294			$0
Total Golf:		**$11,154**	**$16,945**	**$0**	**$0**	**$0**
Community Relations						
SOCIAL SECURITY	100.30.3205.61725	$75	$66			$0
MEDICARE	100.30.3205.61730	$18	$15			$0
SEASONAL EMPLOYEES	100.30.3205.61060	$1,214	$1,065			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Community Relations:		**$1,307**	**$1,147**	**$0**	**$0**	**$0**
Youth Engagement Division						
HEALTH INSURANCE	100.30.3215.61510	$654				$0
IMRF	100.30.3215.61710	$215				$0
SOCIAL SECURITY	100.30.3215.61725	$242	$426			$0
MEDICARE	100.30.3215.61730	$57	$100			$0
SEASONAL EMPLOYEES	100.30.3215.61060	$1,246	$6,873			$0
PRINTING	100.30.3215.62210	$49				$0
TELECOMMUNICATIONS - WIRELESS	100.30.3215.64540	$666	$942			$0
OTHER PROGRAM COSTS	100.30.3215.62490	-$3,456	$845			$0
Total Youth Engagement Division:		**-$328**	**$9,186**	**$0**	**$0**	**$0**
Gibbs-Morrison Cultural Center						
REGULAR PAY	100.30.3225.61010	$57,691	$448			$0
PROGRAM ASSISTANTS	100.30.3225.61013	$0	$478			$0
PERMANENT PART-TIME	100.30.3225.61050	$14,365	$33,892	$58,632	$39,153	-$19,479
HEALTH INSURANCE	100.30.3225.61510	$15,161				$0
LIFE INSURANCE	100.30.3225.61615	$37				$0
CELL PHONE ALLOWANCE	100.30.3225.61626	$420				$0
SHOE ALLOWANCE	100.30.3225.61630	$360	$540	$540	$360	-$180
IMRF	100.30.3225.61710	$4,365				$0
SOCIAL SECURITY	100.30.3225.61725	$4,556	$2,197	$3,669	$2,450	-$1,219
MEDICARE	100.30.3225.61730	$1,066	$514	$858	$573	-$285
SEASONAL EMPLOYEES	100.30.3225.61060	$3,387	$0	$7,500	$7,500	$0
ADVERTISING	100.30.3225.62205	$350	$350	$500	$500	$0
PRINTING	100.30.3225.62210	$0	$0	$500	$500	$0
BLDG MAINTENANCE SERVICES	100.30.3225.62225	$35	$46	$1,717	$1,717	$0
MEMBERSHIP DUES	100.30.3225.62360	$40				$0
RECEPTION/ENTERTAINMEN	100.30.3225.62365		$0	$100	$100	$0
LICENSED PEST CONTROL SERVICES	100.30.3225.62495	$668	$729	$1,200	$1,200	$0
INSTRUCTOR SERVICES	100.30.3225.62505	$1,284	$648	$5,000	$5,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3225.62509	$855	$710	$5,000	$5,000	$0
ENTERTAIN/PERFORMER SERV	100.30.3225.62511	$801	$398			$0
ELECTRICITY	100.30.3225.64005	$1,806	$3,524	$6,500	$6,500	$0
NATURAL GAS	100.30.3225.64015	$929	$3,468	$4,500	$4,500	$0
FOOD	100.30.3225.65025	$0	$0	$1,000	$1,000	$0
JANITORIAL SUPPLIES	100.30.3225.65040	$1,268	$1,725	$4,000	$4,000	$0
OFFICE SUPPLIES	100.30.3225.65095	$283	$0	$2,000	$2,000	$0
RECREATION SUPPLIES	100.30.3225.65110	$1,794	$170	$11,000	$11,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER PROGRAM COSTS	100.30.3225.62490	$6,066	$0	$15,000	$15,000	$0
Total Gibbs-Morrison Cultural Center:		**$117,586**	**$49,835**	**$129,216**	**$108,053**	**-$21,163**
Parks & Forestry General Sup						
POSTAGE CHARGEBACKS	100.30.3505.62275	$42				$0
Total Parks & Forestry General Sup:		**$42**				**$0**
Ecology Center						
REGULAR PAY	100.30.3605.61010	$181,769	$143,046	$193,128	$269,407	$76,279
RECREATION INSTRUCTORS REG PAY	100.30.3605.61011	$38,690	$45,047	$58,000	$58,000	$0
PROGRAM ASSISTANTS	100.30.3605.61013	$76	$934			$0
PERMANENT PART-TIME	100.30.3605.61050	$15,299	$34,092	$43,942	$105,176	$61,234
OVERTIME PAY	100.30.3605.61110	$0	$5,005		$10,000	$10,000
TERMINATION PAYOUTS	100.30.3605.61415	$0	$1,279			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3605.61430		$3,092			$0
HEALTH INSURANCE	100.30.3605.61510	$24,884	$16,212	$49,911	$67,859	$17,948
VISION INSURANCE	100.30.3605.61513		$84	$112	$35	-$77
LIFE INSURANCE	100.30.3605.61615	$197	$147	$127	$131	$4
AUTO ALLOWANCE	100.30.3605.61625		$0		$594	$594
CELL PHONE ALLOWANCE	100.30.3605.61626	$360	$270	$360	$462	$102
SHOE ALLOWANCE	100.30.3605.61630	$0	$360	$360	$180	-$180
IMRF	100.30.3605.61710	$15,414	$12,869	$9,833	$11,731	$1,898
SOCIAL SECURITY	100.30.3605.61725	$17,120	$21,515	$14,743	$23,301	$8,558
MEDICARE	100.30.3605.61730	$4,004	$5,032	$3,448	$5,450	$2,002
SEASONAL EMPLOYEES	100.30.3605.61060	$49,684	$120,168	$140,000	$130,000	-$10,000
ADVERTISING	100.30.3605.62205	$350	$350			$0
PRINTING	100.30.3605.62210	$432	$0	$200	$2,500	$2,300
TRAINING & TRAVEL	100.30.3605.62295	$0	$185		$2,500	$2,500
MEMBERSHIP DUES	100.30.3605.62360	$80	$100	$400	$400	$0
COPY MACHINE CHARGES	100.30.3605.62380	$357	$74			$0
LICENSED PEST CONTROL SERVICES	100.30.3605.62495	$1,096	$1,048	$792	$792	$0
INSTRUCTOR SERVICES	100.30.3605.62505	$1,843	$2,707	$15,000	$10,000	-$5,000
FIELD TRIPS	100.30.3605.62507	$5,393	$14,524	$24,900	$24,900	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3605.62509	$250				$0
ENTERTAIN/PERFORMER SERV	100.30.3605.62511	$0	$0	$1,975	$1,975	$0
SECURITY ALARM CONTRACTS	100.30.3605.62518	$860	$1,003			$0
ELECTRICITY	100.30.3605.64005	$4,050	$5,083	$6,310	$6,310	$0
NATURAL GAS	100.30.3605.64015	$1,071	$2,591	$4,600	$4,600	$0
AGRI/BOTANICAL SUPPLIES	100.30.3605.65005	$45	$122	$1,233	$1,233	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
CLOTHING	100.30.3605.65020	$396	$1,996	$3,600	$8,000	$4,400
FOOD	100.30.3605.65025	$909	$3,528	$4,200	$6,500	$2,300
JANITORIAL SUPPLIES	100.30.3605.65040	$1,167	$2,071	$3,600	$3,600	$0
BLDG MAINTENANCE MATERIAL	100.30.3605.65050	$179	$213			$0
MINOR EQUIPMENT & TOOLS	100.30.3605.65085	$191	$1,948	$700	$700	$0
OFFICE SUPPLIES	100.30.3605.65095	$441	$1,704	$2,900	$2,900	$0
RECREATION SUPPLIES	100.30.3605.65110	$3,863	$12,699	$11,100	$11,100	$0
OTHER PROGRAM COSTS	100.30.3605.62490	$4,275	$4,203	$8,000	$8,000	$0
Total Ecology Center:		**$374,742**	**$465,298**	**$603,474**	**$778,336**	**$174,862**
Eco-Quest Day Camp						
OVERTIME PAY	100.30.3610.61110	$0	$98			$0
SOCIAL SECURITY	100.30.3610.61725	$183	$192			$0
MEDICARE	100.30.3610.61730	$43	$45			$0
SEASONAL EMPLOYEES	100.30.3610.61060	$2,949	$2,992			$0
TRAINING & TRAVEL	100.30.3610.62295	$30				$0
Total Eco-Quest Day Camp:		**$3,205**	**$3,327**	**$0**	**$0**	**$0**
Noyes Cultural Arts Center						
REGULAR PAY	100.30.3710.61010	$73,818	$73,409	$70,416	$70,789	$373
RECREATION INSTRUCTORS REG PAY	100.30.3710.61011	$80				$0
PERMANENT PART-TIME	100.30.3710.61050	$58,016	$74,855	$79,904	$56,566	-$23,338
OVERTIME PAY	100.30.3710.61110	$0	$0	$2,000	$2,000	$0
TERMINATION PAYOUTS	100.30.3710.61415	$0	$411			$0
HEALTH INSURANCE	100.30.3710.61510	$21,427	$22,700	$37,993	$23,507	-$14,486
LIFE INSURANCE	100.30.3710.61615	$7	$7	$7	$6	-$1
SHOE ALLOWANCE	100.30.3710.61630	$720	$720	$720	$720	$0
IMRF	100.30.3710.61710	$6,823	$7,403	$4,529	$2,343	-$2,186
SOCIAL SECURITY	100.30.3710.61725	$8,069	$9,022	$9,364	$7,941	-$1,423
MEDICARE	100.30.3710.61730	$1,887	$2,110	$2,190	$1,857	-$333
SEASONAL EMPLOYEES	100.30.3710.61060	$32				$0
ADVERTISING	100.30.3710.62205	$700	$700			$0
BLDG MAINTENANCE SERVICES	100.30.3710.62225	$1,760	$0	$1,666	$1,666	$0
OTHER EQMT MAINTENANCE	100.30.3710.62245	$579				$0
COPY MACHINE CHARGES	100.30.3710.62380	$13,766	$4,290			$0
ELEVATOR CONTRACT COSTS	100.30.3710.62425	$750	$0	$2,660	$2,660	$0
LICENSED PEST CONTROL SERVICES	100.30.3710.62495	$557	$578	$600	$600	$0
SECURITY ALARM CONTRACTS	100.30.3710.62518	$1,175	$1,187	$1,100	$1,100	$0
ELECTRICITY	100.30.3710.64005	$12,579	$14,915	$20,960	$20,960	$0
NATURAL GAS	100.30.3710.64015	$13,604	$12,842	$24,300	$24,300	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TELECOMMUNICATIONS - WIRELESS	100.30.3710.64540	$308	$434			$0
JANITORIAL SUPPLIES	100.30.3710.65040	$1,885	$3,648	$2,950	$2,950	$0
BLDG MAINTENANCE MATERIAL	100.30.3710.65050	$484	$820	$1,000	$1,000	$0
MINOR EQUIPMENT & TOOLS	100.30.3710.65085	$0	$0	$200	$200	$0
RECREATION SUPPLIES	100.30.3710.65110	$81	$0	$1,000	$1,000	$0
OTHER IMPROVEMENTS	100.30.3710.65515	$24,283	$7,691			$0
Total Noyes Cultural Arts Center:		**$243,391**	**$237,741**	**$263,559**	**$222,166**	**-$41,393**
Cultural Arts Programs						
REGULAR PAY	100.30.3720.61010	$85,137	$92,239	$90,275	$90,275	$0
RECREATION INSTRUCTORS REG PAY	100.30.3720.61011	$71				$0
OVERTIME PAY	100.30.3720.61110	$293				$0
HEALTH INSURANCE	100.30.3720.61510	$20,242	$24,131	$22,703	$23,507	$804
VISION INSURANCE	100.30.3720.61513		$3			$0
LIFE INSURANCE	100.30.3720.61615	$118	$121	$121	$111	-$10
IMRF	100.30.3720.61710	$7,150	$8,067	$4,370	$2,988	-$1,382
SOCIAL SECURITY	100.30.3720.61725	$8,351	$12,947	$5,598	$5,597	-$1
MEDICARE	100.30.3720.61730	$1,953	$3,028	$1,309	$1,309	$0
SEASONAL EMPLOYEES	100.30.3720.61060	$56,351	$118,011	$122,000	$122,000	$0
PRINTING	100.30.3720.62210	$0	$0	$1,500	$1,500	$0
POSTAGE CHARGEBACKS	100.30.3720.62275	$17				$0
MEMBERSHIP DUES	100.30.3720.62360	$80	$40	$250	$250	$0
RECEPTION/ENTERTAINMEN	100.30.3720.62365	$105	$0	$300	$300	$0
RENTALS	100.30.3720.62375	$1,257				$0
INSTRUCTOR SERVICES	100.30.3720.62505	$17,126	$19,681	$12,800	$12,800	$0
WORK- STUDY	100.30.3720.62506	$208	$1,046	$4,000	$4,000	$0
FIELD TRIPS	100.30.3720.62507	$0	$2,340	$4,000	$4,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.30.3720.62509	$3,625	$5,100	$8,079	$8,079	$0
ENTERTAIN/PERFORMER SERV	100.30.3720.62511	$13,215	$15,100	$20,500	$20,500	$0
RENTAL SERVICES	100.30.3720.62515	$8,757	$14,810	$20,000	$20,000	$0
TELECOMMUNICATIONS - WIRELESS	100.30.3720.64540	$1,775	$2,026			$0
CLOTHING	100.30.3720.65020	$0	$974	$5,650	$5,650	$0
FOOD	100.30.3720.65025	$19	$0	$2,400	$2,400	$0
OFFICE SUPPLIES	100.30.3720.65095	$13	$33	$1,000	$1,000	$0
RECREATION SUPPLIES	100.30.3720.65110	$4,436	$8,132	$19,600	$19,600	$0
OTHER PROGRAM COSTS	100.30.3720.62490	$0	$5,550	$22,425	$22,425	$0
Total Cultural Arts Programs:		**$230,299**	**$333,379**	**$368,880**	**$368,291**	**-$589**
Total Parks And Recreation:		**$9,542,771**	**$11,198,895**	**$12,101,740**	**$12,751,313**	**$649,573**
Total Expenditures:		**$9,542,771**	**$11,198,895**	**$12,101,740**	**$12,751,313**	**$649,573**

Public Works Agency

Edgar Cano
Public Works Agency Director

The Public Works Agency consists of three individual Bureaus: Water Production, Capital Planning & Engineering and Public Services. Each of these Bureaus has multiple functions. Employees in the Agency are funded by the General Fund, Solid Waste Fund, Parking Fund, Sewer Fund, Water Fund, and the Special Assessment Fund.

The Public Services Bureau consists of five Divisions. The Greenways Division maintains the landscapes at all City owned facilities, parks and athletic fields. The Forestry Division maintains the City's urban forest including the trimming of trees, inoculating elm trees, removal of diseased/dying trees and planting of new trees. The Recycling and Environmental Maintenance Division collects and disposes of recycling materials and bulk materials (special pickups), performs maintenance in smaller business districts and performs street sweeping throughout the City. The Traffic Division performs maintenance on all City traffic signs, traffic signals, street lights and parking lot lights. The Streets Division is responsible for the patching of the paved streets and alleys, grading of unimproved alleys, leaf collection and leads the snow and ice control.

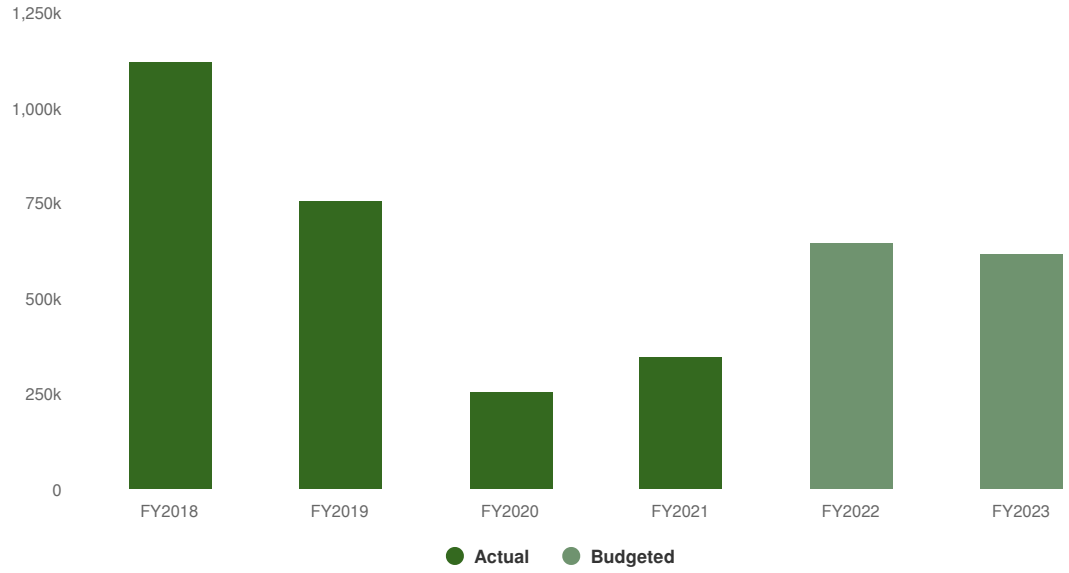
The Capital Planning & Engineering Bureau is responsible for implementing the City-wide capital improvement program. This includes the planning, design and construction of projects to rehabilitate or otherwise improve physical city assets, including (but not limited to) streets, water main, sewer, bridges, sidewalks, facilities, parks, and the water treatment plant.

The Water Production Bureau oversees the operation and maintenance of the water treatment plant, the Evanston distribution system and the Evanston sewer system. Potable water is provided to the retail customers in Evanston, as well as to four wholesale water customers: the Village of Skokie, the Northwest Water Commission (Arlington Heights, Buffalo Grove, Palatine, Wheeling, and Des Plaines), the Morton Grove Niles Water Commission, and the Village of Lincolnwood. The Distribution Division performs maintenance on the water distribution system including water mains, water services, fire hydrants, and valves. The Sewer Division performs maintenance on the City's sewer system including the cleaning and repair of sewer pipes, manholes and drainage structures.

Revenues Summary

$618,000 **-$26,000**
(-4.04% vs. prior year)

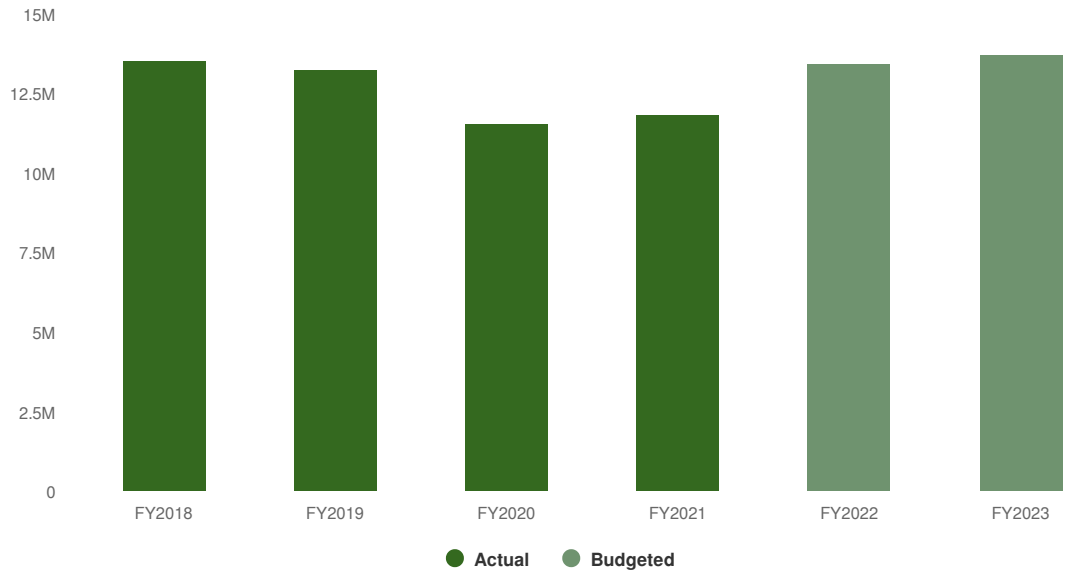
Public Works Agency Proposed and Historical Budget vs. Actual



Expenditures Summary

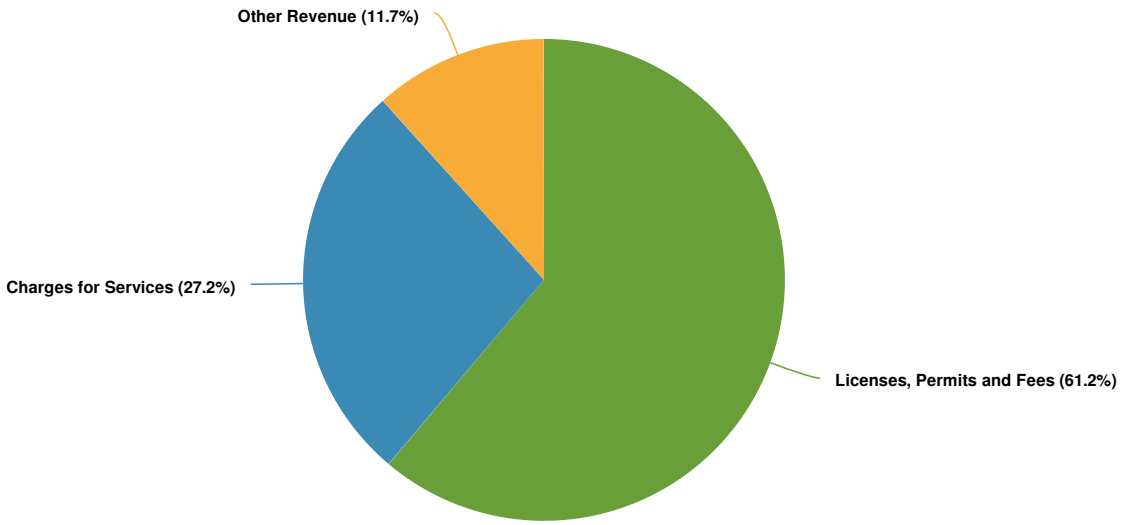
$13,708,631 $263,830
(1.96% vs. prior year)

Public Works Agency Proposed and Historical Budget vs. Actual



Revenues by Type

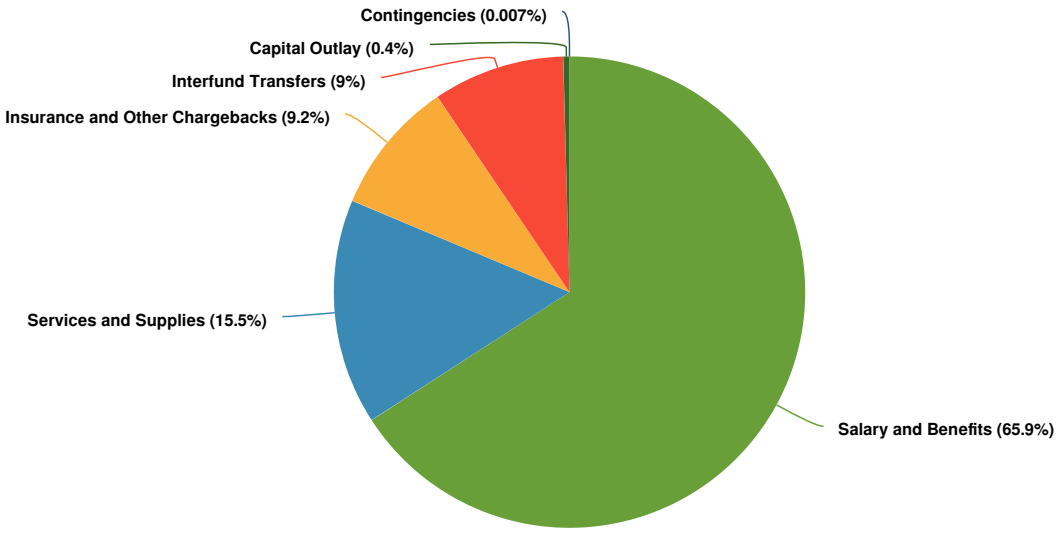
Budgeted 2022 Revenue By Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$21,970	$48,217	$378,000	$378,000	$0	0%
Charges for Services	$57,550	$113,423	$171,000	$168,000	-$3,000	-1.8%
Fines and Forfeitures	$2,915	$0			$0	N/A
Other Revenue	$171,232	$184,351	$95,000	$72,000	-$23,000	-24.2%
Total Revenue Source:	**$253,667**	**$345,991**	**$644,000**	**$618,000**	**-$26,000**	**-4%**

Expenditures by Type

Budgeted Expenditures by Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$7,463,066	$8,516,564	$9,570,132	$9,029,662	-$540,470	-5.6%
Services and Supplies	$1,337,476	$1,028,111	$1,552,669	$2,121,969	$569,300	36.7%
Miscellaneous	$1,800	$143	$0	$0	$0	0%
Capital Outlay	$4,859	$8,501	$51,000	$56,000	$5,000	9.8%
Interfund Transfers	$1,576,854	$1,069,992	$1,070,000	$1,240,000	$170,000	15.9%
Insurance and Other Chargebacks	$1,164,263	$1,203,651	$1,200,000	$1,260,000	$60,000	5%
Contingencies	$90	$773	$1,000	$1,000	$0	0%
Total Expense Objects:	**$11,548,408**	**$11,827,735**	**$13,444,801**	**$13,708,631**	**$263,830**	**2%**

Performance Measures

Department Goal: Contribute to a high quality of life in Evanston through the maintenance and improvement of City of Evanston infrastructure, including the water treatment plant, drinking water distribution system, sewer collection system, streets, alleys, sidewalk, traffic signals and signage, streetlights, parkways and green spaces, the urban forest, and City facilities. Provide safe, reliable treated drinking water to the residents of Evanston and the other communities supplied by the Evanston Water Utility.

Performance Measure:

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Activity: Maintain City streets and alleys in drivable condition				
Miles of streets resurfaced–primary routes	Output	2.5	1.07	0.38
Miles of streets resurfaced–residential streets	Output	2.49	3.06	2.86
Total number of unimproved alleys cut out and refreshed with new material	Output	12	13	15
Square yards of streets asphalt patched by contractor	Output	27327	37285	35000
Activity: Manage urban forest				
Parkway trees trimmed by City crews	Output	3207	3400	3500
Total number of parkway elm removed due to DED	Output	11	21	20
Percentage of parkway elms actually removed	Effectiveness	2.56%	3.14%	3%
Total number of other trees removed	Output	309	346	300
Total number of new park and parkway trees planted	Output	239	330	350
Elm trees covered under private insurance program	Output	188	168	151
Percentage of trees that are removed by the City and replaced within one year	Efficiency	32%	29%	60%
Activity: Manage snow operations to incorporate sustainability goals				
Tons of salt used/season	Output	5574	3527	6300
Activity: Manage green spaces/parks at appropriate level of services				
Mowing rotation in days	Input	4.5	4.5	4.5

Issues Affecting 2023 Budget

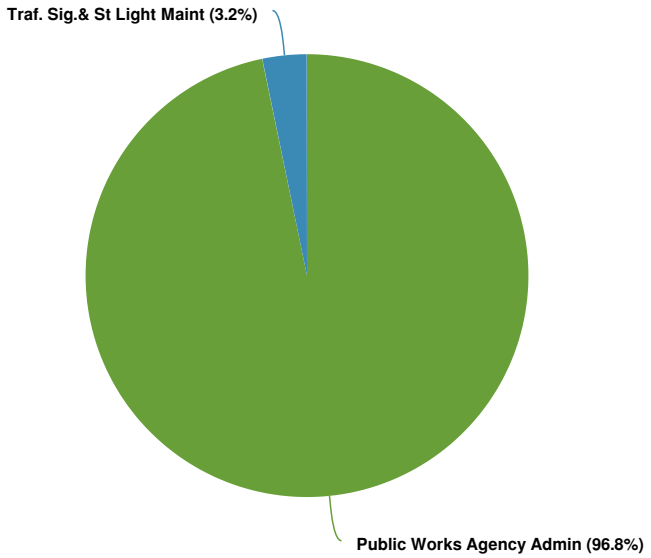
- The Forestry Division receives an abundance of 311 requests that is impossible to keep up with unless additional staff is hired.
- The State passed the Lead Service Line Replacement and Notification Act which is an unfunded mandate to replace all lead service lines. The law also states that lead service lines cannot be repaired and therefore replaced as well as requiring lead service lines be replaced to the water meter when new water mains are installed.
- Cost of goods and services are increasing due to inflation and supply chain issues.

Upcoming Initiatives

- Complete construction of the Main Street Improvements Project
- Complete Green Bay Road water main replacement including Central Street under the viaduct
- Complete Ridge Avenue Traffic Signal Safety Improvements
- Begin Chicago Avenue Phase II Design from Howard Street to Davis Street
- Complete design of the Animal Shelter Improvements.
- Complete design of a new skate park installation.
- Authorize the agreement and begin construction of the new raw water intake.
- Implementation of the Sidewalk Improvement and Sidewalk Gap Infill Programs.
- Begin incorporation of CARP goals into City infrastructure projects.
- Begin development of the Lead Service Line Replacement Program in compliance with State of Illinois regulatory requirements.
- To establish and maintain a section pruning program and prune all trees on a seven-year cycle by completing pruning of trees in 1/7th of the City.
- Replace approximately 65 light fixtures in street light poles with new LED fixtures in conformance with the Street Light Master Plan.
- Install ComEd meters in three street light power centers to get them off of dusk to dawn charges.
- Begin a review of all solid waste contracts, to ensure services align with the city's sustainability goals.
- Replace ADA-accessible beach paths at the three remaining beaches (Lighthouse, Lee, South Blvd.)
- Medium Voltage Reliability and Generator - Engineering services for electrical system reliability improvements, including replacement of outdated medium voltage switchgear and generator.
- Corrosion Control Study - A IEPA-mandated study of the Water Plant’s treatment process to optimize corrosion control.
- PFAS Treatment Study - study to establish water treatment plant pilot studies to determine the most effective and feasible treatment technique for the reduction of PFAS.
- Repair and resurface one basketball or tennis court in 2023 by in-house staff.
- Complete Waste Characterization Study of the Commercial, Residential, and Condo Franchises for both refuse and recycling streams. Study initially planned to be conducted through consultant or through haulers
- Conduct Internal Pilot, built off SWANCC 2022 pilot, for curbside recycling cart tagging using Monday collection days (Ward 8,9)
- Work with Facilities to conduct waste disposal review of municipal buildings and build plan for improving collection.

Revenue Detail

Projected 2022 Revenue by Division

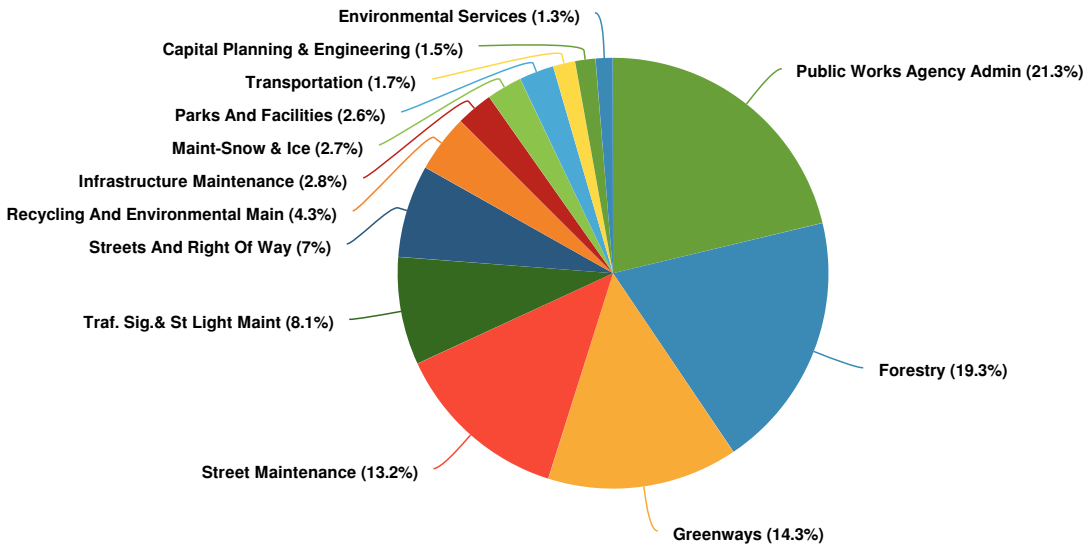


Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
Public Works Agency Admin						
DUMPSTER PERMIT FEE	100.40.4105.52081	$270				$0
RIGHT-OF-WAY PERMIT	100.40.4105.52126	-$2,068	$15,010	$358,000	$358,000	$0
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-$577	-$30			$0
VISITOR PARKING PERMITS	100.40.4105.52131	-$120	-$16			$0
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$24,800	$28,525	$20,000	$20,000	$0
MOVING VAN PERMIT FEES	100.40.4105.52146	-$335				$0
EASEMENTS	100.40.4105.52175		$4,727			$0
RESIDENTIAL REFUSE	100.40.4105.53605	$16,041				$0
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	$22,777	$96,010	$63,000	$63,000	$0
TREE PRESERVATION REVENUES	100.40.4105.53667	$13,683	$13,359	$5,000	$5,000	$0
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	$0	$0	$80,000	$80,000	$0
I HEART EVANSTON TREES PROJECT	100.40.4105.53737	$1,525	$50	$3,000		-$3,000
PROPERTY SALES AND RENTAL	100.40.4105.56010	$47,000	$94,011			$0
MISCELLANEOUS REVENUE	100.40.4105.56045	$250	$3,050			$0
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.40.4105.56067	$42,047	$3,871	$20,000	$20,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	$39,998	$20,771	$45,000	$32,000	-$13,000
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	$33,960	$32,620	$30,000	$20,000	-$10,000
Total Public Works Agency Admin:		**$239,251**	**$311,958**	**$624,000**	**$598,000**	**-$26,000**
Greenways						
DONATIONS	100.40.4330.56011	$4,745	$15,137			$0
Total Greenways:		**$4,745**	**$15,137**			**$0**
Traf. Sig.& St Light Maint						
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	$3,525	$4,004	$20,000	$20,000	$0
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,915	$0			$0
REIMBURSEMENTS	100.40.4520.53632	$3,231	$14,891			$0
Total Traf. Sig.& St Light Maint:		**$9,670**	**$18,896**	**$20,000**	**$20,000**	**$0**
Total Public Works Agency:		**$253,667**	**$345,991**	**$644,000**	**$618,000**	**-$26,000**
Total Revenue:		**$253,667**	**$345,991**	**$644,000**	**$618,000**	**-$26,000**

Expenditures Detail

Budgeted Expenditures by Division



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						
Public Works Agency Admin						
REGULAR PAY	100.40.4105.61010	$345,151	$303,633	$257,109	$266,553	$9,444
PERMANENT PART-TIME	100.40.4105.61050	$0	$4,837		$0	$0
OVERTIME PAY	100.40.4105.61110	$1,913	$285			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4105.61430	$151	$10,832			$0
HEALTH INSURANCE	100.40.4105.61510	$26,900	$16,901	$11,351	$11,754	$403
VISION INSURANCE	100.40.4105.61513		$31			$0
LIFE INSURANCE	100.40.4105.61615	$360	$266	$232	$213	-$19
AUTO ALLOWANCE	100.40.4105.61625	$467	$1,401	$1,868	$1,712	-$156
SHOE ALLOWANCE	100.40.4105.61630	$155	$155			$0
IMRF	100.40.4105.61710	$29,269	$26,443	$12,444	$8,824	-$3,620
SOCIAL SECURITY	100.40.4105.61725	$20,027	$17,903	$14,503	$14,632	$129
MEDICARE	100.40.4105.61730	$4,930	$4,608	$3,755	$3,890	$135
SEASONAL EMPLOYEES	100.40.4105.61060	$4,072	$4,418	$12,100	$12,100	$0
CONSULTING SERVICES	100.40.4105.62185	$1,350	$795			$0
PRINTING	100.40.4105.62210	$1,325	$1,596			$0
POSTAGE CHARGEBACKS	100.40.4105.62275	$812				$0
TRAINING & TRAVEL	100.40.4105.62295	$0	$189	$4,300	$10,000	$5,700
MEMBERSHIP DUES	100.40.4105.62360	$550	$400	$2,450	$2,450	$0
COPY MACHINE CHARGES	100.40.4105.62380	$11,169	$3,333			$0
BANK SERVICE CHARGES	100.40.4105.62705	$277	$4			$0
NATURAL GAS	100.40.4105.64015	$20,884	$20,334			$0
TELECOMMUNICATIONS - WIRELESS	100.40.4105.64540	$19,941	$16,666			$0
CLOTHING	100.40.4105.65020	$50,923	$60,351	$62,150	$70,000	$7,850
FOOD	100.40.4105.65025	$812	$893	$1,000	$1,000	$0
MINOR EQUIPMENT & TOOLS	100.40.4105.65085	$1,500	$1,737	$500	$500	$0
SAFETY EQUIPMENT	100.40.4105.65090	$2,600	$2,128	$2,000	$2,000	$0
OFFICE SUPPLIES	100.40.4105.65095	$414	$509	$1,500	$1,500	$0
TRAFFIC CONTROL SUPPLI	100.40.4105.65115	$0	-$30			$0
OTHER COMMODITIES	100.40.4105.65125	$57	$347	$1,300	$1,300	$0
IT COMPUTER HARDWARE	100.40.4105.65555	$7,714				$0
OFFICE MACH. & EQUIP.	100.40.4105.65620	$0	$0	$2,000	$2,000	$0
OTHER PROGRAM COSTS	100.40.4105.62490		$143			$0
FURNITURE / FIXTURES / EQUIPMENT	100.40.4105.65503	$1,001	$0			$0
OTHER IMPROVEMENTS	100.40.4105.65515	$0	$0	$3,000	$3,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	100.40.4105.62305	$992,779	$999,996	$1,000,000	$1,000,000	$0
RENTAL OF AUTO REPLACEMENT	100.40.4105.62309	$584,075	$69,996	$70,000	$240,000	$170,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TRANSFER TO INSURANCE - RISK	100.40.4105.66030	$1,163,514	$1,200,000	$1,200,000	$1,260,000	$60,000
CONTINGENCIES	100.40.4105.68205	$90	$773	$1,000	$1,000	$0
Total Public Works Agency Admin:		**$3,295,179**	**$2,771,873**	**$2,664,562**	**$2,914,429**	**$249,867**
Environmental Services						
REGULAR PAY	100.40.4300.61010	$34,816	$86,792	$96,115	$96,115	$0
TERMINATION PAYOUTS	100.40.4300.61415	$28,542				$0
HEALTH INSURANCE	100.40.4300.61510	$5,734	$16,481	$19,768	$6,695	-$13,073
VISION INSURANCE	100.40.4300.61513		$63	$76	$35	-$41
LIFE INSURANCE	100.40.4300.61615	$46	$105	$129	$119	-$10
SHOE ALLOWANCE	100.40.4300.61630		$155	$155		-$155
IMRF	100.40.4300.61710	$4,247	$6,894	$4,652	$3,182	-$1,470
SOCIAL SECURITY	100.40.4300.61725	$3,879	$5,275	$5,969	$5,960	-$9
MEDICARE	100.40.4300.61730	$907	$1,234	$1,396	$1,394	-$2
TRAINING & TRAVEL	100.40.4300.62295	$506	$4,684	$5,750	$7,500	$1,750
POSTAGE	100.40.4300.62315	$192	$85	$1,000	$1,000	$0
IT COMPUTER SOFTWARE	100.40.4300.62340	$0	$0	$2,100	$2,100	$0
MEMBERSHIP DUES	100.40.4300.62360	$843	$1,190	$1,000	$1,000	$0
RENTALS	100.40.4300.62375	$1,510	$4,110	$2,810	$2,810	$0
TELECOMMUNICATIONS	100.40.4300.64505	$7,821	$9,517			$0
AGRI/BOTANICAL SUPPLIES	100.40.4300.65005	$197				$0
BOOKS, PUBLICATIONS, MAPS	100.40.4300.65010	$0	$318	$300	$300	$0
CLOTHING	100.40.4300.65020	$0	$850	$1,200	$1,200	$0
MINOR EQUIPMENT & TOOLS	100.40.4300.65085	$0	$0	$43,000	$43,000	$0
SAFETY EQUIPMENT	100.40.4300.65090	$2,996	$3,024	$5,000	$5,000	$0
OFFICE SUPPLIES	100.40.4300.65095	$299	$1,098	$700	$700	$0
Total Environmental Services:		**$92,535**	**$141,875**	**$191,120**	**$178,110**	**-$13,010**
Recycling And Environmental Main						
REGULAR PAY	100.40.4310.61010	$417,791	$454,862	$507,824	$437,476	-$70,348
OVERTIME PAY	100.40.4310.61110	$13,834	$25,684	$20,000	$20,000	$0
ANNUAL SICK LEAVE PAYOUT	100.40.4310.61420	$0	$1,703			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4310.61430		$3,610			$0
HEALTH INSURANCE	100.40.4310.61510	$72,717	$75,369	$93,064	$82,424	-$10,640
VISION INSURANCE	100.40.4310.61513		$220	$225	$241	$16
LIFE INSURANCE	100.40.4310.61615	$201	$202	$207	$190	-$17
SHOE ALLOWANCE	100.40.4310.61630	$1,800	$1,800	$1,800	$1,800	$0
IMRF	100.40.4310.61710	$36,438	$39,856	$24,578	$14,481	-$10,097
SOCIAL SECURITY	100.40.4310.61725	$26,282	$29,991	$31,597	$27,235	-$4,362
MEDICARE	100.40.4310.61730	$6,147	$7,014	$7,390	$6,370	-$1,020

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
SEASONAL EMPLOYEES	100.40.4310.61060	$1,008	$11,313			$0
Total Recycling And Environmental Main:		**$576,218**	**$651,625**	**$686,685**	**$590,217**	**-$96,468**
Forestry						
REGULAR PAY	100.40.4320.61010	$1,185,817	$1,215,932	$1,245,771	$1,185,052	-$60,719
PERMANENT PART-TIME	100.40.4320.61050	$3,315	$1,536			$0
OVERTIME PAY	100.40.4320.61110	$16,678	$76,251	$45,000	$45,000	$0
ANNUAL SICK LEAVE PAYOUT	100.40.4320.61420	$0	$1,868			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4320.61430	$2,790	$0			$0
HEALTH INSURANCE	100.40.4320.61510	$267,683	$255,304	$281,501	$253,442	-$28,059
VISION INSURANCE	100.40.4320.61513		$596	$521	$407	-$114
LIFE INSURANCE	100.40.4320.61615	$711	$720	$702	$459	-$243
SHOE ALLOWANCE	100.40.4320.61630	$4,800	$4,355	$4,355	$3,600	-$755
IMRF	100.40.4320.61710	$102,592	$106,239	$60,297	$39,227	-$21,070
SOCIAL SECURITY	100.40.4320.61725	$72,181	$77,528	$77,508	$73,697	-$3,811
MEDICARE	100.40.4320.61730	$16,881	$18,132	$18,127	$17,236	-$891
SEASONAL EMPLOYEES	100.40.4320.61060	$275	$5,798	$27,000	$27,000	$0
TREE SERVICES	100.40.4320.62385	$40,860	$144,941	$125,000	$125,000	$0
DED INOCULATION	100.40.4320.62496	$29,329	$32,186	$38,000	$38,000	$0
INOCULATION FUNDING-ANNUAL AMORTIZATION	100.40.4320.62497	$617,272	$0	$250,000	$700,000	$450,000
AGRI/BOTANICAL SUPPLIES	100.40.4320.65005	$63,179	$97,812	$115,000	$115,000	$0
MATER. TO MAINT. IMP.	100.40.4320.65055	$6,163	$5,498	$3,000	$3,000	$0
OFFICE/OTHER EQT MTN MATL	100.40.4320.65070	$119				$0
MEDICAL & LAB SUPPLIES	100.40.4320.65075	$613	$39	$500	$500	$0
MINOR EQUIPMENT & TOOLS	100.40.4320.65085	$1,244	$7,988	$10,000	$10,000	$0
SAFETY EQUIPMENT	100.40.4320.65090	$10,806	$3,036	$7,000	$10,000	$3,000
Total Forestry:		**$2,443,308**	**$2,055,758**	**$2,309,282**	**$2,646,620**	**$337,338**
Greenways						
REGULAR PAY	100.40.4330.61010	$1,084,754	$1,095,931	$1,168,622	$1,159,807	-$8,815
PERMANENT PART-TIME	100.40.4330.61050	$0	$286			$0
OVERTIME PAY	100.40.4330.61110	$2,543	$31,322	$25,000	$25,000	$0
TERMINATION PAYOUTS	100.40.4330.61415	$0	$35,472			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4330.61430	$614	$3,845			$0
HEALTH INSURANCE	100.40.4330.61510	$213,550	$215,252	$238,136	$236,918	-$1,218
VISION INSURANCE	100.40.4330.61513		$461	$484	$443	-$41
LIFE INSURANCE	100.40.4330.61615	$711	$668	$704	$601	-$103
SHOE ALLOWANCE	100.40.4330.61630	$4,200	$3,900	$3,900	$3,600	-$300

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IMRF	100.40.4330.61710	$91,390	$94,347	$56,562	$38,390	-$18,172
SOCIAL SECURITY	100.40.4330.61725	$65,624	$70,972	$67,757	$72,131	$4,374
MEDICARE	100.40.4330.61730	$15,348	$16,598	$15,847	$16,870	$1,023
SEASONAL EMPLOYEES	100.40.4330.61060	$2,345	$35,657	$57,000	$57,000	$0
LANDSCAPE MAINTENANCE SERVICES	100.40.4330.62195	$96,839	$161,573	$185,000	$185,000	$0
PARK MNTNCE & FURNITURE RPLCMN	100.40.4330.62199	$20,306	$42,203	$20,000	$20,000	$0
SERVICE AGREEMENTS/ CONTRACTS	100.40.4330.62509		$0	$32,000	$32,000	$0
AGRI/BOTANICAL SUPPLIES	100.40.4330.65005	$14,749	$23,483	$32,000	$32,000	$0
MATER. TO MAINT. IMP.	100.40.4330.65055	$5,448	$12,181	$12,000	$12,000	$0
OFFICE/OTHER EQT MTN MATL	100.40.4330.65070	$18,547	$17,253	$17,500	$17,500	$0
MINOR EQUIPMENT & TOOLS	100.40.4330.65085	$6,810	$8,885	$3,500	$3,500	$0
SAFETY EQUIPMENT	100.40.4330.65090	$71	$0		$3,500	$3,500
FITNESS INCENTIVE	100.40.4330.65141	$900				$0
AUTOMOTIVE EQUIPMENT	100.40.4330.65550	$0	$0	$35,000	$40,000	$5,000
FURNITURE & FIXTURES	100.40.4330.65625	$3,456	$4,858	$5,000	$5,000	$0
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4330.66049		$137			$0
Total Greenways:		**$1,648,205**	**$1,875,284**	**$1,976,012**	**$1,961,260**	**-$14,752**
Capital Planning & Engineering						
REGULAR PAY	100.40.4400.61010	$0	$0	$79,122	$79,122	$0
OVERTIME PAY	100.40.4400.61110	$1,313	$12,956	$5,000	$5,000	$0
HEALTH INSURANCE	100.40.4400.61510	$0	$1,907	$11,352	$11,754	$402
VISION INSURANCE	100.40.4400.61513		$7			$0
LIFE INSURANCE	100.40.4400.61615	$0	$7	$107	$98	-$9
AUTO ALLOWANCE	100.40.4400.61625	$0	$0	$675	$619	-$56
IMRF	100.40.4400.61710	$115	$1,047	$3,830	$2,619	-$1,211
SOCIAL SECURITY	100.40.4400.61725	$81	$1,766	$4,427	$4,558	$131
MEDICARE	100.40.4400.61730	$19	$413	$1,158	$1,157	-$1
SEASONAL EMPLOYEES	100.40.4400.61060	$0	$15,810	$15,000	$15,000	$0
PRINTING	100.40.4400.62210	$2,162	$4,519	$10,000	$10,000	$0
OFFICE EQUIPMENT MAINT	100.40.4400.62235	$4,967	$1,600	$3,500	$3,500	$0
OTHER EQMT MAINTENANCE	100.40.4400.62245		$0	$200	$200	$0
POSTAGE CHARGEBACKS	100.40.4400.62275	$4				$0
TRAINING & TRAVEL	100.40.4400.62295	$552	$3,034	$6,500	$6,500	$0
POSTAGE	100.40.4400.62315	$128	$152	$250	$250	$0
IT COMPUTER SOFTWARE	100.40.4400.62340		$0	$1,500	$12,000	$10,500
MEMBERSHIP DUES	100.40.4400.62360	$510	$540	$2,310	$2,310	$0
PLUMB, ELEC, PLAN REVEIW SERV	100.40.4400.62464		$0		$50,000	$50,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TELECOMMUNICATIONS	100.40.4400.64505	$2,922	$3,400			$0
TELECOMMUNICATIONS - WIRELESS	100.40.4400.64540	$299				$0
PERSONAL COMPUTER SOFTWARE	100.40.4400.64545	$0	$850			$0
BOOKS, PUBLICATIONS, MAPS	100.40.4400.65010	$2,053	$366	$400	$400	$0
FOOD	100.40.4400.65025	$96	$267			$0
MINOR EQUIPMENT & TOOLS	100.40.4400.65085	$631	$2,054	$1,750	$1,750	$0
SAFETY EQUIPMENT	100.40.4400.65090	$66	$121	$550	$550	$0
OFFICE SUPPLIES	100.40.4400.65095	$357	$1,285	$1,766	$1,766	$0
PHOTO/DRAFTING SUPPLIE	100.40.4400.65105		$0	$750	$750	$0
Total Capital Planning & Engineering:		**$16,274**	**$52,100**	**$150,147**	**$209,903**	**$59,756**
Streets And Right Of Way						
REGULAR PAY	100.40.4410.61010	$148,502	$163,608	$744,048	$749,629	$5,581
OVERTIME PAY	100.40.4410.61110	$0	$1,601			$0
ANNUAL SICK LEAVE PAYOUT	100.40.4410.61420	$0	$1,810			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4410.61430	$0	$2,179			$0
HEALTH INSURANCE	100.40.4410.61510	$34,038	$36,741	$102,634	$118,144	$15,510
VISION INSURANCE	100.40.4410.61513		$54	$126	$116	-$10
LIFE INSURANCE	100.40.4410.61615	$102	$106	$470	$433	-$37
AUTO ALLOWANCE	100.40.4410.61625	$0	$0	$1,350	$1,238	-$112
CELL PHONE ALLOWANCE	100.40.4410.61626	$0	$0	$1,116	$693	-$423
SHOE ALLOWANCE	100.40.4410.61630	$525	$525	$1,190	$1,430	$240
IMRF	100.40.4410.61710	$12,634	$13,906	$30,204	$24,813	-$5,391
SOCIAL SECURITY	100.40.4410.61725	$8,976	$10,088	$38,918	$46,686	$7,768
MEDICARE	100.40.4410.61730	$2,099	$2,359	$9,102	$10,918	$1,816
TRAINING & TRAVEL	100.40.4410.62295	$30				$0
Total Streets And Right Of Way:		**$206,907**	**$232,977**	**$929,158**	**$954,100**	**$24,942**
Transportation						
REGULAR PAY	100.40.4420.61010	$158,377	$172,564	$170,651	$170,651	$0
OVERTIME PAY	100.40.4420.61110	$116	$1,184			$0
ANNUAL SICK LEAVE PAYOUT	100.40.4420.61420	$0	$447			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4420.61430	$0	$7,087			$0
HEALTH INSURANCE	100.40.4420.61510	$30,859	$33,868	$34,320	$35,538	$1,218
LIFE INSURANCE	100.40.4420.61615	$172	$173	$178	$163	-$15
AUTO ALLOWANCE	100.40.4420.61625	$600	$900	$900	$825	-$75
CELL PHONE ALLOWANCE	100.40.4420.61626	$504	$504	$504	$462	-$42
SHOE ALLOWANCE	100.40.4420.61630	$150	$150	$150	$150	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IMRF	100.40.4420.61710	$13,393	$14,895	$8,260	$5,649	-$2,611
SOCIAL SECURITY	100.40.4420.61725	$9,574	$10,936	$10,677	$10,670	-$7
MEDICARE	100.40.4420.61730	$2,239	$2,558	$2,497	$2,495	-$2
Total Transportation:		**$215,984**	**$245,267**	**$228,137**	**$226,602**	**-$1,535**
Parks And Facilities						
REGULAR PAY	100.40.4430.61010	$46,373	$50,282	$269,775	$269,083	-$692
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4430.61430	$0	$2,243			$0
HEALTH INSURANCE	100.40.4430.61510	$8,961	$9,897	$41,156	$57,125	$15,969
VISION INSURANCE	100.40.4430.61513		$56	$56	$51	-$5
LIFE INSURANCE	100.40.4430.61615	$64	$65	$362	$331	-$31
AUTO ALLOWANCE	100.40.4430.61625	$0	$0	$900	$825	-$75
CELL PHONE ALLOWANCE	100.40.4430.61626	$0	$0	$504	$462	-$42
SHOE ALLOWANCE	100.40.4430.61630	$0	$78	$78		-$78
IMRF	100.40.4430.61710	$3,908	$4,317	$13,057	$8,907	-$4,150
SOCIAL SECURITY	100.40.4430.61725	$2,716	$3,099	$16,818	$16,763	-$55
MEDICARE	100.40.4430.61730	$635	$725	$3,933	$3,920	-$13
Total Parks And Facilities:		**$62,656**	**$70,761**	**$346,639**	**$357,467**	**$10,828**
Infrastructure Maintenance						
REGULAR PAY	100.40.4500.61010	$102,639	$117,070	$212,274	$209,898	-$2,376
PERMANENT PART-TIME	100.40.4500.61050		$0	$30,000	$45,319	$15,319
JOB TRAINING PROGRAM	100.40.4500.61072		$0	$28,000	$28,000	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4500.61430		$6,121			$0
HEALTH INSURANCE	100.40.4500.61510	$8,044	$13,102	$28,485	$27,583	-$902
VISION INSURANCE	100.40.4500.61513		$53	$55	$50	-$5
LIFE INSURANCE	100.40.4500.61615	$140	$141	$149	$241	$92
AUTO ALLOWANCE	100.40.4500.61625	$675	$675			$0
SHOE ALLOWANCE	100.40.4500.61630	$116	$233	$1,395	$271	-$1,124
IMRF	100.40.4500.61710	$8,650	$9,992	$10,274	$8,448	-$1,826
SOCIAL SECURITY	100.40.4500.61725	$6,298	$6,683	$12,531	$15,170	$2,639
MEDICARE	100.40.4500.61730	$1,473	$1,758	$3,113	$3,705	$592
OFFICE EQUIPMENT MAINT	100.40.4500.62235	$0	$0	$400	$400	$0
OTHER EQMT MAINTENANCE	100.40.4500.62245	$1,953	$2,000	$2,000	$2,000	$0
TRAINING & TRAVEL	100.40.4500.62295	$210	$600	$5,750	$5,750	$0
MEMBERSHIP DUES	100.40.4500.62360	$393	$360	$1,000	$1,000	$0
TELECOMMUNICATIONS	100.40.4500.64505	$6,409	$6,833	$16,800	$16,800	$0
BOOKS, PUBLICATIONS, MAPS	100.40.4500.65010	$0	$209	$333	$333	$0
FOOD	100.40.4500.65025		$631			$0
MATER. TO MAINT. IMP.	100.40.4500.65055	$1,129	$690	$1,750	$1,750	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MINOR EQUIPMENT & TOOLS	100.40.4500.65085	$4,413	$2,552	$4,800	$4,800	$0
SAFETY EQUIPMENT	100.40.4500.65090	$3,848	$2,115	$1,300	$1,300	$0
OFFICE SUPPLIES	100.40.4500.65095	$2,110	$1,662	$2,550	$2,550	$0
IT COMPUTER HARDWARE	100.40.4500.65555	$0	$6,541	$1,500	$1,500	$0
FURNITURE & FIXTURES	100.40.4500.65625	$402	$431	$3,500	$3,500	$0
Total Infrastructure Maintenance:		**$148,900**	**$180,450**	**$367,959**	**$380,368**	**$12,409**
Street Maintenance						
REGULAR PAY	100.40.4510.61010	$1,040,986	$1,191,573	$1,269,877	$1,282,612	$12,735
OVERTIME PAY	100.40.4510.61110	$5,262	$15,682	$20,000	$25,000	$5,000
TERMINATION PAYOUTS	100.40.4510.61415	$5,522	$0			$0
ANNUAL SICK LEAVE PAYOUT	100.40.4510.61420	$0	$1,792			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4510.61430	$3,610	$4,332			$0
HEALTH INSURANCE	100.40.4510.61510	$209,877	$221,831	$258,522	$243,947	-$14,575
VISION INSURANCE	100.40.4510.61513		$676	$745	$751	$6
LIFE INSURANCE	100.40.4510.61615	$526	$602	$683	$630	-$53
SHOE ALLOWANCE	100.40.4510.61630	$4,200	$4,200	$4,355	$4,655	$300
IMRF	100.40.4510.61710	$89,445	$99,402	$61,464	$42,454	-$19,010
SOCIAL SECURITY	100.40.4510.61725	$63,650	$73,126	$79,004	$79,811	$807
MEDICARE	100.40.4510.61730	$14,886	$17,102	$18,477	$18,666	$189
SEASONAL EMPLOYEES	100.40.4510.61060		$0	$20,000	$20,000	$0
ENGINEERING SERVICES	100.40.4510.62145		$5			$0
TRAINING & TRAVEL	100.40.4510.62295	$0	$329			$0
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	100.40.4510.62415	$0	$0	$5,000	$5,000	$0
MATER. TO MAINT. IMP.	100.40.4510.65055	$48,467	$39,352	$62,000	$62,000	$0
MINOR EQUIPMENT & TOOLS	100.40.4510.65085	$14,658	$10,321	$20,000	$20,000	$0
SAFETY EQUIPMENT	100.40.4510.65090		$0	$5,000	$5,000	$0
OFFICE SUPPLIES	100.40.4510.65095	$0	$23			$0
IT COMPUTER HARDWARE	100.40.4510.65555	$287				$0
FITNESS INCENTIVE	100.40.4510.65141	$900				$0
FURNITURE & FIXTURES	100.40.4510.65625	$0	$3,213	$4,500	$4,500	$0
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4510.66049		$3,514			$0
Total Street Maintenance:		**$1,502,276**	**$1,687,075**	**$1,829,627**	**$1,815,026**	**-$14,601**
Traf. Sig.& St Light Maint						
REGULAR PAY	100.40.4520.61010	$627,206	$654,094	$674,297	$681,753	$7,456
OVERTIME PAY	100.40.4520.61110	$13,417	$23,944	$45,000	$45,000	$0
TERMINATION PAYOUTS	100.40.4520.61415	$2,057	$2,950			$0
ANNUAL SICK LEAVE PAYOUT	100.40.4520.61420	$0	$1,724			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4520.61430	$0	$10,052			$0
HEALTH INSURANCE	100.40.4520.61510	$133,343	$150,093	$162,349	$161,527	-$822
VISION INSURANCE	100.40.4520.61513		$511	$522	$479	-$43
LIFE INSURANCE	100.40.4520.61615	$416	$437	$474	$438	-$36
SHOE ALLOWANCE	100.40.4520.61630	$2,100	$2,100	$2,100	$2,100	$0
IMRF	100.40.4520.61710	$54,117	$56,864	$32,636	$22,567	-$10,069
SOCIAL SECURITY	100.40.4520.61725	$38,717	$41,480	$41,937	$42,399	$462
MEDICARE	100.40.4520.61730	$9,055	$9,701	$9,808	$9,916	$108
SERVICE AGREEMENTS/ CONTRACTS	100.40.4520.62509		$4,250			$0
TRAFFIC LIGHT ELECTRICITY	100.40.4520.64007	$65				$0
FESTIVAL LIGHTING	100.40.4520.64008	$1,671	$1,914	$5,000	$5,000	$0
OFFICE/OTHER EQT MTN MATL	100.40.4520.65070	$73,445	$82,683	$68,000	$80,000	$12,000
MINOR EQUIPMENT & TOOLS	100.40.4520.65085	$2,614	$2,774	$2,000	$2,000	$0
TRAFFIC CONTROL SUPPLI	100.40.4520.65115	$60,181	$48,146	$58,000	$58,000	$0
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4520.66049	$749				$0
Total Traf. Sig.& St Light Maint:		**$1,019,153**	**$1,093,717**	**$1,102,123**	**$1,111,179**	**$9,056**
Maint-Snow & Ice						
REGULAR PAY	100.40.4550.61010	$0	$374			$0
OVERTIME PAY	100.40.4550.61110	$374	$29,233	$100,000	$100,000	$0
SNOW OT	100.40.4550.61114	$220,518	$538,249	$325,000		-$325,000
SNOW OT ADMIN SERV	100.40.4550.61115		$0	$100,000	$100,000	$0
HEALTH INSURANCE	100.40.4550.61510	$37,359	$86,895			$0
LIFE INSURANCE	100.40.4550.61615	$173	$188			$0
IMRF	100.40.4550.61710	$18,184	$42,908			$0
SOCIAL SECURITY	100.40.4550.61725	$14,670	$31,591			$0
MEDICARE	100.40.4550.61730	$3,431	$7,798			$0
PRINTING	100.40.4550.62210	$239	$249			$0
RENTALS	100.40.4550.62375	$2,000	$12,000	$40,000	$40,000	$0
TOWING AND BOOTING CONTRACTS	100.40.4550.62451	$13,770	$17,850	$55,000	$80,000	$25,000
SERVICE AGREEMENTS/ CONTRACTS	100.40.4550.62509	$5,270	$1,140	$18,000	$18,000	$0
FOOD	100.40.4550.65025	$77	$496	$350	$350	$0
MINOR EQUIPMENT & TOOLS	100.40.4550.65085	$4,748	$0	$25,000	$25,000	$0
Total Maint-Snow & Ice:		**$320,813**	**$768,972**	**$663,350**	**$363,350**	**-$300,000**
Total Public Works Agency:		**$11,548,408**	**$11,827,735**	**$13,444,801**	**$13,708,631**	**$263,830**
Total Expenditures:		**$11,548,408**	**$11,827,735**	**$13,444,801**	**$13,708,631**	**$263,830**

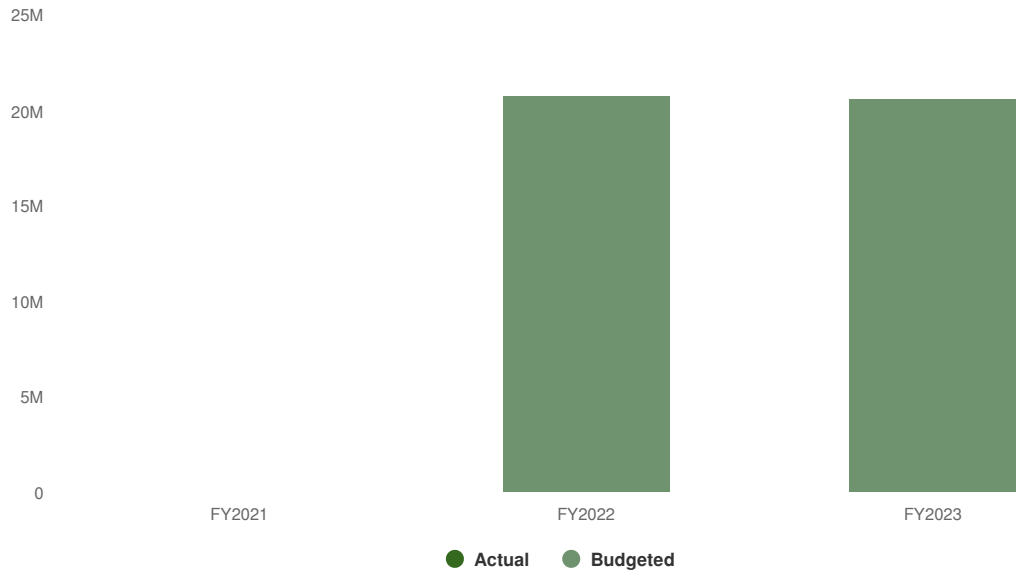
Public Safety Pension Transfers

Revenues Summary

In FY 2022, the City began recording public safety pension transfers separate from the Police and Fire Department as these funds are received in the General Fund, but transferred to the Police and Fire Pension Funds. The $20,595,105 includes $19,990,105 in property tax revenues and $605,000 in Personal Property Replacement Tax revenue from the State of Illinois which the City transfers to the pension funds.

$20,595,105 **-$127,957**
(-0.62% vs. prior year)

Public Safety Pension Transfers Proposed and Historical Budget vs. Actual

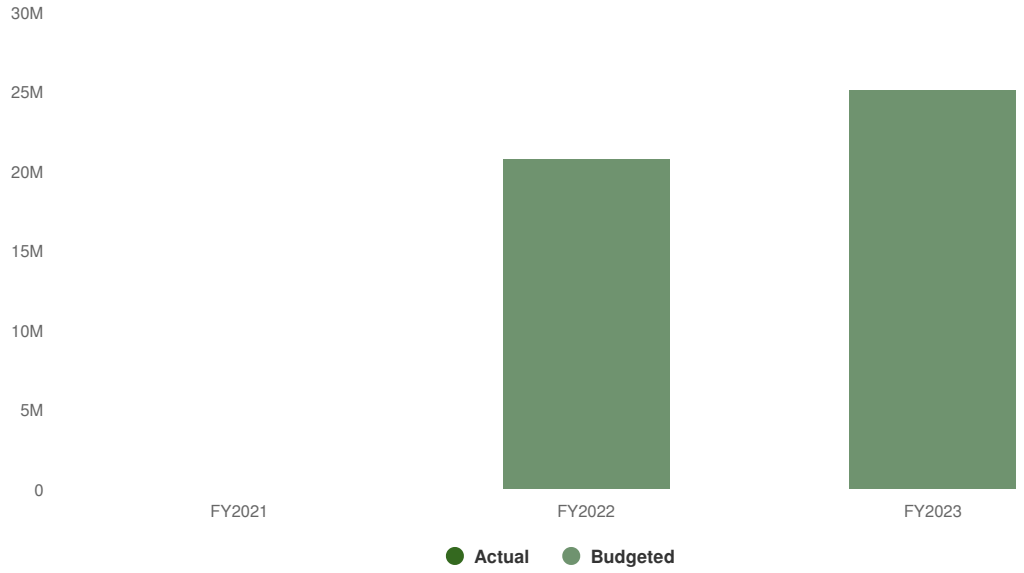


Expenditures Summary

The $25,089,436 in Public Safety Pension Transfers includes Property Tax and PPRT revenues. It also includes a one-time transfer of $4,494,331 from General Fund reserves as amended by the City Council.

$25,089,436 **$4,366,374**
(21.07% vs. prior year)

Public Safety Pension Transfers Proposed and Historical Budget vs. Actual



Expenditure Detail

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures					
Non-Departmental					
Public Safety Pension Transfers					
INTERDEPT TRANSFER PENSIONS	100.99.9989.62675	$0	$20,723,062	$25,089,436	$4,366,374
Total Public Safety Pension Transfers:		**$0**	**$20,723,062**	**$25,089,436**	**$4,366,374**
Total Non-Departmental:		**$0**	**$20,723,062**	**$25,089,436**	**$4,366,374**
Total Expenditures:		**$0**	**$20,723,062**	**$25,089,436**	**$4,366,374**

Revenue Detail

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue					
Non-Departmental					
Public Safety Pension Transfers					
PENSION PROPERTY TAX	100.99.9989.51017	$0	$20,118,062	$19,990,105	-$127,957
PENSION PPRT	100.99.9989.51606	$0	$605,000	$605,000	$0
Total Public Safety Pension Transfers:		**$0**	**$20,723,062**	**$20,595,105**	**-$127,957**
Total Non-Departmental:		**$0**	**$20,723,062**	**$20,595,105**	**-$127,957**
Total Revenue:		**$0**	**$20,723,062**	**$20,595,105**	**-$127,957**

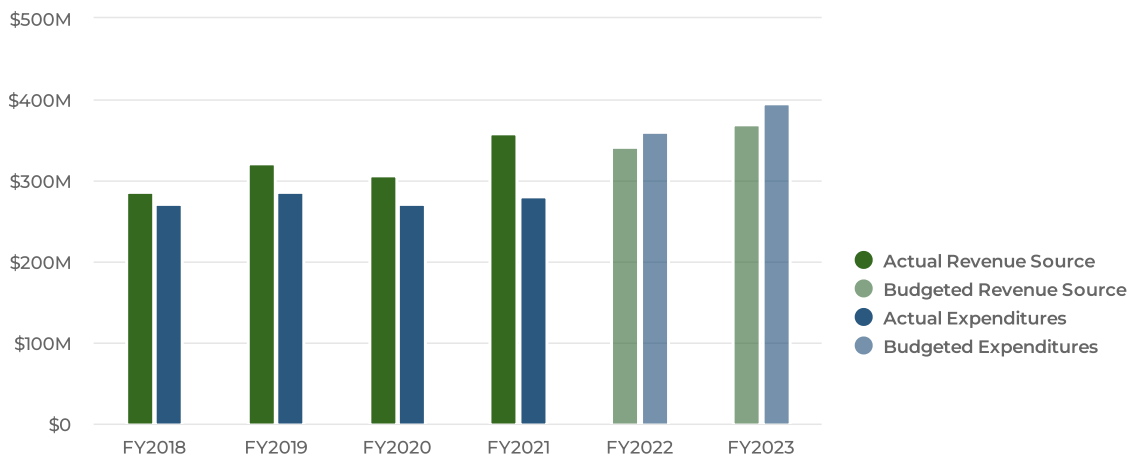
ALL FUNDS

All Funds Summary

This page shows a summary of all funds in the City's budget. Individual fund summaries can be found in the "All Funds" menu above.

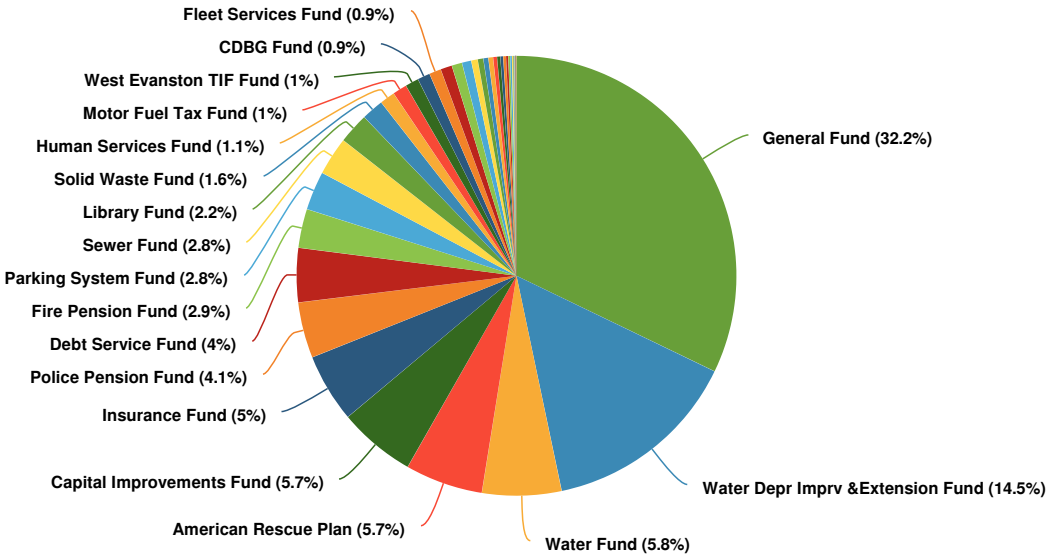
Summary

The City of Evanston is projecting $369.82M of revenue in FY2023, which represents a 8.1% increase over the prior year. Budgeted expenditures are projected to increase by 10.2% or $36.77M to $397.21M in FY2023.



Expenditures by Fund

2023 Expenditures by Fund

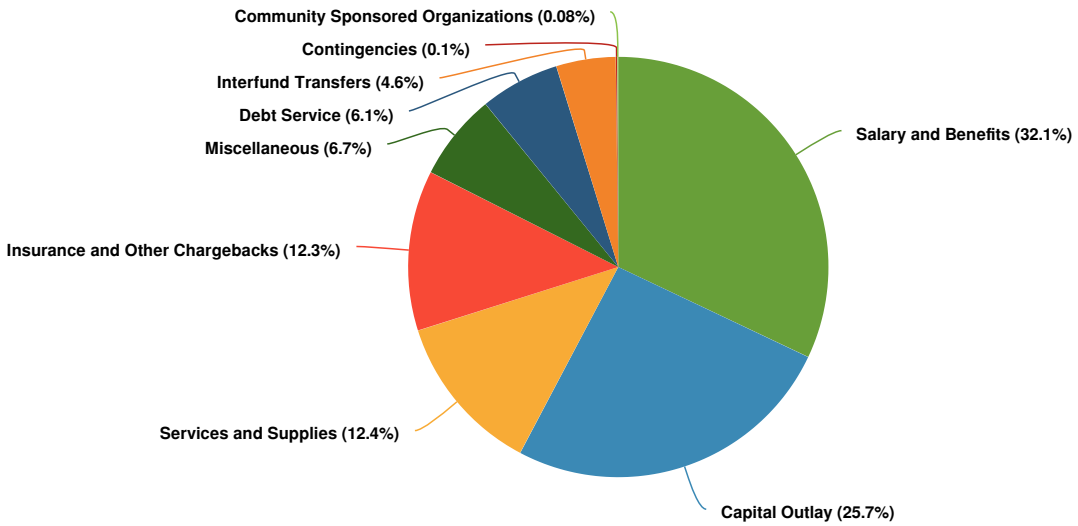


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
General Fund	$109,770,758	$113,408,067	$117,890,987	$127,737,614	$9,846,627	8.4%
Human Services Fund	$2,402,653	$2,746,703	$3,868,336	$4,451,258	$582,922	15.1%
American Rescue Plan	$0	$4,800,000	$30,400,000	$22,750,000	-$7,650,000	-25.2%
General Assistance Fund	$1,115,683	$1,101,729	$1,341,353	$1,360,220	$18,867	1.4%
Reparations Fund	$0	$2,096	$400,000	$3,400,000	$3,000,000	750%
Sustainability Fund	$0	$0	$0	$802,893	$802,893	N/A
Good Neighbor Fund	$903,532	$449,539	$1,000,000	$85,000	-$915,000	-91.5%
Library Fund	$7,476,666	$7,530,359	$8,657,612	$8,931,467	$273,855	3.2%
Motor Fuel Tax Fund	$3,071,253	$3,441,722	$5,343,987	$4,141,600	-$1,202,387	-22.5%
Emergency Telephone (E911) Fund	$1,586,442	$1,306,679	$1,720,546	$1,672,200	-$48,346	-2.8%
Special Service Area (SSA) #9	$591,950	$595,125	$575,000	$575,000	$0	0%
CDBG Fund	$1,698,646	$2,332,783	$3,685,621	$3,660,665	-$24,956	-0.7%
CDBG Loan Fund	$120,964	$44,370	$175,000	$325,000	$150,000	85.7%
Neighborhood Improvement	$150,078	$0	$0	$0	$0	0%
Home Fund	$449,163	$548,120	$571,745	$654,838	$83,093	14.5%
Library Endowment Fund	$0	$250,000			$0	N/A
Affordable Housing Fund	$1,138,467	$2,104,167	$2,505,625	$1,926,626	-$578,999	-23.1%
Library Debt Service Fund	$452,261	$482,244	$506,625	$507,913	$1,288	0.3%
Debt Service Fund	$27,899,883	$18,945,247	$15,690,075	$15,803,723	$113,648	0.7%
Howard-Ridge TIF Fund	$1,049,760	$1,265,916	$1,448,113	$1,430,913	-$17,200	-1.2%
West Evanston TIF Fund	$630,157	$493,821	$2,045,000	$3,940,000	$1,895,000	92.7%
Dempster-Dodge TIF Fund	$166,643	$170,746	$173,833	$176,483	$2,650	1.5%
Chicago-Main TIF	$512,694	$1,583,524	$1,609,763	$2,995,355	$1,385,592	86.1%
Special Service Area (SSA) #6	$226,412	$223,914	$221,000	$220,000	-$1,000	-0.5%
Special Service Area (SSA) #7	$140,995	$135,898	$140,000	$140,000	$0	0%
Special Service Area (SSA) #8	$58,722	$58,580	$60,200	$60,200	$0	0%
Five-Fifths Fund	$0	$0	$0	$100,000	$100,000	N/A
Library Capital Improvement Fd	$94,525	$405,832	$680,000	$950,000	$270,000	39.7%
Capital Improvements Fund	$9,590,526	$8,412,471	$16,455,000	$22,492,500	$6,037,500	36.7%
Crown Construction Fund	$9,143,454	$713,241	$1,700,000	$1,145,000	-$555,000	-32.6%
Crown Maintenance Fund		$0		$175,000	$175,000	N/A
Special Assessment Fund	$477,990	$634,070	$1,114,938	$830,360	-$284,578	-25.5%
Parking System Fund	$13,431,285	$11,363,517	$11,819,383	$11,284,472	-$534,911	-4.5%
Water Fund	$28,205,595	$35,800,398	$20,944,529	$23,108,917	$2,164,388	10.3%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Water Depr Imprv &Extension Fund	-$10,824,442	$1,215,745	$36,501,000	$57,792,200	$21,291,200	58.3%
Sewer Fund	$7,908,122	$5,681,106	$11,391,356	$11,251,969	-$139,387	-1.2%
Solid Waste Fund	$5,298,894	$5,778,875	$6,121,685	$6,448,525	$326,840	5.3%
Fleet Services Fund	$2,446,607	$3,136,153	$3,311,127	$3,461,979	$150,852	4.6%
Equipment Replacement Fund	$2,216,620	$1,547,346	$2,750,000	$2,700,000	-$50,000	-1.8%
Insurance Fund	$18,188,029	$17,342,820	$19,956,351	$20,013,487	$57,136	0.3%
Fire Pension Fund	$10,548,207	$10,883,240	$11,543,287	$11,353,560	-$189,727	-1.6%
Police Pension Fund	$13,843,030	$15,316,975	$16,114,448	$16,350,112	$235,664	1.5%
Total:	**$272,182,225**	**$282,253,134**	**$360,433,525**	**$397,207,050**	**$36,773,525**	**10.2%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

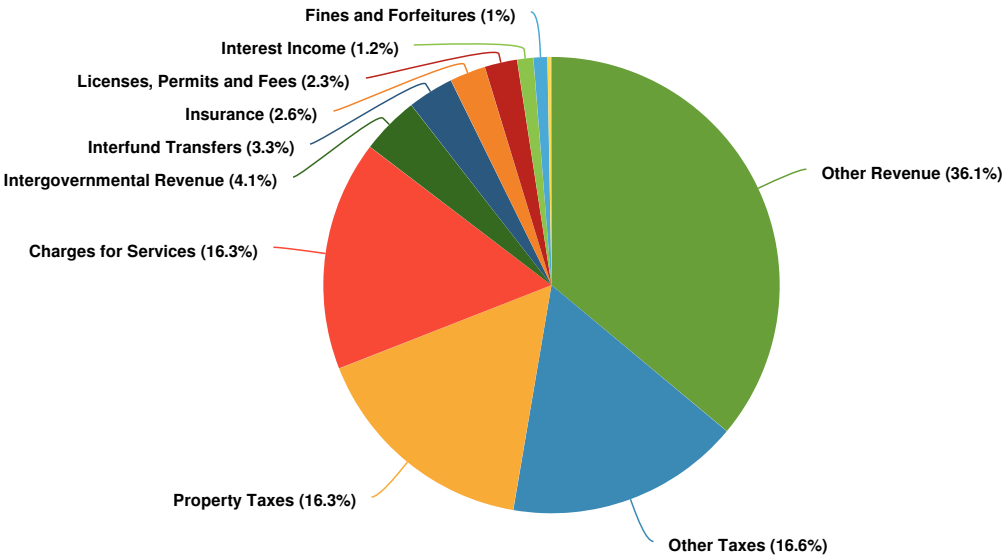


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$110,235,419	$114,384,478	$123,353,550	$127,330,693	$3,977,143	3.2%
Services and Supplies	$36,133,267	$39,046,988	$49,495,869	$49,182,472	-$313,397	-0.6%
Miscellaneous	$2,141,932	$2,649,654	$27,764,890	$26,526,198	-$1,238,692	-4.5%
Capital Outlay	$19,906,732	$29,945,869	$68,497,100	$101,995,700	$33,498,600	48.9%
Interfund Transfers	$20,737,552	$21,302,638	$23,449,400	$18,213,993	-$5,235,407	-22.3%
Community Sponsored Organizations	$1,359,735	$2,196,582	$384,333	$301,000	-$83,333	-21.7%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Insurance and Other Chargebacks	$40,530,636	$44,322,445	$43,665,227	$48,984,590	$5,319,363	12.2%
Debt Service	$30,010,904	$23,874,798	$23,638,656	$24,262,904	$624,248	2.6%
Depreciation Expense	$11,112,925	$4,511,626	$0	$0	$0	0%
Contingencies	$13,122	$18,055	$184,500	$409,500	$225,000	122%
Total Expense Objects:	**$272,182,225**	**$282,253,134**	**$360,433,525**	**$397,207,050**	**$36,773,525**	**10.2%**

Revenues by Source

Projected 2023 Revenues by Source

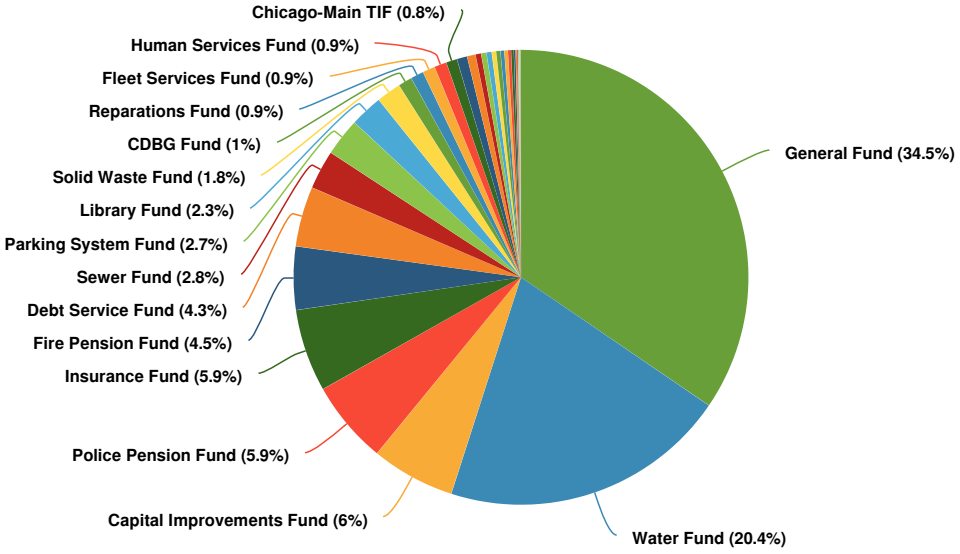


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$60,716,238	$62,452,729	$60,439,745	$60,459,745	$20,000	0%
Other Taxes	$51,244,062	$64,724,823	$53,925,000	$61,545,000	$7,620,000	14.1%
Licenses, Permits and Fees	$9,549,699	$8,842,158	$8,548,317	$8,482,450	-$65,867	-0.8%
Charges for Services	$57,374,005	$55,356,279	$58,790,869	$60,381,933	$1,591,064	2.7%
Fines and Forfeitures	$3,012,736	$3,712,442	$3,723,500	$3,632,500	-$91,000	-2.4%
Intergovernmental Revenue	$10,821,129	$38,777,275	$32,505,008	$15,156,550	-$17,348,458	-53.4%
Other Revenue	$84,368,052	$89,367,132	$98,689,458	$133,344,552	$34,655,094	35.1%
Interest Income	$5,390,532	$7,382,114	$4,247,750	$4,286,200	$38,450	0.9%
Interfund Transfers	$16,043,477	$16,844,487	$11,435,658	$12,069,668	$634,010	5.5%
Workers Compensation and Liability	$3,966,625	$1,581,986	$825,000	$862,500	$37,500	4.5%

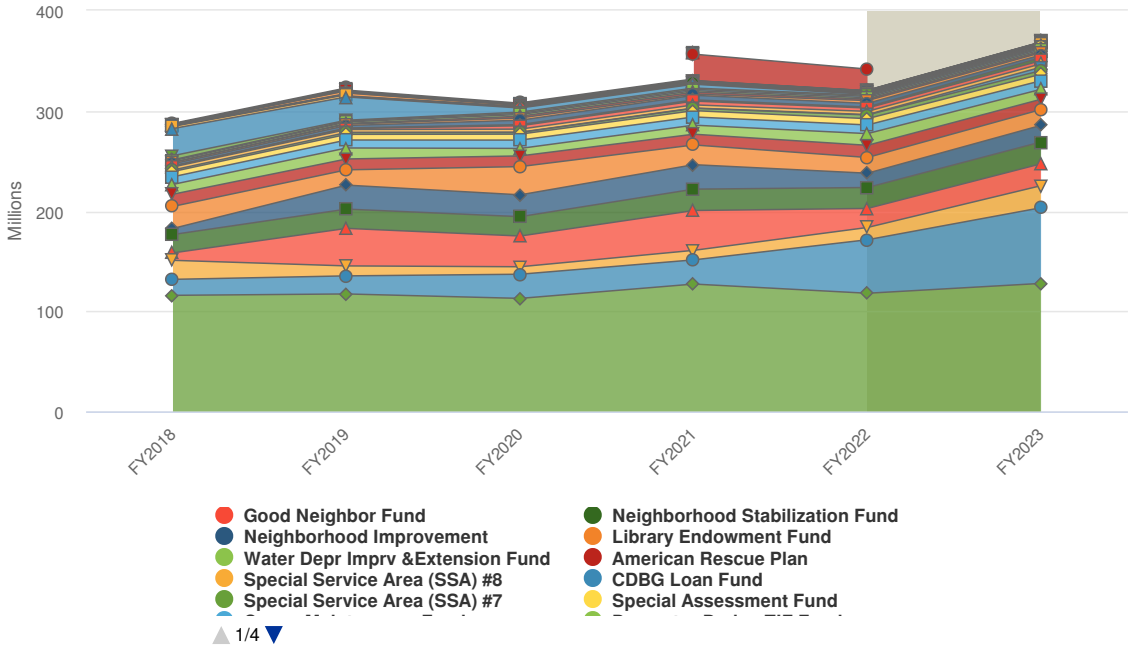
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Insurance	$5,403,914	$9,278,100	$8,827,914	$9,444,453	$616,539	7%
Library Revenue	$71,720	$118,263	$174,800	$155,394	-$19,406	-11.1%
Total Revenue Source:	**$307,962,189**	**$358,437,787**	**$342,133,019**	**$369,820,945**	**$27,687,926**	**8.1%**

Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

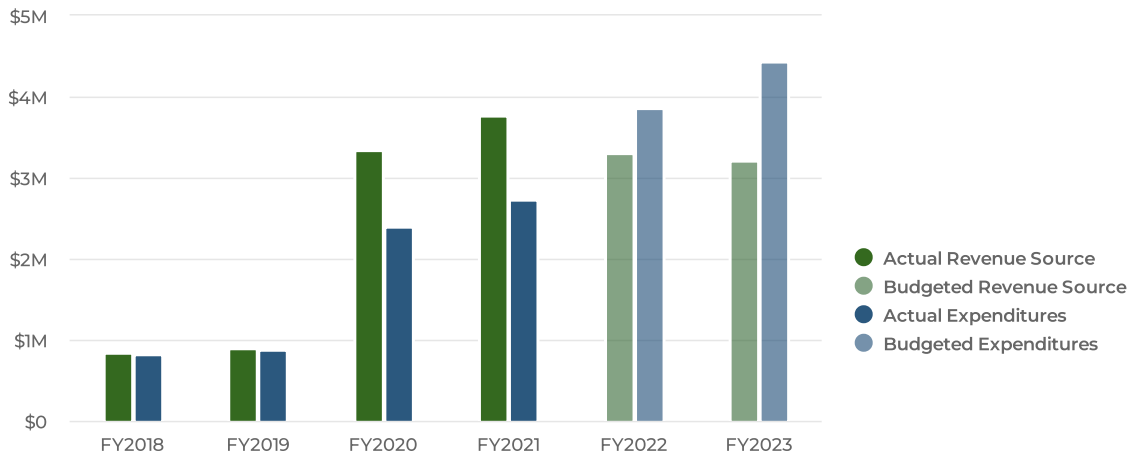
Human Services Fund

The Human Services Fund was created for benefits and facilities such as education, food subsidies, health care, and subsidized housing provided by a government to improve the life and living conditions of the children, disabled, the elderly, and those seeking assistance in the Evanston community. The Fund is intended to build community capacity to drive improvements in population health. The Fund protects Evanston's most vulnerable residents by providing individuals and families with access to services that promote self-sufficiency and address mental well-being.

The Human Services Fund includes the following operating areas of the Health & Human Services Department: Human Services, Senior Services, and Youth Engagement. Distributions to community organizations through the Social Services Committee (previously the Mental Health Board) are also part of the Human Services Fund.

Summary

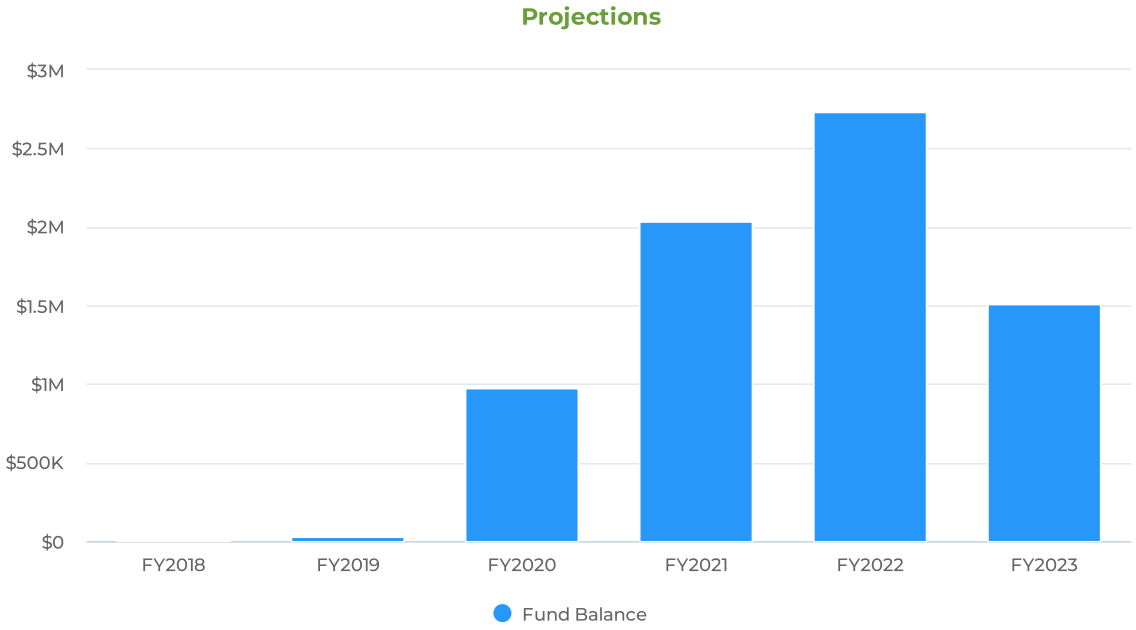
The City of Evanston is projecting $3.2 million of revenue in FY2023, which represents a 2.4% decrease over the prior year. Budgeted expenditures are projected to increase by 15.1% or $582,922 to $4.5 million in FY2023. The primary reason for the increase in expenditures in FY 2023 are 1.8 positions that have been moved from the General Fund to the Human Services Fund as well as two new positions focused on workforce development. The difference between expenses and revenues will be covered with existing fund balance.



