



# City of Evanston 2024 Adopted Budget



**Adopted Version - 1/01/2024**



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# **SUMMARY INFORMATION**

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## City Council Goals

Throughout the Summer and Fall of 2023, Councilmembers held multiple meetings to establish City Council Goals with opportunities for public and staff feedback. At the December 9, 2023 Meeting, City Council adopted these six goals for 2023-2025. As part of each goal, the City Council has emphasized that equity be a key objective in achieving each objective.

- **Housing** — Expand the supply of safe and affordable housing in every neighborhood of Evanston.
- **CARP** — Achieve Evanston’s 2025 Climate Action and Resilience Plan goals (<https://www.cityofevanston.org/home/showdocument?id=45170>).
- **Economic Development** — Invest in and bolster Evanston’s unique identity and culture. Foster growth and stability for existing and new Evanston businesses. Ensure pathways to economic growth for residents.
- **Finance** — Responsible and sustainable stewardship of city assets.
- **Public Safety** — Ensure Evanston is safe and welcoming to all. Implement best practices and policies and develop coordinated alternative public safety responses.
- **Public Health** — Make significant and measurable progress toward addressing E-plan priorities (<https://www.cityofevanston.org/government/departments/health-human-services/partnerships/eplan>).

# Budget Transmittal Letter

## Mayor Biss and Members of the City Council,

I am honored to present the adopted Fiscal Year (FY) 2024 Budget for the City of Evanston, Illinois. The budget is a policy document that sets the financial course for the City and defines the priorities of services provided to the community. It is the culmination of months of effort by staff, community members, and elected officials to balance available resources and provide high-quality services to Evanston community members, businesses, and visitors.

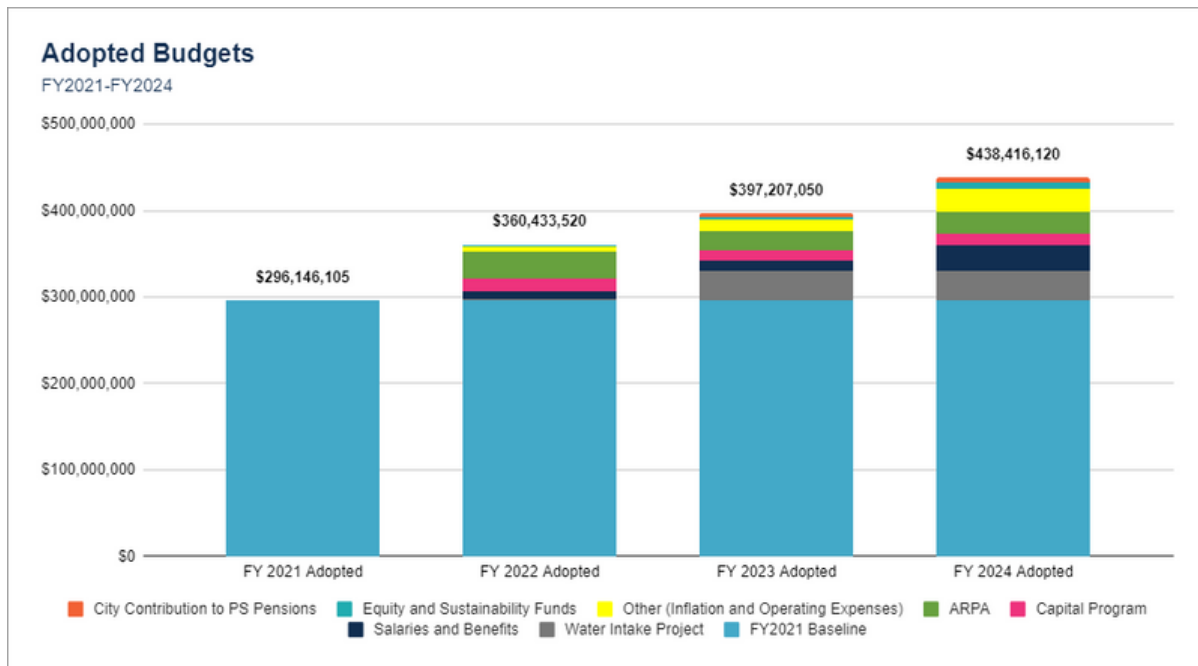
Since 2021, inflation has significantly impacted the City's finances. In 2022, the City saw record highs in Sales Taxes, Home Rule Sales Taxes, Real Estate Transfer Taxes, and several other economy-based revenues. Additionally, the City was fortunate to receive \$43 million in federal relief funding from the American Recovery Plan and has used those funds to implement new social programs and offset expenses typically covered by other City revenues. Thanks largely to this influx of revenues, the City's General Fund generated net operating surpluses of \$14.1 million and \$26.4 million in 2021 and 2022, respectively.

While the impact of inflation on revenues has been apparent, the impact on expenses has lagged. All four of the City's collective bargaining contracts were approved in 2023 at higher than budgeted levels, more closely mirroring inflation rates from early 2021. As a service organization, these wage increases have resulted in increases in many of the City's funds where employees are budgeted. While the budget contains revenue estimates in line with recent trends to cover a portion of these wage increases, additional measures are recommended to sustain these wage increases into future years.

The following provides a high-level discussion of the total FY 2024 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

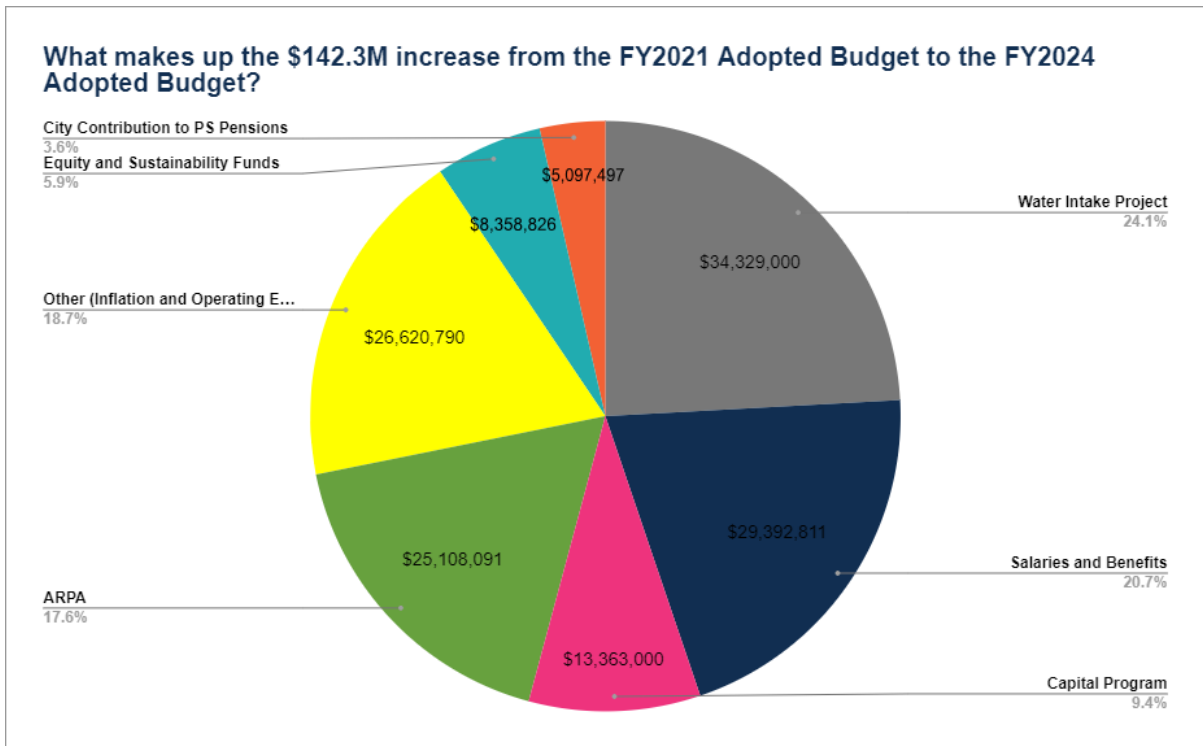
The City's 2024 fiscal year covers the period from January 1, 2024, through December 31, 2024. The total Adopted Budget for FY 2024 is \$438,416,120. This is the total expense for all funds, including the Evanston Public Library. This represents an increase of \$41,209,070 from the FY 2023 Adopted Budget. The graph below shows the primary reasons for this increase in the total budget over the past four fiscal years.



As shown, the primary reason for the increase from FY 2023 is the contractual wage increases approved by the City Council. In FY 2023, all four of the City's collective bargaining agreements were approved at rates higher than the 4.5% included in the FY 2023 budget. Police Patrol (18%), Police Sergeants (~8%), Fire (11%), AFSCME (11%), and non-Union

employees (11%) received increases commensurate with inflation over the past two years and to put salaries more in line with comparable communities. As a result, total budgeted spending on salaries and benefits across all City funds has increased by \$17.5 million.

Additionally, the City has adopted a Capital Improvement Program (CIP) totaling \$94.3 million, an increase of \$2.2 million compared to the adopted FY 2023 CIP. Other factors that continue to contribute to this increase in the overall budget compared to the FY 2021 budget are \$39.7 million to replace the existing deteriorated water intake with a 60-inch diameter pipeline extending approximately one mile into the lake, \$25.1 million in the ARPA fund to advance projects and programs approved by the City Council, an additional \$5.1 million in public safety pension contributions to put the City on track to 100% funding by 2040, as well as more than \$5 million in increases in funding for various equity and sustainability initiatives.



Finally, the budget includes a drawdown of reserves in funds that have built up a significant fund balance across several funds. The reasons for these drawdowns are included in the adopted budget, Capital Improvement Program (CIP), or previously approved by the City Council. 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. The General Fund finished FY 2022 with a \$26.4 million surplus, resulting in a fund balance of \$55.7 million. This was largely the result of revenues finishing well over budget due to inflation and expenses finishing under budget due to a number of vacant positions throughout the organization.

This section will detail the projected results for FY 2023 and how those results impact the FY 2024 General Fund budget.

### **General Fund Projected Results (FY 2023)**

The FY 2023 General Fund budget included revenue projections in line with past trends as well as a drawdown of fund balance to cover \$4.5 million in additional pension contributions and a reallocation of \$3 million in Real Estate Transfer Taxes to the Reparations Fund. In terms of expenses, the City's FY 2023 budget restored many positions that had been held vacant during the pandemic, estimated a 4.5% wage increase for represented and non-union employees and included 35 new positions. Throughout 2023, the City Council has approved \$13,589,019 in additional unbudgeted expenses for the line items below using the fund balance.

- Cover overages or unbudgeted expenses on Capital Improvement Projects, including the Animal Shelter, Skate Park, Oakton Corridor, Main Street, and Water Main Improvement Program - \$3,402,018
- Provide higher than the 4.5% budgeted wage increases for Fire, Police, AFSCME, and non-Union employees - \$5,050,000
- Purchase unbudgeted ambulance for the Fire Department - \$237,001
- Transfer to Insurance and Fleet Funds to address fund balance deficits - \$4,900,000

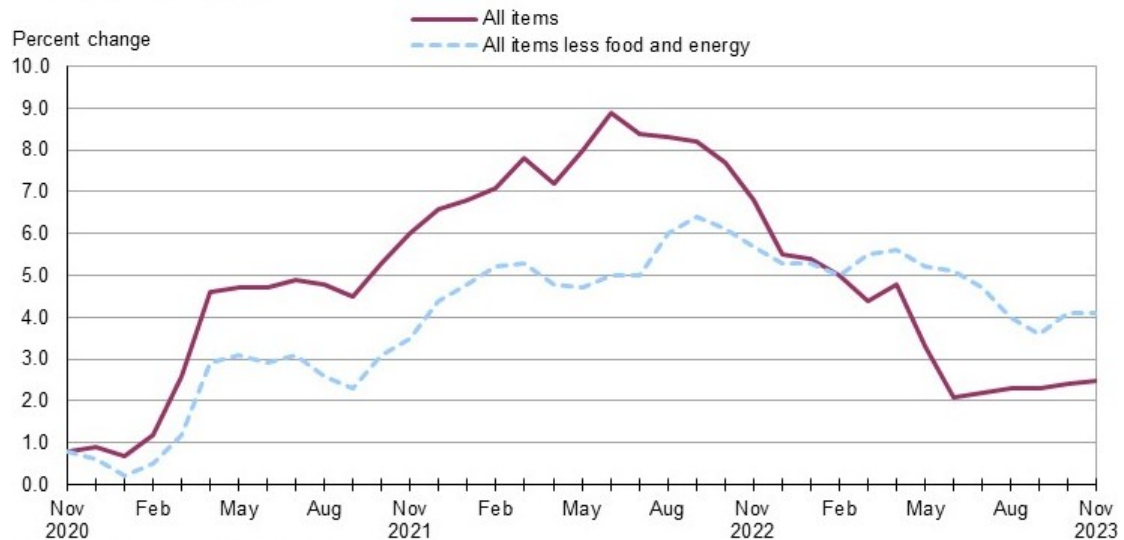
With some exceptions, General Fund revenues have remained strong during FY 2023, with Sales Taxes and Home Rule Sales Taxes outperforming FY 2022 results. Other local revenues like Recreation Program Fees, Building Permits, Ticket Fines, GEMT (Ground Emergency Medical Transportation), and Ambulance Fees are on pace to meet or exceed budget.

Several revenues have decreased from the record highs that the City saw in 2022. Real Estate Transfer Taxes finished 2022 at \$5.5 million, but given high-interest rates and a slower real estate market, they are now tracking to \$3 million, which is more in line with pre-pandemic averages. Personal Property Replacement Taxes (PPRT) finished 2022 at a record \$5.6 million but are now projecting 29% less due to changes in allocations set by the State. At this level, returns are still higher than they were prior to the pandemic. Given these results, General Fund revenues are projected to finish at approximately \$13.3 million over budget in FY 2023.

While these revenue results are largely due to economic recovery, it is also a result of high inflation rates over the past two years. According to the BLS, the Consumer Price Index measures inflation as experienced by consumers in their day-to-day living expenses. While CPI stood at 5.3% in October 2021, it peaked at 9.1% in July 2022, the highest rate in nearly 40 years. Throughout 2023, CPI has stabilized around 2.5%, but the 17 months of rates greater than 5% continue to have a lingering effect on the City's finances. While these increases are resulting in significant increases in revenues, the FY 2023 budget warned that there would be a lag effect on the City's expenses, which has become apparent in the 2024 budget. The City will need to monitor it closely as it also impacts the City's cost to deliver services and the cost of living for Evanston residents.



**Chart 1. Over-the-year percent change in CPI-U, Chicago-Naperville-Elgin, IL-IN-WI, November 2020–November 2023**



Source: [https://www.bls.gov/regions/midwest/news-release/consumerpriceindex\\_chicago.htm](https://www.bls.gov/regions/midwest/news-release/consumerpriceindex_chicago.htm)  
 ([https://www.bls.gov/regions/midwest/news-release/consumerpriceindex\\_chicago.htm](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 deficit of \$5.5 million, drawing on current reserves. While this net deficit will be covered with reserves, the General Fund would still finish with a fund balance of \$52.3 million if these projections are accurate. The FY 2024 budget proposes to continue to draw on the fund balance. This section will detail the total amount of excess reserves and the amount needed to balance the FY 2024 budget.

**General Fund FY 2024 Revenues**

The 2024 General Fund budget reflects \$133.5 million in revenues, excluding the use of fund balance. This is a \$15.8 million increase compared to \$117.6 million in the FY 2023 adopted budget. This follows the direction of the Finance and Budget Committee and City Council to be more in line with actual results and less conservative than in previous years.

The largest revenue increases are the Home Rule Sales Tax (\$2.6 million), Sales Tax (\$2 million), Recreation Program Fees (\$1.6 million), Personal Property Replacement Taxes (\$1.5 million), and Hotel Taxes (\$1 million). It also includes reallocating \$2 million in Real Estate Transfer Taxes from the Reparations Fund to the General Fund after the one-time allocation of \$3 million to the Reparations Fund in FY 2023. These increases are not reflective of rate increases but rather the projected 2023 returns and the impact of inflation.

Below is a summary of the 20 General Fund revenues over \$2 million. Combined, these revenues account for 85% of total General Fund revenues.

*Top 20 General Fund Revenues (FY 2024)*

Account Description	2023 Adopted Budget	2024 Adopted Budget	Change	Notes
Pension Property Tax	\$19,990,105	\$19,990,105	\$0	Held flat at the 2022 levy year per policy, with reserves available to cover the full amount.
Sales Tax - Basic	\$11,000,000	\$13,000,000	\$2,000,000	Based on current trends, changes in state law regarding online purchases, and inflation.
Property Taxes	\$9,057,297	\$9,057,297	\$0	Held flat given direction of City Council.
State Income Tax	\$11,500,000	\$11,500,000	\$0	Based on per capita estimates provided by the Illinois Municipal League.
Sales Tax - Home Rule	\$8,000,000	\$10,600,000	\$2,600,000	Based on current trends, changes in state law regarding online purchases, and inflation.

Recreation Program Fees	\$5,371,375	\$7,052,000	\$1,680,625	Based on 2022 increases in rates for non-residents.
Building Permits	\$4,225,100	\$4,225,100	\$0	Based on historical performance.
Personal Property Replacement Tax	\$2,855,000	\$3,500,000	\$645,000	Based on estimates provided by the Illinois Municipal League.
State Use Tax	\$2,650,000	\$3,200,000	\$550,000	Based on estimates provided by the Illinois Municipal League.
Ambulance Service	\$2,100,000	\$3,200,000	\$1,100,000	Based on results in 2023 (\$400,000) plus a \$500/transport increase to ambulance service fees (\$700,000).
Liquor Tax	\$3,000,000	\$3,100,000	\$100,000	Based on actual results in 2022 and 2023.
Ticket Fines-Parking	\$3,000,000	\$3,100,000	\$100,000	Based on actual results in 2022 and 2023.
From Parking Fund	\$2,972,390	\$2,972,390	\$0	Holding transfer from Parking Fund.
Electric Utility Tax	\$2,900,000	\$2,900,000	\$0	Based on actual results in 2022 and 2023.
Parking Tax	\$2,600,000	\$2,900,000	\$300,000	Based on actual results in 2022 and 2023.
From Water Fund - ROI	\$2,831,102	\$2,888,000	\$56,898	Increase to reimbursement from the Water Fund.
Wheel Tax	\$3,100,000	\$2,800,000	-\$300,000	Based on actual results in 2022 and 2023 and limited collection of late penalties.
Real Estate Transfer Tax	\$750,000	\$2,750,000	\$2,000,000	Reallocation of \$2 million from the Reparations Fund.
GEMT Service Revenue	\$2,000,000	\$2,500,000	\$500,000	New revenues source in 2020 and based on current trends.
Municipal Hotel Tax	\$1,300,000	\$2,350,000	\$1,050,000	Based on inflationary trends and the resumption of post-pandemic travel.

### Property Taxes

Given increases in personnel and operating expenses, the initial budget included a 7.9% increase to the total net property tax levy. Throughout the budget process, the City Council recommended several measures in order to keep the City's portion of the property tax levy flat. These included (1) increasing the assumed vacancy rate from 2% to 4%, (2) utilizing \$1.5 million in new unrestricted revenues from the community benefits agreement with Northwestern University, (3) increasing the local motor fuel tax rate by one cent per gallon, (4) increasing the estimate for investment income, (5) reducing the budget for City Manager Contingency spending, (6) adding a budget for reimbursement from Evanston Township High School for Police Department services, and (7) utilizing additional General Fund reserves.

With these changes, the General Fund portion of the property tax levy was held flat at \$9.1 million. A summary of the remaining component parts of the property tax levy is below.

- Net increase in the Library Fund tax levy of 9% or \$678,192 at the request of the Evanston Public Library Board of Trustees to offset the 11% wage increases approved by the City Council in 2023.
- A one-time increase of \$250,000 to the Human Services Fund tax levy supported by a \$250,000 reduction to the General Assistance Fund tax levy to support increases in spending in the Human Services Fund.
- Solid Waste Fund levy remains flat given the one-time transfer of \$1 million from General Fund excess reserves in 2022.
- City debt service has decreased by \$112,165, given the retirement of \$34.1 million (including December 1, 2023) in GO Bond principal since the City last issued bonds in August 2021.
- The public safety pension levies have remained flat in line with the public safety pension policy adopted by the City Council. Following the policy, the remaining contributions will be covered using Personal Property Taxes and General Fund reserves.

*FY 2024 Adopted Tax Levy*

	2021 Adopted Tax Levy (FY 2022)	2022 Adopted Tax Levy (FY 2023)	2023 Adopted Tax Levy (FY 2024)	Change	Increase / Decrease
General Fund Tax Levy	8,656,102	9,057,297	9,057,297	0	0.0%
Human Services Fund	3,110,000	3,110,000	3,360,000	250,000	8.0%
General Assistance Fund	1,300,000	1,300,000	1,050,000	(250,000)	-19.2%
Library Fund	7,252,000	7,535,472	8,213,664	678,192	9.0%
Solid Waste Fund	1,332,500	1,332,500	1,332,500	0	0.0%
Debt Service (City)	13,436,256	12,878,258	12,766,093	(112,165)	-0.9%
Debt Service (Library)	506,625	507,913	574,677	66,764	13.1%
Fire Pension Fund	9,248,524	9,598,610	9,598,610	0	0.0%
Police Pension Fund	10,869,538	10,391,495	10,391,495	0	0.0%
<b>Total Net Levy</b>	<b>55,711,545</b>	<b>55,711,545</b>	<b>56,344,336</b>	<b>\$632,791</b>	<b>1.1%</b>

**General Fund FY 2024 Expenses**

The FY 2024 Adopted Budget includes \$143,927,543 in expenses in the General Fund which include the following:

Wage Increases - The budget includes all 2023 and 2024 wage increases that were approved in the agreements with the City Council. The total increase in salaries and benefits in the General Fund is \$12.2 million across all employee groups after excluding new positions.

Employee Group	2023 Increase	2024 Increase
FOP Patrol - Police	18%	3%
FOP Sergeants - Police	~8%	4%
IAFF - Fire	13%	3%
AFSCME	11%	3%
Non-Union	11%	3%

New Positions - The adopted budget includes 15.6 new positions in the General Fund, including six new positions that have already been approved by the City Council in 2023 across Human Resources, Economic Development, Parks and Recreation, and Public Works.

Some of these positions will result in potential savings to the City, including the Landscape Architect, where the City may not need to contract out the full extent of park maintenance design efforts, and the Safety Assistant, where additional investment in safety training should reduce the City's workers compensation costs. The Food Service Coordinator, approved in 2023, will allow the City to implement food services at park facilities, generating additional revenue to cover a significant portion of that position. An IDPH grant fully covers the Disease Intervention Specialist in HHS through the end of 2025, while the City Council Admin position is offset by eliminating contractual services.

The total cost for these positions is \$1.9 million. After considering potential savings, the actual net cost will be closer to \$1.7 million. These positions are detailed further in the "2024 Personnel Changes" portion of the budget and the memos posted on the City's website.

*FY 2024 New Positions (General Fund)*

Department	FTE	New Positions
Administrative Services	1	Facilities Maintenance Worker II
City Council	1	City Council Admin (starts 4/1/24)
Community Development	1	Planning and Policy Supervisor
City Manager's Office	0.6	Cultural Arts Coordinator (Reclass to FT)
	1	Economic Development Coordinator*
	1	HR Generalist*
	1	Class and Compensation Specialist (HR)*
Law	1	Equity Professional Learning Specialist (starts 7/1/24)
	1	Safety Assistant*
Parks and Recreation	1	Food Service Coordinator*

Health & Human Services	1	Disease Intervention Specialist
Police	1	Police Commander
	1	Property Aide (starts 7/1/24)
Public Works	1	Assistant City Engineer/Traffic Engineer
	1	Landscape Architect
	1	Tree Preservation Coordinator*

\*Already approved by the City Council in 2023.

*Increases to Fleet Fund Transfer* - The City's Fleet Fund is supported through transfers from departments that utilize the services of the Fleet Division. Given the impact of inflation on fuel, tires, and other vehicle parts, the transfer to the fund needs to be increased by \$695,100.

*Use of PPRT and General Fund Reserves for Public Safety Pensions* - In July, the City Council adopted a new pension policy to put the City on the path towards 100% funding of public safety pensions by 2040. Per the details laid out in the policy, this will be covered through a combination of property taxes, PPRT, and General Fund reserves.

*Operating Requests* - The budget also includes \$2.7 million in increases to standard operating requests. Many of these expenses are updates to existing line items to reflect inflation, the use of contractual services in departments with extended vacancies, or in line with increases to collective bargaining agreements approved in 2023. A full summary of these items with memos is on the City's website at <https://www.cityofevanston.org/government/budget> (<https://www.cityofevanston.org/government/budget>). Included among these are the following:

- Software Expenses (\$430,000): Increases given inflation, new security software purchases, and the current Google Workspace Enterprise Suite expiration at the end of 2024.
- ALS 360 Program (\$279,000): Ten-year lease agreement to fully replace and lease all medical equipment on the City's front-line vehicles.
- Building Maintenance Materials (\$281,000): Increases for materials and components that are installed in-house for carpentry, electrical, plumbing, and HVAC building systems.
- Ranked Choice Voting (\$40,000): Increase promotional materials, outreach events, and community events related to ranked-choice voting in the 2025 municipal election.

## 2024 Budget Balancing

The following measures were taken in order to balance the 2024 General Fund budget:

*Vacancy Rate* - As part of the adopted budget, the City Council included a 4% assumed vacancy rate based on current staffing levels. This assumes a longer hiring process for all new positions and existing vacancies, resulting in a potential net savings of \$1.9 million for the General Fund. The FY 2023 budget included a 4% vacancy rate, and the City currently has a vacancy rate of approximately 5%.

*Increase to Property Tax* - Over the past three years, the City's net property tax levy has been increased at rates of 1% (FY 2021), 0% (FY 2022), and 0% (FY 2023). Over that same period of time, the City has granted annual wage increases between 0% and 18%, and inflation has peaked at nearly 9%. The initial budget included an increase to the net levy of \$3.7 million in the General Fund to cover a portion of the recent salary increases. Throughout the budget approval process, the City Council made several revisions in order to hold the City's portion of the property tax levy flat again in FY 2024.

*Increase to Ambulance Fees* - The City's ambulance fee is currently \$1,500 for all types of transport for residents and non-residents with a \$10 mileage fee. As the cost of equipment and vehicles used for emergency responses continue to rise and with the wage increase approved by the City Council, Evanston should consider increasing ambulance fees. Staff recommends increasing the rate from \$1,500 to \$2,000 for residents/non-residents for all types of transport and a mileage increase from \$10 to \$15. This increase will also cover the cost of the ALS 360 ten-year lease program.

*Utilizing ARPA Investment Income to Offset Vehicle Purchase Expenses* - Prior to the pandemic, the General Fund transferred \$2 million annually to the Equipment Replacement Fund to purchase vehicles. Over the past two years, staff have utilized ARPA to ease this burden on the General Fund. While there is not enough ARPA remaining unallocated in 2024, the City has earned nearly \$1.25 million in investment income with the cash balance in 2024 and proposes to use these funds to avoid paying for at least another year.

*General Fund Reserves* - The General Fund is projected to finish 2023 in a strong fund balance position and is budgeted to use \$10,592,793 to balance the remainder of the General Fund. Given these adjustments, the table below shows how the FY 2023 General Fund budget is balanced.

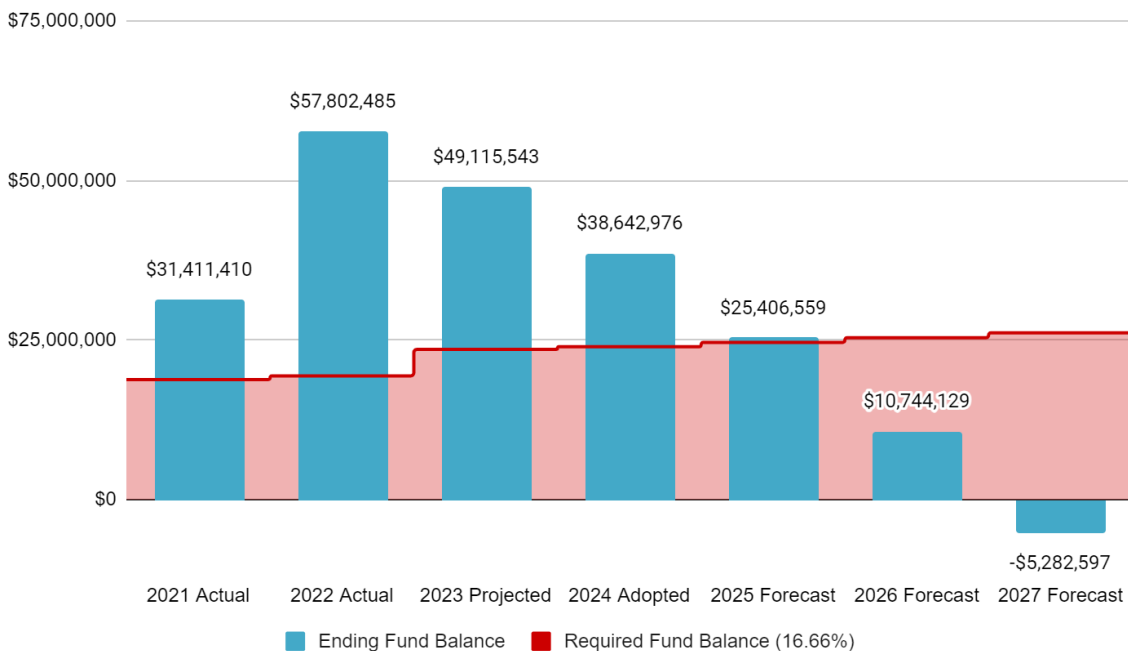
	2024 Baseline Budget	2024 Proposed Budget	2024 Adopted Budget
General Fund Operating Revenue	\$130,375,535	\$130,375,535	\$130,375,535
Use of Reserves		\$10,350,000	\$10,532,793
Increase to Net Property Tax Levy		\$3,745,401	\$0
Increase to Transfers		\$389,441	\$389,441
Increase in Ambulance Fees		\$700,000	\$700,000
Use of unrestricted Good Neighbor Funds			\$1,500,000
MFT Revenue, Investment Income, and ETHS			\$490,000
<b>General Fund Total Revenue</b>	<b>\$130,375,535</b>	<b>\$145,560,377</b>	<b>\$143,987,769</b>
General Fund Operating Expenses	\$124,991,558	\$124,991,558	\$124,991,558
Salary Increases		\$12,246,229	\$12,246,229
New Positions		\$1,734,096	\$1,664,096
Operating Requests		\$2,710,697	\$2,710,697
Transfer to Fleet Fund		\$695,100	\$695,100
Full Funding of Public Safety Pensions		\$4,975,079	\$4,975,079
Vacancy Adjustment		(\$1,852,608)	(\$3,705,216)
Community Responder Program			\$400,000
CMO Contingency			(\$50,000)
<b>General Fund Total Expenses</b>	<b>\$124,991,558</b>	<b>\$145,500,151</b>	<b>\$143,927,543</b>
<b>General Fund Net</b>	<b>\$5,383,977</b>	<b>\$60,266</b>	<b>\$60,266</b>

### General Fund Projected Fund Balance

The General Fund ended FY 2022 with a total fund balance of \$57.8 million. At 49.6% of budgeted FY 2023 expenses, this exceeded the City Council's fund balance policy of 16.66% of General Fund excess reserves by \$38.4 million. As noted earlier in this summary, after revenues and expenses, the General Fund is expected to finish FY 2023 with an operating deficit of approximately \$5.5 million, drawing on these reserves.

The graph below illustrates the long-term impact on the General Fund if the property tax levy continues to be held flat and no other adjustments to revenues and expenses. The City Council will need to continue to evaluate potential options to correct this structural deficit and ensure the General Fund remains above fund balance policy.

### General Fund Balance and Required Fund Balance Projections



**American Rescue Plan Act (ARPA) Funding**

The City received \$43 million through the American Rescue Plan Act (ARPA) in the Summer of 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, \$42 million has been allocated, leaving \$1 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	\$16,890,483	\$13,158,100	\$3,732,383
3- Public Sector Capacity	\$1,700,000	\$1,745,000	-\$45,000
4- Premium Pay	\$500,000	\$994,060	-\$494,060
5- Infrastructure	\$5,000,000	\$5,000,000	\$0
6- Revenue Replacement	\$13,630,701	\$15,784,382	-\$2,153,681
7- Administrative and Other	\$1,000,000	\$1,000,000	\$0
8- Participatory Budgeting	\$3,000,000	\$3,000,000	\$0
<b>TOTALS</b>	<b>\$43,173,684</b>	<b>\$42,134,042</b>	<b>\$1,039,642</b>

In 2024, \$25,108,091 is budgeted for the projects below. Note that these amounts are based on the amount approved by the City Council, less the amount projected to be spent by the end of 2023.

- Evanston Thrives - \$3,000,000
- Lead Service Line Replacement on Private Property - \$1,900,000
- Living Room Project - \$900,000
- The Aux Project - \$665,900
- Northlight Theatre - \$2,000,000
- Interface Studio - \$130,000
- One-Stop Housing Retrofit - \$400,000
- Small/Medium Landlord Program - \$375,000
- Crosswalk Improvements - \$200,000
- Family Focus Welcome Center - \$313,837
- Guaranteed Income Program - \$17,000
- HODC 33-Unit Project - \$1,500,000
- McGaw YMCA - \$3,000,000
- Family Focus Rehab Project - \$3,000,000
- Comprehensive Plan - \$750,000
- Permit and Property Maintenance Software - \$675,000
- Lead Service Line Replacement - \$680,000
- Re-Imagining Public Safety (LEAP) - \$13,000
- Grant Administration - \$600,000
- Participatory Budgeting - \$3,000,000
- Participatory Budgeting Implementation - \$435,000

In addition to these continuing projects, the budget proposes to use approximately \$1,250,000 in investment income generated in 2023 to purchase vehicles in 2024.

**Capital Improvement Plan**

Over the past two years, the City Council has approved two bond reimbursement resolutions allowing the City to spend money on CIP projects from potential future bond issuances. These resolutions totaled \$28,634,000 and were intended as a temporary measure to allow the City to time the purchase of General Obligation (GO) bonds in order to get a favorable interest rate or identify an alternative funding source.

By the end of 2023, the City will have paid \$34,090,000 in GO Bond principal and retired the associated debt since bonds were last issued in August 2021. While bonds have yet to be issued for 2022 and 2023, the projects approved by the City Council as a part of the 2022 and 2023 budgets are ongoing. In most cases, significant payments have been made to the contractors/vendors towards the projects' costs. This has greatly impacted the cash flow of some of the funds. In August

2023, staff indicated that \$6.6 million and \$12.5 million were needed for the capital improvement projects awarded in FY 2022 and FY 2023. Thus far, the City Council has not approved a different funding source for these projects other than using General Fund reserves to cover project overages.

As of November 30, the Capital Improvement Fund has a negative fund balance of (\$4,235,340). A cash transfer of \$3,264,226 has also been made from the General Fund, which is artificially propping up the cash balance. This leaves a negative actual fund balance of (\$7,499,566). The Capital Improvement Fund has a fund balance policy requiring that a reserve be maintained equal to 25% of expenses. The policy further states that this reserve balance "shall be used for the startup costs of the current year capital projects" until bonds are issued. With this negative fund balance, the current fund balance is approximately \$13.1 million below the reserve of \$5.6 million. It will only continue to fall below this reserve until bonds are issued, or alternative funding sources are identified.

To fund the FY2022 and FY2023 Capital Improvement projects and bring the Capital Improvement Fund reserve amount back to \$5.6 million, the staff is recommending the issuance of approximately \$25 million in General Obligation bonds in March 2024 when, hopefully, a better interest rate will be realized. The City Council and the Finance and Budget committee have been made aware of the fact that staff could use a line of credit for any emergency cash needed to pay for the bills/projects until the bonds are issued.

While further discussion is needed to determine how the City will pay for 2022 and 2023 projects, the 2024 Adopted Budget includes a Capital Improvements Plan of \$94,239,000 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 2024 Proposed	FY 2024 Adopted
170- ARPA	\$710,000	\$710,000
187- Library Fund	\$550,000	\$550,000
200- Motor Fuel Tax Fund	\$5,405,000	\$4,405,000
215- CDBG Fund	\$1,060,000	\$1,060,000
335- West Evanston TIF Fund	\$2,065,000	\$2,315,000
345- Chicago Main TIF Fund	\$260,000	\$260,000
415- Capital Improvements Fund	\$33,429,000	\$20,896,500
420- Special Assessment Fund	\$905,000	\$452,500
510- Water Fund	\$61,520,000	\$61,520,000
515- Sewer Fund	\$2,070,000	\$2,070,000
<b>Total</b>	<b>\$107,974,000</b>	<b>\$94,239,000</b>

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 or 2023, the adopted budget includes the following General Obligation bonds for capital improvement projects in 2024:

- 2023 Bonds (projects to be completed in 2024) - City: \$650,000
- 2024 Bonds - City: \$18,876,500
- 2024 Bonds - Water: \$10,381,000
- 2024 Bonds - Library Capital Improvements Fund: \$550,000

Additionally, the budget includes IEPA (\$26.5 million) and WIFIA (\$20.4 million) loans to fund projects in the Water Fund. Other funding sources include grant funds, property tax increments, and funding from other government agencies like Motor Fuel Tax funds and CDBG Funds.

### **Enterprise Funds**

The City's budget consists of four enterprise funds. Each of these funds provides for staff salaries and will need to cover the wage increases approved by the City Council in 2023 as part of the 2024 budget.

Parking Fund – The City used ARPA funding from 2021 through 2023 to offset revenue losses in the Parking Fund. Activity has steadily increased in 2023, and the Parking Fund has an adopted budget for FY 2024 with revenues exceeding expenses and a projected ending fund balance that aligns with the City’s policy.

Water Funds – The Water Fund includes operations and capital improvements for all divisions at the Water Treatment Plant as well as the Distribution Division. The adopted budget includes \$61.5 million in capital spending in the Water Fund to be financed through a combination of state and federal loans, GO Bonds, and fund balance.

The City’s Water Production Bureau of the Public Works Agency has used a cost-of-service rate model to monitor the Water Fund and Sewer Fund since 2009. Since then, staff have updated the model with current information related to revenues, expenditures, and future capital improvement projects. As staff continues to input data into the cost of service model, the model indicates that the Water Fund will be in financial trouble within a few years unless measures are taken. Several factors are placing the financial burden on the water fund, all of which are related to the Evanston distribution system:

- The cost of water main and lead service line replacement must be borne by the Evanston retail customers.
- The need to replace the aging water mains.
- The need to replace lead service lines as part of the water main projects.
- The need to replace all 11,000+ lead service lines between 2027 and 2047.
- The increased cost of water main construction.

Given these concerns, the adopted budget includes an increase in the retail water rate of 17.55% from \$4.45 to \$5.23 in 2024. This amounts to \$69.93 more per year for an average Evanston resident, or \$11.66 more per bi-monthly bill.

Sewer Fund – The budget also includes \$2.1 million in capital spending in the sewer fund by drawing upon the existing fund balance. To help offset increases in Water Rates, staff is proposing slight reductions to the Sewer Rate beginning in 2025.

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. Given the wage increases and other cost increases, the adopted budget includes a 7.5% increase in solid waste rates, translating into an average \$21 annual increase for households with a 95-gallon refuse container.

### **Budget Priorities and City Council Goals**

Based upon the feedback received from the community and the City Council, staff kept the following six Council Goals for 2023-25 in mind during the adoption of the 2024 budget. Throughout each department section, the budget touches on key FY 2023 accomplishments and FY 2024 initiatives that are planned to make progress on these goals.

- **Housing** — Expand the supply of safe and affordable housing in every neighborhood of Evanston.
- **CARP** — Achieve Evanston’s 2025 Climate Action and Resilience Plan goals.
- **Economic Development** — Invest in and bolster Evanston’s unique identity and culture. Foster growth and stability for existing and new Evanston businesses. Ensure pathways to economic growth for residents.
- **Finance** — Responsible and sustainable stewardship of city assets.
- **Public Safety** — Ensure Evanston is safe and welcoming to all. Implement best practices and policies and develop coordinated alternative public safety responses.
- **Public Health** — Make significant and measurable progress toward addressing E-plan priorities.

### **Conclusion**

I sincerely thank the Mayor, City Clerk, and the City Council for their strategic direction throughout the year. The adopted 2024 budget was the work of many staff. I thank Chief Financial Officer Hitesh Desai, Budget Manager Clayton Black, Financial Analysts Mike Van Dorpe, and Jess Tapia for their leadership in this year’s budget process. Additional thanks to former Deputy City Manager David Stoneback, Assistant to the City Manager Tasheik Kerr, and Policy Coordinator Alison Leipsiger 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

Throughout City Council meetings from October to December, a number of changes were made to the original proposed budget prior to adoption. The original proposed budget, released on October 10, 2023, included \$449,008,728 in expenses and \$424,540,616 in revenues. With approved changes, expenses were reduced to \$438,416,120 and revenues to \$415,125,508.

### Adjustments to Expenses

Fund	Description of Adjustment	Adjustment Amount
General	Reduce allocation for the City Council Admin position	(\$70,000)
Various Funds	Reduce the size of the Capital Improvement Program. Impacted funds included the Motor Fuel Tax Fund, West Evanston TIF, CIP Fund, Special Assessment Fund, and Water Fund.	(\$13,735,000)
Insurance Fund	Increase Workers Compensation and General Liability Insurance Premium	\$115,000
General Fund	Increase the vacancy rate from 2% to 4%.	(\$1,852,608)
General Fund	Increase budget for Community Responder Program	\$400,000
General Fund	Reduce CMO Contingency	(\$50,000)
Good Neighbor Fund	Transfer unrestricted funds from the Good Neighbor Fund to the General Fund to offset property tax increases.	\$1,500,000
Good Neighbor Fund	Transfer funds from Good Neighbor Fund to Sustainability Fund and Affordable Housing Fund per MOU with Northwestern University	\$1,500,000
Sustainability Fund	Increase expenses by the amount in the MOU with Northwestern.	\$500,000
Affordable Housing Fund	Increase expenses by the amount in the MOU with Northwestern.	\$1,000,000
Capital Improvement Fund	Increase expenses for the One Howard Plan to replace funding originally planned for the Mulford Art Park in the 2023 budget.	\$100,000
<b>TOTAL</b>		<b>(\$10,592,608)</b>

### Adjustments to Revenues

Fund	Description of Adjustment	Adjustment Amount
General Fund	Reduce the City's Property Tax Levy Increase using savings from an increase in vacancy rate and unrestricted Good Neighbor Funds.	(\$3,745,401)
Debt Service Fund	Reduce the amount of GO Bonds given reduced CIP.	(\$12,442,500)
Good Neighbors Fund	Increase revenues in the Good Neighbors Fund undertoe new community benefits agreement.	\$3,000,000
General Fund	Transfer unrestricted funds from Good Neighbor Fund to offset property tax increase.	\$1,500,000
General Fund	Increase budget for Investment Income	\$250,000
General Fund	Increase budget with anticipated reimbursement to the Police Department from Evanston Township High School	\$100,000
General Fund	Increase budget for Local Motor Fuel Tax	\$140,000
General Fund	Increase the amount of fund balance reserves required to balance the General Fund.	\$182,793
Sustainability Fund	Increase revenues with the amount transferred from the Good Neighbors Fund per the MOU with Northwestern University.	\$500,000
Affordable Housing Fund	Increase revenues with the amount transferred from the Good Neighbors Fund per the MOU with Northwestern University.	\$1,000,000
Capital Improvement Fund	Increase the amount for the 2023 GO Bonds for the One Howard Plan project as approved by City Council.	\$100,000
<b>TOTAL</b>		<b>(\$9,415,108)</b>

# All Funds Summary

The City's FY 2024 budget is comprised of expenses in the 40 funds listed below.

Fund	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2023 vs FY 2024 (\$)
General Fund	\$113,408,067	\$116,484,137	\$127,737,614	\$143,927,543	\$16,189,929
Human Services Fund	\$2,746,703	\$2,562,719	\$4,451,258	\$5,258,432	\$807,174
American Rescue Plan	\$4,800,000	\$7,659,448	\$22,750,000	\$25,108,091	\$2,358,091
General Assistance Fund	\$1,101,729	\$1,004,058	\$1,360,220	\$1,420,890	\$60,670
Reparations Fund	\$2,096	\$272,499	\$3,400,000	\$3,501,000	\$101,000
Sustainability Fund	\$0	\$238,368	\$802,893	\$2,000,488	\$1,197,595
Good Neighbor Fund	\$449,539	\$174,555	\$85,000	\$3,314,000	\$3,229,000
Library Fund	\$7,530,359	\$7,863,330	\$8,931,467	\$9,941,147	\$1,009,680
Motor Fuel Tax Fund	\$3,441,722	\$4,401,563	\$4,141,600	\$6,620,000	\$2,478,400
Emergency Telephone (E911) Fund	\$1,306,679	\$1,649,923	\$1,672,200	\$1,777,823	\$105,623
Special Service Area (SSA) #9	\$595,125	\$593,856	\$575,000	\$575,000	\$0
CDBG Fund	\$2,332,783	\$2,326,363	\$3,660,665	\$3,115,538	(\$545,127)
CDBG Loan Fund	\$44,370	\$17,638	\$325,000	\$440,000	\$115,000
Home Fund	\$548,120	\$359,337	\$654,838	\$2,021,202	\$1,366,364
Library Endowment Fund	\$250,000	\$217,930	\$0	\$0	\$0
Affordable Housing Fund	\$2,104,167	\$525,780	\$1,926,626	\$2,927,538	\$2,000,912
Library Debt Service Fund	\$482,244	\$504,988	\$507,913	\$574,677	\$66,764
Debt Service Fund	\$18,945,247	\$15,703,413	\$15,803,723	\$15,466,634	(\$337,089)
Howard-Ridge TIF Fund	\$1,265,916	\$1,889,560	\$1,430,913	\$478,513	(\$952,400)
West Evanston TIF Fund	\$493,821	\$2,378,521	\$3,940,000	\$4,407,000	\$467,000
Dempster-Dodge TIF Fund	\$170,746	\$181,791	\$176,483	\$178,857	\$2,374
Chicago-Main TIF	\$1,583,524	\$418,529	\$2,995,355	\$797,490	(\$2,197,865)
Special Service Area (SSA) #6	\$223,914	\$221,862	\$220,000	\$220,000	\$0
Special Service Area (SSA) #7	\$135,898	\$147,094	\$140,000	\$140,000	\$0
Special Service Area (SSA) #8	\$58,580	\$61,162	\$60,200	\$60,200	\$0
Five-Fifths Fund	\$0	\$135,901	\$100,000	\$100,000	\$0
Library Capital Improvement Fd	\$405,832	\$173,737	\$950,000	\$550,000	(\$400,000)
Capital Improvements Fund	\$8,412,471	\$12,574,553	\$22,492,500	\$25,218,500	\$2,726,000
Crown Construction Fund	\$713,241	\$1,117,055	\$1,145,000	\$819,178	(\$325,822)
Crown Maintenance Fund	\$0	\$34,951	\$175,000	\$175,000	\$0
Special Assessment Fund	\$634,070	\$1,036,322	\$830,360	\$878,202	\$47,842
Parking System Fund	\$11,363,517	\$11,862,726	\$11,284,472	\$9,431,364	(\$1,853,108)
Water Fund	\$37,016,143	\$18,954,030	\$80,901,117	\$87,557,403	\$6,656,286
Sewer Fund	\$5,681,106	\$3,218,769	\$11,251,969	\$11,406,267	\$154,298
Solid Waste Fund	\$5,778,875	\$5,939,506	\$6,448,525	\$7,273,783	\$825,258
Fleet Services Fund	\$3,136,153	\$3,528,631	\$3,461,979	\$4,213,122	\$751,143
Equipment Replacement Fund	\$1,547,346	\$1,514,557	\$2,700,000	\$3,365,167	\$665,167
Insurance Fund	\$17,342,820	\$17,218,850	\$20,013,487	\$22,994,770	\$2,981,283
Fire Pension Fund	\$10,883,240	\$11,154,122	\$11,353,560	\$12,209,300	\$855,740
Police Pension Fund	\$15,316,975	\$16,612,682	\$16,350,112	\$17,952,000	\$1,601,888
<b>Total:</b>	<b>\$282,253,134</b>	<b>\$272,934,818</b>	<b>\$397,207,050</b>	<b>\$438,416,120</b>	<b>\$41,209,070</b>

## Property Tax Levy

	2022 ADOPTED	2023 ADOPTED	2024 ADOPTED	CHANGE (\$)	CHANGE (%)
<b>GENERAL FUND - CORPORATE</b>					
Gross Levy	7,629,834	8,414,703	8,414,703		
Loss Factor*	228,895	252,441	252,441		
<b>Net Levy</b>	<b>\$ 7,400,939</b>	<b>\$ 8,162,262</b>	<b>\$ 8,162,262</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>GENERAL FUND - IMRF PENSION</b>					
Gross Levy	1,293,982	922,716	922,716		
Loss Factor*	38,819	27,681	27,681		
<b>Net Levy</b>	<b>\$ 1,255,163</b>	<b>\$ 895,035</b>	<b>\$ 895,035</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>HUMAN SERVICES FUND</b>					
Gross Levy	3,206,186	3,206,186	3,463,918		
Loss Factor*	96,186	96,186	103,918		
<b>Net Levy</b>	<b>\$ 3,110,000</b>	<b>\$ 3,110,000</b>	<b>\$ 3,360,000</b>	<b>\$ 250,000</b>	<b>8.0%</b>
<b>SOLID WASTE FUND</b>					
Gross Levy	1,373,711	1,373,711	1,373,711		
Loss Factor*	41,211	41,211	41,211		
<b>Net Levy</b>	<b>\$ 1,332,500</b>	<b>\$ 1,332,500</b>	<b>\$ 1,332,500</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>FIRE PENSION FUND</b>					
Gross Levy	9,534,561	9,895,474	9,895,474		
Loss Factor*	286,037	296,864	296,864		
<b>Net Levy</b>	<b>\$ 9,248,524</b>	<b>\$ 9,598,610</b>	<b>\$ 9,598,610</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>POLICE PENSION FUND</b>					
Gross Levy	11,205,709	10,712,881	10,712,881		
Loss Factor*	336,171	321,386	321,386		
<b>Net Levy</b>	<b>\$ 10,869,538</b>	<b>\$ 10,391,495</b>	<b>\$ 10,391,495</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>CITY LEVY SUBTOTAL</b>					
Gross Levy	34,243,984	34,525,672	34,783,403		
Loss Factor*	1,027,320	1,035,770	1,043,502		
<b>TOTAL CITY NET LEVY</b>	<b>\$ 33,216,664</b>	<b>\$ 33,489,902</b>	<b>\$ 33,739,902</b>	<b>\$ 250,000</b>	<b>0.7%</b>
<b>GENERAL ASSISTANCE FUND</b>					
Gross Levy	1,340,206	1,340,206	1,082,474		
Loss Factor*	40,206	40,206	32,474		
<b>TOTAL GENERAL ASSISTANCE NET LEVY</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,050,000</b>	<b>\$ (250,000)</b>	<b>-19.2%</b>
<b>LIBRARY FUND</b>					
Gross Levy	7,476,289	7,768,528	8,467,695		
Loss Factor*	224,289	224,289	254,031		
<b>TOTAL LIBRARY NET LEVY</b>	<b>\$ 7,252,000</b>	<b>\$ 7,535,472</b>	<b>\$ 8,213,664</b>	<b>\$ 678,198</b>	<b>9.0%</b>
<b>DEBT SERVICE FUND</b>					
Gross Levy	14,143,427	13,522,171	13,404,398		
Loss Factor*	707,171	643,913	638,305		
<b>Net Levy</b>	<b>\$ 13,436,256</b>	<b>\$ 12,878,258</b>	<b>\$ 12,766,093</b>	<b>\$ (112,165)</b>	<b>-0.9%</b>
<b>LIBRARY DEBT SERVICE</b>					
Gross Levy	533,289	533,309	603,411		
Loss Factor*	26,664	25,396	28,734		
<b>Net Levy - Library Debt</b>	<b>\$ 506,625</b>	<b>\$ 507,913</b>	<b>\$ 574,677</b>	<b>\$ 66,764</b>	<b>13.1%</b>
<b>DEBT SERVICE LEVY SUBTOTAL</b>					
Gross Levy	14,676,717	14,055,480	14,007,809		
Loss Factor*	733,836	699,309	667,039		
<b>DEBT SERVICE NET LEVY SUBTOTAL</b>	<b>\$ 13,942,881</b>	<b>\$ 13,386,171</b>	<b>\$ 13,340,770</b>	<b>\$ (45,401)</b>	<b>-0.3%</b>
<b>TOTAL NET LEVY</b>	<b>\$ 55,711,545</b>	<b>\$ 55,711,545</b>	<b>\$ 56,344,336</b>	<b>\$ 632,791</b>	<b>1.1%</b>

<b>Total Loss Factor*</b>	\$2,025,650	\$1,978,341	\$1,997,046	\$18,705	0.9%
<b>TOTAL GROSS LEVY</b>	<b><u>\$57,737,195</u></b>	<b><u>\$57,689,886</u></b>	<b><u>\$58,341,381</u></b>	<b><u>\$651,496</u></b>	<b><u>1.1%</u></b>

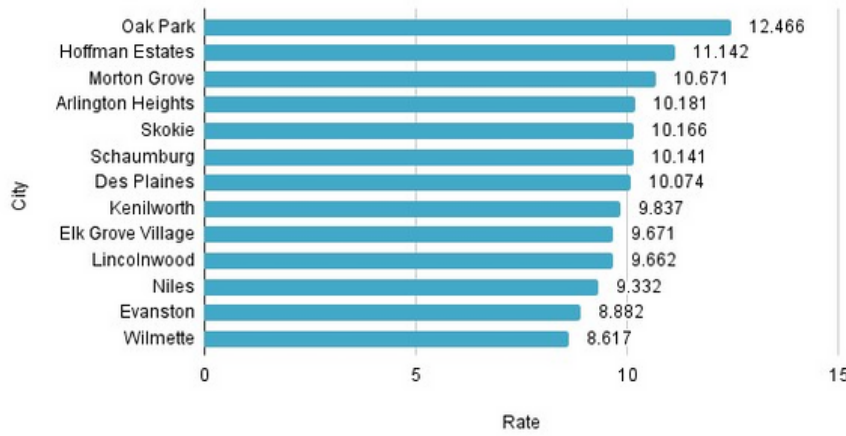
\*A loss factor is applied to all levies by Cook County.

## Property Tax Levy Explanation

The table below shows how Evanston's 2021 average composite tax rate compares to surrounding and comparable Illinois communities. The composite tax rate is the sum of the tax rates of all the taxing districts which serve an individual property (municipality, school district, park district, library district, township, etc.). In Evanston, the Park District, Library District, and Township operations are under the operation of the City resulting in a lower composite tax rate than many communities where that is not the case.

### 2021 Property Tax Composite Rates (FY 2022)

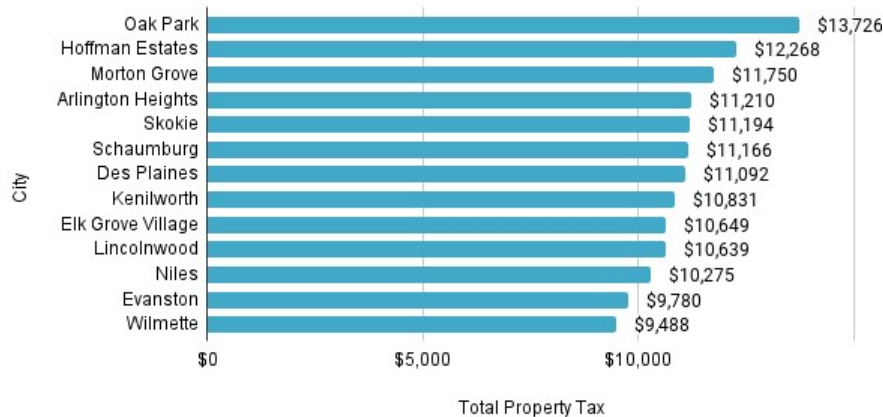
As a % of Equalized Assessed Value- EAV



The graph below shows the total property tax on a \$400,000 in each of the communities mentioned above. As shown, on the same value home, Evanston taxpayers paid a much lower property tax bill than the comparable communities.

### Property Tax for a \$400,000 Home

Based on 2021 Composite Tax Rates



\*Note: Total taxes for all communities include the Cook County Homeowners exemption.

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# **GENERAL INFORMATION**

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## 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 2024 Budget includes 40 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

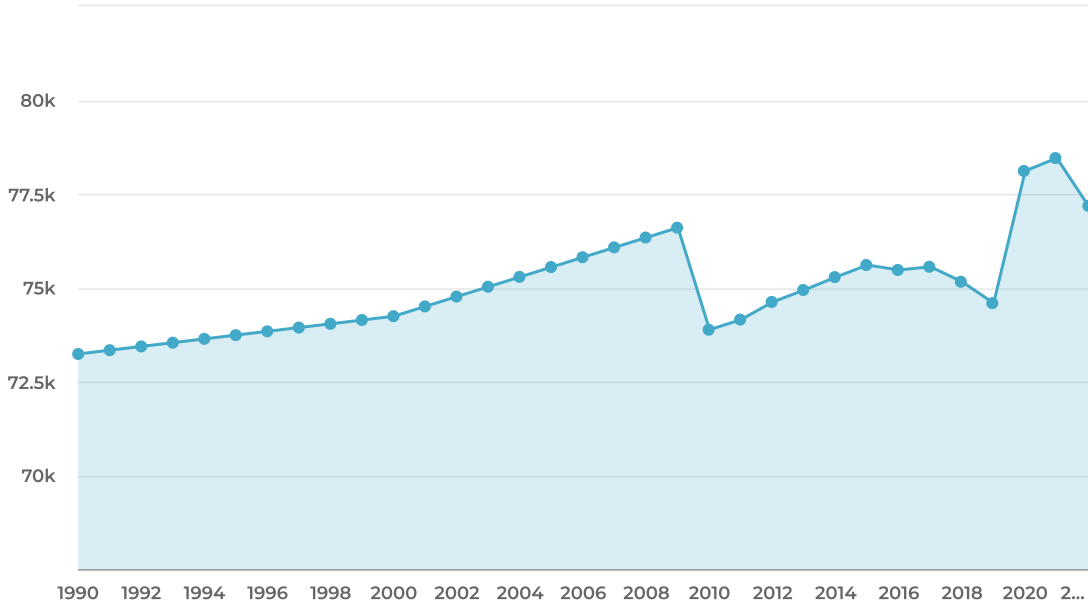
**77,181**

▼ **1.6%**  
vs. 2021

GROWTH RANK

**1710** out of **2732**

Municipalities in Illinois



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



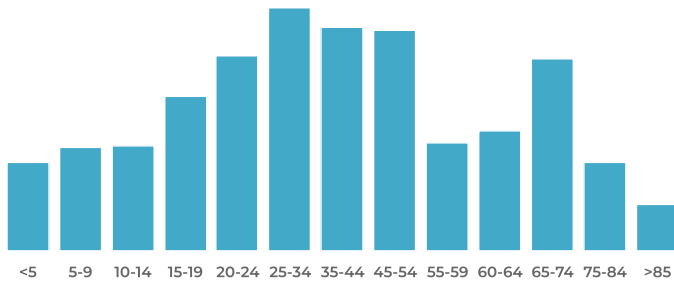
DAYTIME POPULATION

**87,768**

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.

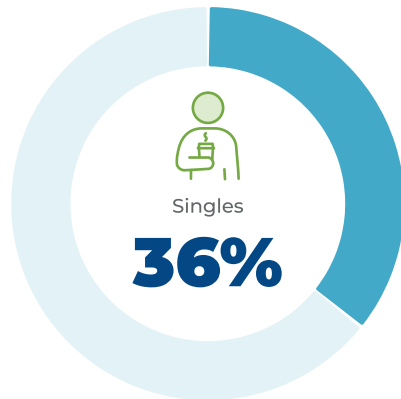
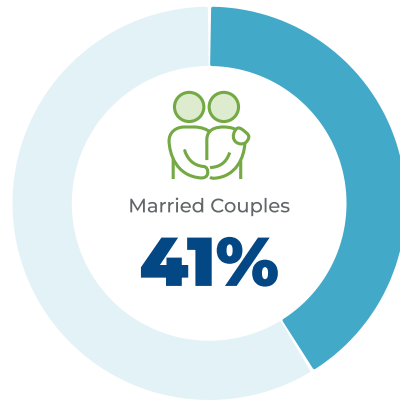
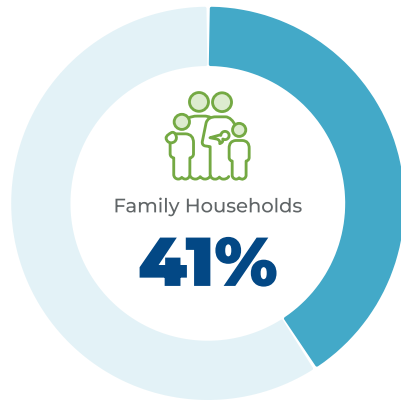
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

# 30,900

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.

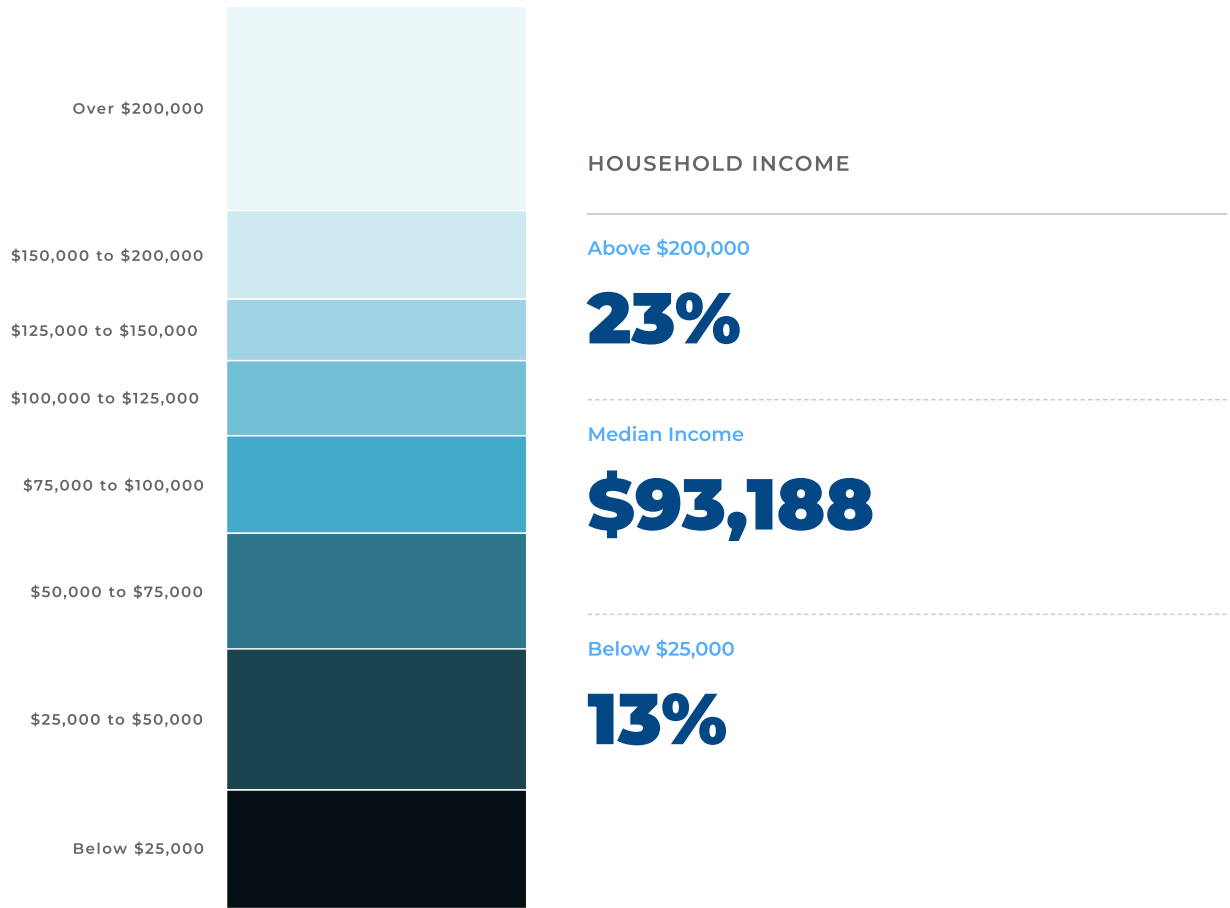


*\* Data Source: American Community Survey 5-year estimates*



# 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.

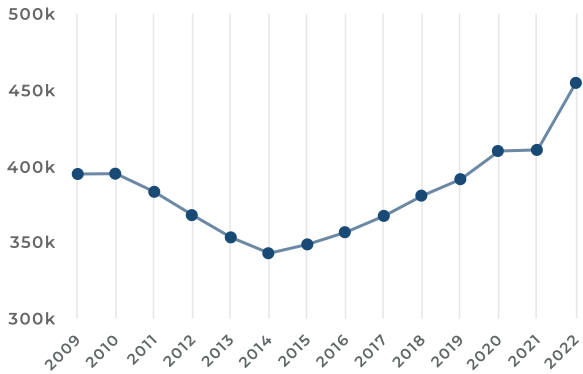


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



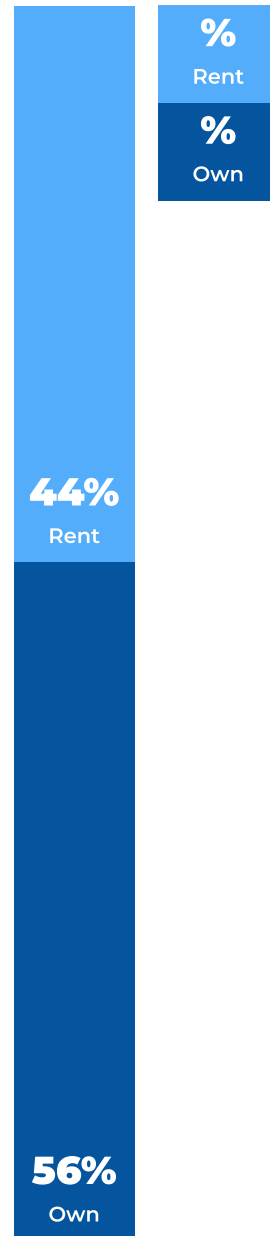
2022 MEDIAN HOME VALUE  
**\$454,600**



\* Data Source: 2022 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

Evanston State Avg.



## HOME VALUE DISTRIBUTION

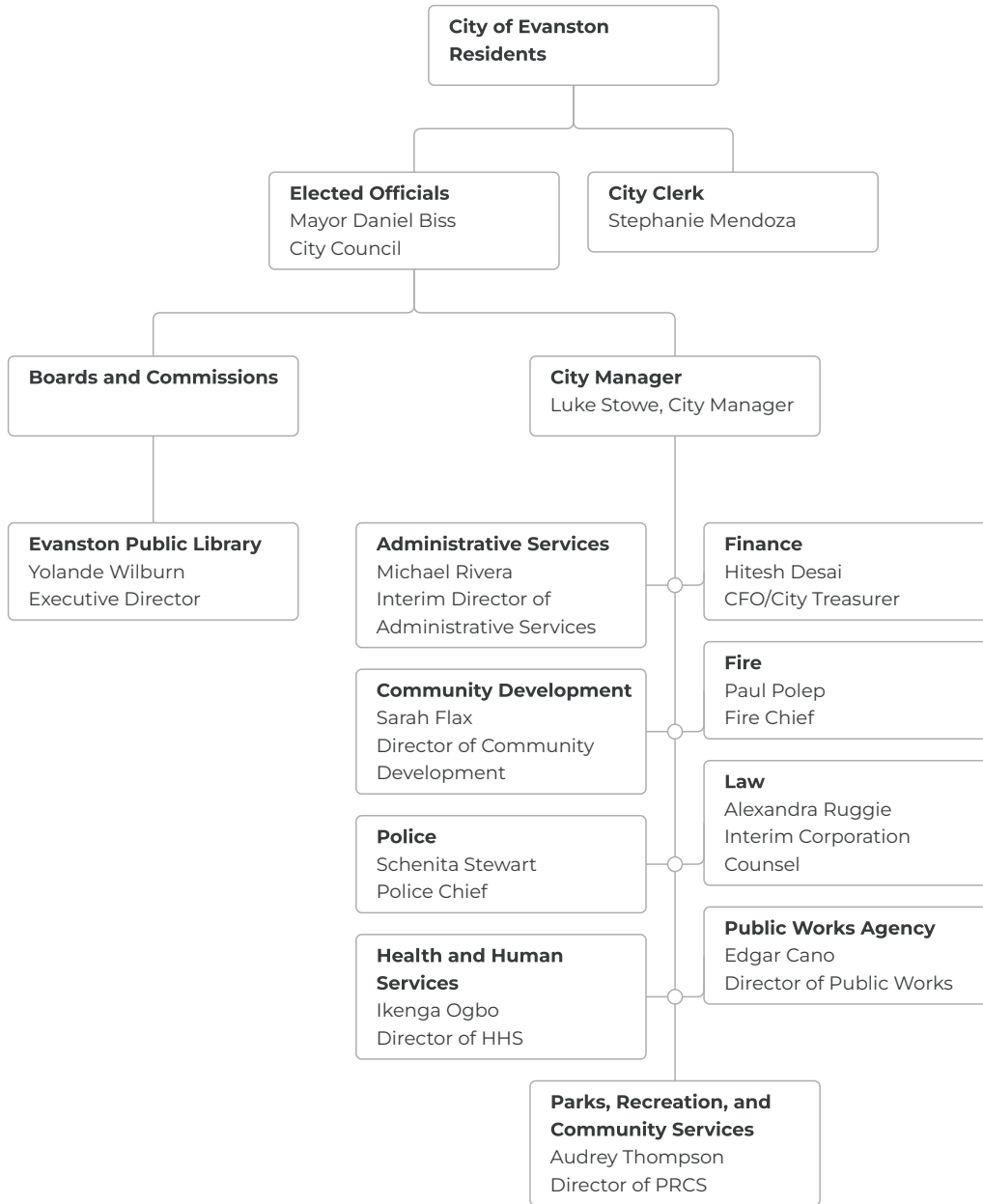


\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2022 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.



# 2024 Budget Calendar

Development of the annual budget and Capital Improvement Program are a year-round process. In addition to the timeline below, staff meets with the City's Finance and Budget Committee on the second Tuesday of the month to present updated financial information and projections.



# 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.

Additionally, no expenses are budgeted in the Neighborhood Improvement Fund (Fund 235).

Fund Type	Fund Title	Fund Type	Fund Title
<b>General Funds</b>	100 General Fund	<b>Special Revenue Funds</b>	170 American Rescue Plan
	176 Human Services Fund		175 General Assistance Fund
<b>Debt Service Funds</b>	320 Debt Service Fund		177 Reparatons 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		
<b>Capital Project Funds</b>	415 Capital Improvements Fund	<b>Internal Service Funds</b>	600 Fleet Services Fund
	416 Crown Construction Fund		601 Equipment Replacement Fund
	417 Crown Community CTR Maintenance		605 Insurance Fund
420 Special Assessment Fund	<b>Pension Trust Funds</b>		705 Police Pension Fund
			700 Fire Pension Fund
<b>Enterprise Funds</b>	505 Parking System Fund	<b>Component Unit Funds</b>	185 Library Fund
	510 Water 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
<b>13 City Council</b>	100 General Fund	<b>40 Public Works Agency</b>	100 General Fund
	176 Human Services Fund		200 Motor Fuel Tax Fund
<b>14 City Clerk</b>	100 General Fund		415 Capital Improvement Fund
<b>15 City Manager's Office</b>	100 General Fund		416 Crown Construction Fund
	177 Reparatons Fund		417 Crown Community CTR Maintenance
	505 Parking System Fund		420 Special Assesment Fund
<b>17 Law</b>	100 General Fund		505 Parking System Fund
<b>19 Administrative Services</b>	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	<b>99 Non-Departmental</b>	
601 Equipment Replacement Fund	100 General Fund		
<b>21 Community Development</b>	100 General Fund		
176 Human Services Fund	170 American Rescue Plan		
210 Special Service Area (SSA) #9	178 Sustainability Fund		
215 CDBG Fund	180 Good Neighbor Fund		
220 CDBG Loan Fund	186 Library Debt Service Fund		
235 Neighborhood Improvement	320 Debt Service Fund		
240 Home Fund	330 Howard-Ridge TIF Fund		
250 Affordable Housing Fund	335 West Evanston TIF Fund		
<b>22 Police</b>	100 General Fund	340 Dempster-Dodge TIF Fund	
	205 Emergency Telephone (E911) Fund	345 Chicago-Main TIF Fund	
<b>23 Fire Mgmt &amp; Support</b>	100 General Fund	350 Special Service Area (SSA) #6	
<b>24 Health</b>	100 General Fund	355 Special Service Area (SSA) #7	
	175 General Assistance Fund	360 Special Service Area (SSA) #8	
	176 Human Services Fund	365 Five Fifths Fund	
<b>48 Library</b>	185 Library Fund	415 Capital Improvement Fund	
	186 Library Debt Service Fund	700 Fire Pension Fund	
	187 Library Capital Improvement FD	705 Police Pension Fund	

# 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.



**Library Endowment Fund (not included in budget)** –The Evanston Public Library established the Library Endowment in 1907 to provide, in perpetuity, a reliable source of income to support special projects and the acquisition of Library materials, equipment and capital improvements. It was expressed by the Board of Trustees that the Endowment supplement and enhance the Library’s collections, operations and facilities, never to diminish in any way the funding for the Library that is provided by federal, state or local governments. The Endowment Fund has grown to include numerous distinct funds, most of which were established in honor or memory of an individual.

#### **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.

**Foreign Fire Insurance Fund (Not included in budget)** - Accounted for within the General Fund, State law requires all insurance companies not incorporated under the laws of the State of Illinois, and that provide fire insurance for property situated within an Illinois municipality or fire protection district that maintains a fire department, to remit a foreign fire insurance license fee to the foreign fire insurance board within a municipality, or to the secretary of a fire protection district. The funds are managed by the Fire Department.

## 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 an operating budget for the fiscal year commencing the following fiscal year. The operating budget includes 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

The FY 2024 budget complies with all relevant financial policies. In ongoing efforts to formally address long-term budgeting provisions, the City of Evanston has endorsed a Budget Policy. 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.



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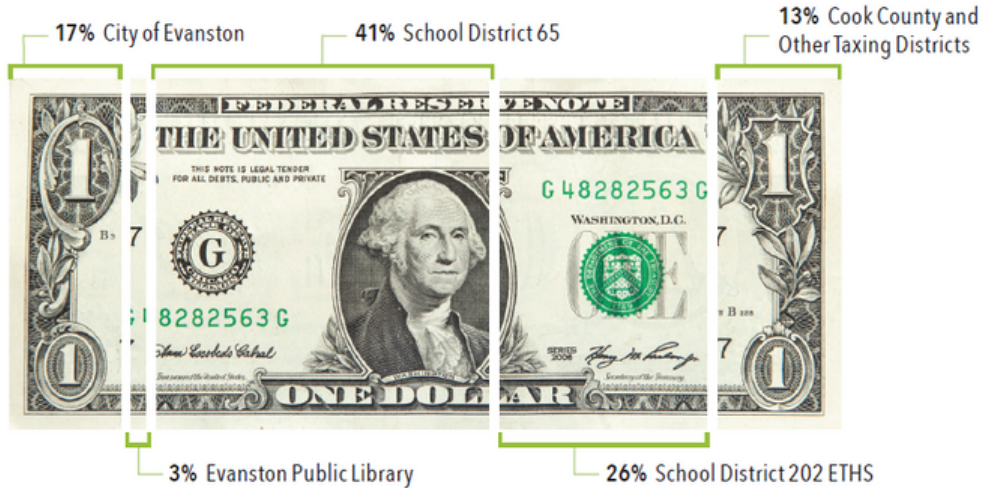
# **REVENUE SOURCES**

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# 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.

## Evanston Property Taxes

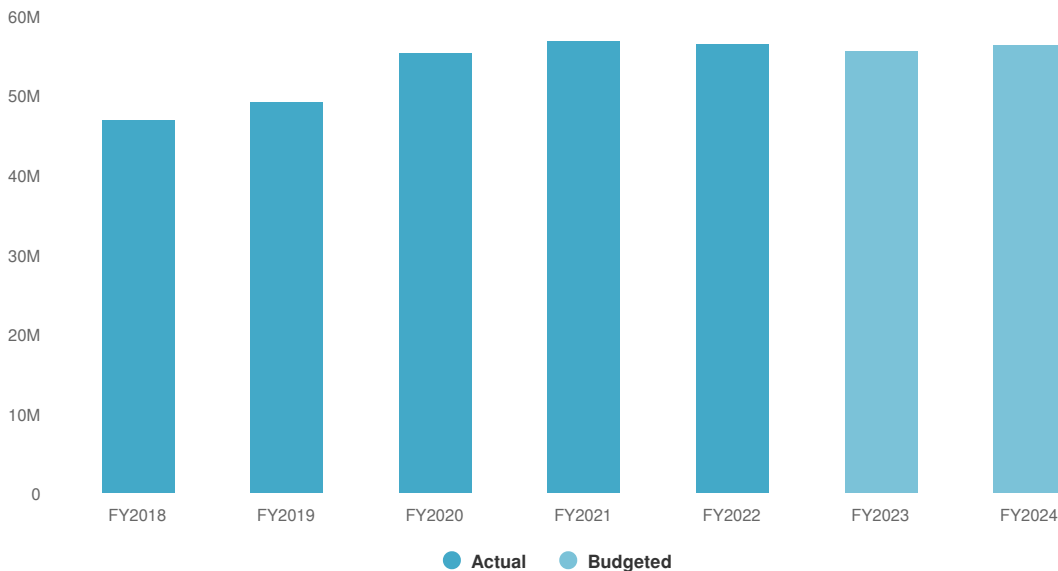


## Property Taxes Summary

The adopted budget includes a 1.1% increase to the total City and Library net property tax levy over FY 2023.

**\$56,344,336** **\$632,791**  
(1.14% vs. prior year)

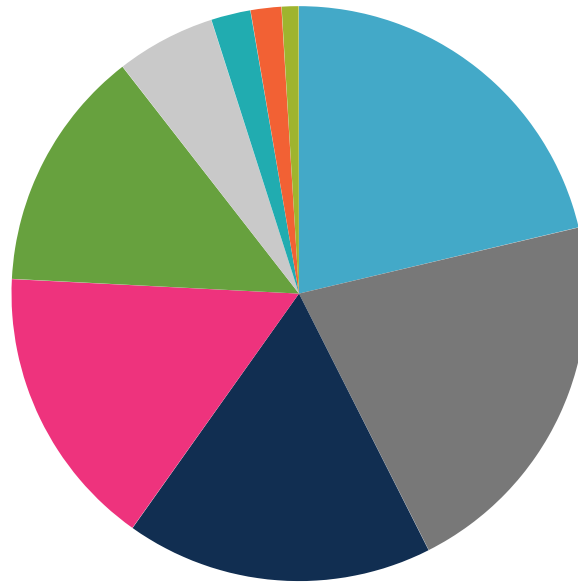
### Property Taxes Budget vs. Actual



# 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.**

2024 Property Taxes by Fund



- General Fund **\$12,802,698** (21.31%)
- Debt Service Fund **\$12,766,093** (21.25%)
- Police Pension Fund **\$10,391,495** (17.29%)
- Fire Pension Fund **\$9,598,610** (15.97%)
- Library Fund **\$8,213,664** (13.67%)
- Human Services Fund **\$3,360,000** (5.59%)
- Solid Waste Fund **\$1,332,500** (2.22%)
- General Assistance Fund **\$1,050,000** (1.75%)
- Library Debt Service **\$574,677** (0.96%)

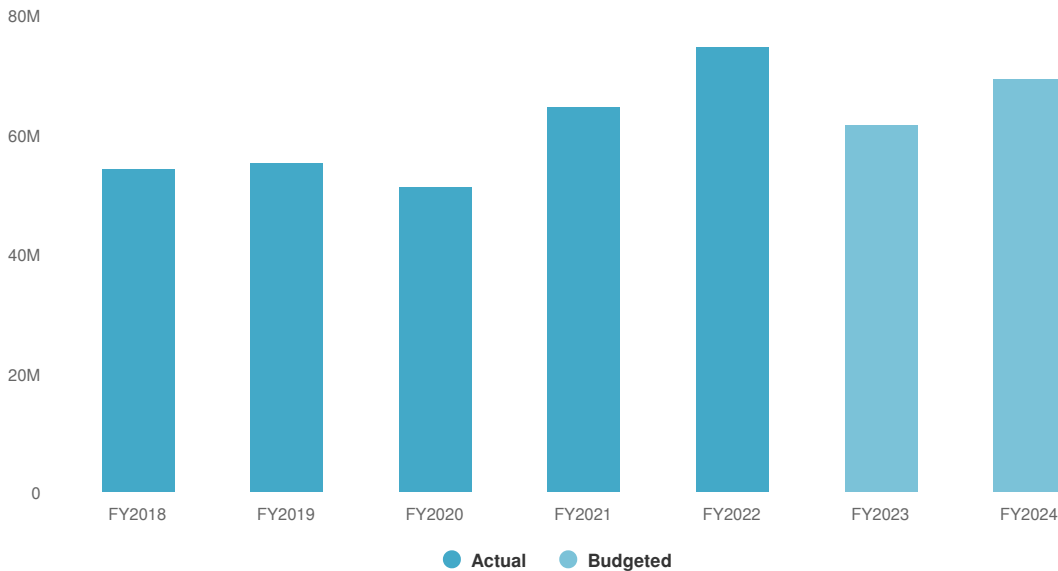
## Other Taxes Summary

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.

**\$69,325,000** **\$7,780,000**  
 (12.64% vs. prior year)

Other Taxes Budget vs. Actual

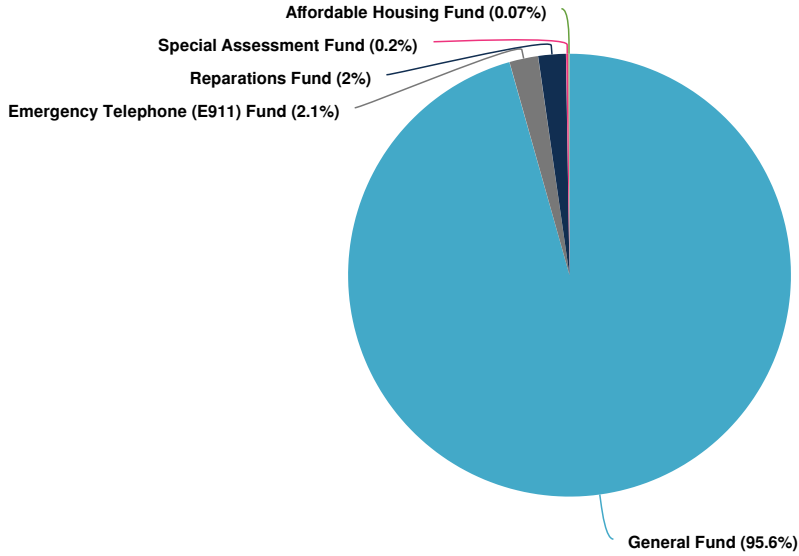


Revenue in the Other Taxes category is expected to increase in 2024, primarily driven by the impact of inflation on sales, income and use taxes. The FY 2024 budget is more in line with recent trends and less conservative than recent years.

# Revenues by Fund

A majority of other taxes (96%) are recorded in the General Fund. One change from the the FY 2023 Adopted Budget to the FY 2024 Propsoed Budget is be the reallocation of \$2 million in Real Estate Transfer Taxes from the Reparations Fund back to the City's General Fund.

## 2024 Revenues by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>General Fund</b>						
<b>Other Taxes</b>						
REAL ESTATE TRANSFER TAX	100.12.1300.51620	-\$200				N/A
STATE USE TAX	100.15.1560.51515	\$2,908,688	\$3,165,654	\$2,650,000	\$3,200,000	20.8%
SALES TAX - BASIC	100.15.1560.51525	\$12,172,648	\$12,987,309	\$11,000,000	\$13,000,000	18.2%
SALES TAX - HOME RULE	100.15.1560.51530	\$9,324,471	\$10,455,926	\$8,000,000	\$10,600,000	32.5%
AUTO RENTAL TAX	100.15.1560.51535	\$66,575	\$70,927	\$50,000	\$60,000	20%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	\$552,220	\$776,296	\$700,000	\$700,000	0%
ATHLETIC CONTEST TAX	100.15.1560.51540	\$656,249	\$884,462	\$800,000	\$800,000	0%
STATE INCOME TAX	100.15.1560.51545	\$10,141,121	\$12,826,057	\$11,500,000	\$11,500,000	0%
MUNICIPAL HOTEL TAX	100.15.1560.51550	\$1,043,124	\$2,166,476	\$1,300,000	\$2,350,000	80.8%
ELECTRIC UTILITY TAX	100.15.1560.51565	\$2,878,504	\$2,925,798	\$2,900,000	\$2,900,000	0%
NATURAL GAS UTILITY TAX	100.15.1560.51570	\$1,250,863	\$1,987,378	\$1,400,000	\$1,850,000	32.1%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	\$756,746	\$795,174	\$800,000	\$800,000	0%
CIGARETTE TAX	100.15.1560.51585	\$162,000	\$216,000	\$200,000	\$200,000	0%
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	\$822,567	\$835,935	\$965,000	\$990,000	2.6%
LIQUOR TAX	100.15.1560.51595	\$3,078,034	\$3,291,166	\$3,000,000	\$3,100,000	3.3%

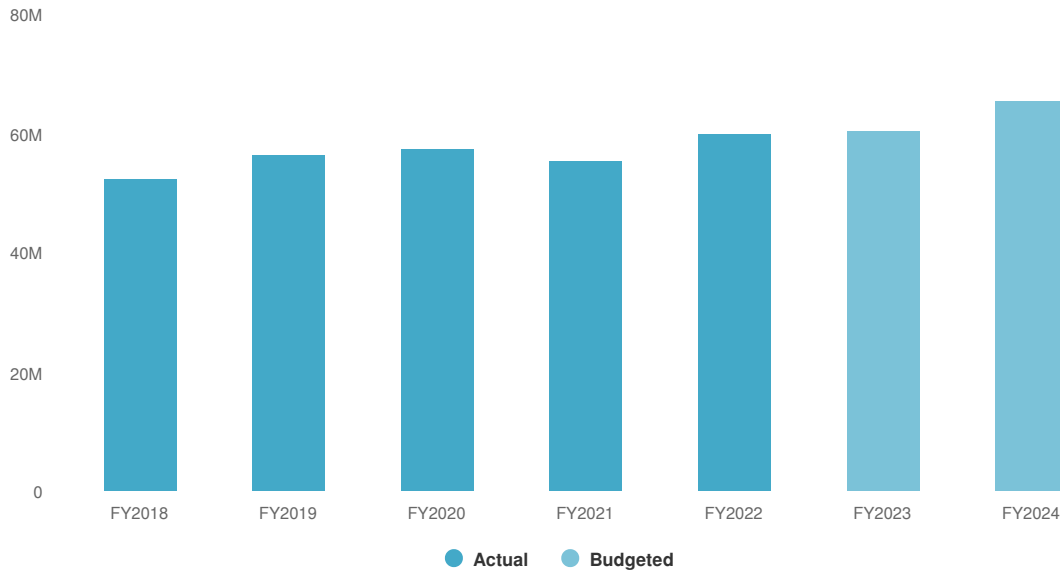
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEDICAL CANNABIS TAX	100.15.1560.51597	\$0		\$50,000		N/A
RECREATIONAL CANNABIS TAX	100.15.1560.51598	\$218,385	\$233,894			N/A
PARKING TAX	100.15.1560.51600	\$2,845,047	\$2,952,826	\$2,600,000	\$2,900,000	11.5%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	\$2,265,429	\$4,911,675	\$2,250,000	\$3,500,000	55.6%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	\$6,227,430	\$5,496,306	\$750,000	\$2,750,000	266.7%
TELECOMMUNICATIONS TAX	100.15.1560.51625	\$1,198,020	\$1,170,164	\$1,200,000	\$1,100,000	-8.3%
AMUSEMENT TAX	100.15.1560.51630	\$809,651	\$942,080	\$750,000	\$900,000	20%
WHEEL TAX	100.15.1560.52010	\$3,062,072	\$2,804,272	\$3,100,000	\$2,800,000	-9.7%
SURFACE LOT PERMITS	100.15.1560.53252	\$0	-\$90			N/A
AMUSEMENT TAX	100.21.5300.51630	\$140	\$90			N/A
CANNABIS USE TAX	100.22.2205.51599	\$115,778	\$127,755		\$100,000	N/A
PENSION PPRT	100.22.2205.51606	\$325,000				N/A
PENSION PPRT	100.23.2305.51606	\$280,000				N/A
BAG TAX	100.24.2435.51593		\$0		\$200,000	N/A
PENSION PPRT	100.99.9989.51606	\$0	\$605,000	\$605,000		N/A
<b>Total Other Taxes:</b>		<b>\$63,160,559</b>	<b>\$72,628,530</b>	<b>\$56,570,000</b>	<b>\$66,300,000</b>	<b>17.2%</b>
<b>Total General Fund:</b>		<b>\$63,160,559</b>	<b>\$72,628,530</b>	<b>\$56,570,000</b>	<b>\$66,300,000</b>	<b>17.2%</b>
<b>Reparations Fund</b>						
<b>Other Taxes</b>						
RECREATIONAL CANNABIS TAX	177.15.1595.51598	\$0	\$0	\$400,000	\$400,000	0%
REAL ESTATE TRANSFER TAX	177.15.1595.51620		\$0	\$3,000,000	\$1,000,000	-66.7%
<b>Total Other Taxes:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,400,000</b>	<b>\$1,400,000</b>	<b>-58.8%</b>
<b>Total Reparations Fund:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,400,000</b>	<b>\$1,400,000</b>	<b>-58.8%</b>
<b>Emergency Telephone (E911) Fund</b>						
<b>Other Taxes</b>						
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	\$1,451,159	\$1,591,465	\$1,400,000	\$1,450,000	3.6%
<b>Total Other Taxes:</b>		<b>\$1,451,159</b>	<b>\$1,591,465</b>	<b>\$1,400,000</b>	<b>\$1,450,000</b>	<b>3.6%</b>
<b>Total Emergency Telephone (E911) Fund:</b>		<b>\$1,451,159</b>	<b>\$1,591,465</b>	<b>\$1,400,000</b>	<b>\$1,450,000</b>	<b>3.6%</b>
<b>Affordable Housing Fund</b>						
<b>Other Taxes</b>						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	\$15,453	\$169,260	\$50,000	\$50,000	0%
<b>Total Other Taxes:</b>		<b>\$15,453</b>	<b>\$169,260</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Affordable Housing Fund:</b>		<b>\$15,453</b>	<b>\$169,260</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Special Assessment Fund</b>						
<b>Other Taxes</b>						
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	\$97,652	\$303,543	\$125,000	\$125,000	0%
<b>Total Other Taxes:</b>		<b>\$97,652</b>	<b>\$303,543</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>0%</b>
<b>Total Special Assessment Fund:</b>		<b>\$97,652</b>	<b>\$303,543</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>0%</b>
<b>Total:</b>		<b>\$64,724,823</b>	<b>\$74,692,798</b>	<b>\$61,545,000</b>	<b>\$69,325,000</b>	<b>12.6%</b>

## Charges for Services Summary

**\$65,437,774** **\$5,055,841**  
(8.37% vs. prior year)

### Charges for Services Budget vs. Actual



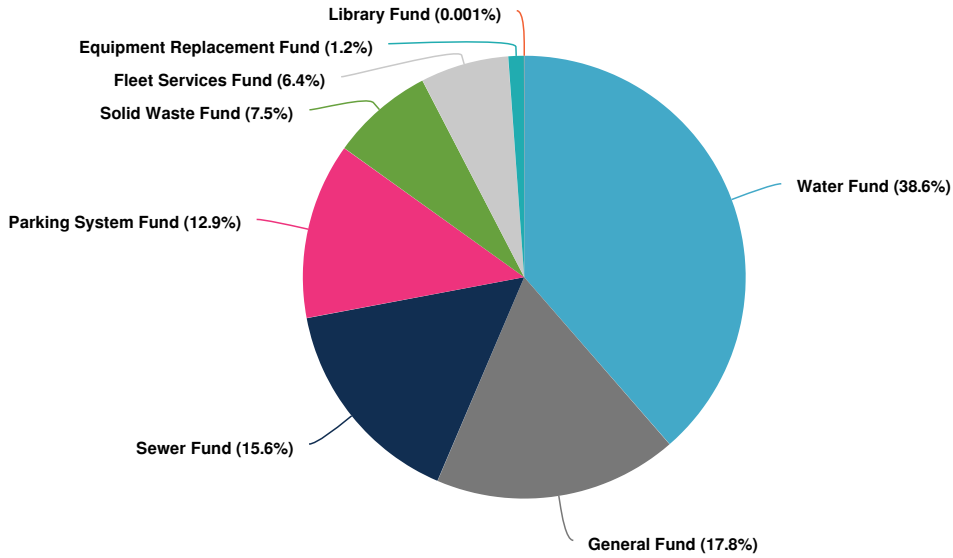
Citywide Charges for Services are budgeted to increase from 2023 to 2024. This is mostly due to increases to rates in the City's Water and Solid Waste Funds.