The Human Services Fund is projected to end 2022 with a surplus, and will be able to use fund balance to support its operations in 2023.

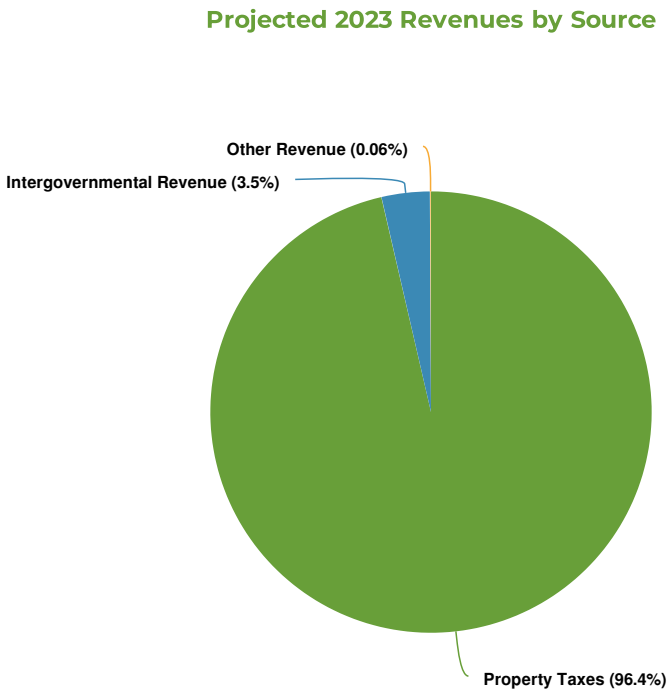
Fund Balance

The Human Services Fund ended 2021 with a surplus, due to reduced spending during the COVID-19 pandemic. This surplus went into fund balance and carried into 2022. The City is proposing to spend down some of this balance in 2023 to avoid a property tax increase.



Revenues by Source

The Human Services Fund is supported primarily through a dedicated property tax levy, established in the 2021 budget. Revenue is also received from grants for specific programs.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$3,110,000	$3,110,000	$3,110,000	$3,110,000	$0	0%
Intergovernmental Revenue	$120,549	$151,270	$194,000	$114,000	-$80,000	-41.2%
Other Revenue	$25,950	$72,936	$2,000	$2,000	$0	0%
Interest Income	$801	$1,602			$0	N/A
Interfund Transfers	$100,000	$450,000	$0	$0	$0	0%
Total Revenue Source:	**$3,357,300**	**$3,785,807**	**$3,306,000**	**$3,226,000**	**-$80,000**	**-2.4%**

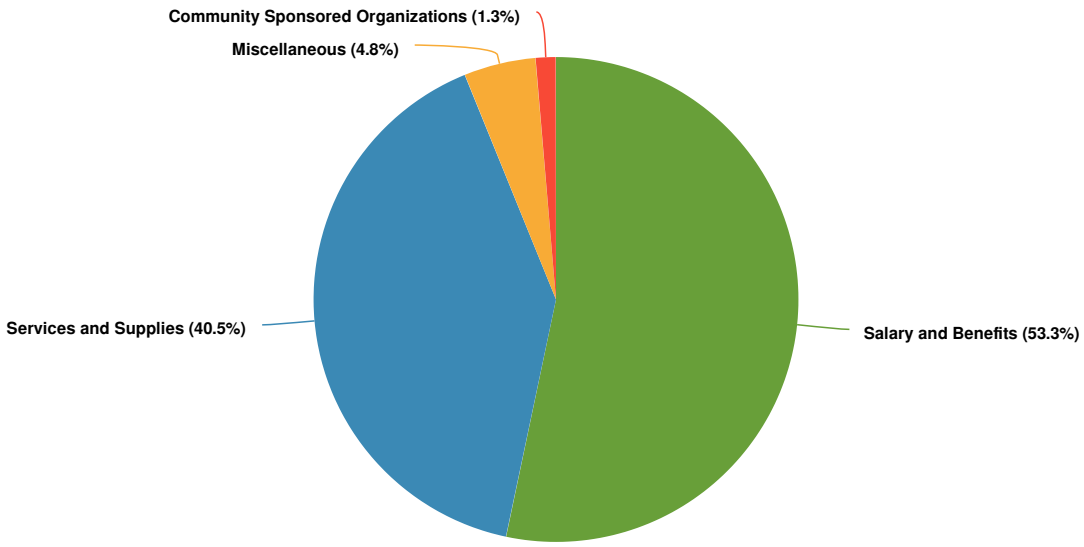
Expenditures by Expense Type

The Human Services Fund supports 17 employees of the Health & Human Services Department, in the areas of Human Services, Senior Services, and Youth Engagement.

In 2023, the proposed budget includes an increase of 3.3 FTE in the fund to bring the total to 20.30. The proposed budget includes a new Workforce Development Coordinator and a Career Development Navigator aimed at expanding workforce development services in Evanston. The budget also reclassifies the current Workforce Development to a Workforce Development Manager and moves their salary to the General Fund along with 30% of the salary for the Senior Grants Specialist. These personnel changes have contributed to the 27.7% increase in salaries and benefits in the fund.

Expenses shown as "Services and Supplies" in the chart below are primarily distributions to community organizations through the Social Services Committee. The total allocation for this committee in 2023 is $736,373.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Salary and Benefits	$1,202,507	$1,610,433	$1,705,820	$2,373,285	$667,465	39.1%
Services and Supplies	$338,286	$454,345	$1,761,183	$1,804,973	$43,790	2.5%
Miscellaneous	$112,670	$175,044	$258,000	$213,000	-$45,000	-17.4%
Interfund Transfers	$3,352	$0	$0	$0	$0	0%
Community Sponsored Organizations	$735,569	$498,020	$143,333	$60,000	-$83,333	-58.1%
Insurance and Other Chargebacks	$10,268	$8,861			$0	N/A
Total Expense Objects:	**$2,402,653**	**$2,746,703**	**$3,868,336**	**$4,451,258**	**$582,922**	**15.1%**

Performance Measures - Senior Services

Department Goal: To utilize tailored and strategic plans to ensure that our older adults are engaged, active and healthy. The Departments strives to promote highest practical quality of care and overall awareness of activities, services and programs for Older Adults

Measures-Ombudsman	Types of Measure	FY 2020 Actual	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected
Routine Visits/unduplicated per quarter	Effectiveness, Output, Equity	14	14	300	100
Total Facility Visits	Effectiveness, Output, Equity	156	186	339	200
Information and Assistance to Individuals	Effectiveness, Output, Equity	720	501	444	400
Information and Assistance to Facility Staff	Effectiveness, Output, Equity	200	80	188	150
# of Community Education Sessions	Output	25	14	20	15
Facility Staff In-services	Effectiveness, Output, Equity	20	19	4	6
Resident Council Meetings	Effectiveness, Output, Equity	24	25	42	16
Staffing FTE	Input	2	2	1	1.5
# of Volunteers	Output	4	4	1	2
# of New Cases	Output	81	75	119	95
# of Closed Cases	Output	78	60	142	95
# of Closed Complaints	Output, effectiveness	144	100	195	150
# of residents of long-term care facilities who were assisted in-person with wheel tax discount and payment of wheel tax	Effectiveness, Output, Equity	74	180	2000	1500
# of Rebuilding Together Applications Submitted	Output	11	8	2	15
# of Senior Provider Presentations	Effectiveness, output, Equity	0	12	0	20
# of Community Education Presentation	Output, effectiveness	11	10	1	20
# of Seniors utilizing the Handyman Program	Equity, output, effectiveness	36	48	200	220
# of new enrollees in Subsidized Transportation Programs	Equity, output, effectiveness	65	71	568	580
# of Benefit Access Application Completed	Equity, output, effectiveness	227	171	60	100
# of individuals enrolled in the snow shoveling program	Equity, output, effectiveness	88	75	75	80

Senior Services - Upcoming Activities/ New Programs, FY 2023

- To utilize the care plan process to ensure resident's needs and preferences are being addressed to strive towards the highest practical quality of care and life.

- To provide more consultation and improvement on the Ombudsman Program and the rights of residents during regular presence visits.
- To broadcast and increase overall awareness of activities, services and programs for Older Adults.
- To continue to conduct site visits to Evanston long-term care facilities and to utilize information gathered from these visits to educate and advocate for residents.
- To increase the number of volunteers for all Senior Services Programs and Services.
- To create customer satisfaction protocol for all Senior Services Programs and Services.
- To increase the number of Age-Friendly Businesses.
- To create a plan and implement strategies that narrow the digital divide for older adults in Evanston.
- To enhance public access programming for older adults in Evanston.
- To ensure that each Evanston long-term care facility has its own assigned Ombudsman.
- To create a senior summer camp that extends the Aging Well Conference for an entire week.
- To expand Age-Friendly Business Initiative to include housing.

Performance Measures - Victim Services Unit

The Victims Services Unit designated under the Human Services Division is a unit designed to provide information, assistance, support and social services to victims of crime, witnesses and to residents in response to a crisis situation. These services will be administered with respect, compassion and confidentiality.

The staff involved in this response and service are knowledgeable and experienced in the following tasks and responsibilities:

- Crisis intervention, support counseling and information sharing for crime victims and witnesses.
- Medical advocacy for sexual assaults, domestic violence, disturbances and physical abuse cases.
- Referrals or assistance in obtaining Orders of Protection.
- Court advocacy to assist victims and witnesses through the criminal justice system.
- Provide domestic violence victims with warning signs assistance, safety planning and shelter referrals.
- Legal resources and referrals regarding domestic violence and custody issues.
- Work closely with the Police regarding death notifications and investigations.

The staff in this unit responds to hundreds of crisis calls and situations per year ranging from suicide, homicides, sexual assaults, domestic disturbances, fire outbreaks and other natural disasters.

Victim Services Unit Upcoming Activities - FY 2023

- Increase staffing in the unit to provide additional trauma-informed support and services for community members.
- To continue to work with other staff within the social service realm of the organization for specialized referral services and efforts.
- To continue to seek for additional services, resources and agencies outside the organizations that are geared to collaborate with in helping victims or witnesses affected by a crisis or crime.

Performance Measures - Youth & Young Adult Programs

The City of Evanston's Youth and Young Adult division was established to provide opportunities for Evanston's youth and young adults to become active and productive citizens of the community. Our comprehensive youth development program model gives young people with life challenges, multiple, closely aligned pathways to success. The Division promotes long-term sustained engagement for 14 to 26 years old, and positive relationships with adults. We also seek to provide young people with a vast network of support to become confident, competent, resilient, and self-sustaining adults.

Department Goal: The goal of the City of Evanston Youth and Young Adult Division is to facilitate effective public/private collaborative partnerships that ensure the following:

- Recruitment, training, and retention of an Evanston youth and young adult workforce that possess the skill sets needed to compete in the21st century economy.
- Academic, vocational, certificate and entrepreneurial internships, externships and apprenticeship programming opportunities.
- Coordination of City of Evanston programs and projects that impact youth and young adults.
- Development and promotion of civic responsibility and engagement.

The vision statement is to provide opportunities for all Evanston youth and young adults to become active and productive citizens of the community through strengthening existing youth services, establishing a network of service partnerships, increasing participation within the available local opportunities, creating marketable job training and placement, and increasing the opportunities for social and recreational outlets for disengaged youth.

Measures- Youth and Young Adult	Types of Measure	FY 2020 Actual	FY 2021 Estimate	FY 2022	FY 2023 Projected
# of youth who attended the Youth Job Fair	Equity, output, effectiveness	748 registered Fair canceled	542 registered 510 attended	730	1000
# of youth registered for Virtual Job Fair	Equity, output, effectiveness	169 registered	127 registered	130	No virtual is anticipated in 2023
# of Private Employers	Input	47	34	37 external 36 internal	50 external 50 internal
# of Jobs Available	Equity, output, effectiveness	89-Physical 264-Virtual	400	95	125
# of youth employed through MSYEP	Equity, output	353	400	312	400
# of clients who gained employment	Equity, output, effectiveness	97	64	68	100
# of resumes written	Output, effectiveness	55	43	17	20
# of Government Issued IDs obtained	Output	10	12	5	10
# of clients who were provided transportation asst.	Equity, output, effectiveness	40	53	117	130
# of clients who received GED support	Equity, output, effectiveness	3	4	2	5

# of Violence Interruption/Conflict Resolution Group Sessions	Output, effectiveness	25	17	7	15
# of clients who received family support*	Equity, output, effectiveness	275	118	64	100
Number of youth enrolled in safe summer initiative	Equity, output, effectiveness		386	930	750

*Some services included in Family Support: referrals for mental health services, referrals for substance abuse counseling, enrollment assistance for childcare, referrals to energy bill assistance program, health care enrollment support, etc.

Youth and Young Adult Division- Upcoming Activities and New Programs, FY 2023

- To Increase the number of Kingian Nonviolence Trainings provided on a quarterly basis.
- To continue to increase social media presence by engaging youth with activities that draw their attention (like trivia, challenges, etc.)
- To complete monthly community education and formal community gathering to engage and interact with youth and young adults and their families.
- To continue to put processes in place to implement a formal process whereby youth and young adults with juvenile hearings are automatically referred to youth outreach workers.
- To involve local citizens (including gang-involved youth), community groups, agencies, and coordination of programs and staff functions within and across agencies.
- To continue to develop a variety of specific education programs, training and employment programs targeting at-risk and gang-involved youth and young adults.
- To continue to develop and implement policies and procedures that result in the most effective use of available and potential resources, within and across agencies, to better address the development of at risk and gang-involved youth and young adults.
- To continue to involve youth service agencies (schools, grassroots groups, faith-based organizations, and other juvenile/criminal justice organizations) identifying and engaging at-risk and gang-involved youth and young adults and their families and linking them to the conventional world and needed services.

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Health						
Human Services						
PROPERTY TAXES	176.24.2445.51015	$3,110,000	$3,110,000	$3,110,000	$3,110,000	$0
IL TOBACCO FREE COMMUNITY	176.24.2445.55085	-$9,951				$0
GRANTS AND AID	176.24.2445.55251	$60,500	$43,000	$50,000	$50,000	$0
COMM AGING GRANT - ADVOCATE	176.24.2445.55255		$108,270	$64,000	$64,000	$0
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	$70,000	$0	$80,000		-$80,000
WE'RE OUT WALKING	176.24.2445.56002	-$2,125				$0
DONATIONS	176.24.2445.56011	$6,475	$640			$0
Aging Well Conference Revenues	176.24.2445.56016	$1,600	$0	$2,000	$2,000	$0
COMMUNITY RELIEF PROGRAM REVENUE	176.24.2445.56017	$20,000	$2,300			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TRANSFER FROM GENERAL FUND	176.24.2445.57005		$450,000			$0
TRANSFER FROM GOOD NEIGHBOR FUND	176.24.2445.57058	$100,000				$0
Total Human Services:		**$3,356,499**	**$3,714,210**	**$3,306,000**	**$3,226,000**	**-$80,000**
Social Services Committee Allocations						
COMPONENT UNIT RECEIPTS	176.24.4651.56801	$0	$69,996			$0
INVESTMENT INCOME	176.24.4651.56501	$801	$1,602			$0
Total Social Services Committee Allocations:		**$801**	**$71,598**	**$0**	**$0**	**$0**
Total Health:		**$3,357,300**	**$3,785,807**	**$3,306,000**	**$3,226,000**	**-$80,000**
Total Revenue:		**$3,357,300**	**$3,785,807**	**$3,306,000**	**$3,226,000**	**-$80,000**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
Social Services Committee Allocations						
REGULAR PAY	176.21.4651.61010		$0		$29,351	$29,351
HEALTH INSURANCE	176.21.4651.61510		$0		$7,052	$7,052
LIFE INSURANCE	176.21.4651.61615		$0		$18	$18
IMRF	176.21.4651.61710		$0		$971	$971
SOCIAL SECURITY	176.21.4651.61725		$0		$1,820	$1,820
MEDICARE	176.21.4651.61730		$0		$426	$426
COMMUNITY GRANTS PROGRAMS	176.21.4651.65546		$0	$736,373	$736,373	$0
Total Social Services Committee Allocations:		**$0**	**$0**	**$736,373**	**$776,010**	**$39,637**
Total Community Development:		**$0**	**$0**	**$736,373**	**$776,010**	**$39,637**
Health						
Covid Contact Tracing						
SOCIAL SECURITY	176.24.2420.61725		$160			$0
MEDICARE	176.24.2420.61730		$38			$0
SEASONAL EMPLOYEES	176.24.2420.61060		$2,588			$0
TELECOMMUNICATIONS - WIRELESS	176.24.2420.64540	$203				$0
FOOD	176.24.2420.65025	$179	$1,797			$0
OTHER PROGRAM COSTS	176.24.2420.62490	$425	$15,091			$0
Total Covid Contact Tracing:		**$807**	**$19,673**	**$0**	**$0**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Human Services						
ESTIMATED WAGES/BENEFITS	176.24.2445.61001		$0		$76,476	$76,476
REGULAR PAY	176.24.2445.61010	$438,402	$586,593	$652,532	$1,090,938	$438,406
PERMANENT PART-TIME	176.24.2445.61050	$40,034	$47,261			$0
OVERTIME PAY	176.24.2445.61110	$5,557	$26,174	$16,000	$16,000	$0
TERMINATION PAYOUTS	176.24.2445.61415	$9,967				$0
HEALTH INSURANCE	176.24.2445.61510	$70,808	$86,851	$98,298	$169,728	$71,430
VISION INSURANCE	176.24.2445.61513		$160	$170	$327	$157
LIFE INSURANCE	176.24.2445.61615	$375	$520	$472	$714	$242
AUTO ALLOWANCE	176.24.2445.61625	$1,378	$2,261	$2,543	$2,743	$200
CELL PHONE ALLOWANCE	176.24.2445.61626	$1,298	$1,458	$1,458	$2,569	$1,111
IMRF	176.24.2445.61710	$37,208	$48,948	$31,583	$33,907	$2,324
SOCIAL SECURITY	176.24.2445.61725	$29,549	$37,798	$40,227	$67,632	$27,405
MEDICARE	176.24.2445.61730	$6,951	$9,031	$9,520	$15,896	$6,376
PRINTING	176.24.2445.62210	$384	$0	$200	$200	$0
POSTAGE CHARGEBACKS	176.24.2445.62275		$0	$2,500	$2,500	$0
TRAINING & TRAVEL	176.24.2445.62295	$218	$1,675	$5,000	$5,000	$0
MEMBERSHIP DUES	176.24.2445.62360		$60	$650	$650	$0
WOMEN OUT WALKING EXPENSE	176.24.2445.62371	$267				$0
ALTERNATIVES TO ARREST	176.24.2445.62501		$0	$200,000	$200,000	$0
COMMUNITY MEMBER RELIEF FUND	176.24.2445.62502		$0	$50,000	$50,000	$0
COMMUNITY PICNIC-SPECIAL EVENTS	176.24.2445.62513		$0	$8,000	$8,000	$0
BANK SERVICE CHARGES	176.24.2445.62705	$64	$0	$250	$250	$0
VICTIM SERVICES EXPENSE	176.24.2445.62931		$0		$30,000	$30,000
GA TRANSITIONAL EXPESNE	176.24.2445.62932		$0		$15,000	$15,000
TELECOMMUNICATIONS - WIRELESS	176.24.2445.64540	$276				$0
FOOD	176.24.2445.65025	$663	$351	$1,250	$1,250	$0
OFFICE SUPPLIES	176.24.2445.65095	$1,197	$74	$450	$450	$0
IT COMPUTER HARDWARE	176.24.2445.65555	$761				$0
OTHER PROGRAM COSTS	176.24.2445.62490	$36,282	$5,526	$120,000	$75,000	-$45,000
FITNESS INCENTIVE	176.24.2445.65141	$300				$0
Aging Well Conference Expenses	176.24.2445.66461		$90	$3,000	$3,000	$0
RENTAL OF AUTO REPLACEMENT	176.24.2445.62309	$2,266				$0
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.2445.62491	$131,389	$107,500	$143,333	$60,000	-$83,333
HANDYMAN PROGRAM	176.24.2445.63095	$1,166				$0
Total Human Services:		**$816,759**	**$962,329**	**$1,387,436**	**$1,928,230**	**$540,794**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Youth Engagement Division						
REGULAR PAY	176.24.3215.61010	$400,132	$493,583	$639,631	$654,146	$14,515
PERMANENT PART-TIME	176.24.3215.61050	$1,567	$336			$0
OVERTIME PAY	176.24.3215.61110	$1,396	$60,000			$0
HEALTH INSURANCE	176.24.3215.61510	$78,900	$98,496	$129,596	$128,351	-$1,245
VISION INSURANCE	176.24.3215.61513		$221	$228	$241	$13
LIFE INSURANCE	176.24.3215.61615	$342	$398	$415	$349	-$66
AUTO ALLOWANCE	176.24.3215.61625	$150	$75		$413	$413
CELL PHONE ALLOWANCE	176.24.3215.61626	$2,730	$2,814	$3,024	$1,386	-$1,638
IMRF	176.24.3215.61710	$33,604	$45,723	$30,959	$21,652	-$9,307
SOCIAL SECURITY	176.24.3215.61725	$34,168	$49,872	$39,845	$40,669	$824
MEDICARE	176.24.3215.61730	$7,991	$11,664	$9,319	$9,511	$192
SEASONAL EMPLOYEES	176.24.3215.61060	$191,709	$328,537	$525,000	$525,000	$0
ADVERTISING	176.24.3215.62205		$0	$500	$500	$0
PRINTING	176.24.3215.62210	$845	$0	$2,600	$2,600	$0
POSTAGE CHARGEBACKS	176.24.3215.62275		$0	$450	$450	$0
TRAINING & TRAVEL	176.24.3215.62295	$98	$150	$8,500	$8,500	$0
POSTAGE	176.24.3215.62315	$2,218				$0
MEMBERSHIP DUES	176.24.3215.62360	$113	$0	$750	$750	$0
COMMUNITY ASSISTANCE FUND	176.24.3215.62503		$0	$35,000	$35,000	$0
SERVICE AGREEMENTS/ CONTRACTS	176.24.3215.62509		$0	$85,000	$85,000	$0
TELECOMMUNICATIONS - WIRELESS	176.24.3215.64540		$0	$1,210		-$1,210
CLOTHING	176.24.3215.65020	$332	$636	$2,500	$2,500	$0
FOOD	176.24.3215.65025	$564	$438	$6,000	$6,000	$0
MINOR EQUIPMENT & TOOLS	176.24.3215.65085		$0	$1,000	$1,000	$0
SAFETY EQUIPMENT	176.24.3215.65090		$0	$3,000	$3,000	$0
OFFICE SUPPLIES	176.24.3215.65095	$349	$246			$0
RECREATION SUPPLIES	176.24.3215.65110		$0	$85,000	$85,000	$0
OTHER PROGRAM COSTS	176.24.3215.62490	$75,663	$154,337	$135,000	$135,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	176.24.3215.62305	$1,086				$0
WORKERS COMP TTD PYMTS (NON SWORN)	176.24.3215.66049	$10,268	$8,861			$0
Total Youth Engagement Division:		**$844,225**	**$1,256,387**	**$1,744,527**	**$1,747,018**	**$2,491**
Social Services Committee Allocations						
BANK SERVICE CHARGES	176.24.4651.62705	$428	$794			$0
HOUSING AUTHORITY OF COOK COUNTY	176.24.4651.65548		$17,500			$0
PEER SERVICES	176.24.4651.67015	$80,990	$99,500			$0
HOUSING OPTIONS	176.24.4651.67065	$56,430				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.4651.62491	$11,944				$0
INTERFAITH ACTION COUNCIL	176.24.4651.62960	$14,850				$0
BOOKS AND BREAKFAST	176.24.4651.62961	$24,750	$45,000			$0
THE HARBOUR, INC.	176.24.4651.62962	$8,910				$0
NORTH SHORE SENIOR CENTER	176.24.4651.62980	$40,095				$0
METROPOLITAN FAMILY SERV	176.24.4651.62990	$72,270				$0
CHILDCARE NETWORK EVANSTON	176.24.4651.63067	$35,269	$21,756			$0
JAMES MORAN CENTER	176.24.4651.63069	$49,500	$75,000			$0
SHORE COMMUNITY SERVICES	176.24.4651.63071	$33,234				$0
MEALS AT HOME	176.24.4651.63120	$9,900				$0
Trilogy Inc.	176.24.4651.67017	$29,700				$0
Center for Independent Futures	176.24.4651.67018	$18,488				$0
FAMILY FOCUS	176.24.4651.67030	$39,600	$22,674			$0
YOU	176.24.4651.67045	$72,391	$121,120			$0
Child Care Center Of Evanston	176.24.4651.67090	$10,692				$0
CONNECTIONS FOR THE HOMELESS	176.24.4651.67110	$59,400	$25,267			$0
INFANT WELFARE SOCIETY	176.24.4651.67125	$57,915	$75,000			$0
NORTHWEST CASA	176.24.4651.67146	$14,108	$4,703			$0
Total Social Services Committee Allocations:		**$740,863**	**$508,314**	**$0**	**$0**	**$0**
Total Health:		**$2,402,653**	**$2,746,703**	**$3,131,963**	**$3,675,248**	**$543,285**
Total Expenditures:		**$2,402,653**	**$2,746,703**	**$3,868,336**	**$4,451,258**	**$582,922**

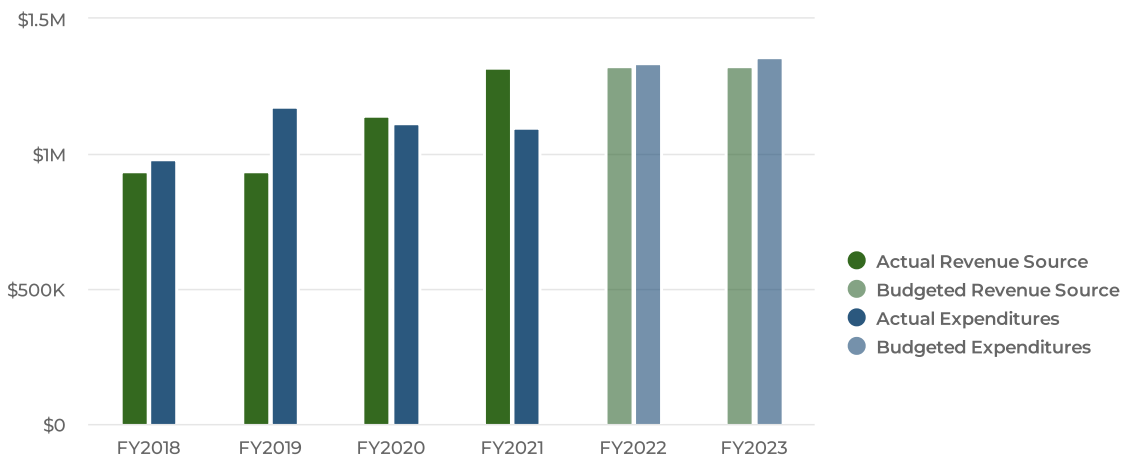
General Assistance Fund

The General Assistance Program is mandated by the State of Illinois, is administered by the City of Evanston, and is supported by Evanston tax revenues. The program provides monthly financial assistance to Evanston residents who are not eligible for other forms of state or federal financial assistance and do not have the resources to support their basic needs. The goals of the General Assistance Program are to assist individuals and prepare them to become employment-ready through resources available in the General Assistance program as well as through programs administered by other City departments. Services will be delivered through a comprehensive system of care, which emphasizes identifying the most appropriate, least restrictive setting to promote the highest level of functioning.

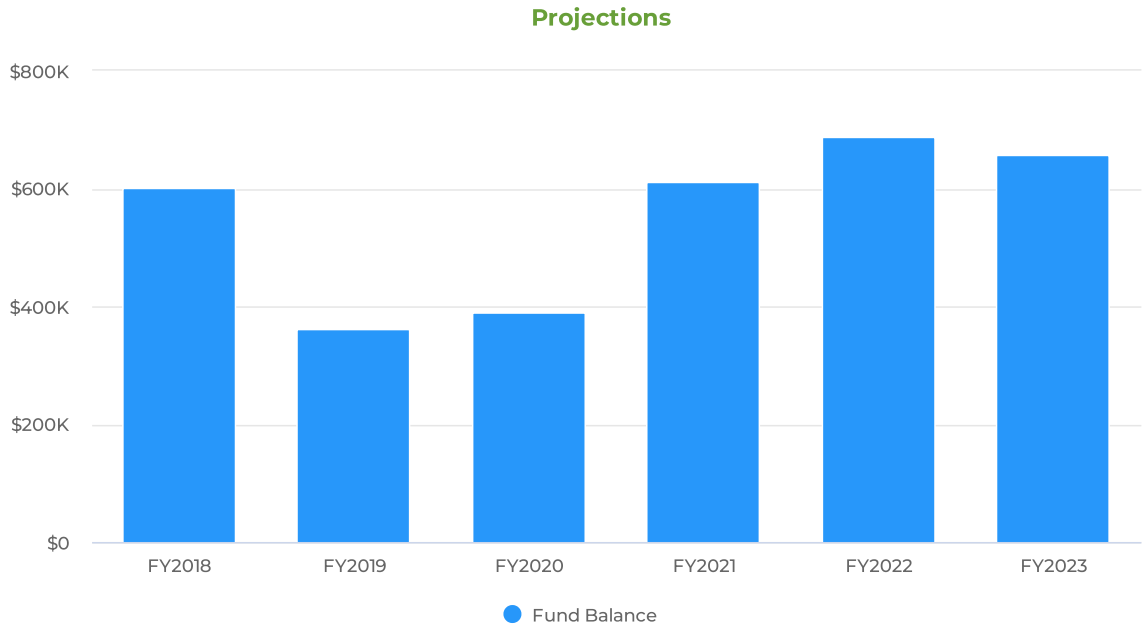
The Emergency Assistance Services Program is administered through the General Assistance Program and is available to all City of Evanston residents who meet income and asset guidelines as established by the General Assistance Office. The Emergency Assistance Program is operated and funded by the General Assistance Program and is provided according to adopted and written standards set forth by the General Assistance Program. Emergency Assistance benefits can only be issued once in a 12-month period and must meet the definition of an emergency or life-threatening situation, such as imminent eviction, utility disconnection, and/or food insecurities.

Summary

The City of Evanston is projecting $1.33M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 1.4% or $18.87K to $1.36M in FY2023.

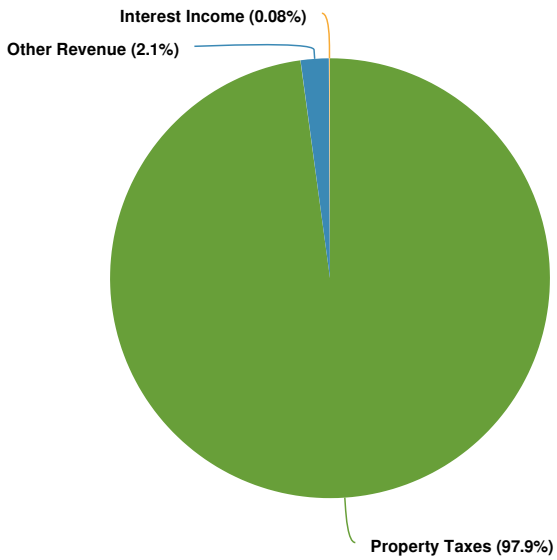


Fund Balance



Revenues by Source

The General Assistance Fund is supported primarily through a dedicated property tax levy.



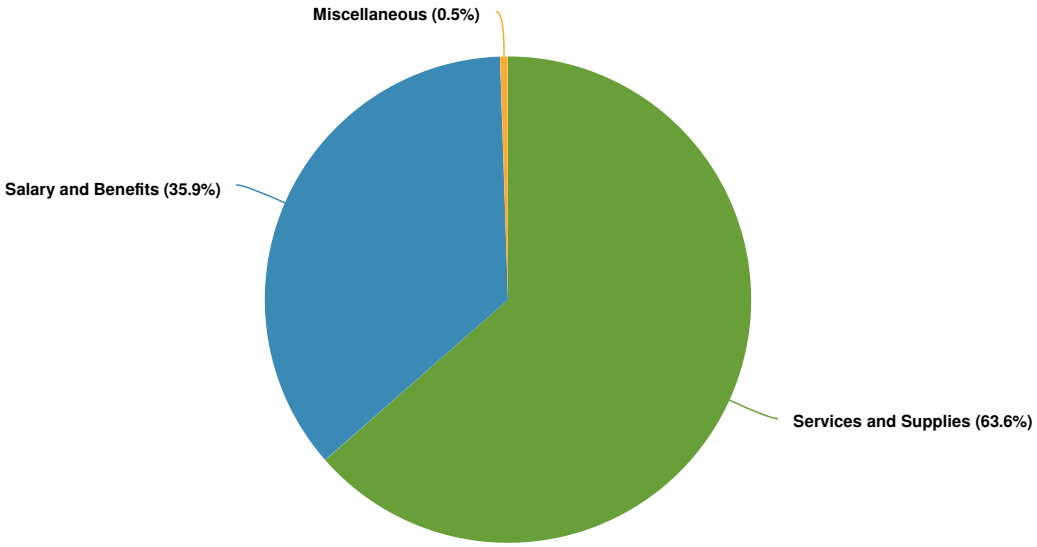
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Property Taxes	$1,100,904	$1,318,391	$1,300,000	$1,300,000	$0	0%
Other Revenue	$42,116	$2,585	$27,500	$27,500	$0	0%
Interest Income	$3,132	$1,446	$1,000	$1,000	$0	0%
Total Revenue Source:	**$1,146,152**	**$1,322,421**	**$1,328,500**	**$1,328,500**	**$0**	**0%**

Expenditures by Expense Type

The General Assistance Fund supports 4.25 FTE employees. Services and Supplies includes amounts distributed through General Assistance and Emergency Assistance programs.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$402,641	$495,491	$469,871	$488,738	$18,867	4%
Services and Supplies	$708,132	$601,561	$864,482	$864,482	$0	0%
Miscellaneous	$4,910	$4,676	$7,000	$7,000	$0	0%
Total Expense Objects:	**$1,115,683**	**$1,101,729**	**$1,341,353**	**$1,360,220**	**$18,867**	**1.4%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Health						
General Assistance Admin						
PROPERTY TAXES	175.24.4605.51015	$1,100,904	$1,318,391	$1,300,000	$1,300,000	$0
SSI REIMBURSEMENT	175.24.4605.56057	$42,116	$2,585	$27,500	$27,500	$0
INVESTMENT INCOME	175.24.4605.56501	$3,132	$1,446	$1,000	$1,000	$0
Total General Assistance Admin:		**$1,146,152**	**$1,322,421**	**$1,328,500**	**$1,328,500**	**$0**
Total Health:		**$1,146,152**	**$1,322,421**	**$1,328,500**	**$1,328,500**	**$0**
Total Revenue:		**$1,146,152**	**$1,322,421**	**$1,328,500**	**$1,328,500**	**$0**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Health						
General Assistance Admin						
ESTIMATED WAGES/BENEFITS	175.24.4605.61001		$0		$19,460	$19,460
REGULAR PAY	175.24.4605.61010	$298,767	$353,254	$352,628	$360,940	$8,312
PERMANENT PART-TIME	175.24.4605.61050	$73	$0			$0
OVERTIME PAY	175.24.4605.61110	$227	$8,637	$1,500	$1,500	$0
TERMINATION PAYOUTS	175.24.4605.61415	$2,064				$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	175.24.4605.61430	$45	$3,081			$0
HEALTH INSURANCE	175.24.4605.61510	$52,477	$71,066	$69,682	$65,371	-$4,311
VISION INSURANCE	175.24.4605.61513		$256	$256	$235	-$21
LIFE INSURANCE	175.24.4605.61615	$181	$199	$211	$199	-$12
AUTO ALLOWANCE	175.24.4605.61625	$622	$934	$934	$856	-$78
CELL PHONE ALLOWANCE	175.24.4605.61626	$309	$729	$729	$669	-$60
SHOE ALLOWANCE	175.24.4605.61630	$180	$90			$0
IMRF	175.24.4605.61710	$25,289	$30,313	$17,067	$11,947	-$5,120
SOCIAL SECURITY	175.24.4605.61725	$18,143	$21,751	$21,727	$22,305	$578
MEDICARE	175.24.4605.61730	$4,263	$5,182	$5,137	$5,256	$119
PRINTING	175.24.4605.62210	$195	$291			$0
POSTAGE CHARGEBACKS	175.24.4605.62275	$317	$0	$800	$800	$0
TRAINING & TRAVEL	175.24.4605.62295	$289	$476	$2,500	$2,500	$0
MEMBERSHIP DUES	175.24.4605.62360	$0	$0	$300	$300	$0
COPY MACHINE CHARGES	175.24.4605.62380	$0	$0	$500	$500	$0
BANK SERVICE CHARGES	175.24.4605.62705	$2,141	$1,834	$2,050	$2,050	$0
TELECOMMUNICATIONS - WIRELESS	175.24.4605.64540	$1,005	$1,612			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL EXPENSE- GA CLIENT	175.24.4605.64566	$418,300	$331,799	$466,000	$466,000	$0
PERSONAL EXPENSE- GA CLIENT	175.24.4605.64567	$234,329	$214,329	$295,000	$285,000	-$10,000
TRANSPORTATION EXPENSE-GA CLIENT	175.24.4605.64568	$216	$0	$5,000	$5,000	$0
CHILDCARE EXPENSES - GA CLIENT	175.24.4605.64569		$0	$15,000	$15,000	$0
CLIENT OTHER NEEDS- GA CLIENT	175.24.4605.64570	$254	$70	$11,000	$11,000	$0
ALL OTHER PHYSICIANS- GA CLIENT	175.24.4605.64573	$0	$0	$500	$500	$0
MEDICAL EXPENSES - GA CLIENT	175.24.4605.64574		$0	$300	$300	$0
PSYCH OUTPATIENT/MENTAL-GA CLIENT	175.24.4605.64578		$0	$800	$800	$0
MORTGAGE/RENTAL EXPENSE-EAS CLIENT	175.24.4605.64582	$36,907	$38,876	$30,000	$40,000	$10,000
FOOD VOUCHERS - EMERGENCY-EAS CLIENT	175.24.4605.64584	$0	$113	$1,000	$1,000	$0
UTILITIES - COMED-EAS CLIENT	175.24.4605.64585	$12,092	$10,446	$15,000	$15,000	$0
UTILITIES - NICOR-EAS CLIENT	175.24.4605.64586	$0	$0	$8,000	$8,000	$0
UTILITIES - COE WATER -EAS CLIENT	175.24.4605.64587	$0	$1,549	$5,000	$5,000	$0
CLIENT OTHER NEEDS - EAS CLIENT	175.24.4605.64588	$2,000	$0	$1,500	$1,500	$0
FOOD	175.24.4605.65025	$0	$0	$1,000	$1,000	$0
OFFICE SUPPLIES	175.24.4605.65095	$87	$168	$3,232	$3,232	$0
OTHER PROGRAM COSTS	175.24.4605.62490	$4,910	$4,676	$7,000	$7,000	$0
Total General Assistance Admin:		**$1,115,683**	**$1,101,729**	**$1,341,353**	**$1,360,220**	**$18,867**
Total Health:		**$1,115,683**	**$1,101,729**	**$1,341,353**	**$1,360,220**	**$18,867**
Total Expenditures:		**$1,115,683**	**$1,101,729**	**$1,341,353**	**$1,360,220**	**$18,867**

Reparations Fund

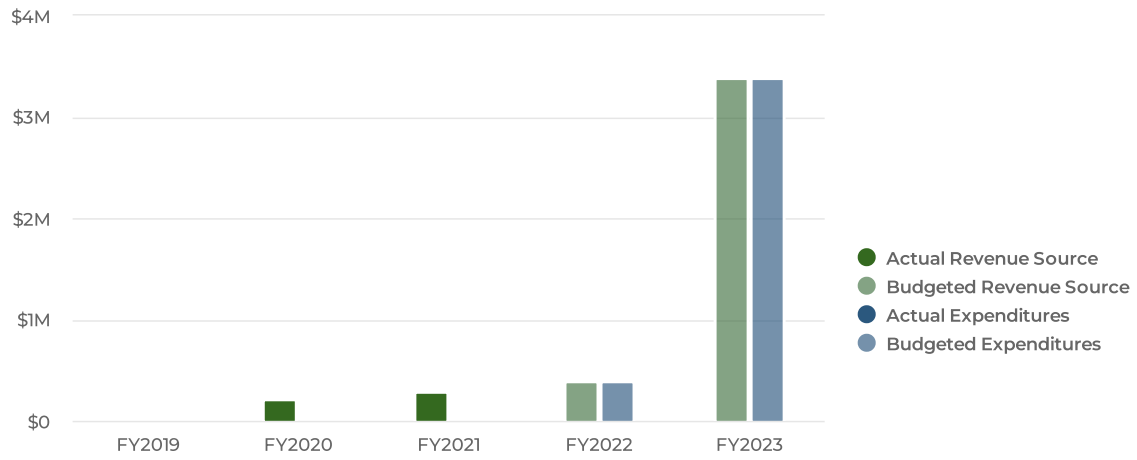
The Reparations Fund was created during the 2020 budget process. The fund is supported by adult-use municipal cannabis tax. The collection of this tax began on July 1, 2020, as established by Resolution 126-R-19. This tax will continue to fund Reparations programs to a total amount of $10 million, at which point the tax will be directed to the City's General Fund.

Spending from the Reparations Fund will be determined by the Reparations Subcommittee. Programs may include: housing assistance and relief initiatives for African American residents in Evanston; and various Economic Development programs and opportunities for African American residents and entrepreneurs in Evanston.

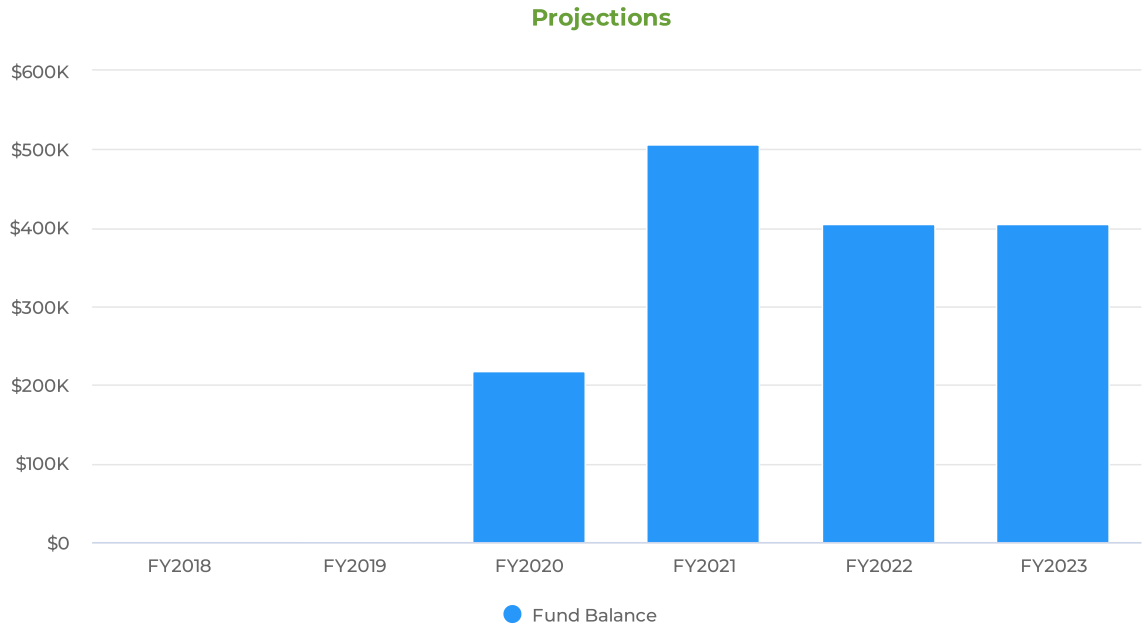
See more information on the City's Reparations Program

Summary

In FY 2022, the City Council directed staff to reallocate $3 million of Real Estate Transfer Tax revenues from the General Fund to the Reparations Fund in FY 2023 and $1 million for the following seven fiscal years through FY 2030. Therefore, the adopted budget includes $3.4 million of revenue and expenses in FY 2023.



Fund Balance



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Taxes		$0	$400,000	$3,400,000	$3,000,000	750%
Other Revenue	$16,807	$14,278			$0	N/A
Interest Income		$391			$0	N/A
Interfund Transfers	$200,000	$275,000			$0	N/A
Total Revenue Source:	**$216,807**	**$289,669**	**$400,000**	**$3,400,000**	**$3,000,000**	**750%**

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects					
Services and Supplies	$2,096			$0	N/A
Miscellaneous	$0	$400,000	$3,400,000	$3,000,000	750%
Total Expense Objects:	**$2,096**	**$400,000**	**$3,400,000**	**$3,000,000**	**750%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
City Manager's Office						
Reparations Fund						
RECREATIONAL CANNABIS TAX	177.15.1595.51598		$0	$400,000	$400,000	$0
REAL ESTATE TRANSFER TAX	177.15.1595.51620				$3,000,000	$3,000,000
DONATIONS	177.15.1595.56011	$16,807	$14,278			$0
INVESTMENT INCOME	177.15.1595.56501		$391			$0
FROM GENERAL FUND	177.15.1595.57005	$200,000	$275,000			$0
Total Reparations Fund:		**$216,807**	**$289,669**	**$400,000**	**$3,400,000**	**$3,000,000**
Total City Manager's Office:		**$216,807**	**$289,669**	**$400,000**	**$3,400,000**	**$3,000,000**
Total Revenue:		**$216,807**	**$289,669**	**$400,000**	**$3,400,000**	**$3,000,000**

Line Item Detail - Expenses

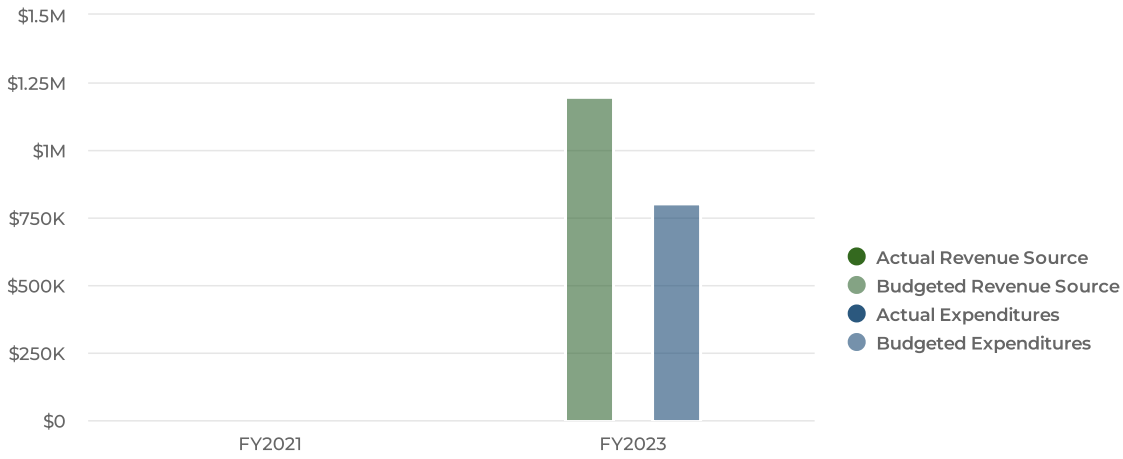
Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures					
City Manager's Office					
Reparations Fund					
BANK SERVICE CHARGES	177.15.1595.62705	$2,096			$0
OTHER PROGRAM COSTS	177.15.1595.62490	$0	$400,000	$3,400,000	$3,000,000
Total Reparations Fund:		**$2,096**	**$400,000**	**$3,400,000**	**$3,000,000**
Total City Manager's Office:		**$2,096**	**$400,000**	**$3,400,000**	**$3,000,000**
Total Expenditures:		**$2,096**	**$400,000**	**$3,400,000**	**$3,000,000**

Sustainability Fund

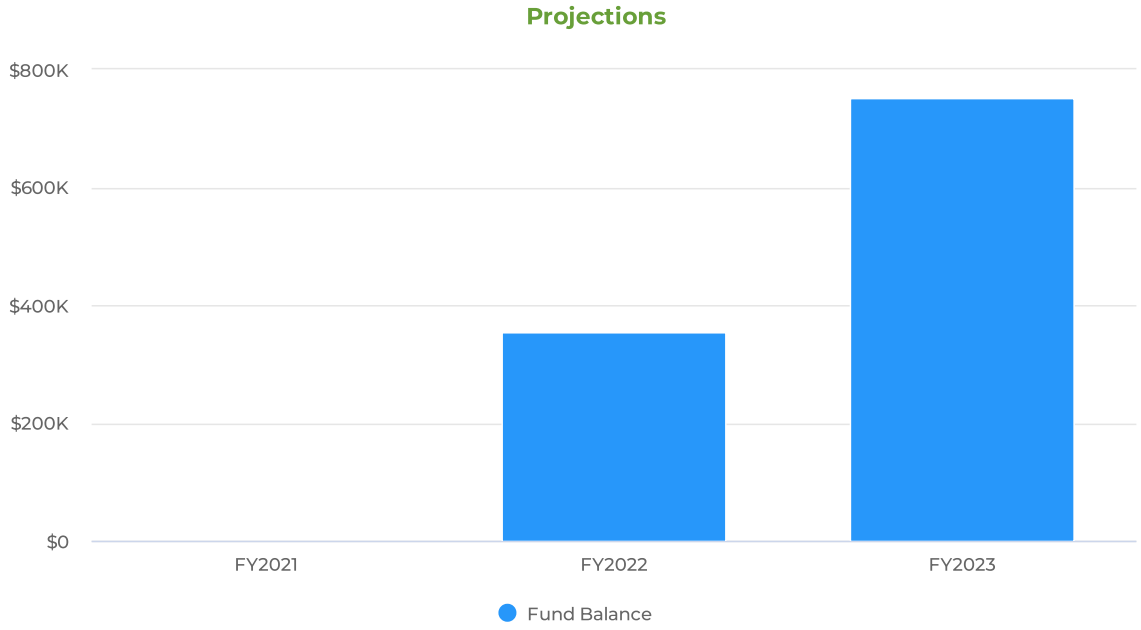
The Sustainability Fund was created as part of the 2022 Budget in order to advance the implementation of the Climate Action and Resilience Plan (CARP), including the continued implementation of the recommendations of the Environmental Justice Resolution and the enforcement of the Energy and Water Benchmarking Ordinance, among other CARP-related legislation.

Summary

The City of Evanston is projecting $1.2 milion of revenue in FY2023, along with $802,893 in budgeted expenditures.

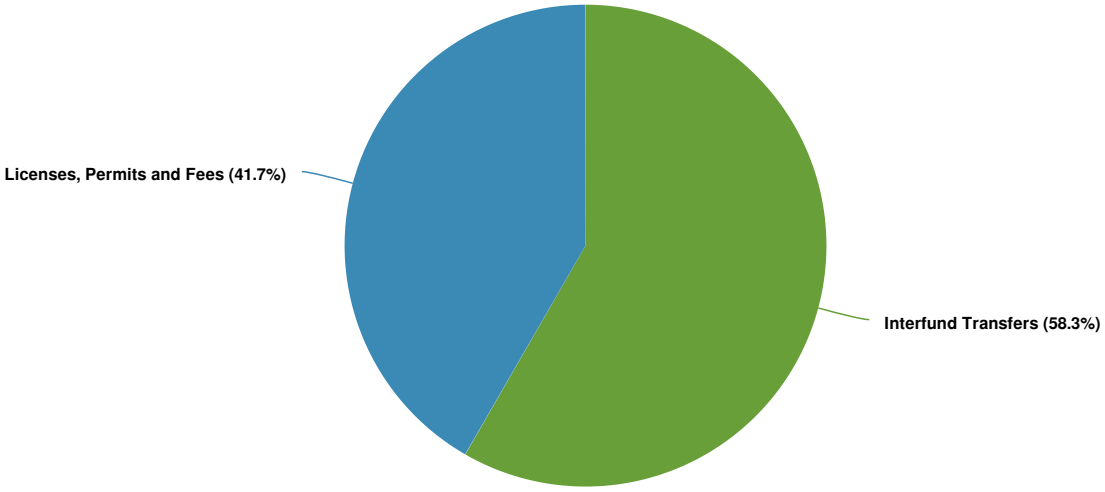


Fund Balance



Revenues by Source

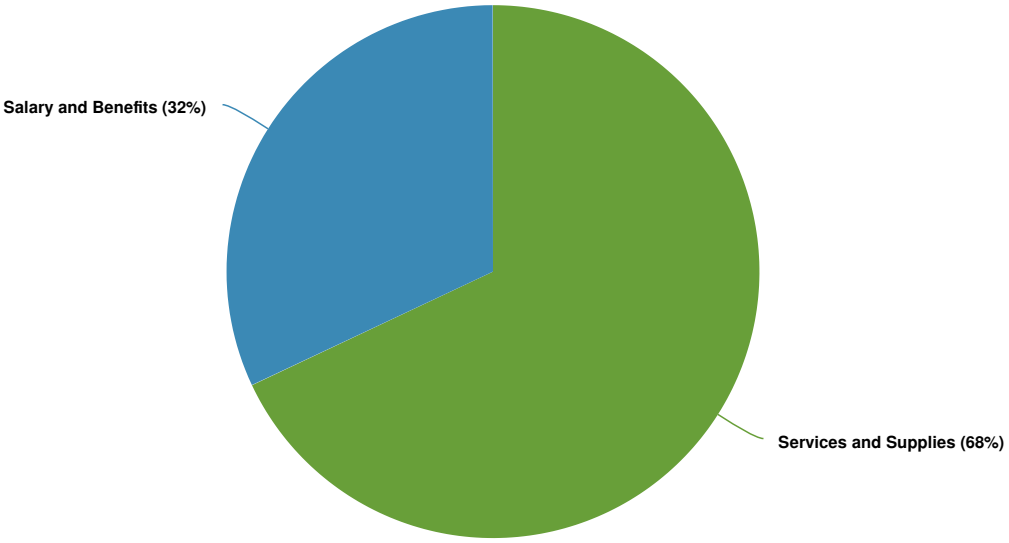
Projected 2023 Revenues by Source



Name	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue Source		
Licenses, Permits and Fees	$500,000	$500,000
Interfund Transfers	$700,000	$700,000
Total Revenue Source:	**$1,200,000**	**$1,200,000**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expense Objects		
Salary and Benefits	$256,893	$256,893
Services and Supplies	$546,000	$546,000
Total Expense Objects:	**$802,893**	**$802,893**

Performance Measures - Sustainability Fund

The Sustainability Division is a function of the City Manager's Office and consists of:

- Sustainability & Resilience Manager
- Resilient Buildings Specialist
- Community Outreach Specialist

Performance Measures

Department Goal: Reduce communitywide greenhouse gas emissions by 1% by 2024 through deep decarbonization programs available to households and businesses, prioritizing low-income and BIPOC communities.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Provide financial support for deep decarbonization to households and businesses				
% greenhouse gas emissions reduction as a result of deep decarbonization grants	Effectiveness	**0%**	**0%**	**1%**
# of low-income and BIPOC households/businesses that receive grants	Equity, Output	**0**	**0**	**50**

2023 UPCOMING ACTIVITIES/NEW PROGRAMS

ACTIVITIES/ NEW PROGRAMS
Continue to implement the Climate Action and Resilience Plan
Continue to implement the recommendations of the Environmental Justice Resolution
Implement recommendations of the Municipal Fleet Rightsizing & Electrification Study
Implement One Stop Shop for Affordable Housing Retrofits
Develop Accessible Solar Program
Develop Sustain Evanston Business Incentive Program

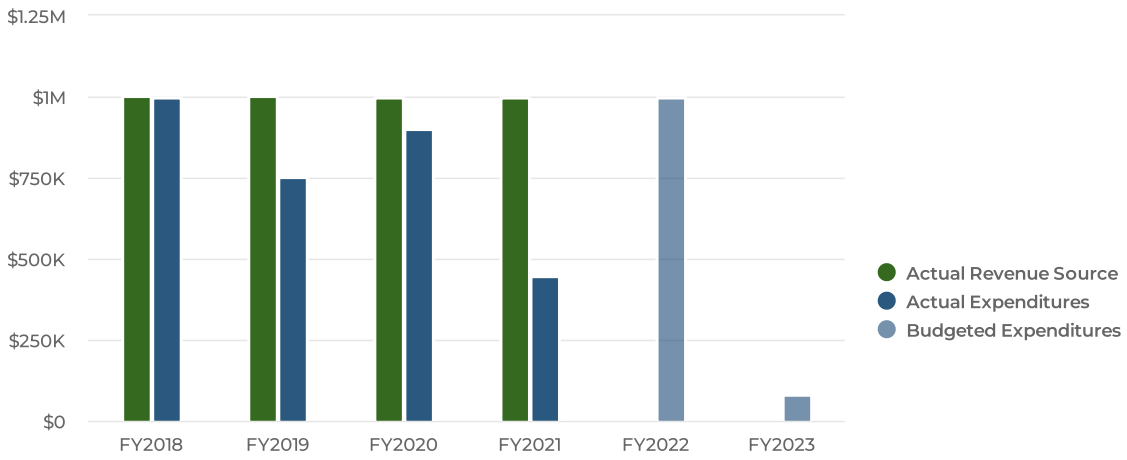
Good Neighbor Fund

In 2021, Northwestern University's sixth year contributing $1 million to the City of Evanston, the University allocated funds focused entirely on dismantling systemic barriers faced by historically marginalized communities. This $1 million allocation of the Northwestern Good Neighbor Racial Equity Fund will support a variety of bold, progressive programs aimed at strengthening underserved communities and advancing racial equity in Evanston.

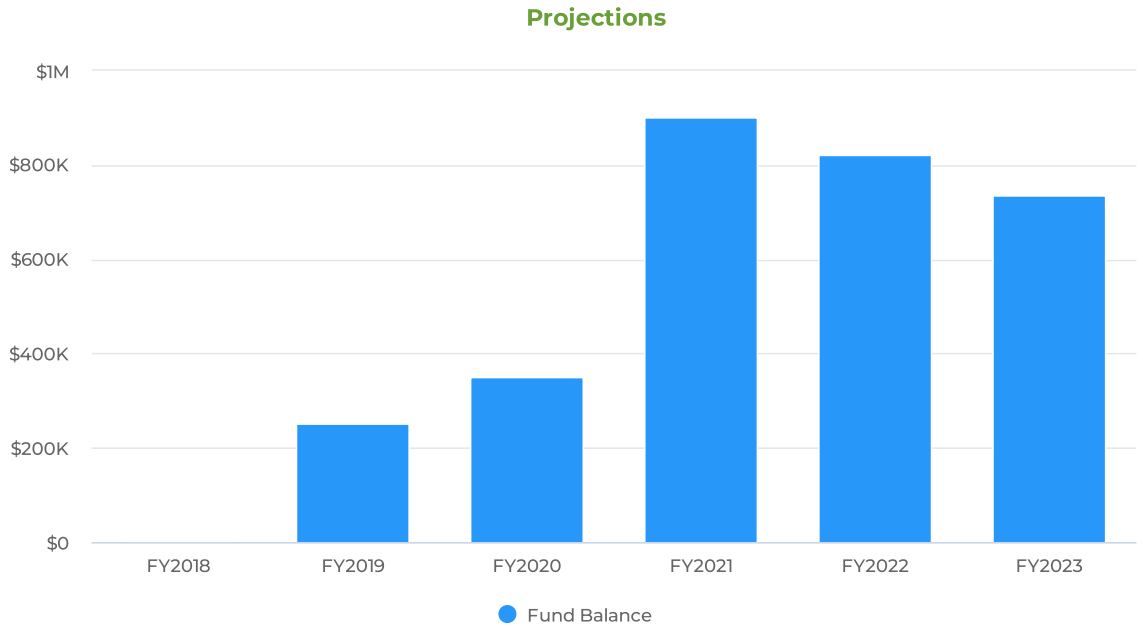
The 2021 initiatives funded by Northwestern's $1 million contribution include support for minority entrepreneurs, arts organizations, undocumented residents and socially isolated older adults, as well as funding to operationalize equity and improve language access within City government. Also, there is seed money for a guaranteed income pilot program providing direct financial assistance to a limited number of low-income households. The City is continuing to spend money towards those 2021 initiatives.

Summary

The City of Evanston is continuing to meet with Northwestern University regarding future contributions, but $0 has been budgeted in revenue in FY2023. Budgeted expenditures are $85,000.



Fund Balance



Revenues by Source

No new revenue is budgeted for the Good Neighbor Fund in 2023

Expenditures by Expense Type

2023 budgeted expenditures in this fund are captial expenses for a dogpark

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$497	$466			$0	N/A
Miscellaneous	$33,035	$34,921	$620,000		-$620,000	-100%
Interfund Transfers	$870,000	$414,152	$380,000	$85,000	-$295,000	-77.6%
Total Expense Objects:	**$903,532**	**$449,539**	**$1,000,000**	**$85,000**	**-$915,000**	**-91.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 vs. FY2023 ($ Change)
Revenue				
Non-Departmental				
DONATION FROM NORTHWESTERN UNIVERSITY	180.99.1800.56013	$1,000,000	$1,000,000	$0
INVESTMENT INCOME	180.99.1800.56501	$1,805	$884	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 vs. FY2023 ($ Change)
Total Non-Departmental:		**$1,001,805**	**$1,000,884**	**$0**
Total Revenue:		**$1,001,805**	**$1,000,884**	**$0**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
BANK SERVICE CHARGES	180.99.1800.62705	$497	$466			$0
OTHER PROGRAM COSTS	180.99.1800.62490	$33,035	$34,921	$620,000		-$620,000
TRANSFER TO GENERAL FUND	180.99.1800.66131	$380,000	$414,152	$380,000		-$380,000
TRANSFER TO HUMAN SERVICES FUND	180.99.1800.66132	$100,000				$0
TRANSFER TO CAPITAL IMPROVEMENT FUND	180.99.1800.66156	$320,000	$0		$85,000	$85,000
TRANSFER TO LIBRARY FUND	180.99.1800.66157	$70,000				$0
Total Non-Departmental:		**$903,532**	**$449,539**	**$1,000,000**	**$85,000**	**-$915,000**
Total Expenditures:		**$903,532**	**$449,539**	**$1,000,000**	**$85,000**	**-$915,000**

American Rescue Plan Act (ARPA) Fund

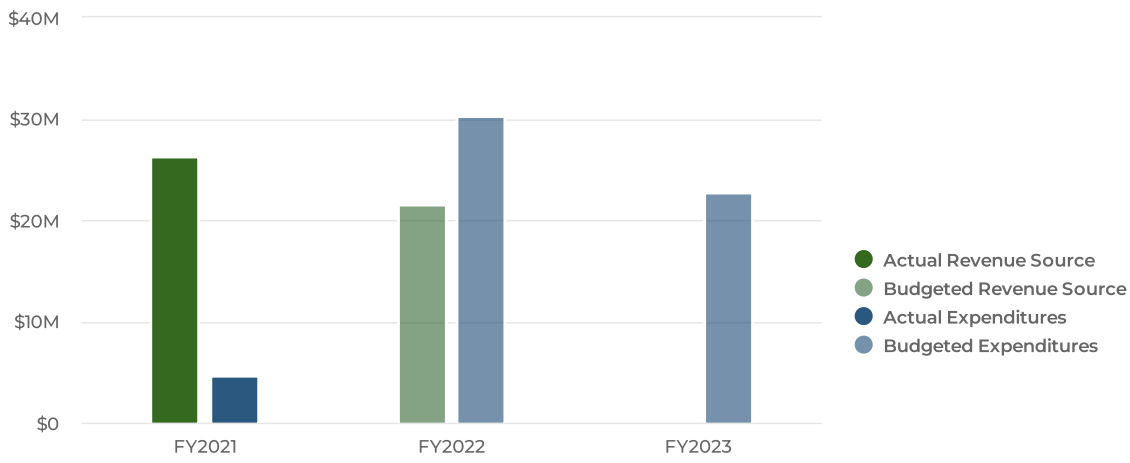
The American Rescue Plan Act (ARPA) aims to support state, local, territorial and Tribal governments by providing resources to:

- Respond to the COVID-19 pandemic
- Address its economic fallout
- Lay the foundation for a strong and equitable recovery

The City of Evanston received approximately $43 million in Federal American Rescue Plan Act funding. Half of the funding was received in 2021, and the second half of the funding was received in 2022.

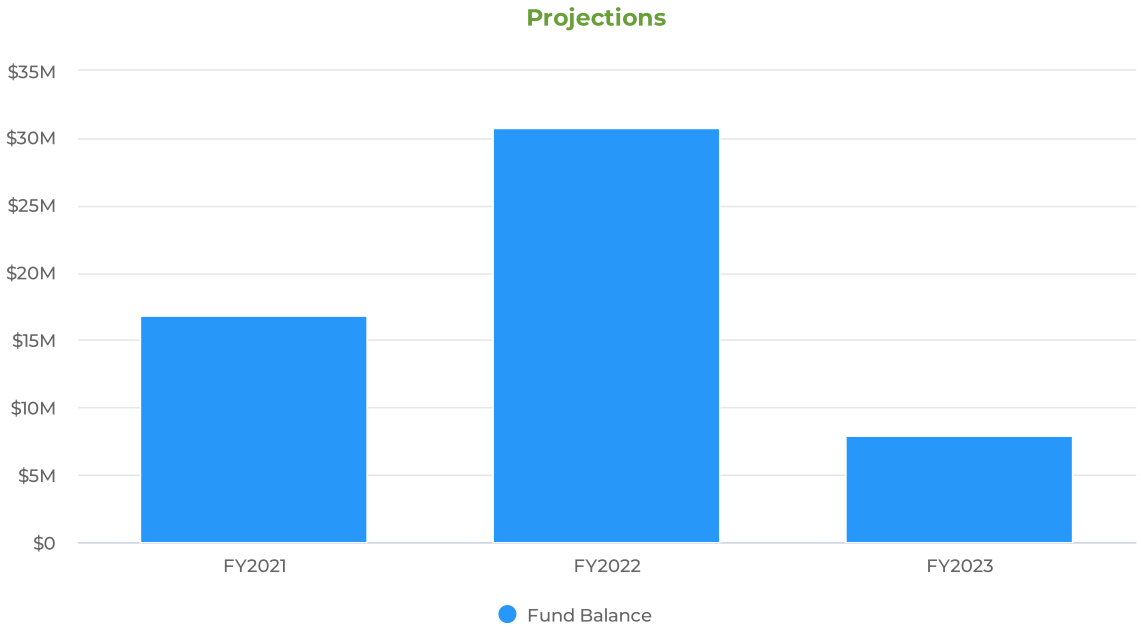
Summary

All funding from ARPA has received by the City, thus $0 is budgeted in 2023. The City is budgeting a significant portion of the fund balance in 2023 to allow for maximum flexibility in spending.



Fund Balance

The City is budgeting a significant portion of the fund balance in 2023. However, it is unlikely that the full budget will be expended likely resulting in carry over into 2024 and 2025.

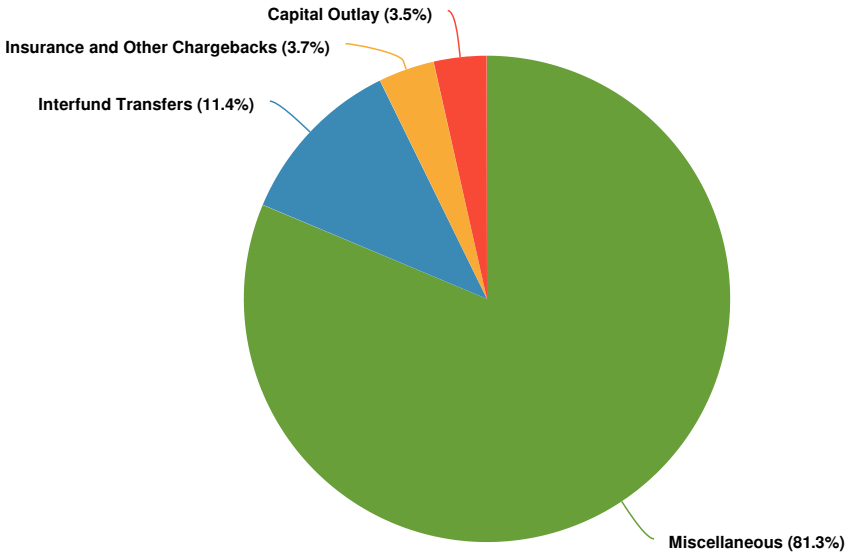


Revenues by Source

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source				
Intergovernmental Revenue	$26,386,827	$21,586,827	-$21,586,827	-100%
Interest Income	$34,807	$0	$0	N/A
Total Revenue Source:	**$26,421,634**	**$21,586,827**	**-$21,586,827**	**-100%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects					
Miscellaneous	$0	$22,250,000	$18,500,000	-$3,750,000	-16.9%
Capital Outlay	$0	$0	$800,000	$800,000	N/A
Interfund Transfers	$4,800,000	$8,150,000	$2,600,000	-$5,550,000	-68.1%
Insurance and Other Chargebacks	$0		$850,000	$850,000	N/A
Total Expense Objects:	**$4,800,000**	**$30,400,000**	**$22,750,000**	**-$7,650,000**	**-25.2%**

Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue				
Non-Departmental				
GRANTS AND AID	170.99.0085.55251	$21,586,827		$0
INVESTMENT INCOME	170.99.0085.56501	$8,262		$0
GRANTS AND AID	170.99.1700.55251	$4,800,000	$21,586,827	-$21,586,827
INVESTMENT INCOME	170.99.1700.56501	$26,545		$0
Total Non-Departmental:		**$26,421,634**	**$21,586,827**	**-$21,586,827**
Total Revenue:		**$26,421,634**	**$21,586,827**	**-$21,586,827**

Line Item Detail - Expenses

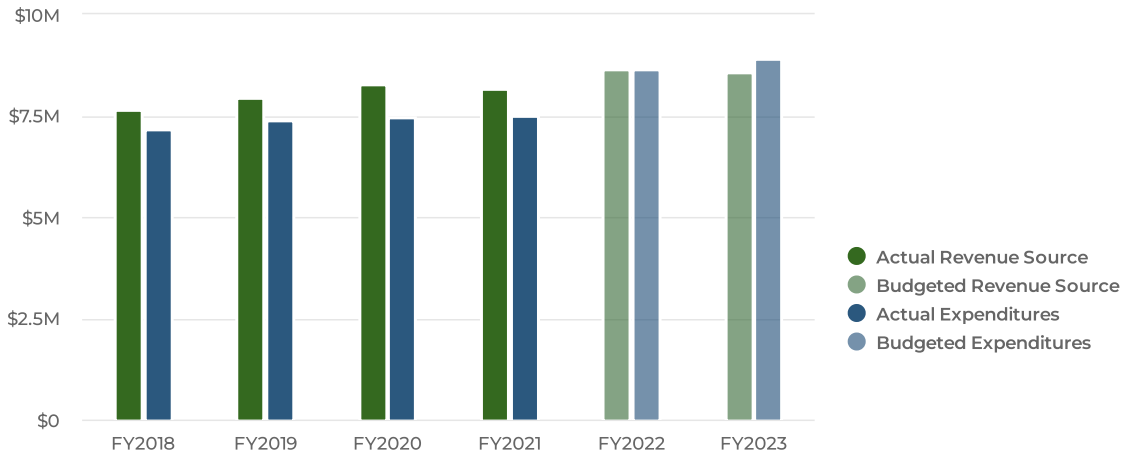
Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures					
Non-Departmental					
American Rescue Plan					
OTHER PROGRAM COSTS	170.99.1700.62490	$0	$22,250,000	$18,000,000	-$4,250,000
TRANSFER TO GENERAL FUND	170.99.1700.66131	$0	$4,250,000		-$4,250,000
TRANSFER TO PARKING FUND	170.99.1700.69505	$950,000	$2,300,000	$1,100,000	-$1,200,000
TRANSFER TO WATER FUND	170.99.1700.69525	$3,000,000			$0
TRANSFER TO EQUIPMENT REPLACEMENT	170.99.1700.69601	$850,000	$1,600,000	$1,500,000	-$100,000
Total American Rescue Plan:		**$4,800,000**	**$30,400,000**	**$20,600,000**	**-$9,800,000**
Community Violence Intervention					
OTHER PROGRAM COSTS	170.99.9912.62490	$0		$500,000	$500,000
Total Community Violence Intervention:		**$0**	**$0**	**$500,000**	**$500,000**
Guranteed Income Program					
OTHER IMPROVEMENTS	170.99.9937.65515	$0		$700,000	$700,000
Total Guranteed Income Program:		**$0**	**$0**	**$700,000**	**$700,000**
ARPA Admin					
OTHER CHARGES-CHARGEBACK	170.99.9971.62740	$0		$850,000	$850,000
Total ARPA Admin:		**$0**		**$850,000**	**$850,000**
Participatory Budgeting-Nu					
OTHER IMPROVEMENTS	170.99.9972.65515	$0		$100,000	$100,000
Total Participatory Budgeting-Nu:		**$0**		**$100,000**	**$100,000**
Total Non-Departmental:		**$4,800,000**	**$30,400,000**	**$22,750,000**	**-$7,650,000**
Total Expenditures:		**$4,800,000**	**$30,400,000**	**$22,750,000**	**-$7,650,000**

Library Fund

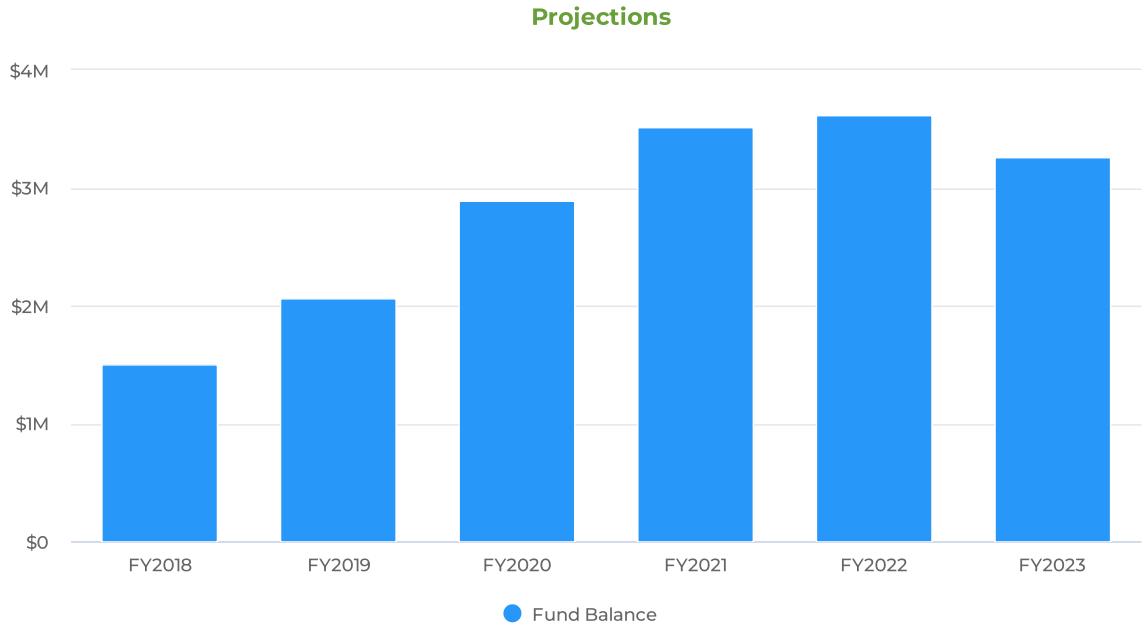
The staff of the Evanston Public Library serves the information needs of our community both within the walls of our two locations and throughout the City by bringing our programs and services to locations where our community members gather.

Summary

The City of Evanston is projecting $8.58M of revenue in FY2023, which represents a 0.9% decrease over the prior year. Budgeted expenditures are projected to increase by 3.2% or $273.86K to $8.93M in FY2023.

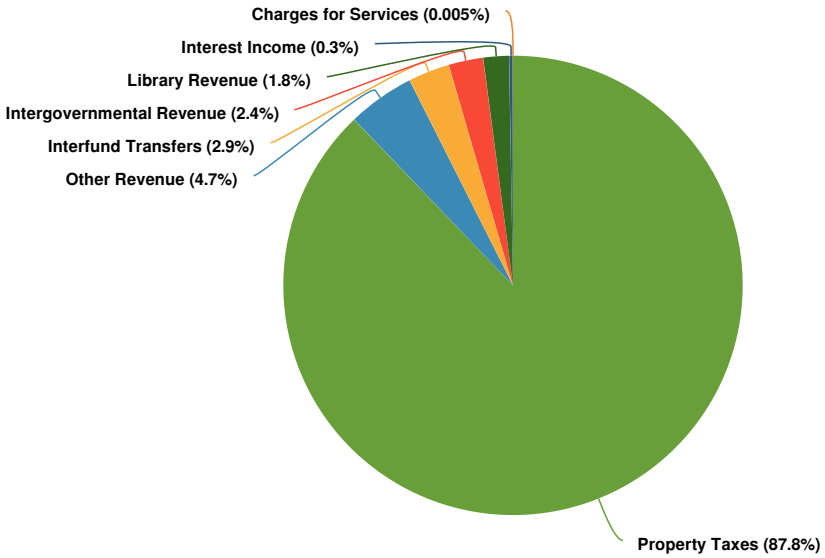


Fund Balance



Revenues by Source

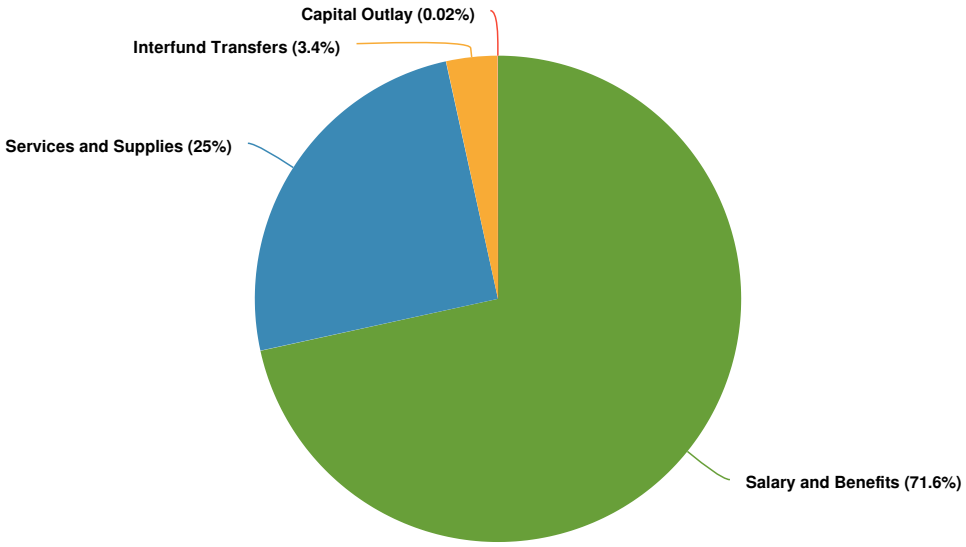
Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$7,268,891	$7,369,039	$7,252,000	$7,535,472	$283,472	3.9%
Licenses, Permits and Fees		$0	$115,767		-$115,767	-100%
Charges for Services	$150	$287		$400	$400	N/A
Fines and Forfeitures	$22,320	$4,466	$0	$0	$0	0%
Intergovernmental Revenue	$215,046	$5,395	$472,866	$209,866	-$263,000	-55.6%
Other Revenue	$427,372	$438,206	$410,000	$405,000	-$5,000	-1.2%
Interest Income	$26,949	$10,403	$15,000	$21,600	$6,600	44%
Interfund Transfers	$269,414	$250,000	$217,911	$250,000	$32,089	14.7%
Library Revenue	$71,720	$118,263	$174,800	$155,394	-$19,406	-11.1%
Total Revenue Source:	**$8,301,863**	**$8,196,060**	**$8,658,344**	**$8,577,732**	**-$80,612**	**-0.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$5,405,967	$5,510,632	$6,132,692	$6,393,544	$260,852	4.3%
Services and Supplies	$1,714,949	$2,007,943	$2,136,767	$2,231,098	$94,331	4.4%
Miscellaneous	$600	$0	$0	$0	$0	0%
Capital Outlay	$775	$1,464	$8,500	$1,500	-$7,000	-82.4%
Interfund Transfers	$354,375	$10,320	$379,653	$305,325	-$74,328	-19.6%
Total Expense Objects:	**$7,476,666**	**$7,530,359**	**$8,657,612**	**$8,931,467**	**$273,855**	**3.2%**

Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Activity: Engage and connect diverse community members with library services.				
Library services at partner organization sites and community events.	Equity, Output	**NA**	**25%**	**30%**
Community listening sessions	Effectiveness	**10**	**15**	**20**
% of residents by race / ethnicity who signed up for or renewed their library card	Equity, Output	**NA**	**NA**	*****
% of library events in Spanish	Equity, Output	**NA**	**7%**	**10%**
Activity: Support improved digital literacy				
Job search tech kit circulations	Output	**175**	**225**	**275**
One on One technology training	Equity, Output	**180**	**200**	**220**
Activity: Support improved early childhood literacy				
Distribute book bags at preschool and daycare centers	Output	**NA**	**25/month**	**30/month**
Distribute Welcome Baby kits	Output	**NA**	**NA**	**125**

*Percentages by race / ethnicity should reflect the makeup of the community, using the most up-to-date census numbers.

Issues Affecting the 2023 Budget

- Increased costs of service contracts and materials due to inflation; Increased personnel costs due to class and compensation study recommendations, the current job market and inflation; Property tax levy revenue accounts for more than 85% of the library's revenue.

Upcoming Initiatives

ACTIVITIES/ NEW PROGRAMS
Digitize some of the library's local history holdings, including local newspapers going back to the 1870s and newsletters from the African American community, in partnership with Shorefront Legacy Center.
Continue engagement with community members to inform library services and provide programs, especially in Wards 5, 8 and 9.
Continue to invite patrons to self identify race/ethnicity and language spoken at home when registering for a library card.
Begin to invite patrons to self identify race / ethnicity and language spoken at home when attending library programs.
Pilot an arts integrated literacy program for adults with low literacy.
Continue to investigate a future library space in the Fifth ward.
Celebrate the Library's 150th anniversary.

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Library						
Engagement Services						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	$0	-$350,892			$0
Total Engagement Services:		**$0**	**-$350,892**			**$0**
Library Administration						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
PROPERTY TAXES	185.48.4845.51015	$7,268,891	$7,369,039	$7,252,000	$7,535,472	$283,472
INFRASTRUCTURE MAINTENANCE FEE	185.48.4845.51577		$0	$115,767		-$115,767
BEV SNACK VENDING MACHINE	185.48.4845.53200	$150	$287		$400	$400
LIBRARY FINES & FEES	185.48.4845.52610	$22,320	$4,466			$0
Federal Grants	185.48.4845.55201	$121,938	$220,171	$165,000	$100,000	-$65,000
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	$93,108	$109,867	$109,866	$109,866	$0
TRANSFERS FROM LIBRARY FUND	185.48.4845.57009		$0	$198,000		-$198,000
DONATIONS	185.48.4845.56011	$371,734	$440,675	$400,000	$400,000	$0
MISCELLANEOUS REVENUE	185.48.4845.56045	$22,848	$14,935	$10,000	$5,000	-$5,000
FEES AND MERCHANDISE SALE	185.48.4845.56140	$222	$4			$0
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	185.48.4845.56585	$32,568	-$17,408			$0
INVESTMENT INCOME	185.48.4845.56501	$26,949	$10,403	$15,000	$21,600	$6,600
TRANSFER FROM ENDOWMENT	185.48.4845.57002	$199,414	$250,000	$217,911	$250,000	$32,089
TRANSFER FROM GOOD NEIGHBOR FUND	185.48.4845.57058	$70,000				$0
LIBRARY MATERIAL REPLACEMENT CHARGES	185.48.4845.57515	$5,704	$21,669	$15,000	$22,000	$7,000
LIBRARY BOOK SALE	185.48.4845.57526	$5,011	$3,540	$5,000	$3,000	-$2,000
LIBRARY COPY MACH. CHG	185.48.4845.57535	$5,011	$8,944	$5,000	$9,000	$4,000
LIBRARY MEETING RM RENTAL	185.48.4845.57540	$3,048	$714	$5,000	$1,000	-$4,000
NORTH BRANCH RENTAL INCOME	185.48.4845.57545	$28,066	$25,150	$19,800	$20,394	$594
LIBRARY GRANTS	185.48.4845.57551	$24,879	$58,247	$125,000	$100,000	-$25,000
Total Library Administration:		**$8,301,863**	**$8,520,703**	**$8,658,344**	**$8,577,732**	**-$80,612**
Library Grants						
STATE, COUNTY AND OTHER GRANTS	185.48.4850.55146	$0	$26,249			$0
Total Library Grants:		**$0**	**$26,249**	**$0**	**$0**	**$0**
Total Library:		**$8,301,863**	**$8,196,060**	**$8,658,344**	**$8,577,732**	**-$80,612**
Total Revenue:		**$8,301,863**	**$8,196,060**	**$8,658,344**	**$8,577,732**	**-$80,612**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Library						
Early Learning & Literacy						
REGULAR PAY	185.48.4805.61010	$360,414	$367,282	$393,647	$395,172	$1,525
PERMANENT PART-TIME	185.48.4805.61050	$164,538	$180,046	$204,131	$201,509	-$2,622
OVERTIME PAY	185.48.4805.61110	$0	$1,025	$1,000		-$1,000
TERMINATION PAYOUTS	185.48.4805.61415	$503				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ANNUAL SICK LEAVE PAYOUT	185.48.4805.61420	$1,559	$1,726			$0
HEALTH INSURANCE	185.48.4805.61510	$76,255	$80,264	$86,220	$73,765	-$12,455
DENTAL INSURANCE	185.48.4805.61610	$16	$93			$0
LIFE INSURANCE	185.48.4805.61615	$259	$266	$285	$261	-$24
IMRF	185.48.4805.61710	$41,567	$44,399	$27,478	$19,005	-$8,473
SOCIAL SECURITY	185.48.4805.61725	$32,288	$33,027	$37,063	$36,995	-$68
MEDICARE	185.48.4805.61730	$7,551	$7,724	$8,669	$8,652	-$17
SEASONAL EMPLOYEES	185.48.4805.61060	$3,900	$447	$6,000	$6,000	$0
INTERNET SOLUTION PROVIDERS	185.48.4805.62341	$0	$6,883			$0
WORK- STUDY	185.48.4805.62506	$253	$434	$900	$900	$0
STATE GRANT EXPENSE	185.48.4805.65002		$0		$7,800	$7,800
OFFICE SUPPLIES	185.48.4805.65095	$107	$511			$0
LIBRARY SUPPLIES	185.48.4805.65100	$8,490	$26,667	$19,000	$17,400	-$1,600
LIBRARY BOOKS	185.48.4805.65630	$94,975	$139,505	$159,400	$171,400	$12,000
PERIODICALS	185.48.4805.65635	$0	$0	$500		-$500
AUDIO VISUAL COLLECTIONS	185.48.4805.65641	$10,968	$20,892	$7,000	$5,000	-$2,000
FURNITURE / FIXTURES / EQUIPMENT	185.48.4805.65503	$0	$1,464	$500	$500	$0
Total Early Learning & Literacy:		**$803,642**	**$912,656**	**$951,793**	**$944,359**	**-$7,434**
Lifelong Learning & Literacy						
REGULAR PAY	185.48.4806.61010	$346,917	$356,647	$396,435	$464,223	$67,788
PERMANENT PART-TIME	185.48.4806.61050	$226,119	$252,353	$294,114	$263,100	-$31,014
OVERTIME PAY	185.48.4806.61110	$337	$3,155	$1,400		-$1,400
TERMINATION PAYOUTS	185.48.4806.61415	$347	$1,992			$0
HEALTH INSURANCE	185.48.4806.61510	$71,960	$84,949	$93,407	$73,212	-$20,195
DENTAL INSURANCE	185.48.4806.61610	$16	$90			$0
LIFE INSURANCE	185.48.4806.61615	$130	$146	$138	$213	$75
IMRF	185.48.4806.61710	$46,197	$52,021	$33,423	$24,074	-$9,349
SOCIAL SECURITY	185.48.4806.61725	$34,946	$37,545	$42,814	$45,094	$2,280
MEDICARE	185.48.4806.61730	$8,173	$8,781	$10,013	$10,547	$534
SEASONAL EMPLOYEES	185.48.4806.61060	$3,268	$8,035	$11,000	$6,000	-$5,000
INTERNET SOLUTION PROVIDERS	185.48.4806.62341	$207,767	$223,732	$250,000	$280,255	$30,255
WORK- STUDY	185.48.4806.62506	$175	$0	$900	$1,000	$100
STATE GRANT EXPENSE	185.48.4806.65002		$0		$5,000	$5,000
LIBRARY SUPPLIES	185.48.4806.65100	$5,436	$9,640	$20,000	$15,000	-$5,000
LIBRARY BOOKS	185.48.4806.65630	$211,580	$299,707	$325,000	$335,000	$10,000
PERIODICALS	185.48.4806.65635	$12,719	$6,397	$6,000	$6,000	$0
AUDIO VISUAL COLLECTIONS	185.48.4806.65641	$49,062	$42,028	$50,000	$31,000	-$19,000
FITNESS INCENTIVE	185.48.4806.65141	$300				$0
Total Lifelong Learning & Literacy:		**$1,225,447**	**$1,387,218**	**$1,534,644**	**$1,559,719**	**$25,075**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Neighborhood Services						
PERMANENT PART-TIME	185.48.4808.61050	$68				$0
SOCIAL SECURITY	185.48.4808.61725	$4				$0
MEDICARE	185.48.4808.61730	$1				$0
Total Neighborhood Services:		**$73**	**$0**	**$0**	**$0**	**$0**
Access Services						
REGULAR PAY	185.48.4820.61010	$667,498	$558,500	$642,059	$675,467	$33,408
PERMANENT PART-TIME	185.48.4820.61050	$237,979	$264,312	$346,532	$269,724	-$76,808
OVERTIME PAY	185.48.4820.61110	$0	$1,655	$2,300		-$2,300
TERMINATION PAYOUTS	185.48.4820.61415	$11,386	$1,097			$0
ANNUAL SICK LEAVE PAYOUT	185.48.4820.61420	$470	$744			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	185.48.4820.61430	$0	$337			$0
HEALTH INSURANCE	185.48.4820.61510	$106,919	$111,732	$138,944	$140,643	$1,699
VISION INSURANCE	185.48.4820.61513		$38	$38	$105	$67
DENTAL INSURANCE	185.48.4820.61610	$29	$135			$0
LIFE INSURANCE	185.48.4820.61615	$459	$384	$410	$339	-$71
IMRF	185.48.4820.61710	$65,602	$61,838	$40,987	$27,656	-$13,331
SOCIAL SECURITY	185.48.4820.61725	$56,508	$51,882	$60,283	$58,603	-$1,680
MEDICARE	185.48.4820.61730	$13,216	$12,134	$14,099	$13,707	-$392
SEASONAL EMPLOYEES	185.48.4820.61060	$18,848	$38,405	$5,000	$5,000	$0
BLDG MAINTENANCE SERVICES	185.48.4820.62225		$108			$0
IT COMPUTER SOFTWARE	185.48.4820.62340	$120,411	$154,546	$176,200	$183,900	$7,700
INTERNET SOLUTION PROVIDERS	185.48.4820.62341	$376				$0
WORK- STUDY	185.48.4820.62506	$1,243	$996	$3,000	$3,000	$0
LIBRARY SUPPLIES	185.48.4820.65100	$22,456	$14,190	$12,000	$12,000	$0
PERIODICALS	185.48.4820.65635	$150				$0
Total Access Services:		**$1,323,548**	**$1,273,033**	**$1,441,852**	**$1,390,144**	**-$51,708**
Engagement Services						
REGULAR PAY	185.48.4825.61010	$407,440	$418,097	$480,402	$475,122	-$5,280
PERMANENT PART-TIME	185.48.4825.61050	$155,936	$143,363	$226,366	$223,870	-$2,496
OVERTIME PAY	185.48.4825.61110	$0	$1,395	$2,000		-$2,000
TERMINATION PAYOUTS	185.48.4825.61415	$36,308	$6,525			$0
HEALTH INSURANCE	185.48.4825.61510	$69,722	$88,347	$97,123	$105,250	$8,127
VISION INSURANCE	185.48.4825.61513		$114	$114	$207	$93
DENTAL INSURANCE	185.48.4825.61610	$19	$91			$0
LIFE INSURANCE	185.48.4825.61615	$362	$294	$339	$304	-$35
IMRF	185.48.4825.61710	$47,517	$46,740	$33,480	$23,138	-$10,342
SOCIAL SECURITY	185.48.4825.61725	$36,821	$33,921	$43,820	$43,338	-$482

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
MEDICARE	185.48.4825.61730	$8,611	$7,933	$10,248	$10,136	-$112
SEASONAL EMPLOYEES	185.48.4825.61060	$8,416	$127	$15,000	$10,000	-$5,000
BLDG MAINTENANCE SERVICES	185.48.4825.62225	$2,856	$3,639	$5,000	$5,000	$0
IT COMPUTER SOFTWARE	185.48.4825.62340	$1,116	$2,598	$1,000	$14,695	$13,695
INTERNET SOLUTION PROVIDERS	185.48.4825.62341	$6,730	$4,583	$5,000		-$5,000
RENTALS	185.48.4825.62375	$49,003				$0
NATURAL GAS	185.48.4825.64015	$1,778	$1,194	$1,500	$1,500	$0
FOOD	185.48.4825.65025		$187			$0
BLDG MAINTENANCE MATERIAL	185.48.4825.65050	$21	$432			$0
OFFICE SUPPLIES	185.48.4825.65095		$69			$0
LIBRARY SUPPLIES	185.48.4825.65100	$15,377	$26,195	$12,000	$50,000	$38,000
IT COMPUTER HARDWARE	185.48.4825.65555	$76				$0
LIBRARY BOOKS	185.48.4825.65630	$141,786	$51,023	$35,000	$35,000	$0
PERIODICALS	185.48.4825.65635	$1,864	$130	$3,000	$500	-$2,500
AUDIO VISUAL COLLECTIONS	185.48.4825.65641	$9,447	$5,475	$12,000	$12,000	$0
FURNITURE / FIXTURES / EQUIPMENT	185.48.4825.65503	$775	$0	$1,000	$1,000	$0
AUTOMOTIVE EQUIPMENT	185.48.4825.65550	$0	$0	$7,000		-$7,000
Total Engagement Services:		**$1,001,983**	**$842,473**	**$991,392**	**$1,011,060**	**$19,668**
Innovation & Digital Learning						
REGULAR PAY	185.48.4835.61010	$356,287	$383,437	$410,375	$415,927	$5,552
PERMANENT PART-TIME	185.48.4835.61050	$140,671	$183,589	$203,238	$241,617	$38,379
OVERTIME PAY	185.48.4835.61110	$0	$1,477			$0
TERMINATION PAYOUTS	185.48.4835.61415	$558	$377			$0
ANNUAL SICK LEAVE PAYOUT	185.48.4835.61420	$150	$146			$0
HEALTH INSURANCE	185.48.4835.61510	$62,718	$69,933	$71,051	$84,702	$13,651
VISION INSURANCE	185.48.4835.61513		$216	$226	$207	-$19
DENTAL INSURANCE	185.48.4835.61610	$15	$96			$0
LIFE INSURANCE	185.48.4835.61615	$248	$267	$288	$257	-$31
IMRF	185.48.4835.61710	$40,713	$48,049	$29,699	$20,298	-$9,401
SOCIAL SECURITY	185.48.4835.61725	$30,491	$35,350	$38,044	$40,769	$2,725
MEDICARE	185.48.4835.61730	$7,131	$8,267	$8,897	$9,535	$638
SEASONAL EMPLOYEES	185.48.4835.61060	$9,491	$10,898	$5,000	$5,000	$0
CONSULTING SERVICES	185.48.4835.62185		$0	$500		-$500
IT COMPUTER SOFTWARE	185.48.4835.62340	$32,214	$49,701	$44,000	$72,654	$28,654
INTERNET SOLUTION PROVIDERS	185.48.4835.62341	$31,128	$115			$0
FEDERAL GRANT EXPENSE	185.48.4835.65001		$0		$21,590	$21,590
STATE GRANT EXPENSE	185.48.4835.65002		$0		$500	$500
FOOD	185.48.4835.65025	$358	$150			$0
LIBRARY SUPPLIES	185.48.4835.65100	$19,679	$60,031	$17,000	$13,530	-$3,470

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IT COMPUTER HARDWARE	185.48.4835.65555	$10,809	$24,241	$45,000	$36,650	-$8,350
LIBRARY BOOKS	185.48.4835.65630	$11,538	$21,862	$20,000	$20,000	$0
AUDIO VISUAL COLLECTIONS	185.48.4835.65641	$188	$2,269	$3,000	$2,500	-$500
Total Innovation & Digital Learning:		**$754,389**	**$900,472**	**$896,318**	**$985,736**	**$89,418**
Library Maintenance						
REGULAR PAY	185.48.4840.61010	$334,411	$359,544	$400,023	$378,642	-$21,381
PERMANENT PART-TIME	185.48.4840.61050	$51,572	$64,095	$70,794	$64,775	-$6,019
OVERTIME PAY	185.48.4840.61110	$5,706	$14,071	$10,000	$10,000	$0
TERMINATION PAYOUTS	185.48.4840.61415	$3,196	$2,236			$0
ANNUAL SICK LEAVE PAYOUT	185.48.4840.61420	$511	$815			$0
HEALTH INSURANCE	185.48.4840.61510	$84,529	$92,839	$95,691	$97,079	$1,388
VISION INSURANCE	185.48.4840.61513		$112	$112	$103	-$9
DENTAL INSURANCE	185.48.4840.61610	$15	$94			$0
LIFE INSURANCE	185.48.4840.61615	$254	$300	$350	$275	-$75
CELL PHONE ALLOWANCE	185.48.4840.61626	$900	$900	$900	$825	-$75
SHOE ALLOWANCE	185.48.4840.61630	$540	$540	$540	$540	$0
IMRF	185.48.4840.61710	$32,292	$37,166	$22,788	$14,678	-$8,110
SOCIAL SECURITY	185.48.4840.61725	$23,354	$27,186	$29,280	$28,605	-$675
MEDICARE	185.48.4840.61730	$5,462	$6,358	$6,848	$6,690	-$158
SEASONAL EMPLOYEES	185.48.4840.61060	$4,481	$9,210			$0
CONSULTING SERVICES	185.48.4840.62185	$2,700				$0
BLDG MAINTENANCE SERVICES	185.48.4840.62225	$208,564	$276,688	$193,000	$227,295	$34,295
OFFICE EQUIPMENT MAINT	185.48.4840.62235	$0	$0	$10,000	$1,000	-$9,000
OTHER EQMT MAINTENANCE	185.48.4840.62245	$0	$2,277	$1,300	$2,277	$977
COMPUTER EQUIPMENT MAINT	185.48.4840.62250	$352				$0
POSTAGE	185.48.4840.62315	$0	$348			$0
INTERNET SOLUTION PROVIDERS	185.48.4840.62341	$425	$127			$0
ELECTRICITY	185.48.4840.64005		$95,891	$115,767	$120,000	$4,233
NATURAL GAS	185.48.4840.64015	$17,738	$17,060	$27,000	$32,400	$5,400
TELECOMMUNICATIONS	185.48.4840.64505	$962	$0	$3,500		-$3,500
CLOTHING	185.48.4840.65020	$584	$2,120			$0
JANITORIAL SUPPLIES	185.48.4840.65040	$16,284	$10,703	$12,000	$18,377	$6,377
BLDG MAINTENANCE MATERIAL	185.48.4840.65050	$33,110	$21,629	$35,000	$35,000	$0
OFFICE SUPPLIES	185.48.4840.65095	$159	$51			$0
LIBRARY SUPPLIES	185.48.4840.65100	$1,432				$0
LIBRARY BOOKS	185.48.4840.65630	$28				$0
RENTAL OF AUTO-FLEET MAINTENANCE	185.48.4840.62305	$5,440	$5,436	$5,440	$5,440	$0
RENTAL OF AUTO REPLACEMENT	185.48.4840.62309	$4,885	$4,884	$4,885	$4,885	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Library Maintenance:		**$839,885**	**$1,052,681**	**$1,045,218**	**$1,048,886**	**$3,668**
Library Administration						
ESTIMATED WAGES/BENEFITS	185.48.4845.61001		$0		$277,466	$277,466
REGULAR PAY	185.48.4845.61010	$568,422	$547,044	$700,509	$757,543	$57,034
PERMANENT PART-TIME	185.48.4845.61050	$132,986	$112,327	$80,560	$80,546	-$14
TERMINATION PAYOUTS	185.48.4845.61415	$707	$13,205			$0
HEALTH INSURANCE	185.48.4845.61510	$69,105	$68,549	$83,975	$84,439	$464
VISION INSURANCE	185.48.4845.61513		$0		$35	$35
DENTAL INSURANCE	185.48.4845.61610	$25	$99			$0
LIFE INSURANCE	185.48.4845.61615	$577	$557	$600	$278	-$322
AUTO ALLOWANCE	185.48.4845.61625	$4,800	$4,800	$4,800	$4,800	$0
CELL PHONE ALLOWANCE	185.48.4845.61626	$1,200	$1,200	$1,200	$1,200	$0
IMRF	185.48.4845.61710	$54,742	$54,025	$34,378	$27,741	-$6,637
SOCIAL SECURITY	185.48.4845.61725	$39,205	$37,069	$46,331	$48,388	$2,057
MEDICARE	185.48.4845.61730	$9,510	$9,156	$11,414	$12,153	$739
SEASONAL EMPLOYEES	185.48.4845.61060	$28	$0	$5,000		-$5,000
CONSULTING SERVICES	185.48.4845.62185	$77,625	$139,288	$235,000	$135,000	-$100,000
ADVERTISING	185.48.4845.62205	$654	$39	$8,000	$4,000	-$4,000
PRINTING	185.48.4845.62210	$1,217	$2,981	$8,000	$45,000	$37,000
BLDG MAINTENANCE SERVICES	185.48.4845.62225	$0	$352			$0
OTHER PROFESSIONAL SERVICES	185.48.4845.62272		$0		$85,000	$85,000
POSTAGE CHARGEBACKS	185.48.4845.62275	$891	$468	$2,600	$2,600	$0
TUITION	185.48.4845.62290	$1,758	$6,207	$15,000	$15,000	$0
TRAINING & TRAVEL	185.48.4845.62295	$17,520	$18,983	$25,000	$25,000	$0
POSTAGE	185.48.4845.62315	$1,465	$76	$1,000	$1,000	$0
MEMBERSHIP DUES	185.48.4845.62360	$1,513	$1,417	$2,100	$2,075	-$25
COPY MACHINE CHARGES	185.48.4845.62380	$4,981	$221	$10,000	$10,000	$0
WORK- STUDY	185.48.4845.62506	$926	$3,299	$2,500	$3,600	$1,100
BANK SERVICE CHARGES	185.48.4845.62705	$5,894	$4,544	$5,700	$5,700	$0
ELECTRICITY	185.48.4845.64005	$32,002	$292			$0
UTILITIES - COE WATER	185.48.4845.64009	$5,546	$4,748	$26,400	$11,000	-$15,400
TELECOMMUNICATIONS - WIRELESS	185.48.4845.64540	$3,023	$4,759	$2,000		-$2,000
FOOD	185.48.4845.65025	$2,460	$3,308	$10,000	$7,000	-$3,000
BLDG MAINTENANCE MATERIAL	185.48.4845.65050	$705				$0
OFFICE SUPPLIES	185.48.4845.65095	$44,136	$27,141	$50,000	$50,000	$0
LIBRARY SUPPLIES	185.48.4845.65100	$1,721	$9,158			$0
FITNESS INCENTIVE	185.48.4845.65141	$300				$0
TRANSFER TO GENERAL FUND	185.48.4845.66131	$274,050	$0	$289,328	$295,000	$5,672
TRANSFER TO HUMAN SERVICES FUND	185.48.4845.66132	$70,000	$0	$80,000		-$80,000

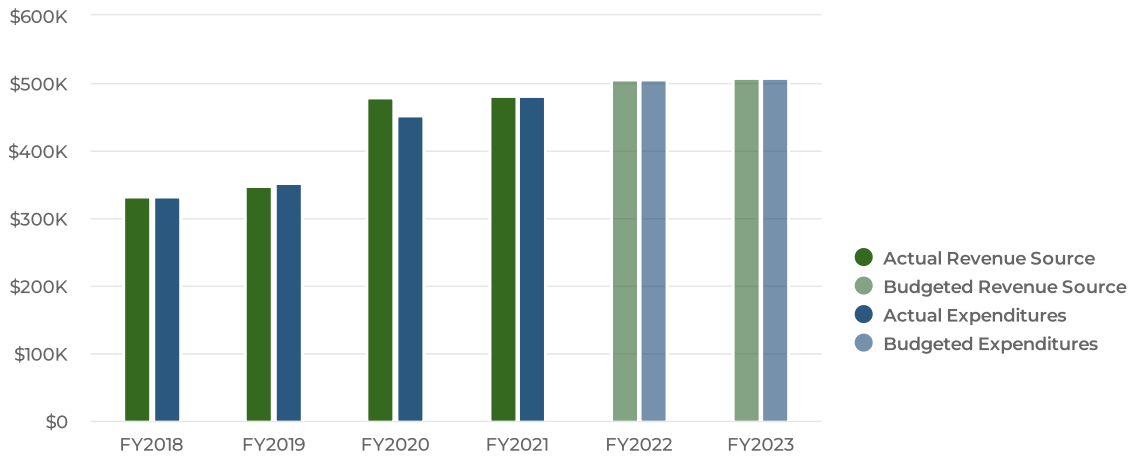
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Library Administration:		**$1,429,692**	**$1,075,314**	**$1,741,395**	**$1,991,564**	**$250,169**
Library Grants						
CONSULTING SERVICES	185.48.4850.62185	$27,780	$10,500	$10,000		-$10,000
BLDG MAINTENANCE SERVICES	185.48.4850.62225	$86				$0
IT COMPUTER SOFTWARE	185.48.4850.62340	$12	$0			$0
FOOD	185.48.4850.65025	$128				$0
LIBRARY SUPPLIES	185.48.4850.65100	$47,481	$51,091	$45,000		-$45,000
OTHER COMMODITIES	185.48.4850.65125	$4,367				$0
LIBRARY BOOKS	185.48.4850.65630	$18,154	$24,921			$0
Total Library Grants:		**$98,007**	**$86,512**	**$55,000**		**-$55,000**
Total Library:		**$7,476,666**	**$7,530,359**	**$8,657,612**	**$8,931,467**	**$273,855**
Total Expenditures:		**$7,476,666**	**$7,530,359**	**$8,657,612**	**$8,931,467**	**$273,855**

Library Debt Service Fund

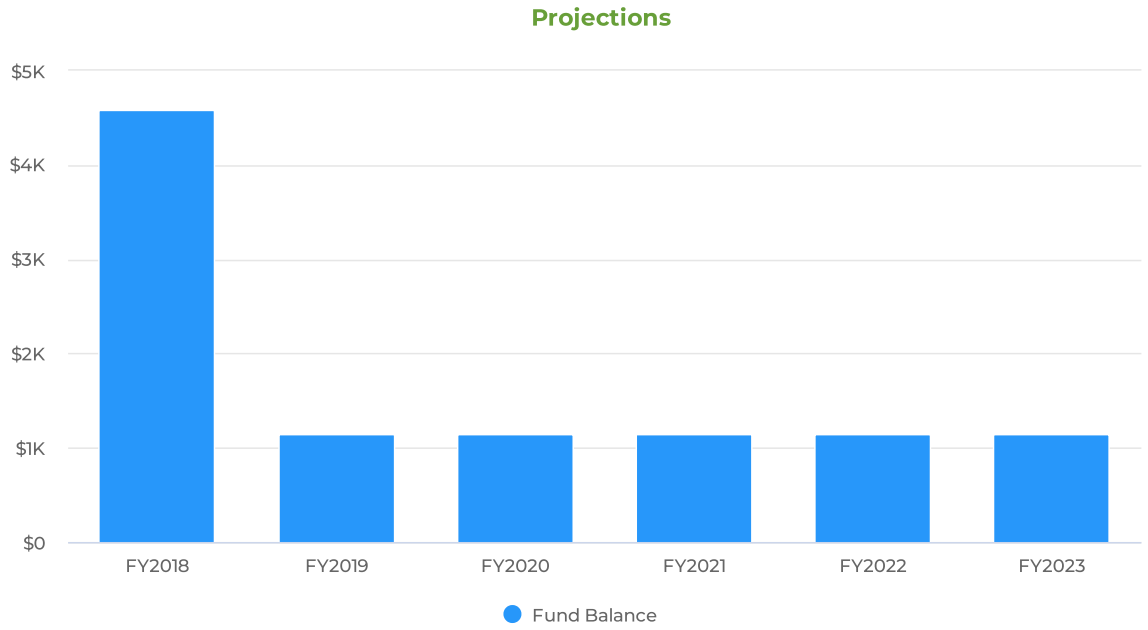
The Library Debt Fund was created to repay the outstanding debt obligation associated with the financing of the Evanston Public Library Main Branch. This fund accounts for the debt service costs associated with Library debt issuance to fund capital projects at the Main library and the branch locations. Revenues for this fund come from the Library's tax levy, and expenses are paid to the City as a part of the annual payment of all outstanding bonds.

Summary

The City of Evanston is projecting $507.91K of revenue in FY2023, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or $1.29K to $507.91K in FY2023.



Fund Balance



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$480,145	$482,243	$506,625	$507,913	$1,288	0.3%
Total Revenue Source:	**$480,145**	**$482,243**	**$506,625**	**$507,913**	**$1,288**	**0.3%**

Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Debt Service	$452,261	$482,244	$506,625	$507,913	$1,288	0.3%
Total Expense Objects:	**$452,261**	**$482,244**	**$506,625**	**$507,913**	**$1,288**	**0.3%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Library						
PROPERTY TAXES	186.48.4861.51015	$480,145	$482,243	$506,625	$507,913	$1,288
Total Library:		**$480,145**	**$482,243**	**$506,625**	**$507,913**	**$1,288**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Revenue:		**$480,145**	**$482,243**	**$506,625**	**$507,913**	**$1,288**

Line Item Detail - Expenses

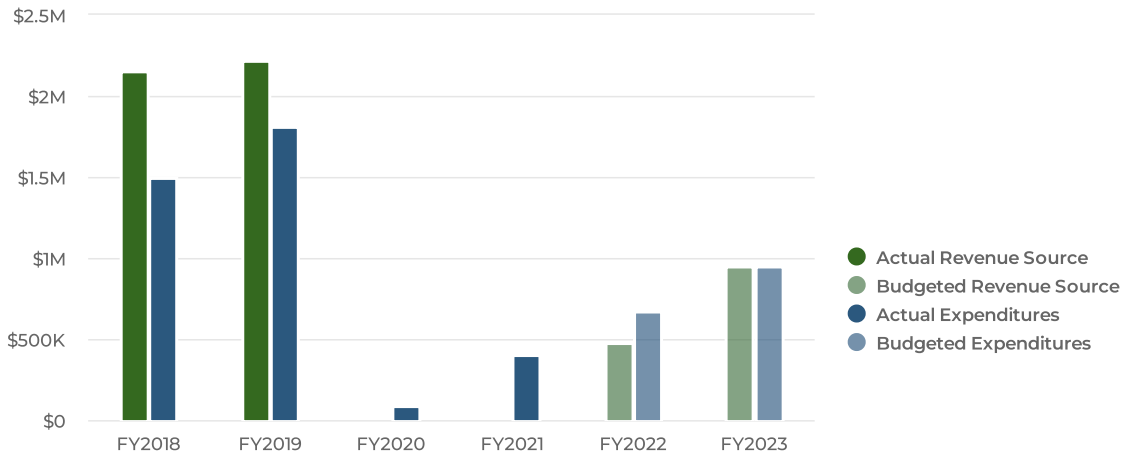
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
DEBT SERVICE-PRINCIPAL	186.48.4861.68305	$197,156	$232,343	$264,706	$275,730	$11,024
DEBT SERVICE-INTEREST	186.48.4861.68315	$213,056	$249,901	$241,919	$232,183	-$9,736
DEBT SERVICE-INTEREST	186.99.5602.68315	$42,049				$0
Total Expenditures:		**$452,261**	**$482,244**	**$506,625**	**$507,913**	**$1,288**

Library Capital Fund

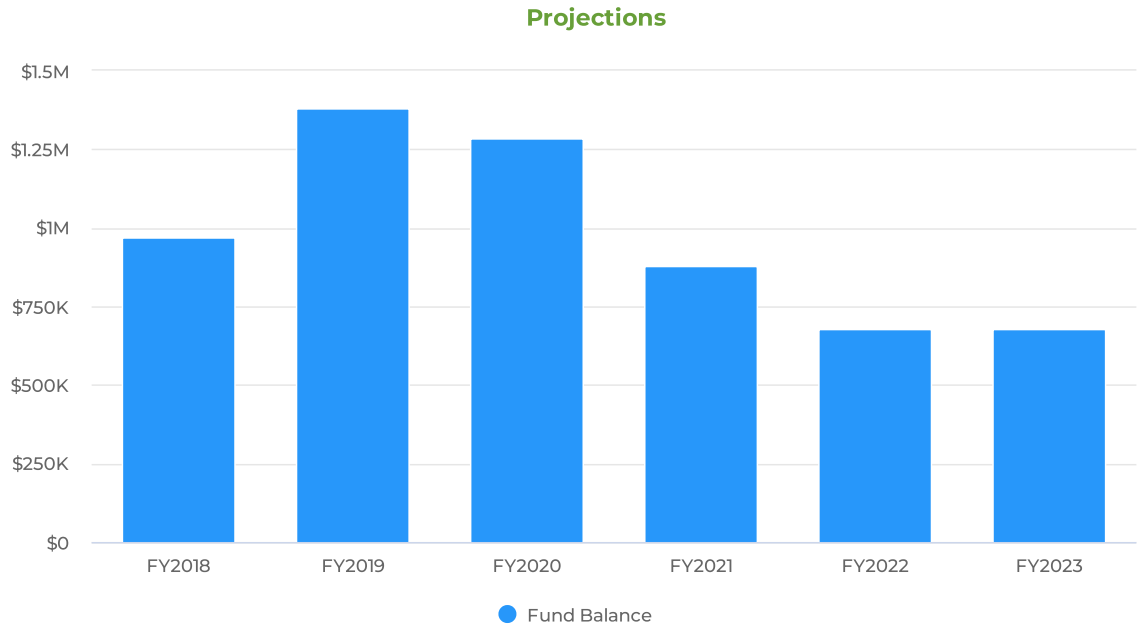
This fund accounts for all of the library's capital outlay expenditures not financed by annual operations or maintenance. Projects funded are included in the City's Capital Improvement Plan. They are developed as part of a multi-year long-term program to construct, rehabilitate or otherwise improve the library's assets.

Summary

The City of Evanston is projecting $950K of revenue in FY2023, which represents a 97.9% increase over the prior year. Budgeted expenditures are projected to increase by 39.7% or $270K to $950K in FY2023.



Fund Balance



Revenues by Source

The Evanston Public Library proposes to issue $950,000 in General Obligation bonds for capital improvements in 2023.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Revenue	$0	$0	$480,000	$950,000	$470,000	97.9%
Total Revenue Source:	**$0**	**$0**	**$480,000**	**$950,000**	**$470,000**	**97.9%**

Expenditures by Expense Type

Project details for the Library Capital Improvements Fund can be found in the Capital Improvements section of the Budget Book.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects							
Capital Outlay		$94,525	$405,832	$680,000	$950,000	$270,000	39.7%
Total Expense Objects:		**$94,525**	**$405,832**	**$680,000**	**$950,000**	**$270,000**	**39.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Library						
BOND PROCEEDS	187.48.4862.56060	$0	$0	$480,000	$950,000	$470,000
Total Library:		**$0**	**$0**	**$480,000**	**$950,000**	**$470,000**
Total Revenue:		**$0**	**$0**	**$480,000**	**$950,000**	**$470,000**

Line Item Detail - Expenses

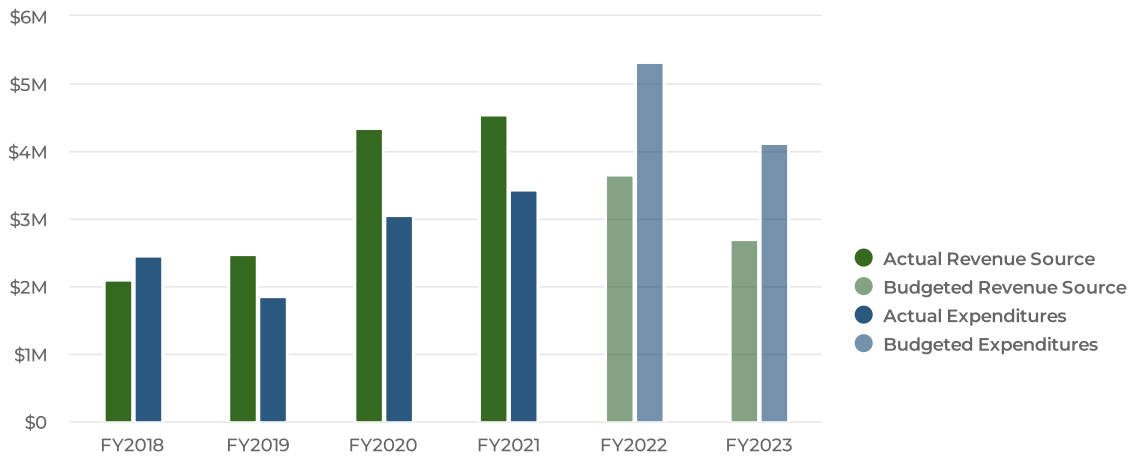
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Library						
OTHER IMPROVEMENTS	187.48.4862.65515	$94,525	$405,832	$680,000	$950,000	$270,000
Total Library:		**$94,525**	**$405,832**	**$680,000**	**$950,000**	**$270,000**
Total Expenditures:		**$94,525**	**$405,832**	**$680,000**	**$950,000**	**$270,000**

Motor Fuel Tax (MFT) Fund

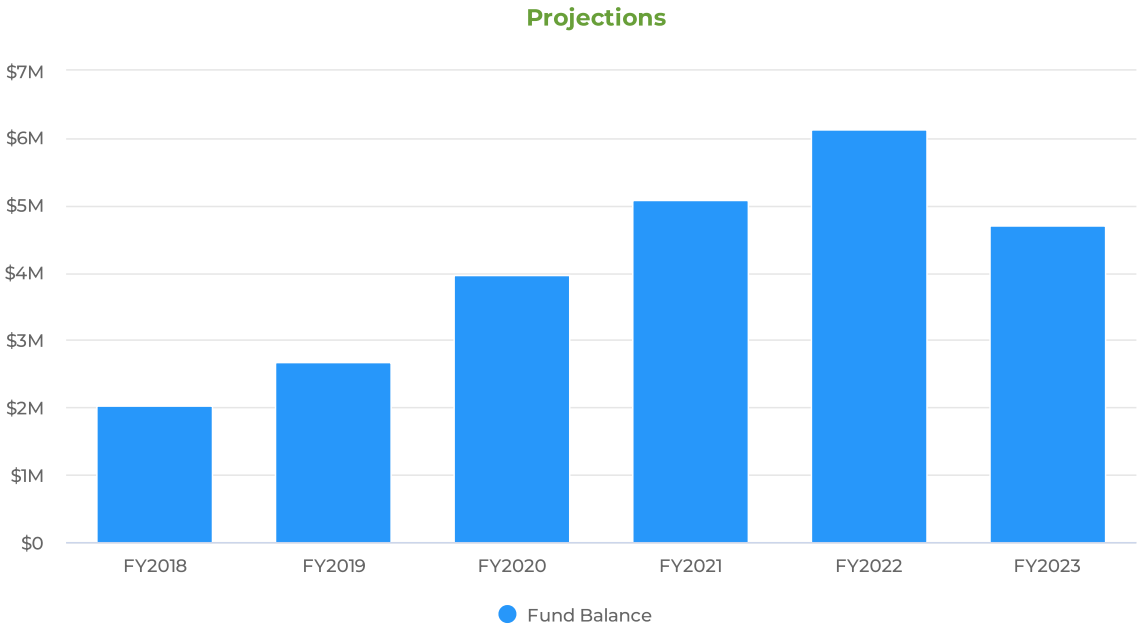
The Motor Fuel Tax Funds are authorized by the Illinois Department of Transportation and are appropriated as part of the City's share of the gasoline tax. This funding also includes Transportation Renewal Funds authorized by the State of Illinois 2019 Rebuild Illinois legislation. Funding is used for capital improvements involving street maintenance, street resurfacing, and signal upgrade projects. The Motor Fuel Tax funds are also used for operations and maintenance activities such as street cleaning, street sweeping, and snow removal operations. The City was able to move additional eligible expenses from the General Fund into the Motor Fuel Tax Fund in 2020, due to new revenue from the Rebuild Illinois Funds. The proposed 2023 budget moves these expenses back to the General Fund.

Summary

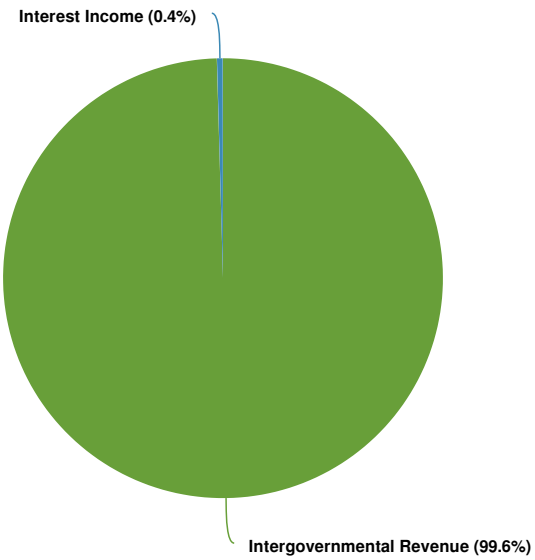
The City of Evanston is projecting $2.71M of revenue in FY2023, which represents a 26.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 22.5% or $1.2M to $4.14M in FY2023.



Fund Balance



Revenues by Source

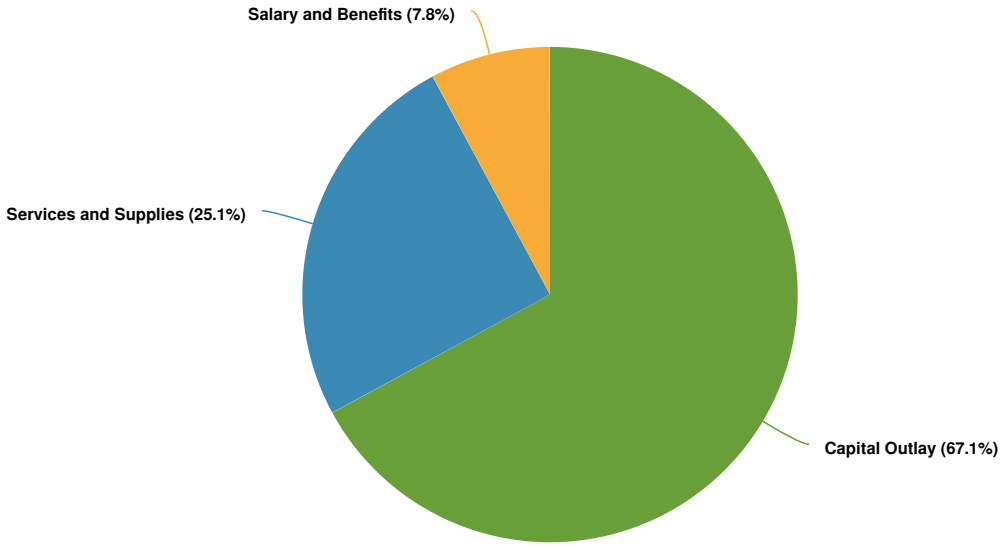


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Intergovernmental Revenue	$4,346,950	$4,554,816	$3,656,700	$2,700,000	-$956,700	-26.2%
Interest Income	$18,013	$4,986	$12,000	$12,000	$0	0%
Total Revenue Source:	**$4,364,963**	**$4,559,802**	**$3,668,700**	**$2,712,000**	**-$956,700**	**-26.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits		$0		$325,000	$325,000	N/A
Services and Supplies	$684,583	$844,025	$1,038,000	$1,038,000	$0	0%
Capital Outlay	$1,341,683	$1,552,713	$3,261,000	$2,778,600	-$482,400	-14.8%
Interfund Transfers	$1,044,987	$1,044,984	$1,044,987	$0	-$1,044,987	-100%
Total Expense Objects:	**$3,071,253**	**$3,441,722**	**$5,343,987**	**$4,141,600**	**-$1,202,387**	**-22.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
Intergovernmental Revenue						
STATE ALLOTMENT	200.40.5100.55185	$2,710,644	$2,918,510	$2,020,400	$2,700,000	$679,600
MFT REBUILD ILLINOIS FUNDS	200.40.5105.55186	$1,636,307	$1,636,307	$1,636,300		-$1,636,300
Total Intergovernmental Revenue:		**$4,346,950**	**$4,554,816**	**$3,656,700**	**$2,700,000**	**-$956,700**
Interest Income						
INVESTMENT INCOME	200.40.5100.56501	$18,013	$4,986	$12,000	$12,000	$0
Total Interest Income:		**$18,013**	**$4,986**	**$12,000**	**$12,000**	**$0**
Total Public Works Agency:		**$4,364,963**	**$4,559,802**	**$3,668,700**	**$2,712,000**	**-$956,700**
Total Revenue:		**$4,364,963**	**$4,559,802**	**$3,668,700**	**$2,712,000**	**-$956,700**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works						
Capital Outlay						
OTHER IMPROVEMENTS	200.26.5100.65515	$25,473	$163,434			$0
Total Capital Outlay:		**$25,473**	**$163,434**			**$0**
Interfund Transfers						
TRANSFER TO GENERAL FUND	200.26.5100.66131	$1,044,987				$0
Total Interfund Transfers:		**$1,044,987**				**$0**
Total Public Works:		**$1,070,460**	**$163,434**	**$0**	**$0**	**$0**
Public Works Agency						
Salary and Benefits						
SNOW OT	200.40.5100.61114		$0		$325,000	$325,000
Total Salary and Benefits:			**$0**		**$325,000**	**$325,000**
Services and Supplies						
SERVICE AGREEMENTS/ CONTRACTS	200.40.5100.62509	$104,395	$94,875	$120,000	$120,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
LIGHTING	200.40.5100.64006	$102,951	$223,503	$170,000	$170,000	$0
TRAFFIC LIGHT ELECTRICITY	200.40.5100.64007	$80,248	$82,987	$75,000	$75,000	$0
CHEMICALS/ SALT	200.40.5100.65015	$396,989	$395,891	$625,000	$625,000	$0
MATER. TO MAINT. IMP.	200.40.5100.65055		$46,769	$48,000	$48,000	$0
Total Services and Supplies:		**$684,583**	**$844,025**	**$1,038,000**	**$1,038,000**	**$0**
Capital Outlay						
OTHER IMPROVEMENTS	200.40.5100.65515	$170,375	$533,805	$250,000	$1,274,600	$1,024,600
OTHER IMPROVEMENTS	200.40.5105.65515	$1,145,835	$855,474	$3,011,000	$1,504,000	-$1,507,000
Total Capital Outlay:		**$1,316,210**	**$1,389,279**	**$3,261,000**	**$2,778,600**	**-$482,400**
Interfund Transfers						
TRANSFER TO GENERAL FUND	200.40.5100.66131		$1,044,984	$1,044,987		-$1,044,987
Total Interfund Transfers:			**$1,044,984**	**$1,044,987**		**-$1,044,987**
Total Public Works Agency:		**$2,000,793**	**$3,278,288**	**$5,343,987**	**$4,141,600**	**-$1,202,387**
Total Expenditures:		**$3,071,253**	**$3,441,722**	**$5,343,987**	**$4,141,600**	**-$1,202,387**

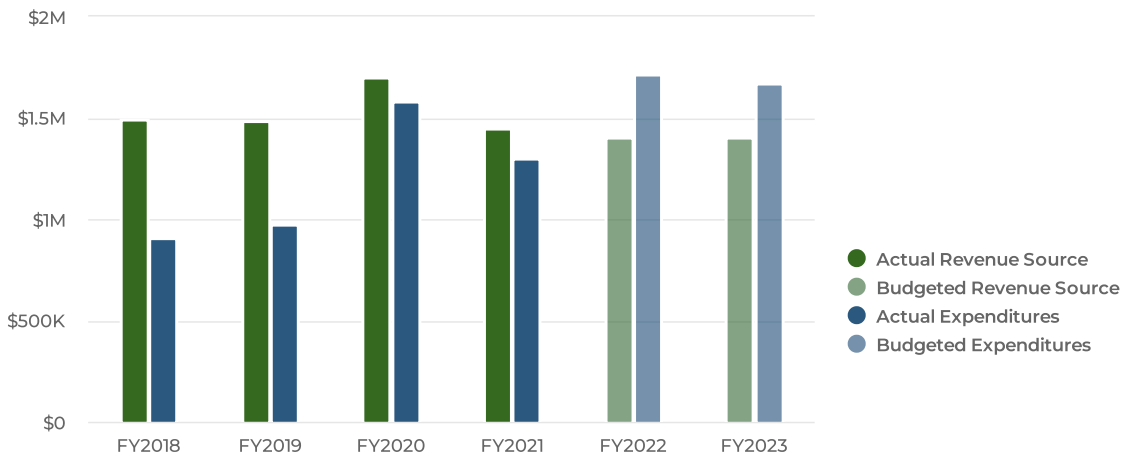
Emergency Telephone System (E911) Fund

In accordance with Illinois Public Act 85-978, the City of Evanston enacted Ordinance 133-O-90 by referendum in December of 1990. The purpose of the Ordinance was to establish an Enhanced 9-1-1 system. Per the legislature, an Emergency Telephone System Board (ETSB) was established. The function of the ETSB is to design and implement an enhanced 9-1-1 system for the City of Evanston and monitor the system once in place.

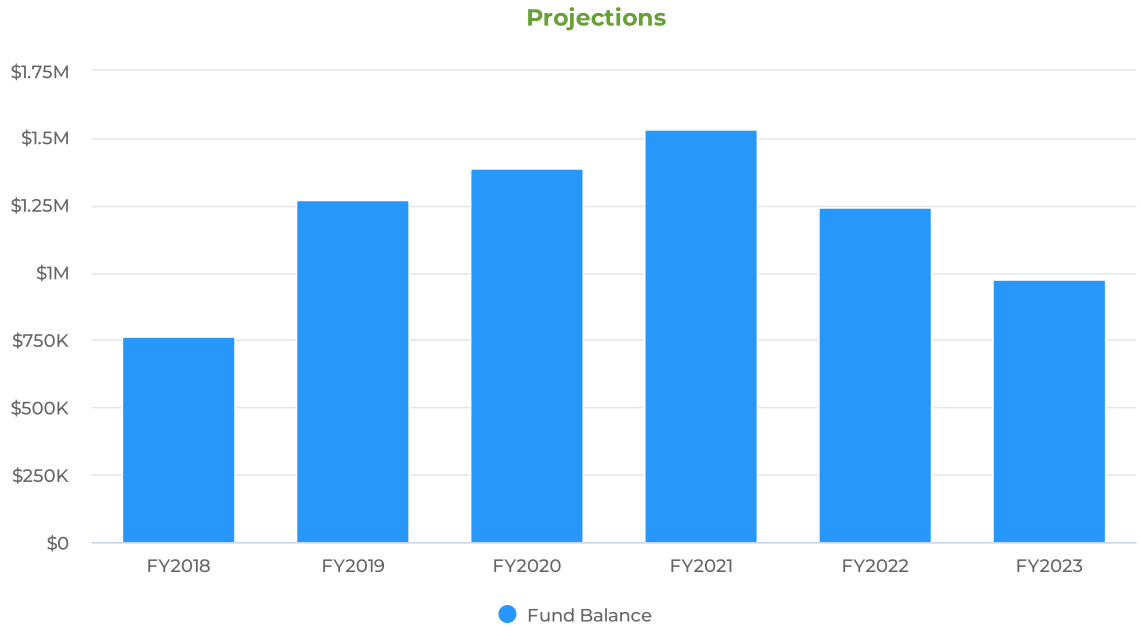
In 2020, the Fund received a grant of $240,821 to upgrade call handling equipment for Next Generation 911 system requirements. This grant is shown as Other Revenue in the financial summary below, and the matching expense is in Capital Outlay. Also in 2020, the Fund began supporting a seven-year contract for the purchase of a new radio system for Police Officers and the 9-1-1 center, in the amount of $239,000 per year.

Summary

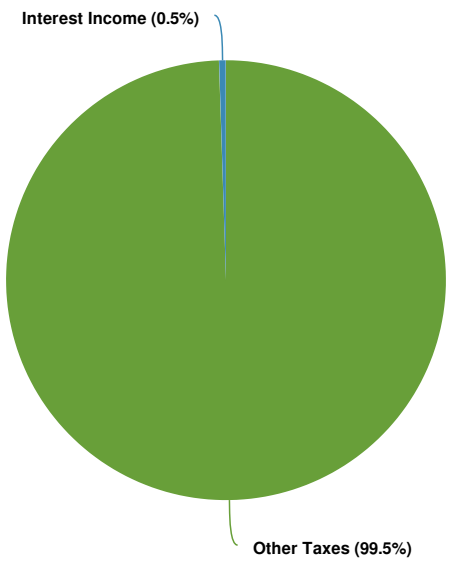
The City of Evanston is projecting $1.41M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 2.8% or $48.35K to $1.67M in FY2023.



Fund Balance



Revenues by Source

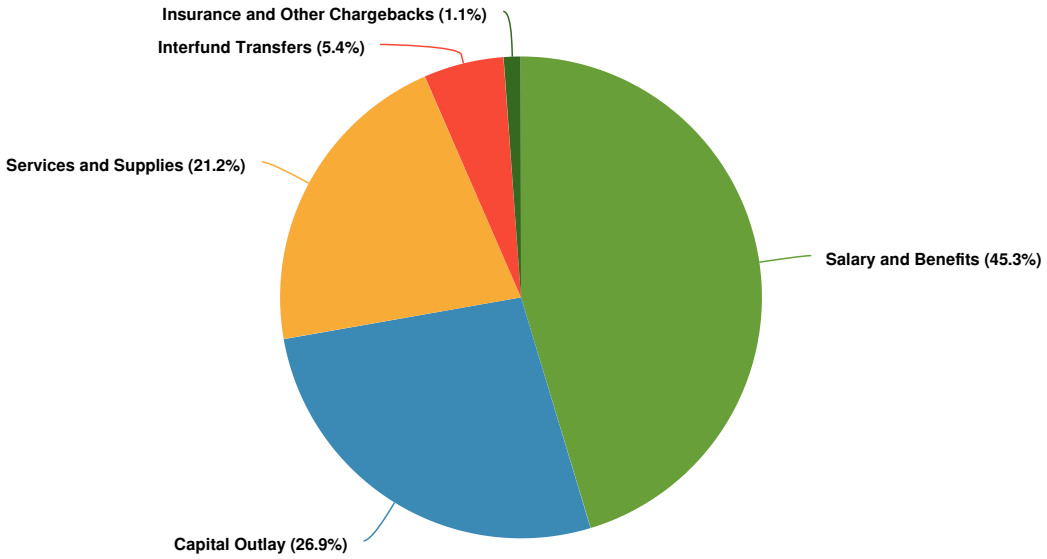


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Taxes	$1,460,635	$1,451,159	$1,400,000	$1,400,000	$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Intergovernmental Revenue	$240,821				$0	N/A
Other Revenue	$0	$641			$0	N/A
Interest Income	$5,531	$736	$7,000	$7,000	$0	0%
Total Revenue Source:	**$1,706,987**	**$1,452,536**	**$1,407,000**	**$1,407,000**	**$0**	**0%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$559,661	$601,077	$768,616	$758,058	-$10,558	-1.4%
Services and Supplies	$241,438	$340,786	$393,700	$355,000	-$38,700	-9.8%
Miscellaneous	$500				$0	N/A
Capital Outlay	$506,613	$256,589	$450,000	$450,000	$0	0%
Interfund Transfers	$260,000	$90,000	$90,000	$90,000	$0	0%
Insurance and Other Chargebacks	$18,229	$18,228	$18,230	$19,142	$912	5%
Total Expense Objects:	**$1,586,442**	**$1,306,679**	**$1,720,546**	**$1,672,200**	**-$48,346**	**-2.8%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Police						
Emergency Telephone Systm						
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	$1,460,635	$1,451,159	$1,400,000	$1,400,000	$0
STATE, COUNTY AND OTHER GRANTS	205.22.5150.55146	$240,821				$0
MISCELLANEOUS REVENUE	205.22.5150.56045	$0	$641			$0
INVESTMENT INCOME	205.22.5150.56501	$5,531	$736	$7,000	$7,000	$0
Total Emergency Telephone Systm:		**$1,706,987**	**$1,452,536**	**$1,407,000**	**$1,407,000**	**$0**
Total Police:		**$1,706,987**	**$1,452,536**	**$1,407,000**	**$1,407,000**	**$0**
Total Revenue:		**$1,706,987**	**$1,452,536**	**$1,407,000**	**$1,407,000**	**$0**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Salary and Benefits						
ESTIMATED WAGES/BENEFITS	205.22.5150.61001		$0		$31,669	$31,669
REGULAR PAY	205.22.5150.61010	$366,763	$409,790	$574,200	$547,932	-$26,268
OVERTIME PAY	205.22.5150.61110	$996	$20,633	$5,000	$5,000	$0
TERMINATION PAYOUTS	205.22.5150.61415	$52,392	$0			$0
ANNUAL SICK LEAVE PAYOUT	205.22.5150.61420	$1,385	$1,416			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	205.22.5150.61430	$1,418	$1,317			$0
POLICE EDUCATION INCENTIVES	205.22.5150.61441		$1,000			$0
HEALTH INSURANCE	205.22.5150.61510	$69,717	$97,973	$117,432	$109,086	-$8,346
VISION INSURANCE	205.22.5150.61513		$178	$152	$105	-$47
LIFE INSURANCE	205.22.5150.61615	$500	$517	$586	$551	-$35
UNIFORM ALLOWANCE	205.22.5150.61635	$1,700	$3,400	$3,400	$3,400	$0
IMRF	205.22.5150.61710	$33,937	$33,130	$23,658	$18,137	-$5,521
SOCIAL SECURITY	205.22.5150.61725	$25,005	$25,709	$35,812	$34,183	-$1,629
MEDICARE	205.22.5150.61730	$5,848	$6,013	$8,376	$7,995	-$381
Total Salary and Benefits:		**$559,661**	**$601,077**	**$768,616**	**$758,058**	**-$10,558**
Services and Supplies						
BLDG MAINTENANCE SERVICES	205.22.5150.62225		$0	$3,500		-$3,500

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TRAINING & TRAVEL	205.22.5150.62295	$4,562	$5,433	$7,500	$7,500	$0
MEMBERSHIP DUES	205.22.5150.62360	$318	$142	$500	$500	$0
SERVICE AGREEMENTS/ CONTRACTS	205.22.5150.62509	$185,293	$292,360	$335,000	$335,000	$0
BANK SERVICE CHARGES	205.22.5150.62705	$75	$222			$0
TELECOMMUNICATIONS	205.22.5150.64505	$3,786	$1,968	$2,000	$1,500	-$500
TELECOMMUNICATIONS - WIRELESS	205.22.5150.64540	$31,790	$36,187	$34,000		-$34,000
CLOTHING	205.22.5150.65020	$0	$327	$1,200	$500	-$700
MINOR EQUIPMENT & TOOLS	205.22.5150.65085	$15,507	$2,398	$7,500	$7,500	$0
OFFICE SUPPLIES	205.22.5150.65095	$107	$42	$1,000	$1,000	$0
OFFICE MACH. & EQUIP.	205.22.5150.65620	$0	$1,708	$1,500	$1,500	$0
Total Services and Supplies:		**$241,438**	**$340,786**	**$393,700**	**$355,000**	**-$38,700**
Miscellaneous						
FITNESS INCENTIVE	205.22.5150.65141	$500				$0
Total Miscellaneous:		**$500**				**$0**
Capital Outlay						
OTHER IMPROVEMENTS	205.22.5150.65515	$506,613	$256,589	$450,000	$450,000	$0
Total Capital Outlay:		**$506,613**	**$256,589**	**$450,000**	**$450,000**	**$0**
Interfund Transfers						
TRANSFER TO GENERAL FUND	205.22.5150.66131	$260,000	$90,000	$90,000	$90,000	$0
Total Interfund Transfers:		**$260,000**	**$90,000**	**$90,000**	**$90,000**	**$0**
Insurance and Other Chargebacks						
TRANSFER TO INSURANCE	205.22.5150.66130	$18,229	$18,228	$18,230	$19,142	$912
Total Insurance and Other Chargebacks:		**$18,229**	**$18,228**	**$18,230**	**$19,142**	**$912**
Total Expenditures:		**$1,586,442**	**$1,306,679**	**$1,720,546**	**$1,672,200**	**-$48,346**

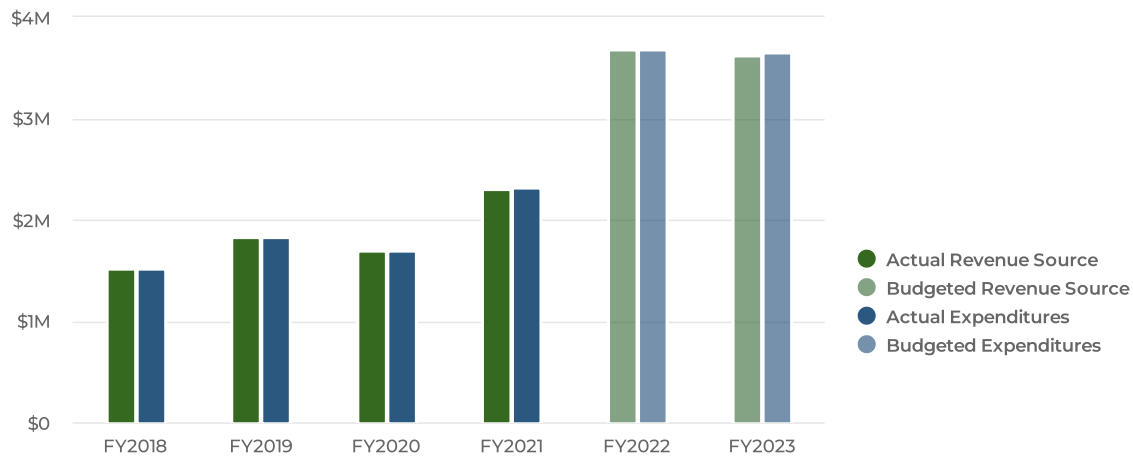
Community Development Block Grant (CDBG) Fund

The City is a federal entitlement community and receives Community Development Block Grant (CDBG) funds annually to address the needs of low- and moderate-income residents. Statutory program goals are to provide decent housing, a suitable living environment, and economic opportunity primarily for residents whose incomes do not exceed 80% of the area median income.

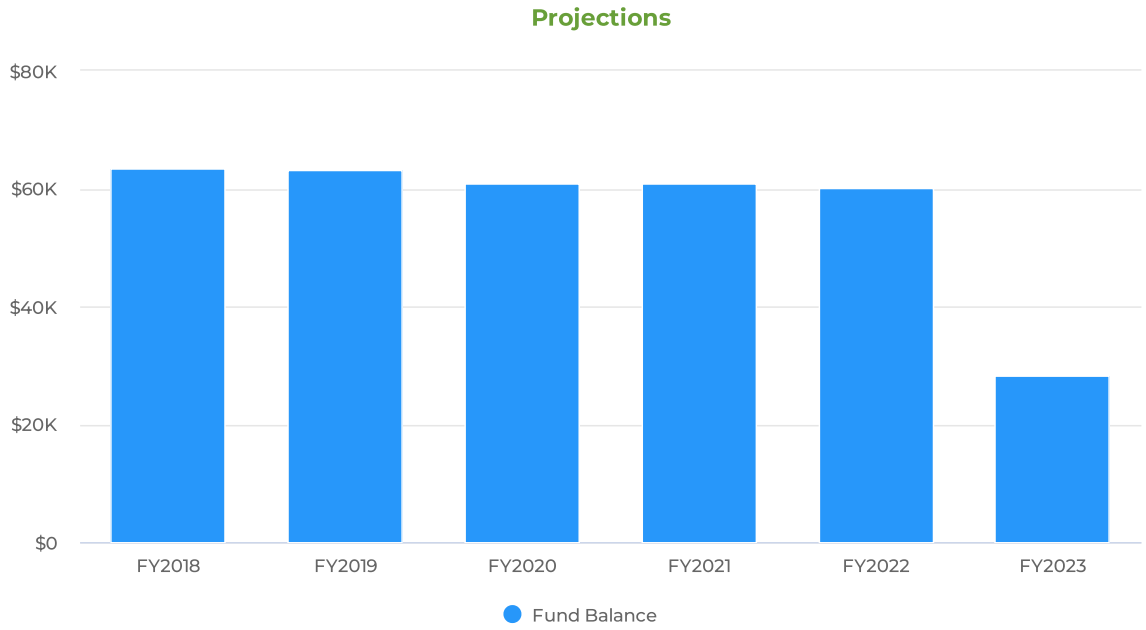
In 2020 and 2021, the City received funding through the CDBG-CV program, which specifically supported the City's COVID-19 response. These funds are expected to be spent by the end of 2022.

Summary

The City of Evanston is projecting $3.63M of revenue in FY2023, which represents a 1.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.7% or $24.96K to $3.66M in FY2023.



Fund Balance

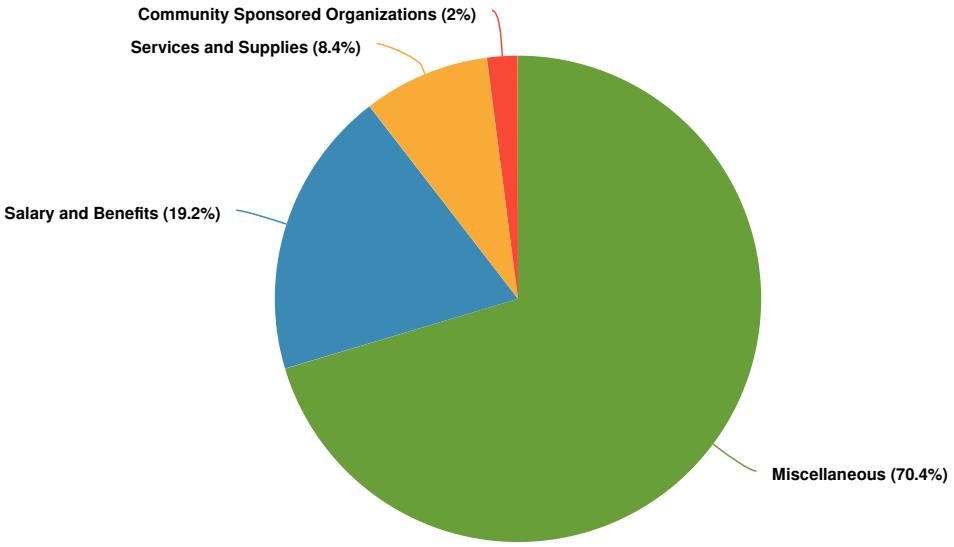


Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Intergovernmental Revenue	$1,698,646	$2,317,923	$3,684,820	$3,629,000	-$55,820	-1.5%
Total Revenue Source:	**$1,698,646**	**$2,317,923**	**$3,684,820**	**$3,629,000**	**-$55,820**	**-1.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$363,505	$355,996	$589,421	$702,089	$112,668	19.1%
Services and Supplies	$71,266	$42,137	$506,200	$307,200	-$199,000	-39.3%
Miscellaneous	$70,078	$164,011	$2,515,000	$2,576,376	$61,376	2.4%
Capital Outlay	$607,133	$476,342	$0	$0	$0	0%
Interfund Transfers	$12,111	$0	$0	$0	$0	0%
Community Sponsored Organizations	$282,316	$942,074	$75,000	$75,000	$0	0%
Insurance and Other Chargebacks	$292,238	$352,223	$0	$0	$0	0%
Total Expense Objects:	**$1,698,646**	**$2,332,783**	**$3,685,621**	**$3,660,665**	**-$24,956**	**-0.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
Cdbg Administration						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	$1,698,646	$2,317,923	$2,834,820	$2,954,000	$119,180
Total Cdbg Administration:		**$1,698,646**	**$2,317,923**	**$2,834,820**	**$2,954,000**	**$119,180**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Cdbg-Cv						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001		$0	$850,000	$675,000	-$175,000
Total Cdbg-Cv:			**$0**	**$850,000**	**$675,000**	**-$175,000**
Total Community Development:		**$1,698,646**	**$2,317,923**	**$3,684,820**	**$3,629,000**	**-$55,820**
Total Revenue:		**$1,698,646**	**$2,317,923**	**$3,684,820**	**$3,629,000**	**-$55,820**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
Public Improvements						
FOSTER FIELD PK	215.21.5170.62790	$71,817				$0
ALLEY PAVING PROGRAM	215.21.5170.62840	$379,861	$350,771			$0
SPECIAL ASSESSMENTS-ALLEY	215.21.5170.62845	$0	$4,280			$0
PARK IMPROVEMENTS	215.21.5170.63010	$153,125	$69,691			$0
CURB/SIDEWALK REPLACEMENT	215.21.5170.63030		$51,600			$0
CLYDE BRUMMEL PK	215.21.5170.63105	$2,330				$0
Total Public Improvements:		**$607,133**	**$476,342**			**$0**
Rehab Construction Admin						
REGULAR PAY	215.21.5187.61010	$75,690	$44,160	$44,020	$44,020	$0
OVERTIME PAY	215.21.5187.61110	$2,429	$362			$0
TERMINATION PAYOUTS	215.21.5187.61415	$16,846				$0
HEALTH INSURANCE	215.21.5187.61510	$20,365	$4,948	$4,953	$5,129	$176
LIFE INSURANCE	215.21.5187.61615	$33	$4	$4	$4	$0
CELL PHONE ALLOWANCE	215.21.5187.61626	$176				$0
IMRF	215.21.5187.61710	$7,101	$3,659	$2,131	$1,457	-$674
SOCIAL SECURITY	215.21.5187.61725	$5,816	$2,688	$2,729	$2,729	$0
MEDICARE	215.21.5187.61730	$1,360	$629	$638	$638	$0
SEASONAL EMPLOYEES	215.21.5187.61060	$1,720				$0
TRAINING & TRAVEL	215.21.5187.62295	$6				$0
CONTRIB TO OTHER AGENCIES	215.21.5187.62665		$38,561			$0
BANK SERVICE CHARGES	215.21.5187.62705	$64	$67			$0
PERSONAL COMPUTER SOFTWARE	215.21.5187.64545	$1,860	$1,860	$2,000	$2,000	$0
OTHER PROGRAM COSTS	215.21.5187.62490	$0	$1,151			$0
RENTAL OF AUTO-FLEET MAINTENANCE	215.21.5187.62305	$825				$0
RENTAL OF AUTO REPLACEMENT	215.21.5187.62309	$1,340				$0
OTHER CHARGES-CHARGEBACK	215.21.5187.62740	-$24,586	-$5,693			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Rehab Construction Admin:		**$111,044**	**$92,395**	**$56,475**	**$55,977**	**-$498**
Demolition/Vacant Lot						
OTHER CHARGES-CHARGEBACK	215.21.5192.62740	$1,361				$0
Total Demolition/Vacant Lot:		**$1,361**				**$0**
Housing Code Compliance						
RENTAL OF AUTO-FLEET MAINTENANCE	215.21.5204.62305	$7,160				$0
RENTAL OF AUTO REPLACEMENT	215.21.5204.62309	$2,485				$0
OTHER CHARGES-CHARGEBACK	215.21.5204.62740	$280,159	$341,609			$0
Total Housing Code Compliance:		**$289,804**	**$341,609**	**$0**	**$0**	**$0**
Graffiti Removal Program						
RENTAL OF AUTO-FLEET MAINTENANCE	215.21.5206.62305	$301				$0
OTHER CHARGES-CHARGEBACK	215.21.5206.62740	$37,233				$0
Total Graffiti Removal Program:		**$37,534**	**$0**	**$0**	**$0**	**$0**
Cdbg Administration						
ESTIMATED WAGES/BENEFITS	215.21.5220.61001		$0		$26,075	$26,075
REGULAR PAY	215.21.5220.61010	$125,257	$171,197	$346,597	$440,667	$94,070
PERMANENT PART-TIME	215.21.5220.61050	$49,363	$56,341	$68,911	$48,285	-$20,626
TERMINATION PAYOUTS	215.21.5220.61415	$0	$703			$0
HEALTH INSURANCE	215.21.5220.61510	$28,295	$34,935	$67,386	$79,327	$11,941
LIFE INSURANCE	215.21.5220.61615	$126	$144	$152	$141	-$11
IMRF	215.21.5220.61710	$14,524	$18,947	$20,112	$16,185	-$3,927
SOCIAL SECURITY	215.21.5220.61725	$13,068	$13,755	$25,762	$30,337	$4,575
MEDICARE	215.21.5220.61730	$3,056	$3,217	$6,026	$7,095	$1,069
SEASONAL EMPLOYEES	215.21.5220.61060	$43,033	$0			$0
ADVERTISING	215.21.5220.62205	$152	$192	$1,000	$1,000	$0
PRINTING	215.21.5220.62210	$0	$117			$0
POSTAGE CHARGEBACKS	215.21.5220.62275	$1	$0	$350	$350	$0
COURIER CHARGES	215.21.5220.62285	$0	$0	$150	$150	$0
TRAINING & TRAVEL	215.21.5220.62295	$30	$100	$1,500	$2,500	$1,000
IT COMPUTER SOFTWARE	215.21.5220.62340	$1,961				$0
MEMBERSHIP DUES	215.21.5220.62360	$1,440	$940			$0
COPY MACHINE CHARGES	215.21.5220.62380	$0	$0	$800	$800	$0
OFFICE SUPPLIES	215.21.5220.65095	$0	$300	$400	$400	$0
OTHER PROGRAM COSTS	215.21.5220.62490	$13,020	$9,239	$2,115,000	$2,201,376	$86,376
FITNESS INCENTIVE	215.21.5220.65141	$210	$210			$0
OTHER CHARGES-CHARGEBACK	215.21.5220.62740	-$79,434	-$76,924			$0
TRANSFER TO INSURANCE	215.21.5220.66130	$18,229				$0
Total Cdbg Administration:		**$232,330**	**$233,413**	**$2,654,146**	**$2,854,688**	**$200,542**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Cdbg-Cv						
OVERTIME PAY	215.21.5226.61110		$266			$0
IMRF	215.21.5226.61710		$22			$0
SOCIAL SECURITY	215.21.5226.61725		$17			$0
MEDICARE	215.21.5226.61730		$4			$0
SERVICE AGREEMENTS/ CONTRACTS	215.21.5226.62509	$21,000	$0	$500,000	$300,000	-$200,000
OTHER PROGRAM COSTS	215.21.5226.62490		$3,319	$400,000	$375,000	-$25,000
SUMMER YOUTH EMPLOYMENT	215.21.5226.63045		$150,092			$0
CONNECTION FOR HOMELESS	215.21.5226.62970		$386,398			$0
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5226.63065	$46,500	$86,150			$0
CHILDCARE NETWORK EVANSTON	215.21.5226.63067		$25,000			$0
PUBLIC SERVICE - Curt's Cafe	215.21.5226.63166		$115,957			$0
OTHER CHARGES-CHARGEBACK	215.21.5226.62740	$59,277	$93,231			$0
Total Cdbg-Cv:		**$126,777**	**$860,454**	**$900,000**	**$675,000**	**-$225,000**
Public Services						
SUMMER YOUTH EMPLOYMENT	215.21.5240.63045	$41,848				$0
EVANSTON SCHOLARS	215.21.5240.63072	$15,000				$0
GIRL SCOUTS MAKING CHOICE	215.21.5240.62930	$7,000				$0
JAMES MORAN CENTER	215.21.5240.62935	$26,000	$50,000			$0
YOUTH JOB CENTER OF EVANSTON	215.21.5240.62945	$23,338				$0
IMPACT BEHAVIORAL HLT PTNRS (COMMUNITY UNITY 1)	215.21.5240.62954	$10,000				$0
YWCA SHELTER PROGRAM	215.21.5240.62955	$29,000	$35,000			$0
INTERFAITH ACTION COUNCIL	215.21.5240.62960	$19,000	$42,500			$0
BOOKS AND BREAKFAST	215.21.5240.62961	$12,000				$0
CONNECTION FOR HOMELESS	215.21.5240.62970	$19,000				$0
NORTH SHORE SENIOR CENTER	215.21.5240.62980	$8,500	$23,750			$0
MEALS AT HOME	215.21.5240.63120	$14,000	$30,000			$0
OPEN STUDIO PROJECT	215.21.5240.63125	$4,000				$0
FAMILY FOCUS	215.21.5240.67030	$20,000	$102,326			$0
SHORE COMMUNITY SERVICES	215.21.5240.67070	$5,000				$0
Total Public Services:		**$253,686**	**$283,576**	**$0**	**$0**	**$0**
Economic Development						
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5260.63065	$0	$30,000	$75,000	$75,000	$0
EVANSTON COMMUNITY DEV CORP	215.21.5260.63066	$30,000	$14,994			$0
Total Economic Development:		**$30,000**	**$44,994**	**$75,000**	**$75,000**	**$0**

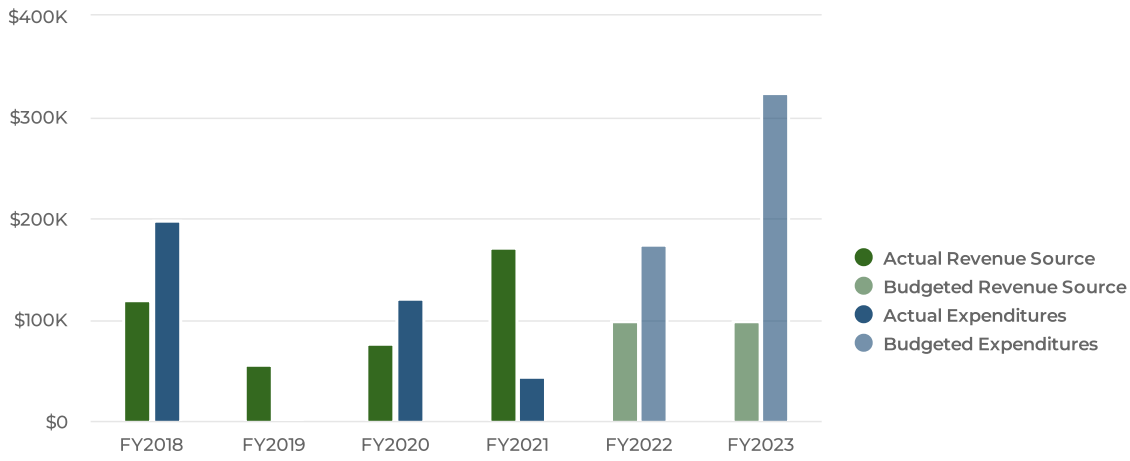
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Public Facilities						
INFANT WELFARE SOCIETY	215.21.5275.62890	$8,002				$0
REBA REPLACE EARLY LEARNING CENTER	215.21.5275.62946	$976				$0
Total Public Facilities:		**$8,978**	**$0**	**$0**	**$0**	**$0**
Total Community Development:		**$1,698,646**	**$2,332,783**	**$3,685,621**	**$3,660,665**	**-$24,956**
Total Expenditures:		**$1,698,646**	**$2,332,783**	**$3,685,621**	**$3,660,665**	**-$24,956**

CDBG Loan Fund

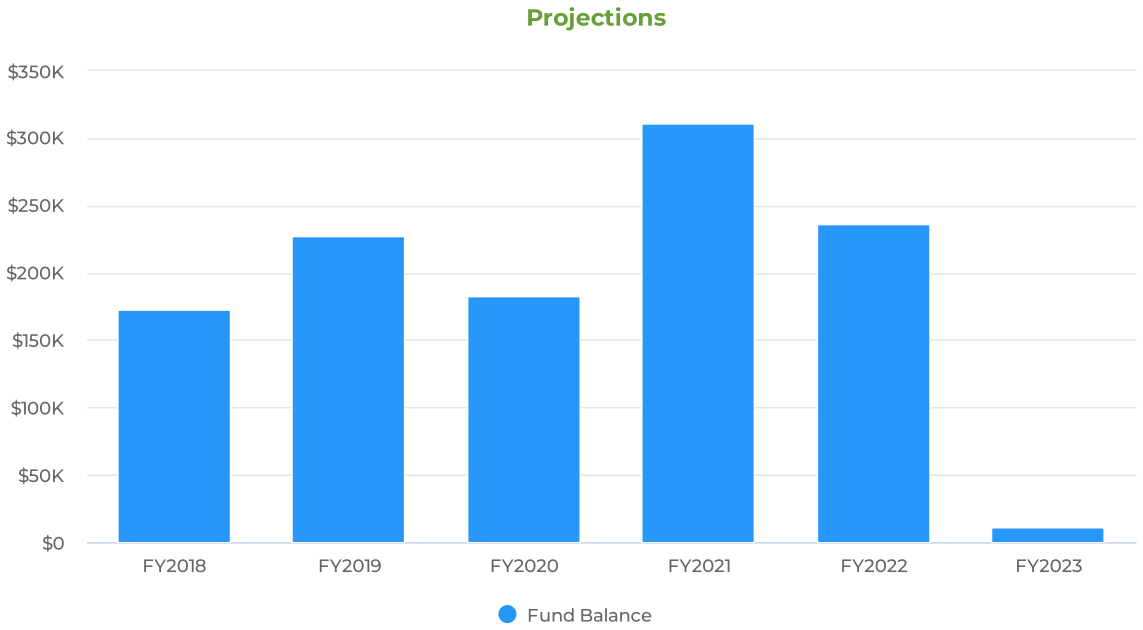
The CDBG Loan Fund is a revolving loan fund. Its purpose is to provide 0-3% interest loans that may be deferred or amortized to rehab income eligible one- and two-unit owner-occupied residential properties and multi-family rental properties that are occupied by income-eligible households under HUD regulations. It also provides deferred loans for income-eligible homeowners to demolish unsafe garages and dangerous trees. Funds are prioritized for properties with code violations, as well as for energy efficiency and accessibility. This fund was established with HUD approval using Community Development Block Grant funds. Principal and interest payments from loans are returned to the Revolving Loan Fund and are used to fund new eligible projects. Additionally, repayments on CDBG loans made to businesses are deposited into this fund and may be used for CDBG economic development activities. Revolving loan funds must be used before additional entitlement funds for eligible activities.

Summary

The City of Evanston is projecting $100K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 85.7% or $150K to $325K in FY2023.



Fund Balance



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Revenue	$74,016	$172,476	$100,000	$100,000	$0	0%
Interest Income	$2,388	$0			$0	N/A
Total Revenue Source:	**$76,404**	**$172,476**	**$100,000**	**$100,000**	**$0**	**0%**

Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$120,956	$44,370	$175,000	$325,000	$150,000	85.7%
Miscellaneous	$9				$0	N/A
Total Expense Objects:	**$120,964**	**$44,370**	**$175,000**	**$325,000**	**$150,000**	**85.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
CITY REHAB REPAYMENTS	220.21.5280.56600	$66,950	$167,743	$100,000	$100,000	$0
INVESTMENT INCOME	220.21.5280.56501	$2,388	$0			$0
CITY REHAB REPAYMENTS	220.21.5285.56600	$5,749	$4,733			$0
CITY REHAB REPAYMENTS	220.21.5290.56600	$1,316				$0
Total Community Development:		**$76,404**	**$172,476**	**$100,000**	**$100,000**	**$0**
Total Revenue:		**$76,404**	**$172,476**	**$100,000**	**$100,000**	**$0**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
REHAB LOANS	220.21.5280.65535	$120,956	$16,710	$175,000	$175,000	$0
OTHER PROGRAM COSTS	220.21.5280.62490	$9				$0
REHAB LOANS	220.21.5285.65535	$0	$27,660		$150,000	$150,000
Total Community Development:		**$120,964**	**$44,370**	**$175,000**	**$325,000**	**$150,000**
Total Expenditures:		**$120,964**	**$44,370**	**$175,000**	**$325,000**	**$150,000**

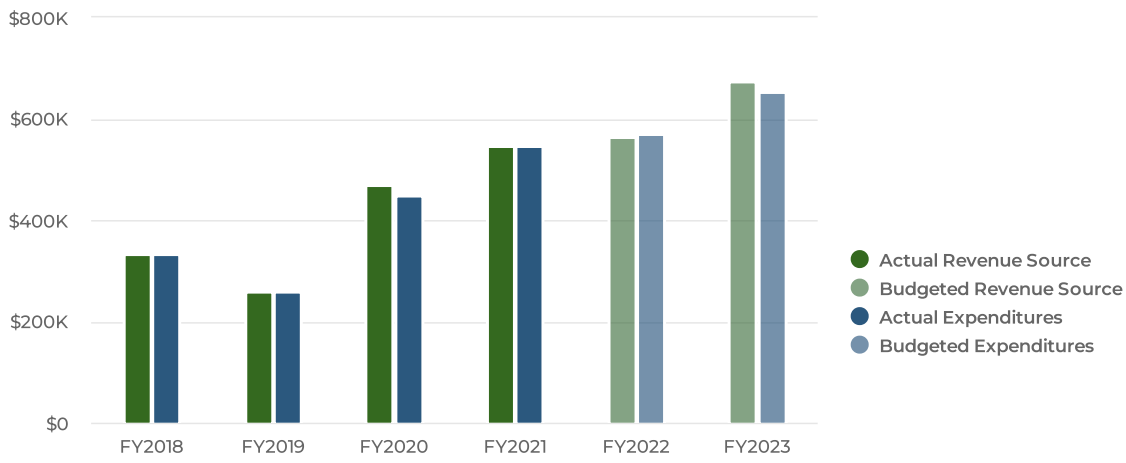
HOME Fund

The HOME Investment Partnership Program addresses the affordable housing needs of low- and moderate-income individuals and families by preserving existing and producing new affordable housing, and by providing rent and utility assistance to low income households that enable them to afford market rate housing. HOME funds are used to:

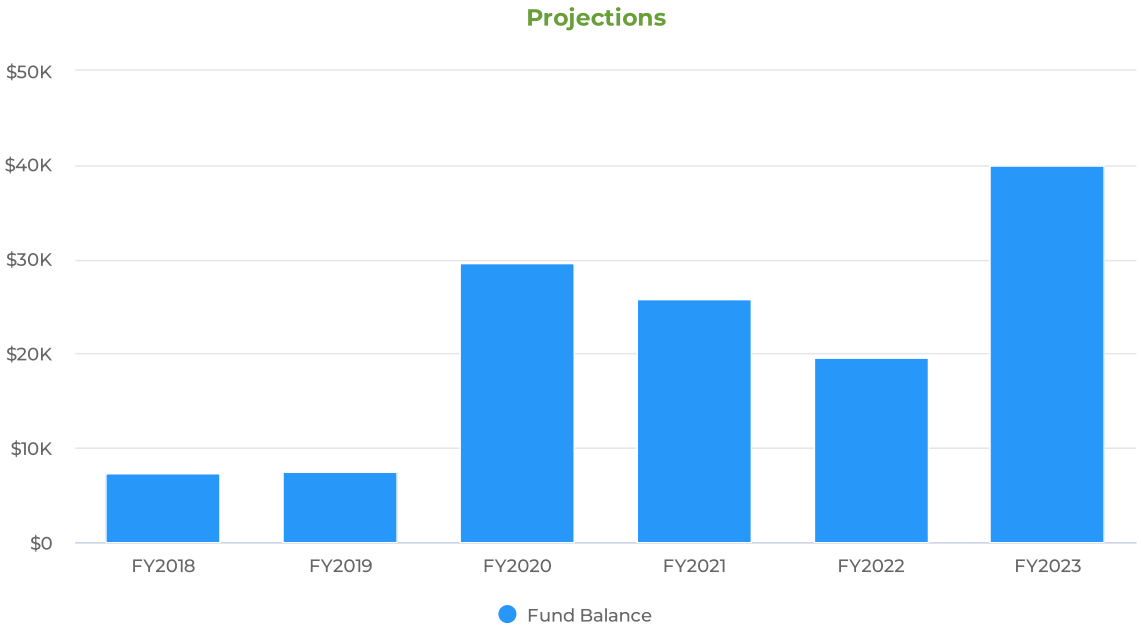
- Finance the acquisition and/or rehabilitation of existing residential units;
- Fund new construction of affordable housing;
- Fund Tenant Based Rental Assistance (TBRA).

Summary

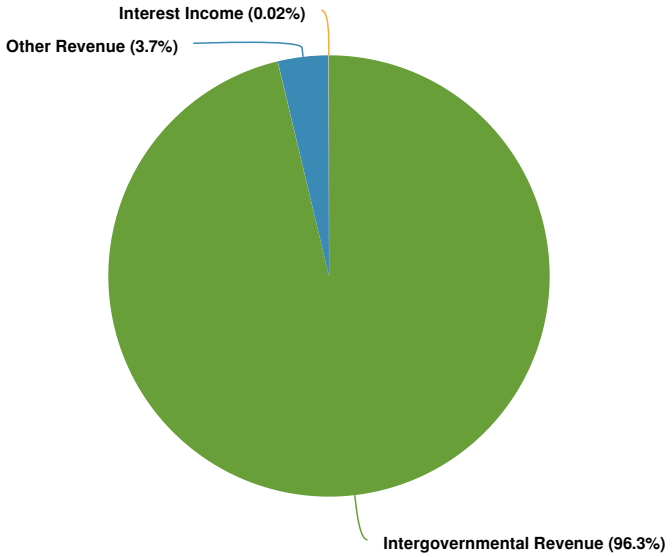
The City of Evanston is projecting $675.15K of revenue in FY2023, which represents a 19.4% increase over the prior year. Budgeted expenditures are projected to increase by 14.5% or $83.09K to $654.84K in FY2023.



Fund Balance



Revenues by Source

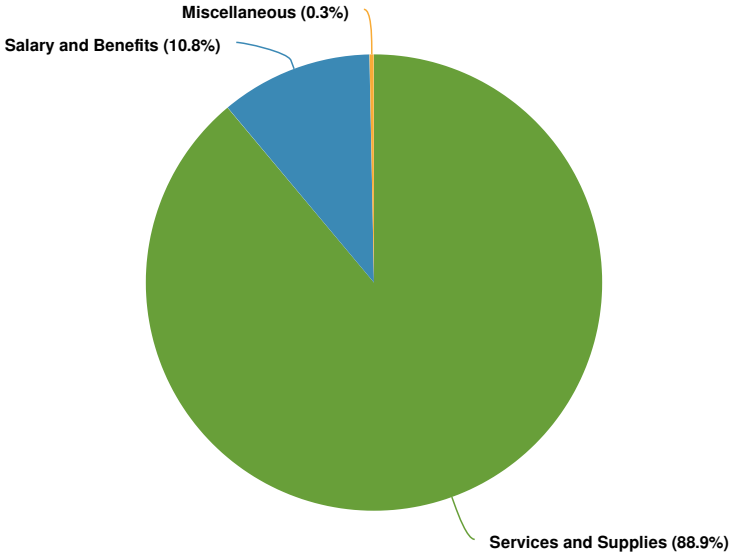


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Charges for Services	$31,207	$34,189			$0	N/A

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Intergovernmental Revenue	$427,547	$504,714	$540,453	$650,000	$109,547	20.3%
Other Revenue	$12,334	$7,961	$25,000	$25,000	$0	0%
Interest Income	$115	$94	$150	$150	$0	0%
Total Revenue Source:	**$471,203**	**$546,958**	**$565,603**	**$675,150**	**$109,547**	**19.4%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$12,521	$62,035	$70,680	$70,572	-$108	-0.2%
Services and Supplies	$411,196	$488,949	$500,565	$582,266	$81,701	16.3%
Miscellaneous	$48	$102	$500	$2,000	$1,500	300%
Insurance and Other Chargebacks	$25,398	-$2,965			$0	N/A
Total Expense Objects:	**$449,163**	**$548,120**	**$571,745**	**$654,838**	**$83,093**	**14.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
Home Fund						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	$427,547	$504,714	$540,453	$650,000	$109,547
CITY REHAB REPAYMENTS	240.21.5430.56600		$6,195			$0
Total Home Fund:		**$427,547**	**$510,908**	**$540,453**	**$650,000**	**$109,547**
Home Rehab Loan						
INVESTMENT INCOME	240.21.5440.56501	$115	$94	$150	$150	$0
Total Home Rehab Loan:		**$115**	**$94**	**$150**	**$150**	**$0**
HOME Acquisition and Financing						
INTEREST INCOME ON LOANS/RECEIVABLES	240.21.5450.56571	$31,207	$34,189			$0
CITY REHAB REPAYMENTS	240.21.5450.56600	$12,334	$1,767	$25,000	$25,000	$0
Total HOME Acquisition and Financing:		**$43,541**	**$35,955**	**$25,000**	**$25,000**	**$0**
Total Community Development:		**$471,203**	**$546,958**	**$565,603**	**$675,150**	**$109,547**
Total Revenue:		**$471,203**	**$546,958**	**$565,603**	**$675,150**	**$109,547**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
Home Fund						
ESTIMATED WAGES/BENEFITS	240.21.5430.61001		$0		$4,774	$4,774
REGULAR PAY	240.21.5430.61010	$9,256	$44,585	$55,585	$56,584	$999
PERMANENT PART-TIME	240.21.5430.61050		$3,528			$0
TERMINATION PAYOUTS	240.21.5430.61415		$820			$0
HEALTH INSURANCE	240.21.5430.61510	$1,923	$5,964	$8,133	$2,992	-$5,141
LIFE INSURANCE	240.21.5430.61615	$4	$18	$20	$20	$0
IMRF	240.21.5430.61710	$653	$3,744	$2,690	$1,873	-$817
SOCIAL SECURITY	240.21.5430.61725	$556	$2,736	$3,446	$3,508	$62
MEDICARE	240.21.5430.61730	$130	$640	$806	$821	$15
TRAINING & TRAVEL	240.21.5430.62295	$0	$0		$500	$500
MEMBERSHIP DUES	240.21.5430.62360	$0	$0	$500	$500	$0
PERSONAL COMPUTER SOFTWARE	240.21.5430.64545	$590	$590			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
DEVELOPMENT GRANTS/FORGIVABLE LOANS	240.21.5430.65530	$200,000	$257,202		$281,201	$281,201
REHAB LOANS	240.21.5430.65535	$186,714	$0	$200,000		-$200,000
TENANT-BASED RENTAL ASSISTANCE	240.21.5430.65538	$23,830	$231,094	$300,000	$300,000	$0
OTHER PROGRAM COSTS	240.21.5430.62490	$48	$102	$500	$2,000	$1,500
OTHER CHARGES-CHARGEBACK	240.21.5430.62740	$24,504	-$2,965			$0
TRANSFER TO INSURANCE	240.21.5430.66130	$894				$0
Total Home Fund:		**$449,101**	**$548,058**	**$571,680**	**$654,773**	**$83,093**
Home Rehab Loan						
BANK SERVICE CHARGES	240.21.5440.62705	$62	$63	$65	$65	$0
Total Home Rehab Loan:		**$62**	**$63**	**$65**	**$65**	**$0**
Total Community Development:		**$449,163**	**$548,120**	**$571,745**	**$654,838**	**$83,093**
Total Expenditures:		**$449,163**	**$548,120**	**$571,745**	**$654,838**	**$83,093**

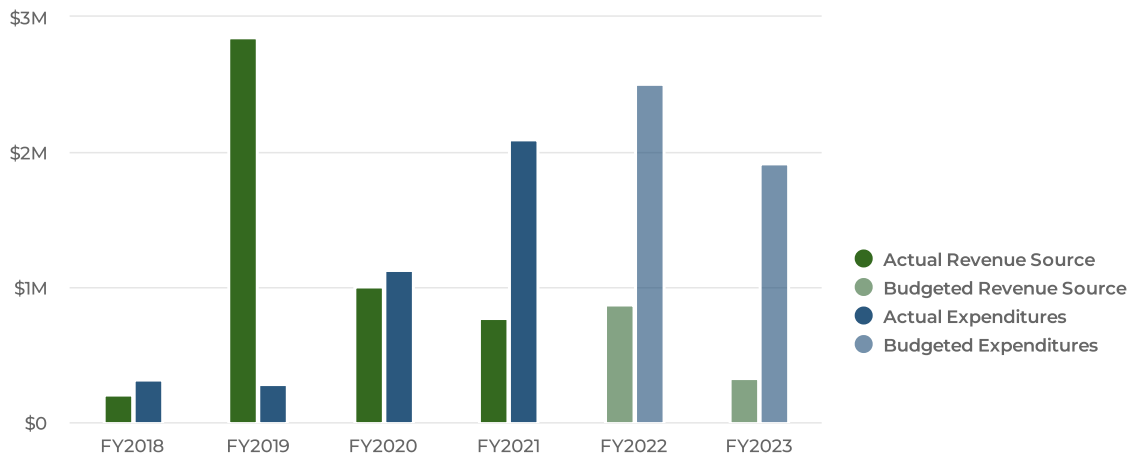
Affordable Housing Fund

The Affordable Housing Fund must be used to address the housing needs of low-, moderate and middle-income individuals and families by promoting, preserving, and producing affordable housing; providing housing-related services; and providing support for agencies and organizations that actively address these housing needs, including:

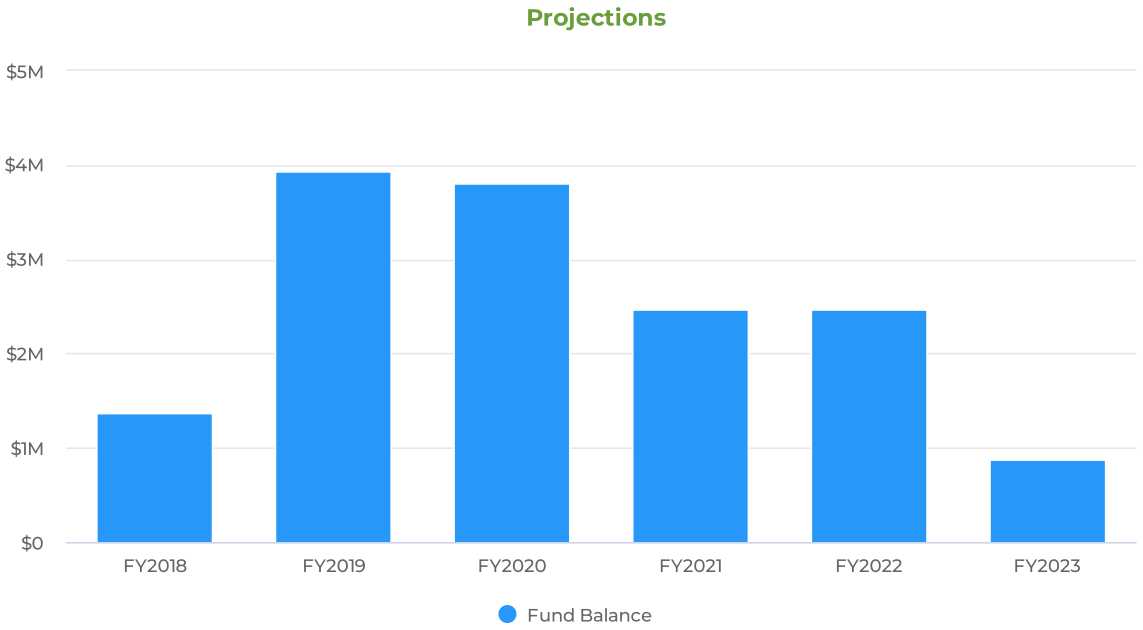
- Funding a tenant/landlord program.
- Funding expenses relating to acquisition of vacant and blighted properties through the Cook County No Cash Bid program and to pursue judicial deeds on properties with City liens.
- Providing funds for the acquisition, rehabilitation, and new construction of affordable housing.
- Providing gap funding for affordable housing projects funded primarily with Low Income Housing Tax Credits or other sources, particularly for projects with units restricted to households with incomes that do not exceed 50% of the area median.
- Providing funding support for the Homeless Management Information System (HMIS).
- Providing funding support for transitional housing, housing education, and related services.
- Providing local match funds for Federal housing grants where appropriate.
- Funding housing programs including the Senior Handyman Program, Senior Bridge Housing, and management of the IHO Wait List.
- Administration of the Inclusionary Housing Ordinance, development of a comprehensive Affordable Housing Plan, and implementation of the strategies in that plan.

Summary

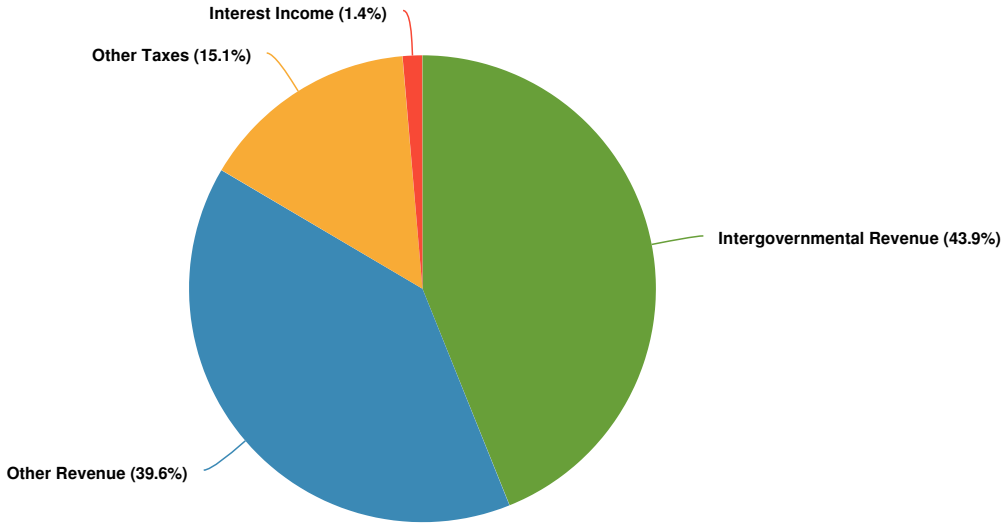
The City of Evanston is projecting $330.1K of revenue in FY2023, which represents a 62.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.1% or $579K to $1.93M in FY2023.