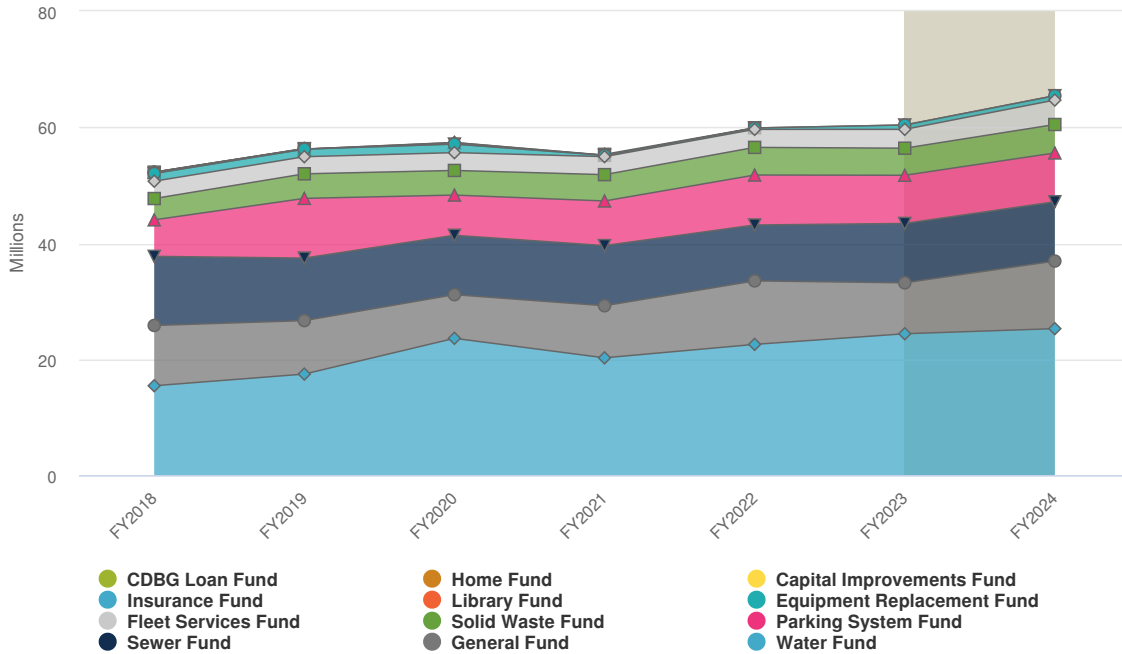
# Revenues by Fund

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.

## 2024 Revenues by Fund



## Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>General Fund</b>						
<b>Charges for Services</b>						
BIRTH AND DEATH RECORDS	100.14.1400.53010	\$0	-\$1,107			N/A
BIRTH CERTIFICATE	100.14.1400.53215	\$0	\$87,672	\$75,000	\$85,000	13.3%
DEATH CERTIFICATE	100.14.1400.53220	\$0	\$9,040	\$5,000	\$7,000	40%
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730		\$0		\$35,000	N/A
PARKING ENFORCMENT REIMB	100.19.1942.53516	\$19,192	\$41,099			N/A
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	\$34,395	\$14,270	\$30,000	\$30,000	0%
ZONING FEES	100.21.2105.53695	\$24,210	\$25,885	\$50,000	\$50,000	0%
BEV SNACK VENDING MACHINE	100.22.2205.53200	\$702	\$733			N/A
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	\$176,964	\$477,299	\$500,000	\$500,000	0%
POLICE REPORT FEES	100.22.2240.53685	\$21,709	\$22,115	\$25,000	\$25,000	0%
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	\$21,114	\$11,491			N/A
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	\$0	\$0	\$40,000	\$40,000	0%
FIRE COST RECOVERY CHARGE	100.23.2305.53655	\$816				N/A
FIRE REPORT FEES	100.23.2305.53700	\$45				N/A
FIRE BUILDING INSPECTIONS	100.23.2305.53705	-\$30				N/A
ALARM REGISTRATION FEE	100.23.2305.53715	\$0	-\$519			N/A
FIRE BUILDING INSPECTIONS	100.23.2310.53705	\$11,938				N/A
ALARM REGISTRATION FEE	100.23.2310.53715	\$185,210	\$276,260			N/A
AMBULANCE SERVICE	100.23.2315.53675	\$2,039,158	\$2,577,967	\$2,100,000	\$3,200,000	52.4%
SEALANT OFFICE VISITS	100.24.2425.53175		\$31			N/A
PLAN REVIEW	100.24.2435.52085	\$0	\$0	\$5,000	\$5,000	0%
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	\$201,656	\$270,857	\$230,000	\$230,000	0%
TEMPORARY FOOD LICENSE	100.24.2435.53185	\$1,887	\$2,553	\$11,000	\$11,000	0%
FOOD DELIVERY VEHICLE	100.24.2435.53190	\$4,136	\$3,050	\$6,500	\$6,500	0%
BEV SNACK VENDING MACHINE	100.24.2435.53200	-\$65	\$6,825	\$31,000	\$31,000	0%
FOOD VENDING MACHINE	100.24.2435.53205	\$18,785	\$17,660			N/A
TOBACCO LICENSE	100.24.2435.53210	\$10,350	\$21,500	\$17,000	\$17,000	0%
BEEKEEPER LICENSE FEE	100.24.2435.53211	\$225	\$1,620	\$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	\$1,472				N/A
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	\$0	\$0	\$400	\$400	0%
BIRTH CERTIFICATE	100.24.2440.53215	\$3,893				N/A
DEATH CERTIFICATE	100.24.2440.53220	\$644	-\$91			N/A
I HEART EVANSTON TREES PROJECT	100.26.2655.53737	\$5	\$6			N/A
RECREATION PROGRAM FEES	100.30.3005.53565	\$3,120	\$72,335		\$30,000	N/A
SPECIAL EVENT REVENUE	100.30.3005.53569	\$7,589	\$21,086	\$12,500		N/A
RECREATION PROGRAM FEES	100.30.3015.53565	\$1,550	\$75			N/A
BEV SNACK VENDING MACHINE	100.30.3030.53200	\$7,386	\$13,343	\$10,000	\$10,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
CONCESSIONS	100.30.3030.53203		\$0		\$50,000	N/A
RECREATION PROGRAM FEES	100.30.3030.53565	\$1,912,270	\$2,820,594	\$1,900,000	\$3,200,000	68.4%
RECREATION - DEFERRED REVENUE	100.30.3030.53566	\$44,256				N/A
BEV SNACK VENDING MACHINE	100.30.3035.53200	\$976	\$1,305	\$1,000	\$1,000	0%
RECREATION PROGRAM FEES	100.30.3035.53565	\$882,925	\$927,520	\$800,000	\$925,000	15.6%
RECREATION - DEFERRED REVENUE	100.30.3035.53566	\$28,115				N/A
BEV SNACK VENDING MACHINE	100.30.3040.53200	\$1,989	\$1,713	\$2,000	\$2,000	0%
CONCESSIONS	100.30.3040.53203		\$0		\$10,000	N/A
RECREATION PROGRAM FEES	100.30.3040.53565	\$226,110	\$197,894	\$200,000	\$200,000	0%
RECREATION - CHARGES FOR SERVICES	100.30.3045.53560	\$0		\$3,000		N/A
RECREATION PROGRAM FEES	100.30.3045.53565	\$10,898	\$17,581	\$9,375	\$20,000	113.3%
RECREATION PROGRAM FEES	100.30.3050.53565	\$205,217	\$219,123	\$145,000		N/A
BEV SNACK VENDING MACHINE	100.30.3055.53200	\$1,294	\$2,606		\$2,500	N/A
RECREATION - CHARGES FOR SERVICES	100.30.3055.53560		\$12			N/A
RECREATION PROGRAM FEES	100.30.3055.53565	\$423,269	\$637,531	\$425,000	\$625,000	47.1%
RECREATION - DEFERRED REVENUE	100.30.3055.53566	\$35,439				N/A
SENIOR TAXI COUPON SALES	100.30.3055.53640	\$48,573	\$53,547	\$85,000	\$75,000	-11.8%
RECREATION PROGRAM FEES	100.30.3065.53565	\$287,801	\$268,498	\$250,000	\$250,000	0%
CONCESSIONS	100.30.3080.53203		\$0		\$20,000	N/A
RECREATION PROGRAM FEES	100.30.3080.53565	\$986,113	\$514,233	\$550,000	\$560,000	1.8%
RECREATION - DEFERRED REVENUE	100.30.3080.53566	\$4,440	\$1,448			N/A
RECREATION PROGRAM FEES	100.30.3081.53565	\$18,573	\$6,317	\$10,000	\$10,000	0%
RECREATION PROGRAM FEES	100.30.3100.53565	\$9,043	\$0	\$137,000	\$137,000	0%
RECREATION PROGRAM FEES	100.30.3115.53565	\$21				N/A
RECREATION PROGRAM FEES	100.30.3130.53565	\$44,421	\$109,120	\$80,000	\$90,000	12.5%
RECREATION - DEFERRED REVENUE	100.30.3130.53566	\$3,739				N/A
RECREATION PROGRAM FEES	100.30.3131.53565	\$30,694	\$44,795	\$35,000	\$45,000	28.6%
RECREATION PROGRAM FEES	100.30.3135.53565	\$900	\$0			N/A
RECREATION PROGRAM FEES	100.30.3225.53565	\$9,875	-\$10,940	\$5,000		N/A
SPECIAL EVENT REVENUE	100.30.3500.53569		\$0		\$45,000	N/A
RECREATION PROGRAM FEES	100.30.3605.53565	\$296,080	\$461,269	\$300,000	\$325,000	8.3%
RECREATION - DEFERRED REVENUE	100.30.3605.53566	\$4,155				N/A
BEV SNACK VENDING MACHINE	100.30.3710.53200	\$467	\$595		\$500	N/A
RECREATION PROGRAM FEES	100.30.3710.53565	\$296,327	\$316,075	\$300,000	\$315,000	5%
RECREATION PROGRAM FEES	100.30.3720.53565	\$258,107	\$281,672	\$225,000	\$320,000	42.2%
RECREATION - DEFERRED REVENUE	100.30.3720.53566	\$800				N/A
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	\$96,010	\$91,128	\$63,000	\$63,000	0%
TREE PRESERVATION REVENUES	100.40.4105.53667	\$13,359	\$12,843	\$5,000	\$5,000	0%
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	\$0	\$0	\$80,000	\$20,000	-75%
I HEART EVANSTON TREES PROJECT	100.40.4105.53737	\$50				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	\$4,004	\$3,274	\$20,000	\$20,000	0%
<b>Total Charges for Services:</b>		<b>\$8,984,367</b>	<b>\$10,952,804</b>	<b>\$8,785,075</b>	<b>\$11,655,200</b>	<b>32.7%</b>
<b>Total General Fund:</b>		<b>\$8,984,367</b>	<b>\$10,952,804</b>	<b>\$8,785,075</b>	<b>\$11,655,200</b>	<b>32.7%</b>
<b>Library Fund</b>						
<b>Charges for Services</b>						
BEV SNACK VENDING MACHINE	185.48.4845.53200	\$287	\$455	\$400	\$400	0%
<b>Total Charges for Services:</b>		<b>\$287</b>	<b>\$455</b>	<b>\$400</b>	<b>\$400</b>	<b>0%</b>
<b>Total Library Fund:</b>		<b>\$287</b>	<b>\$455</b>	<b>\$400</b>	<b>\$400</b>	<b>0%</b>
<b>Home Fund</b>						
<b>Charges for Services</b>						
INTEREST INCOME ON LOANS/RECEIVABLES	240.21.5450.56571	\$34,189				N/A
<b>Total Charges for Services:</b>		<b>\$34,189</b>				<b>N/A</b>
<b>Total Home Fund:</b>		<b>\$34,189</b>				<b>N/A</b>
<b>Capital Improvements Fund</b>						
<b>Charges for Services</b>						
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	\$168,794	\$33,442			N/A
<b>Total Charges for Services:</b>		<b>\$168,794</b>	<b>\$33,442</b>			<b>N/A</b>
<b>Total Capital Improvements Fund:</b>		<b>\$168,794</b>	<b>\$33,442</b>			<b>N/A</b>
<b>Parking System Fund</b>						
<b>Charges for Services</b>						
HOODING FOR METERS	505.19.7005.53245	\$40,140	\$19,355	\$35,000	\$35,000	0%
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	\$1,248,883	\$1,245,452		\$1,200,000	N/A
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	\$2,089,452	\$2,959,565		\$3,000,000	N/A
PARKING REVENUE - PHYSICAL EQUIPMENT	505.19.7005.53253	\$0		\$1,000,000		N/A
PARKING REVENUE - ONLINE	505.19.7005.53254	\$0		\$2,500,000		N/A
SPACE (LOT) RENTALS	505.19.7005.53385	\$623,339	\$634,957	\$525,000	\$525,000	0%
DAILY TICKETS	505.19.7025.53500	\$378,003	\$352,827	\$424,000	\$350,000	-17.5%
MONTHLY INVOICES	505.19.7025.53510	\$358,135	\$414,905	\$360,000	\$375,000	4.2%
KEYCARD DEPOSITS	505.19.7025.53515	\$2,160	\$1,215	\$3,500	\$3,500	0%
DAILY TICKETS	505.19.7036.53500	\$567,587	\$734,829	\$720,000	\$625,000	-13.2%
MONTHLY INVOICES	505.19.7036.53510	\$894,134	\$790,871	\$1,170,000	\$900,000	-23.1%
KEYCARD DEPOSITS	505.19.7036.53515	\$2,990	\$1,795	\$7,275	\$3,000	-58.8%
DAILY TICKETS	505.19.7037.53500	\$280,270	\$304,342	\$480,000	\$500,000	4.2%
MONTHLY INVOICES	505.19.7037.53510	\$1,204,006	\$1,155,103	\$1,080,000	\$900,000	-16.7%
KEYCARD DEPOSITS	505.19.7037.53515	\$7,095	\$2,295	\$4,200	\$3,500	-16.7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Charges for Services:</b>		<b>\$7,696,192</b>	<b>\$8,617,511</b>	<b>\$8,308,975</b>	<b>\$8,420,000</b>	<b>1.3%</b>
<b>Total Parking System Fund:</b>		<b>\$7,696,192</b>	<b>\$8,617,511</b>	<b>\$8,308,975</b>	<b>\$8,420,000</b>	<b>1.3%</b>
<b>Water Fund</b>						
<b>Charges for Services</b>						
REVENUE CONTRA ACCOUNT	510.40.4200.50001	-\$343,291				N/A
BEV SNACK VENDING MACHINE	510.40.4200.53200	\$197	\$266			N/A
WATER SALES-EVANSTON	510.40.4200.53575	\$8,636,384	\$9,066,546	\$10,120,856	\$11,200,000	10.7%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	\$112,031	\$111,336	\$104,000	\$104,000	0%
WATER SALES EVAN-PENALTY	510.40.4200.53580	\$51,831	\$81,750	\$68,000	\$68,000	0%
WATER SALES-SKOKIE	510.40.4200.53585	\$3,491,947	\$3,335,672	\$4,028,342	\$3,613,234	-10.3%
WATER SALES - MGNWC	510.40.4200.53586	\$1,813,040	\$2,077,157	\$2,364,095	\$2,210,036	-6.5%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	\$509,932	\$931,224	\$1,033,042	\$959,883	-7.1%
WATER SALES-NWWC.	510.40.4200.53590	\$5,670,328	\$6,625,624	\$6,373,899	\$6,717,398	5.4%
PHOSPHATE SALES - NWWC	510.40.4200.53591	\$68,160	\$87,966	\$85,000	\$185,000	117.6%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	\$130,051	\$149,112	\$150,000	\$150,000	0%
WATER METER IMPACT FEES	510.40.4200.56141	\$82,944	\$78,117	\$51,500	\$51,500	0%
INTEREST INCOME ON LOANS/RECEIVABLES	510.40.4200.56571	\$319				N/A
<b>Total Charges for Services:</b>		<b>\$20,223,874</b>	<b>\$22,544,772</b>	<b>\$24,378,734</b>	<b>\$25,259,051</b>	<b>3.6%</b>
<b>Total Water Fund:</b>		<b>\$20,223,874</b>	<b>\$22,544,772</b>	<b>\$24,378,734</b>	<b>\$25,259,051</b>	<b>3.6%</b>
<b>Sewer Fund</b>						
<b>Charges for Services</b>						
STORM WATER DETENTION REVENUE	515.40.4310.53593	\$23,250	\$24,000			N/A
STORM WATER DETENTION REVENUE	515.40.4530.53593	\$0	\$0	\$22,200	\$22,200	0%
SEWER SERVICE CHARGE	515.40.4530.53595	\$10,281,974	\$9,531,758	\$9,832,830	\$9,832,830	0%
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596	\$0	\$0	\$274,394	\$274,394	0%
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	\$68,373	\$82,298	\$111,000	\$100,000	-9.9%
<b>Total Charges for Services:</b>		<b>\$10,373,597</b>	<b>\$9,638,057</b>	<b>\$10,240,424</b>	<b>\$10,229,424</b>	<b>-0.1%</b>
<b>Total Sewer Fund:</b>		<b>\$10,373,597</b>	<b>\$9,638,057</b>	<b>\$10,240,424</b>	<b>\$10,229,424</b>	<b>-0.1%</b>
<b>Solid Waste Fund</b>						
<b>Charges for Services</b>						
YARD WASTE FEE	520.26.7695.56156	\$3,331	\$4,846			N/A
RESIDENTIAL REFUSE	520.40.4310.53605	\$3,641,213	\$3,397,523	\$3,495,000	\$3,676,466	5.2%
RESIDENTIAL REFUSE-- PENALTY	520.40.4310.53610	\$46,051	\$60,482	\$45,000	\$45,000	0%
APARTMENT REFUSE FEES	520.40.4310.53620	\$114,390	\$232,031	\$190,000	\$207,400	9.2%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	\$414,735	\$755,732	\$639,000	\$673,808	5.4%
YARD WASTE FEE	520.40.4310.56156	\$322,126	\$317,731	\$300,000	\$300,000	0%
<b>Total Charges for Services:</b>		<b>\$4,541,846</b>	<b>\$4,768,347</b>	<b>\$4,669,000</b>	<b>\$4,902,674</b>	<b>5%</b>

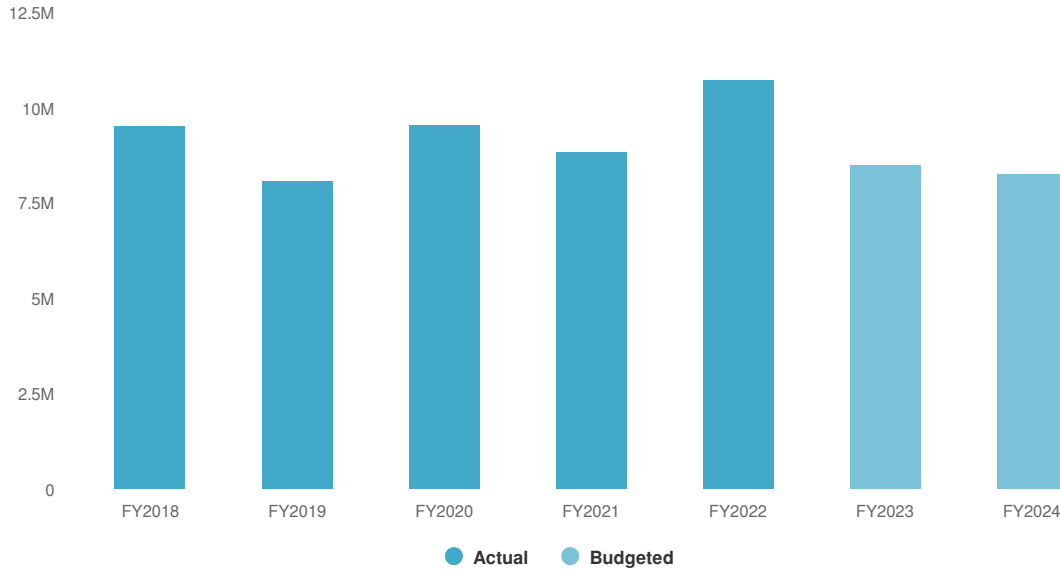
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Solid Waste Fund:</b>		<b>\$4,541,846</b>	<b>\$4,768,347</b>	<b>\$4,669,000</b>	<b>\$4,902,674</b>	<b>5%</b>
<b>Fleet Services Fund</b>						
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	600.19.7710.53750	\$2,199,996	\$2,200,000	\$2,317,000	\$3,012,100	30%
CHARGES TO PARKING FUND	600.19.7710.53755	\$159,996	\$160,000	\$160,000	\$208,000	30%
CHARGES TO WATER FUND	600.19.7710.53760	\$180,000	\$180,000	\$180,000	\$234,000	30%
CHARGES TO SEWER FUND	600.19.7710.53770	\$260,004	\$260,000	\$260,000	\$338,000	30%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	\$302,004	\$302,000	\$322,000	\$418,600	30%
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	\$5,436	\$5,440	\$5,440	\$5,440	0%
<b>Total Charges for Services:</b>		<b>\$3,107,436</b>	<b>\$3,107,440</b>	<b>\$3,244,440</b>	<b>\$4,216,140</b>	<b>29.9%</b>
<b>Total Fleet Services Fund:</b>		<b>\$3,107,436</b>	<b>\$3,107,440</b>	<b>\$3,244,440</b>	<b>\$4,216,140</b>	<b>29.9%</b>
<b>Equipment Replacement Fund</b>						
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	601.19.7780.53750	\$219,984	\$234,299	\$750,000	\$750,000	0%
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	\$4,884	\$4,885	\$4,885	\$4,885	0%
<b>Total Charges for Services:</b>		<b>\$224,868</b>	<b>\$239,184</b>	<b>\$754,885</b>	<b>\$754,885</b>	<b>0%</b>
<b>Total Equipment Replacement Fund:</b>		<b>\$224,868</b>	<b>\$239,184</b>	<b>\$754,885</b>	<b>\$754,885</b>	<b>0%</b>
<b>Insurance Fund</b>						
<b>Charges for Services</b>						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	\$830				N/A
<b>Total Charges for Services:</b>		<b>\$830</b>				<b>N/A</b>
<b>Total Insurance Fund:</b>		<b>\$830</b>				<b>N/A</b>
<b>Total:</b>		<b>\$55,356,279</b>	<b>\$59,902,011</b>	<b>\$60,381,933</b>	<b>\$65,437,774</b>	<b>8.4%</b>

# Licenses, Permits and Fees Summary

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

**\$8,261,450** **-\$221,000**  
(-2.61% vs. prior year)

## Licenses, Permits and Fees Budget vs. Actual

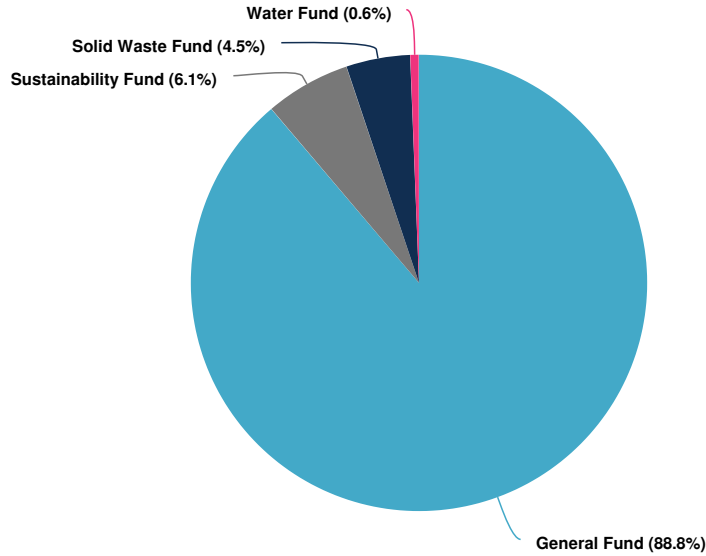


Revenue from licenses, permits, and fees is expected to remain flat from 2023 to 2024.

# Revenues 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.

## 2024 Revenues by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>General Fund</b>						
<b>Licenses, Permits and Fees</b>						
CABLE FRANCHISE FEE	100.15.1510.52180	\$956,118	\$890,517	\$950,000	\$950,000	0%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$51,347	\$116,236	\$145,000	\$145,000	0%
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$600	\$1,475			N/A
PET LICENSES	100.15.1560.52020	\$19,137	\$14,284	\$15,000	\$20,000	33.3%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,025	\$1,220	\$228,000		N/A
VISITOR PARKING PERMITS	100.15.1560.52131	\$164	\$76	\$13,000		N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$62,620	\$63,125	\$57,000	\$57,000	0%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$126,770	\$106,744	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$0	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$9,893	\$58,454	\$75,000	\$75,000	0%
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$10,975	\$40,750	\$20,000	\$25,000	25%
LIQUOR LICENSES	100.17.1705.52040	\$494,833	\$645,106	\$500,000	\$500,000	0%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$6,080	\$17,279	\$12,000	\$15,000	25%
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577	\$527,478				N/A
ROOMING HOUSE LICENSES	100.21.2115.52035	\$4,180	\$2,300			N/A



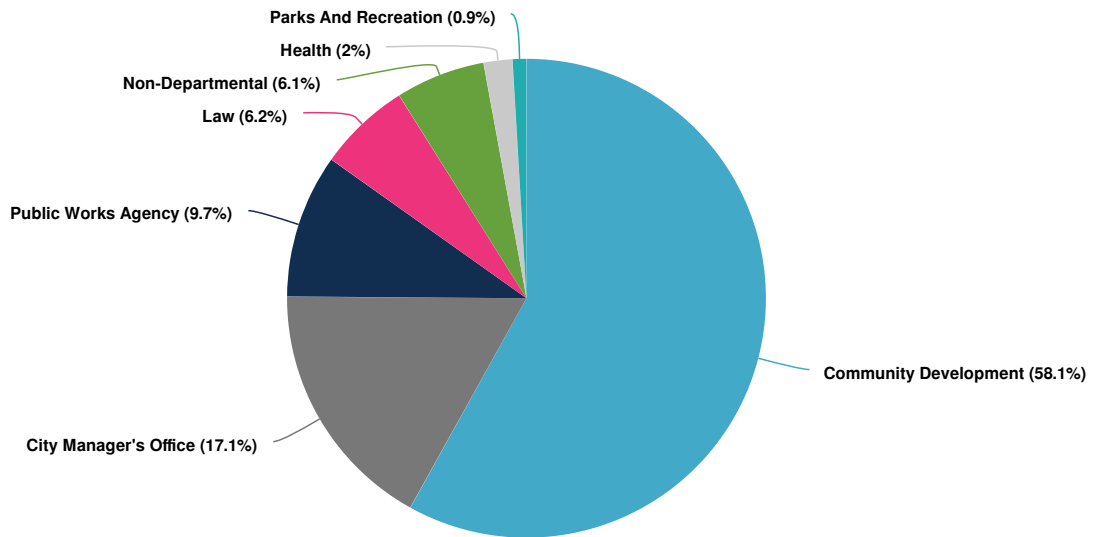
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$252,742	\$296,032	\$360,000	\$360,000	0%
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$0	\$1,800			N/A
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$21,589	\$4,668			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$140,425	\$174,275	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$5,512,307	\$7,000,238	\$4,225,100	\$4,225,100	0%
ELEVATOR PERMITS	100.21.2126.52115	\$12,054	\$33,782	\$42,000	\$42,000	0%
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	\$0		\$4,000		N/A
FIRE PLAN REVIEW	100.23.2310.52135	\$49,878	\$10,599			N/A
BED & BREAKFAST LICENSE	100.24.2435.52016	\$10	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$1,875	\$3,100	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$0	\$3,398			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$127,850	\$102,700	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$8,350	\$9,200	\$15,000	\$15,000	0%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	\$0	\$0	\$1,450	\$1,450	0%
HEN COOP LICENSE	100.24.2435.52063	\$0	\$0	\$800	\$800	0%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	\$0	\$300	\$1,200	\$1,200	0%
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,445	\$51,933	\$51,250	\$51,250	0%
FARMERS' MARKET LICENSES	100.30.3205.52045	\$0	-\$200			N/A
SPONSORSHIP FEES	100.30.3500.52147		\$0		\$25,000	N/A
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$15,010	\$36,796	\$358,000	\$358,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-\$30				N/A
VISITOR PARKING PERMITS	100.40.4105.52131	-\$16				N/A
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$28,525	\$26,375	\$20,000	\$20,000	0%
EASEMENTS	100.40.4105.52175	\$4,727	\$47,000			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$8,497,962</b>	<b>\$9,759,563</b>	<b>\$7,543,450</b>	<b>\$7,336,450</b>	<b>-2.7%</b>
<b>Total General Fund:</b>		<b>\$8,497,962</b>	<b>\$9,759,563</b>	<b>\$7,543,450</b>	<b>\$7,336,450</b>	<b>-2.7%</b>
<b>Sustainability Fund</b>						
<b>Licenses, Permits and Fees</b>						
INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$0	\$504,992	\$500,000	\$500,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$0</b>	<b>\$504,992</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Total Sustainability Fund:</b>		<b>\$0</b>	<b>\$504,992</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Parking System Fund</b>						
<b>Licenses, Permits and Fees</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$375			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$375</b>	<b>\$375</b>			<b>N/A</b>
<b>Total Parking System Fund:</b>		<b>\$375</b>	<b>\$375</b>			<b>N/A</b>
<b>Water Fund</b>						
<b>Licenses, Permits and Fees</b>						
FEEES AND OUTSIDE WORK	510.40.4200.56145	\$50,696	\$78,559	\$50,000	\$50,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$50,696</b>	<b>\$78,559</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Water Fund:</b>		<b>\$50,696</b>	<b>\$78,559</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Solid Waste Fund</b>						
<b>Licenses, Permits and Fees</b>						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	\$196,493	\$271,682	\$264,000	\$300,000	13.6%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$96,632	\$100,790	\$125,000	\$75,000	-40%
<b>Total Licenses, Permits and Fees:</b>		<b>\$293,125</b>	<b>\$372,472</b>	<b>\$389,000</b>	<b>\$375,000</b>	<b>-3.6%</b>
<b>Total Solid Waste Fund:</b>		<b>\$293,125</b>	<b>\$372,472</b>	<b>\$389,000</b>	<b>\$375,000</b>	<b>-3.6%</b>
<b>Total:</b>		<b>\$8,842,158</b>	<b>\$10,715,960</b>	<b>\$8,482,450</b>	<b>\$8,261,450</b>	<b>-2.6%</b>

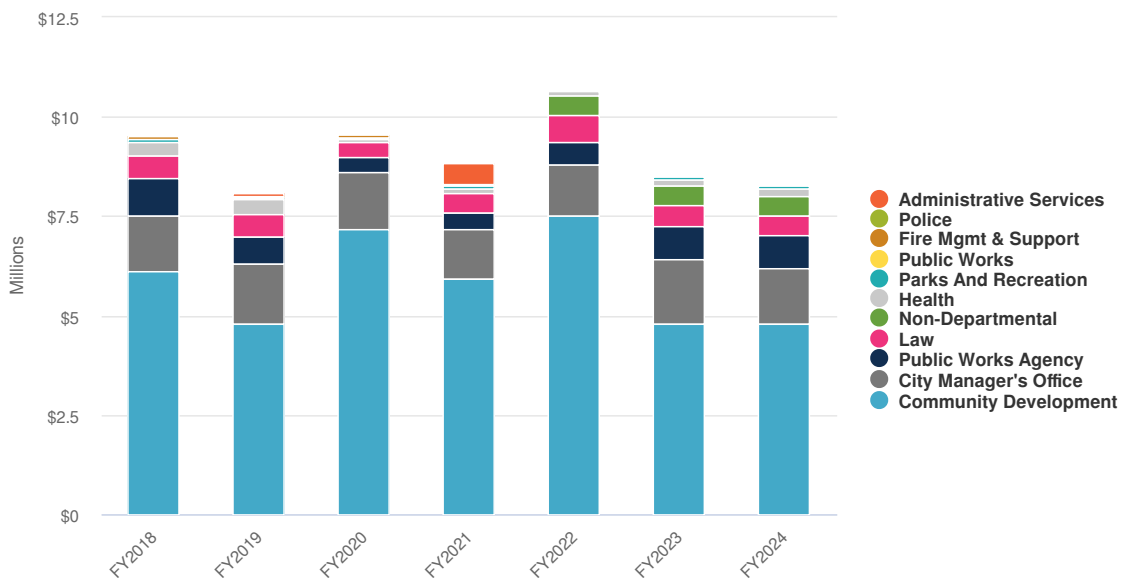
# Revenue by Department

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 2024 Revenue by Department



## Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>City Manager's Office</b>						
<b>Public Information</b>						
<b>Licenses, Permits and Fees</b>						
CABLE FRANCHISE FEE	100.15.1510.52180	\$956,118	\$890,517	\$950,000	\$950,000	0%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$51,347	\$116,236	\$145,000	\$145,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$1,007,464</b>	<b>\$1,006,753</b>	<b>\$1,095,000</b>	<b>\$1,095,000</b>	<b>0%</b>
<b>Total Public Information:</b>		<b>\$1,007,464</b>	<b>\$1,006,753</b>	<b>\$1,095,000</b>	<b>\$1,095,000</b>	<b>0%</b>
<b>Revenue &amp; Collections</b>						
<b>Licenses, Permits and Fees</b>						
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$600	\$1,475			N/A
PET LICENSES	100.15.1560.52020	\$19,137	\$14,284	\$15,000	\$20,000	33.3%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,025	\$1,220	\$228,000		N/A
VISITOR PARKING PERMITS	100.15.1560.52131	\$164	\$76	\$13,000		N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$62,620	\$63,125	\$57,000	\$57,000	0%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$126,770	\$106,744	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$0	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$9,893	\$58,454	\$75,000	\$75,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$220,209</b>	<b>\$245,379</b>	<b>\$525,000</b>	<b>\$289,000</b>	<b>-45%</b>
<b>Total Revenue &amp; Collections:</b>		<b>\$220,209</b>	<b>\$245,379</b>	<b>\$525,000</b>	<b>\$289,000</b>	<b>-45%</b>
<b>Econ. Development</b>						
<b>Licenses, Permits and Fees</b>						
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$10,975	\$40,750	\$20,000	\$25,000	25%
<b>Total Licenses, Permits and Fees:</b>		<b>\$10,975</b>	<b>\$40,750</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>25%</b>
<b>Total Econ. Development:</b>		<b>\$10,975</b>	<b>\$40,750</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>25%</b>
<b>Total City Manager's Office:</b>		<b>\$1,238,648</b>	<b>\$1,292,882</b>	<b>\$1,640,000</b>	<b>\$1,409,000</b>	<b>-14.1%</b>
<b>Law</b>						
<b>Legal Administration</b>						
<b>Licenses, Permits and Fees</b>						
LIQUOR LICENSES	100.17.1705.52040	\$494,833	\$645,106	\$500,000	\$500,000	0%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$6,080	\$17,279	\$12,000	\$15,000	25%
<b>Total Licenses, Permits and Fees:</b>		<b>\$500,913</b>	<b>\$662,385</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>
<b>Total Legal Administration:</b>		<b>\$500,913</b>	<b>\$662,385</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Law:</b>		<b>\$500,913</b>	<b>\$662,385</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>
<b>Administrative Services</b>						
<b>Facilities</b>						
<b>Licenses, Permits and Fees</b>						
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577	\$527,478				N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$527,478</b>				<b>N/A</b>
<b>Total Facilities:</b>		<b>\$527,478</b>				<b>N/A</b>
<b>Parking System Mgt</b>						
<b>Licenses, Permits and Fees</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$375			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$375</b>	<b>\$375</b>			<b>N/A</b>
<b>Total Parking System Mgt:</b>		<b>\$375</b>	<b>\$375</b>			<b>N/A</b>
<b>Total Administrative Services:</b>		<b>\$527,853</b>	<b>\$375</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Community Development</b>						
<b>Property Standards</b>						
<b>Licenses, Permits and Fees</b>						
ROOMING HOUSE LICENSES	100.21.2115.52035	\$4,180	\$2,300			N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$252,742	\$296,032	\$360,000	\$360,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$256,922</b>	<b>\$298,332</b>	<b>\$360,000</b>	<b>\$360,000</b>	<b>0%</b>
<b>Total Property Standards:</b>		<b>\$256,922</b>	<b>\$298,332</b>	<b>\$360,000</b>	<b>\$360,000</b>	<b>0%</b>
<b>Building Code Compliance</b>						
<b>Licenses, Permits and Fees</b>						
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$0	\$1,800			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$0</b>	<b>\$1,800</b>			<b>N/A</b>
<b>Total Building Code Compliance:</b>		<b>\$0</b>	<b>\$1,800</b>			<b>N/A</b>
<b>Building Inspection Services</b>						
<b>Licenses, Permits and Fees</b>						
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$21,589	\$4,668			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$140,425	\$174,275	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$5,512,307	\$7,000,238	\$4,225,100	\$4,225,100	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ELEVATOR PERMITS	100.21.2126.52115	\$12,054	\$33,782	\$42,000	\$42,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$5,686,375</b>	<b>\$7,212,963</b>	<b>\$4,437,100</b>	<b>\$4,437,100</b>	<b>0%</b>
<b>Total Building Inspection Services:</b>		<b>\$5,686,375</b>	<b>\$7,212,963</b>	<b>\$4,437,100</b>	<b>\$4,437,100</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$5,943,297</b>	<b>\$7,513,095</b>	<b>\$4,797,100</b>	<b>\$4,797,100</b>	<b>0%</b>
<b>Police</b>						
<b>Police Administration</b>						
<b>Licenses, Permits and Fees</b>						
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	\$0		\$4,000		N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$0</b>		<b>\$4,000</b>		<b>N/A</b>
<b>Total Police Administration:</b>		<b>\$0</b>		<b>\$4,000</b>		<b>N/A</b>
<b>Total Police:</b>		<b>\$0</b>		<b>\$4,000</b>		<b>N/A</b>
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Prevention</b>						
<b>Licenses, Permits and Fees</b>						
FIRE PLAN REVIEW	100.23.2310.52135	\$49,878	\$10,599			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$49,878</b>	<b>\$10,599</b>			<b>N/A</b>
<b>Total Fire Prevention:</b>		<b>\$49,878</b>	<b>\$10,599</b>			<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$49,878</b>	<b>\$10,599</b>			<b>N/A</b>
<b>Health</b>						
<b>Public Health Division</b>						
<b>Licenses, Permits and Fees</b>						
BED & BREAKFAST LICENSE	100.24.2435.52016	\$10	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$1,875	\$3,100	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$0	\$3,398			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$127,850	\$102,700	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$8,350	\$9,200	\$15,000	\$15,000	0%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	\$0	\$0	\$1,450	\$1,450	0%
HEN COOP LICENSE	100.24.2435.52063	\$0	\$0	\$800	\$800	0%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	\$0	\$300	\$1,200	\$1,200	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$138,085</b>	<b>\$118,698</b>	<b>\$161,100</b>	<b>\$161,100</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Public Health Division:</b>		<b>\$138,085</b>	<b>\$118,698</b>	<b>\$161,100</b>	<b>\$161,100</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$138,085</b>	<b>\$118,698</b>	<b>\$161,100</b>	<b>\$161,100</b>	<b>0%</b>
<b>Parks And Recreation</b>						
<b>Farmer's Market</b>						
<b>Licenses, Permits and Fees</b>						
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,445	\$51,933	\$51,250	\$51,250	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$51,445</b>	<b>\$51,933</b>	<b>\$51,250</b>	<b>\$51,250</b>	<b>0%</b>
<b>Total Farmer's Market:</b>		<b>\$51,445</b>	<b>\$51,933</b>	<b>\$51,250</b>	<b>\$51,250</b>	<b>0%</b>
<b>Community Relations</b>						
<b>Licenses, Permits and Fees</b>						
FARMERS' MARKET LICENSES	100.30.3205.52045	\$0	-\$200			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$0</b>	<b>-\$200</b>			<b>N/A</b>
<b>Total Community Relations:</b>		<b>\$0</b>	<b>-\$200</b>			<b>N/A</b>
<b>Ssa #6 - General Administration</b>						
<b>Licenses, Permits and Fees</b>						
SPONSORSHIP FEES	100.30.3500.52147		\$0		\$25,000	N/A
<b>Total Licenses, Permits and Fees:</b>			<b>\$0</b>		<b>\$25,000</b>	<b>N/A</b>
<b>Total Ssa #6 - General Administration:</b>			<b>\$0</b>		<b>\$25,000</b>	<b>N/A</b>
<b>Total Parks And Recreation:</b>		<b>\$51,445</b>	<b>\$51,733</b>	<b>\$51,250</b>	<b>\$76,250</b>	<b>48.8%</b>
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
<b>Licenses, Permits and Fees</b>						
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$15,010	\$36,796	\$358,000	\$358,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-\$30				N/A
VISITOR PARKING PERMITS	100.40.4105.52131	-\$16				N/A
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$28,525	\$26,375	\$20,000	\$20,000	0%
EASEMENTS	100.40.4105.52175	\$4,727	\$47,000			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$48,217</b>	<b>\$110,171</b>	<b>\$378,000</b>	<b>\$378,000</b>	<b>0%</b>
<b>Total Public Works Agency Admin:</b>		<b>\$48,217</b>	<b>\$110,171</b>	<b>\$378,000</b>	<b>\$378,000</b>	<b>0%</b>
<b>Water Production</b>						

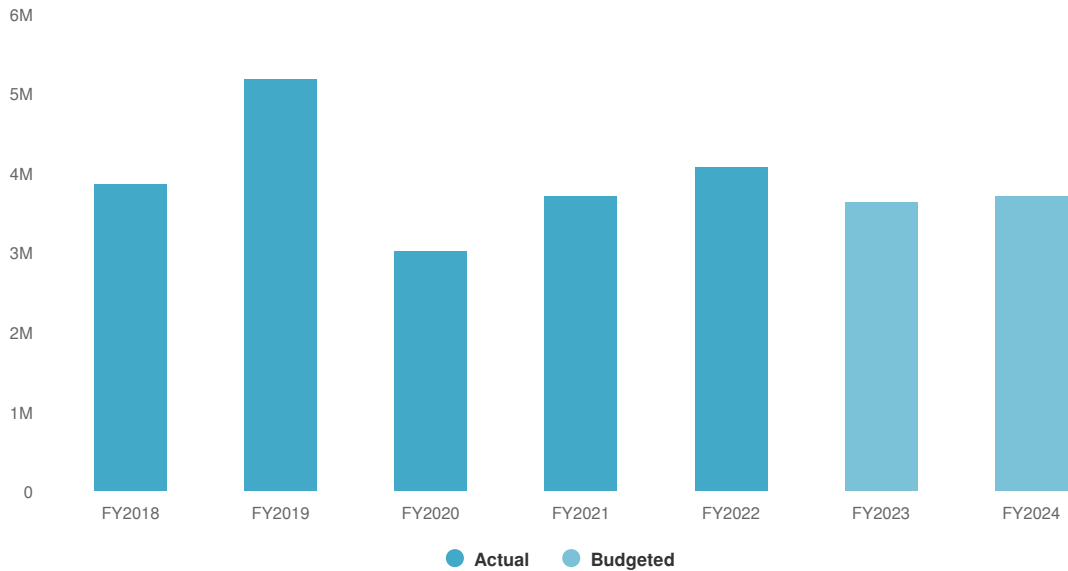
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Licenses, Permits and Fees</b>						
FEES AND OUTSIDE WORK	510.40.4200.56145	\$50,696	\$78,559	\$50,000	\$50,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$50,696</b>	<b>\$78,559</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Water Production:</b>		<b>\$50,696</b>	<b>\$78,559</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Recycling And Environmental Main</b>						
<b>Licenses, Permits and Fees</b>						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	\$196,493	\$271,682	\$264,000	\$300,000	13.6%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$96,632	\$100,790	\$125,000	\$75,000	-40%
<b>Total Licenses, Permits and Fees:</b>		<b>\$293,125</b>	<b>\$372,472</b>	<b>\$389,000</b>	<b>\$375,000</b>	<b>-3.6%</b>
<b>Total Recycling And Environmental Main:</b>		<b>\$293,125</b>	<b>\$372,472</b>	<b>\$389,000</b>	<b>\$375,000</b>	<b>-3.6%</b>
<b>Total Public Works Agency:</b>		<b>\$392,038</b>	<b>\$561,201</b>	<b>\$817,000</b>	<b>\$803,000</b>	<b>-1.7%</b>
<b>Non-Departmental</b>						
<b>Sustainability Admin</b>						
<b>Licenses, Permits and Fees</b>						
INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$0	\$504,992	\$500,000	\$500,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$0</b>	<b>\$504,992</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Total Sustainability Admin:</b>		<b>\$0</b>	<b>\$504,992</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$504,992</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$8,842,158</b>	<b>\$10,715,960</b>	<b>\$8,482,450</b>	<b>\$8,261,450</b>	<b>-2.6%</b>



## Fines and Forefeitures Summary

**\$3,725,000**    **\$92,500**  
 (2.55% vs. prior year)

### Fines and Forefeitures Budget vs. Actual



Revenue from Fines and Forefeitures is expected to increase slightly from 2023 to 2024. Parking ticket revenue decreased significantly during the pandemic, but are expected to maintain 2023 levels in 2024.

## Revenues by Fund

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

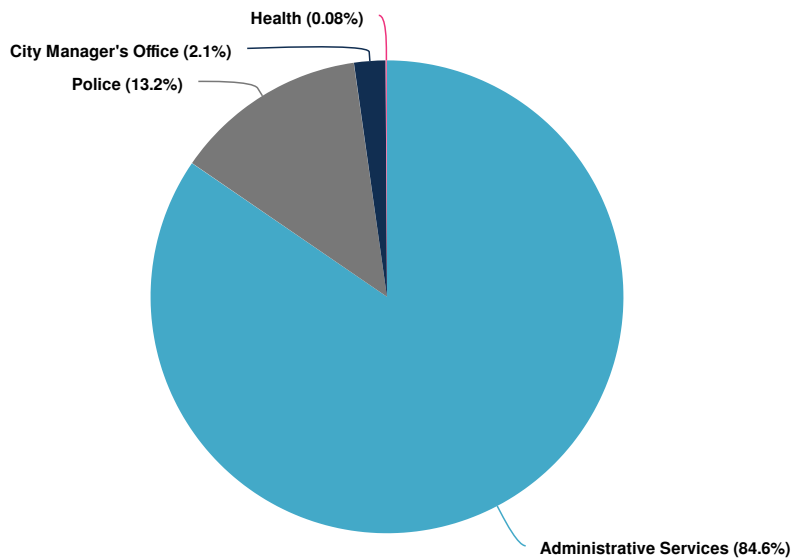
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>General Fund</b>						
<b>Fines and Forfeitures</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	\$0	\$0	\$50,000	\$50,000	0%
L.E.P. PROGRAM PENALTIES	100.15.1570.52516		\$17,118			N/A
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$40,892	\$51,962	\$30,000	\$30,000	0%
TICKET FINES-PARKING	100.19.1941.52505	\$3,075,670	\$3,581,580	\$3,000,000	\$3,100,000	3.3%
BOOT RELEASE FEE	100.19.1941.52530	\$0	\$40,185	\$50,000	\$50,000	0%
POLICE CTA DETAIL	100.22.2205.52541	\$266,021	\$216,674	\$357,000	\$357,000	0%
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	\$64,086	\$42,954	\$20,000	\$20,000	0%
REGULAR FINES	100.22.2270.52510	\$260,537	\$116,259	\$115,000	\$115,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	\$0		\$7,500		N/A
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$770	\$60			N/A
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	\$0	\$0	\$3,000	\$3,000	0%
DAMAGE TO TRAFFIC SIGNALS	100.40.4520.56030	\$0	\$2,435			N/A
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$0	\$7,334			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$3,707,975</b>	<b>\$4,076,561</b>	<b>\$3,632,500</b>	<b>\$3,725,000</b>	<b>2.5%</b>
<b>Total General Fund:</b>		<b>\$3,707,975</b>	<b>\$4,076,561</b>	<b>\$3,632,500</b>	<b>\$3,725,000</b>	<b>2.5%</b>
<b>Library Fund</b>						
<b>Fines and Forfeitures</b>						
LIBRARY FINES & FEES	185.48.4845.52610	\$4,466	\$6,126			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$4,466</b>	<b>\$6,126</b>			<b>N/A</b>
<b>Total Library Fund:</b>		<b>\$4,466</b>	<b>\$6,126</b>			<b>N/A</b>
<b>Total:</b>		<b>\$3,712,442</b>	<b>\$4,082,688</b>	<b>\$3,632,500</b>	<b>\$3,725,000</b>	<b>2.5%</b>

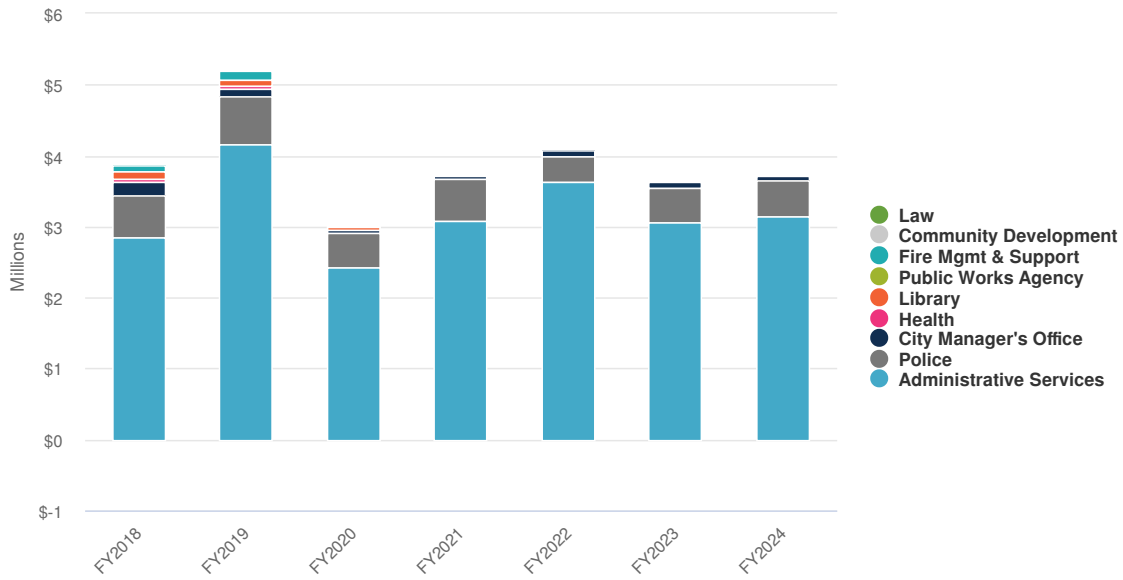
## Revenue by Department

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 2024 Revenue by Department



## Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>City Manager's Office</b>						
<b>Revenue &amp; Collections</b>						
<b>Fines and Forfeitures</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	\$0	\$0	\$50,000	\$50,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Revenue &amp; Collections:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Accounting</b>						
<b>Fines and Forfeitures</b>						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516		\$17,118			N/A
<b>Total Fines and Forfeitures:</b>			<b>\$17,118</b>			<b>N/A</b>
<b>Total Accounting:</b>			<b>\$17,118</b>			<b>N/A</b>
<b>Administrative Hearings</b>						
<b>Fines and Forfeitures</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$40,892	\$51,962	\$30,000	\$30,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$40,892</b>	<b>\$51,962</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Total Administrative Hearings:</b>		<b>\$40,892</b>	<b>\$51,962</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Total City Manager's Office:</b>		<b>\$40,892</b>	<b>\$69,080</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Administrative Services</b>						
<b>Parking Enforcement &amp; Tickets</b>						
<b>Fines and Forfeitures</b>						
TICKET FINES-PARKING	100.19.1941.52505	\$3,075,670	\$3,581,580	\$3,000,000	\$3,100,000	3.3%
BOOT RELEASE FEE	100.19.1941.52530	\$0	\$40,185	\$50,000	\$50,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$3,075,670</b>	<b>\$3,621,765</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$3,075,670</b>	<b>\$3,621,765</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>
<b>Total Administrative Services:</b>		<b>\$3,075,670</b>	<b>\$3,621,765</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>
<b>Police</b>						
<b>Police Administration</b>						
<b>Fines and Forfeitures</b>						
POLICE CTA DETAIL	100.22.2205.52541	\$266,021	\$216,674	\$357,000	\$357,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$266,021</b>	<b>\$216,674</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>0%</b>
<b>Total Police Administration:</b>		<b>\$266,021</b>	<b>\$216,674</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>0%</b>
<b>Neighborhood Enforcement Team</b>						
<b>Fines and Forfeitures</b>						
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	\$64,086	\$42,954	\$20,000	\$20,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$64,086</b>	<b>\$42,954</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Total Neighborhood Enforcement Team:</b>		<b>\$64,086</b>	<b>\$42,954</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Traffic Bureau</b>						
<b>Fines and Forfeitures</b>						
REGULAR FINES	100.22.2270.52510	\$260,537	\$116,259	\$115,000	\$115,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$260,537</b>	<b>\$116,259</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>Total Traffic Bureau:</b>		<b>\$260,537</b>	<b>\$116,259</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>Animal Control</b>						
<b>Fines and Forfeitures</b>						
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	\$0		\$7,500		N/A
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>		<b>\$7,500</b>		<b>N/A</b>
<b>Total Animal Control:</b>		<b>\$0</b>		<b>\$7,500</b>		<b>N/A</b>
<b>Total Police:</b>		<b>\$590,644</b>	<b>\$375,887</b>	<b>\$499,500</b>	<b>\$492,000</b>	<b>-1.5%</b>
<b>Fire Mgmt &amp; Support</b>						

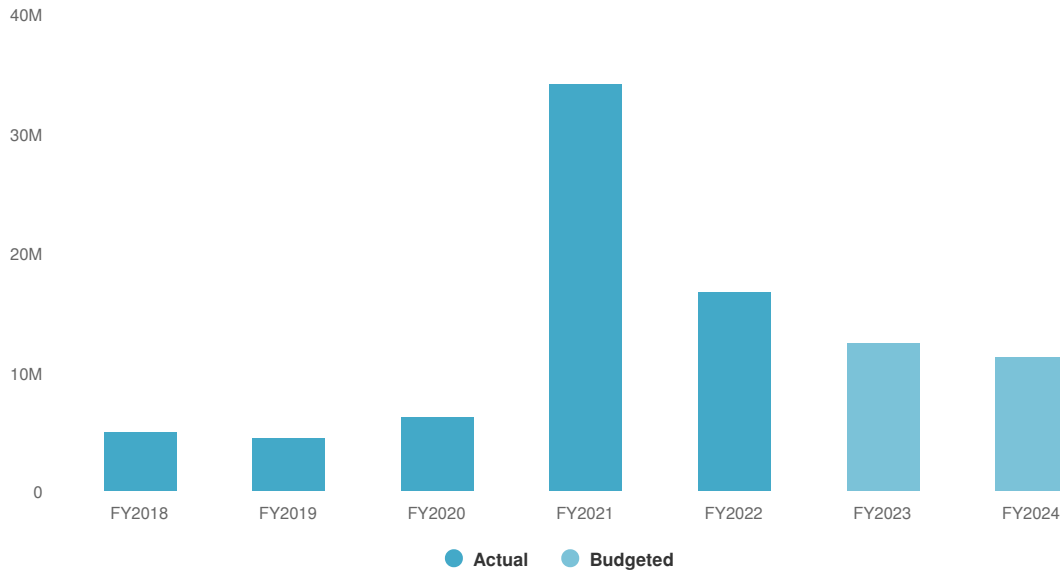
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Fire Mgt &amp; Support</b>						
<b>Fines and Forfeitures</b>						
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$770	\$60			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$770</b>	<b>\$60</b>			<b>N/A</b>
<b>Total Fire Mgt &amp; Support:</b>		<b>\$770</b>	<b>\$60</b>			<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$770</b>	<b>\$60</b>			<b>N/A</b>
<b>Health</b>						
<b>Public Health Division</b>						
<b>Fines and Forfeitures</b>						
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	\$0	\$0	\$3,000	\$3,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Total Public Health Division:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0%</b>
<b>Public Works Agency</b>						
<b>Traf. Sig.&amp; St Light Maint</b>						
<b>Fines and Forfeitures</b>						
DAMAGE TO TRAFFIC SIGNALS	100.40.4520.56030	\$0	\$2,435			N/A
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$0	\$7,334			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>	<b>\$9,769</b>			<b>N/A</b>
<b>Total Traf. Sig.&amp; St Light Maint:</b>		<b>\$0</b>	<b>\$9,769</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$0</b>	<b>\$9,769</b>			<b>N/A</b>
<b>Library</b>						
<b>Library Administration</b>						
<b>Fines and Forfeitures</b>						
LIBRARY FINES & FEES	185.48.4845.52610	\$4,466	\$6,126			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$4,466</b>	<b>\$6,126</b>			<b>N/A</b>
<b>Total Library Administration:</b>		<b>\$4,466</b>	<b>\$6,126</b>			<b>N/A</b>
<b>Total Library:</b>		<b>\$4,466</b>	<b>\$6,126</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$3,712,442</b>	<b>\$4,082,688</b>	<b>\$3,632,500</b>	<b>\$3,725,000</b>	<b>2.5%</b>

# 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. Reductions to some of the City's federal grant programs are causing the decrease from 2023 to 2024.

**\$11,309,710** **-\$1,146,840**  
(-9.21% vs. prior year)

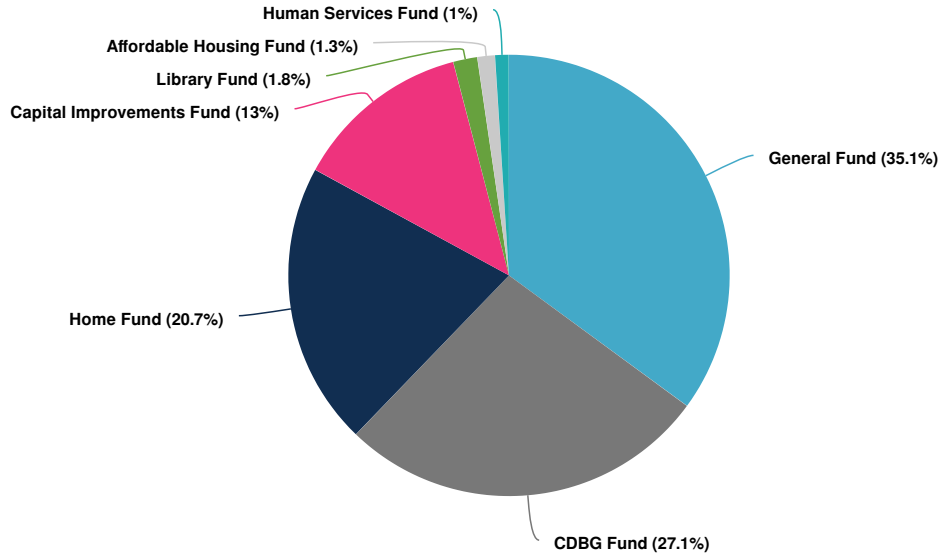
## Intergovernmental Revenue Budget vs. Actual



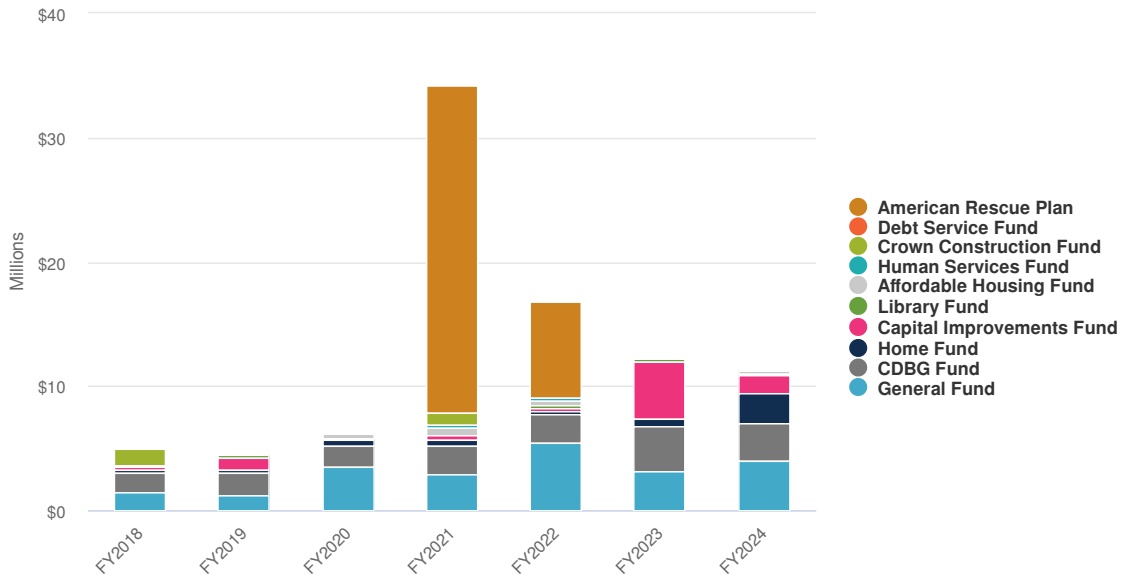
# Revenues by Fund

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.

## 2024 Revenues by Fund



## Budgeted and Historical 2024 Revenues by Fund



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>General Fund</b>						
STATE, COUNTY AND OTHER GRANTS	100.15.1520.55146	\$12,000				N/A
FEMA	100.15.1520.55265	\$0	\$111,434			N/A
GRANTS AND AID	100.15.1535.55251	\$50,000				N/A
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	\$28,700	\$32,850		\$20,000	N/A
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	\$0	\$289,328	\$295,000	\$350,000	18.6%
NEA OPERATING GRANT	100.15.1580.55181	\$0	\$150,000	\$15,000	\$15,000	0%
NEA PROJECT GRANT	100.15.1580.55182		\$5,000			N/A
GRANTS AND AID	100.15.1580.55251		\$2,000			N/A
STATE, COUNTY AND OTHER GRANTS	100.21.2105.55146	\$1,068				N/A
IL VACANT PROPERTY GRANT	100.21.2115.55256	\$2,750	\$3,710			N/A
HUD EMERG SHELTER GRANTS	100.21.2128.55275	\$159,071				N/A
POLICE TRAINING	100.22.2205.55270	\$154		\$5,000		N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	\$0	\$41			N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	\$6,250	\$3,540			N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	\$3,465	\$2,615			N/A
eSHARE REVENUE	100.22.2265.55051		\$122,360			N/A
POLICE DUI REIMBURSEMENT	100.22.2270.52542	\$3,855	\$0	\$15,000	\$15,000	0%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	\$96,084	\$77,540			N/A
GEMT SERVICE REVENUE	100.23.2315.53676	\$1,379,326	\$3,359,575	\$2,000,000	\$2,500,000	25%
FEMA	100.23.2320.55265	\$44,879	\$36,505			N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	\$405,379	\$172,921		\$200,000	N/A
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	\$93,770	\$150,424	\$125,432	\$166,875	33%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	\$0	\$25,739	\$27,594	\$27,954	1.3%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	\$23,233	\$15,359	\$34,150	\$34,150	0%
IL STATE CHILDHOOD LEAD GRANT	100.24.2435.55130	\$13,500				N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	\$152,784	\$0			N/A
CRI GRANT-REVENUE HHS	100.24.2435.55173	\$32,992	\$46,273	\$62,697	\$64,841	3.4%
PHEP GRANT-REVENUE HHS	100.24.2435.55174	\$58,654	\$64,434	\$62,944	\$62,944	0%
ASPIRE PROGRAM GRANT	100.24.2435.55205	\$0	\$425,120	\$133,000		N/A
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	\$0	\$0	\$150,000	\$150,000	0%
GRANTS AND AID	100.24.2435.55251	\$46,438	\$0	\$7,000	\$7,000	0%
BEACH GRANT - REVENUE HHS	100.24.2435.55254	\$0	\$0	\$15,097	\$23,000	52.3%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258	\$0	\$0	\$5,000	\$5,000	0%
COOK COUNTY WNV GRANT	100.24.2435.55259	\$14,270	\$14,270	\$14,270	\$14,270	0%
IL TOBACCO FREE COMMUNITY GRANTS AND AID	100.24.2455.55085	\$23,116	-\$2,312			N/A
OFFICER & GENTLEMEN	100.24.2455.55251		\$21,871			N/A
GRANTS AND AID	100.30.3005.55312		\$0		\$1,000	N/A
GRANTS AND AID	100.30.3015.55251	\$0	\$11,000			N/A
GRANTS AND AID	100.30.3020.55251	\$14,271	\$35,879			N/A
GRANTS AND AID	100.30.3030.55251	\$68,948	\$154,852	\$30,000	\$90,000	200%
GRANTS AND AID	100.30.3040.55251	\$104,352	\$65,016	\$75,000	\$75,000	0%
GRANTS AND AID	100.30.3050.55251		\$0		\$145,000	N/A
GRANTS AND AID	100.30.3055.55251	\$0		\$35,000		N/A
COMM AGING GRANT - ADVOCATE	100.30.3055.55255	\$52,488				N/A
GRANTS AND AID	100.30.3720.55251	\$0		\$9,000		N/A
<b>Total General Fund:</b>		<b>\$2,891,795</b>	<b>\$5,397,342</b>	<b>\$3,116,184</b>	<b>\$3,967,034</b>	<b>27.3%</b>
<b>Human Services Fund</b>						
GRANTS AND AID	176.24.2445.55251	\$43,000	\$20,000	\$50,000	\$50,000	0%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	\$108,270	\$128,010	\$64,000	\$64,000	0%
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	\$0	\$80,000			N/A
YOU STREETS GRANT	176.24.3215.55235		\$55,000			N/A
<b>Total Human Services Fund:</b>		<b>\$151,270</b>	<b>\$283,010</b>	<b>\$114,000</b>	<b>\$114,000</b>	<b>0%</b>
<b>American Rescue Plan</b>						
GRANTS AND AID	170.99.0085.55251	\$21,586,827				N/A
GRANTS AND AID	170.99.1700.55251	\$4,800,000	\$7,659,448			N/A
<b>Total American Rescue Plan:</b>		<b>\$26,386,827</b>	<b>\$7,659,448</b>			<b>N/A</b>
<b>Library Fund</b>						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	-\$350,892				N/A
Federal Grants	185.48.4845.55201	\$220,171	\$125,772	\$100,000	\$85,000	-15%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	\$109,867	\$115,212	\$109,866	\$115,213	4.9%
STATE, COUNTY AND OTHER GRANTS	185.48.4850.55146	\$26,249				N/A
<b>Total Library Fund:</b>		<b>\$5,395</b>	<b>\$240,984</b>	<b>\$209,866</b>	<b>\$200,213</b>	<b>-4.6%</b>
<b>CDBG Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	\$2,317,923	\$2,328,668	\$2,954,000	\$2,833,463	-4.1%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	\$0	\$0	\$675,000	\$235,000	-65.2%
<b>Total CDBG Fund:</b>		<b>\$2,317,923</b>	<b>\$2,328,668</b>	<b>\$3,629,000</b>	<b>\$3,068,463</b>	<b>-15.4%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Home Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	\$504,714	\$303,285	\$650,000	\$1,095,000	68.5%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001		\$5,087		\$1,250,000	N/A
<b>Total Home Fund:</b>		<b>\$504,714</b>	<b>\$308,371</b>	<b>\$650,000</b>	<b>\$2,345,000</b>	<b>260.8%</b>
<b>Affordable Housing Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	\$0	\$44,598	\$145,000	\$145,000	0%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	\$512,485	\$291,261			N/A
NSP2 GRANT REVENUE	250.21.5005.55306	\$9,445				N/A
FEMA	250.21.5465.55265	\$102,025				N/A
<b>Total Affordable Housing Fund:</b>		<b>\$623,955</b>	<b>\$335,858</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>0%</b>
<b>Capital Improvements Fund</b>						
STATE, COUNTY AND OTHER GRANTS	415.40.4216.55146	\$11,246				N/A
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	\$0	\$211,608	\$4,592,500	\$1,470,000	-68%
GRANTS AND AID	415.40.4219.55251	\$329,333	\$0			N/A
<b>Total Capital Improvements Fund:</b>		<b>\$340,579</b>	<b>\$211,608</b>	<b>\$4,592,500</b>	<b>\$1,470,000</b>	<b>-68%</b>
<b>Crown Construction Fund</b>						
GRANTS AND AID	416.40.4160.55251	\$1,000,000				N/A
<b>Total Crown Construction Fund:</b>		<b>\$1,000,000</b>				<b>N/A</b>
<b>Total:</b>		<b>\$34,222,458</b>	<b>\$16,765,290</b>	<b>\$12,456,550</b>	<b>\$11,309,710</b>	<b>-9.2%</b>

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# **GENERAL FUND**

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# General Fund Overview

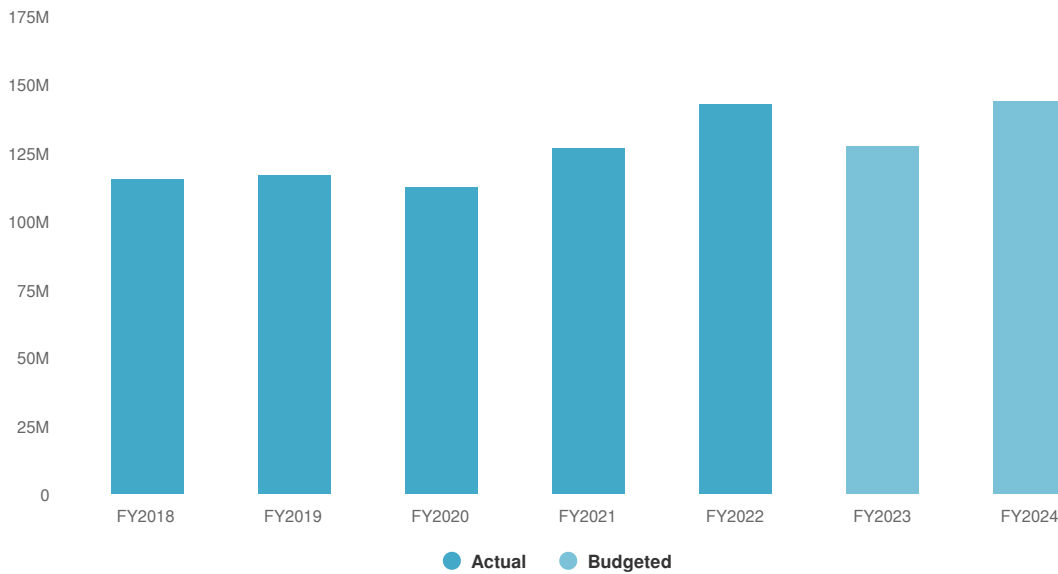
The General Fund is the City's largest operating fund, which accounts for 33% of the City's total budget. The fund includes operations for all departments.

## Revenues Summary

Note that the \$143,987,769 in General Fund revenues does include the use of \$10,532,793 in fund balance.

**\$143,987,769** **\$16,250,155**  
(12.72% vs. prior year)

### General Fund Overview Budget vs. Actual

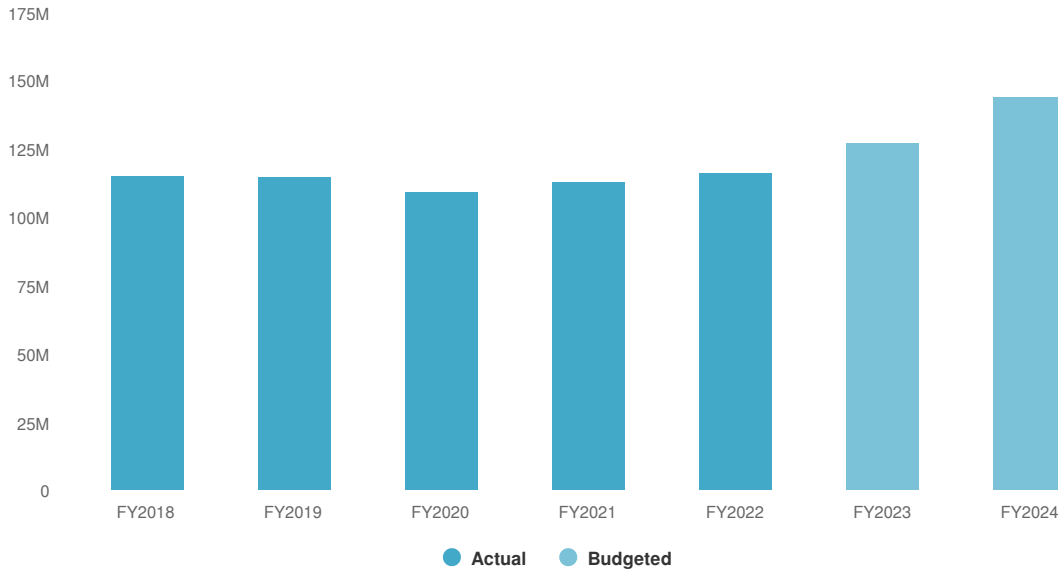


# Expenditures Summary

The FY 2024 budget includes an increase in expenses largely due to wage increases approved by City Council, new positions, and increases to public safety pension contributions.

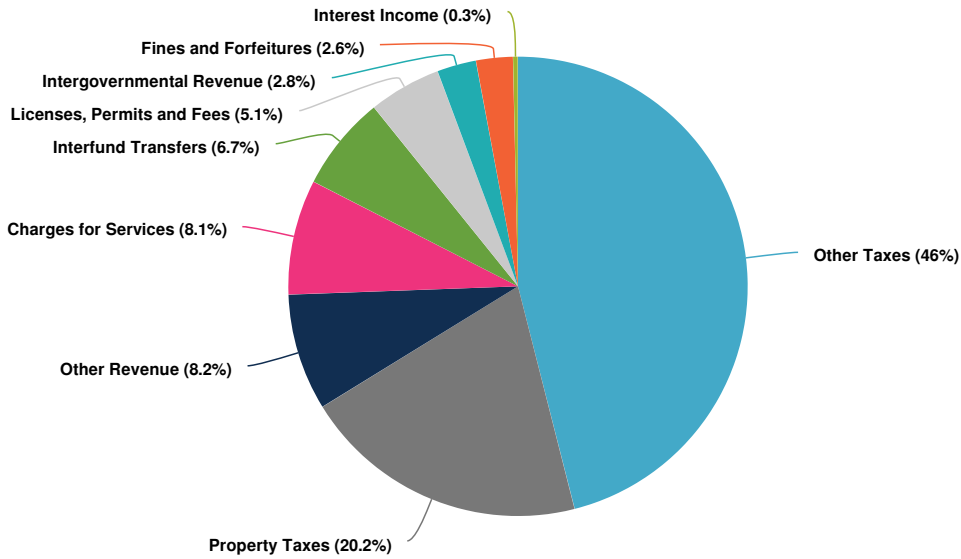
**\$143,927,543** **\$16,189,929**  
(12.67% vs. prior year)

## General Fund Overview Budget vs. Actual



# Revenues by Source

## Budgeted 2024 Revenues by Source

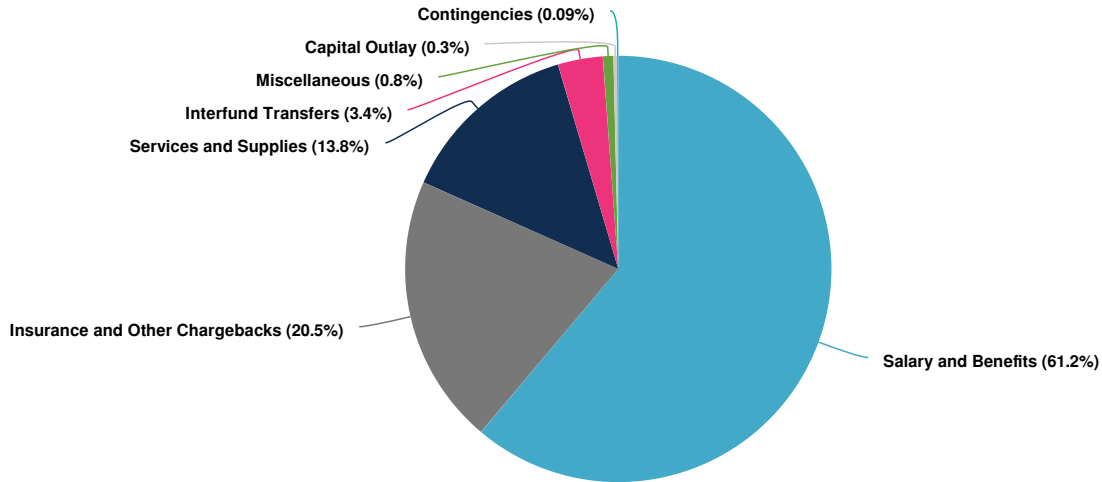


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$28,836,685	\$29,072,623	\$29,047,402	\$29,047,402	0%
Other Taxes	\$63,160,559	\$72,628,530	\$56,570,000	\$66,300,000	17.2%
Licenses, Permits and Fees	\$8,497,962	\$9,759,563	\$7,543,450	\$7,336,450	-2.7%
Charges for Services	\$8,984,367	\$10,952,804	\$8,785,075	\$11,655,200	32.7%
Fines and Forfeitures	\$3,707,975	\$4,076,561	\$3,632,500	\$3,725,000	2.5%
Intergovernmental Revenue	\$2,891,795	\$5,397,342	\$3,116,184	\$3,967,034	27.3%
Other Revenue	\$1,806,509	\$1,540,335	\$11,254,054	\$11,833,293	5.1%
Interest Income	\$31,831	\$671,747	\$55,000	\$500,000	809.1%
Interfund Transfers	\$9,183,260	\$8,775,706	\$7,733,949	\$9,623,390	24.4%
<b>Total Revenue Source:</b>	<b>\$127,100,944</b>	<b>\$142,875,211</b>	<b>\$127,737,614</b>	<b>\$143,987,769</b>	<b>12.7%</b>

## Expenditures by Type

As a service organization, the largest expense type in the General Fund are Salaries and Benefits. This year's budget includes significant wage increases for almost all employees as a result of the FOP, IAFF, and AFSCME union negotiations in 2022 and 2023, as well as non-union wages increases approved by the City Council.

### Budgeted Expenditures by Type

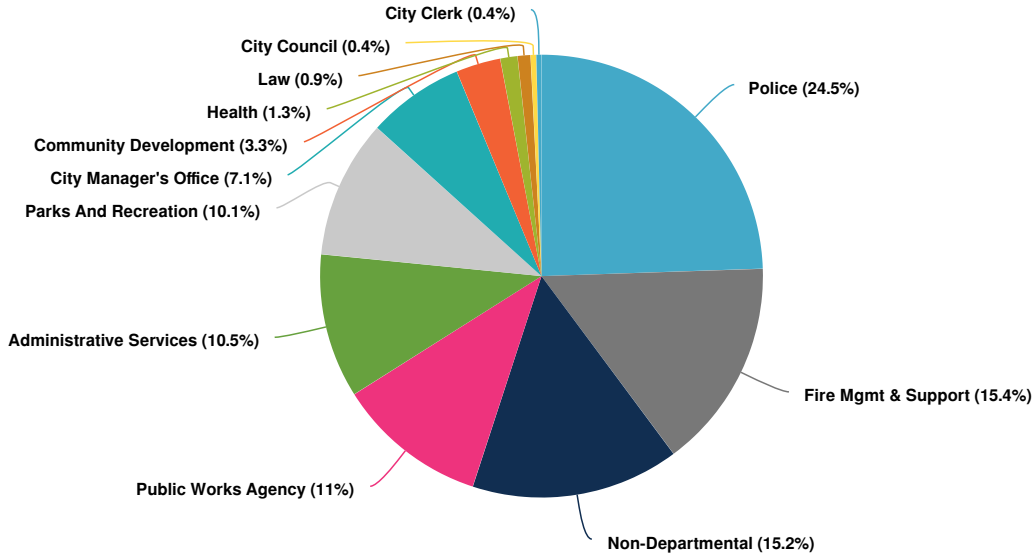


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$69,108,554	\$67,030,591	\$75,748,150	\$88,012,393	16.2%
Services and Supplies	\$14,107,944	\$17,728,331	\$16,965,457	\$19,846,153	17%
Miscellaneous	\$551,730	\$1,247,433	\$617,822	\$1,145,213	85.4%
Capital Outlay	\$290,398	\$418,579	\$814,500	\$392,000	-51.9%
Interfund Transfers	\$3,334,901	\$5,012,968	\$4,248,750	\$4,887,100	15%
Community Sponsored Organizations	\$102,741	\$6,667	\$0	\$0	0%
Insurance and Other Chargebacks	\$25,893,773	\$25,001,458	\$28,934,436	\$29,518,684	2%
Contingencies	\$18,026	\$38,111	\$408,500	\$126,000	-69.2%
<b>Total Expense Objects:</b>	<b>\$113,408,067</b>	<b>\$116,484,137</b>	<b>\$127,737,614</b>	<b>\$143,927,543</b>	<b>12.7%</b>

# Expenditures by Department

Police, Fire, and Public Works comprise the largest portion of expenses in the General Fund.

## Budgeted Expenditures by Department



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Legislative	\$1,245	\$0	\$68,042		N/A
City Council	\$532,263	\$647,845	\$590,282	\$594,133	0.7%
City Clerk	\$200,432	\$308,725	\$360,108	\$535,355	48.7%
City Manager's Office	\$6,518,858	\$7,410,398	\$8,143,075	\$10,177,532	25%
Law	\$538,507	\$848,616	\$988,558	\$1,354,786	37%
Administrative Services	\$11,345,273	\$11,897,108	\$12,537,670	\$15,148,003	20.8%
Community Development	\$3,341,952	\$3,062,158	\$4,183,421	\$4,687,076	12%
Police	\$39,634,721	\$26,464,985	\$29,214,097	\$35,221,511	20.6%
Fire Mgmt & Support	\$26,244,310	\$16,666,228	\$18,689,924	\$22,110,663	18.3%
Health	\$1,980,628	\$2,218,537	\$1,413,058	\$1,817,273	28.6%
Parks And Recreation	\$11,205,563	\$11,526,700	\$12,751,313	\$14,547,351	14.1%
Public Works Agency	\$11,864,314	\$14,320,045	\$13,708,631	\$15,868,893	15.8%
Non-Departmental	\$0	\$21,112,793	\$25,089,436	\$21,864,968	-12.9%
<b>Total Expenditures:</b>	<b>\$113,408,067</b>	<b>\$116,484,137</b>	<b>\$127,737,614</b>	<b>\$143,927,543</b>	<b>12.7%</b>



# City Council

**Daniel Biss**

Mayor

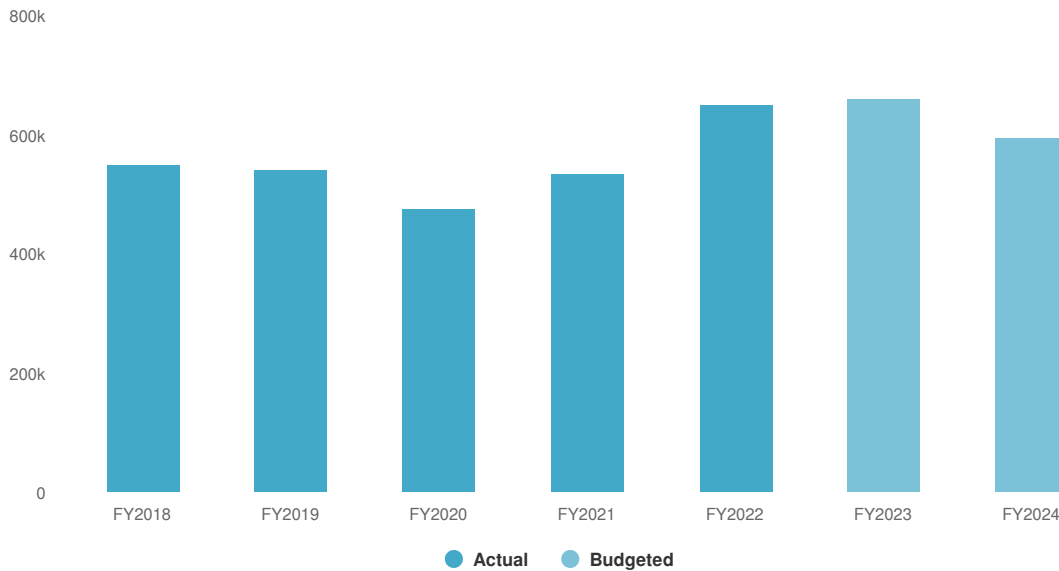
The [City Council](http://www.cityofevanston.org/government/city-council/) (<http://www.cityofevanston.org/government/city-council/>) consists of the Mayor, who is elected at large, and nine aldermen, one elected from each of the nine wards for a term of four years. The City Council formulates policies 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 a slight increase largely for a new City Council Admin position in FY 2024.

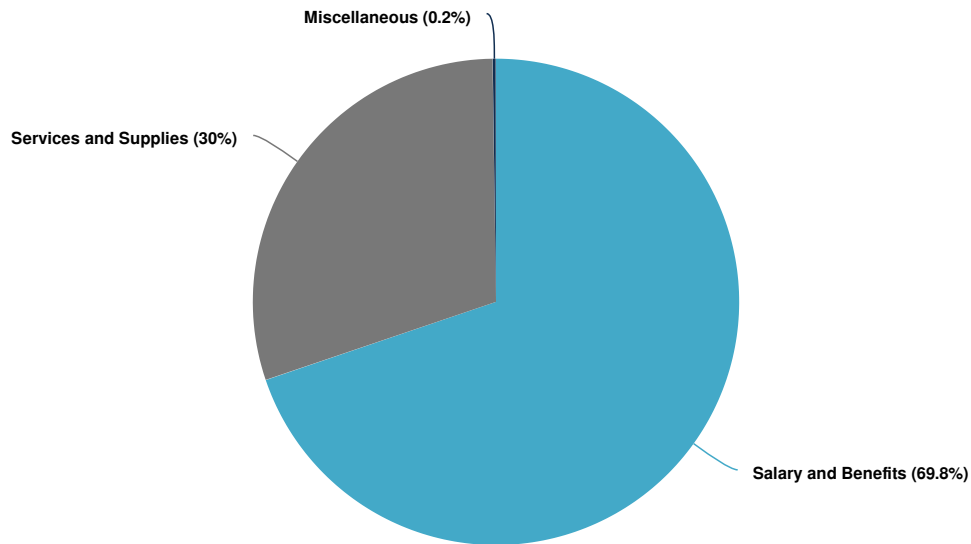
**\$594,133** **-\$64,191**  
(-9.75% vs. prior year)

City Council Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$482,303	\$543,770	\$448,932	\$414,743	-7.6%
Services and Supplies	\$49,213	\$103,938	\$208,142	\$178,140	-14.4%
Miscellaneous	\$1,992	\$137	\$1,250	\$1,250	0%
<b>Total Expense Objects:</b>	<b>\$533,508</b>	<b>\$647,845</b>	<b>\$658,324</b>	<b>\$594,133</b>	<b>-9.8%</b>

## Expenditure Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Legislative</b>						
<b>City Council</b>						
EMPLOYMENT TESTING SERVICES	100.12.1300.62160	\$450				N/A
EXTERNAL SERVICES	100.12.1300.62175			\$68,042		N/A
TRAINING & TRAVEL	100.12.1300.62295	\$795				N/A
<b>Total City Council:</b>		<b>\$1,245</b>	<b>\$0</b>	<b>\$68,042</b>		<b>N/A</b>
<b>Total Legislative:</b>		<b>\$1,245</b>	<b>\$0</b>	<b>\$68,042</b>		<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>City Council</b>						
<b>City Council</b>						
REGULAR PAY	100.13.1300.61010	\$269,553	\$330,586	\$251,027	\$220,205	-12.3%
TERMINATION PAYOUTS	100.13.1300.61415		\$112			N/A
HEALTH INSURANCE	100.13.1300.61510	\$176,903	\$173,543	\$166,874	\$162,183	-2.8%
VISION INSURANCE	100.13.1300.61513	\$239	\$287	\$137	\$150	9.4%
LIFE INSURANCE	100.13.1300.61615	\$153	\$233	\$101		N/A
CELL PHONE ALLOWANCE	100.13.1300.61626	\$8,400	\$8,850	\$8,250	\$9,000	9.1%
IMRF	100.13.1300.61710	\$9,123	\$7,725	\$2,708	\$2,610	-3.6%
SOCIAL SECURITY	100.13.1300.61725	\$14,533	\$18,182	\$16,075	\$16,691	3.8%
MEDICARE	100.13.1300.61730	\$3,399	\$4,252	\$3,760	\$3,904	3.8%
EXTERNAL SERVICES	100.13.1300.62175		\$0		\$38,040	N/A
PRINTING	100.13.1300.62210	\$343	\$203	\$100	\$100	0%
ADVOCACY SERVICES	100.13.1300.62227	\$0	\$40,000	\$60,000	\$60,000	0%
TRAINING & TRAVEL	100.13.1300.62295	\$920	\$14,646	\$14,000	\$14,000	0%
MEMBERSHIP DUES	100.13.1300.62360	\$41,982	\$41,421	\$58,000	\$58,000	0%
EXPENSE ALLOWANCE	100.13.1300.62370	\$170	\$75			N/A
TELECOMMUNICATIONS - WIRELESS	100.13.1300.64540	\$169	\$342			N/A
FOOD	100.13.1300.65025	\$4,270	\$7,138	\$7,500	\$7,500	0%
OFFICE SUPPLIES	100.13.1300.65095	\$114	\$114	\$500	\$500	0%
OTHER PROGRAM COSTS	100.13.1300.62490	\$1,992	\$137	\$1,250	\$1,250	0%
<b>Total City Council:</b>		<b>\$532,263</b>	<b>\$647,845</b>	<b>\$590,282</b>	<b>\$594,133</b>	<b>0.7%</b>
<b>Total City Council:</b>		<b>\$532,263</b>	<b>\$647,845</b>	<b>\$590,282</b>	<b>\$594,133</b>	<b>0.7%</b>
<b>Total Expenditures:</b>		<b>\$533,508</b>	<b>\$647,845</b>	<b>\$658,324</b>	<b>\$594,133</b>	<b>-9.8%</b>

# City Clerk

**Stephanie Mendoza**

City Clerk

The City Clerk's Office is the central hub for Evanston's administrative functions, playing a vital role in various aspects. The Clerk's Office maintains the City Code and publishes Ordinances and Resolutions to retain them as permanent records in the municipal library. Annual updates to the Municipal Code are executed through amendatory ordinances. The City Clerk is also the custodian of the City seal, affixing it to necessary documents.

Operating within state statute and the municipal code, the City Clerk safeguards and oversees a range of critical documents, including minutes and legal papers. The City Clerk is involved in Election services, facilitating voter registration, petitions, and absentee ballots as the local election official. Additionally, the City Clerk's Office provides access to information through Freedom of Information Act (FOIA) requests and Vital records. The City Clerk also handles Temporarily Accessible Parking Placards, manages City Council referrals, digitizes and maintains records, and issues meeting notices, schedules, and voting orders.

Additionally, the City Clerk serves as the local election authority, OMA compliance, Financial disclosure compliance, and manager of Boards, Commissions, and Committees appointments, terms, and resignations. The City Clerk is also the deputy registrar, overseeing various election-related activities. Collaborating with the Mayor, Council Members, and staff, extends support on particular projects, and represents the city at pertinent meetings upon request.