Fund Balance



Revenues by Source

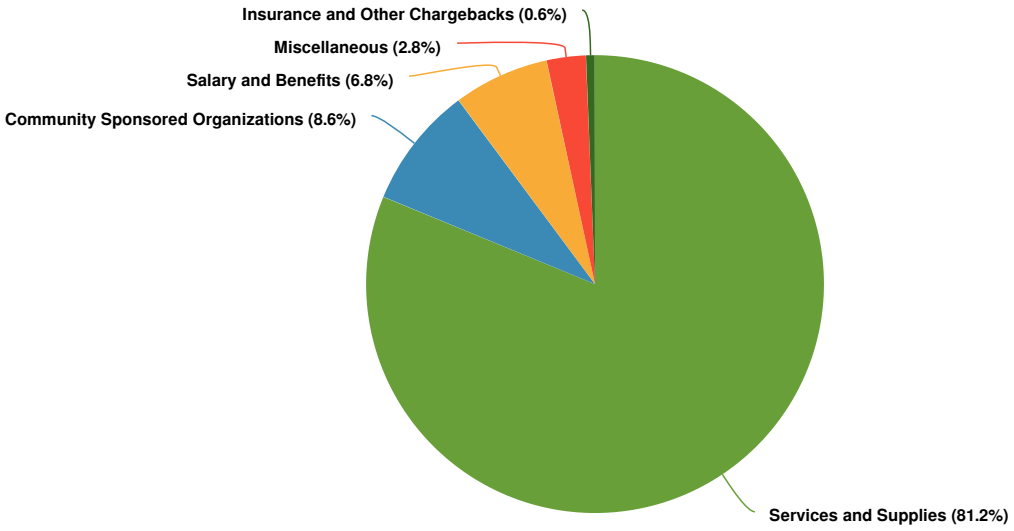


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Taxes	$76,650	$15,453	$75,000	$50,000	-$25,000	-33.3%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Intergovernmental Revenue	$255,300	$623,955	$658,000	$145,000	-$513,000	-78%
Other Revenue	$655,417	$129,167	$140,600	$130,600	-$10,000	-7.1%
Interest Income	$27,280	$7,429	$5,700	$4,500	-$1,200	-21.1%
Total Revenue Source:	**$1,014,647**	**$776,003**	**$879,300**	**$330,100**	**-$549,200**	**-62.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$118,297	$177,649	$180,075	$130,126	-$49,949	-27.7%
Services and Supplies	$398,862	$1,294,027	$2,065,050	$1,565,000	-$500,050	-24.2%
Miscellaneous	$406,628	$19,419	$67,500	$53,500	-$14,000	-20.7%
Capital Outlay	$2,800	$4,200	$10,000		-$10,000	-100%
Community Sponsored Organizations	$246,094	$653,747	$166,000	$166,000	$0	0%
Insurance and Other Chargebacks	-$34,215	-$44,875	$17,000	$12,000	-$5,000	-29.4%
Total Expense Objects:	**$1,138,467**	**$2,104,167**	**$2,505,625**	**$1,926,626**	**-$578,999**	**-23.1%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
Emergency Solutions Grant						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001		$0	$158,000	$145,000	-$13,000
Total Emergency Solutions Grant:			**$0**	**$158,000**	**$145,000**	**-$13,000**
Esg-Cv						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	$246,539	$512,485	$500,000		-$500,000
CHARGEBACK REVENUE	250.21.2129.56158		$0	$10,000		-$10,000
Total Esg-Cv:		**$246,539**	**$512,485**	**$510,000**	**$0**	**-$510,000**
Nsp-General Administration						
NSP2 GRANT REVENUE	250.21.5005.55306	$8,761	$9,445			$0
INVESTMENT INCOME	250.21.5005.56501		$0	$1,200		-$1,200
Total Nsp-General Administration:		**$8,761**	**$9,445**	**$1,200**	**$0**	**-$1,200**
Affordable Housing						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	$76,650	$15,453	$75,000	$50,000	-$25,000
FEMA	250.21.5465.55265		$102,025			$0
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	$650,000	$125,000	$125,000	$125,000	$0
CITY REHAB REPAYMENTS	250.21.5465.56600	$5,417	$4,167	$5,600	$5,600	$0
INVESTMENT INCOME	250.21.5465.56501	$27,280	$7,429	$4,500	$4,500	$0
Total Affordable Housing:		**$759,347**	**$254,073**	**$210,100**	**$185,100**	**-$25,000**
Total Community Development:		**$1,014,647**	**$776,003**	**$879,300**	**$330,100**	**-$549,200**
Total Revenue:		**$1,014,647**	**$776,003**	**$879,300**	**$330,100**	**-$549,200**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
Emergency Solutions Grant						
OTHER PROGRAM COSTS	250.21.2128.62490		$5			$0
COMMUNITY SPONSORED ORGANIZATIONS	250.21.2128.67010		$146,182	$146,000	$146,000	$0
OTHER CHARGES-CHARGEBACK	250.21.2128.62740		$12,888	$12,000	$12,000	$0
Total Emergency Solutions Grant:		**$0**	**$159,076**	**$158,000**	**$158,000**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Esg-Cv						
SERVICE AGREEMENTS/ CONTRACTS	250.21.2129.62509		$0	$500,000		-$500,000
HMIS	250.21.2129.65500		$16,639			$0
OTHER PROGRAM COSTS	250.21.2129.62490		$0	$10,000		-$10,000
CONNECTIONS FOR THE HOMELESS	250.21.2129.67110	$239,662	$490,577			$0
OTHER CHARGES-CHARGEBACK	250.21.2129.62740	$6,877	$1,881			$0
Total Esg-Cv:		**$246,539**	**$509,097**	**$510,000**	**$0**	**-$510,000**
Nsp-General Administration						
BANK SERVICE CHARGES	250.21.5005.62705	$0	$0	$50		-$50
PERSONAL COMPUTER SOFTWARE	250.21.5005.64545	$1,860	$1,860			$0
OTHER PROGRAM COSTS	250.21.5005.62490	$105	$230	$5,000		-$5,000
SITE MAINTENANCE	250.21.5005.62489	$2,800	$4,200	$10,000		-$10,000
OTHER CHARGES-CHARGEBACK	250.21.5005.62740	$3,996	$3,155	$5,000		-$5,000
Total Nsp-General Administration:		**$8,761**	**$9,445**	**$20,050**	**$0**	**-$20,050**
Affordable Housing						
REGULAR PAY	250.21.5465.61010	$88,115	$130,695	$139,517	$105,592	-$33,925
PERMANENT PART-TIME	250.21.5465.61050		$3,528			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	250.21.5465.61430	$0	$1,580			$0
HEALTH INSURANCE	250.21.5465.61510	$14,697	$20,200	$22,260	$12,619	-$9,641
VISION INSURANCE	250.21.5465.61513		$19	$19		-$19
LIFE INSURANCE	250.21.5465.61615	$112	$127	$133	$74	-$59
AUTO ALLOWANCE	250.21.5465.61625	$622	$934	$934		-$934
CELL PHONE ALLOWANCE	250.21.5465.61626	$225	$108		$247	$247
IMRF	250.21.5465.61710	$7,252	$10,946	$6,753	$3,496	-$3,257
SOCIAL SECURITY	250.21.5465.61725	$5,887	$7,665	$8,422	$6,563	-$1,859
MEDICARE	250.21.5465.61730	$1,386	$1,846	$2,037	$1,535	-$502
SEASONAL EMPLOYEES	250.21.5465.61060	$11,870				$0
IT COMPUTER SOFTWARE	250.21.5465.62340	$841				$0
BANK SERVICE CHARGES	250.21.5465.62705	$75	$86			$0
FOOD	250.21.5465.65025	$188				$0
WAITLIST MANAGEMENT	250.21.5465.65496	$38,675	$30,000	$45,000	$55,000	$10,000
LANDLORD-TENANT	250.21.5465.65497	$44,525	$46,800	$85,000	$85,000	$0
EMERGENCY HOTEL VOUCHERS	250.21.5465.65498	$829	$23,207	$10,000		-$10,000
HMIS	250.21.5465.65500	$0	$0	$25,000	$25,000	$0
DEVELOPMENT GRANTS/FORGIVABLE LOANS	250.21.5465.65530	$300,000	$1,175,436	$1,000,000	$1,000,000	$0

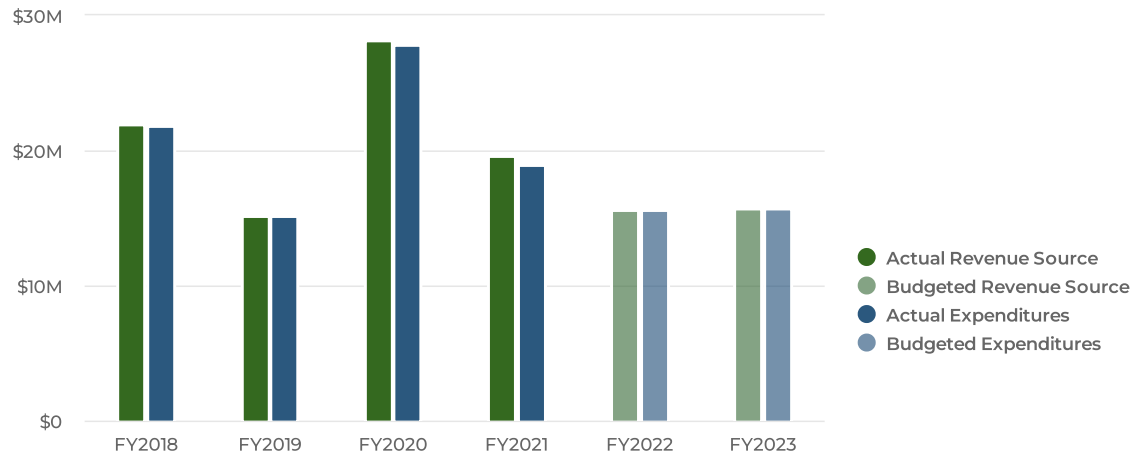
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
REHAB LOANS	250.21.5465.65535	$0	$0	$400,000	$400,000	$0
OTHER PROGRAM COSTS	250.21.5465.62490	$405,723	$16,875	$50,000	$50,000	$0
MISCELLANEOUS	250.21.5465.62770	$800	$590	$2,500	$3,500	$1,000
SENIOR HOUSING STUDY EXPENSE	250.21.5465.63074		$1,718			$0
HANDYMAN PROGRAM	250.21.5465.63095	$6,432	$16,988	$20,000	$20,000	$0
OTHER CHARGES-CHARGEBACK	250.21.5465.62740	-$45,087	-$62,800			$0
Total Affordable Housing:		**$883,167**	**$1,426,549**	**$1,817,575**	**$1,768,626**	**-$48,949**
Total Community Development:		**$1,138,467**	**$2,104,167**	**$2,505,625**	**$1,926,626**	**-$578,999**
Total Expenditures:		**$1,138,467**	**$2,104,167**	**$2,505,625**	**$1,926,626**	**-$578,999**

Debt Service Fund

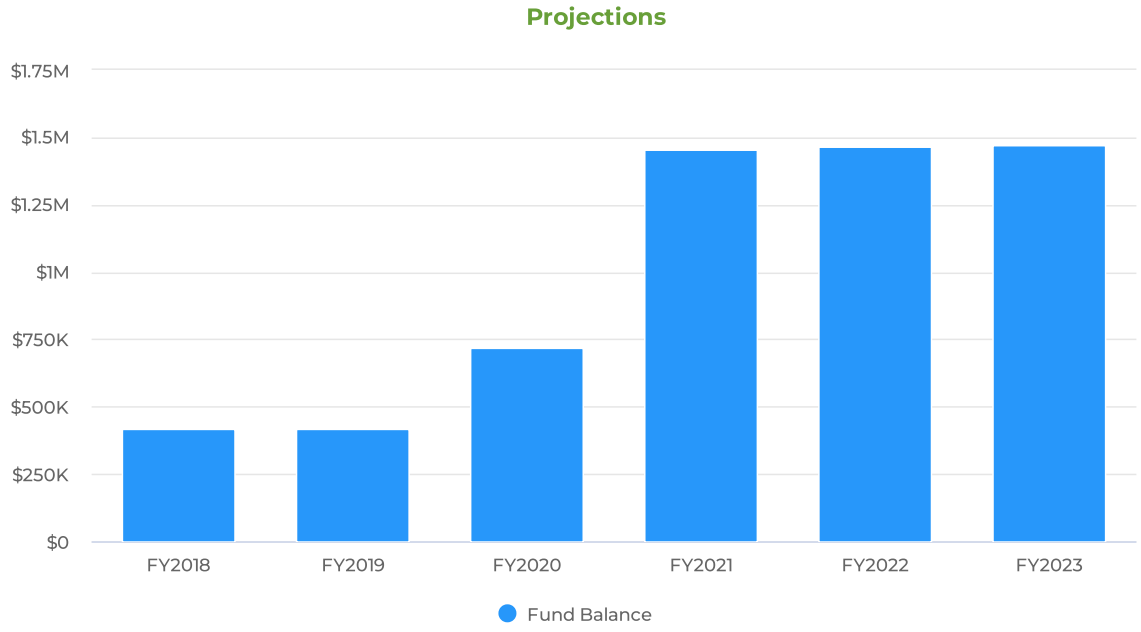
The debt service fund is used to account for payments on general obligations bonds. Debt supported by governmental funds is paid out of the debt service fund and abated through a transfer. Debt supported by enterprise funds are paid directly by those funds.

Summary

The City of Evanston is projecting $15.81M of revenue in FY2023, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or $113.65K to $15.8M in FY2023.

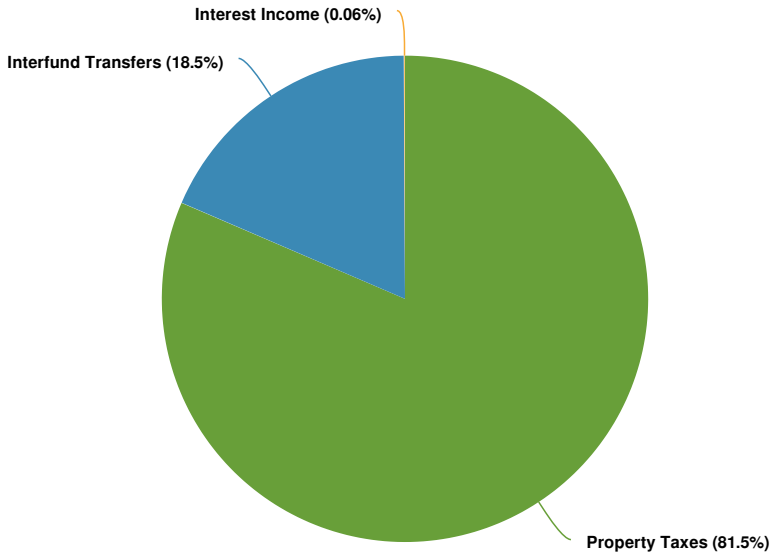


Fund Balance



Revenues by Source

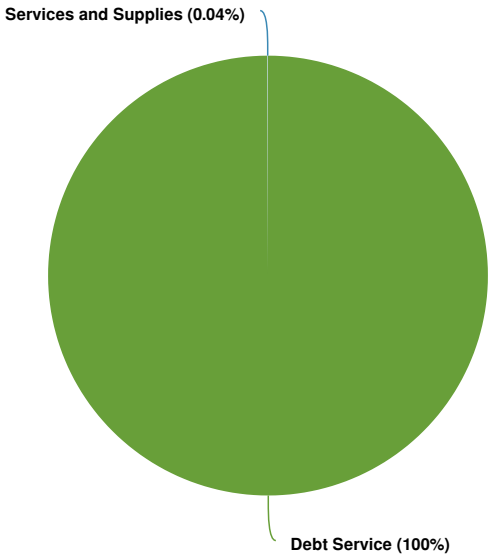
Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$12,814,109	$14,457,696	$13,436,256	$12,878,258	-$557,998	-4.2%
Other Revenue	$12,018,001	$4,007,188	$0	$0	$0	0%
Interest Income	$24,864	$14,057	$1,500	$10,000	$8,500	566.7%
Interfund Transfers	$3,319,053	$1,197,420	$2,267,041	$2,918,969	$651,928	28.8%
Total Revenue Source:	**$28,176,027**	**$19,676,360**	**$15,704,797**	**$15,807,227**	**$102,430**	**0.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$97,523	$56,520	$0	$6,600	$6,600	N/A
Debt Service	$27,802,360	$18,888,727	$15,690,075	$15,797,123	$107,048	0.7%
Total Expense Objects:	**$27,899,883**	**$18,945,247**	**$15,690,075**	**$15,803,723**	**$113,648**	**0.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
General Administration						
PROPERTY TAXES	320.99.5560.51015	$12,814,109	$14,457,696	$13,436,256	$12,878,258	-$557,998
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	320.99.5560.56585		-$4,175			$0
REALIZED GAIN/LOSS	320.99.5560.56586	$0	-$23,272			$0
INVESTMENT INCOME	320.99.5560.56501	$24,864	$14,057	$1,500	$10,000	$8,500
FROM GENERAL FUND	320.99.5560.57005	$1,503,542	$0		$600,000	$600,000
TRANSFER FROM OTHER FUNDS	320.99.5560.57057	$637,500				$0
FROM DEMPSTER-DODGE TIF	320.99.5560.57087	$160,870	$158,928	$161,833	$164,483	$2,650

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
FROM CHICAGO-MAIN TIF	320.99.5560.57088	$230,610	$232,848	$234,763	$241,355	$6,592
FROM HOWARD RIDGE TIF	320.99.5560.57096	$143,113	$143,112	$323,113	$320,913	-$2,200
FROM SPECIAL ASSMT. FUND	320.99.5560.57110	$385,930	$397,320	$372,938	$363,360	-$9,578
FROM CROWN CONSTRUCTION FUND	320.99.5560.57120		$0	$900,000	$945,000	$45,000
TRANSFER FROM SEWER FUND	320.99.5560.57165	$257,488	$265,212	$274,394	$283,858	$9,464
Total General Administration:		**$16,158,026**	**$15,641,725**	**$15,704,797**	**$15,807,227**	**$102,430**
2010 A Bonds						
BOND PROCEEDS	320.99.5711.56060	$3,128,673				$0
BOND PREMIUM	320.99.5711.56061	$608,155				$0
Total 2010 A Bonds:		**$3,736,828**				**$0**
2011 A Bonds						
BOND PROCEEDS	320.99.5713.56060	$6,963,821				$0
BOND PREMIUM	320.99.5713.56061	$1,317,351				$0
Total 2011 A Bonds:		**$8,281,173**				**$0**
2012 A Bonds						
BOND PROCEEDS	320.99.5714.56060		$3,569,500			$0
BOND PREMIUM	320.99.5714.56061		$465,136			$0
Total 2012 A Bonds:			**$4,034,636**			**$0**
Total Non-Departmental:		**$28,176,027**	**$19,676,360**	**$15,704,797**	**$15,807,227**	**$102,430**
Total Revenue:		**$28,176,027**	**$19,676,360**	**$15,704,797**	**$15,807,227**	**$102,430**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
2023 Bonds						
DEBT SERVICE-INTEREST	320.99.5611.68315		$0		$600,000	$600,000
Total 2023 Bonds:			**$0**		**$600,000**	**$600,000**
General Administration						
FISCAL AGENT SERVICES	320.99.5560.62350		$6,300		$6,500	$6,500
BANK SERVICE CHARGES	320.99.5560.62705	$41	$35		$100	$100
Total General Administration:		**$41**	**$6,335**	**$0**	**$6,600**	**$6,600**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
2018A Bonds						
FISCAL AGENT SERVICES	320.99.5601.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5601.68305		$0	$570,000	$595,000	$25,000
DEBT SERVICE-INTEREST	320.99.5601.68315	$998,869	$998,869	$998,869	$970,268	-$28,601
Total 2018A Bonds:		**$999,219**	**$998,869**	**$1,568,869**	**$1,565,268**	**-$3,601**
2018B Bonds						
FISCAL AGENT SERVICES	320.99.5602.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5602.68305		$0	$105,263	$108,187	$2,924
DEBT SERVICE-INTEREST	320.99.5602.68315	$400,468	$400,468	$400,468	$395,205	-$5,263
Total 2018B Bonds:		**$400,818**	**$400,468**	**$505,731**	**$503,392**	**-$2,339**
2018C Bonds						
FISCAL AGENT SERVICES	320.99.5603.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5603.68305	$888,911	$917,988	$589,838	$618,915	$29,077
DEBT SERVICE-INTEREST	320.99.5603.68315	$306,466	$262,021	$216,122	$186,630	-$29,492
Total 2018C Bonds:		**$1,195,727**	**$1,180,009**	**$805,960**	**$805,545**	**-$415**
2018D Bonds						
FISCAL AGENT SERVICES	320.99.5604.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5604.68305		$0	$180,000	$185,000	$5,000
DEBT SERVICE-INTEREST	320.99.5604.68315	$143,113	$143,113	$143,113	$135,913	-$7,200
Total 2018D Bonds:		**$143,463**	**$143,113**	**$323,113**	**$320,913**	**-$2,200**
2019A Bonds						
FISCAL AGENT SERVICES	320.99.5605.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5605.68305		$0	$330,000	$350,000	$20,000
DEBT SERVICE-INTEREST	320.99.5605.68315	$637,500	$637,500	$637,500	$621,000	-$16,500
Total 2019A Bonds:		**$637,850**	**$637,500**	**$967,500**	**$971,000**	**$3,500**
2019B Bonds						
FISCAL AGENT SERVICES	320.99.5606.62350	$350				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
DEBT SERVICE-PRINCIPAL	320.99.5606.68305	$211,396	$222,378	$233,360	$247,086	$13,726
DEBT SERVICE-INTEREST	320.99.5606.68315	$351,000	$340,430	$329,311	$317,643	-$11,668
Total 2019B Bonds:		**$562,746**	**$562,808**	**$562,671**	**$564,729**	**$2,058**
2020A Bonds						
DEBT SERVICE-PRINCIPAL	320.99.5607.68305		$0	$100,000	$130,000	$30,000
DEBT SERVICE-INTEREST	320.99.5607.68315		$188,501	$167,850	$162,850	-$5,000
Total 2020A Bonds:			**$188,501**	**$267,850**	**$292,850**	**$25,000**
2020B Bonds						
DEBT SERVICE-PRINCIPAL	320.99.5608.68305		$0		$867,398	$867,398
DEBT SERVICE-INTEREST	320.99.5608.68315		$354,196	$397,048	$403,174	$6,126
Total 2020B Bonds:			**$354,196**	**$397,048**	**$1,270,572**	**$873,524**
2021 Bonds						
BOND ISSUANCE COSTS	320.99.5609.62716		$1,000			$0
DEBT SERVICE-PRINCIPAL	320.99.5609.68305		$0	$350,000	$773,400	$423,400
DEBT SERVICE-INTEREST	320.99.5609.68315		$0	$353,442	$319,562	-$33,880
Total 2021 Bonds:		**$0**	**$1,000**	**$703,442**	**$1,092,962**	**$389,520**
2010 A Bonds						
FISCAL AGENT SERVICES	320.99.5711.62350	$350				$0
BOND ISSUANCE COSTS	320.99.5711.62716	$28,158				$0
DEBT SERVICE-PRINCIPAL	320.99.5711.68305	$4,060,000				$0
DEBT SERVICE-INTEREST	320.99.5711.68315	$135,600				$0
Total 2010 A Bonds:		**$4,224,108**	**$0**	**$0**	**$0**	**$0**
2011 A Bonds						
FISCAL AGENT SERVICES	320.99.5713.62350	$350				$0
BOND ISSUANCE COSTS	320.99.5713.62716	$62,674				$0
DEBT SERVICE-PRINCIPAL	320.99.5713.68305	$8,823,515				$0
DEBT SERVICE-INTEREST	320.99.5713.68315	$339,674				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total 2011 A Bonds:		**$9,226,214**	**$0**	**$0**	**$0**	**$0**
2012 A Bonds						
FISCAL AGENT SERVICES	320.99.5714.62350	$350				$0
BOND ISSUANCE COSTS	320.99.5714.62716		$49,186			$0
DEBT SERVICE-PRINCIPAL	320.99.5714.68305	$645,000	$700,000			$0
DEBT SERVICE-INTEREST	320.99.5714.68315	$161,288	$99,341			$0
Total 2012 A Bonds:		**$806,638**	**$848,526**	**$0**	**$0**	**$0**
2013A Bonds						
FISCAL AGENT SERVICES	320.99.5715.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5715.68305	$500,000	$520,000	$545,000	$565,000	$20,000
DEBT SERVICE-INTEREST	320.99.5715.68315	$344,924	$324,924	$304,124	$282,324	-$21,800
Total 2013A Bonds:		**$845,274**	**$844,924**	**$849,124**	**$847,324**	**-$1,800**
2013 B Bonds						
FISCAL AGENT SERVICES	320.99.5716.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5716.68305	$1,765,000	$1,788,893	$1,838,117	$1,892,504	$54,387
DEBT SERVICE-INTEREST	320.99.5716.68315	$273,009	$218,412	$164,725	$109,562	-$55,163
Total 2013 B Bonds:		**$2,038,359**	**$2,007,305**	**$2,002,842**	**$2,002,066**	**-$776**
2014A G.O. Bonds						
FISCAL AGENT SERVICES	320.99.5717.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5717.68305	$400,000	$415,000	$430,000	$450,000	$20,000
DEBT SERVICE-INTEREST	320.99.5717.68315	$293,362	$277,363	$256,613	$235,113	-$21,500
Total 2014A G.O. Bonds:		**$693,712**	**$692,363**	**$686,613**	**$685,113**	**-$1,500**
2015 B Bonds						
FISCAL AGENT SERVICES	320.99.5718.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5718.68305	$1,750,000	$1,750,000	$1,725,000		-$1,725,000
DEBT SERVICE-INTEREST	320.99.5718.68315	$121,750	$86,750	$51,750		-$51,750
Total 2015 B Bonds:		**$1,872,100**	**$1,836,750**	**$1,776,750**	**$0**	**-$1,776,750**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
2015 A Bonds						
FISCAL AGENT SERVICES	320.99.5719.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5719.68305	$320,000	$330,000	$345,000	$355,000	$10,000
DEBT SERVICE-INTEREST	320.99.5719.68315	$231,906	$219,106	$205,906	$192,106	-$13,800
Total 2015 A Bonds:		**$552,256**	**$549,106**	**$550,906**	**$547,106**	**-$3,800**
2016A Bonds						
FISCAL AGENT SERVICES	320.99.5731.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5731.68305	$405,000	$425,000	$435,000	$455,000	$20,000
DEBT SERVICE-INTEREST	320.99.5731.68315	$239,088	$226,938	$214,188	$196,788	-$17,400
Total 2016A Bonds:		**$644,438**	**$651,938**	**$649,188**	**$651,788**	**$2,600**
2016B Bonds						
FISCAL AGENT SERVICES	320.99.5732.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5732.68305	$730,000	$745,000	$770,000	$790,000	$20,000
DEBT SERVICE-INTEREST	320.99.5732.68315	$159,350	$144,750	$122,400	$99,300	-$23,100
Total 2016B Bonds:		**$889,700**	**$889,750**	**$892,400**	**$889,300**	**-$3,100**
2017A Bonds						
FISCAL AGENT SERVICES	320.99.5733.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5733.68305	$455,000	$485,000	$500,000	$520,000	$20,000
DEBT SERVICE-INTEREST	320.99.5733.68315	$371,975	$353,775	$334,375	$314,375	-$20,000
Total 2017A Bonds:		**$827,325**	**$838,775**	**$834,375**	**$834,375**	**$0**
2017B Bonds						
FISCAL AGENT SERVICES	320.99.5734.62350	$350				$0
DEBT SERVICE-PRINCIPAL	320.99.5734.68305	$763,102	$776,893	$795,281	$809,072	$13,791
DEBT SERVICE-INTEREST	320.99.5734.68315	$184,616	$169,354	$153,816	$137,910	-$15,906
Total 2017B Bonds:		**$948,068**	**$946,247**	**$949,097**	**$946,982**	**-$2,115**
2017C Bonds						
FISCAL AGENT SERVICES	320.99.5735.62350	$350				$0

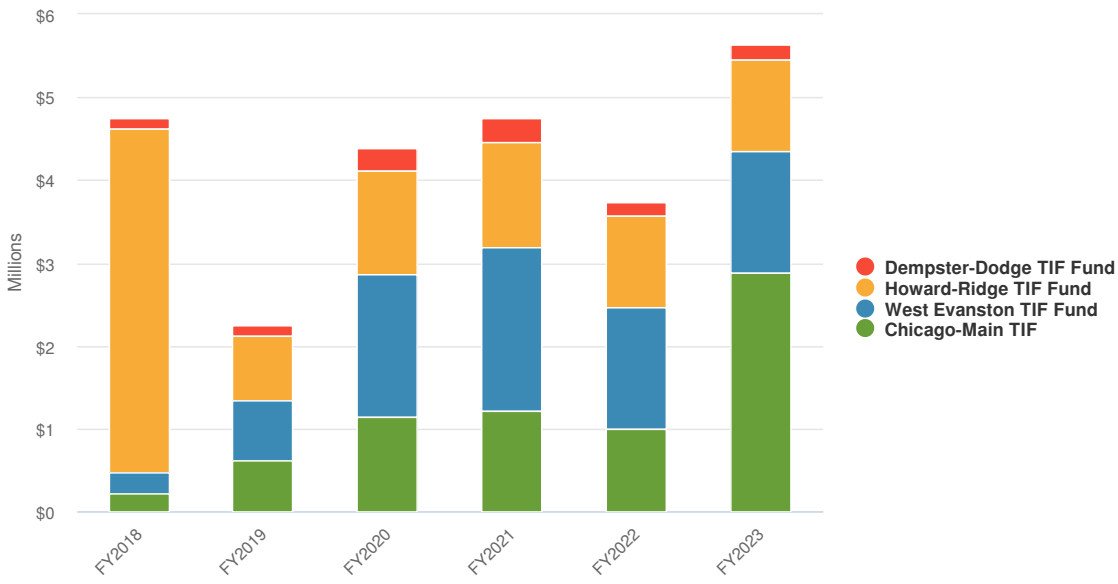
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
DEBT SERVICE-PRINCIPAL	320.99.5735.68305	$230,000	$235,000	$245,000	$260,000	$15,000
DEBT SERVICE-INTEREST	320.99.5735.68315	$161,480	$156,765	$151,596	$145,838	-$5,758
Total 2017C Bonds:		**$391,830**	**$391,765**	**$396,596**	**$405,838**	**$9,242**
TIF						
ESCROW AGENT	320.99.5900.65000		$3,975,000			$0
Total TIF:			**$3,975,000**			**$0**
Total Non-Departmental:		**$27,899,883**	**$18,945,247**	**$15,690,075**	**$15,803,723**	**$113,648**
Total Expenditures:		**$27,899,883**	**$18,945,247**	**$15,690,075**	**$15,803,723**	**$113,648**

Tax Increment Financing (TIF) Funds

The City of Evanston has five active TIFs designed to leverage private sector growth by providing a funding mechanism for infrastructure improvements, workforce development and commercial property revitalization.

Revenue by Fund

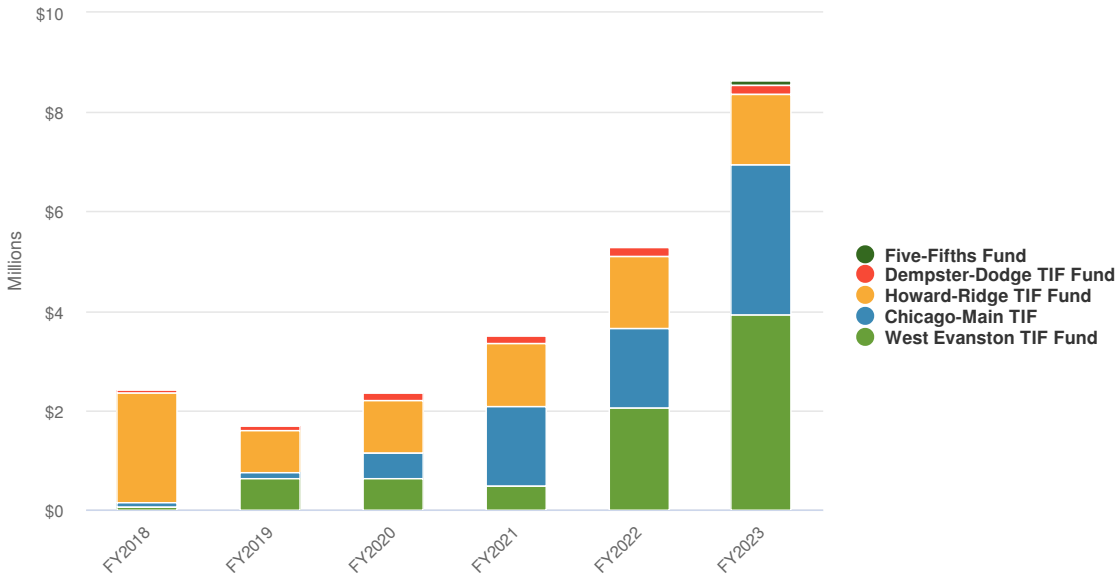
Budgeted and Historical Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Howard-Ridge TIF Fund	$1,243,480	$1,275,690	$1,105,766	$1,115,000	$9,234	0.8%
West Evanston TIF Fund	$1,714,311	$1,972,405	$1,465,000	$1,465,000	$0	0%
Dempster-Dodge TIF Fund	$271,102	$283,487	$160,000	$181,000	$21,000	13.1%
Chicago-Main TIF	$1,150,612	$1,210,380	$1,000,000	$2,882,500	$1,882,500	188.3%
Total:	**$4,379,505**	**$4,741,961**	**$3,730,766**	**$5,643,500**	**$1,912,734**	**51.3%**

Expenditures by Fund

Budgeted and Historical Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Howard-Ridge TIF Fund	$1,049,760	$1,265,916	$1,448,113	$1,430,913	-$17,200	-1.2%
West Evanston TIF Fund	$630,157	$493,821	$2,045,000	$3,940,000	$1,895,000	92.7%
Dempster-Dodge TIF Fund	$166,643	$170,746	$173,833	$176,483	$2,650	1.5%
Chicago-Main TIF	$512,694	$1,583,524	$1,609,763	$2,995,355	$1,385,592	86.1%
Five-Fifths Fund	$0	$0	$0	$100,000	$100,000	N/A
Total:	**$2,359,254**	**$3,514,006**	**$5,276,709**	**$8,642,751**	**$3,366,042**	**63.8%**

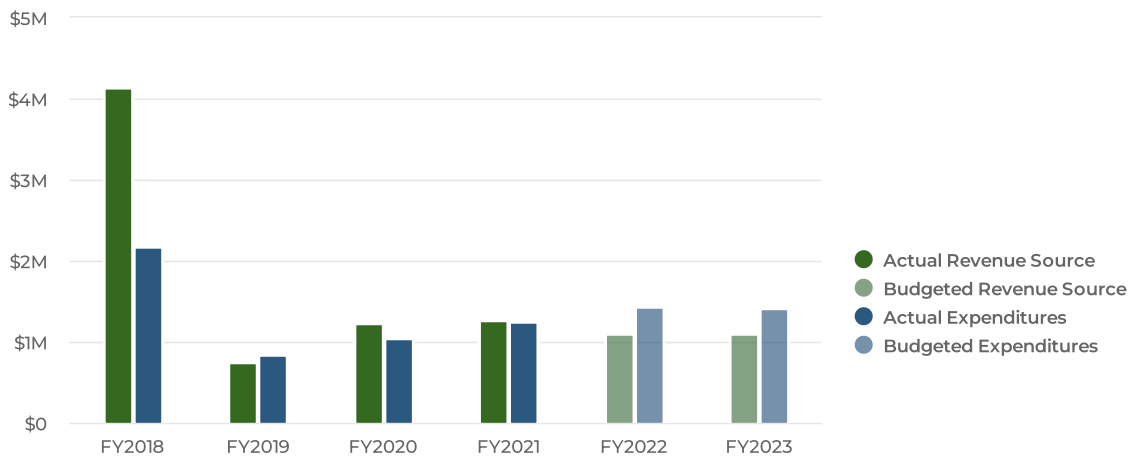
Howard-Ridge TIF Fund

The City Council adopted the Howard-Ridge Tax Increment Financing (TIF) District on January 26, 2004. This TIF will expire in 2027, with last year of collection in 2028. The TIF District is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the City of Evanston's boundaries and the Chicago Transit Authority (CTA) Red Line, on the south by City boundaries, and on the west by Ridge Avenue. The TIF District contains mixed residential uses, retail/commercial properties, and institutional uses.

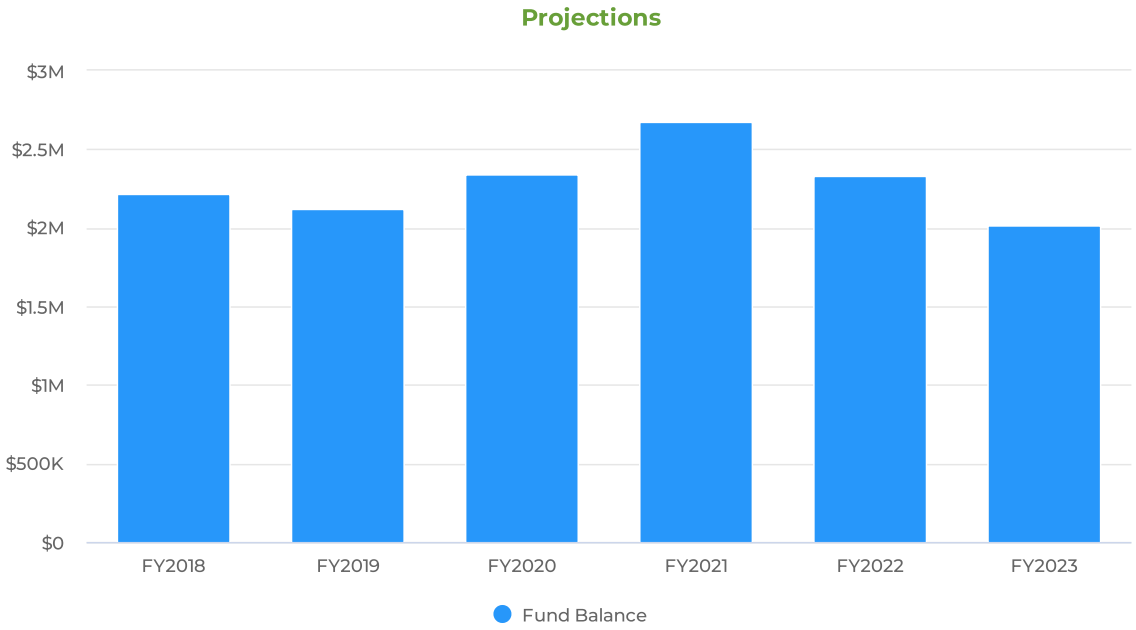
This TIF district has supported the residential development at 415 Howard Street and the revitalization of commercial buildings at 629-631, 623, 633, and 727 Howard Street. A new theater located at 721-723 Howard Street was completed by the end of 2018.

Summary

The City of Evanston is projecting $1.12M of revenue in FY2023, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to decrease by 1.2% or $17.2K to $1.43M in FY2023.

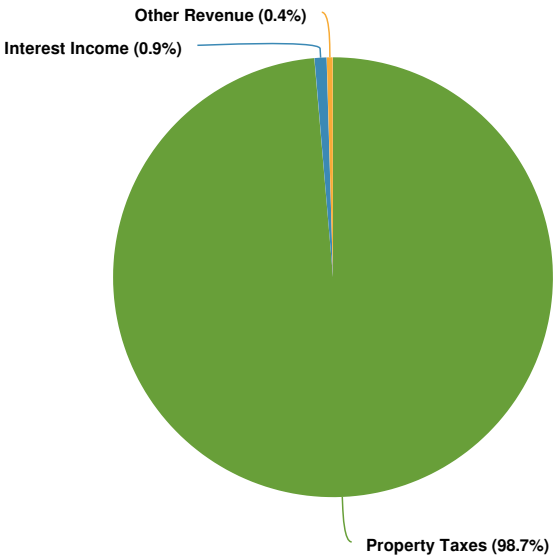


Fund Balance



Revenues by Source

TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.



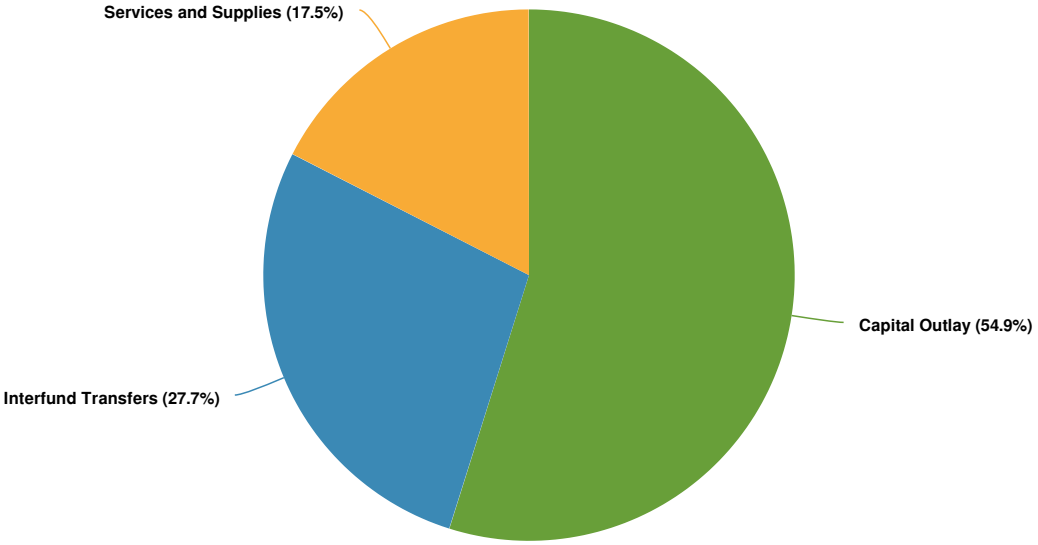
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Property Taxes	$1,207,019	$1,241,924	$1,100,000	$1,100,000	$0	0%
Other Revenue	$20,632	$27,382	$5,366	$5,000	-$366	-6.8%
Interest Income	$15,829	$6,384	$400	$10,000	$9,600	2,400%
Total Revenue Source:	**$1,243,480**	**$1,275,690**	**$1,105,766**	**$1,115,000**	**$9,234**	**0.8%**

Expenditures by Expense Type

Spending from TIF funds is primarily infrastructure improvements and economic development programs within the TIF area. The interfund transfers category includes a small transfer to the General Fund to support administration of the TIF, and a transfer to the Debt Service Fund to pay for debt incurred on projects within the TIF area.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$352,869	$309,866	$265,000	$250,000	-$15,000	-5.7%
Miscellaneous	$731	$18,200			$0	N/A
Capital Outlay	$382,140	$719,738	$785,000	$785,000	$0	0%
Interfund Transfers	$314,020	$218,112	$398,113	$395,913	-$2,200	-0.6%
Total Expense Objects:	**$1,049,760**	**$1,265,916**	**$1,448,113**	**$1,430,913**	**-$17,200**	**-1.2%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
PROPERTY TAXES	330.99.5860.51015	$1,207,019	$1,241,924	$1,100,000	$1,100,000	$0
LOAN PROCEEDS	330.99.5860.56120	$6,632	$3,578	$5,366	$5,000	-$366
REALIZED GAIN/LOSS	330.99.5860.56586	$0	-$696			$0
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	$14,000	$24,500			$0
INVESTMENT INCOME	330.99.5860.56501	$15,829	$6,384	$400	$10,000	$9,600
Total Non-Departmental:		**$1,243,480**	**$1,275,690**	**$1,105,766**	**$1,115,000**	**$9,234**
Total Revenue:		**$1,243,480**	**$1,275,690**	**$1,105,766**	**$1,115,000**	**$9,234**

Line Item Detail - Expenses

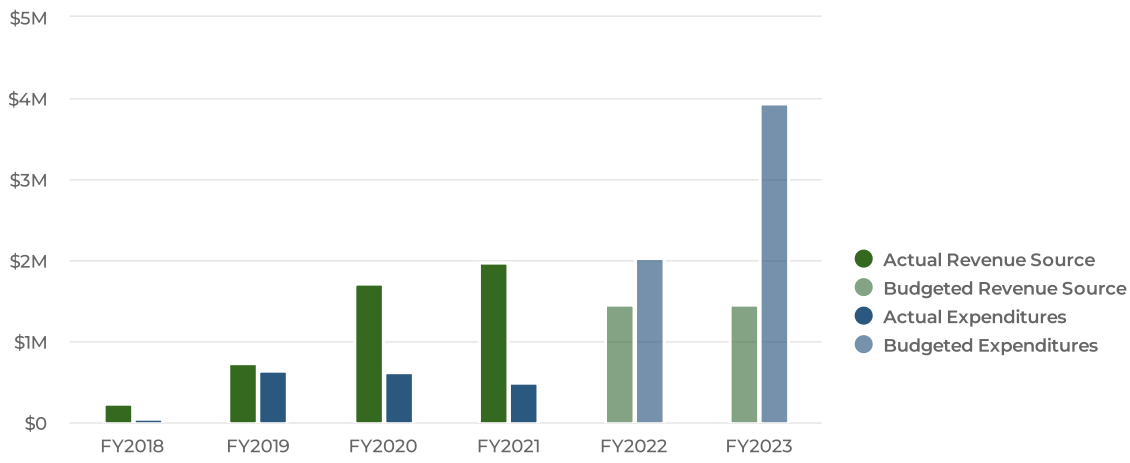
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
CONSULTING SERVICES	330.99.5860.62185	$770	$5,719	$5,000	$5,000	$0
REAL ESTATE TAX PAYMENTS TO COUNTY	330.99.5860.62346	$0	$0	$25,000	$10,000	-$15,000
SERVICE AGREEMENTS/ CONTRACTS	330.99.5860.62509	$2,231				$0
BANK SERVICE CHARGES	330.99.5860.62705	$7	$8			$0
REVENUE SHARING AGREEMENTS	330.99.5860.62706	$348,922	$303,278	$230,000	$230,000	$0
NATURAL GAS	330.99.5860.64015	$938	$862	$5,000	$5,000	$0
OTHER PROGRAM COSTS	330.99.5860.62490	$731	$18,200			$0
DEVELOPER FEES	330.99.5860.62483	$372,390	$391,989	$785,000	$785,000	$0
OTHER IMPROVEMENTS	330.99.5860.65515	$9,750	$327,749			$0
TRANSFER TO GENERAL FUND	330.99.5860.66131	$30,000	$75,000	$75,000	$75,000	$0
TRANSFERS TO DEBT SERVICE FUND	330.99.5860.69320	$143,113	$143,112	$323,113	$320,913	-$2,200
TRANSFER TO PARKING FUND	330.99.5860.69505	$140,907				$0
Total Non-Departmental:		**$1,049,760**	**$1,265,916**	**$1,448,113**	**$1,430,913**	**-$17,200**
Total Expenditures:		**$1,049,760**	**$1,265,916**	**$1,448,113**	**$1,430,913**	**-$17,200**

West Evanston TIF Fund

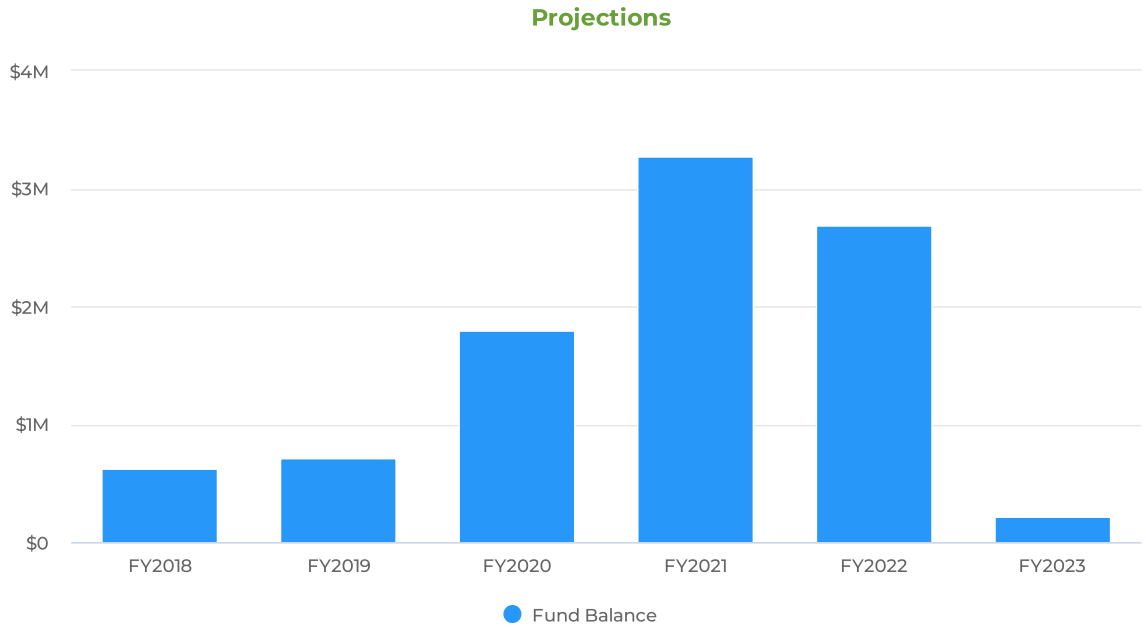
The City Council adopted the West Evanston Tax Increment Financing (TIF) District in September 2005. The TIF District is generally bounded on the north by Emerson Street and by various parcels that front Church Street, on the east by parcels that front Florence Avenue and Dodge Avenues, on the south by Dempster Street properties that front Dempster Street and Greenleaf Street, and on the west by the City of Evanston's border, properties that front Hartrey Avenue, and the property that fronts the west side of Dodge Avenue. The TIF District contains mixed residential uses, retail, commercial, industrial and institutional uses.

Summary

The City of Evanston is projecting $1.47M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 92.7% or $1.9M to $3.94M in FY2023.

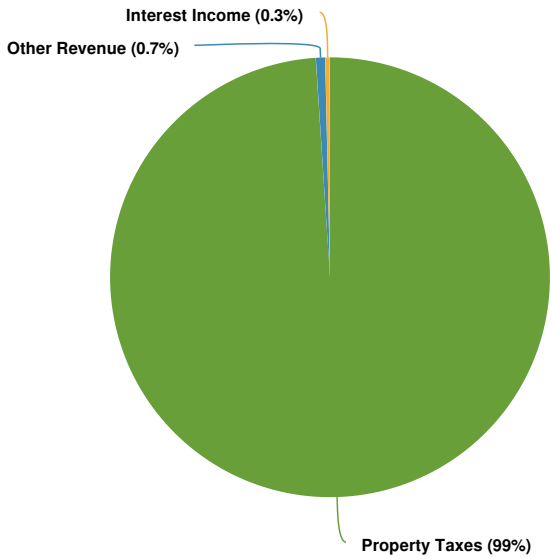


Fund Balance



Revenues by Source

TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.



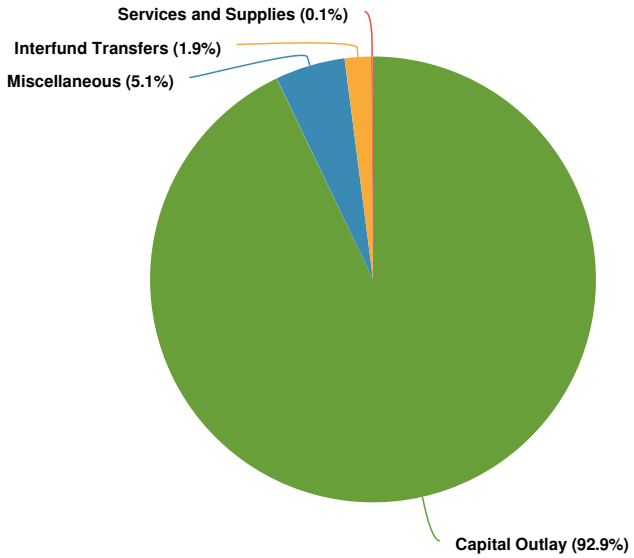
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Property Taxes	$1,697,958	$1,795,432	$1,450,000	$1,450,000	$0	0%
Other Revenue	$10,283	$171,504	$11,000	$10,000	-$1,000	-9.1%
Interest Income	$6,071	$5,468	$4,000	$5,000	$1,000	25%
Total Revenue Source:	**$1,714,311**	**$1,972,405**	**$1,465,000**	**$1,465,000**	**$0**	**0%**

Expenditures by Expense Type

Spending from TIF funds is primarily infrastructure improvements and economic development programs within the TIF area. The interfund transfers category includes a small transfer to the General Fund to support administration of the TIF.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$787	$68,184	$5,000	$5,000	$0	0%
Miscellaneous	$382,670	$18,000	$200,000	$200,000	$0	0%
Capital Outlay	$111,700	$0	$1,765,000	$3,660,000	$1,895,000	107.4%
Interfund Transfers	$135,000	$407,637	$75,000	$75,000	$0	0%
Total Expense Objects:	**$630,157**	**$493,821**	**$2,045,000**	**$3,940,000**	**$1,895,000**	**92.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
PROPERTY TAXES	335.99.5870.51015	$1,697,958	$1,795,432	$1,450,000	$1,450,000	$0
PROPERTY SALES AND RENTAL - 1817 Church	335.99.5870.56710	$10,283	$171,504	$11,000	$10,000	-$1,000
INVESTMENT INCOME	335.99.5870.56501	$6,071	$5,468	$4,000	$5,000	$1,000
Total Revenue:		**$1,714,311**	**$1,972,405**	**$1,465,000**	**$1,465,000**	**$0**

Line Item Detail - Expenses

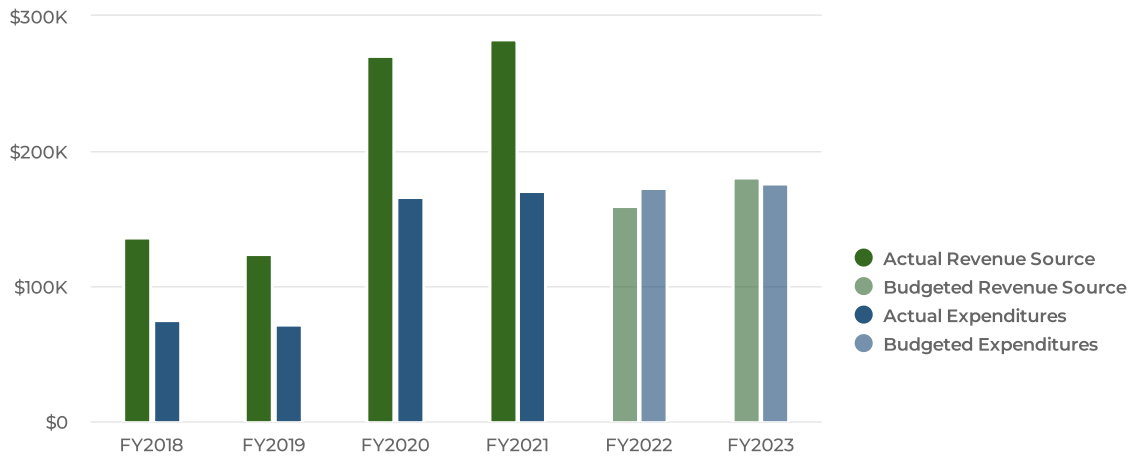
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
CONSULTING SERVICES	335.99.5870.62185	$770	$68,065	$5,000	$5,000	$0
ADVERTISING	335.99.5870.62205		$89			$0
BANK SERVICE CHARGES	335.99.5870.62705	$17	$30			$0
OTHER PROGRAM COSTS	335.99.5870.62490		$18,000	$200,000	$200,000	$0
CONTRIBUTIONS TO OTHER FUNDS	335.99.5870.69210	$382,670				$0
OTHER IMPROVEMENTS	335.99.5870.65515	$111,700	$0	$1,765,000	$3,660,000	$1,895,000
TRANSFERS TO OTHER FUNDS	335.99.5870.66020	$100,000	$332,637			$0
TRANSFER TO GENERAL FUND	335.99.5870.66131	$35,000	$75,000	$75,000	$75,000	$0
Total Non-Departmental:		**$630,157**	**$493,821**	**$2,045,000**	**$3,940,000**	**$1,895,000**
Total Expenditures:		**$630,157**	**$493,821**	**$2,045,000**	**$3,940,000**	**$1,895,000**

Dempster-Dodge TIF Fund

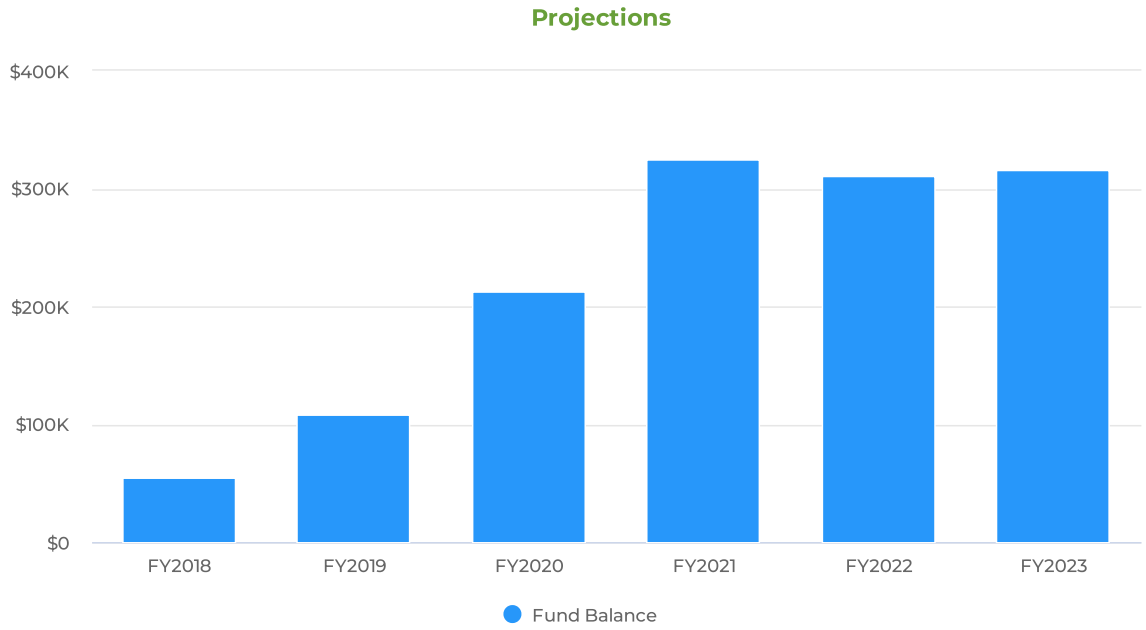
The City Council approved the creation of the Dempster-Dodge Tax Increment Financing (TIF) District on June 25, 2013. The Dempster-Dodge TIF District area is comprised of a single development - The Evanston Plaza Shopping Center - located at the southwest corner of the intersection of Dempster Street and Dodge Avenue.

Summary

The City of Evanston is projecting $181K of revenue in FY2023, which represents a 13.1% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or $2.65K to $176.48K in FY2023.

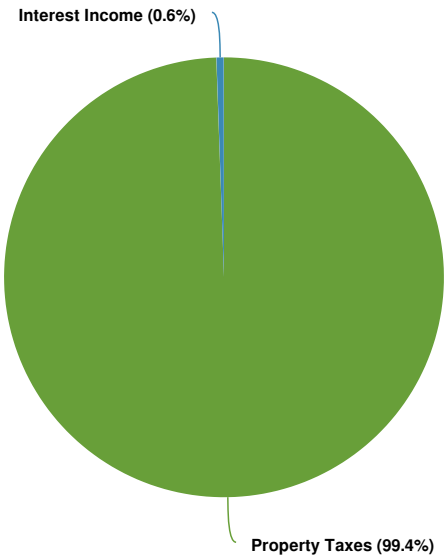


Fund Balance



Revenues by Source

TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.



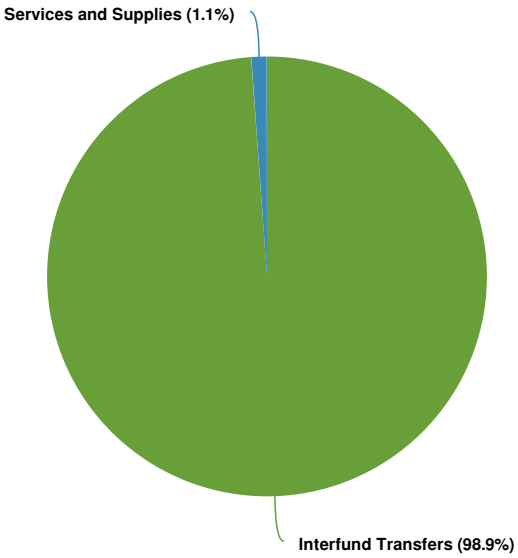
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Property Taxes	$170,306	$282,948	$160,000	$180,000	$20,000	12.5%
Interest Income	$796	$539		$1,000	$1,000	N/A
Interfund Transfers	$100,000				$0	N/A
Total Revenue Source:	**$271,102**	**$283,487**	**$160,000**	**$181,000**	**$21,000**	**13.1%**

Expenditures by Expense Type

Spending from TIF funds is primarily infrastructure improvements and economic development programs within the TIF area. The interfund transfers category includes a small transfer to the General Fund to support administration of the TIF, and a transfer to the Debt Service Fund to pay for debt incurred on capital improvement projects within the TIF area.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$773	$1,822	$2,000	$2,000	$0	0%
Interfund Transfers	$165,870	$168,924	$171,833	$174,483	$2,650	1.5%
Total Expense Objects:	**$166,643**	**$170,746**	**$173,833**	**$176,483**	**$2,650**	**1.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
PROPERTY TAXES	340.99.5875.51015	$170,306	$282,948	$160,000	$180,000	$20,000
INVESTMENT INCOME	340.99.5875.56501	$796	$539		$1,000	$1,000
FROM WEST EVANSTON TIF	340.99.5875.57007	$100,000				$0
Total Revenue:		**$271,102**	**$283,487**	**$160,000**	**$181,000**	**$21,000**

Line Item Detail - Expenses

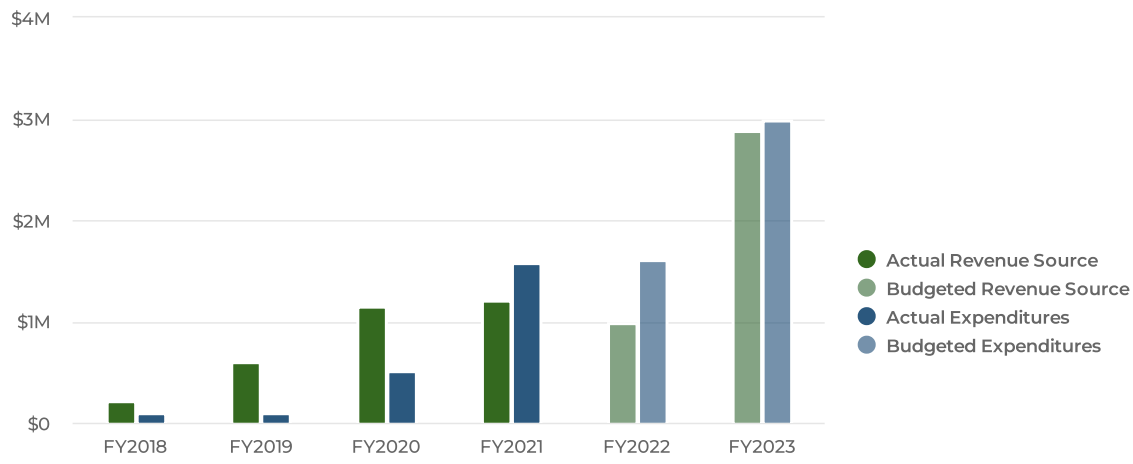
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
CONSULTING SERVICES	340.99.5875.62185	$770	$1,819	$2,000	$2,000	$0
BANK SERVICE CHARGES	340.99.5875.62705	$2	$3			$0
TRANSFER TO GENERAL FUND	340.99.5875.66131	$5,000	$9,996	$10,000	$10,000	$0
TRANSFERS TO DEBT SERVICE FUND	340.99.5875.69320	$160,870	$158,928	$161,833	$164,483	$2,650
Total Expenditures:		**$166,643**	**$170,746**	**$173,833**	**$176,483**	**$2,650**

Chicago-Main TIF Fund

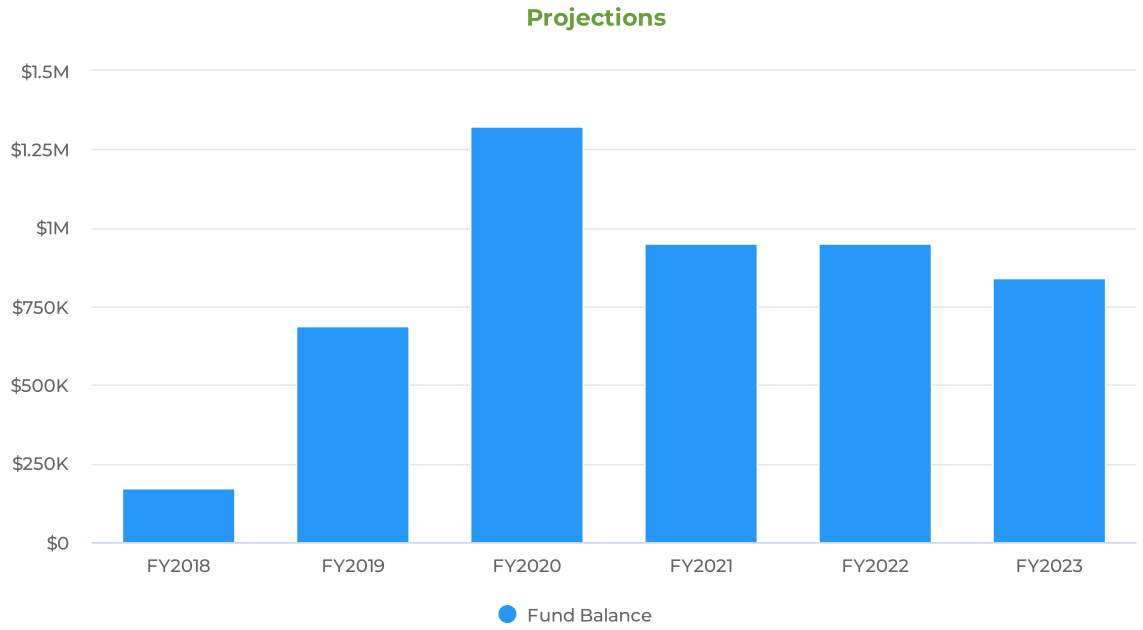
The City Council adopted the Chicago-Main Tax Increment Financing (TIF) district #8 in January 2013. The goal of this TIF district is to support the continued development of the thriving business district located near the intersection of Chicago Avenue and Main Street. In October 2013, the Chicago Main TIF Advisory Committee held its inaugural meeting. This committee reviews all expenditures from the TIF and provides recommendations to the City Council prior to review of any expenditure from the TIF. Bonds were issued in 2018 for the TIF to fund engineering work on a water main and streetscape project. Construction on this project began in 2020, with additional bonds issued for the project in 2021.

Summary

The City of Evanston is projecting $2.88M of revenue in FY2023, which represents a 188.3% increase over the prior year. Budgeted expenditures are projected to increase by 86.1% or $1.39M to $3M in FY2023.

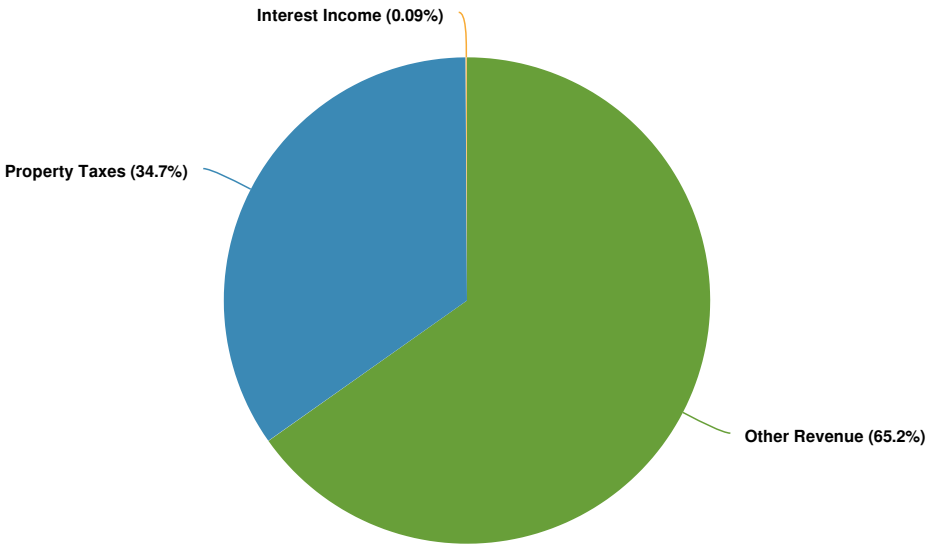


Fund Balance



Revenues by Source

TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.

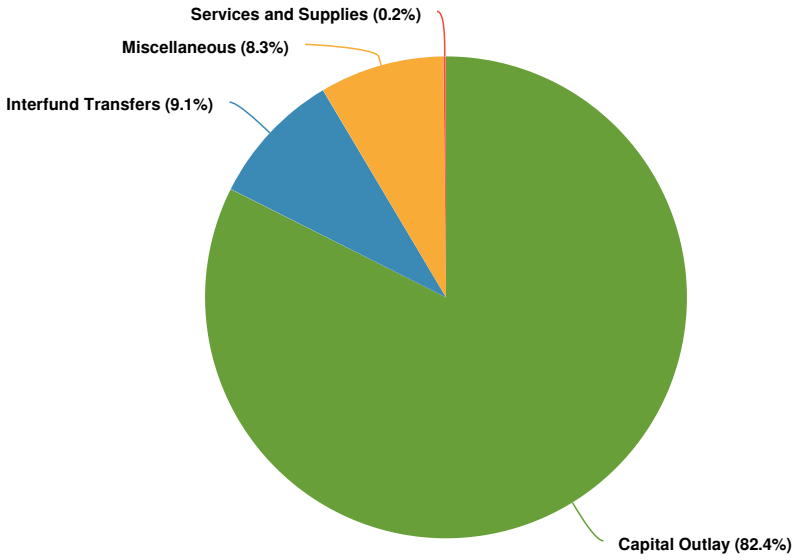


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Property Taxes	$1,145,555	$1,207,608	$1,000,000	$1,000,000	$0	0%
Other Revenue	$0	$0	$0	$1,880,000	$1,880,000	N/A
Interest Income	$5,057	$2,772		$2,500	$2,500	N/A
Total Revenue Source:	**$1,150,612**	**$1,210,380**	**$1,000,000**	**$2,882,500**	**$1,882,500**	**188.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$785	$1,835	$5,000	$5,000	$0	0%
Miscellaneous		$1,075,078	$250,000	$250,000	$0	0%
Capital Outlay	$251,299	$243,762	$1,090,000	$2,469,000	$1,379,000	126.5%
Interfund Transfers	$260,610	$262,848	$264,763	$271,355	$6,592	2.5%
Total Expense Objects:	**$512,694**	**$1,583,524**	**$1,609,763**	**$2,995,355**	**$1,385,592**	**86.1%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Non-Departmental						
PROPERTY TAXES	345.99.3400.51015	$1,145,555	$1,207,608	$1,000,000	$1,000,000	$0
REIMBURSEMENTS	345.99.3400.53632		$0		$1,880,000	$1,880,000
INVESTMENT INCOME	345.99.3400.56501	$5,057	$2,772		$2,500	$2,500
Total Non-Departmental:		**$1,150,612**	**$1,210,380**	**$1,000,000**	**$2,882,500**	**$1,882,500**
Total Revenue:		**$1,150,612**	**$1,210,380**	**$1,000,000**	**$2,882,500**	**$1,882,500**

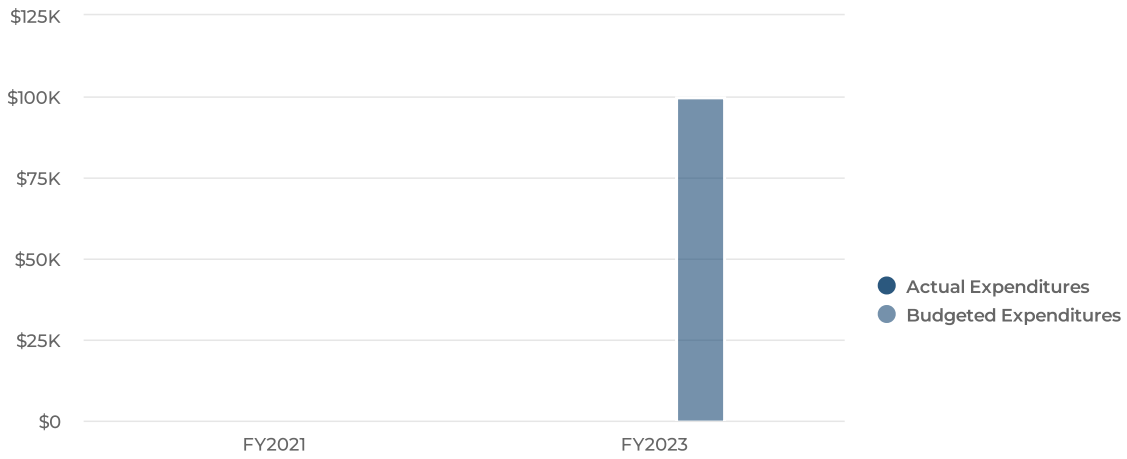
Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
CONSULTING SERVICES	345.99.3400.62185	$770	$1,819	$5,000	$5,000	$0
BANK SERVICE CHARGES	345.99.3400.62705	$15	$16			$0
OTHER PROGRAM COSTS	345.99.3400.62490		$9,950	$250,000	$250,000	$0
CONTRIBUTIONS TO OTHER FUNDS	345.99.3400.69210		$1,065,128			$0
OTHER IMPROVEMENTS	345.99.3400.65515	$251,299	$243,762	$1,090,000	$2,469,000	$1,379,000
TRANSFER TO GENERAL FUND	345.99.3400.66131	$30,000	$30,000	$30,000	$30,000	$0
TRANSFERS TO DEBT SERVICE FUND	345.99.3400.69320	$230,610	$232,848	$234,763	$241,355	$6,592
Total Expenditures:		**$512,694**	**$1,583,524**	**$1,609,763**	**$2,995,355**	**$1,385,592**

Five Fifths Fund

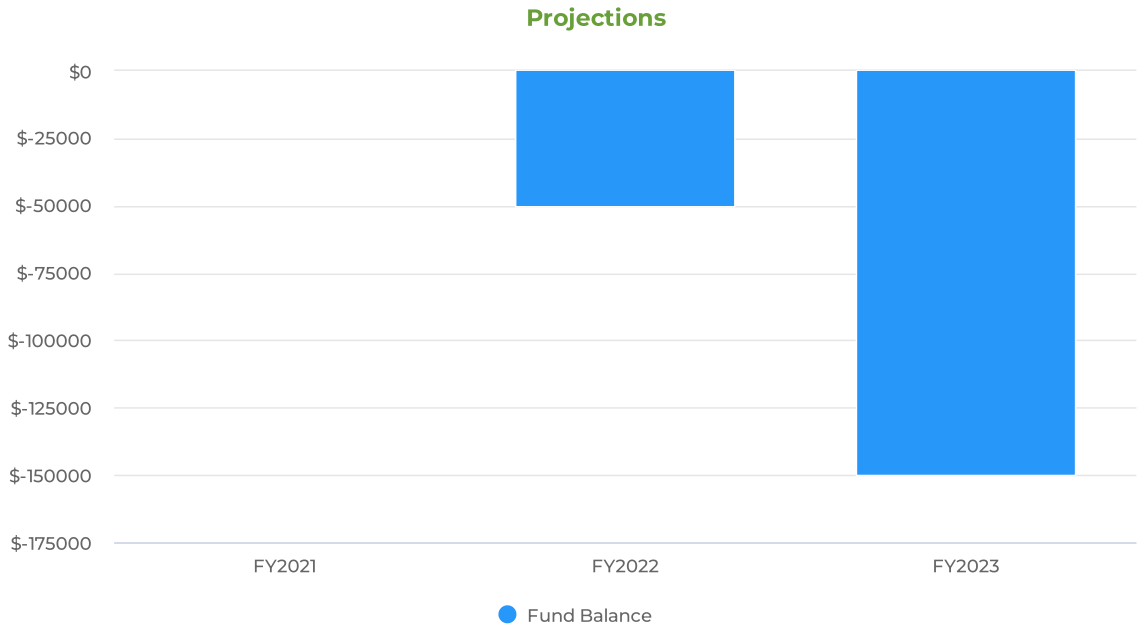
The City Council created the Five Fifths TIF in 2021 which comprises a significant portion of the Fifth Ward. The TIF includes the Civic Center, but not Ingraham Park. Additional information on this TIF is on the City's website at the link below.
https://www.cityofevanston.org/business/tif-districts

Summary



Fund Balance

This is the first year, the TIF has been included in the City's budget. Although property tax increment has not yet been generated, expenses have been budgeted to begin planning efforts.



Expenditures by Expense Type

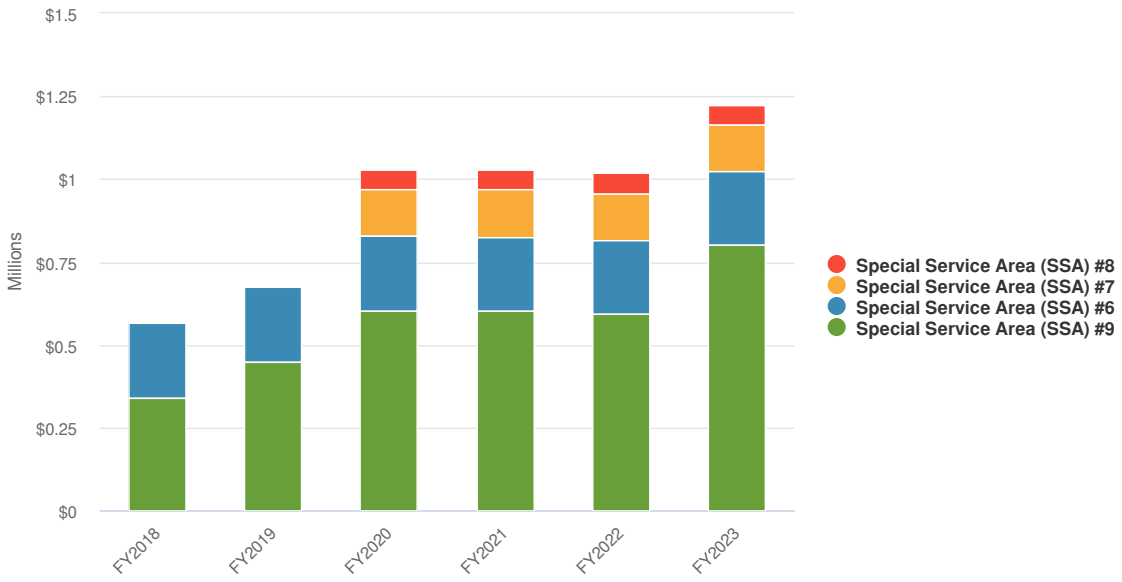
Name	FY2023 Adopted Budget
Expense Objects	
Services and Supplies	$100,000
Total Expense Objects:	**$100,000**

Special Service Area (SSA) Funds

Special Service Areas are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. SSA-funded projects typically include but are not limited to: public way maintenance and beautification; district marketing and advertising; business retention/attraction, special events and promotional activities; auto and bike transit; security; façade improvements; and other commercial and economic development initiatives. The City currently has four active Special Service Areas.

Revenue by Fund

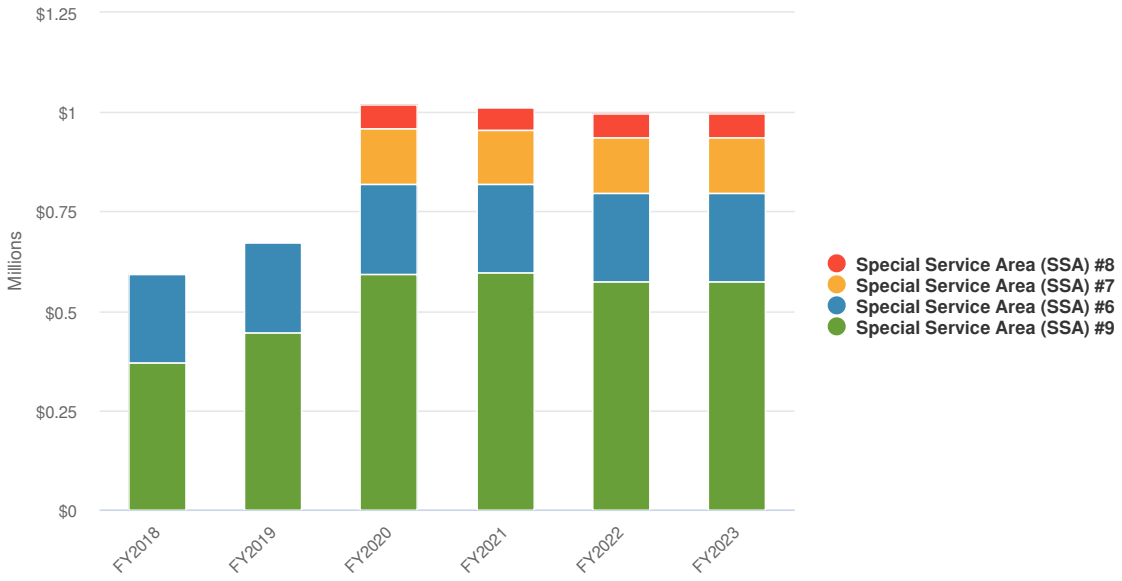
Budgeted and Historical 2023 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Special Service Area (SSA) #9	$603,483	$603,035	$595,000	$801,750	$206,750	34.7%
Special Service Area (SSA) #6	$225,143	$221,621	$221,000	$221,250	$250	0.1%
Special Service Area (SSA) #7	$141,348	$144,260	$142,000	$142,200	$200	0.1%
Special Service Area (SSA) #8	$59,768	$60,752	$60,200	$60,200	$0	0%
Total:	**$1,029,742**	**$1,029,668**	**$1,018,200**	**$1,225,400**	**$207,200**	**20.3%**

Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



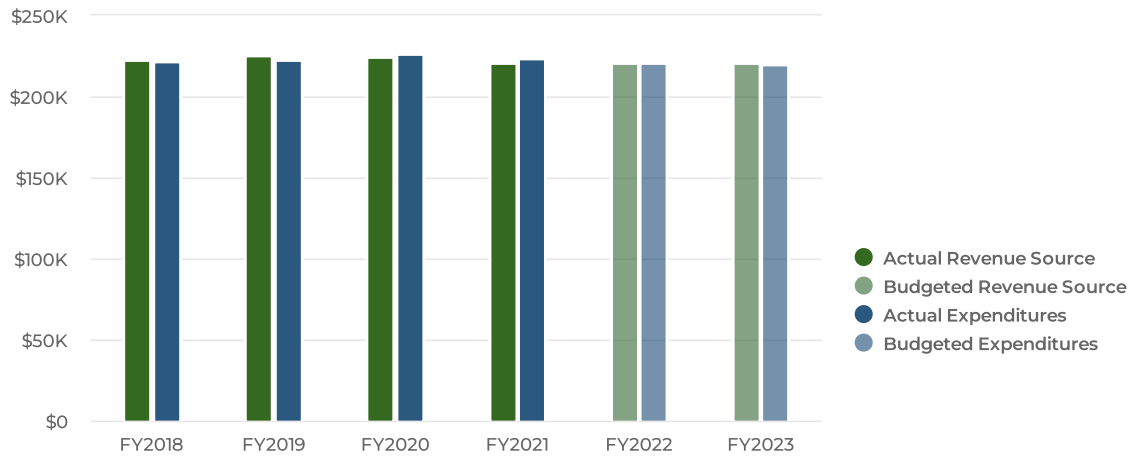
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Special Service Area (SSA) #9	$591,950	$595,125	$575,000	$575,000	$0	0%
Special Service Area (SSA) #6	$226,412	$223,914	$221,000	$220,000	-$1,000	-0.5%
Special Service Area (SSA) #7	$140,995	$135,898	$140,000	$140,000	$0	0%
Special Service Area (SSA) #8	$58,722	$58,580	$60,200	$60,200	$0	0%
Total:	**$1,018,079**	**$1,013,518**	**$996,200**	**$995,200**	**-$1,000**	**-0.1%**

SSA #6 Fund

The City Council adopted Special Service Area #6 (SSA #6) on July 13, 2015. Special Service Area #6 is comprised of the commercial areas of Dempster Street, Chicago Avenue, and Main Street between Hinman and Maple. SSA #6 is intended to provide marketing as well as aesthetic and streetscape improvements such as signage, lighting, landscaping, public art, and holiday decorations to the area. SSA #6 will remain in place for 12 years, for which the tax cap will be set at 0.45% of the equalized assessed value. SSA6 is managed by The Main Dempster Mile organization, an Illinois not-for-profit corporation.

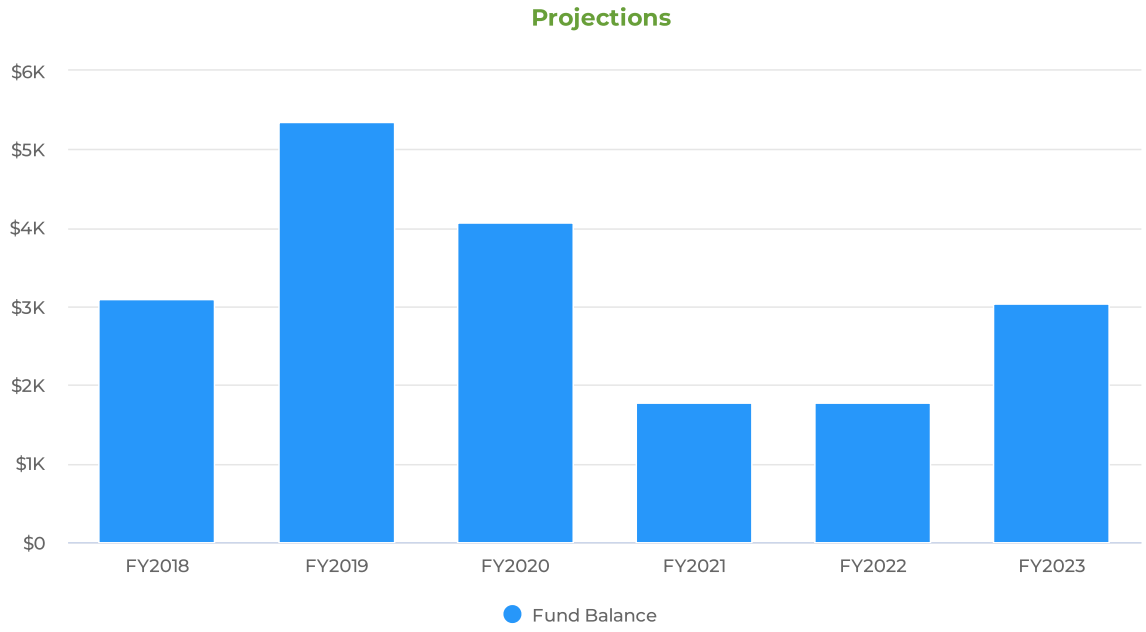
Summary

The City of Evanston is projecting $221.25K of revenue in FY2023, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to decrease by 0.5% or $1K to $220K in FY2023.



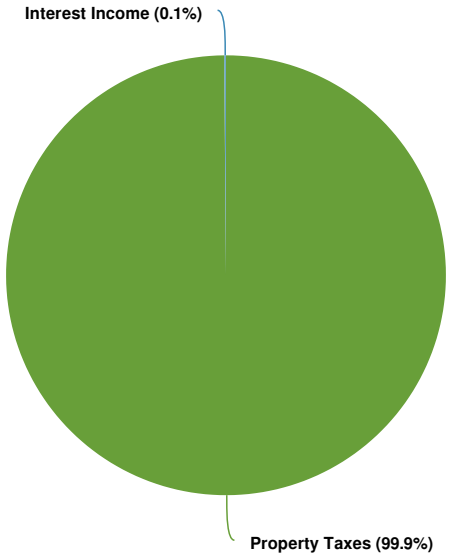
Fund Balance

Special Service Area funds generally do not carry a fund balance. Property taxes are remitted to the SSA managing organization on a quarterly basis.



Revenues by Source

Revenues for SSA funds are solely from an additional property tax levied within the SSA boundaries.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$224,827	$221,554	$221,000	$221,000	$0	0%
Interest Income	$316	$67		$250	$250	N/A
Total Revenue Source:	**$225,143**	**$221,621**	**$221,000**	**$221,250**	**$250**	**0.1%**

Expenditures by Expense Type

For SSA funds, property taxes collected for the SSA are remitted fully on a quarterly basis to the SSA managing organization.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$226,412	$223,914	$221,000	$220,000	-$1,000	-0.5%
Total Expense Objects:	**$226,412**	**$223,914**	**$221,000**	**$220,000**	**-$1,000**	**-0.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
PROPERTY TAXES	350.99.3500.51015	$224,827	$221,554	$221,000	$221,000	$0
INVESTMENT INCOME	350.99.3500.56501	$316	$67		$250	$250
Total Non-Departmental:		**$225,143**	**$221,621**	**$221,000**	**$221,250**	**$250**
Total Revenue:		**$225,143**	**$221,621**	**$221,000**	**$221,250**	**$250**

Line Item Detail - Expenses

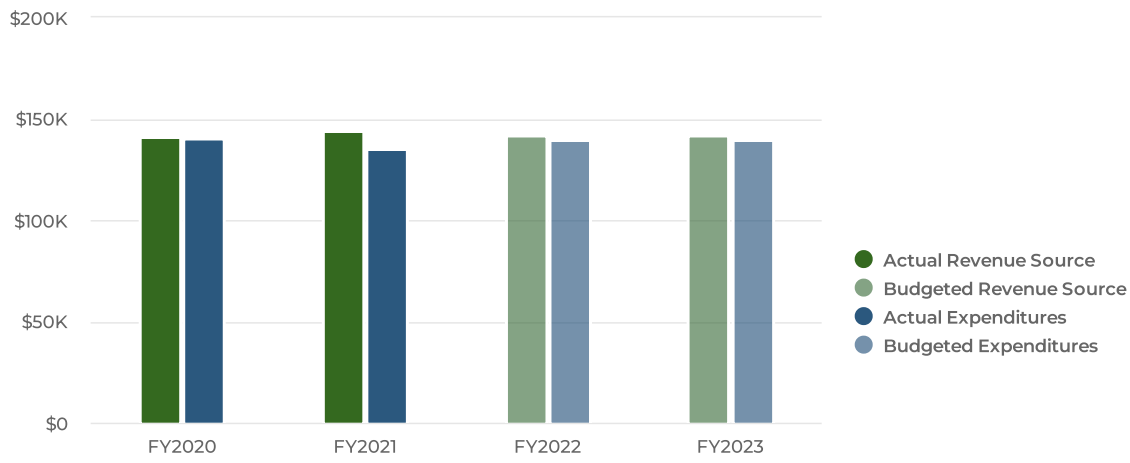
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
OTHER PROFESSIONAL SERVICES	350.99.3500.62272	$226,411	$223,914	$221,000	$220,000	-$1,000
BANK SERVICE CHARGES	350.99.3500.62705	$1	$0			$0
Total Non-Departmental:		**$226,412**	**$223,914**	**$221,000**	**$220,000**	**-$1,000**
Total Expenditures:		**$226,412**	**$223,914**	**$221,000**	**$220,000**	**-$1,000**

SSA #7 Fund

Special Service Area (SSA) #7 supports commercial properties located in the Central Street merchant district. SSA #7 represents the east portion of Central Street located between Hartrey on the west, Eastwood on the east, Isabella on the north and Lincoln on the south. The purpose of the Central Street SSA districts are to help the merchant association grow and establish a stable funding stream for merchant and business district activities that range from street beautification (planters, street furniture, etc.) to programmatic needs (event management, marketing support, and organizational management).