## Accomplishments in 2023

- Digitization of City Clerk's Office Records We successfully digitized records within the City Clerk's Office, enhancing accessibility and convenience.
- Laserfiche Implementation: Implementing Laserfiche within the Clerk's Office has improved efficiency and organization.
- Collaborative Digitization Pilot: An ongoing successful digitization pilot was conducted with the Law Department and Community Development.
- Record Management Policy Implementation: Our efforts led to the successful implementation of a comprehensive record management policy.
- Public Records Portal: We launched a public records portal, enhancing public access to essential documents.
- BCC Compliance and Organization: We ensured compliance and organization in compliance with BCC standards.
- Expanded MSYEP Internships: The number of MSYEP internships increased to six, contributing to youth empowerment.
- Digitization of Vital Records: We digitized birth and death records dating back to 1863, preserving historical data.
- Board, Committee, and Commission Archive Organization: A comprehensive organization plan is underway for the BCC archive, set to be completed by 2024.
- Shorefront and City Clerk MOU
- ShoreFront Colorful Legacies Partnership

## Performance Measures

**Department Goal:** The City Clerk’s Office strives to maintain an unwavering commitment to providing outstanding customer service, focusing on ensuring universal access to the comprehensive array of services it offers. We are strengthening accessibility by digitizing records, establishing streamlined online request procedures, and maintaining accurate information on our digital platforms. Our persistent endeavors in community outreach serve as a conduit for meaningful communication between City departments and community residents, thereby nurturing an environment of fairness in service delivery and equal access for all residents.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Provide high quality services					
Voter Registrations	Output	x	100	100	200
Accessible Parking Placards Issued	Output	21	47	80	100
FOIA Requests Processed	Output	919	3,063	3,221	3,500
Responses to 311 Requests Submitted Online	Output	14	26	30	40
Phone Calls to the Clerk’s Office	Output	x	2,600	3,000	4,800
Certifications	Output	4	0	30	50
Notary services provided	Output	25	379	400	400
Vital Records (In-Person)	Output	x	1,297	1,600	1,900
Vital Records (Online)	Output	500	1,115	1,300	1,500
Ordinance, Resolutions, Minutes and Actions Publications	Output	197	237	372	500
Activity: Community Outreach					
Community Outreach Events	Output	x	5	20	20
Baby Welcome Kits Distributed	Output	x	x	125	200
Boards, Commissions and Committee Compliance Training	Output	x	x	15	10
Texting Campaigns	Output	x	1	2	2
Activity: Staff Support					
Next Request Trainings	Output	x	x	x	10
Interpretation Services	Output	x	x	3	3
Translation Services	Output	x	x	25	25
Website Pages Updated	Output	x	x	6	6
Mail Distribution by Division	Output	x	x	48	48

## Issues Impacting 2024 Budget

- Ranked Choice Voting Education Campaign: We plan to launch an educational campaign about ranked-choice voting to inform Evanston residents about upcoming changes in the 2025 municipal elections.
- ASPIRE Workforce Development Position: Introducing a workforce development program within the Clerk’s Office will enhance professional growth opportunities for our team.
- Record Management 2-year Contractual Position: We aim to enhance record management by creating a contractual position dedicated to overseeing this vital aspect for two years.
- Citywide Laserfiche Implementation: We will streamline operations by implementing Laserfiche across all departments, facilitating efficient record-keeping.
- Pending City Council Projects: Initiatives such as "Check to Cash," "Baby Bonds," and a "Small Donor Matching System for Fair Elections" are currently under consideration by the City Council.

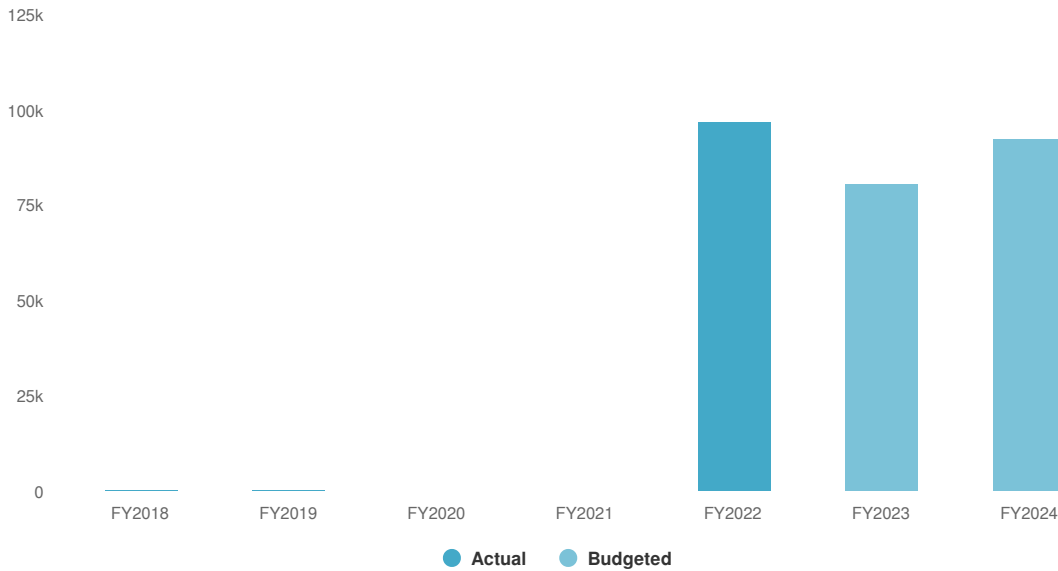
## Upcoming Initiatives

- Launch an educational campaign on ranked-choice voting to familiarize Evanston residents with upcoming changes in the 2025 municipal elections.
- Implement a city-wide public records portal to enable community members to access public documents conveniently.
- Establish records management practices throughout the City, transitioning all departments to Laserfiche for seamless record-keeping.
- Introduce an ASPIRE workforce development program within the Clerk's Office, fostering professional growth opportunities.
- Introduce a Records Management position to serve as a city-wide liaison, facilitating the implementation of the record management policy and record import into Laserfiche.
- To ensure efficient utilization, provide comprehensive Laserfiche training to administrative leads across all departments and divisions.

## Revenues Summary

**\$92,500** **\$12,000**  
(14.91% vs. prior year)

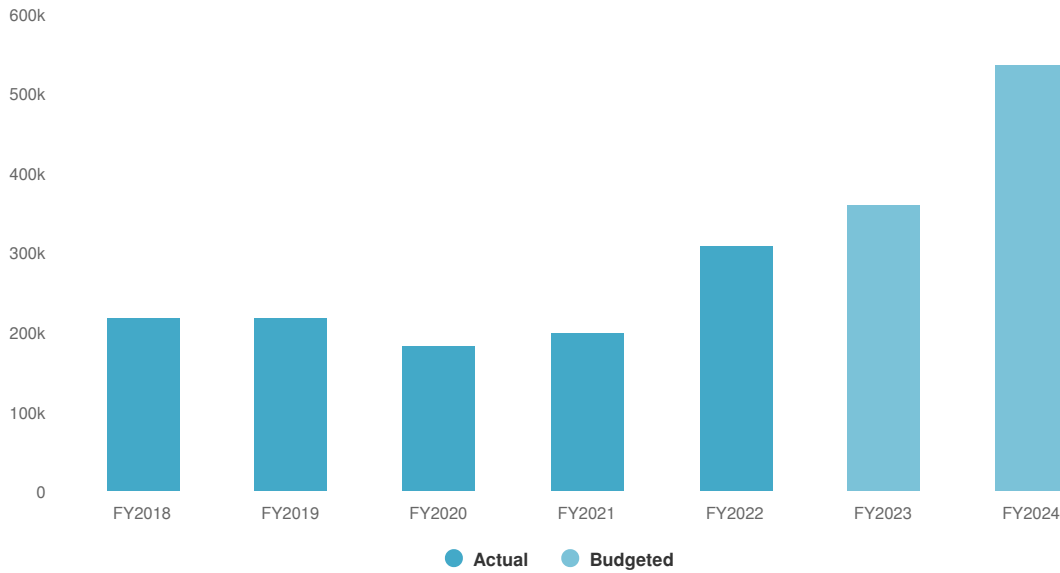
### City Clerk Budget vs. Actual



# Expenditures Summary

**\$535,355** **\$175,247**  
(48.67% vs. prior year)

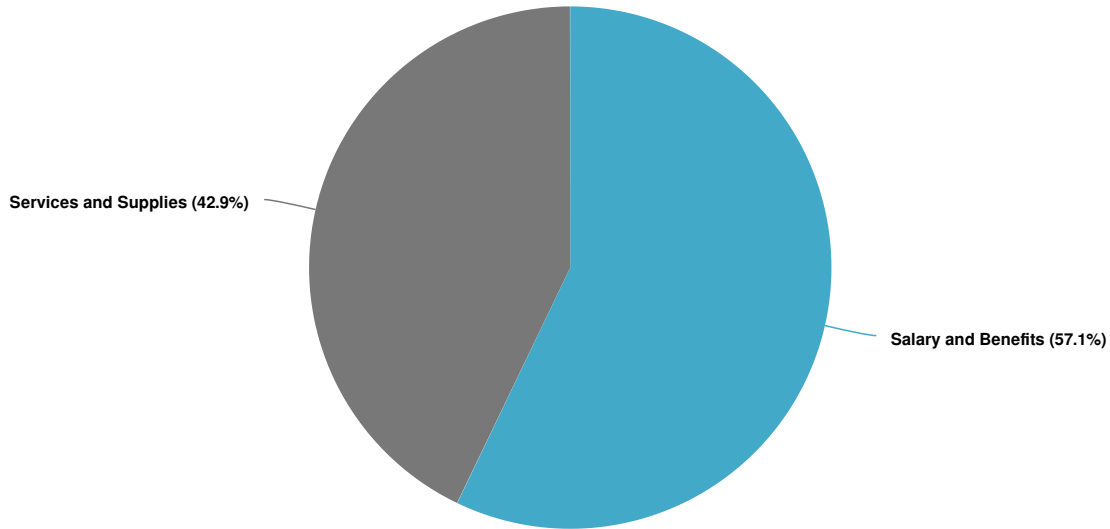
## City Clerk Budget vs. Actual



The increase in expenses from 2023 to 2024 is composed of 1) a request for new dollars for a Ranked Choice Voting Informational Campaign and 2) a net-neutral transfer of operating expenses from Admin Services for costs connected to operating the Civic Center's mailroom, which is operated by City Clerk staff.

# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$167,325	\$232,450	\$258,243	\$305,855	18.4%
Services and Supplies	\$33,107	\$76,275	\$101,865	\$229,500	125.3%
<b>Total Expense Objects:</b>	<b>\$200,432</b>	<b>\$308,725</b>	<b>\$360,108</b>	<b>\$535,355</b>	<b>48.7%</b>

## Revenue Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>City Clerk</b>						
<b>City Clerk</b>						
<b>Charges for Services</b>						
BIRTH AND DEATH RECORDS	100.14.1400.53010	\$0	-\$1,107			N/A
BIRTH CERTIFICATE	100.14.1400.53215	\$0	\$87,672	\$75,000	\$85,000	13.3%
DEATH CERTIFICATE	100.14.1400.53220	\$0	\$9,040	\$5,000	\$7,000	40%
<b>Total Charges for Services:</b>		<b>\$0</b>	<b>\$95,605</b>	<b>\$80,000</b>	<b>\$92,000</b>	<b>15%</b>



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Other Revenue</b>						
MISCELLANEOUS REVENUE	100.14.1400.56045	\$49	\$926	\$500	\$500	0%
<b>Total Other Revenue:</b>		<b>\$49</b>	<b>\$926</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>
<b>Total City Clerk:</b>		<b>\$49</b>	<b>\$96,531</b>	<b>\$80,500</b>	<b>\$92,500</b>	<b>14.9%</b>
<b>Total City Clerk:</b>		<b>\$49</b>	<b>\$96,531</b>	<b>\$80,500</b>	<b>\$92,500</b>	<b>14.9%</b>
<b>Total Revenue:</b>		<b>\$49</b>	<b>\$96,531</b>	<b>\$80,500</b>	<b>\$92,500</b>	<b>14.9%</b>

## Expenditure Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>City Clerk</b>						
<b>City Clerk</b>						
REGULAR PAY	100.14.1400.61010	\$125,385	\$155,089	\$176,155	\$213,693	21.3%
PERMANENT PART-TIME	100.14.1400.61050		\$309			N/A
OVERTIME PAY	100.14.1400.61110	\$0	\$2,209		\$500	N/A
TERMINATION PAYOUTS	100.14.1400.61415	\$0	\$5,626			N/A
HEALTH INSURANCE	100.14.1400.61510	\$24,481	\$49,935	\$62,598	\$68,980	10.2%
VISION INSURANCE	100.14.1400.61513	\$13	\$122	\$169	\$112	-33.7%
LIFE INSURANCE	100.14.1400.61615	\$37	\$19	\$13	\$1	-92.3%
IMRF	100.14.1400.61710	\$8,312	\$7,586	\$5,831	\$6,219	6.7%
SOCIAL SECURITY	100.14.1400.61725	\$7,372	\$9,365	\$10,922	\$13,250	21.3%
MEDICARE	100.14.1400.61730	\$1,724	\$2,190	\$2,555	\$3,100	21.3%
SEASONAL EMPLOYEES	100.14.1400.61060	-\$2,660	\$2,100	\$23,300	\$6,000	-74.2%
PRINTING	100.14.1400.62210	\$0	\$0	\$1,000	\$1,000	0%
OVERNIGHT MAIL CHARGES	100.14.1400.62280	\$0		\$65		N/A
TRAINING & TRAVEL	100.14.1400.62295	\$1,284	\$4,949	\$1,500	\$5,000	233.3%
POSTAGE	100.14.1400.62315	\$0	\$34		\$45,000	N/A
MEMBERSHIP DUES	100.14.1400.62360	\$763	\$0	\$1,000	\$1,000	0%
CODIFICATION SERVICES	100.14.1400.62457	\$22,189	\$19,067	\$30,000	\$30,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.14.1400.62509	\$9,175	\$2,321	\$19,000	\$94,000	394.7%
DIGITAL ARCHIVING	100.14.1400.62645	\$0	\$31,693	\$15,000		N/A
FOOD	100.14.1400.65025	\$725	\$2,424	\$1,000	\$2,500	150%
OFFICE SUPPLIES	100.14.1400.65095	\$1,631	\$12,743	\$5,000	\$5,000	0%
ELECTION SUPPLIES	100.14.1400.65175	\$0	\$945	\$5,000	\$40,000	700%
<b>Total City Clerk:</b>		<b>\$200,432</b>	<b>\$308,725</b>	<b>\$360,108</b>	<b>\$535,355</b>	<b>48.7%</b>
<b>Total City Clerk:</b>		<b>\$200,432</b>	<b>\$308,725</b>	<b>\$360,108</b>	<b>\$535,355</b>	<b>48.7%</b>
<b>Total Expenditures:</b>		<b>\$200,432</b>	<b>\$308,725</b>	<b>\$360,108</b>	<b>\$535,355</b>	<b>48.7%</b>

# 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.

## Accomplishments in 2023

- CMO Overall
  - Filled critical staffing needs, including Manager for Organizational Performance and Equity, Cultural Arts Coordinator, Administrative Coordinator, Financial Analyst, and two Sustainability and Resilience Specialists.
- Accounts Payable
  - Changed the AP process to work with Fifth-Third Bank to process our AP checks.
- Communications
  - Maintained quality and quantity of communications materials while being down one full-time staff members
  - Over 3,500 new subscribers to our newsletter in 2023 (as of 9/30/2023) with an engagement rate of 72% of our 87,652 total subscribers.
  - Over 1,600 new followers across Facebook and Instagram, with a over 100,000 impressions across those platforms (as of 9/30/2023). Our Facebook Post engagements are up 107.1% over 2022.
- Cultural Arts
  - Installation of a bronze bust of Jean Baptiste Pointe DuSable at the Evanston Public Library Main Branch
  - Drafting a 2-year strategic plan for arts and culture in Evanston
- Economic Development
  - Adoption of Evanston Thrives Business District Plan
  - Ongoing Howard Street planning and SSA implementation
  - West Evanston property acquisition and TIF planning initiatives
  - Disbursement of nearly \$600,000 in city-wide small business focused grants
- Finance and Accounting
  - Successful adoption and adherence to GASB87 for annual audit reporting for Fiscal Year 2022 Annual Audit.
  - Completion of the 2022 Single Audit and the Illinois Division of Insurance Annual Compliance Reports for Fire and Police Pension Plans.
  - Implementation of new staff processes to improve the 2024 Budget Planning Process.
- Organizational Performance and Equity
  - This Division was created in June 2023 with the hiring of Manager Liam Bird.
  - Facilitated a listening campaign with 42 members of City leadership, staff, and Councilmembers to synthesize ideas and create a strategic plan.
  - Worked with the Finance Division to begin identifying ways of quantifying equity initiatives within the City of Evanston Budget.
- Purchasing
  - Reduced number of credit cards on the City's BMO account
  - Redesigned the city's MWDEBE and Business Diversity web pages
- Reparations
  - See "Reparations Fund" within "All Funds"
- Revenue and Collections
  - Enhanced relationship with the Law Department to improve collections from the Liquor Tax
  - Amidst significant staff loss this year, we maintained a similar level of service and work accomplished.
  - Quick wheel tax preparation and successful implementation
- Sustainability
  - See "Sustainability Fund" within "All Funds"

## 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 Actual	FY 2023 Estimate	FY 2024 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	160,000
# of social media followers (Instagram, Facebook)	Output	x	x	22,500	25,000
% of email and SMS contacts engaged	Efficiency	72.2%	78.5%	78.5%	80.0%
Activity: Support the implementation of the Local Reparations Restorative Program					
# of residents in 2nd, 5th, and 8th Wards signed up to receive Reparation updates	Output	208	240	275	300
# number of community engagement meetings	Output	7	13	15	15
Activity: Finance GFOA Award					
# of years received GFOA's Distinguished Budget Award	Output	27	28	29	30

## Issues Affecting 2024 Budget

- Cultural Arts notes that there is a wealth of necessary programming ideas, but there are limited resources to implement those arts and culture programs.
- Economic Development notes that TIF Budgets continue to be impacted by delays from the Assessor's Office as well as lingering effects from COVID19
- Organizational Performance and Equity notes that as a result of the listening sessions conducted in 2023, there are a handful of organizational cultural challenges that need to be addressed. This includes but is not limited to acknowledging and repairing harms, boosting morale and cultivating a sense of belonging, and addressing concerns presented to City leadership from Black employees.
- Revenue and Collections notes that increased technical demands through chat, 311 requests, emails, and phone calls impact in-person customer service delivery, which leads to delays and frustrated customers.

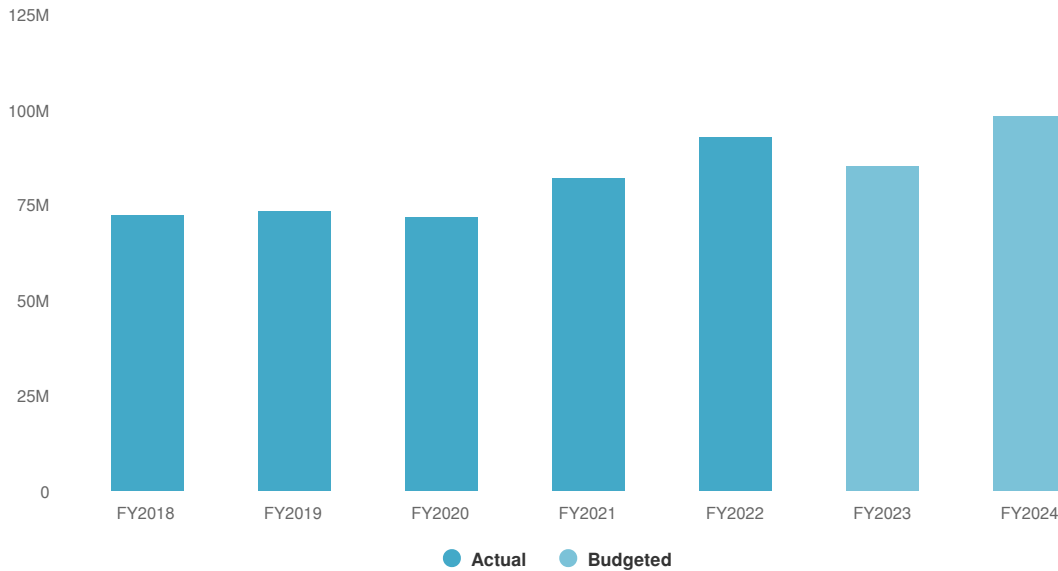
## Upcoming Initiatives

- Communications
  - Increase the number of videos produced for social media/newsletters.
  - Increase Instagram following by 15%.
  - Relaunch the VolunteerEvanston Platform.
  - Re-establish inclusive, internal staff engagement events.
  - Increase communication platform, branding, and social media trainings for staff.
- Cultural Arts
  - Implementing the 2-year strategic plan for arts and culture in Evanston.
  - Hosting Arts and Culture Town Halls across Evanston.
  - Applying for grant funding through the Cultural Arts Fund.
- Economic Development
  - Implementation of Evanston Thrives Recommendations
  - Launching the business directory featuring MWEDBE and LGQTQIA+ categories
  - City owned land utilization strategies aligned with CARP and Affordable Housing goals
- Finance and Accounting
  - The adoption and adherence to GASB96 for annual audit reporting with the 2023 Annual Audit.
  - Working with the Finance and Budget Committee and City Departments to improve projections and forecasts in all City Funds.
  - Working with Departments to improve the 2025 Budget Planning Process.
- Organizational Performance and Equity
  - Developing a new Evanston Organizational Performance and Equity Framework through co-design and embedding in organizational culture and processes.
  - Providing all staff with professional learning experiences focused on equity-based leadership and centering an equity lens in their work.
  - Centering targeted universalism in policies and budgets including an Affirmative Action Policy, Pay Equity Ordinance, and an Evanston Equity Index to drive equitable allocation formulas.
- Purchasing
  - Updating the Bid/RFP/RFQ Templates and Forms
- Reparations
  - See "Reparations Fund" within "All Funds"
- Revenue and Collections
  - Introduction of zendesk to streamline email notifications and requests
  - Restructuring the office layout and work distribution to become more efficient
  - Ongoing implementation and troubleshooting of the kiosks
- Sustainability
  - See "Sustainability Fund" within "All Funds"

## Revenues Summary

**\$98,186,480** **\$12,755,080**  
(14.93% vs. prior year)

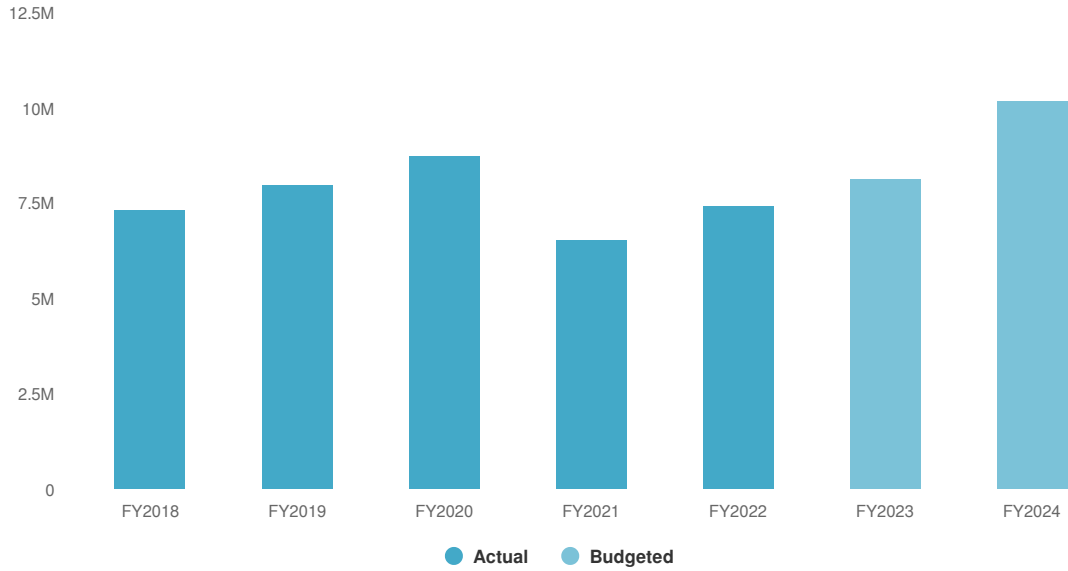
### City Manager's Office Budget vs. Actual



## Expenditures Summary

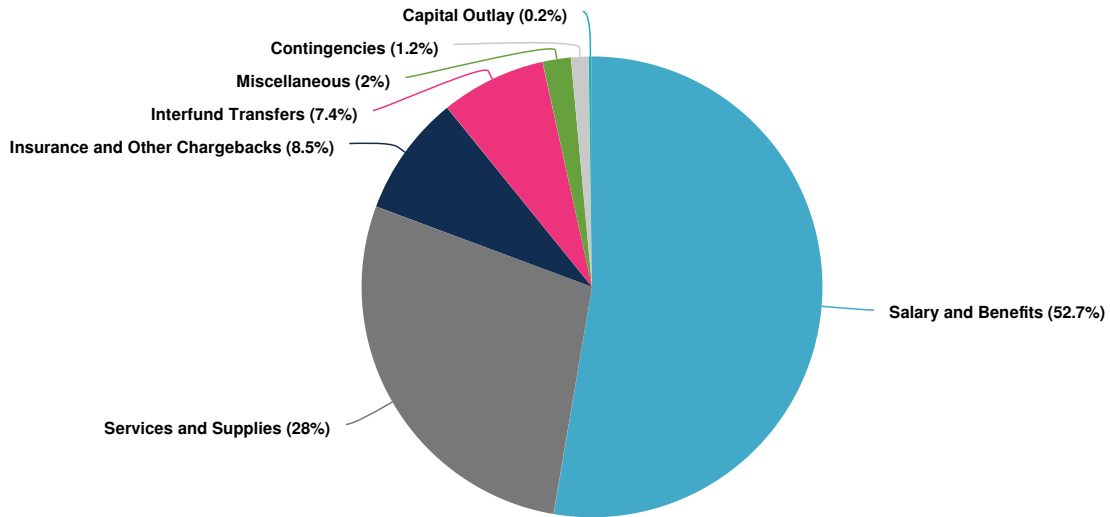
**\$10,177,532** **\$2,034,457**  
(24.98% vs. prior year)

### City Manager's Office Budget vs. Actual



## Expenditures by Type

### Budgeted Expenditures by Type

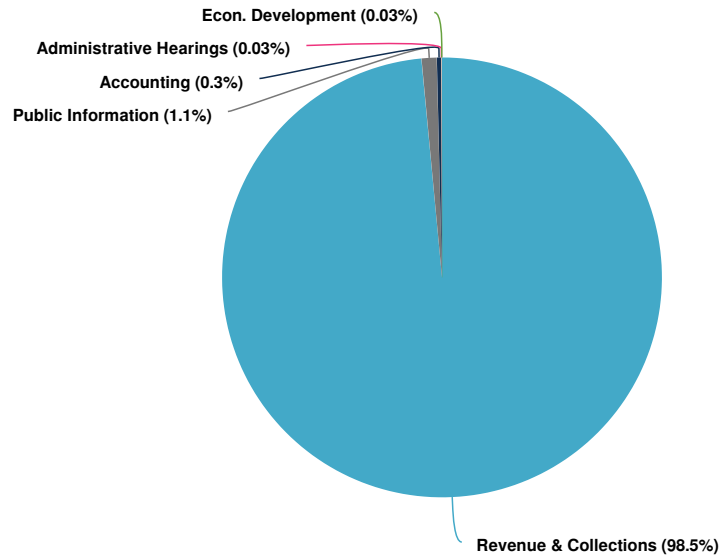


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$3,349,372	\$3,135,297	\$3,878,348	\$5,361,700	38.2%
Services and Supplies	\$1,195,068	\$1,491,474	\$1,652,927	\$2,849,332	72.4%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Miscellaneous	\$105,222	\$435,273	\$52,550	\$203,000	286.3%
Capital Outlay	\$136,380	\$207,115	\$500,000	\$22,500	-95.5%
Interfund Transfers	\$275,000	\$1,300,000	\$806,750	\$750,000	-7%
Insurance and Other Chargebacks	\$1,443,795	\$802,645	\$852,500	\$866,000	1.6%
Contingencies	\$14,020	\$37,790	\$400,000	\$125,000	-68.7%
<b>Total Expense Objects:</b>	<b>\$6,518,858</b>	<b>\$7,409,596</b>	<b>\$8,143,075</b>	<b>\$10,177,532</b>	<b>25%</b>

## Revenue Detail

### Projected 2022 Revenue by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>City Manager's Office</b>						
<b>Public Information</b>						
CABLE FRANCHISE FEE	100.15.1510.52180	\$956,118	\$890,517	\$950,000	\$950,000	0%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$51,347	\$116,236	\$145,000	\$145,000	0%
<b>Total Public Information:</b>		<b>\$1,007,464</b>	<b>\$1,006,753</b>	<b>\$1,095,000</b>	<b>\$1,095,000</b>	<b>0%</b>
<b>Emergency Operations Center</b>						
STATE, COUNTY AND OTHER GRANTS	100.15.1520.55146	\$12,000				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FEMA	100.15.1520.55265	\$0	\$111,434			N/A
<b>Total Emergency Operations Center:</b>		<b>\$12,000</b>	<b>\$111,434</b>			<b>N/A</b>
<b>Office Of Sustainability</b>						
GRANTS AND AID	100.15.1535.55251	\$50,000				N/A
<b>Total Office Of Sustainability:</b>		<b>\$50,000</b>				<b>N/A</b>
<b>Financial Administration</b>						
MISCELLANEOUS REVENUE	100.15.1555.56045	\$10,000				N/A
<b>Total Financial Administration:</b>		<b>\$10,000</b>				<b>N/A</b>
<b>Revenue &amp; Collections</b>						
PROPERTY TAXES	100.15.1560.51015	\$8,075,176	\$8,759,074	\$9,057,297	\$9,057,297	0%
STATE USE TAX	100.15.1560.51515	\$2,908,688	\$3,165,654	\$2,650,000	\$3,200,000	20.8%
SALES TAX - BASIC	100.15.1560.51525	\$12,172,648	\$12,987,309	\$11,000,000	\$13,000,000	18.2%
SALES TAX - HOME RULE	100.15.1560.51530	\$9,324,471	\$10,455,926	\$8,000,000	\$10,600,000	32.5%
AUTO RENTAL TAX	100.15.1560.51535	\$66,575	\$70,927	\$50,000	\$60,000	20%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	\$552,220	\$776,296	\$700,000	\$700,000	0%
ATHLETIC CONTEST TAX	100.15.1560.51540	\$656,249	\$884,462	\$800,000	\$800,000	0%
STATE INCOME TAX	100.15.1560.51545	\$10,141,121	\$12,826,057	\$11,500,000	\$11,500,000	0%
MUNICIPAL HOTEL TAX	100.15.1560.51550	\$1,043,124	\$2,166,476	\$1,300,000	\$2,350,000	80.8%
ELECTRIC UTILITY TAX	100.15.1560.51565	\$2,878,504	\$2,925,798	\$2,900,000	\$2,900,000	0%
NATURAL GAS UTILITY TAX	100.15.1560.51570	\$1,250,863	\$1,987,378	\$1,400,000	\$1,850,000	32.1%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	\$756,746	\$795,174	\$800,000	\$800,000	0%
CIGARETTE TAX	100.15.1560.51585	\$162,000	\$216,000	\$200,000	\$200,000	0%
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	\$822,567	\$835,935	\$965,000	\$990,000	2.6%
LIQUOR TAX	100.15.1560.51595	\$3,078,034	\$3,291,166	\$3,000,000	\$3,100,000	3.3%
MEDICAL CANNABIS TAX	100.15.1560.51597	\$0		\$50,000		N/A
RECREATIONAL CANNABIS TAX	100.15.1560.51598	\$218,385	\$233,894			N/A
PARKING TAX	100.15.1560.51600	\$2,845,047	\$2,952,826	\$2,600,000	\$2,900,000	11.5%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	\$2,265,429	\$4,911,675	\$2,250,000	\$3,500,000	55.6%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	\$6,227,430	\$5,496,306	\$750,000	\$2,750,000	266.7%
TELECOMMUNICATIONS TAX	100.15.1560.51625	\$1,198,020	\$1,170,164	\$1,200,000	\$1,100,000	-8.3%
AMUSEMENT TAX	100.15.1560.51630	\$809,651	\$942,080	\$750,000	\$900,000	20%
WHEEL TAX	100.15.1560.52010	\$3,062,072	\$2,804,272	\$3,100,000	\$2,800,000	-9.7%
SURFACE LOT PERMITS	100.15.1560.53252	\$0	-\$90			N/A
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$600	\$1,475			N/A

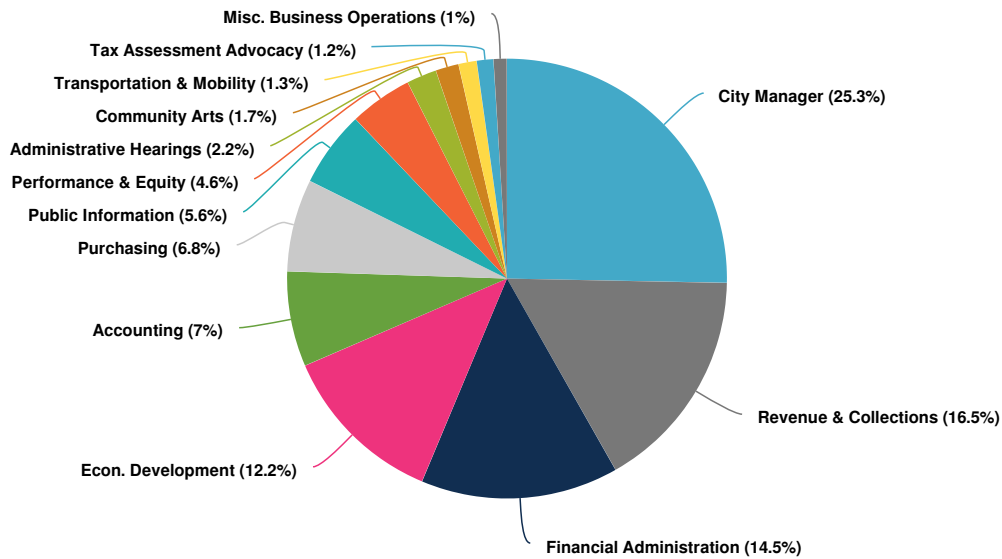


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PET LICENSES	100.15.1560.52020	\$19,137	\$14,284	\$15,000	\$20,000	33.3%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,025	\$1,220	\$228,000		N/A
VISITOR PARKING PERMITS	100.15.1560.52131	\$164	\$76	\$13,000		N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$62,620	\$63,125	\$57,000	\$57,000	0%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$126,770	\$106,744	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$0	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$9,893	\$58,454	\$75,000	\$75,000	0%
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730		\$0		\$35,000	N/A
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	\$0	\$0	\$50,000	\$50,000	0%
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	\$28,700	\$32,850		\$20,000	N/A
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	\$0	\$289,328	\$295,000	\$350,000	18.6%
PROPERTY SALES AND RENTAL	100.15.1560.56010	\$144,301	\$104,795	\$51,100	\$75,000	46.8%
DONATIONS	100.15.1560.56011	\$25,997	\$1,550			N/A
MISCELLANEOUS REVENUE	100.15.1560.56045	\$185,685	\$124,591	\$65,600	\$100,000	52.4%
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	\$85,000	\$65,000	\$85,000	\$85,000	0%
FUND BALANCE APPLIED	100.15.1560.56106	\$0		\$10,085,454	\$10,532,793	4.4%
PARKING PERMITS-RYAN FIELD	100.15.1560.56175	\$0	\$0	\$15,000	\$15,000	0%
RTU AMORTIZATION - LEASES	100.15.1560.56750		\$10,148			N/A
COMPONENT UNIT RECEIPTS	100.15.1560.56801	\$280,896				N/A
INVESTMENT INCOME	100.15.1560.56501	\$31,831	\$647,128	\$55,000	\$500,000	809.1%
INTEREST REVENUE - LEASES	100.15.1560.56504		\$1,422			N/A
FROM WEST EVANSTON TIF	100.15.1560.57007	\$75,000	\$75,000	\$75,000	\$75,000	0%
FROM MOTOR FUEL FUND-S/M	100.15.1560.57020	\$1,044,984	\$1,044,987			N/A
FROM EMERGENCY TEL SYSTEM	100.15.1560.57040	\$90,000	\$90,000	\$90,000	\$100,000	11.1%
TRANSFER FROM GOOD NEIGHBOR FUND	100.15.1560.57058	\$414,152			\$1,500,000	N/A
FROM DEMPSTER-DODGE TIF	100.15.1560.57087	\$9,996	\$10,000	\$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	\$75,000	\$75,000	\$75,000	\$75,000	0%
FROM SPECIAL ASSMT. FUND	100.15.1560.57110	\$92,004	\$92,000	\$92,000	\$92,000	0%
FROM PARKING FUND	100.15.1560.57130	\$2,972,388	\$2,972,390	\$2,972,390	\$2,972,390	0%
FROM WATER FUND	100.15.1560.57135	\$492,240	\$492,235	\$492,235	\$500,000	1.6%
FROM WATER FUND-ROI	100.15.1560.57140	\$2,831,100	\$2,831,102	\$2,831,102	\$2,888,000	2%
FROM WATER FUND-ADMIN. EX	100.15.1560.57145	\$726,228	\$726,222	\$726,222	\$741,000	2%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TRANSFER FROM SEWER FUND	100.15.1560.57165	\$330,168	\$336,770	\$340,000	\$640,000	88.2%
<b>Total Revenue &amp; Collections:</b>		<b>\$80,700,897</b>	<b>\$90,952,656</b>	<b>\$83,983,400</b>	<b>\$96,732,480</b>	<b>15.2%</b>
<b>Accounting</b>						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516		\$17,118			N/A
CHARGEBACK REVENUE	100.15.1570.56158	\$441,887	\$431,009	\$300,000	\$300,000	0%
<b>Total Accounting:</b>		<b>\$441,887</b>	<b>\$448,127</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>0%</b>
<b>Purchasing</b>						
REBATE REVENUE	100.15.1575.56007	\$0	\$96,575			N/A
MISCELLANEOUS REVENUE	100.15.1575.56045	\$1,805		\$3,000		N/A
<b>Total Purchasing:</b>		<b>\$1,805</b>	<b>\$96,575</b>	<b>\$3,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Administrative Hearings</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$40,892	\$51,962	\$30,000	\$30,000	0%
<b>Total Administrative Hearings:</b>		<b>\$40,892</b>	<b>\$51,962</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Econ. Development</b>						
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$10,975	\$40,750	\$20,000	\$25,000	25%
MISCELLANEOUS REVENUE	100.15.5300.56045		\$0		\$2,000	N/A
LOAN PROCEEDS	100.15.5300.56120		\$0		\$2,000	N/A
<b>Total Econ. Development:</b>		<b>\$10,975</b>	<b>\$40,750</b>	<b>\$20,000</b>	<b>\$29,000</b>	<b>45%</b>
<b>Total City Manager's Office:</b>		<b>\$82,275,920</b>	<b>\$92,708,257</b>	<b>\$85,431,400</b>	<b>\$98,186,480</b>	<b>14.9%</b>
<b>Total Revenue:</b>		<b>\$82,275,920</b>	<b>\$92,708,257</b>	<b>\$85,431,400</b>	<b>\$98,186,480</b>	<b>14.9%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>City Manager</b>						
ESTIMATED WAGES/BENEFITS	100.15.1505.61001	\$0	\$0	\$189,872	\$500,000	163.3%
REGULAR PAY	100.15.1505.61010	\$597,155	\$405,798	\$1,019,625	\$1,111,506	9%
PERMANENT PART-TIME	100.15.1505.61050	\$13,998	\$19,720			N/A
TEMPORARY EMPLOYEES	100.15.1505.61055	\$19,335	\$84,488			N/A
TERMINATION PAYOUTS	100.15.1505.61415	\$127,189	\$84,287			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1505.61430	\$11,538	\$10,513			N/A
HEALTH INSURANCE	100.15.1505.61510	\$37,191	\$27,024	\$123,305	\$153,208	24.3%
VISION INSURANCE	100.15.1505.61513	\$32	\$38	\$136	\$264	94.1%
LIFE INSURANCE	100.15.1505.61615	\$621	\$495	\$267	\$697	161%
AUTO ALLOWANCE	100.15.1505.61625	\$6,848	\$4,980		\$7,470	N/A
CELL PHONE ALLOWANCE	100.15.1505.61626	\$2,418	\$900		\$1,200	N/A
IMRF	100.15.1505.61710	\$55,307	\$19,854	\$33,751	\$32,346	-4.2%
SOCIAL SECURITY	100.15.1505.61725	\$30,232	\$23,517	\$57,080	\$61,382	7.5%
MEDICARE	100.15.1505.61730	\$10,752	\$7,217	\$14,786	\$16,241	9.8%
SEASONAL EMPLOYEES	100.15.1505.61060	\$6,908	\$7,160	\$45,000	\$29,400	-34.7%
ADVERTISING	100.15.1505.62205	\$2,150				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PRINTING	100.15.1505.62210	\$5,706	\$156	\$1,000	\$1,000	0%
OVERNIGHT MAIL CHARGES	100.15.1505.62280	\$0	\$0	\$155	\$155	0%
TRAINING & TRAVEL	100.15.1505.62295	\$11,869	\$5,657	\$23,100	\$20,000	-13.4%
MEMBERSHIP DUES	100.15.1505.62360	\$5,765	\$11,099	\$15,000	\$15,000	0%
COPY MACHINE CHARGES	100.15.1505.62380	\$221				N/A
WORK- STUDY	100.15.1505.62506	\$485				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1505.62509	\$203,452	\$266,107	\$210,000	\$180,000	-14.3%
RECRUITMENT	100.15.1505.62512	\$0	\$39,189			N/A
COMMUNITY RESPONDER PROGRAM	100.15.1505.62651				\$400,000	N/A
CONTRIB TO OTHER AGENCIES	100.15.1505.62665	\$5,000				N/A
TELECOMMUNICATIONS - WIRELESS	100.15.1505.64540	\$681	\$602			N/A
BOOKS, PUBLICATIONS, MAPS	100.15.1505.65010	\$669	\$900			N/A
FOOD	100.15.1505.65025	\$5,652	\$4,983	\$1,000	\$5,000	400%
OFFICE SUPPLIES	100.15.1505.65095	\$938	\$510	\$2,000	\$2,000	0%
OTHER PROGRAM COSTS	100.15.1505.62490	\$16,783	\$9,991	\$15,000	\$15,000	0%
MISCELLANEOUS	100.15.1505.62770		\$8			N/A
GENERAL ADMINISTRATION & SUPPORT	100.15.1505.66040		\$93			N/A
CONTINGENCIES	100.15.1505.68205	\$13,689	\$26,443	\$250,000	\$25,000	-90%
<b>Total City Manager:</b>		<b>\$1,192,585</b>	<b>\$1,061,728</b>	<b>\$2,001,077</b>	<b>\$2,576,869</b>	<b>28.8%</b>
<b>Public Information</b>						
REGULAR PAY	100.15.1510.61010	\$350,069	\$275,082	\$272,914	\$368,382	35%
PERMANENT PART-TIME	100.15.1510.61050	\$1,577				N/A
TERMINATION PAYOUTS	100.15.1510.61415	\$4,288	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1510.61430	\$3,338				N/A
HEALTH INSURANCE	100.15.1510.61510	\$26,959	\$15,823	\$17,096	\$43,442	154.1%
VISION INSURANCE	100.15.1510.61513	\$16				N/A
LIFE INSURANCE	100.15.1510.61615	\$286	\$196	\$179	\$43	-75.9%
AUTO ALLOWANCE	100.15.1510.61625	\$450	\$450	\$413	\$450	9.1%
CELL PHONE ALLOWANCE	100.15.1510.61626	\$1,008	\$1,008	\$924	\$1,000	8.2%
IMRF	100.15.1510.61710	\$29,401	\$12,804	\$9,033	\$10,720	18.7%
SOCIAL SECURITY	100.15.1510.61725	\$22,352	\$17,435	\$17,390	\$23,289	33.9%
MEDICARE	100.15.1510.61730	\$5,227	\$4,077	\$4,067	\$5,447	33.9%
SEASONAL EMPLOYEES	100.15.1510.61060	\$5,664	\$7,908	\$16,240	\$20,000	23.2%
ADVERTISING	100.15.1510.62205	\$1,485	\$1,302	\$5,000	\$2,500	-50%
PRINTING	100.15.1510.62210	\$1,475	\$2,000	\$5,000	\$5,000	0%
TRAINING & TRAVEL	100.15.1510.62295	\$0	\$234	\$1,600	\$1,800	12.5%
POSTAGE	100.15.1510.62315	\$0	\$0	\$2,499	\$1,000	-60%
MEMBERSHIP DUES	100.15.1510.62360	\$400	\$400	\$433	\$400	-7.6%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SERVICE AGREEMENTS/ CONTRACTS	100.15.1510.62509	\$0	\$3,675	\$25,000	\$10,000	-60%
PEG FEE DISTRIBUTION	100.15.1510.64004	\$15,058	\$375	\$50,000	\$50,000	0%
OTHER PROGRAM COSTS	100.15.1510.62490	\$21,166	\$23,364	\$2,450	\$25,000	920.4%
<b>Total Public Information:</b>		<b>\$490,218</b>	<b>\$366,134</b>	<b>\$430,238</b>	<b>\$568,472</b>	<b>32.1%</b>
<b>Emergency Operations Center</b>						
PRINTING	100.15.1520.62210	\$413	-\$1,395			N/A
IT COMPUTER SOFTWARE	100.15.1520.62340	\$5,964				N/A
LAUNDRY/OTHER CLEANING	100.15.1520.62355	\$2,759				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1520.62509	\$2,000				N/A
FOOD	100.15.1520.65025	\$4,998				N/A
BLDG MAINTENANCE MATERIAL	100.15.1520.65050	\$1,078				N/A
SAFETY EQUIPMENT	100.15.1520.65090	\$29,572				N/A
OTHER COMMODITIES	100.15.1520.65125	\$1,643				N/A
IT COMPUTER HARDWARE	100.15.1520.65555	\$1,014				N/A
OTHER PROGRAM COSTS	100.15.1520.62490	\$34,303				N/A
<b>Total Emergency Operations Center:</b>		<b>\$83,744</b>	<b>-\$1,395</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Misc. Business Operations</b>						
CONTINGENCIES	100.15.1525.68205	\$331	\$11,348	\$150,000	\$100,000	-33.3%
<b>Total Misc. Business Operations:</b>		<b>\$331</b>	<b>\$11,348</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>-33.3%</b>
<b>Office Of Sustainability</b>						
REGULAR PAY	100.15.1535.61010	\$39,037	\$46,687			N/A
TERMINATION PAYOUTS	100.15.1535.61415	\$710				N/A
HEALTH INSURANCE	100.15.1535.61510	\$3,359	\$3,466			N/A
VISION INSURANCE	100.15.1535.61513	\$3	\$19			N/A
LIFE INSURANCE	100.15.1535.61615	\$52	\$62			N/A
IMRF	100.15.1535.61710	\$3,103	\$2,172			N/A
SOCIAL SECURITY	100.15.1535.61725	\$3,030	\$2,836			N/A
MEDICARE	100.15.1535.61730	\$709	\$663			N/A
SEASONAL EMPLOYEES	100.15.1535.61060	\$5,860				N/A
FOOD	100.15.1535.65025	\$75				N/A
OTHER PROGRAM COSTS	100.15.1535.62490	\$5,991	\$7,011	\$10,000		N/A
<b>Total Office Of Sustainability:</b>		<b>\$61,930</b>	<b>\$62,916</b>	<b>\$10,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Transportation &amp; Mobility</b>						
REGULAR PAY	100.15.1540.61010		\$0		\$77,008	N/A
HEALTH INSURANCE	100.15.1540.61510		\$0		\$25,151	N/A
IMRF	100.15.1540.61710		\$0		\$2,241	N/A
SOCIAL SECURITY	100.15.1540.61725		\$0		\$4,775	N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEDICARE	100.15.1540.61730		\$0		\$1,117	N/A
OTHER PROGRAM COSTS	100.15.1540.62490		\$0		\$25,000	N/A
<b>Total Transportation &amp; Mobility:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135,292</b>	<b>N/A</b>
<b>Performance &amp; Equity</b>						
REGULAR PAY	100.15.1550.61010		\$0		\$189,143	N/A
TEMPORARY EMPLOYEES	100.15.1550.61055		\$0		\$15,600	N/A
HEALTH INSURANCE	100.15.1550.61510		\$0		\$20,589	N/A
VISION INSURANCE	100.15.1550.61513		\$0		\$38	N/A
LIFE INSURANCE	100.15.1550.61615		\$0		\$124	N/A
IMRF	100.15.1550.61710		\$0		\$5,505	N/A
SOCIAL SECURITY	100.15.1550.61725		\$0		\$11,728	N/A
MEDICARE	100.15.1550.61730		\$0		\$2,744	N/A
STUDIES	100.15.1550.62180		\$0		\$7,500	N/A
PRINTING	100.15.1550.62210		\$0		\$1,000	N/A
TRAINING & TRAVEL	100.15.1550.62295		\$0		\$3,000	N/A
MEMBERSHIP DUES	100.15.1550.62360		\$0		\$1,000	N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1550.62509		\$0		\$158,500	N/A
BOOKS, PUBLICATIONS, MAPS	100.15.1550.65010		\$0		\$14,500	N/A
FOOD	100.15.1550.65025		\$0		\$3,500	N/A
OTHER PROGRAM COSTS	100.15.1550.62490		\$0		\$36,000	N/A
<b>Total Performance &amp; Equity:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$470,470</b>	<b>N/A</b>
<b>Financial Administration</b>						
REGULAR PAY	100.15.1555.61010	\$272,101	\$349,236	\$346,593	\$512,342	47.8%
OVERTIME PAY	100.15.1555.61110	\$0		\$1,000		N/A
TERMINATION PAYOUTS	100.15.1555.61415	\$0	\$5,077			N/A
HEALTH INSURANCE	100.15.1555.61510	\$35,156	\$31,397	\$45,390	\$59,211	30.5%
VISION INSURANCE	100.15.1555.61513	\$22	\$363	\$35	\$76	117.1%
LIFE INSURANCE	100.15.1555.61615	\$392	\$373	\$305	\$426	39.7%
AUTO ALLOWANCE	100.15.1555.61625	\$3,735	\$3,735	\$3,424	\$3,735	9.1%
CELL PHONE ALLOWANCE	100.15.1555.61626	\$900	\$900	\$825	\$900	9.1%
IMRF	100.15.1555.61710	\$25,658	\$13,388	\$11,473	\$14,909	30%
SOCIAL SECURITY	100.15.1555.61725	\$17,546	\$33,476	\$20,709	\$29,696	43.4%
MEDICARE	100.15.1555.61730	\$4,477	\$4,127	\$5,088	\$7,497	47.3%
CONSULTING SERVICES	100.15.1555.62185	\$361	\$1,300	\$10,000	\$10,000	0%
ADVERTISING	100.15.1555.62205	\$224	\$695	\$1,000	\$1,000	0%
OVERNIGHT MAIL CHARGES	100.15.1555.62280	\$0	\$0	\$100	\$100	0%
TRAINING & TRAVEL	100.15.1555.62295	\$50	\$2,961	\$4,000	\$8,000	100%
IT COMPUTER SOFTWARE	100.15.1555.62340		\$0		\$15,000	N/A
MEMBERSHIP DUES	100.15.1555.62360	\$2,960	\$1,215	\$1,600	\$1,600	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
INSURANCE PREMIUM	100.15.1555.62615	\$900	\$0	\$50	\$50	0%
BOOKS, PUBLICATIONS, MAPS	100.15.1555.65010	\$0	\$16	\$300	\$300	0%
OFFICE SUPPLIES	100.15.1555.65095	\$0	\$11	\$1,200	\$1,200	0%
OTHER PROGRAM COSTS	100.15.1555.62490	\$40	\$65	\$100	\$2,000	1,900%
TRANSFER TO SSA9	100.15.1555.66029	\$0	\$0	\$206,750		N/A
TRANSFER TO INSURANCE - RISK	100.15.1555.66030	\$1,400,004	\$750,000	\$787,500	\$811,000	3%
<b>Total Financial Administration:</b>		<b>\$1,764,526</b>	<b>\$1,198,336</b>	<b>\$1,447,442</b>	<b>\$1,479,043</b>	<b>2.2%</b>
<b>Revenue &amp; Collections</b>						
REGULAR PAY	100.15.1560.61010	\$231,230	\$226,312	\$256,906	\$277,574	8%
TEMPORARY EMPLOYEES	100.15.1560.61055	\$4,561				N/A
OVERTIME PAY	100.15.1560.61110	\$0		\$2,100		N/A
TERMINATION PAYOUTS	100.15.1560.61415	\$4,955				N/A
ANNUAL SICK LEAVE PAYOUT	100.15.1560.61420	\$766				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1560.61430	\$2,830	\$3,504			N/A
HEALTH INSURANCE	100.15.1560.61510	\$27,137	\$25,409	\$30,990	\$41,482	33.9%
VISION INSURANCE	100.15.1560.61513	\$140	\$462	\$87	\$95	9%
LIFE INSURANCE	100.15.1560.61615	\$171	\$208	\$140	\$109	-22.3%
CELL PHONE ALLOWANCE	100.15.1560.61626		\$126		\$504	N/A
IMRF	100.15.1560.61710	\$19,724	\$10,697	\$8,504	\$8,079	-5%
SOCIAL SECURITY	100.15.1560.61725	\$14,431	\$13,865	\$15,929	\$17,243	8.2%
MEDICARE	100.15.1560.61730	\$3,375	\$3,243	\$3,726	\$4,034	8.2%
SEASONAL EMPLOYEES	100.15.1560.61060	\$6,663	\$19,470		\$60,000	N/A
PRINTING	100.15.1560.62210	\$8,451	\$102,244			N/A
OFFICE EQUIPMENT MAINT	100.15.1560.62235	\$0	\$0	\$100	\$24,000	23,900%
POSTAGE CHARGEBACKS	100.15.1560.62275	\$76		\$1,000		N/A
TRAINING & TRAVEL	100.15.1560.62295	\$182	\$679	\$3,000	\$3,000	0%
POSTAGE	100.15.1560.62315	\$25,201	\$14,753	\$39,500	\$25,000	-36.7%
MEMBERSHIP DUES	100.15.1560.62360	\$0	\$300			N/A
COPY MACHINE CHARGES	100.15.1560.62380	\$147				N/A
ARMORED CAR SERVICES	100.15.1560.62431	\$33,261	\$27,017	\$35,000	\$35,000	0%
BANK SERVICE CHARGES	100.15.1560.62705	\$204,312	\$218,809	\$250,000	\$225,000	-10%
UTILITY TAX AUDIT SERVICES	100.15.1560.64541	\$6,299	\$0	\$10,800	\$10,800	0%
PERSONAL COMPUTER SOFTWARE	100.15.1560.64545	\$56,237	\$60,000	\$60,000	\$60,000	0%
LICENSING/REGULATORY SUPP	100.15.1560.65045	\$47,861	\$65,101	\$30,000	\$30,000	0%
OFFICE SUPPLIES	100.15.1560.65095	\$4,318	\$4,141	\$4,000	\$4,000	0%
OTHER CHARGES	100.15.1560.62605		\$225			N/A
TRSF OUT TO SOLID WASTE FUND - PROP TAX	100.15.1560.66147		\$0		\$100,000	N/A
UNREALIZED LOSS ON INVESTMENTS	100.15.1560.68015	\$0	\$376,425			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TRANSFERS TO OTHER FUNDS	100.15.1560.66020	\$275,000	\$0			N/A
TRANSFER TO EQUIP REPLACEMENT	100.15.1560.66027		\$800,000			N/A
TRANSFER TO CAPITAL IMPROVEMENT FUND	100.15.1560.66156		\$500,000			N/A
TRANSFERS TO DEBT SERVICE FUND	100.15.1560.69320	\$0	\$0	\$600,000	\$750,000	25%
<b>Total Revenue &amp; Collections:</b>		<b>\$977,326</b>	<b>\$2,472,991</b>	<b>\$1,351,783</b>	<b>\$1,675,921</b>	<b>24%</b>
<b>Accounting</b>						
REGULAR PAY	100.15.1570.61010	\$312,796	\$326,303	\$309,173	\$288,853	-6.6%
OVERTIME PAY	100.15.1570.61110		\$2,573			N/A
ANNUAL SICK LEAVE PAYOUT	100.15.1570.61420	\$559	\$576			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1570.61430	\$0	\$3,488			N/A
HEALTH INSURANCE	100.15.1570.61510	\$54,820	\$52,100	\$62,044	\$49,418	-20.3%
VISION INSURANCE	100.15.1570.61513	\$74	\$422	\$66	\$73	10.2%
LIFE INSURANCE	100.15.1570.61615	\$269	\$286	\$208	\$172	-17.4%
IMRF	100.15.1570.61710	\$25,995	\$15,397	\$10,234	\$8,406	-17.9%
SOCIAL SECURITY	100.15.1570.61725	\$21,938	\$22,143	\$19,169	\$20,626	7.6%
MEDICARE	100.15.1570.61730	\$5,131	\$5,179	\$4,483	\$4,824	7.6%
SEASONAL EMPLOYEES	100.15.1570.61060	\$47,770	\$36,988	\$50,000	\$93,807	87.6%
AUDITING	100.15.1570.62110	\$114,214	\$114,535	\$115,000	\$130,000	13%
CONSULTING SERVICES	100.15.1570.62185	\$69,690	\$67,790	\$80,000	\$80,000	0%
ADVERTISING	100.15.1570.62205	\$305	\$0	\$2,000	\$2,000	0%
OVERNIGHT MAIL CHARGES	100.15.1570.62280	\$0	\$0	\$500	\$500	0%
TRAINING & TRAVEL	100.15.1570.62295	\$0	\$0	\$1,600	\$2,000	25%
IT COMPUTER SOFTWARE	100.15.1570.62340		\$0		\$20,000	N/A
MEMBERSHIP DUES	100.15.1570.62360	\$380	\$970	\$1,000	\$1,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1570.62509		\$0		\$10,000	N/A
TELECOMMUNICATIONS - WIRELESS	100.15.1570.64540		\$1,728			N/A
BOOKS, PUBLICATIONS, MAPS	100.15.1570.65010	\$0	\$0	\$200		N/A
FOOD	100.15.1570.65025		\$123			N/A
MINOR EQUIPMENT & TOOLS	100.15.1570.65085		\$832			N/A
OFFICE SUPPLIES	100.15.1570.65095	\$414	\$1,085	\$900	\$900	0%
OTHER PROGRAM COSTS	100.15.1570.62490		\$340			N/A
<b>Total Accounting:</b>		<b>\$654,354</b>	<b>\$652,858</b>	<b>\$656,577</b>	<b>\$712,579</b>	<b>8.5%</b>
<b>Tax Assessment Advocacy</b>						
REGULAR PAY	100.15.1571.61010	\$76,073	\$76,231	\$76,645	\$88,302	15.2%
OVERTIME PAY	100.15.1571.61110	\$0	\$570	\$5,000		N/A
HEALTH INSURANCE	100.15.1571.61510	\$22,699	\$21,756	\$23,507	\$25,151	7%
LIFE INSURANCE	100.15.1571.61615	\$48	\$51	\$47	\$36	-22.7%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
IMRF	100.15.1571.61710	\$6,256	\$3,575	\$2,537	\$2,570	1.3%
SOCIAL SECURITY	100.15.1571.61725	\$4,163	\$4,197	\$4,752	\$5,475	15.2%
MEDICARE	100.15.1571.61730	\$974	\$982	\$1,111	\$1,280	15.2%
PERSONAL COMPUTER SOFTWARE	100.15.1571.64545	\$700	\$550	\$1,500	\$1,500	0%
<b>Total Tax Assessment Advocacy:</b>		<b>\$110,914</b>	<b>\$107,912</b>	<b>\$115,100</b>	<b>\$124,315</b>	<b>8%</b>
<b>Purchasing</b>						
REGULAR PAY	100.15.1575.61010	\$269,315	\$255,134	\$261,900	\$318,757	21.7%
TERMINATION PAYOUTS	100.15.1575.61415	\$0	\$5,880			N/A
HEALTH INSURANCE	100.15.1575.61510	\$63,942	\$53,373	\$55,741	\$59,363	6.5%
VISION INSURANCE	100.15.1575.61513	\$72	\$109	\$67	\$184	174.2%
LIFE INSURANCE	100.15.1575.61615	\$190	\$212	\$176	\$181	3.1%
IMRF	100.15.1575.61710	\$22,088	\$12,131	\$8,670	\$9,276	7%
SOCIAL SECURITY	100.15.1575.61725	\$15,953	\$15,564	\$16,238	\$19,763	21.7%
MEDICARE	100.15.1575.61730	\$3,731	\$3,640	\$3,798	\$4,622	21.7%
ADVERTISING	100.15.1575.62205	\$0	\$0	\$200	\$200	0%
PRINTING	100.15.1575.62210	\$0	\$0	\$100	\$100	0%
TRAINING & TRAVEL	100.15.1575.62295	\$0	\$0	\$1,600	\$1,600	0%
MEMBERSHIP DUES	100.15.1575.62360	\$175	\$19	\$1,000	\$1,000	0%
TELECOMMUNICATIONS - WIRELESS	100.15.1575.64540	\$360	\$307	\$275,000	\$275,000	0%
BOOKS, PUBLICATIONS, MAPS	100.15.1575.65010	\$0	\$0	\$300	\$300	0%
OFFICE SUPPLIES	100.15.1575.65095	\$414	\$1,345	\$2,000	\$2,000	0%
<b>Total Purchasing:</b>		<b>\$376,242</b>	<b>\$347,714</b>	<b>\$626,790</b>	<b>\$692,346</b>	<b>10.5%</b>
<b>Community Arts</b>						
REGULAR PAY	100.15.1580.61010	\$0	\$1,089		\$85,031	N/A
PERMANENT PART-TIME	100.15.1580.61050	\$0	\$9,422	\$38,000		N/A
TERMINATION PAYOUTS	100.15.1580.61415		\$226			N/A
HEALTH INSURANCE	100.15.1580.61510		\$0		\$25,151	N/A
IMRF	100.15.1580.61710		\$0		\$2,474	N/A
SOCIAL SECURITY	100.15.1580.61725	\$0	\$666	\$2,356	\$5,272	123.8%
MEDICARE	100.15.1580.61730	\$0	\$156	\$551	\$1,233	123.8%
FEDERAL GRANT EXPENSE	100.15.1580.65001		\$175,500			N/A
GENERAL ADMINISTRATION & SUPPORT	100.15.1580.66040	\$43,791	\$52,553	\$55,000	\$55,000	0%
<b>Total Community Arts:</b>		<b>\$43,791</b>	<b>\$239,612</b>	<b>\$95,907</b>	<b>\$174,161</b>	<b>81.6%</b>
<b>Administrative Hearings</b>						
REGULAR PAY	100.15.1585.61010	\$75,751	\$75,305	\$74,805	\$86,182	15.2%
ANNUAL SICK LEAVE PAYOUT	100.15.1585.61420	\$838	\$863			N/A
HEALTH INSURANCE	100.15.1585.61510	\$8,246	\$7,911	\$8,548	\$9,146	7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
LIFE INSURANCE	100.15.1585.61615	\$48	\$50	\$44	\$34	-22.3%
IMRF	100.15.1585.61710	\$6,297	\$3,547	\$2,476	\$2,508	1.3%
SOCIAL SECURITY	100.15.1585.61725	\$4,617	\$4,589	\$4,638	\$5,343	15.2%
MEDICARE	100.15.1585.61730	\$1,080	\$1,073	\$1,085	\$1,250	15.2%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1585.62509	\$56,270	\$64,378	\$120,000	\$120,000	0%
OFFICE SUPPLIES	100.15.1585.65095	\$393	\$962	\$750	\$750	0%
<b>Total Administrative Hearings:</b>		<b>\$153,540</b>	<b>\$158,678</b>	<b>\$212,345</b>	<b>\$225,213</b>	<b>6.1%</b>
<b>Office Of Equity And Empowerment</b>						
OTHER PROGRAM COSTS	100.15.1590.62490	\$0		\$25,000		N/A
GENERAL ADMINISTRATION & SUPPORT	100.15.1590.66040	\$0		\$10,000		N/A
<b>Total Office Of Equity And Empowerment:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Econ. Development</b>						
REGULAR PAY	100.15.5300.61010	\$192,969	\$269,566	\$278,783	\$434,267	55.8%
OVERTIME PAY	100.15.5300.61110	\$0		\$5,172		N/A
HEALTH INSURANCE	100.15.5300.61510	\$44,186	\$48,191	\$50,064	\$78,126	56.1%
VISION INSURANCE	100.15.5300.61513	\$112	\$112	\$103	\$112	8.7%
LIFE INSURANCE	100.15.5300.61615	\$160	\$214	\$205	\$163	-20.5%
AUTO ALLOWANCE	100.15.5300.61625	\$450	\$450	\$413	\$450	9%
CELL PHONE ALLOWANCE	100.15.5300.61626	\$900	\$900	\$825	\$900	9.1%
IMRF	100.15.5300.61710	\$15,771	\$12,476	\$9,228	\$12,637	36.9%
SOCIAL SECURITY	100.15.5300.61725	\$11,318	\$15,488	\$17,362	\$27,009	55.6%
MEDICARE	100.15.5300.61730	\$2,647	\$3,622	\$4,061	\$6,317	55.6%
CONSULTING SERVICES	100.15.5300.62185	\$9,016	\$3,600	\$10,000	\$10,000	0%
PRINTING	100.15.5300.62210	\$0	\$253			N/A
TRAINING & TRAVEL	100.15.5300.62295	\$685	\$784	\$1,600	\$3,000	87.5%
MEMBERSHIP DUES	100.15.5300.62360	\$729	\$1,323	\$1,000	\$1,500	50%
SUSTAIN EVANSTON PROGRAM	100.15.5300.62648		\$0		\$250,000	N/A
ECONOMIC DEVELOPMENT DATABASES	100.15.5300.62649		\$0		\$36,370	N/A
GREAT MERCHANT GRANT	100.15.5300.62656		\$0		\$77,500	N/A
STOREFRONT MODERNIZATION PROGRAM	100.15.5300.62657		\$0		\$50,000	N/A
LEGACY BUSINESS PROGRAM	100.15.5300.62658		\$0		\$100,000	N/A
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	100.15.5300.62659	\$55,455	\$81,999	\$82,000	\$82,000	0%
BUSINESS RETENTION / EXPANSION INVESTMENTS	100.15.5300.62662	\$50	\$25			N/A
WORKFORCE DEVELOPMENT	100.15.5300.62663	\$77,388	\$15,000			N/A
ENTREPRENEURSHIP SUPPORT	100.15.5300.62664	\$34,014	\$50,552	\$50,000	\$50,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
BOOKS, PUBLICATIONS, MAPS	100.15.5300.65010	\$189	\$923			N/A
OFFICE SUPPLIES	100.15.5300.65095	\$0	\$328			N/A
OTHER PROGRAM COSTS	100.15.5300.62490	\$26,938	\$17,545			N/A
FITNESS INCENTIVE	100.15.5300.65141		\$300			N/A
BUSINESS DISTRICT IMPROVEMENTS	100.15.5300.65522	\$136,380	\$207,115	\$500,000	\$22,500	-95.5%
<b>Total Econ. Development:</b>		<b>\$609,357</b>	<b>\$730,766</b>	<b>\$1,010,816</b>	<b>\$1,242,851</b>	<b>23%</b>
<b>Total City Manager's Office:</b>		<b>\$6,518,858</b>	<b>\$7,409,596</b>	<b>\$8,143,075</b>	<b>\$10,177,532</b>	<b>25%</b>
<b>Total Expenditures:</b>		<b>\$6,518,858</b>	<b>\$7,409,596</b>	<b>\$8,143,075</b>	<b>\$10,177,532</b>	<b>25%</b>

# Law Department

**Alexandra Ruggie**  
Interim 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. The Law Department handles all claims that come into the City and works with a third party administrator when necessary for management of the claims.

## 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.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Draft resolutions and ordinances					
# of resolutions delivered	Output	134	125	130	130
# of ordinances delivered	Output	126	135	140	140
Activity: Reduce expenditures on litigation					
Fee paid for outside counsel and settlements/judgments (excluding Workers Compensation)	Output	\$ 806,398	\$ 2,100,000	\$ 1,500,000	\$ 2,000,000
Activity: In-House Claims					
Settlement for in-house claims	Output	x	\$ 48,860	\$ 220,000	\$ 200,000
Activity: Issue liquor licenses					
# of liquor licenses issued	Output	185	285	300	300
Activity: Work with Evanston Police Department to enforce the City Code					
# of traffic/city violations resolved	Output	3,611	1,750	2,000	2,000
Activity: Respond to requests for Legal Assistance					
# of Requests for Legal Assistance Completed	Output	217	220	300	300
Activity: Respond to Freedom of Information Act (FOIA) requests					
# of FOIA Requested Responded To	Output	223	185	200	200

## Issues Affecting 2024 Budget

- The Class and Compensation Study completed by Baker Tilly could have a significant impact on salaries and the ability to attract and retain attorneys.
- The Law Department will likely enter 2024 with two vacant positions, including the Corporation Counsel, 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 over 2000 FOIA requests.

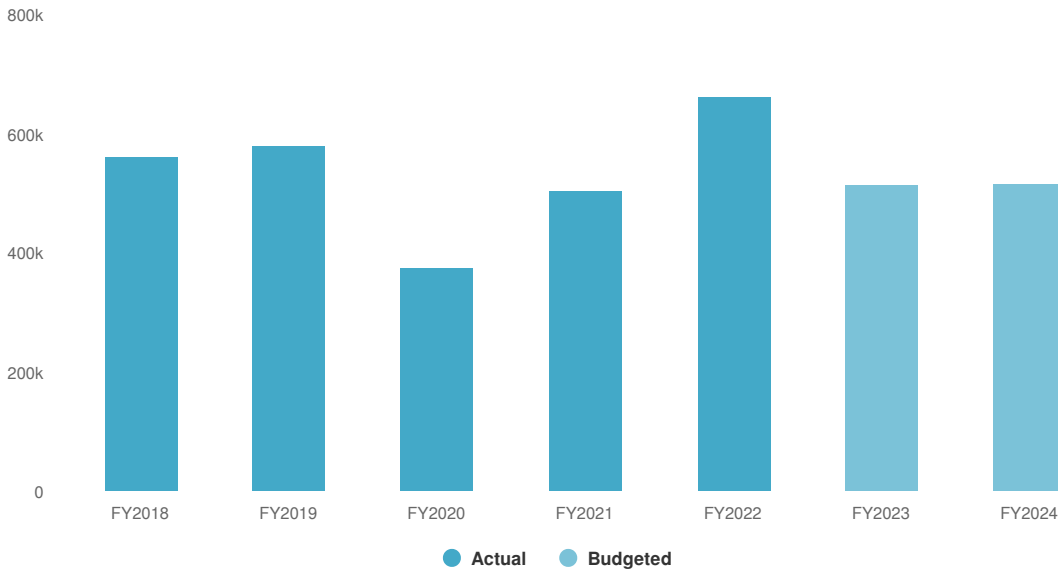
## Upcoming Initiatives

- 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 pending legislation 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.
- If fully staffed, work with the Collector's Office to recover money owed to the City to increase revenues.

## Revenues Summary

**\$515,000** **\$3,000**  
(0.59% vs. prior year)

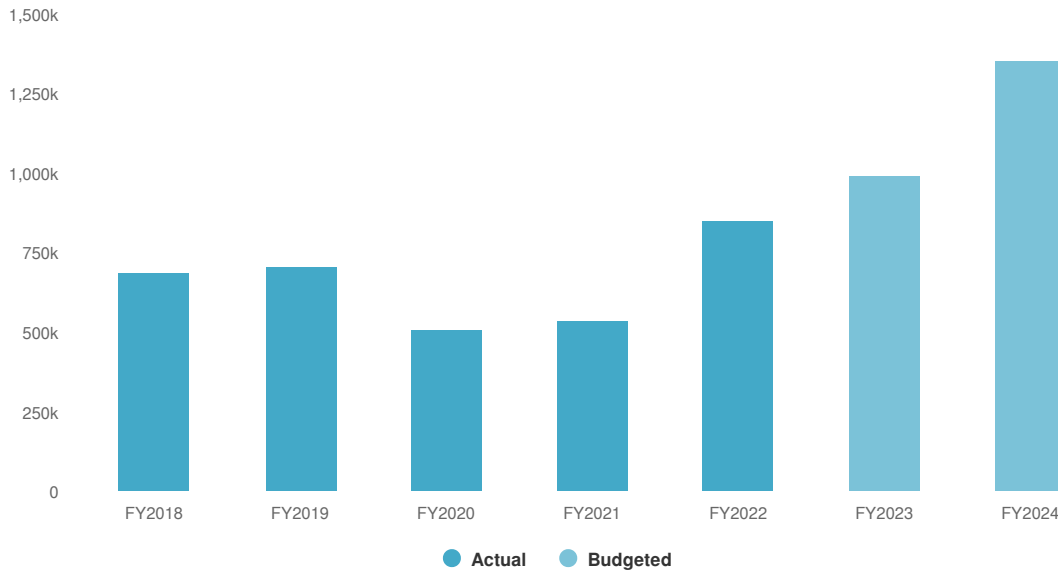
### Law Department Budget vs. Actual



# Expenditures Summary

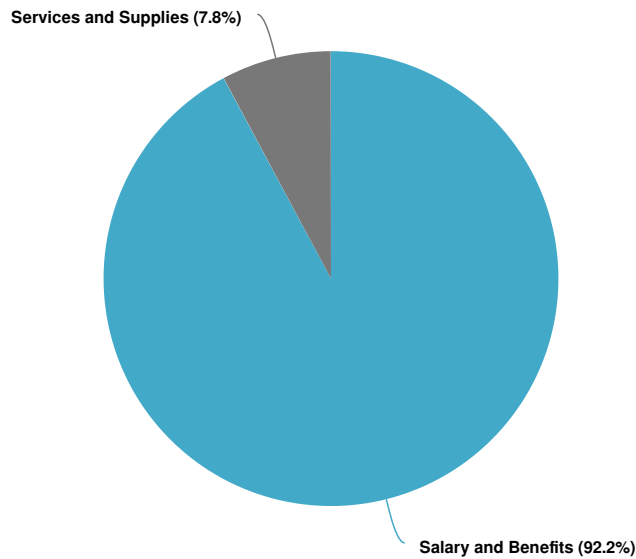
**\$1,354,786** **\$366,228**  
(37.05% vs. prior year)

## Law Department Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$499,334	\$651,803	\$895,158	\$1,248,886	39.5%
Services and Supplies	\$39,172	\$196,695	\$93,400	\$105,900	13.4%
Miscellaneous		\$118			N/A
<b>Total Expense Objects:</b>	<b>\$538,507</b>	<b>\$848,616</b>	<b>\$988,558</b>	<b>\$1,354,786</b>	<b>37%</b>

## Revenue Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue						
Law						
Legal Administration						
Licenses, Permits and Fees						
LIQUOR LICENSES	100.17.1705.52040	\$494,833	\$645,106	\$500,000	\$500,000	0%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$6,080	\$17,279	\$12,000	\$15,000	25%
<b>Total Licenses, Permits and Fees:</b>		<b>\$500,913</b>	<b>\$662,385</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Other Revenue</b>						
MISCELLANEOUS REVENUE	100.17.1705.56045	\$2,361	\$133			N/A
<b>Total Other Revenue:</b>		<b>\$2,361</b>	<b>\$133</b>			<b>N/A</b>
<b>Total Legal Administration:</b>		<b>\$503,274</b>	<b>\$662,518</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>
<b>Total Law:</b>		<b>\$503,274</b>	<b>\$662,518</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>
<b>Total Revenue:</b>		<b>\$503,274</b>	<b>\$662,518</b>	<b>\$512,000</b>	<b>\$515,000</b>	<b>0.6%</b>

## Expenditures Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Law</b>						
<b>Legal Administration</b>						
REGULAR PAY	100.17.1705.61010	\$395,995	\$508,910	\$722,009	\$1,031,895	42.9%
OVERTIME PAY	100.17.1705.61110		\$0		\$1,200	N/A
TERMINATION PAYOUTS	100.17.1705.61415	\$0	\$4,735			N/A
HEALTH INSURANCE	100.17.1705.61510	\$47,918	\$70,597	\$89,237	\$110,424	23.7%
VISION INSURANCE	100.17.1705.61513	\$84	\$74	\$138	\$38	-72.4%
LIFE INSURANCE	100.17.1705.61615	\$471	\$644	\$758	\$561	-26%
AUTO ALLOWANCE	100.17.1705.61625	\$3,888	\$4,335	\$4,249	\$4,635	9.1%
CELL PHONE ALLOWANCE	100.17.1705.61626	\$825	\$900	\$825	\$900	9.1%
SHOE ALLOWANCE	100.17.1705.61630		\$0		\$180	N/A
IMRF	100.17.1705.61710	\$32,385	\$24,085	\$23,899	\$28,004	17.2%
SOCIAL SECURITY	100.17.1705.61725	\$14,400	\$30,188	\$43,499	\$57,011	31.1%
MEDICARE	100.17.1705.61730	\$3,368	\$7,334	\$10,543	\$14,038	33.1%
LEGAL SERVICES-GENERAL	100.17.1705.62130	\$11,150	\$126,244	\$20,000	\$20,000	0%
TRAINING & TRAVEL	100.17.1705.62295	\$2,259	\$8,125	\$7,500	\$8,500	13.3%
POSTAGE	100.17.1705.62315	\$482	\$156	\$400	\$400	0%
COURT COST/LITIGATION	100.17.1705.62345	\$3,579	\$11,933	\$20,000	\$35,000	75%
MEMBERSHIP DUES	100.17.1705.62360	\$3,519	\$4,674	\$5,000	\$5,000	0%
COPY MACHINE CHARGES	100.17.1705.62380	\$100				N/A
SERVICE AGREEMENTS/CONTRACTS	100.17.1705.62509	\$0	\$14,462	\$25,000	\$33,500	34%
BANK SERVICE CHARGES	100.17.1705.62705	\$22	\$395		\$1,500	N/A
BOOKS, PUBLICATIONS, MAPS	100.17.1705.65010	\$17,359	\$29,246	\$13,500		N/A
OFFICE SUPPLIES	100.17.1705.65095	\$701	\$1,462	\$2,000	\$2,000	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MISCELLANEOUS	100.17.1705.62770		\$118			N/A
<b>Total Legal Administration:</b>		<b>\$538,507</b>	<b>\$848,616</b>	<b>\$988,558</b>	<b>\$1,354,786</b>	<b>37%</b>
<b>Total Law:</b>		<b>\$538,507</b>	<b>\$848,616</b>	<b>\$988,558</b>	<b>\$1,354,786</b>	<b>37%</b>
<b>Total Expenditures:</b>		<b>\$538,507</b>	<b>\$848,616</b>	<b>\$988,558</b>	<b>\$1,354,786</b>	<b>37%</b>

# Administrative Services

**Michael Rivera**

Interim Administrative Services Director

The Administrative Services Department comprises three divisions: Information Technology (IT), Parking, Facilities & Fleet Management (FFM). 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 along with providing support during special events. FFM: The Facilities team manages most of the City's facilities and building systems, performing preventative maintenance, repairs and projects on them along with providing support during special events. Fleet Management maintains and manages City equipment along with providing support during snow operations.

## Accomplishments in 2023

- Facilities & Fleet Management is on track to administer and oversee over 2900 invoices for FY 2023. This is an increase of 16% over FY 2022 which also includes newly implemented sustainability initiatives. In addition, Facilities & Fleet Management has maintained its SLA's as the amount of request for services has increased by 30 percent since FY 2022.
- Facilities & Fleet Management has completed the upgrade of the Civic Center entrance, which has been needed for over 10 years. This has improved the overall user experience while keeping security and safety as a top priority.
- Facilities & Fleet has caught up on ALL preventative maintenance requirements for all the city vehicles.
- Facilities & Fleet is on track to receive all the charging stations for all fleet vehicles. The team overcame challenges from vendors, suppliers, logistics as well as fiscal matters related to supply demand and inflation. The team grinded through countless hours over FY 2023 to ensure sustainability initiative goals set forth by city leaders are a success.
- Facilities & Fleet has increased its Fleet preventative maintenance efficiency by 12% from FY 2022 to FY 2023 while still facing challenges with logistics, manpower and inflationary pressures. Current efficiency is at 84%, a milestone that hasn't been reached in years. (in 2021, our efficiency was at 60%.)
- Parking is phasing out the Crossing Guard contract with D65. We are currently ¾'s through the phase out process which has also freed up enforcement staff for better city-wide coverage. The City of Evanston will save \$680,000+ after year five once the contract has been phased out.
- The IT Division architected and deployed a Digital Evidence Management System to support the efforts of EPD investigators to capture, analyze, and store digital artifacts cogent to ongoing investigations and court proceedings.
- The IT Division performed an upgrade/replacement of computer aided dispatch (CAD) servers used to operate the 911 Center resulting in performance gains of the system and improved cybersecurity posture.
- IT is working with Kimberly Kull, Division Chief of Emergency Management, on developing a Continuation of Operations (CoOP) and Continuation of Governance (COG) plan to serve as a roadmap for departments and divisions to continue delivering City services in the case of an emergency or disruption to normal operations.
- The IT Division worked with City Clerk Stephanie Mendoza on successfully digitizing records in Community Development and City Clerk's office. We will soon be working with the City's Law department in the next phase of the ongoing project.
- The IT Division performed significant upgrades to conference rooms at the Civic Center, EPD and the Water Bureau to better support hybrid meetings in those spaces.
- The IT Division performed the first significant upgrade to the City's Milestone video management system since 2019. The platform consists of 500+ cameras and two dozen servers to support security operations in and around City operated buildings and at outdoor intersections.

## 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.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Fleet Repairs and Maintenance <sup>1</sup>					
Number of in-house/outside vendor maintenance visits	Output	614	825	850	1138
Number of in-house/outside vendor repair visits	Output	3,985	4,400	4,600	4,352
Activity: Expand Parking Program					
# of ParkEvanston App transactions	Output	895,406	1,050,000	1,150,000	1,450,000
# of Pay Station transactions	Output	1,016,244	1,000,000	950,000	1,200,000
# of Single Space Meter transactions <sup>2</sup>	Output	53,074	30,000	x	0
Activity: IT Assistance					
# of service tickets	Output	6,500	6,620	6,750	7,550
Activity: Facilities Repairs and Maintenance					
# of 311 tickets	Output	1,277	1,800	1,000	1,200
# of VueWorks Planned Maintenance tickets <sup>4</sup>	Output	x	2,419	3,200	3,250

<sup>1</sup> Two mechanics were on light duty for most of 2021, and there were numerous COVID-19 absences.

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

<sup>3</sup> Many City of Evanston 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, included emergency response assistance.

<sup>4</sup> Vue Works was implemented in Summer 2022 to manage and track maintenance work orders.

## Issues Affecting 2024 Budget

- Administrative Services staff have been working for several years at reduced staffing levels. Some additional positions were added in 2023 but it still is not enough for the amount of assets, services and amenities that the team must support. Productivity, maintenance concerns, and employee morale have continued to suffer due to increased workloads without sufficient staffing levels. Although salary savings were beneficial for budget reasons, the Department needs to further “right-size” its workforce to continue its efficient and robust operations while focusing on sustainability initiatives.
- Facilities and Fleet Management (FFM) staff have lacked positions over the years which has made it challenging to effectively capture appropriate data for well-informed facilities and fleet maintenance, repair, replacement/improvement planning related to sustainability initiatives set forth by city leadership. Two positions were added in 2023 which has helped. However, additional support positions are still required for both Facilities & Fleet planning and operations.
- Availability of replacement Fleet equipment continues to be problematic. Lead times for certain equipment have stretched out to 24 months or more and only a limited number of build slots are available. Lead times for large Facilities equipment also continues to be stretched longer than usual.
- Parking has seen a slow but steady recovery from the COVID-19 pandemic. There are still fewer commuters parking in the City garages to take the train into and out of Chicago, and there are fewer people working in the Central Business District. Overall transactions, citations, and revenue have increased over 2022. Parking staff are continually working to make the overall parking system more efficient.
- Costs for IT, FFM, and Parking items (software, hardware, parts, fuel, equipment, vehicles) continue to escalate and additional funds will be required to continue to secure and operate effectively for its employees and residents. In addition, with new positions added in 2023 and additional positions required for 2024 new offices, furniture, vehicles and IT equipment are required which results in the need for more funding for purchases.
- City desktop PCs have been using the Microsoft Office 2010 software suite for 13+ years. Microsoft stopped supporting the software 2+ years ago which results in an inherent cybersecurity risk since zero-day vulnerabilities are no longer being addressed with patches and updates supplied by the software manufacturer. The City will need to invest in purchasing new Microsoft Office software licenses at significant expense to address the security gap.
- City facilities continue to age and regular replacements and improvements have been deferred for decades. Additional emergency services and purchases are anticipated as facilities components reach their useful life and simply fail. This will result in unexpected spending and will also negatively affect operations.
- The City is in need of and will be working on a replacement Ladder Truck which will cost approximately \$2.5 million in addition to our regular Fleet equipment replacements.
- The IT Division plans to invest in a privileged access management software suite in order to further mature our cybersecurity posture. Deployment of a PAM solution in enterprise networks is part of the zero trust network architecture security model issued by the White House via Presidential Executive Order (EO) 14028 for government agencies. Such a solution would further reduce the risk represented by malicious software such as ransomware.
- Over 30% of the City’s shared network storage appliances have reached the end of their expected operational lifespan. Continuing to operate those appliances in our production environment poses risk as replacement parts are difficult to find. As such the IT Division will be looking to invest in new storage appliances as part of a traditional hardware lifecycle management process.

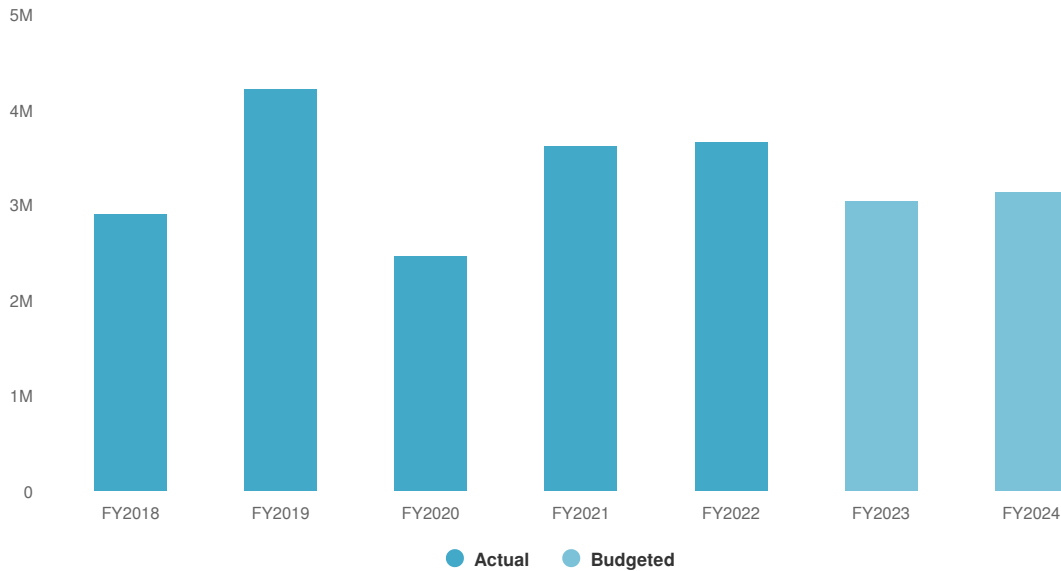
## Upcoming Initiatives

- 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.
- Parking staff will be evaluating revenues in order to recommend increases to monthly lot permit parking as well as residential parking districts, areas that have not had a fee increase in many years
- IT staff will continue to work on improving cybersecurity posture in an ongoing effort to ensure the City assets are kept safe, and continue to work on the City’s website ensuring accessibility.
- FFM will review and share the information obtained through the Fleet Electrification and Rightsizing Study to develop and implement in a phased manner and pace a strategy that is financially responsible.
- The IT Division will deploy a web based public portal to promote transparency, efficiency and reduce FOIA requests and plan to migrate the City’s contract database to the public portal along with other department records.
- The IT Division would like to open a project management bureau to shepherd along internal and external projects requiring technological input and resource management.