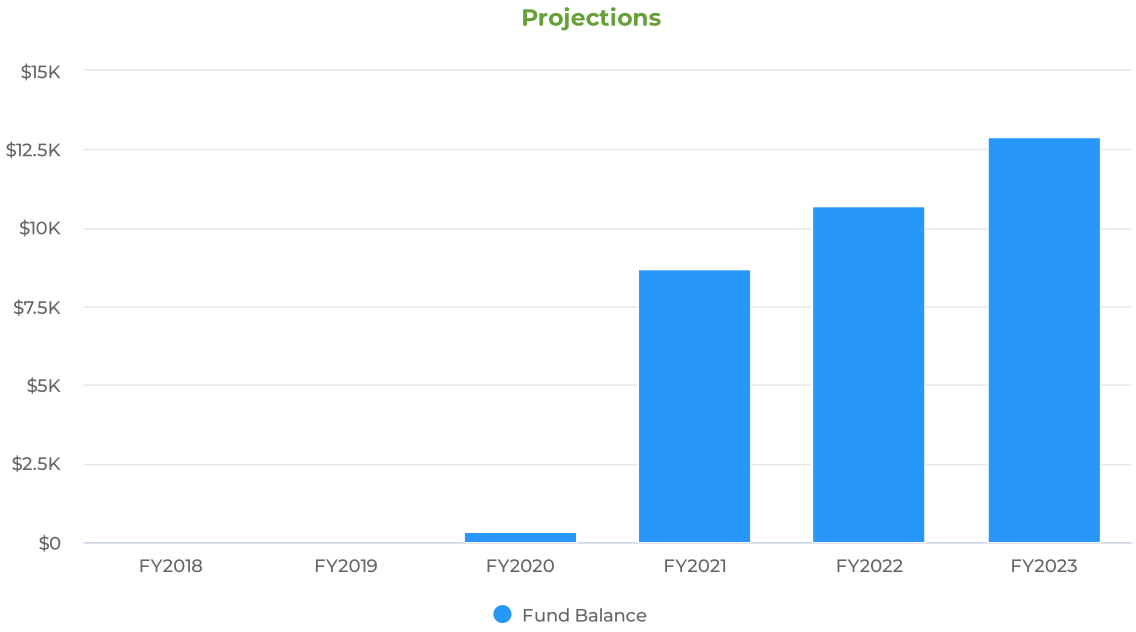
Summary

The City of Evanston is projecting $142.2K of revenue in FY2023, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $140K in FY2023.



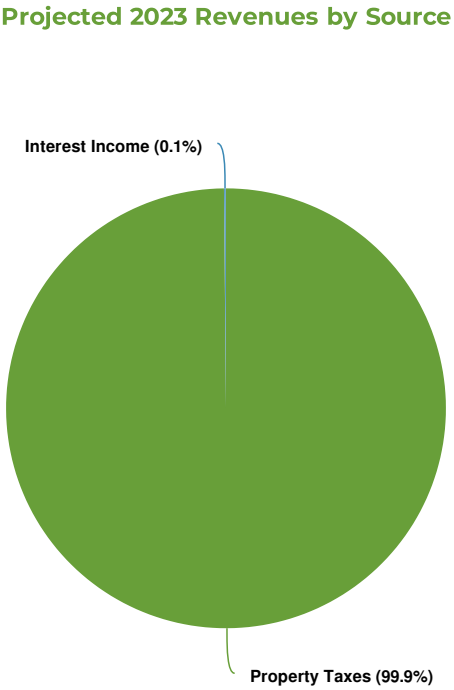
Fund Balance

Special Service Area funds generally do not carry a high fund balance. Property taxes are remitted to the SSA managing organization on a quarterly basis.



Revenues by Source

Revenues for SSA funds are solely from an additional property tax levied within the SSA boundaries.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$141,256	$144,157	$142,000	$142,000	$0	0%
Interest Income	$91	$102		$200	$200	N/A
Total Revenue Source:	**$141,348**	**$144,260**	**$142,000**	**$142,200**	**$200**	**0.1%**

Expenditures by Expense Type

For SSA funds, property taxes collected for the SSA are remitted fully on a quarterly basis to the SSA managing organization.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$140,995	$135,898	$140,000	$140,000	$0	0%
Total Expense Objects:	**$140,995**	**$135,898**	**$140,000**	**$140,000**	**$0**	**0%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
PROPERTY TAXES	355.99.3557.51015	$141,256	$144,157	$142,000	$142,000	$0
INVESTMENT INCOME	355.99.3557.56501	$91	$102		$200	$200
Total Non-Departmental:		**$141,348**	**$144,260**	**$142,000**	**$142,200**	**$200**
Total Revenue:		**$141,348**	**$144,260**	**$142,000**	**$142,200**	**$200**

Line Item Detail - Expenses

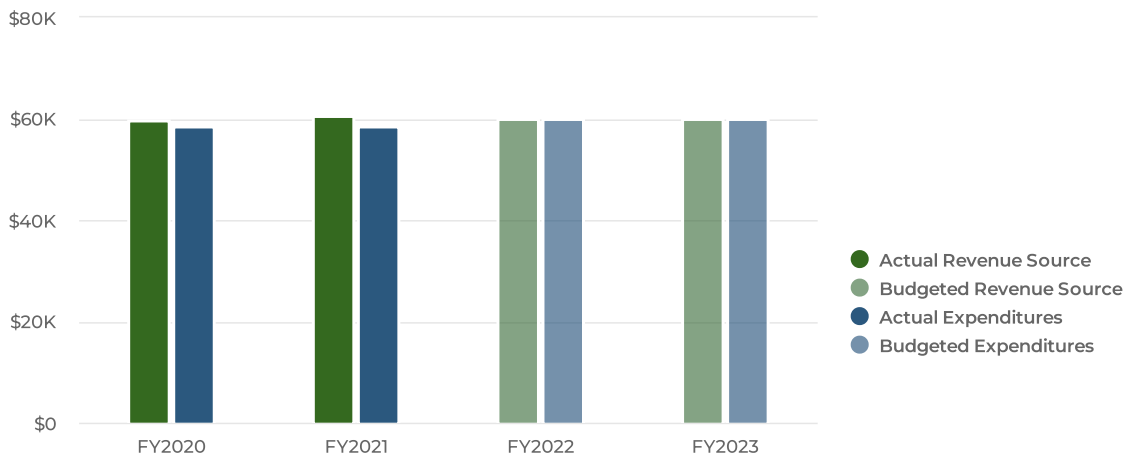
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
SPECIAL SERVICE AREA AGREEMENT	355.99.3557.62517	$140,995	$135,898	$140,000	$140,000	$0
BANK SERVICE CHARGES	355.99.3557.62705	$0	$1			$0
Total Non-Departmental:		**$140,995**	**$135,898**	**$140,000**	**$140,000**	**$0**
Total Expenditures:		**$140,995**	**$135,898**	**$140,000**	**$140,000**	**$0**

SSA #8 Fund

Special Service Area (SSA) #8 supports commercial properties located in the Central Street merchant district. SSA #8 represents the west portion of Central Street be located between Central Park Ave. on the west and Ewing Ave. on the east. The purpose of the Central Street SSA districts are to help the merchant association grow and establish a stable funding stream for merchant and business district activities that range from street beautification (planters, street furniture, etc.) to programmatic needs (event management, marketing support, and organizational management).

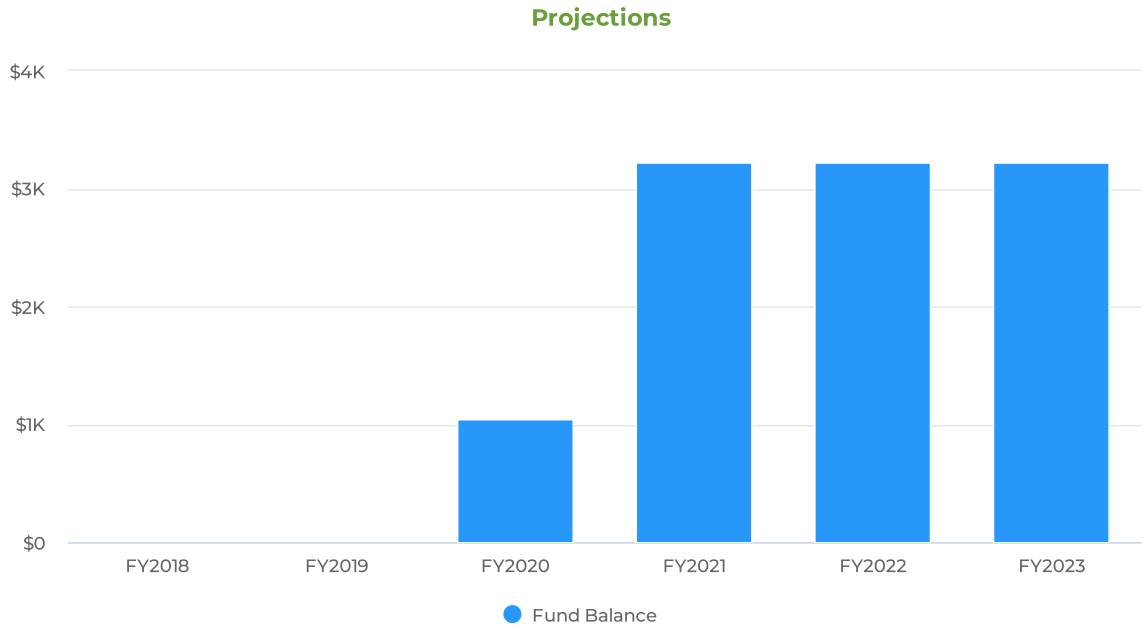
Summary

The City of Evanston is projecting $60.2K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $60.2K in FY2023.



Fund Balance

Special Service Area funds generally do not carry a high fund balance. Property taxes are remitted to the SSA managing organization on a quarterly basis.



Revenues by Source

Revenues for SSA funds are solely from an additional property tax levied within the SSA boundaries.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$59,744	$49,544	$60,200	$60,200	$0	0%
Interest Income	$24	$11,208			$0	N/A
Total Revenue Source:	**$59,768**	**$60,752**	**$60,200**	**$60,200**	**$0**	**0%**

Expenditures by Expense Type

For SSA funds, property taxes collected for the SSA are remitted fully on a quarterly basis to the SSA managing organization.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$58,722	$58,580	$60,200	$60,200	$0	0%
Total Expense Objects:	**$58,722**	**$58,580**	**$60,200**	**$60,200**	**$0**	**0%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
PROPERTY TAXES	360.99.3608.51015	$59,744	$49,544	$60,200	$60,200	$0
INVESTMENT INCOME	360.99.3608.56501	$24	$11,208			$0
Total Non-Departmental:		**$59,768**	**$60,752**	**$60,200**	**$60,200**	**$0**
Total Revenue:		**$59,768**	**$60,752**	**$60,200**	**$60,200**	**$0**

Line Item Detail - Expenses

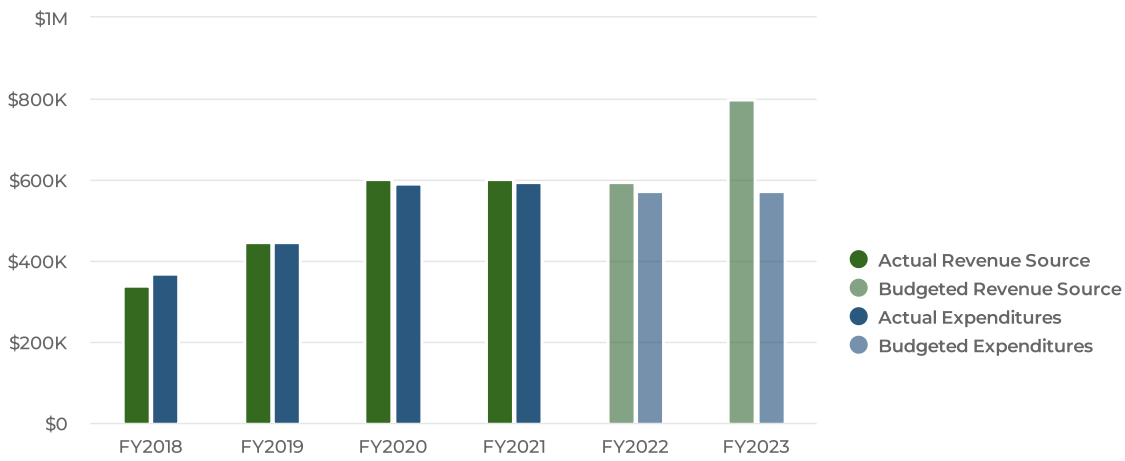
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
SPECIAL SERVICE AREA AGREEMENT	360.99.3608.62517	$58,722	$58,580	$60,200	$60,200	$0
BANK SERVICE CHARGES	360.99.3608.62705	$0	$0			$0
Total Non-Departmental:		**$58,722**	**$58,580**	**$60,200**	**$60,200**	**$0**
Total Expenditures:		**$58,722**	**$58,580**	**$60,200**	**$60,200**	**$0**

SSA #9 Fund

Special Service Area (SSA) #9 (successor to SSA #4) was reestablished in 2019 to provide certain public services to supplement services currently or customarily provided by the City to the Area. Services include the promotion and advertisement of the Area in order to attract businesses and consumers, and provide any other public services to the Area which the City may deem appropriate from time to time. Special services, as they apply to SSA#9, include maintenance of public improvements (e.g. landscaping) together with any such other further services necessary to the accomplishment of the improvement. SSA#9 is managed by Downtown Evanston (formerly EvMark), an Illinois not-for-profit corporation.

Summary

The City of Evanston is projecting $801.75K of revenue in FY2023, which represents a 34.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $575K in FY2023.

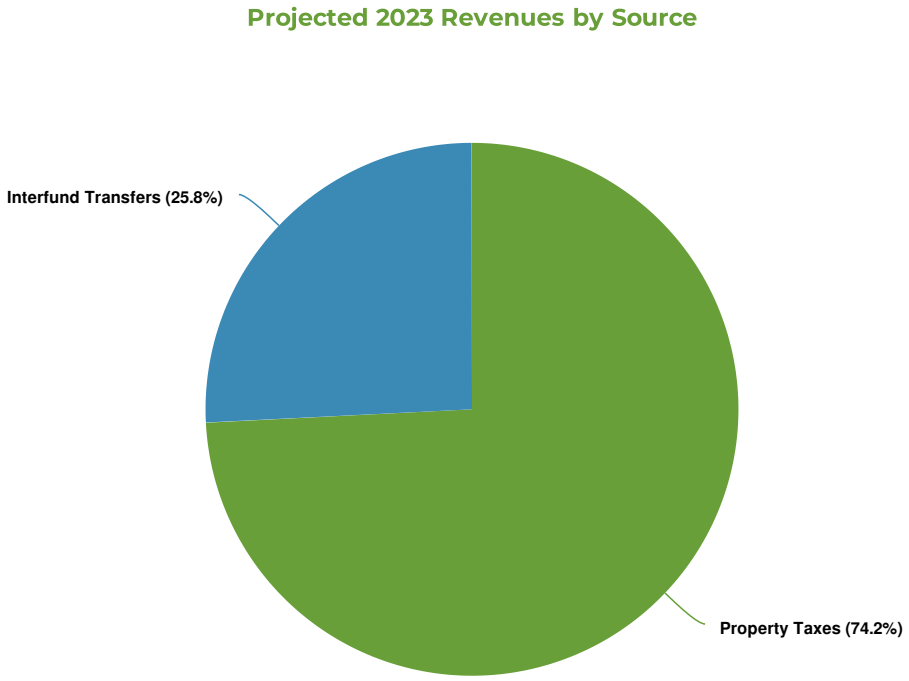


Fund Balance

SSA #9 carries a negative fund balance, due to remittances to the SSA higher than actual property taxes received in previous years. This problem was corrected in 2019 so that only property taxes actually received are remitted to the SSA. The negative balance is budgeted to be corrected with a transfer from the General Fund in FY 2023.

Revenues by Source

Revenues for SSA funds are solely from an additional property tax levied within the SSA boundaries.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$603,396	$603,007	$595,000	$595,000	$0	0%
Interest Income	$87	$28			$0	N/A
Interfund Transfers		$0		$206,750	$206,750	N/A
Total Revenue Source:	**$603,483**	**$603,035**	**$595,000**	**$801,750**	**$206,750**	**34.7%**

Expenditures by Expense Type

For SSA funds, property taxes collected for the SSA are remitted fully to the SSA managing organization.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$591,950	$595,125	$575,000	$575,000	$0	0%
Total Expense Objects:	**$591,950**	**$595,125**	**$575,000**	**$575,000**	**$0**	**0%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Community Development						
PROPERTY TAXES	210.21.5160.51015	$603,396	$603,007	$595,000	$595,000	$0
INVESTMENT INCOME	210.21.5160.56501	$87	$28			$0
TRANSFER FROM GENERAL FUND	210.21.5160.57005		$0		$206,750	$206,750
Total Community Development:		**$603,483**	**$603,035**	**$595,000**	**$801,750**	**$206,750**
Total Revenue:		**$603,483**	**$603,035**	**$595,000**	**$801,750**	**$206,750**

Line Item Detail - Expenses

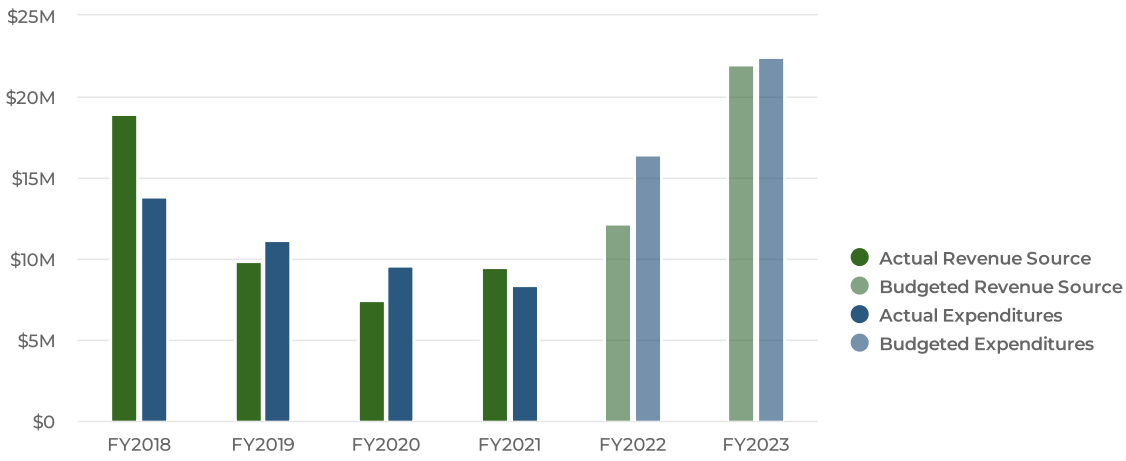
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Community Development						
SPECIAL SERVICE AREA AGREEMENT	210.21.5160.62517	$591,950	$595,125	$575,000	$575,000	$0
BANK SERVICE CHARGES	210.21.5160.62705	$0	$0			$0
Total Community Development:		**$591,950**	**$595,125**	**$575,000**	**$575,000**	**$0**
Total Expenditures:		**$591,950**	**$595,125**	**$575,000**	**$575,000**	**$0**

Capital Improvement Fund

This fund accounts for all capital outlay expenditures not financed by annual operations or maintenance budgets included in other funds as outlined in the detailed Capital Improvement Plan. Projects financed in the Capital Improvements Fund are developed as part of a multi-year long-term program to construct, rehabilitate or otherwise improve physical city assets, including (but not limited to) streets, water main, sewer, bridges, sidewalks, facilities, parks, and the water treatment plant. More information on projects can be found in the detailed Capital Improvements section of the budget document.

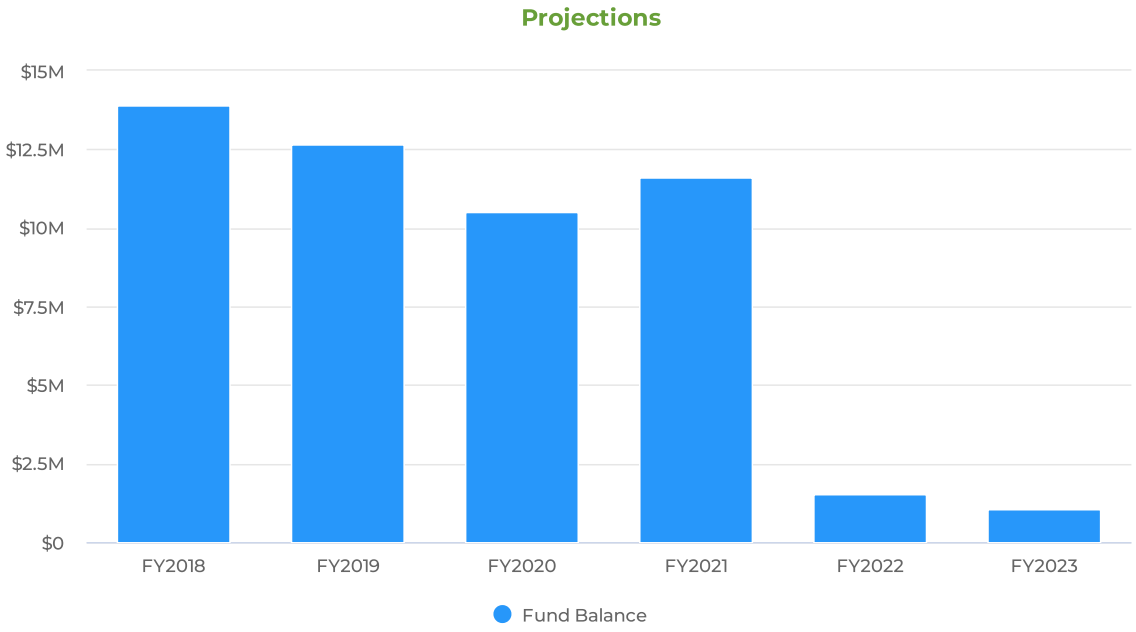
Summary

The City of Evanston is projecting $22.03M of revenue in FY2023, which represents a 79.8% increase over the prior year. Budgeted expenditures are projected to increase by 36.7% or $6.04M to $22.49M in FY2023.



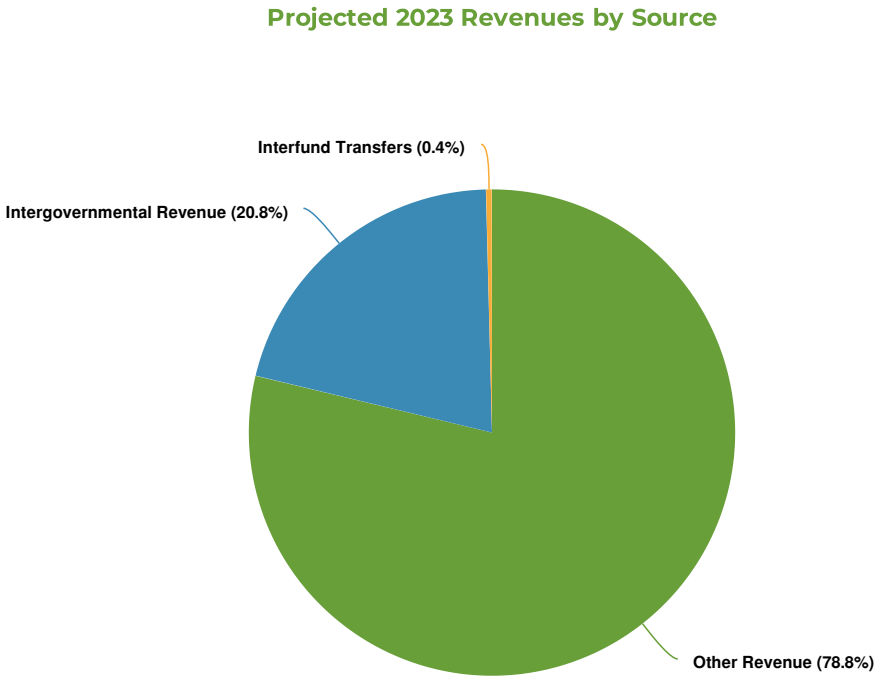
Fund Balance

Staff expects to spend down a portion of the balance in the Capital Improvements Fund through the end of 2022 and issue new bonds for projects during the 2023 budget year.



Revenues by Source

Capital improvements are funded through a variety of sources and across many different funds in the City's budget. The Capital Improvements Fund generally supports bond and grant funded capital projects.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Charges for Services	$0	$168,794	$0	$0	$0	0%
Intergovernmental Revenue	$0	$340,579	$0	$4,592,500	$4,592,500	N/A
Other Revenue	$6,906,294	$8,990,143	$12,253,000	$17,350,000	$5,097,000	41.6%
Interest Income	$85,930	$15,051	$0	$0	$0	0%
Interfund Transfers	$470,000	$0	$0	$85,000	$85,000	N/A
Total Revenue Source:	**$7,462,224**	**$9,514,567**	**$12,253,000**	**$22,027,500**	**$9,774,500**	**79.8%**

Expenditures by Expense Type

Prior to 2022, certain engineering staff salaries were funded through the Capital Improvements Fund. Beginning in 2022, these were moved back to the General Fund. All expenses in the fund are direct spending on capital projects.

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$662,716	$704,085	$0	$0	$0	0%
Services and Supplies	$1,619,728	$2,191,656	$0	$0	$0	0%
Capital Outlay	$7,018,081	$5,516,731	$16,455,000	$22,492,500	$6,037,500	36.7%
Interfund Transfers	$290,000	$0	$0	$0	$0	0%
Total Expense Objects:	**$9,590,526**	**$8,412,471**	**$16,455,000**	**$22,492,500**	**$6,037,500**	**36.7%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
2020 Go Bond Capital						
BOND PROCEEDS	415.40.4120.56060	$6,175,104				$0
BOND PREMIUM	415.40.4120.56061	$417,020				$0
Total 2020 Go Bond Capital:		**$6,592,123**	**$0**	**$0**	**$0**	**$0**
2021 Go Bond Capital						
BOND PROCEEDS	415.40.4121.56060		$8,370,000			$0
BOND PREMIUM	415.40.4121.56061		$549,852			$0
Total 2021 Go Bond Capital:			**$8,919,852**			**$0**
2022 GO Bond Capital						
BOND PROCEEDS	415.40.4122.56060		$0	$10,903,000	$3,757,000	-$7,146,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total 2022 GO Bond Capital:			**$0**	**$10,903,000**	**$3,757,000**	**-$7,146,000**
2023 GO Bond Capital						
BOND PROCEEDS	415.40.4123.56060		$0		$13,258,000	$13,258,000
Total 2023 GO Bond Capital:			**$0**		**$13,258,000**	**$13,258,000**
2016 Capital From Other Sources						
STATE, COUNTY AND OTHER GRANTS	415.40.4216.55146	$0	$11,246			$0
INVESTMENT INCOME	415.40.4216.56501	$24,813	$14,158			$0
Total 2016 Capital From Other Sources:		**$24,813**	**$25,404**	**$0**	**$0**	**$0**
Non-Bond Capital						
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	$0	$168,794			$0
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	$0	$0		$4,592,500	$4,592,500
GRANTS AND AID	415.40.4219.55251	$0	$329,333			$0
REIMBURSEMENTS	415.40.4219.53632		$60,873			$0
PROPERTY SALES AND RENTAL	415.40.4219.56010		$0	$1,100,000		-$1,100,000
DONATIONS	415.40.4219.56011		$0	$150,000		-$150,000
MISCELLANEOUS REVENUE	415.40.4219.56045	$21,000	$81,365			$0
DEVELOPER CONTRIBUTIONS	415.40.4219.56111	$275,000	$0	$100,000	$335,000	$235,000
TRANSFER FROM OTHER FUNDS	415.40.4219.57057	$150,000				$0
TRANSFER FROM GOOD NEIGHBOR FUND	415.40.4219.57058	$320,000	$0		$85,000	$85,000
Total Non-Bond Capital:		**$766,000**	**$640,366**	**$1,350,000**	**$5,012,500**	**$3,662,500**
Total Public Works Agency:		**$7,382,936**	**$9,585,622**	**$12,253,000**	**$22,027,500**	**$9,774,500**
Non-Departmental						
Capital Projects						
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585	$18,171	-$3,451			$0
REALIZED GAIN/LOSS	415.99.4150.56586	$0	-$68,496			$0
INVESTMENT INCOME	415.99.4150.56501	$61,116	$893			$0
Total Capital Projects:		**$79,287**	**-$71,054**	**$0**	**$0**	**$0**
Total Non-Departmental:		**$79,287**	**-$71,054**	**$0**	**$0**	**$0**
Total Revenue:		**$7,462,224**	**$9,514,567**	**$12,253,000**	**$22,027,500**	**$9,774,500**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						
Public Works Agency Admin						
REGULAR PAY	415.40.4105.61010	$505,862	$531,260			$0
OVERTIME PAY	415.40.4105.61110	$0	$121			$0
HEALTH INSURANCE	415.40.4105.61510	$72,518	$81,590			$0
LIFE INSURANCE	415.40.4105.61615	$661	$669			$0
AUTO ALLOWANCE	415.40.4105.61625	$1,950	$2,925			$0
CELL PHONE ALLOWANCE	415.40.4105.61626	$1,260	$1,260			$0
SHOE ALLOWANCE	415.40.4105.61630	$305	$305			$0
IMRF	415.40.4105.61710	$42,589	$45,300			$0
SOCIAL SECURITY	415.40.4105.61725	$30,432	$32,884			$0
MEDICARE	415.40.4105.61730	$7,140	$7,772			$0
Total Public Works Agency Admin:		**$662,716**	**$704,085**	**$0**	**$0**	**$0**
2016 Bond Projects						
ENGINEERING SERVICES	415.40.4116.62145	$1,331				$0
OTHER IMPROVEMENTS	415.40.4116.65515	$7,014				$0
Total 2016 Bond Projects:		**$8,345**	**$0**	**$0**	**$0**	**$0**
2017 Go Bond Issuance						
ENGINEERING SERVICES	415.40.4117.62145	$751				$0
OTHER IMPROVEMENTS	415.40.4117.65515	$26,953				$0
Total 2017 Go Bond Issuance:		**$27,704**	**$0**	**$0**	**$0**	**$0**
2018 Go Bond Capital						
ENGINEERING SERVICES	415.40.4118.62145	$77,172	$9,096			$0
OTHER IMPROVEMENTS	415.40.4118.65515	$0	$31,699			$0
Total 2018 Go Bond Capital:		**$77,172**	**$40,795**	**$0**	**$0**	**$0**
2019 Go Bond Capital						
ENGINEERING SERVICES	415.40.4119.62145	$506,772	$289,508			$0
ADVERTISING	415.40.4119.62205	$1,398	$455			$0
BOND ISSUANCE COSTS	415.40.4119.62716	$63,513				$0
OTHER IMPROVEMENTS	415.40.4119.65515	$2,399,980	$978,899	$266,000		-$266,000
Total 2019 Go Bond Capital:		**$2,971,663**	**$1,268,862**	**$266,000**	**$0**	**-$266,000**
2020 Go Bond Capital						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ENGINEERING SERVICES	415.40.4120.62145	$375,044	$1,154,311			$0
ADVERTISING	415.40.4120.62205	$777	$447			$0
BOND ISSUANCE COSTS	415.40.4120.62716	$71,526				$0
OTHER IMPROVEMENTS	415.40.4120.65515	$2,824,225	$684,594	$250,000		-$250,000
Total 2020 Go Bond Capital:		**$3,271,571**	**$1,839,351**	**$250,000**	**$0**	**-$250,000**
2023 GO Bond Capital						
OTHER IMPROVEMENTS	415.40.4123.65515		$0		$13,258,000	$13,258,000
Total 2023 GO Bond Capital:			**$0**		**$13,258,000**	**$13,258,000**
2021 Go Bond Capital						
ENGINEERING SERVICES	415.40.4121.62145		$317,489			$0
ADVERTISING	415.40.4121.62205		$3,265			$0
BOND ISSUANCE COSTS	415.40.4121.62716		$115,852			$0
OTHER IMPROVEMENTS	415.40.4121.65515		$3,200,704	$2,329,000	$115,000	-$2,214,000
Total 2021 Go Bond Capital:		**$0**	**$3,637,310**	**$2,329,000**	**$115,000**	**-$2,214,000**
2016 Capital From Other Sources						
BANK SERVICE CHARGES	415.40.4216.62705	$126	$76			$0
Total 2016 Capital From Other Sources:		**$126**	**$76**	**$0**	**$0**	**$0**
2017 Cip Other Funding Source						
ENGINEERING SERVICES	415.40.4217.62145	$614				$0
Total 2017 Cip Other Funding Source:		**$614**	**$0**	**$0**	**$0**	**$0**
Non-Bond Capital, 2018						
ENGINEERING SERVICES	415.40.4218.62145	$24,255				$0
OTHER IMPROVEMENTS	415.40.4218.65515	$1,938				$0
Total Non-Bond Capital, 2018:		**$26,193**	**$0**	**$0**	**$0**	**$0**
Non-Bond Capital						
ENGINEERING SERVICES	415.40.4219.62145	$408,982	$301,158			$0
SERVICE AGREEMENTS/ CONTRACTS	415.40.4219.62509	$87,384				$0
OTHER IMPROVEMENTS	415.40.4219.65515	$1,778,347	$625,527	$1,847,000	$5,012,500	$3,165,500
Total Non-Bond Capital:		**$2,274,713**	**$926,685**	**$1,847,000**	**$5,012,500**	**$3,165,500**
Cip Cdbg Funds						

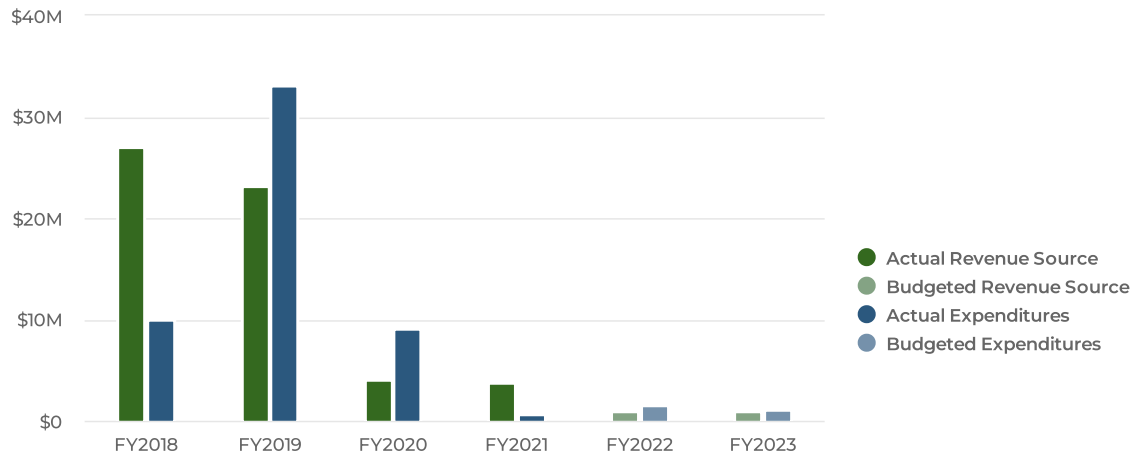
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER IMPROVEMENTS	415.40.4319.65515	-$20,376	-$4,692	$860,000		-$860,000
Total Cip Cdbg Funds:		**-$20,376**	**-$4,692**	**$860,000**		**-$860,000**
2022 GO Bond Capital						
OTHER IMPROVEMENTS	415.40.4122.65515		$0	$10,903,000	$3,757,000	-$7,146,000
Total 2022 GO Bond Capital:		**$0**	**$0**	**$10,903,000**	**$3,757,000**	**-$7,146,000**
WTS Host Fees						
OTHER IMPROVEMENTS	415.40.4419.65515		$0		$350,000	$350,000
Total WTS Host Fees:			**$0**		**$350,000**	**$350,000**
Total Public Works Agency:		**$9,300,441**	**$8,412,471**	**$16,455,000**	**$22,492,500**	**$6,037,500**
Non-Departmental						
Capital Projects						
BANK SERVICE CHARGES	415.99.4150.62705	$85				$0
TRANSFER TO GENERAL FUND	415.99.4150.66131	$290,000				$0
Total Capital Projects:		**$290,085**	**$0**	**$0**	**$0**	**$0**
Total Non-Departmental:		**$290,085**	**$0**	**$0**	**$0**	**$0**
Total Expenditures:		**$9,590,526**	**$8,412,471**	**$16,455,000**	**$22,492,500**	**$6,037,500**

Crown Construction Fund

The Crown Construction Fund was created as part of the 2018 budget for the purpose of tracking revenues and expenditures related to the construction of the Robert Crown Community Center. It has been the practice of the City of Evanston to create discrete funds for major construction projects. The project is partially funded through private fundraising led by the Friends of the Robert Crown Center, a 501(c)(3) organization. After construction is completed, donations will be used to abate debt service associated with the project. The project was also financed by general obligation bonds issued in 2018 and 2019.

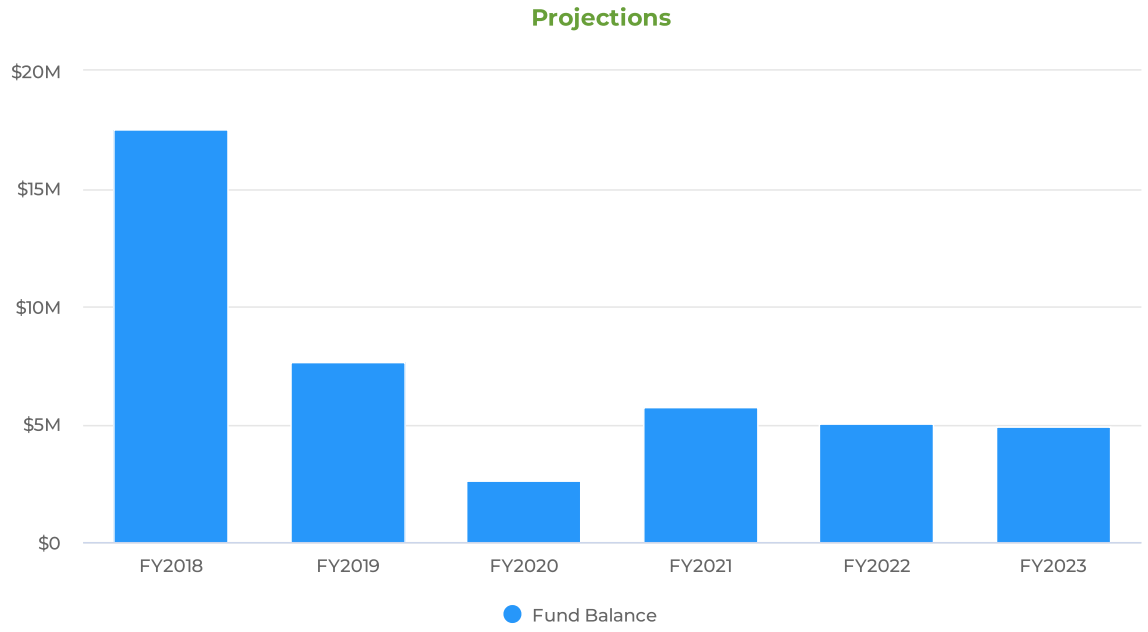
Summary

The City of Evanston is projecting $1.01M of revenue in FY2023, which represents a 1% increase over the prior year. Budgeted expenditures are projected to decrease by 32.6% or $555K to $1.15M in FY2023.



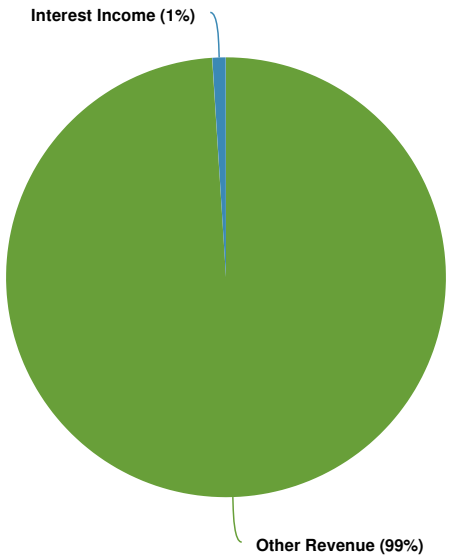
Fund Balance

Funds held in the fund balance will be transferred annually for debt abatement.



Revenues by Source

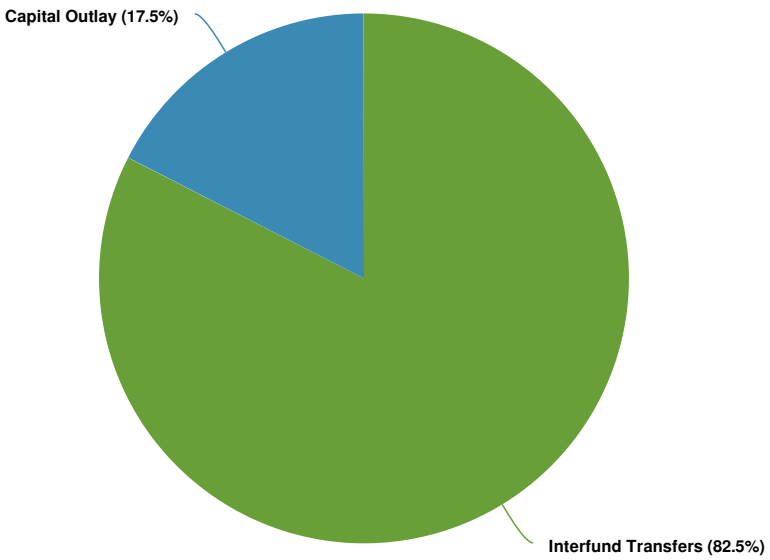
The City expects to received continued donations from Friends of Robert Crown (FRCC) in 2022 as pledges for the project are fulfilled.



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Intergovernmental Revenue	$0	$1,000,000	$0	$0	$0	0%
Other Revenue	$2,037,500	$2,800,000	$1,000,000	$1,000,000	$0	0%
Interest Income	$90,688	$12,174		$10,000	$10,000	N/A
Interfund Transfers	$2,000,000	$0	$0	$0	$0	0%
Total Revenue Source:	**$4,128,188**	**$3,812,174**	**$1,000,000**	**$1,010,000**	**$10,000**	**1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$333,462	$13,829	$0	$0	$0	0%
Capital Outlay	$8,172,492	$699,411	$800,000	$200,000	-$600,000	-75%
Interfund Transfers	$637,500	$0	$900,000	$945,000	$45,000	5%
Total Expense Objects:	**$9,143,454**	**$713,241**	**$1,700,000**	**$1,145,000**	**-$555,000**	**-32.6%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
GRANTS AND AID	416.40.4160.55251		$1,000,000			$0
DONATIONS	416.40.4160.56011	$2,037,500	$2,800,000	$1,000,000	$1,000,000	$0
INVESTMENT INCOME	416.40.4160.56501	$90,688	$12,174		$10,000	$10,000
FROM PARKING FUND	416.40.4160.57130	$1,500,000				$0
TRANSFER FROM SEWER FUND	416.40.4160.57165	$500,000				$0
Total Public Works Agency:		**$4,128,188**	**$3,812,174**	**$1,000,000**	**$1,010,000**	**$10,000**
Total Revenue:		**$4,128,188**	**$3,812,174**	**$1,000,000**	**$1,010,000**	**$10,000**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						
ENGINEERING SERVICES	416.40.4160.62145	$261,718	$13,769			$0
BANK SERVICE CHARGES	416.40.4160.62705	$210	$60			$0
IT COMPUTER HARDWARE	416.40.4160.65555	$71,534				$0
OTHER IMPROVEMENTS	416.40.4160.65515	$8,172,492	$699,411	$800,000	$200,000	-$600,000
TRANSFER TO DEBT SERVICE	416.40.4160.66026	$637,500	$0	$900,000	$945,000	$45,000
Total Public Works Agency:		**$9,143,454**	**$713,241**	**$1,700,000**	**$1,145,000**	**-$555,000**
Total Expenditures:		**$9,143,454**	**$713,241**	**$1,700,000**	**$1,145,000**	**-$555,000**

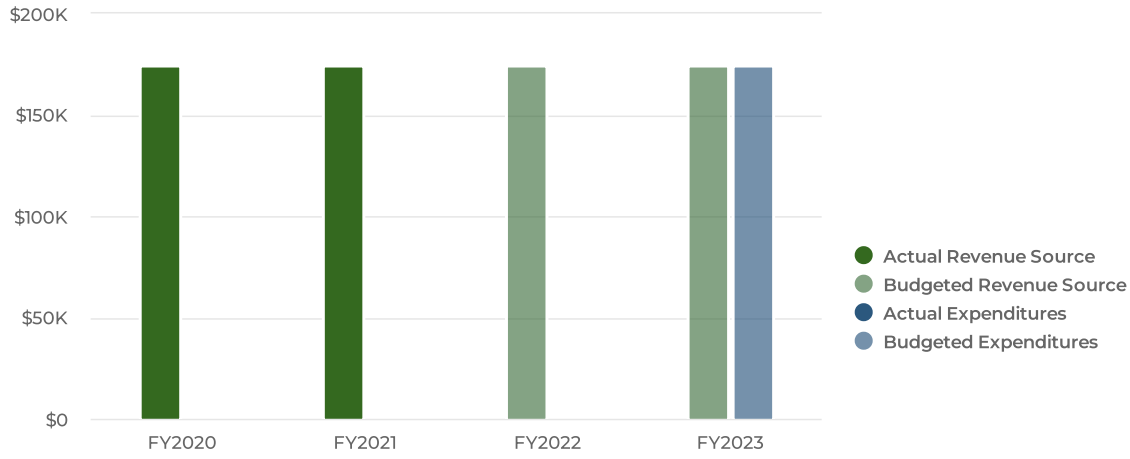
Crown Maintenance Fund

The Robert Crown Center Maintenance Fund was created by resolution 65-R-17 specifically for the allocation of operating funds and donations for the long-term maintenance of the Robert Crown Community Center facility and surrounding park.

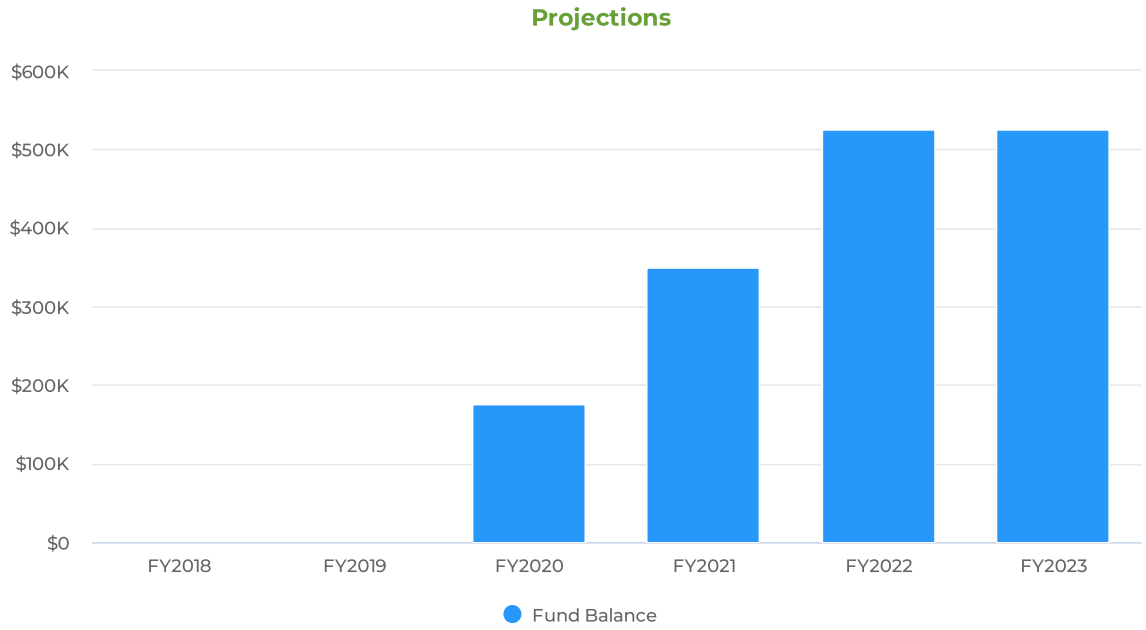
As stated in the Memorandum of Understanding with the Friends of the Robert Crown Center, the City will provide annual deposits of at least $175,000 to the Robert Crown Community Center Maintenance Fund for 30 years commencing in 2020. The Maintenance Fund shall not be used or borrowed from or posted as collateral for any purpose other than the maintenance of the new Robert Crown Center.

Summary

The City of Evanston is projecting $175K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% to $175K in FY2023.

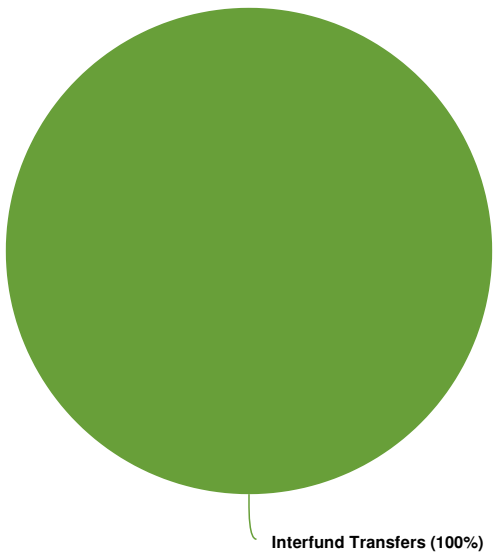


Fund Balance



Revenues by Source

The fund is budgeted to receive $175,000 in a transfer from the General Fund (Crown Center operating revenue).

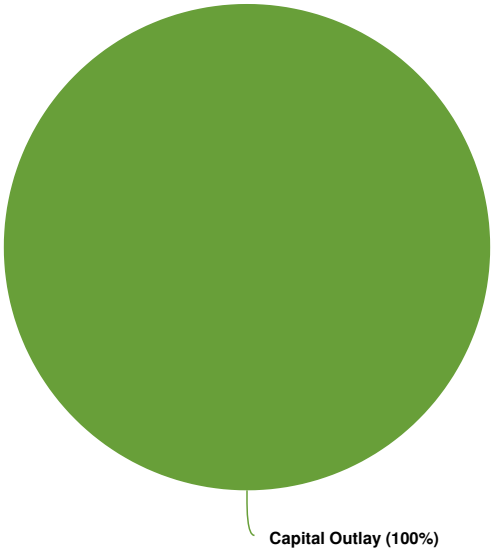


Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source							

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Interfund Transfers							
FROM GENERAL FUND	417.40.4170.57005	$175,000	$174,996	$175,000	$175,000	$0	0%
Total Interfund Transfers:		**$175,000**	**$174,996**	**$175,000**	**$175,000**	**$0**	**0%**
Total Revenue Source:		**$175,000**	**$174,996**	**$175,000**	**$175,000**	**$0**	**0%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



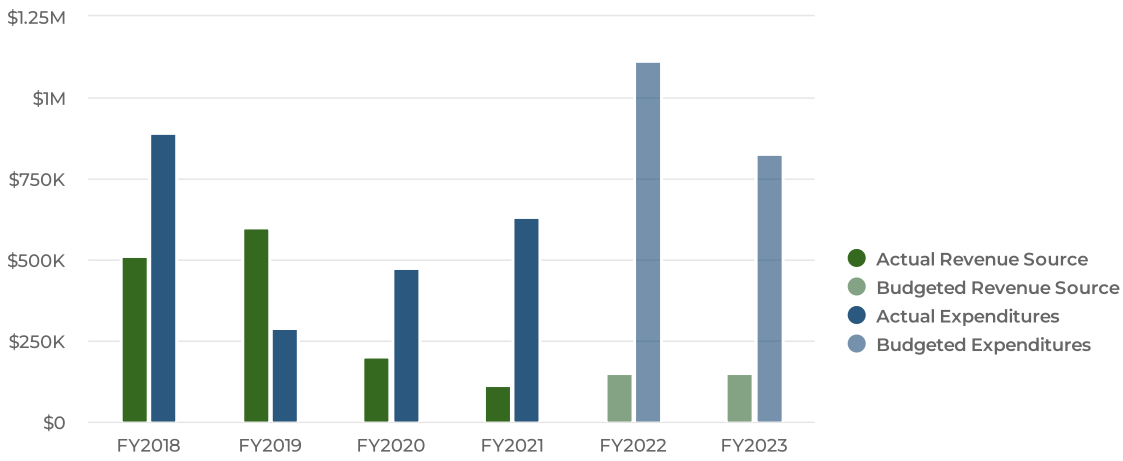
Name	FY2023 Adopted Budget
Expense Objects	
Capital Outlay	$175,000
Total Expense Objects:	**$175,000**

Special Assessment Fund

The Special Assessment Fund serves as a collection center for special assessments by property owners for their share of the cost of alley paving.

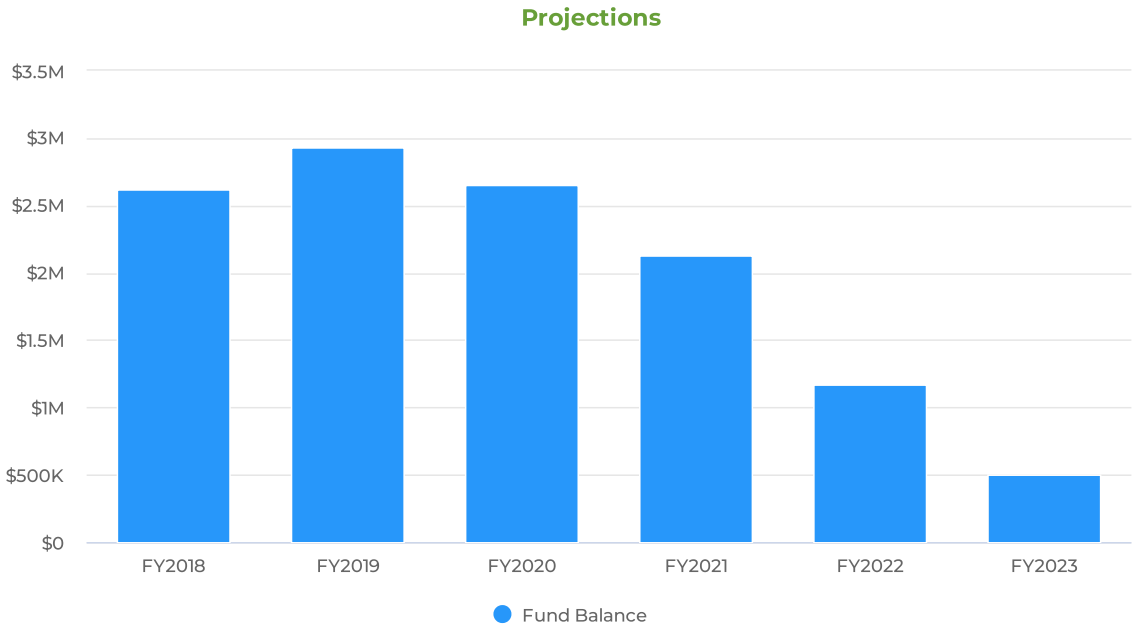
Summary

The City of Evanston is projecting $155K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 25.5% or $284.58K to $830.36K in FY2023.



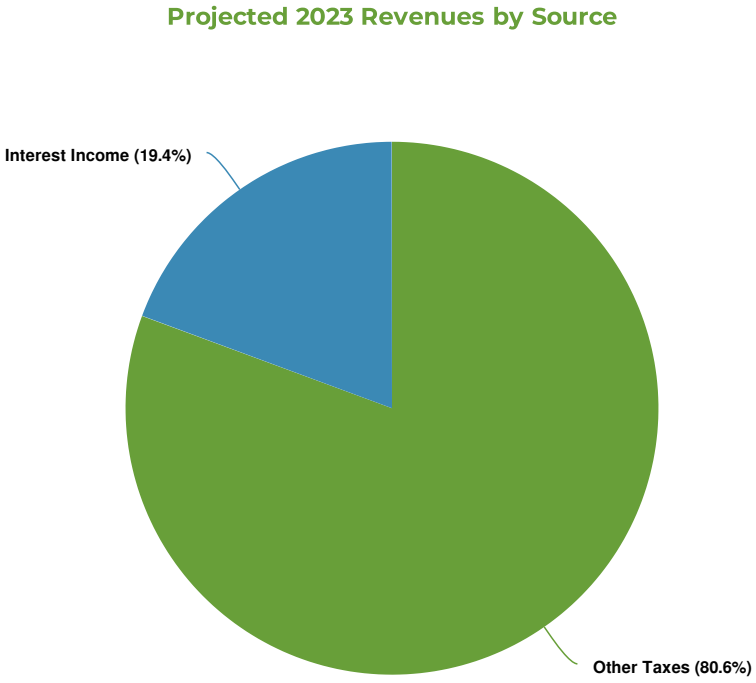
Fund Balance

The City has been working to spend down fund balance in the Special Assessment Fund.



Revenues by Source

The fund is supported by payments of special assessments.



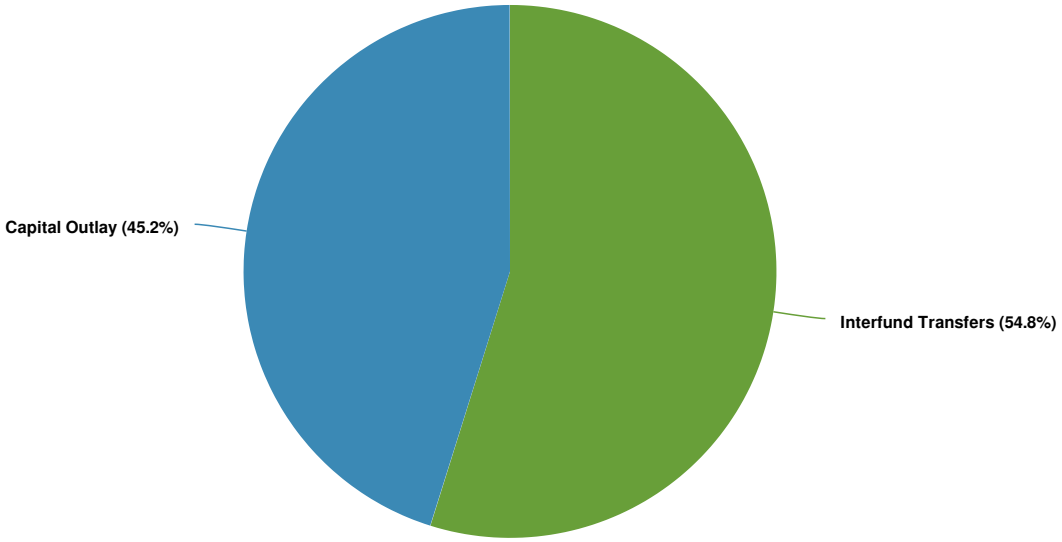
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Other Taxes	$168,415	$97,652	$125,000	$125,000	$0	0%
Other Revenue	$0	-$1,110	$0	$0	$0	0%
Interest Income	$35,236	$17,656	$30,000	$30,000	$0	0%
Total Revenue Source:	**$203,651**	**$114,198**	**$155,000**	**$155,000**	**$0**	**0%**

Expenditures by Expense Type

The Special Assessment Fund pays for funded alley projects, and transfers funds to the debt service fund to support past year bond issuances for special assessment alleys.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$60	$60	$0	$0	$0	0%
Capital Outlay	$0	$144,686	$650,000	$375,000	-$275,000	-42.3%
Interfund Transfers	$477,930	$489,324	$464,938	$455,360	-$9,578	-2.1%
Total Expense Objects:	**$477,990**	**$634,070**	**$1,114,938**	**$830,360**	**-$284,578**	**-25.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works						
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	$168,415	$97,652	$125,000	$125,000	$0
REALIZED GAIN/LOSS	420.26.6365.56586	$0	-$1,110			$0
INVESTMENT INCOME	420.26.6000.56501	$18,578	$5,849			$0
SPEC. ASSESS. INTEREST	420.26.6365.56570	$16,659	$11,807	$30,000	$30,000	$0
Total Public Works:		**$203,651**	**$114,198**	**$155,000**	**$155,000**	**$0**
Total Revenue:		**$203,651**	**$114,198**	**$155,000**	**$155,000**	**$0**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works						
BANK SERVICE CHARGES	420.26.6000.62705	$60	$60			$0
TRANSFER TO DEBT SERVICE	420.26.6000.66026	$385,930				$0
TRANSFER TO GENERAL FUND	420.26.6000.66131	$92,000				$0
Total Public Works:		**$477,990**	**$60**	**$0**	**$0**	**$0**
Public Works Agency						
OTHER IMPROVEMENTS	420.40.6000.65515		$144,686	$650,000	$375,000	-$275,000
TRANSFER TO DEBT SERVICE	420.40.6000.66026		$397,320	$372,938	$363,360	-$9,578
TRANSFER TO GENERAL FUND	420.40.6000.66131		$92,004	$92,000	$92,000	$0
Total Public Works Agency:		**$0**	**$634,010**	**$1,114,938**	**$830,360**	**-$284,578**
Total Expenditures:		**$477,990**	**$634,070**	**$1,114,938**	**$830,360**	**-$284,578**

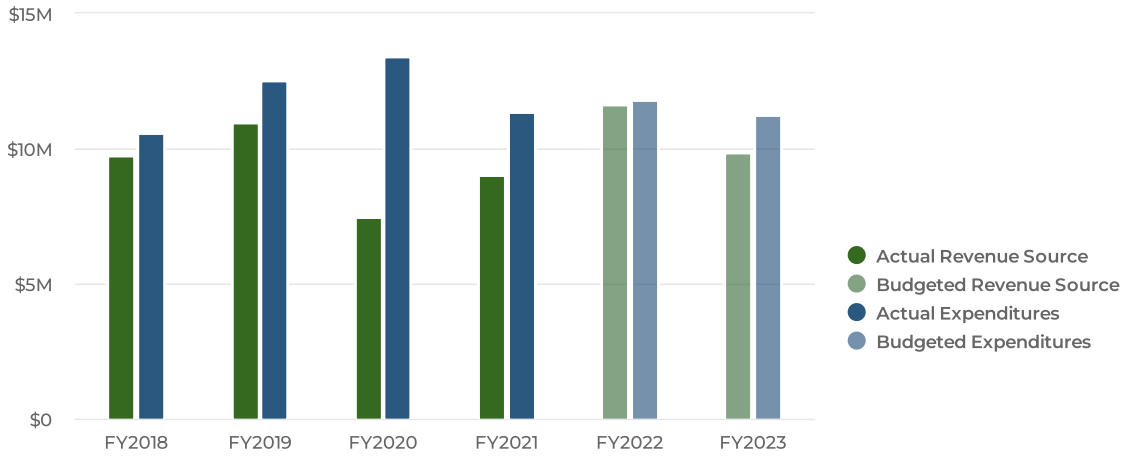
Parking Fund

The Parking Fund is a City of Evanston Enterprise Fund that generates revenue from the parking fees paid by the general public, the lease of office space in City garages, fees charged for permits at surface lots, and transient and monthly parking spaces at the City's garages.

Generally Accepted Accounting Principles (GAAP) require state and local governments to use the enterprise fund type to account for "business-type activities" – activities similar to those found in the private sector. Business-type activities include services primarily funded through user charges.

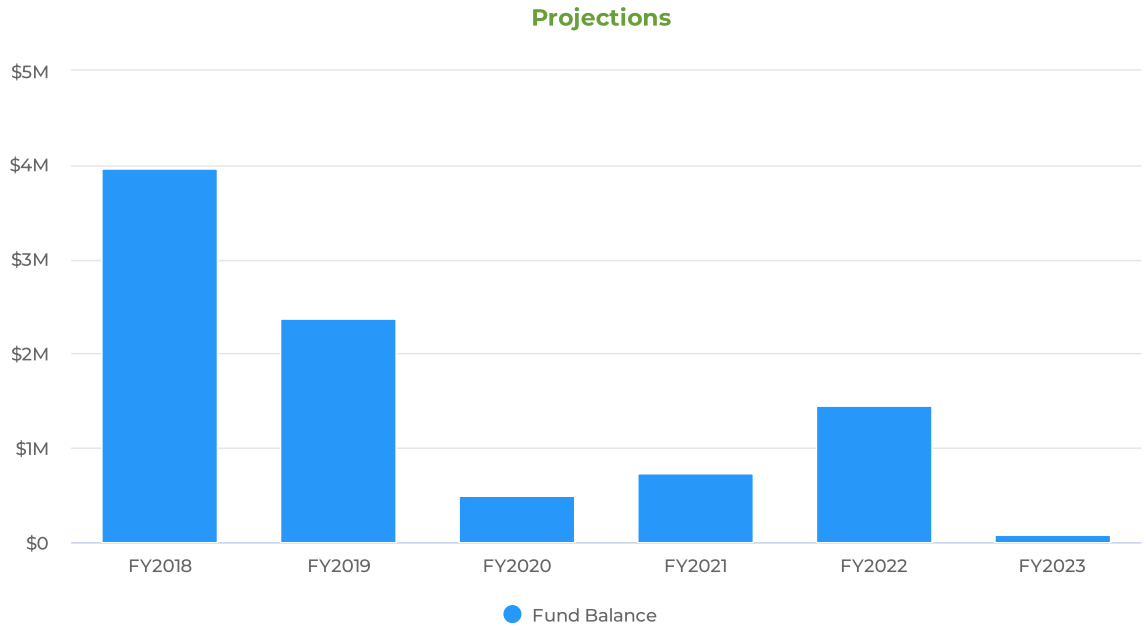
Summary

The City of Evanston is projecting $9.92M of revenue in FY2023, which represents a 15.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.5% or $534.91K to $11.28M in FY2023.



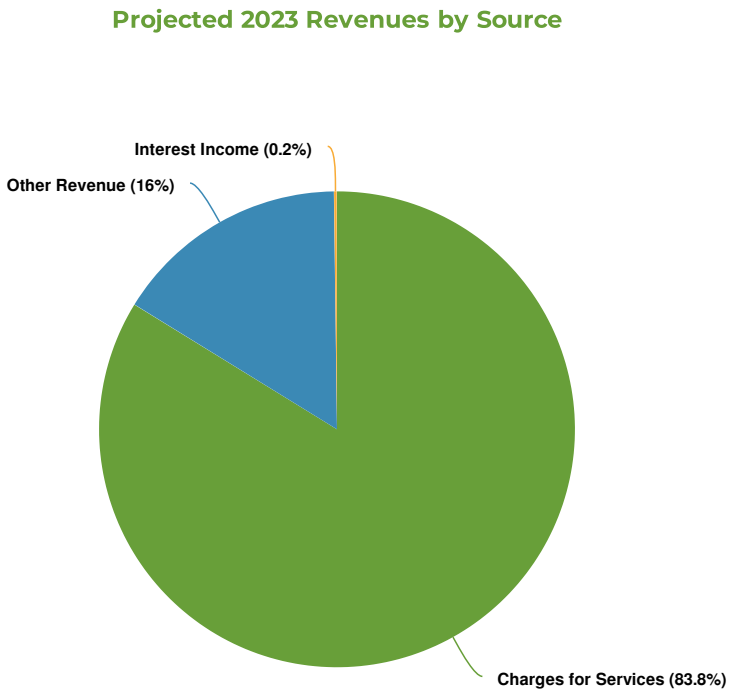
Fund Balance

The Parking Fund balance was significantly depleted in 2020 by revenue losses related to COVID-19.



Revenues by Source

Parking Fund revenue is primarily from charges for services, which includes fees for City-owned lots, garages, and parking meters. In 2022, the fund received $2.3 million in funding from the American Rescue Plan (ARPA) fund in order to support capital projects and make up for lost revenue. This amount is proposed at $1.1 million in 2023.

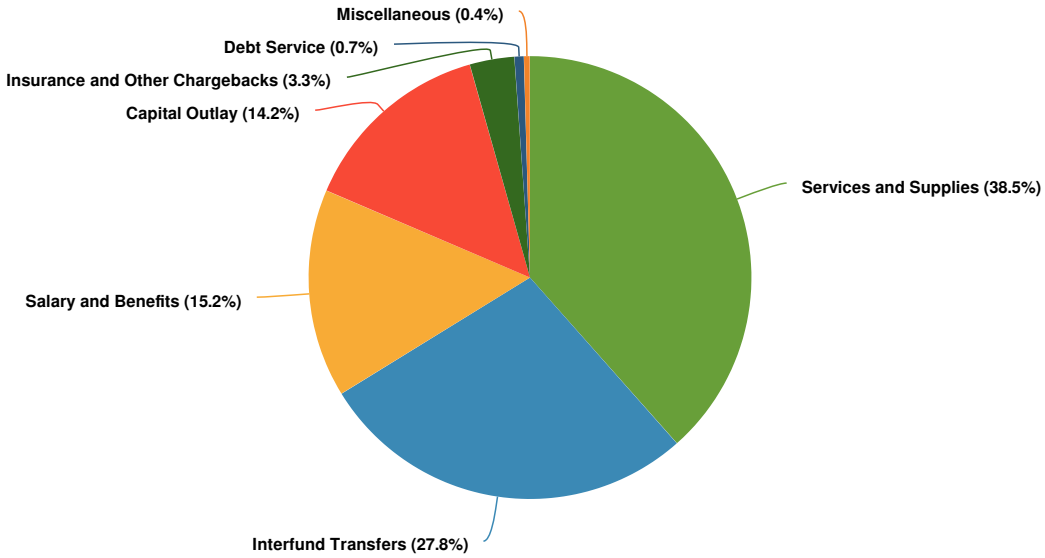


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$75	$375			$0	N/A
Charges for Services	$6,937,517	$7,696,192	$8,873,975	$8,308,975	-$565,000	-6.4%
Other Revenue	$351,454	$346,858	$2,786,700	$1,586,700	-$1,200,000	-43.1%
Interest Income	$53,584	$38,999	$20,000	$20,000	$0	0%
Interfund Transfers	$140,907	$950,000	$0	$0	$0	0%
Total Revenue Source:	**$7,483,536**	**$9,032,424**	**$11,680,675**	**$9,915,675**	**-$1,765,000**	**-15.1%**

Expenditures by Expense Type

The Parking Fund supports 16 employees in the areas of Parking Administration and Maintenance, Revenue and Collections, and Public Works. The fund also transfers $2.9 million to the General Fund annually to support General Fund operations.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$1,543,315	$1,103,212	$1,637,275	$1,716,539	$79,264	4.8%
Services and Supplies	$3,993,870	$3,786,459	$4,550,316	$4,340,316	-$210,000	-4.6%
Miscellaneous	$0	$9,292	$50,000	$50,000	$0	0%
Capital Outlay	$8,004	$25,707	$2,025,000	$1,600,000	-$425,000	-21%
Interfund Transfers	$4,631,907	$3,132,384	$3,132,390	$3,132,390	$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Insurance and Other Chargebacks	$350,666	$351,504	$351,502	$369,077	$17,575	5%
Debt Service	$3,930	$38,679	$72,900	$76,150	$3,250	4.5%
Depreciation Expense	$2,899,593	$2,916,281			$0	N/A
Total Expense Objects:	**$13,431,285**	**$11,363,517**	**$11,819,383**	**$11,284,472**	**-$534,911**	**-4.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Administrative Services						
Parking System Mgt						
OTHER/MISC PERMITS	505.19.7005.52110	$75	$375			$0
HOODING FOR METERS	505.19.7005.53245	$43,531	$40,140	$35,000	$35,000	$0
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	$1,221,181	$1,248,883	$2,000,000		-$2,000,000
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	$1,517,360	$2,089,452	$2,000,000		-$2,000,000
PARKING REVENUE - PHYSICAL EQUIPMENT	505.19.7005.53253		$0		$1,000,000	$1,000,000
PARKING REVENUE - ONLINE	505.19.7005.53254		$0		$2,500,000	$2,500,000
SPACE (LOT) RENTALS	505.19.7005.53385	$522,613	$623,339	$525,000	$525,000	$0
DIVVY REVENUE	505.19.7005.53561	$53,750	$0	$65,000		-$65,000
AMERICAN RESCUE PLAN FUNDS	505.19.7005.55480		$0	$2,300,000	$1,100,000	-$1,200,000
MISCELLANEOUS REVENUE	505.19.7005.56045	$17,000	$0			$0
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	505.19.7005.56585	-$3,141	-$5,845			$0
REALIZED GAIN/LOSS	505.19.7005.56586	$0	-$46,478			$0
INVESTMENT INCOME	505.19.7005.56501	$46,284	$38,999	$20,000	$20,000	$0
INTEREST INCOME	505.19.7005.56503	$7,300				$0
TRANSFER FROM OTHER FUNDS	505.19.7005.57057		$950,000			$0
FROM HOWARD RIDGE TIF	505.19.7005.57086	$140,907				$0
Total Parking System Mgt:		**$3,566,859**	**$4,938,864**	**$6,945,000**	**$5,180,000**	**-$1,765,000**
Church Street Garage						
DAILY TICKETS	505.19.7025.53500	$181,392	$378,003	$424,000	$424,000	$0
MONTHLY INVOICES	505.19.7025.53510	$305,101	$358,135	$360,000	$360,000	$0
KEYCARD DEPOSITS	505.19.7025.53515	$3,810	$2,160	$3,500	$3,500	$0
PROPERTY SALES AND RENTAL	505.19.7025.56010	$0	$1,000			$0
MISCELLANEOUS REVENUE	505.19.7025.56045	$12,350	$11,008	$11,400	$11,400	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OVER AND SHORT - PARKING SYSTEMS	505.19.7025.56075	-$50	$0	$120	$120	$0
Total Church Street Garage:		**$502,603**	**$750,305**	**$799,020**	**$799,020**	**$0**
Sherman Garage						
DAILY TICKETS	505.19.7036.53500	$460,163	$567,587	$720,000	$720,000	$0
MONTHLY INVOICES	505.19.7036.53510	$976,316	$894,134	$1,170,000	$1,170,000	$0
KEYCARD DEPOSITS	505.19.7036.53515	$4,475	$2,990	$7,275	$7,275	$0
PROPERTY SALES AND RENTAL	505.19.7036.56010	$28,994	$14,986	$25,000	$25,000	$0
REIMBURSEMENT- SHERMAN PLAZA TENANTS	505.19.7036.56066	$132,757	$40,402	$100,000	$100,000	$0
OVER AND SHORT - PARKING SYSTEMS	505.19.7036.56075	$70	-$25			$0
Total Sherman Garage:		**$1,602,776**	**$1,520,073**	**$2,022,275**	**$2,022,275**	**$0**
Maple Garage						
DAILY TICKETS	505.19.7037.53500	$240,934	$280,270	$480,000	$480,000	$0
MONTHLY INVOICES	505.19.7037.53510	$1,398,180	$1,204,006	$1,080,000	$1,080,000	$0
KEYCARD DEPOSITS	505.19.7037.53515	$8,710	$7,095	$4,200	$4,200	$0
PROPERTY SALES AND RENTAL	505.19.7037.56010	$82,081	$94,018	$350,000	$350,000	$0
OVER AND SHORT - PARKING SYSTEMS	505.19.7037.56075	$22	$0	$180	$180	$0
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	$71,400	$157,140			$0
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	$7,140	$74,990			$0
Total Maple Garage:		**$1,808,467**	**$1,817,519**	**$1,914,380**	**$1,914,380**	**$0**
Total Administrative Services:		**$7,480,705**	**$9,026,761**	**$11,680,675**	**$9,915,675**	**-$1,765,000**
Public Works Agency						
Public Works Agency Admin						
BOND PREMIUM	505.40.4105.56061	$2,831	$5,663			$0
Total Public Works Agency Admin:		**$2,831**	**$5,663**			**$0**
Total Public Works Agency:		**$2,831**	**$5,663**			**$0**
Total Revenue:		**$7,483,536**	**$9,032,424**	**$11,680,675**	**$9,915,675**	**-$1,765,000**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
City Manager's Office						
Revenue & Collections						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ESTIMATED WAGES/BENEFITS	505.15.1560.61001		$0		$67,432	$67,432
REGULAR PAY	505.15.1560.61010	$192,880	$166,927	$234,739	$244,213	$9,474
OVERTIME PAY	505.15.1560.61110	$456	$0	$3,000	$3,000	$0
TERMINATION PAYOUTS	505.15.1560.61415	$0	$4,955			$0
HEALTH INSURANCE	505.15.1560.61510	$47,224	$49,193	$67,520	$69,492	$1,972
VISION INSURANCE	505.15.1560.61513		$134	$167	$224	$57
LIFE INSURANCE	505.15.1560.61615	$117	$72	$107	$139	$32
IMRF	505.15.1560.61710	$16,206	$14,451	$11,361	$8,084	-$3,277
SOCIAL SECURITY	505.15.1560.61725	$11,164	$10,155	$14,554	$15,142	$588
MEDICARE	505.15.1560.61730	$2,611	$2,375	$3,404	$3,542	$138
Total Revenue & Collections:		**$270,658**	**$248,263**	**$334,852**	**$411,268**	**$76,416**
Total City Manager's Office:		**$270,658**	**$248,263**	**$334,852**	**$411,268**	**$76,416**
Administrative Services						
2020A Bonds						
DEBT SERVICE- PRINCIPAL	505.19.5607.68305		$0	$35,000	$40,000	$5,000
DEBT SERVICE- INTEREST	505.19.5607.68315	$3,930	$38,679	$37,900	$36,150	-$1,750
Total 2020A Bonds:		**$3,930**	**$38,679**	**$72,900**	**$76,150**	**$3,250**
Parking System Mgt						
REGULAR PAY	505.19.7005.61010	$322,132	$227,164	$337,239	$348,478	$11,239
PERMANENT PART-TIME	505.19.7005.61050	$642				$0
OVERTIME PAY	505.19.7005.61110	$10	$0	$6,000	$6,000	$0
TERMINATION PAYOUTS	505.19.7005.61415	$5,425	$0			$0
HEALTH INSURANCE	505.19.7005.61510	$40,229	$39,572	$34,620	$30,582	-$4,038
VISION INSURANCE	505.19.7005.61513		$223	$112		-$112
LIFE INSURANCE	505.19.7005.61615	$301	$320	$262	$193	-$69
SHOE ALLOWANCE	505.19.7005.61630	$310	$0		$180	$180
IMRF	505.19.7005.61710	-$22,642	-$282,137	$16,323	$11,535	-$4,788
SOCIAL SECURITY	505.19.7005.61725	$18,794	$17,608	$20,909	$21,617	$708
MEDICARE	505.19.7005.61730	$4,395	$4,118	$4,891	$5,056	$165
SEASONAL EMPLOYEES	505.19.7005.61060	$0	$0	$833	$833	$0
ADVERTISING	505.19.7005.62205	$471				$0
PRINTING	505.19.7005.62210	$0	$0	$83	$83	$0
POSTAGE CHARGEBACKS	505.19.7005.62275	$7	$0	$2,000	$2,000	$0
TRAINING & TRAVEL	505.19.7005.62295	$0	$0	$1,200	$1,200	$0
MEMBERSHIP DUES	505.19.7005.62360	$0	$0	$1,000	$1,000	$0
COPY MACHINE CHARGES	505.19.7005.62380	$40				$0
ARMORED CAR SERVICES	505.19.7005.62431	$33,648	$41,244	$68,000	$68,000	$0
SERVICE AGREEMENTS/ CONTRACTS	505.19.7005.62509	$450				$0
LEASE PAYMENTS	505.19.7005.62655	$5,000				$0
BANK SERVICE CHARGES	505.19.7005.62705	$325,165	$384,454	$200,000	$200,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ELECTRICITY	505.19.7005.64005	$1,293				$0
TELECOMMUNICATIONS - WIRELESS	505.19.7005.64540	$10,303	$11,211	$12,000		-$12,000
OFFICE/OTHER EQT MTN MATL	505.19.7005.65070	$54				$0
SAFETY EQUIPMENT	505.19.7005.65090	$0	$112	$1,500	$1,500	$0
OFFICE SUPPLIES	505.19.7005.65095	$966	$437	$900	$900	$0
DIVVY OPERATING EXPENSES	505.19.7005.62603	$0	$9,292	$50,000	$50,000	$0
OTHER IMPROVEMENTS	505.19.7005.65515	$8,004	$25,707	$2,025,000	$1,600,000	-$425,000
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7005.62305	$145,031	$159,996	$160,000	$160,000	$0
DEPRECIATION EXPENSE	505.19.7005.68010	$2,899,593	$2,916,281			$0
Total Parking System Mgt:		**$3,799,620**	**$3,555,602**	**$2,942,872**	**$2,509,157**	**-$433,715**
Parking Lots & Meters						
REGULAR PAY	505.19.7015.61010	$274,004	$185,885	$286,789	$302,475	$15,686
OVERTIME PAY	505.19.7015.61110	$1,589	$4,971	$17,000	$7,000	-$10,000
TERMINATION PAYOUTS	505.19.7015.61415	$0	$20,532			$0
HEALTH INSURANCE	505.19.7015.61510	$33,208	$36,759	$52,155	$52,799	$644
VISION INSURANCE	505.19.7015.61513		$76	$76	$70	-$6
LIFE INSURANCE	505.19.7015.61615	$174	$142	$150	$139	-$11
SHOE ALLOWANCE	505.19.7015.61630	$790	$610	$610	$610	$0
IMRF	505.19.7015.61710	$21,948	$19,530	$13,881	$10,013	-$3,868
SOCIAL SECURITY	505.19.7015.61725	$15,888	$14,926	$17,819	$18,792	$973
MEDICARE	505.19.7015.61730	$3,716	$3,491	$4,168	$4,395	$227
SEASONAL EMPLOYEES	505.19.7015.61060	$0	$0	$5,000	$5,000	$0
IMPROVEMENT MAINT SERVICE	505.19.7015.62230	$8,568	$6,330	$10,000	$10,000	$0
OTHER EQMT MAINTENANCE	505.19.7015.62245	$7,992	$1,381	$50,000	$50,000	$0
PARKING TAX PAYMENTS TO COUNTY	505.19.7015.62347	$5,677	$6,734	$18,000	$18,000	$0
PARKING TAX PAYMENTS TO CITY	505.19.7015.62348	$299,700	$301,200	$300,000	$300,000	$0
RENTALS	505.19.7015.62375	$25,378	$23,472	$35,000	$35,000	$0
SERVICE AGREEMENTS/ CONTRACTS	505.19.7015.62509	$240,557	$241,254	$310,000	$310,000	$0
PASSPORT MOBILE PARKING APP FEES	505.19.7015.62519	$116,637	$206,769	$300,000	$300,000	$0
ELECTRICITY	505.19.7015.64005	$4,834	$1,999			$0
BLDG MAINTENANCE MATERIAL	505.19.7015.65050	$493				$0
OFFICE/OTHER EQT MTN MATL	505.19.7015.65070	$185	$750			$0
MINOR EQUIPMENT & TOOLS	505.19.7015.65085	$775	$566			$0
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7015.62305	$14,486				$0
Total Parking Lots & Meters:		**$1,076,598**	**$1,077,375**	**$1,420,648**	**$1,424,293**	**$3,645**
Church Street Garage						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OTHER EQMT MAINTENANCE	505.19.7025.62245	$16,946	$12,844			$0
PARKING TAX PAYMENTS TO COUNTY	505.19.7025.62347	$19,805	$13,856	$24,000	$15,000	-$9,000
PARKING TAX PAYMENTS TO CITY	505.19.7025.62348	$186,692	$188,157	$240,000	$200,000	-$40,000
PARKING TAX PAYMENTS TO STATE	505.19.7025.62349	$3,328				$0
CONTRACT SVC-PARKING GARAGE	505.19.7025.62400	$178,838	$114,524	$200,000	$200,000	$0
ELEVATOR CONTRACT COSTS	505.19.7025.62425	$0	$0	$22,000	$22,000	$0
SERVICE AGREEMENTS/ CONTRACTS	505.19.7025.62509	$35,623	$48,747	$60,000	$60,000	$0
ELECTRICITY	505.19.7025.64005	$35,005	$0	$50,000	$50,000	$0
TELECOMMUNICATIONS	505.19.7025.64505	$12,097	$11,520	$12,000	$12,000	$0
BLDG MAINTENANCE MATERIAL	505.19.7025.65050	$542	$800	$2,000	$2,000	$0
Total Church Street Garage:		**$488,876**	**$390,449**	**$610,000**	**$561,000**	**-$49,000**
Sherman Garage						
PERMANENT PART-TIME	505.19.7036.61050	$26,141	$21,784			$0
IMRF	505.19.7036.61710	$209				$0
SOCIAL SECURITY	505.19.7036.61725	$1,812	$1,793			$0
MEDICARE	505.19.7036.61730	$424	$419			$0
SEASONAL EMPLOYEES	505.19.7036.61060	$3,034	$5,370			$0
BLDG MAINTENANCE SERVICES	505.19.7036.62225	$0	$1,100			$0
OTHER EQMT MAINTENANCE	505.19.7036.62245	$13				$0
PARKING TAX PAYMENTS TO COUNTY	505.19.7036.62347	$58,669	$30,286	$66,000	$36,000	-$30,000
PARKING TAX PAYMENTS TO CITY	505.19.7036.62348	$541,900	$553,473	$600,000	$550,000	-$50,000
PARKING TAX PAYMENTS TO STATE	505.19.7036.62349	$9,659				$0
FISCAL AGENT SERVICES	505.19.7036.62350	$0	$0	$500	$500	$0
CONTRACT SVC-PARKING GARAGE	505.19.7036.62400	$388,949	$354,516	$600,000	$600,000	$0
ELEVATOR CONTRACT COSTS	505.19.7036.62425	$34,583	$36,191	$43,700	$43,700	$0
SERVICE AGREEMENTS/ CONTRACTS	505.19.7036.62509	$81,041	$96,839	$130,000	$130,000	$0
BUSINESS ATTRACTION	505.19.7036.62660	$20,163				$0
BANK SERVICE CHARGES	505.19.7036.62705	$3,886	$4,927	$4,000	$4,000	$0
ELECTRICITY	505.19.7036.64005	$103,652	$0	$134,000	$134,000	$0
TELECOMMUNICATIONS	505.19.7036.64505	$13,184	$11,520	$12,000	$12,000	$0
BLDG MAINTENANCE MATERIAL	505.19.7036.65050	$2,043	$1,859	$3,000	$3,000	$0
Total Sherman Garage:		**$1,289,361**	**$1,120,078**	**$1,593,200**	**$1,513,200**	**-$80,000**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Maple Garage						
BLDG MAINTENANCE SERVICES	505.19.7037.62225	$129	$1,002			$0
OTHER EQMT MAINTENANCE	505.19.7037.62245	$28,243	$35,494			$0
PARKING TAX PAYMENTS TO COUNTY	505.19.7037.62347	$33,470	$9,686	$24,000	$15,000	-$9,000
PARKING TAX PAYMENTS TO CITY	505.19.7037.62348	$696,828	$626,961	$480,000	$420,000	-$60,000
PARKING TAX PAYMENTS TO STATE	505.19.7037.62349	$8,728				$0
CONTRACT SVC-PARKING GARAGE	505.19.7037.62400	$216,826	$138,851	$300,000	$300,000	$0
ELEVATOR CONTRACT COSTS	505.19.7037.62425	$372	$0	$40,000	$40,000	$0
SERVICE AGREEMENTS/ CONTRACTS	505.19.7037.62509	$48,854	$63,854	$75,000	$75,000	$0
BANK SERVICE CHARGES	505.19.7037.62705	$2,032	$2,135			$0
ELECTRICITY	505.19.7037.64005	$80,287	$179,453	$100,000	$100,000	$0
NATURAL GAS	505.19.7037.64015	$770	$2,080	$1,100	$1,100	$0
TELECOMMUNICATIONS	505.19.7037.64505	$14,016	$11,520	$10,000	$10,000	$0
BLDG MAINTENANCE MATERIAL	505.19.7037.65050	$2,029	$800	$1,500	$1,500	$0
OFFICE/OTHER EQT MTN MATL	505.19.7037.65070	$19	$19			$0
MINOR EQUIPMENT & TOOLS	505.19.7037.65085	$89	$164			$0
Total Maple Garage:		**$1,132,693**	**$1,072,019**	**$1,031,600**	**$962,600**	**-$69,000**
Transfers						
TRANSFERS TO OTHER FUNDS	505.19.7050.66020	$1,500,000				$0
TRANSFER TO GENERAL FUND	505.19.7050.66131	$2,972,390	$2,972,388	$2,972,390	$2,972,390	$0
TRANSFER TO INSURANCE	505.19.7050.66130	$350,666	$351,504	$351,502	$369,077	$17,575
Total Transfers:		**$4,823,056**	**$3,323,892**	**$3,323,892**	**$3,341,467**	**$17,575**
Total Administrative Services:		**$12,614,135**	**$10,578,092**	**$10,995,112**	**$10,387,867**	**-$607,245**
Public Works Agency						
Public Works Agency Admin						
BOND ISSUANCE COSTS	505.40.4105.62716	$23,335				$0
Total Public Works Agency Admin:		**$23,335**				**$0**
Recycling And Environmental Main						
REGULAR PAY	505.40.4310.61010	-$15,254				$0
HEALTH INSURANCE	505.40.4310.61510	$165				$0
IMRF	505.40.4310.61710	$82				$0
SOCIAL SECURITY	505.40.4310.61725	$56				$0
MEDICARE	505.40.4310.61730	$13				$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Recycling And Environmental Main:		**-$14,937**				**$0**
Greenways						
REGULAR PAY	505.40.4330.61010	$203,171	$224,059	$219,786	$219,965	$179
OVERTIME PAY	505.40.4330.61110	$384	$6,812			$0
ANNUAL SICK LEAVE PAYOUT	505.40.4330.61420	$809	$829			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4330.61430	$270				$0
HEALTH INSURANCE	505.40.4330.61510	$36,202	$36,571	$39,213	$40,603	$1,390
LIFE INSURANCE	505.40.4330.61615	$132	$137	$145	$133	-$12
SHOE ALLOWANCE	505.40.4330.61630	$900	$900	$900	$900	$0
IMRF	505.40.4330.61710	$17,040	$18,987	$10,638	$7,281	-$3,357
SOCIAL SECURITY	505.40.4330.61725	$12,080	$13,900	$13,683	$13,694	$11
MEDICARE	505.40.4330.61730	$2,825	$3,251	$3,200	$3,203	$3
Total Greenways:		**$273,812**	**$305,446**	**$287,565**	**$285,778**	**-$1,787**
Parks And Facilities						
REGULAR PAY	505.40.4430.61010	$46,372	$50,282	$49,698	$49,698	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4430.61430		$2,243			$0
HEALTH INSURANCE	505.40.4430.61510	$8,961	$9,897	$9,664	$9,004	-$660
VISION INSURANCE	505.40.4430.61513		$56	$56	$51	-$5
LIFE INSURANCE	505.40.4430.61615	$64	$65	$66	$61	-$5
SHOE ALLOWANCE	505.40.4430.61630	$0	$78	$78		-$78
IMRF	505.40.4430.61710	$3,908	$4,316	$2,405	$1,645	-$760
SOCIAL SECURITY	505.40.4430.61725	$2,715	$3,099	$3,086	$3,081	-$5
MEDICARE	505.40.4430.61730	$635	$725	$722	$721	-$1
Total Parks And Facilities:		**$62,655**	**$70,760**	**$65,775**	**$64,261**	**-$1,514**
Street Maintenance						
REGULAR PAY	505.40.4510.61010	$92,045	$100,741	$99,662	$99,662	$0
OVERTIME PAY	505.40.4510.61110	$116	$1,184			$0
ANNUAL SICK LEAVE PAYOUT	505.40.4510.61420	$437	$447			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4510.61430	$0	$1,205			$0
HEALTH INSURANCE	505.40.4510.61510	$20,729	$22,525	$22,969	$23,784	$815
LIFE INSURANCE	505.40.4510.61615	$80	$81	$83	$76	-$7
AUTO ALLOWANCE	505.40.4510.61625	$300	$450	$450	$413	-$37
CELL PHONE ALLOWANCE	505.40.4510.61626	$252	$252	$252	$231	-$21
SHOE ALLOWANCE	505.40.4510.61630	$150	$150	$150	$150	$0
IMRF	505.40.4510.61710	$7,802	$8,513	$4,824	$3,299	-$1,525
SOCIAL SECURITY	505.40.4510.61725	$5,539	$6,170	$6,232	$6,228	-$4
MEDICARE	505.40.4510.61730	$1,295	$1,443	$1,457	$1,456	-$1

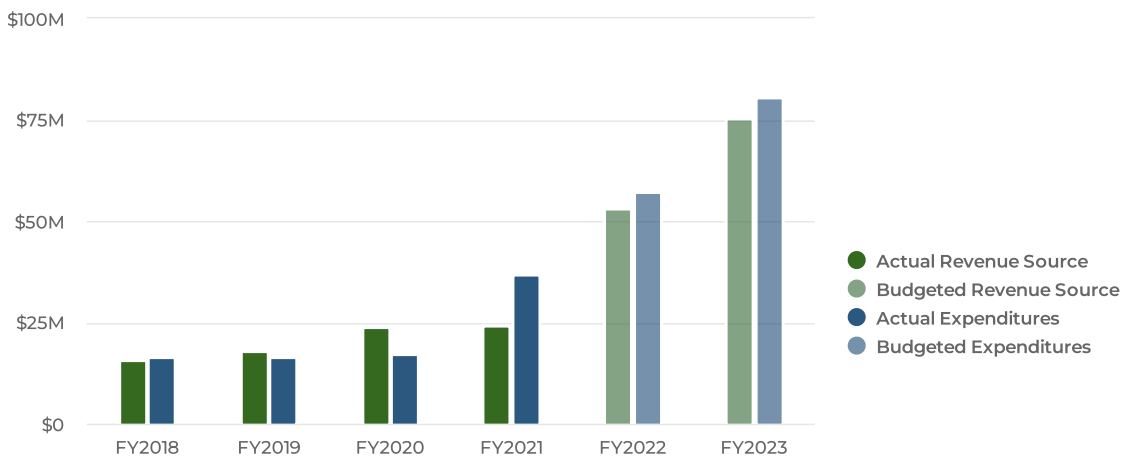
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Street Maintenance:		**$128,746**	**$143,160**	**$136,079**	**$135,298**	**-$781**
Parking Lots & Meters						
REGULAR PAY	505.40.7015.61010	$31,239				$0
OVERTIME PAY	505.40.7015.61110	$1,435				$0
OPEB EXPENSES	505.40.7015.61447	$22,179	$17,797			$0
HEALTH INSURANCE	505.40.7015.61510	$12,140				$0
LIFE INSURANCE	505.40.7015.61615	$23				$0
SHOE ALLOWANCE	505.40.7015.61630	$300				$0
IMRF	505.40.7015.61710	$3,008				$0
SOCIAL SECURITY	505.40.7015.61725	$2,073				$0
MEDICARE	505.40.7015.61730	$485				$0
Total Parking Lots & Meters:		**$72,881**	**$17,797**			**$0**
Total Public Works Agency:		**$546,492**	**$537,163**	**$489,419**	**$485,337**	**-$4,082**
Total Expenditures:		**$13,431,285**	**$11,363,517**	**$11,819,383**	**$11,284,472**	**-$534,911**

Water Fund

The Water Fund includes operations and capital improvements for all divisions at the Water Treatment Plant as well as the Distribution Division. The Evanston Water Treatment Plant supplies water to the City of Evanston, Village of Skokie, Village of Lincolnwood, the Northwest Water Commission (Arlington Heights, Buffalo Grove, Palatine, Wheeling, and Des Plaines) and the Morton Grove / Niles Water Commission.

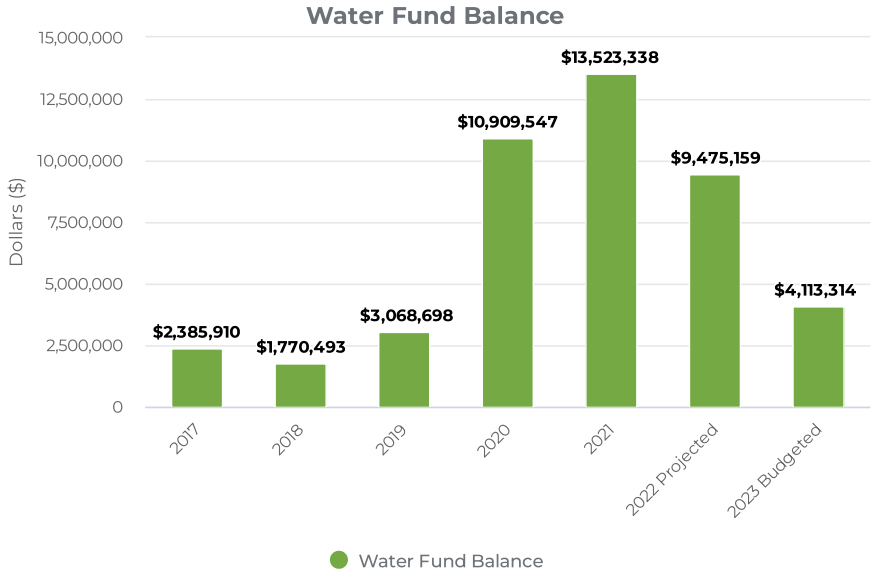
Summary

The City of Evanston is projecting $75.54M of revenue in FY2023, which represents a 41.5% increase over the prior year. Budgeted expenditures are projected to increase by 40.8% or $23.46M to $80.9M in FY2023.



Increases to expenses and revenues represent major capital improvements to the water treatment plant and distribution system. These are primarily funded through low-interest IEPA loans.

Fund Balance



Operations Detail

Administration Division

The Administration Division manages the water utility workforce, coordinates operations between divisions, and oversees the Evanston Water Utility's key business processes, including water billing for our customer communities.

Pumping Division

The Pumping Division oversees the City's three lake water intakes, pumping of raw water to the start of the water treatment process, pumping treated water to retail and wholesale customers, and operation of Evanston's treated water storage facilities and remote water pumping stations. This includes monitoring and operation of water storage facilities in Skokie's water distribution system, as well as controlling the rate of supply to the Northwest Water Commission. The Pumping Division also coordinates with the Distribution Division to maintain adequate pressure in the Evanston and Skokie water distribution systems during water main shutdowns and distribution system maintenance.

Filtration Division

The Filtration Division manages the water treatment process, including chemical addition, sedimentation, filtration, and disinfection. The Filtration Division includes the City's Water Quality Lab, which monitors Evanston's drinking water for compliance with water quality regulations and completes regular reporting to the public and the Illinois Environmental Protection Agency to certify the quality of Evanston's water.

Distribution Division

The Distribution Division manages operation, maintenance, and repair of the City's water mains, valves, fire hydrants, and the City's portion of water service lines. This includes repairing water main breaks and water service leaks; and installing new valves, hydrants, and water mains to improve the operation and efficiency of Evanston's water distribution system. Annual maintenance programs administered also include water main leak detection, valve exercising, and fire hydrant testing. The Distribution Division also coordinates with the Filtration Division to perform monthly water quality sampling in buildings throughout Evanston, and administers the City's cross connection control program. These two programs ensure that water remains safe to drink after leaving the water treatment plant.

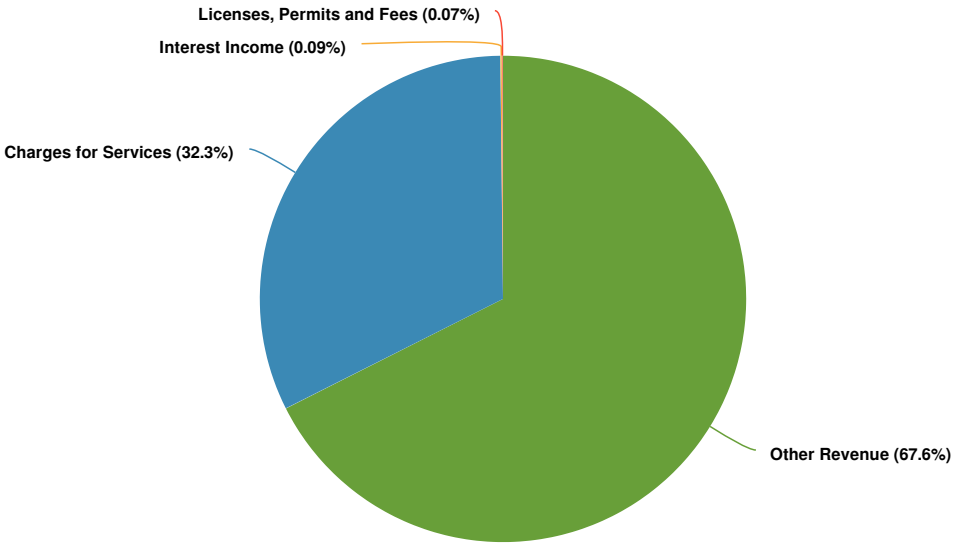
Meter Division

The Meter Division coordinates water meter reading and billing for Evanston's 14,500 retail water and sewer customers, working with the City Collector's Office to process water/sewer bill payments and cross connection control fees. The Meter Division also works with the Distribution Division to manage replacement of damaged and obsolete water meters, accuracy testing for large water meters, water service shutoff/restoration, and billing of cross connection control fees. Meter Division staff also manage the City's Advance Metering Information (AMI) system, which generates automated hourly meter reads and leak alerts for customers to help reduce water loss.

Revenues by Source

Water operations are funded through charges for water service to Evanston residents and customer communities. Capital improvements in the water fund are supported by IEPA loans and general obligation bonds, which are categorized as Other Revenue.

Projected 2023 Revenues by Source

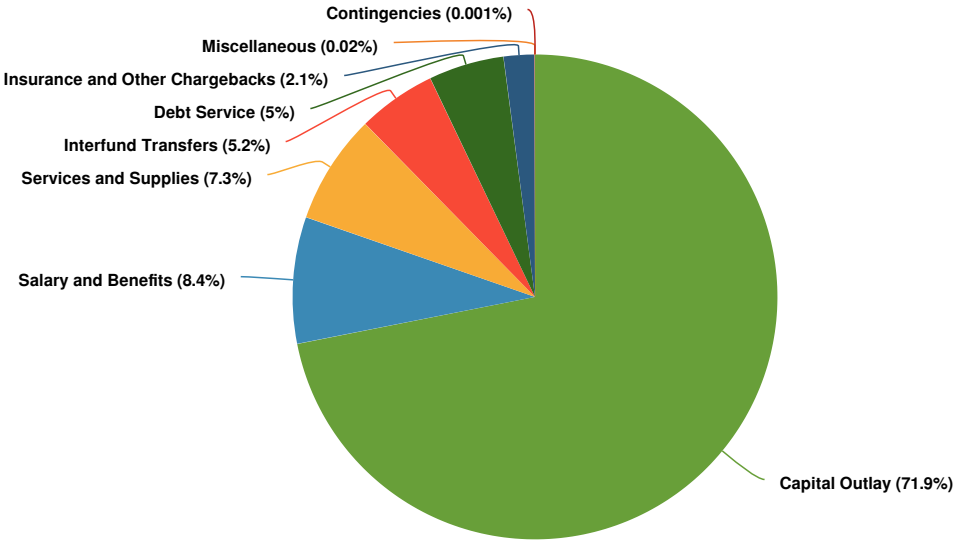


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Licenses, Permits and Fees	$61,117	$50,696	$50,000	$50,000	$0	0%
Charges for Services	$23,591,431	$20,223,874	$23,443,200	$24,378,734	$935,534	4%
Other Revenue	$387,257	$812,435	$29,834,150	$51,039,150	$21,205,000	71.1%
Interest Income	$71,543	$46,780	$70,000	$70,000	$0	0%
Interfund Transfers	$0	$3,181,174	$0	$0	$0	0%
Total Revenue Source:	**$24,111,348**	**$24,314,959**	**$53,397,350**	**$75,537,884**	**$22,140,534**	**41.5%**

Expenditures by Expense Type

The Water Fund supports 56.25 employees in the areas of Water Billing, Filtration, Pumping, Distribution, Capital Planning, and Administration. More detail on capital projects in the Water Fund in 2023 can be found in the Capital Improvements Section.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$5,431,173	$4,591,085	$6,004,602	$6,829,329	$824,727	13.7%
Services and Supplies	$3,139,675	$4,544,910	$8,812,760	$5,919,708	-$2,893,052	-32.8%
Miscellaneous	$300	$8,580	$15,000	$15,000	$0	0%
Capital Outlay	$420,883	$19,153,963	$33,200,400	$58,168,900	$24,968,500	75.2%
Interfund Transfers	$3,972,140	$5,340,491	$4,229,559	$4,229,559	$0	0%
Insurance and Other Chargebacks	$513,955	$1,559,132	$1,585,843	$1,665,135	$79,292	5%
Debt Service	$1,037,167	$1,817,954	$3,596,365	$4,072,486	$476,121	13.2%
Depreciation Expense	$2,865,860				$0	N/A
Contingencies	$0	$29	$1,000	$1,000	$0	0%
Total Expense Objects:	**$17,381,153**	**$37,016,143**	**$57,445,529**	**$80,901,117**	**$23,455,588**	**40.8%**

2023 Initiatives

- Be a leader in the public drinking water industry by providing high quality service to over 450,000 customers in ten communities, including vigilantly monitoring the quality and quantity of water provided to our customers.
- Improve water distribution system reliability and reduce water loss by continuing the water main replacement and water main leak detection programs. Goals are to supplement water main replacement with water main lining where feasible, to improve upon our historical 1% annual water main renewal rate, and to survey the entire distribution system for leaks on an annual cycle.
- Coordinate capital improvement projects with the Street Resurfacing Program and with TIF District improvement projects to ensure cost-effective and efficient use of capital improvement funding.
- Commence the replacement of the City's 42"/36" Lake Michigan Raw Water Intake installed in 1909 to address diminished flow capacity.
- Complete the development of a citywide lead service line replacement plan as a result of the enactment Public Act 102-0613 as well as a corrosion control optimization study.
- Begin the Phase II citywide meter replacement project whereby approximately 1,000 meters and metering interface units will be replaced.
- Begin the Engineering services for electrical system reliability improvements, including replacement of outdated medium voltage switchgear and generator.
- Continue with the water plant's treatment process study to optimize corrosion control. The study includes a desktop analysis, laboratory pipe scale analysis, and harvested pipe loop study analyzing water quality through a variety of chemical doses and pipe materials.
- Begin the Engineering phase of the standpipe pumping reliability project to determine improvement options to each of the City's two standpipes and associated pump stations.
- Water treatment plant security improvements based on the recommendations from the Risk and Resilience Assessment.
- Continuing with the Lead Service Line Replacement (LSLR) Pilot Project established to focus on the replacement of private-side lead services in low-to-moderate income areas within the City on a "first-come" basis.

Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Number of customers experiencing unscheduled disruption of water service	Output	244	600	422
Number of customer complaints about water service (low pressure, service disruption, quality, etc.)	Output	164	65	114
Days lost from work due to illness or injury	Outcome	363	60	100
Number of Illinois Environmental Protection Agency regulatory violations	Output	0	0	0
Number of known breaks/leaks per mile of water main	Outcome	0.2	0.2	0.2
Millions of gallons sold to outside communities (wholesale)	Input	17,635 MG	16,470 MG	17,053 MG

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
Public Works Agency Admin						
BOND PREMIUM	510.40.4105.56061	$23,185	$52,358			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
LEGAL SETTLEMENTS	510.40.4105.56125		$379,250			$0
TRANSFER FROM OTHER FUNDS	510.40.4105.57057		$3,000,000			$0
Total Public Works Agency Admin:		**$23,185**	**$3,431,608**	**$0**	**$0**	**$0**
Water Production						
FEES AND OUTSIDE WORK	510.40.4200.56145	$61,117	$50,696	$50,000	$50,000	$0
REVENUE CONTRA ACCOUNT	510.40.4200.50001	$195,053	-$343,291			$0
BEV SNACK VENDING MACHINE	510.40.4200.53200	$222	$197			$0
WATER SALES-EVANSTON	510.40.4200.53575	$8,613,315	$8,636,384	$9,600,000	$10,120,856	$520,856
WATER SALES-EVANSTON FIRE	510.40.4200.53577	$108,760	$112,031	$104,000	$104,000	$0
WATER SALES EVAN-PENALTY	510.40.4200.53580	$49,713	$51,831	$50,000	$68,000	$18,000
WATER SALES-SKOKIE	510.40.4200.53585	$5,455,762	$3,491,947	$3,883,200	$4,028,342	$145,142
WATER SALES - MGNWC	510.40.4200.53586	$1,918,954	$1,813,040	$2,278,700	$2,364,095	$85,395
WATER SALES - LINCOLNWOOD	510.40.4200.53587	$352,370	$509,932	$995,800	$1,033,042	$37,242
WATER SALES-NWWC.	510.40.4200.53590	$5,549,357	$5,670,328	$6,257,000	$6,373,899	$116,899
PHOSPHATE SALES - NWWC	510.40.4200.53591	$64,567	$68,160	$73,000	$85,000	$12,000
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	$159,600	$130,051	$150,000	$150,000	$0
WATER METER IMPACT FEES	510.40.4200.56141	$117,823	$82,944	$51,500	$51,500	$0
INTEREST INCOME ON LOANS/RECEIVABLES	510.40.4200.56571	$1,005,936	$319			$0
PROPERTY SALES AND RENTAL	510.40.4200.56010	$184,418	$193,639	$129,150	$129,150	$0
MISCELLANEOUS REVENUE	510.40.4200.56045	$7,384	$6,370	$5,000	$5,000	$0
BOND PROCEEDS	510.40.4200.56060		$0	$6,410,000	$4,933,000	-$1,477,000
PROCEEDS FROM WIFIA LOAN	510.40.4200.56114		$0		$9,558,000	$9,558,000
PROCEEDS FROM IEPA LOAN	510.40.4200.56115		$0	$23,220,000	$36,344,000	$13,124,000
FEES AND MERCHANDISE SALE	510.40.4200.56140	$89,613	$81,721	$70,000	$70,000	$0
JDE WATER INTERFACE	510.40.4200.56196	$116	$472			$0
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4200.56585	-$48	-$34,859			$0
INVESTMENT INCOME	510.40.4200.56501	$71,543	$46,780	$70,000	$70,000	$0
Total Water Production:		**$24,005,574**	**$20,568,693**	**$53,397,350**	**$75,537,884**	**$22,140,534**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Public Works Agency:		**$24,028,759**	**$24,000,301**	**$53,397,350**	**$75,537,884**	**$22,140,534**
Utilities						
2018B Bonds						
BOND PREMIUM	510.71.5602.56061	$1,249				$0
Total 2018B Bonds:		**$1,249**				**$0**
2019B Bonds						
BOND PREMIUM	510.71.5606.56061	$30,839				$0
Total 2019B Bonds:		**$30,839**				**$0**
2021 Bonds						
BOND PREMIUM	510.71.5609.56061		$8,081			$0
Total 2021 Bonds:			**$8,081**			**$0**
2016A Bonds						
BOND PREMIUM	510.71.5731.56061	$7,159				$0
Total 2016A Bonds:		**$7,159**				**$0**
2017A Bonds						
BOND PREMIUM	510.71.5733.56061	$1,968	$1,968			$0
Total 2017A Bonds:		**$1,968**	**$1,968**			**$0**
Water General Support						
REALIZED GAIN/LOSS	510.71.7100.56586	$0	-$31,504			$0
Total Water General Support:		**$0**	**-$31,504**	**$0**	**$0**	**$0**
2011A Bonds						
BOND PREMIUM	510.71.7145.56061	$2,484				$0
Total 2011A Bonds:		**$2,484**				**$0**
2012A Bonds						
BOND PREMIUM	510.71.7150.56061	$11,552	$127,072			$0
Total 2012A Bonds:		**$11,552**	**$127,072**			**$0**
2013A Bonds						
BOND PREMIUM	510.71.7151.56061	$2,352	$2,352			$0
Total 2013A Bonds:		**$2,352**	**$2,352**			**$0**
2015 A Bonds						
BOND PREMIUM	510.71.7152.56061	$14,856	$15,385			$0
Total 2015 A Bonds:		**$14,856**	**$15,385**			**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Water Fund Dep, Imp, Ext						
TRANSFER FROM OTHER FUNDS	513.71.7330.57057		$181,174			$0
Total Water Fund Dep, Imp, Ext:		**$0**	**$181,174**	**$0**	**$0**	**$0**
2014A Bonds						
BOND PREMIUM	510.71.7509.56061	$10,130	$10,130			$0
Total 2014A Bonds:		**$10,130**	**$10,130**			**$0**
Total Utilities:		**$82,589**	**$314,658**	**$0**	**$0**	**$0**
Total Revenue:		**$24,111,348**	**$24,314,959**	**$53,397,350**	**$75,537,884**	**$22,140,534**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						
Public Works Agency Admin						
ESTIMATED WAGES/BENEFITS	510.40.4105.61001		$0		$274,576	$274,576
REGULAR PAY	510.40.4105.61010	$302,210	$257,694	$311,260	$245,939	-$65,321
OVERTIME PAY	510.40.4105.61110	$3,625				$0
TERMINATION PAYOUTS	510.40.4105.61415	$2,260	$15,542			$0
ANNUAL SICK LEAVE PAYOUT	510.40.4105.61420	$304				$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4105.61430	$207				$0
OPEB EXPENSES	510.40.4105.61447	$60,501				$0
HEALTH INSURANCE	510.40.4105.61510	$48,784	$32,088	$52,172	$29,986	-$22,186
VISION INSURANCE	510.40.4105.61513		$46	$57	$9	-$48
LIFE INSURANCE	510.40.4105.61615	$353	$257	$273	$131	-$142
AUTO ALLOWANCE	510.40.4105.61625	$450	$337			$0
SHOE ALLOWANCE	510.40.4105.61630	$305	$155	$155	$150	-$5
IMRF	510.40.4105.61710	$23,991	$22,007	$15,065	$8,142	-$6,923
SOCIAL SECURITY	510.40.4105.61725	$16,696	$16,669	$19,308	$15,258	-$4,050
MEDICARE	510.40.4105.61730	$3,928	$3,898	$4,516	$3,569	-$947
BOND ISSUANCE COSTS	510.40.4105.62716	$109,136				$0
TRANSFERS TO OTHER FUNDS	510.40.4105.66020	$11,246,385				$0
Total Public Works Agency Admin:		**$11,819,136**	**$348,692**	**$402,806**	**$577,761**	**$174,955**
Water Production						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
REGULAR PAY	510.40.4200.61010	$509,352	$626,984	$706,890	$722,659	$15,769
PERMANENT PART-TIME	510.40.4200.61050	$31				$0
JOB TRAINING PROGRAM	510.40.4200.61072	$34,320	$0	$54,100	$80,000	$25,900
TERMINATION PAYOUTS	510.40.4200.61415	$1,978				$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4200.61430	$0	$8,305			$0
HEALTH INSURANCE	510.40.4200.61510	$45,789	$54,067	$69,357	$69,329	-$28
VISION INSURANCE	510.40.4200.61513		$146	$150	$138	-$12
LIFE INSURANCE	510.40.4200.61615	$535	$694	$722	$664	-$58
AUTO ALLOWANCE	510.40.4200.61625	$1,967	$4,326	$4,793	$4,394	-$399
CELL PHONE ALLOWANCE	510.40.4200.61626	$504	$504	$504	$462	-$42
SHOE ALLOWANCE	510.40.4200.61630	$300	$300	$465	$300	-$165
IMRF	510.40.4200.61710	$44,644	$51,329	$34,214	$23,920	-$10,294
SOCIAL SECURITY	510.40.4200.61725	$31,647	$36,619	$41,389	$42,294	$905
MEDICARE	510.40.4200.61730	$7,647	$9,164	$10,332	$10,554	$222
SEASONAL EMPLOYEES	510.40.4200.61060	$0	$1,320	$5,000	$5,000	$0
STUDIES	510.40.4200.62180	$147,040	$168,305	$524,500	$180,000	-$344,500
CONSULTING SERVICES	510.40.4200.62185	$4,200	$4,200	$5,000	$5,000	$0
PRINTING	510.40.4200.62210	$2,033	$4,015	$4,500	$4,500	$0
OFFICE EQUIPMENT MAINT	510.40.4200.62235	$0	$0	$1,500	$1,500	$0
OTHER EQMT MAINTENANCE	510.40.4200.62245	$45,318	$30,670	$60,000	$60,000	$0
POSTAGE CHARGEBACKS	510.40.4200.62275	$113	$0	$3,000	$3,000	$0
TRAINING & TRAVEL	510.40.4200.62295	$2,249	$17,705	$23,000	$23,000	$0
POSTAGE	510.40.4200.62315	$197	$1,491	$2,500	$2,500	$0
IT COMPUTER SOFTWARE	510.40.4200.62340	$0	$179			$0
MEMBERSHIP DUES	510.40.4200.62360	$3,628	$12,948	$10,000	$19,000	$9,000
COPY MACHINE CHARGES	510.40.4200.62380	$1,653	$295	$1,200	$1,200	$0
NATURAL GAS	510.40.4200.64015	$1,372				$0
TELECOMMUNICATIONS	510.40.4200.64505	$7,319	$6,792	$14,300	$14,300	$0
TELECOMMUNICATIONS - WIRELESS	510.40.4200.64540	$2,432	$2,988	$5,000		-$5,000
BOOKS, PUBLICATIONS, MAPS	510.40.4200.65010	$0	$357	$550	$550	$0
CLOTHING	510.40.4200.65020	$0	$0	$1,900	$1,900	$0
FOOD	510.40.4200.65025	$328	$993	$2,000	$2,000	$0
JANITORIAL SUPPLIES	510.40.4200.65040	$0	$0	$2,300	$2,300	$0
BLDG MAINTENANCE MATERIAL	510.40.4200.65050	$534	$847	$1,000	$1,000	$0
OFFICE/OTHER EQT MTN MATL	510.40.4200.65070	$0	$0	$30,000	$30,000	$0
MINOR EQUIPMENT & TOOLS	510.40.4200.65085	$0	$0	$8,000	$8,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OFFICE SUPPLIES	510.40.4200.65095	$3,348	$3,934	$4,900	$4,900	$0
PHOTO/DRAFTING SUPPLIE	510.40.4200.65105	$0	$0	$400	$400	$0
IT COMPUTER HARDWARE	510.40.4200.65555	$2,269	$1,945	$2,000	$2,000	$0
INTERNSHIP PROGRAM	510.40.4200.61071		$0	$5,000	$5,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4200.62305	$15,033	$15,000	$15,000	$15,000	$0
Total Water Production:		**$917,783**	**$1,066,423**	**$1,655,466**	**$1,346,764**	**-$308,702**
Water Production Maintenance						
TELECOMMUNICATIONS - WIRELESS	510.40.4205.64540	$1,278				$0
Total Water Production Maintenance:		**$1,278**				**$0**
Water Billing						
REGULAR PAY	510.40.4208.61010	$92,745	$110,479	$152,656	$155,257	$2,601
PERMANENT PART-TIME	510.40.4208.61050	$23,091	$24,992	$1		-$1
OVERTIME PAY	510.40.4208.61110	$0	$0	$3,500	$3,500	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4208.61430	$0	$2,507			$0
HEALTH INSURANCE	510.40.4208.61510	$20,720	$24,702	$37,192	$47,568	$10,376
VISION INSURANCE	510.40.4208.61513		$6			$0
LIFE INSURANCE	510.40.4208.61615	$7	$15	$7	$40	$33
IMRF	510.40.4208.61710	$7,483	$9,271	$7,389	$5,139	-$2,250
SOCIAL SECURITY	510.40.4208.61725	$6,599	$8,190	$9,466	$9,626	$160
MEDICARE	510.40.4208.61730	$1,543	$1,915	$2,214	$2,252	$38
PRINTING	510.40.4208.62210	$723	$1,151	$2,000	$2,000	$0
OTHER EQMT MAINTENANCE	510.40.4208.62245	$4,725	$11,840	$23,650	$31,000	$7,350
TELECOMMUNICATIONS - WIRELESS	510.40.4208.64540	$1,368	$1,254	$1,100		-$1,100
OFFICE/OTHER EQT MTN MATL	510.40.4208.65070	$20,887	$27,776	$173,000	$205,000	$32,000
Total Water Billing:		**$179,891**	**$224,100**	**$412,175**	**$461,382**	**$49,207**
Pumping						
REGULAR PAY	510.40.4210.61010	$893,757	$1,058,376	$1,073,700	$1,042,549	-$31,151
JOB TRAINING PROGRAM	510.40.4210.61072	$20,760	$0	$27,000	$40,000	$13,000
OVERTIME PAY	510.40.4210.61110	$37,006	$28,508	$28,000	$28,000	$0
TERMINATION PAYOUTS	510.40.4210.61415	$60,436	$15,674			$0
ANNUAL SICK LEAVE PAYOUT	510.40.4210.61420	$1,871	$985			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4210.61430	$0	$3,349			$0
HEALTH INSURANCE	510.40.4210.61510	$149,481	$174,590	$169,286	$228,062	$58,776
VISION INSURANCE	510.40.4210.61513		$38	$38	$35	-$3
LIFE INSURANCE	510.40.4210.61615	$762	$833	$694	$723	$29
SHOE ALLOWANCE	510.40.4210.61630	$3,010	$3,310	$3,310	$3,010	-$300
IMRF	510.40.4210.61710	$88,554	$91,274	$51,968	$34,508	-$17,460
SOCIAL SECURITY	510.40.4210.61725	$65,364	$66,764	$66,766	$64,825	-$1,941
MEDICARE	510.40.4210.61730	$15,287	$15,614	$15,615	$15,161	-$454
STUDIES	510.40.4210.62180		$0	$50,000	$50,000	$0
IMPROVEMENT MAINT SERVICE	510.40.4210.62230	$1,382	$5,649	$11,000	$11,000	$0
OTHER EQMT MAINTENANCE	510.40.4210.62245	$17,545	$41,542	$79,300	$139,300	$60,000
MEMBERSHIP DUES	510.40.4210.62360	$0	$0	$120	$120	$0
SERVICE AGREEMENTS/ CONTRACTS	510.40.4210.62509	$1,569				$0
ELECTRICITY	510.40.4210.64005	$1,026,323	$1,038,666	$940,200	$940,200	$0
NATURAL GAS	510.40.4210.64015	$51,170	$50,736	$100,000	$100,000	$0
TELECOMMUNICATIONS	510.40.4210.64505	$411	$0	$5,000	$5,000	$0
TELECOMMUNICATIONS - WIRELESS	510.40.4210.64540	$1,061	$1,363	$5,500		-$5,500
CLOTHING	510.40.4210.65020	$0	$0	$800	$800	$0
PETROLEUM PRODUCTS	510.40.4210.65035	$5,336	$6,433	$12,800	$12,800	$0
JANITORIAL SUPPLIES	510.40.4210.65040	$2,543	$33	$3,000	$3,000	$0
BLDG MAINTENANCE MATERIAL	510.40.4210.65050	$14,759	$1,673	$2,600	$2,600	$0
OFFICE/OTHER EQT MTN MATL	510.40.4210.65070	$50,179	$79,238	$104,000	$104,000	$0
MINOR EQUIPMENT & TOOLS	510.40.4210.65085	$1,546	$46,263	$130,000	$160,000	$30,000
SAFETY EQUIPMENT	510.40.4210.65090	$11,259	$9,124	$6,000	$6,000	$0
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4210.66049	$0	$19,484			$0
Total Pumping:		**$2,521,369**	**$2,759,516**	**$2,886,697**	**$2,991,693**	**$104,996**
Filtration						
REGULAR PAY	510.40.4220.61010	$1,152,119	$1,117,066	$1,243,251	$1,198,556	-$44,695
JOB TRAINING PROGRAM	510.40.4220.61072	$25,832	$30,952	$27,100	$40,000	$12,900
OVERTIME PAY	510.40.4220.61110	$41,115	$36,600	$25,000	$25,000	$0
TERMINATION PAYOUTS	510.40.4220.61415	$21,160	$26,879			$0
ANNUAL SICK LEAVE PAYOUT	510.40.4220.61420	$1,854	$0			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4220.61430	$0	$13,474			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
HEALTH INSURANCE	510.40.4220.61510	$240,337	$226,528	$241,200	$238,599	-$2,601
VISION INSURANCE	510.40.4220.61513		$168	$150	$275	$125
LIFE INSURANCE	510.40.4220.61615	$851	$816	$888	$740	-$148
SHOE ALLOWANCE	510.40.4220.61630	$3,610	$3,910	$3,910	$3,155	-$755
IMRF	510.40.4220.61710	$102,826	$105,289	$60,173	$39,673	-$20,500
SOCIAL SECURITY	510.40.4220.61725	$73,979	$76,651	$77,324	$74,507	-$2,817
MEDICARE	510.40.4220.61730	$17,302	$17,926	$18,084	$17,425	-$659
OTHER EQMT MAINTENANCE	510.40.4220.62245	$2,306	$4,930	$6,100	$6,100	$0
LEAD SERVICE ABATEMENT	510.40.4220.62410		$30			$0
MWRD FEES	510.40.4220.62420	$172,236	$207,565	$352,000	$352,000	$0
OUTSIDE LABARATORY COSTS	510.40.4220.62465	$16,634	$16,717	$32,500	$32,500	$0
TELECOMMUNICATIONS - WIRELESS	510.40.4220.64540	$1,794	$2,039	$5,900		-$5,900
AGRI/BOTANICAL SUPPLIES	510.40.4220.65005	$764	-$253	$970	$970	$0
BOOKS, PUBLICATIONS, MAPS	510.40.4220.65010		$784			$0
CHEMICALS/ SALT	510.40.4220.65015	$259,656	$357,563	$651,000	$826,718	$175,718
CLOTHING	510.40.4220.65020	$1,326	$1,883	$770	$770	$0
PHOSPHATE CHEMICALS	510.40.4220.65030	$117,665	$134,357	$204,000	$379,080	$175,080
PETROLEUM PRODUCTS	510.40.4220.65035	$1,055	-$953	$2,500	$2,500	$0
JANITORIAL SUPPLIES	510.40.4220.65040	$2,526	$1,166	$2,200	$2,200	$0
BLDG MAINTENANCE MATERIAL	510.40.4220.65050	$410	$1,705	$2,600	$2,600	$0
OFFICE/OTHER EQT MTN MATL	510.40.4220.65070	$95,327	$90,264	$94,500	$94,500	$0
MEDICAL & LAB SUPPLIES	510.40.4220.65075	$14,097	$18,181	$21,000	$21,000	$0
MINOR EQUIPMENT & TOOLS	510.40.4220.65085	$9,105	$6,958	$42,500	$90,000	$47,500
SAFETY EQUIPMENT	510.40.4220.65090	$7,813	$9,841	$15,500	$15,500	$0
Total Filtration:		**$2,383,700**	**$2,509,038**	**$3,131,120**	**$3,464,368**	**$333,248**
Water Other Operations						
STUDIES	510.40.4225.62180	$90,139	$25,877	$220,000	$152,000	-$68,000
CONSULTING SERVICES	510.40.4225.62185	$92,420	$91,720	$100,000	$130,000	$30,000
LIEN FILING FEE	510.40.4225.62273		$0	$1,500	$1,500	$0
POSTAGE	510.40.4225.62315	$12,500	$15,000	$25,000	$25,000	$0
IT COMPUTER SOFTWARE	510.40.4225.62340	$264,331	$270,594	$229,000	$254,000	$25,000
LEAD SERVICE ABATEMENT	510.40.4225.62410	$26,625	$96,091	$125,000	$125,000	$0
MWRD FEES	510.40.4225.62420	$7,848	$7,926	$8,200	$8,200	$0
WTR/SWR BILL PRINT AND MAIL CO	510.40.4225.62455	$3,367	$5,860	$12,800	$25,000	$12,200
BANK SERVICE CHARGES	510.40.4225.62705	$171,741	$142,654	$140,000	$140,000	$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TELECOMMUNICATIONS - WIRELESS	510.40.4225.64540		$1,873			$0
BOOKS, PUBLICATIONS, MAPS	510.40.4225.65010	$0	$444	$10,000	$10,000	$0
MERCHANDISE FOR RESALE	510.40.4225.65080	$38,473	$20,073	$30,000	$30,000	$0
AMORTIZATION EXPENSE	510.40.4225.68020		$70,863			$0
PUBLIC EDUCATION	510.40.4225.62696	$0	$628	$10,000	$10,000	$0
MISCELLANEOUS	510.40.4225.62770		$7,952			$0
DEPRECIATION EXPENSE	510.40.4225.68010	$2,865,860				$0
CONTINGENCIES	510.40.4225.68205	$0	$29	$1,000	$1,000	$0
Total Water Other Operations:		**$3,573,304**	**$757,584**	**$912,500**	**$911,700**	**-$800**
Water Capital Outlay						
IT COMPUTER HARDWARE	510.40.4230.65555	$1,500	$3,995	$31,000	$31,000	$0
WATER GENERAL PLANT	510.40.4230.65702	$629	$63,181	$187,000	$470,000	$283,000
AUTOMOTIVE EQUIPMENT	510.40.4230.65550		$21,950	$164,400	$388,400	$224,000
Total Water Capital Outlay:		**$2,129**	**$89,126**	**$382,400**	**$889,400**	**$507,000**
Capital Planning & Engineering						
MEMBERSHIP DUES	510.40.4400.62360	$850	$900			$0
Total Capital Planning & Engineering:		**$850**	**$900**	**$0**	**$0**	**$0**
Water And Sewer Capital						
REGULAR PAY	510.40.4440.61010	$196,846	$201,617	$199,147	$302,086	$102,939
OVERTIME PAY	510.40.4440.61110	$379				$0
ANNUAL SICK LEAVE PAYOUT	510.40.4440.61420	$0	$1,165			$0
HEALTH INSURANCE	510.40.4440.61510	$42,448	$44,970	$45,404	$62,305	$16,901
LIFE INSURANCE	510.40.4440.61615	$125	$128	$129	$123	-$6
SHOE ALLOWANCE	510.40.4440.61630	$600	$600	$600	$600	$0
IMRF	510.40.4440.61710	$15,435	$17,526	$9,639	$9,999	$360
SOCIAL SECURITY	510.40.4440.61725	$10,990	$12,665	$12,384	$18,767	$6,383
MEDICARE	510.40.4440.61730	$2,570	$2,962	$2,896	$4,389	$1,493
Total Water And Sewer Capital:		**$269,393**	**$281,633**	**$270,199**	**$398,269**	**$128,070**
Distribution Maintenance						
REGULAR PAY	510.40.4540.61010	$668,731	$722,720	$715,832	$998,097	$282,265
JOB TRAINING PROGRAM	510.40.4540.61072	$22,028	$0	$27,000	$200,000	$173,000
OVERTIME PAY	510.40.4540.61110	$29,269	$56,472	$80,000	$80,000	$0
TERMINATION PAYOUTS	510.40.4540.61415		$13,323			$0

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ANNUAL SICK LEAVE PAYOUT	510.40.4540.61420	$894	$916			$0
HEALTH INSURANCE	510.40.4540.61510	$135,287	$140,588	$146,854	$189,454	$42,600
VISION INSURANCE	510.40.4540.61513		$433	$445	$408	-$37
LIFE INSURANCE	510.40.4540.61615	$483	$484	$509	$465	-$44
SHOE ALLOWANCE	510.40.4540.61630	$2,555	$2,555	$2,555	$2,400	-$155
IMRF	510.40.4540.61710	$59,452	$65,519	$34,647	$33,038	-$1,609
SOCIAL SECURITY	510.40.4540.61725	$42,278	$47,700	$44,540	$62,031	$17,491
MEDICARE	510.40.4540.61730	$9,888	$11,156	$10,417	$14,507	$4,090
STUDIES	510.40.4540.62180	$0	$0	$30,000	$30,000	$0
PRINTING	510.40.4540.62210	$277	$0	$1,800	$1,800	$0
BLDG MAINTENANCE SERVICES	510.40.4540.62225	$0	$0	$1,000	$1,000	$0
IMPROVEMENT MAINT SERVICE	510.40.4540.62230	$10,003	$69	$10,000	$40,000	$30,000
OTHER EQMT MAINTENANCE	510.40.4540.62245	$0	$870	$2,000	$2,000	$0
POSTAGE CHARGEBACKS	510.40.4540.62275	$146	$0	$3,400	$3,400	$0
TRAINING & TRAVEL	510.40.4540.62295	$25				$0
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	510.40.4540.62415	$25,740	$32,220	$45,000	$45,000	$0
TELECOMMUNICATIONS - WIRELESS	510.40.4540.64540	$5,444	$6,033	$11,600		-$11,600
CLOTHING	510.40.4540.65020	$1,763	-$786	$1,300	$1,300	$0
BLDG MAINTENANCE MATERIAL	510.40.4540.65050	$948	$0	$500	$500	$0
MATERIALS - STREETS DIVISION	510.40.4540.65051	$35,000	$26,292	$35,000	$35,000	$0
MATER. TO MAINT. IMP.	510.40.4540.65055	$70,699	$151,252	$225,000	$280,000	$55,000
OFFICE/OTHER EQT MTN MATL	510.40.4540.65070	$6,773	$672	$5,500	$5,500	$0
MINOR EQUIPMENT & TOOLS	510.40.4540.65085	$13,673	$16,382	$53,500	$83,500	$30,000
SAFETY EQUIPMENT	510.40.4540.65090	$7,753	$5,389	$6,000	$6,000	$0
FITNESS INCENTIVE	510.40.4540.65141	$300				$0
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4540.62305	$157,548	$165,000	$165,000	$165,000	$0
Total Distribution Maintenance:		**$1,306,956**	**$1,465,260**	**$1,659,399**	**$2,280,400**	**$621,001**
Total Public Works Agency:		**$22,975,790**	**$9,502,272**	**$11,712,762**	**$13,321,737**	**$1,608,975**
Utilities						
2018B Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5602.68305		$0	$52,632	$54,094	$1,462
DEBT SERVICE- INTEREST	510.71.5602.68315	$200,234	$200,234	$200,234	$197,602	-$2,632

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total 2018B Bonds:		**$200,234**	**$200,234**	**$252,866**	**$251,696**	**-$1,170**
2019B Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5606.68305		$0	$97,399	$103,129	$5,730
DEBT SERVICE- INTEREST	510.71.5606.68315	$146,133	$141,702	$137,448	$132,578	-$4,870
Total 2019B Bonds:		**$146,133**	**$141,702**	**$234,847**	**$235,707**	**$860**
2020A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5607.68305		$0	$70,000	$130,000	$60,000
DEBT SERVICE- INTEREST	510.71.5607.68315	$15,317	$145,587	$147,700	$144,200	-$3,500
Total 2020A Bonds:		**$15,317**	**$145,587**	**$217,700**	**$274,200**	**$56,500**
2020B Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5608.68305		$0		$167,913	$167,913
DEBT SERVICE- INTEREST	510.71.5608.68315	$6,816	$221,691	$77,078	$72,002	-$5,076
Total 2020B Bonds:		**$6,816**	**$221,691**	**$77,078**	**$239,915**	**$162,837**
2021 Bonds						
BOND ISSUANCE COSTS	510.71.5609.62716		$34,180			$0
DEBT SERVICE- PRINCIPAL	510.71.5609.68305		$0	$32,800	$311,600	$278,800
DEBT SERVICE- INTEREST	510.71.5609.68315		$7,922	$95,060	$77,326	-$17,734
Total 2021 Bonds:		**$0**	**$42,101**	**$127,860**	**$388,926**	**$261,066**
2023 Bonds						
DEBT SERVICE- INTEREST	510.71.5611.68315		$0		$100,000	$100,000
Total 2023 Bonds:			**$0**		**$100,000**	**$100,000**
2016A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5731.68305		$0	$155,000	$160,000	$5,000
DEBT SERVICE- INTEREST	510.71.5731.68315	$91,294	$93,814	$82,444	$76,244	-$6,200
DEBT SERVICE- INTEREST	510.71.7153.68315	-$362	-$7,245	$237,444		-$237,444
Total 2016A Bonds:		**$90,931**	**$86,569**	**$474,888**	**$236,244**	**-$238,644**
2017A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.5733.68305		$0	$45,000	$45,000	$0
DEBT SERVICE- INTEREST	510.71.5733.68315	$31,042	$29,442	$27,975	$26,175	-$1,800
Total 2017A Bonds:		**$31,042**	**$29,442**	**$72,975**	**$71,175**	**-$1,800**
Water General Support						
IMRF	510.71.7100.61710	-$120,875	-$1,191,197			$0
Total Water General Support:		**-$120,875**	**-$1,191,197**	**$0**	**$0**	**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ARRA/ IEPA Loan Ds (L173382)						
DEBT SERVICE- PRINCIPAL	510.71.7133.68305	$0	$0	$67,505	$67,505	$0
Total ARRA/ IEPA Loan Ds (L173382):		**$0**	**$0**	**$67,505**	**$67,505**	**$0**
IEPA Loan L174820						
DEBT SERVICE- PRINCIPAL	510.71.7135.68305		$0	$82,967	$84,630	$1,663
DEBT SERVICE- INTEREST	510.71.7135.68315	$27,991	$26,388	$24,960	$23,297	-$1,663
Total IEPA Loan L174820:		**$27,991**	**$26,388**	**$107,927**	**$107,927**	**$0**
IEPA Loan L175107						
DEBT SERVICE- PRINCIPAL	510.71.7136.68305		$0	$74,193	$75,415	$1,222
DEBT SERVICE- INTEREST	510.71.7136.68315	$24,002	$22,817	$21,765	$20,543	-$1,222
Total IEPA Loan L175107:		**$24,002**	**$22,817**	**$95,958**	**$95,958**	**$0**
2011A Bonds						
DEBT SERVICE- INTEREST	510.71.7145.68315	$79,187				$0
Total 2011A Bonds:		**$79,187**				**$0**
2012A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.7150.68305		$161,018			$0
DEBT SERVICE- INTEREST	510.71.7150.68315	$97,131	$126,466			$0
Total 2012A Bonds:		**$97,131**	**$287,484**			**$0**
2013A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.7151.68305		$0	$90,000	$95,000	$5,000
DEBT SERVICE- INTEREST	510.71.7151.68315	$65,188	$61,771	$58,471	$54,872	-$3,599
Total 2013A Bonds:		**$65,188**	**$61,771**	**$148,471**	**$149,872**	**$1,401**
2015 A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.7152.68305		$0	$235,000	$245,000	$10,000
DEBT SERVICE- INTEREST	510.71.7152.68315	$167,598	$158,765	$150,331	$140,932	-$9,399
Total 2015 A Bonds:		**$167,598**	**$158,765**	**$385,331**	**$385,932**	**$601**
Interfund Transfers						
TRANSFER TO GENERAL FUND	510.71.7160.66131	$3,799,559	$4,049,568	$4,049,559	$4,049,559	$0
TRANSFER TO INSURANCE	510.71.7160.66130	$513,955	$1,539,648	$1,585,843	$1,665,135	$79,292
Total Interfund Transfers:		**$4,313,514**	**$5,589,216**	**$5,635,402**	**$5,714,694**	**$79,292**
Water Fund Dep, Imp, Ext						
ENGINEERING SERVICES	510.71.7330.62145		$892,338			$0
ADVERTISING	510.71.7330.62205		$2,499			$0
ENGINEERING SERVICES	513.71.7330.62145	$216	$122,719	$3,460,000	$6,700	-$3,453,300

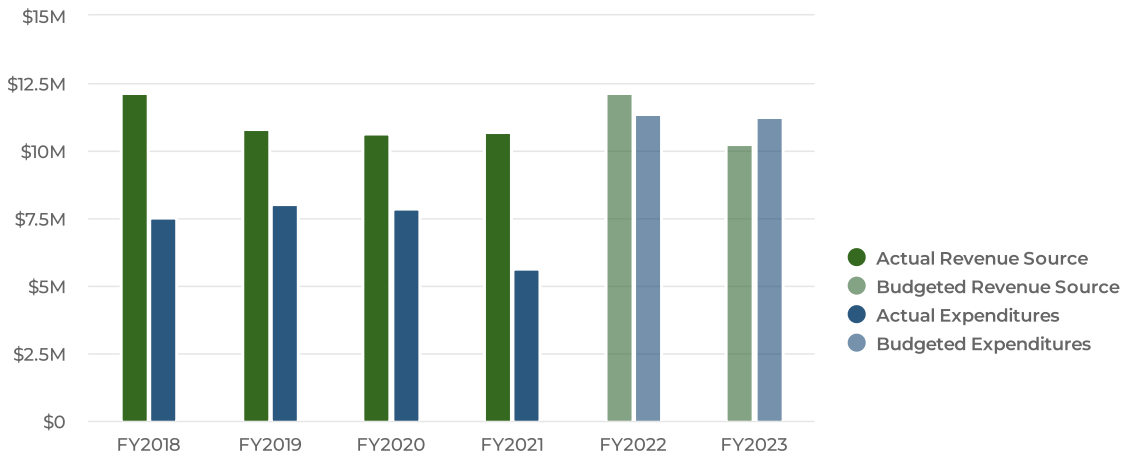
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
ADVERTISING	513.71.7330.62205	$844	$3,226	$5,000	$5,000	$0
OTHER IMPROVEMENTS	510.71.7330.65515		$19,153,137			$0
OTHER IMPROVEMENTS	513.71.7330.65515	$420,883	-$21,124	$33,036,000	$57,780,500	$24,744,500
TRANSFERS TO OTHER FUNDS	513.71.7330.66020	-$11,246,385	$1,110,923			$0
Total Water Fund Dep, Imp, Ext:		**-$10,824,442**	**$21,263,719**	**$36,501,000**	**$57,792,200**	**$21,291,200**
2014A Bonds						
DEBT SERVICE- PRINCIPAL	510.71.7509.68305		$0	$120,000	$125,000	$5,000
DEBT SERVICE- INTEREST	510.71.7509.68315	$85,596	$81,083	$75,812	$69,812	-$6,000
Total 2014A Bonds:		**$85,596**	**$81,083**	**$195,812**	**$194,812**	**-$1,000**
IEPA Loan L175108						
DEBT SERVICE- PRINCIPAL	510.71.7137.68305		$0	$806,630	$919,412	$112,782
DEBT SERVICE- INTEREST	510.71.7137.68315		$346,501	$330,517	$353,205	$22,688
Total IEPA Loan L175108:			**$346,501**	**$1,137,147**	**$1,272,617**	**$135,470**
Total Utilities:		**-$5,594,637**	**$27,513,871**	**$45,732,767**	**$67,579,380**	**$21,846,613**
Total Expenditures:		**$17,381,153**	**$37,016,143**	**$57,445,529**	**$80,901,117**	**$23,455,588**

Sewer Fund

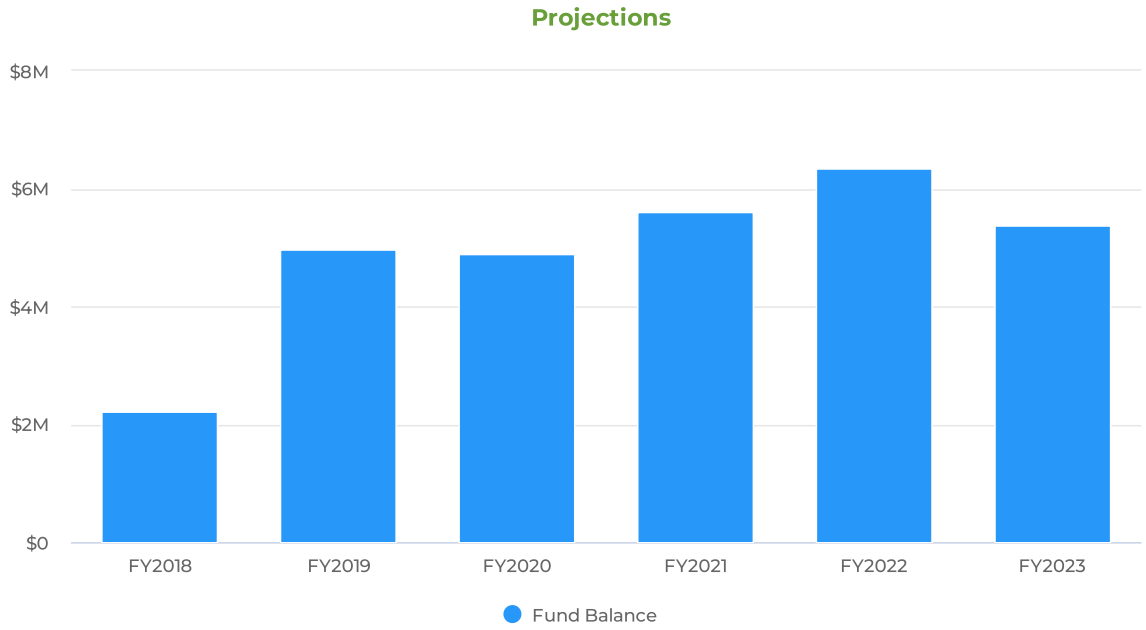
The Sewer Fund includes operations, maintenance and capital improvements for the City's Combined, Relief, and Storm Sewer Systems. The Sewer Division manages operation, inspection, maintenance, and repair of the City's sewer mains and drainage structures (sewer manholes, catch basins, and storm water inlets). This includes proactive programs such as sewer main and drainage structure cleaning, root cutting, and televised internal sewer main inspection; as well as responding to all reports of sewer backups and flooding. This division also inspects work done by contractors including sewer main lining and manhole rehabilitation. Sewer Division staff conduct regular inspection of sewer outfalls and other facilities throughout Evanston for compliance with the City's sewer system operating permits with the Illinois Environmental Protection Agency.

Summary

The City of Evanston is projecting $10.27M of revenue in FY2023, which represents a 15.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.2% or $139.39K to $11.25M in FY2023.

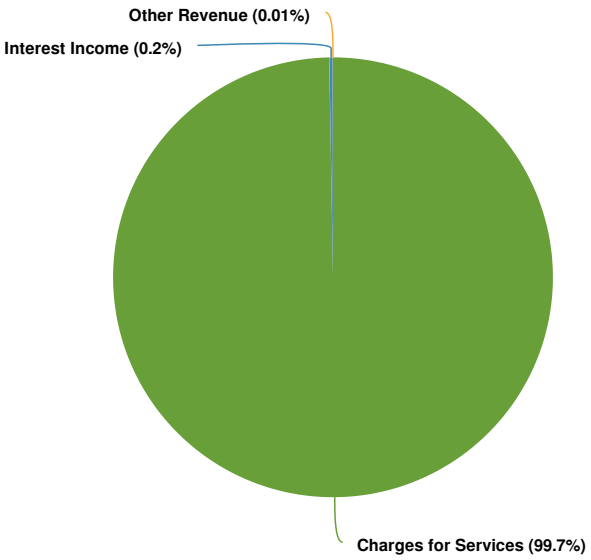


Fund Balance



Revenues by Source

Revenue to the sewer fund is from charges for services, which are paid by Evanston property owners through their water bill.



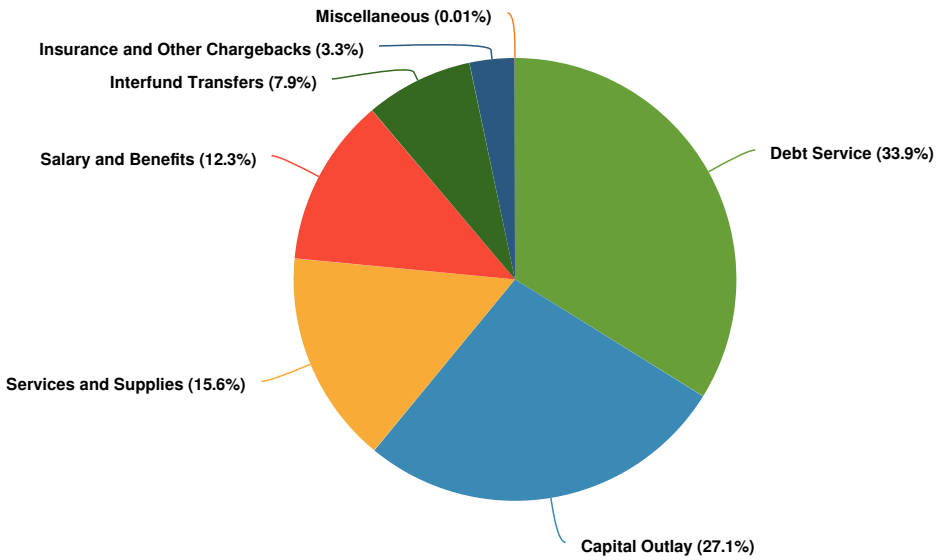
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Charges for Services	$10,242,066	$10,373,597	$10,113,594	$10,240,424	$126,830	1.3%
Other Revenue	$405,831	$16,811	$2,001,000	$1,000	-$2,000,000	-100%
Interest Income	$15,111	$4,547	$25,000	$25,000	$0	0%
Interfund Transfers	$0	$332,637	$0	$0	$0	0%
Total Revenue Source:	**$10,663,008**	**$10,727,592**	**$12,139,594**	**$10,266,424**	**-$1,873,170**	**-15.4%**

Expenditures by Expense Type

The Sewer Fund supports 11.75 FTE employees. More detail on Capital Outlay expenses can be found in the Capital Improvements section.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$1,379,972	$1,077,577	$1,383,761	$1,386,579	$2,818	0.2%
Services and Supplies	$393,860	$345,852	$1,471,950	$1,750,300	$278,350	18.9%
Miscellaneous	$1,456	$0	$1,500	$1,500	$0	0%
Capital Outlay	$0	$262,046	$3,538,100	$3,050,700	-$487,400	-13.8%
Interfund Transfers	$1,337,532	$1,036,558	$871,164	$883,858	$12,694	1.5%
Insurance and Other Chargebacks	$306,557	$332,256	$352,190	$369,800	$17,610	5%
Debt Service	$715,187	$2,626,816	$3,772,691	$3,809,232	$36,541	1%
Depreciation Expense	$3,773,559				$0	N/A

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Total Expense Objects:	**$7,908,122**	**$5,681,106**	**$11,391,356**	**$11,251,969**	**-$139,387**	**-1.2%**

2023 Initiatives

- Complete Greenleaf Street Large Diameter Sewer Rehabilitation Project. Engineering design, bid and contract award has been finalized. Secured State low-interest loan funding for the rehabilitation project scheduled for 2022.
- Continue the annual small diameter sewer CIPP rehabilitation program at a rate of at least 1% (1.34 miles) of the combined, small diameter sewer system rehabilitated per year.
- Continue to coordinate the inspection and repair of sewer mains and drainage structures in advance of the street resurfacing program.
- Continue preventative maintenance cleaning and inspection of sewer mains and drainage structures.
- Continue to perform inspection of combined and storm sewer outfalls in accordance with IEPA requirements.
- Continue to perform an annual sewer extension program in conjunction with alley improvements.
- Begin the engineering phase of the Combined Sewer Overflow sewer repair project.
- Continue a hydraulic analysis of the Evanston sewer system to determine where improvements could be made to address the potential for flooding due to storm water runoff. This will assist in meeting the objectives established in the CARP.

Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Estimate	FY 2023 Projected
Number of customer complaints about sewer service (sewer, odor complaint, basement flooding, broken sewer, poor drainage, street/alley flooding)	Output	280	416	348
Days lost from work due to illness or injury	Outcome	146	20	83

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works Agency						
Recycling And Environmental Main						
STORM WATER DETENTION REVENUE	515.40.4310.53593	$24,807	$23,250			$0
MISCELLANEOUS REVENUE	515.40.4310.56045	$0	$0			$0
Total Recycling And Environmental Main:		**$24,807**	**$23,250**	**$0**	**$0**	**$0**
Sewer Maintenance						
STORM WATER DETENTION REVENUE	515.40.4530.53593	$0	$0	$22,200	$22,200	$0
SEWER SERVICE CHARGE	515.40.4530.53595	$10,149,414	$10,281,974	$9,706,000	$9,832,830	$126,830

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596		$0	$274,394	$274,394	$0
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	$67,845	$68,373	$111,000	$111,000	$0
MISCELLANEOUS REVENUE	515.40.4530.56045		$0	$1,000	$1,000	$0
BOND PREMIUM	515.40.4530.56061	$5,761	$12,760			$0
CONTRIBUTIONS FROM OTHER FUNDS	515.40.4530.56112	$382,670				$0
PROCEEDS FROM IEPA LOAN	515.40.4530.56115		$0	$2,000,000		-$2,000,000
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	515.40.4530.56585		-$10,632			$0
INVESTMENT INCOME	515.40.4530.56501	$15,111	$4,547	$25,000	$25,000	$0
Total Sewer Maintenance:		**$10,620,801**	**$10,357,022**	**$12,139,594**	**$10,266,424**	**-$1,873,170**
Sewer Improvements						
FROM WEST EVANSTON TIF	515.40.4535.57007		$332,637			$0
Total Sewer Improvements:			**$332,637**			**$0**
Total Public Works Agency:		**$10,645,608**	**$10,712,909**	**$12,139,594**	**$10,266,424**	**-$1,873,170**
Utilities						
2018C Bonds						
BOND PREMIUM	515.71.5603.56061	$1,224	$14,683			$0
Total 2018C Bonds:		**$1,224**	**$14,683**			**$0**
2019B Bonds						
BOND PREMIUM	515.71.5606.56061	$10,525				$0
Total 2019B Bonds:		**$10,525**				**$0**
2011 A Bonds- Sewer Debt Serv.						
BOND PREMIUM	515.71.7512.56061	$5,651				$0
Total 2011 A Bonds- Sewer Debt Serv.:		**$5,651**				**$0**
Total Utilities:		**$17,400**	**$14,683**	**$0**	**$0**	**$0**
Total Revenue:		**$10,663,008**	**$10,727,592**	**$12,139,594**	**$10,266,424**	**-$1,873,170**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Sewer Maintenance						
ESTIMATED WAGES/BENEFITS	515.40.4530.61001		$0		$56,511	$56,511
REGULAR PAY	515.40.4530.61010	$918,937	$964,333	$1,006,818	$974,550	-$32,268
PERMANENT PART-TIME	515.40.4530.61050	$1,657				$0
JOB TRAINING PROGRAM	515.40.4530.61072	$10,256	$2,160	$27,000	$40,000	$13,000
OVERTIME PAY	515.40.4530.61110	$16,851	$22,674	$30,000	$30,000	$0
TERMINATION PAYOUTS	515.40.4530.61415	$27,209	$15,186			$0
ANNUAL SICK LEAVE PAYOUT	515.40.4530.61420	$2,092	$916			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	515.40.4530.61430	$602	$5,395			$0
HEALTH INSURANCE	515.40.4530.61510	$185,126	$171,591	$189,836	$174,739	-$15,097
VISION INSURANCE	515.40.4530.61513		$182	$371	$357	-$14
LIFE INSURANCE	515.40.4530.61615	$656	$676	$668	$621	-$47
SHOE ALLOWANCE	515.40.4530.61630	$3,075	$3,080	$3,080	$2,775	-$305
IMRF	515.40.4530.61710	$80,687	$84,023	$48,730	$32,259	-$16,471
SOCIAL SECURITY	515.40.4530.61725	$58,251	$62,109	$62,614	$60,595	-$2,019
MEDICARE	515.40.4530.61730	$13,623	$14,525	$14,644	$14,172	-$472
SEASONAL EMPLOYEES	515.40.4530.61060		$0	$5,200	$5,200	$0
IMPROVEMENT MAINT SERVICE	515.40.4530.62230	$0	$0	$10,000	$10,000	$0
OTHER EQMT MAINTENANCE	515.40.4530.62245	$2,526	$1,507	$5,500	$5,350	-$150
TRAINING & TRAVEL	515.40.4530.62295	$750	$350	$2,500	$2,500	$0
POSTAGE	515.40.4530.62315	$12,500	$15,000	$25,000	$25,000	$0
IT COMPUTER SOFTWARE	515.40.4530.62340	$6,991	$7,130	$7,000	$7,000	$0
MEMBERSHIP DUES	515.40.4530.62360	$340	$2,475	$350	$350	$0
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	515.40.4530.62415	$41,358	$40,000	$45,000	$45,000	$0
WTR/SWR BILL PRINT AND MAIL CO	515.40.4530.62455	$3,367	$5,860	$7,000	$7,000	$0
SEWER MAINTENANCE CONTRACTS	515.40.4530.62461	$41,495	$46,911	$220,000	$550,000	$330,000
BANK SERVICE CHARGES	515.40.4530.62705	$2,444	$1,838	$15,000	$15,000	$0
BOND ISSUANCE COSTS	515.40.4530.62716	$27,174				$0
TELECOMMUNICATIONS - WIRELESS	515.40.4530.64540	$3,841	$4,548	$9,500		-$9,500
CHEMICALS/ SALT	515.40.4530.65015	$905	$4,854	$3,200	$3,200	$0
CLOTHING	515.40.4530.65020	$334	$1,093	$1,000	$1,000	$0
JANITORIAL SUPPLIES	515.40.4530.65040		$0	$400	$400	$0
MATERIALS - STREETS DIVISION	515.40.4530.65051	$18,000	$17,822	$18,000	$18,000	$0
MATER. TO MAINT. IMP.	515.40.4530.65055	$12,227	$37,038	$53,000	$53,000	$0
OFFICE/OTHER EQT MTN MATL	515.40.4530.65070	-$294	$7,717	$7,000	$7,000	$0
MERCHANDISE FOR RESALE	515.40.4530.65080		$0	$1,000	$1,000	$0
MINOR EQUIPMENT & TOOLS	515.40.4530.65085	$3,309	$1,612	$3,300	$3,300	$0
SAFETY EQUIPMENT	515.40.4530.65090	$4,573	$3,218	$8,000	$8,000	$0
AUTOMOTIVE EQUIPMENT	515.40.4530.65550		$13,489	$296,100	$445,700	$149,600

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
RENTAL OF AUTO-FLEET MAINTENANCE	515.40.4530.62305	$249,877	$260,004	$260,000	$260,000	$0
DEPRECIATION EXPENSE	515.40.4530.68010	$3,773,559				$0
Total Sewer Maintenance:		**$5,524,297**	**$1,819,316**	**$2,386,811**	**$2,859,579**	**$472,768**
Sewer Other Operations						
STUDIES	515.40.4531.62180	$152,277	$264,389	$235,000	$125,000	-$110,000
OTHER EQMT MAINTENANCE	515.40.4531.62245		$0	$25,000	$25,000	$0
IT COMPUTER SOFTWARE	515.40.4531.62340		$0	$3,500	$21,500	$18,000
MEMBERSHIP DUES	515.40.4531.62360		$0	$5,000	$5,000	$0
NPDES FEES - SEWER	515.40.4531.62421	$21,000	$21,000	$21,000	$21,000	$0
SEWER MAINTENANCE CONTRACTS	515.40.4531.62461	$17,694	$18,470	$25,000	$25,000	$0
MATER. TO MAINT. IMP.	515.40.4531.65055	$3,595	$0	$5,000	$5,000	$0
PUBLIC EDUCATION	515.40.4531.62696	$1,456	$0	$1,500	$1,500	$0
Total Sewer Other Operations:		**$196,023**	**$303,860**	**$321,000**	**$229,000**	**-$92,000**
Sewer Interfund Transfers						
TRANSFER TO DEBT SERVICE	515.40.4532.66026	$257,488	$265,212	$274,394	$283,858	$9,464
TRANSFER TO GENERAL FUND	515.40.4532.66131	$330,167	$330,168	$336,770	$340,000	$3,230
TRANSFER TO INSURANCE	515.40.4532.66130	$306,557	$332,256	$352,190	$369,800	$17,610
Total Sewer Interfund Transfers:		**$894,212**	**$927,636**	**$963,354**	**$993,658**	**$30,304**
Sewer Capital						
IT COMPUTER HARDWARE	515.40.4533.65555	$0	$0	$5,500	$5,500	$0
FURNITURE & FIXTURES	515.40.4533.65625	$0	$76,776	$47,000	$50,000	$3,000
Total Sewer Capital:		**$0**	**$76,776**	**$52,500**	**$55,500**	**$3,000**
Sewer Improvements						
ADVERTISING	515.40.4535.62205	$30				$0
SEWER MAINTENANCE CONTRACTS	515.40.4535.62461	$17,425	-$156,980	$700,000	$750,000	$50,000
OTHER IMPROVEMENTS	515.40.4535.65515	$0	$171,782	$3,195,000	$2,555,000	-$640,000
TRANSFERS TO OTHER FUNDS	515.40.4535.66020	$500,000	$181,174			$0
Total Sewer Improvements:		**$517,455**	**$195,976**	**$3,895,000**	**$3,305,000**	**-$590,000**
Total Public Works Agency:		**$7,131,986**	**$3,323,563**	**$7,618,665**	**$7,442,737**	**-$175,928**
Utilities						
2018C Bonds						
DEBT SERVICE- PRINCIPAL	515.71.5603.68305		$0	$120,162	$126,085	$5,923
DEBT SERVICE- INTEREST	515.71.5603.68315	$61,679	$52,600	$44,028	$38,020	-$6,008
Total 2018C Bonds:		**$61,679**	**$52,600**	**$164,190**	**$164,105**	**-$85**
2019B Bonds						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
DEBT SERVICE- PRINCIPAL	515.71.5606.68305		$0	$33,242	$35,197	$1,955
DEBT SERVICE- INTEREST	515.71.5606.68315	$49,875	$48,362	$46,910	$45,248	-$1,662
Total 2019B Bonds:		**$49,875**	**$48,362**	**$80,152**	**$80,445**	**$293**
2020A Bonds						
DEBT SERVICE- PRINCIPAL	515.71.5607.68305		$0	$35,000	$40,000	$5,000
DEBT SERVICE- INTEREST	515.71.5607.68315	$3,930	$38,679	$37,900	$36,150	-$1,750
Total 2020A Bonds:		**$3,930**	**$38,679**	**$72,900**	**$76,150**	**$3,250**
2020B Bonds						
DEBT SERVICE- PRINCIPAL	515.71.5608.68305		$0		$34,689	$34,689
DEBT SERVICE- INTEREST	515.71.5608.68315	$1,408	$13,372	$15,924	$14,874	-$1,050
Total 2020B Bonds:		**$1,408**	**$13,372**	**$15,924**	**$49,563**	**$33,639**
Sewer Maintenance						
OPEB EXPENSES	515.71.7400.61447	$89,158	$8,211			$0
IMRF	515.71.7400.61710	-$28,209	-$277,485			$0
Total Sewer Maintenance:		**$60,949**	**-$269,274**			**$0**
IEPA (L 174775)						
DEBT SERVICE- PRINCIPAL	515.71.7477.68305		$0	$62,671	$63,887	$1,216
DEBT SERVICE- INTEREST	515.71.7477.68315	$19,602	$18,430	$17,386	$16,170	-$1,216
Total IEPA (L 174775):		**$19,602**	**$18,430**	**$80,057**	**$80,057**	**$0**
IEPA (L 17-5240)						
DEBT SERVICE- PRINCIPAL	515.71.7478.68305		$0	$10,509	$10,719	$210
DEBT SERVICE- INTEREST	515.71.7478.68315	$3,520	$3,317	$3,161	$2,951	-$210
Total IEPA (L 17-5240):		**$3,520**	**$3,317**	**$13,670**	**$13,670**	**$0**
IEPA (L17-5242)						
DEBT SERVICE- PRINCIPAL	515.71.7479.68305		$0	$30,455	$30,455	$0
DEBT SERVICE- INTEREST	515.71.7479.68315	$9,866	$9,324	$9,025	$8,467	-$558
Total IEPA (L17-5242):		**$9,866**	**$9,324**	**$39,480**	**$38,922**	**-$558**
IEPA Loan L175387						
DEBT SERVICE- PRINCIPAL	515.71.7481.68305		$0	$16,233	$16,520	$287
DEBT SERVICE- INTEREST	515.71.7481.68315	$5,895	$5,618	$5,347	$5,060	-$287
Total IEPA Loan L175387:		**$5,895**	**$5,618**	**$21,580**	**$21,580**	**$0**
2011 A Bonds- Sewer Debt Serv.						
DEBT SERVICE- INTEREST	515.71.7512.68315	$16,359				$0
Total 2011 A Bonds- Sewer Debt Serv.:		**$16,359**				**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IEPA 174430 Ds						
DEBT SERVICE- PRINCIPAL	515.71.7598.68305		$0	$139,489	$142,708	$3,219
DEBT SERVICE- INTEREST	515.71.7598.68315	$48,350	$45,256	$42,892	$39,672	-$3,220
Total IEPA 174430 Ds:		**$48,350**	**$45,256**	**$182,381**	**$182,380**	**-$1**
IEPA Ph 6A Ds (L170891)						
DEBT SERVICE- PRINCIPAL	515.71.7600.68305		$1,042,138			$0
DEBT SERVICE- INTEREST	515.71.7600.68315	$30,718	$3,871			$0
Total IEPA Ph 6A Ds (L170891):		**$30,718**	**$1,046,009**			**$0**
IEPA 8A Ds (L170893)						
DEBT SERVICE- PRINCIPAL	515.71.7605.68305		$762,924			$0
DEBT SERVICE- INTEREST	515.71.7605.68315	$24,657	$9,590			$0
Total IEPA 8A Ds (L170893):		**$24,657**	**$772,514**			**$0**
IEPA 7H Ds (L171192)						
DEBT SERVICE- PRINCIPAL	515.71.7610.68305		$207,509			$0
DEBT SERVICE- INTEREST	515.71.7610.68315	$8,082	$3,047			$0
Total IEPA 7H Ds (L171192):		**$8,082**	**$210,556**			**$0**
Iepa 10B Ds (L171452)						
DEBT SERVICE- PRINCIPAL	515.71.7616.68305		$0	$392,431	$402,303	$9,872
DEBT SERVICE- INTEREST	515.71.7616.68315	$65,059	$55,587	$49,147	$39,275	-$9,872
Total Iepa 10B Ds (L171452):		**$65,059**	**$55,587**	**$441,578**	**$441,578**	**$0**
IEPA S82B-1 Ds(L172471)						
DEBT SERVICE- PRINCIPAL	515.71.7617.68305		$0	$624,892	$640,612	$15,720
DEBT SERVICE- INTEREST	515.71.7617.68315	$122,525	$107,473	$95,949	$80,229	-$15,720
Total IEPA S82B-1 Ds(L172471):		**$122,525**	**$107,473**	**$720,841**	**$720,841**	**$0**
IEPA S82B-2 Ds (L172736)						
DEBT SERVICE- PRINCIPAL	515.71.7618.68305		$0	$375,033	$384,468	$9,435
DEBT SERVICE- INTEREST	515.71.7618.68315	$80,057	$71,052	$62,992	$53,558	-$9,434
Total IEPA S82B-2 Ds (L172736):		**$80,057**	**$71,052**	**$438,025**	**$438,026**	**$1**
IEPA 6C Ds (L171129)						
DEBT SERVICE- PRINCIPAL	515.71.7620.68305		$0	$314,601	$323,073	$8,472
DEBT SERVICE- INTEREST	515.71.7620.68315	$27,926	$19,803	$14,968	$6,496	-$8,472
Total IEPA 6C Ds (L171129):		**$27,926**	**$19,803**	**$329,569**	**$329,569**	**$0**
IEPA Ph 8B Ds (L171193)						
DEBT SERVICE- PRINCIPAL	515.71.7621.68305		$0	$233,587	$245,827	$12,240
DEBT SERVICE- INTEREST	515.71.7621.68315	$27,164	$21,218	$23,469	$11,230	-$12,239
Total IEPA Ph 8B Ds (L171193):		**$27,164**	**$21,218**	**$257,056**	**$257,057**	**$1**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
IEPA Ph 9A Ds (L170894)						
DEBT SERVICE- PRINCIPAL	515.71.7622.68305		$0	$308,924	$316,915	$7,991
DEBT SERVICE- INTEREST	515.71.7622.68315	$36,906	$29,289	$22,467	$14,477	-$7,990
Total IEPA Ph 9A Ds (L170894):		**$36,906**	**$29,289**	**$331,391**	**$331,392**	**$1**
Iepa Ph 10A Ds (L170895)						
DEBT SERVICE- PRINCIPAL	515.71.7623.68305		$0	$537,405	$551,305	$13,900
DEBT SERVICE- INTEREST	515.71.7623.68315	$71,609	$58,359	$46,492	$32,592	-$13,900
Total Iepa Ph 10A Ds (L170895):		**$71,609**	**$58,359**	**$583,897**	**$583,897**	**$0**
Total Utilities:		**$776,136**	**$2,357,542**	**$3,772,691**	**$3,809,232**	**$36,541**
Total Expenditures:		**$7,908,122**	**$5,681,106**	**$11,391,356**	**$11,251,969**	**-$139,387**

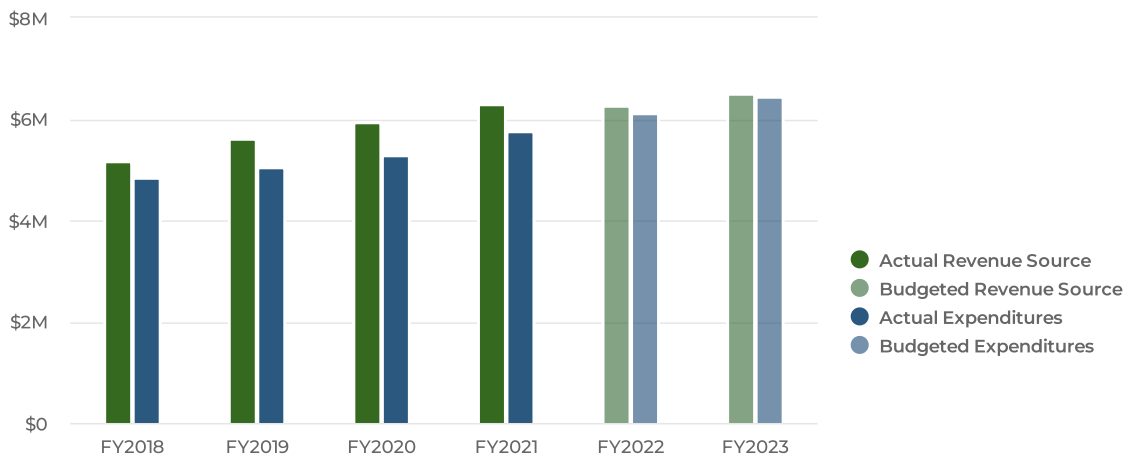
Solid Waste Fund

Solid waste removal services are provided once per week to all family residences of 1-5 units. Twenty-eight routes are scheduled for a four-day work week (Monday through Thursday). Condominium buildings and cooperative apartment units are serviced twice a week by a private hauler for refuse and once a week by City staff for recycling. Apartment recycling services are provided by City staff to all apartment complexes; excluding exempt properties, businesses, and mixed use commercial properties. Operational costs for these services are funded by sanitation service fees; the Solid Waste Agency of Northern Cook County (SWANCC) provides a recycling incentive rebate based on the total tons of recycled material collected. The incentive is used to offset operational costs.

Yard waste removal service is provided once per week to all qualified residential units under the Solid Waste Fund. Yard waste collection runs from April 1st through December 15th of every year. During the fall, yard waste operations increase dramatically with the addition of leaf collection. This Fund is responsible for costs associated with yard waste removal and a portion of street cleaning leaf collection. All residential streets posted with alternate parking signs are cleaned at least twice during the leaf collection operation. This operation begins in mid-October and continues until December 15th.

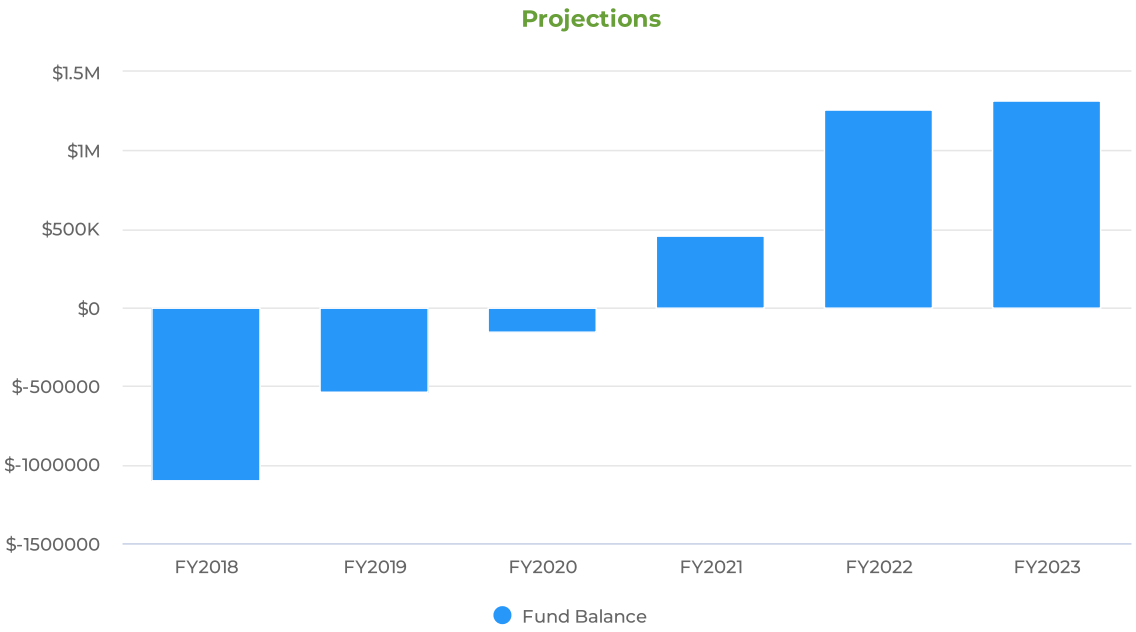
Summary

The City of Evanston is projecting $6.51M of revenue in FY2023, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 5.3% or $326.84K to $6.45M in FY2023.



Fund Balance

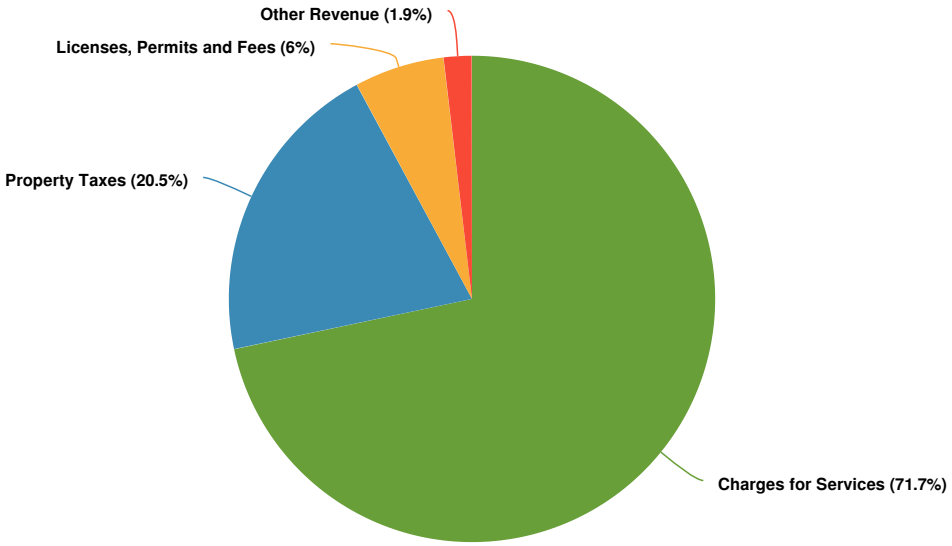
The fund has held a negative balance for many years, and is expected to maintain a positive fund balance in 2023. In FY 2022, the City Council approved a one-time transfer of excess General Fund reserves to the Solid Waste Fund in order to keep the property tax levy flat.



Revenues by Source

The Solid Waste fund is supported primarily by charges for services for trash and recycling collection. Since 2018, the fund has been receiving property tax revenue, which was increased over the course of three years instead of implementing a rate increase at that time. Solid Waste rates were increased 1.8% on January 1, 2023.

Projected 2023 Revenues by Source

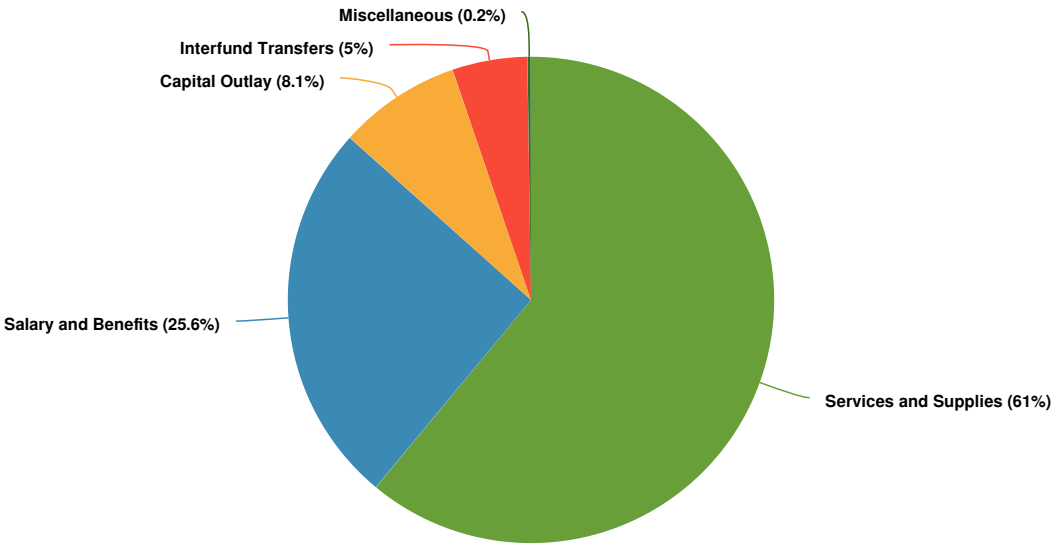


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Property Taxes	$1,332,500	$1,332,500	$1,332,500	$1,332,500	$0	0%
Licenses, Permits and Fees	$298,870	$293,125	$297,000	$389,000	$92,000	31%
Charges for Services	$4,247,762	$4,541,846	$4,516,450	$4,669,000	$152,550	3.4%
Other Revenue	$71,739	$133,952	$122,000	$122,000	$0	0%
Total Revenue Source:	**$5,950,871**	**$6,301,423**	**$6,267,950**	**$6,512,500**	**$244,550**	**3.9%**

Expenditures by Expense Type

The Solid Waste Fund supports 15.5 FTE employees, who are responsible for recycling collection and bulk and special trash pickups. Residential waste collection takes place through a contractual service.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$1,303,709	$1,593,692	$1,492,909	$1,651,410	$158,501	10.6%
Services and Supplies	$3,519,043	$3,636,764	$3,786,776	$3,935,115	$148,339	3.9%
Miscellaneous	$8,143	$8,506	$15,000	$15,000	$0	0%
Capital Outlay	$104,512	$168,062	$525,000	$525,000	$0	0%
Interfund Transfers	$322,362	$302,004	$302,000	$322,000	$20,000	6.6%
Depreciation Expense	$41,125	$69,847			$0	N/A
Total Expense Objects:	**$5,298,894**	**$5,778,875**	**$6,121,685**	**$6,448,525**	**$326,840**	**5.3%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Public Works						
YARD WASTE FEE	520.26.7695.56156	$2,184	$3,331			$0
Total Public Works:		**$2,184**	**$3,331**			**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Public Works Agency						
Recycling And Environmental Main						
PROPERTY TAXES	520.40.4310.51015	$1,332,500	$1,332,500	$1,332,500	$1,332,500	$0
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$185,035	$196,493	$172,000	$264,000	$92,000
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$113,836	$96,632	$125,000	$125,000	$0
RESIDENTIAL REFUSE	520.40.4310.53605	$3,947,394	$3,641,213	$4,171,450	$3,495,000	-$676,450
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	$34,220	$46,051	$45,000	$45,000	$0
APARTMENT REFUSE FEES	520.40.4310.53620		$114,390		$190,000	$190,000
CONDOMINIUM REFUSE FEES	520.40.4310.53621		$414,735		$639,000	$639,000
YARD WASTE FEE	520.40.4310.56156	$263,964	$322,126	$300,000	$300,000	$0
WASTE TRANSFER STATION REVENUE	520.40.4310.53196	$62,645	$126,847	$100,000	$100,000	$0
INCENTIVES PROGRAM	520.40.4310.53602	$6,070	$4,345	$4,000	$4,000	$0
TRASH CART SALES	520.40.4310.56155	$3,025	$2,760	$18,000	$18,000	$0
Total Recycling And Environmental Main:		**$5,948,687**	**$6,298,092**	**$6,267,950**	**$6,512,500**	**$244,550**
Total Public Works Agency:		**$5,948,687**	**$6,298,092**	**$6,267,950**	**$6,512,500**	**$244,550**
Total Revenue:		**$5,950,871**	**$6,301,423**	**$6,267,950**	**$6,512,500**	**$244,550**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Public Works Agency						
Recycling And Environmental Main						
ESTIMATED WAGES/BENEFITS	520.40.4310.61001		$0		$69,205	$69,205
REGULAR PAY	520.40.4310.61010	$902,311	$1,097,272	$1,096,417	$1,213,117	$116,700
PERMANENT PART-TIME	520.40.4310.61050	$29	$2,029			$0
JOB TRAINING AND INTERNSHIPS	520.40.4310.61070	$18,140	$9,996			$0
OVERTIME PAY	520.40.4310.61110	$48,387	$94,685	$65,000	$65,000	$0
TERMINATION PAYOUTS	520.40.4310.61415	$0	$6,283			$0
ANNUAL SICK LEAVE PAYOUT	520.40.4310.61420	$602	$858			$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	520.40.4310.61430	$7,874	$5,541			$0
HEALTH INSURANCE	520.40.4310.61510	$162,987	$180,227	$189,065	$165,692	-$23,373
VISION INSURANCE	520.40.4310.61513		$577	$504	$540	$36
LIFE INSURANCE	520.40.4310.61615	$644	$698	$654	$712	$58
AUTO ALLOWANCE	520.40.4310.61625	$225	$225	$338		-$338

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
SHOE ALLOWANCE	520.40.4310.61630	$3,194	$3,533	$3,920	$4,094	$174
IMRF	520.40.4310.61710	$76,116	$92,432	$53,067	$40,155	-$12,912
SOCIAL SECURITY	520.40.4310.61725	$59,529	$71,512	$67,983	$75,244	$7,261
MEDICARE	520.40.4310.61730	$13,922	$16,789	$15,961	$17,650	$1,689
SEASONAL EMPLOYEES	520.40.4310.61060	$65,364	$60,529	$110,000	$110,000	$0
TRAINING & TRAVEL	520.40.4310.62295	$223	$508	$800	$800	$0
COPY MACHINE CHARGES	520.40.4310.62380	$0	$0	$1,326	$1,326	$0
CONDOMINIUM REFUSE COLL	520.40.4310.62390	$440,034	$444,752	$460,350	$476,462	$16,112
SWANCC DISPOSAL FEES	520.40.4310.62405	$664,234	$710,546	$698,000	$735,000	$37,000
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	520.40.4310.62415	$1,646,640	$1,678,396	$1,731,350	$1,791,947	$60,597
YARD WASTE REMOVAL CONTRACTUAL COSTS	520.40.4310.62417	$678,671	$691,441	$718,000	$743,130	$25,130
SERVICE AGREEMENTS/ CONTRACTS	520.40.4310.62509	$10,303	$3,244	$5,000	$15,000	$10,000
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	520.40.4310.62659		$37,500	$50,000	$50,000	$0
BANK SERVICE CHARGES	520.40.4310.62705	$249	-$12	$1,000	$1,000	$0
TELECOMMUNICATIONS - WIRELESS	520.40.4310.64540	$224	$260	$500		-$500
CHEMICALS/ SALT	520.40.4310.65015		$0	$200	$200	$0
CLOTHING	520.40.4310.65020	$0	$143	$250	$250	$0
FOOD	520.40.4310.65025	$1,222	$1,119			$0
MATER. TO MAINT. IMP.	520.40.4310.65055	$904	$2,475	$2,000	$2,000	$0
MINOR EQUIPMENT & TOOLS	520.40.4310.65085	$3,105	$2,304	$5,000	$5,000	$0
SAFETY EQUIPMENT	520.40.4310.65090	$4,679	$2,710	$3,000	$3,000	$0
IT COMPUTER HARDWARE	520.40.4310.65555	$3,191	$850			$0
FITNESS INCENTIVE	520.40.4310.65141	$900				$0
OUTREACH	520.40.4310.67107	$7,243	$8,506	$15,000	$15,000	$0
AUTOMOTIVE EQUIPMENT	520.40.4310.65550		$32,004	$440,000	$440,000	$0
FURNITURE & FIXTURES	520.40.4310.65625	$104,512	$136,058	$85,000	$85,000	$0
RENTAL OF AUTO-FLEET MAINTENANCE	520.40.4310.62305	$322,362	$302,004	$302,000	$322,000	$20,000
DEPRECIATION EXPENSE	520.40.4310.68010	$41,125	$69,847			$0
Total Recycling And Environmental Main:		**$5,289,144**	**$5,767,839**	**$6,121,685**	**$6,448,525**	**$326,840**
Residential Recycling Col						
OPEB EXPENSES	520.40.7690.61447	$22,772	$11,036			$0
Total Residential Recycling Col:		**$22,772**	**$11,036**	**$0**	**$0**	**$0**
Total Public Works Agency:		**$5,311,916**	**$5,778,875**	**$6,121,685**	**$6,448,525**	**$326,840**
Utilities						
IMRF	520.71.7690.61710	-$13,022				$0
Total Utilities:		**-$13,022**				**$0**

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Total Expenditures:		**$5,298,894**	**$5,778,875**	**$6,121,685**	**$6,448,525**	**$326,840**

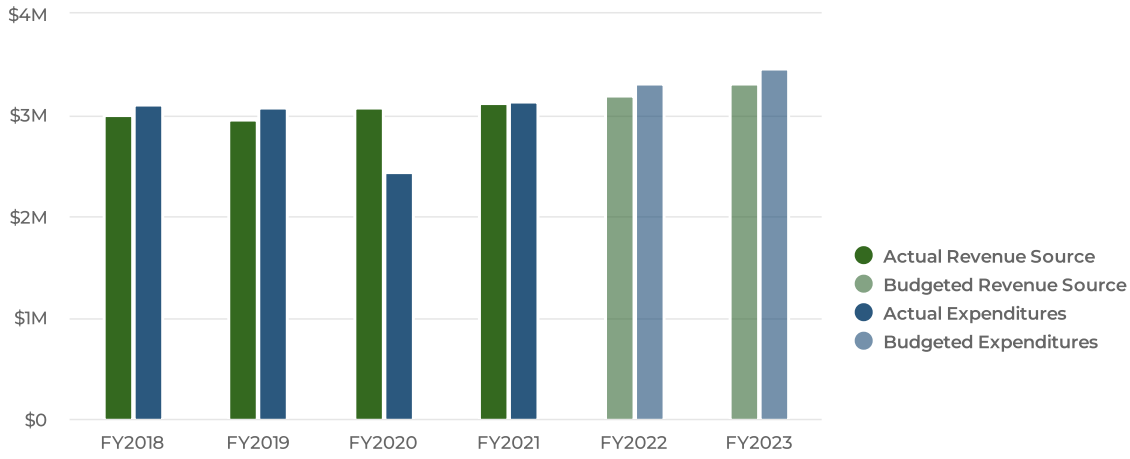
Fleet Maintenance Fund

Fleet Services maintains operating cost records, provides billing and chargeable data to all user City departments, develops vehicle specifications, and purchases vehicular and other equipment. In addition, Fleet Services prepares, documents, and provides disposal of surplus vehicles and equipment through auction services. Overall supervision of department personnel is provided, as is training, direction, and coordination of all activities to ensure effective and efficient operations.