## Revenues Summary

**\$3,150,000** **\$100,000**  
(3.28% vs. prior year)

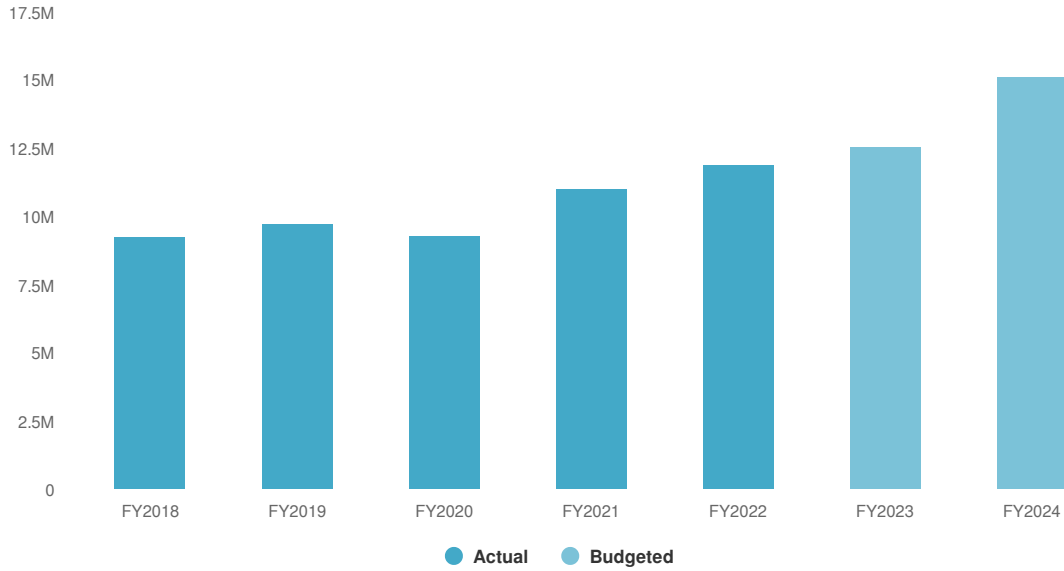
### Administrative Services Budget vs. Actual



## Expenditures Summary

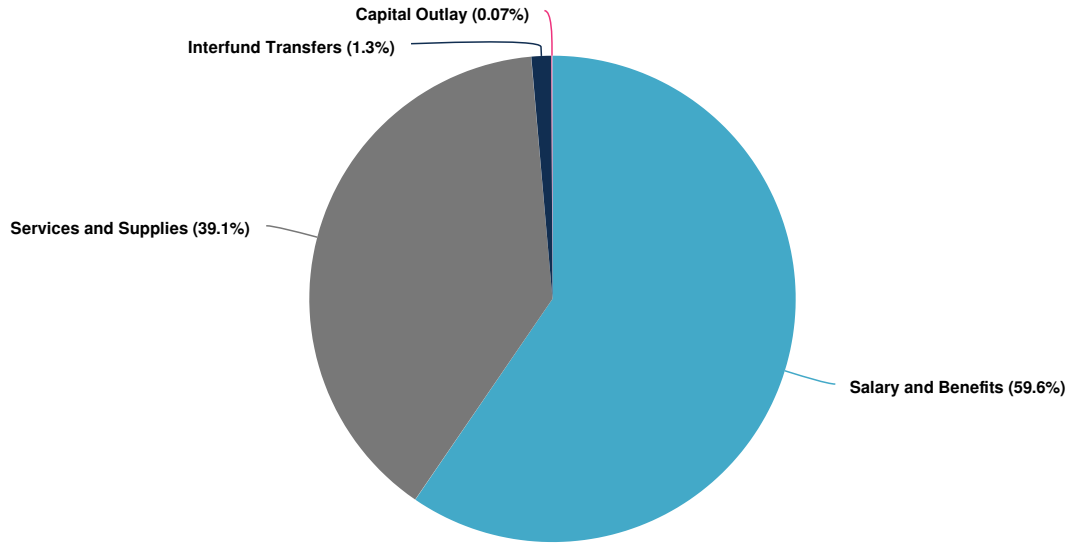
**\$15,148,003** **\$2,610,334**  
(20.82% vs. prior year)

### Administrative Services Budget vs. Actual



### Expenditures by Type

#### Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$6,113,648	\$6,278,807	\$7,824,244	\$9,020,868	15.3%
Services and Supplies	\$4,891,585	\$5,474,997	\$4,506,926	\$5,917,135	31.3%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Miscellaneous		\$1,200			N/A
Capital Outlay	\$1,380	\$2,644	\$6,500	\$10,000	53.8%
Interfund Transfers	\$0	\$117,969	\$200,000	\$200,000	0%
Insurance and Other Chargebacks	\$16,412	\$21,491	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$11,023,025</b>	<b>\$11,897,108</b>	<b>\$12,537,670</b>	<b>\$15,148,003</b>	<b>20.8%</b>

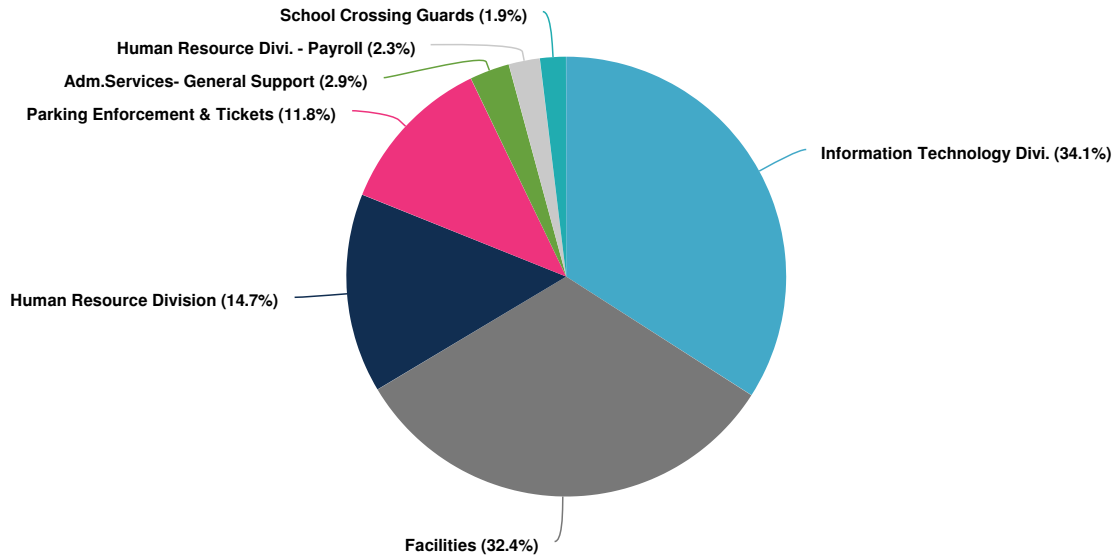
## Revenue Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Human Resource Division</b>						
MISCELLANEOUS REVENUE	100.19.1929.56045	\$72				N/A
<b>Total Human Resource Division:</b>		<b>\$72</b>				<b>N/A</b>
<b>Information Technology Divi.</b>						
MISCELLANEOUS REVENUE	100.19.1932.56045	\$600				N/A
<b>Total Information Technology Divi.:</b>		<b>\$600</b>				<b>N/A</b>
<b>Parking Enforcement &amp; Tickets</b>						
TICKET FINES-PARKING	100.19.1941.52505	\$3,075,670	\$3,581,580	\$3,000,000	\$3,100,000	3.3%
BOOT RELEASE FEE	100.19.1941.52530	\$0	\$40,185	\$50,000	\$50,000	0%
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$3,075,670</b>	<b>\$3,621,765</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>
<b>School Crossing Guards</b>						
PARKING ENFORCEMENT REIMB	100.19.1942.53516	\$19,192	\$41,099			N/A
<b>Total School Crossing Guards:</b>		<b>\$19,192</b>	<b>\$41,099</b>			<b>N/A</b>
<b>Facilities</b>						
INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577	\$527,478				N/A
<b>Total Facilities:</b>		<b>\$527,478</b>				<b>N/A</b>
<b>Total Administrative Services:</b>		<b>\$3,623,013</b>	<b>\$3,662,864</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>
<b>Total Revenue:</b>		<b>\$3,623,013</b>	<b>\$3,662,864</b>	<b>\$3,050,000</b>	<b>\$3,150,000</b>	<b>3.3%</b>



# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Administrative Services</b>						
<b>Adm.Services- General Support</b>						
REGULAR PAY	100.19.1905.61010	\$92,114	\$212,895	\$319,068	\$372,697	16.8%
TERMINATION PAYOUTS	100.19.1905.61415		\$12,847			N/A
HEALTH INSURANCE	100.19.1905.61510	\$12,708	\$31,102	\$56,807	\$32,094	-43.5%
VISION INSURANCE	100.19.1905.61513	\$0	\$102	\$102	\$38	-62.9%
LIFE INSURANCE	100.19.1905.61615	\$122	\$287	\$304	\$163	-46.4%
AUTO ALLOWANCE	100.19.1905.61625	\$2,179	\$2,490	\$3,424		N/A
CELL PHONE ALLOWANCE	100.19.1905.61626	\$525	\$600	\$825		N/A
IMRF	100.19.1905.61710	\$7,245	\$10,765	\$10,561	\$10,845	2.7%
SOCIAL SECURITY	100.19.1905.61725	\$5,544	\$13,441	\$18,059	\$22,267	23.3%
MEDICARE	100.19.1905.61730	\$1,299	\$3,143	\$4,688	\$5,404	15.3%
<b>Total Adm.Services- General Support:</b>		<b>\$121,736</b>	<b>\$287,672</b>	<b>\$413,838</b>	<b>\$443,509</b>	<b>7.2%</b>
<b>Human Resource Div. - Payroll</b>						
REGULAR PAY	100.19.1915.61010	\$241,293	\$249,606	\$251,029	\$296,490	18.1%
OVERTIME PAY	100.19.1915.61110	\$229	\$2,269			N/A
ANNUAL SICK LEAVE PAYOUT	100.19.1915.61420	\$559	\$576			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1915.61430	\$6,465				N/A
HEALTH INSURANCE	100.19.1915.61510	\$18,817	\$17,727	\$17,664	\$18,461	4.5%
VISION INSURANCE	100.19.1915.61513	\$76	\$76	\$70	\$76	8.6%
LIFE INSURANCE	100.19.1915.61615	\$228	\$244	\$228	\$184	-19.4%
CELL PHONE ALLOWANCE	100.19.1915.61626	\$0	\$294	\$462	\$504	9.1%
IMRF	100.19.1915.61710	\$26,052	\$11,557	\$8,310	\$8,628	3.8%
SOCIAL SECURITY	100.19.1915.61725	\$15,228	\$15,122	\$15,593	\$18,415	18.1%
MEDICARE	100.19.1915.61730	\$3,720	\$3,537	\$3,647	\$4,306	18.1%
POSTAGE CHARGEBACKS	100.19.1915.62275	\$15	\$15			N/A
TRAINING & TRAVEL	100.19.1915.62295	\$525	\$1,180	\$1,050	\$1,050	0%
POSTAGE	100.19.1915.62315	\$36				N/A
MEMBERSHIP DUES	100.19.1915.62360	\$1,049	\$550	\$250	\$250	0%
BOOKS, PUBLICATIONS, MAPS	100.19.1915.65010	\$0		\$450		N/A
MINOR EQUIPMENT & TOOLS	100.19.1915.65085	\$832				N/A
<b>Total Human Resource Divi. - Payroll:</b>		<b>\$315,124</b>	<b>\$302,751</b>	<b>\$298,753</b>	<b>\$348,364</b>	<b>16.6%</b>
<b>Human Resource Division</b>						
REGULAR PAY	100.19.1929.61010	\$459,740	\$714,484	\$1,069,553	\$1,317,063	23.1%
OVERTIME PAY	100.19.1929.61110	\$525	\$10,609			N/A
TERMINATION PAYOUTS	100.19.1929.61415	\$98,903	\$1,420			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1929.61430		\$3,077			N/A
HEALTH INSURANCE	100.19.1929.61510	\$65,892	\$114,697	\$165,330	\$227,504	37.6%
VISION INSURANCE	100.19.1929.61513	\$158	\$260	\$309	\$372	20.4%
LIFE INSURANCE	100.19.1929.61615	\$344	\$561	\$766	\$521	-31.9%
AUTO ALLOWANCE	100.19.1929.61625	\$0	\$750	\$825		N/A
CELL PHONE ALLOWANCE	100.19.1929.61626		\$168		\$504	N/A
SHOE ALLOWANCE	100.19.1929.61630	\$0	\$180	\$180		N/A
FLEXIBLE SPENDING ACCOUNT MAINTENANCE FEES	100.19.1929.61665	\$14,752	\$13,234			N/A
IMRF	100.19.1929.61710	\$43,154	\$33,432	\$35,403	\$38,327	8.3%
SOCIAL SECURITY	100.19.1929.61725	\$31,080	\$44,604	\$66,432	\$81,197	22.2%
MEDICARE	100.19.1929.61730	\$7,909	\$10,431	\$15,537	\$19,105	23%
SEASONAL EMPLOYEES	100.19.1929.61060	\$4,577	\$30,251		\$25,000	N/A
EMPLOYMENT TESTING SERVICES	100.19.1929.62160	\$85,868	\$163,042	\$115,000	\$115,000	0%
CONSULTING SERVICES	100.19.1929.62185	\$92,199	\$71,682			N/A
ADVERTISING	100.19.1929.62205	\$0	\$4,241			N/A
PRINTING	100.19.1929.62210		\$39			N/A
MEDICAL/HOSPITAL SERVICES	100.19.1929.62270	\$28,222	\$54,193	\$60,000	\$60,000	0%
TEST ADMINISTRATION	100.19.1929.62274	\$26,328				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TRAINING & TRAVEL	100.19.1929.62295	\$1,392	\$25,836	\$6,000	\$6,000	0%
CITY WIDE TRAINING	100.19.1929.62310	\$13,524	\$56,895	\$85,000	\$85,000	0%
MEMBERSHIP DUES	100.19.1929.62360	\$339	\$1,644	\$2,000	\$2,000	0%
COPY MACHINE CHARGES	100.19.1929.62380	\$74				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.19.1929.62509	\$33,658	\$212,755	\$40,000	\$40,000	0%
RECRUITMENT	100.19.1929.62512	\$36,956	\$81,679	\$70,000	\$70,000	0%
UNEMP. COMP. & ADMIN. FEE	100.19.1929.62630	\$27,083	\$54,398	\$155,000	\$100,000	-35.5%
BOOKS, PUBLICATIONS, MAPS	100.19.1929.65010	\$0	\$39	\$500	\$500	0%
FOOD	100.19.1929.65025	\$0	\$254	\$2,000	\$2,000	0%
OFFICE SUPPLIES	100.19.1929.65095	\$447	\$1,658	\$6,400	\$6,400	0%
OTHER COMMODITIES	100.19.1929.65125	\$19,279	\$15,869	\$24,000	\$24,000	0%
<b>Total Human Resource Division:</b>		<b>\$1,092,402</b>	<b>\$1,722,381</b>	<b>\$1,920,235</b>	<b>\$2,220,494</b>	<b>15.6%</b>
<b>Information Technology Divi.</b>						
REGULAR PAY	100.19.1932.61010	\$1,173,380	\$1,119,147	\$1,377,949	\$1,599,412	16.1%
OVERTIME PAY	100.19.1932.61110	\$0	\$248			N/A
HEALTH INSURANCE	100.19.1932.61510	\$181,872	\$163,021	\$222,520	\$246,810	10.9%
VISION INSURANCE	100.19.1932.61513	\$220	\$148	\$136	\$148	8.8%
LIFE INSURANCE	100.19.1932.61615	\$1,149	\$1,122	\$1,021	\$821	-19.6%
CELL PHONE ALLOWANCE	100.19.1932.61626	\$2,514	\$3,564	\$3,267	\$3,564	9.1%
IMRF	100.19.1932.61710	\$95,635	\$51,461	\$45,610	\$45,752	0.3%
SOCIAL SECURITY	100.19.1932.61725	\$70,723	\$66,742	\$85,636	\$98,865	15.4%
MEDICARE	100.19.1932.61730	\$16,540	\$15,609	\$20,028	\$23,244	16.1%
SEASONAL EMPLOYEES	100.19.1932.61060	\$15,050	\$8,908	\$40,000	\$40,000	0%
EXTERNAL SERVICES	100.19.1932.62175	\$16,026	\$2,200	\$5,600	\$15,000	167.9%
CONSULTING SERVICES	100.19.1932.62185	\$0	\$40,912	\$20,000	\$60,000	200%
COMPUTER EQUIPMENT MAINT	100.19.1932.62250	\$171,227	\$154,592			N/A
TRAINING & TRAVEL	100.19.1932.62295	\$1,343	\$13,035	\$15,700	\$25,000	59.2%
IT COMPUTER SOFTWARE	100.19.1932.62340	\$970,076	\$1,183,523	\$1,420,000	\$1,850,000	30.3%
INTERNET SOLUTION PROVIDERS	100.19.1932.62341	\$15,874	\$23,971			N/A
MEMBERSHIP DUES	100.19.1932.62360	\$204	\$85	\$1,500	\$1,500	0%
COPY MACHINE CHARGES	100.19.1932.62380	\$61,298	\$91,902	\$62,000	\$62,000	0%
WORK- STUDY	100.19.1932.62506	\$3,096	\$1,628	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1932.62509	\$2,581	\$5,958		\$200,000	N/A
TELECOMMUNICATIONS	100.19.1932.64505	\$354,585	\$468,766	\$340,000	\$459,000	35%
TELECOMMUNICATIONS - WIRELESS	100.19.1932.64540	\$46,813	\$76,163			N/A
FOOD	100.19.1932.65025	\$0	\$0	\$200	\$200	0%
OFFICE SUPPLIES	100.19.1932.65095	\$9	\$110	\$1,000	\$1,000	0%
IT COMPUTER HARDWARE	100.19.1932.65555	\$287,224	\$216,923	\$246,900	\$333,315	35%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DATA CENTER MAINTENANCE	100.19.1932.65605	\$18,044	\$26,499	\$6,000	\$6,000	0%
INFRASTRUCTURE SUPPLIES	100.19.1932.65615	\$19,013	\$28,805		\$35,000	N/A
SECURITY CAMERA SUPPLIES	100.19.1932.65618	\$35,881	\$35,920		\$50,000	N/A
OTHER IMPROVEMENTS	100.19.1932.65515		\$150			N/A
<b>Total Information Technology Divi.:</b>		<b>\$3,560,378</b>	<b>\$3,801,113</b>	<b>\$3,920,067</b>	<b>\$5,161,631</b>	<b>31.7%</b>
<b>Misc. Expenditures / Benefits</b>						
TERMINATION PAYOUTS	100.19.1940.61415	\$0		\$70,000		N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1940.61430	\$0		\$170,000		N/A
<b>Total Misc. Expenditures / Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Parking Enforcement &amp; Tickets</b>						
REGULAR PAY	100.19.1941.61010	\$932,123	\$875,835	\$862,257	\$992,674	15.1%
PERMANENT PART-TIME	100.19.1941.61050	\$5,262	\$0	\$30,241	\$38,058	25.8%
OVERTIME PAY	100.19.1941.61110	\$14,351	\$13,174	\$17,000	\$12,000	-29.4%
TERMINATION PAYOUTS	100.19.1941.61415	\$73	\$135			N/A
HEALTH INSURANCE	100.19.1941.61510	\$151,500	\$146,199	\$152,763	\$147,777	-3.3%
VISION INSURANCE	100.19.1941.61513	\$390	\$401	\$377	\$486	28.9%
LIFE INSURANCE	100.19.1941.61615	\$507	\$489	\$441	\$333	-24.6%
SHOE ALLOWANCE	100.19.1941.61630	\$2,495	\$2,135	\$2,135	\$2,315	8.4%
IMRF	100.19.1941.61710	\$78,195	\$42,028	\$28,541	\$29,996	5.1%
SOCIAL SECURITY	100.19.1941.61725	\$57,089	\$52,768	\$55,467	\$64,050	15.5%
MEDICARE	100.19.1941.61730	\$13,352	\$12,341	\$12,972	\$14,980	15.5%
COMPUTER EQUIPMENT MAINT	100.19.1941.62250	\$0	\$1,445	\$1,500	\$1,500	0%
TRAINING & TRAVEL	100.19.1941.62295	\$244	\$1,188	\$420	\$420	0%
MEMBERSHIP DUES	100.19.1941.62360	\$0		\$200		N/A
TOWING AND BOOTING CONTRACTS	100.19.1941.62451	\$4,833	\$27,590	\$30,000	\$30,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1941.62509	\$364,073	\$396,349	\$335,000	\$435,000	29.9%
TELECOMMUNICATIONS - WIRELESS	100.19.1941.64540	\$4,614	\$2,092			N/A
CLOTHING	100.19.1941.65020	\$4,958	\$1,843	\$5,000	\$4,000	-20%
LICENSING/REGULATORY SUPP	100.19.1941.65045	\$8,857	\$7,773	\$3,000	\$7,500	150%
OFFICE/OTHER EQT MTN MATL	100.19.1941.65070	\$3,975	\$7,684			N/A
SAFETY EQUIPMENT	100.19.1941.65090	\$172	\$1,656	\$1,500	\$1,500	0%
OFFICE SUPPLIES	100.19.1941.65095	\$607	\$850	\$1,000	\$1,000	0%
FITNESS INCENTIVE	100.19.1941.65141		\$1,200			N/A
FURNITURE & FIXTURES	100.19.1941.65625	\$270				N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1941.66049	\$6,993				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$1,654,930</b>	<b>\$1,595,175</b>	<b>\$1,539,814</b>	<b>\$1,783,588</b>	<b>15.8%</b>
<b>School Crossing Guards</b>						
SEASONAL EMPLOYEES	100.19.1942.61060	\$630,841				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.19.1942.62509	\$0	\$381,400	\$290,000	\$290,000	0%
<b>Total School Crossing Guards:</b>		<b>\$630,841</b>	<b>\$381,400</b>	<b>\$290,000</b>	<b>\$290,000</b>	<b>0%</b>
<b>Facilities</b>						
REGULAR PAY	100.19.1950.61010	\$1,518,089	\$1,591,033	\$1,874,955	\$2,370,437	26.4%
PERMANENT PART-TIME	100.19.1950.61050	\$3,380	\$5,101		\$0	N/A
OVERTIME PAY	100.19.1950.61110	\$43,394	\$45,939	\$91,000	\$75,000	-17.6%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1950.61430	\$7,060				N/A
HEALTH INSURANCE	100.19.1950.61510	\$338,765	\$332,636	\$393,380	\$522,515	32.8%
VISION INSURANCE	100.19.1950.61513	\$223	\$228	\$205	\$168	-18%
LIFE INSURANCE	100.19.1950.61615	\$956	\$1,034	\$945	\$815	-13.8%
SHOE ALLOWANCE	100.19.1950.61630	\$4,138	\$4,388	\$4,388	\$4,793	9.2%
IMRF	100.19.1950.61710	\$129,249	\$75,965	\$62,062	\$68,982	11.1%
SOCIAL SECURITY	100.19.1950.61725	\$92,527	\$96,713	\$146,520	\$147,265	0.5%
MEDICARE	100.19.1950.61730	\$21,639	\$22,619	\$27,252	\$34,443	26.4%
SEASONAL EMPLOYEES	100.19.1950.61060	\$19,992	\$1,315			N/A
BLDG MAINTENANCE SERVICES	100.19.1950.62225	\$181,512	\$282,929	\$210,000	\$275,000	31%
AUTOMOTIVE EQMP MAINT	100.19.1950.62240	\$945	\$1,632			N/A
OTHER EQMT MAINTENANCE	100.19.1950.62245	\$109,851	\$20,064			N/A
POSTAGE CHARGEBACKS	100.19.1950.62275	\$451				N/A
TRAINING & TRAVEL	100.19.1950.62295	\$11,140	\$4,609	\$8,000	\$8,000	0%
MEMBERSHIP DUES	100.19.1950.62360	\$1,378	\$1,577	\$2,000	\$2,000	0%
ELEVATOR CONTRACT COSTS	100.19.1950.62425	\$15,661	\$5,273	\$23,165		N/A
CUSTODIAL CONTRACT SERVICES	100.19.1950.62430	\$10,449	\$9,961			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.19.1950.62509	\$167,623	\$275,667	\$251,696	\$298,000	18.4%
SECURITY ALARM CONTRACTS	100.19.1950.62518	\$2,431				N/A
ELECTRICITY	100.19.1950.64005	\$313,323	\$17,040			N/A
NATURAL GAS	100.19.1950.64015	\$39,691	\$91,525	\$107,000	\$100,000	-6.5%
TELECOMMUNICATIONS - WIRELESS	100.19.1950.64540	\$10,991	\$17,362	\$12,000	\$12,000	0%
CLOTHING	100.19.1950.65020	\$4,112	\$3,217	\$6,000	\$6,000	0%
FOOD	100.19.1950.65025	\$5,353	\$8,090	\$4,000	\$4,000	0%
JANITORIAL SUPPLIES	100.19.1950.65040	\$9,107	\$10,225	\$10,000	\$10,000	0%
BLDG MAINTENANCE MATERIAL	100.19.1950.65050	\$508,965	\$654,500	\$434,000	\$715,000	64.7%
MATER. TO MAINT. AUTOS	100.19.1950.65060		\$90			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MINOR EQUIPMENT & TOOLS	100.19.1950.65085	\$55,205	\$68,808	\$25,674	\$25,000	-2.6%
SAFETY EQUIPMENT	100.19.1950.65090	\$5,047	\$5,448	\$12,221	\$6,000	-50.9%
OFFICE SUPPLIES	100.19.1950.65095	\$4,440	\$9,673	\$2,000	\$5,000	150%
FURNITURE & FIXTURES	100.19.1950.65625	\$1,110	\$2,494	\$6,500	\$10,000	53.8%
TRANSFER TO SUSTAINABILITY FD	100.19.1950.69101	\$0	\$117,969	\$200,000	\$200,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1950.66049	\$9,418	\$21,491			N/A
<b>Total Facilities:</b>		<b>\$3,647,615</b>	<b>\$3,806,615</b>	<b>\$3,914,963</b>	<b>\$4,900,418</b>	<b>25.2%</b>
<b>Total Administrative Services:</b>		<b>\$11,023,025</b>	<b>\$11,897,108</b>	<b>\$12,537,670</b>	<b>\$15,148,003</b>	<b>20.8%</b>
<b>Total Expenditures:</b>		<b>\$11,023,025</b>	<b>\$11,897,108</b>	<b>\$12,537,670</b>	<b>\$15,148,003</b>	<b>20.8%</b>

# Community Development

**Sarah Flax**

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.

## Acomplishments in 2023

- Establish contract with HRD, Inc to complete a new Comprehensive Plan & Zoning Code
- Reintroduced routine rental housing inspections
- Reduced permit entry times from 4 - 6 weeks to 3 days
- Reduced plan review times from 3 weeks to 5 - 10 business days
- implemented Mental Health Support services (funding agency providing case management, human services funding, local taxes)
- Supported historic entitlement projects, D65 5th Ward school and Ryan Stadium
- Launch of the One stop shop ("Green Homes Evanston") for resilient rehabilitation of housing
- ARPA funded projects: 335 workers assisted through Child Care Premium Pay, approx. 15 small/medium landlords provided assistance, Welcoming Center opened, capital projects included Living Room, Family Focus rehabilitation, YMCA Mens Residence rehabilitation
- Improved tracking , compliance, and reporting for all ARPA funded activities
- Financed capital improvements: alley and sidewalk improvements, Butler/Twiggs park electrification
- HOME-ARP Allocation Plan approved to finance a non-congregate shelter and tenant-based rental assistance

## Performance Measures

**Department Goal:** The Community Development Department's mission is to enhance the character and diversity of Evanston's residential neighborhoods and commercial districts while promoting a healthy environment to make Evanston the most livable city in America.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Process Building Permits					
# of Building Permits Processed	Output	3,626	4,021	3,750	4,125
# of Inspections	Output	5,657	5,679	6,700	7,370
Activity: Complete rental inspections					
# of initial rental inspections	Output	67	112	550	650
# of complaint inspections	Output	221	218	430	500
Activity: Increase awareness and use of landlord and tenant services					
# of webinars offered and views on recordings	Output	0	5	1	6
# of cases handled by MTO/LCBH	Output	409	382	400	450
Activity: Expand affordable housing					
# of affordable housing units financed	Output	61	0	0	92
# of affordable units rented/recertified	Output	x	x	73	72
# of affordable housing units rehabbed	Output	5	4	30	35
# of households receiving TBRA/rent assistance	Output	97	122	37	32
# of Inclusionary Housing units added	Output	x	x	10	31
Activity: Ensure equitable access to social services					
# of people receiving case management	Output	x	550	500	500
# of people receiving safety net services	Output	x	2,300	5,780	5,000
# of people receiving support /mental health services	Output	x	x	50	100
Activity: Funded programs and projects management					
# of HUD funded & Human Services funded projects & programs managed	Output	66	61	49	62
# of ARPA funded projects and programs managed	Output	x	21	25	30

## Issues Affecting 2024 Budget

- The Community Development Department will continue to improve permit and inspection services with the addition of new staff and an upgraded permit software.
- The Community Development Department will lead the development of a new Comprehensive Plan and zoning code to guide land use decisions for the future.
- The Community Development Department will continue administration of the American Rescue Plan Act (ARPA) funding.
- The Community Development Department will audit existing processes related to rental registration, investigation, inspections and tracking of vacant buildings to ensure they have a minimal impact on the safety of our residents and neighborhoods.
- The Community Development Department will continue to manage CDBG, HOME and ESG as well as develop the 2025-2029 Consolidated Plan and the Assessment of Fair Housing, despite diminishing funding levels. In addition, the department will also manage CDBG-CV and HOME-ARP.
- The Community Development Department will pursue housing policy to address City Council affordable housing goals.



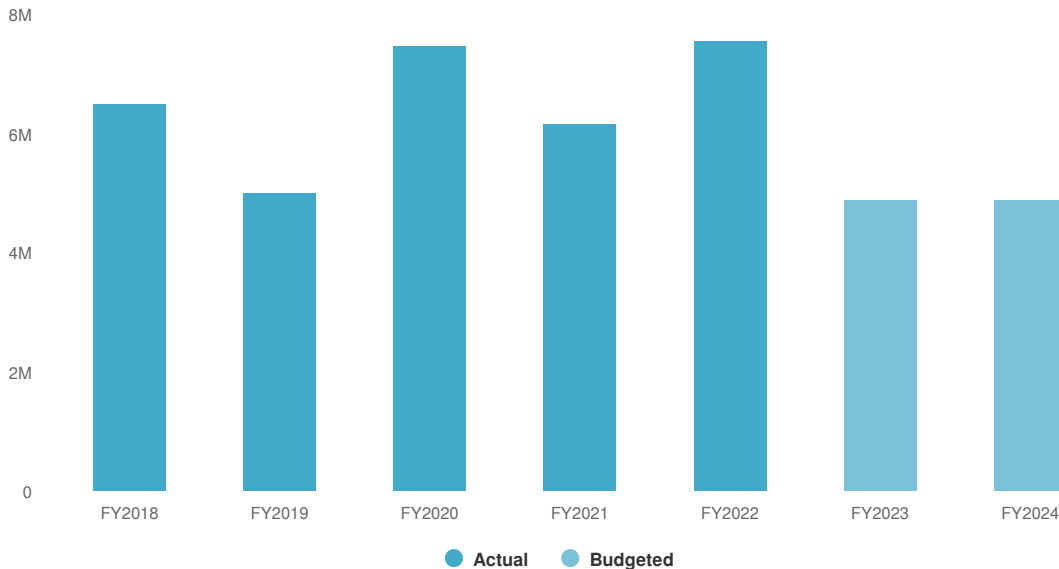
## Upcoming Initiatives

- Implement Updated Permit Software (continuous).
- Initiate New Comprehensive Plan & Zoning Code process
- Implement programs and projects under the American Rescue Plan Act (ARPA)
- Fund a non-congregate shelter and implement tenant-based rental assistance with HOME-ARP
- Implement rental housing inspection and registration/licensing programs for standard rental leases, vacation rentals, and shared housing providers
- Monitor and inspect vacant and dangerous buildings to mitigate impact on neighborhoods
- Enhance communication with housing providers and property managers.
- Implement landlord tenant and inclusionary housing waitlist programs.
- Continue and refine the funding process to address inequities in access to social services, including providing mental health support services to clients in case management programs
- Assess and amend the Inclusionary Housing Ordinance to increase its effectiveness
- Update the Residential Tenant Landlord Ordinance, including consideration of Just Cause
- Complete the federally required Assessment of Fair Housing and 2025-2029 Consolidated Plan
- Fund capital improvement projects: alley paving, sidewalk and park improvements, non-profit facilities improvements
- Update the website and marketing materials to improve customer service, outreach, and accessibility for Housing and Community Development related programs
- Affordable housing projects using City-owned properties: 1811 Church, 504 South Boulevard
- Expand tools to address the housing needs of low-, moderate-, and middle-income residents.

## Revenues Summary

**\$4,877,100** **\$0**  
 (0.00% vs. prior year)

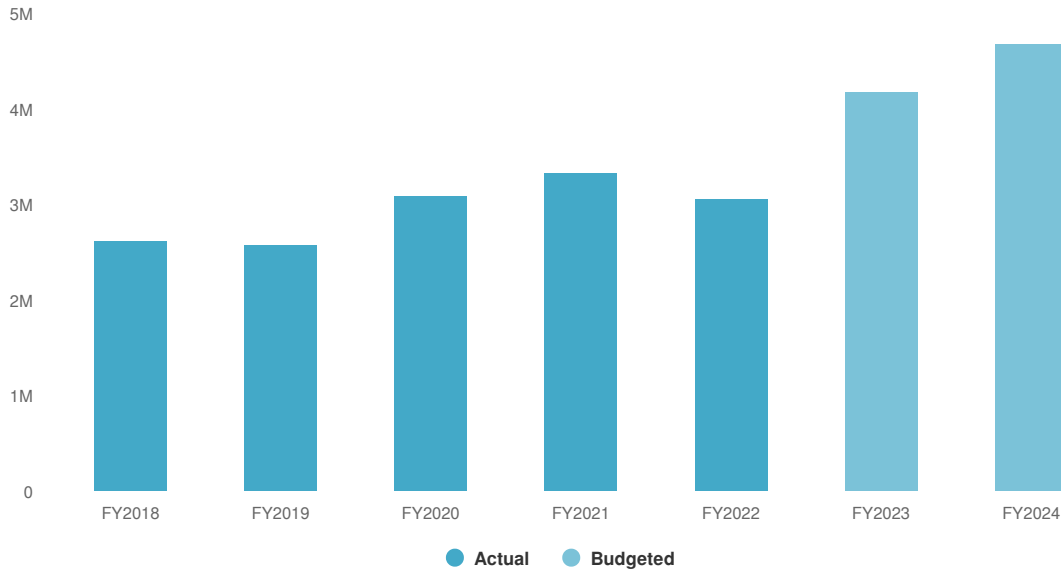
### Community Development Budget vs. Actual



# Expenditures Summary

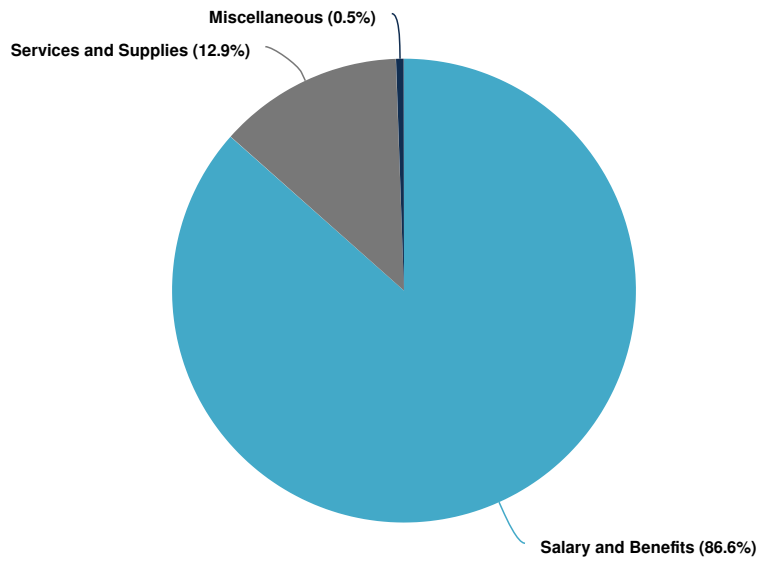
**\$4,687,076** **\$503,655**  
(12.04% vs. prior year)

## Community Development Budget vs. Actual



# Expenditures by Type

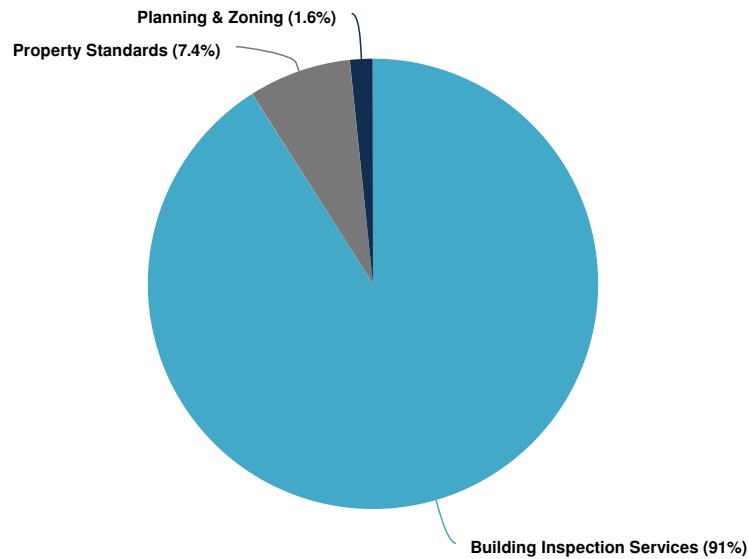
## Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$2,919,694	\$2,603,708	\$3,286,364	\$4,057,086	23.5%
Services and Supplies	\$300,458	\$379,417	\$866,557	\$604,490	-30.2%
Miscellaneous	\$20,794	\$9,067	\$25,500	\$25,500	0%
Community Sponsored Organizations	\$66,907				N/A
Insurance and Other Chargebacks	\$33,153	\$69,037	\$0	\$0	0%
Contingencies	\$0		\$5,000		N/A
<b>Total Expense Objects:</b>	<b>\$3,341,006</b>	<b>\$3,061,228</b>	<b>\$4,183,421</b>	<b>\$4,687,076</b>	<b>12%</b>

# Revenue Detail

## Budgeted Revenue by Division

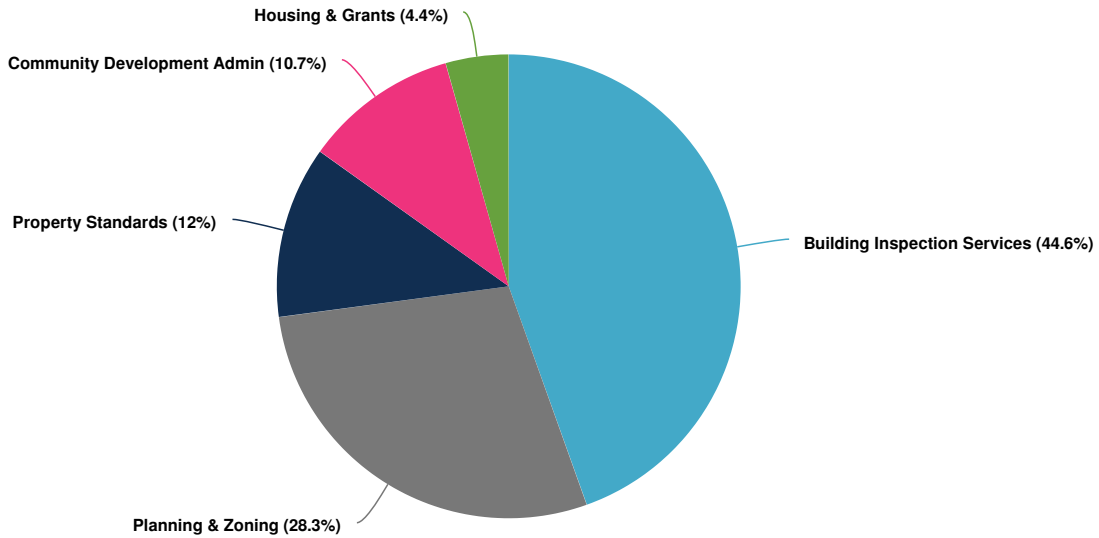


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Planning &amp; Zoning</b>						
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	\$34,395	\$14,270	\$30,000	\$30,000	0%
ZONING FEES	100.21.2105.53695	\$24,210	\$25,885	\$50,000	\$50,000	0%
STATE, COUNTY AND OTHER GRANTS	100.21.2105.55146	\$1,068				N/A
<b>Total Planning &amp; Zoning:</b>		<b>\$59,673</b>	<b>\$40,155</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>0%</b>
<b>Property Standards</b>						
ROOMING HOUSE LICENSES	100.21.2115.52035	\$4,180	\$2,300			N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$252,742	\$296,032	\$360,000	\$360,000	0%
IL VACANT PROPERTY GRANT	100.21.2115.55256	\$2,750	\$3,710			N/A
<b>Total Property Standards:</b>		<b>\$259,672</b>	<b>\$302,042</b>	<b>\$360,000</b>	<b>\$360,000</b>	<b>0%</b>
<b>Building Code Compliance</b>						
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$0	\$1,800			N/A
<b>Total Building Code Compliance:</b>		<b>\$0</b>	<b>\$1,800</b>			<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Building Inspection Services</b>						
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$21,589	\$4,668			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$140,425	\$174,275	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$5,512,307	\$7,000,238	\$4,225,100	\$4,225,100	0%
ELEVATOR PERMITS	100.21.2126.52115	\$12,054	\$33,782	\$42,000	\$42,000	0%
<b>Total Building Inspection Services:</b>		<b>\$5,686,375</b>	<b>\$7,212,963</b>	<b>\$4,437,100</b>	<b>\$4,437,100</b>	<b>0%</b>
<b>Emergency Solutions Grant</b>						
HUD EMERG SHELTER GRANTS	100.21.2128.55275	\$159,071				N/A
<b>Total Emergency Solutions Grant:</b>		<b>\$159,071</b>				<b>N/A</b>
<b>Total Community Development:</b>		<b>\$6,164,791</b>	<b>\$7,556,960</b>	<b>\$4,877,100</b>	<b>\$4,877,100</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$6,164,791</b>	<b>\$7,556,960</b>	<b>\$4,877,100</b>	<b>\$4,877,100</b>	<b>0%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Community Development Admin</b>						
REGULAR PAY	100.21.2101.61010	\$233,224	\$148,584	\$307,823	\$377,294	22.6%
OVERTIME PAY	100.21.2101.61110	\$0	\$384			N/A
TERMINATION PAYOUTS	100.21.2101.61415	\$0	\$14,764			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.21.2101.61430	\$4,740				N/A
HEALTH INSURANCE	100.21.2101.61510	\$44,878	\$23,128	\$48,591	\$57,837	19%
VISION INSURANCE	100.21.2101.61513	\$57	\$51	\$70	\$38	-45.7%
LIFE INSURANCE	100.21.2101.61615	\$283	\$193	\$195	\$239	22.7%
AUTO ALLOWANCE	100.21.2101.61625	\$2,801	\$1,868	\$3,424	\$3,735	9.1%
CELL PHONE ALLOWANCE	100.21.2101.61626	\$168	\$112		\$900	N/A
IMRF	100.21.2101.61710	\$19,560	\$7,525	\$10,189	\$10,980	7.8%
SOCIAL SECURITY	100.21.2101.61725	\$13,346	\$11,226	\$17,456	\$20,858	19.5%
MEDICARE	100.21.2101.61730	\$3,283	\$2,625	\$4,513	\$5,539	22.7%
SEASONAL EMPLOYEES	100.21.2101.61060	\$0	\$23,262			N/A
CONSULTING SERVICES	100.21.2101.62185	\$0	\$8,220	\$12,000	\$12,000	0%
ADVERTISING	100.21.2101.62205	\$16				N/A
PRINTING	100.21.2101.62210	\$0	\$312	\$200	\$200	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
POSTAGE CHARGEBACKS	100.21.2101.62275	\$28				N/A
TRAINING & TRAVEL	100.21.2101.62295	\$549	\$1,006	\$4,000	\$4,000	0%
MEMBERSHIP DUES	100.21.2101.62360	\$1,618	\$50	\$1,000	\$1,000	0%
FOOD	100.21.2101.65025	\$151	\$262	\$1,000	\$1,000	0%
OFFICE SUPPLIES	100.21.2101.65095	\$1,223	\$2,341	\$5,000	\$7,500	50%
FITNESS INCENTIVE	100.21.2101.65141		\$90			N/A
OTHER CHARGES-CHARGEBACK	100.21.2101.62740	\$10,063	\$57,476			N/A
CONTINGENCIES	100.21.2101.68205	\$0		\$5,000		N/A
<b>Total Community Development Admin:</b>		<b>\$335,988</b>	<b>\$303,478</b>	<b>\$420,461</b>	<b>\$503,120</b>	<b>19.7%</b>
<b>Planning &amp; Zoning</b>						
REGULAR PAY	100.21.2105.61010	\$557,256	\$648,129	\$698,304	\$957,126	37.1%
OVERTIME PAY	100.21.2105.61110	\$6,990	\$17,208	\$60,000	\$60,000	0%
ANNUAL SICK LEAVE PAYOUT	100.21.2105.61420	\$685	\$0			N/A
HEALTH INSURANCE	100.21.2105.61510	\$88,670	\$95,005	\$110,468	\$160,521	45.3%
VISION INSURANCE	100.21.2105.61513	\$63	\$122	\$172	\$150	-12.7%
LIFE INSURANCE	100.21.2105.61615	\$254	\$346	\$398	\$267	-32.9%
CELL PHONE ALLOWANCE	100.21.2105.61626	\$0	\$300		\$3,500	N/A
IMRF	100.21.2105.61710	\$46,244	\$30,410	\$23,088	\$27,833	20.6%
SOCIAL SECURITY	100.21.2105.61725	\$33,818	\$39,225	\$43,295	\$59,440	37.3%
MEDICARE	100.21.2105.61730	\$7,909	\$9,174	\$10,126	\$13,901	37.3%
SEASONAL EMPLOYEES	100.21.2105.61060	\$0	\$0	\$6,000	\$6,000	0%
ADVERTISING	100.21.2105.62205	\$3,395	\$2,156	\$2,500	\$5,000	100%
PRINTING	100.21.2105.62210	\$1,641	\$1,243	\$1,000	\$2,500	150%
TRAINING & TRAVEL	100.21.2105.62295	\$3,513	\$706	\$4,000	\$4,000	0%
MEMBERSHIP DUES	100.21.2105.62360	\$0	\$650	\$2,000	\$2,000	0%
COPY MACHINE CHARGES	100.21.2105.62380	\$368				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.21.2105.62509	-\$1,000	-\$2,180		\$25,000	N/A
BANK SERVICE CHARGES	100.21.2105.62705	\$415	\$360			N/A
BOOKS, PUBLICATIONS, MAPS	100.21.2105.65010	\$0	\$0	\$525	\$525	0%
FOOD	100.21.2105.65025		\$0		\$250	N/A
OFFICE SUPPLIES	100.21.2105.65095	\$1,360	\$398		\$500	N/A
<b>Total Planning &amp; Zoning:</b>		<b>\$751,581</b>	<b>\$843,253</b>	<b>\$961,876</b>	<b>\$1,328,513</b>	<b>38.1%</b>
<b>Property Standards</b>						
REGULAR PAY	100.21.2115.61010	\$463,775	\$456,428	\$530,340	\$299,289	-43.6%
OVERTIME PAY	100.21.2115.61110	\$3,634	\$4,980	\$7,000	\$15,000	114.3%
TERMINATION PAYOUTS	100.21.2115.61415	\$0	\$24,299			N/A
HEALTH INSURANCE	100.21.2115.61510	\$81,438	\$84,043	\$99,016	\$145,920	47.4%
VISION INSURANCE	100.21.2115.61513	\$229	\$232	\$207	\$226	9.2%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
LIFE INSURANCE	100.21.2115.61615	\$159	\$183	\$156	\$166	6.4%
CELL PHONE ALLOWANCE	100.21.2115.61626	\$1,200	\$1,361			N/A
SHOE ALLOWANCE	100.21.2115.61630	\$695	\$720	\$720	\$360	-50%
IMRF	100.21.2115.61710	\$38,065	\$21,921	\$17,555	\$17,440	-0.7%
SOCIAL SECURITY	100.21.2115.61725	\$27,825	\$29,051	\$32,927	\$37,180	12.9%
MEDICARE	100.21.2115.61730	\$6,507	\$6,794	\$7,701	\$8,696	12.9%
PRINTING	100.21.2115.62210	\$0	\$909			N/A
TRAINING & TRAVEL	100.21.2115.62295	\$1,253	\$750	\$3,350	\$4,500	34.3%
POSTAGE	100.21.2115.62315	\$39	\$167		\$3,350	N/A
COURT COST/LITIGATION	100.21.2115.62345	\$0		\$1,500		N/A
MEMBERSHIP DUES	100.21.2115.62360	\$1,405	\$176		\$240	N/A
TELECOMMUNICATIONS - WIRELESS	100.21.2115.64540	\$2,440	\$3,112			N/A
BOOKS, PUBLICATIONS, MAPS	100.21.2115.65010	\$109	\$0	\$350	\$1,800	414.3%
CLOTHING	100.21.2115.65020	\$896	\$761	\$1,000	\$1,200	20%
FOOD	100.21.2115.65025	\$0	\$185		\$500	N/A
MINOR EQUIPMENT & TOOLS	100.21.2115.65085	\$0	\$425	\$500	\$750	50%
IL VACANT PROPERTY EXP	100.21.2115.62469	\$8,690				N/A
PROPERTY CLEAN UP EXPENSE	100.21.2115.62493	\$12,053	\$8,947	\$25,000	\$25,000	0%
<b>Total Property Standards:</b>		<b>\$650,410</b>	<b>\$645,446</b>	<b>\$727,322</b>	<b>\$561,617</b>	<b>-22.8%</b>
<b>Housing &amp; Grants</b>						
REGULAR PAY	100.21.2124.61010				\$151,892	N/A
HEALTH INSURANCE	100.21.2124.61510				\$37,726	N/A
IMRF	100.21.2124.61710				\$4,420	N/A
SOCIAL SECURITY	100.21.2124.61725				\$9,417	N/A
MEDICARE	100.21.2124.61730				\$2,202	N/A
<b>Total Housing &amp; Grants:</b>					<b>\$205,657</b>	<b>N/A</b>
<b>Building Inspection Services</b>						
REGULAR PAY	100.21.2126.61010	\$894,445	\$705,922	\$970,499	\$1,211,483	24.8%
OVERTIME PAY	100.21.2126.61110	\$19,927	\$9,382	\$10,000	\$50,000	400%
TERMINATION PAYOUTS	100.21.2126.61415	\$14,346	\$4,601			N/A
ANNUAL SICK LEAVE PAYOUT	100.21.2126.61420	\$1,843	\$1,403			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.21.2126.61430	\$10,221				N/A
HEALTH INSURANCE	100.21.2126.61510	\$134,781	\$104,370	\$163,609	\$176,540	7.9%
VISION INSURANCE	100.21.2126.61513	\$196	\$182	\$167	\$183	9.6%
LIFE INSURANCE	100.21.2126.61615	\$454	\$412	\$377	\$298	-21%
CELL PHONE ALLOWANCE	100.21.2126.61626	\$2,325	\$2,391	\$825		N/A
SHOE ALLOWANCE	100.21.2126.61630	\$1,235	\$670	\$670	\$515	-23.1%
IMRF	100.21.2126.61710	\$77,476	\$33,153	\$32,123	\$35,255	9.8%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SOCIAL SECURITY	100.21.2126.61725	\$60,532	\$49,300	\$60,265	\$75,145	24.7%
MEDICARE	100.21.2126.61730	\$14,157	\$11,530	\$14,095	\$17,575	24.7%
SEASONAL EMPLOYEES	100.21.2126.61060	\$56,588	\$99,641	\$60,000	\$80,000	33.3%
CONSTRUCTION ENGINEERING SERVICES	100.21.2126.62150	\$0	\$0	\$3,000	\$3,000	0%
GRAFFITI REMOVAL SERVICES	100.21.2126.62190	\$4,129				N/A
ADVERTISING	100.21.2126.62205	\$0	\$17	\$325	\$325	0%
PRINTING	100.21.2126.62210	\$354	\$155	\$1,000	\$1,000	0%
SOFTWARE MAINTENANCE	100.21.2126.62236	\$116,505	\$71,130	\$678,807	\$218,000	-67.9%
OTHER EQMT MAINTENANCE	100.21.2126.62245	\$0	\$13	\$1,000	\$1,000	0%
TRAINING & TRAVEL	100.21.2126.62295	\$1,071	\$4,452	\$7,400	\$7,400	0%
POSTAGE	100.21.2126.62315	\$98	\$0			N/A
COURT COST/LITIGATION	100.21.2126.62345	\$0	\$0	\$400	\$400	0%
MEMBERSHIP DUES	100.21.2126.62360	\$297	\$395	\$1,000	\$1,000	0%
ELEVATOR CONTRACT COSTS	100.21.2126.62425	\$2,100	\$1,900	\$4,500	\$4,500	0%
PLUMB, ELEC, PLAN REVEIW SERV	100.21.2126.62464	\$91,511	\$132,487	\$50,000	\$190,000	280%
DIGITAL ARCHIVING	100.21.2126.62645	\$0	\$12,727	\$10,000	\$10,000	0%
BANK SERVICE CHARGES	100.21.2126.62705	\$5,580				N/A
TELECOMMUNICATIONS - WIRELESS	100.21.2126.64540	\$661	\$1,472			N/A
BOOKS, PUBLICATIONS, MAPS	100.21.2126.65010	\$1,900	\$7,348	\$650	\$1,000	53.8%
CLOTHING	100.21.2126.65020	\$96	\$1,066	\$1,500	\$2,000	33.3%
MATER. TO MAINT. IMP.	100.21.2126.65055	\$0	\$0	\$350	\$350	0%
MINOR EQUIPMENT & TOOLS	100.21.2126.65085	\$151	\$1,077	\$700	\$700	0%
OFFICE SUPPLIES	100.21.2126.65095	\$0	\$264			N/A
OTHER PROGRAM COSTS	100.21.2126.62490	\$51	\$0	\$500	\$500	0%
MISCELLANEOUS	100.21.2126.62770	\$0	\$30			N/A
OTHER CHARGES-CHARGEBACK	100.21.2126.62740	\$15,759	\$11,561			N/A
<b>Total Building Inspection Services:</b>		<b>\$1,528,789</b>	<b>\$1,269,051</b>	<b>\$2,073,762</b>	<b>\$2,088,169</b>	<b>0.7%</b>
<b>Emergency Solutions Grant</b>						
CONNECTIONS FOR THE HOMELESS	100.21.2128.67110	\$66,907				N/A
OTHER CHARGES-CHARGEBACK	100.21.2128.62740	\$7,331				N/A
<b>Total Emergency Solutions Grant:</b>		<b>\$74,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$3,341,006</b>	<b>\$3,061,228</b>	<b>\$4,183,421</b>	<b>\$4,687,076</b>	<b>12%</b>
<b>Total Expenditures:</b>		<b>\$3,341,006</b>	<b>\$3,061,228</b>	<b>\$4,183,421</b>	<b>\$4,687,076</b>	<b>12%</b>

# 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.

## Accomplishments in 2023

- Newly created Community Relations Unit to expand community outreach and engagement emphasizing the priorities of the residents:
  - Strategic Planning
  - Community Police Academy
  - Transparency HUB
  - Mobile App
  - Social Media Engagement
  - Recruiting
  - Stakeholder Connection
  - School Resource Officers
- Successful labor agreements with three unions represented in the Department; Reducing the wage disparity between the Evanston Police Department and police departments in surrounding communities.
- Implementation of the EPD Mobile App to enhance transparency.
- Final implementation of Next-Generation 911 service.
- Upgrade of public safety radio infrastructure including expanded coverage at the Lakefront.
- Implementation of the Pace Scheduling System.
- Five Evanston Police Officers received the Illinois State Police's Medal of Honor.
- In conjunction with community leaders, coordinated a Gun Buyback Event on August 23, resulting in the surrender of 73 weapons.

# 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.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Evanston Crime Data					
Crimes - NIBRS Group A <sup>1</sup>	Effectiveness	3,311	4,138	4,000	4,000
Crimes - NIBRS Group B <sup>2</sup>	Effectiveness	93	150	150	200
Activity: Service to the Community					
Total Calls for Service (911)	Efficiency	89,801	86,647	88,400	89,000
Written Reports <sup>3</sup>	Output	10,902	10,936	11,800	11,500
Activity: Statute Enforcement					
Arrests (Felony and Misdemeanor)	Effectiveness	689	700	700	900
Citations Issued (Traffic & City Ordinance)	Effectiveness	5,035	4,700	5,000	5,000

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Written reports include incident, crash and arrest reports.

## Issues Affecting 2024 Budget

- Nation-wide shortage of qualified police officers and civilian personnel.
- The increasing number of training mandates required by the State of Illinois.
- Deteriorating condition of the Police Department Building and City infrastructure.
- Salary compression between leadership positions and union staff.
- Recruitment and hiring of Evanston police officers by surrounding communities.

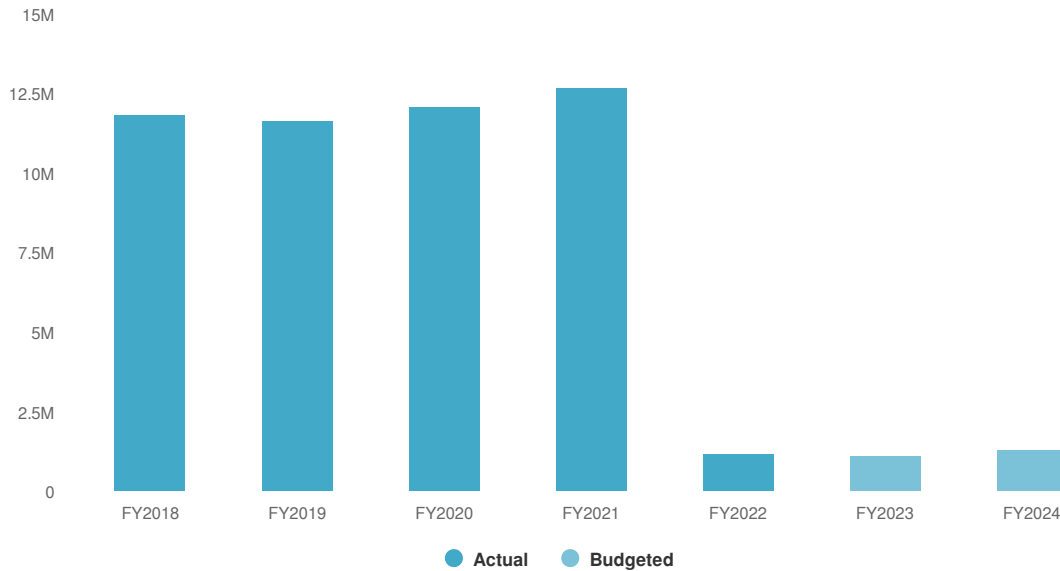
## Upcoming Initiatives

- Fill vacant positions with competent, qualified personnel as quickly as possible.
- Research and evaluate Tyler's Enterprise Public Safety system.
- Development and implementation of a new 911 Continuity of Operations Center during system failure in case of needed backup.
- Review and implementation of new performance evaluations.
- Research and development of a master plan for the replacement or complete renovation of the Evanston Police Department Building in conjunction with City Departments and stakeholders.

## Revenues Summary

**\$1,328,500** **\$183,500**  
(16.03% vs. prior year)

### Police Department Budget vs. Actual

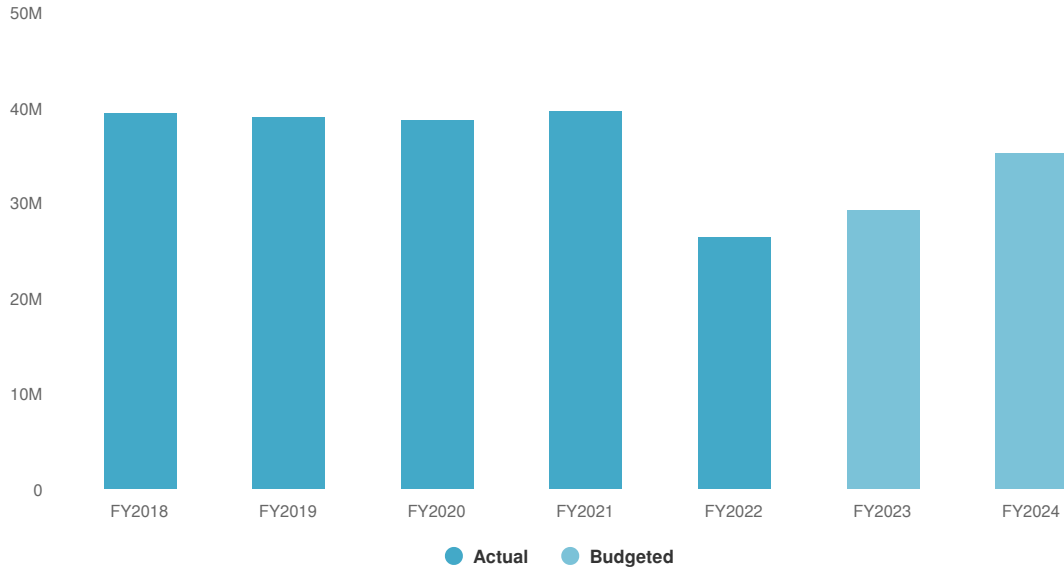


Revenue to the Police Department show a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Police Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

## Expenditures Summary

**\$35,221,511** **\$6,007,414**  
(20.56% vs. prior year)

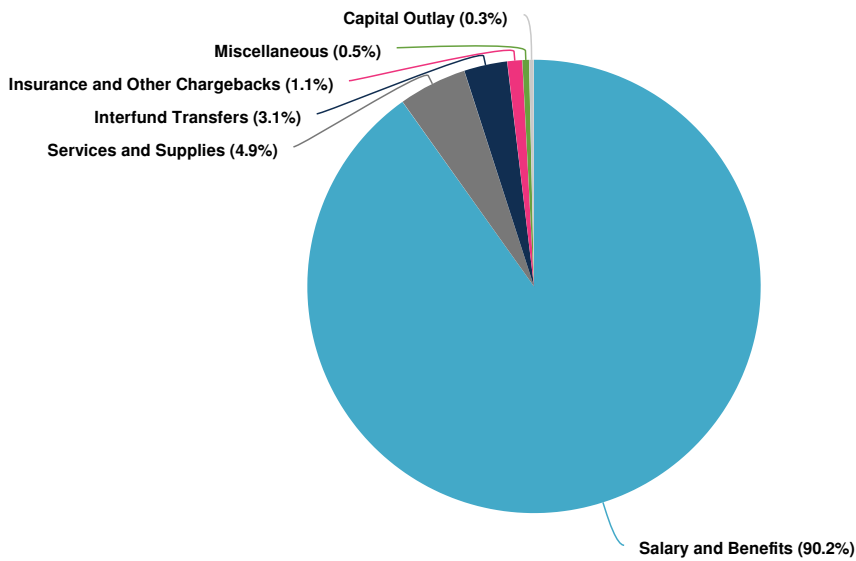
## Police Department Budget vs. Actual



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."

## Expenditures by Type

### Budgeted Expenditures by Type

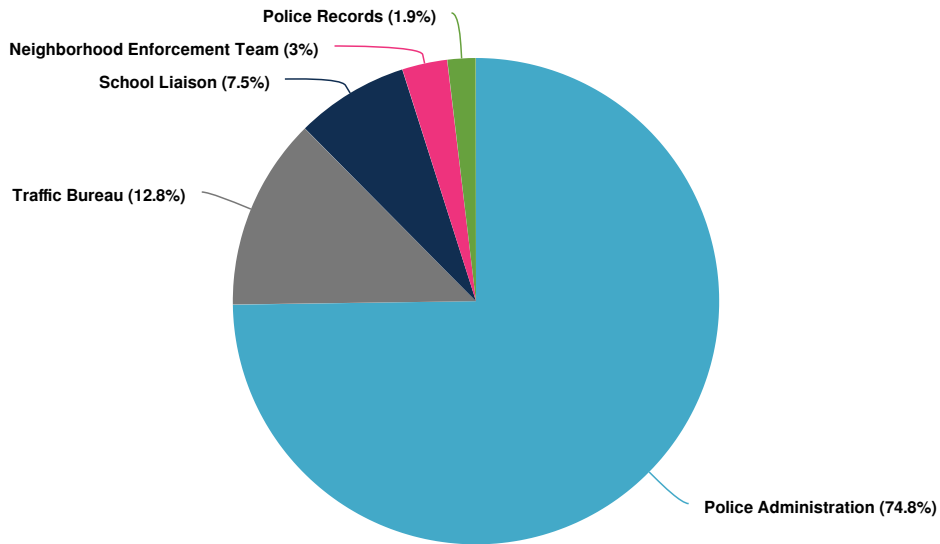


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$25,506,847	\$23,577,990	\$26,449,525	\$31,757,533	20.1%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Services and Supplies	\$1,264,712	\$1,598,807	\$1,229,072	\$1,714,445	39.5%
Miscellaneous	\$138,134	\$159,391	\$155,500	\$166,033	6.8%
Capital Outlay	\$0	\$27,105	\$120,000	\$120,000	0%
Interfund Transfers	\$870,000	\$670,000	\$890,000	\$1,085,000	21.9%
Insurance and Other Chargebacks	\$11,851,795	\$431,402	\$367,500	\$378,500	3%
Contingencies	\$3,233	\$290	\$2,500		N/A
<b>Total Expense Objects:</b>	<b>\$39,634,721</b>	<b>\$26,464,985</b>	<b>\$29,214,097</b>	<b>\$35,221,511</b>	<b>20.6%</b>

## Revenues Detail

### Budgeted Revenue by Division



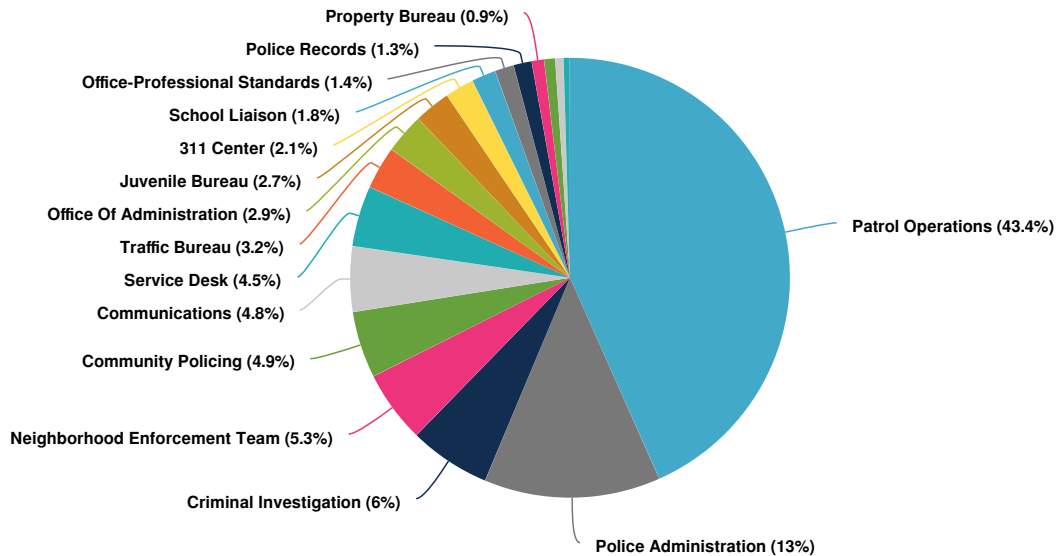
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Police</b>						
<b>Police Administration</b>						
PENSION PROPERTY TAX	100.22.2205.51017	\$11,282,107	-\$105,316			N/A
CANNABIS USE TAX	100.22.2205.51599	\$115,778	\$127,755		\$100,000	N/A
PENSION PPRT	100.22.2205.51606	\$325,000				N/A
ALARM PANEL FRANCHISE FEE	100.22.2205.52170	\$0		\$4,000		N/A
BEV SNACK VENDING MACHINE	100.22.2205.53200	\$702	\$733			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	\$176,964	\$477,299	\$500,000	\$500,000	0%
POLICE CTA DETAIL	100.22.2205.52541	\$266,021	\$216,674	\$357,000	\$357,000	0%
POLICE TRAINING	100.22.2205.55270	\$154		\$5,000		N/A
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	\$16,253	\$4,923	\$20,000	\$20,000	0%
MISCELLANEOUS REVENUE	100.22.2205.56045	\$5,744	\$7,908	\$15,000	\$15,000	0%
SALE OF SURPLUS PROPERTY	100.22.2205.56065	\$0	\$1,576	\$1,500	\$1,500	0%
<b>Total Police Administration:</b>		<b>\$12,188,723</b>	<b>\$731,553</b>	<b>\$902,500</b>	<b>\$993,500</b>	<b>10.1%</b>
<b>Social Services Bureau</b>						
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	\$0	\$41			N/A
<b>Total Social Services Bureau:</b>		<b>\$0</b>	<b>\$41</b>			<b>N/A</b>
<b>Juvenile Bureau</b>						
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	\$6,250	\$3,540			N/A
<b>Total Juvenile Bureau:</b>		<b>\$6,250</b>	<b>\$3,540</b>			<b>N/A</b>
<b>School Liaison</b>						
REIMBURSEMENTS	100.22.2235.53632	\$0			\$100,000	N/A
<b>Total School Liaison:</b>		<b>\$0</b>			<b>\$100,000</b>	<b>N/A</b>
<b>Police Records</b>						
POLICE REPORT FEES	100.22.2240.53685	\$21,709	\$22,115	\$25,000	\$25,000	0%
<b>Total Police Records:</b>		<b>\$21,709</b>	<b>\$22,115</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
<b>Office Of Administration</b>						
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	\$3,465	\$2,615			N/A
<b>Total Office Of Administration:</b>		<b>\$3,465</b>	<b>\$2,615</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Neighborhood Enforcement Team</b>						
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	\$21,114	\$11,491			N/A
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	\$64,086	\$42,954	\$20,000	\$20,000	0%
eSHARE REVENUE	100.22.2265.55051		\$122,360			N/A
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	\$13,317	\$29,797	\$20,000	\$20,000	0%
<b>Total Neighborhood Enforcement Team:</b>		<b>\$98,517</b>	<b>\$206,601</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Traffic Bureau</b>						
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	\$0	\$0	\$40,000	\$40,000	0%
REGULAR FINES	100.22.2270.52510	\$260,537	\$116,259	\$115,000	\$115,000	0%
POLICE DUI REIMBURSEMENT	100.22.2270.52542	\$3,855	\$0	\$15,000	\$15,000	0%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	\$96,084	\$77,540			N/A
<b>Total Traffic Bureau:</b>		<b>\$360,476</b>	<b>\$193,799</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>0%</b>
<b>Animal Control</b>						
ANIMAL ORDINANCE PENALTIES	100.22.2280.52525	\$0		\$7,500		N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.22.2280.56067	\$2,002				N/A
<b>Total Animal Control:</b>		<b>\$2,002</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Police:</b>		<b>\$12,681,142</b>	<b>\$1,160,263</b>	<b>\$1,145,000</b>	<b>\$1,328,500</b>	<b>16%</b>
<b>Total Revenue:</b>		<b>\$12,681,142</b>	<b>\$1,160,263</b>	<b>\$1,145,000</b>	<b>\$1,328,500</b>	<b>16%</b>

## Expenditures Detail

### Budgeted Expenditures by Division





Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Police</b>						
<b>Police Administration</b>						
REGULAR PAY	100.22.2205.61010	\$181,893	\$286,956	\$415,847	\$345,174	-17%
OVERTIME PAY	100.22.2205.61110	\$0	\$4,426			N/A
SPECIAL DETAIL OT	100.22.2205.61112		\$0		\$338,130	N/A
TERMINATION PAYOUTS	100.22.2205.61415	\$189,371	\$0	\$716,393	\$400,000	-44.2%
ANNUAL SICK LEAVE PAYOUT	100.22.2205.61420	\$0	\$0	\$212,380	\$212,380	0%
ANNUAL HOLIDAY PAYOUT	100.22.2205.61425	\$0	\$4,523	\$228,030		N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2205.61430		\$0		\$644,423	N/A
POLICE EDUCATION INCENTIVES	100.22.2205.61441	\$0	\$0	\$288,000	\$318,000	10.4%
HEALTH INSURANCE	100.22.2205.61510	\$30,223	\$22,817	\$33,709	\$44,846	33%
VISION INSURANCE	100.22.2205.61513	\$76	\$76	\$70	\$76	8.6%
LIFE INSURANCE	100.22.2205.61615	\$225	\$155	\$104	\$268	157.6%
CELL PHONE ALLOWANCE	100.22.2205.61626		\$126		\$504	N/A
IMRF	100.22.2205.61710	\$6,968	\$4,459	\$2,773	\$3,250	17.2%
SOCIAL SECURITY	100.22.2205.61725	\$13,123	\$17,104	\$14,232	\$16,888	18.7%
MEDICARE	100.22.2205.61730	\$5,157	\$4,143	\$6,030	\$5,013	-16.9%
ADVERTISING	100.22.2205.62205		\$990			N/A
PRINTING	100.22.2205.62210	\$3,352	\$7,402	\$3,000		N/A
MEDICAL/HOSPITAL SERVICES	100.22.2205.62270	\$11,721	\$0	\$1,000	\$1,000	0%
OTHER PROFESSIONAL SERVICES	100.22.2205.62272	\$28,093	\$77,064			N/A
OVERNIGHT MAIL CHARGES	100.22.2205.62280	\$538	\$258			N/A
TRAINING & TRAVEL	100.22.2205.62295	\$110	\$0			N/A
MEMBERSHIP DUES	100.22.2205.62360	\$24,821	\$25,634	\$116,388	\$116,388	0%
RENTALS	100.22.2205.62375	\$2,617				N/A
COPY MACHINE CHARGES	100.22.2205.62380	\$884				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.22.2205.62509	\$353,148	\$461,765	\$500,000	\$614,112	22.8%
ELECTRICITY	100.22.2205.64005	\$1,392	\$2,627			N/A
NATURAL GAS	100.22.2205.64015	\$10,027	\$10,484			N/A
TELECOMMUNICATIONS - WIRELESS	100.22.2205.64540	\$2,044	\$2,438			N/A
BOOKS, PUBLICATIONS, MAPS	100.22.2205.65010	\$0	\$0	\$520	\$520	0%
FOOD	100.22.2205.65025	\$1,717	\$2,751			N/A
MINOR EQUIPMENT & TOOLS	100.22.2205.65085	\$537	\$1,514			N/A
OFFICE SUPPLIES	100.22.2205.65095	\$258	\$222			N/A
OTHER COMMODITIES	100.22.2205.65125	\$0	\$1,351	\$20,400		N/A
OTHER PROGRAM COSTS	100.22.2205.62490	\$22,072	\$10,608	\$33,000	\$43,533	31.9%
MISCELLANEOUS	100.22.2205.62770	\$209				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FITNESS INCENTIVE	100.22.2205.65141		\$1,500			N/A
BAD DEBT EXPENSE	100.22.2205.66017		\$25,000			N/A
FURNITURE & FIXTURES	100.22.2205.65625	\$0	\$3,860			N/A
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2205.62305	\$600,000	\$600,000	\$650,000	\$845,000	30%
RENTAL OF AUTO REPLACEMENT	100.22.2205.62309	\$69,996	\$70,000	\$240,000	\$240,000	0%
TRANSFER TO HUMAN SERVICES FUND	100.22.2205.66132	\$200,004				N/A
INTERDEPT TRANSFER PENSIONS	100.22.2205.62675	\$11,501,791				N/A
TRANSFER TO INSURANCE - RISK	100.22.2205.66030	\$350,004	\$350,000	\$367,500	\$378,500	3%
CONTINGENCIES	100.22.2205.68205	\$3,233	\$290	\$2,500		N/A
<b>Total Police Administration:</b>		<b>\$13,615,605</b>	<b>\$2,000,544</b>	<b>\$3,851,876</b>	<b>\$4,568,004</b>	<b>18.6%</b>
<b>Patrol Operations</b>						
REGULAR PAY	100.22.2210.61010	\$9,042,253	\$8,790,687	\$9,464,769	\$12,389,952	30.9%
OVERTIME PAY	100.22.2210.61110	\$92,585	\$55,020	\$242,095	\$100,000	-58.7%
HIREBACK OT PAY	100.22.2210.61111	\$622,415	\$633,815	\$735,203	\$735,203	0%
SPECIAL DETAIL OT	100.22.2210.61112	\$148,556	\$198,635	\$310,000		N/A
TERMINATION PAYOUTS	100.22.2210.61415	\$378,880	\$174,718			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2210.61420	\$98,556	\$77,700			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2210.61425	\$26,406	\$29,275			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2210.61430	\$258,892	\$286,812			N/A
POLICE EDUCATION INCENTIVES	100.22.2210.61441	\$140,000	\$132,000			N/A
HEALTH INSURANCE	100.22.2210.61510	\$1,383,583	\$1,243,162	\$1,476,714	\$1,665,347	12.8%
VISION INSURANCE	100.22.2210.61513	\$1,212	\$1,176	\$1,167	\$1,348	15.5%
LIFE INSURANCE	100.22.2210.61615	\$11,819	\$11,625	\$10,289	\$9,468	-8%
UNIFORM ALLOWANCE	100.22.2210.61635	\$80,500	\$75,500	\$76,000	\$101,250	33.2%
SOCIAL SECURITY	100.22.2210.61725	\$2,604				N/A
MEDICARE	100.22.2210.61730	\$150,675	\$145,200	\$138,342	\$181,122	30.9%
AUTOMOTIVE EQMP MAINT	100.22.2210.62240		\$13,501			N/A
MEMBERSHIP DUES	100.22.2210.62360	\$50				N/A
CLOTHING	100.22.2210.65020	\$40,638	\$57,631	\$33,000		N/A
FOOD	100.22.2210.65025	\$2,120	\$2,756			N/A
MINOR EQUIPMENT & TOOLS	100.22.2210.65085	\$36,272	\$38,424	\$39,216		N/A
SAFETY EQUIPMENT	100.22.2210.65090	\$20,438	\$5,525			N/A
PHOTO/DRAFTING SUPPLIE	100.22.2210.65105	\$0		\$833		N/A
OTHER COMMODITIES	100.22.2210.65125	\$4,981	\$10,630	\$8,998		N/A
OTHER PROGRAM COSTS	100.22.2210.62490	\$43,516	\$30,483			N/A
FITNESS INCENTIVE	100.22.2210.65141	\$38,900	\$36,200	\$87,500	\$87,500	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2210.66049	\$0	\$66,479			N/A
<b>Total Patrol Operations:</b>		<b>\$12,625,851</b>	<b>\$12,116,953</b>	<b>\$12,624,126</b>	<b>\$15,271,190</b>	<b>21%</b>
<b>Criminal Investigation</b>						
REGULAR PAY	100.22.2215.61010	\$1,558,226	\$1,483,207	\$1,595,668	\$1,729,161	8.4%
OVERTIME PAY	100.22.2215.61110	\$8,495	\$8,743	\$23,875	\$10,000	-58.1%
HIREBACK OT PAY	100.22.2215.61111	\$65,025	\$65,257	\$5,426	\$105,426	1,843%
SPECIAL DETAIL OT	100.22.2215.61112	\$16,607	\$15,550	\$5,000		N/A
TERMINATION PAYOUTS	100.22.2215.61415	\$149,250	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2215.61420	\$17,190	\$17,499			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2215.61425	\$2,032	\$2,092			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2215.61430	\$7,665	\$23,470			N/A
POLICE EDUCATION INCENTIVES	100.22.2215.61441	\$28,000	\$22,000			N/A
HEALTH INSURANCE	100.22.2215.61510	\$207,451	\$178,627	\$221,843	\$220,112	-0.8%
VISION INSURANCE	100.22.2215.61513	\$112	\$112	\$102	\$112	9.5%
LIFE INSURANCE	100.22.2215.61615	\$2,043	\$1,956	\$1,733	\$1,312	-24.3%
UNIFORM ALLOWANCE	100.22.2215.61635	\$14,000	\$12,000	\$12,000	\$13,750	14.6%
MEDICARE	100.22.2215.61730	\$26,098	\$23,003	\$23,311	\$25,273	8.4%
MEMBERSHIP DUES	100.22.2215.62360	\$3,700				N/A
EXPENSE ALLOWANCE	100.22.2215.62370	\$0		\$2,200		N/A
BANK SERVICE CHARGES	100.22.2215.62705	\$360				N/A
CLOTHING	100.22.2215.65020	\$0		\$400		N/A
OFFICE SUPPLIES	100.22.2215.65095	\$342				N/A
PHOTO/DRAFTING SUPPLIE	100.22.2215.65105	\$0		\$2,500		N/A
OTHER COMMODITIES	100.22.2215.65125	\$110	\$0			N/A
OTHER PROGRAM COSTS	100.22.2215.62490	\$425	\$805			N/A
MISCELLANEOUS	100.22.2215.62770	\$500				N/A
FITNESS INCENTIVE	100.22.2215.65141		\$6,000			N/A
<b>Total Criminal Investigation:</b>		<b>\$2,107,630</b>	<b>\$1,860,320</b>	<b>\$1,894,058</b>	<b>\$2,105,146</b>	<b>11.1%</b>
<b>Social Services Bureau</b>						
EXPENSE ALLOWANCE	100.22.2225.62370	\$45				N/A
<b>Total Social Services Bureau:</b>		<b>\$45</b>				<b>N/A</b>
<b>Juvenile Bureau</b>						
REGULAR PAY	100.22.2230.61010	\$645,230	\$476,301	\$638,837	\$734,104	14.9%
OVERTIME PAY	100.22.2230.61110	\$2,435	\$1,230	\$16,278	\$6,278	-61.4%
HIREBACK OT PAY	100.22.2230.61111	\$9,180	\$22,250	\$17,038	\$17,038	0%
SPECIAL DETAIL OT	100.22.2230.61112	\$5,924	\$4,175	\$8,330		N/A
TERMINATION PAYOUTS	100.22.2230.61415	\$0	\$69,389			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ANNUAL SICK LEAVE PAYOUT	100.22.2230.61420	\$11,141	\$6,500			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2230.61430	\$6,969	\$3,391			N/A
POLICE EDUCATION INCENTIVES	100.22.2230.61441	\$10,000	\$8,000			N/A
HEALTH INSURANCE	100.22.2230.61510	\$133,884	\$92,411	\$137,544	\$172,940	25.7%
VISION INSURANCE	100.22.2230.61513	\$112	\$112	\$102	\$112	9.5%
LIFE INSURANCE	100.22.2230.61615	\$841	\$637	\$508	\$315	-38%
UNIFORM ALLOWANCE	100.22.2230.61635	\$6,000	\$5,000	\$4,000	\$3,750	-6.2%
MEDICARE	100.22.2230.61730	\$9,184	\$8,170	\$9,321	\$10,699	14.8%
OTHER PROGRAM COSTS	100.22.2230.62490	\$600	\$380			N/A
FITNESS INCENTIVE	100.22.2230.65141		\$2,000			N/A
<b>Total Juvenile Bureau:</b>		<b>\$841,499</b>	<b>\$699,946</b>	<b>\$831,959</b>	<b>\$945,236</b>	<b>13.6%</b>
<b>School Liaison</b>						
REGULAR PAY	100.22.2235.61010	\$426,643	\$437,483	\$429,398	\$517,115	20.4%
OVERTIME PAY	100.22.2235.61110	\$2,089	\$910		\$1,000	N/A
HIREBACK OT PAY	100.22.2235.61111	\$28,451	\$34,103		\$10,000	N/A
SPECIAL DETAIL OT	100.22.2235.61112	\$15,065	\$18,150			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2235.61420	\$1,758	\$1,644			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2235.61430	\$6,179	\$1,381			N/A
POLICE EDUCATION INCENTIVES	100.22.2235.61441	\$8,000	\$8,000			N/A
HEALTH INSURANCE	100.22.2235.61510	\$82,879	\$78,988	\$83,637	\$88,960	6.4%
VISION INSURANCE	100.22.2235.61513	\$223	\$223	\$205	\$224	9.5%
LIFE INSURANCE	100.22.2235.61615	\$556	\$575	\$508	\$413	-18.7%
UNIFORM ALLOWANCE	100.22.2235.61635	\$4,000	\$4,000	\$4,000	\$5,000	25%
MEDICARE	100.22.2235.61730	\$6,818	\$6,712	\$6,284	\$7,571	20.5%
FITNESS INCENTIVE	100.22.2235.65141		\$1,000			N/A
<b>Total School Liaison:</b>		<b>\$582,660</b>	<b>\$593,168</b>	<b>\$524,031</b>	<b>\$630,283</b>	<b>20.3%</b>
<b>Police Records</b>						
REGULAR PAY	100.22.2240.61010	\$250,534	\$252,688	\$293,779	\$349,472	19%
OVERTIME PAY	100.22.2240.61110	\$2,080	\$8,222		\$10,000	N/A
TERMINATION PAYOUTS	100.22.2240.61415	\$0	\$327			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2240.61420	\$1,634				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2240.61430	\$3,587				N/A
HEALTH INSURANCE	100.22.2240.61510	\$49,845	\$46,851	\$63,501	\$76,515	20.5%
VISION INSURANCE	100.22.2240.61513	\$150	\$161	\$137	\$150	9.4%
LIFE INSURANCE	100.22.2240.61615	\$178	\$183	\$168	\$132	-21%
IMRF	100.22.2240.61710	\$22,378	\$12,151	\$9,724	\$10,171	4.6%
SOCIAL SECURITY	100.22.2240.61725	\$15,507	\$16,721	\$18,214	\$21,668	19%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEDICARE	100.22.2240.61730	\$3,627	\$3,911	\$4,260	\$5,068	19%
SEASONAL EMPLOYEES	100.22.2240.61060		\$16,577			N/A
DATA PROCESSING SERVICES	100.22.2240.62335	\$0		\$378		N/A
DIGITAL ARCHIVING	100.22.2240.62645	\$541	\$570			N/A
PHOTO/DRAFTING SUPPLIE	100.22.2240.65105	\$0		\$1,500		N/A
MISCELLANEOUS	100.22.2240.62770	\$1,516	\$910			N/A
<b>Total Police Records:</b>		<b>\$351,575</b>	<b>\$359,271</b>	<b>\$391,661</b>	<b>\$473,176</b>	<b>20.8%</b>
<b>Communications</b>						
REGULAR PAY	100.22.2245.61010	\$918,555	\$1,143,446	\$1,043,392	\$1,254,204	20.2%
OVERTIME PAY	100.22.2245.61110	\$97,772	\$56,407	\$4,341	\$60,589	1,295.7%
HIREBACK OT PAY	100.22.2245.61111	\$654	\$1,210	\$13,023		N/A
TERMINATION PAYOUTS	100.22.2245.61415	\$4,386				N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2245.61420	\$5,555	\$6,104			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2245.61430	\$2,274	\$11,518			N/A
EDUCATION PAY	100.22.2245.61440	\$0	\$2,000			N/A
POLICE EDUCATION INCENTIVES	100.22.2245.61441	\$11,000	\$8,000			N/A
HEALTH INSURANCE	100.22.2245.61510	\$173,102	\$154,227	\$173,900	\$184,356	6%
VISION INSURANCE	100.22.2245.61513	\$309	\$290	\$274	\$264	-3.7%
LIFE INSURANCE	100.22.2245.61615	\$1,218	\$1,233	\$1,151	\$1,009	-12.4%
UNIFORM ALLOWANCE	100.22.2245.61635	\$8,500	\$7,650	\$9,350	\$12,100	29.4%
IMRF	100.22.2245.61710	\$82,929	\$55,126	\$34,536	\$36,498	5.7%
SOCIAL SECURITY	100.22.2245.61725	\$61,983	\$73,437	\$65,270	\$78,511	20.3%
MEDICARE	100.22.2245.61730	\$14,496	\$17,175	\$15,265	\$18,362	20.3%
SEASONAL EMPLOYEES	100.22.2245.61060		-\$589			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.22.2245.62509				\$45,000	N/A
TELECOMMUNICATIONS - WIRELESS	100.22.2245.64540	\$39,038	\$44,177			N/A
CLOTHING	100.22.2245.65020	\$0		\$400		N/A
FITNESS INCENTIVE	100.22.2245.65141		\$1,000			N/A
<b>Total Communications:</b>		<b>\$1,421,771</b>	<b>\$1,582,411</b>	<b>\$1,360,902</b>	<b>\$1,690,893</b>	<b>24.2%</b>
<b>Service Desk</b>						
REGULAR PAY	100.22.2250.61010	\$767,181	\$777,683	\$955,802	\$1,142,062	19.5%
OVERTIME PAY	100.22.2250.61110	\$63,091	\$85,191	\$6,633	\$67,593	919%
HIREBACK OT PAY	100.22.2250.61111	\$278	\$884	\$24,960		N/A
TERMINATION PAYOUTS	100.22.2250.61415	\$1,757	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2250.61420	\$2,744	\$3,654			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2250.61430	\$10,054	\$13,049			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
POLICE EDUCATION INCENTIVES	100.22.2250.61441	\$10,000	\$10,000			N/A
HEALTH INSURANCE	100.22.2250.61510	\$146,807	\$137,356	\$192,644	\$230,568	19.7%
VISION INSURANCE	100.22.2250.61513	\$211	\$320	\$311	\$304	-2.2%
LIFE INSURANCE	100.22.2250.61615	\$990	\$1,038	\$966	\$792	-18%
UNIFORM ALLOWANCE	100.22.2250.61635	\$7,650	\$6,800	\$7,650	\$9,900	29.4%
IMRF	100.22.2250.61710	\$67,504	\$47,539	\$31,637	\$33,234	5%
SOCIAL SECURITY	100.22.2250.61725	\$53,893	\$55,256	\$59,734	\$71,422	19.6%
MEDICARE	100.22.2250.61730	\$12,604	\$12,923	\$13,970	\$16,704	19.6%
SEASONAL EMPLOYEES	100.22.2250.61060	\$41,019	\$24,978			N/A
ELEVATOR CONTRACT COSTS	100.22.2250.62425	\$0		\$3,112		N/A
SERVICE AGREEMENTS/ CONTRACTS	100.22.2250.62509	\$657				N/A
CLOTHING	100.22.2250.65020	\$0		\$2,400		N/A
FOOD	100.22.2250.65025	\$0	\$1,171	\$5,050		N/A
OTHER COMMODITIES	100.22.2250.65125	\$0	\$245	\$3,000		N/A
OTHER PROGRAM COSTS	100.22.2250.62490	\$46	\$0			N/A
FITNESS INCENTIVE	100.22.2250.65141		\$2,500			N/A
FURNITURE & FIXTURES	100.22.2250.65625	\$0	\$3,966			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2250.66049		\$14,923			N/A
<b>Total Service Desk:</b>		<b>\$1,186,487</b>	<b>\$1,199,477</b>	<b>\$1,307,869</b>	<b>\$1,572,579</b>	<b>20.2%</b>
<b>311 Center</b>						
REGULAR PAY	100.22.2251.61010	\$322,160	\$359,902	\$424,534	\$520,629	22.6%
OVERTIME PAY	100.22.2251.61110	\$28,192	\$20,525		\$22,875	N/A
TERMINATION PAYOUTS	100.22.2251.61415	\$5,681				N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2251.61420		\$675			N/A
POLICE EDUCATION INCENTIVES	100.22.2251.61441	\$4,000	\$4,000			N/A
HEALTH INSURANCE	100.22.2251.61510	\$84,697	\$97,104	\$124,047	\$140,059	12.9%
VISION INSURANCE	100.22.2251.61513	\$44	\$38	\$35	\$76	118.6%
LIFE INSURANCE	100.22.2251.61615	\$413	\$452	\$458	\$428	-6.5%
UNIFORM ALLOWANCE	100.22.2251.61635	\$4,250	\$5,100	\$6,800	\$8,800	29.4%
IMRF	100.22.2251.61710	\$28,312	\$17,604	\$14,052	\$15,151	7.8%
SOCIAL SECURITY	100.22.2251.61725	\$22,670	\$23,235	\$26,743	\$32,825	22.7%
MEDICARE	100.22.2251.61730	\$5,302	\$5,434	\$6,254	\$7,677	22.7%
SEASONAL EMPLOYEES	100.22.2251.61060	\$20,155	\$5,457			N/A
TRAINING & TRAVEL	100.22.2251.62295		\$694			N/A
TELECOMMUNICATIONS	100.22.2251.64505	\$19,609	\$5,876			N/A
FOOD	100.22.2251.65025	\$0	\$151			N/A
OTHER PROGRAM COSTS	100.22.2251.62490		\$1,297			N/A
FITNESS INCENTIVE	100.22.2251.65141		\$2,500			N/A
<b>Total 311 Center:</b>		<b>\$545,484</b>	<b>\$550,043</b>	<b>\$602,922</b>	<b>\$748,520</b>	<b>24.1%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Office-Professional Standards</b>						
REGULAR PAY	100.22.2255.61010	\$295,333	\$325,008	\$325,499	\$404,624	24.3%
OVERTIME PAY	100.22.2255.61110	\$239	\$3,702			N/A
HIREBACK OT PAY	100.22.2255.61111	\$10,912	\$29,886			N/A
SPECIAL DETAIL OT	100.22.2255.61112	\$0	\$4,325			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2255.61420		\$1,710			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2255.61425		\$1,710			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2255.61430	\$0	\$36,247			N/A
POLICE EDUCATION INCENTIVES	100.22.2255.61441	\$2,500	\$2,500			N/A
HEALTH INSURANCE	100.22.2255.61510	\$58,812	\$58,194	\$59,934	\$69,404	15.8%
VISION INSURANCE	100.22.2255.61513	\$76	\$142	\$136	\$72	-46.9%
LIFE INSURANCE	100.22.2255.61615	\$323	\$345	\$328	\$268	-18.3%
UNIFORM ALLOWANCE	100.22.2255.61635	\$1,000	\$1,000	\$1,000	\$1,250	25%
IMRF	100.22.2255.61710	\$4,805	\$3,066	\$1,971	\$2,236	13.5%
SOCIAL SECURITY	100.22.2255.61725	\$3,447	\$3,883	\$3,691	\$4,765	29.1%
MEDICARE	100.22.2255.61730	\$4,292	\$5,667	\$4,734	\$5,885	24.3%
MISCELLANEOUS	100.22.2255.62770	\$2,451	\$6,614			N/A
FITNESS INCENTIVE	100.22.2255.65141		\$1,700			N/A
<b>Total Office-Professional Standards:</b>		<b>\$384,189</b>	<b>\$485,699</b>	<b>\$397,292</b>	<b>\$488,505</b>	<b>23%</b>
<b>Office Of Administration</b>						
REGULAR PAY	100.22.2260.61010	\$374,182	\$382,258	\$370,845	\$449,626	21.2%
OVERTIME PAY	100.22.2260.61110	\$899				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2260.61430	\$0	\$12,065			N/A
HEALTH INSURANCE	100.22.2260.61510	\$45,894	\$44,024	\$47,568	\$50,893	7%
LIFE INSURANCE	100.22.2260.61615	\$475	\$496	\$451	\$372	-17.6%
CELL PHONE ALLOWANCE	100.22.2260.61626		\$126		\$504	N/A
IMRF	100.22.2260.61710	\$17,626	\$10,287	\$7,051	\$7,520	6.7%
SOCIAL SECURITY	100.22.2260.61725	\$13,059	\$13,471	\$13,206	\$16,051	21.5%
MEDICARE	100.22.2260.61730	\$5,323	\$5,603	\$5,377	\$6,527	21.4%
TRAINING & TRAVEL	100.22.2260.62295	\$165,014	\$118,181	\$161,594	\$220,000	36.1%
MEMBERSHIP DUES	100.22.2260.62360	\$107,609	\$108,105			N/A
CABLE - VIDEO	100.22.2260.64565	\$942	\$1,196		\$1,500	N/A
BOOKS, PUBLICATIONS, MAPS	100.22.2260.65010		\$129			N/A
CLOTHING	100.22.2260.65020		\$0		\$75,450	N/A
FOOD	100.22.2260.65025		\$0		\$10,550	N/A
MINOR EQUIPMENT & TOOLS	100.22.2260.65085	\$4,119	\$18,991	\$30,000	\$71,716	139.1%
SAFETY EQUIPMENT	100.22.2260.65090	\$1,242				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OFFICE SUPPLIES	100.22.2260.65095	\$11,873	\$14,237	\$22,300	\$22,300	0%
OTHER COMMODITIES	100.22.2260.65125	\$318	\$0		\$69,876	N/A
IT COMPUTER HARDWARE	100.22.2260.65555	\$15				N/A
PUBLIC SAFETY EQUIPMENT/SUPPLIES	100.22.2260.65616	\$23,257	\$29,585	\$35,833	\$35,833	0%
OTHER PROGRAM COSTS	100.22.2260.62490	\$11	\$0			N/A
POLICE DUI EXPENSE	100.22.2260.65120	\$3,797	\$0			N/A
FITNESS INCENTIVE	100.22.2260.65141		\$1,500			N/A
<b>Total Office Of Administration:</b>		<b>\$775,655</b>	<b>\$760,253</b>	<b>\$694,225</b>	<b>\$1,038,717</b>	<b>49.6%</b>
<b>Neighborhood Enforcement Team</b>						
REGULAR PAY	100.22.2265.61010	\$1,334,985	\$1,074,028	\$1,337,579	\$1,296,834	-3%
OVERTIME PAY	100.22.2265.61110	\$10,763	\$7,923	\$13,267	\$7,267	-45.2%
HIREBACK OT PAY	100.22.2265.61111	\$107,546	\$112,217	\$90,158	\$162,253	80%
SPECIAL DETAIL OT	100.22.2265.61112	\$29,889	\$28,325	\$12,000		N/A
TERMINATION PAYOUTS	100.22.2265.61415	\$75,629				N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2265.61420	\$19,713	\$15,526			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2265.61425	\$3,822	\$4,037			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2265.61430	\$60,048	\$84,344			N/A
POLICE EDUCATION INCENTIVES	100.22.2265.61441	\$18,500	\$10,500			N/A
HEALTH INSURANCE	100.22.2265.61510	\$254,892	\$181,677	\$257,770	\$210,350	-18.4%
LIFE INSURANCE	100.22.2265.61615	\$1,759	\$1,409	\$1,260	\$1,036	-17.8%
UNIFORM ALLOWANCE	100.22.2265.61635	\$11,000	\$8,000	\$8,000	\$10,000	25%
MEDICARE	100.22.2265.61730	\$22,990	\$18,519	\$19,511	\$18,950	-2.9%
NARCOTICS SEIZURE EXPENSE	100.22.2265.65123	\$9,837	\$32,037	\$20,000	\$20,000	0%
OTHER COMMODITIES	100.22.2265.65125	\$0	\$92			N/A
NARCOTICS ENFORCEMENT EXPENSE	100.22.2265.65122	\$16,672	\$11,021	\$20,000	\$20,000	0%
FITNESS INCENTIVE	100.22.2265.65141		\$4,700			N/A
eSHARE EXPENSE	100.22.2265.62861	\$0	\$14,777	\$120,000	\$120,000	0%
<b>Total Neighborhood Enforcement Team:</b>		<b>\$1,978,044</b>	<b>\$1,609,133</b>	<b>\$1,899,545</b>	<b>\$1,866,690</b>	<b>-1.7%</b>
<b>Traffic Bureau</b>						
REGULAR PAY	100.22.2270.61010	\$469,500	\$224,307	\$541,780	\$764,216	41.1%
OVERTIME PAY	100.22.2270.61110	\$4,316	\$3,016	\$9,225	\$2,000	-78.3%
HIREBACK OT PAY	100.22.2270.61111	\$95,796	\$45,026			N/A
SPECIAL DETAIL OT	100.22.2270.61112	\$14,402	\$4,063	\$2,800		N/A
TERMINATION PAYOUTS	100.22.2270.61415	\$130,483				N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2270.61420	\$42,858	\$5,755			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2270.61430	\$38,980	\$9,027			N/A



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
POLICE EDUCATION INCENTIVES	100.22.2270.61441	\$4,000	\$2,000			N/A
HEALTH INSURANCE	100.22.2270.61510	\$80,338	\$41,572	\$114,037	\$176,646	54.9%
VISION INSURANCE	100.22.2270.61513	\$209	\$118	\$102		N/A
LIFE INSURANCE	100.22.2270.61615	\$619	\$300	\$392	\$208	-46.9%
UNIFORM ALLOWANCE	100.22.2270.61635	\$5,000	\$2,000	\$3,000	\$2,500	-16.7%
IMRF	100.22.2270.61710	\$2,481			\$4,794	N/A
SOCIAL SECURITY	100.22.2270.61725	\$1,007	\$0		\$15,231	N/A
MEDICARE	100.22.2270.61730	\$10,892	\$4,078	\$7,899	\$9,897	25.3%
TOWING AND BOOTING CONTRACTS	100.22.2270.62451	\$97,892	\$198,020		\$120,000	N/A
CLOTHING	100.22.2270.65020	\$986		\$1,500		N/A
OTHER COMMODITIES	100.22.2270.65125	\$456	\$0	\$8,400		N/A
OTHER PROGRAM COSTS	100.22.2270.62490	\$1,321	\$1,080			N/A
POLICE DUI EXPENSE	100.22.2270.65120	\$985	\$2,715	\$15,000	\$15,000	0%
FITNESS INCENTIVE	100.22.2270.65141		\$500			N/A
<b>Total Traffic Bureau:</b>		<b>\$1,002,520</b>	<b>\$543,576</b>	<b>\$704,135</b>	<b>\$1,110,491</b>	<b>57.7%</b>
<b>Community Strategic Bureau</b>						
REGULAR PAY	100.22.2275.61010	\$98,153	\$101,002	\$97,107	\$121,309	24.9%
OVERTIME PAY	100.22.2275.61110	\$2,776	\$1,667	\$3,256	\$7,256	122.9%
HEALTH INSURANCE	100.22.2275.61510	\$22,695	\$21,756	\$23,507	\$25,151	7%
LIFE INSURANCE	100.22.2275.61615	\$127	\$131	\$119	\$99	-17.1%
IMRF	100.22.2275.61710	\$8,297	\$4,783	\$3,214	\$3,531	9.8%
SOCIAL SECURITY	100.22.2275.61725	\$5,714	\$5,814	\$6,021	\$7,522	24.9%
MEDICARE	100.22.2275.61730	\$1,336	\$1,360	\$1,408	\$1,760	25%
<b>Total Community Strategic Bureau:</b>		<b>\$139,098</b>	<b>\$136,513</b>	<b>\$134,633</b>	<b>\$166,628</b>	<b>23.8%</b>
<b>Animal Control</b>						
REGULAR PAY	100.22.2280.61010	\$44,536	\$54,805	\$66,757	\$73,670	10.4%
OVERTIME PAY	100.22.2280.61110	\$2,433	\$1,659	\$543	\$543	0%
TERMINATION PAYOUTS	100.22.2280.61415	\$345				N/A
HEALTH INSURANCE	100.22.2280.61510	\$14,668	\$5,706	\$8,548	\$25,151	194.2%
VISION INSURANCE	100.22.2280.61513	\$85				N/A
LIFE INSURANCE	100.22.2280.61615	\$33	\$4	\$6		N/A
SHOE ALLOWANCE	100.22.2280.61630	\$180				N/A
IMRF	100.22.2280.61710	\$3,997	\$2,592	\$2,210	\$2,145	-2.9%
SOCIAL SECURITY	100.22.2280.61725	\$2,790	\$3,421	\$4,139	\$4,568	10.4%
MEDICARE	100.22.2280.61730	\$652	\$800	\$968	\$1,069	10.4%
BLDG MAINTENANCE SERVICES	100.22.2280.62225	\$3,029	\$629	\$1,600	\$1,600	0%
OTHER PROFESSIONAL SERVICES	100.22.2280.62272	\$107,513	\$100,616	\$100,000	\$100,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SERVICE AGREEMENTS/ CONTRACTS	100.22.2280.62509	\$5,524	\$0		\$82,000	N/A
ELECTRICITY	100.22.2280.64005	\$784	\$2,491			N/A
NATURAL GAS	100.22.2280.64015	\$3,232	\$5,865			N/A
CLOTHING	100.22.2280.65020	\$0		\$500		N/A
FOOD	100.22.2280.65025	\$0		\$3,000		N/A
OTHER COMMODITIES	100.22.2280.65125	\$0	\$198	\$2,000		N/A
<b>Total Animal Control:</b>		<b>\$189,800</b>	<b>\$178,786</b>	<b>\$190,270</b>	<b>\$290,746</b>	<b>52.8%</b>
<b>Community Policing</b>						
REGULAR PAY	100.22.2285.61010	\$1,093,326	\$990,998	\$1,133,288	\$1,374,145	21.3%
OVERTIME PAY	100.22.2285.61110	\$7,075	\$4,365	\$1,193	\$1,193	0%
HIREBACK OT PAY	100.22.2285.61111	\$47,189	\$72,214	\$21,705	\$71,705	230.4%
SPECIAL DETAIL OT	100.22.2285.61112	\$7,587	\$7,663			N/A
TERMINATION PAYOUTS	100.22.2285.61415	\$81,703	\$6,151			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2285.61420	\$8,827	\$9,445			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2285.61425	\$2,032	\$2,092			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2285.61430	\$32,790	\$87,560			N/A
POLICE EDUCATION INCENTIVES	100.22.2285.61441	\$18,500	\$14,500			N/A
HEALTH INSURANCE	100.22.2285.61510	\$164,420	\$154,560	\$216,614	\$251,657	16.2%
VISION INSURANCE	100.22.2285.61513		\$0		\$112	N/A
LIFE INSURANCE	100.22.2285.61615	\$1,427	\$1,298	\$1,104	\$901	-18.4%
UNIFORM ALLOWANCE	100.22.2285.61635	\$10,000	\$8,000	\$7,000	\$8,750	25%
MEDICARE	100.22.2285.61730	\$18,007	\$16,678	\$16,534	\$20,053	21.3%
OTHER EQMT MAINTENANCE	100.22.2285.62245	\$466	\$58	\$2,700		N/A
CLOTHING	100.22.2285.65020	\$0		\$2,250		N/A
FOOD	100.22.2285.65025	\$264				N/A
MINOR EQUIPMENT & TOOLS	100.22.2285.65085	\$0		\$2,500		N/A
OTHER PROGRAM COSTS	100.22.2285.62490	\$4,432	\$3,013			N/A
FITNESS INCENTIVE	100.22.2285.65141		\$3,700			N/A
<b>Total Community Policing:</b>		<b>\$1,498,043</b>	<b>\$1,382,296</b>	<b>\$1,404,889</b>	<b>\$1,728,516</b>	<b>23%</b>
<b>Property Bureau</b>						
REGULAR PAY	100.22.2291.61010	\$175,893	\$178,923	\$174,556	\$243,806	39.7%
HEALTH INSURANCE	100.22.2291.61510	\$31,475	\$30,179	\$32,608	\$47,463	45.6%
LIFE INSURANCE	100.22.2291.61615	\$175	\$181	\$164	\$133	-18.7%
SHOE ALLOWANCE	100.22.2291.61630	\$180	\$180	\$180	\$180	0%
IMRF	100.22.2291.61710	\$14,478	\$8,330	\$5,778	\$7,095	22.8%
SOCIAL SECURITY	100.22.2291.61725	\$10,533	\$10,672	\$10,834	\$15,128	39.6%
MEDICARE	100.22.2291.61730	\$2,463	\$2,496	\$2,534	\$3,538	39.6%
MINOR EQUIPMENT & TOOLS	100.22.2291.65085	\$150	\$6,354			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OTHER COMMODITIES	100.22.2291.65125	\$14,799	\$14,341	\$26,000		N/A
MISCELLANEOUS	100.22.2291.62770	\$683	\$665			N/A
<b>Total Property Bureau:</b>		<b>\$250,830</b>	<b>\$252,321</b>	<b>\$252,653</b>	<b>\$317,343</b>	<b>25.6%</b>
<b>Building Management</b>						
REGULAR PAY	100.22.2295.61010	\$69,370	\$5,798	\$60,525	\$69,731	15.2%
TERMINATION PAYOUTS	100.22.2295.61415		\$13,735			N/A
HEALTH INSURANCE	100.22.2295.61510	\$23,235	\$2,905	\$15,291	\$25,151	64.5%
LIFE INSURANCE	100.22.2295.61615	\$44	\$8			N/A
CELL PHONE ALLOWANCE	100.22.2295.61626	\$360	\$30			N/A
SHOE ALLOWANCE	100.22.2295.61630	\$180				N/A
IMRF	100.22.2295.61710	\$5,704	\$435	\$2,003	\$2,029	1.3%
SOCIAL SECURITY	100.22.2295.61725	\$4,041	\$1,178	\$3,753	\$4,324	15.2%
MEDICARE	100.22.2295.61730	\$945	\$276	\$878	\$1,012	15.3%
BLDG MAINTENANCE SERVICES	100.22.2295.62225	\$20,212	\$103,486	\$58,000	\$100,000	72.4%
JANITORIAL SUPPLIES	100.22.2295.65040	\$9,548	\$9,557	\$6,600	\$6,600	0%
MINOR EQUIPMENT & TOOLS	100.22.2295.65085		\$4,658			N/A
OTHER COMMODITIES	100.22.2295.65125	\$4,297	\$7,709			N/A
FURNITURE & FIXTURES	100.22.2295.65625		\$4,502			N/A
<b>Total Building Management:</b>		<b>\$137,936</b>	<b>\$154,275</b>	<b>\$147,050</b>	<b>\$208,847</b>	<b>42%</b>
<b>Total Police:</b>		<b>\$39,634,721</b>	<b>\$26,464,985</b>	<b>\$29,214,097</b>	<b>\$35,221,511</b>	<b>20.6%</b>
<b>Total Expenditures:</b>		<b>\$39,634,721</b>	<b>\$26,464,985</b>	<b>\$29,214,097</b>	<b>\$35,221,511</b>	<b>20.6%</b>

# 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. In 2023, the Fire Department took over lifeguard operations at the City's five (5) beaches.

## Accomplishments in 2023

- Successful transition of lifeguards to the Fire Department.
- Air Packs to arrive late fall 2023.
- Fully staffed personnel to provide an additional ambulance for response to meet the growing needs of the community.
- Two, new Field Chief positions in spring 2023. The field chiefs have already made vast improvements in their specialized areas.

## 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.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Increase number Community Engagement by 5% <sup>1</sup>					
Number of Community Events (hosted by Fire and/or City)	Output	x	7	10	10
Number of Special Events (not City program, Fire presence requested)	Output	x	x	60	60
Station Tour	Output	x	13	18	20
School Visit/Fire Drill	Output	x	40	40	40
Smoke Detector Install	Output	x	x	8	15
Special Event Presentation/Program Speaker	Output	x	7	20	20
Block Parties	Output	x	114	125	125
Activity: Increase our total annual training activities per employee by 5%					
Total # of training activities	Output	36,761	36,802	37,415	40,000
Average # of training activities per employee	Output	360	346	334	350
Activity: Emergency Preparedness - Enhance/Increase outreach to community					
CPR classes (estimated participants)	Output	170	260	260	275
Everbridge Mass Notification (registered users)	Output	x	x	38,000	40,000
Mass Shelter Facilities	Output	1	0	7	8

<sup>1</sup> As part of COVID-19 precautions at the time, the Fire Department did not facilitate this kind of programming in 2021.

## Issues Affecting 2024 Budget

- Urgent need to replace outdated ALS medical equipment.
- Additional training due to new Collective Bargaining Agreement language approved by Council.
- Updating the Station Toning/Alarm in the Fire Stations, which will help enhance the mental health of staff.

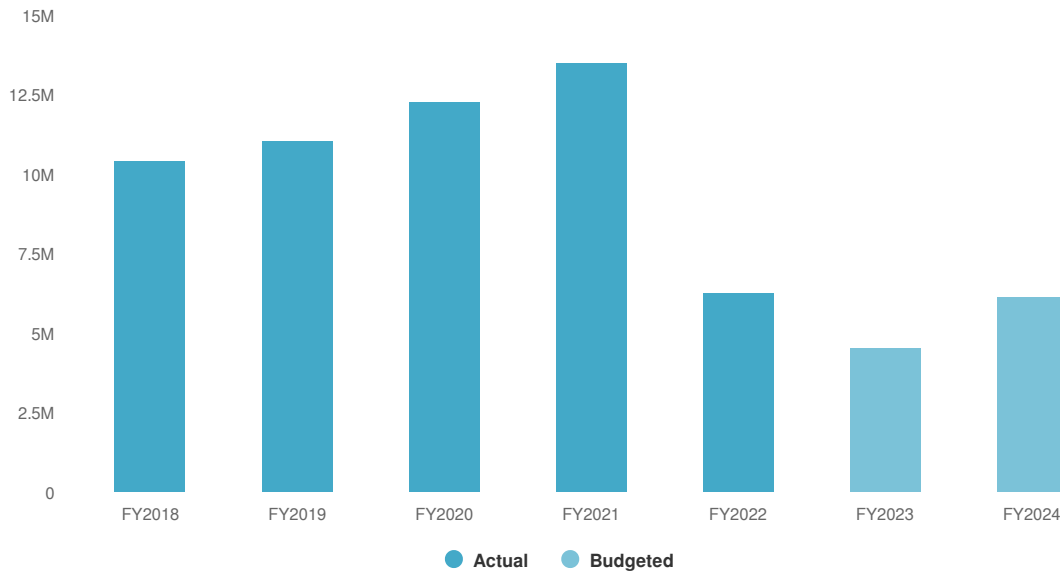
## Upcoming Initiatives

- Enhancing lifeguard protocols, using lessons learned after a successful first season.
- Contract with a vendor to better organize, update and review policies and procedures, General Orders, Standard Operating Procedures, etc., ensuring up to date with local, State and Federal policies.
- Equip all stations with security cameras to ensure the safety of the stations, employees, and equipment.
- If approved in FY2024 Budget Process, replace, and update major medical equipment from Stryker Corporation through ALS360.
- If approved in FY2024 Budget Process, update the station toning/alarm system.
- If approved in FY2024 Budget Process, increasing ambulance fee rates.

## Revenues Summary

**\$6,120,000** **\$1,600,000**

**Fire Department Budget vs. Actual**



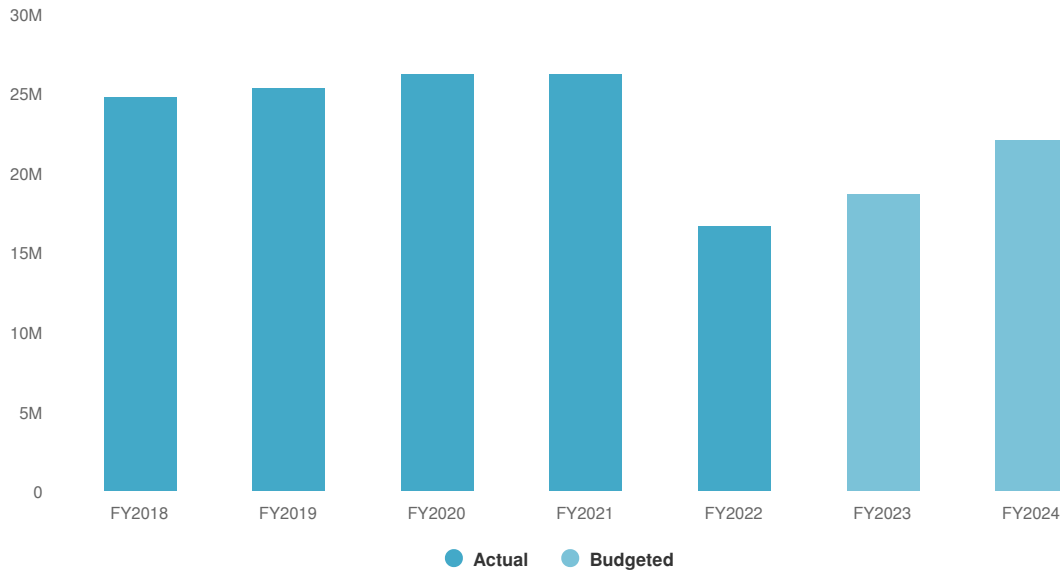
Revenue to the Fire Department show a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Fire Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

The \$1.6M Revenue increase from 2023 to 2024 is 1) increasing ambulance and GEMT revenue to match recent trends, and 2) a \$700,000 increase in new ambulance revenue as a result of an increase to ambulance fees.

## Expenditures Summary

**\$22,110,663** **\$3,420,739**  
(18.30% vs. prior year)

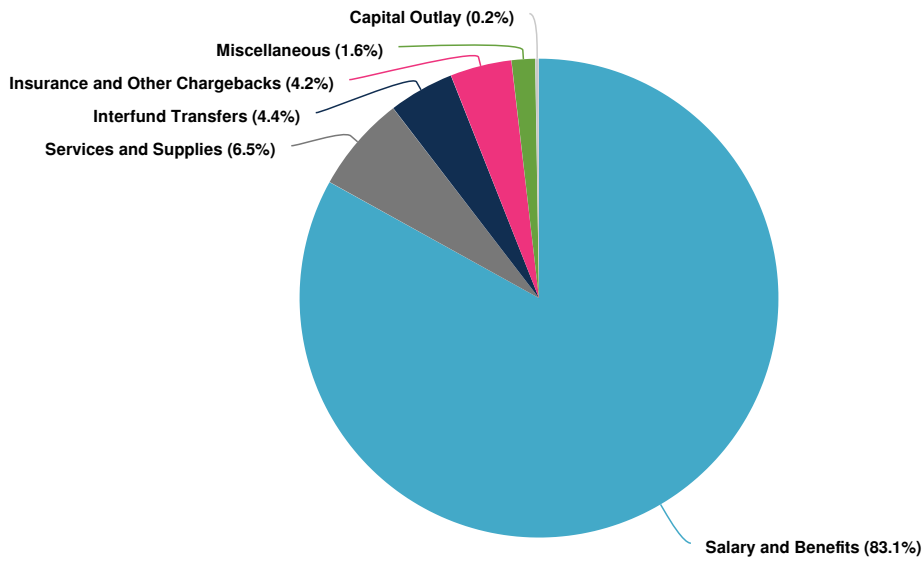
### Fire Department Budget vs. Actual



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."

# Expenditures by Type

## Budgeted Expenditures by Type

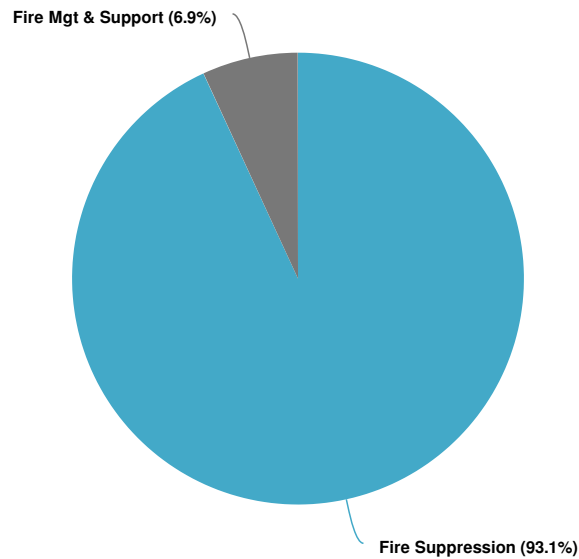


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$14,424,597	\$14,496,046	\$15,669,966	\$18,363,545	17.2%
Services and Supplies	\$541,339	\$621,156	\$1,164,178	\$1,444,518	24.1%
Miscellaneous	\$61,054	\$60,716	\$106,280	\$353,000	232.1%
Capital Outlay	\$62,723	\$26,877	\$50,000	\$53,000	6%
Interfund Transfers	\$570,000	\$570,000	\$807,000	\$977,100	21.1%
Insurance and Other Chargebacks	\$10,584,596	\$891,433	\$892,500	\$919,500	3%
<b>Total Expense Objects:</b>	<b>\$26,244,310</b>	<b>\$16,666,228</b>	<b>\$18,689,924</b>	<b>\$22,110,663</b>	<b>18.3%</b>



# Revenue Detail

## Budgeted Revenue by Division

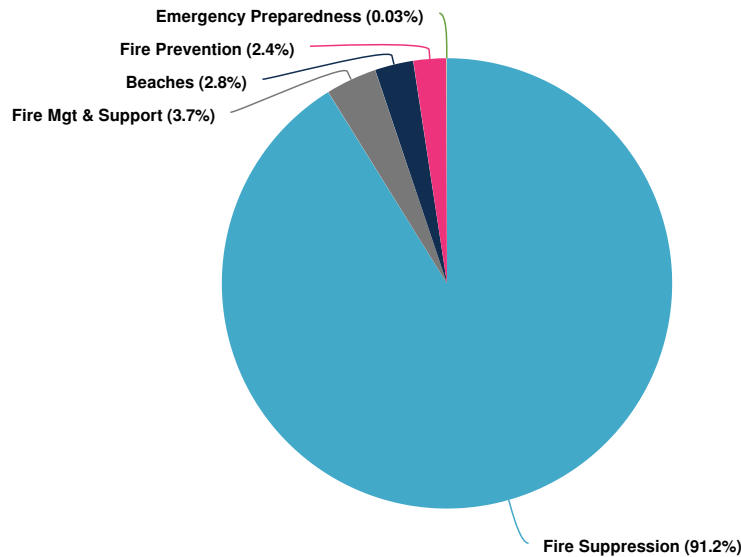


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Mgt &amp; Support</b>						
PENSION PROPERTY TAX	100.23.2305.51017	\$9,479,402	-\$88,928			N/A
PENSION PPRT	100.23.2305.51606	\$280,000				N/A
FIRE COST RECOVERY CHARGE	100.23.2305.53655	\$816				N/A
FIRE REPORT FEES	100.23.2305.53700	\$45				N/A
FIRE BUILDING INSPECTIONS	100.23.2305.53705	-\$30				N/A
ALARM REGISTRATION FEE	100.23.2305.53715	\$0	-\$519			N/A
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$770	\$60			N/A
MISCELLANEOUS REVENUE	100.23.2305.56045	\$2,104	\$635	\$420,000	\$420,000	0%
<b>Total Fire Mgt &amp; Support:</b>		<b>\$9,763,107</b>	<b>-\$88,752</b>	<b>\$420,000</b>	<b>\$420,000</b>	<b>0%</b>
<b>Fire Prevention</b>						
FIRE PLAN REVIEW	100.23.2310.52135	\$49,878	\$10,599			N/A
FIRE BUILDING INSPECTIONS	100.23.2310.53705	\$11,938				N/A
ALARM REGISTRATION FEE	100.23.2310.53715	\$185,210	\$276,260			N/A
<b>Total Fire Prevention:</b>		<b>\$247,025</b>	<b>\$286,859</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Fire Suppression</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
AMBULANCE SERVICE	100.23.2315.53675	\$2,039,158	\$2,577,967	\$2,100,000	\$3,200,000	52.4%
GEMT SERVICE REVENUE	100.23.2315.53676	\$1,379,326	\$3,359,575	\$2,000,000	\$2,500,000	25%
DONATIONS	100.23.2315.56011	\$0	\$99,595			N/A
REIMBURSEMENT FOR FIRE DEPARTMENT SERVICES	100.23.2315.56069	\$8,072				N/A
CITIZENS CPR CLASS FEES	100.23.2315.56157	\$8,698	\$13,515			N/A
PARKING PERMITS-RYAN FIELD	100.23.2315.56175	\$896				N/A
<b>Total Fire Suppression:</b>		<b>\$3,436,151</b>	<b>\$6,050,653</b>	<b>\$4,100,000</b>	<b>\$5,700,000</b>	<b>39%</b>
<b>Emergency Preparedness</b>						
FEMA	100.23.2320.55265	\$44,879	\$36,505			N/A
<b>Total Emergency Preparedness:</b>		<b>\$44,879</b>	<b>\$36,505</b>			<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$13,491,162</b>	<b>\$6,285,265</b>	<b>\$4,520,000</b>	<b>\$6,120,000</b>	<b>35.4%</b>
<b>Total Revenue:</b>		<b>\$13,491,162</b>	<b>\$6,285,265</b>	<b>\$4,520,000</b>	<b>\$6,120,000</b>	<b>35.4%</b>

## Expenditures Detail

### Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Mgt &amp; Support</b>						
REGULAR PAY	100.23.2305.61010	\$235,130	\$430,959	\$420,251	\$509,766	21.3%
PERMANENT PART-TIME	100.23.2305.61050	\$19,912	\$44,755	\$36,951	\$42,932	16.2%
TERMINATION PAYOUTS	100.23.2305.61415	\$42,595				N/A
ANNUAL SICK LEAVE PAYOUT	100.23.2305.61420	\$19,819				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2305.61430	\$29,380	\$0			N/A
HEALTH INSURANCE	100.23.2305.61510	\$35,266	\$55,478	\$50,474	\$53,400	5.8%
LIFE INSURANCE	100.23.2305.61615	\$294	\$569	\$519	\$425	-18.1%
CELL PHONE ALLOWANCE	100.23.2305.61626	\$600	\$900	\$825	\$900	9.1%
IMRF	100.23.2305.61710	\$9,905	\$6,130	\$3,931	\$4,137	5.2%
SOCIAL SECURITY	100.23.2305.61725	\$7,571	\$7,988	\$7,363	\$8,815	19.7%
MEDICARE	100.23.2305.61730	\$4,733	\$6,720	\$6,642	\$8,028	20.9%
EMPLOYMENT TESTING SERVICES	100.23.2305.62160	\$0	\$200			N/A
PRINTING	100.23.2305.62210	\$400	\$1,707		\$4,000	N/A
OFFICE EQUIPMENT MAINT	100.23.2305.62235	\$660				N/A
MEDICAL/HOSPITAL SERVICES	100.23.2305.62270	\$34,557	\$45,611	\$50,000	\$50,000	0%
TRAINING & TRAVEL	100.23.2305.62295	\$7,184	\$9,403	\$1,500	\$3,500	133.3%
POSTAGE	100.23.2305.62315	\$1,174	\$4,733	\$4,000	\$500	-87.5%
DATA PROCESSING SERVICES	100.23.2305.62335	\$3,991	\$21,715			N/A
LAUNDRY/OTHER CLEANING	100.23.2305.62355	\$550	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.23.2305.62360	\$6,921	\$6,598	\$7,500	\$7,500	0%
COPY MACHINE CHARGES	100.23.2305.62380	\$221				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.23.2305.62509		\$0		\$75,000	N/A
SECURITY ALARM CONTRACTS	100.23.2305.62518	\$3,840				N/A
BANK SERVICE CHARGES	100.23.2305.62705		\$300			N/A
NATURAL GAS	100.23.2305.64015	\$38,798	\$34,509			N/A
TELECOMMUNICATIONS	100.23.2305.64505	\$657				N/A
TELECOMMUNICATIONS - WIRELESS	100.23.2305.64540	\$18,392	\$20,542			N/A
BOOKS, PUBLICATIONS, MAPS	100.23.2305.65010	\$1,682	\$564	\$900	\$900	0%
CLOTHING	100.23.2305.65020	\$71,784	\$57,396	\$10,000	\$10,000	0%
FOOD	100.23.2305.65025	\$4,843	\$699	\$1,500	\$1,500	0%
JANITORIAL SUPPLIES	100.23.2305.65040	\$217	\$718			N/A
BLDG MAINTENANCE MATERIAL	100.23.2305.65050	\$1,895	\$0	\$1,000	\$1,000	0%
OFFICE/OTHER EQT MTN MATL	100.23.2305.65070	\$1,069	\$0			N/A
MEDICAL & LAB SUPPLIES	100.23.2305.65075	\$2,874				N/A
MINOR EQUIPMENT & TOOLS	100.23.2305.65085	\$714	\$0			N/A
SAFETY EQUIPMENT	100.23.2305.65090	\$380	\$209			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OFFICE SUPPLIES	100.23.2305.65095	\$6,481	\$5,365	\$11,500	\$11,500	0%
OTHER COMMODITIES	100.23.2305.65125	\$12,950	\$15,394	\$20,342	\$15,342	-24.6%
MISCELLANEOUS	100.23.2305.62770	\$480				N/A
FURNITURE & FIXTURES	100.23.2305.65625	\$1,654	\$2,428		\$3,000	N/A
INTERDEPT TRANSFER PENSIONS	100.23.2305.62675	\$9,670,474				N/A
<b>Total Fire Mgt &amp; Support:</b>		<b>\$10,300,047</b>	<b>\$781,592</b>	<b>\$635,698</b>	<b>\$812,645</b>	<b>27.8%</b>
<b>Fire Prevention</b>						
REGULAR PAY	100.23.2310.61010	\$519,603	\$381,424	\$371,602	\$405,411	9.1%
OVERTIME PAY	100.23.2310.61110	\$18,697	\$23,905	\$17,000	\$19,000	11.8%
HIREBACK OT PAY	100.23.2310.61111		\$394			N/A
TERMINATION PAYOUTS	100.23.2310.61415		\$0		\$10,000	N/A
ANNUAL SICK LEAVE PAYOUT	100.23.2310.61420	\$17,210	\$8,833	\$10,000	\$10,000	0%
ANNUAL HOLIDAY PAYOUT	100.23.2310.61425	\$4,608				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2310.61430	\$2,678	\$2,953			N/A
HEALTH INSURANCE	100.23.2310.61510	\$76,270	\$51,936	\$56,116	\$59,447	5.9%
LIFE INSURANCE	100.23.2310.61615	\$441	\$235	\$212	\$116	-45.3%
CELL PHONE ALLOWANCE	100.23.2310.61626	\$300				N/A
IMRF	100.23.2310.61710	\$8,685	\$4,881	\$3,584	\$2,796	-22%
SOCIAL SECURITY	100.23.2310.61725	\$6,361	\$6,483	\$6,713	\$5,957	-11.3%
MEDICARE	100.23.2310.61730	\$7,682	\$5,930	\$5,404	\$5,894	9.1%
PRINTING	100.23.2310.62210	\$0		\$1,000		N/A
OTHER EQMT MAINTENANCE	100.23.2310.62245	\$1,860				N/A
TRAINING & TRAVEL	100.23.2310.62295	\$98	\$625	\$1,000	\$1,000	0%
MEMBERSHIP DUES	100.23.2310.62360	\$75	\$0	\$400		N/A
BOOKS, PUBLICATIONS, MAPS	100.23.2310.65010	\$1,744	\$1,495	\$500	\$500	0%
OFFICE SUPPLIES	100.23.2310.65095	\$700	\$3,236	\$1,500	\$1,500	0%
PHOTO/DRAFTING SUPPLIE	100.23.2310.65105	\$540				N/A
OTHER COMMODITIES	100.23.2310.65125	\$5,000	\$3,748			N/A
FITNESS INCENTIVE	100.23.2310.65141	\$562	\$979	\$4,063	\$1,000	-75.4%
<b>Total Fire Prevention:</b>		<b>\$673,114</b>	<b>\$497,056</b>	<b>\$479,094</b>	<b>\$522,621</b>	<b>9.1%</b>
<b>Fire Suppression</b>						
REGULAR PAY	100.23.2315.61010	\$9,711,041	\$10,467,055	\$11,297,813	\$13,565,079	20.1%
PERMANENT PART-TIME	100.23.2315.61050		\$13,148			N/A
SPECIAL EVENT PAY	100.23.2315.61062	\$0	\$0	\$30,000	\$30,000	0%
OVERTIME PAY	100.23.2315.61110	\$274,039	\$219,396	\$161,000	\$300,000	86.3%
HIREBACK OT PAY	100.23.2315.61111	\$1,037,458	\$670,221	\$748,956	\$650,000	-13.2%
TRAINING OT	100.23.2315.61113	\$29,193	\$31,391	\$33,000	\$90,000	172.7%
TERMINATION PAYOUTS	100.23.2315.61415	\$23,854	\$9,414	\$50,000	\$40,000	-20%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ANNUAL SICK LEAVE PAYOUT	100.23.2315.61420	\$219,187	\$204,805	\$240,000	\$240,000	0%
ANNUAL HOLIDAY PAYOUT	100.23.2315.61425	\$96,310				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.23.2315.61430	\$28,872	\$12,667			N/A
HEALTH INSURANCE	100.23.2315.61510	\$1,768,688	\$1,655,607	\$1,940,152	\$2,025,805	4.4%
VISION INSURANCE	100.23.2315.61513	\$960	\$899	\$822	\$972	18.2%
LIFE INSURANCE	100.23.2315.61615	\$5,362	\$5,523	\$5,099	\$4,294	-15.8%
CELL PHONE ALLOWANCE	100.23.2315.61626	\$900	\$900	\$825	\$900	9.1%
SOCIAL SECURITY	100.23.2315.61725	\$845	\$841	\$242	\$1,040	329.8%
MEDICARE	100.23.2315.61730	\$160,148	\$163,706	\$164,470	\$197,531	20.1%
SEASONAL EMPLOYEES	100.23.2315.61060	\$0	\$0	\$20,936	\$16,576	-20.8%
PRINTING	100.23.2315.62210	\$108		\$500		N/A
TUITION	100.23.2315.62290	\$0	\$2,475	\$5,000		N/A
TRAINING & TRAVEL	100.23.2315.62295	\$45,661	\$51,947	\$72,000	\$125,000	73.6%
POSTAGE	100.23.2315.62315	\$118				N/A
MEMBERSHIP DUES	100.23.2315.62360	\$489	\$1,454	\$500	\$500	0%
CUSTODIAL CONTRACT SERVICES	100.23.2315.62430	\$570				N/A
SERVICE AGREEMENTS/ CONTRACTS	100.23.2315.62509	\$64,674	\$101,172	\$75,000	\$50,000	-33.3%
BANK SERVICE CHARGES	100.23.2315.62705	\$156	\$296		\$100	N/A
AGRI/BOTANICAL SUPPLIES	100.23.2315.65005	\$162				N/A
BOOKS, PUBLICATIONS, MAPS	100.23.2315.65010	\$3,525	\$8,574	\$3,500	\$5,000	42.9%
CHEMICALS/ SALT	100.23.2315.65015	\$12,065	\$10,334	\$13,000	\$10,000	-23.1%
CLOTHING	100.23.2315.65020		\$0		\$56,500	N/A
FOOD	100.23.2315.65025	\$131	\$322			N/A
JANITORIAL SUPPLIES	100.23.2315.65040	\$12,174	\$14,818	\$12,000	\$12,000	0%
LICENSING/REGULATORY SUPP	100.23.2315.65045	\$100				N/A
BLDG MAINTENANCE MATERIAL	100.23.2315.65050	\$579				N/A
MEDICAL & LAB SUPPLIES	100.23.2315.65075	\$73,952	\$18,036	\$20,000	\$20,000	0%
MINOR EQUIPMENT & TOOLS	100.23.2315.65085	\$19,577	\$64,644	\$30,000	\$65,000	116.7%
SAFETY EQUIPMENT	100.23.2315.65090	\$63,278	\$62,439	\$473,000	\$325,000	-31.3%
OFFICE SUPPLIES	100.23.2315.65095	\$4,228	\$12,901	\$9,700	\$7,000	-27.8%
PHOTO/DRAFTING SUPPLIE	100.23.2315.65105	\$141				N/A
OTHER COMMODITIES	100.23.2315.65125	\$2,339	\$19,835		\$20,000	N/A
IT COMPUTER HARDWARE	100.23.2315.65555	\$0	\$1,245			N/A
MEDICAL EQ MAINT AGREEMENTS	100.23.2315.62521	\$2,169	\$21,764	\$23,000	\$300,000	1,204.3%
SCBA EQ MAINT AGREEMENTS	100.23.2315.62522	\$7,299				N/A
EXTRICATION EQ MAINT AGREEMNTS	100.23.2315.62523	\$2,752				N/A
OTHER CHARGES	100.23.2315.62605	\$3,998				N/A
MISCELLANEOUS	100.23.2315.62770	\$4,099				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FITNESS INCENTIVE	100.23.2315.65141	\$39,694	\$37,973	\$79,217	\$52,000	-34.4%
FURNITURE & FIXTURES	100.23.2315.65625	\$61,069	\$24,449	\$50,000	\$50,000	0%
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2315.62305	\$500,004	\$500,000	\$567,000	\$737,100	30%
RENTAL OF AUTO REPLACEMENT	100.23.2315.62309	\$69,996	\$70,000	\$240,000	\$240,000	0%
TRANSFER TO INSURANCE - RISK	100.23.2315.66030	\$849,996	\$850,000	\$892,500	\$919,500	3%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2315.66049	\$64,127	\$41,433			N/A
<b>Total Fire Suppression:</b>		<b>\$15,266,089</b>	<b>\$15,371,686</b>	<b>\$17,259,232</b>	<b>\$20,156,897</b>	<b>16.8%</b>
<b>Emergency Preparedness</b>						
PRINTING	100.23.2320.62210	\$1,202	\$6,560	\$1,000	\$2,500	150%
OTHER EQMT MAINTENANCE	100.23.2320.62245	\$86				N/A
TRAINING & TRAVEL	100.23.2320.62295	\$603	\$1,459	\$500	\$500	0%
MEMBERSHIP DUES	100.23.2320.62360	\$195	\$199			N/A
MINOR EQUIPMENT & TOOLS	100.23.2320.65085	\$0	\$0	\$2,000	\$2,000	0%
SAFETY EQUIPMENT	100.23.2320.65090	\$1,117	\$0	\$1,500	\$1,500	0%
OFFICE SUPPLIES	100.23.2320.65095	\$766	\$5,408	\$1,100	\$1,100	0%
OTHER COMMODITIES	100.23.2320.65125	\$604	\$2,268			N/A
OFFICE MACH. & EQUIP.	100.23.2320.65620	\$486				N/A
<b>Total Emergency Preparedness:</b>		<b>\$5,059</b>	<b>\$15,894</b>	<b>\$6,100</b>	<b>\$7,600</b>	<b>24.6%</b>
<b>Beaches</b>						
OVERTIME PAY	100.23.2325.61110		\$0		\$25,000	N/A
SOCIAL SECURITY	100.23.2325.61725		\$0		\$37,200	N/A
MEDICARE	100.23.2325.61730		\$0		\$8,700	N/A
SEASONAL EMPLOYEES	100.23.2325.61060	\$0	\$0	\$300,000	\$500,000	66.7%
CLOTHING	100.23.2325.65020	\$0	\$0	\$9,800	\$30,000	206.1%
JANITORIAL SUPPLIES	100.23.2325.65040		\$0		\$500	N/A
MINOR EQUIPMENT & TOOLS	100.23.2325.65085		\$0		\$2,500	N/A
SAFETY EQUIPMENT	100.23.2325.65090		\$0		\$5,000	N/A
OFFICE SUPPLIES	100.23.2325.65095		\$0		\$2,000	N/A
<b>Total Beaches:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$309,800</b>	<b>\$610,900</b>	<b>97.2%</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$26,244,310</b>	<b>\$16,666,228</b>	<b>\$18,689,924</b>	<b>\$22,110,663</b>	<b>18.3%</b>
<b>Total Expenditures:</b>		<b>\$26,244,310</b>	<b>\$16,666,228</b>	<b>\$18,689,924</b>	<b>\$22,110,663</b>	<b>18.3%</b>

# 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.

## Accomplishments in 2023

- Acquisition of additional external public health grants to improve operations and increase capacity.
- Continuing with COVID-19 prevention education and COVID-19 vaccination events in the community including other communicable disease and prevention activities employed to specifically manage multidrug resistant organisms (MDRO) in vulnerable populations.
- Collaborated with other City Departments by spearheading an initiative to prevent opioid related deaths and hospitalization by making Naloxone accessible in the community.
- Incorporated EPLAN derivatives in a variety of departmental and City projects, operations and activities.
- Implemented strategies to educate and enforce the two new bans on gas/propane operated leaf-blowers and plastic bags to advance the City's environmental goals .

## Performance Measures

**Department Goal:** The Department’s goal is to 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 design of programs and following federal, state and local codes and guidelines. As a requirement to remain a certified health department, the department created and published the Evanston Project for Local Assessment of Needs (EPLAN) that highlights Evanston’s top health priorities and ways to improve community health and reduce health inequalities.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Disease Surveillance Responses					
Estimated number of contact tracing calls and consultation in the community (COVID-19)	Output	7,447	1,627	100	100
Estimated number of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output and Equity	1,200	2,085	1,000	1,000
Number of diseases reported	Effectiveness, output, input	x	x	2,450	2,500
Estimated number of 311 calls received, and responses regarding COVID-19, guidance, and vaccination	Effectiveness, Equity	1,335	261	65	75
Activity: Inspections and programs					
Total number of food establishment licenses issued	Output	418	442	425	435
Total number of food inspections performed	Output, Effectiveness	211	595	1,000	1,100
Number of foodborne illness investigations performed.	Output, Effectiveness	11	14	18	20
Temporary food inspections performed	Output, Effectiveness	102	161	185	200
Food establishment plans reviewed	Output, Effectiveness	18	12	15	15
Rat and rodent complaints investigated	Output, Effectiveness	688	578	1,100	1,100
Clean Air Act Compliance Checks	Output, Effectiveness	12	1	980	1,000
Other inspections (Body art, tanning, hen coops, mosquitoes, bees, birds, noise, collection box, leaf blower, health/misc. etc.)	Output, Effectiveness	216	368	350	360
Licenses issued minus food establishments	Output, input, effectiveness	x	x	625	630
Beach water samples collected and analyzed		x	x	952	952
Home Lead poisoning assessments and mitigations	Output, Effectiveness	6	12	15	15
Activity: Maintain and Acquire Grants					
Number of grants received and maintained	Output, Equity	17	18	20	22



## Issues Affecting 2024 Budget

- No allocation of funds for emerging disease or public health crisis responses.

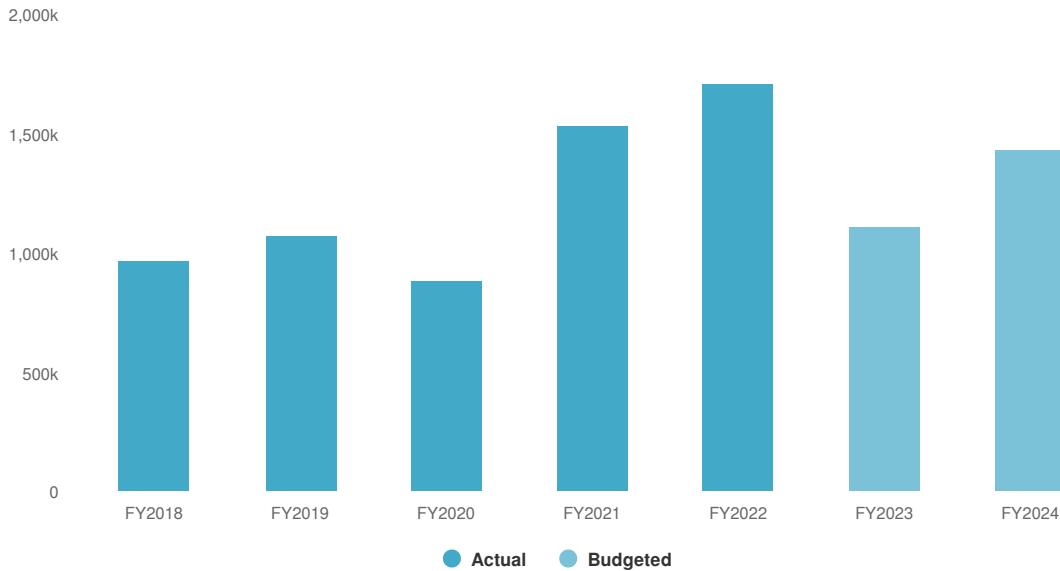
### Upcoming Initiatives

- Continue to prioritize the response to COVID-19, MDRO's and other disease outbreaks in the community including schools, facilities housing high-risk populations such as in our long-term care facilities and congregate settings. The response will also include vaccination efforts coordinated by the Department.
- Acquisition of additional grants to support operations and activities of the Department.
- Create a clearinghouse of data to better measure health equity achievements.
- Continue to be leaders in progressive tobacco cessation policies and implement strategies in Evanston to deter unhealthy behaviors.
- Continuing to 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.
- Begin enforcement of the plastic bag ordinance for establishments less than 10,000 sq ft
- Improve licensing and inspecting efficiency by partnering with Byrne Software in order to work on Accela

### Revenues Summary

**\$1,433,334** **\$318,850**  
(28.61% vs. prior year)

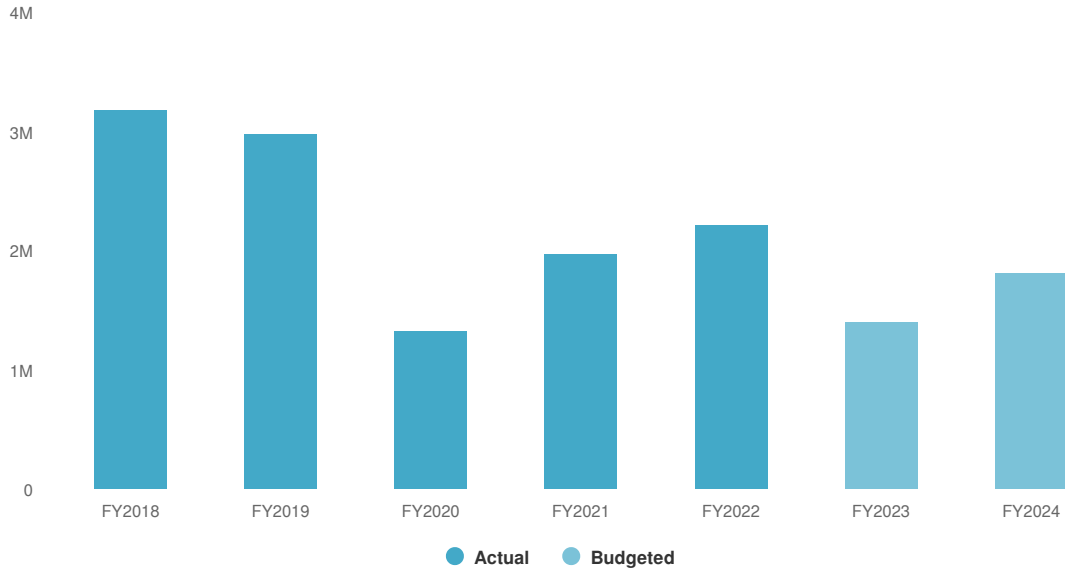
#### Health & Human Services Budget vs. Actual



# Expenditures Summary

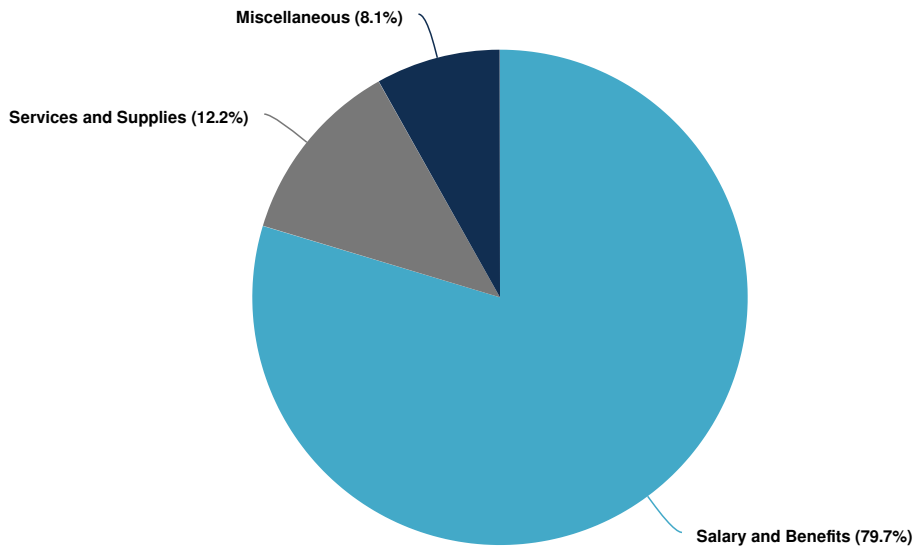
**\$1,817,273** **\$404,215**  
(28.61% vs. prior year)

## Health & Human Services Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2022 vs. FY2023 (% Change)	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Salary and Benefits		\$918,315	\$1,114,283	\$1,149,573	\$1,447,858	13.7%	25.9%
Services and Supplies		\$721,064	\$872,400	\$220,400	\$221,500	128.9%	0.5%
Miscellaneous		\$55,420	\$225,188	\$43,085	\$147,915	-24.2%	243.3%
Interfund Transfers		\$249,996	\$0	\$0	\$0	0%	0%
Community Sponsored Organizations		\$35,833	\$6,667			N/A	N/A
<b>Total Expense Objects:</b>		<b>\$1,980,628</b>	<b>\$2,218,537</b>	<b>\$1,413,058</b>	<b>\$1,817,273</b>	<b>20.4%</b>	<b>28.6%</b>

## Revenue Detail

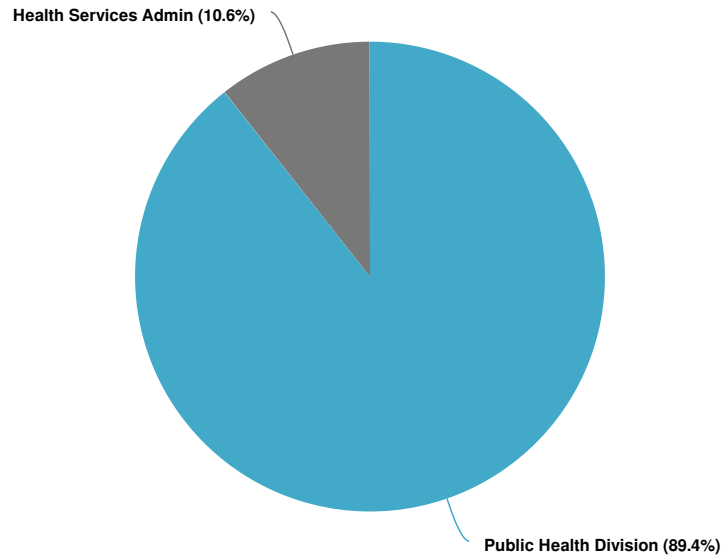
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue						
Health						
Health Services Admin						
MISCELLANEOUS REVENUE	100.24.2407.56045	\$0	\$42,494			N/A
<b>Total Health Services Admin:</b>		<b>\$0</b>	<b>\$42,494</b>			<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Covid Contact Tracing</b>						
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	\$405,379	\$172,921		\$200,000	N/A
<b>Total Covid Contact Tracing:</b>		<b>\$405,379</b>	<b>\$172,921</b>		<b>\$200,000</b>	<b>N/A</b>
<b>Public Health Division</b>						
BAG TAX	100.24.2435.51593		\$0		\$200,000	N/A
BED & BREAKFAST LICENSE	100.24.2435.52016	\$10	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$1,875	\$3,100	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$0	\$3,398			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$127,850	\$102,700	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$8,350	\$9,200	\$15,000	\$15,000	0%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	\$0	\$0	\$1,450	\$1,450	0%
HEN COOP LICENSE	100.24.2435.52063	\$0	\$0	\$800	\$800	0%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	\$0	\$300	\$1,200	\$1,200	0%
PLAN REVIEW	100.24.2435.52085	\$0	\$0	\$5,000	\$5,000	0%
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	\$201,656	\$270,857	\$230,000	\$230,000	0%
TEMPORARY FOOD LICENSE	100.24.2435.53185	\$1,887	\$2,553	\$11,000	\$11,000	0%
FOOD DELIVERY VEHICLE	100.24.2435.53190	\$4,136	\$3,050	\$6,500	\$6,500	0%
BEV SNACK VENDING MACHINE	100.24.2435.53200	-\$65	\$6,825	\$31,000	\$31,000	0%
FOOD VENDING MACHINE	100.24.2435.53205	\$18,785	\$17,660			N/A
TOBACCO LICENSE	100.24.2435.53210	\$10,350	\$21,500	\$17,000	\$17,000	0%
BEEKEEPER LICENSE FEE	100.24.2435.53211	\$225	\$1,620	\$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	\$1,472				N/A
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	\$0	\$0	\$400	\$400	0%
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	\$0	\$0	\$3,000	\$3,000	0%
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	\$93,770	\$150,424	\$125,432	\$166,875	33%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	\$0	\$25,739	\$27,594	\$27,954	1.3%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	\$23,233	\$15,359	\$34,150	\$34,150	0%
IL STATE CHILDHOOD LEAD GRANT	100.24.2435.55130	\$13,500				N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	\$152,784	\$0			N/A
CRI GRANT-REVENUE HHS	100.24.2435.55173	\$32,992	\$46,273	\$62,697	\$64,841	3.4%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PHEP GRANT-REVENUE HHS	100.24.2435.55174	\$58,654	\$64,434	\$62,944	\$62,944	0%
ASPIRE PROGRAM GRANT	100.24.2435.55205	\$0	\$425,120	\$133,000		N/A
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	\$0	\$0	\$150,000	\$150,000	0%
GRANTS AND AID	100.24.2435.55251	\$46,438	\$0	\$7,000	\$7,000	0%
BEACH GRANT - REVENUE HHS	100.24.2435.55254	\$0	\$0	\$15,097	\$23,000	52.3%
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258	\$0	\$0	\$5,000	\$5,000	0%
COOK COUNTY WNV GRANT	100.24.2435.55259	\$14,270	\$14,270	\$14,270	\$14,270	0%
COVID-19 MASS VACCINATION GRANT	100.24.2435.55478	\$291,600	\$293,500			N/A
WE'RE OUT WALKING	100.24.2435.56002	\$0	\$0	\$6,000	\$6,000	0%
<b>Total Public Health Division:</b>		<b>\$1,103,772</b>	<b>\$1,477,881</b>	<b>\$1,114,484</b>	<b>\$1,233,334</b>	<b>10.7%</b>
<b>Human Services</b>						
Aging Well Conference Revenues	100.24.2445.56016	\$200				N/A
<b>Total Human Services:</b>		<b>\$200</b>				<b>N/A</b>
<b>Community Health</b>						
IL TOBACCO FREE COMMUNITY	100.24.2455.55085	\$23,116	-\$2,312			N/A
GRANTS AND AID	100.24.2455.55251		\$21,871			N/A
WE'RE OUT WALKING	100.24.2455.56002	\$25				N/A
<b>Total Community Health:</b>		<b>\$23,141</b>	<b>\$19,559</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$1,532,492</b>	<b>\$1,712,856</b>	<b>\$1,114,484</b>	<b>\$1,433,334</b>	<b>28.6%</b>
<b>Total Revenue:</b>		<b>\$1,532,492</b>	<b>\$1,712,856</b>	<b>\$1,114,484</b>	<b>\$1,433,334</b>	<b>28.6%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Health</b>						
<b>Health Services Admin</b>						
REGULAR PAY	100.24.2407.61010	\$88,745	\$173,604	\$121,425	\$148,130	22%
OVERTIME PAY	100.24.2407.61110	\$486	\$1,081	\$800	\$800	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.24.2407.61430	\$3,081	\$2,367			N/A
HEALTH INSURANCE	100.24.2407.61510	\$16,121	\$32,116	\$20,861	\$20,202	-3.2%
VISION INSURANCE	100.24.2407.61513	\$72	\$178	\$61	\$47	-22.6%
LIFE INSURANCE	100.24.2407.61615	\$87	\$204	\$72	\$59	-18.6%
AUTO ALLOWANCE	100.24.2407.61625	\$934	\$934	\$856	\$934	9.1%
CELL PHONE ALLOWANCE	100.24.2407.61626	\$267	\$729	\$206	\$225	9.1%
IMRF	100.24.2407.61710	\$7,464	\$8,241	\$4,019	\$4,311	7.2%
SOCIAL SECURITY	100.24.2407.61725	\$5,188	\$10,200	\$7,426	\$8,779	18.2%
MEDICARE	100.24.2407.61730	\$1,309	\$2,423	\$1,776	\$2,165	21.9%
PRINTING	100.24.2407.62210	\$0	\$39	\$200	\$200	0%
TRAINING & TRAVEL	100.24.2407.62295	\$245	\$1,030	\$3,000	\$3,000	0%
MEMBERSHIP DUES	100.24.2407.62360	\$550	\$2,368	\$2,900	\$2,900	0%
COPY MACHINE CHARGES	100.24.2407.62380	\$147				N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2407.64540	\$368	\$130			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FOOD	100.24.2407.65025	\$373	\$0	\$600	\$600	0%
OFFICE SUPPLIES	100.24.2407.65095	\$207	\$475	\$500	\$500	0%
OTHER COMMODITIES	100.24.2407.65125	\$0	\$0	\$200	\$200	0%
OTHER PROGRAM COSTS	100.24.2407.62490		\$385			N/A
<b>Total Health Services Admin:</b>		<b>\$125,644</b>	<b>\$236,504</b>	<b>\$164,902</b>	<b>\$193,050</b>	<b>17.1%</b>
<b>Covid Contact Tracing</b>						
REGULAR PAY	100.24.2420.61010	\$2,105				N/A
OVERTIME PAY	100.24.2420.61110	\$4,858	\$3,242			N/A
HEALTH INSURANCE	100.24.2420.61510	\$344	\$3,784			N/A
IMRF	100.24.2420.61710	\$3,839	\$10,441			N/A
SOCIAL SECURITY	100.24.2420.61725	\$28,452	\$17,155			N/A
MEDICARE	100.24.2420.61730	\$6,654	\$4,012			N/A
SEASONAL EMPLOYEES	100.24.2420.61060	\$452,046	\$275,057			N/A
OUTSIDE LABORATORY COSTS	100.24.2420.62465	\$0	\$25			N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2420.64540	\$2,553	\$6,854			N/A
CLOTHING	100.24.2420.65020	\$0	\$40			N/A
FOOD	100.24.2420.65025	\$4,793	\$3,128			N/A
MEDICAL & LAB SUPPLIES	100.24.2420.65075	\$0	\$1,146			N/A
OFFICE SUPPLIES	100.24.2420.65095	\$82				N/A
IT COMPUTER HARDWARE	100.24.2420.65555	\$449				N/A
OTHER PROGRAM COSTS	100.24.2420.62490	\$7,176	\$24,774			N/A
<b>Total Covid Contact Tracing:</b>		<b>\$513,351</b>	<b>\$349,656</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Dental Services</b>						
TRAINING & TRAVEL	100.24.2425.62295	\$6				N/A
<b>Total Dental Services:</b>		<b>\$6</b>				<b>N/A</b>
<b>Public Health Division</b>						
REGULAR PAY	100.24.2435.61010	\$503,281	\$582,086	\$760,212	\$939,570	23.6%
PERMANENT PART-TIME	100.24.2435.61050	\$3,918	\$5,181		\$31,949	N/A
OVERTIME PAY	100.24.2435.61110	\$39,234	\$16,813	\$10,000	\$10,000	0%
TERMINATION PAYOUTS	100.24.2435.61415	\$3,733				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.24.2435.61430	\$4,760				N/A
HEALTH INSURANCE	100.24.2435.61510	\$89,147	\$103,943	\$135,843	\$173,657	27.8%
VISION INSURANCE	100.24.2435.61513	\$176	\$236	\$237	\$186	-21.5%
LIFE INSURANCE	100.24.2435.61615	\$408	\$491	\$545	\$425	-22%
AUTO ALLOWANCE	100.24.2435.61625	\$450	\$450	\$207	\$225	8.8%
CELL PHONE ALLOWANCE	100.24.2435.61626	\$1,574	\$2,053	\$1,628	\$2,610	60.3%
SHOE ALLOWANCE	100.24.2435.61630	\$360	\$540	\$540	\$720	33.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
IMRF	100.24.2435.61710	\$46,295	\$28,174	\$24,520	\$28,272	15.3%
SOCIAL SECURITY	100.24.2435.61725	\$39,232	\$39,849	\$47,281	\$60,455	27.9%
MEDICARE	100.24.2435.61730	\$9,175	\$9,320	\$11,059	\$14,140	27.9%
SEASONAL EMPLOYEES	100.24.2435.61060	\$96,801	\$62,687	\$32,000	\$32,000	0%
PRINTING	100.24.2435.62210	\$39	\$1,478	\$500	\$500	0%
TRAINING & TRAVEL	100.24.2435.62295	\$1,320	\$5,119	\$2,600	\$3,700	42.3%
COURT COST/LITIGATION	100.24.2435.62345	\$0	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.24.2435.62360	\$0	\$1,994	\$1,200	\$1,200	0%
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	\$46			N/A
HOME DAY CARE LICENSE EXPENDITURES	100.24.2435.62494	\$150				N/A
RODENT CONTROL CONTRACT	100.24.2435.62606	\$74,880	\$60,768	\$15,000	\$15,000	0%
TELECOMMUNICATIONS - WIRELESS	100.24.2435.64540	\$2,229	\$415			N/A
CLOTHING	100.24.2435.65020	\$546	\$1,559	\$800	\$800	0%
FOOD	100.24.2435.65025	\$0	\$96	\$500	\$500	0%
MEDICAL & LAB SUPPLIES	100.24.2435.65075	\$70	\$735	\$800	\$800	0%
MINOR EQUIPMENT & TOOLS	100.24.2435.65085	\$0	\$2,029	\$600	\$600	0%
OFFICE SUPPLIES	100.24.2435.65095	\$540	\$2,534	\$2,500	\$2,500	0%
LEADPAINT HAZARD GRANT (TORRENS) EXP	100.24.2435.65127	\$0	\$899	\$150,000	\$150,000	0%
OFFICE MACH. & EQUIP.	100.24.2435.65620	\$0	\$904			N/A
ASPIRE GRANT- EXPENSE	100.24.2435.62467	\$0	\$143,772			N/A
IL TOBACCO FREE COMM EXP	100.24.2435.62468	\$0	\$0	\$204	\$204	0%
BEACH WATER TESTING EXP	100.24.2435.62472	\$9,309	\$6,384	\$9,097	\$115,000	1,164.2%
COMPREHENSIVE HEALTH PROTECTION GRANT EXP	100.24.2435.62474	\$14,050	\$14,164	\$12,696	\$12,696	0%
CRI GRANT -EXPENSE (HHS)	100.24.2435.62476	\$1,538	\$394	\$5,500	\$8,505	54.6%
PHEP GRANT-EXPENSE	100.24.2435.62477	\$3,385	\$5,462	\$6,178	\$600	-90.3%
OTHER PROGRAM COSTS	100.24.2435.62490	\$2,652	\$7,919	\$3,500	\$5,000	42.9%
PROPERTY CLEAN UP EXPENSE	100.24.2435.62493	\$0	\$3,235	\$5,500	\$5,500	0%
IL HIV SURVEILLANCE	100.24.2435.62646	\$159	\$259	\$410	\$410	0%
FITNESS INCENTIVE	100.24.2435.65141		\$900			N/A
TRANSFER TO HUMAN SERVICES FUND	100.24.2435.66132	\$249,996				N/A
<b>Total Public Health Division:</b>		<b>\$1,202,265</b>	<b>\$1,112,889</b>	<b>\$1,248,156</b>	<b>\$1,624,223</b>	<b>30.1%</b>
<b>Vital Records</b>						
POSTAGE	100.24.2440.62315	\$9				N/A
<b>Total Vital Records:</b>		<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Human Services</b>						
TRAINING & TRAVEL	100.24.2445.62295		\$656			N/A
MEMBERSHIP DUES	100.24.2445.62360		\$40			N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2445.64540		\$547			N/A
FOOD	100.24.2445.65025		\$944			N/A
OFFICE SUPPLIES	100.24.2445.65095	\$0	\$123			N/A
OTHER PROGRAM COSTS	100.24.2445.62490	\$800	\$2,038			N/A
COMMUNITY INTERVENTION PROGRAM COSTS	100.24.2445.62491	\$35,833	\$6,667			N/A
<b>Total Human Services:</b>		<b>\$36,633</b>	<b>\$11,015</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Community Health</b>						
PRINTING	100.24.2455.62210	\$39				N/A
TRAINING & TRAVEL	100.24.2455.62295	\$0	\$175			N/A
MEMBERSHIP DUES	100.24.2455.62360	\$95				N/A
BANK SERVICE CHARGES	100.24.2455.62705	\$1				N/A
OTHER PROGRAM COSTS	100.24.2455.62490	\$16,251	\$13,284			N/A
<b>Total Community Health:</b>		<b>\$16,387</b>	<b>\$13,459</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>General Assistance</b>						
REGULAR PAY	100.24.2499.61010		\$719			N/A
OFFICE SUPPLIES	100.24.2499.65095	\$0	\$56			N/A
<b>Total General Assistance:</b>		<b>\$0</b>	<b>\$775</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	100.24.3215.61010	\$0	\$3,126			N/A
PERMANENT PART-TIME	100.24.3215.61050	\$0	\$340			N/A
OVERTIME PAY	100.24.3215.61110	\$306	\$14,175			N/A
IMRF	100.24.3215.61710	\$0	\$1,240			N/A
SOCIAL SECURITY	100.24.3215.61725	\$5,073	\$28,235			N/A
MEDICARE	100.24.3215.61730	\$1,186	\$6,604			N/A
SEASONAL EMPLOYEES	100.24.3215.61060	\$79,587	\$437,923			N/A
MEMBERSHIP DUES	100.24.3215.62360	\$80	\$40			N/A
FOOD	100.24.3215.65025	\$0	\$336			N/A
OFFICE SUPPLIES	100.24.3215.65095		\$4			N/A
OTHER PROGRAM COSTS	100.24.3215.62490	\$100	\$2,216			N/A
<b>Total Youth Engagement Division:</b>		<b>\$86,333</b>	<b>\$494,237</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$1,980,628</b>	<b>\$2,218,537</b>	<b>\$1,413,058</b>	<b>\$1,817,273</b>	<b>28.6%</b>
<b>Total Expenditures:</b>		<b>\$1,980,628</b>	<b>\$2,218,537</b>	<b>\$1,413,058</b>	<b>\$1,817,273</b>	<b>28.6%</b>

# Parks & Recreation

**Audrey Thompson**

Parks & Recreation Director

## **Department Profile**

The Parks, Recreation and Community Services Department provides a wide range of programs and services that improve the quality of life of those who live, work or play in Evanston. The Department supports over 70 parks sites, seven recreation centers, sports programs, after school and preschool programs, camps, recreation programs, outreach services for youth and families, park and athletic field scheduling, special recreation programs for people with special needs, summer food program, seven beaches (including a dog beach) boat ramp, and an outdoor farmers' market. All of the aforementioned are planned and executed through the following Divisions:

- **Conservation and Outdoor Division** – oversees the Ecology Center as well as other city outdoor spaces and smaller buildings like park restrooms and park facilities. This Division plays host to several outdoor education programs, special events and camps as well as helps connect community members to curiosity and joy in the outdoors. Additionally, the Division's outdoor and conservation staff oversee community gardens, Farmette and apiary programs.
- **Community and Arts Division** – housed in the Fleetwood-Jourdain Community and Noyes Cultural Arts Centers, this Division seeks to build and improve relationships by connecting the community through the arts and other equitable programs and services. The Division uses this connection to bring greater impact to all of Evanston through coordinating and executing programs including the Fleetwood Jourdain Theater and other cultural arts programs.
- **Disability Rights and Advocacy Division** – includes Special Recreation Programs and advocacy services for community members who feel as though their rights to access have been violated. Special Recreation includes programming for individuals with disabilities and Inclusion services. Activities include Special Olympics sports, after-school programming, outings, and other programs designed specifically for individuals with disabilities. Inclusion services provide various levels of support in our Parks & Recreation programming based on an individual's unique abilities and needs to ensure safe and successful participation.
- **Enrichment and Specialty Programs Division** – responsible for providing programming and availability for a wide range of activities. This Division oversees the Robert Crown Community Center, which hosts local club organizations including ice hockey, soccer, and lacrosse.
- **Lakefront and Athletics** – responsible for the oversight of gymnastics, sports leagues, lakefront programming and a total of 19 different summer camps. Camp counselors, gate attendants, front desk staff, custodians, coaches, and program instructors, provide experiences to community members year-round.
- **Senior Services**- focuses on providing specialized support and services to meet the unique needs of older adults in Evanston including Health & Wellness Programs, Social and Recreational Activities, Educational Workshops, Transportation Services, and Information and Referral Services.

## Accomplishments in 2023

- Reorganized Department into Divisions to decrease silos created when community centers are defined by location and not by specialty, allowing programs to expand goals of each division city-side.
- Created, revived, and/or increased collaborations of boards, commissions and committees including the Commission on Aging and Disabilities, the Levy Advisory Board and the Parks Foundation Board.
- Created new inclusion policies and procedures and created grievance protocol when rights of community members with disabilities are violated.
- Fully implemented all recommendations of Salvatore, Prescott, Porter and Porter which documented Allegations of Misconduct on the Lakefront by previous Parks and Recreation Department staff.
- Established partnership with Evanston Fire Department to train and oversee lifeguards.
- Expanded gymnastics programming to seven days per week.
- Added accessibility to the beaches with Mobi mats and beach wheelchairs.
- After School Special Recreation programs operated five days per week with a 23% increase in participation.
- Expanded community garden program with the addition of 20 new plots.
- Doubled enrollment of after school program at Robert Crown Community Center with all summer camp programs operating at full capacity.
- Increased Children's Theater cast size and attendance.
- \$50,000 of service hours donated by Noyes tenants.
- Fleetwood Jourdain Theater recognized as one of Chicago's Top Rated Theater Companies.

# 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 Actual	FY 2023 Actual (9/30/23)	FY 2024 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	7,000
# of participants completing special recreation program	Output	483	809	901	1,000
Scholarship dollars granted.	Output, Equity	\$ 230,634	\$ 190,190	\$ 250,000	\$ 400,000
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	35,000
# Vendors at the Downtown Evanston Farmers' Market.	Output	54	56	58	58
# of meals served through the Senior Congregate Meal program	Output, Equity	5,527	8,500	9,000	6,000
Activity: Deliver a diversity of recreational opportunities to community members					
# total recreation program participants	Output	35,878	44,550	40,000	45,000
# of summer camp participants	Output	4,683	5,184	4,374	5,000
Activity: Support outdoor community celebrations and events.					
# of special event permits issued	Output	18	75	100	100
# of park permits issued	Output	893	913	1,000	1,000
Activity: Increase food/concession service in 5 Parks and Rec spaces					
Revenue generated by new food/concession service	Input	x	x	x	\$ 80,000
Number of Parks and Rec spaces where food/concession revenue will be provided	Output	x	x	x	5
Activity: Improve satisfaction of community members utilizing our spaces and participating in our programs					
50% of community members who have completed programs will complete surveys	Input	x	x	x	50%
Of the surveys received, Department will see an 80% satisfaction rate of all programs	Input	x	x	x	80%

## Issues Affecting 2024 Budget

- 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.
- Construction of the new Fifth Ward School could affect the execution of specific programs including numbers of those enrolled in specific programs.
- The department will see an overall increase in seasonal employee expenses as the minimum wage continues to increase.
- Many positions are still being reviewed and adjusted to ensure pay equity amongst positions.
- An increased demand for outdoor recreation programming will cause an increase in contractual programming expenses.

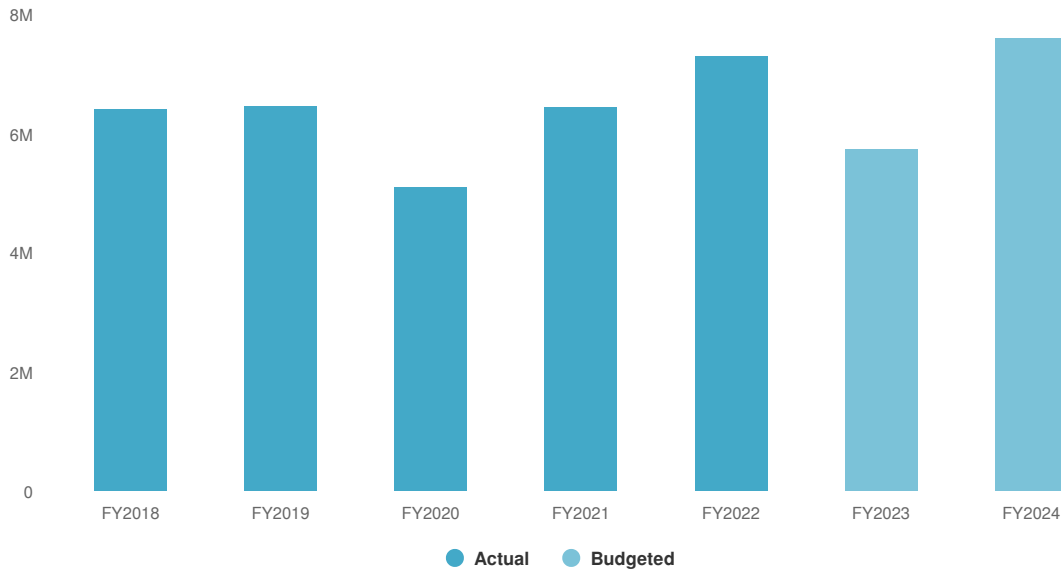
## Upcoming Initiatives

- Year-round outdoor recreation programs, collaborating with affiliate groups to accomplish new programming.
- Implement new Community Affiliates Program to mirror current Sports Affiliate Program, strengthening partnerships with community and social service partners.
- Continued implementation of free Starlight Concert and Movie Series in all nine wards with an increase in community engagement to select musical performers and movie titles.
- Explore and test new recreation software system for special events, park/field permits, and facility rentals.
- Revival of special events with the addition of the Special Events Coordinator, expanding events throughout the nine wards.
- Creation of Food/Concession Service in five Parks and Recreation spaces.
- Continued increase in diversity of recreational programs offered including programs that are more inclusive and accessible.
- Create workable volunteer program across the Department.
- Strengthen partnership with Canal Shores to expand golf programs.
- Further develop partnerships with District 65 to offer year-round programs.
- Create Department-wide safety plan for all recreation spaces.
- Establish work plan, including objectives that are SMART (Specific, Measurable, Achievable, Relevant, Time Bound) for each Division that will be used to implement Parks and Strategic Green Space Plan.

## Revenues Summary

**\$7,601,750** **\$1,857,725**  
(32.34% vs. prior year)

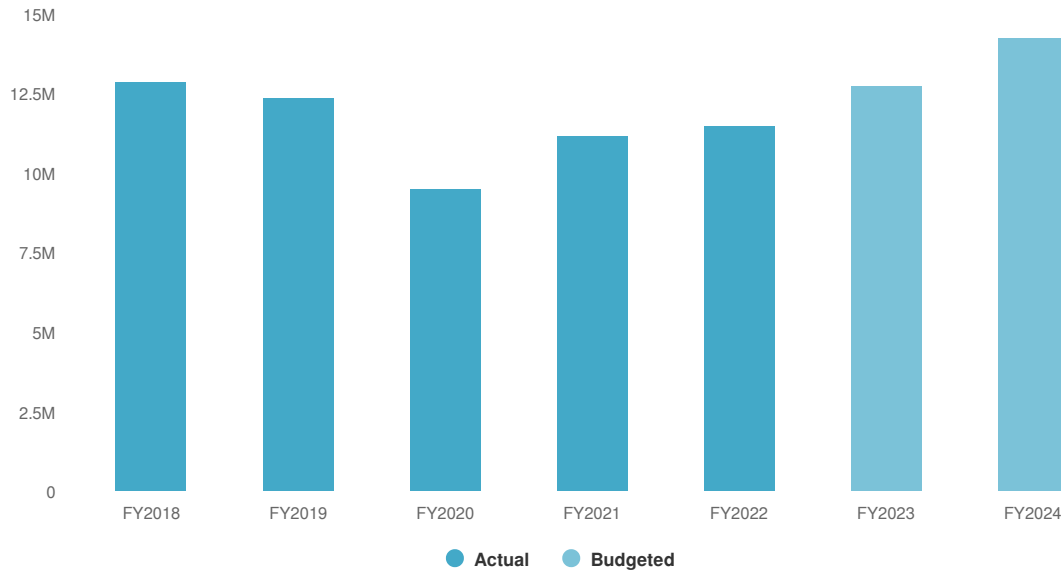
### Parks & Recreation Budget vs. Actual



## Expenditures Summary

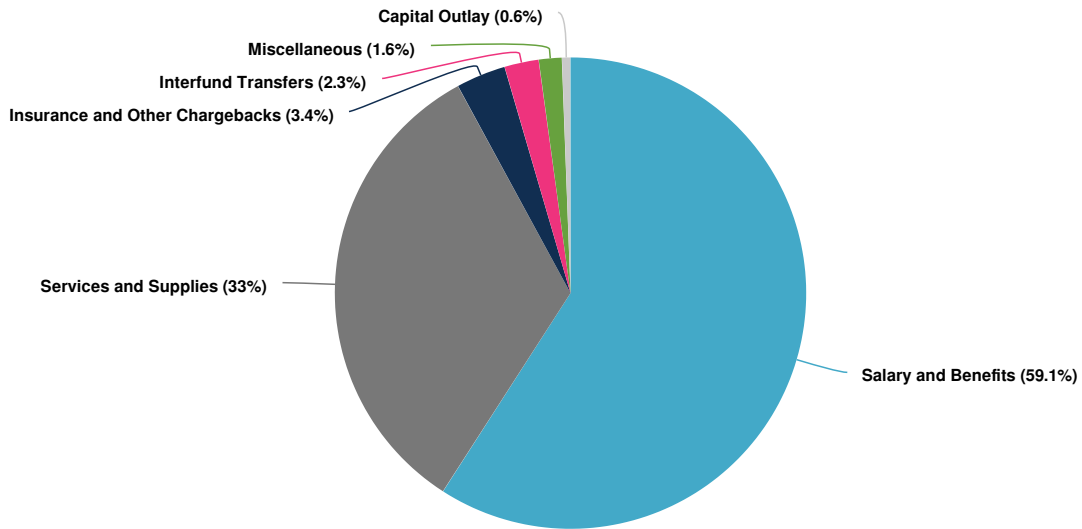
**\$14,261,744** **\$1,510,431**  
 (11.85% vs. prior year)

### Parks & Recreation Budget vs. Actual



# Expenditures by Type

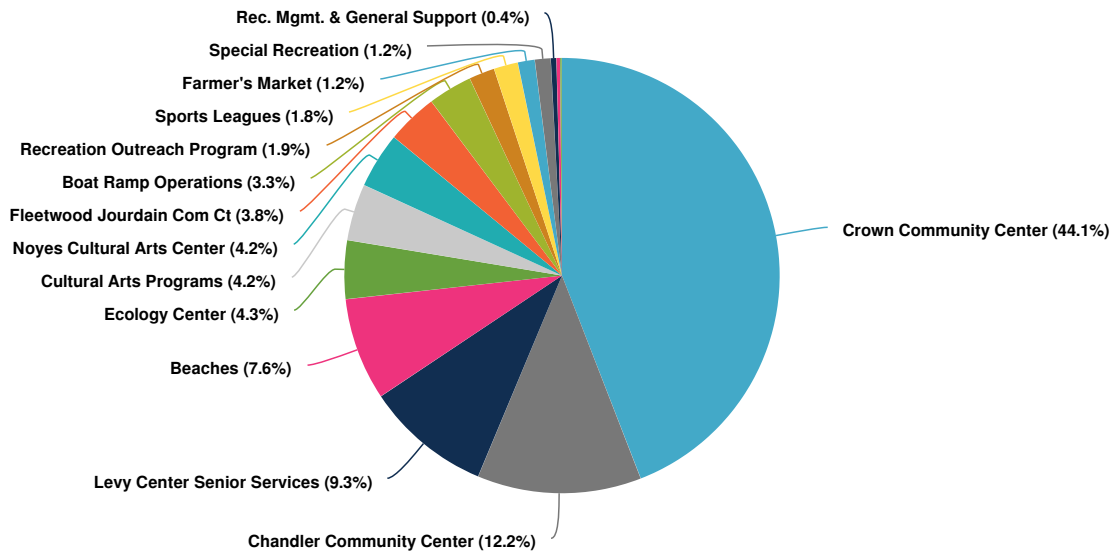
## Budgeted Expenditures by Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$6,161,805	\$5,624,679	\$6,858,135	\$8,429,926	22.9%
Services and Supplies	\$4,036,490	\$4,712,953	\$4,800,021	\$4,702,228	-2%
Miscellaneous	\$168,971	\$354,242	\$233,657	\$226,090	-3.2%
Capital Outlay	\$81,414	\$97,009	\$82,000	\$82,000	0%
Interfund Transfers	\$299,913	\$285,000	\$305,000	\$335,000	9.8%
Insurance and Other Chargebacks	\$450,302	\$452,817	\$472,500	\$486,500	3%
<b>Total Expense Objects:</b>	<b>\$11,198,895</b>	<b>\$11,526,700</b>	<b>\$12,751,313</b>	<b>\$14,261,744</b>	<b>11.8%</b>

# Revenue Detail

## Budgeted Revenue by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Parks And Recreation</b>						
<b>Rec. Mgmt. &amp; General Support</b>						
RECREATION PROGRAM FEES	100.30.3005.53565	\$3,120	\$72,335		\$30,000	N/A
SPECIAL EVENT REVENUE	100.30.3005.53569	\$7,589	\$21,086	\$12,500		N/A
OFFICER & GENTLEMEN	100.30.3005.55312		\$0		\$1,000	N/A
Holiday Food Drive Revenue	100.30.3005.55166	\$0	\$11,947	\$10,000		N/A
MISCELLANEOUS REVENUE	100.30.3005.56045	\$500	\$3,043	\$500		N/A
<b>Total Rec. Mgmt. &amp; General Support:</b>		<b>\$11,209</b>	<b>\$108,411</b>	<b>\$23,000</b>	<b>\$31,000</b>	<b>34.8%</b>
<b>Farmer's Market</b>						
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,445	\$51,933	\$51,250	\$51,250	0%
RECREATION PROGRAM FEES	100.30.3015.53565	\$1,550	\$75			N/A
GRANTS AND AID	100.30.3015.55251	\$0	\$11,000			N/A
DONATIONS	100.30.3015.56011	\$150	\$0	\$3,500	\$3,500	0%
MISCELLANEOUS REVENUE	100.30.3015.56045	\$0	\$0	\$12,500	\$5,000	-60%
MARKET LINK VOUCHERS	100.30.3015.56049	\$15,211	\$0	\$30,000	\$35,000	16.7%
<b>Total Farmer's Market:</b>		<b>\$68,356</b>	<b>\$63,008</b>	<b>\$97,250</b>	<b>\$94,750</b>	<b>-2.6%</b>



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Rec General Support</b>						
GRANTS AND AID	100.30.3020.55251	\$14,271	\$35,879			N/A
MARKET LINK VOUCHERS	100.30.3020.56049	\$35,699				N/A
<b>Total Rec General Support:</b>		<b>\$49,970</b>	<b>\$35,879</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Crown Community Center</b>						
BEV SNACK VENDING MACHINE	100.30.3030.53200	\$7,386	\$13,343	\$10,000	\$10,000	0%
CONCESSIONS	100.30.3030.53203		\$0		\$50,000	N/A
RECREATION PROGRAM FEES	100.30.3030.53565	\$1,912,270	\$2,820,594	\$1,900,000	\$3,200,000	68.4%
RECREATION - DEFERRED REVENUE	100.30.3030.53566	\$44,256				N/A
GRANTS AND AID	100.30.3030.55251	\$68,948	\$154,852	\$30,000	\$90,000	200%
MISCELLANEOUS REVENUE	100.30.3030.56045	\$0	\$0	\$3,500	\$3,500	0%
<b>Total Crown Community Center:</b>		<b>\$2,032,860</b>	<b>\$2,988,789</b>	<b>\$1,943,500</b>	<b>\$3,353,500</b>	<b>72.5%</b>
<b>Chandler Community Center</b>						
BEV SNACK VENDING MACHINE	100.30.3035.53200	\$976	\$1,305	\$1,000	\$1,000	0%
RECREATION PROGRAM FEES	100.30.3035.53565	\$882,925	\$927,520	\$800,000	\$925,000	15.6%
RECREATION - DEFERRED REVENUE	100.30.3035.53566	\$28,115				N/A
MISCELLANEOUS REVENUE	100.30.3035.56045	\$0	\$0	\$500	\$500	0%
<b>Total Chandler Community Center:</b>		<b>\$912,016</b>	<b>\$928,825</b>	<b>\$801,500</b>	<b>\$926,500</b>	<b>15.6%</b>
<b>Fleetwood Jourdain Com Ct</b>						
BEV SNACK VENDING MACHINE	100.30.3040.53200	\$1,989	\$1,713	\$2,000	\$2,000	0%
CONCESSIONS	100.30.3040.53203		\$0		\$10,000	N/A
RECREATION PROGRAM FEES	100.30.3040.53565	\$226,110	\$197,894	\$200,000	\$200,000	0%
GRANTS AND AID	100.30.3040.55251	\$104,352	\$65,016	\$75,000	\$75,000	0%
<b>Total Fleetwood Jourdain Com Ct:</b>		<b>\$332,451</b>	<b>\$264,623</b>	<b>\$277,000</b>	<b>\$287,000</b>	<b>3.6%</b>
<b>Fleetwood/Jourdain Theatr</b>						
RECREATION - CHARGES FOR SERVICES	100.30.3045.53560	\$0		\$3,000		N/A
RECREATION PROGRAM FEES	100.30.3045.53565	\$10,898	\$17,581	\$9,375	\$20,000	113.3%
DONATIONS	100.30.3045.56011	\$9,564	\$3,661	\$400	\$1,000	150%