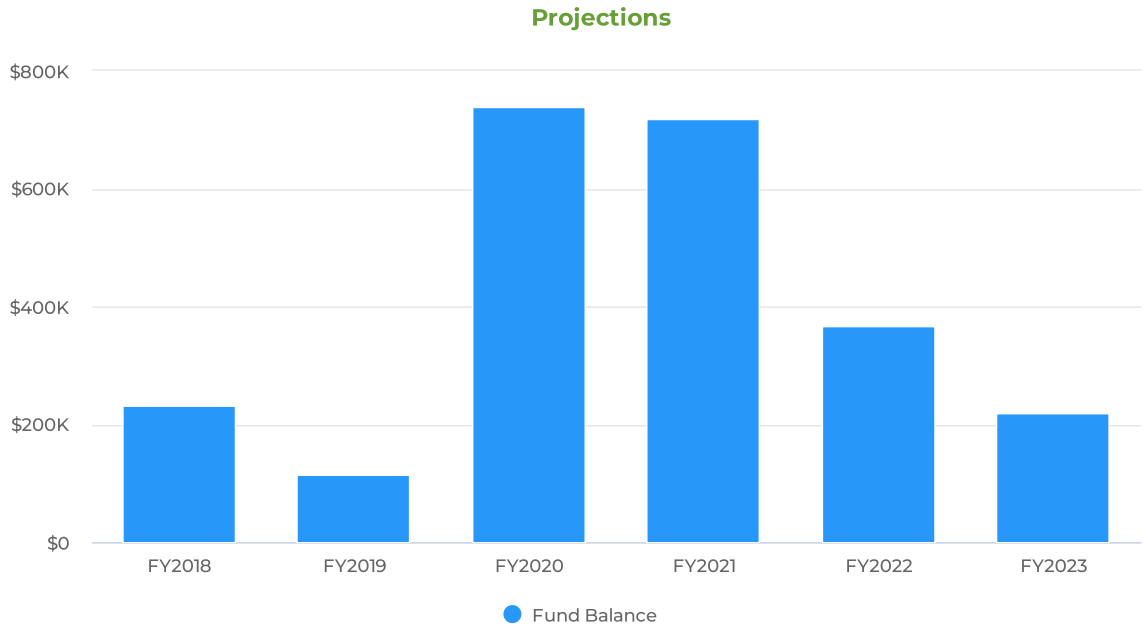
Key emphasis is placed on reducing down time, which is the amount of time a vehicle or piece of equipment is out of service for repair.

Summary

The City of Evanston is projecting $3.31M of revenue in FY2023, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 4.6% or $150.85K to $3.46M in FY2023.

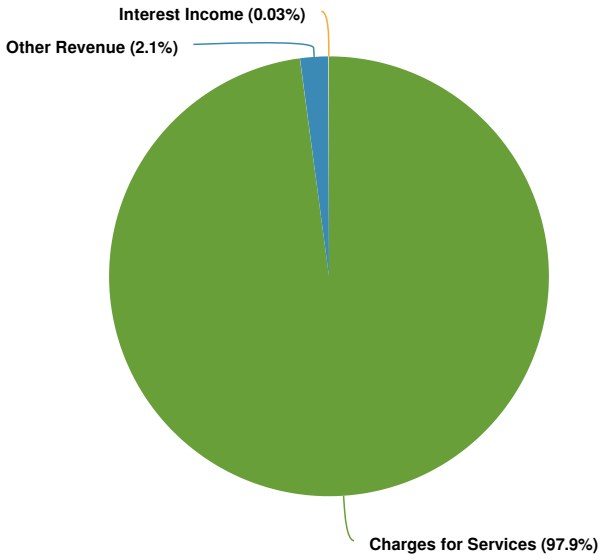


Fund Balance



Revenues by Source

Fleet maintenance is funded solely through transfers from other City funds. These are classified as Charges for Services.



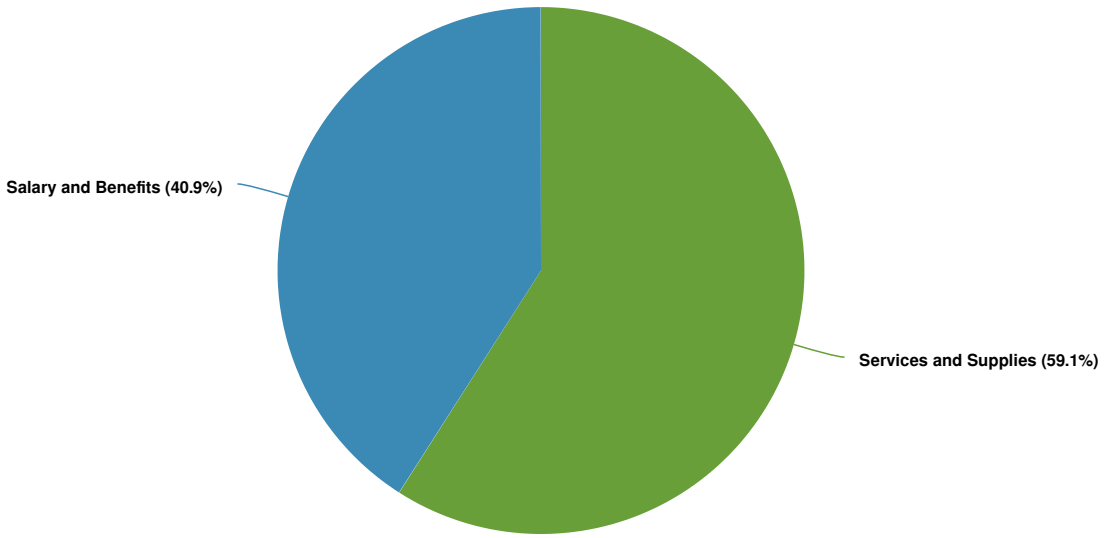
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Charges for Services	$3,070,014	$3,107,436	$3,127,440	$3,244,440	$117,000	3.7%
Other Revenue	$14,454	$15,773	$69,000	$69,000	$0	0%
Interest Income	$0	$0	$1,000	$1,000	$0	0%
Total Revenue Source:	**$3,084,468**	**$3,123,209**	**$3,197,440**	**$3,314,440**	**$117,000**	**3.7%**

Expenditures by Expense Type

The Fleet Maintenance Fund supports 13.5 FTE employees, plus all services and supplies necessary for fleet maintenance. Fuel expenses for all City vehicles are also charged to the Fleet Maintenance Fund. The increase in Salary and Benefits in FY 2023 is largely due to a request to add two additional Equipment Mechanic III positions (recommended in the recent Baker Tilly study) and one Procurement Specialist that is shared with the Facilities Division.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$1,121,260	$1,170,209	$1,276,620	$1,417,422	$140,802	11%
Services and Supplies	$1,316,444	$1,924,918	$2,034,507	$2,044,557	$10,050	0.5%
Miscellaneous	$900	$0	$0	$0	$0	0%
Capital Outlay	$4	$22,859			$0	N/A
Insurance and Other Chargebacks	$7,999	$18,168	$0	$0	$0	0%
Total Expense Objects:	**$2,446,607**	**$3,136,153**	**$3,311,127**	**$3,461,979**	**$150,852**	**4.6%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Administrative Services						
Charges for Services						
CHARGES TO GENERAL FUND	600.19.7710.53750	$2,158,326	$2,199,996	$2,200,000	$2,317,000	$117,000
CHARGES TO HUMAN SERVICES FUND	600.19.7710.53752	$1,086				$0
CHARGES TO PARKING FUND	600.19.7710.53755	$159,517	$159,996	$160,000	$160,000	$0
Charges to CDBG	600.19.7710.53756	$825				$0
CHARGES TO WATER FUND	600.19.7710.53760	$172,581	$180,000	$180,000	$180,000	$0
CHARGES TO SEWER FUND	600.19.7710.53770	$249,877	$260,004	$260,000	$260,000	$0
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	$322,362	$302,004	$322,000	$322,000	$0
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	$5,440	$5,436	$5,440	$5,440	$0
Total Charges for Services:		**$3,070,014**	**$3,107,436**	**$3,127,440**	**$3,244,440**	**$117,000**
Other Revenue						
FUEL REIMB - SCHOOL DIST 65/202	600.19.7705.56062	$0	$4,891			$0
DAMAGE TO CITY VEHICLES	600.19.7710.56020		$0	$25,000	$25,000	$0
MISCELLANEOUS REVENUE	600.19.7710.56045	$70				$0
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	$14,384	$10,882	$44,000	$44,000	$0
Total Other Revenue:		**$14,454**	**$15,773**	**$69,000**	**$69,000**	**$0**
Interest Income						
INVESTMENT INCOME	600.19.7710.56501		$0	$1,000	$1,000	$0
Total Interest Income:		**$0**	**$0**	**$1,000**	**$1,000**	**$0**
Total Administrative Services:		**$3,084,468**	**$3,123,209**	**$3,197,440**	**$3,314,440**	**$117,000**
Total Revenue:		**$3,084,468**	**$3,123,209**	**$3,197,440**	**$3,314,440**	**$117,000**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Administrative Services						
General Support						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
OPEB EXPENSES	600.19.7705.61447	$25,876				$0
COPY MACHINE CHARGES	600.19.7705.62380	$1,579	$74			$0
TELECOMMUNICATIONS	600.19.7705.64505	$21,163				$0
TELECOMMUNICATIONS - WIRELESS	600.19.7705.64540	$1,217	$1,749			$0
Total General Support:		**$49,835**	**$1,823**	**$0**	**$0**	**$0**
Fleet Maintenance						
ESTIMATED WAGES/BENEFITS	600.19.7710.61001		$0		$52,480	$52,480
REGULAR PAY	600.19.7710.61010	$785,647	$818,478	$935,806	$988,343	$52,537
PERMANENT PART-TIME	600.19.7710.61050	$292				$0
OVERTIME PAY	600.19.7710.61110	$21,989	$31,557	$21,920	$21,920	$0
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	600.19.7710.61430		$8,050			$0
HEALTH INSURANCE	600.19.7710.61510	$159,405	$173,756	$198,466	$242,622	$44,156
VISION INSURANCE	600.19.7710.61513		$74	$72	$67	-$5
LIFE INSURANCE	600.19.7710.61615	$564	$599	$641	$663	$22
SHOE ALLOWANCE	600.19.7710.61630	$2,633	$2,633	$2,632	$2,788	$156
IMRF	600.19.7710.61710	$66,680	$71,288	$45,293	$32,715	-$12,578
SOCIAL SECURITY	600.19.7710.61725	$47,148	$51,686	$58,183	$61,450	$3,267
MEDICARE	600.19.7710.61730	$11,027	$12,088	$13,607	$14,372	$765
BLDG MAINTENANCE SERVICES	600.19.7710.62225	$188				$0
OFFICE EQUIPMENT MAINT	600.19.7710.62235	$0	$72			$0
AUTOMOTIVE EQMP MAINT	600.19.7710.62240	$42,338	$24,853	$37,910	$37,910	$0
OTHER EQMT MAINTENANCE	600.19.7710.62245	$30,861	$71,103			$0
POSTAGE CHARGEBACKS	600.19.7710.62275	-$45	$37	$400	$400	$0
TRAINING & TRAVEL	600.19.7710.62295	$6,452	$2,119	$6,950	$10,000	$3,050
IT COMPUTER SOFTWARE	600.19.7710.62340	$7,767	$2,995	$5,395	$5,395	$0
LAUNDRY/OTHER CLEANING	600.19.7710.62355	$2,000	$172	$17,000	$17,000	$0
MEMBERSHIP DUES	600.19.7710.62360	$769	$1,209	$1,625	$1,625	$0
RENTALS	600.19.7710.62375	$0	$1,000	$1,000	$1,000	$0
COPY MACHINE CHARGES	600.19.7710.62380		$0	$519	$519	$0
TELECOMMUNICATIONS - WIRELESS	600.19.7710.64540	-$13,748	$10,949	$6,994	$12,994	$6,000
CHEMICALS/ SALT	600.19.7710.65015	$5,374	$92	$4,886	$4,886	$0
CLOTHING	600.19.7710.65020	$10,718	$1,274	$5,663	$5,663	$0
FOOD	600.19.7710.65025	$327	$882		$1,000	$1,000
PETROLEUM PRODUCTS	600.19.7710.65035	$465,301	$668,015	$750,000	$750,000	$0
JANITORIAL SUPPLIES	600.19.7710.65040	$0	$2,604	$417	$417	$0
LICENSING/REGULATORY SUPP	600.19.7710.65045	$963	$6,161			$0
BLDG MAINTENANCE MATERIAL	600.19.7710.65050	$174	$2,283			$0
MATER. TO MAINT. IMP.	600.19.7710.65055	$1,500				$0
MATER. TO MAINT. AUTOS	600.19.7710.65060	$623,787	$1,048,371	$1,055,250	$1,155,250	$100,000

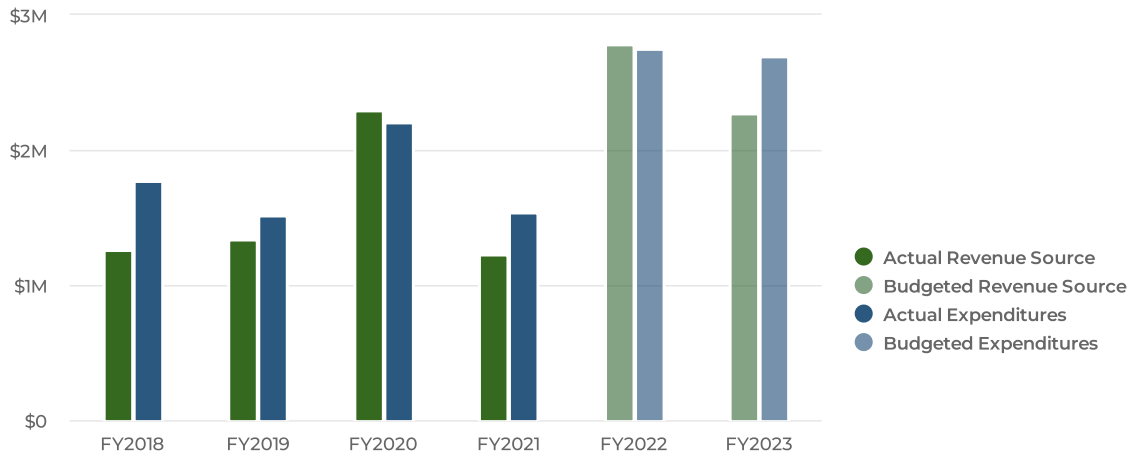
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
TIRES & TUBES	600.19.7710.65065	$82,267	$46,135	$100,000		-$100,000
MINOR EQUIPMENT & TOOLS	600.19.7710.65085	$17,693	$19,018	$29,000	$29,000	$0
SAFETY EQUIPMENT	600.19.7710.65090	$7,454	$12,065	$10,498	$10,498	$0
OFFICE SUPPLIES	600.19.7710.65095	$345	$1,687	$1,000	$1,000	$0
FITNESS INCENTIVE	600.19.7710.65141	$900				$0
AUTOMOTIVE EQUIPMENT	600.19.7710.65550	$4	$22,859			$0
WORKERS COMP TTD PYMTS (NON SWORN)	600.19.7710.66049	$7,999	$18,168			$0
Total Fleet Maintenance:		**$2,396,772**	**$3,134,331**	**$3,311,127**	**$3,461,979**	**$150,852**
Total Administrative Services:		**$2,446,607**	**$3,136,153**	**$3,311,127**	**$3,461,979**	**$150,852**
Total Expenditures:		**$2,446,607**	**$3,136,153**	**$3,311,127**	**$3,461,979**	**$150,852**

Equipment Replacement

The Equipment Replacement Fund accounts for all vehicle and equipment replacement purchases, new additions to the fleet and some rental and lease activities not included in another fund as outlined in the Equipment Replacement Plan. The Equipment Replacement Fund receives revenue through transfers from the General Fund and other governmental funds. Enterprise Funds (Parking, Water, Sewer, Solid Waste) purchase equipment directly and do not transfer to the Equipment Replacement Fund.

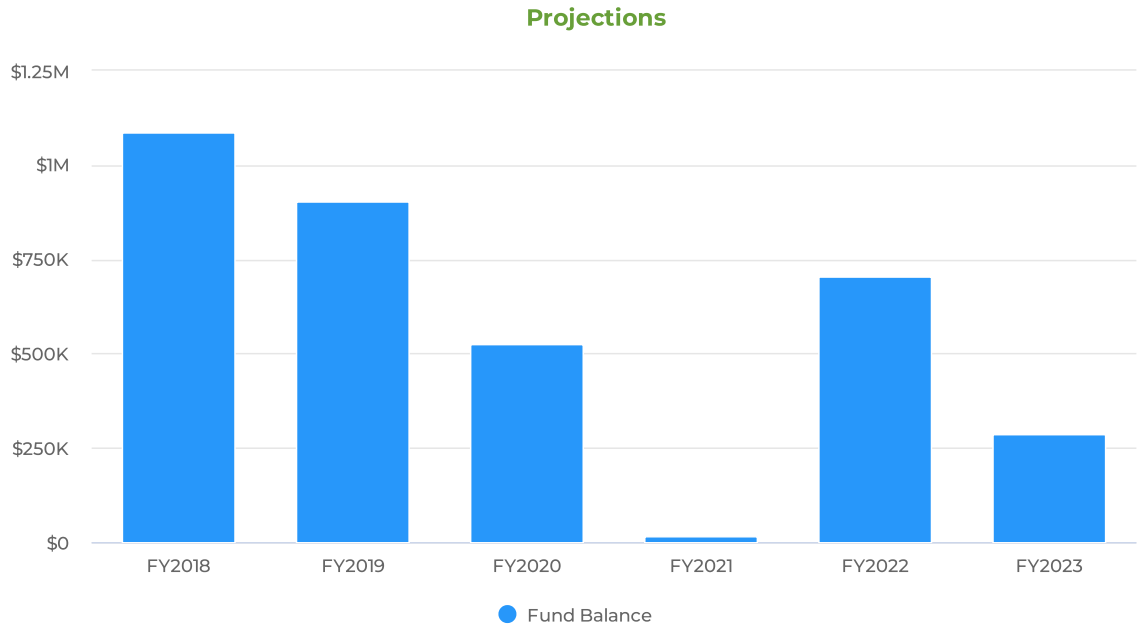
Summary

The City of Evanston is projecting $2.28M of revenue in FY2023, which represents a 18.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.8% or $50K to $2.7M in FY2023.



Fund Balance

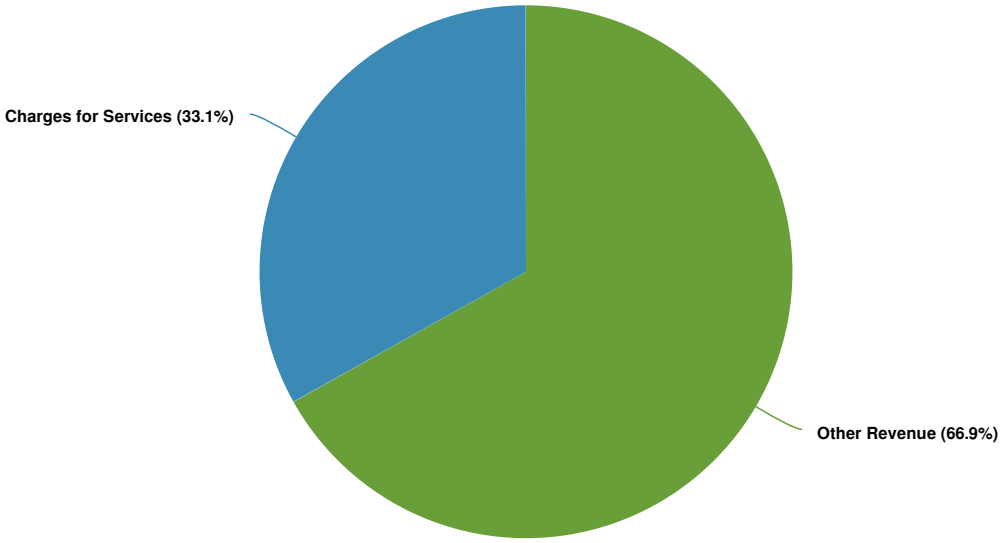
The fund balance in the Equipment Replacement Fund is budgeted to be substantially spent down in 2023. The fund will be receiving an additional $1.5 million from ARPA in 2023.



Revenues by Source

In the past, the Equipment Replacement Fund has been funded by a transfer from the General Fund of up to $2 million. During the 2021 budget process, this transfer was reduced to $220,000, with the difference made up by a reduction in expenses, use of fund balance, and bond proceeds. Once ARPA revenue to the City was confirmed, it was determined that 2021 equipment replacements should be funded through ARPA rather than bonds. The 2022 budget included an additional transfer of $1.6 million for 2022 equipment replacement, with an additional $1.5 million in 2023.

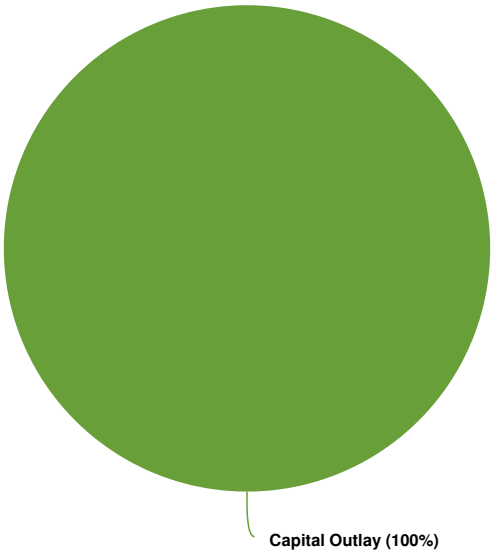
Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Charges for Services	$1,479,425	$224,868	$224,885	$754,885	$530,000	235.7%
Other Revenue	$818,320	$157,294	$2,560,217	$1,525,000	-$1,035,217	-40.4%
Interest Income	$433	$200			$0	N/A
Interfund Transfers		$850,000			$0	N/A
Total Revenue Source:	**$2,298,178**	**$1,232,362**	**$2,785,102**	**$2,279,885**	**-$505,217**	**-18.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Services and Supplies	$35,726	$101	$0	$0	$0	0%
Capital Outlay	$648,105	$1,367	$2,750,000	$2,700,000	-$50,000	-1.8%
Debt Service	$0	$20,379	$0	$0	$0	0%
Depreciation Expense	$1,532,789	$1,525,498			$0	N/A
Total Expense Objects:	**$2,216,620**	**$1,547,346**	**$2,750,000**	**$2,700,000**	**-$50,000**	**-1.8%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Administrative Services						
CHARGES TO GENERAL FUND	601.19.7780.53750	$1,470,934	$219,984	$220,000	$750,000	$530,000
CHARGES TO HUMAN SERVICES FUND	601.19.7780.53752	$2,266				$0
Charges to CDBG	601.19.7780.53756	$1,340				$0
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	$4,885	$4,884	$4,885	$4,885	$0
AMERICAN RESCUE PLAN FUNDS	601.19.7780.55480		$0	$1,600,000	$1,500,000	-$100,000
DONATIONS	601.19.7780.56011		$0	$750,000		-$750,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
BOND PROCEEDS	601.19.7780.56060	$660,000				$0
SALE OF SURPLUS PROPERTY	601.19.7780.56065	$158,320	$157,294	$210,217	$25,000	-$185,217
INVESTMENT INCOME	601.19.7780.56501	$433	$200			$0
TRANSFER FROM OTHER FUNDS	601.19.7780.57057		$850,000			$0
Total Administrative Services:		**$2,298,178**	**$1,232,362**	**$2,785,102**	**$2,279,885**	**-$505,217**
Total Revenue:		**$2,298,178**	**$1,232,362**	**$2,785,102**	**$2,279,885**	**-$505,217**

Line Item Detail - Expenses

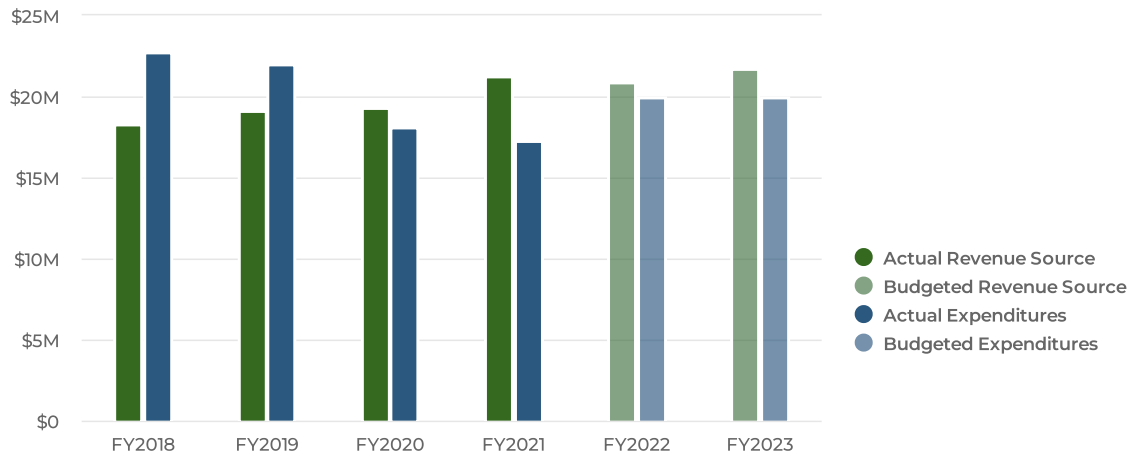
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Administrative Services						
VEHICLE LEASE CHARGES	601.19.7780.62402	$35,664				$0
BANK SERVICE CHARGES	601.19.7780.62705	$62	$101			$0
OTHER IMPROVEMENTS	601.19.7780.65515	$648,105				$0
AUTOMOTIVE EQUIPMENT	601.19.7780.65550	$0	$1,367	$2,750,000	$2,700,000	-$50,000
DEBT SERVICE-INTEREST	601.19.7780.68315		$20,379			$0
Total Administrative Services:		**$683,831**	**$21,848**	**$2,750,000**	**$2,700,000**	**-$50,000**
Public Works						
DEPRECIATION EXPENSE	601.26.7780.68010	$1,532,789	$1,525,498			$0
Total Public Works:		**$1,532,789**	**$1,525,498**	**$0**	**$0**	**$0**
Total Expenditures:		**$2,216,620**	**$1,547,346**	**$2,750,000**	**$2,700,000**	**-$50,000**

Insurance Fund

The City maintains excess liability coverage for general tort matters. The City's self-insured retention is $1,250,000. The City also maintains insurance in the areas of property, inland marine, and paramedic. Claims are recorded when a determinable loss has been incurred, including reported losses and an estimated amount for losses incurred, but not yet reported, at year-end. The general liability claims account is administered by the Law Department. The worker's compensation account is administered by the Administrative Services Department.

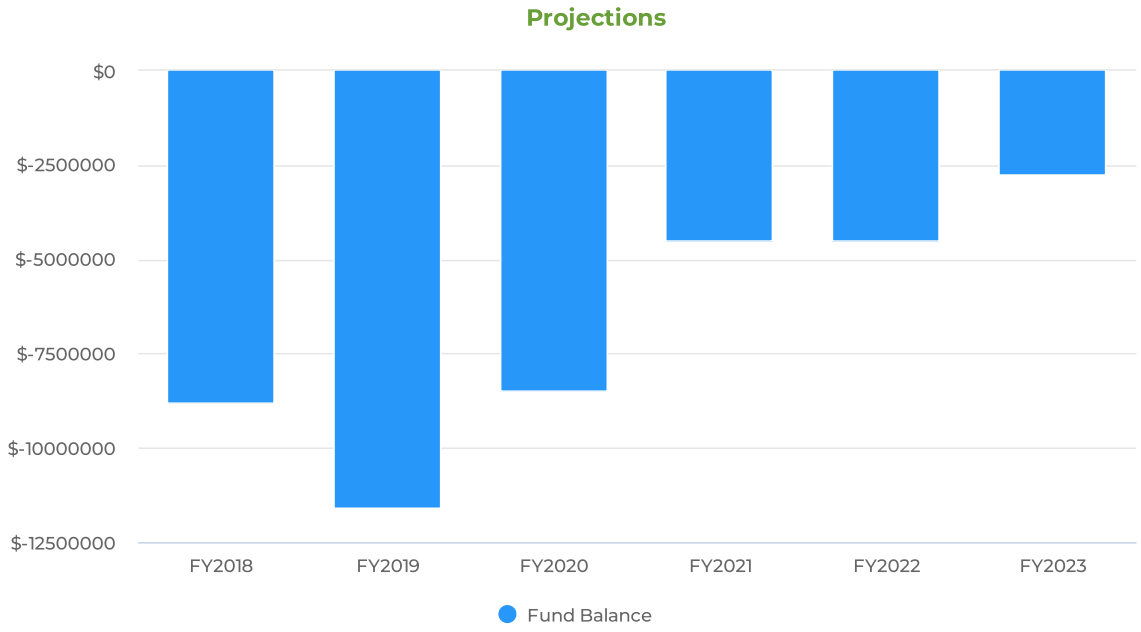
Summary

The City of Evanston is projecting $21.76M of revenue in FY2023, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or $57.14K to $20.01M in FY2023.

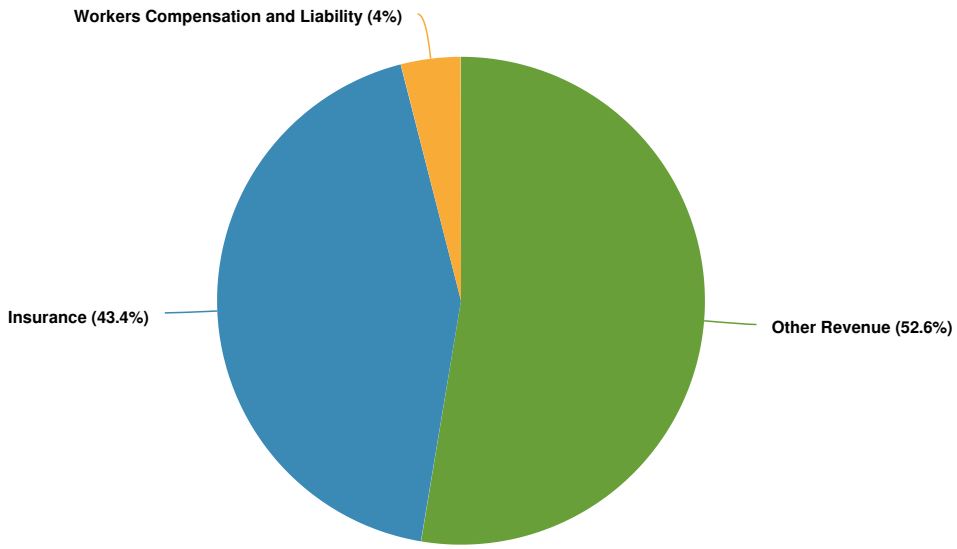


Fund Balance

The Insurance Fund carries a negative fund balance, partly due to outstanding liability in pending litigation. Fund balance is updated at the end of each fiscal year.



Revenues by Source

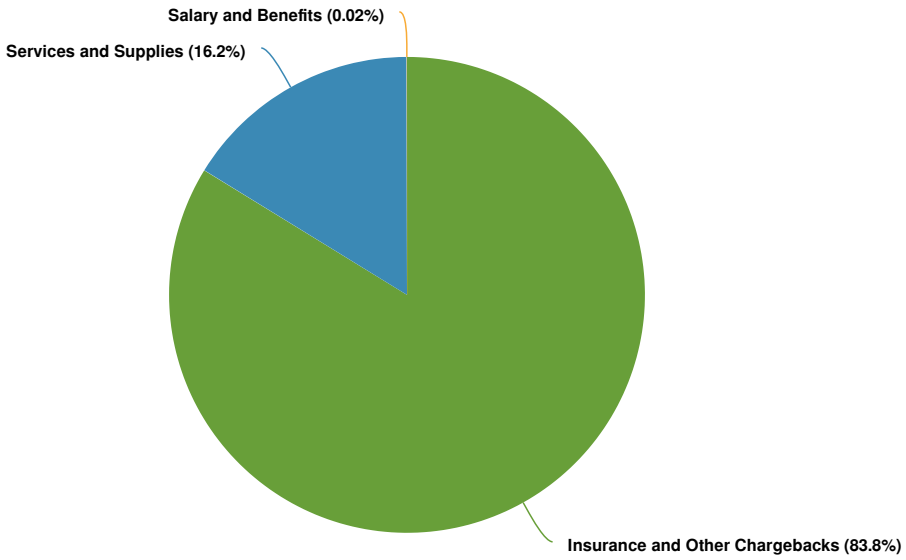


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Charges for Services	$247,262	$830			$0	N/A
Other Revenue	$9,706,207	$10,440,070	$11,248,243	$11,448,112	$199,869	1.8%
Workers Compensation and Liability	$3,966,625	$1,581,986	$825,000	$862,500	$37,500	4.5%
Insurance	$5,403,914	$9,278,100	$8,827,914	$9,444,453	$616,539	7%
Total Revenue Source:	**$19,324,009**	**$21,300,987**	**$20,901,157**	**$21,755,065**	**$853,908**	**4.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$611,826	$584,333	$4,751	$4,287	-$464	-9.8%
Services and Supplies	$3,465,872	$922,046	$2,994,200	$3,244,200	$250,000	8.3%
Miscellaneous	$300	$300			$0	N/A
Insurance and Other Chargebacks	$14,110,030	$15,836,141	$16,957,400	$16,765,000	-$192,400	-1.1%
Total Expense Objects:	**$18,188,029**	**$17,342,820**	**$19,956,351**	**$20,013,487**	**$57,136**	**0.3%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Non-Departmental						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	$247,262	$830			$0
DAMAGE TO CITY VEHICLES	605.99.7800.56020		$5,439			$0
LEGAL SETTLEMENTS	605.99.7800.56125	$0	$3,000			$0
FROM HOME FUND	605.99.7800.57035	-$894				$0
LIABILITY/PROPERTY CONTRIBUTION- GENERAL FUND	605.99.7800.57204	$3,940,072	$1,400,004	$750,000	$787,500	$37,500
LIABILITY/PROPERTY CONTRIBUTION- CDBG	605.99.7800.57209	-$8,256				$0
SUBROGATION PROCEEDS	605.99.7800.57226	$34,809	$181,982	$75,000	$75,000	$0
LIABILITY/PROPERTY CONTRIBUTION- PARKING FUND	605.99.7800.57205	-$158,810				$0
LIABILITY/PROPERTY CONTRIBUTION- WATER FUND	605.99.7800.57206	-$232,760	$999,996	$1,000,000	$1,050,000	$50,000
LIABILITY/PROPERTY CONTRIBUTION- SEWER FUND	605.99.7800.57207	-$144,507				$0
LIABILITY/PROPERTY CONTRIBUTION- E911	605.99.7800.57208	-$8,256				$0
WORKERS COMP CONTRIBUTION- GENERAL FUND	605.99.7800.57211	$2,728,589	$2,850,000	$2,850,000	$2,992,500	$142,500
WORKERS COMP CONTRIBUTION- PARKING FUND	605.99.7800.57212	-$191,856	$351,504	$351,502	$369,077	$17,575
WORKERS COMP CONTRIBUTION- WATER FUND	605.99.7800.57213	-$281,195	$539,652	$585,843	$615,135	$29,292
WORKERS COMP CONTRIBUTION- SEWER FUND	605.99.7800.57214	-$162,050	$332,256	$352,190	$369,800	$17,610
WORKERS COMP CONTRIBUTION- E911	605.99.7800.57215	-$9,973	$18,228	$18,230	$19,142	$912
WORKERS COMP CONTRIBUTION- CDBG	605.99.7800.57216	-$9,973				$0
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	$174,563	$184,789	$87,209	$165,691	$78,482
HEALTH INSURANCE CHARGEBACKS- GENERAL FUND	605.99.7801.57218	$8,080,853	$8,589,591	$9,595,098	$9,378,701	-$216,397
HEALTH INSURANCE CHARGEBACKS- E911 FUND	605.99.7801.57219	$74,393	$119,612	$116,096	$109,085	-$7,011
HEALTH INSURANCE CHARGEBACKS- CDBG	605.99.7801.57220	$59,186	$47,273	$40,956	$69,164	$28,208
HEALTH INSURANCE CHARGEBACKS- PARKING FUND	605.99.7801.57222	$229,946	$290,532	$223,454	$226,263	$2,809
HEALTH INSURANCE CHARGEBACKS- WATER FUND	605.99.7801.57223	$687,951	$754,669	$722,348	$788,848	$66,500
HEALTH INSURANCE CHARGEBACKS- SEWER FUND	605.99.7801.57224	$177,812	$198,428	$189,835	$174,738	-$15,097
HEALTH INSURANCE CHARGEBACKS- FLEET FUND	605.99.7801.57225	$160,546	$168,879	$181,839	$227,331	$45,492
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	$46,818	$50,731	$69,682	$65,370	-$4,312

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	$15,034	$27,127	$21,726	$12,618	-$9,108
HEALTH INSURANCE CHARGEBACKS- HUMAN SERVICES FUND	605.99.7801.57233		$0		$230,303	$230,303
RETIREE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57230	$1,718,235	$1,740,267	$1,700,000	$1,700,000	$0
EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57235	$1,601,091	$1,848,631	$1,312,500	$1,685,000	$372,500
SWANNC-HEALTH INS PREMIUMS	605.99.7801.57236	$0	$438	$16,000		-$16,000
HEALTH INSURANCE CHARGEBACKS- LIBRARY FUND	605.99.7801.57262	$555,379	$597,128	$641,649	$643,799	$2,150
Total Non-Departmental:		**$19,324,009**	**$21,300,987**	**$20,901,157**	**$21,755,065**	**$853,908**
Total Revenue:		**$19,324,009**	**$21,300,987**	**$20,901,157**	**$21,755,065**	**$853,908**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Non-Departmental						
REGULAR PAY	605.99.7800.61010	$372,818	$366,862			$0
OVERTIME PAY	605.99.7800.61110	$31	$29			$0
TERMINATION PAYOUTS	605.99.7800.61415	$9,735				$0
HEALTH INSURANCE	605.99.7800.61510	$54,250	$62,749			$0
VISION INSURANCE	605.99.7800.61513		$38			$0
LIFE INSURANCE	605.99.7800.61615	$399	$351			$0
AUTO ALLOWANCE	605.99.7800.61625	$1,202	$622			$0
CELL PHONE ALLOWANCE	605.99.7800.61626	$413	$150			$0
SHOE ALLOWANCE	605.99.7800.61630	$180	$180			$0
IMRF	605.99.7800.61710	$31,027	$30,114			$0
SOCIAL SECURITY	605.99.7800.61725	$23,802	$22,896			$0
MEDICARE	605.99.7800.61730	$5,567	$5,355			$0
LOST TIME PAY - WORKER'S COMP	605.99.7800.62262		$4,750			$0
SEASONAL EMPLOYEES	605.99.7800.61060	$25,080	$21,780			$0
LEGAL SERVICES - DISBURSMENT	605.99.7800.62120	$2,800				$0
LEGAL SERVICES-GENERAL	605.99.7800.62130	$625,628	$631,061	$750,000	$750,000	$0
SETTLEMENT COSTS - LIABILITY	605.99.7800.62260	$1,923,734	-$691,056	$1,250,000	$1,250,000	$0
TPA SERVICE CHARGES	605.99.7800.62266	$74,875	$112,791	$120,000	$120,000	$0
TRAINING & TRAVEL	605.99.7800.62295	$216	$350	$4,000	$4,000	$0
CITY WIDE TRAINING	605.99.7800.62310	$14,997	$0	$20,000	$20,000	$0

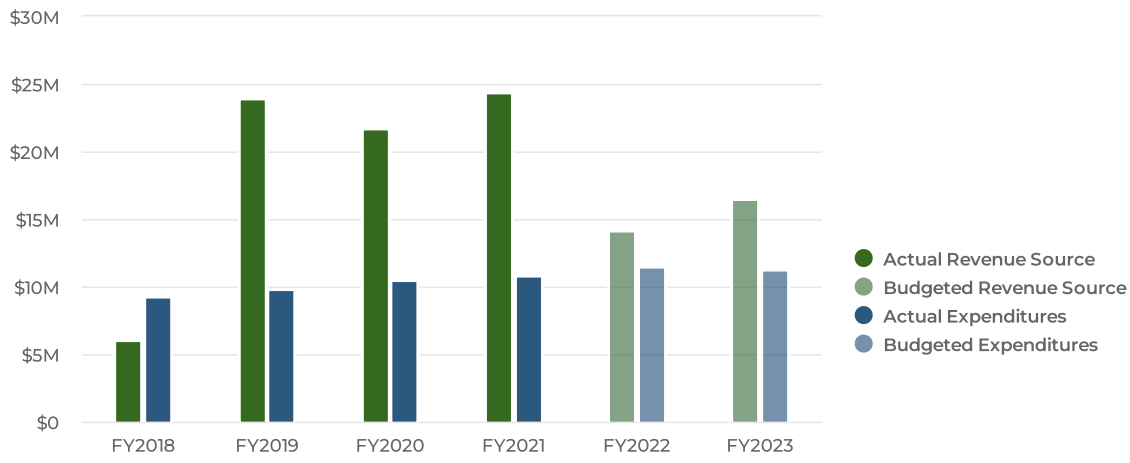
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
INSURANCE PREMIUM	605.99.7800.62615	$796,583	$845,044	$850,000	$1,100,000	$250,000
OFFICE SUPPLIES	605.99.7800.65095	$0	$0	$200	$200	$0
FITNESS INCENTIVE	605.99.7800.65141	$300	$300			$0
WORKERS COMP INSURANCE PREMIUMS	605.99.7800.66044	$186,319	$392,142	$200,000	$200,000	$0
WORKERS COMP LEGAL FEES	605.99.7800.66045	$25,094	$33,538	$60,000	$60,000	$0
WORKERS COMP MEDICAL PAYMENTS	605.99.7800.66046	$669,451	$657,196	$750,000	$750,000	$0
WORKERS COMP SETTLEMENT PAYMENTS	605.99.7800.66047	-$164,669	$782,629	$800,000	$800,000	$0
REGULAR PAY	605.99.7801.61010	$76,861	$45,139			$0
OVERTIME PAY	605.99.7801.61110		$6,893			$0
HEALTH INSURANCE	605.99.7801.61510	$18,321	$19,536			$0
VISION INSURANCE	605.99.7801.61513		$56			$0
LIFE INSURANCE	605.99.7801.61615	$208	$184	$127	$98	-$29
IMRF	605.99.7801.61710	$6,178	$7,388			$0
SOCIAL SECURITY	605.99.7801.61725	$8,579	$8,752	$3,553	$3,231	-$322
MEDICARE	605.99.7801.61730	$2,256	$2,288	$1,071	$958	-$113
BANK SERVICE CHARGES	605.99.7801.62705	$1,961	$2,076			$0
HEALTH INSURANCE PREMIUMS-PPO	605.99.7801.66050	$9,950,071	$10,062,905	$10,800,000	$10,925,000	$125,000
HEALTH INSURANCE PREMIUMS-HMO	605.99.7801.66051	$3,319,106	$3,084,090	$3,480,000	$3,125,000	-$355,000
MEDICARE SUPPLEMENT-SENIOR'S CHOICE	605.99.7801.66054	$23,292	$748,411	$700,000	$780,000	$80,000
IPBC MEDICAL WAIVER FEE	605.99.7801.66055	$316	$1,130			$0
HEALTH INSURANCE OPT OUT EXPENSE	605.99.7801.66059	$101,050	$74,100	$167,400	$125,000	-$42,400
Total Non-Departmental:		**$18,188,029**	**$17,342,820**	**$19,956,351**	**$20,013,487**	**$57,136**
Total Expenditures:		**$18,188,029**	**$17,342,820**	**$19,956,351**	**$20,013,487**	**$57,136**

Fire Pension Fund

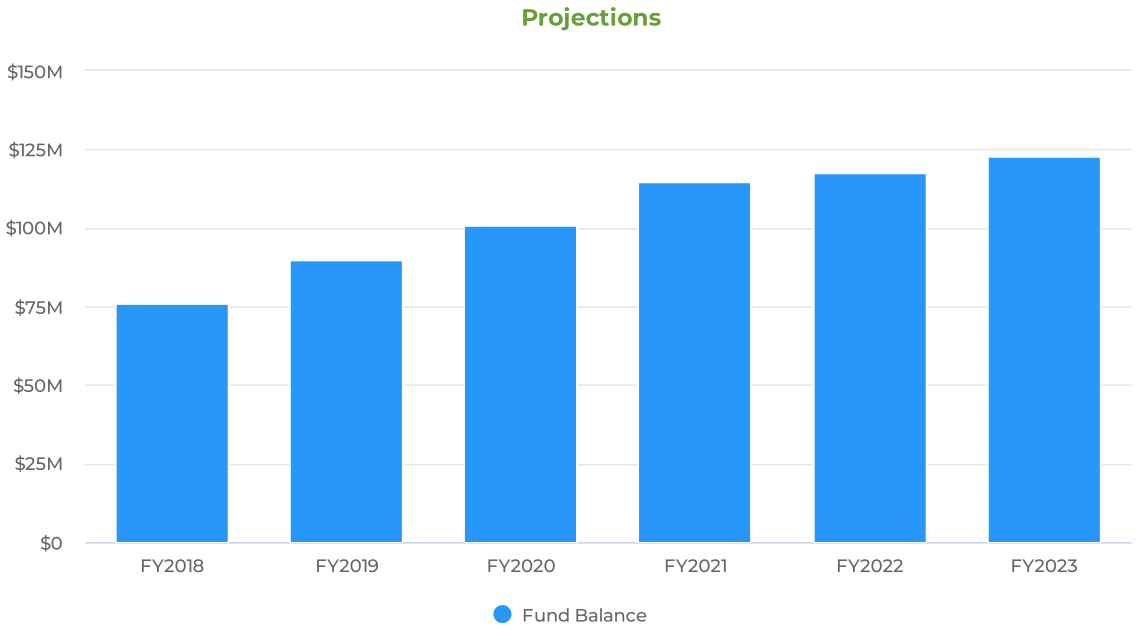
Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Fire Pension Fund as prescribed in 40ILCS 5/4-101.

Summary

The City of Evanston is projecting $16.59M of revenue in FY2023, which represents a 16.3% increase over the prior year. Budgeted expenditures are projected to decrease by 1.6% or $189.73K to $11.35M in FY2023.

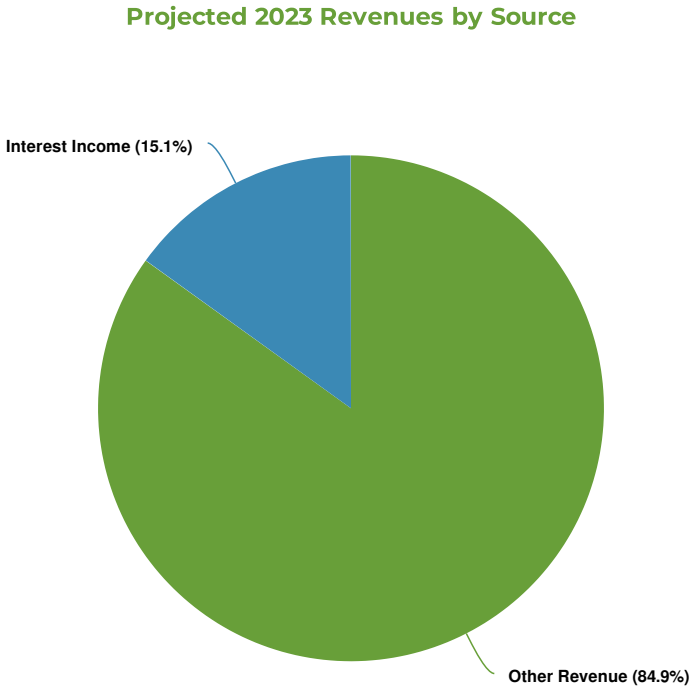


Fund Balance



Revenues by Source

The Fire Pension Fund is funded primarily through property taxes. These are required per accounting guidelines to be budgeted in the General Fund and then transferred to the Pension Funds. This City contribution is classifed as Other Revenue.



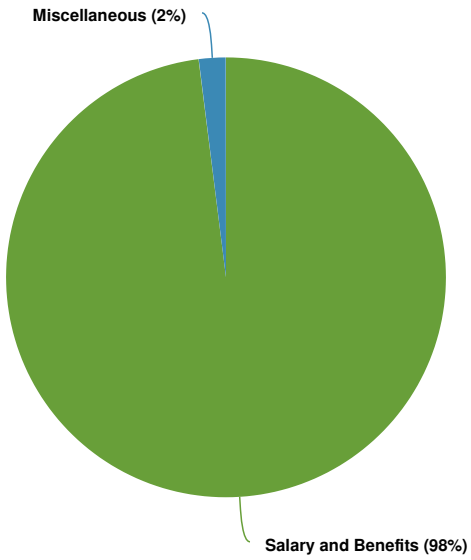
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Revenue	$19,601,261	$20,999,855	$11,764,044	$14,093,978	$2,329,934	19.8%
Interest Income	$2,174,018	$3,441,785	$2,500,000	$2,500,000	$0	0%
Total Revenue Source:	**$21,775,279**	**$24,441,641**	**$14,264,044**	**$16,593,978**	**$2,329,934**	**16.3%**

Expenditures by Expense Type

Spending from the Fire Pension Fund is determined by the Fire Pension Board.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$10,404,139	$10,669,536	$11,318,287	$11,128,560	-$189,727	-1.7%
Miscellaneous	$144,068	$213,705	$225,000	$225,000	$0	0%
Total Expense Objects:	**$10,548,207**	**$10,883,240**	**$11,543,287**	**$11,353,560**	**-$189,727**	**-1.6%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Fire Mgmt & Support						
PART. PENSION CONTRIBUTION	700.23.8000.56185	$986,040	$1,041,229	$1,235,520	$1,100,000	-$135,520

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
CITY CONTRIBUTION	700.23.8000.56187	$9,257,516	$9,670,974	$9,528,524	$11,793,978	$2,265,454
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	700.23.8000.56585	$8,912,886	$10,071,695	$1,000,000	$1,000,000	$0
REALIZED GAIN/LOSS	700.23.8000.56586	$444,819	$215,957		$200,000	$200,000
INVESTMENT INCOME	700.23.8000.56501	$2,174,018	$3,441,785	$2,500,000	$2,500,000	$0
Total Fire Mgmt & Support:		**$21,775,279**	**$24,441,641**	**$14,264,044**	**$16,593,978**	**$2,329,934**
Total Revenue:		**$21,775,279**	**$24,441,641**	**$14,264,044**	**$16,593,978**	**$2,329,934**

Line Item Detail - Expenses

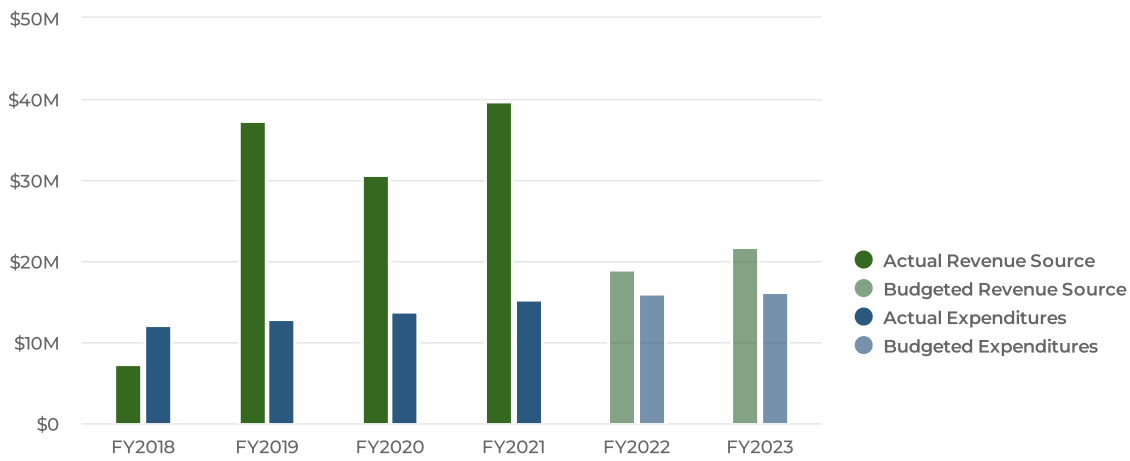
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
PENSION-ADMIN. EXPENSE	700.23.8000.61755	$148,979	$123,642	$125,000	$150,000	$25,000
RETIRED EMPLOYEES PENSION	700.23.8000.61770	$6,672,416	$7,065,819	$7,757,295	$7,218,876	-$538,419
WIDOWS' PENSIONS	700.23.8000.61775	$1,766,552	$1,659,536	$1,687,140	$1,793,088	$105,948
DISABILITY PENSIONS	700.23.8000.61785	$1,614,472	$1,668,410	$1,565,550	$1,736,196	$170,646
SEPARATION REFUNDS	700.23.8000.61790	$52,774	$0	$15,000	$75,000	$60,000
QILDRO'S	700.23.8000.61795	$148,947	$152,128	$168,302	$155,400	-$12,902
Pension Management Fees	700.23.8000.61715	$144,068	$213,705	$225,000	$225,000	$0
Total Expenditures:		**$10,548,207**	**$10,883,240**	**$11,543,287**	**$11,353,560**	**-$189,727**

Police Pension Fund

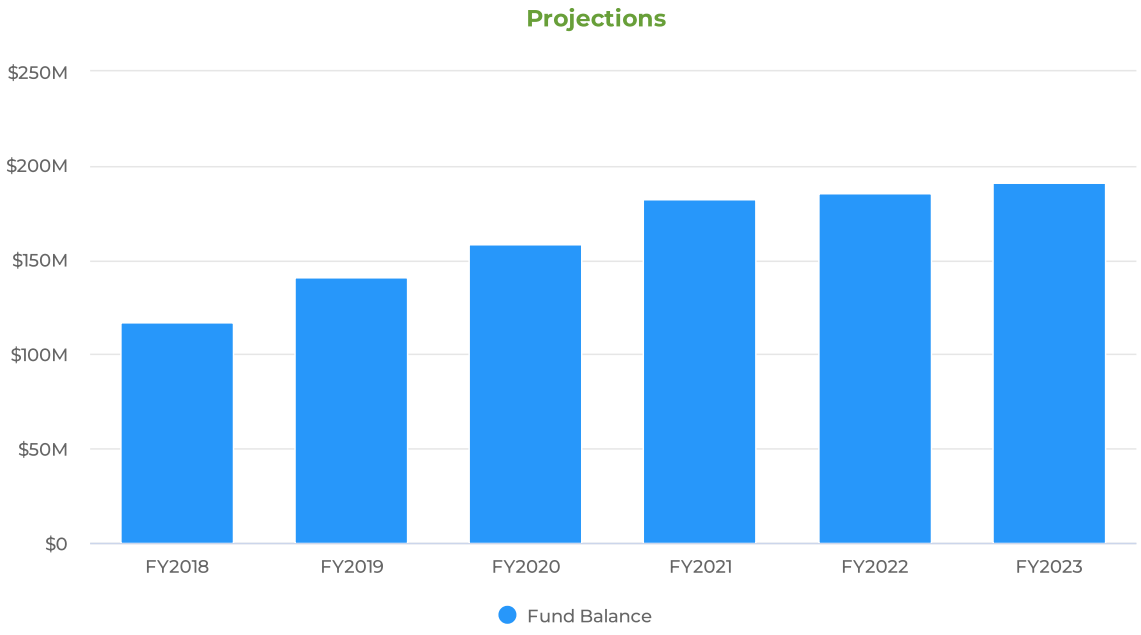
Every Illinois municipality having a population of not less than 5,000 and not more than 500,000 must have a Police Pension Fund as prescribed in 40ILCS 5/3-101.

Summary

The City of Evanston is projecting $21.82M of revenue in FY2023, which represents a 15% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or $235.66K to $16.35M in FY2023.



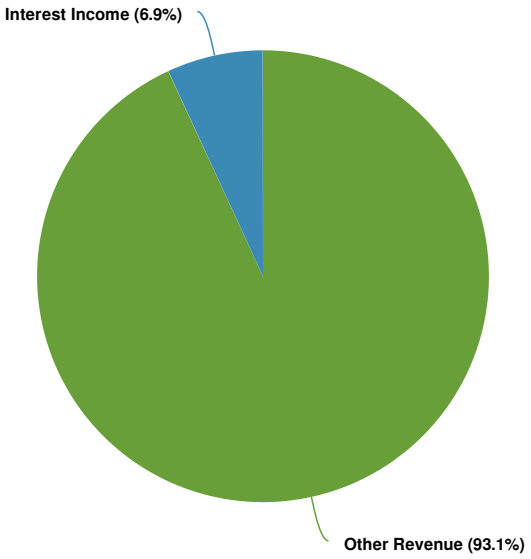
Fund Balance



Revenues by Source

The Police Pension Fund is funded primarily through property taxes. These are required per accounting guidelines to be budgeted in the General Fund and then transferred to the Pension Funds. This City contribution is classified as Other Revenue.

Projected 2023 Revenues by Source

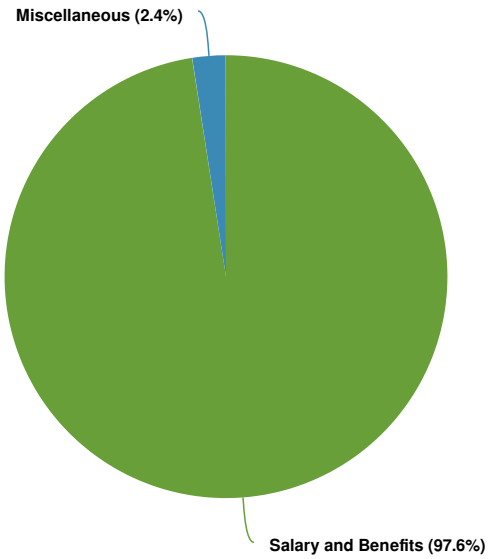


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Revenue Source						
Other Revenue	$28,090,177	$36,164,185	$17,481,538	$20,320,458	$2,838,920	16.2%
Interest Income	$2,579,449	$3,591,523	$1,500,000	$1,500,000	$0	0%
Total Revenue Source:	**$30,669,626**	**$39,755,708**	**$18,981,538**	**$21,820,458**	**$2,838,920**	**15%**

Expenditures by Expense Type

Spending from the Police Pension Fund is determined by the Police Pension Board.

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)	FY2022 vs. FY2023 (% Change)
Expense Objects						
Salary and Benefits	$13,443,031	$14,968,884	$15,814,448	$15,950,112	$135,664	0.9%
Miscellaneous	$399,999	$348,090	$300,000	$400,000	$100,000	33.3%
Total Expense Objects:	**$13,843,030**	**$15,316,975**	**$16,114,448**	**$16,350,112**	**$235,664**	**1.5%**

Line Item Detail - Revenue

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Revenue						
Police						
PART. PENSION CONTRIBUTION	705.22.8100.56185	$1,522,969	$1,523,341	$1,287,000	$1,525,000	$238,000
CITY CONTRIBUTION	705.22.8100.56187	$11,225,650	$11,501,791	$11,194,538	$13,295,458	$2,100,920
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	705.22.8100.56585	$11,432,630	$20,211,738	$5,000,000	$5,000,000	$0
REALIZED GAIN/LOSS	705.22.8100.56586	$3,908,929	$2,927,315		$500,000	$500,000
INVESTMENT INCOME	705.22.8100.56501	$2,579,449	$3,591,523	$1,500,000	$1,500,000	$0
Total Police:		**$30,669,626**	**$39,755,708**	**$18,981,538**	**$21,820,458**	**$2,838,920**
Total Revenue:		**$30,669,626**	**$39,755,708**	**$18,981,538**	**$21,820,458**	**$2,838,920**

Line Item Detail - Expenses

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	FY2022 vs. FY2023 ($ Change)
Expenditures						
Police						
PENSION-ADMIN. EXPENSE	705.22.8100.61755	$66,152	$44,442	$75,000	$250,000	$175,000
RETIRED EMPLOYEES PENSION	705.22.8100.61770	$11,216,668	$11,808,883	$13,081,200	$12,444,960	-$636,240
WIDOWS' PENSIONS	705.22.8100.61775	$1,239,466	$1,426,538	$1,471,248	$1,479,192	$7,944
DISABILITY PENSIONS	705.22.8100.61785	$880,630	$890,650	$927,000	$915,048	-$11,952
SEPARATION REFUNDS	705.22.8100.61790	$14,182	$752,744	$200,000	$800,000	$600,000
QILDRO'S	705.22.8100.61795	$25,932	$45,628	$60,000	$60,912	$912
Pension Management Fees	705.22.8100.61715	$399,999	$348,090	$300,000	$400,000	$100,000
Total Police:		**$13,843,030**	**$15,316,975**	**$16,114,448**	**$16,350,112**	**$235,664**
Total Expenditures:		**$13,843,030**	**$15,316,975**	**$16,114,448**	**$16,350,112**	**$235,664**

CAPITAL IMPROVEMENTS

2023 Capital Improvements Plan

The 2023 Adopted Budget includes a Capital Improvements Plan of $92.1 million in total expenses across ten funds.

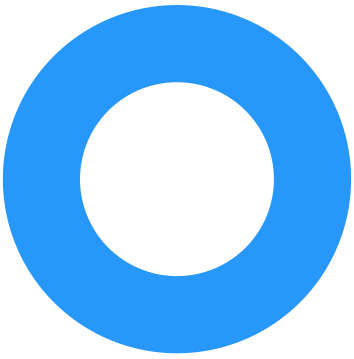
Fund	FY 2023 Proposed	FY 2023 Adopted
178- Sustainability Fund	$130,000	$130,000
180- Good Neighbors Fund	$85,000	$66,480
200- Motor Fuel Tax Fund	$1,504,000	$1,504,000
335- West Evanston TIF Fund	$3,660,000	$3,660,000
345- Chicago Main TIF Fund	$2,469,000	$2,469,000
415- Capital Improvements Fund	$34,212,500	$23,302,500
416- Crown Construction Fund	$200,000	$200,000
420- Special Assessment Fund	$375,000	$375,000
513- Water Fund	$57,947,500	$57,847,500
515- Sewer Fund	$2,555,000	$2,555,000
Total	**$103,138,000**	**$92,109,480**

Total Capital Requested

$92,109,480

103 Capital Improvement Projects

Total Funding Requested by Department



None (100%)	$92,109,480.00
TOTAL	**$92,109,480.00**

No Department

Itemized Requests for 2023

30" Transmission Main **$7,500**

The downtown transmission feeder main is an 8,000-foot long 30-inch diameter pipeline that is a critical part of the City-wide water transmission network and also serves as the primary water supply for downtown Evanston. The cast iron pipeline was...

ADA Transition Plan **$300,000**

-

Alexander Park - Minor Repairs **$20,000**

-

Alley Improvement - CDBG - N. of Linden Place, E. of Custer **$220,000**

-

Alley Improvement - CDBG - N. of Mulford, E. of Elmwood **$240,000**

-

Alley Improvement - Special Assessment - N. of Chancellor, E. of Asbury **$750,000**

-

Alley Improvement - WTS - N. of Lyons, W. of Ashland **$350,000**

WTS (415.41.4419.65515)

Alley Improvement -TIF - N. of Washington, E. of Sherman **$310,000**

The scope of this project is to replace a dirt/gravel alley with a concrete alley with a drainage system. In areas where the soils are appropriate, green infrastructure for stormwater management is incorporated into the alley as part of the design...

Animal Shelter Renovations **$5,180,000**

The existing animal shelter does not comply with modern building codes or best management practices for animal welfare. It is at the end of its useful life. This project will reither renovate and expand or build a new animal shelter. The City has...

Arrington Lagoon - Retaining Wall **$200,000**

-

Beck Park Expansion/Shore School **$205,000**

In 2018, the City of Evanston leased the old Shore School site from MWRD with the purpose of extending Beck Park down to Dempster. The scope of this project is to add amenities to the new area, and make limited improvements to the existing Beck...

Bridge Inspection **$10,000**

The City of Evanston is required by IDOT to provide bridge inspection of all CTA bridges and City-owned bridges spanning the North Shore Channel. Bridges are inspected on a multi-year cycle so that only some of the bridges are inspected each year.

Bus Stop ADA Improvements **$75,000**

The City of Evanston is anticipating to receive an Access to Transit grant from the Regional Transit Authority and the Chicago Metropolitan Agency for Planning. The grant is $240,000 from CMAP, and includes matching funds of $30,000 from RTA and...

Cartwright Park Drainage Improvements **$100,000**

-

Chicago Ave, Howard to Davis **$450,000**

The scope of this project is to provide multi-modal transportation improvements to Chicago Avenue, Davis to Howard Street. This project will fill in a gap in the bicycle network that currently exists on Chicago Avenue from Davis to the City of...

Church/Dodge Lighting Modernization **$215,000**

This project will modernize the lighting in the Church/Dodge business district and provide plug -in fixtures for business-district specific decor.

City Fleet Charging Infrastructure **$100,000**

-

City Solar Infrastructure **$200,000**

-

Crown - Glass Replacement **$50,000**

-

Crown - Gym Sound Attenuation **$50,000**

-

Crown - LED Sign Upgrade **$50,000**

-

Crown - Lobby Floor Cracked Ceiling **$50,000**

-

CSO Outlet Rehab **$200,000**

-

Dist Sys - Lead Service Replacement Pilot **$5,360,000**

This scope of work for this project is the replacement of lead services located on private property where the portion of lead services on public right-of-way has already been replaced on a previous construction project. This has not been...

Distribution System- Retail Water Meter Phase II and MIU **$660,000**

This funding is to replace residential retail water meters that are at the end of their useful life. This is the 2nd of 3 phases. Dist Sys - Retail Water Meter MIU Replacement Program This funding is to replace the meter information unit...

Dog Park Installation **$66,480**

This funding is for the establishment of a new dog park on existing City property. The location of this park is to be determined. The $85,000 funding is from Good Neighbor Funds.

Ecology Center Improvements **$1,500,000**

This project includes the following renovations at the Evanston Ecology Center: restroom renovations, RPZ relocation, improvements to mitigate ongoing issues with the main water service freezing, office reorganization and improvements.

Environmental Justice Initiative Study **$100,000**

Sustainability-funded

Facilities Contingency **$600,000**

This funding is used to address unbudgeted emergency repairs at City facilities.

Fitzsimons Park Renovations **$125,000**

-

General Phase I Engineering **$80,000**

This funding is used to contract for survey and geotechnical investigations for projects that will not be funded until 2023. It is necessary to collect this information in advance during 2022 in order that staff has this information to complete...

Howard WM Project - Sewer Repairs for Separation **$540,000**

-

James Park - Athletic Lighting North Fields **$1,500,000**

-

James Park - Fencing **$100,000**

This funding is to complete the fencing around the Public Works Storage Yard in the southwest corner of James Park.

James Park - Pathway Lighting **$50,000**

-

James Park - Pathway Reconstruction **$300,000**

-

Lake Street Viaduct Lighting **$75,000**

The developer at 1500 Sherman has made a contribution for improvements at the Lake Street Viaducts. This funding is being utilized to replace the existing deteriorated lighting with improved lighting in compliance with the Streetlight Master Plan....

Larimer Park Improvements **$75,000**

Larimer Park has a picnic shelter, basketball court and playground equipment that is at the end of it&=39;s useful life and out of compliance with modern standards. In 2022, the scope of this project is to complete public engagement and design...

Lead Service Line Replacement on Water Main Replacement **$1,800,000**

This budget line item provides funding for lead service line replacement on private property for the 2022 water main replacement program, which is mandated by State of Illinois law. Grant Funding is assumed for outyears.

Lead Service Replacement Annual Program **$625,000**

-

Lighting Modernization at City Facilities and Parks **$100,000**

This funding is provide to replace existing light fixtures at City facilities and parks with new LED fixtures compliant with the Streetlight Master Plan and Sustainability.

Lincoln Street Bridge **$350,000**

STP-BR Funding; 2023 is PhI Engr Svcs, 2025 is Ph II Engr Svcs; 2026 is construction

Main Street, Maple to Hinman **$2,981,500**

Streetscape improvements

Mason Park/Davis St Extension **$250,000**

The purpose of the 2022 study is to complete concept planning for an east-west pedestrian -bicycle pathway through the old Mayfair Railroad right-of-way at Davis Street. The study will investigate removing the railroad embankment adjacent to Mason...

Mulford Viaduct Art Park **$100,000**

-

Oakton Corridor Traffic Calming Improvements **$3,650,000**

This project includes traffic calming improvements as well as infrastructure to improve safety for pedestrians, bicyclists and mass transit users.

Parks Contingency **$100,000**

This funding is used to address unbudgeted emergency repairs at City parks.

Police Fire HQ - Elevator Modernization **$120,000**

-

Public Canoe Launch (incl. Eco Cntr Parking Lot) **$40,000**

-

Public Vehicle Charging Stations **$100,000**

-

Raymond Park Improvements **$50,000**

This funding is public benefits contribution from a planned unit development. The funding will be used to replace the preschool playground structure which is at the end of its useful life. Other amenities, such as park benches, will also be updated.

Ridge Avenue Signal Timing **$70,000**

-

Roof Replacement - 2023 Locations **$350,000**

-

Service Center - Renovations **$200,000**

-

Service Center- North Island Fuel System Replacement **$1,700,000**

The service center fuel system is at the end of its useful life, experiencing substantial downtime and requiring frequent repairs. This project is to replace the fuel system.

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This funding is provide to rehabilitate small diameter sewers with a structural fiberglass lining through a Cured-In -Place Pipe (CIPP) lining process. Sewers located on streets planned for water main construction and/street resurfacing are...

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Sewer - Drainage Structure Lining **$175,000**

The scope of work for this project is insert a liner into drainage structures that have been identified as deteriorated and/or in danger of collapsing. The inserted liner stabilizes the structure and significantly extends the life of the structure.

Sewer - Emergency Sewer Repairs **$75,000**

This funding is provided to complete emergency sewer repairs in the City of Evanston.

Sewer - Repairs on Street Improvements **$210,000**

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Sewer - Sewer Extension for Alley Improvements **$155,000**

This funding is to extend the relief and/or stormwater sewer on alleys planned for improvement to reduce the amount of stormater entering the combined sewer system.

Sewer - Stormwater Master Plan Improvements **$300,000**

This funding is to fund projects that are recommended as part of the Stormwater Master Plan.

Sidewalk - Safe Routes to School **$50,000**

2024 STRS Grant for construction.

Sidewalk Gap Infill/Streetlight Improvements **$600,000**

This funding is to install sidewalk where there are gaps of missing sidewalk within the city&=39;s sidewalk network. Staff will also evaluate if there are any streetlight improvements needed in these locations prior to the design and construction...

Sidewalk Improvement Program **$650,000**

This project replaces the previous 50/50 sidewalk program. Instead, the city will replace deteriorated sidewalk squares with no cost share from adjacent property owners, addressing the highest priority locations first. TIF funds are from the...

Sidewalk/Streetlight Improvements - Hartrey and Greenleaf **$1,000,000**

-

Street Resurfacing - Bennett, Colfax to Central **$233,000**

-

Street Resurfacing - Central Park, Central to Isabella **$364,000**

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Street Resurfacing - Dobson, Ridge to Elmwood **$93,000**

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Street Resurfacing - Foster, Sherman to Orrington **$109,000**

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street resurfacing - Grant, Central Park to Lawndale **$114,000**

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Street Resurfacing - Hartrey, Lyons to Church **$144,000**

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Street Resurfacing - Thayer, Gross Point Rd to Highland **$152,000**

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Streetlight LED Conversion **$50,000**

This funding is provided to modernize streetlight fixtures to LED in compliance with the Streetlight Master Plan.

Streetlight Pole and Fixture Replacement **$120,000**

This funding is provided to replace failed poles and fixtures. New poles/fixtures are installed in compliance with the Streetlight Master Plan. $50k could be placed in General Fund Operating for induction lighting unit repairs

Sustainability Dashboard Development **$30,000**

Sustainability-funded

Traffic Calming, Bicycle and Pedestrian Improvements **$225,000**

This funding is provided to install localized traffic calming and other safety improvements for bicycles and pedestrians. Typical improvements include speed humps and bumps, crosswalks, speed radar signs, lighting upgrades, signage and small...

Traffic Signal , Central and Central Park **$50,000**

-

Twiggs Park - Skate Park **$1,665,000**

The purpose of this funding is to build a new skate park at Twiggs Park off of Ashland Avenue.

Water Main - Brown - Greenleaf to Lee **$641,000**

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Water Main - Chicago, Hamilton to Main **$1,459,000**

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Water Main - Crain, Ridge to Sherman **$1,080,000**

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Water Main - Custer, Oakton to Mulford **$1,194,000**

-

Water Main - Dodge, Main to Cleveland **$1,365,000**

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Water Main - Grey, Greenleaf to Lee **$464,000**

-

Water Main - Lumberyard Easement, Sherman to Custer **$190,000**

-

WM - Green Bay (Central to Lincoln) and Lincoln (GB to Poplar) **$510,000**

-

WTP - 36/42 Intake Replacement **$40,117,000**

This project will replace the existing 36"/42" intake with a new 60" intake. The existing intake is over 100 years old, and the capacity has substantially decreased over time. Completion of this project is necessary so that the water utility can...

WTP - CMMS System **$150,000**

-

WTP - Corrosion Control Study **$275,000**

This study will investigate the optimum chemical addition and dosages for corrosion control through laboratory and on - site testing. Completion of this study is mandated by the Illinois Environmental Protection Agency and is necessary for...

WTP - East Filter Safety Rails	**$180,000**
This improvement is to install handrails around the open filter beds to improve safety for the operation and maintenance workers.	
WTP - Fire Sprinkler System Upgrade 1 (Garage 3)	**$75,000**
-	
WTP - Generator and Switchgear Rehab	**$950,000**
Replacement of the outdated medium voltage switchgear and generator needed to provide emergency backup power at the Evanston Water Utility.	
WTP - Lead Paint Removal and Repainting	**$300,000**
-	
WTP - Low Lift 4/5/6 Pump Improvements	**$200,000**
-	
WTP - Low Lift Pump MCC	**$125,000**
-	
WTP - PFAS Study	**$500,000**
-	
WTP - Pump Station Dehumidification	**$220,000**
-	
WTP - Roof Improvements	**$1,000,000**
-	
WTP - Security - First Floor Windows	**$100,000**
This project will increase the security for the water treatment plant by replacing the ground level windows with security glass. This was a recommendation of the Risk Assessment completed in 2019.	
WTP - Security Improvements	**$100,000**
This is for miscellaneous water plant security improvements to address issues identified by the Risk Assessment completed in 2019.	
WTP - Standpipe Water Quality	**$350,000**
The scope of this project is to make pumping and mixing improvements at the North and South Standpipes to improve water quality in the distribution system to better meet regulatory requirements.	
WTP - Thermal Security Camera Installation	**$50,000**
-	

Total: $92,109,480

Attachments

5-Year Capital Improvements Plan

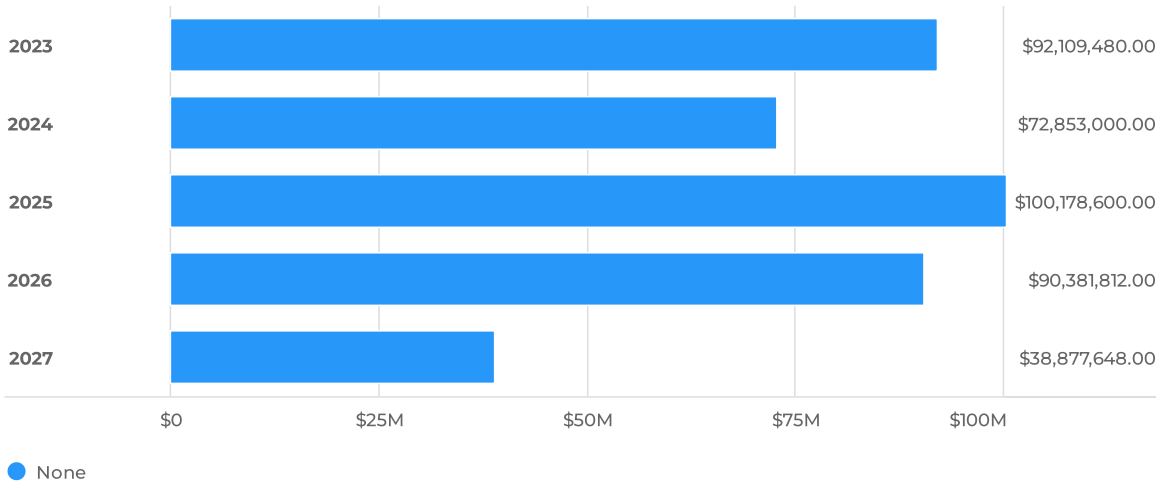
The 5-Year Capital Improvements Plan is adjusted on a regular basis as these projects change and evolve. Staff continue to fill in project descriptions as details become known.

Total Capital Requested

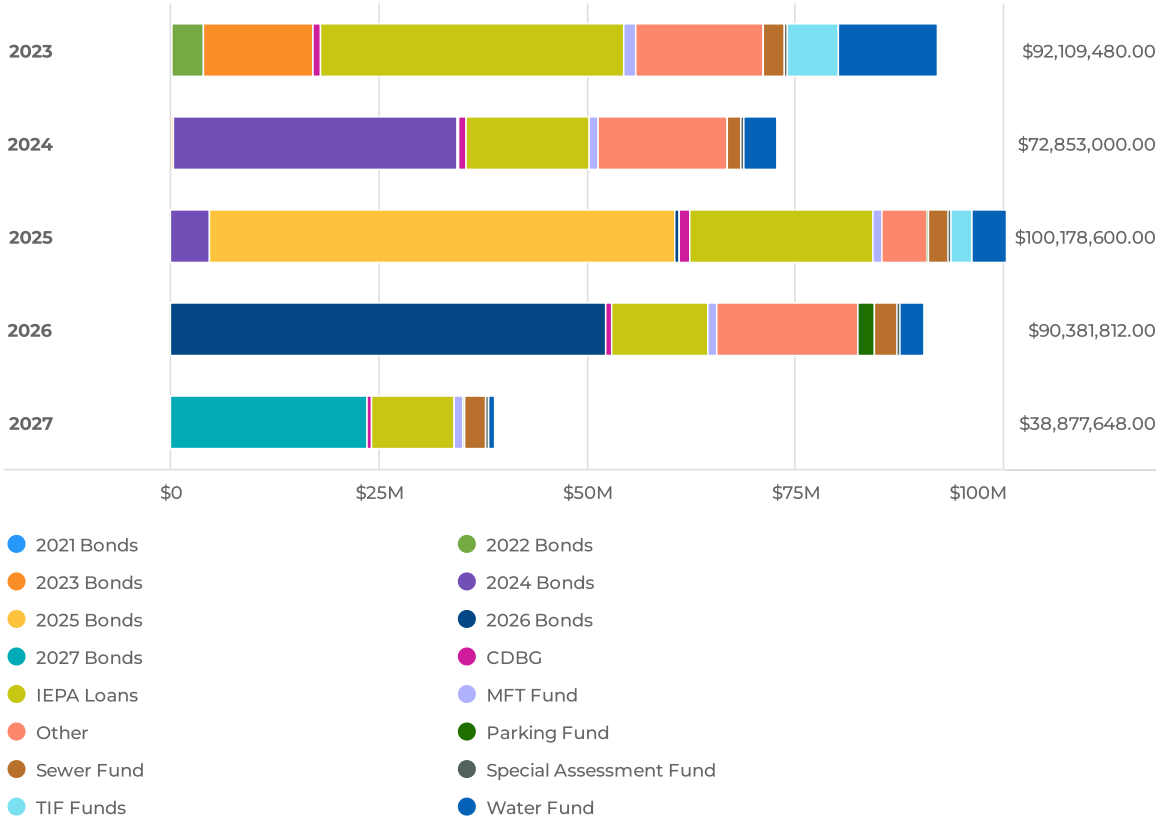
$394,400,540

207 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



No Department

Itemized Requests for 2023-2028

30" Transmission Main **$7,500**

The downtown transmission feeder main is an 8,000-foot long 30-inch diameter pipeline that is a critical part of the City-wide water transmission network and also serves as the primary water supply for downtown Evanston. The cast iron pipeline was...

ADA Transition Plan **$1,500,000**

-

Alexander Park - Minor Repairs **$20,000**

-

Alley Improvement - CDBG - Location TBD **$2,000,000**

The scope of this project is to replace a dirt/gravel alley with a concrete alley with a drainage system. In areas where the soils are appropriate, green infrastructure for stormwater management is incorporated into the alley as part of the design...

Alley Improvement - CDBG - N. of Linden Place, E. of Custer **$220,000**

-

Alley Improvement - CDBG - N. of Mulford, E. of Elmwood **$240,000**

-

Alley Improvement - Special Assessment - Location TBD **$2,400,000**

The scope of this project is to replace a dirt/gravel alley with a concrete alley with a drainage system. In areas where the soils are appropriate, green infrastructure for stormwater management is incorporated into the alley as part of the design...

Alley Improvement - Special Assessment - N. of Chancellor, E. of Asbury **$750,000**

-

Alley Improvement - WTS - N. of Lyons, W. of Ashland **$350,000**

WTS (415.41.4419.65515)

Alley Improvement -TIF - N. of Washington, E. of Sherman **$310,000**

The scope of this project is to replace a dirt/gravel alley with a concrete alley with a drainage system. In areas where the soils are appropriate, green infrastructure for stormwater management is incorporated into the alley as part of the design...

Animal Shelter Renovations **$5,180,000**

The existing animal shelter does not comply with modern building codes or best management practices for animal welfare. It is at the end of its useful life. This project will reither renovate and expand or build a new animal shelter. The City has...

Arrington Lagoon - Retaining Wall **$200,000**

-

Beck Park Expansion/Shore School **$2,205,000**

In 2018, the City of Evanston leased the old Shore School site from MWRD with the purpose of extending Beck Park down to Dempster. The scope of this project is to add amenities to the new area, and make limited improvements to the existing Beck...

Bridge Inspection **$50,000**

The City of Evanston is required by IDOT to provide bridge inspection of all CTA bridges and City-owned bridges spanning the North Shore Channel. Bridges are inspected on a multi-year cycle so that only some of the bridges are inspected each year.

Bus Stop ADA Improvements **$375,000**

The City of Evanston is anticipating to receive an Access to Transit grant from the Regional Transit Authority and the Chicago Metropolitan Agency for Planning. The grant is $240,000 from CMAP, and includes matching funds of $30,000 from RTA and...

Canal Park Environmental Assessment **$50,000**

-

Cartwright Park Drainage Improvements **$400,000**

-

Cartwright Park Playground and Amenities **$1,070,000**

-

Central Street, Hartrey to Eastwood **$400,000**

-

Chandler - Gym Floor Replacement + Hallway **$250,000**

-

Chandler Tot Lot- Playground **$200,000**

The playground equipment and safety surfacing at the Chandler Tot Lot playground is near the end of its useful life. The City had a previous agreement with NorthShore University Health Systems to build the original playground in exchange for the...

Chicago Ave, Howard to Davis **$9,900,000**

The scope of this project is to provide multi-modal transportation improvements to Chicago Avenue, Davis to Howard Street. This project will fill in a gap in the bicycle network that currently exists on Chicago Avenue from Davis to the City of...

Church St Corridor Improvement **$4,500,000**

The project includes pedestrian and bicycle safety improvements to the Church Street corridor, which provides critical access to the Evanston Township High School. The project also includes the creation of a north-south bike route on the west edge...

Church Street Harbor - Phase 3 Renovations **$2,200,000**

-

Church/Dodge Lighting Modernization **$215,000**

This project will modernize the lighting in the Church/Dodge business district and provide plug -in fixtures for business-district specific decor.

Circularity Warehouse **$2,100,000**

-

City Fleet Charging Infrastructure **$500,000**

-

City Solar Infrastructure	**$1,000,000**
-	
Citywide Generator Evaluation	**$70,000**
-	
Citywide Roof Evaluation	**$85,000**
-	
Citywide Roof Repairs (locations to be determined)	**$1,200,000**

The City will complete a roof inspection of all city facilities in Fall 2021. This funding will go to making roofing repairs at various city facilities as recommended by the roof inspection report.

Civic Center - Improvements	**$55,280,000**
-	
Civic Center - Repointing Exterior Brick	**$600,000**
-	
Civic Center - Window Replacement	**$3,000,000**
-	
Crown - Glass Replacement	**$50,000**
-	
Crown - Gym Sound Attenuation	**$50,000**
-	
Crown - LED Sign Upgrade	**$50,000**
-	
Crown - Lobby Floor Cracked Ceiling	**$50,000**
-	
CSO Outlet Rehab	**$700,000**
-	
Dist Sys - Lead Service Replacement Pilot	**$5,360,000**

This scope of work for this project is the replacement of lead services located on private property where the portion of lead services on public right-of-way has already been replaced on a previous construction project. This has not been...

Distribution System- Retail Water Meter Phase II and MIU	**$1,060,000**

This funding is to replace residential retail water meters that are at the end of their useful life. This is the 2nd of 3 phases. Dist Sys - Retail Water Meter MIU Replacement Program This funding is to replace the meter information unit...

Dog Park Installation	**$66,480**

This funding is for the establishment of a new dog park on existing City property. The location of this park is to be determined. The $85,000 funding is from Good Neighbor Funds.

Ecology Center Improvements	**$1,500,000**

This project includes the following renovations at the Evanston Ecology Center: restroom renovations, RPZ relocation, improvements to mitigate ongoing issues with the main water service freezing, office reorganization and improvements.

Environmental Justice Initiative Study **$100,000**

Sustainability-funded

Facilities Contingency **$3,150,000**

This funding is used to address unbudgeted emergency repairs at City facilities.

Fence Replacement- Various Parks **$400,000**

The City has many parks that are fenced, including Lovelace, the canal parks and others. In many locations, fences need to be replaced.

Fiber Optic System Updates **$2,000,000**

In the early 2000's the City of Evanston and Northwestern University collaborated to install a fiber network throughout the City. As the number of City facilities connected to the fiber network have increased, it has taxed the network, which is...

Fire Station 2 - Restroom Upgrades **$500,000**

-

Fire Station 2 - Second Floor Rehabilitation **$1,000,000**

-

Fire Station 5 - Siding System Repair **$100,000**

-

Fitzsimons Park Renovations **$775,000**

-

Fleetwood - Main Office Rehabilitation **$100,000**

-

Fleetwood - Stage **$350,000**

-

Fleetwood - Stormwater Drainage Improvements **$275,000**

-

Fleetwood - Upstairs Office Renovation/Security **$100,000**

-

Fountain Square Improvements **$2,400,000**

-

General Phase I Engineering **$440,000**

This funding is used to contract for survey and geotechnical investigations for projects that will not be funded until 2023. It is necessary to collect this information in advance during 2022 in order that staff has this information to complete...

Green Bay Road, McCormick to Isabella **$1,374,000**

This project includes streetscape and roadway improvements on Green Bay Road from McCormick to Isabella. It will provide significant safety enhancements to pedestrians and mass-transit users. FY23 Water Main FY24 Streetscape

Greenleaf Pedestrian and Bike Improvements **$300,000**

-

Grey Park Renovations	**$1,015,000**
-	
Harbert Park Pathway / Drainage Improvements Phase B	**$500,000**
-	
Hobart Park Renovations	**$520,000**
-	
Howard WM Project - Sewer Repairs for Separation	**$540,000**
-	
Independence Park Renovations	**$900,000**
-	
James Park - Athletic Lighting North Fields	**$1,500,000**
-	
James Park - Entry and Landscaping Renovations	**$500,000**
-	
James Park - Existing Field Lighting Replacement - South Baseball Diamonds	**$1,000,000**
-	
James Park - Fencing	**$100,000**
This funding is to complete the fencing around the Public Works Storage Yard in the southwest corner of James Park.	
James Park - Pathway Lighting	**$850,000**
-	
James Park - Pathway Reconstruction	**$1,250,000**
-	
James Park - Phase 3 Field Improvements	**$1,500,000**
-	
James Park - Playground Replacement	**$600,000**
-	
James Park - Tennis Court Lighting	**$600,000**
-	
Lake Street Viaduct Lighting	**$75,000**
The developer at 1500 Sherman has made a contribution for improvements at the Lake Street Viaducts. This funding is being utilized to replace the existing deteriorated lighting with improved lighting in compliance with the Streetlight Master Plan....	
Large Dia Water Main Lining (Pitner Avenue)	**$1,700,000**
IEPA SRF Loan	

Larimer Park Improvements **$1,050,000**

Larimer Park has a picnic shelter, basketball court and playground equipment that is at the end of it&=39;s useful life and out of compliance with modern standards. In 2022, the scope of this project is to complete public engagement and design...