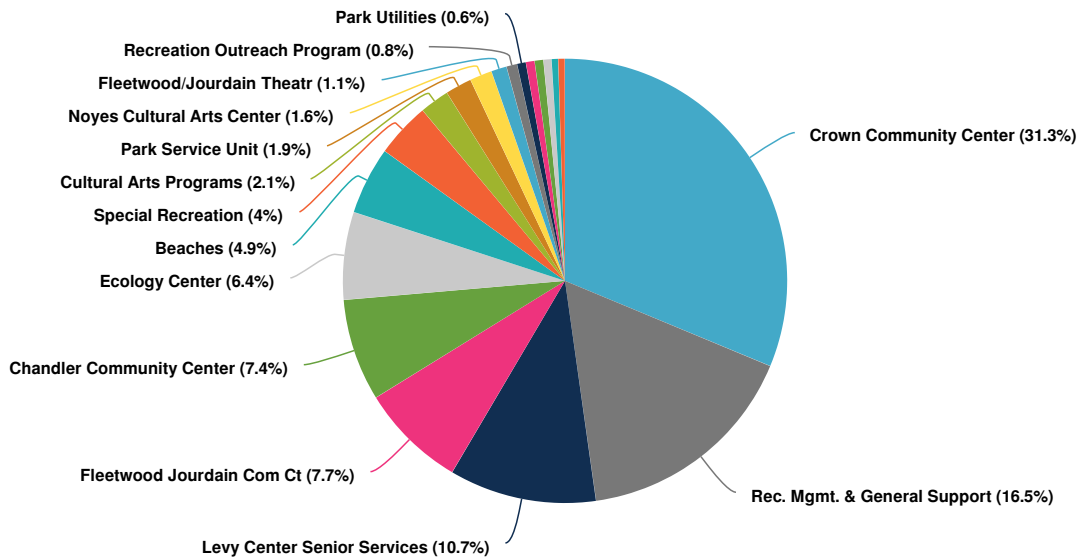
Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Fleetwood/Jourdain Theatr:</b>		<b>\$20,462</b>	<b>\$21,242</b>	<b>\$12,775</b>	<b>\$21,000</b>	<b>64.4%</b>
<b>Recreation Outreach Program</b>						
RECREATION PROGRAM FEES	100.30.3050.53565	\$205,217	\$219,123	\$145,000		N/A
GRANTS AND AID	100.30.3050.55251		\$0		\$145,000	N/A
DONATIONS	100.30.3050.56011	\$0		\$10,000		N/A
<b>Total Recreation Outreach Program:</b>		<b>\$205,217</b>	<b>\$219,123</b>	<b>\$155,000</b>	<b>\$145,000</b>	<b>-6.5%</b>
<b>Levy Center Senior Services</b>						
BEV SNACK VENDING MACHINE	100.30.3055.53200	\$1,294	\$2,606		\$2,500	N/A
RECREATION - CHARGES FOR SERVICES	100.30.3055.53560		\$12			N/A
RECREATION PROGRAM FEES	100.30.3055.53565	\$423,269	\$637,531	\$425,000	\$625,000	47.1%
RECREATION - DEFERRED REVENUE	100.30.3055.53566	\$35,439				N/A
SENIOR TAXI COUPON SALES	100.30.3055.53640	\$48,573	\$53,547	\$85,000	\$75,000	-11.8%
GRANTS AND AID	100.30.3055.55251	\$0		\$35,000		N/A
COMM AGING GRANT - ADVOCATE	100.30.3055.55255	\$52,488				N/A
MISCELLANEOUS REVENUE	100.30.3055.56045	\$0		\$1,000		N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3055.56067	\$7,569	\$5,935	\$12,000	\$8,000	-33.3%
<b>Total Levy Center Senior Services:</b>		<b>\$568,630</b>	<b>\$699,631</b>	<b>\$558,000</b>	<b>\$710,500</b>	<b>27.3%</b>
<b>Boat Ramp Operations</b>						
RECREATION PROGRAM FEES	100.30.3065.53565	\$287,801	\$268,498	\$250,000	\$250,000	0%
<b>Total Boat Ramp Operations:</b>		<b>\$287,801</b>	<b>\$268,498</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>0%</b>
<b>Beaches</b>						
CONCESSIONS	100.30.3080.53203		\$0		\$20,000	N/A
RECREATION PROGRAM FEES	100.30.3080.53565	\$986,113	\$514,233	\$550,000	\$560,000	1.8%
RECREATION - DEFERRED REVENUE	100.30.3080.53566	\$4,440	\$1,448			N/A
<b>Total Beaches:</b>		<b>\$990,553</b>	<b>\$515,681</b>	<b>\$550,000</b>	<b>\$580,000</b>	<b>5.5%</b>
<b>Pooch Park</b>						
RECREATION PROGRAM FEES	100.30.3081.53565	\$18,573	\$6,317	\$10,000	\$10,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Pooch Park:</b>		<b>\$18,573</b>	<b>\$6,317</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Recreation Facility Maintenance</b>						
TRANSFER FROM RESTRICTED ACCOUNT	100.30.3085.53568	\$300				N/A
<b>Total Recreation Facility Maintenance:</b>		<b>\$300</b>				<b>N/A</b>
<b>Sports Leagues</b>						
RECREATION PROGRAM FEES	100.30.3100.53565	\$9,043	\$0	\$137,000	\$137,000	0%
<b>Total Sports Leagues:</b>		<b>\$9,043</b>	<b>\$0</b>	<b>\$137,000</b>	<b>\$137,000</b>	<b>0%</b>
<b>Special Recreation</b>						
RECREATION PROGRAM FEES	100.30.3130.53565	\$44,421	\$109,120	\$80,000	\$90,000	12.5%
RECREATION - DEFERRED REVENUE	100.30.3130.53566	\$3,739				N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3130.56067	\$0	\$2,322			N/A
<b>Total Special Recreation:</b>		<b>\$48,160</b>	<b>\$111,442</b>	<b>\$80,000</b>	<b>\$90,000</b>	<b>12.5%</b>
<b>Summer Playgrounds</b>						
RECREATION PROGRAM FEES	100.30.3135.53565	\$900	\$0			N/A
<b>Total Summer Playgrounds:</b>		<b>\$900</b>	<b>\$0</b>			<b>N/A</b>
<b>Community Relations</b>						
FARMERS' MARKET LICENSES	100.30.3205.52045	\$0	-\$200			N/A
<b>Total Community Relations:</b>		<b>\$0</b>	<b>-\$200</b>			<b>N/A</b>
<b>Gibbs-Morrison Cultural Center</b>						
RECREATION PROGRAM FEES	100.30.3225.53565	\$9,875	-\$10,940	\$5,000		N/A
RTU AMORTIZATION - LEASES	100.30.3225.56750		\$16,645			N/A
INTEREST REVENUE - LEASES	100.30.3225.56504		\$3,203			N/A
<b>Total Gibbs-Morrison Cultural Center:</b>		<b>\$9,875</b>	<b>\$8,908</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Ecology Center</b>						
RECREATION PROGRAM FEES	100.30.3605.53565	\$296,080	\$461,269	\$300,000	\$325,000	8.3%
RECREATION - DEFERRED REVENUE	100.30.3605.53566	\$4,155				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DONATIONS	100.30.3605.56011	\$1,350	\$6,162	\$10,000	\$5,000	-50%
MISCELLANEOUS REVENUE	100.30.3605.56045	\$13,349				N/A
<b>Total Ecology Center:</b>		<b>\$314,934</b>	<b>\$467,431</b>	<b>\$310,000</b>	<b>\$330,000</b>	<b>6.5%</b>
<b>Noyes Cultural Arts Center</b>						
BEV SNACK VENDING MACHINE	100.30.3710.53200	\$467	\$595		\$500	N/A
RECREATION PROGRAM FEES	100.30.3710.53565	\$296,327	\$316,075	\$300,000	\$315,000	5%
<b>Total Noyes Cultural Arts Center:</b>		<b>\$296,794</b>	<b>\$316,669</b>	<b>\$300,000</b>	<b>\$315,500</b>	<b>5.2%</b>
<b>Cultural Arts Programs</b>						
RECREATION PROGRAM FEES	100.30.3720.53565	\$258,107	\$281,672	\$225,000	\$320,000	42.2%
RECREATION - DEFERRED REVENUE	100.30.3720.53566	\$800				N/A
GRANTS AND AID	100.30.3720.55251	\$0		\$9,000		N/A
<b>Total Cultural Arts Programs:</b>		<b>\$258,907</b>	<b>\$281,672</b>	<b>\$234,000</b>	<b>\$320,000</b>	<b>36.8%</b>
<b>Total Parks And Recreation:</b>		<b>\$6,437,011</b>	<b>\$7,305,947</b>	<b>\$5,744,025</b>	<b>\$7,601,750</b>	<b>32.3%</b>
<b>Total Revenue:</b>		<b>\$6,437,011</b>	<b>\$7,305,947</b>	<b>\$5,744,025</b>	<b>\$7,601,750</b>	<b>32.3%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Parks And Recreation</b>						
<b>Farmer's Market</b>						
SOCIAL SECURITY	100.30.3015.61725	\$16	\$17			N/A
MEDICARE	100.30.3015.61730	\$4	\$4			N/A
SEASONAL EMPLOYEES	100.30.3015.61060	\$263	\$275	\$30,000	\$30,000	0%
PRINTING	100.30.3015.62210	\$205	\$48	\$2,500	\$2,500	0%
MEMBERSHIP DUES	100.30.3015.62360	\$0	\$0	\$300	\$300	0%
RENTALS	100.30.3015.62375	\$1,611	\$1,270	\$1,700	\$1,700	0%
CLOTHING	100.30.3015.65020	\$0	\$0	\$500	\$500	0%
FOOD	100.30.3015.65025	\$1,006	\$1,767	\$500	\$500	0%
JANITORIAL SUPPLIES	100.30.3015.65040	\$0	\$0	\$100	\$100	0%
OFFICE SUPPLIES	100.30.3015.65095	\$1,389	\$3,568	\$200	\$200	0%
RECREATION SUPPLIES	100.30.3015.65110	\$996	\$6,241	\$2,000	\$2,000	0%
OTHER PROGRAM COSTS	100.30.3015.62490	\$64,202	\$70,797	\$31,000	\$31,000	0%
<b>Total Farmer's Market:</b>		<b>\$69,692</b>	<b>\$83,986</b>	<b>\$68,800</b>	<b>\$68,800</b>	<b>0%</b>
<b>Rec. Mgmt. &amp; General Support</b>						
REGULAR PAY	100.30.3005.61010	\$609,771	\$541,542	\$836,839	\$1,118,417	33.6%
PERMANENT PART-TIME	100.30.3005.61050	\$0	\$2,840			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OVERTIME PAY	100.30.3005.61110	\$0	\$0	\$1,050	\$1,050	0%
TERMINATION PAYOUTS	100.30.3005.61415	\$36,308	\$35,772			N/A
HEALTH INSURANCE	100.30.3005.61510	\$79,118	\$71,280	\$119,853	\$175,426	46.4%
VISION INSURANCE	100.30.3005.61513	\$100	\$116	\$66	\$186	181.3%
LIFE INSURANCE	100.30.3005.61615	\$625	\$545	\$496	\$699	41%
AUTO ALLOWANCE	100.30.3005.61625	\$5,508	\$4,913	\$4,661	\$5,985	28.4%
CELL PHONE ALLOWANCE	100.30.3005.61626	\$1,908	\$2,358	\$2,112	\$3,312	56.8%
IMRF	100.30.3005.61710	\$49,113	\$27,230	\$27,699	\$32,547	17.5%
SOCIAL SECURITY	100.30.3005.61725	\$37,514	\$34,576	\$50,822	\$67,049	31.9%
MEDICARE	100.30.3005.61730	\$9,205	\$8,169	\$12,232	\$16,353	33.7%
SEASONAL EMPLOYEES	100.30.3005.61060	\$1,172	\$0		\$10,000	N/A
ADVERTISING	100.30.3005.62205	\$2,560	\$1,771	\$5,000		N/A
PRINTING	100.30.3005.62210	\$1,892	\$0	\$4,000	\$4,000	0%
OFFICE EQUIPMENT MAINT	100.30.3005.62235	\$1	\$1	\$2,166		N/A
TRAINING & TRAVEL	100.30.3005.62295	\$9,138	\$30,309	\$23,540	\$25,000	6.2%
POSTAGE	100.30.3005.62315	\$34	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.30.3005.62360	\$4,871	\$2,323	\$4,433	\$4,433	0%
COMMUNITY PICNIC-SPECIAL EVENTS	100.30.3005.62513	\$0	\$625	\$8,000		N/A
BANK SERVICE CHARGES	100.30.3005.62705	\$0	\$0	\$75,000	\$100,000	33.3%
Holiday Food Drive Expenses	100.30.3005.62996	\$12,308	\$8,367	\$10,000		N/A
FOOD	100.30.3005.65025	\$225	\$76	\$670	\$670	0%
OFFICE SUPPLIES	100.30.3005.65095	\$1,568	\$3,467	\$7,406	\$6,000	-19%
RECREATION SUPPLIES	100.30.3005.65110	\$0	\$134			N/A
OTHER COMMODITIES	100.30.3005.65125	\$0	\$181			N/A
OTHER PROGRAM COSTS	100.30.3005.62490	\$20,964	\$53,890	\$56,000	\$83,600	49.3%
Cradle to Career Programming	100.30.3005.62647	\$50,000	\$50,000	\$50,000	\$50,000	0%
MISCELLANEOUS	100.30.3005.62770		\$71,562			N/A
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3005.62305	\$99,996	\$100,000	\$100,000	\$130,000	30%
RENTAL OF AUTO REPLACEMENT	100.30.3005.62309	\$9,996	\$10,000	\$30,000	\$30,000	0%
TRANSFER TO INSURANCE - RISK	100.30.3005.66030	\$450,000	\$450,000	\$472,500	\$486,500	3%
<b>Total Rec. Mgmt. &amp; General Support:</b>		<b>\$1,493,895</b>	<b>\$1,512,047</b>	<b>\$1,905,045</b>	<b>\$2,351,727</b>	<b>23.4%</b>
<b>Rec. Business &amp; Fiscal Mgmt</b>						
SOCIAL SECURITY	100.30.3010.61725	\$0	\$759			N/A
MEDICARE	100.30.3010.61730	\$0	\$177			N/A
SEASONAL EMPLOYEES	100.30.3010.61060	\$0	\$12,241			N/A
COPY MACHINE CHARGES	100.30.3010.62380	\$147				N/A
BANK SERVICE CHARGES	100.30.3010.62705	\$101,125	\$129,458			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TELECOMMUNICATIONS - WIRELESS	100.30.3010.64540	\$507	\$547			N/A
<b>Total Rec. Business &amp; Fiscal Mgmt:</b>		<b>\$101,779</b>	<b>\$143,183</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Rec General Support</b>						
REGULAR PAY	100.30.3020.61010	\$17,792	\$43,400			N/A
PERMANENT PART-TIME	100.30.3020.61050		\$1,000			N/A
OVERTIME PAY	100.30.3020.61110	\$0	\$810			N/A
HEALTH INSURANCE	100.30.3020.61510	-\$1	\$2,036			N/A
VISION INSURANCE	100.30.3020.61513		\$8			N/A
LIFE INSURANCE	100.30.3020.61615		\$9			N/A
CELL PHONE ALLOWANCE	100.30.3020.61626		\$50			N/A
IMRF	100.30.3020.61710		\$290			N/A
SOCIAL SECURITY	100.30.3020.61725	\$2,311	\$2,881			N/A
MEDICARE	100.30.3020.61730	\$540	\$674			N/A
SEASONAL EMPLOYEES	100.30.3020.61060	\$19,480	\$1,670			N/A
PRINTING	100.30.3020.62210	\$2,193	\$2,375			N/A
TRAINING & TRAVEL	100.30.3020.62295	\$0	\$35			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3020.64540	\$1,278	\$1,139			N/A
RECREATION SUPPLIES	100.30.3020.65110	\$96	\$0			N/A
OTHER PROGRAM COSTS	100.30.3020.62490	\$1,357				N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3020.66049	\$0	\$183			N/A
<b>Total Rec General Support:</b>		<b>\$45,046</b>	<b>\$56,561</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Park Utilities</b>						
ELECTRICITY	100.30.3025.64005	\$112,304	\$47,210	\$75,000	\$75,000	0%
NATURAL GAS	100.30.3025.64015	\$20,398	\$29,802	\$10,000	\$10,000	0%
MINOR EQUIPMENT & TOOLS	100.30.3025.65085	\$6,406	\$8,541	\$7,000	\$7,000	0%
<b>Total Park Utilities:</b>		<b>\$139,108</b>	<b>\$85,553</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>0%</b>
<b>Crown Community Center</b>						
REGULAR PAY	100.30.3030.61010	\$1,117,495	\$1,034,121	\$1,246,651	\$1,627,523	30.6%
RECREATION INSTRUCTORS REG PAY	100.30.3030.61011	\$174,399	\$163,660	\$215,000	\$215,000	0%
PROGRAM ASSISTANTS	100.30.3030.61013	\$166,820	\$147,576	\$145,000	\$145,000	0%
PERMANENT PART-TIME	100.30.3030.61050	\$157,146	\$217,209	\$326,909	\$533,095	63.1%
OVERTIME PAY	100.30.3030.61110	\$25,939	\$20,223	\$27,000	\$27,000	0%
TERMINATION PAYOUTS	100.30.3030.61415	\$20,198	\$50,262			N/A
ANNUAL SICK LEAVE PAYOUT	100.30.3030.61420	\$2,606	\$848			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3030.61430	\$10,154	\$0			N/A
HEALTH INSURANCE	100.30.3030.61510	\$216,700	\$187,208	\$291,638	\$278,075	-4.7%
VISION INSURANCE	100.30.3030.61513	\$164	\$284	\$275	\$340	23.6%
LIFE INSURANCE	100.30.3030.61615	\$637	\$536	\$474	\$324	-31.6%
AUTO ALLOWANCE	100.30.3030.61625	\$258	\$900	\$594		N/A
CELL PHONE ALLOWANCE	100.30.3030.61626	\$438	\$738	\$462	\$504	9.1%
SHOE ALLOWANCE	100.30.3030.61630	\$1,595	\$1,440	\$1,415	\$1,080	-23.7%
IMRF	100.30.3030.61710	\$108,546	\$62,076	\$52,085	\$62,148	19.3%
SOCIAL SECURITY	100.30.3030.61725	\$114,405	\$113,956	\$97,714	\$116,860	19.6%
MEDICARE	100.30.3030.61730	\$26,756	\$26,651	\$22,853	\$27,331	19.6%
SEASONAL EMPLOYEES	100.30.3030.61060	\$219,998	\$258,101	\$324,932	\$265,000	-18.4%
ADVERTISING	100.30.3030.62205	\$1,068	\$444	\$2,025		N/A
PRINTING	100.30.3030.62210	\$366	\$4,761	\$1,520	\$5,000	228.9%
OTHER EQMT MAINTENANCE	100.30.3030.62245	\$16,680	\$13,309	\$23,100	\$23,100	0%
OTHER PROFESSIONAL SERVICES	100.30.3030.62272		\$33,012			N/A
TRAINING & TRAVEL	100.30.3030.62295	\$179	\$80	\$10,000	\$15,000	50%
MEMBERSHIP DUES	100.30.3030.62360	\$13,291	\$16,650	\$11,025	\$14,000	27%
RENTALS	100.30.3030.62375	\$0		\$630		N/A
COPY MACHINE CHARGES	100.30.3030.62380	\$2,359				N/A
LICENSED PEST CONTROL SERVICES	100.30.3030.62495	\$1,089	\$895	\$1,500	\$1,500	0%
INSTRUCTOR SERVICES	100.30.3030.62505	\$77,721	\$156,154	\$58,000	\$110,000	89.7%
FIELD TRIPS	100.30.3030.62507	\$10,734	\$43,655	\$36,000	\$36,000	0%
SPORTS OFFICIALS	100.30.3030.62508	\$6,123	\$5,424	\$3,500	\$5,500	57.1%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3030.62509	\$8,499	\$14,622	\$15,700	\$165,000	951%
SECURITY ALARM CONTRACTS	100.30.3030.62518	\$1,045	\$2,058		\$2,100	N/A
ELECTRICITY	100.30.3030.64005	\$277,052	\$228,119	\$280,000	\$260,000	-7.1%
NATURAL GAS	100.30.3030.64015	\$60,543	\$128,265	\$59,000	\$80,000	35.6%
TELECOMMUNICATIONS - WIRELESS	100.30.3030.64540	\$1,013	\$1,436			N/A
CLOTHING	100.30.3030.65020	\$4,947	\$7,075	\$4,830	\$15,000	210.6%
FOOD	100.30.3030.65025	\$12,346	\$25,190	\$40,000	\$40,000	0%
JANITORIAL SUPPLIES	100.30.3030.65040	\$20,285	\$32,012	\$30,000	\$30,000	0%
BLDG MAINTENANCE MATERIAL	100.30.3030.65050	\$3,646	\$20,179	\$12,000	\$12,000	0%
OFFICE/OTHER EQT MTN MATL	100.30.3030.65070	\$1,549	\$4,696	\$5,000	\$5,000	0%
MEDICAL & LAB SUPPLIES	100.30.3030.65075	\$1,468	\$1,721	\$5,000	\$5,000	0%
OFFICE SUPPLIES	100.30.3030.65095	\$3,296	\$2,841	\$3,150	\$3,150	0%
RECREATION SUPPLIES	100.30.3030.65110	\$54,775	\$66,984	\$60,000	\$60,000	0%
PRESCHOOL GRANT EXPENSE	100.30.3030.62479	\$0	\$26,030			N/A
OTHER PROGRAM COSTS	100.30.3030.62490	\$4,775	\$28,454	\$27,090	\$17,090	-36.9%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
CROWN CENTER SYSTEMS REPAIR	100.30.3030.62251	\$54,861	\$97,009	\$82,000	\$82,000	0%
BUILDINGS	100.30.3030.65510	\$18,862				N/A
MAINTENANCE OFFICE EQUIP CHARGEBACKS	100.30.3030.62540	\$14,925				N/A
TRANSFER TO CROWN MAINTENANCE FUND	100.30.3030.66158	\$174,996	\$175,000	\$175,000	\$175,000	0%
<b>Total Crown Community Center:</b>		<b>\$3,212,749</b>	<b>\$3,421,862</b>	<b>\$3,699,073</b>	<b>\$4,460,721</b>	<b>20.6%</b>
<b>Chandler Community Center</b>						
REGULAR PAY	100.30.3035.61010	\$145,470	\$106,755	\$198,143	\$231,696	16.9%
RECREATION INSTRUCTORS REG PAY	100.30.3035.61011	\$41,303	\$11,223	\$40,000	\$40,000	0%
PROGRAM ASSISTANTS	100.30.3035.61013	\$1,106	\$812			N/A
PERMANENT PART-TIME	100.30.3035.61050	\$108,648	\$123,080	\$96,577	\$120,279	24.5%
OVERTIME PAY	100.30.3035.61110	\$2,395	\$852	\$1,500	\$7,000	366.7%
TERMINATION PAYOUTS	100.30.3035.61415	\$5,248	\$1,171			N/A
HEALTH INSURANCE	100.30.3035.61510	\$34,174	\$16,770	\$39,130	\$46,873	19.8%
VISION INSURANCE	100.30.3035.61513	\$112	\$56			N/A
LIFE INSURANCE	100.30.3035.61615	\$170	\$138	\$76	\$112	47.4%
AUTO ALLOWANCE	100.30.3035.61625		\$0		\$450	N/A
CELL PHONE ALLOWANCE	100.30.3035.61626	\$540	\$150		\$252	N/A
SHOE ALLOWANCE	100.30.3035.61630	\$900	\$540	\$360	\$540	50%
IMRF	100.30.3035.61710	\$17,353	\$8,343	\$8,811	\$8,932	1.4%
SOCIAL SECURITY	100.30.3035.61725	\$25,631	\$21,184	\$19,396	\$21,901	12.9%
MEDICARE	100.30.3035.61730	\$5,994	\$4,954	\$4,537	\$5,123	12.9%
SEASONAL EMPLOYEES	100.30.3035.61060	\$117,975	\$103,380	\$197,833	\$125,000	-36.8%
ADVERTISING	100.30.3035.62205	\$350	\$18	\$300		N/A
PRINTING	100.30.3035.62210	\$0		\$300		N/A
OFFICE EQUIPMENT MAINT	100.30.3035.62235	\$0	\$200	\$417		N/A
OTHER EQMT MAINTENANCE	100.30.3035.62245	\$2,180		\$1,416		N/A
TRAINING & TRAVEL	100.30.3035.62295	\$279	\$2,101		\$7,000	N/A
MEMBERSHIP DUES	100.30.3035.62360	\$105	\$346	\$833	\$800	-4%
LICENSED PEST CONTROL SERVICES	100.30.3035.62495	\$432	\$515	\$700	\$700	0%
INSTRUCTOR SERVICES	100.30.3035.62505	\$364,510	\$420,085	\$215,000	\$365,000	69.8%
WORK- STUDY	100.30.3035.62506	\$2,751	\$796	\$5,700		N/A
FIELD TRIPS	100.30.3035.62507	\$0	\$1,861	\$33,700	\$10,000	-70.3%
SPORTS OFFICIALS	100.30.3035.62508	\$0	\$12,810			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.30.3035.62509	\$200				N/A
RENTAL SERVICES	100.30.3035.62515	\$0		\$3,500		N/A
ELECTRICITY	100.30.3035.64005	\$9,521	\$7,218	\$17,493	\$10,000	-42.8%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
NATURAL GAS	100.30.3035.64015	\$6,202	\$8,709	\$9,600	\$9,000	-6.2%
TELECOMMUNICATIONS - WIRELESS	100.30.3035.64540	\$1,520	\$1,642			N/A
CLOTHING	100.30.3035.65020	\$1,537	\$5,864	\$1,860	\$12,353	564.1%
FOOD	100.30.3035.65025	\$108	\$515	\$1,800	\$1,800	0%
JANITORIAL SUPPLIES	100.30.3035.65040	\$2,486	\$1,451	\$3,660	\$1,000	-72.7%
BLDG MAINTENANCE MATERIAL	100.30.3035.65050	\$137	\$1,156	\$3,300	\$2,300	-30.3%
OFFICE/OTHER EQT MTN MATL	100.30.3035.65070	\$68	\$0	\$200	\$200	0%
SAFETY EQUIPMENT	100.30.3035.65090	\$0	\$1,197		\$500	N/A
OFFICE SUPPLIES	100.30.3035.65095	\$2,469	\$1,254	\$2,000	\$500	-75%
RECREATION SUPPLIES	100.30.3035.65110	\$12,139	\$32,702	\$19,450	\$30,000	54.2%
OTHER PROGRAM COSTS	100.30.3035.62490	\$828	\$0	\$167		N/A
MISCELLANEOUS	100.30.3035.62770		\$53			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3035.66049	\$302				N/A
<b>Total Chandler Community Center:</b>		<b>\$915,143</b>	<b>\$899,901</b>	<b>\$927,758</b>	<b>\$1,059,311</b>	<b>14.2%</b>
<b>Fleetwood Jourdain Com Ct</b>						
REGULAR PAY	100.30.3040.61010	\$363,205	\$317,103	\$357,997	\$526,847	47.2%
RECREATION INSTRUCTORS REG PAY	100.30.3040.61011	\$0	\$1,109	\$7,813	\$7,813	0%
PROGRAM ASSISTANTS	100.30.3040.61013	\$26,204	\$25,880	\$75,000	\$35,000	-53.3%
PERMANENT PART-TIME	100.30.3040.61050	\$69,547	\$105,667	\$77,072	\$60,230	-21.9%
OVERTIME PAY	100.30.3040.61110	\$1,529	\$5,521	\$2,100	\$4,500	114.3%
TERMINATION PAYOUTS	100.30.3040.61415	\$699	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.30.3040.61420	\$272				N/A
HEALTH INSURANCE	100.30.3040.61510	\$76,766	\$55,588	\$73,337	\$77,132	5.2%
VISION INSURANCE	100.30.3040.61513	\$131	\$219	\$207	\$226	9.2%
LIFE INSURANCE	100.30.3040.61615	\$320	\$256	\$305	\$273	-10.5%
AUTO ALLOWANCE	100.30.3040.61625	\$900	\$900	\$825	\$900	9.1%
CELL PHONE ALLOWANCE	100.30.3040.61626	\$504	\$504	\$462	\$504	9.1%
SHOE ALLOWANCE	100.30.3040.61630	\$360	\$360	\$360	\$360	0%
IMRF	100.30.3040.61710	\$35,807	\$17,808	\$14,401	\$15,013	4.3%
SOCIAL SECURITY	100.30.3040.61725	\$34,644	\$36,073	\$27,077	\$32,095	18.5%
MEDICARE	100.30.3040.61730	\$8,102	\$8,436	\$6,333	\$7,507	18.5%
SEASONAL EMPLOYEES	100.30.3040.61060	\$110,597	\$136,345	\$82,000	\$120,000	46.3%
ADVERTISING	100.30.3040.62205	\$350	\$130			N/A
PRINTING	100.30.3040.62210	\$0	\$491	\$900		N/A
BLDG MAINTENANCE SERVICES	100.30.3040.62225	\$3,032	\$2,657	\$5,000	\$6,500	30%
OTHER EQMT MAINTENANCE	100.30.3040.62245	\$316	\$0	\$1,400	\$1,400	0%
TRAINING & TRAVEL	100.30.3040.62295	\$49	\$228	\$5,000	\$9,500	90%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEMBERSHIP DUES	100.30.3040.62360	\$80	\$40	\$600	\$600	0%
RENTALS	100.30.3040.62375	\$0		\$300		N/A
LICENSED PEST CONTROL SERVICES	100.30.3040.62495	\$982	\$917	\$800	\$800	0%
INSTRUCTOR SERVICES	100.30.3040.62505	\$34,430	\$17,021	\$25,000	\$15,000	-40%
FIELD TRIPS	100.30.3040.62507	\$9,426	\$22,591	\$20,500	\$20,500	0%
ENTERTAIN/PERFORMER SERV	100.30.3040.62511	\$3,587	\$3,223	\$3,500	\$3,500	0%
CONTRACTUAL SERVICES CHARGEBACK	100.30.3040.62525		\$175			N/A
Holiday Food Drive Expenses	100.30.3040.62996	\$117	\$13,596			N/A
ELECTRICITY	100.30.3040.64005	\$30,265	\$19,154	\$36,700	\$36,700	0%
NATURAL GAS	100.30.3040.64015	\$9,860	\$13,703	\$14,800	\$14,800	0%
TELECOMMUNICATIONS - WIRELESS	100.30.3040.64540	\$1,314	\$1,310			N/A
CLOTHING	100.30.3040.65020	\$2,498	\$3,852	\$2,500	\$7,500	200%
FOOD	100.30.3040.65025	\$56,199	\$53,535	\$50,000	\$50,000	0%
JANITORIAL SUPPLIES	100.30.3040.65040	\$5,806	\$7,550	\$8,700	\$8,700	0%
BLDG MAINTENANCE MATERIAL	100.30.3040.65050	\$106	\$990			N/A
OFFICE SUPPLIES	100.30.3040.65095	\$2,225	\$1,618	\$2,300	\$3,000	30.4%
RECREATION SUPPLIES	100.30.3040.65110	\$11,629	\$29,498	\$39,500	\$30,000	-24.1%
OTHER PROGRAM COSTS	100.30.3040.62490	\$4	\$0	\$10,000	\$5,000	-50%
<b>Total Fleetwood Jourdain Com Ct:</b>		<b>\$901,862</b>	<b>\$904,050</b>	<b>\$952,789</b>	<b>\$1,101,900</b>	<b>15.6%</b>
<b>Fleetwood/Jourdain Theatr</b>						
REGULAR PAY	100.30.3045.61010	\$69,035	\$67,982	\$68,204	\$84,367	23.7%
PERMANENT PART-TIME	100.30.3045.61050	\$0		\$1		N/A
HEALTH INSURANCE	100.30.3045.61510	\$22,610	\$7,911	\$8,549	\$9,146	7%
LIFE INSURANCE	100.30.3045.61615	\$89	\$92	\$84	\$70	-17%
IMRF	100.30.3045.61710	\$5,677	\$3,225	\$2,258	\$2,456	8.7%
SOCIAL SECURITY	100.30.3045.61725	\$3,995	\$4,085	\$4,229	\$5,231	23.7%
MEDICARE	100.30.3045.61730	\$934	\$955	\$989	\$1,224	23.7%
ADVERTISING	100.30.3045.62205	\$0	\$6	\$500		N/A
PRINTING	100.30.3045.62210	\$0	\$238	\$2,500	\$1,000	-60%
MEMBERSHIP DUES	100.30.3045.62360	\$40	\$40			N/A
RENTALS	100.30.3045.62375	\$455	\$1,962	\$4,000		N/A
INSTRUCTOR SERVICES	100.30.3045.62505	\$15,052	\$29,667	\$25,000	\$25,000	0%
ENTERTAIN/PERFORMER SERV	100.30.3045.62511	\$5,850	\$15,922	\$22,000	\$22,000	0%
RENTAL SERVICES	100.30.3045.62515	\$1,145	\$3,775		\$1,500	N/A
CLOTHING	100.30.3045.65020		\$0		\$2,000	N/A
FOOD	100.30.3045.65025	\$181	\$128	\$4,000	\$2,000	-50%
OFFICE SUPPLIES	100.30.3045.65095	\$207	\$193	\$500	\$500	0%
RECREATION SUPPLIES	100.30.3045.65110	\$2,327	\$3,281	\$7,500	\$1,000	-86.7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OTHER PROGRAM COSTS	100.30.3045.62490	\$7,810	\$5,835	\$3,400	\$3,400	0%
<b>Total Fleetwood/Jourdain Theatr:</b>		<b>\$135,408</b>	<b>\$145,298</b>	<b>\$153,714</b>	<b>\$160,893</b>	<b>4.7%</b>
<b>Recreation Outreach Program</b>						
REGULAR PAY	100.30.3050.61010	\$826	-\$332			N/A
PROGRAM ASSISTANTS	100.30.3050.61013	\$20,972	\$20,406			N/A
PERMANENT PART-TIME	100.30.3050.61050	\$39,540	-\$718			N/A
OVERTIME PAY	100.30.3050.61110	\$142	\$122			N/A
IMRF	100.30.3050.61710	\$4,648	\$718			N/A
SOCIAL SECURITY	100.30.3050.61725	\$6,842	\$1,981			N/A
MEDICARE	100.30.3050.61730	\$1,600	\$463			N/A
SEASONAL EMPLOYEES	100.30.3050.61060	\$48,871	\$12,466	\$364,000	\$100,000	-72.5%
ADVERTISING	100.30.3050.62205	\$0		\$200		N/A
PRINTING	100.30.3050.62210	\$91		\$500		N/A
TRAINING & TRAVEL	100.30.3050.62295	\$0	\$8			N/A
TELEPHONE CHARGEBACKS	100.30.3050.62320	\$2,641	\$6,089			N/A
LICENSED PEST CONTROL SERVICES	100.30.3050.62495	\$270				N/A
FIELD TRIPS	100.30.3050.62507	\$1,800				N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3050.64540	\$33				N/A
CLOTHING	100.30.3050.65020	\$1,859	\$0	\$3,600	\$3,600	0%
FOOD	100.30.3050.65025	\$121,449	\$140,911	\$4,000	\$6,000	50%
JANITORIAL SUPPLIES	100.30.3050.65040	\$82	\$0	\$10,000		N/A
OFFICE SUPPLIES	100.30.3050.65095	\$11	\$0	\$100	\$100	0%
RECREATION SUPPLIES	100.30.3050.65110	\$2,184	\$2,188	\$10,000		N/A
OTHER PROGRAM COSTS	100.30.3050.62490	\$175	\$189			N/A
<b>Total Recreation Outreach Program:</b>		<b>\$254,036</b>	<b>\$184,491</b>	<b>\$392,400</b>	<b>\$109,700</b>	<b>-72%</b>
<b>Levy Center Senior Services</b>						
REGULAR PAY	100.30.3055.61010	\$445,083	\$373,656	\$448,750	\$546,447	21.8%
RECREATION INSTRUCTORS REG PAY	100.30.3055.61011	\$40,671	\$41,205	\$44,000	\$44,000	0%
PROGRAM ASSISTANTS	100.30.3055.61013	\$5,926	\$8,676	\$12,000	\$10,000	-16.7%
PERMANENT PART-TIME	100.30.3055.61050	\$66,376	\$93,242	\$118,606	\$150,917	27.2%
SPECIAL EVENT PAY	100.30.3055.61062	\$360	\$0	\$2,000	\$2,000	0%
OVERTIME PAY	100.30.3055.61110	\$1,598	\$5,525	\$2,499	\$2,500	0%
TERMINATION PAYOUTS	100.30.3055.61415	\$2,574	\$526			N/A
ANNUAL SICK LEAVE PAYOUT	100.30.3055.61420	\$597	\$615			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3055.61430	\$2,655				N/A
HEALTH INSURANCE	100.30.3055.61510	\$106,855	\$72,769	\$78,440	\$86,064	9.7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
VISION INSURANCE	100.30.3055.61513	\$148	\$202	\$205	\$186	-9.3%
LIFE INSURANCE	100.30.3055.61615	\$353	\$278	\$339	\$280	-17.4%
AUTO ALLOWANCE	100.30.3055.61625	\$900	\$900	\$825	\$900	9.1%
CELL PHONE ALLOWANCE	100.30.3055.61626	\$504	\$504	\$462	\$864	87%
SHOE ALLOWANCE	100.30.3055.61630	\$1,260	\$1,440	\$1,080	\$1,440	33.3%
IMRF	100.30.3055.61710	\$40,871	\$20,870	\$17,822	\$19,059	6.9%
SOCIAL SECURITY	100.30.3055.61725	\$33,741	\$31,543	\$35,323	\$43,437	23%
MEDICARE	100.30.3055.61730	\$7,891	\$7,377	\$8,261	\$10,159	23%
SEASONAL EMPLOYEES	100.30.3055.61060	\$1,038	\$1,178	\$1,500	\$1,000	-33.3%
ADVERTISING	100.30.3055.62205	\$350	\$0	\$2,000	\$2,000	0%
PRINTING	100.30.3055.62210	\$1,871	\$473	\$4,300	\$4,300	0%
OTHER EQMT MAINTENANCE	100.30.3055.62245	\$1,872	\$4,138	\$6,350	\$6,350	0%
TRAINING & TRAVEL	100.30.3055.62295	\$0	\$420		\$9,000	N/A
MEMBERSHIP DUES	100.30.3055.62360	\$1,057	\$160	\$1,050	\$1,050	0%
COPY MACHINE CHARGES	100.30.3055.62380	\$3,331				N/A
LICENSED PEST CONTROL SERVICES	100.30.3055.62495	\$977	\$931	\$750	\$750	0%
INSTRUCTOR SERVICES	100.30.3055.62505	\$173,842	\$230,613	\$154,000	\$272,700	77.1%
FIELD TRIPS	100.30.3055.62507	\$4,289	\$7,439	\$13,500	\$3,500	-74.1%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3055.62509	\$320	\$2,895	\$4,800	\$4,800	0%
ENTERTAIN/PERFORMER SERV	100.30.3055.62511	\$4,247	\$5,035	\$1,900	\$1,900	0%
RENTAL SERVICES	100.30.3055.62515		\$0		\$4,000	N/A
CONTRACTUAL SERVICES CHARGEBACK	100.30.3055.62525		\$280			N/A
COUPON PMTS-CAB SUBSIDY	100.30.3055.62695	\$101,567	\$114,602	\$170,000	\$125,000	-26.5%
ELECTRICITY	100.30.3055.64005	\$46,821	\$34,016	\$50,000	\$50,000	0%
NATURAL GAS	100.30.3055.64015	\$9,477	\$9,396	\$23,200	\$23,200	0%
TELECOMMUNICATIONS - WIRELESS	100.30.3055.64540	\$399	\$387			N/A
CLOTHING	100.30.3055.65020	\$2,757	\$232	\$1,616	\$4,000	147.5%
FOOD	100.30.3055.65025	\$28,432	\$36,659	\$43,000	\$43,000	0%
JANITORIAL SUPPLIES	100.30.3055.65040	\$7,063	\$4,518	\$9,200	\$8,000	-13%
BLDG MAINTENANCE MATERIAL	100.30.3055.65050	\$5,192	\$5,938	\$5,580	\$20,000	258.4%
OFFICE/OTHER EQT MTN MATL	100.30.3055.65070	\$140	\$0	\$415	\$415	0%
SAFETY EQUIPMENT	100.30.3055.65090	\$0	\$244			N/A
OFFICE SUPPLIES	100.30.3055.65095	\$2,784	\$1,890	\$4,050	\$4,050	0%
RECREATION SUPPLIES	100.30.3055.65110	\$21,333	\$20,917	\$20,600	\$20,600	0%
OTHER PROGRAM COSTS	100.30.3055.62490		\$13			N/A
<b>Total Levy Center Senior Services:</b>		<b>\$1,177,523</b>	<b>\$1,141,700</b>	<b>\$1,288,424</b>	<b>\$1,527,868</b>	<b>18.6%</b>
<b>Boat Ramp Operations</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OVERTIME PAY	100.30.3065.61110	\$1,748		\$2,200		N/A
HEALTH INSURANCE	100.30.3065.61510	\$25				N/A
IMRF	100.30.3065.61710	\$22				N/A
SOCIAL SECURITY	100.30.3065.61725	\$1,052				N/A
MEDICARE	100.30.3065.61730	\$246				N/A
SEASONAL EMPLOYEES	100.30.3065.61060	\$15,218		\$16,500		N/A
TESTING SERVICES	100.30.3065.62165	\$3,680	\$4,389	\$4,000	\$4,000	0%
OTHER CONTRACTUAL SERVICES	100.30.3065.62520	\$0	\$136			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3065.64540		\$2,737			N/A
FOOD	100.30.3065.65025		\$180			N/A
JANITORIAL SUPPLIES	100.30.3065.65040	\$0		\$500		N/A
LICENSING/REGULATORY SUPP	100.30.3065.65045	\$2,237		\$3,100		N/A
BLDG MAINTENANCE MATERIAL	100.30.3065.65050	\$41,808	\$35,764	\$36,000	\$75,000	108.3%
RECREATION SUPPLIES	100.30.3065.65110	\$6,717	\$3,179	\$4,650	\$4,650	0%
<b>Total Boat Ramp Operations:</b>		<b>\$72,752</b>	<b>\$46,386</b>	<b>\$66,950</b>	<b>\$83,650</b>	<b>24.9%</b>
<b>Beaches</b>						
REGULAR PAY	100.30.3080.61010	\$111,862	\$98,212	\$145,000	\$137,889	-4.9%
RECREATION INSTRUCTORS REG PAY	100.30.3080.61011		\$0		\$8,000	N/A
PERMANENT PART-TIME	100.30.3080.61050	\$252	\$485			N/A
OVERTIME PAY	100.30.3080.61110	\$40,904	\$84,869	\$36,800	\$36,800	0%
TERMINATION PAYOUTS	100.30.3080.61415	\$0	\$5,829			N/A
HEALTH INSURANCE	100.30.3080.61510	-\$14	\$15,668	\$38,799	\$18,755	-51.7%
VISION INSURANCE	100.30.3080.61513		\$3		\$38	N/A
LIFE INSURANCE	100.30.3080.61615	\$101	\$119	\$105	\$115	9.3%
AUTO ALLOWANCE	100.30.3080.61625	\$450	\$750	\$825	\$450	-45.5%
CELL PHONE ALLOWANCE	100.30.3080.61626	\$504	\$504	\$462	\$252	-45.5%
IMRF	100.30.3080.61710	\$6,730	\$4,724	\$4,800	\$4,014	-16.4%
SOCIAL SECURITY	100.30.3080.61725	\$48,910	\$58,871	\$9,070	\$8,593	-5.3%
MEDICARE	100.30.3080.61730	\$11,439	\$13,768	\$2,122	\$2,010	-5.3%
SEASONAL EMPLOYEES	100.30.3080.61060	\$634,997	\$762,944	\$388,000	\$404,500	4.3%
CONSULTING SERVICES	100.30.3080.62185	\$0	\$29,590			N/A
ADVERTISING	100.30.3080.62205	\$350	\$0			N/A
OFFICE EQUIPMENT MAINT	100.30.3080.62235	\$0	\$220	\$400	\$400	0%
OTHER EQMT MAINTENANCE	100.30.3080.62245	\$0	\$7,193	\$600	\$600	0%
TRAINING & TRAVEL	100.30.3080.62295	\$230	\$9,631		\$18,100	N/A
LICENSED PEST CONTROL SERVICES	100.30.3080.62495	\$679	\$424	\$700	\$700	0%
INSTRUCTOR SERVICES	100.30.3080.62505	\$0	\$24,985		\$5,000	N/A
ELECTRICITY	100.30.3080.64005	\$789	\$743	\$2,000	\$2,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
NATURAL GAS	100.30.3080.64015	\$1,640	\$2,451			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3080.64540	\$156	\$175			N/A
CLOTHING	100.30.3080.65020	\$9,048	\$13,932		\$10,000	N/A
FOOD	100.30.3080.65025	\$403	\$8,010		\$6,000	N/A
PETROLEUM PRODUCTS	100.30.3080.65035	\$143	\$0	\$1,000	\$500	-50%
JANITORIAL SUPPLIES	100.30.3080.65040	\$8,509	\$7,610	\$750	\$750	0%
LICENSING/REGULATORY SUPP	100.30.3080.65045	\$6,991		\$6,000		N/A
BLDG MAINTENANCE MATERIAL	100.30.3080.65050	\$0	\$882			N/A
OFFICE/OTHER EQT MTN MATL	100.30.3080.65070	\$196	\$0	\$1,000		N/A
MEDICAL & LAB SUPPLIES	100.30.3080.65075	\$925		\$500		N/A
MINOR EQUIPMENT & TOOLS	100.30.3080.65085	\$223	\$793	\$1,000		N/A
SAFETY EQUIPMENT	100.30.3080.65090	\$788	\$6,767	\$2,200	\$5,000	127.3%
OFFICE SUPPLIES	100.30.3080.65095	\$258	\$912	\$1,000	\$1,000	0%
RECREATION SUPPLIES	100.30.3080.65110	\$6,283	\$29,327	\$19,000	\$30,000	57.9%
OTHER PROGRAM COSTS	100.30.3080.62490	\$2,824	\$0	\$500	\$500	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3080.66049	\$0	\$2,634			N/A
<b>Total Beaches:</b>		<b>\$896,569</b>	<b>\$1,193,026</b>	<b>\$662,633</b>	<b>\$701,965</b>	<b>5.9%</b>
<b>Crown Ice Risk</b>						
PERMANENT PART-TIME	100.30.3095.61050	\$282				N/A
IMRF	100.30.3095.61710	\$23				N/A
SOCIAL SECURITY	100.30.3095.61725	\$17				N/A
MEDICARE	100.30.3095.61730	\$4				N/A
NATURAL GAS	100.30.3095.64015	\$12,456	\$18,798			N/A
OTHER PROGRAM COSTS	100.30.3095.62490	\$524				N/A
<b>Total Crown Ice Risk:</b>		<b>\$13,306</b>	<b>\$18,798</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Sports Leagues</b>						
PERMANENT PART-TIME	100.30.3100.61050	\$130				N/A
SOCIAL SECURITY	100.30.3100.61725	\$8	\$0			N/A
MEDICARE	100.30.3100.61730	\$2	\$0			N/A
SEASONAL EMPLOYEES	100.30.3100.61060	\$0	\$0	\$13,000	\$13,000	0%
ADVERTISING	100.30.3100.62205	\$0	\$0	\$100	\$100	0%
MEMBERSHIP DUES	100.30.3100.62360	\$0	\$0	\$150	\$150	0%
LICENSED PEST CONTROL SERVICES	100.30.3100.62495	\$1,726	\$1,870			N/A
SPORTS OFFICIALS	100.30.3100.62508	\$0	\$0	\$9,500	\$9,500	0%
RECREATION SUPPLIES	100.30.3100.65110	\$4,290	\$7,657	\$45,800	\$45,800	0%
<b>Total Sports Leagues:</b>		<b>\$6,156</b>	<b>\$9,527</b>	<b>\$68,550</b>	<b>\$68,550</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Aquatic Camp</b>						
RECREATION SUPPLIES	100.30.3105.65110	\$0	\$58			N/A
<b>Total Aquatic Camp:</b>		<b>\$0</b>	<b>\$58</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Special Recreation</b>						
REGULAR PAY	100.30.3130.61010	\$145,733	\$129,957	\$156,322	\$180,658	15.6%
RECREATION INSTRUCTORS REG PAY	100.30.3130.61011	\$104	\$124		\$10,000	N/A
PROGRAM ASSISTANTS	100.30.3130.61013	\$11,765	\$26,063		\$30,000	N/A
PERMANENT PART-TIME	100.30.3130.61050	\$2,988	\$11,496			N/A
OVERTIME PAY	100.30.3130.61110	\$3,805	\$9,915	\$3,997	\$4,000	0.1%
TERMINATION PAYOUTS	100.30.3130.61415	\$0	\$6,894			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3130.61430	\$0	\$4,461			N/A
HEALTH INSURANCE	100.30.3130.61510	\$13,893	\$13,074	\$21,248	\$31,330	47.4%
VISION INSURANCE	100.30.3130.61513	\$76	\$71	\$35	\$38	9.3%
LIFE INSURANCE	100.30.3130.61615	\$185	\$168	\$95	\$79	-16.7%
AUTO ALLOWANCE	100.30.3130.61625	\$900	\$713	\$413	\$450	9.1%
CELL PHONE ALLOWANCE	100.30.3130.61626	\$504	\$370			N/A
IMRF	100.30.3130.61710	\$13,324	\$6,647	\$5,174	\$5,258	1.6%
SOCIAL SECURITY	100.30.3130.61725	\$25,105	\$22,222	\$10,840	\$12,348	13.9%
MEDICARE	100.30.3130.61730	\$5,871	\$5,197	\$2,535	\$2,888	13.9%
SEASONAL EMPLOYEES	100.30.3130.61060	\$242,227	\$172,084	\$288,111	\$200,000	-30.6%
CONSULTING SERVICES	100.30.3130.62185		\$23,541			N/A
TRAINING & TRAVEL	100.30.3130.62295	\$35	\$627		\$7,000	N/A
MEMBERSHIP DUES	100.30.3130.62360	\$270	\$418	\$417	\$400	-4.1%
FIELD TRIPS	100.30.3130.62507	\$40,320	\$8,598	\$56,946	\$56,946	0%
TELECOMMUNICATIONS - WIRELESS	100.30.3130.64540	\$3,041	\$3,285			N/A
CLOTHING	100.30.3130.65020	\$3,115	\$1,342	\$1,300	\$5,000	284.6%
FOOD	100.30.3130.65025	\$1,580	\$3,636	\$3,155	\$5,000	58.5%
MEDICAL & LAB SUPPLIES	100.30.3130.65075	\$722	\$423	\$600	\$600	0%
OFFICE SUPPLIES	100.30.3130.65095	\$1,230	\$23	\$500	\$500	0%
RECREATION SUPPLIES	100.30.3130.65110	\$5,596	\$4,842	\$4,300	\$7,000	62.8%
OTHER PROGRAM COSTS	100.30.3130.62490	\$4,910	\$39,866	\$10,075	\$10,075	0%
<b>Total Special Recreation:</b>		<b>\$527,299</b>	<b>\$496,058</b>	<b>\$566,064</b>	<b>\$569,570</b>	<b>0.6%</b>
<b>Bus Program</b>						
REGULAR PAY	100.30.3140.61010	\$454	\$8,049			N/A
PROGRAM ASSISTANTS	100.30.3140.61013	\$0		\$17,600		N/A
PERMANENT PART-TIME	100.30.3140.61050	\$23,514	\$17,994	\$66,951	\$83,875	25.3%
OVERTIME PAY	100.30.3140.61110	\$0	\$316			N/A



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TERMINATION PAYOUTS	100.30.3140.61415	\$17				N/A
IMRF	100.30.3140.61710	\$1,972	\$1,221	\$1,159	\$1,309	13%
SOCIAL SECURITY	100.30.3140.61725	\$1,675	\$1,634	\$4,151	\$5,201	25.3%
MEDICARE	100.30.3140.61730	\$392	\$382	\$971	\$1,216	25.3%
SEASONAL EMPLOYEES	100.30.3140.61060	\$3,036				N/A
FIELD TRIPS	100.30.3140.62507	\$0	\$1,882			N/A
<b>Total Bus Program:</b>		<b>\$31,061</b>	<b>\$31,477</b>	<b>\$90,831</b>	<b>\$91,601</b>	<b>0.8%</b>
<b>Park Service Unit</b>						
REGULAR PAY	100.30.3150.61010	\$1,792	\$1,046			N/A
PERMANENT PART-TIME	100.30.3150.61050	\$63,351	\$36,367	\$46,180	\$51,096	10.6%
OVERTIME PAY	100.30.3150.61110	\$1,156	\$2,427			N/A
TERMINATION PAYOUTS	100.30.3150.61415	\$9,297				N/A
HEALTH INSURANCE	100.30.3150.61510	\$0	\$4			N/A
VISION INSURANCE	100.30.3150.61513	\$0	\$0			N/A
LIFE INSURANCE	100.30.3150.61615	\$0	\$0			N/A
SHOE ALLOWANCE	100.30.3150.61630	\$360	\$180	\$180		N/A
IMRF	100.30.3150.61710	\$5,853	\$1,714	\$1,529		N/A
SOCIAL SECURITY	100.30.3150.61725	\$4,709	\$4,473	\$2,875	\$3,169	10.2%
MEDICARE	100.30.3150.61730	\$1,101	\$1,046	\$673	\$742	10.3%
SEASONAL EMPLOYEES	100.30.3150.61060	\$0	\$32,127	\$287,000	\$200,000	-30.3%
TELECOMMUNICATIONS - WIRELESS	100.30.3150.64540	\$364	\$663			N/A
CLOTHING	100.30.3150.65020	\$0	\$873	\$600	\$5,000	733.3%
JANITORIAL SUPPLIES	100.30.3150.65040		\$0		\$4,800	N/A
MINOR EQUIPMENT & TOOLS	100.30.3150.65085	\$669	\$0	\$400	\$1,000	150%
RECREATION SUPPLIES	100.30.3150.65110		\$227		\$10,000	N/A
<b>Total Park Service Unit:</b>		<b>\$88,653</b>	<b>\$81,146</b>	<b>\$339,437</b>	<b>\$275,807</b>	<b>-18.7%</b>
<b>Golf</b>						
REGULAR PAY	100.30.3155.61010		\$1,009			N/A
SOCIAL SECURITY	100.30.3155.61725	\$528	\$625			N/A
MEDICARE	100.30.3155.61730	\$124	\$146			N/A
SEASONAL EMPLOYEES	100.30.3155.61060	\$16,294	\$9,075			N/A
<b>Total Golf:</b>		<b>\$16,945</b>	<b>\$10,856</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Community Relations</b>						
SOCIAL SECURITY	100.30.3205.61725	\$66				N/A
MEDICARE	100.30.3205.61730	\$15				N/A
SEASONAL EMPLOYEES	100.30.3205.61060	\$1,065				N/A
<b>Total Community Relations:</b>		<b>\$1,147</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Youth Engagement Division</b>						
REGULAR PAY	100.30.3215.61010	\$0	\$360			N/A
OVERTIME PAY	100.30.3215.61110	\$0	\$270			N/A
SOCIAL SECURITY	100.30.3215.61725	\$426	\$1,149			N/A
MEDICARE	100.30.3215.61730	\$100	\$269			N/A
SEASONAL EMPLOYEES	100.30.3215.61060	\$6,873	\$17,898			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3215.64540	\$942	\$884			N/A
OTHER PROGRAM COSTS	100.30.3215.62490	\$845	\$0			N/A
<b>Total Youth Engagement Division:</b>		<b>\$9,186</b>	<b>\$20,829</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Gibbs-Morrison Cultural Center</b>						
REGULAR PAY	100.30.3225.61010	\$448	\$1,394			N/A
PROGRAM ASSISTANTS	100.30.3225.61013	\$478				N/A
PERMANENT PART-TIME	100.30.3225.61050	\$33,892	\$13,502	\$39,153	\$35,429	-9.5%
SHOE ALLOWANCE	100.30.3225.61630	\$540	\$360	\$360		N/A
SOCIAL SECURITY	100.30.3225.61725	\$2,197	\$946	\$2,450	\$2,687	9.7%
MEDICARE	100.30.3225.61730	\$514	\$221	\$573	\$629	9.8%
SEASONAL EMPLOYEES	100.30.3225.61060	\$0		\$7,500		N/A
ADVERTISING	100.30.3225.62205	\$350		\$500		N/A
PRINTING	100.30.3225.62210	\$0		\$500		N/A
BLDG MAINTENANCE SERVICES	100.30.3225.62225	\$46	\$0	\$1,717	\$1,717	0%
RECEPTION/ENTERTAINMEN	100.30.3225.62365	\$0	\$0	\$100	\$100	0%
LICENSED PEST CONTROL SERVICES	100.30.3225.62495	\$729	\$817	\$1,200	\$1,200	0%
INSTRUCTOR SERVICES	100.30.3225.62505	\$648	\$0	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3225.62509	\$710	\$400	\$5,000	\$5,000	0%
ENTERTAIN/PERFORMER SERV	100.30.3225.62511	\$398	\$843			N/A
ELECTRICITY	100.30.3225.64005	\$3,524	\$2,094	\$6,500	\$6,500	0%
NATURAL GAS	100.30.3225.64015	\$3,468	\$2,053	\$4,500	\$4,500	0%
FOOD	100.30.3225.65025	\$0	\$0	\$1,000	\$1,000	0%
JANITORIAL SUPPLIES	100.30.3225.65040	\$1,725	\$1,202	\$4,000	\$4,000	0%
OFFICE SUPPLIES	100.30.3225.65095	\$0	\$0	\$2,000	\$2,000	0%
RECREATION SUPPLIES	100.30.3225.65110	\$170	\$0	\$11,000	\$5,000	-54.5%
OTHER PROGRAM COSTS	100.30.3225.62490	\$0	\$0	\$15,000	\$15,000	0%
<b>Total Gibbs-Morrison Cultural Center:</b>		<b>\$49,835</b>	<b>\$23,832</b>	<b>\$108,053</b>	<b>\$89,762</b>	<b>-16.9%</b>
<b>Ecology Center</b>						
REGULAR PAY	100.30.3605.61010	\$143,046	\$111,549	\$269,407	\$412,305	53%
RECREATION INSTRUCTORS REG PAY	100.30.3605.61011	\$45,047	\$63,259	\$58,000	\$120,000	106.9%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PROGRAM ASSISTANTS	100.30.3605.61013	\$934	\$65			N/A
PERMANENT PART-TIME	100.30.3605.61050	\$34,092	\$25,654	\$105,176	\$23,414	-77.7%
OVERTIME PAY	100.30.3605.61110	\$5,005	\$4,137	\$10,000	\$10,000	0%
TERMINATION PAYOUTS	100.30.3605.61415	\$1,279	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3605.61430	\$3,092				N/A
HEALTH INSURANCE	100.30.3605.61510	\$16,212	\$5,847	\$67,859	\$74,772	10.2%
VISION INSURANCE	100.30.3605.61513	\$84	\$35	\$35	\$38	8.6%
LIFE INSURANCE	100.30.3605.61615	\$147	\$98	\$131	\$145	10.7%
AUTO ALLOWANCE	100.30.3605.61625	\$0		\$594		N/A
CELL PHONE ALLOWANCE	100.30.3605.61626	\$270	\$0	\$462		N/A
SHOE ALLOWANCE	100.30.3605.61630	\$360	\$360	\$180	\$540	200%
IMRF	100.30.3605.61710	\$12,869	\$5,700	\$11,731	\$11,999	2.3%
SOCIAL SECURITY	100.30.3605.61725	\$21,515	\$19,644	\$23,301	\$27,049	16.1%
MEDICARE	100.30.3605.61730	\$5,032	\$4,594	\$5,450	\$6,327	16.1%
SEASONAL EMPLOYEES	100.30.3605.61060	\$120,168	\$113,777	\$130,000	\$123,000	-5.4%
ADVERTISING	100.30.3605.62205	\$350				N/A
PRINTING	100.30.3605.62210	\$0	\$331	\$2,500	\$500	-80%
IMPROVEMENT MAINT SERVICE	100.30.3605.62230		\$19,102			N/A
TRAINING & TRAVEL	100.30.3605.62295	\$185	\$210	\$2,500	\$10,000	300%
MEMBERSHIP DUES	100.30.3605.62360	\$100	\$475	\$400	\$500	25%
COPY MACHINE CHARGES	100.30.3605.62380	\$74				N/A
LICENSED PEST CONTROL SERVICES	100.30.3605.62495	\$1,048	\$1,060	\$792	\$800	1%
INSTRUCTOR SERVICES	100.30.3605.62505	\$2,707	\$4,222	\$10,000	\$5,000	-50%
FIELD TRIPS	100.30.3605.62507	\$14,524	\$20,932	\$24,900	\$24,900	0%
ENTERTAIN/PERFORMER SERV	100.30.3605.62511	\$0	\$2,872	\$1,975	\$1,975	0%
SECURITY ALARM CONTRACTS	100.30.3605.62518	\$1,003	\$750			N/A
OTHER CONTRACTUAL SERVICES	100.30.3605.62520		\$48		\$600	N/A
ELECTRICITY	100.30.3605.64005	\$5,083	\$4,503	\$6,310	\$3,310	-47.5%
NATURAL GAS	100.30.3605.64015	\$2,591	\$3,716	\$4,600	\$2,300	-50%
AGRI/BOTANICAL SUPPLIES	100.30.3605.65005	\$122	\$2,180	\$1,233	\$6,533	429.8%
CLOTHING	100.30.3605.65020	\$1,996	\$14,137	\$8,000	\$12,000	50%
FOOD	100.30.3605.65025	\$3,528	\$6,631	\$6,500	\$6,500	0%
JANITORIAL SUPPLIES	100.30.3605.65040	\$2,071	\$1,601	\$3,600	\$3,600	0%
BLDG MAINTENANCE MATERIAL	100.30.3605.65050	\$213	\$299			N/A
MINOR EQUIPMENT & TOOLS	100.30.3605.65085	\$1,948	\$1,732	\$700	\$1,000	42.9%
OFFICE SUPPLIES	100.30.3605.65095	\$1,704	\$1,557	\$2,900	\$2,900	0%
RECREATION SUPPLIES	100.30.3605.65110	\$12,699	\$15,705	\$11,100	\$11,100	0%
OTHER PROGRAM COSTS	100.30.3605.62490	\$4,203	\$6,808	\$8,000	\$8,000	0%
<b>Total Ecology Center:</b>		<b>\$465,298</b>	<b>\$463,587</b>	<b>\$778,336</b>	<b>\$911,107</b>	<b>17.1%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Eco-Quest Day Camp</b>						
OVERTIME PAY	100.30.3610.61110	\$98				N/A
SOCIAL SECURITY	100.30.3610.61725	\$192	\$50			N/A
MEDICARE	100.30.3610.61730	\$45	\$12			N/A
SEASONAL EMPLOYEES	100.30.3610.61060	\$2,992	\$799			N/A
<b>Total Eco-Quest Day Camp:</b>		<b>\$3,327</b>	<b>\$860</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Noyes Cultural Arts Center</b>						
REGULAR PAY	100.30.3710.61010	\$73,409	\$73,741	\$70,789	\$87,671	23.8%
PERMANENT PART-TIME	100.30.3710.61050	\$74,855	\$62,497	\$56,566	\$62,641	10.7%
OVERTIME PAY	100.30.3710.61110	\$0	\$181	\$2,000	\$2,000	0%
TERMINATION PAYOUTS	100.30.3710.61415	\$411	\$763			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3710.61430	\$0	\$556			N/A
HEALTH INSURANCE	100.30.3710.61510	\$22,700	\$21,756	\$23,507	\$25,151	7%
LIFE INSURANCE	100.30.3710.61615	\$7	\$7	\$6	\$1	-83.8%
SHOE ALLOWANCE	100.30.3710.61630	\$720	\$900	\$720	\$900	25%
IMRF	100.30.3710.61710	\$7,403	\$4,103	\$2,343	\$2,552	8.9%
SOCIAL SECURITY	100.30.3710.61725	\$9,022	\$8,321	\$7,941	\$9,376	18.1%
MEDICARE	100.30.3710.61730	\$2,110	\$1,946	\$1,857	\$2,193	18.1%
ADVERTISING	100.30.3710.62205	\$700				N/A
BLDG MAINTENANCE SERVICES	100.30.3710.62225	\$0	\$0	\$1,666	\$1,666	0%
TRAINING & TRAVEL	100.30.3710.62295		\$0		\$2,500	N/A
COPY MACHINE CHARGES	100.30.3710.62380	\$4,290				N/A
ELEVATOR CONTRACT COSTS	100.30.3710.62425	\$0	\$0	\$2,660	\$2,660	0%
LICENSED PEST CONTROL SERVICES	100.30.3710.62495	\$578	\$692	\$600	\$600	0%
SECURITY ALARM CONTRACTS	100.30.3710.62518	\$1,187	\$1,206	\$1,100	\$1,100	0%
ELECTRICITY	100.30.3710.64005	\$14,915	\$10,937	\$20,960	\$11,000	-47.5%
NATURAL GAS	100.30.3710.64015	\$12,842	\$18,360	\$24,300	\$15,000	-38.3%
TELECOMMUNICATIONS - WIRELESS	100.30.3710.64540	\$434	\$361			N/A
JANITORIAL SUPPLIES	100.30.3710.65040	\$3,648	\$2,859	\$2,950	\$2,950	0%
BLDG MAINTENANCE MATERIAL	100.30.3710.65050	\$820	\$507	\$1,000	\$1,000	0%
MINOR EQUIPMENT & TOOLS	100.30.3710.65085	\$0	\$80	\$200	\$200	0%
RECREATION SUPPLIES	100.30.3710.65110	\$0	\$0	\$1,000	\$1,000	0%
OTHER IMPROVEMENTS	100.30.3710.65515	\$7,691				N/A
<b>Total Noyes Cultural Arts Center:</b>		<b>\$237,741</b>	<b>\$209,774</b>	<b>\$222,166</b>	<b>\$232,161</b>	<b>4.5%</b>
<b>Cultural Arts Programs</b>						
REGULAR PAY	100.30.3720.61010	\$92,239	\$92,176	\$90,275	\$107,350	18.9%
OVERTIME PAY	100.30.3720.61110		\$8,938			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
HEALTH INSURANCE	100.30.3720.61510	\$24,131	\$23,065	\$23,507	\$25,151	7%
VISION INSURANCE	100.30.3720.61513	\$3	\$3			N/A
LIFE INSURANCE	100.30.3720.61615	\$121	\$127	\$111	\$87	-21.2%
IMRF	100.30.3720.61710	\$8,067	\$4,693	\$2,988	\$3,125	4.6%
SOCIAL SECURITY	100.30.3720.61725	\$12,947	\$12,001	\$5,597	\$6,657	18.9%
MEDICARE	100.30.3720.61730	\$3,028	\$2,807	\$1,309	\$1,557	19%
SEASONAL EMPLOYEES	100.30.3720.61060	\$118,011	\$100,137	\$122,000	\$122,000	0%
PRINTING	100.30.3720.62210	\$0	\$0	\$1,500		N/A
MEMBERSHIP DUES	100.30.3720.62360	\$40	\$0	\$250	\$250	0%
RECEPTION/ENTERTAINMEN	100.30.3720.62365	\$0		\$300		N/A
INSTRUCTOR SERVICES	100.30.3720.62505	\$19,681	\$29,434	\$12,800	\$12,800	0%
WORK- STUDY	100.30.3720.62506	\$1,046	\$2,414	\$4,000	\$4,000	0%
FIELD TRIPS	100.30.3720.62507	\$2,340	\$3,967	\$4,000	\$4,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3720.62509	\$5,100	\$12,553	\$8,079		N/A
ENTERTAIN/PERFORMER SERV	100.30.3720.62511	\$15,100	\$26,235	\$20,500		N/A
RENTAL SERVICES	100.30.3720.62515	\$14,810	\$8,215	\$20,000		N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3720.64540	\$2,026	\$2,215			N/A
CLOTHING	100.30.3720.65020	\$974	\$0	\$5,650	\$5,650	0%
FOOD	100.30.3720.65025	\$0	\$73	\$2,400		N/A
OFFICE SUPPLIES	100.30.3720.65095	\$33	\$0	\$1,000		N/A
RECREATION SUPPLIES	100.30.3720.65110	\$8,132	\$12,058	\$19,600	\$9,600	-51%
OTHER PROGRAM COSTS	100.30.3720.62490	\$5,550	\$745	\$22,425	\$2,425	-89.2%
<b>Total Cultural Arts Programs:</b>		<b>\$333,379</b>	<b>\$341,855</b>	<b>\$368,291</b>	<b>\$304,652</b>	<b>-17.3%</b>
<b>Total Parks And Recreation:</b>		<b>\$11,198,895</b>	<b>\$11,526,700</b>	<b>\$12,751,313</b>	<b>\$14,261,744</b>	<b>11.8%</b>
<b>Total Expenditures:</b>		<b>\$11,198,895</b>	<b>\$11,526,700</b>	<b>\$12,751,313</b>	<b>\$14,261,744</b>	<b>11.8%</b>

# 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.

## Accomplishments in 2023

- The Green Bay Road water main replacement from Lincoln Street to Central Street was completed
- The Ridge Avenue traffic signal upgrade from Oakton Street to Davis Street was completed
- 2023 Motor Fuel Tax funded street resurfacing project was completed
- Central Street Bridge replacement was completed
- Staff completed a tree inventory of 1/6th of the City's public trees to return to an annual partial inventory cycle. This work was completed with a \$15,000 grant from the USDA Forest Service through the State and the Chicago Region Trees Initiative at The Morton Arboretum
- Raymond Park -- replaced 2-5 year tot lot
- Staff completed DED injections on the City's elm trees. This process is completed on a 3 year cycle and was last completed in 2020.
- Replaced 56 light fixtures on street light poles with new LED fixtures in conformance with the Street Light Master Plan.
- Staff partnered with Commercial Franchise Hauler, Glass Packaging Institute, and Glass Recycler to set-up a commercial glass recycling program for bars and restaurants in Evanston.
- Established a permanent free food scraps drop-off location for residents at Robert Crown
- Staff conducted a 250 house recycling cart tagging pilot in Wards 3, 5, and 7 utilizing Rubicon software
- Installed ComEd meters at three street light power centers to get them off of dusk to dawn charges.
- Installed safety delineators at the CTA Isabella crossing to prevent vehicles from going around the down railroad gates.
- Replace ADA accessible beach paths at the three remaining beaches (Lighthouse, Lee, South Blvd.)
- Repaired and resurfaced tennis/basketball courts at James Park, Robert Crown Center, Burnham Shores, and Bent Park.
- Staff hired a GIS intern to get GPS coordinates for new parkway tree plantings and memorial benches and trees.
- Complete interior renovation of Lovelace Park fieldhouse

## 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.

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Maintain City streets and alleys in drivable condition					
Miles of streets resurfaced– primary routes	Output	0	0.2	0.6	0
Miles of streets resurfaced– residential streets	Output	2	2.6	1	1.8
Total number of unimproved alleys cut out and refreshed with new material	Output	12	7	9	16
Square yards of streets asphalt patched by contractor	Output	27,327	37,285	31,361	31,404
Number of Unimproved alleys paved	Output	x	4	5	5
Activity: Manage urban forest					
Parkway trees trimmed by City crews	Output	2,940	2,859	3,400	3,400
Total number of parkway elm removed due to DED	Output	21	20	24	20
Percentage of parkway elms actually removed	Effectiveness	2.60%	3.00%	3.20%	3.00%
Total number of other trees removed	Output	420	192	360	325
Total number of new park and parkway trees planted	Output	215	353	445	500
Elm trees covered under private insurance program	Output	214	225	245	250
Percentage of trees that are removed by the City and replaced within one year	Efficiency	0	10%	10%	15%
Total number of Public trees inventoried	Output	x	x	5,955	5,700
Activity: Manage snow operations to incorporate sustainability goals					
Tons of salt used/season	Output	3,857	2,362	5,400	6,000
Activity: Manage green spaces/parks at appropriate level of services					
Mowing rotation in days	Input	4.5	4.5	4.5	4.5

## Issues Affecting 2024 Budget

- The City Council is considering a code modification to include tree preservation requirements for trees located on private property. Public Works would not be able to implement and manage this program without additional staff.
- 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 can not be repaired and therefore replaced, as well as requiring lead service lines be replaced to the water meter when new water mains are installed.
- The Recycling & Environmental Management Division receives an overwhelming amount of 311 request that requires an additional Crew Leader to address them in a timely manner. An additional two Equipment Operators II's are also being requested in response to the need for improved special pickups, bulk pickup and fly dumping operations.
- An additional \$60,000 increase to the Forestry's Agriculture & Botanical Supplies account was requested in order to advance our efforts in meeting CARP goals. The additional funding will increase our new tree planting total to approximately 500 trees per year.



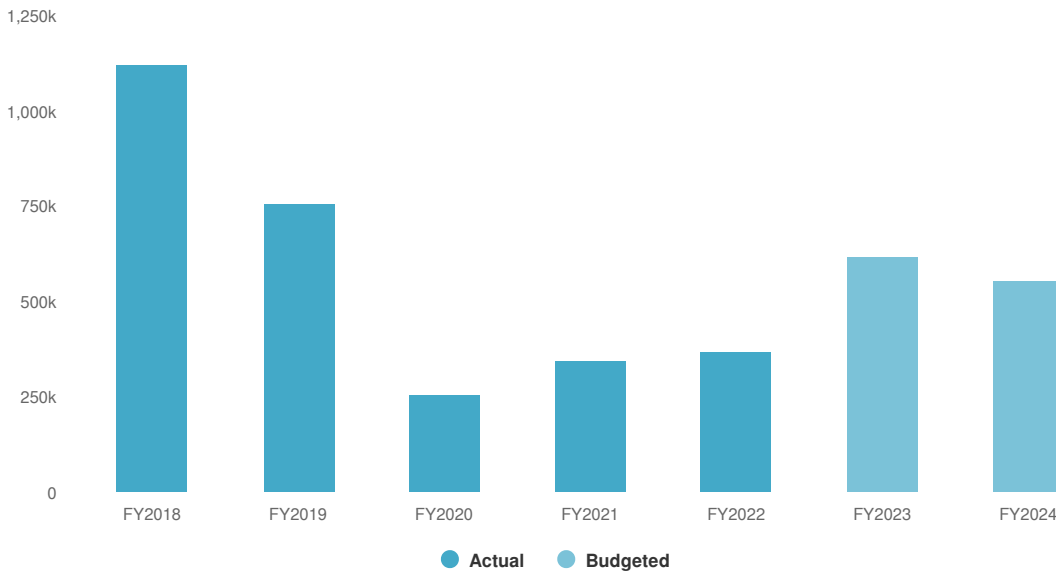
## Upcoming Initiatives

- Complete construction of the Main Street corridor improvement project from Maple Avenue to Hinman Avenue.
- Complete Leon Place reconstruction project
- Complete phase II design engineering for the Green Bay Road Project from McCormick Blvd. to Isabella Street.
- Complete roadway rating analysis and develop a five year street resurfacing plan.
- Start the Phase I Engineering for Lincoln Street Bridge replacement project
- Start phase II design engineering for Chicago Avenue corridor project from Howard to Davis Street
- Complete Park Strategic Master Plan.
- Complete construction of the Animal Shelter.
- Construct new access to the Dog beach.
- Complete construction of Ecology Center Renovation.
- Replace North Fuel Island at the Service Center.
- Continue Implementation of the Sidewalk Improvement and Sidewalk Gap Infill Programs.
- Continue incorporation of CARP goals into City infrastructure projects.
- Begin implementing recommendations from the Stormwater Master Plan and develop long-term goals for stormwater mitigation.
- Finalize 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 four street light power centers to get them off of dusk to dawn charges.

## Revenues Summary

**\$553,000** **-\$65,000**  
 (-10.52% vs. prior year)

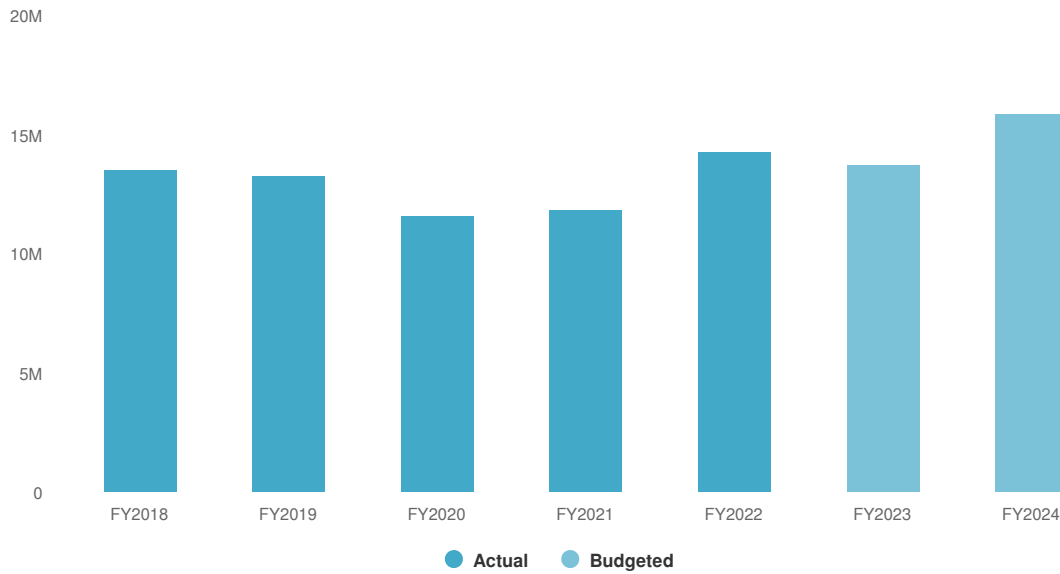
### Public Works Agency Budget vs. Actual



## Expenditures Summary

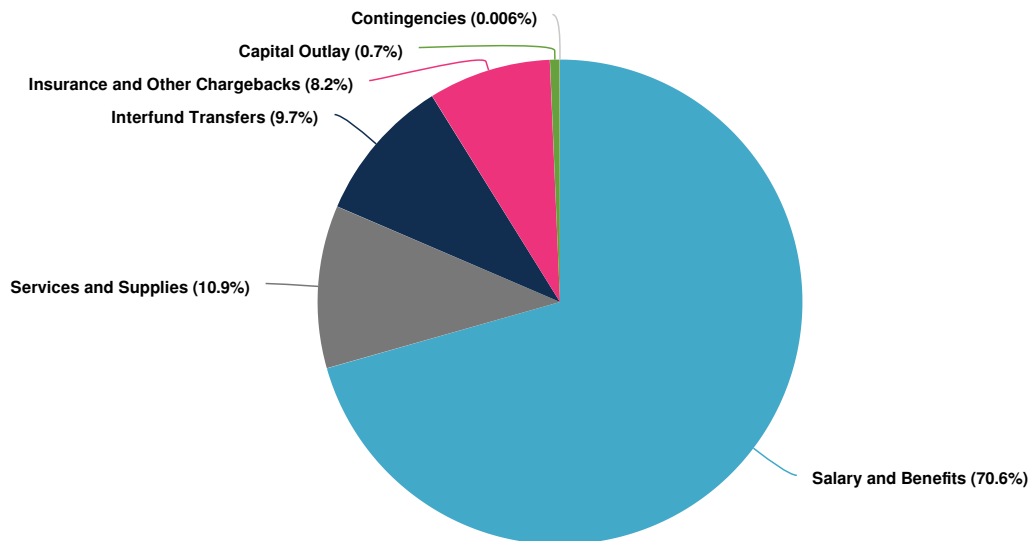
**\$15,868,893** **\$2,160,262**  
 (15.76% vs. prior year)

**Public Works Agency Budget vs. Actual**



**Expenditures by Type**

**Budgeted Expenditures by Type**

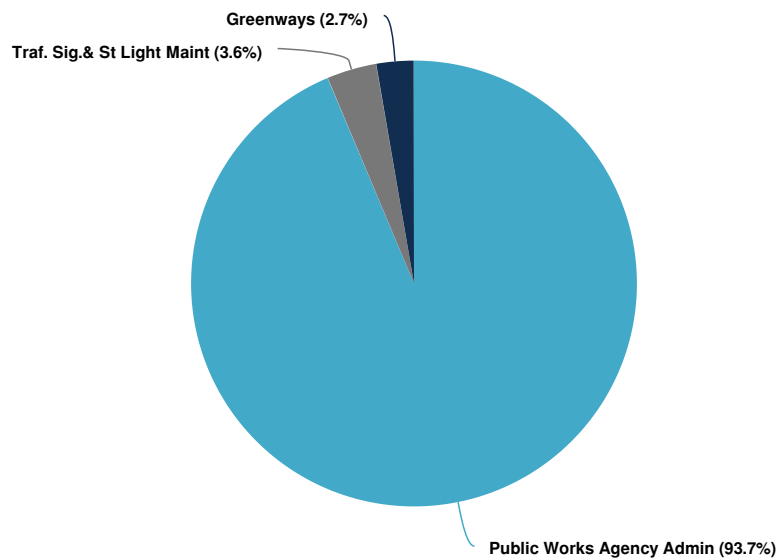


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$8,516,564	\$8,749,589	\$9,029,662	\$11,203,383	24.1%
Services and Supplies	\$1,028,111	\$2,198,487	\$2,121,969	\$1,722,010	-18.8%
Miscellaneous	\$143	\$2,100	\$0	\$0	0%
Capital Outlay	\$8,501	\$57,829	\$56,000	\$104,500	86.6%
Interfund Transfers	\$1,069,992	\$2,070,000	\$1,240,000	\$1,540,000	24.2%
Insurance and Other Chargebacks	\$1,203,651	\$1,219,840	\$1,260,000	\$1,298,000	3%
Contingencies	\$773	\$30	\$1,000	\$1,000	0%
<b>Total Expense Objects:</b>	<b>\$11,827,735</b>	<b>\$14,297,876</b>	<b>\$13,708,631</b>	<b>\$15,868,893</b>	<b>15.8%</b>

## Revenue Detail

### Budgeted Revenue by Division

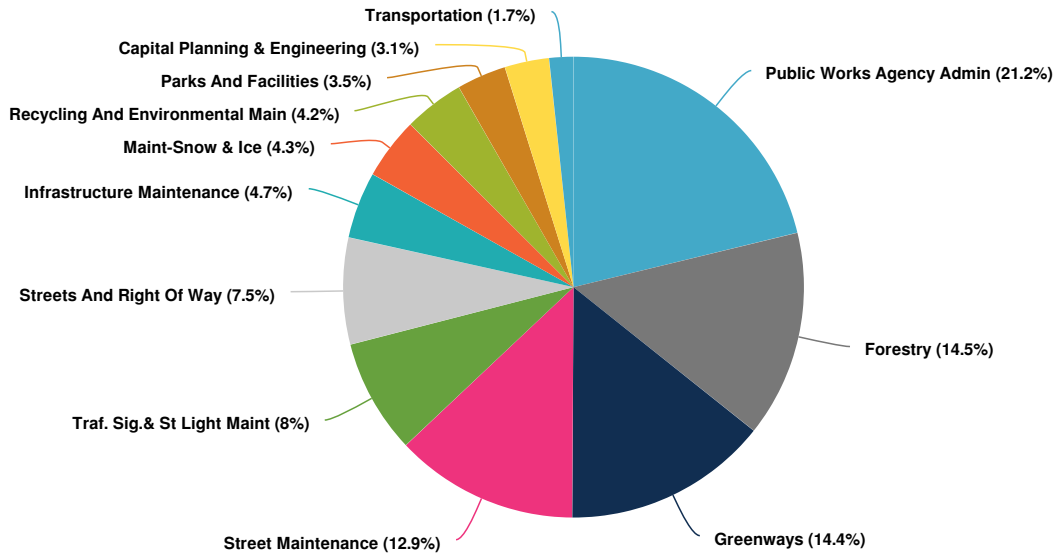


Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$15,010	\$36,796	\$358,000	\$358,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.40.4105.52130	-\$30				N/A
VISITOR PARKING PERMITS	100.40.4105.52131	-\$16				N/A
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$28,525	\$26,375	\$20,000	\$20,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
EASEMENTS	100.40.4105.52175	\$4,727	\$47,000			N/A
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	\$96,010	\$91,128	\$63,000	\$63,000	0%
TREE PRESERVATION REVENUES	100.40.4105.53667	\$13,359	\$12,843	\$5,000	\$5,000	0%
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	\$0	\$0	\$80,000	\$20,000	-75%
I HEART EVANSTON TREES PROJECT	100.40.4105.53737	\$50				N/A
PROPERTY SALES AND RENTAL	100.40.4105.56010	\$94,011				N/A
MISCELLANEOUS REVENUE	100.40.4105.56045	\$3,050	\$76,294			N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.40.4105.56067	\$3,871		\$20,000		N/A
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	\$20,771	\$36,157	\$32,000	\$32,000	0%
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	\$32,620	\$21,160	\$20,000	\$20,000	0%
<b>Total Public Works Agency Admin:</b>		<b>\$311,958</b>	<b>\$347,752</b>	<b>\$598,000</b>	<b>\$518,000</b>	<b>-13.4%</b>
<b>Greenways</b>						
DONATIONS	100.40.4330.56011	\$15,137	\$9,699		\$15,000	N/A
<b>Total Greenways:</b>		<b>\$15,137</b>	<b>\$9,699</b>		<b>\$15,000</b>	<b>N/A</b>
<b>Traf. Sig.&amp; St Light Maint</b>						
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	\$4,004	\$3,274	\$20,000	\$20,000	0%
DAMAGE TO TRAFFIC SIGNALS	100.40.4520.56030	\$0	\$2,435			N/A
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$0	\$7,334			N/A
REIMBURSEMENTS	100.40.4520.53632	\$14,891	\$372			N/A
<b>Total Traf. Sig.&amp; St Light Maint:</b>		<b>\$18,896</b>	<b>\$13,415</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Total Public Works Agency:</b>		<b>\$345,991</b>	<b>\$370,866</b>	<b>\$618,000</b>	<b>\$553,000</b>	<b>-10.5%</b>
<b>Total Revenue:</b>		<b>\$345,991</b>	<b>\$370,866</b>	<b>\$618,000</b>	<b>\$553,000</b>	<b>-10.5%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
REGULAR PAY	100.40.4105.61010	\$303,633	\$282,727	\$266,553	\$302,983	13.7%
PERMANENT PART-TIME	100.40.4105.61050	\$4,837	\$21,178	\$0		N/A
OVERTIME PAY	100.40.4105.61110	\$285	\$615			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4105.61430	\$10,832				N/A
HEALTH INSURANCE	100.40.4105.61510	\$16,901	\$15,569	\$11,754	\$15,444	31.4%
VISION INSURANCE	100.40.4105.61513	\$31	\$23		\$75	N/A
LIFE INSURANCE	100.40.4105.61615	\$266	\$245	\$213	\$213	0%
AUTO ALLOWANCE	100.40.4105.61625	\$1,401	\$1,089	\$1,712		N/A
SHOE ALLOWANCE	100.40.4105.61630	\$155	\$0		\$78	N/A
IMRF	100.40.4105.61710	\$26,443	\$14,283	\$8,824	\$8,818	-0.1%
SOCIAL SECURITY	100.40.4105.61725	\$17,903	\$17,506	\$14,632	\$16,983	16.1%
MEDICARE	100.40.4105.61730	\$4,608	\$4,322	\$3,890	\$4,395	13%
SEASONAL EMPLOYEES	100.40.4105.61060	\$4,418	\$0	\$12,100	\$12,100	0%
ENGINEERING SERVICES	100.40.4105.62145	\$0	\$750			N/A
CONSULTING SERVICES	100.40.4105.62185	\$795				N/A
ADVERTISING	100.40.4105.62205		\$140			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PRINTING	100.40.4105.62210	\$1,596	\$1,787			N/A
TRAINING & TRAVEL	100.40.4105.62295	\$189	\$55	\$10,000	\$10,000	0%
MEMBERSHIP DUES	100.40.4105.62360	\$400	\$503	\$2,450	\$6,500	165.3%
COPY MACHINE CHARGES	100.40.4105.62380	\$3,333				N/A
BANK SERVICE CHARGES	100.40.4105.62705	\$4				N/A
NATURAL GAS	100.40.4105.64015	\$20,334	\$30,687			N/A
TELECOMMUNICATIONS - WIRELESS	100.40.4105.64540	\$16,666	\$21,190			N/A
CLOTHING	100.40.4105.65020	\$60,351	\$53,382	\$70,000	\$90,000	28.6%
FOOD	100.40.4105.65025	\$893	\$47	\$1,000	\$1,000	0%
MINOR EQUIPMENT & TOOLS	100.40.4105.65085	\$1,737	\$0	\$500	\$500	0%
SAFETY EQUIPMENT	100.40.4105.65090	\$2,128	\$1,678	\$2,000	\$2,000	0%
OFFICE SUPPLIES	100.40.4105.65095	\$509	\$1,636	\$1,500	\$1,500	0%
TRAFFIC CONTROL SUPPLI	100.40.4105.65115	-\$30	-\$30			N/A
OTHER COMMODITIES	100.40.4105.65125	\$347	\$0	\$1,300	\$1,300	0%
OFFICE MACH. & EQUIP.	100.40.4105.65620	\$0	\$0	\$2,000	\$20,000	900%
OTHER PROGRAM COSTS	100.40.4105.62490	\$143				N/A
FURNITURE / FIXTURES / EQUIPMENT	100.40.4105.65503	\$0	\$20,274		\$30,000	N/A
OTHER IMPROVEMENTS	100.40.4105.65515	\$0	\$0	\$3,000	\$3,000	0%
RENTAL OF AUTO-FLEET MAINTENANCE	100.40.4105.62305	\$999,996	\$1,000,000	\$1,000,000	\$1,300,000	30%
RENTAL OF AUTO REPLACEMENT	100.40.4105.62309	\$69,996	\$70,000	\$240,000	\$240,000	0%
TRANSFER TO INSURANCE - RISK	100.40.4105.66030	\$1,200,000	\$1,200,000	\$1,260,000	\$1,298,000	3%
CONTINGENCIES	100.40.4105.68205	\$773	\$30	\$1,000	\$1,000	0%
<b>Total Public Works Agency Admin:</b>		<b>\$2,771,873</b>	<b>\$2,759,686</b>	<b>\$2,914,429</b>	<b>\$3,365,889</b>	<b>15.5%</b>
<b>Environmental Services</b>						
REGULAR PAY	100.40.4300.61010	\$86,792	\$86,921	\$96,115		N/A
HEALTH INSURANCE	100.40.4300.61510	\$16,481	\$6,586	\$6,695		N/A
VISION INSURANCE	100.40.4300.61513	\$63	\$35	\$35		N/A
LIFE INSURANCE	100.40.4300.61615	\$105	\$119	\$119		N/A
SHOE ALLOWANCE	100.40.4300.61630	\$155	\$0			N/A
IMRF	100.40.4300.61710	\$6,894	\$4,023	\$3,182		N/A
SOCIAL SECURITY	100.40.4300.61725	\$5,275	\$5,331	\$5,960		N/A
MEDICARE	100.40.4300.61730	\$1,234	\$1,247	\$1,394		N/A
TRAINING & TRAVEL	100.40.4300.62295	\$4,684	\$2,458	\$7,500		N/A
POSTAGE	100.40.4300.62315	\$85	\$71	\$1,000		N/A
IT COMPUTER SOFTWARE	100.40.4300.62340	\$0		\$2,100		N/A
MEMBERSHIP DUES	100.40.4300.62360	\$1,190	\$1,495	\$1,000		N/A
RENTALS	100.40.4300.62375	\$4,110	\$2,800	\$2,810		N/A
TELECOMMUNICATIONS	100.40.4300.64505	\$9,517	\$13,047			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
BOOKS, PUBLICATIONS, MAPS	100.40.4300.65010	\$318		\$300		N/A
CLOTHING	100.40.4300.65020	\$850	\$1,772	\$1,200		N/A
MINOR EQUIPMENT & TOOLS	100.40.4300.65085	\$0	\$5,063	\$43,000		N/A
SAFETY EQUIPMENT	100.40.4300.65090	\$3,024	\$429	\$5,000		N/A
OFFICE SUPPLIES	100.40.4300.65095	\$1,098	\$575	\$700		N/A
<b>Total Environmental Services:</b>		<b>\$141,875</b>	<b>\$131,972</b>	<b>\$178,110</b>	<b>\$0</b>	<b>-100%</b>
<b>Recycling And Environmental Main</b>						
REGULAR PAY	100.40.4310.61010	\$454,862	\$452,600	\$437,476	\$508,006	16.1%
OVERTIME PAY	100.40.4310.61110	\$25,684	\$20,855	\$20,000	\$20,000	0%
ANNUAL SICK LEAVE PAYOUT	100.40.4310.61420	\$1,703	\$1,754			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4310.61430	\$3,610				N/A
HEALTH INSURANCE	100.40.4310.61510	\$75,369	\$77,911	\$82,424	\$86,557	5%
VISION INSURANCE	100.40.4310.61513	\$220	\$224	\$241	\$152	-37.1%
LIFE INSURANCE	100.40.4310.61615	\$202	\$208	\$190	\$142	-25.6%
SHOE ALLOWANCE	100.40.4310.61630	\$1,800	\$1,800	\$1,800	\$1,800	0%
IMRF	100.40.4310.61710	\$39,856	\$22,155	\$14,481	\$14,783	2.1%
SOCIAL SECURITY	100.40.4310.61725	\$29,991	\$28,482	\$27,235	\$31,608	16.1%
MEDICARE	100.40.4310.61730	\$7,014	\$6,661	\$6,370	\$7,392	16.1%
SEASONAL EMPLOYEES	100.40.4310.61060	\$11,313				N/A
OFFICE SUPPLIES	100.40.4310.65095	\$0	\$18			N/A
TRANSFER TO SOLID WASTE	100.40.4310.69520	\$0	\$1,000,000			N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$651,625</b>	<b>\$1,612,669</b>	<b>\$590,217</b>	<b>\$670,439</b>	<b>13.6%</b>
<b>Forestry</b>						
REGULAR PAY	100.40.4320.61010	\$1,215,932	\$1,035,403	\$1,185,052	\$1,380,720	16.5%
PERMANENT PART-TIME	100.40.4320.61050	\$1,536	\$0			N/A
OVERTIME PAY	100.40.4320.61110	\$76,251	\$70,004	\$45,000	\$75,000	66.7%
TERMINATION PAYOUTS	100.40.4320.61415	\$0	\$14,751			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4320.61420	\$1,868	\$962			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4320.61430	\$0	\$15,229			N/A
HEALTH INSURANCE	100.40.4320.61510	\$255,304	\$199,848	\$253,442	\$294,958	16.4%
VISION INSURANCE	100.40.4320.61513	\$596	\$517	\$407	\$444	9.1%
LIFE INSURANCE	100.40.4320.61615	\$720	\$575	\$459	\$449	-2.2%
SHOE ALLOWANCE	100.40.4320.61630	\$4,355	\$4,200	\$3,600	\$3,755	4.3%
IMRF	100.40.4320.61710	\$106,239	\$52,753	\$39,227	\$40,181	2.4%
SOCIAL SECURITY	100.40.4320.61725	\$77,528	\$68,631	\$73,697	\$85,838	16.5%
MEDICARE	100.40.4320.61730	\$18,132	\$16,051	\$17,236	\$20,076	16.5%
SEASONAL EMPLOYEES	100.40.4320.61060	\$5,798	\$15,030	\$27,000	\$36,000	33.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OTHER EQMT MAINTENANCE	100.40.4320.62245		\$105			N/A
TREE SERVICES	100.40.4320.62385	\$144,941	\$117,524	\$125,000	\$125,000	0%
DED INOCULATION	100.40.4320.62496	\$32,186	\$27,573	\$38,000	\$38,000	0%
INOCULATION FUNDING-ANNUAL AMORTIZATION	100.40.4320.62497	\$0	\$0	\$700,000		N/A
AGRI/BOTANICAL SUPPLIES	100.40.4320.65005	\$97,812	\$104,530	\$115,000	\$175,000	52.2%
MATER. TO MAINT. IMP.	100.40.4320.65055	\$5,498	\$1,391	\$3,000	\$3,000	0%
OFFICE/OTHER EQT MTN MATL	100.40.4320.65070		\$2,212			N/A
MEDICAL & LAB SUPPLIES	100.40.4320.65075	\$39	\$575	\$500	\$500	0%
MINOR EQUIPMENT & TOOLS	100.40.4320.65085	\$7,988	\$11,516	\$10,000	\$12,000	20%
SAFETY EQUIPMENT	100.40.4320.65090	\$3,036	\$8,464	\$10,000	\$10,000	0%
<b>Total Forestry:</b>		<b>\$2,055,758</b>	<b>\$1,767,844</b>	<b>\$2,646,620</b>	<b>\$2,300,920</b>	<b>-13.1%</b>
<b>Greenways</b>						
REGULAR PAY	100.40.4330.61010	\$1,095,931	\$1,063,962	\$1,159,807	\$1,343,116	15.8%
PERMANENT PART-TIME	100.40.4330.61050	\$286				N/A
OVERTIME PAY	100.40.4330.61110	\$31,322	\$35,823	\$25,000	\$35,000	40%
TERMINATION PAYOUTS	100.40.4330.61415	\$35,472	\$12,175			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4330.61430	\$3,845	\$374			N/A
HEALTH INSURANCE	100.40.4330.61510	\$215,252	\$207,797	\$236,918	\$291,381	23%
VISION INSURANCE	100.40.4330.61513	\$461	\$472	\$443	\$408	-8%
LIFE INSURANCE	100.40.4330.61615	\$668	\$652	\$601	\$467	-22.3%
SHOE ALLOWANCE	100.40.4330.61630	\$3,900	\$3,600	\$3,600	\$3,600	0%
IMRF	100.40.4330.61710	\$94,347	\$51,760	\$38,390	\$39,086	1.8%
SOCIAL SECURITY	100.40.4330.61725	\$70,972	\$68,625	\$72,131	\$83,497	15.8%
MEDICARE	100.40.4330.61730	\$16,598	\$16,049	\$16,870	\$19,528	15.8%
SEASONAL EMPLOYEES	100.40.4330.61060	\$35,657	\$32,850	\$57,000	\$57,000	0%
LANDSCAPE MAINTENANCE SERVICES	100.40.4330.62195	\$161,573	\$185,909	\$185,000	\$215,000	16.2%
PARK MNTNCE & FURNITURE RPLCMN	100.40.4330.62199	\$42,203	\$39,534	\$20,000	\$55,000	175%
TRAINING & TRAVEL	100.40.4330.62295		\$525			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.40.4330.62509	\$0		\$32,000		N/A
AGRI/BOTANICAL SUPPLIES	100.40.4330.65005	\$23,483	\$28,866	\$32,000	\$32,000	0%
FOOD	100.40.4330.65025		\$4			N/A
MATER. TO MAINT. IMP.	100.40.4330.65055	\$12,181	\$7,109	\$12,000	\$12,000	0%
OFFICE/OTHER EQT MTN MATL	100.40.4330.65070	\$17,253	\$18,025	\$17,500	\$20,000	14.3%
MINOR EQUIPMENT & TOOLS	100.40.4330.65085	\$8,885	\$4,679	\$3,500	\$7,000	100%
SAFETY EQUIPMENT	100.40.4330.65090	\$0	\$0	\$3,500	\$3,500	0%
FITNESS INCENTIVE	100.40.4330.65141		\$1,200			N/A
AUTOMOTIVE EQUIPMENT	100.40.4330.65550	\$0	\$26,000	\$40,000	\$60,000	50%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FURNITURE & FIXTURES	100.40.4330.65625	\$4,858	\$11,125	\$5,000	\$5,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4330.66049	\$137	\$2,901			N/A
<b>Total Greenways:</b>		<b>\$1,875,284</b>	<b>\$1,820,016</b>	<b>\$1,961,260</b>	<b>\$2,282,584</b>	<b>16.4%</b>
<b>Capital Planning &amp; Engineering</b>						
REGULAR PAY	100.40.4400.61010	\$0	\$80,102	\$79,122	\$206,823	161.4%
OVERTIME PAY	100.40.4400.61110	\$12,956	\$166	\$5,000	\$5,000	0%
HEALTH INSURANCE	100.40.4400.61510	\$1,907	\$10,878	\$11,754	\$37,727	221%
VISION INSURANCE	100.40.4400.61513	\$7				N/A
LIFE INSURANCE	100.40.4400.61615	\$7	\$107	\$98	\$80	-18.4%
AUTO ALLOWANCE	100.40.4400.61625	\$0	\$675	\$619	\$675	9%
IMRF	100.40.4400.61710	\$1,047	\$3,725	\$2,619	\$6,019	129.8%
SOCIAL SECURITY	100.40.4400.61725	\$1,766	\$6,053	\$4,558	\$11,840	159.8%
MEDICARE	100.40.4400.61730	\$413	\$1,489	\$1,157	\$3,009	160.1%
SEASONAL EMPLOYEES	100.40.4400.61060	\$15,810	\$23,804	\$15,000	\$96,000	540%
ADVERTISING	100.40.4400.62205		\$38			N/A
PRINTING	100.40.4400.62210	\$4,519	\$4,022	\$10,000	\$10,000	0%
OFFICE EQUIPMENT MAINT	100.40.4400.62235	\$1,600	\$810	\$3,500	\$3,500	0%
OTHER EQMT MAINTENANCE	100.40.4400.62245	\$0	\$0	\$200	\$200	0%
TRAINING & TRAVEL	100.40.4400.62295	\$3,034	\$1,938	\$6,500	\$6,500	0%
POSTAGE	100.40.4400.62315	\$152	\$64	\$250	\$250	0%
IT COMPUTER SOFTWARE	100.40.4400.62340	\$0	\$9,933	\$12,000	\$11,000	-8.3%
MEMBERSHIP DUES	100.40.4400.62360	\$540	\$616	\$2,310	\$2,000	-13.4%
PLUMB, ELEC, PLAN REVEIW SERV	100.40.4400.62464	\$0	\$85,868	\$50,000		N/A
TELECOMMUNICATIONS	100.40.4400.64505	\$3,400	\$4,359			N/A
PERSONAL COMPUTER SOFTWARE	100.40.4400.64545	\$850				N/A
BOOKS, PUBLICATIONS, MAPS	100.40.4400.65010	\$366	\$3,155	\$400	\$22,000	5,400%
CLOTHING	100.40.4400.65020		\$0		\$2,500	N/A
FOOD	100.40.4400.65025	\$267	\$613			N/A
MINOR EQUIPMENT & TOOLS	100.40.4400.65085	\$2,054	\$2,623	\$1,750	\$68,000	3,785.7%
SAFETY EQUIPMENT	100.40.4400.65090	\$121	\$395	\$550	\$550	0%
OFFICE SUPPLIES	100.40.4400.65095	\$1,285	\$1,283	\$1,766	\$2,000	13.3%
PHOTO/DRAFTING SUPPLIE	100.40.4400.65105	\$0	\$0	\$750	\$750	0%
<b>Total Capital Planning &amp; Engineering:</b>		<b>\$52,100</b>	<b>\$242,715</b>	<b>\$209,903</b>	<b>\$496,422</b>	<b>136.5%</b>
<b>Streets And Right Of Way</b>						
REGULAR PAY	100.40.4410.61010	\$163,608	\$599,860	\$749,629	\$936,230	24.9%
OVERTIME PAY	100.40.4410.61110	\$1,601	\$3,361		\$5,000	N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TERMINATION PAYOUTS	100.40.4410.61415	\$0	\$31,514			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4410.61420	\$1,810	\$2,198			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4410.61430	\$2,179	\$2,849			N/A
HEALTH INSURANCE	100.40.4410.61510	\$36,741	\$90,845	\$118,144	\$141,381	19.7%
VISION INSURANCE	100.40.4410.61513	\$54	\$96	\$116	\$55	-52.5%
LIFE INSURANCE	100.40.4410.61615	\$106	\$463	\$433	\$403	-7%
AUTO ALLOWANCE	100.40.4410.61625	\$0	\$1,350	\$1,238	\$2,250	81.8%
CELL PHONE ALLOWANCE	100.40.4410.61626	\$0	\$936	\$693	\$1,008	45.5%
SHOE ALLOWANCE	100.40.4410.61630	\$525	\$1,430	\$1,430	\$1,435	0.3%
IMRF	100.40.4410.61710	\$13,906	\$29,257	\$24,813	\$27,245	9.8%
SOCIAL SECURITY	100.40.4410.61725	\$10,088	\$38,530	\$46,686	\$58,338	25%
MEDICARE	100.40.4410.61730	\$2,359	\$9,011	\$10,918	\$13,644	25%
<b>Total Streets And Right Of Way:</b>		<b>\$232,977</b>	<b>\$811,699</b>	<b>\$954,100</b>	<b>\$1,186,990</b>	<b>24.4%</b>
<b>Transportation</b>						
REGULAR PAY	100.40.4420.61010	\$172,564	\$173,528	\$170,651	\$204,542	19.9%
OVERTIME PAY	100.40.4420.61110	\$1,184	\$303		\$1,500	N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4420.61420	\$447	\$465			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4420.61430	\$7,087				N/A
HEALTH INSURANCE	100.40.4420.61510	\$33,868	\$32,493	\$35,538	\$38,022	7%
LIFE INSURANCE	100.40.4420.61615	\$173	\$179	\$163	\$132	-18.9%
AUTO ALLOWANCE	100.40.4420.61625	\$900	\$900	\$825	\$900	9.1%
CELL PHONE ALLOWANCE	100.40.4420.61626	\$504	\$504	\$462	\$504	9.1%
SHOE ALLOWANCE	100.40.4420.61630	\$150	\$150	\$150	\$305	103.3%
IMRF	100.40.4420.61710	\$14,895	\$8,111	\$5,649	\$5,953	5.4%
SOCIAL SECURITY	100.40.4420.61725	\$10,936	\$10,494	\$10,670	\$12,788	19.9%
MEDICARE	100.40.4420.61730	\$2,558	\$2,454	\$2,495	\$2,991	19.9%
<b>Total Transportation:</b>		<b>\$245,267</b>	<b>\$229,583</b>	<b>\$226,602</b>	<b>\$267,638</b>	<b>18.1%</b>
<b>Parks And Facilities</b>						
REGULAR PAY	100.40.4430.61010	\$50,282	\$271,827	\$269,083	\$418,611	55.6%
TERMINATION PAYOUTS	100.40.4430.61415		\$18,646			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4430.61430	\$2,243				N/A
HEALTH INSURANCE	100.40.4430.61510	\$9,897	\$53,798	\$57,125	\$85,383	49.5%
VISION INSURANCE	100.40.4430.61513	\$56	\$56	\$51	\$56	9.1%
LIFE INSURANCE	100.40.4430.61615	\$65	\$364	\$331	\$176	-46.7%
AUTO ALLOWANCE	100.40.4430.61625	\$0	\$900	\$825	\$1,350	63.6%
CELL PHONE ALLOWANCE	100.40.4430.61626	\$0	\$504	\$462	\$684	48.1%
SHOE ALLOWANCE	100.40.4430.61630	\$78				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
IMRF	100.40.4430.61710	\$4,317	\$12,689	\$8,907	\$12,182	36.8%
SOCIAL SECURITY	100.40.4430.61725	\$3,099	\$17,316	\$16,763	\$26,080	55.6%
MEDICARE	100.40.4430.61730	\$725	\$4,050	\$3,920	\$6,099	55.6%
<b>Total Parks And Facilities:</b>		<b>\$70,761</b>	<b>\$380,149</b>	<b>\$357,467</b>	<b>\$550,621</b>	<b>54%</b>
<b>Infrastructure Maintenance</b>						
REGULAR PAY	100.40.4500.61010	\$117,070	\$168,740	\$209,898	\$513,648	144.7%
PERMANENT PART-TIME	100.40.4500.61050	\$0		\$45,319		N/A
JOB TRAINING PROGRAM	100.40.4500.61072	\$0	\$0	\$28,000	\$28,000	0%
OVERTIME PAY	100.40.4500.61110	\$0	\$962			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4500.61430	\$6,121				N/A
HEALTH INSURANCE	100.40.4500.61510	\$13,102	\$7,576	\$27,583	\$50,741	84%
VISION INSURANCE	100.40.4500.61513	\$53	\$31	\$50	\$160	222%
LIFE INSURANCE	100.40.4500.61615	\$141	\$197	\$241	\$295	22.5%
AUTO ALLOWANCE	100.40.4500.61625	\$675				N/A
SHOE ALLOWANCE	100.40.4500.61630	\$233	\$271	\$271	\$426	57.1%
IMRF	100.40.4500.61710	\$9,992	\$7,986	\$8,448	\$14,947	76.9%
SOCIAL SECURITY	100.40.4500.61725	\$6,683	\$10,359	\$15,170	\$31,157	105.4%
MEDICARE	100.40.4500.61730	\$1,758	\$2,423	\$3,705	\$7,455	101.2%
OFFICE EQUIPMENT MAINT	100.40.4500.62235	\$0	\$0	\$400	\$400	0%
OTHER EQMT MAINTENANCE	100.40.4500.62245	\$2,000	\$2,032	\$2,000	\$2,000	0%
TRAINING & TRAVEL	100.40.4500.62295	\$600	\$9,088	\$5,750	\$20,000	247.8%
POSTAGE	100.40.4500.62315		\$0		\$1,000	N/A
MEMBERSHIP DUES	100.40.4500.62360	\$360	\$445	\$1,000	\$3,000	200%
RENTALS	100.40.4500.62375		\$0		\$2,810	N/A
TELECOMMUNICATIONS	100.40.4500.64505	\$6,833	\$6,010	\$16,800		N/A
BOOKS, PUBLICATIONS, MAPS	100.40.4500.65010	\$209	\$0	\$333	\$300	-9.9%
CLOTHING	100.40.4500.65020	\$0	\$1,219		\$1,500	N/A
FOOD	100.40.4500.65025	\$631	\$161			N/A
MATER. TO MAINT. IMP.	100.40.4500.65055	\$690	\$0	\$1,750	\$1,750	0%
MINOR EQUIPMENT & TOOLS	100.40.4500.65085	\$2,552	\$4,628	\$4,800	\$47,800	895.8%
SAFETY EQUIPMENT	100.40.4500.65090	\$2,115	\$2,882	\$1,300	\$6,300	384.6%
OFFICE SUPPLIES	100.40.4500.65095	\$1,662	\$4,116	\$2,550	\$3,250	27.5%
IT COMPUTER HARDWARE	100.40.4500.65555	\$6,541	\$2,876	\$1,500	\$3,000	100%
FURNITURE & FIXTURES	100.40.4500.65625	\$431	\$430	\$3,500	\$2,000	-42.9%
<b>Total Infrastructure Maintenance:</b>		<b>\$180,450</b>	<b>\$232,433</b>	<b>\$380,368</b>	<b>\$741,939</b>	<b>95.1%</b>
<b>Street Maintenance</b>						
REGULAR PAY	100.40.4510.61010	\$1,191,573	\$1,216,685	\$1,282,612	\$1,452,865	13.3%
PERMANENT PART-TIME	100.40.4510.61050	\$0	\$583			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OVERTIME PAY	100.40.4510.61110	\$15,682	\$32,673	\$25,000	\$35,000	40%
TERMINATION PAYOUTS	100.40.4510.61415	\$0	\$2,712			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4510.61420	\$1,792	\$1,890			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4510.61430	\$4,332	\$10,997			N/A
HEALTH INSURANCE	100.40.4510.61510	\$221,831	\$216,847	\$243,947	\$274,375	12.5%
VISION INSURANCE	100.40.4510.61513	\$676	\$722	\$751	\$781	4%
LIFE INSURANCE	100.40.4510.61615	\$602	\$661	\$630	\$438	-30.5%
SHOE ALLOWANCE	100.40.4510.61630	\$4,200	\$4,055	\$4,655	\$4,356	-6.4%
IMRF	100.40.4510.61710	\$99,402	\$58,525	\$42,454	\$42,280	-0.4%
SOCIAL SECURITY	100.40.4510.61725	\$73,126	\$75,115	\$79,811	\$90,348	13.2%
MEDICARE	100.40.4510.61730	\$17,102	\$17,567	\$18,666	\$21,130	13.2%
SEASONAL EMPLOYEES	100.40.4510.61060	\$0	\$0	\$20,000	\$10,000	-50%
ENGINEERING SERVICES	100.40.4510.62145	\$5				N/A
TRAINING & TRAVEL	100.40.4510.62295	\$329	\$34			N/A
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	100.40.4510.62415	\$0	\$250	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.40.4510.62509	\$0	\$932,357		\$3,000	N/A
MATER. TO MAINT. IMP.	100.40.4510.65055	\$39,352	\$50,194	\$62,000	\$75,000	21%
MINOR EQUIPMENT & TOOLS	100.40.4510.65085	\$10,321	\$20,193	\$20,000	\$20,000	0%
SAFETY EQUIPMENT	100.40.4510.65090	\$0	\$5,013	\$5,000	\$5,000	0%
OFFICE SUPPLIES	100.40.4510.65095	\$23	\$91			N/A
FITNESS INCENTIVE	100.40.4510.65141		\$900			N/A
FURNITURE & FIXTURES	100.40.4510.65625	\$3,213	\$0	\$4,500	\$4,500	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4510.66049	\$3,514	\$16,939			N/A
<b>Total Street Maintenance:</b>		<b>\$1,687,075</b>	<b>\$2,665,004</b>	<b>\$1,815,026</b>	<b>\$2,044,073</b>	<b>12.6%</b>
<b>Traf. Sig.&amp; St Light Maint</b>						
REGULAR PAY	100.40.4520.61010	\$654,094	\$663,863	\$681,753	\$794,715	16.6%
OVERTIME PAY	100.40.4520.61110	\$23,944	\$35,133	\$45,000	\$45,000	0%
TERMINATION PAYOUTS	100.40.4520.61415	\$2,950				N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4520.61420	\$1,724	\$1,776			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4520.61430	\$10,052	\$0			N/A
HEALTH INSURANCE	100.40.4520.61510	\$150,093	\$147,232	\$161,527	\$169,861	5.2%
VISION INSURANCE	100.40.4520.61513	\$511	\$516	\$479	\$523	9.2%
LIFE INSURANCE	100.40.4520.61615	\$437	\$460	\$438	\$346	-21%
SHOE ALLOWANCE	100.40.4520.61630	\$2,100	\$1,800	\$2,100	\$2,100	0%
IMRF	100.40.4520.61710	\$56,864	\$32,578	\$22,567	\$23,127	2.5%
SOCIAL SECURITY	100.40.4520.61725	\$41,480	\$41,832	\$42,399	\$49,403	16.5%
MEDICARE	100.40.4520.61730	\$9,701	\$9,783	\$9,916	\$11,554	16.5%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SERVICE AGREEMENTS/ CONTRACTS	100.40.4520.62509	\$4,250				N/A
FESTIVAL LIGHTING	100.40.4520.64008	\$1,914	\$1,935	\$5,000	\$5,000	0%
MATER. TO MAINT. IMP.	100.40.4520.65055		\$219			N/A
OFFICE/OTHER EQT MTN MATL	100.40.4520.65070	\$82,683	\$70,139	\$80,000	\$100,000	25%
MINOR EQUIPMENT & TOOLS	100.40.4520.65085	\$2,774	\$2,729	\$2,000	\$3,000	50%
TRAFFIC CONTROL SUPPLI	100.40.4520.65115	\$48,146	\$66,776	\$58,000	\$68,000	17.2%
<b>Total Traf. Sig.&amp; St Light Maint:</b>		<b>\$1,093,717</b>	<b>\$1,076,770</b>	<b>\$1,111,179</b>	<b>\$1,272,629</b>	<b>14.5%</b>
<b>Maint-Snow &amp; Ice</b>						
REGULAR PAY	100.40.4550.61010	\$374	\$7			N/A
OVERTIME PAY	100.40.4550.61110	\$29,233	\$26,732	\$100,000	\$100,000	0%
SNOW OT	100.40.4550.61114	\$538,249	\$283,906		\$325,000	N/A
SNOW OT ADMIN SERV	100.40.4550.61115	\$0	\$40,807	\$100,000	\$100,000	0%
HEALTH INSURANCE	100.40.4550.61510	\$86,895	\$48,689			N/A
VISION INSURANCE	100.40.4550.61513		\$96			N/A
LIFE INSURANCE	100.40.4550.61615	\$188	\$141			N/A
IMRF	100.40.4550.61710	\$42,908	\$12,600			N/A
SOCIAL SECURITY	100.40.4550.61725	\$31,591	\$19,802			N/A
MEDICARE	100.40.4550.61730	\$7,798	\$4,948			N/A
PRINTING	100.40.4550.62210	\$249				N/A
RENTALS	100.40.4550.62375	\$12,000	\$12,000	\$40,000	\$40,000	0%
TOWING AND BOOTING CONTRACTS	100.40.4550.62451	\$17,850	\$83,275	\$80,000	\$80,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.40.4550.62509	\$1,140	\$10,250	\$18,000	\$18,000	0%
FOOD	100.40.4550.65025	\$496	\$474	\$350	\$750	114.3%
MINOR EQUIPMENT & TOOLS	100.40.4550.65085	\$0	\$23,609	\$25,000	\$25,000	0%
<b>Total Maint-Snow &amp; Ice:</b>		<b>\$768,972</b>	<b>\$567,335</b>	<b>\$363,350</b>	<b>\$688,750</b>	<b>89.6%</b>
<b>Total Public Works Agency:</b>		<b>\$11,827,735</b>	<b>\$14,297,876</b>	<b>\$13,708,631</b>	<b>\$15,868,893</b>	<b>15.8%</b>
<b>Total Expenditures:</b>		<b>\$11,827,735</b>	<b>\$14,297,876</b>	<b>\$13,708,631</b>	<b>\$15,868,893</b>	<b>15.8%</b>

# Public Safety Pension Transfers

## Revenues Summary

In July 2023, the Evanston City Council approved Resolution 45-R-23, adopting a public safety pension policy for the City of Evanston. The goal of this policy to achieve full funding by 2040 and that on an annual basis 100% or more of the actuarially determined contribution is contributed to the Public Safety Pension Plans. The City Council also approved that a 6.5% assumed rate of return on investments be used in determining the required contribution. According to the policy, sources of pension contributions come from any one or more of the following:

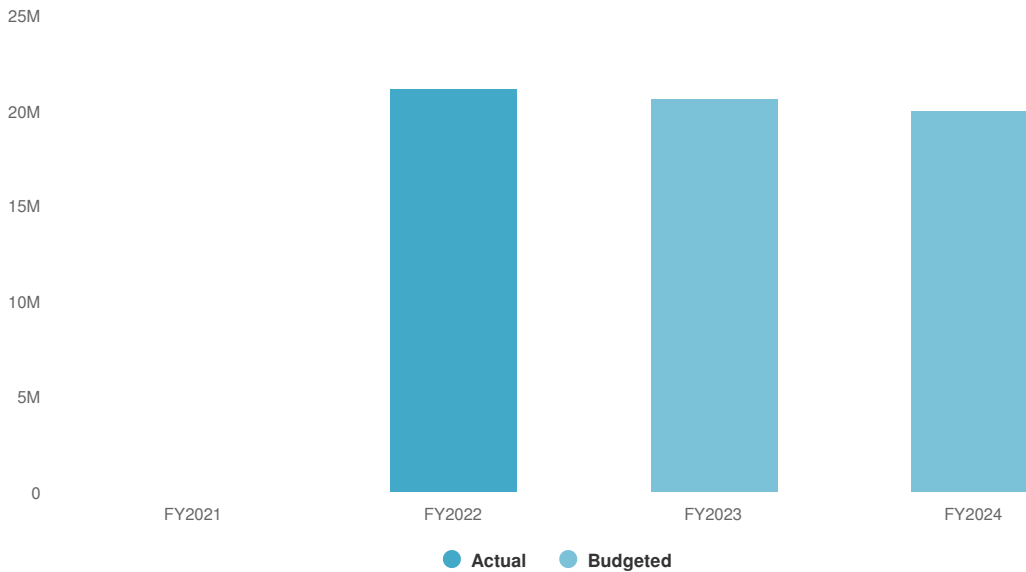
1. A Pension Property Tax levy at the same level as the prior year adjusted for allocated ppr per item 2 below.
2. The maximum allowable PPRT allocation.
3. Additional unrestricted revenues net of expenses available in the General Fund.
4. An increase to the Pension Property Tax levy.
5. A portion of any unrestricted proceeds from asset sales or any non-recurring revenue sources.

The full pension policy is on the City's website at:

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

**\$19,990,105** **-\$605,000**  
(-2.94% vs. prior year)

### Public Safety Pension Transfers Budget vs. Actual

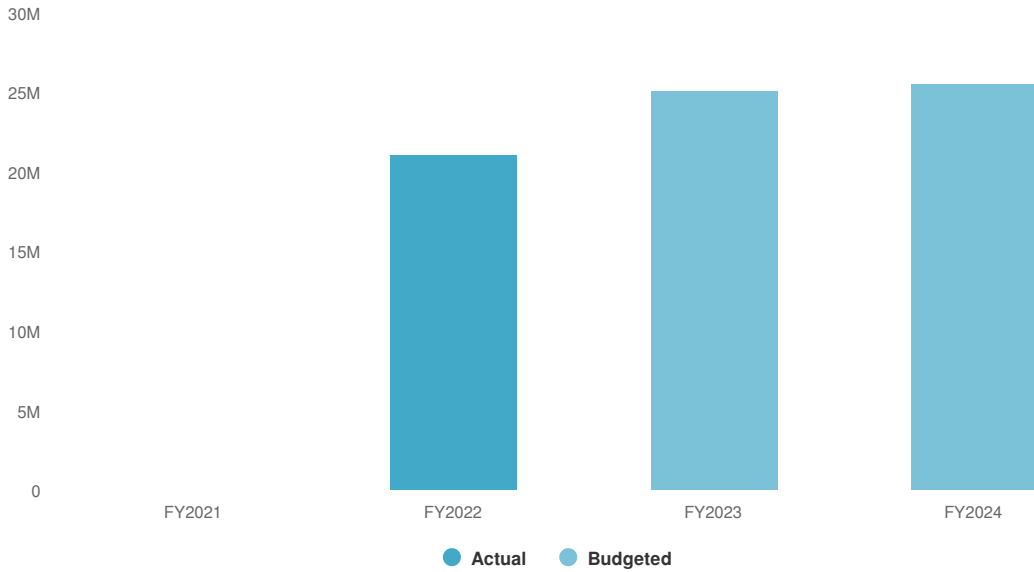


# Expenditures Summary

The \$25,570,184 in Public Safety Pension Transfers includes Property Taxes, PPRT, and General Fund reserves in accordance with Resolution 45-R-23.

**\$25,570,184** **\$480,748**  
 (1.92% vs. prior year)

## Public Safety Pension Transfers Budget vs. Actual



## Revenue Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
<b>Public Safety Pension Transfers</b>						
PENSION PROPERTY TAX	100.99.9989.51017	\$0	\$20,507,793	\$19,990,105	\$19,990,105	0%
PENSION PPRT	100.99.9989.51606	\$0	\$605,000	\$605,000		N/A
<b>Total Public Safety Pension Transfers:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$20,595,105</b>	<b>\$19,990,105</b>	<b>-2.9%</b>
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$20,595,105</b>	<b>\$19,990,105</b>	<b>-2.9%</b>
<b>Total Revenue:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$20,595,105</b>	<b>\$19,990,105</b>	<b>-2.9%</b>

## Expenditure Detail

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>Public Safety Pension Transfers</b>						
INTERDEPT TRANSFER PENSIONS	100.99.9989.62675	\$0	\$21,112,793	\$25,089,436	\$25,570,184	1.9%
<b>Total Public Safety Pension Transfers:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$25,089,436</b>	<b>\$25,570,184</b>	<b>1.9%</b>
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$25,089,436</b>	<b>\$25,570,184</b>	<b>1.9%</b>
<b>Total Expenditures:</b>		<b>\$0</b>	<b>\$21,112,793</b>	<b>\$25,089,436</b>	<b>\$25,570,184</b>	<b>1.9%</b>



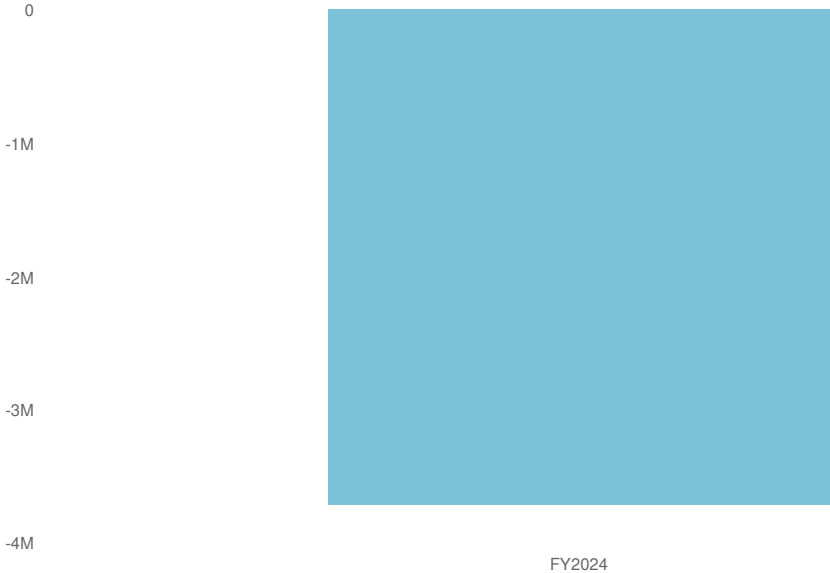
# Vacancy Adjustment

## Expenditures Summary

The adopted budget includes a 4% vacancy adjustment in the General Fund based on current staffing levels. This assumes a lengthy hiring process for all new positions and existing vacancies, resulting in a potential net savings of \$1.9 million for the General Fund. The FY 2023 budget included a 4% vacancy rate and the City currently has a vacancy rate of approximately 5%.

**-\$3,705,216**    **-\$3,705,216**  
(% vs. prior year)

Vacancy Adjustment Budget vs. Actual



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# ALL FUNDS

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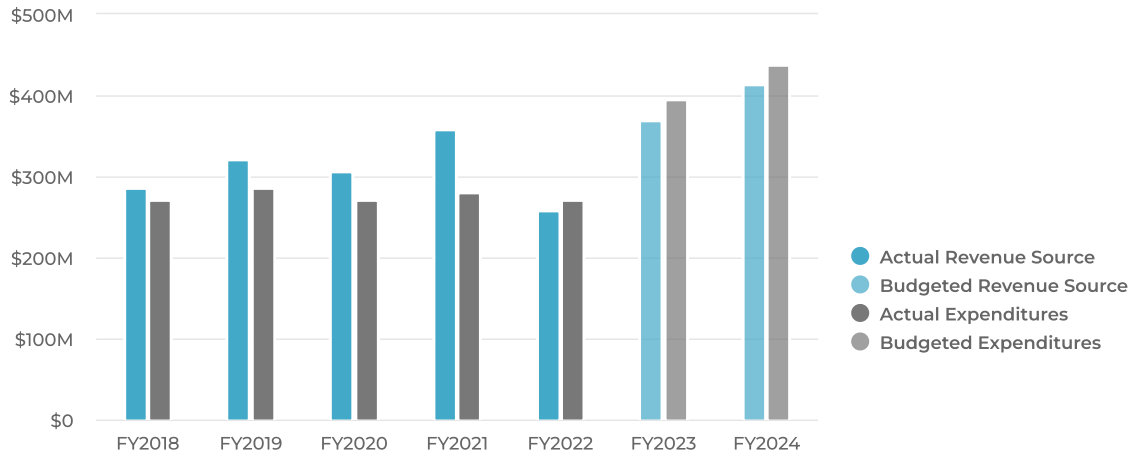


# All Funds Summary

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

City of Evanston is projecting \$415.13M of revenue in FY2024, which represents a 12.3% increase over the prior year. Budgeted expenditures are projected to increase by 10.4% or \$41.21M to \$438.42M in FY2024.



## Fund Balance Projections

The table below provides projected fund balances for all funds. This uses the projected ending fund balances for FY 2023 and the adopted FY 2024 budget to project the fund balances for the end of FY 2024.

	Ending Fund Balance (12/31/22)	Projected Ending Fund Balance* (12/31/23)	FY 2024 Budgeted Revenues	FY 2024 Budgeted Expenses	FY 2024 Net	Budgeted Ending Fund Balance (12/31/2024)
<b>GENERAL FUND</b>	57,802,485	<b>52,349,437</b>	133,454,976	143,927,543	(10,472,567)	<b>41,876,870</b>
<b>HUMAN SERVICES FUND</b>	3,064,061	<b>2,528,687</b>	3,500,000	5,258,432	(1,758,432)	<b>770,255</b>
<b>SPECIAL REVENUE FUNDS</b>						
American Rescue Plan^	31,849,432	<b>26,324,069</b>	50,000	25,108,091	(25,058,091)	<b>1,265,978</b>
General Assistance Fund	986,386	<b>1,143,886</b>	1,078,500	1,420,890	(342,390)	<b>801,496</b>
Reparations Fund	248,536	<b>2,348,536</b>	1,502,500	3,501,000	(1,998,500)	<b>350,036</b>
Sustainability Fund	384,592	<b>629,001</b>	1,862,000	2,000,488	(138,488)	<b>490,513</b>
Good Neighbor Fund	733,413	<b>343,700</b>	3,001,000	3,314,000	(313,000)	<b>30,700</b>
Motor Fuel Tax Fund	5,457,966	<b>5,357,966</b>	3,001,239	6,620,000	(3,618,761)	<b>1,739,205</b>
Emergency Telephone (E911) Fund	1,484,368	<b>1,428,012</b>	1,457,000	1,777,823	(320,823)	<b>1,107,189</b>
CDBG Fund	59,323	<b>64,730</b>	3,068,463	3,115,538	(47,075)	<b>17,655</b>
CDBG Loan Fund	379,249	<b>187,068</b>	448,121	440,000	8,121	<b>195,189</b>
Neighborhood Improvement Fund	22,295	<b>22,684</b>	-	-	-	<b>22,684</b>
HOME Fund	6,852	<b>1,230</b>	2,370,150	2,021,202	348,948	<b>350,178</b>
Affordable Housing Fund	2,602,363	<b>2,753,645</b>	1,333,000	2,927,538	(1,594,538)	<b>1,159,107</b>
<b>LIBRARY FUNDS</b>						
Library Fund	4,010,606	<b>3,888,338</b>	9,170,670	9,941,147	(770,477)	<b>3,117,861</b>
Library Debt Service Fund	2,782	<b>2,782</b>	574,677	574,677	-	<b>2,782</b>
Library Capital Improvement Fund	704,389	<b>(645,611)</b>	550,000	550,000	-	<b>(645,611)</b>
<b>DEBT SERVICE FUNDS</b>						
Debt Service Fund	1,965,810	<b>1,969,314</b>	15,470,034	15,466,634	3,400	<b>1,972,714</b>
Howard-Ridge TIF Fund	2,105,094	<b>1,005,478</b>	1,115,000	478,513	636,487	<b>1,641,965</b>
West Evanston TIF Fund	2,463,997	<b>3,354,628</b>	1,455,000	4,407,000	(2,952,000)	<b>402,628</b>
Dempster-Dodge TIF Fund	373,012	<b>377,529</b>	181,000	178,857	2,143	<b>379,672</b>
Chicago-Main TIF	1,693,678	<b>793,678</b>	2,885,000	797,490	2,087,510	<b>2,881,188</b>
Five Fifths TIF	(135,901)	<b>(554,581)</b>	-	100,000	(100,000)	<b>(654,581)</b>
Special Service Area (SSA) #6	4,555	<b>5,805</b>	221,250	220,000	1,250	<b>7,055</b>
Special Service Area (SSA) #7	12,436	<b>14,636</b>	142,200	140,000	2,200	<b>16,836</b>
Special Service Area (SSA) #8	4,529	<b>4,529</b>	60,200	60,200	-	<b>4,529</b>
Special Service Area (SSA) #9	(199,987)	<b>26,763</b>	592,665	575,000	17,665	<b>44,428</b>
<b>CAPITAL PROJECT FUNDS</b>						
Capital Improvements Fund	1,966,892	<b>(8,113,457)</b>	24,753,500	25,218,500	(465,000)	<b>(8,578,457)</b>
Crown Construction Fund	5,305,331	<b>4,737,597</b>	1,010,000	819,178	190,822	<b>4,928,419</b>
Crown Community Center Maintenance	490,045	<b>490,045</b>	175,000	175,000	-	<b>490,045</b>
Special Assessment Fund	1,442,852	<b>1,120,864</b>	160,000	878,202	(718,202)	<b>402,662</b>
<b>ENTERPRISE FUNDS</b>						

Parking System Fund	137,451	<b>553,126</b>	9,967,900	9,431,364	536,536	<b>1,089,662</b>
Sewer Fund	6,013,279	<b>5,513,279</b>	10,255,424	11,406,267	(1,150,843)	<b>4,362,436</b>
Solid Waste Fund	802,121	<b>1,114,621</b>	6,751,174	7,273,783	(522,609)	<b>592,012</b>
Water Fund	4,654,125	<b>3,836,857</b>	91,613,201	87,557,403	4,055,798	<b>7,892,655</b>
<b>INTERNAL SERVICE FUNDS</b>						
Fleet Services Fund^	343,954	<b>1,307,643</b>	4,261,140	4,213,122	48,018	<b>1,355,661</b>
Equipment Replacement Fund^	2,994,014	<b>3,073,899</b>	2,031,885	3,365,167	(1,333,282)	<b>1,740,617</b>
Insurance Fund^	(2,147,197)	<b>1,855,810</b>	23,843,662	22,994,770	848,892	<b>2,704,702</b>
<b>PENSION TRUST FUNDS</b>						
Fire Pension Fund	99,046,036		19,180,183	12,209,300	6,970,883	
Police Pension Fund	150,950,058		22,045,001	17,952,000	4,093,001	

\*As of December 20, 2023.

^Cash Basis

Below is a list of funds that are budgeted to be +/- 10% by the end of the Fiscal Year:

- o **General Fund**

The fund balance is expected to decrease by 20%. As part of the FY 2024 Budget Planning Process, City Council approved a \$10.4M budget deficit in the General Fund to draw down on excess reserves in the fund. The primary driver for this budgeted deficit is the cost of increased wages for all four unions and non-union employees.

- o **Human Services Fund**

The fund balance is expected to decrease by 70%. The decrease is part of a planned draw-down of built up reserves to support the community grants program and the Mayor's Summer Youth Program.

- o **American Rescue Plan Fund**

The fund balance is expected to decrease by 95%. The decrease is a result of the planned use of the ARPA dollars as allocated by City Council for a variety of programs and services.

- o **General Assistance Fund**

The fund balance is expected to decrease by 30%. The decrease is caused by a one-time net-neutral change in the Property Tax levy in the Human Services Fund. The Property Tax Levy was reduced by \$250,000 in the GA Fund for FY 2024 and increased by \$250,000 in the Human Services Fund.

- o **Reparations Fund**

The fund balance is expected to decrease by 85%. The decrease is a result of the planned distribution of funds as part of the Reparations Program.

- o **Sustainability Fund**

The fund balance is expected to decrease by 22%. The decrease is the result of a planned draw-down of reserves to increase our investment in sustainability programs.

- o **Good Neighbor Fund**

The fund balance is expected to decrease by 92%. The decrease is the result of a planned draw-down of the fund balance for implementing initiatives to support marginalized members of the community.

- o **Motor Fuel Tax Fund**

The fund balance is expected to decrease by 68%. The decrease is the result of additional one-time capital expenditures for repairing roads and sidewalks.

- o **Emergency Telephone (E911) Fund**

The fund balance is expected to decrease by 22%. The decrease is the result of a planned draw-down of the fund balance for one-time capital expenses related to radio and software replacement.

- o **CDBG Fund**

The fund balance is expected to decrease by 73%. The decrease is a planned draw-down of the fund balance to support

qualified programs.

- **HOME Fund**

The fund balance is expected to increase by 28,400%. This fund balance is close to \$0 and is estimated to have a fund balance of \$350,000 at the end of FY 2024, which explains the dramatic percentage increase. The increase is a result of additional revenues not yet allocated from a HUD grant.

- **Affordable Housing Fund**

The fund balance is expected to decrease by 58%. The decrease is a planned draw-down of the fund balance to support a new affordable housing project in FY 2024.

- **Library Fund**

The fund balance is expected to decrease by 20%. As part of the FY 2024 Budget Planning Process, the Library Board approved a \$770,000 budget deficit to draw-down excess reserves in the Library Fund. The deficit is mostly driven by the increased cost of wages for union and non-union employees.

- **Howard-Ridge TIF**

The fund balance is expected to increase by 63%. The increase is the result of the projected timing of projects happening in FY 2024 and future fiscal years.

- **West Evanston TIF**

The fund balance is expected to decrease by 88%. The decrease is a planned draw-down of the fund balance for a property acquisition.

- **Chicago-Main TIF**

The fund balance is expected to increase by 263%. The increase is a planned budget surplus for future capital investment in this TIF.

- **Five-Fifths TIF**

The fund balance is expected to decrease by 18%. The decrease is a planned draw-down of the fund balance for capital projects.

- **Special Service Area (SSA) #6**

The fund balance is expected to increase by 22%. The increase is due to higher than budgeted property tax returns. The full amount of property taxes collected will ultimately be refunded to the SSA as long as it remains active.

- **Special Service Area (SSA) #7**

The fund balance is expected to increase by 15%. The increase is due to higher than budgeted property tax returns. The full amount of property taxes collected will ultimately be refunded to the SSA as long as it remains active.

- **Special Service Area (SSA) #9**

The fund balance is expected to increase by 66%. The increase is due to higher than budgeted property tax returns. The full amount of property taxes collected will ultimately be refunded to the SSA as long as it remains active.

- **Special Assessment Fund**

The fund balance is expected to decrease by 64%. The decrease is a planned draw-down of the fund balance for alleyway improvements.

- **Parking System Fund**

The fund balance is expected to increase by 97%. The increase is a planned budget surplus to increase the fund balance to be closer to the fund balance reserves policy for this fund.

- **Sewer Fund**

The fund balance is expected to decrease by 21%. The decrease is the result of a planned draw-down on excess reserves for vehicles that were budgeted in FY 2023 that won't be delivered until FY 2024.

- **Solid Waste Fund**

The fund balance is expected to decrease by 47%. The decrease is caused by the cost of purchasing an additional recycling truck that was originally budgeted for FY 2023 and was delayed until FY 2024.

o **Water Fund**

The fund balance is expected to increase by 106%. The increase in fund balance is a result of receiving revenue from GO Bonds and capital projects as well as loans in FY 2024 for the water intake project that will not be fully completed and expended until FY 2025.

o **Equipment Replacement Fund:**

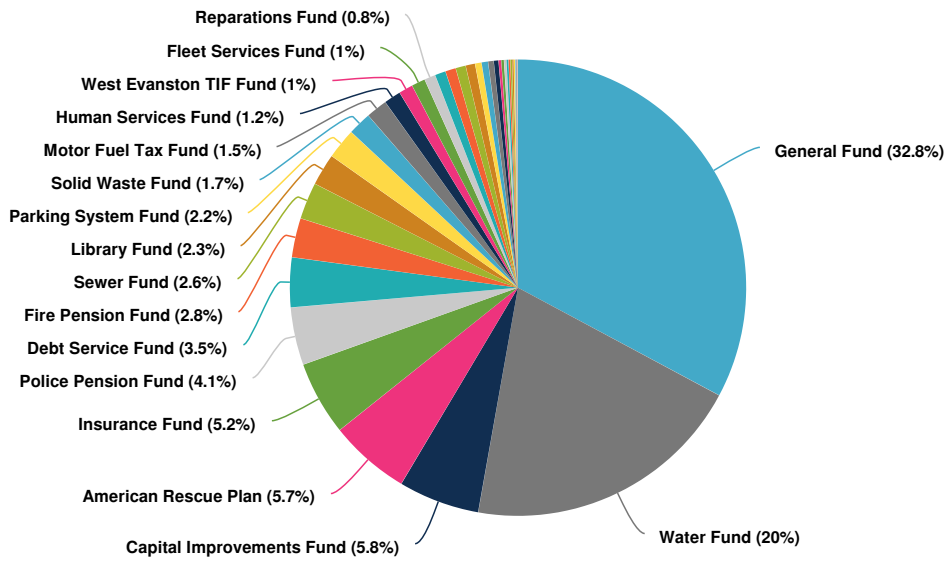
The fund balance is expected to decrease by 43%. This is an internal service fund supported by the General Fund. The decrease in fund balance is a result of carry-over costs from vehicles budgeted in past fiscal years that are expected to be delivered in FY 2024.

o **Insurance Fund**

The fund balance is expected to increase by 46%. This is an internal service fund that is supported by the General Fund and several other funds. The increase in fund balance is as a result of an increase in the internal transfers from other funds for insurance and worker's comp costs in this fund.

## Expenditures by Fund

Expenditures by Fund



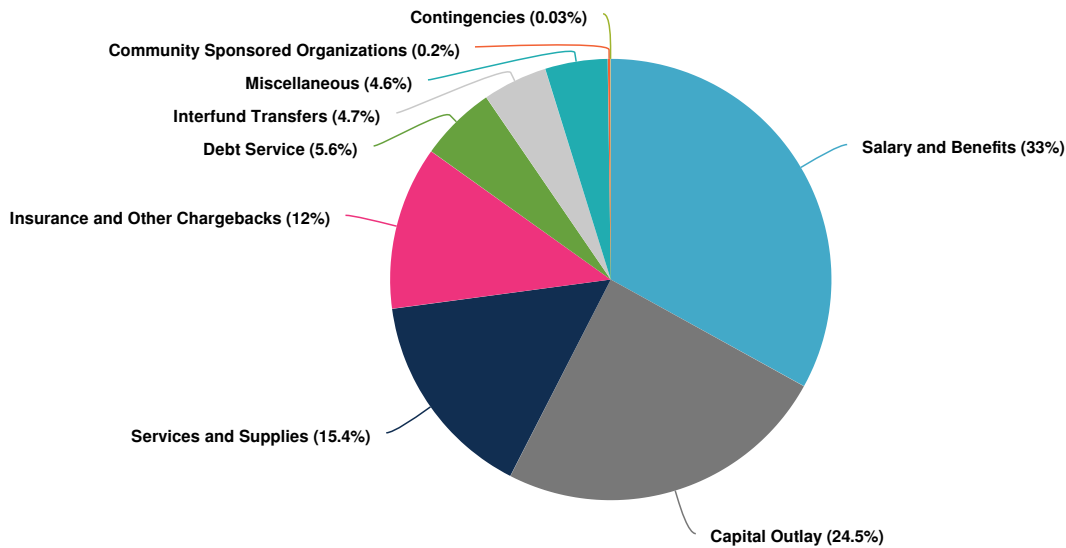
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
General Fund	\$113,408,067	\$116,484,137	\$127,737,614	\$143,927,543	12.7%
Human Services Fund	\$2,746,703	\$2,562,719	\$4,451,258	\$5,258,432	18.1%
American Rescue Plan	\$4,800,000	\$7,659,448	\$22,750,000	\$25,108,091	10.4%
General Assistance Fund	\$1,101,729	\$1,004,058	\$1,360,220	\$1,420,890	4.5%
Reparations Fund	\$2,096	\$272,499	\$3,400,000	\$3,501,000	3%
Sustainability Fund	\$0	\$238,368	\$802,893	\$2,000,488	149.2%
Good Neighbor Fund	\$449,539	\$174,555	\$85,000	\$3,314,000	3,798.8%
Library Fund	\$7,530,359	\$7,863,330	\$8,931,467	\$9,941,147	11.3%
Motor Fuel Tax Fund	\$3,441,722	\$4,401,563	\$4,141,600	\$6,620,000	59.8%
Emergency Telephone (E911) Fund	\$1,306,679	\$1,649,923	\$1,672,200	\$1,777,823	6.3%
Special Service Area (SSA) #9	\$595,125	\$593,856	\$575,000	\$575,000	0%
CDBG Fund	\$2,332,783	\$2,326,363	\$3,660,665	\$3,115,538	-14.9%
CDBG Loan Fund	\$44,370	\$17,638	\$325,000	\$440,000	35.4%
Home Fund	\$548,120	\$359,337	\$654,838	\$2,021,202	208.7%
Library Endowment Fund	\$250,000	\$217,930			N/A
Affordable Housing Fund	\$2,104,167	\$525,780	\$1,926,626	\$2,927,538	52%
Library Debt Service Fund	\$482,244	\$504,988	\$507,913	\$574,677	13.1%
Debt Service Fund	\$18,945,247	\$15,703,413	\$15,803,723	\$15,466,634	-2.1%
Howard-Ridge TIF Fund	\$1,265,916	\$1,889,560	\$1,430,913	\$478,513	-66.6%
West Evanston TIF Fund	\$493,821	\$2,378,521	\$3,940,000	\$4,407,000	11.9%
Dempster-Dodge TIF Fund	\$170,746	\$181,791	\$176,483	\$178,857	1.3%
Chicago-Main TIF	\$1,583,524	\$418,529	\$2,995,355	\$797,490	-73.4%
Special Service Area (SSA) #6	\$223,914	\$221,862	\$220,000	\$220,000	0%
Special Service Area (SSA) #7	\$135,898	\$147,094	\$140,000	\$140,000	0%
Special Service Area (SSA) #8	\$58,580	\$61,162	\$60,200	\$60,200	0%
Five-Fifths Fund	\$0	\$135,901	\$100,000	\$100,000	0%
Library Capital Improvement Fd	\$405,832	\$173,737	\$950,000	\$550,000	-42.1%
Capital Improvements Fund	\$8,412,471	\$12,574,553	\$22,492,500	\$25,218,500	12.1%
Crown Construction Fund	\$713,241	\$1,117,055	\$1,145,000	\$819,178	-28.5%
Crown Maintenance Fund	\$0	\$34,951	\$175,000	\$175,000	0%
Special Assessment Fund	\$634,070	\$1,036,322	\$830,360	\$878,202	5.8%
Parking System Fund	\$11,363,517	\$11,862,726	\$11,284,472	\$9,431,364	-16.4%
Water Fund	\$35,800,398	\$30,372,020	\$23,108,917	\$87,557,403	278.9%
Water Depr Imprv & Extension Fund	\$1,215,745	-\$11,417,990	\$57,792,200	\$0	-100%
Sewer Fund	\$5,681,106	\$3,218,769	\$11,251,969	\$11,406,267	1.4%
Solid Waste Fund	\$5,778,875	\$5,939,506	\$6,448,525	\$7,273,783	12.8%
Fleet Services Fund	\$3,136,153	\$3,528,631	\$3,461,979	\$4,213,122	21.7%
Equipment Replacement Fund	\$1,547,346	\$1,514,557	\$2,700,000	\$3,365,167	24.6%
Insurance Fund	\$17,342,820	\$17,218,850	\$20,013,487	\$22,994,770	14.9%
Fire Pension Fund	\$10,883,240	\$11,154,122	\$11,353,560	\$12,209,300	7.5%
Police Pension Fund	\$15,316,975	\$16,612,682	\$16,350,112	\$17,952,000	9.8%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total:</b>	<b>\$282,253,134</b>	<b>\$272,934,818</b>	<b>\$397,207,050</b>	<b>\$438,416,120</b>	<b>10.4%</b>

## Expenditures by Expense Type

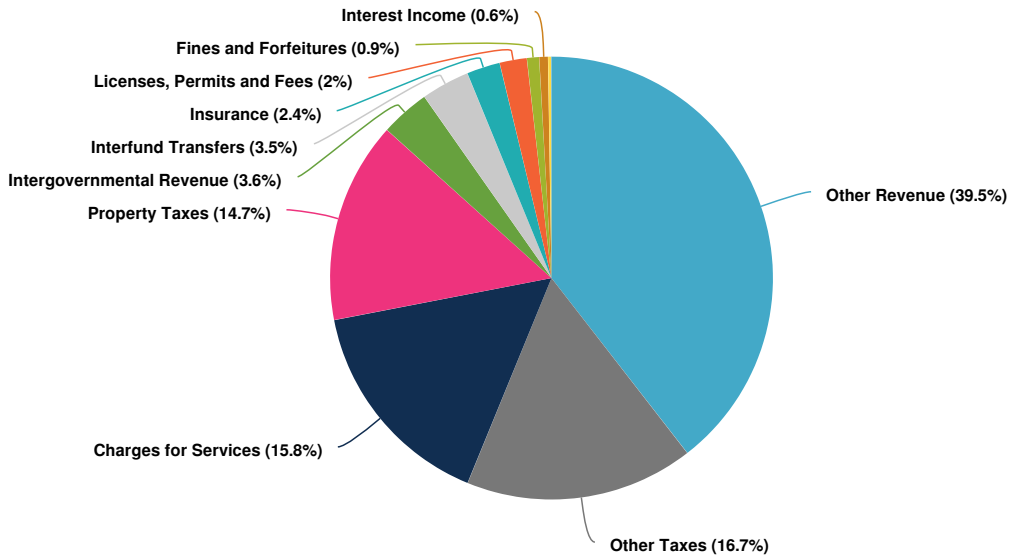
### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$114,384,478	\$113,816,194	\$127,330,693	\$144,855,308	13.8%
Services and Supplies	\$39,046,988	\$42,211,963	\$49,182,472	\$67,348,443	36.9%
Miscellaneous	\$2,649,654	\$3,695,364	\$26,526,198	\$20,132,403	-24.1%
Capital Outlay	\$29,945,869	\$19,713,102	\$101,995,700	\$107,376,067	5.3%
Interfund Transfers	\$21,302,638	\$21,922,188	\$18,213,993	\$20,763,356	14%
Community Sponsored Organizations	\$2,196,582	\$1,582,026	\$301,000	\$789,000	162.1%
Insurance and Other Chargebacks	\$44,322,445	\$43,744,422	\$48,984,590	\$52,533,803	7.2%
Debt Service	\$23,874,798	\$18,228,574	\$24,262,904	\$24,490,740	0.9%
Depreciation Expense	\$4,511,626	\$7,982,389	\$0	\$0	0%
Contingencies	\$18,055	\$38,597	\$409,500	\$127,000	-69%
<b>Total Expense Objects:</b>	<b>\$282,253,134</b>	<b>\$272,934,818</b>	<b>\$397,207,050</b>	<b>\$438,416,120</b>	<b>10.4%</b>

# Revenues by Source

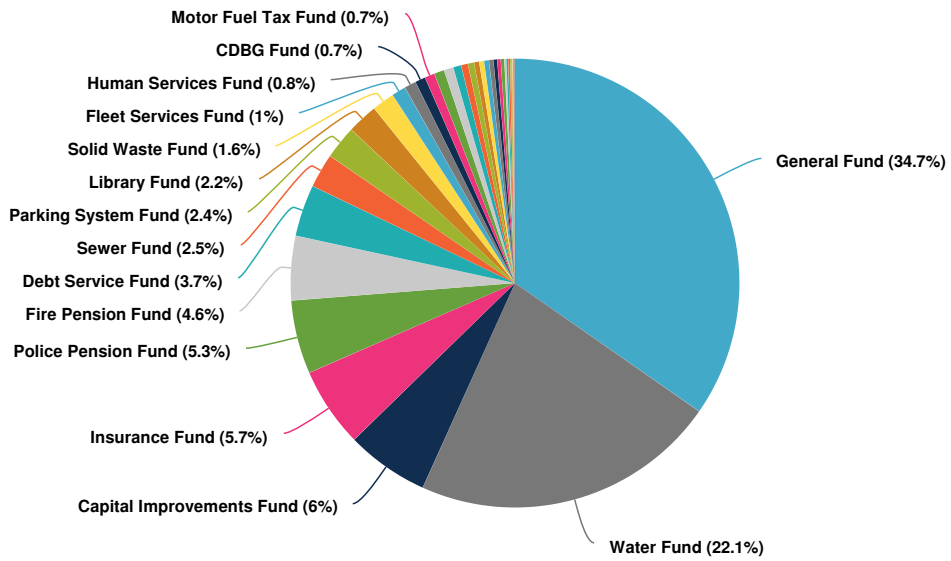
## Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$62,452,729	\$61,685,604	\$60,459,745	\$61,090,201	1%
Other Taxes	\$64,724,823	\$74,692,798	\$61,545,000	\$69,325,000	12.6%
Licenses, Permits and Fees	\$8,842,158	\$10,715,960	\$8,482,450	\$8,261,450	-2.6%
Charges for Services	\$55,356,279	\$59,902,011	\$60,381,933	\$65,437,774	8.4%
Fines and Forfeitures	\$3,712,442	\$4,082,688	\$3,632,500	\$3,725,000	2.5%
Intergovernmental Revenue	\$38,777,275	\$21,451,972	\$15,156,550	\$14,905,949	-1.7%
Other Revenue	\$89,367,132	-\$8,347,535	\$133,344,552	\$163,967,724	23%
Interest Income	\$7,382,114	\$6,500,969	\$4,286,200	\$2,650,100	-38.2%
Interfund Transfers	\$16,844,487	\$18,210,115	\$12,069,668	\$14,659,330	21.5%
Workers Compensation and Liability	\$1,581,986	\$784,445	\$862,500	\$886,000	2.7%
Insurance	\$9,278,100	\$8,997,191	\$9,444,453	\$10,107,586	7%
Library Revenue	\$118,263	\$105,841	\$155,394	\$109,394	-29.6%
<b>Total Revenue Source:</b>	<b>\$358,437,787</b>	<b>\$258,782,058</b>	<b>\$369,820,945</b>	<b>\$415,125,508</b>	<b>12.3%</b>

# Revenues by Fund

## 2024 Revenues by Fund





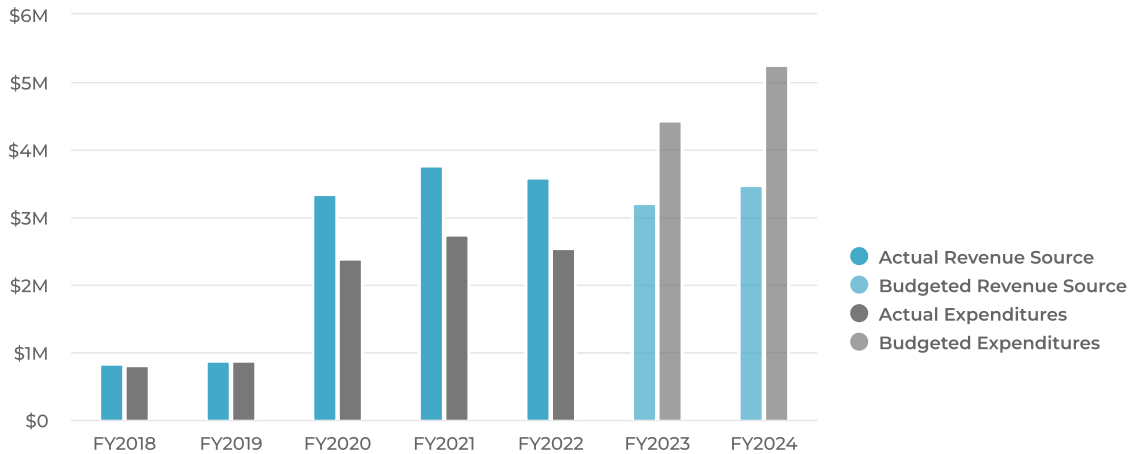
## Human Services Fund

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 \$3.5 million of revenue in FY2024, which represents an 8.5% increase over the prior year. Budgeted expenditures are projected to increase by 18% or \$807,174 to \$5.3 million in FY2024.



## Accomplishments in 2023

- Human Services
  - Developed strategies and revamped modes of operation to assist the growing number of individuals needing assistance.
  - Stabilized housing and provided other forms of assistance to over 100 individuals in Evanston.
- Ombudsman Program
  - Designed a policy to curtail improper discharges in Evanston Specialized Mental Health Rehabilitation facilities.
  - Provided more education, sessions and awareness geared towards culture change topics at Evanston long term care facilities.
- Victim Services
  - The Victim services unit responded to close to 1000 response calls regarding crisis situations in Evanston.
  - Created a regular communication channel with the Police Department to provide strategies and updates regarding crisis and victim services related-matters.
- Workforce Development
  - The Workforce Development Division was established with additional professional staff to aid in the vision and expand workforce development in Evanston.
  - The Workforce Development program established a number of collaborations and initiatives to provide workforce training and employment opportunities for Evanston residents through programs such as ASPIRE, Emerge/ Mather and GROWW.

## Factors Impacting the 2024 Budget

- Considering adjusting the property tax levies that support the Human Services Funding source to balance the budget for youth services that appears to be over budget for 2023.

## Upcoming Initiatives

- Workforce Development
  - Embarking on absorbing all responsibilities of the Local Employment Program (LEP) which is currently situated in another City department. LEP is a program that provides employment opportunities to qualified Evanston residents as laborers, apprentices and journeymen in such trades as electrical, HVAC, carpentry, masonry, concrete etc for construction projects within the City.
  - Embarking on the implementation of the transitional jobs programs.
- Victim Services
  - Increase staffing in the unit to provide additional trauma-informed support and services for community members.
  - To continue to seek for additional services, resources and agencies outside the organizations that are geared to collaborate with the HHS' unit in assisting victims or witnesses affected by a crisis or crime.
- Human Services
  - Establish an effective system in collaboration with various entities and referrals for affordable housing located within and outside Evanston for the unhoused Evanston residents or those on the verge of homelessness.
  - Adjust the benefits of eligible General Assistance recipients to align with the current standard of living in Evanston.
- Ombudsman Program
  - Working on an initiative to revamping Special Mental Health Rehabilitation Facilities regulations to provide equal protection for our mentally ill residents.
  - Looking forward to acquiring additional grants to continue to support the work of the Ombudsman program.

# Performance Measures

## Department Goal/Mission Statement

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, workforce and address mental well-being.

- Long Term Care Ombudsman Program- This is a mandated program by the Illinois Act on Aging. The program protects and promotes the rights and quality of life for people who reside in long term care facilities. The activities of the program are carried out by the Regional Ombudsman.
- Senior Services: This is a program designed for older adults to assist them in gaining access to an array of services and support. These array of services help older adults stay safe, active and healthy.
- Youth and Young Adult Services- This program 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.
- Victim Services Unit- This unit provides information, assistance, support, advocacy and social services to victims of crime, witnesses and to residents while responding to crisis situations and follow-up on social service matters regarding such crisis situations.
- Workforce Development Services: This is a program designated to provide robust workforce opportunities, training and wrap-around services that assist Evanston residents in achieving economic success and vitality. The services provided through this unit helps in engaging and identifying career pathways for the community's most underserved population (e.g., unemployed, underemployed and reentering citizens).

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Ombudsman Program					
Total Facility Visits	Effectiveness, Output, Equity	186	339	220	220
Resident Council Meetings	Effectiveness, Output, Equity	25	42	55	55
Information and Assistance to Individuals/residents	Effectiveness, Output, Equity	501	444	375	400
Community Education Sessions	Effectiveness, Output, Equity	14	20	35	40
Number of training sessions for Ombudsman (hours)	Input, Output			150	150
# of Volunteers		4	1	2	2
# of New Cases	Output, Equity	75	119	115	120
# of Closed Cases	Output, Equity, Effectiveness	60	142	120	125
# of Closed Complaints	Output, Equity, Effectiveness	100	195	190	200
# of new initiatives established	Output, Equity, Effectiveness			6	6
Activity: Human Services					
# individuals provided housing	Output, Equity, Effectiveness	x	x	115	200
# of wrap around services provided( food, clothing, transportation etc)	Output, Equity, Effectiveness	x	x	45	80
Number of migrants/refugees/ asylum seekers that received assistance	Output, Equity, Effectiveness	x	x	34	60
Activity: Victim Services					

Number of crisis calls and activities performed	Output, Equity, Effectiveness	x	x	880	1,200
Number of after-hour calls responded to	Output, Equity, Effectiveness	x	x	25	35
Number of death notifications	Output, Equity, Effectiveness	x	x	20	20
Number of court cases/ advocacy provided	Output, Equity, Effectiveness	x	x	560	700
Activity: Workforce Development					
# of employment opportunities provide	Output, Equity, Outcome	x	x	35	50
# of outreach activities provided	Output, Outcome	x	x	190	270
# of workforce training provided	Output, Equity, Outcome	x	x	20	30
# new workforce initiatives	Outcome, Output	x	x	9	10
# of workforce partnership agreements	Outcome, Output	x	x	3	8

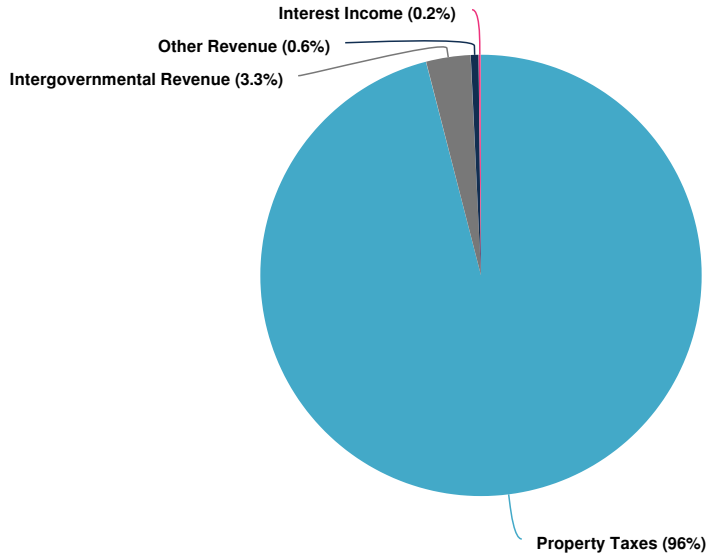
## Fund Balance



# Revenues by Source

The Human Services Fund is supported primarily through a dedicated property tax levy. Revenue is also received from grants for specific programs.

## Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$3,110,000	\$3,110,000	\$3,110,000	\$3,360,000	8%
Intergovernmental Revenue	\$151,270	\$283,010	\$114,000	\$114,000	0%
Other Revenue	\$72,936	\$187,186	\$2,000	\$20,000	900%
Interest Income	\$1,602	\$14,650		\$6,000	N/A
Interfund Transfers	\$450,000	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$3,785,807</b>	<b>\$3,594,846</b>	<b>\$3,226,000</b>	<b>\$3,500,000</b>	<b>8.5%</b>



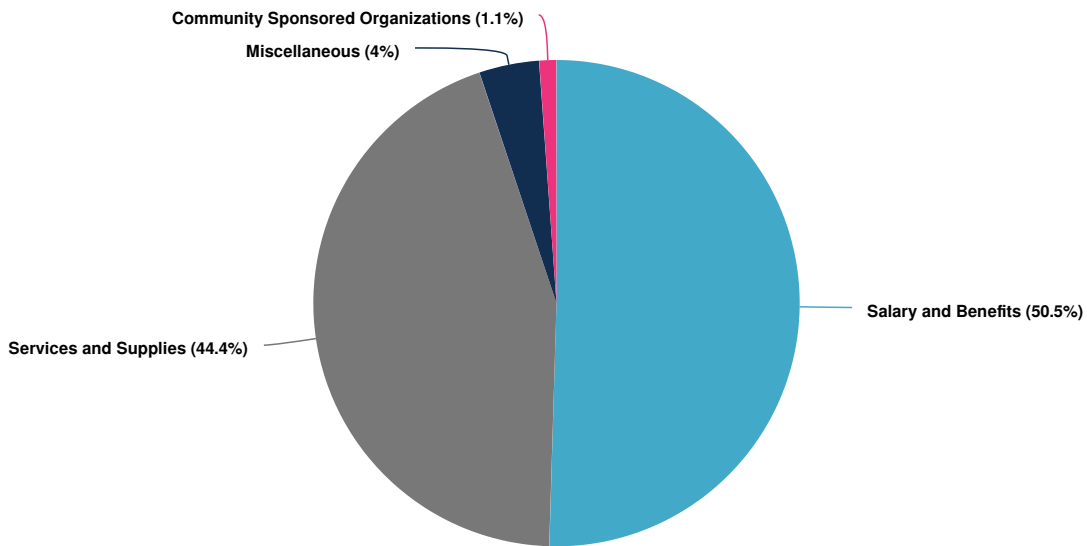
# Expenditures by Expense Type

The Human Services Fund supports 21 employees of the Health & Human Services Department, in the areas of Human Services, Senior Services, and Youth Engagement.

In 2024, the budget includes an increase of 1.0 FTE in the fund to bring the total to 21.00. The budget includes a new Disease Intervention Specialist that develops and implements disease surveillance systems. This position is supported by a grant from IDPH and will support infectious disease prevention activities such as STI's.

The 2024 budget for Community Grant Programs, which funds Case Management/Safety Net/Support Services, is showing at \$1,335,413. It includes \$1,036,783 for Case Management/Safety Net services/Support services (same as the 2023 increased funding approved by City Council on 3/13/23) and approximately \$300,000 remaining to be spent on the previously approved 2023/2024 contract for the mental health component, as part of the Support Services. Funding at this level is critical to enable opening applications in 2024 for the next cycle and avoid interruption of important mental health services.

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$1,610,433	\$1,365,205	\$2,373,285	\$2,654,369	11.8%
Services and Supplies	\$454,345	\$294,948	\$1,804,973	\$2,334,063	29.3%
Miscellaneous	\$175,044	\$230,309	\$213,000	\$210,000	-1.4%
Community Sponsored Organizations	\$498,020	\$672,256	\$60,000	\$60,000	0%
Insurance and Other Chargebacks	\$8,861				N/A
<b>Total Expense Objects:</b>	<b>\$2,746,703</b>	<b>\$2,562,719</b>	<b>\$4,451,258</b>	<b>\$5,258,432</b>	<b>18.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Health</b>						
<b>Human Services</b>						
PROPERTY TAXES	176.24.2445.51015	\$3,110,000	\$3,110,000	\$3,110,000	\$3,360,000	8%
GRANTS AND AID	176.24.2445.55251	\$43,000	\$20,000	\$50,000	\$50,000	0%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	\$108,270	\$128,010	\$64,000	\$64,000	0%
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	\$0	\$80,000			N/A
DONATIONS	176.24.2445.56011	\$640				N/A
Aging Well Conference Revenues	176.24.2445.56016	\$0		\$2,000		N/A
COMMUNITY RELIEF PROGRAM REVENUE	176.24.2445.56017	\$2,300				N/A
CHARGEBACK REVENUE	176.24.2445.56158		\$20,592		\$20,000	N/A
TRANSFER FROM GENERAL FUND	176.24.2445.57005	\$450,000				N/A
<b>Total Human Services:</b>		<b>\$3,714,210</b>	<b>\$3,358,602</b>	<b>\$3,226,000</b>	<b>\$3,494,000</b>	<b>8.3%</b>
<b>Social Services Committee Allocations</b>						
COMPONENT UNIT RECEIPTS	176.24.4651.56801	\$69,996				N/A
INVESTMENT INCOME	176.24.4651.56501	\$1,602	\$14,650		\$6,000	N/A
<b>Total Social Services Committee Allocations:</b>		<b>\$71,598</b>	<b>\$14,650</b>	<b>\$0</b>	<b>\$6,000</b>	<b>N/A</b>
<b>Youth Engagement Division</b>						
YOU STREETS GRANT	176.24.3215.55235		\$55,000			N/A
CHARGEBACK REVENUE	176.24.3215.56158		\$166,594			N/A
<b>Total Youth Engagement Division:</b>		<b>\$0</b>	<b>\$221,594</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$3,785,807</b>	<b>\$3,594,846</b>	<b>\$3,226,000</b>	<b>\$3,500,000</b>	<b>8.5%</b>
<b>Total Revenue:</b>		<b>\$3,785,807</b>	<b>\$3,594,846</b>	<b>\$3,226,000</b>	<b>\$3,500,000</b>	<b>8.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Social Services Committee Allocations</b>						
REGULAR PAY	176.21.4651.61010	\$0	\$0	\$29,351	\$33,816	15.2%
HEALTH INSURANCE	176.21.4651.61510	\$0	\$0	\$7,052	\$7,546	7%
LIFE INSURANCE	176.21.4651.61615	\$0	\$0	\$18	\$15	-15.3%
IMRF	176.21.4651.61710	\$0	\$0	\$971	\$985	1.4%
SOCIAL SECURITY	176.21.4651.61725	\$0	\$0	\$1,820	\$2,097	15.2%
MEDICARE	176.21.4651.61730	\$0	\$0	\$426	\$491	15.4%
COMMUNITY GRANTS PROGRAMS	176.21.4651.65546	\$0	\$0	\$736,373	\$1,335,413	81.4%
INFANT WELFARE SOCIETY	176.21.4651.62890	\$0	\$75,000			N/A
INTERFAITH ACTION COUNCIL	176.21.4651.62960	\$0	\$22,500			N/A
BOOKS AND BREAKFAST	176.21.4651.62961	\$0	\$25,000			N/A
CONNECTION FOR HOMELESS	176.21.4651.62970	\$0	\$75,000			N/A
NORTH SHORE SENIOR CENTER	176.21.4651.62980	\$0	\$123,250			N/A
CHILDCARE NETWORK EVANSTON	176.21.4651.63067	\$0	\$36,700			N/A
JAMES MORAN CENTER	176.21.4651.63069	\$0	\$50,000			N/A
MEALS AT HOME	176.21.4651.63120	\$0	\$15,000			N/A
FAMILY FOCUS	176.21.4651.67030	\$0	\$59,740			N/A
<b>Total Social Services Committee Allocations:</b>		<b>\$0</b>	<b>\$482,190</b>	<b>\$776,010</b>	<b>\$1,380,363</b>	<b>77.9%</b>
<b>Total Community Development:</b>		<b>\$0</b>	<b>\$482,190</b>	<b>\$776,010</b>	<b>\$1,380,363</b>	<b>77.9%</b>
<b>Health</b>						
<b>Covid Contact Tracing</b>						
SOCIAL SECURITY	176.24.2420.61725	\$160				N/A
MEDICARE	176.24.2420.61730	\$38				N/A
SEASONAL EMPLOYEES	176.24.2420.61060	\$2,588				N/A
TELECOMMUNICATIONS - WIRELESS	176.24.2420.64540		\$1,817			N/A
FOOD	176.24.2420.65025	\$1,797	\$203			N/A
OTHER PROGRAM COSTS	176.24.2420.62490	\$15,091	\$8,585			N/A
<b>Total Covid Contact Tracing:</b>		<b>\$19,673</b>	<b>\$10,605</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Human Services</b>						
ESTIMATED WAGES/BENEFITS	176.24.2445.61001	\$0		\$76,476		N/A
REGULAR PAY	176.24.2445.61010	\$586,593	\$644,585	\$1,090,938	\$1,289,293	18.2%
PERMANENT PART-TIME	176.24.2445.61050	\$47,261				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OVERTIME PAY	176.24.2445.61110	\$26,174	\$41,060	\$16,000	\$30,000	87.5%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	176.24.2445.61430		\$2,367			N/A
HEALTH INSURANCE	176.24.2445.61510	\$86,851	\$83,765	\$169,728	\$204,375	20.4%
VISION INSURANCE	176.24.2445.61513	\$160	\$227	\$327	\$377	15.2%
LIFE INSURANCE	176.24.2445.61615	\$520	\$571	\$714	\$626	-12.4%
AUTO ALLOWANCE	176.24.2445.61625	\$2,261	\$2,468	\$2,743	\$4,343	58.3%
CELL PHONE ALLOWANCE	176.24.2445.61626	\$1,458	\$1,809	\$2,569	\$3,312	28.9%
IMRF	176.24.2445.61710	\$48,948	\$28,954	\$33,907	\$35,232	3.9%
SOCIAL SECURITY	176.24.2445.61725	\$37,798	\$41,316	\$67,632	\$79,459	17.5%
MEDICARE	176.24.2445.61730	\$9,031	\$9,737	\$15,896	\$18,807	18.3%
PRINTING	176.24.2445.62210	\$0	\$0	\$200		N/A
POSTAGE CHARGEBACKS	176.24.2445.62275	\$0		\$2,500		N/A
TRAINING & TRAVEL	176.24.2445.62295	\$1,675	\$486	\$5,000	\$5,000	0%
MEMBERSHIP DUES	176.24.2445.62360	\$60	\$0	\$650	\$650	0%
ALTERNATIVES TO ARREST	176.24.2445.62501	\$0		\$200,000		N/A
COMMUNITY MEMBER RELIEF FUND	176.24.2445.62502	\$0	\$0	\$50,000	\$100,000	100%
COMMUNITY PICNIC-SPECIAL EVENTS	176.24.2445.62513	\$0	\$8,211	\$8,000	\$8,000	0%
BANK SERVICE CHARGES	176.24.2445.62705	\$0		\$250		N/A
VICTIM SERVICES EXPENSE	176.24.2445.62931	\$0		\$30,000		N/A
GA TRANSITIONAL EXPESNE	176.24.2445.62932	\$0		\$15,000		N/A
FOOD	176.24.2445.65025	\$351	\$0	\$1,250	\$500	-60%
OFFICE SUPPLIES	176.24.2445.65095	\$74	\$64	\$450	\$150	-66.7%
COMMUNITY RELIEF PROGRAM EXPENSES	176.24.2445.67008	\$0	\$1,000			N/A
OTHER PROGRAM COSTS	176.24.2445.62490	\$5,526	\$34,028	\$75,000	\$75,000	0%
FITNESS INCENTIVE	176.24.2445.65141		\$300			N/A
Aging Well Conference Expenses	176.24.2445.66461	\$90		\$3,000		N/A
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.2445.62491	\$107,500	\$136,666	\$60,000	\$60,000	0%
<b>Total Human Services:</b>		<b>\$962,329</b>	<b>\$1,037,613</b>	<b>\$1,928,230</b>	<b>\$1,915,124</b>	<b>-0.7%</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	176.24.3215.61010	\$493,583	\$290,710	\$654,146	\$661,196	1.1%
PERMANENT PART-TIME	176.24.3215.61050	\$336	\$0			N/A
OVERTIME PAY	176.24.3215.61110	\$60,000	\$76,704		\$80,000	N/A
TERMINATION PAYOUTS	176.24.3215.61415		\$24,896			N/A
HEALTH INSURANCE	176.24.3215.61510	\$98,496	\$51,130	\$128,351	\$130,560	1.7%
VISION INSURANCE	176.24.3215.61513	\$221	\$201	\$241	\$226	-6.4%
LIFE INSURANCE	176.24.3215.61615	\$398	\$222	\$349	\$220	-37%
AUTO ALLOWANCE	176.24.3215.61625	\$75	\$450	\$413	\$450	9.1%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
CELL PHONE ALLOWANCE	176.24.3215.61626	\$2,814	\$1,554	\$1,386	\$1,008	-27.3%
IMRF	176.24.3215.61710	\$45,723	\$16,941	\$21,652	\$19,241	-11.1%
SOCIAL SECURITY	176.24.3215.61725	\$49,872	\$36,908	\$40,669	\$41,086	1%
MEDICARE	176.24.3215.61730	\$11,664	\$8,632	\$9,511	\$9,609	1%
SEASONAL EMPLOYEES	176.24.3215.61060	\$328,537	\$226,919	\$525,000	\$800,000	52.4%
ADVERTISING	176.24.3215.62205	\$0		\$500		N/A
PRINTING	176.24.3215.62210	\$0	\$0	\$2,600	\$2,600	0%
POSTAGE CHARGEBACKS	176.24.3215.62275	\$0		\$450		N/A
TRAINING & TRAVEL	176.24.3215.62295	\$150	\$3,284	\$8,500	\$8,500	0%
MEMBERSHIP DUES	176.24.3215.62360	\$0	\$0	\$750	\$750	0%
COMMUNITY ASSISTANCE FUND	176.24.3215.62503	\$0		\$35,000		N/A
SERVICE AGREEMENTS/ CONTRACTS	176.24.3215.62509	\$0	\$30,000	\$85,000	\$30,000	-64.7%
CLOTHING	176.24.3215.65020	\$636	\$0	\$2,500	\$2,500	0%
FOOD	176.24.3215.65025	\$438	\$4,262	\$6,000	\$6,000	0%
MINOR EQUIPMENT & TOOLS	176.24.3215.65085	\$0	\$0	\$1,000	\$1,000	0%
SAFETY EQUIPMENT	176.24.3215.65090	\$0	\$0	\$3,000	\$3,000	0%
OFFICE SUPPLIES	176.24.3215.65095	\$246	\$214			N/A
RECREATION SUPPLIES	176.24.3215.65110	\$0	\$149	\$85,000	\$30,000	-64.7%
OTHER PROGRAM COSTS	176.24.3215.62490	\$154,337	\$187,396	\$135,000	\$135,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	176.24.3215.66049	\$8,861				N/A
<b>Total Youth Engagement Division:</b>		<b>\$1,256,387</b>	<b>\$960,573</b>	<b>\$1,747,018</b>	<b>\$1,962,945</b>	<b>12.4%</b>
<b>Social Services Committee Allocations</b>						
BANK SERVICE CHARGES	176.24.4651.62705	\$794	\$838			N/A
HOUSING AUTHORITY OF COOK COUNTY	176.24.4651.65548	\$17,500	\$17,500			N/A
PEER SERVICES	176.24.4651.67015	\$99,500				N/A
BOOKS AND BREAKFAST	176.24.4651.62961	\$45,000				N/A
CHILDCARE NETWORK EVANSTON	176.24.4651.63067	\$21,756	\$53,400			N/A
JAMES MORAN CENTER	176.24.4651.63069	\$75,000				N/A
FAMILY FOCUS	176.24.4651.67030	\$22,674				N/A
YOU	176.24.4651.67045	\$121,120				N/A
CONNECTIONS FOR THE HOMELESS	176.24.4651.67110	\$25,267				N/A
INFANT WELFARE SOCIETY	176.24.4651.67125	\$75,000				N/A
NORTHWEST CASA	176.24.4651.67146	\$4,703				N/A
<b>Total Social Services Committee Allocations:</b>		<b>\$508,314</b>	<b>\$71,738</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Health:</b>		<b>\$2,746,703</b>	<b>\$2,080,529</b>	<b>\$3,675,248</b>	<b>\$3,878,069</b>	<b>5.5%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Expenditures:</b>		<b>\$2,746,703</b>	<b>\$2,562,719</b>	<b>\$4,451,258</b>	<b>\$5,258,432</b>	<b>18.1%</b>



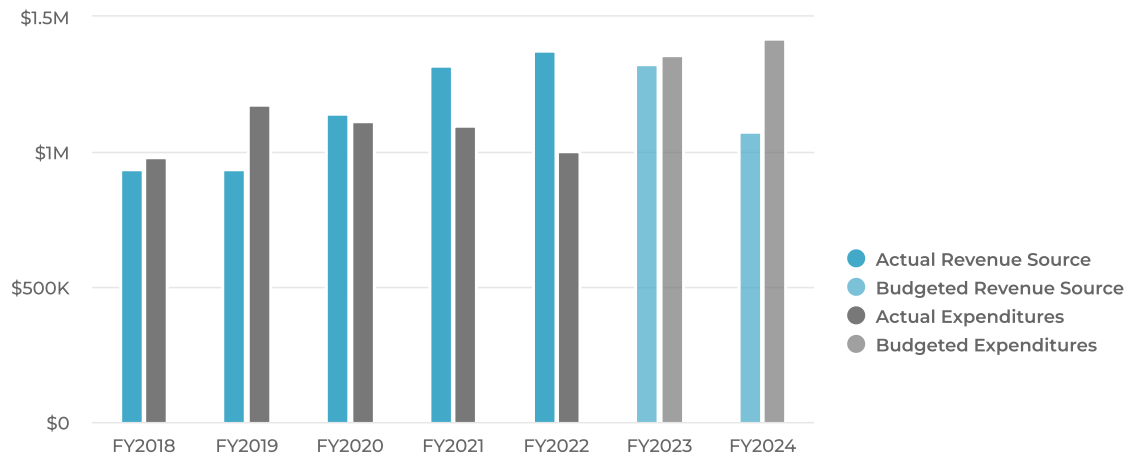
## General Assistance Fund

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.

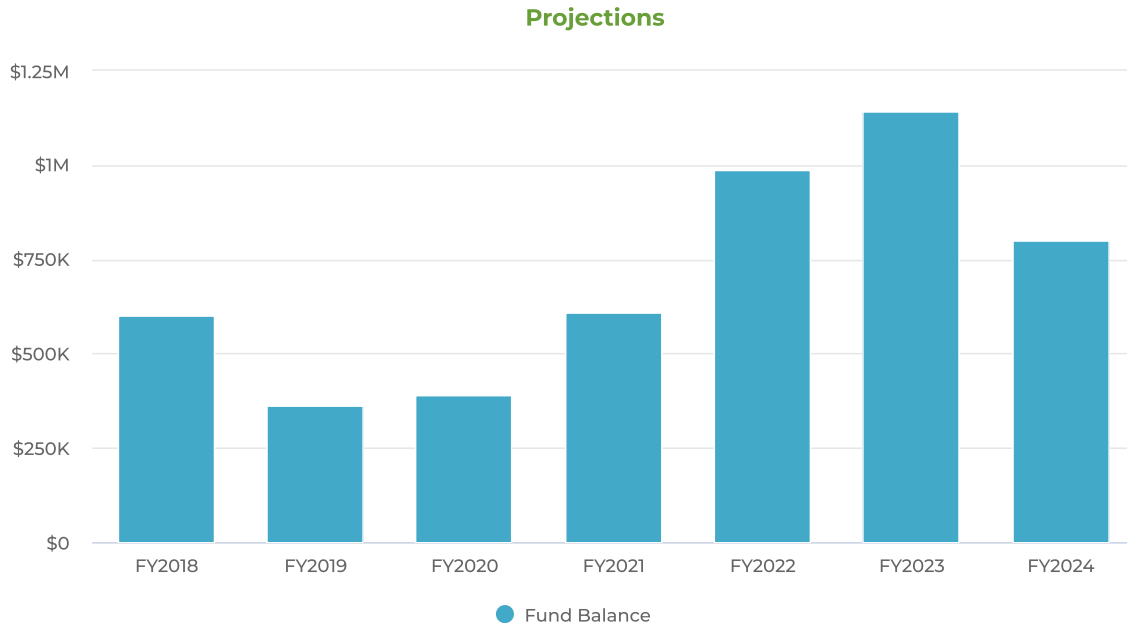
The Emergency Assistance Services Program is administered through the General Assistance Program and is available to all City of Evanston residents who meet income and asset guidelines as established by the General Assistance Office. The Emergency Assistance Program is operated and funded by the General 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

City of Evanston is projecting \$1.08M of revenue in FY2024, which represents a 18.8% decrease over the prior year. Budgeted expenditures are projected to increase by 4.5% or \$60.67K to \$1.42M in FY2024.



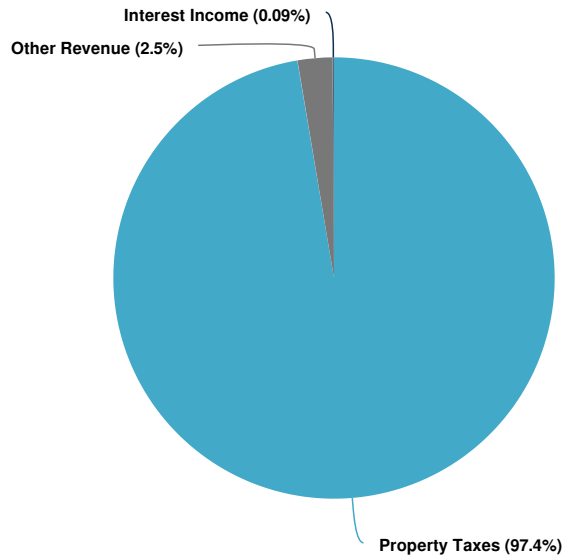
## Fund Balance



## Revenues by Source

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

### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					

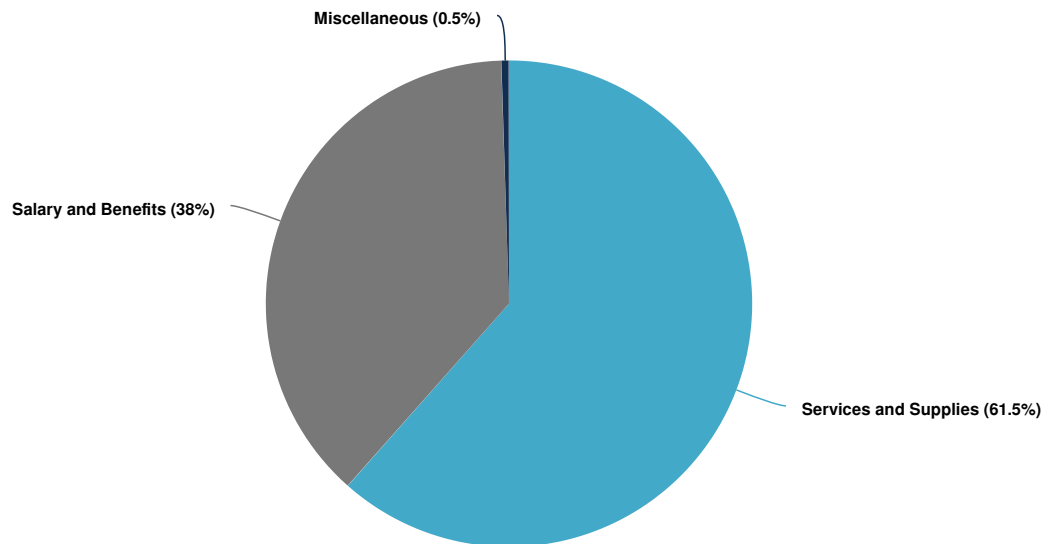


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Property Taxes	\$1,318,391	\$1,340,034	\$1,300,000	\$1,050,000	-19.2%
Other Revenue	\$2,585	\$27,828	\$27,500	\$27,500	0%
Interest Income	\$1,446	\$12,267	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$1,322,421</b>	<b>\$1,380,128</b>	<b>\$1,328,500</b>	<b>\$1,078,500</b>	<b>-18.8%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$495,491	\$475,290	\$488,738	\$539,408	10.4%
Services and Supplies	\$601,561	\$524,590	\$864,482	\$874,482	1.2%
Miscellaneous	\$4,676	\$4,178	\$7,000	\$7,000	0%
<b>Total Expense Objects:</b>	<b>\$1,101,729</b>	<b>\$1,004,058</b>	<b>\$1,360,220</b>	<b>\$1,420,890</b>	<b>4.5%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Health</b>						
<b>General Assistance Admin</b>						
PROPERTY TAXES	175.24.4605.51015	\$1,318,391	\$1,340,034	\$1,300,000	\$1,050,000	-19.2%
SSI REIMBURSEMENT	175.24.4605.56057	\$2,585	\$27,828	\$27,500	\$27,500	0%
INVESTMENT INCOME	175.24.4605.56501	\$1,446	\$12,267	\$1,000	\$1,000	0%
<b>Total General Assistance Admin:</b>		<b>\$1,322,421</b>	<b>\$1,380,128</b>	<b>\$1,328,500</b>	<b>\$1,078,500</b>	<b>-18.8%</b>
<b>Total Health:</b>		<b>\$1,322,421</b>	<b>\$1,380,128</b>	<b>\$1,328,500</b>	<b>\$1,078,500</b>	<b>-18.8%</b>
<b>Total Revenue:</b>		<b>\$1,322,421</b>	<b>\$1,380,128</b>	<b>\$1,328,500</b>	<b>\$1,078,500</b>	<b>-18.8%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Health</b>						
<b>General Assistance Admin</b>						
ESTIMATED WAGES/BENEFITS	175.24.4605.61001	\$0		\$19,460		N/A
REGULAR PAY	175.24.4605.61010	\$353,254	\$362,848	\$360,940	\$423,390	17.3%
PERMANENT PART-TIME	175.24.4605.61050	\$0	\$615			N/A
OVERTIME PAY	175.24.4605.61110	\$8,637	\$439	\$1,500	\$1,500	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	175.24.4605.61430	\$3,081				N/A
HEALTH INSURANCE	175.24.4605.61510	\$71,066	\$66,358	\$65,371	\$68,082	4.1%
VISION INSURANCE	175.24.4605.61513	\$256	\$256	\$235	\$256	8.9%
LIFE INSURANCE	175.24.4605.61615	\$199	\$212	\$199	\$154	-22.4%
AUTO ALLOWANCE	175.24.4605.61625	\$934	\$934	\$856	\$934	9.1%
CELL PHONE ALLOWANCE	175.24.4605.61626	\$729	\$729	\$669	\$729	9%
SHOE ALLOWANCE	175.24.4605.61630	\$90				N/A
IMRF	175.24.4605.61710	\$30,313	\$16,922	\$11,947	\$12,321	3.1%
SOCIAL SECURITY	175.24.4605.61725	\$21,751	\$21,024	\$22,305	\$25,877	16%
MEDICARE	175.24.4605.61730	\$5,182	\$4,954	\$5,256	\$6,164	17.3%
PRINTING	175.24.4605.62210	\$291				N/A
MEDICAL/HOSPITAL SERVICES	175.24.4605.62270	\$0	\$813			N/A
POSTAGE CHARGEBACKS	175.24.4605.62275	\$0	\$0	\$800	\$800	0%
TRAINING & TRAVEL	175.24.4605.62295	\$476	\$907	\$2,500	\$2,500	0%
MEMBERSHIP DUES	175.24.4605.62360	\$0	\$0	\$300	\$300	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
COPY MACHINE CHARGES	175.24.4605.62380	\$0	\$0	\$500	\$500	0%
BANK SERVICE CHARGES	175.24.4605.62705	\$1,834	\$736	\$2,050	\$2,050	0%
TELECOMMUNICATIONS - WIRELESS	175.24.4605.64540	\$1,612	\$1,687			N/A
RENTAL EXPENSE- GA CLIENT	175.24.4605.64566	\$331,799	\$291,296	\$466,000	\$466,000	0%
PERSONAL EXPENSE- GA CLIENT	175.24.4605.64567	\$214,329	\$167,230	\$285,000	\$285,000	0%
TRANSPORTATION EXPENSE- GA CLIENT	175.24.4605.64568	\$0	\$0	\$5,000	\$5,000	0%
CHILDCARE EXPENSES - GA CLIENT	175.24.4605.64569	\$0	\$0	\$15,000	\$15,000	0%
CLIENT OTHER NEEDS- GA CLIENT	175.24.4605.64570	\$70	\$337	\$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	\$0	\$300	\$300	0%
PSYCH OUTPATIENT/MENTAL- GA CLIENT	175.24.4605.64578	\$0	\$0	\$800	\$800	0%
MORTGAGE/RENTAL EXPENSE- EAS CLIENT	175.24.4605.64582	\$38,876	\$38,352	\$40,000	\$50,000	25%
FOOD VOUCHERS - EMERGENCY-EAS CLIENT	175.24.4605.64584	\$113	\$0	\$1,000	\$1,000	0%
UTILITIES - COMED-EAS CLIENT	175.24.4605.64585	\$10,446	\$21,407	\$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	\$1,549	\$1,005	\$5,000	\$5,000	0%
CLIENT OTHER NEEDS - EAS CLIENT	175.24.4605.64588	\$0	\$532	\$1,500	\$1,500	0%
FOOD	175.24.4605.65025	\$0	\$0	\$1,000	\$1,000	0%
OFFICE SUPPLIES	175.24.4605.65095	\$168	\$288	\$3,232	\$3,232	0%
OTHER PROGRAM COSTS	175.24.4605.62490	\$4,676	\$4,178	\$7,000	\$7,000	0%
<b>Total General Assistance Admin:</b>		<b>\$1,101,729</b>	<b>\$1,004,058</b>	<b>\$1,360,220</b>	<b>\$1,420,890</b>	<b>4.5%</b>
<b>Total Health:</b>		<b>\$1,101,729</b>	<b>\$1,004,058</b>	<b>\$1,360,220</b>	<b>\$1,420,890</b>	<b>4.5%</b>
<b>Total Expenditures:</b>		<b>\$1,101,729</b>	<b>\$1,004,058</b>	<b>\$1,360,220</b>	<b>\$1,420,890</b>	<b>4.5%</b>



## Reparations Fund

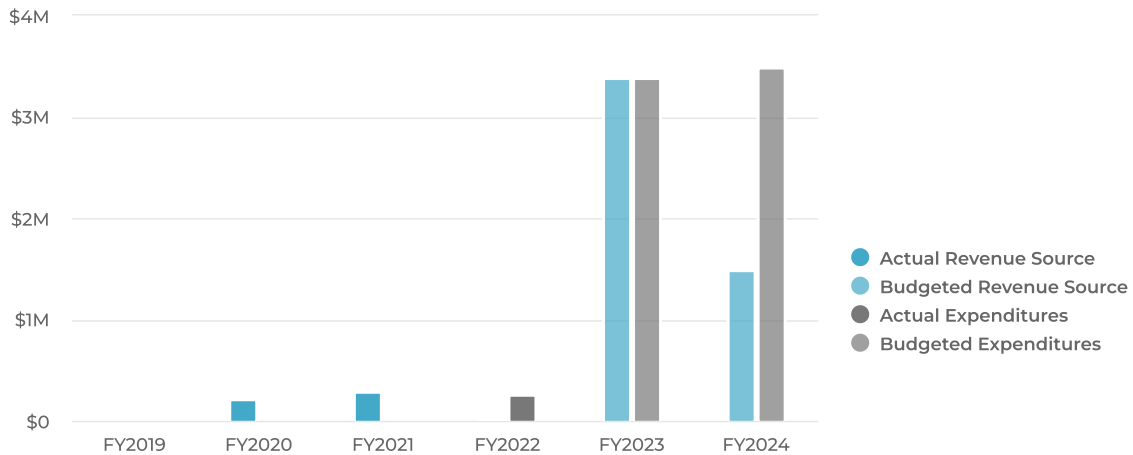
The Reparations Fund was created during the 2020 budget process. The fund is supported by adult-use municipal cannabis tax. The collection of this tax began on July 1, 2020, as established by Resolution 126-R-19. This tax will continue to fund Reparations programs to a total amount of \$10 million, at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

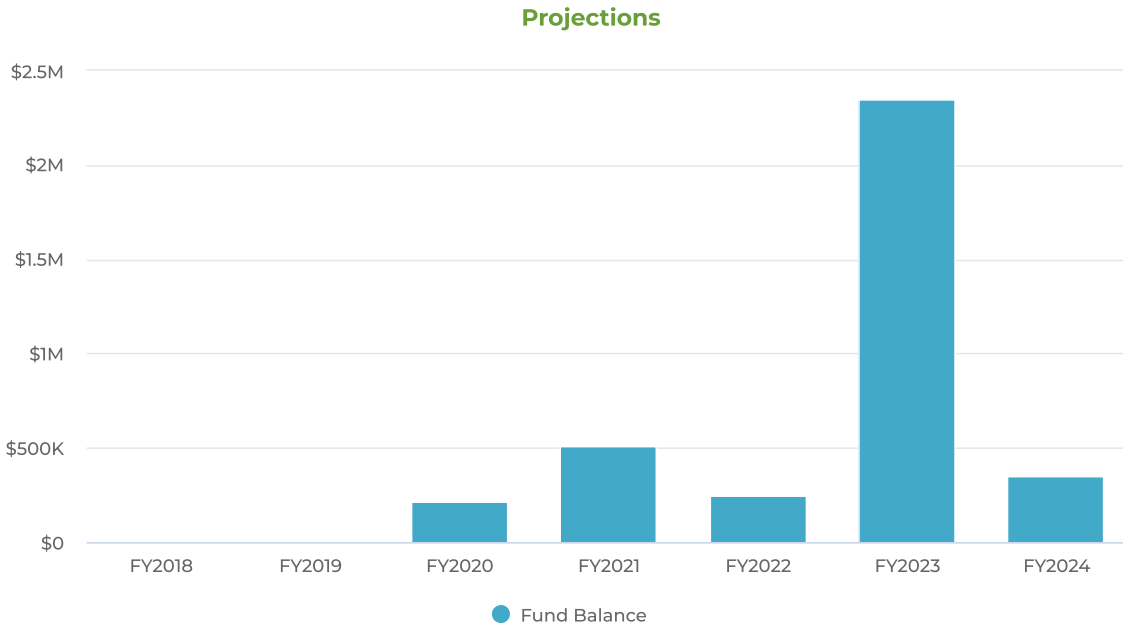
See more information on the City's Reparations Program [↗](#)

### Summary

City of Evanston is projecting \$1.5M of revenue in FY2024, which represents a 55.8% decrease over the prior year. Budgeted expenditures are projected to increase by 3% or \$101K to \$3.5M in FY2024.