Lead Service Line Replacement on Water Main Replacement **$9,330,060**

This budget line item provides funding for lead service line replacement on private property for the 2022 water main replacement program, which is mandated by State of Illinois law. Grant Funding is assumed for outyears.

Lead Service Replacement Annual Program **$10,525,000**

-

Levy Center - Exterior Bollard Light Replacement **$30,000**

-

Levy Center - Renovations **$1,000,000**

Improvements include window treatments, flooring upgrades, kitchen improvements, lighting modernization, office renovations, courtyard surface repairs and sewer service replacement

Lighting Modernization at City Facilities and Parks **$300,000**

This funding is provide to replace existing light fixtures at City facilities and parks with new LED fixtures compliant with the Streetlight Master Plan and Sustainability.

Lincoln Street Bridge **$6,750,000**

STP-BR Funding; 2023 is PhI Engr Svcs, 2025 is Ph II Engr Svcs; 2026 is construction

Lovelace Park Drainage Improvements **$300,000**

-

Lovelace Park Parking Lot Expansion **$625,000**

Completed in conjunction with a playground rehabilitation; this will add more parking to the undersized lot.

Lovelace Park Path Repairs Phase B **$600,000**

-

Lovelace Park Playground **$575,000**

-

Main Street, Hatrey to Asbury **$200,000**

-

Main Street, Maple to Hinman **$2,981,500**

Streetscape improvements

Mason Park/Davis St Extension **$2,750,000**

The purpose of the 2022 study is to complete concept planning for an east-west pedestrian -bicycle pathway through the old Mayfair Railroad right-of-way at Davis Street. The study will investigate removing the railroad embankment adjacent to Mason...

Mulford Viaduct Art Park **$100,000**

-

Municipal Storage Center **$1,350,000**

This funding is to construct a storage building at James Park in the public works storage yard. This building will provide storage for those items currently stored at the Recycling Center. The project is funded with the proceeds from City property...

Noyes - AC/Chiller **$1,600,000**

-

Noyes - Brick Tuckpointing/Recoating (minor repairs) **$300,000**

-

Noyes - Building Modernization Ph 2/3 Engr Svcs **$250,000**

-

Noyes - HVAC and Unit Heaters **$3,250,000**

-

Noyes - Interior Lighting Upgrade/Energy Efficiency **$120,000**

-

Noyes - Retaining Wall Repairs **$300,000**

-

Oakton Corridor Traffic Calming Improvements **$3,650,000**

This project includes traffic calming improvements as well as infrastructure to improve safety for pedestrians, bicyclists and mass transit users.

Park Fieldhouses Interior/Restroom Improvements (Ackerman, Baker, Bent, Lagoon, Leahy, Lovelace) **$300,000**

This project is to address ADA issues and needed renovations to the restrooms at park fieldhouses at miscellaneous parks including Ackerman Park, Bent Park, Baker Park, The Lagoon, Leahy, and Lovelace.

Parking Garage- Structural Repairs (various locations) **$300,000**

A structural inspection of city-owned parking garages and the municipal service center outlined approximately $1.2M in needed repairs. This project will begin implementation of the recommended repairs.

Parking Garages - Maple/Church - Structural Inspection **$200,000**

-

Parking Garages - Sherman - Structural Inspection **$200,000**

-

Parking Garages - Traffic Coating / Striping **$1,750,000**

-

Parks Contingency **$500,000**

This funding is used to address unbudgeted emergency repairs at City parks.

Philbrick Park Renovation **$725,000**

-

Picnic Shelter Electrification - Harbert **$110,000**

-

Police Fire HQ - Chillers	**$500,000**
-	
Police Fire HQ - Elevator Modernization	**$120,000**
-	
Police Fire HQ - Elmwood Lot Lighting Impr and Resurfacing	**$400,000**
-	
Police Fire HQ - Exterior Signage	**$75,000**
-	
Police Fire HQ - Fire Prevention System Repairs	**$300,000**
-	
Police Fire HQ - Flooring Upgrade	**$100,000**
-	
Police Fire HQ - Foundation Repair	**$150,000**
-	
Police Fire HQ - Furniture Upgrade	**$200,000**
-	
Police Fire HQ - Interior Entry	**$150,000**
-	
Police Fire HQ - Interior Lighting Improvements	**$200,000**
-	
Police Fire HQ - Interior Renovation - Holding Area	**$1,000,000**
-	
Police Fire HQ - Interior Renovation - Locker Room	**$250,000**
-	
Police Fire HQ - Interior Renovation - Offices	**$750,000**
-	
Police Fire HQ - Roof Repair	**$300,000**
-	
Police Fire HQ - Security Door Improvement	**$60,000**
-	
Police Fire HQ - Security System Improvement	**$150,000**
-	
Police Fire HQ - Underground Pits and Waste Line Replacement	**$1,250,000**
-	

Public Art **$120,000**

This funding is provided to invest in artwork in City facilities and parks. It is managed by the Evanston Arts Council.

Public Canoe Launch (incl. Eco Cntr Parking Lot) **$540,000**

-

Public Vehicle Charging Stations **$500,000**

-

Raymond Park Improvements **$50,000**

This funding is public benefits contribution from a planned unit development. The funding will be used to replace the preschool playground structure which is at the end of its useful life. Other amenities, such as park benches, will also be updated.

Ridge Avenue Signal Timing **$70,000**

-

Roof Replacement - 2023 Locations **$350,000**

-

Service Center - B Building Roof **$1,400,000**

-

Service Center - Renovations **$31,700,000**

-

Service Center - Structural Repairs **$75,000**

-

Service Center- North Island Fuel System Replacement **$1,700,000**

The service center fuel system is at the end of its useful life, experiencing substantial downtime and requiring frequent repairs. This project is to replace the fuel system.

Sewer - CIPP Rehabilitation **$3,970,000**

This funding is provide to rehabilitate small diameter sewers with a structural fiberglass lining through a Cured-In -Place Pipe (CIPP) lining process. Sewers located on streets planned for water main construction and/street resurfacing are...

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Sewer - Drainage Structure Lining **$780,000**

The scope of work for this project is insert a liner into drainage structures that have been identified as deteriorated and/or in danger of collapsing. The inserted liner stabilizes the structure and significantly extends the life of the structure.

Sewer - Emergency Sewer Repairs **$475,000**

This funding is provided to complete emergency sewer repairs in the City of Evanston.

Sewer - Grit Separator **$200,000**

This funding is for the purchase of a grit separator which will be installed into the storm sewer system at the Evanston Water Utility by in -house staff. Grit separators are used to remove trash and oil from stormwater runoff to keep it from...

Sewer - Large Dia Rehab - Future **$8,500,000**

-

Sewer - Repairs on Street Improvements **$1,080,000**

This funding is provided to repair and/or adjust sewer infrastructure on streets planned for water main construction or street resurfacing.

Sewer - Sewer Extension for Alley Improvements **$825,000**

This funding is to extend the relief and/or stormwater sewer on alleys planned for improvement to reduce the amount of stormater entering the combined sewer system.

Sewer - Stormwater Master Plan Improvements **$3,800,000**

This funding is to fund projects that are recommended as part of the Stormwater Master Plan.

Sheridan Road - S. Limits to South Blvd **$500,000**

-

Shoreline Stabilization **$10,300,000**

-

Sidewalk - Safe Routes to School **$300,000**

2024 STRS Grant for construction.

Sidewalk Gap Infill/Streetlight Improvements **$2,300,000**

This funding is to install sidewalk where there are gaps of missing sidewalk within the city&=39;s sidewalk network. Staff will also evaluate if there are any streetlight improvements needed in these locations prior to the design and construction...

Sidewalk Improvement Program **$2,450,000**

This project replaces the previous 50/50 sidewalk program. Instead, the city will replace deteriorated sidewalk squares with no cost share from adjacent property owners, addressing the highest priority locations first. TIF funds are from the...

Sidewalk/Streetlight Improvements - Hartrey and Greenleaf **$1,000,000**

-

Small Dia Water Main Lining (Private Easements) **$1,300,000**

This project will complete lining of smaller diameter water main owned by the City but located on private easements. Located in the Chicago-Main TIF.

Southwest Park Renovations **$150,000**

-

SR - CIP Funded - Future Years **$5,200,000**

-

SR - MFT Funded - Future Years **$4,000,000**

-

St. Paul's Park Renovations **$150,000**

-

Street Evaluation and Rating	**$120,000**
-	
Street Resurfacing - Bennett, Colfax to Central	**$233,000**
-	
Street Resurfacing - Central Park, Central to Isabella	**$364,000**
-	
Street Resurfacing - Dobson, Ridge to Elmwood	**$93,000**
-	
Street Resurfacing - Foster, Sherman to Orrington	**$109,000**
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street resurfacing - Grant, Central Park to Lawndale	**$114,000**
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Street Resurfacing - Hartrey, Lyons to Church	**$144,000**
-	
Street Resurfacing - Thayer, Gross Point Rd to Highland	**$152,000**
-	
Streetlight LED Conversion	**$250,000**
This funding is provided to modernize streetlight fixtures to LED in compliance with the Streetlight Master Plan.	
Streetlight Pole and Fixture Replacement	**$1,320,000**
This funding is provided to replace failed poles and fixtures. New poles/fixtures are installed in compliance with the Streetlight Master Plan. $50k could be placed in General Fund Operating for induction lighting unit repairs	
Sustainability Dashboard Development	**$30,000**
Sustainability-funded	
Tallmadge Park - Playground	**$575,000**
-	
Traffic Calming, Bicycle and Pedestrian Improvements	**$1,665,000**
This funding is provided to install localized traffic calming and other safety improvements for bicycles and pedestrians. Typical improvements include speed humps and bumps, crosswalks, speed radar signs, lighting upgrades, signage and small...	
Traffic Signal , Central and Central Park	**$1,050,000**
-	
Twiggs Park - Embankment Stabilization	**$400,000**
-	
Twiggs Park - Renovation (shelter/playground/soccer/parking)	**$2,600,000**
-	

Twiggs Park - Skate Park **$1,665,000**

The purpose of this funding is to build a new skate park at Twiggs Park off of Ashland Avenue.

Water Main - Brown - Greenleaf to Lee **$641,000**

-

Water Main - Chicago, Hamilton to Main **$1,459,000**

-

Water Main - Crain, Ridge to Sherman **$1,080,000**

-

Water Main - Custer, Oakton to Mulford **$1,194,000**

-

Water Main - Dodge, Main to Cleveland **$1,365,000**

-

Water Main - Grey, Greenleaf to Lee **$464,000**

-

Water Main - Lumberyard Easement, Sherman to Custer **$190,000**

-

WM - Green Bay (Central to Lincoln) and Lincoln (GB to Poplar) **$510,000**

-

WM - Water Funded - Future Years **$17,919,000**

-

WTP - 36/42 Intake Replacement **$51,945,000**

This project will replace the existing 36"/42" intake with a new 60" intake. The existing intake is over 100 years old, and the capacity has substantially decreased over time. Completion of this project is necessary so that the water utility can...

WTP - CMMS System **$150,000**

-

WTP - Corrosion Control Study **$275,000**

This study will investigate the optimum chemical addition and dosages for corrosion control through laboratory and on-site testing. Completion of this study is mandated by the Illinois Environmental Protection Agency and is necessary for...

WTP - Doors **$70,000**

-

WTP - East Filter Plant Reliability (Roof and Process) **$9,700,000**

-

WTP - East Filter Safety Rails **$180,000**

This improvement is to install handrails around the open filter beds to improve safety for the operation and maintenance workers.

WTP - Fire Sprinkler System Upgrade 1 (Garage 3)	**$355,000**
-	
WTP - Fire Sprinkler System Upgrade 2 (Pumping)	**$300,000**
-	
WTP - Generator and Switchgear Rehab	**$7,250,000**
Replacement of the outdated medium voltage switchgear and generator needed to provide emergency backup power at the Evanston Water Utility.	
WTP - HL MCC Main-Tie-Main Automatic Switchover	**$150,000**
-	
WTP - HL Roof 3, 14, Garage 7	**$2,100,000**
-	
WTP - Intake; 60" Water Door / 54" Temp	**$500,000**
-	
WTP - Lead Paint Removal and Repainting	**$750,000**
-	
WTP - Low Lift 4/5/6 Pump Improvements	**$1,695,000**
-	
WTP - Low Lift Pump MCC	**$655,000**
-	
WTP - Overhead Doors	**$150,000**
-	
WTP - Parking Lot Resurfacing	**$1,100,000**
-	
WTP - PFAS Study	**$2,000,000**
-	
WTP - Pump Station Dehumidification	**$220,000**
-	
WTP - Roof Improvements	**$1,000,000**
-	
WTP - Security - Electronic Access Control	**$100,000**
This is to implement a new electronic access control for exterior and interior access at the Evanston Water Utility.	
WTP - Security - Entrance Way	**$230,000**
This project will improve site security and public access to the administration offices at the Evanston Water Utility.	
WTP - Security - Fence	**$200,000**
-	

WTP - Security - First Floor Windows **$100,000**

This project will increase the security for the water treatment plant by replacing the ground level windows with security glass. This was a recommendation of the Risk Assessment completed in 2019.

WTP - Security Improvements **$100,000**

This is for miscellaneous water plant security improvements to address issues identified by the Risk Assessment completed in 2019.

WTP - Shorewell Safety **$100,000**

-

WTP - Standpipe Water Quality **$580,000**

The scope of this project is to make pumping and mixing improvements at the North and South Standpipes to improve water quality in the distribution system to better meet regulatory requirements.

WTP - Thermal Security Camera Installation **$600,000**

-

Total: $394,400,540

Overview

The Capital Improvement Plan (CIP) is a process by which the City designs a multi-year plan for major capital expenditures. It represents the City's plan for physical development and is reviewed and updated each year to reflect changing priorities. It provides an ongoing framework for identifying capital requirements, scheduling projects over a period of years, coordinating related projects, and identifying future fiscal impacts. Generally, the CIP includes improvements that are relatively expensive, have a multi-year useful life, and, similar to capital outlay items, result in fixed assets. These include the construction of new buildings, additions to or renovations of existing buildings and parks, construction of streets, sewer improvements, land purchases, and major software or equipment purchases. Due to the nature and total costs of the identified projects, bond proceeds are one of the major sources of revenue. The CIP is a dynamic process, with anticipated projects being changed, added, and deleted from the plan as the five-year timeline evolves.

During the past several years, staff has undertaken a variety of comprehensive assessments of many of the City's capital assets to provide a more complete understanding of the City's future needs. A sample of these include: the Comprehensive Pavement Study; Parks, Forestry, and Recreation Strategic Plan; the analysis of the Civic Center; citywide roofing assessment; Streetlight Master Plan; Howard Street Corridor Improvements; the assessments of emergency generators; and the current development of the IT Strategic Plan. These studies serve as the foundation for the staff recommendations set forth in the attached Capital Improvement Plan. As the City moves forward, it must continually assess the ongoing infrastructure needs of the community.

Formal City Council adoption of the Capital Improvement Program indicates the City's commitment to the plan, but does not in itself authorize expenditures. The necessary funding mechanisms must be adopted each year to pay for the improvements – year one is the approved Capital Budget for which Council approval authorizes expenditures, with years two through five reflecting the City's plan for improvements.

It is important to distinguish between the City's Capital Improvement Plan (CIP) and Capital Improvement Fund (CIF). The CIP report in this section includes all citywide capital projects, regardless of the fund and/or funding source. This contrasts with the City's CIF, which includes only those capital projects that are not paid through one of the City's internal service, special revenue, or enterprise funds. Typically, capital purchases used to benefit the City as a whole are budgeted and paid from the CIF, while capital purchases specific to one area, function, or fund are typically paid from that specific source or fund.

An example of the above would be an addition or capital improvement to the City's water filtration plant. While this project would be included in the City's CIP report, the expense would be budgeted in the City's Water Utility Fund. There are a couple of exceptions to this rule. Capital projects funded via the City's Motor Fuel Tax (MFT) Fund may benefit the City as a whole, but for legal purposes such capital projects must be budgeted and paid out of the City's MFT Fund. Another example would be capital purchases related to the City's fleet. Since the City maintains a separate internal service Fleet Fund for tracking purposes, CIP projects pertaining to fleet vehicles and equipment purchases are budgeted and paid from the Fleet Fund rather than the CIF.

Capital Improvements Policy

Section I: Objectives and Priorities

The overall goal for Evanston's capital improvement effort is:
A comprehensive capital improvement program that is used by decision-makers to guide capital investments, make the best use of limited resources and provide community facilities that function well and contribute to the attractiveness, public health, and safety of the City.

To accomplish this goal, a broad set of objectives and policies have been developed to guide preparation and monitoring of the capital improvement program. These broad objectives, priorities, and policies adopted by the City Council guide staff each year as a capital program is developed and presented to the City Council for review and consideration.

Objectives

- Undertake a comprehensive assessment of all capital needs and develop a strategic plan to meet the City's capital needs, so that projects and funding are rationally sequenced, coordinated, and kept on the public agenda.
- Undertake capital improvements that are needed to maintain existing public facilities, increase operating efficiency, and reduce operating costs.
- Undertake capital investments that encourage and support economic development or directly produce income.
- Undertake capital improvements that are of the highest quality that the City can afford which enhance Evanston's physical appearance, public image, quality of life, and promote public health and safety.
- Limit the extent to which local property taxes are required to finance capital improvements.
- Plan all capital projects to meet ADA requirements.

Priorities

- Project major capital improvement replacement needs to cover at least a 5- year period so that a long-range capital maintenance plan can be developed
- Set priorities for capital improvements and match projects with appropriate funding sources.
- Monitor implementation of the Capital Improvement Plan through periodic capital improvement staff meetings and reports to the Administration and Public Works Committee.
- Undertake an annual review of capital improvement funding sources and an assessment of capital improvement projects proposed for the following years.
- Commit funds annually for improvements so that incremental progress can be made toward long-range goals.
- Coordinate planned capital improvement projects where opportunities exist to do so.
- Leverage local capital improvement funds to the extent possible.
- Give priority to projects that further the objectives of the Comprehensive General Plan.

More specific policies have also been written to guide the scheduling and prioritization of projects within each of the major project classifications.

Economic Development

- Make capital investments needed to realize the full potential of Tax Increment Finance areas.
- Implement the goals of the Evanston Local Employment Program and work to increase the participation of Evanston businesses in capital improvement projects.
- Coordinate improvements made in retail and commercial areas.
- Develop and implement programs to upgrade and maintain streetscapes in each neighborhood business district within the City.
- Develop and implement plans for capital needs of neighborhood economic development.

Environment

- Maintain water system improvements needed to ensure a safe and adequate water supply.
- Address stormwater issues to minimize public and private property damage.
- Develop and implement programs to eliminate environmental hazards where they exist in City facilities and on public grounds.

- Participate in development of area-wide solutions to the problem of solid waste disposal and promote local recycling and waste reduction efforts to minimize solid waste disposal requirements and conserve resources.
- Forward the objectives of the Climate Action Resiliency Plan

Parks and Recreation

- Rehabilitate parks through periodic replacement of pavement, athletic fields and courts, equipment, site furnishings, infrastructure, and landscaping.
- Undertake improvements to enhance and protect the lakefront park system.
- Maintain Evanston's community recreational facilities to the high standard expected.
- Bring play equipment into compliance with CPSC / ASTM safety guidelines and ADA requirements.

Public Buildings

- Consider life cycle costs (long-term costs of maintenance, operation, utilities and financing) in making decisions concerning construction, purchasing, disposal, or rehabilitation of public facilities.
- Continue to undertake preventive maintenance, energy conservation, and rehabilitation programs for public buildings.
- Undertake projects needed to improve the security of public buildings and facilities.
- Complete the rehabilitation/replacement of the Robert Crown Community Center and the surrounding athletic fields.
- Undertake projects and improvement to municipal facilities to meet the standards of the Federal Americans with Disabilities Act (ADA).
- Incorporate age-friendly features into all City facilities.
- Develop and implement a plan for the municipal offices.
- Implement policy advocating art within city building projects, in compliance with Title 7, Chapter 16 of the City Code

Transportation

- Improve the condition, efficiency, and safety of Evanston’s circulation system.
- Undertake improvements needed to keep municipal parking facilities well maintained, safe and attractive.
- Incorporate the City’s complete and green streets policy into transportation project.
- Continue the City’s programs for maintaining curbs, gutters, and sidewalks.
- Evaluate all sidewalks and develop an improvement schedule.
- Enhance livability of neighborhoods by implementing various traffic controls.
- Improve Evanston’s remaining unpaved streets and alleys.
- Implement a Citywide bike plan and encourage inter-modal transportation.
- Ensure adequate street lighting to balance crime prevention, safety, and residential atmosphere.
- Develop plans and programs to improve the appearance and maintenance of rail embankments, viaducts, and rail stations.

Section II: Fiscal Management

Capital Expenditure Policies

- Drawn from the long-range capital needs list, a five-year capital improvement program will be developed and updated annually, including anticipated funding sources.
- The City will maintain all of its physical assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- If a new project (non-emergency) is identified during the fiscal year, staff shall prepare a report to the City Council describing the project, and if necessary, recommend a decrease in another approved project so as not to alter the overall funding for the capital budget.

Capital Financing Policies

- Long-term borrowing will not be used to finance current operations or normal maintenance.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

- The City will establish an appropriate mix of bonded debt and pay-as-you-go financing in the funding of capital projects. The City will strive to find more streams of revenue to support pay-as-you-go financing of its future capital improvements.
- Dedicated revenue stream options include, but are not limited to, excess funds, additional taxes (i.e. motor fuel tax for street improvements) and use of tax increment financing revenues as they become available.
- Outstanding tax-supported debt shall not exceed $160 million per resolution 44-R-19.

Capital Project Planning and Cost Containment

- City staff will meet quarterly to review the progress on all outstanding projects. Semi-annual reports will be presented to the Administration & Public Works Committee.
- Identification of funding opportunities should be included within the project development phase.
- Recognize that most projects will take at least two years to plan and implement.
- Where appropriate, separate project planning and execution costs, acknowledging that approving a study does not guarantee the implementation of the project.
- For any enterprise fund or storm water management fund that is supporting debt, an annual rate study will be performed to ensure that the fees or rates are sufficient to meet the debt service requirements.
- A five-year projection of revenues and expenditures for the general, special revenue, and enterprise funds should be prepared to provide strategic perspective to each annual budget process.

Emergency Fund Reserves

- An emergency account within the capital improvement fund shall be established to fund emergency capital needs.
- The emergency account shall be initially funded through a one-time revenue source and replenished with a percentage of project surpluses at the end of the fiscal year.

Grants

- City staff should seek grants for projects which are in the current fiscal year, the five-year plan, or fund a recognized City need.
- For projects not currently funded or in the five year plan, the Council must approve the reduction or elimination of a previously planned project.
- If a grant is received, the original funds can be used in any of the following ways:
- Reallocated to a new project within the five-year plan within the same area
- Reallocated to a priority list of projects approved by the City Council during consideration of the capital plan
- Used to expand the scope of the existing project for which the grant is received
- Placed in the contingency fund for future matches or cost overruns
- Placed in an emergency fund for unanticipated projects

Community Development Block Grant (CDBG) Funds

- A comprehensive program for all capital projects in the CDBG target area will be presented to the CDBG Committee.

POSITION INFORMATION

2023 Position Control

The 2023 Position Control document details the number and title of positions included in the 2023 Adopted Budget. The full list is shown below, and the complete document with notes regarding position changes is available in the attachments.

Note this table includes all full-time and permanent part-time employees for the City of Evanston. The City does budget for and retain the services of seasonal employees (i.e. lifeguards, interns, temporary staff in departments during busy seasons, etc.). These positions are filled on a seasonal, temporary, and/or "as-needed" basis and not included in the overall position count.

	Position Description	2022 Adopted Budget FTE	2023 Proposed Budget FTE	2022-2023 Difference
General Fund				
1300	**CITY COUNCIL**			
	Mayor	0.00	0.00	0.00
	Alderman	0.00	0.00	0.00
	Mayor's Assistant	0.00	0.00	0.00
	Policy Coordinator	1.00	1.00	0.00
	CITY COUNCIL TOTAL	**1.00**	**1.00**	**0.00**
1400	**CITY CLERK**			
	City Clerk	0.00	0.00	0.00
	Deputy City Clerk	1.00	2.00	1.00
	CITY CLERK TOTAL	**1.00**	**2.00**	**1.00**
	LEGISLATIVE	**2.00**	**3.00**	**1.00**
1505	**CITY MANAGER**			
	City Manager	1.00	1.00	0.00
	Deputy City Manager	2.00	2.00	0.00
	Administrative Assistant	1.00	1.00	0.00
	Administrative Coordinator	1.00	1.00	0.00
	Assistant to the City Manager	1.00	1.00	0.00
	Accounts Payable Coordinator	0.00	1.00	1.00
	ADA Coordinator	0.00	1.00	1.00
	Equity and Empowerment Coordinator	1.00	1.00	0.00
	Local Government Management Fellow	0.00	0.00	0.00
	CITY MANAGER TOTAL	**7.00**	**9.00**	**2.00**
1510	**COMMUNITY ENGAGEMENT**			
	Communications Manager	1.00	1.00	0.00
	Community Engagement Specialist	1.00	1.00	0.00
	Assistant to the City Manager	0.00	0.00	0.00
	Temporary Cable TV Staff	0.00	0.50	0.50
	Broadcast Operations Coordinator	1.00	1.00	0.00
	COMMUNITY ENGAGEMENT TOTAL	**3.00**	**3.50**	**0.50**
1535	**SUSTAINABILITY**			
	Sustainability Coordinator	0.50	0.00	-0.50
	SUSTAINABILITY TOTAL	**0.50**	**0.00**	**-0.50**

1555	**FINANCIAL ADMINISTRATION**			
	Management Analyst	0.00	0.00	0.00
	Senior Financial Analyst	1.00	1.00	0.00
	Budget Coordinator	0.00	0.00	0.00
	Budget Manager	1.00	1.00	0.00
	Chief Financial Officer/Treasurer	1.00	1.00	0.00
	FINANCIAL ADMINISTRATION TOTAL	**3.00**	**3.00**	**0.00**
1560	**REVENUE**			
	Revenue Manager	0.00	0.00	0.00
	Revenue Supervisor	0.50	0.50	0.00
	Revenue Collections Coordinator	1.00	0.00	-1.00
	Accounts Receivable Coordinator	0.00	1.00	1.00
	Customer Service Representative	2.00	2.00	0.00
	REVENUE TOTAL	**3.50**	**3.50**	**0.00**
1570	**ACCOUNTING**			
	Accounting Manager	1.00	1.00	0.00
	Accountant	2.00	2.00	0.00
	Accounts Payable Coordinator	1.00	0.00	-1.00
	Financial Analyst	0.00	1.00	1.00
	Senior Accountant	1.00	0.00	-1.00
	Payroll Pension Administrator	0.50	0.50	0.00
	ACCOUNTING TOTAL	**5.50**	**4.50**	**-1.00**
1571	**TAX ASSESSMENT REVIEW**			
	Tax Assessment Reviewer	1.00	1.00	0.00
	TAX ASSESSMENT REVIEW TOTAL	**1.00**	**1.00**	**0.00**
1575	**PURCHASING**			
	Purchasing Manager	1.00	1.00	0.00
	Purchasing Specialist	2.00	2.00	0.00
	PURCHASING TOTAL	**3.00**	**3.00**	**0.00**
1580	**Community Arts**			
	Cultural Arts Coordinator	0.00	0.40	0.40
	COMMUNITY ARTS TOTAL	**0.00**	**0.40**	**0.40**
1585	**ADMINISTRATIVE ADJUDICATION**			
	Admin. Adjudication Aide	1.00	1.00	0.00
	ADMIN. ADJUDICATION TOTAL	**1.00**	**1.00**	**0.00**
5300	**ECONOMIC DEVELOPMENT**			
	Economic Development Specialist	2.00	2.00	0.00
	Economic Development Division Mgr.	1.00	1.00	0.00
	ECONOMIC DEVELOPMENT TOTAL	**3.00**	**3.00**	**0.00**
	CITY ADMINISTRATION	**30.50**	**31.90**	**1.40**
1705	**LEGAL ADMINISTRATION**			
	Paralegal	1.00	1.00	0.00
	Administrative Lead	1.00	0.00	-1.00
	Administrative Secretary	0.00	1.00	1.00
	Deputy City Attorney	1.00	1.00	0.00
	City Attorney	1.00	1.00	0.00

	Assistant City Attorney	3.00	3.00	0.00
	LEGAL ADMINISTRATION TOTAL	**7.00**	**7.00**	**0.00**
	LAW DEPARTMENT	**7.00**	**7.00**	**0.00**
1905	**ADMINISTRATIVE SERVICES ADMINISTRATION**			
	Administrative Services Director/Assistant City Manager	0.00	0.00	0.00
	Administrative Service Director/CIO	1.00	1.00	0.00
	Administrative Assistant	1.00	1.00	0.00
	Management Analyst	1.00	1.00	0.00
	ADMINISTRATIVE SERVICES ADMIN TOTAL	**3.00**	**3.00**	**0.00**
1915	**PAYROLL**			
	Payroll Manager	1.00	1.00	0.00
	Payroll/Pension Administrator	1.50	1.50	0.00
	PAYROLL TOTAL	**2.50**	**2.50**	**0.00**
1929	**HUMAN RESOURCES**			
	HR Assistant/Benefits Coordinator	1.00	1.00	0.00
	Assistant HR Manager	0.00	1.00	1.00
	Safety & Workers' Comp Manager	1.00	1.00	0.00
	Safety Specialist	1.00	1.00	0.00
	HR Recruitment and Retention Specialist	0.00	1.00	1.00
	Human Resources Assistant	2.00	2.00	0.00
	Human Resources Specialist	3.00	3.00	0.00
	Human Resources Division Manager	1.00	1.00	0.00
	HUMAN RESOURCES TOTAL	**9.00**	**11.00**	**2.00**
1932	**INFORMATION TECHNOLOGY**			
	Network Supervisor	1.00	1.00	0.00
	GIS Analyst	1.00	1.00	0.00
	Network Engineer	1.00	1.00	0.00
	Digital Services Specialist	0.00	1.00	1.00
	Civic Technology Analyst	1.00	1.00	0.00
	Public Safety Technology Coordinator	1.00	1.00	0.00
	Chief Information Security Officer	1.00	1.00	0.00
	Security Analyst	0.00	1.00	1.00
	Programmer Analyst	1.00	1.00	0.00
	Technical Support Specialist I	2.00	3.00	1.00
	CIO/IT Division Manager	0.00	0.00	0.00
	IT Service Delivery Manager	1.00	1.00	0.00
	Systems Administrator	1.00	1.00	0.00
	INFORMATION TECHNOLOGY TOTAL	**11.00**	**14.00**	**3.00**
1941	**PARKING ENFORCEMENT AND TICKETS**			
	Parking Enforcement Officer	11.00	11.00	0.00
	Parking Enforcement Officer - PT	0.50	0.50	0.00
	Parking Enforcement Supervisor	1.00	1.00	0.00
	PARKING ENFORCEMENT AND TICKETS TOTAL	**12.50**	**12.50**	**0.00**
1950	**FACILITIES**			
	Facilities & Fleet Management Supervisor	2.00	2.00	0.00
	FFM Assistant	0.50	0.00	-0.50
	Administrative Lead	0.00	0.50	0.50
	Asset Specialist	0.00	1.00	1.00
	Facilities & Fleet Division Manager	0.50	0.50	0.00
	Facilities Maintenance Worker I	3.00	3.00	0.00

	Facilities Operations Coordinator	1.00	1.00	0.00
	Facilities Maint. Worker III	12.00	12.00	0.00
	Master Tradesman	2.00	2.00	0.00
	FACILITIES TOTAL	**21.00**	**22.00**	**1.00**
	ADMINISTRATIVE SERVICES DEPARTMENT	**59.00**	**65.00**	**6.00**
2101	**COMMUNITY DEVELOPMENT ADMINISTRATION**			
	Director, Community Development	0.75	1.00	0.25
	Management Analyst	1.00	1.00	0.00
	Administrative Lead	0.00	1.00	1.00
	Sr. Grants & Compliance Specialist	0.30	0.00	-0.30
2101	**COMMUNITY DEVELOPMENT ADMINISTRATION TOTAL**	**2.05**	**3.00**	**0.95**
2105	**PLANNING AND ZONING**			
	Comprehensive Plan Coordinator	0.00	0.00	0.00
	Planning Manager	0.00	1.00	1.00
	Planner	4.00	4.00	0.00
	Neighborhood & Land Use Planner	1.00	1.00	0.00
	Development Planner	0.00	0.00	0.00
	Zoning Administrator	1.00	1.00	0.00
2105	**PLANNING AND ZONING TOTAL**	**6.00**	**7.00**	**1.00**
2115	**PROPERTY STANDARDS**			
	Property Maint Inspector I	5.00	5.00	0.00
	Senior Property Maintenance Inspector	0.00	0.00	0.00
	Property Maintenance Supervisor	1.00	1.00	0.00
	Customer Service Coordinator	0.00	1.00	1.00
	Customer Service Representative	1.00	0.00	-1.00
2115	**PROPERTY STANDARDS TOTAL**	**7.00**	**7.00**	**0.00**
2126	**BUILDING INSPECTION SERVICES**			
	Electrical Inspector II	1.00	1.00	0.00
	Plumbing/Mechanical Inspector	2.00	2.00	0.00
	Sign Inspector/Graffiti Tech	0.00	0.00	0.00
	Plan Reviewer	0.00	1.00	1.00
	Permit Services Specialist	1.00	1.00	0.00
	Building Construction Insp. Supervisor	1.00	1.00	0.00
	Customer Service Coordinator	0.40	0.40	0.00
	Customer Service Representative	2.00	0.00	-2.00
	Permit Services Representative	2.00	4.00	2.00
	Permit Desk Supervisor	1.00	1.00	0.00
	Civil Engineer III	0.00	0.00	0.00
	Civil Engineer II/ROW Permits	0.00	0.00	0.00
	Structural Inspector/Plan Reviewer	1.00	0.00	-1.00
	Build/Insp Serv. Division Manager	1.00	1.00	0.00
2126	**BUILDING INSPECTION SERVICES TOTAL**	**12.40**	**12.40**	**0.00**
	COMMUNITY DEVELOPMENT DEPARTMENT	**27.45**	**29.40**	**1.95**
2205	**POLICE ADMINISTRATION**			
	Administrative Lead	0.00	0.00	0.00
	Administrative Coordinator	1.00	1.00	0.00
	Chief of Police	1.00	1.00	0.00
	Police Commander	1.00	1.00	0.00
	POLICE ADMINISTRATION TOTAL	**3.00**	**3.00**	**0.00**
2210	**PATROL OPERATIONS**			

	Police Commander	3.00	3.00	0.00
	Police Officer	74.00	74.00	0.00
	Police Sergeant	14.00	14.00	0.00
	Deputy Chief	2.00	2.00	0.00
	PATROL OPERATIONS TOTAL	**93.00**	**93.00**	**0.00**
2215	**CRIMINAL INVESTIGATION**			
	Police Commander	1.00	1.00	0.00
	Police Officer	13.00	13.00	0.00
	Police Sergeant	1.00	1.00	0.00
	Deputy Chief	0.00	0.00	0.00
	CRIMINAL INVESTIGATION TOTAL	**15.00**	**15.00**	**0.00**
2230	**JUVENILE BUREAU**			
	Police Officer	7.00	7.00	0.00
	Police Sergeant	0.00	0.00	0.00
	JUVENILE BUREAU TOTAL	**7.00**	**7.00**	**0.00**
2235	**SCHOOL LIAISON**			
	Police Officer	4.00	4.00	0.00
	SCHOOL LIAISON TOTAL	**4.00**	**4.00**	**0.00**
2240	**POLICE RECORDS**			
	Records Input Operator	2.00	2.00	0.00
	Records Coordinator	1.00	1.00	0.00
	Review Officer	1.00	1.00	0.00
	POLICE RECORDS TOTAL	**4.00**	**4.00**	**0.00**
2245	**COMMUNICATIONS**			
	Telecommunicator	12.00	12.00	0.00
	COMMUNICATIONS TOTAL	**12.00**	**12.00**	**0.00**
2250	**SERVICE DESK**			
	Service Desk Officer II	12.00	12.00	0.00
	311/Service Desk Manager	1.00	1.00	0.00
	311/Service Desk Assistant Supervisor	1.00	1.00	0.00
	SERVICE DESK TOTAL	**14.00**	**14.00**	**0.00**
2251	**PUBLIC INFORMATION (311)**			
	Service Desk Officer I	8.00	8.00	0.00
	PUBLIC INFORMATION TOTAL	**8.00**	**8.00**	**0.00**
2255	**OFFICE OF PROFESSIONAL STANDARDS**			
	Administrative Assistant	1.00	1.00	0.00
	Police Commander	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	0.00
	OFFICE OF PROFESSIONAL STANDARDS TOTAL	**3.00**	**3.00**	**0.00**
2260	**OFFICE OF ADMINISTRATION**			
	Deputy Chief	1.00	1.00	0.00
	Police Sergeant	0.00	0.00	0.00
	Administrative Coordinator	1.00	1.00	0.00
	Manager of Finance and Budget	1.00	1.00	0.00
	OFFICE OF ADMINISTRATION TOTAL	**3.00**	**3.00**	**0.00**
2265	**NEIGHBORHOOD ENFORCEMENT TEAM**			

	Police Commander	1.00	1.00	0.00
	Police Officer	10.00	10.00	0.00
	Police Sergeant	2.00	2.00	0.00
	NEIGHBORHOOD ENFORCEMENT TEAM TOTAL	**13.00**	**13.00**	**0.00**
2270	**TRAFFIC BUREAU**			
	Police Officer	5.00	5.00	0.00
	Police Sergeant	1.00	1.00	0.00
	TRAFFIC BUREAU TOTAL	**6.00**	**6.00**	**0.00**
2275	**COMMUNITY STRATEGIC BUREAU**			
	Crime Analyst	1.00	1.00	0.00
	COMMUNITY STRATEGIC BUREAU TOTAL	**1.00**	**1.00**	**0.00**
2280	**ANIMAL CONTROL**			
	Animal Control Warden	1.00	1.00	0.00
	ANIMAL CONTROL TOTAL	**1.00**	**1.00**	**0.00**
2285	**PROBLEM SOLVING TEAM**			
	Police Commander	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	0.00
	Police Officer	9.00	9.00	0.00
	PROBLEM SOLVING TEAM TOTAL	**11.00**	**11.00**	**0.00**
2291	**PROPERTY BUREAU**			
	Management Analyst	1.00	1.00	0.00
	Property Officer	1.00	1.00	0.00
	PROPERTY BUREAU TOTAL	**2.00**	**2.00**	**0.00**
2295	**BUILDING MANAGEMENT**			
	Custodian I	1.00	1.00	0.00
	BUILDING MANAGEMENT TOTAL	**1.00**	**1.00**	**0.00**
	POLICE DEPARTMENT	**201.00**	**201.00**	**0.00**
2305	**FIRE MANAGEMENT & SUPPORT**			
	Administrative Lead	1.00	1.00	0.00
	Fire Chief	1.00	1.00	0.00
	Deputy Chief	1.00	1.00	0.00
	Administrative Coordinator	0.00	0.00	0.00
	Management Analyst	1.00	1.00	0.00
	FIRE MANAGEMENT & SUPPORT TOTAL	**4.00**	**4.00**	**0.00**
2310	**FIRE PREVENTION**			
	Deputy Chief	0.00	0.00	0.00
	Fire Captain	2.00	2.00	0.00
	Fire Plan Reviewer	1.00	1.00	0.00
	FIRE PREVENTION TOTAL	**3.00**	**3.00**	**0.00**
2315	**FIRE SUPPRESSION**			
	Division Chief, Fire	2.00	2.00	0.00
	Firefighter Apprentice	0.50	0.50	0.00
	Fire Captain	25.00	26.00	1.00
	Firefighter/Paramedic	73.00	80.00	7.00
	Shift Chief, Fire	3.00	3.00	0.00
	FIRE SUPPRESSION TOTAL	**103.50**	**111.50**	**8.00**
	FIRE DEPARTMENT	**110.50**	**118.50**	**8.00**

2407	**HEALTH SERVICES ADMINISTRATION**			
	Director, Health & Human Services	0.25	0.25	0.00
	Management Analyst	1.00	0.50	-0.50
	Workforces Development Coordinator	1.00	0.00	-1.00
	Administrative Lead	0.50	0.50	0.00
	HEALTH SERVICES ADMINISTRATION TOTAL	**2.75**	**1.25**	**-1.50**
2435	**FOOD AND ENVIRONMENTAL HEALTH**			
	Environmental Health Practitioner	2.00	2.00	0.00
	Environmental Health Practitioner - leafblower enforce.	1.00	1.00	0.00
	Community Health Specialist	1.00	0.20	-0.80
	Senior Environmental Health Practitioner	1.00	1.00	0.00
	Communicable Disease Surveillance Specialist	1.00	2.00	1.00
	Public Health Preparedness Specialist	1.00	1.00	0.00
	Environmental Health Technicians	1.50	1.00	-0.50
	Health License Coordinator	1.00	1.00	0.00
	PT Pest Control Operator	0.00	0.50	0.50
	Public Health Manager	1.00	0.50	-0.50
	FOOD AND ENVIRONMENTAL HEALTH TOTAL	**10.50**	**10.20**	**-0.30**
	HEALTH AND HUMAN SERVICES DEPARTMENT	**13.25**	**11.45**	**-1.80**
3005	**RECREATION MANAGEMENT & GENERAL SUPPORT**			
	Director, Recreation & Comm. Services	1.00	1.00	0.00
	Administrative Coordinator	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	0.00
	Data Control Clerk	0.00	0.00	0.00
	Recreation Support Specialist	1.00	1.00	0.00
	Asst. Director of Recr. & Comm. Services	1.00	2.00	1.00
	Management Analyst	0.00	1.00	1.00
	Special Events Coordinator	0.00	1.00	1.00
	Recreation Manager	1.00	0.00	-1.00
	RECREATION MGMT & GENERAL SUPPORT	**6.00**	**8.00**	**2.00**
3030	**CROWN COMMUNITY CENTER**			
	After School Supervisor	1.00	1.00	0.00
	Assistant Program Coordinator	1.00	1.00	0.00
	Assistant Recreation Manager	1.00	1.00	0.00
	Clerk II	3.75	3.67	-0.08
	Crown Operations Supervisor	1.00	1.00	0.00
	Crown Facilities Maintenance Worker II	5.00	5.00	0.00
	Facility Coordinator Crown	2.00	2.00	0.00
	Office Coordinator	1.00	1.00	0.00
	Preschool Instructor	3.75	9.11	5.36
	Preschool Program Supervisor	1.00	1.00	0.00
	Recreation Manager	1.00	1.00	0.00
	Recreation Program Coordinator	3.00	3.00	0.00
	Facilities Supervisor	0.00	0.00	0.00
	PT Custodian	2.75	4.50	1.75
	CROWN COMMUNITY CENTER TOTAL	**27.25**	**34.28**	**7.03**
3035	**CHANDLER COMMUNITY CENTER**			
	Clerk III	0.75	0.75	0.00
	Recreation Program Coordinator	2.00	2.00	0.00
	PT Custodian	1.78	2.08	0.30

	Facilities Supervisor	0.40	0.65	0.25
	CHANDLER COMMUNITY CENTER TOTAL	**4.93**	**5.48**	**0.55**
3040	**FLEETWOOD JOURDAIN COMMUNITY CENTER**			
	Clerk III	0.70	0.70	0.00
	Office Coordinator	1.00	1.00	0.00
	Custodian II	1.00	1.00	0.00
	Recreation Manager	1.00	1.00	0.00
	Recreation Program Coordinator	1.00	1.00	0.00
	Program Supervisor	0.50	0.50	0.00
	Assistant Program Coordinator	1.00	1.00	0.00
	PT Custodian	1.25	1.25	0.00
	FLEETWOOD JOURDAIN COMM. CENTER TOTAL	**7.45**	**7.45**	**0.00**
3045	**FLEETWOOD JOURDAIN THEATER**			
	Recreation Program Coordinator	1.00	1.00	0.00
	FLEETWOOD JOURDAIN THEATER TOTAL	**1.00**	**1.00**	**0.00**
3050	**RECREATION OUTREACH**			
	Program Supervisor	0.50	0.00	-0.50
	RECREATION OUTREACH	**0.50**	**0.00**	**-0.50**
3055	**LEVY CENTER SENIOR SERVICES**			
	Custodian I	1.00	1.00	0.00
	Facilities Maintenance Worker/Cust II	1.00	1.00	0.00
	Recreation Manager	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	0.00
	Secretary II	1.00	1.00	0.00
	PT Office Assistant	0.67	1.17	0.50
	Facilities Supervisor	1.22	1.22	0.00
	FT Bus Driver	1.00	1.00	0.00
	PT Custodian	1.45	1.45	0.00
	LEVY CENTER SENIOR SERVICES TOTAL	**10.34**	**10.84**	**0.50**
3080	**BEACHES**			
	Lakefront Recreation Manager	1.00	1.00	0.00
	Recreation Program Coordinator	1.00	1.00	0.00
	BEACHES TOTAL	**2.00**	**2.00**	**0.00**
3130	**SPECIAL RECREATION**			
	Recreation Program Coordinator	2.00	2.00	0.00
	Program Supervisor	0.46	0.46	0.00
	SPECIAL RECREATION TOTAL	**2.46**	**2.46**	**0.00**
3140	**BUS PROGRAM**			
	PT Bus Driver	1.15	1.15	0.00
	BUS PROGRAM TOTAL	**1.15**	**1.15**	**0.00**
3150	**PARK SERVICE UNIT**			
	PT Park Ranger	1.00	1.00	0.00
	PARK SERVICE UNIT TOTAL	**1.00**	**1.00**	**0.00**
3225	**GIBBS-MORRISON CULTURAL CENTER**			
	Facilities Coordinator	0.00	0.00	0.00
	Facilities Supervisor	1.50	1.00	-0.50
	GIBBS-MORRISON CULTURAL CENTER TOTAL	**1.50**	**1.00**	**-0.50**

3605	**ECOLOGY CENTER**			
	Clerk III	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	0.00
	Recreation Manager	0.00	1.00	1.00
	Garden Coordinator	0.20	1.00	0.80
	Facilities Supervisor	0.50	0.50	0.00
	Custodian	0.25	1.00	0.75
	ECOLOGY CENTER TOTAL	**3.95**	**6.50**	**2.55**
3710	**NOYES CULTURAL ARTS CENTER**			
	Office Assistant	0.50	0.00	-0.50
	Weekend/Evening Coordinator	1.00	1.00	0.00
	PT Custodian	1.68	1.68	0.00
	NOYES CULTURAL ARTS CENTER TOTAL	**3.18**	**2.68**	**-0.50**
3720	**CULTURAL ARTS PROGRAMS**			
	Recreation Program Coordinator	1.00	1.00	0.00
	CULTURAL ARTS PROGRAMS TOTAL	**1.00**	**1.00**	**0.00**
	PARKS & RECREATION DEPARTMENT	**73.71**	**84.84**	**11.13**
4105	**PUBLIC WORKS AGENCY ADMIN**			
	Director of Public Works Agency	0.50	0.50	0.00
	Administrative Lead	2.00	2.00	0.00
	Project Management Supervisor	0.00	0.00	0.00
	PT Clerk	0.50	0.00	-0.50
	PUBLIC WORKS AGENCY ADMIN TOTAL	**3.00**	**2.50**	**-0.50**
4300	**ENVIRONMENTAL SERVICES**			
	Public Services Coordinator	1.00	1.00	0.00
	ENVIRONMENTAL SERVICES TOTAL	**1.00**	**1.00**	**0.00**
4310	**RECYCLING AND ENVIRONMENTAL MAINTENANCE**			
	Equipment Operator I	1.00	1.00	0.00
	Equipment Operator II	2.00	2.00	0.00
	Public Works Maint Worker II	3.00	3.00	0.00
	RECYCLING AND ENVIRONMENTAL MAINTAINENCE TOTAL	**6.00**	**6.00**	**0.00**
4320	**FORESTRY**			
	Arborist/Forestry Supervisor	1.00	1.00	0.00
	Forestry Crew Leader	3.00	3.00	0.00
	Forestry Worker III	11.00	10.00	-1.00
	Forestry Worker II	0.00	1.00	1.00
	Forestry Worker I	1.00	1.00	0.00
	FORESTRY TOTAL	**16.00**	**16.00**	**0.00**
4330	**GREENWAYS**			
	Equipment Operator II	2.00	2.00	0.00
	General Tradesman	1.00	1.00	0.00
	Greenway Supervisor	1.00	1.00	0.00
	Greenway Crew Leader	4.00	4.00	0.00
	Public Works Maintenance Worker II	2.00	2.00	0.00
	Public Works Maintenance Worker I	1.00	1.00	0.00
	Greenways Worker III	4.00	4.00	0.00
	GREENWAYS TOTAL	**15.00**	**15.00**	**0.00**

4400	**CAPITAL PLANNING & ENGINEERING**			
	Capital Planning Bureau Chief	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**0.50**	**0.50**	**0.00**
4410	**STREETS AND RIGHT OF WAY**			
	Civil Engineer III	1.75	1.75	0.00
	Civil Engineer II	1.50	1.50	0.00
	Senior Project Manager	2.00	2.00	0.00
	Senor Project Manager: Construct/Design	0.50	0.50	0.00
	Engineering Associate II	1.00	1.00	0.00
	STREETS AND RIGHT OF WAY TOTAL	**6.75**	**6.75**	**0.00**
4420	**TRANSPORTATION**			
	Sr Proj Mgr: Traf/ROW/Permits	1.00	1.00	0.00
	Traffic Engineering Technician	0.50	0.50	0.00
	TRANSPORTATION TOTAL	**1.50**	**1.50**	**0.00**
4430	**PARKS AND FACILITIES**			
	ADA/CIP Project Manager	1.00	1.00	0.00
	Sr. Project Manager: Facilities/Parks	1.00	1.00	0.00
	Architect	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**2.50**	**2.50**	**0.00**
4500	**INFRASTRUCTURE MAINTENANCE**			
	Project Management Supervisor	1.00	1.00	0.00
	Public Services Bureau Chief	0.75	0.75	0.00
	Clerk	0.00	1.00	1.00
	INFRASTRUCTURE MAINTENANCE TOTAL	**1.75**	**2.75**	**1.00**
4510	**STREET MAINTENANCE**			
	Equipment Operator II	9.00	9.00	0.00
	Equipment Operator III	3.00	3.00	0.00
	Maintenance Worker I (Graffiti)	1.00	1.00	0.00
	PW Crew Leader	2.00	2.00	0.00
	Supervisor: Streets	1.00	1.00	0.00
	STREET MAINTENANCE TOTAL	**16.00**	**16.00**	**0.00**
4520	**TRAFFIC SIGNAL AND STREET LIGHT MAINTENANCE**			
	Traffic Operations Supervisor	1.00	1.00	0.00
	Public Works Maint Worker III	3.00	3.00	0.00
	Traffic Electrician	3.00	3.00	0.00
	Traffic Electrician Leader	1.00	1.00	0.00
4520	**TRAFFIC SIGNS AND STREET LIGHT MAINTENANCE TOTAL**	**8.00**	**8.00**	**0.00**
	PUBLIC WORKS AGENCY	**78.00**	**78.50**	**0.50**
	General Fund	**602.41**	**630.59**	**28.18**

General Assistance Fund				
4605	**GENERAL ASSISTANCE ADMINISTRATION**			
	Director, Health & Human Services	0.25	0.25	0.00
	Customer Service Representative	1.00	1.00	0.00
	Human Services Specialist	3.00	3.00	0.00
	General Assistance Specialist	0.00	0.00	0.00
	GENERAL ASSISTANCE ADMINISTRATION TOTAL	**4.25**	**4.25**	**0.00**
	GENERAL ASSISTANCE FUND	**4.25**	**4.25**	**0.00**

Sustainability Fund				
9910	**SUSTAINABILITY FUND**			
	Sustainability Manager	0.00	0.50	0.50
	Resilient Building Specialist	0.00	1.00	1.00
	Community Outreach Specialist	0.00	1.00	1.00
	Sustainability Fund Total	**0.00**	**2.50**	**2.50**
	SUSTAINABILITY FUND	**0.00**	**2.50**	**2.50**

Human Services Fund				
4651	**MENTAL HEALTH BOARD ALLOCATIONS**			
	Senior Grants and Comp. Specialist	0.00	0.30	0.30
	MENTAL HEALTH BOARD ALLOCATIONS TOTAL	**0.00**	**0.30**	**0.30**
2445	**HUMAN SERVICES**			
	Director, Health & Human Services	0.50	0.50	0.00
	Administrative Lead	0.50	0.50	0.00
	Management Analyst	0.00	0.50	0.50
	Community Health Specialist	0.00	0.80	0.80
	Public Health Manager	0.00	0.50	0.50
	Family Advocate	1.00	1.00	0.00
	Community Health Specialist	0.00	0.00	0.00
	Senior Human Services Advocate	0.00	0.00	0.00
	Human Services Advocate	3.00	3.00	0.00
	Senior Services Advocate	1.00	1.00	0.00
	Long-term Care Ombudsman	1.00	1.00	0.00
	Workforce Development Manager	0.00	1.00	1.00
	Workforce Development Coordinator	0.00	1.00	1.00
	Career Development Navigator	0.00	1.00	1.00
	Human Services Manager	1.00	1.00	0.00
	HUMAN SERVICES TOTAL	**8.00**	**12.80**	**4.80**
3215	**YOUTH & COMMUNITY ENGAGEMENT**			
	Community Services Manager	1.00	1.00	0.00
	Youth/Young Adult Program Supervisor	1.00	1.00	0.00
	Senior Outreach Worker	1.00	0.00	-1.00
	Outreach Supervisor	0.00	1.00	1.00
	Community Services Advocate	1.00	1.00	0.00
	Outreach Coordinator	1.00	0.00	-1.00
	Outreach Assistant	0.00	0.00	0.00
	Outreach Worker	4.00	5.00	1.00
	YOUTH & COMMUNITY ENGAGEMENT TOTAL	**9.00**	**9.00**	**0.00**
	HUMAN SERVICES FUND	**17.00**	**22.10**	**5.10**

Library Fund				
4805	**EARLY LEARNING & LITERACY**			
	Librarian I	2.50	2.50	0.00
	Early Learning & Literacy Manager	1.00	1.00	0.00
	Youth Engagement Librarian II	1.00	1.00	0.00
	Library Assistant	4.18	4.18	0.00
	EARLY LEARNING & LITERACY TOTAL	**8.68**	**8.68**	**0.00**
4806	**LIFELONG LEARNING & LITERACY**			
	Librarian I	5.03	5.03	0.00
	Learning & Literacy Manager	1.00	1.00	0.00
	Library Engagement Coordinator	0.00	1.00	1.00

	Branch Assistant	2.06	1.53	-0.53
	Library Assistant	2.53	1.53	-1.00
	LIFELONG LEARNING & LITERACY TOTAL	**10.62**	**10.09**	**-0.53**
4820	**ACCESS SERVICES**			
	Circulation Manager	0.00	0.00	0.00
	Access Manager	1.00	1.00	0.00
	Assistant Circulation Manager	1.00	0.00	-1.00
	Customer Service Manager	0.00	1.00	1.00
	Library Aide II	0.00	0.00	0.00
	Library Services Coordinator	3.00	3.00	0.00
	Collection Development Manager	1.00	1.00	0.00
	Library Assistant	3.00	3.00	0.00
	Library Clerk	8.05	7.67	-0.38
	Shelver	5.06	4.00	-1.06
	ACCESS SERVICES TOTAL	**22.11**	**20.67**	**-1.44**
4825	**ENGAGEMENT SERVICES**			
	Community Engagement Manager	1.00	1.00	0.00
	Community Engagement Assistant	0.00	0.00	0.00
	Family Engagement Coordinator	2.00	2.00	0.00
	Latino Engagement Librarian	1.00	1.00	0.00
	Librarian III	0.00	0.00	0.00
	Branch Assistant	4.26	4.26	0.00
	Library Assistant	0.67	0.67	0.00
	Security Monitor	0.40	0.53	0.13
	Librarian I	0.00	0.00	0.00
	Supervising Librarian	1.00	1.00	0.00
	Shelver	0.00	0.00	0.00
	Library Clerk	2.37	2.12	-0.25
	ENGAGEMENT SERVICES TOTAL	**12.70**	**12.58**	**-0.12**
4835	**INNOVATION & DIGITAL LEARNING**			
	Librarian III	0.00	0.00	0.00
	Innovation & Digital Learning Manager	1.00	1.00	0.00
	Library Assistant	4.00	5.18	1.18
	Library Assistant - Music Tech.	1.00	1.00	0.00
	Virtual Services Librarian	1.00	1.00	0.00
	Technology Associate	0.00	0.00	0.00
	Technology Trainer	1.34	1.20	-0.14
	Teen Services Librarian I	1.00	1.00	0.00
	Teen Engagement Coordinator	1.00	1.00	0.00
	INNOVATION & DIGITAL LEARNING TOTAL	**10.34**	**11.38**	**1.04**
4840	**MAINTENANCE**			
	Custodian II	2.00	2.00	0.00
	Custodian I	1.00	1.00	0.00
	Security Supervisor	1.00	1.00	0.00
	Security Monitor	1.79	2.19	0.40
	Facilities Management Supervisor	1.00	1.00	0.00
	MAINTENANCE TOTAL	**6.79**	**7.19**	**0.40**
4845	**ADMINISTRATION**			
	Office Coordinator	1.00	1.00	0.00
	Executive Director	1.00	1.00	0.00
	Assistant Library Director	1.00	1.00	0.00

	Administrative Lead	1.00	1.00	0.00
	Management Analyst	1.00	1.00	0.00
	Development Associate	1.34	1.34	0.00
	Development Manager	1.00	1.00	0.00
	Community Engagement Manager	0.00	1.00	1.00
	Marketing & Communications Manager	1.00	0.00	-1.00
	ADMINISTRATION TOTAL	**8.34**	**8.34**	**0.00**
	LIBRARY FUND	**79.58**	**78.93**	**-0.65**

Emergency Telephone System Fund				
5150	**EMERGENCY TELEPHONE SYSTEM**			
	Asst. Communications Coordinator	1.00	1.00	0.00
	Communications Coordinator	1.00	1.00	0.00
	Telecommunicator	4.00	4.00	0.00
	EMERGENCY TELEPHONE SYSTEM TOTAL	**6.00**	**6.00**	**0.00**
	EMERGENCY TELEPHONE SYSTEM FUND	**6.00**	**6.00**	**0.00**

CDBG Fund				
5187	**HOUSING REHABILITATION**			
	Customer Service Coordinator	0.60	0.60	0.00
	HOUSING REHABILITATION TOTAL	**0.60**	**0.60**	**0.00**
5220	**CDBG ADMINISTRATION**			
	Housing and Grant Manager	0.60	0.60	0.00
	Housing & Grants Supervisor	1.00	1.00	0.00
	Senior Housing Planner	0.00	1.00	1.00
	Customer Service Representative CDBG	1.00	0.00	-1.00
	PT Financial Analyst	0.50	0.50	0.00
	Housing & Economic Development Analyst	0.60	0.60	0.00
	Senior Grants and Compliance Specialist	0.70	0.70	0.00
	Compliance and Grants Coordinator	0.60	1.00	0.40
	CDBG ADMINISTRATION TOTAL	**5.00**	**5.40**	**0.40**
	CDBG FUND	**5.60**	**6.00**	**0.40**

HOME Fund				
5430	**HOME FUND**			
	Housing and Grant Manager	0.00	0.00	0.00
	PT Financial Analyst	0.00	0.00	0.00
	Housing & Economic Development Analyst	0.70	0.70	0.00
	HOME FUND	**0.70**	**0.70**	**0.00**

Affordable Housing Fund				
5465	**AFFORDABLE HOUSING FUND**			
	PT Financial Analyst	0.00	0.00	0.00
	Social Services Grants and Compliance Specialist	0.00	0.00	0.00
	Housing & Economic Development Analyst	0.35	0.35	0.00
	Housing & Economic Development Analyst	0.35	0.35	0.00
	Community Development Director	0.25	0.00	-0.25
	Housing and Grant Manager	0.40	0.40	0.00
	AFFORDABLE HOUSING FUND	**1.35**	**1.10**	**-0.25**

4105	**CAPITAL IMPROVEMENT FUND**			
	Capital Planning Bureau Chief	0.00	0.00	0.00
	Senior Project Manager	0.00	0.00	0.00

	Civil Engineer II	0.00	0.00	0.00
	ADA/CIP Project Manager	0.00	0.00	0.00
	CAPITAL IMPROVEMENT FUND	**0.00**	**0.00**	**0.00**
Parking Fund				
1560	**REVENUE AND COLLECTIONS**			
	Revenue Manager	0.00	0.00	0.00
	Revenue Supervisor	0.50	0.50	0.00
	Customer Service Representative	2.00	2.00	0.00
	Collections Coordinator	1.00	1.00	0.00
	REVENUE AND COLLECTIONS TOTAL	**3.50**	**3.50**	**0.00**
4430	**PARKS AND FACILITIES**			
	Architect	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**0.50**	**0.50**	**0.00**
4510	**STREET MAINTENANCE**			
	Traffic Engineering Technician	0.50	0.50	0.00
	Senior Project Manager	0.50	0.50	0.00
	STREET MAINTENANCE TOTAL	**1.00**	**1.00**	**0.00**
4330	**GREENWAYS**			
	Public Works Maint Worker II	3.00	3.00	0.00
	GREENWAYS TOTAL	**3.00**	**3.00**	**0.00**
7005	**PARKING SYSTEM MANAGEMENT**			
	Parking Operations Coordinator	1.00	0.00	-1.00
	Transportation and Mobility Coordinator	1.00	1.00	0.00
	Management Analyst	0.00	0.00	0.00
	PEO/Parking Office Assistant	0.00	1.00	1.00
	Parking Operations Specialist	1.00	1.00	0.00
	Parking Division Manager	1.00	1.00	0.00
	PARKING SYSTEM MANAGEMENT TOTAL	**4.00**	**4.00**	**0.00**
7015	**PARKING LOTS & METERS**			
	Facilities Maintenance Worker III	1.00	1.00	0.00
	Parking Maintenance Worker	3.00	3.00	0.00
	PARKING LOTS & METERS TOTAL	**4.00**	**4.00**	**0.00**
	PARKING SYSTEM FUND	**16.00**	**16.00**	**0.00**

Water Fund				
4105	**PUBLIC WORKS AGENCY ADMIN**			
	MWEBE/LEP and Workforce Development Coordinator	0.00	0.00	0.00
	Sustainability Manager	0.25	0.25	0.00
	CMMS Analyst	1.00	1.00	0.00
	Management Analyst	0.50	0.50	0.00
	Environmental Services Coordinator	0.00	0.00	0.00
	Plumbing Inspector	0.50	1.50	1.00
	Project Management Supervisor	1.00	0.00	-1.00
	PUBLIC WORKS AGENCY ADMIN TOTAL	**3.25**	**3.25**	**0.00**
4200	**WATER PRODUCTION**			
	Director of Public Works Agency	0.50	0.50	0.00
	Civil Engineer II	1.00	2.00	1.00

	Capital Planning Bureau Chief	0.50	0.50	0.00
	Senior Project Manager	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	0.00
	Water Production Bureau Chief	1.00	1.00	0.00
	WATER PRODUCTION TOTAL	**5.00**	**6.00**	**1.00**
4208	**WATER BILLING**			
	Cust. Svc./Water Bill Coordinator	1.00	1.00	0.00
	Billing Clerk	1.00	1.00	0.00
	Part Time Clerk	0.00	0.00	0.00
	WATER BILLING TOTAL	**2.00**	**2.00**	**0.00**
4210	**PUMPING**			
	Division Chief, Pumping	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	0.00
	Water Plant Operator	5.00	5.00	0.00
	Water Worker I	1.00	1.00	0.00
	Water Worker II	1.00	1.00	0.00
	Water/Sewer Mechanic	3.00	3.00	0.00
	PUMPING TOTAL	**12.00**	**12.00**	**0.00**
4220	**FILTRATION**			
	Chemist	1.00	1.00	0.00
	Division Chief, Filtration	1.00	1.00	0.00
	Microbiologist	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	0.00
	Water Plant Operator	5.00	5.00	0.00
	Water Worker I	1.00	1.00	0.00
	Water Worker II	1.00	1.00	0.00
	Water/Sewer Mechanic	3.00	3.00	0.00
	FILTRATION TOTAL	**14.00**	**14.00**	**0.00**
4440	**WATER AND SEWER CAPITAL**			
	Civil Engineer II	2.00	0.00	-2.00
	Civil Engineer III	0.00	2.00	2.00
	GIS / Engineering Technician	1.00	1.00	0.00
	WATER AND SEWER CAPITAL TOTAL	**3.00**	**3.00**	**0.00**
4440	**STREET MAINTENANCE**			
	Equipment Operator II	0.00	2.00	2.00
	Crew Leader	0.00	1.00	1.00
	STREET MAINTENANCE TOTAL	**0.00**	**3.00**	**3.00**
4540	**DISTRIBUTION MAINTENANCE**			
	Water Distribution Supervisor	1.00	1.00	0.00
	Lead Service Line Replacement Coordinator	0.00	1.00	1.00
	Water Worker I	2.00	3.00	1.00
	Water Worker III	3.00	5.00	2.00
	Water / Sewer Crew Leader	3.00	3.00	0.00
	DISTRIBUTION MAINTENANCE TOTAL	**9.00**	**13.00**	**4.00**
	WATER FUND	**48.25**	**56.25**	**8.00**

Sewer Maintenance Fund				
4530	**SEWER MAINTENANCE**			
	Management Analyst	0.50	0.50	0.00
	Plumbing Inspector	0.50	0.50	0.00

	Bus. Workforce Compliance Coordinator	0.00	0.00	0.00
	Environmental Services Coordinator	0.00	0.00	0.00
	GIS / Engineering Technician	1.00	1.00	0.00
	Sewer Supervisor	1.00	1.00	0.00
	Water Worker I	2.00	2.00	0.00
	Water Worker II	1.00	1.00	0.00
	Civil Engineer II	0.50	0.50	0.00
	Civil Engineer III	0.25	0.25	0.00
	Water Worker III	1.00	1.00	0.00
	Water/Sewer Crew Leader	4.00	4.00	0.00
	SEWER MAINTENANCE TOTAL	**11.75**	**11.75**	**0.00**
	SEWER MAINTENANCE FUND	**11.75**	**11.75**	**0.00**

Solid Waste Fund				
4310	**REFUSE COLLECTION & DISPOSAL**			
	Public Services Bureau Chief	0.25	0.25	0.00
	Solid Waste Coordinator	1.00	1.00	0.00
	Sustainability Manager	0.25	0.25	0.00
	PW Crew Leader	1.00	1.00	0.00
	Public Works Maintenance Worker I	1.00	1.00	0.00
	Sanitation Supervisor	1.00	1.00	0.00
	Equipment Operator II	11.00	11.00	0.00
	REFUSE COLLECTION & DISPOSAL TOTAL	**15.50**	**15.50**	**0.00**
	SOLID WASTE FUND	**15.50**	**15.50**	**0.00**

Fleet Maintenance Fund				
7710	**FLEET MAINTENANCE**			
	Administrative Assistant	0.00	0.00	0.00
	FFM Assistant	0.50	0.00	-0.50
	Administrative Lead	0.00	0.50	0.50
	Facilities & Fleet Supervisor	1.00	1.00	0.00
	Facilities & Fleet Division Manager	0.50	0.50	0.00
	Equipment Mechanic III	6.00	7.00	1.00
	Fleet Asset Administrator	1.00	1.00	0.00
	Lead Mechanic	2.00	2.00	0.00
	MAJOR MAINTENANCE TOTAL	**11.00**	**12.00**	**1.00**
	FLEET SERVICES FUND	**11.00**	**12.00**	**1.00**
7800	**RISK MANAGEMENT**			
	Administrative Lead	0.00	0.00	0.00
	City Attorney	0.00	0.00	0.00
	Assistant City Attorney	0.00	0.00	0.00
	Workers Comp. and Safety Manager	0.00	0.00	0.00
	Safety Specialist	0.00	0.00	0.00
	RISK MANAGEMENT TOTAL	**0.00**	**0.00**	**0.00**
7801	**EMPLOYEE BENEFITS**			
	HR Assistant/Benefits Coordinator	0.00	0.00	0.00
	EMPLOYEE BENEFITS TOTAL	**0.00**	**0.00**	**0.00**
	INSURANCE FUND	**0.00**	**0.00**	**0.00**
	All Funds	**819.39**	**863.67**	**44.28**

2023 Personnel Changes

The FY 2023 Adopted Budget includes 35 new positions. Of the 35 positions, 20 are budgeted in the General Fund and 15 are included in other City Funds. These positions were determined to be critical to continue department functioning and were therefore authorized by the City Manager for inclusion in the 2023 Adopted Budget.

Fund	Department	Position	FTE	Explanation
Fleet Services	Administrative Services	Mechanic	1.0	Positions recommended by Baker Tilly to improve service delivery in the Fleet Services Division.
General	Administrative Services	HR Recruitment/Retention Specialist	1.0	Position recommended by Baker Tilly to assist with recruitment and retention.
General	Administrative Services	Digital Services Specialist	1.0	Provides technical support to City Website.
General	Administrative Services	Security Analyst	1.0	Provides cybersecurity needs for the City.
General	Administrative Services	Tech Support Specialist I	1.0	Additional service desk FTE to reduce time required to fulfill IT requests.
General	Administrative Services	Asset Specialist	1.0	Provide assistance with VueWorks, the City's asset maintenance system.
General	CMO	Accounts Receivable Coordinator	1.0	Position recommended by Baker Tilly/ offset by reduction in seasonal employees (collections).
General	CMO	ADA Coordinator	1.0	Assists with ADA compliance.
General	Community Development	Admin Lead	1.0	Assist with administrative processes within CD.
General	Community Development	Residential Plan Reviewer	1.0	Position to assist with code compliance /offset by reduction in Safebuilt contract.
General	Fire	Firefighter/Paramedic	7.0	New Firefighters to support a third ambulance-funded by GEMT Revenue.
General	Fire	Fire Captain	1.0	New captain to supervise lifeguards and third ambulance.
General	Parks and Rec	Assistant Director	1.0	Position recommended by Baker Tilly.
General	Parks and Rec	Special Events Coordinator	1.0	Position will assist with Special Events Committee and manage social media.
General	Parks and Rec	Management Analyst	1.0	Position recommended by Baker Tilly to provide analytical assistance to the Parks and Recreation Department.
Housing and Grant Funds	Community Development	Senior Housing Planner	1.0	Assist with affordable housing and sourcing.
Human Services	HHS	Workforce Development Coordinator	1.0	Position would assist with the Workforce Development Program.
Human Services	HHS	Career Development Coordinator	1.0	Position would assist with the Workforce Development Program.
Library	Library	Library Assistant	1.0	Additional position to meet Library needs.
Sustainability	CMO	Resilient Building Specialist	1.0	Position added to advance CARP goals.
Sustainability	CMO	Community Outreach Specialist	1.0	Positon added to advance CARP goals.
Water	Public Works	Plumbing Inspector	1.0	Positon for LSLR inspections.
Water	Public Works	Crew Leader (LSLR Position)	1.0	Already approved in 2022.
Water	Public Works	Equipment Operator II (LSLR Position)	2.0	Already approved in 2022.
Water	Public Works	Water Worker I	3.0	Already approved in 2022.
Water	Public Works	LSLR Coordinator (LSLR Position)	1.0	Already approved in 2022.
		Total in all funds:	**35.0**	

DEBT

City Debt Summary

Debt Limit

As a home rule government under Illinois law, there is no legal debt limit for the City. The City Council has adopted as part of its budget policies a self-imposed limit on tax-supported general obligation debt. Tax supported general obligation (G.O.) debt shall not exceed $155,000,000 in aggregate principal amount, which limit is expressly subject to increase by action of the City Council as the needs of the City may grow.

Credit Rating

The City of Evanston received ratings of AA+ from Fitch and AA from S&P Ratings for the 2021 series bonds.

Types of Debt

The City issues general obligation bonds for capital improvement projects. Bonds issued for general city projects are repaid by property taxes. Some bonds for certain projects may be supported by other revenue sources, including water and sewer fees, special assessment, tax increment financing (TIF) funds, or outside donations.

In addition to general obligation bonds, the City issues low-interest loans through the Illinois Environmental Protection Agency (IEPA) specifically for water and sewer projects. These are repaid through water and sewer fees and are not supported by property taxes.

Current Principal Debt – As of December 31, 2022

General City	$128,908,440
Library Fund	$5,761,880
Total Tax Supported G.O. Debt	**$134,670,320**
Water Fund	$28,454,722
Sewer Fund	$3,501,990
Sewer Surcharge	$499,321
Parking Fund	$1,380,000
Special Assessment Fund	$1,398,646
Tax-Increment Financing (TIF) Districts	$7,680,000
Total Self-Supporting G.O. Debt	**$42,914,679**
Total Principal Outstanding - G.O. Debt	**$177,585,000**
Sewer Fund – IEPA Loans (estimated)	$13,668,146
Water Fund – IEPA Loans (estimated)	$22,424,983
Total Principal Outstanding – IEPA Loans	**$36,093,129**

Annual Debt Service

Includes principal and interest payments for general obligation bonds and IEPA loans.

	2021 Budget	2022 Budget	2023 Proposed Budget
Library Debt Service Fund	$482,243	$506,625	$507,913
Debt Service Fund	$15,133,666	$15,690,075	$15,797,123
Water Fund	$2,318,294	$3,596,365	$4,072,486
Sewer Fund	$5,195,191	$3,772,691	$3,809,230
Parking Fund	$47,164	$72,900	$76,150
Total Annual Debt Service	**$23,176,558**	**$23,638,656**	**$24,262,902**

All governmental-type debt is paid through the Debt Service Fund. Some other funds have transfers to the Debt Service Fund to reduce the amount of debt paid directly through property taxes.

	2021 Budget	2022 Budget	2023 Proposed Budget
Howard-Ridge TIF Fund	$143,113	$323,113	$320,913
Dempster-Dodge TIF Fund	$158,923	$161,833	$164,483
Chicago-Main TIF Fund	$232,843	$237,763	$241,355
Crown Construction Fund	$0	$900,000	$945,000
Special Assessment Fund	$397,314	$372,938	$363,360
Sewer Fund (sewer surcharge)	$265,208	$274,394	$283,858
Total Transfers to Debt Service	**$1,197,401**	**$2,270,041**	**$2,318,969**

New Debt

The 2023 Proposed Budget includes the issuance of debt for capital improvement projects. More information on specific projects can be found in the Capital Improvements Section. Debt issued for the Capital Improvement and Library Capital Funds is supported by property taxes and subject to the self-imposed debt limit.

	2023 Proposed Budget
Capital Improvements Fund (2022)	$3,757,000
Capital Improvement Fund (2023)	$13,258,000
Library Capital Improvement Fund	$950,000
Water Fund	$5,033,000
Total Bond Proceeds Revenue	**$22,998,000**
Water Fund – IEPA Loans	$37,844,000
Water Fund – WIFIA Loans	$9,558,000
Total IEPA Loan Proceeds Revenue	**$47,402,000**

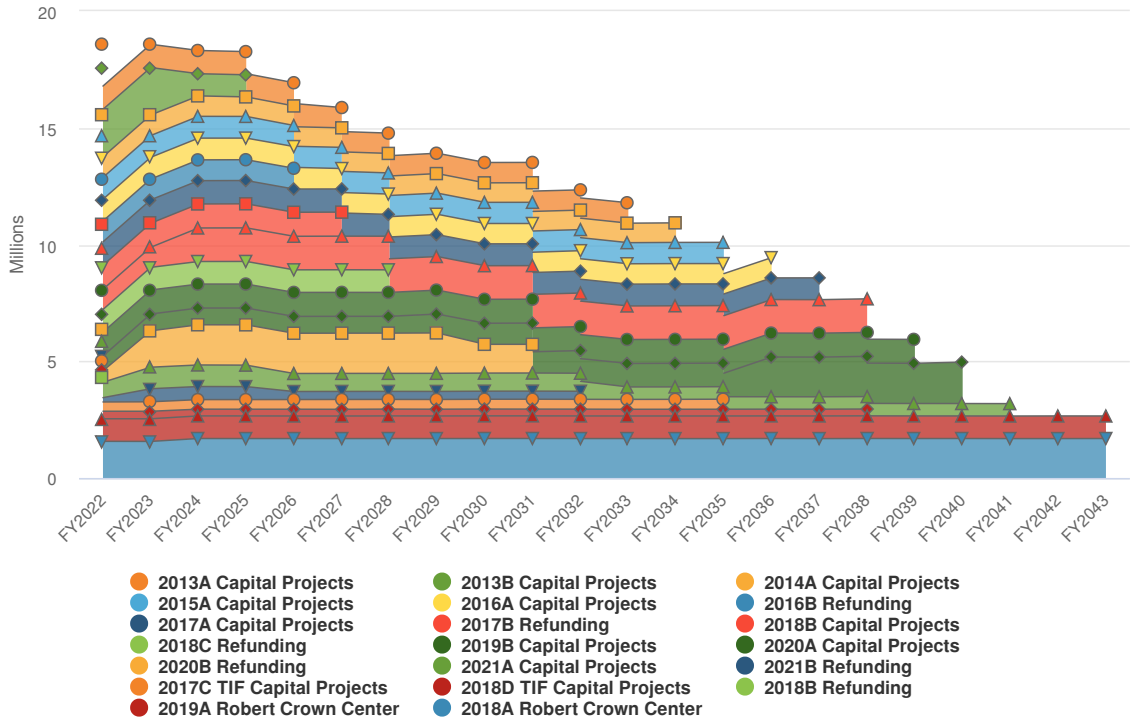
It is also important to note that an additional $5,433,053 in CIP projects were either completed or planned for 2022 that were originally planned to be completed through 2022 GO Bonds. As these bonds were never issued, the City Council will need to determine whether these projects will be paid for with reserves, the 2023 GO Bond issuance, or another financing source.

Debt Snapshot

$18,580,027

$13,655 (0.07% vs. 2022 year)

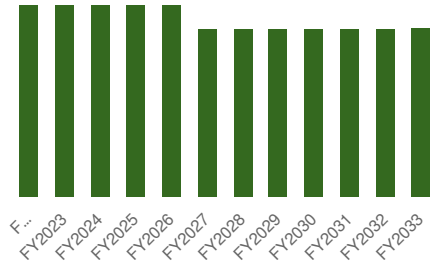
Debt by Type



	FY2022	FY2023	% Change
Debt	**Actual**	**Actual**	
2018B Refunding	$1,776,750	$0	-100%
2013A Capital Projects	$997,595	$997,195	0%
2013B Capital Projects	$2,033,000	$2,032,050	0%
2014A Capital Projects	$882,425	$879,925	-0.3%
2015A Capital Projects	$936,237	$933,037	-0.3%
2016A Capital Projects	$931,638	$931,838	0%
2016B Refunding	$892,400	$889,300	-0.3%
2017A Capital Projects	$1,002,325	$1,003,325	0.1%
2017B Refunding	$1,032,300	$1,030,000	-0.2%
2018A Robert Crown Center	$1,568,869	$1,565,369	-0.2%
2018B Capital Projects	$864,800	$860,800	-0.5%
2018C Refunding	$970,150	$969,650	-0.1%
2019A Robert Crown Center	$967,500	$971,000	0.4%
2019B Capital Projects	$1,024,751	$1,028,499	0.4%
2020A Capital Projects	$631,350	$719,350	13.9%
2020B Refunding	$490,050	$1,560,050	218.3%
2021A Capital Projects	$660,530	$922,214	39.6%
2021B Refunding	$183,993	$559,674	204.2%
2017C TIF Capital Projects	$396,596	$405,838	2.3%
Total Debt:	**$18,566,372**	**$18,580,027**	**0.1%**

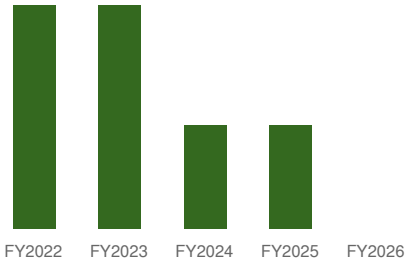
	FY2022	FY2023	% Change
2018D TIF Capital Projects	$323,113	$320,913	-0.7%
Total Debt:	**$18,566,372**	**$18,580,027**	**0.1%**

2013A Capital Projects



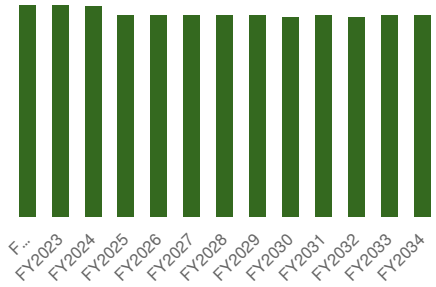
	FY2022	FY2023	% Change
2013A Capital Projects	—	—	
2013A Capital Projects	$997,595	$997,195	0%
Total 2013A Capital Projects:	**$997,595**	**$997,195**	**0%**

2013B Capital Projects



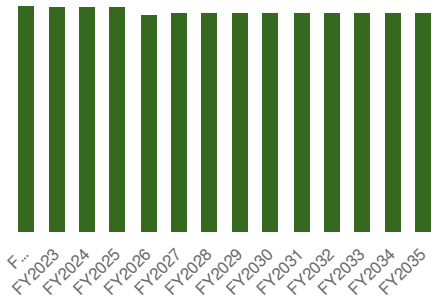
	FY2022	FY2023	% Change
2013B Capital Projects	—	—	
2013B Capital Projects	$2,033,000	$2,032,050	0%
Total 2013B Capital Projects:	**$2,033,000**	**$2,032,050**	**0%**

2014A Capital Projects



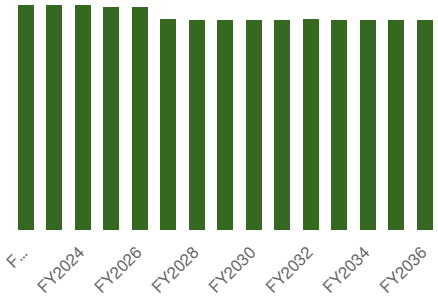
	FY2022	FY2023	% Change
2014A Capital Projects	—	—	
2014A Capital Projects	$882,425	$879,925	-0.3%
Total 2014A Capital Projects:	**$882,425**	**$879,925**	**-0.3%**

2015A Capital Projects



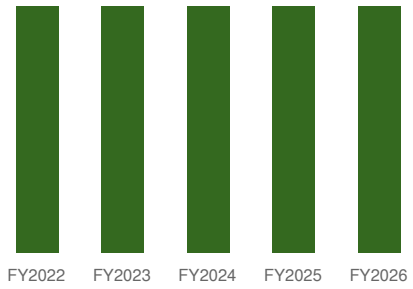
	FY2022	FY2023	% Change
2015A Capital Projects	—	—	
2015A Capital Projects	$936,237	$933,037	-0.3%
Total 2015A Capital Projects:	**$936,237**	**$933,037**	**-0.3%**

2016A Capital Projects



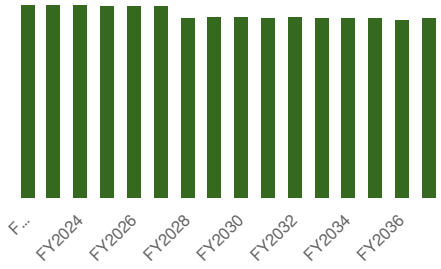
	FY2022	FY2023	% Change
2016A Capital Projects	—	—	
2016A Capital Projects	$931,638	$931,838	0%
Total 2016A Capital Projects:	**$931,638**	**$931,838**	**0%**

2016B Refunding



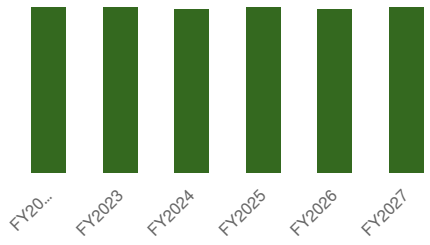
	FY2022	FY2023	% Change
2016B Refunding	—	—	
2016B Refunding	$892,400	$889,300	-0.3%
Total 2016B Refunding:	**$892,400**	**$889,300**	**-0.3%**

2017A Capital Projects



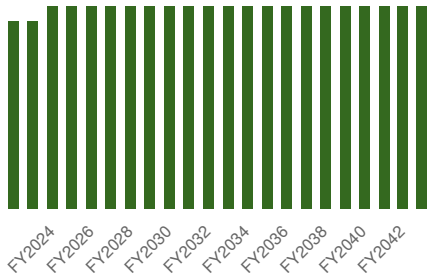
	FY2022	FY2023	% Change
2017A Capital Projects	—	—	
2017A Capital Projects	$1,002,325	$1,003,325	0.1%
Total 2017A Capital Projects:	**$1,002,325**	**$1,003,325**	**0.1%**

2017B Refunding



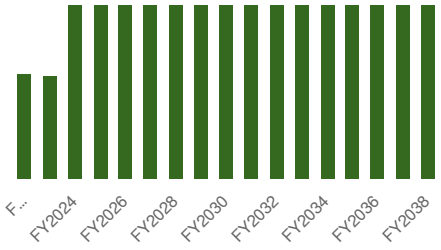
	FY2022	FY2023	% Change
2017B Refunding	—	—	
2017B Refunding	$1,032,300	$1,030,000	-0.2%
Total 2017B Refunding:	**$1,032,300**	**$1,030,000**	**-0.2%**

2018A Robert Crown Center



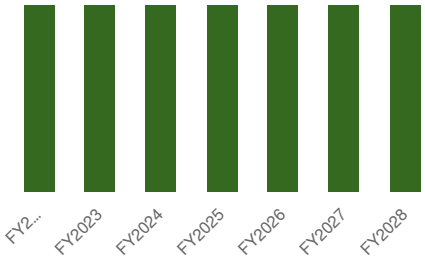
	FY2022	FY2023	% Change
2018A Robert Crown Center	—	—	
2018A Robert Crown Center	$1,568,869	$1,565,369	-0.2%
Total 2018A Robert Crown Center:	**$1,568,869**	**$1,565,369**	**-0.2%**

2018B Capital Projects



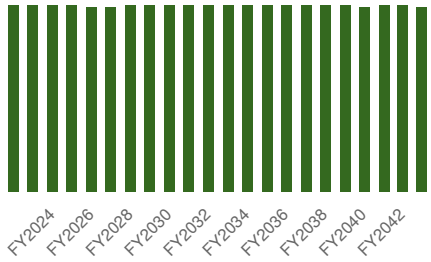
	FY2022	FY2023	% Change
2018B Capital Projects	—	—	
2018B Capital Projects	$864,800	$860,800	-0.5%
Total 2018B Capital Projects:	**$864,800**	**$860,800**	**-0.5%**

2018C Refunding



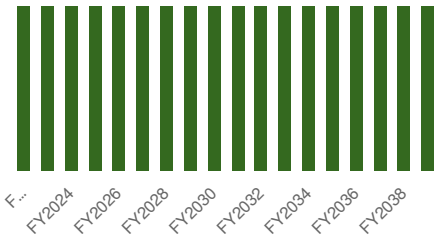
	FY2022	FY2023	% Change
2018C Refunding	—	—	
2018C Refunding	$970,150	$969,650	-0.1%
Total 2018C Refunding:	**$970,150**	**$969,650**	**-0.1%**

2019A Robert Crown Center



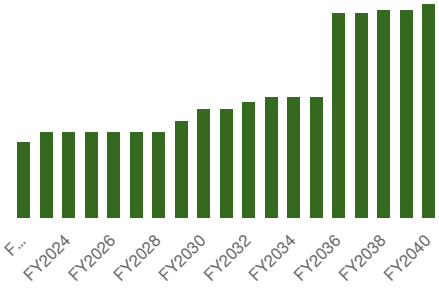
	FY2022	FY2023	% Change
2019A Robert Crown Center	—	—	
2019A Robert Crown Center	$967,500	$971,000	0.4%
Total 2019A Robert Crown Center:	**$967,500**	**$971,000**	**0.4%**

2019B Capital Projects



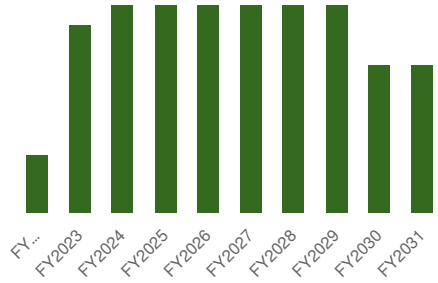
	FY2022	FY2023	% Change
2019B Capital Projects	—	—	
2019B Capital Projects	$1,024,751	$1,028,499	0.4%
Total 2019B Capital Projects:	**$1,024,751**	**$1,028,499**	**0.4%**

2020A Capital Projects



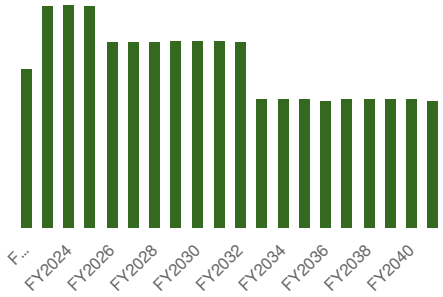
	FY2022	FY2023	% Change
2020A Capital Projects	—	—	
2020A Capital Projects	$631,350	$719,350	13.9%
Total 2020A Capital Projects:	**$631,350**	**$719,350**	**13.9%**

2020B Refunding



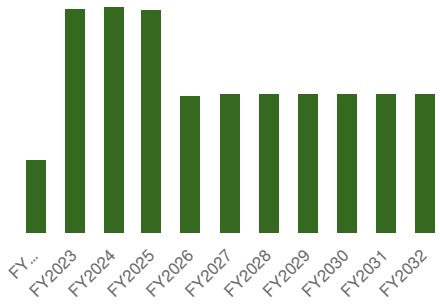
	FY2022	FY2023	% Change
2020B Refunding	—	—	
2020B Refunding	$490,050	$1,560,050	218.3%
Total 2020B Refunding:	**$490,050**	**$1,560,050**	**218.3%**

2021A Capital Projects



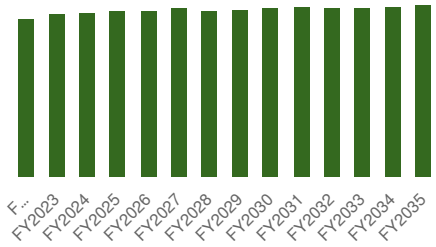
	FY2022	FY2023	% Change
2021A Capital Projects	—	—	
2021A Capital Projects	$660,530	$922,214	39.6%
Total 2021A Capital Projects:	**$660,530**	**$922,214**	**39.6%**

2021B Refunding



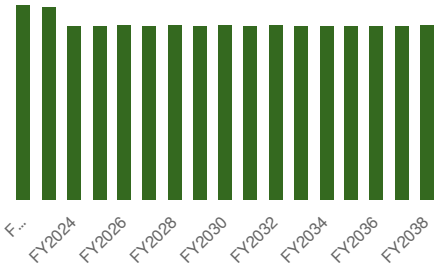
	FY2022	FY2023	% Change
2021B Refunding	—	—	
2021B Refunding	$183,993	$559,674	204.2%
Total 2021B Refunding:	**$183,993**	**$559,674**	**204.2%**

2017C TIF Capital Projects



	FY2022	FY2023	% Change
2017C TIF Capital Projects	—	—	
2017C TIF Capital Projects	$396,596	$405,838	2.3%
Total 2017C TIF Capital Projects:	**$396,596**	**$405,838**	**2.3%**

2018D TIF Capital Projects



	FY2022	FY2023	% Change
2018D TIF Capital Projects	—	—	
2018D TIF Capital Projects	$323,113	$320,913	-0.7%
Total 2018D TIF Capital Projects:	**$323,113**	**$320,913**	**-0.7%**

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.