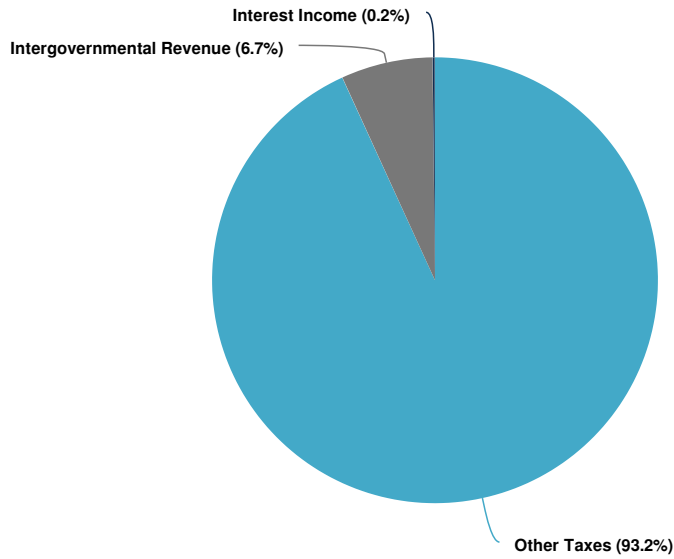
# Fund Balance



## Revenues by Source

In FY 2022, the City Council directed staff to reallocate \$3 million of Real Estate Transfer Tax revenues from the General Fund to the Reparatons Fund in FY 2023 and \$1 million for the following seven fiscal years through FY 2030.

### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Taxes	\$0	\$0	\$3,400,000	\$1,400,000	-58.8%
Intergovernmental Revenue		\$0		\$100,000	N/A
Other Revenue	\$14,278	\$10,225			N/A
Interest Income	\$391	\$5,096		\$2,500	N/A
Interfund Transfers	\$275,000				N/A
<b>Total Revenue Source:</b>	<b>\$289,669</b>	<b>\$15,321</b>	<b>\$3,400,000</b>	<b>\$1,502,500</b>	<b>-55.8%</b>

### Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$2,096	\$2,211		\$101,000	N/A
Miscellaneous	\$0	\$270,289	\$3,400,000	\$3,400,000	0%
<b>Total Expense Objects:</b>	<b>\$2,096</b>	<b>\$272,499</b>	<b>\$3,400,000</b>	<b>\$3,501,000</b>	<b>3%</b>

### Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>City Manager's Office</b>						
<b>Reparations Fund</b>						
RECREATIONAL CANNABIS TAX	177.15.1595.51598	\$0	\$0	\$400,000	\$400,000	0%
REAL ESTATE TRANSFER TAX	177.15.1595.51620		\$0	\$3,000,000	\$1,000,000	-66.7%
GRANTS AND AID	177.15.1595.55251		\$0		\$100,000	N/A
DONATIONS	177.15.1595.56011	\$14,278	\$10,225			N/A
INVESTMENT INCOME	177.15.1595.56501	\$391	\$5,096		\$2,500	N/A
TRANSFER FROM GENERAL FUND	177.15.1595.57005	\$275,000				N/A
<b>Total Reparations Fund:</b>		<b>\$289,669</b>	<b>\$15,321</b>	<b>\$3,400,000</b>	<b>\$1,502,500</b>	<b>-55.8%</b>
<b>Total City Manager's Office:</b>		<b>\$289,669</b>	<b>\$15,321</b>	<b>\$3,400,000</b>	<b>\$1,502,500</b>	<b>-55.8%</b>
<b>Total Revenue:</b>		<b>\$289,669</b>	<b>\$15,321</b>	<b>\$3,400,000</b>	<b>\$1,502,500</b>	<b>-55.8%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>Reparations Fund</b>						
SERVICE AGREEMENTS/ CONTRACTS	177.15.1595.62509		\$0		\$100,000	N/A
BANK SERVICE CHARGES	177.15.1595.62705	\$2,096	\$2,211		\$1,000	N/A
OTHER PROGRAM COSTS	177.15.1595.62490	\$0	\$270,289	\$3,400,000	\$3,400,000	0%
<b>Total Reparations Fund:</b>		<b>\$2,096</b>	<b>\$272,499</b>	<b>\$3,400,000</b>	<b>\$3,501,000</b>	<b>3%</b>
<b>Total City Manager's Office:</b>		<b>\$2,096</b>	<b>\$272,499</b>	<b>\$3,400,000</b>	<b>\$3,501,000</b>	<b>3%</b>
<b>Total Expenditures:</b>		<b>\$2,096</b>	<b>\$272,499</b>	<b>\$3,400,000</b>	<b>\$3,501,000</b>	<b>3%</b>



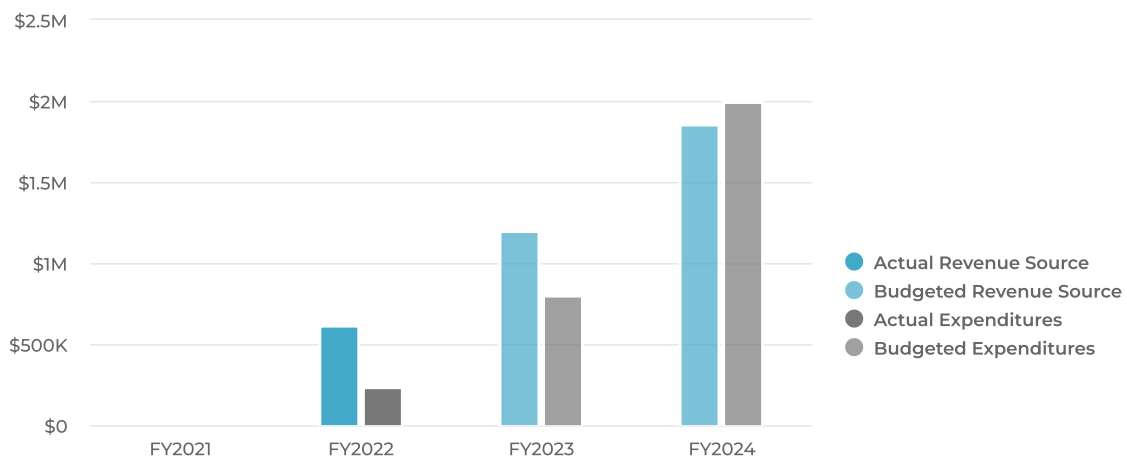
## Sustainability Fund

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.

Beginning with the FY 2024 budget, the City Council approved the transfer of \$500,000 from the Good Neighbors Fund to the Sustainability Fund in accordance with the community benefits agreement with Northwestern University.

### Summary

The City of Evanston is projecting \$1.86M of revenue in FY2024, which represents a 55.2% increase over the prior year. Budgeted expenditures are projected to increase by 149.2% or \$1.2M to \$2M in FY2024.



### Accomplishments in 2023

- Two Sustainability & Resilience Specialists were hired in April 2023.
- Renewable Energy Certificates were purchased for Evanston accounts as a part of the Community Choice Aggregation agreement.

### Issues Affecting 2024 Budget

- Increased demand for business support services, recommended in the Evanston Thrives Report, compounded by the success of the Sustain Evanston Program, justifies the increase in the funding request for Sustain Evanston.
- Receipt of the Congressionally Directed Spending Allocation for the Affordable Solar Program will support additional grant making.
- A reduction in the civic contribution grant received from the Community Choice Aggregation will affect revenues in 2024 and following years.



## Upcoming Initiatives

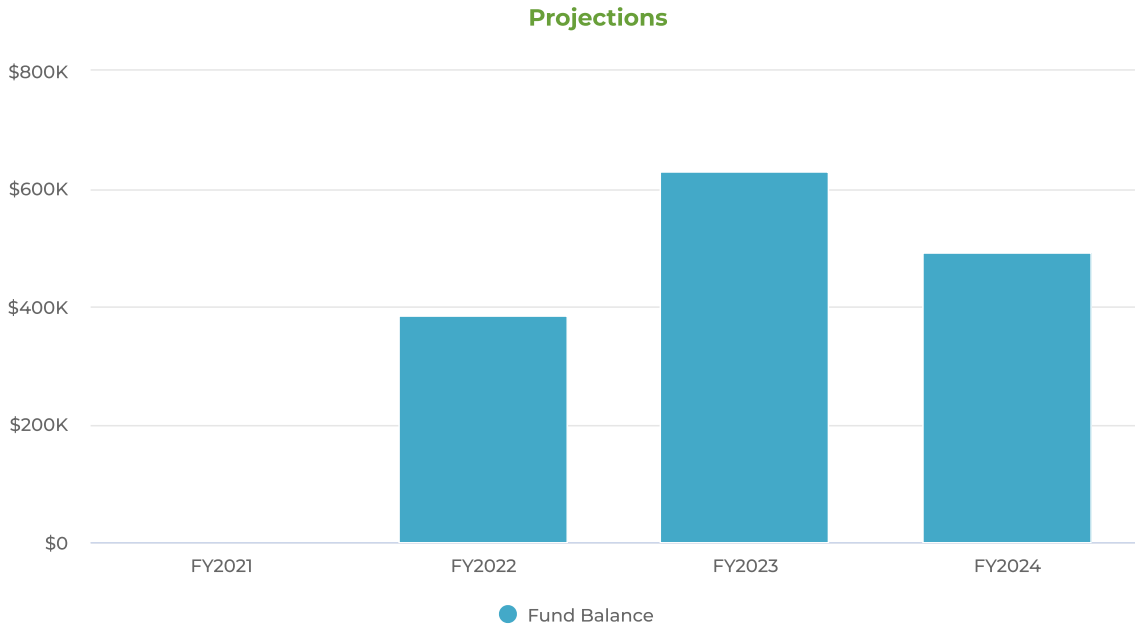
- Continue to implement the Climate Action and Resilience Plan.
- Continue to implement recommendations of the Environmental Justice Resolution.
- Disseminate grant funding through the Accessible Solar Program, Community Grants, and the Sustain Evanston Program.
- Conduct community outreach to educate community members about the Climate Action & Resilience Plan and environmental justice initiatives.
- Support capital improvement projects through the Sustainability Fund.

## Performance Measures

**Department Goal:** Reduce communitywide greenhouse gas emissions through decarbonization programs available to households and businesses and conduct community outreach to educate community members about the Climate Action & Resilience Plan and environmental justice efforts.

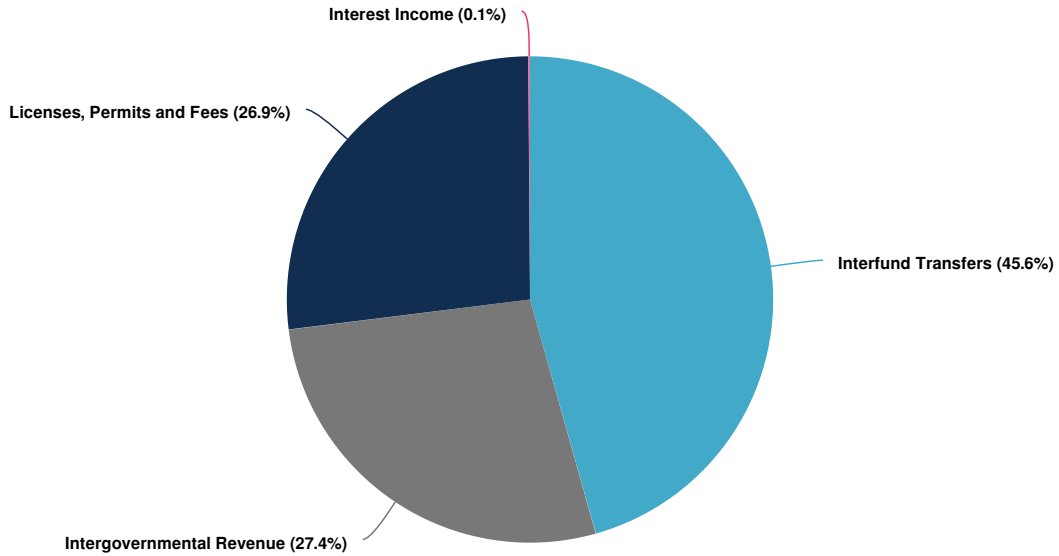
Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Provide financial support for deep decarbonization to households and businesses					
% community wide greenhouse gas emissions reduction as a result of deep decarbonization grants	Effectiveness	0%	0%	<1%	1%
# of total households and businesses that receive grants	Output	0	0	22	68
# of low-income and BIPOC households/businesses that receive grants	Equity, Output	0	0	8	50
Activity: Conduct Community Engagement					
# of paid Ambassadors	Output	0	0	1	10
# of engagement events and activities	Output	x	x	12	25
# of unique individuals reached	Output, Equity	400	450	500	1,000
Activity: Capital Improvements					
# of capital projects that support CARP implementation	Output	0	0	2	3
kWs of solar installed on City facilities	Output	0	0	0	1,000

# Fund Balance



# Revenues by Source

## Budgeted Revenues by Source



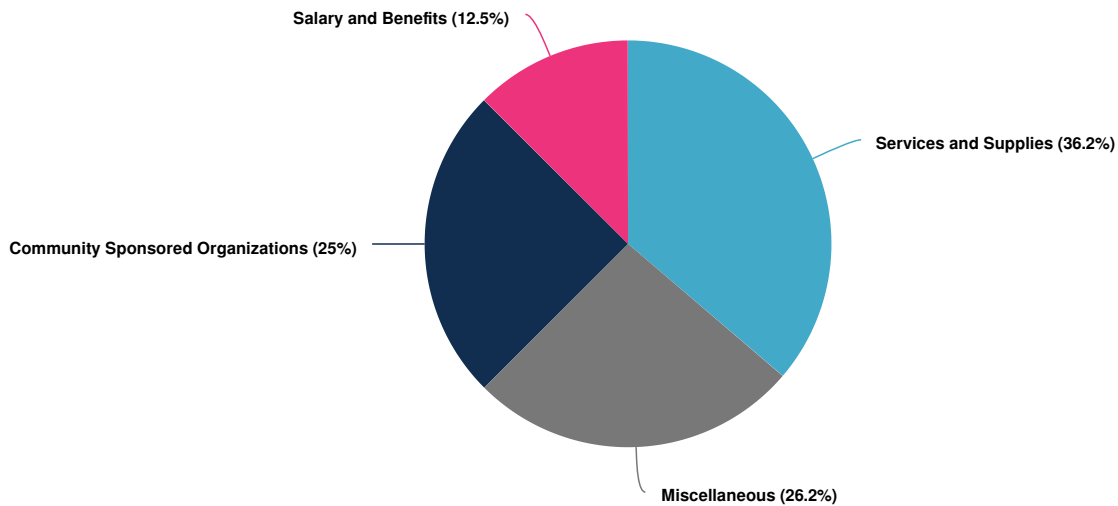
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Revenue Source			
Licenses, Permits and Fees	\$504,992	\$500,000	\$500,000
Intergovernmental Revenue	\$0		\$510,000

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Interest Income	\$0		\$2,000
Interfund Transfers	\$117,969	\$700,000	\$850,000
<b>Total Revenue Source:</b>	<b>\$622,961</b>	<b>\$1,200,000</b>	<b>\$1,862,000</b>

## Expenditures by Expense Type

The Sustainability Fund supports 3.0 FTE employees. Services and Supplies and Community Sponsored Organizations include amounts to attain sustainability goals.

### Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget
Expense Objects			
Salary and Benefits	\$0	\$256,893	\$250,368
Services and Supplies	\$238,368	\$546,000	\$725,120
Miscellaneous	\$0		\$525,000
Community Sponsored Organizations	\$0		\$500,000
<b>Total Expense Objects:</b>	<b>\$238,368</b>	<b>\$802,893</b>	<b>\$2,000,488</b>

## Line Item Detail- Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$0	\$504,992	\$500,000	\$500,000	0%
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135		\$0		\$500,000	N/A
GRANTS AND AID	178.99.9910.55251		\$0		\$10,000	N/A
INVESTMENT INCOME	178.99.9910.56501		\$0		\$2,000	N/A
TRANSFER FROM GENERAL FUND	178.99.9910.57005	\$0	\$117,969	\$200,000	\$200,000	0%
TRANSFER FROM GOOD NEIGHBOR FUND	178.99.9910.57058				\$500,000	N/A
SUSTAINABILITY REVENUE TRANSFER	178.99.9910.57101	\$0	\$0	\$500,000	\$150,000	-70%
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$622,961</b>	<b>\$1,200,000</b>	<b>\$1,862,000</b>	<b>55.2%</b>
<b>Total Revenue:</b>		<b>\$0</b>	<b>\$622,961</b>	<b>\$1,200,000</b>	<b>\$1,862,000</b>	<b>55.2%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Sustainability Fund</b>					
REGULAR PAY	178.99.9910.61010	\$0	\$200,513	\$222,646	11%
HEALTH INSURANCE	178.99.9910.61510	\$0	\$34,327	\$4,007	-88.3%
VISION INSURANCE	178.99.9910.61513	\$0	\$17	\$19	9.3%
LIFE INSURANCE	178.99.9910.61615	\$0	\$60	\$180	201.9%
IMRF	178.99.9910.61710	\$0	\$6,637	\$6,480	-2.4%
SOCIAL SECURITY	178.99.9910.61725	\$0	\$12,432	\$13,806	11.1%
MEDICARE	178.99.9910.61730	\$0	\$2,907	\$3,230	11.1%
SEASONAL EMPLOYEES	178.99.9910.61060	\$0		\$5,000	N/A
STUDIES	178.99.9910.62180	\$0	\$100,000		N/A
CONSULTING SERVICES	178.99.9910.62185	\$0		\$10,000	N/A
TRAINING & TRAVEL	178.99.9910.62295	\$0	\$1,000	\$15,000	1,400%
MEMBERSHIP DUES	178.99.9910.62360	\$0	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	178.99.9910.62509	\$0	\$30,000	\$30,000	0%
SUSTAIN EVANSTON PROGRAM	178.99.9910.62650	\$0		\$250,000	N/A
BANK SERVICE CHARGES	178.99.9910.62705	\$0		\$120	N/A
ELECTRICITY	178.99.9910.64005	\$238,368	\$410,000	\$410,000	0%
OTHER PROGRAM COSTS	178.99.9910.62490			\$500,000	N/A
OUTREACH	178.99.9910.67107	\$0		\$25,000	N/A
ACCESSIBLE SOLAR PROGRAM	178.99.9910.63110	\$0		\$500,000	N/A
<b>Total Sustainability Fund:</b>		<b>\$238,368</b>	<b>\$802,893</b>	<b>\$2,000,488</b>	<b>149.2%</b>



## Good Neighbor Fund

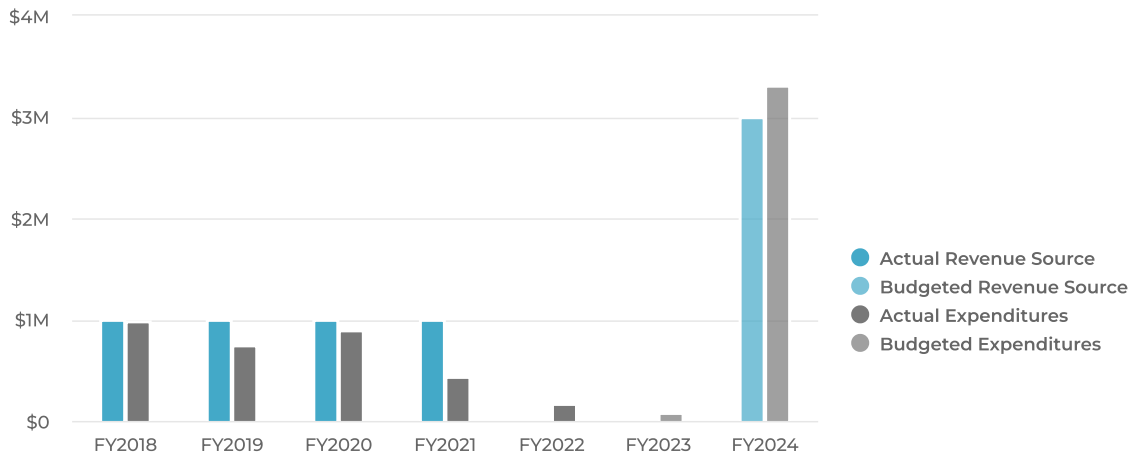
In 2021, Northwestern University's sixth year contributing \$1 million to the City of Evanston, the University allocated funds focused entirely on dismantling systemic barriers faced by historically marginalized communities. This \$1 million allocation of the Northwestern Good Neighbor Racial Equity 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.

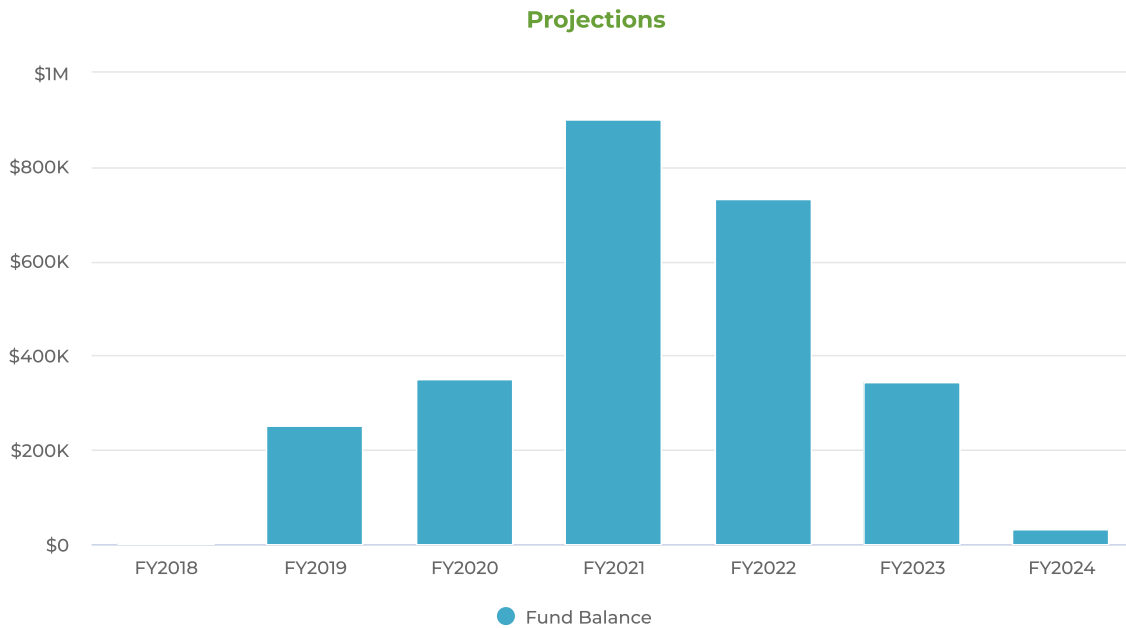
In Fall 2023, a Community Benefits Agreement (CBA) was created between the City of Evanston and Northwestern. Among the many components of the CBA is a \$3 million annual contribution to the Good Neighbor Fund for fifteen years beginning in 2024. Of that \$3 million, \$1 million is to be directed to Affordable Housing, and \$500,000 is to be directed towards Sustainability efforts. The remaining \$1.5 million can be allocated as the City Council chooses on an annual basis.

### Summary

The City of Evanston is continuing to meet with Northwestern University regarding future contributions, but \$0 has been budgeted in revenue in FY2024. Budgeted expenditures are 314,000.



## Fund Balance



## Revenues by Source

No new revenue is budgeted for the Good Neighbor Fund in 2024

## Expenditures by Expense Type

2024 budgeted expenditures in this fund are being spent on 2021 initiatives Northwestern set forth.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$466	\$325			N/A
Miscellaneous	\$34,921	\$50,000	\$0	\$314,000	N/A
Capital Outlay	\$0	\$124,230			N/A
Interfund Transfers	\$414,152		\$85,000	\$3,000,000	3,429.4%
<b>Total Expense Objects:</b>	<b>\$449,539</b>	<b>\$174,555</b>	<b>\$85,000</b>	<b>\$3,314,000</b>	<b>3,798.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue					
Non-Departmental					

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DONATION FROM NORTHWESTERN UNIVERSITY	180.99.1800.56013	\$1,000,000		\$3,000,000	N/A
INVESTMENT INCOME	180.99.1800.56501	\$884	\$5,805	\$1,000	N/A
<b>Total Non-Departmental:</b>		<b>\$1,000,884</b>	<b>\$5,805</b>	<b>\$3,001,000</b>	<b>N/A</b>
<b>Total Revenue:</b>		<b>\$1,000,884</b>	<b>\$5,805</b>	<b>\$3,001,000</b>	<b>N/A</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
BANK SERVICE CHARGES	180.99.1800.62705	\$466	\$325			N/A
OTHER PROGRAM COSTS	180.99.1800.62490	\$34,921	\$50,000		\$250,000	N/A
TRANSFER TO GENERAL FUND	180.99.1800.66131	\$414,152			\$1,500,000	N/A
TRANSFER TO AFFORDABLE HOUSING	180.99.1800.66155				\$1,000,000	N/A
TRANSFER TO CAPITAL IMPROVEMENT FUND	180.99.1800.66156	\$0		\$85,000		N/A
TRANSFER TO SUSTAINABILITY FD	180.99.1800.69101				\$500,000	N/A
OTHER PROGRAM COSTS	180.99.9937.62490		\$0		\$64,000	N/A
OTHER IMPROVEMENTS	180.99.9937.65515	\$0	\$124,230			N/A
<b>Total Non-Departmental:</b>		<b>\$449,539</b>	<b>\$174,555</b>	<b>\$85,000</b>	<b>\$3,314,000</b>	<b>3,798.8%</b>
<b>Total Expenditures:</b>		<b>\$449,539</b>	<b>\$174,555</b>	<b>\$85,000</b>	<b>\$3,314,000</b>	<b>3,798.8%</b>



# American Rescue Plan Act (ARPA) Fund

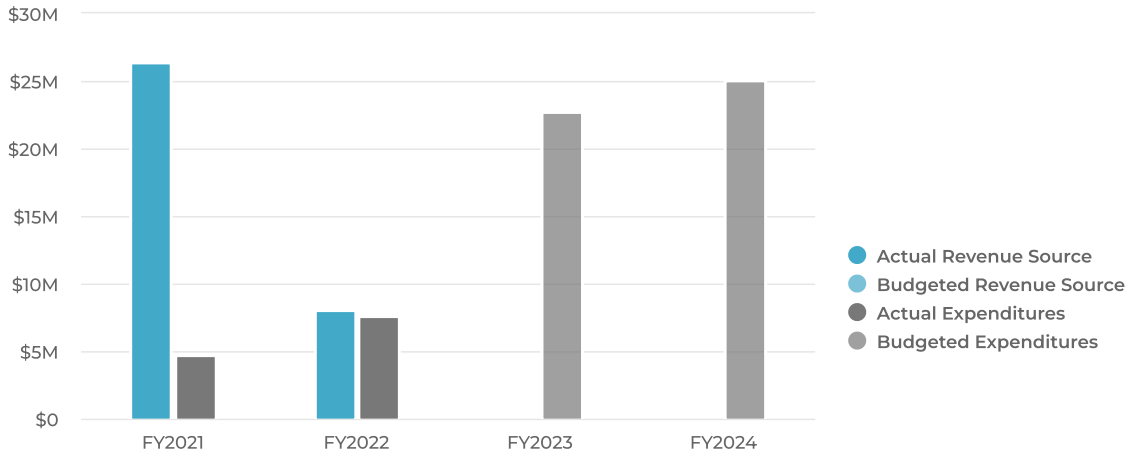
The American Rescue Plan Act (ARPA) aims to support state, local, territorial and Tribal governments by providing resources to:

- 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

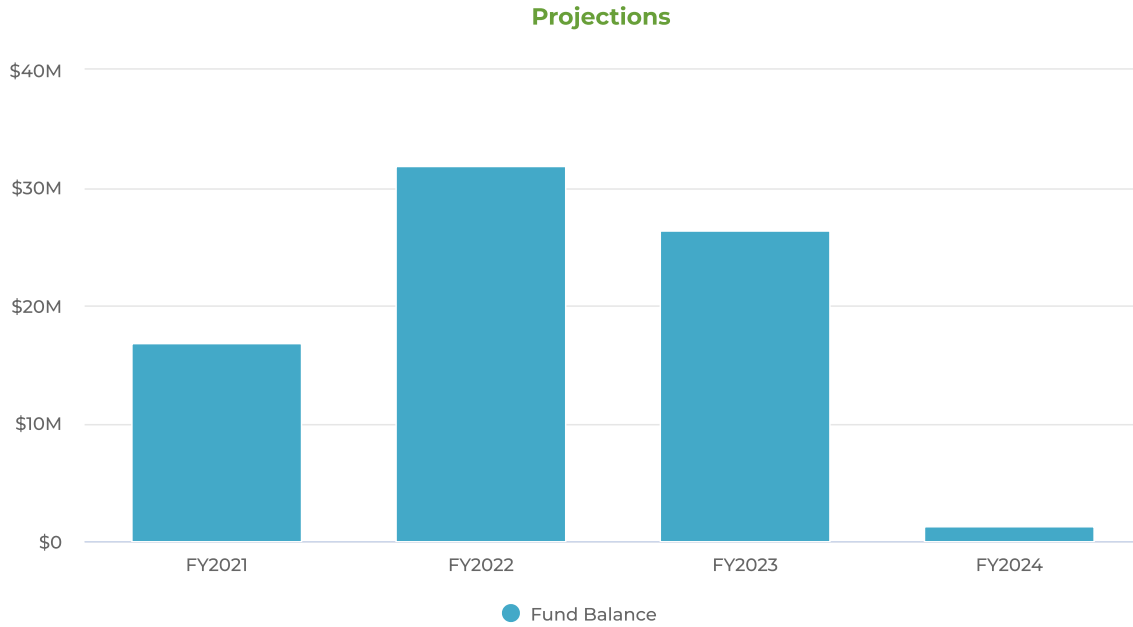
City of Evanston is projecting \$50K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 10.4% or \$2.36M to \$25.11M in FY2024.





## Fund Balance

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

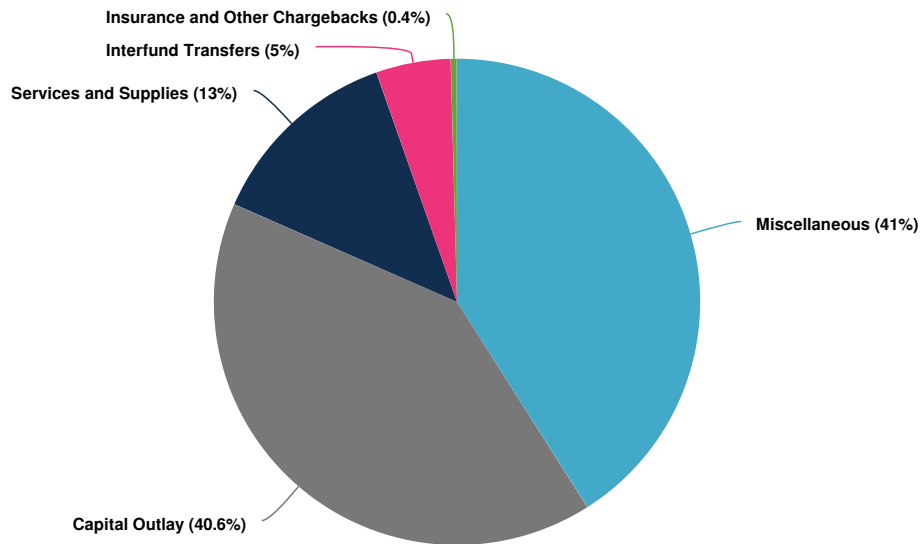


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental Revenue	\$26,386,827	\$7,659,448	\$0	N/A
Interest Income	\$34,807	\$504,627	\$50,000	N/A
<b>Total Revenue Source:</b>	<b>\$26,421,634</b>	<b>\$8,164,075</b>	<b>\$50,000</b>	<b>N/A</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$0	\$2,167,682	\$0	\$0	0%
Services and Supplies	\$0	\$259,630	\$0	\$3,275,000	N/A
Miscellaneous	\$0	\$681,903	\$18,500,000	\$10,294,191	-44.4%
Capital Outlay	\$0	\$546,429	\$800,000	\$10,188,900	1,173.6%
Interfund Transfers	\$4,800,000	\$3,900,000	\$2,600,000	\$1,250,000	-51.9%
Community Sponsored Organizations	\$0	\$23,693			N/A
Insurance and Other Chargebacks	\$0	\$80,112	\$850,000	\$100,000	-88.2%
<b>Total Expense Objects:</b>	<b>\$4,800,000</b>	<b>\$7,659,448</b>	<b>\$22,750,000</b>	<b>\$25,108,091</b>	<b>10.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue					
Non-Departmental					
GRANTS AND AID	170.99.0085.55251	\$21,586,827			N/A
INVESTMENT INCOME	170.99.0085.56501	\$8,262			N/A
GRANTS AND AID	170.99.1700.55251	\$4,800,000	\$7,659,448		N/A
INVESTMENT INCOME	170.99.1700.56501	\$26,545	\$504,627	\$50,000	N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Non-Departmental:</b>		\$26,421,634	\$8,164,075	\$50,000	N/A
<b>Total Revenue:</b>		\$26,421,634	\$8,164,075	\$50,000	N/A

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>American Rescue Plan</b>						
BANK SERVICE CHARGES	170.99.1700.62705	\$0	\$17			N/A
OTHER PROGRAM COSTS	170.99.1700.62490	\$0	\$0	\$18,000,000	\$3,000,000	-83.3%
SUMMER YOUTH EMPLOYMENT	170.99.1700.63045	\$0	\$1,251			N/A
UNREALIZED LOSS ON INVESTMENTS	170.99.1700.68015		-\$20,315			N/A
TRANSFER TO PARKING FUND	170.99.1700.69505	\$950,000	\$2,300,000	\$1,100,000		N/A
TRANSFER TO WATER FUND	170.99.1700.69525	\$3,000,000				N/A
TRANSFER TO EQUIPMENT REPLACEMENT	170.99.1700.69601	\$850,000	\$1,600,000	\$1,500,000	\$1,250,000	-16.7%
<b>Total American Rescue Plan:</b>		<b>\$4,800,000</b>	<b>\$3,880,954</b>	<b>\$20,600,000</b>	<b>\$4,250,000</b>	<b>-79.4%</b>
<b>Community Violence Intervention</b>						
REGULAR PAY	170.99.9912.61010	\$0	\$139,898			N/A
OVERTIME PAY	170.99.9912.61110	\$0	\$12,308			N/A
HEALTH INSURANCE	170.99.9912.61510	\$0	\$25,800			N/A
LIFE INSURANCE	170.99.9912.61615		\$129			N/A
IMRF	170.99.9912.61710	\$0	\$7,345			N/A
SOCIAL SECURITY	170.99.9912.61725	\$0	\$12,112			N/A
MEDICARE	170.99.9912.61730	\$0	\$2,833			N/A
SEASONAL EMPLOYEES	170.99.9912.61060		\$59,265			N/A
OTHER PROGRAM COSTS	170.99.9912.62490	\$0	\$39,951	\$500,000		N/A
PUBLIC SERVICE - Curt's Cafe	170.99.9912.63166	\$0	\$23,693			N/A
<b>Total Community Violence Intervention:</b>		<b>\$0</b>	<b>\$323,334</b>	<b>\$500,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Business District Strategies</b>						
OTHER IMPROVEMENTS	170.99.9922.65515	\$0	\$63,655		\$130,000	N/A
<b>Total Business District Strategies:</b>		<b>\$0</b>	<b>\$63,655</b>		<b>\$130,000</b>	<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Guranteed Income Program</b>						
OTHER PROGRAM COSTS	170.99.9937.62490	\$0	\$168,626		\$17,000	N/A
OTHER IMPROVEMENTS	170.99.9937.65515	\$0		\$700,000		N/A
<b>Total Guranteed Income Program:</b>		<b>\$0</b>	<b>\$168,626</b>	<b>\$700,000</b>	<b>\$17,000</b>	<b>-97.6%</b>
<b>Vehicle Lead Service Rplcmnt</b>						
AUTOMOTIVE EQUIPMENT	170.99.9952.65550		\$292,014		\$680,000	N/A
<b>Total Vehicle Lead Service Rplcmnt:</b>			<b>\$292,014</b>		<b>\$680,000</b>	<b>N/A</b>
<b>ARPA Admin</b>						
REGULAR PAY	170.99.9971.61010		\$9,060			N/A
SERVICE AGREEMENTS/ CONTRACTS	170.99.9971.62509		\$28,658		\$500,000	N/A
OTHER CHARGES- CHARGEBACK	170.99.9971.62740	\$0	\$80,112	\$850,000	\$100,000	-88.2%
<b>Total ARPA Admin:</b>		<b>\$0</b>	<b>\$117,830</b>	<b>\$850,000</b>	<b>\$600,000</b>	<b>-29.4%</b>
<b>Participatory Budgeting-Nu</b>						
OTHER PROGRAM COSTS	170.99.9972.62490		\$7,720			N/A
OTHER IMPROVEMENTS	170.99.9972.65515	\$0	\$0	\$100,000	\$3,000,000	2,900%
<b>Total Participatory Budgeting-Nu:</b>		<b>\$0</b>	<b>\$7,720</b>	<b>\$100,000</b>	<b>\$3,000,000</b>	<b>2,900%</b>
<b>Lead Service Line Replacement</b>						
OTHER IMPROVEMENTS	170.99.9902.65515		\$17,760		\$1,900,000	N/A
<b>Total Lead Service Line Replacement:</b>			<b>\$17,760</b>		<b>\$1,900,000</b>	<b>N/A</b>
<b>Living Room Program</b>						
OTHER IMPROVEMENTS	170.99.9911.65515		\$0		\$900,000	N/A
<b>Total Living Room Program:</b>			<b>\$0</b>		<b>\$900,000</b>	<b>N/A</b>
<b>The Aux Project</b>						
OTHER IMPROVEMENTS	170.99.9913.65515		\$123,000		\$665,900	N/A
<b>Total The Aux Project:</b>			<b>\$123,000</b>		<b>\$665,900</b>	<b>N/A</b>
<b>The Northlight Theatre</b>						
OTHER IMPROVEMENTS	170.99.9914.65515		\$0		\$2,000,000	N/A
<b>Total The Northlight Theatre:</b>			<b>\$0</b>		<b>\$2,000,000</b>	<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Workforce Development-Aspire</b>						
IMRF	170.99.9921.61710		\$905			N/A
SOCIAL SECURITY	170.99.9921.61725		\$1,160			N/A
MEDICARE	170.99.9921.61730		\$271			N/A
SEASONAL EMPLOYEES	170.99.9921.61060		\$18,707			N/A
<b>Total Workforce Development-Aspire:</b>		<b>\$0</b>	<b>\$21,044</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Rehiring Public Sector Staff</b>						
REGULAR PAY	170.99.9923.61010		\$1,176,541			N/A
PERMANENT PART-TIME	170.99.9923.61050		\$4,744			N/A
OVERTIME PAY	170.99.9923.61110		\$28,423			N/A
HEALTH INSURANCE	170.99.9923.61510		\$202,403			N/A
LIFE INSURANCE	170.99.9923.61615		\$1,109			N/A
CELL PHONE ALLOWANCE	170.99.9923.61626		\$570			N/A
IMRF	170.99.9923.61710		\$53,188			N/A
SOCIAL SECURITY	170.99.9923.61725		\$66,021			N/A
MEDICARE	170.99.9923.61730		\$17,378			N/A
SEASONAL EMPLOYEES	170.99.9923.61060		\$12,826			N/A
<b>Total Rehiring Public Sector Staff:</b>		<b>\$0</b>	<b>\$1,563,205</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>One Stop Shop</b>						
OTHER IMPROVEMENTS	170.99.9932.65515		\$50,000		\$400,000	N/A
<b>Total One Stop Shop:</b>			<b>\$50,000</b>		<b>\$400,000</b>	<b>N/A</b>
<b>Small/Medium Landlord Assistance</b>						
OTHER PROGRAM COSTS	170.99.9933.62490		\$0		\$375,000	N/A
<b>Total Small/Medium Landlord Assistance:</b>			<b>\$0</b>		<b>\$375,000</b>	<b>N/A</b>
<b>Crosswalk Improvments</b>						
OTHER IMPROVEMENTS	170.99.9935.65515		\$0		\$200,000	N/A
<b>Total Crosswalk Improvments:</b>			<b>\$0</b>		<b>\$200,000</b>	<b>N/A</b>
<b>Welcoming Center - Family Focus</b>						
OTHER PROGRAM COSTS	170.99.9936.62490		\$0		\$317,191	N/A
<b>Total Welcoming Center - Family Focus:</b>			<b>\$0</b>		<b>\$317,191</b>	<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>HDOC</b>						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9938.62509		\$0		\$1,500,000	N/A
<b>Total HDOC:</b>			<b>\$0</b>		<b>\$1,500,000</b>	<b>N/A</b>
<b>MCGAW YMCA</b>						
OTHER PROGRAM COSTS	170.99.9939.62490		\$0		\$3,000,000	N/A
<b>Total MCGAW YMCA:</b>			<b>\$0</b>		<b>\$3,000,000</b>	<b>N/A</b>
<b>Family Focus Rehab</b>						
OTHER PROGRAM COSTS	170.99.9940.62490		\$0		\$3,000,000	N/A
<b>Total Family Focus Rehab:</b>			<b>\$0</b>		<b>\$3,000,000</b>	<b>N/A</b>
<b>City Workers Payout</b>						
REGULAR PAY	170.99.9941.61010		\$405,482			N/A
<b>Total City Workers Payout:</b>			<b>\$405,482</b>			<b>N/A</b>
<b>Childcare Workers Premium Pay</b>						
OTHER PROGRAM COSTS	170.99.9942.62490		\$483,900			N/A
<b>Total Childcare Workers Premium Pay:</b>			<b>\$483,900</b>			<b>N/A</b>
<b>Comprehensive Plan</b>						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9943.62509		\$0		\$600,000	N/A
OTHER PROGRAM COSTS	170.99.9943.62490		\$0		\$150,000	N/A
<b>Total Comprehensive Plan:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>N/A</b>
<b>Permit Software</b>						
SOFTWARE MAINTENANCE	170.99.9950.62236		\$135,909		\$675,000	N/A
<b>Total Permit Software:</b>			<b>\$135,909</b>		<b>\$675,000</b>	<b>N/A</b>
<b>General Fund Operations</b>						
OTHER IMPROVEMENTS	170.99.9964.65515		\$0		\$313,000	N/A
<b>Total General Fund Operations:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$313,000</b>	<b>N/A</b>
<b>Participatory Budgeting</b>						
FOOD	170.99.9973.65025		\$1,840			N/A
OFFICE SUPPLIES	170.99.9973.65095		\$2,406			N/A
OTHER PROGRAM COSTS	170.99.9973.62490		\$770		\$435,000	N/A
<b>Total Participatory Budgeting:</b>		<b>\$0</b>	<b>\$5,017</b>	<b>\$0</b>	<b>\$435,000</b>	<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Non-Departmental:</b>		\$4,800,000	\$7,659,448	\$22,750,000	\$25,108,091	10.4%
<b>Total Expenditures:</b>		\$4,800,000	\$7,659,448	\$22,750,000	\$25,108,091	10.4%

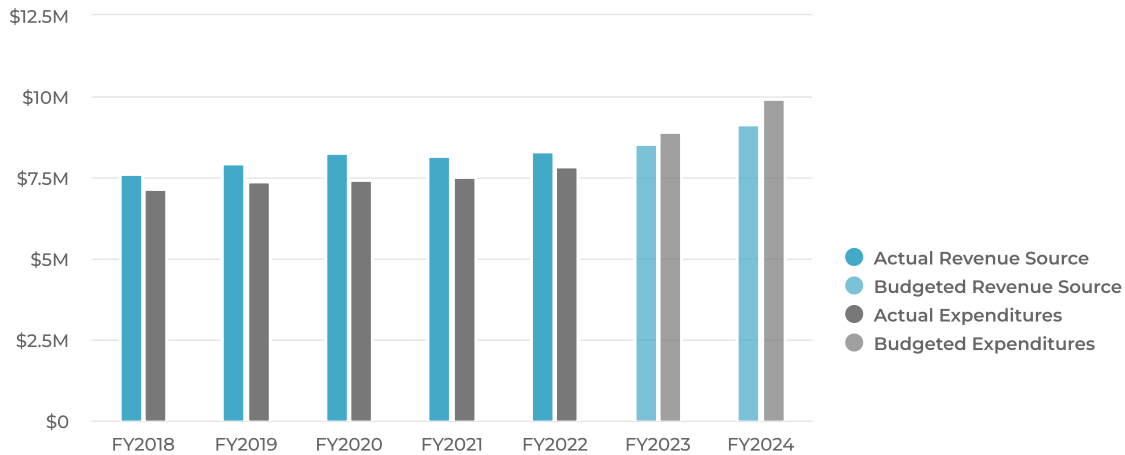


## Library Fund

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

City of Evanston is projecting \$9.17M of revenue in FY2024, which represents a 6.9% increase over the prior year. Budgeted expenditures are projected to increase by 11.3% or \$1.01M to \$9.94M in FY2024.



### Accomplishments in 2023

- Digitized many 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.
- Offered 400 library programs and service visits at partner organization sites and community events.
- Had over 275,000 visitors to the libraries in the first three quarters of 2023.
- Over 23,500 attendees at over 1,300 library events in the first three quarters of 2023.
- Over 26,000 public computer sessions, averaging 67 minutes per session, in the first three quarters of 2023.
- Library users borrowed over 670,000 items (physical and digital) from the library in the first three quarters of 2023.
- Celebrated the Library’s 150th Anniversary.

### Issues Affecting the 2024 Budget

- Increased personnel costs due to AFSCME contract and non-union increases to combat wage compression.
- The current job market and inflation.
- Property tax levy revenue accounts for more than 85% of the library’s revenue and other revenue sources are limited.



## Upcoming Initiatives

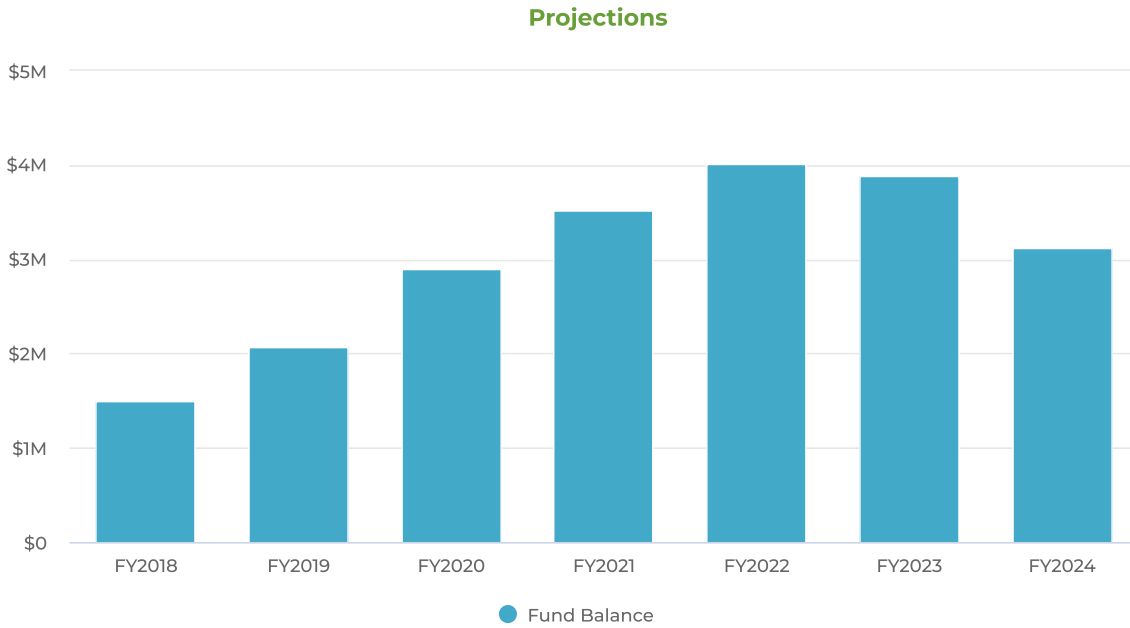
- Continue engagement with community members to inform library services and provide programs, especially in Wards 5, 8 and 9.
- Continue to invite patrons to self identify race/ethnicity and language spoken at home when registering for a library card or attending a program.
- Continue to offer STEM learning opportunities for youth, especially those from communities underrepresented in the STEM fields.
- Continue to partner with community members and organizations to bring cultural and arts programming to the community, such as *1619: The Journey of a People*.

## Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Engage and connect diverse community members with library services.					
Library services at partner organization sites and community events.	Equity, Output	N/A	0	400	400
Community listening sessions	Effectiveness	10	15	0	10
Percent of residents by race / ethnicity who signed up for or renewed their library card	Equity, Output	N/A	N/A	*	*
Percent of library events in Spanish	Equity, Output	N/A	7%	6%	10%
Activity: Support improved digital literacy					
Job search tech kit circulations	Output	175	225	175	200
One on One technology training	Output	180	200	400	400
Activity: Support improved early childhood literacy.					
Number of book bags distributed at preschool and daycare centers	Output	N/A	25 per month	30 per month	30 per month
Number of Welcome Baby kits distributed.	Output	N/A	N/A	125	125

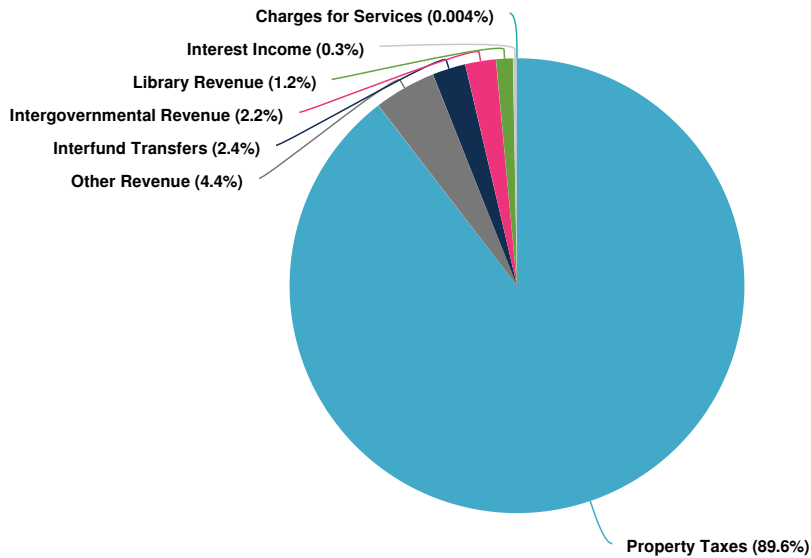
*In 2023, of the patrons signing up for library cards who opted to answer this optional question, the breakdown by race was:	
White	56%
Black or African American	11%
Asian	9%
Hispanic or Latino	8%
Prefer to self-describe	7%
Prefer not to say	5%
More than one	3%
American Indian or AlaskaNative	0.23%

# Fund Balance



# Revenues by Source

**Projected 2024 Revenues by Source**

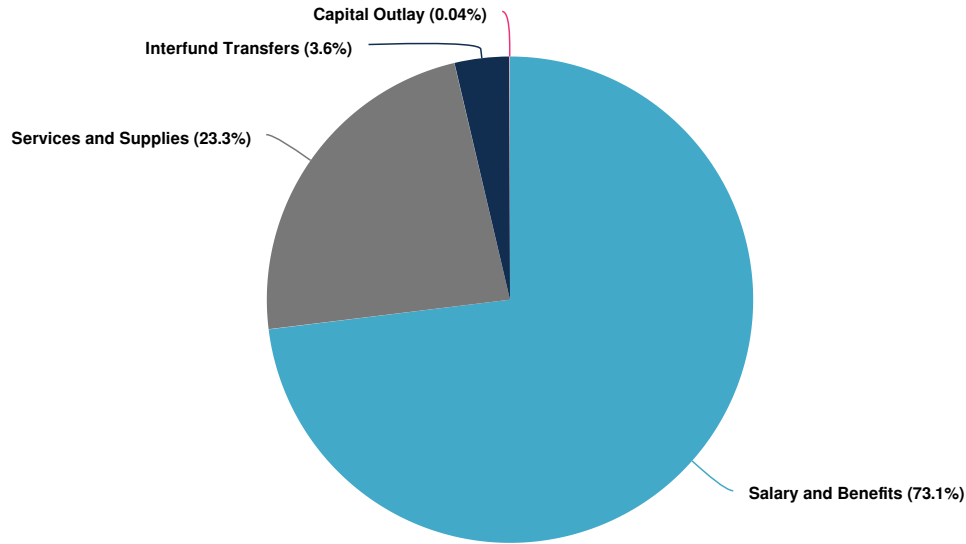


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$7,369,039	\$7,348,375	\$7,535,472	\$8,213,664	9%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Charges for Services	\$287	\$455	\$400	\$400	0%
Fines and Forfeitures	\$4,466	\$6,126	\$0	\$0	0%
Intergovernmental Revenue	\$5,395	\$240,984	\$209,866	\$200,213	-4.6%
Other Revenue	\$438,206	\$365,790	\$405,000	\$405,000	0%
Interest Income	\$10,403	\$68,819	\$21,600	\$25,000	15.7%
Interfund Transfers	\$250,000	\$217,930	\$250,000	\$216,999	-13.2%
Library Revenue	\$118,263	\$105,841	\$155,394	\$109,394	-29.6%
<b>Total Revenue Source:</b>	<b>\$8,196,060</b>	<b>\$8,354,320</b>	<b>\$8,577,732</b>	<b>\$9,170,670</b>	<b>6.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$5,510,632	\$5,388,473	\$6,393,544	\$7,264,128	13.6%
Services and Supplies	\$2,007,943	\$2,092,705	\$2,231,098	\$2,313,194	3.7%
Miscellaneous	\$0	\$1,500	\$0	\$0	0%
Capital Outlay	\$1,464	\$1,000	\$1,500	\$3,500	133.3%
Interfund Transfers	\$10,320	\$379,653	\$305,325	\$360,325	18%
<b>Total Expense Objects:</b>	<b>\$7,530,359</b>	<b>\$7,863,330</b>	<b>\$8,931,467</b>	<b>\$9,941,147</b>	<b>11.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Library</b>						
<b>Engagement Services</b>						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	-\$350,892				N/A
<b>Total Engagement Services:</b>		<b>-\$350,892</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Library Administration</b>						
PROPERTY TAXES	185.48.4845.51015	\$7,369,039	\$7,348,375	\$7,535,472	\$8,213,664	9%
BEV SNACK VENDING MACHINE	185.48.4845.53200	\$287	\$455	\$400	\$400	0%
LIBRARY FINES & FEES	185.48.4845.52610	\$4,466	\$6,126			N/A
Federal Grants	185.48.4845.55201	\$220,171	\$125,772	\$100,000	\$85,000	-15%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	\$109,867	\$115,212	\$109,866	\$115,213	4.9%
DONATIONS	185.48.4845.56011	\$440,675	\$359,774	\$400,000	\$400,000	0%
MISCELLANEOUS REVENUE	185.48.4845.56045	\$14,935	\$6,195	\$5,000	\$5,000	0%
FEES AND MERCHANDISE SALE	185.48.4845.56140	\$4	-\$179			N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	185.48.4845.56585	-\$17,408				N/A
INVESTMENT INCOME	185.48.4845.56501	\$10,403	\$68,819	\$21,600	\$25,000	15.7%
TRANSFER FROM ENDOWMENT	185.48.4845.57002	\$250,000	\$217,930	\$250,000	\$216,999	-13.2%
LIBRARY MATERIAL REPLACEMENT CHARGES	185.48.4845.57515	\$21,669	\$25,134	\$22,000	\$22,000	0%
LIBRARY BOOK SALE	185.48.4845.57526	\$3,540	\$3,604	\$3,000	\$3,000	0%
LIBRARY COPY MACH. CHG	185.48.4845.57535	\$8,944	\$12,543	\$9,000	\$10,000	11.1%
LIBRARY MEETING RM RENTAL	185.48.4845.57540	\$714	\$2,766	\$1,000	\$4,000	300%
NORTH BRANCH RENTAL INCOME	185.48.4845.57545	\$25,150	\$20,067	\$20,394	\$20,394	0%
LIBRARY GRANTS	185.48.4845.57551	\$58,247	\$41,727	\$100,000	\$50,000	-50%
<b>Total Library Administration:</b>		<b>\$8,520,703</b>	<b>\$8,354,320</b>	<b>\$8,577,732</b>	<b>\$9,170,670</b>	<b>6.9%</b>
<b>Library Grants</b>						
STATE, COUNTY AND OTHER GRANTS	185.48.4850.55146	\$26,249				N/A
<b>Total Library Grants:</b>		<b>\$26,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Library:</b>		<b>\$8,196,060</b>	<b>\$8,354,320</b>	<b>\$8,577,732</b>	<b>\$9,170,670</b>	<b>6.9%</b>
<b>Total Revenue:</b>		<b>\$8,196,060</b>	<b>\$8,354,320</b>	<b>\$8,577,732</b>	<b>\$9,170,670</b>	<b>6.9%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Library</b>						
<b>Early Learning &amp; Literacy</b>						
REGULAR PAY	185.48.4805.61010	\$367,282	\$402,006	\$395,172	\$462,899	17.1%
PERMANENT PART-TIME	185.48.4805.61050	\$180,046	\$200,548	\$201,509	\$230,711	14.5%
OVERTIME PAY	185.48.4805.61110	\$1,025	\$1,088			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4805.61420	\$1,726	\$2,746			N/A
HEALTH INSURANCE	185.48.4805.61510	\$80,264	\$68,270	\$73,765	\$78,922	7%
DENTAL INSURANCE	185.48.4805.61610	\$93				N/A
LIFE INSURANCE	185.48.4805.61615	\$266	\$283	\$261	\$205	-21.5%
IMRF	185.48.4805.61710	\$44,399	\$27,124	\$19,005	\$19,429	2.2%
SOCIAL SECURITY	185.48.4805.61725	\$33,027	\$36,711	\$36,995	\$43,004	16.2%
MEDICARE	185.48.4805.61730	\$7,724	\$8,586	\$8,652	\$10,058	16.3%
SEASONAL EMPLOYEES	185.48.4805.61060	\$447	\$2,805	\$6,000	\$5,000	-16.7%
TRAINING & TRAVEL	185.48.4805.62295		\$114			N/A
INTERNET SOLUTION PROVIDERS	185.48.4805.62341	\$6,883				N/A
WORK- STUDY	185.48.4805.62506	\$434	\$0	\$900	\$900	0%
STATE GRANT EXPENSE	185.48.4805.65002	\$0	\$0	\$7,800		N/A
FOOD	185.48.4805.65025		\$17			N/A
OFFICE SUPPLIES	185.48.4805.65095	\$511	\$0			N/A
LIBRARY SUPPLIES	185.48.4805.65100	\$26,667	\$25,993	\$17,400	\$28,000	60.9%
IT COMPUTER HARDWARE	185.48.4805.65555		\$0		\$8,300	N/A
LIBRARY BOOKS	185.48.4805.65630	\$139,505	\$134,198	\$171,400	\$150,000	-12.5%
AUDIO VISUAL COLLECTIONS	185.48.4805.65641	\$20,892	\$11,390	\$5,000	\$10,000	100%
FURNITURE / FIXTURES / EQUIPMENT	185.48.4805.65503	\$1,464	\$1,000	\$500		N/A
<b>Total Early Learning &amp; Literacy:</b>		<b>\$912,656</b>	<b>\$922,880</b>	<b>\$944,359</b>	<b>\$1,047,429</b>	<b>10.9%</b>
<b>Lifelong Learning &amp; Literacy</b>						
REGULAR PAY	185.48.4806.61010	\$356,647	\$383,967	\$464,223	\$473,636	2%
PERMANENT PART-TIME	185.48.4806.61050	\$252,353	\$239,638	\$263,100	\$317,845	20.8%
OVERTIME PAY	185.48.4806.61110	\$3,155	\$819			N/A
TERMINATION PAYOUTS	185.48.4806.61415	\$1,992	\$1,777			N/A
HEALTH INSURANCE	185.48.4806.61510	\$84,949	\$67,758	\$73,212	\$78,330	7%
DENTAL INSURANCE	185.48.4806.61610	\$90				N/A
LIFE INSURANCE	185.48.4806.61615	\$146	\$200	\$213	\$159	-25.4%
IMRF	185.48.4806.61710	\$52,021	\$29,046	\$24,074	\$23,033	-4.3%
SOCIAL SECURITY	185.48.4806.61725	\$37,545	\$38,361	\$45,094	\$49,073	8.8%
MEDICARE	185.48.4806.61730	\$8,781	\$8,972	\$10,547	\$11,477	8.8%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SEASONAL EMPLOYEES	185.48.4806.61060	\$8,035	\$7,485	\$6,000	\$5,000	-16.7%
IT COMPUTER SOFTWARE	185.48.4806.62340		\$536			N/A
INTERNET SOLUTION PROVIDERS	185.48.4806.62341	\$223,732	\$304,829	\$280,255		N/A
WORK- STUDY	185.48.4806.62506	\$0		\$1,000		N/A
STATE GRANT EXPENSE	185.48.4806.65002	\$0	\$0	\$5,000	\$5,500	10%
LIBRARY SUPPLIES	185.48.4806.65100	\$9,640	\$10,618	\$15,000	\$15,000	0%
Library Electronic Resources	185.48.4806.65628		\$0		\$320,000	N/A
LIBRARY BOOKS	185.48.4806.65630	\$299,707	\$313,421	\$335,000	\$335,000	0%
PERIODICALS	185.48.4806.65635	\$6,397	\$5,688	\$6,000	\$6,500	8.3%
AUDIO VISUAL COLLECTIONS	185.48.4806.65641	\$42,028	\$31,911	\$31,000	\$31,000	0%
FITNESS INCENTIVE	185.48.4806.65141		\$600			N/A
<b>Total Lifelong Learning &amp; Literacy:</b>		<b>\$1,387,218</b>	<b>\$1,445,625</b>	<b>\$1,559,719</b>	<b>\$1,671,553</b>	<b>7.2%</b>
<b>Access Services</b>						
REGULAR PAY	185.48.4820.61010	\$558,500	\$625,739	\$675,467	\$788,008	16.7%
PERMANENT PART-TIME	185.48.4820.61050	\$264,312	\$239,170	\$269,724	\$278,352	3.2%
OVERTIME PAY	185.48.4820.61110	\$1,655	\$952			N/A
TERMINATION PAYOUTS	185.48.4820.61415	\$1,097	\$12,938			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4820.61420	\$744	\$987			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	185.48.4820.61430	\$337	\$2,100			N/A
HEALTH INSURANCE	185.48.4820.61510	\$111,732	\$125,842	\$140,643	\$177,406	26.1%
VISION INSURANCE	185.48.4820.61513	\$38	\$92	\$105	\$76	-27.6%
DENTAL INSURANCE	185.48.4820.61610	\$135				N/A
LIFE INSURANCE	185.48.4820.61615	\$384	\$401	\$339	\$320	-5.7%
IMRF	185.48.4820.61710	\$61,838	\$36,787	\$27,656	\$27,865	0.8%
SOCIAL SECURITY	185.48.4820.61725	\$51,882	\$53,943	\$58,603	\$66,114	12.8%
MEDICARE	185.48.4820.61730	\$12,134	\$12,616	\$13,707	\$15,463	12.8%
SEASONAL EMPLOYEES	185.48.4820.61060	\$38,405	\$20,794	\$5,000	\$5,000	0%
BLDG MAINTENANCE SERVICES	185.48.4820.62225	\$108	-\$4,146			N/A
IT COMPUTER SOFTWARE	185.48.4820.62340	\$154,546	\$135,777	\$183,900	\$183,900	0%
INTERNET SOLUTION PROVIDERS	185.48.4820.62341		\$24,577			N/A
WORK- STUDY	185.48.4820.62506	\$996	\$1,396	\$3,000	\$3,000	0%
LIBRARY SUPPLIES	185.48.4820.65100	\$14,190	\$25,959	\$12,000	\$15,000	25%
IT COMPUTER HARDWARE	185.48.4820.65555		\$36,746			N/A
FITNESS INCENTIVE	185.48.4820.65141		\$300			N/A
<b>Total Access Services:</b>		<b>\$1,273,033</b>	<b>\$1,352,968</b>	<b>\$1,390,144</b>	<b>\$1,560,504</b>	<b>12.3%</b>
<b>Engagement Services</b>						
REGULAR PAY	185.48.4825.61010	\$418,097	\$409,917	\$475,122	\$654,189	37.7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PERMANENT PART-TIME	185.48.4825.61050	\$143,363	\$180,650	\$223,870	\$249,126	11.3%
OVERTIME PAY	185.48.4825.61110	\$1,395	\$1,618			N/A
TERMINATION PAYOUTS	185.48.4825.61415	\$6,525	\$1,347			N/A
HEALTH INSURANCE	185.48.4825.61510	\$88,347	\$85,165	\$105,250	\$150,948	43.4%
VISION INSURANCE	185.48.4825.61513	\$114	\$216	\$207	\$111	-46.4%
DENTAL INSURANCE	185.48.4825.61610	\$91				N/A
LIFE INSURANCE	185.48.4825.61615	\$294	\$231	\$304	\$159	-47.7%
IMRF	185.48.4825.61710	\$46,740	\$27,152	\$23,138	\$25,740	11.2%
SOCIAL SECURITY	185.48.4825.61725	\$33,921	\$35,548	\$43,338	\$56,006	29.2%
MEDICARE	185.48.4825.61730	\$7,933	\$8,314	\$10,136	\$13,099	29.2%
SEASONAL EMPLOYEES	185.48.4825.61060	\$127	\$2,654	\$10,000	\$5,000	-50%
BLDG MAINTENANCE SERVICES	185.48.4825.62225	\$3,639	\$6,173	\$5,000		N/A
IT COMPUTER SOFTWARE	185.48.4825.62340	\$2,598	\$26,125	\$14,695	\$2,600	-82.3%
INTERNET SOLUTION PROVIDERS	185.48.4825.62341	\$4,583	-\$647			N/A
NATURAL GAS	185.48.4825.64015	\$1,194	\$180	\$1,500		N/A
FEDERAL GRANT EXPENSE	185.48.4825.65001		\$0		\$43,500	N/A
FOOD	185.48.4825.65025	\$187	\$0			N/A
BLDG MAINTENANCE MATERIAL	185.48.4825.65050	\$432				N/A
OFFICE SUPPLIES	185.48.4825.65095	\$69				N/A
LIBRARY SUPPLIES	185.48.4825.65100	\$26,195	\$23,959	\$50,000	\$38,000	-24%
LIBRARY BOOKS	185.48.4825.65630	\$51,023	\$38,267	\$35,000	\$35,000	0%
PERIODICALS	185.48.4825.65635	\$130	\$328	\$500		N/A
AUDIO VISUAL COLLECTIONS	185.48.4825.65641	\$5,475	\$5,780	\$12,000	\$1,500	-87.5%
FITNESS INCENTIVE	185.48.4825.65141		\$300			N/A
FURNITURE / FIXTURES / EQUIPMENT	185.48.4825.65503	\$0	\$0	\$1,000	\$3,500	250%
<b>Total Engagement Services:</b>		<b>\$842,473</b>	<b>\$853,275</b>	<b>\$1,011,060</b>	<b>\$1,278,478</b>	<b>26.4%</b>
<b>Innovation &amp; Digital Learning</b>						
REGULAR PAY	185.48.4835.61010	\$383,437	\$380,983	\$415,927	\$461,668	11%
PERMANENT PART-TIME	185.48.4835.61050	\$183,589	\$193,496	\$241,617	\$256,962	6.4%
OVERTIME PAY	185.48.4835.61110	\$1,477	\$462			N/A
TERMINATION PAYOUTS	185.48.4835.61415	\$377	\$9,120			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4835.61420	\$146	\$0			N/A
HEALTH INSURANCE	185.48.4835.61510	\$69,933	\$63,935	\$84,702	\$80,278	-5.2%
VISION INSURANCE	185.48.4835.61513	\$216	\$200	\$207	\$114	-44.9%
DENTAL INSURANCE	185.48.4835.61610	\$96				N/A
LIFE INSURANCE	185.48.4835.61615	\$267	\$233	\$257	\$59	-76.9%
IMRF	185.48.4835.61710	\$48,049	\$27,218	\$20,298	\$20,913	3%
SOCIAL SECURITY	185.48.4835.61725	\$35,350	\$35,971	\$40,769	\$44,555	9.3%
MEDICARE	185.48.4835.61730	\$8,267	\$8,413	\$9,535	\$10,420	9.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SEASONAL EMPLOYEES	185.48.4835.61060	\$10,898	\$10,055	\$5,000	\$5,000	0%
OTHER PROFESSIONAL SERVICES	185.48.4835.62272		\$90			N/A
IT COMPUTER SOFTWARE	185.48.4835.62340	\$49,701	\$57,110	\$72,654	\$55,000	-24.3%
INTERNET SOLUTION PROVIDERS	185.48.4835.62341	\$115	\$30,889			N/A
FEDERAL GRANT EXPENSE	185.48.4835.65001	\$0	\$0	\$21,590	\$30,642	41.9%
STATE GRANT EXPENSE	185.48.4835.65002	\$0	\$0	\$500	\$31,500	6,200%
FOOD	185.48.4835.65025	\$150				N/A
LIBRARY SUPPLIES	185.48.4835.65100	\$60,031	\$24,979	\$13,530	\$13,000	-3.9%
IT COMPUTER HARDWARE	185.48.4835.65555	\$24,241	\$46,442	\$36,650	\$44,000	20.1%
LIBRARY BOOKS	185.48.4835.65630	\$21,862	\$20,892	\$20,000	\$20,000	0%
AUDIO VISUAL COLLECTIONS	185.48.4835.65641	\$2,269	\$59	\$2,500	\$2,500	0%
<b>Total Innovation &amp; Digital Learning:</b>		<b>\$900,472</b>	<b>\$910,547</b>	<b>\$985,736</b>	<b>\$1,076,613</b>	<b>9.2%</b>
<b>Library Maintenance</b>						
REGULAR PAY	185.48.4840.61010	\$359,544	\$350,720	\$378,642	\$632,362	67%
PERMANENT PART-TIME	185.48.4840.61050	\$64,095	\$72,344	\$64,775		N/A
OVERTIME PAY	185.48.4840.61110	\$14,071	\$8,646	\$10,000	\$10,000	0%
TERMINATION PAYOUTS	185.48.4840.61415	\$2,236	\$5,953			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4840.61420	\$815				N/A
HEALTH INSURANCE	185.48.4840.61510	\$92,839	\$76,661	\$97,079	\$119,281	22.9%
VISION INSURANCE	185.48.4840.61513	\$112	\$74	\$103	\$112	8.7%
DENTAL INSURANCE	185.48.4840.61610	\$94				N/A
LIFE INSURANCE	185.48.4840.61615	\$300	\$274	\$275	\$114	-58.6%
CELL PHONE ALLOWANCE	185.48.4840.61626	\$900	\$900	\$825		N/A
SHOE ALLOWANCE	185.48.4840.61630	\$540	\$360	\$540	\$540	0%
IMRF	185.48.4840.61710	\$37,166	\$20,451	\$14,678	\$18,402	25.4%
SOCIAL SECURITY	185.48.4840.61725	\$27,186	\$27,209	\$28,605	\$39,240	37.2%
MEDICARE	185.48.4840.61730	\$6,358	\$6,364	\$6,690	\$9,178	37.2%
SEASONAL EMPLOYEES	185.48.4840.61060	\$9,210	\$19,644		\$10,000	N/A
BLDG MAINTENANCE SERVICES	185.48.4840.62225	\$276,688	\$239,447	\$227,295	\$305,060	34.2%
OFFICE EQUIPMENT MAINT	185.48.4840.62235	\$0	\$0	\$1,000	\$1,000	0%
OTHER EQMT MAINTENANCE	185.48.4840.62245	\$2,277	\$0	\$2,277	\$2,277	0%
POSTAGE	185.48.4840.62315	\$348				N/A
INTERNET SOLUTION PROVIDERS	185.48.4840.62341	\$127	\$0			N/A
ELECTRICITY	185.48.4840.64005	\$95,891	\$89,499	\$120,000	\$100,000	-16.7%
NATURAL GAS	185.48.4840.64015	\$17,060	\$24,448	\$32,400	\$32,400	0%
CLOTHING	185.48.4840.65020	\$2,120	\$1,828			N/A
FOOD	185.48.4840.65025		\$114			N/A



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
JANITORIAL SUPPLIES	185.48.4840.65040	\$10,703	\$7,599	\$18,377	\$19,265	4.8%
BLDG MAINTENANCE MATERIAL	185.48.4840.65050	\$21,629	\$16,772	\$35,000	\$36,750	5%
OFFICE SUPPLIES	185.48.4840.65095	\$51	\$41			N/A
RENTAL OF AUTO-FLEET MAINTENANCE	185.48.4840.62305	\$5,436	\$5,440	\$5,440	\$5,440	0%
RENTAL OF AUTO REPLACEMENT	185.48.4840.62309	\$4,884	\$4,885	\$4,885	\$4,885	0%
<b>Total Library Maintenance:</b>		<b>\$1,052,681</b>	<b>\$979,672</b>	<b>\$1,048,886</b>	<b>\$1,346,307</b>	<b>28.4%</b>
<b>Library Administration</b>						
ESTIMATED WAGES/BENEFITS	185.48.4845.61001	\$0		\$277,466		N/A
REGULAR PAY	185.48.4845.61010	\$547,044	\$424,670	\$757,543	\$936,375	23.6%
PERMANENT PART-TIME	185.48.4845.61050	\$112,327	\$78,672	\$80,546	\$94,517	17.3%
TERMINATION PAYOUTS	185.48.4845.61415	\$13,205	\$94,402			N/A
HEALTH INSURANCE	185.48.4845.61510	\$68,549	\$46,957	\$84,439	\$118,354	40.2%
VISION INSURANCE	185.48.4845.61513	\$0	\$38	\$35	\$38	8.6%
DENTAL INSURANCE	185.48.4845.61610	\$99				N/A
LIFE INSURANCE	185.48.4845.61615	\$557	\$424	\$278	\$222	-20.2%
AUTO ALLOWANCE	185.48.4845.61625	\$4,800	\$2,400	\$4,800		N/A
CELL PHONE ALLOWANCE	185.48.4845.61626	\$1,200	\$894	\$1,200	\$1,008	-16%
IMRF	185.48.4845.61710	\$54,025	\$27,911	\$27,741	\$30,000	8.1%
SOCIAL SECURITY	185.48.4845.61725	\$37,069	\$34,030	\$48,388	\$62,687	29.6%
MEDICARE	185.48.4845.61730	\$9,156	\$8,466	\$12,153	\$14,963	23.1%
CONSULTING SERVICES	185.48.4845.62185	\$139,288	\$153,389	\$135,000	\$153,000	13.3%
ADVERTISING	185.48.4845.62205	\$39	\$1,456	\$4,000	\$2,000	-50%
PRINTING	185.48.4845.62210	\$2,981	\$9,672	\$45,000	\$48,000	6.7%
BLDG MAINTENANCE SERVICES	185.48.4845.62225	\$352	\$0			N/A
OTHER PROFESSIONAL SERVICES	185.48.4845.62272	\$0	-\$2,939	\$85,000		N/A
POSTAGE CHARGEBACKS	185.48.4845.62275	\$468		\$2,600		N/A
TUITION	185.48.4845.62290	\$6,207	\$7,817	\$15,000	\$15,000	0%
TRAINING & TRAVEL	185.48.4845.62295	\$18,983	\$30,139	\$25,000	\$30,000	20%
POSTAGE	185.48.4845.62315	\$76	\$4,760	\$1,000	\$3,000	200%
IT COMPUTER SOFTWARE	185.48.4845.62340		\$12		\$24,000	N/A
MEMBERSHIP DUES	185.48.4845.62360	\$1,417	\$2,006	\$2,075	\$2,000	-3.6%
COPY MACHINE CHARGES	185.48.4845.62380	\$221		\$10,000		N/A
WORK- STUDY	185.48.4845.62506	\$3,299	\$3,237	\$3,600	\$3,600	0%
BANK SERVICE CHARGES	185.48.4845.62705	\$4,544	\$4,479	\$5,700	\$5,000	-12.3%
ELECTRICITY	185.48.4845.64005	\$292				N/A
UTILITIES - COE WATER	185.48.4845.64009	\$4,748	\$7,455	\$11,000	\$10,000	-9.1%
TELECOMMUNICATIONS - WIRELESS	185.48.4845.64540	\$4,759	\$4,740			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FOOD	185.48.4845.65025	\$3,308	\$8,055	\$7,000	\$2,500	-64.3%
OFFICE SUPPLIES	185.48.4845.65095	\$27,141	\$26,780	\$50,000	\$54,000	8%
LIBRARY SUPPLIES	185.48.4845.65100	\$9,158	\$636			N/A
FITNESS INCENTIVE	185.48.4845.65141		\$300			N/A
TRANSFER TO GENERAL FUND	185.48.4845.66131	\$0	\$289,328	\$295,000	\$350,000	18.6%
TRANSFER TO HUMAN SERVICES FUND	185.48.4845.66132	\$0	\$80,000			N/A
<b>Total Library Administration:</b>		<b>\$1,075,314</b>	<b>\$1,350,185</b>	<b>\$1,991,564</b>	<b>\$1,960,264</b>	<b>-1.6%</b>
<b>Library Grants</b>						
CONSULTING SERVICES	185.48.4850.62185	\$10,500	\$17,172			N/A
IT COMPUTER SOFTWARE	185.48.4850.62340	\$0	\$115			N/A
LIBRARY SUPPLIES	185.48.4850.65100	\$51,091	\$30,893			N/A
LIBRARY BOOKS	185.48.4850.65630	\$24,921				N/A
<b>Total Library Grants:</b>		<b>\$86,512</b>	<b>\$48,179</b>			<b>N/A</b>
<b>Total Library:</b>		<b>\$7,530,359</b>	<b>\$7,863,330</b>	<b>\$8,931,467</b>	<b>\$9,941,147</b>	<b>11.3%</b>
<b>Total Expenditures:</b>		<b>\$7,530,359</b>	<b>\$7,863,330</b>	<b>\$8,931,467</b>	<b>\$9,941,147</b>	<b>11.3%</b>

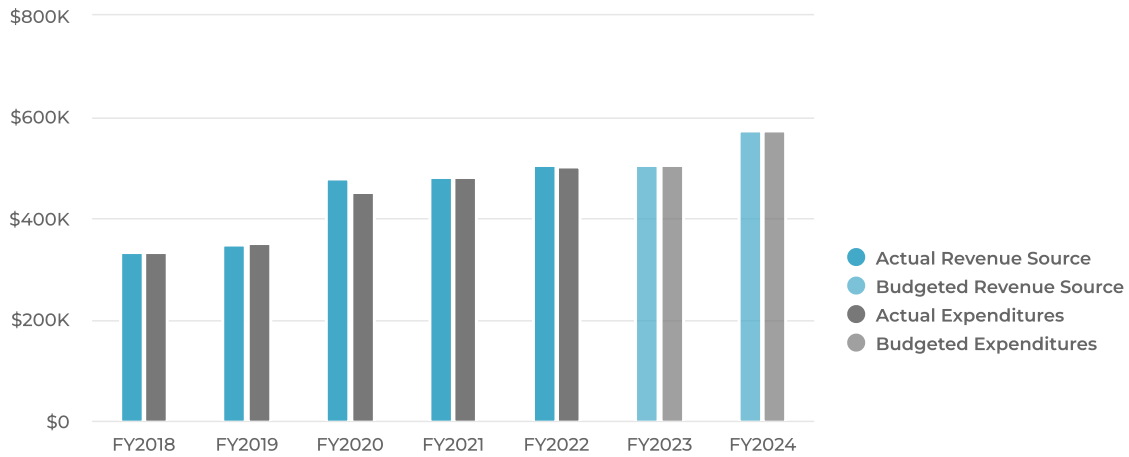


# Library Debt Service Fund

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.

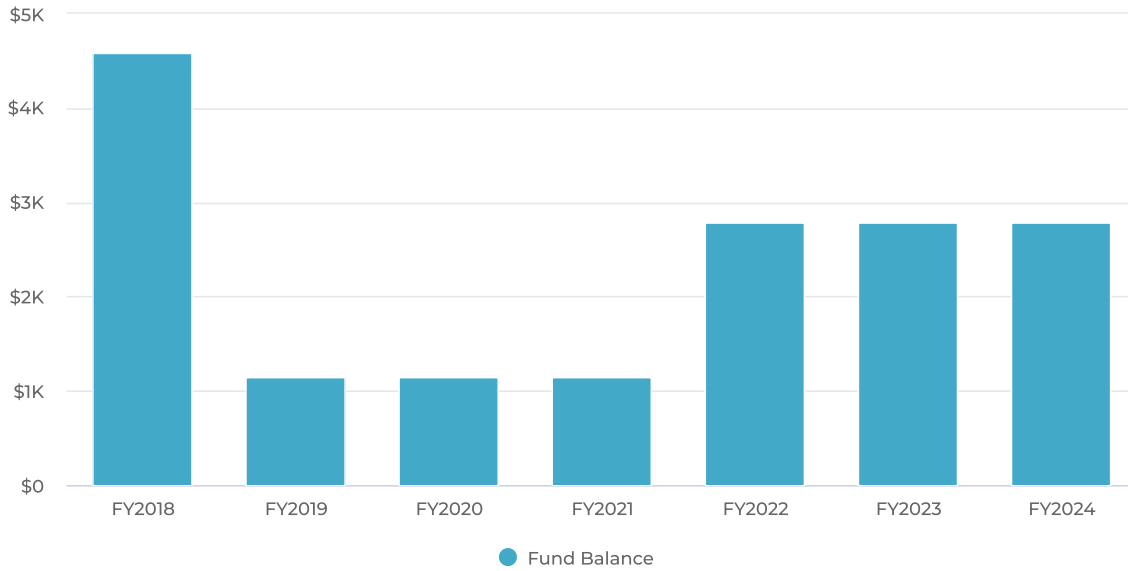
## Summary

City of Evanston is projecting \$574.68K of revenue in FY2024, which represents a 13.1% increase over the prior year. Budgeted expenditures are projected to increase by 13.1% or \$66.76K to \$574.68K in FY2024.



# Fund Balance

## Projections



## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$482,243	\$506,626	\$507,913	\$574,677	13.1%
<b>Total Revenue Source:</b>	<b>\$482,243</b>	<b>\$506,626</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>13.1%</b>

## Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Debt Service	\$482,244	\$504,988	\$507,913	\$574,677	13.1%
<b>Total Expense Objects:</b>	<b>\$482,244</b>	<b>\$504,988</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>13.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Library</b>						
PROPERTY TAXES	186.48.4861.51015	\$482,243	\$506,626	\$507,913	\$574,677	13.1%
<b>Total Library:</b>		<b>\$482,243</b>	<b>\$506,626</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>13.1%</b>
<b>Total Revenue:</b>		<b>\$482,243</b>	<b>\$506,626</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>13.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
DEBT SERVICE-PRINCIPAL	186.48.4861.68305	\$232,343	\$264,706	\$275,730	\$353,392	28.2%
DEBT SERVICE-INTEREST	186.48.4861.68315	\$249,901	\$240,282	\$232,183	\$221,285	-4.7%
<b>Total Expenditures:</b>		<b>\$482,244</b>	<b>\$504,988</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>13.1%</b>

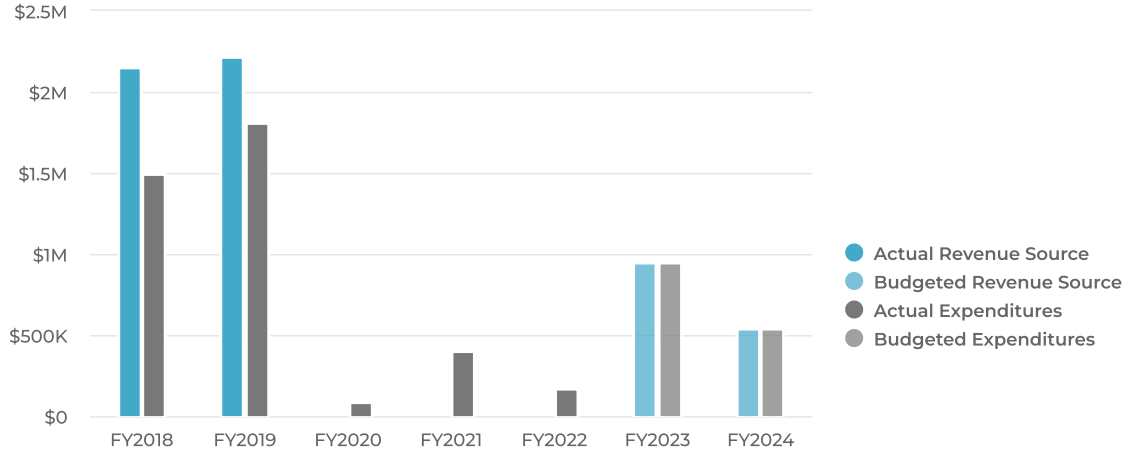


# Library Capital Fund

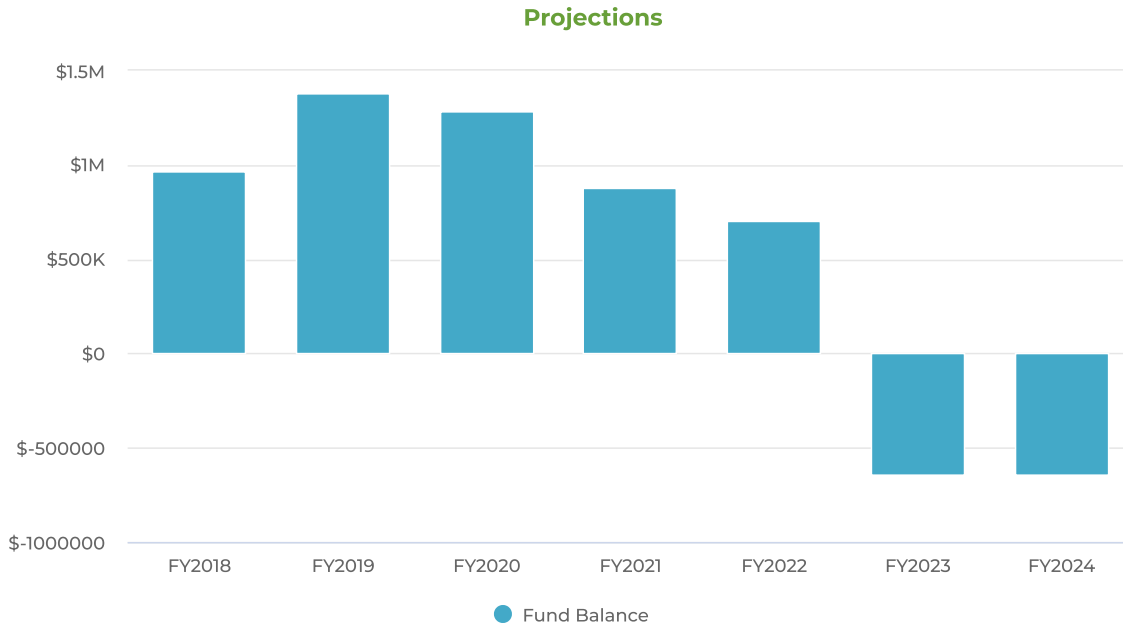
This fund accounts for all of the library's capital outlay expenditures not financed by annual operations or maintenance. Projects funded are included in the City's Capital Improvement Plan. They are developed as part of a multi-year long-term program to construct, rehabilitate or otherwise improve the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

## Summary

City of Evanston is projecting \$550K of revenue in FY2024, which represents a 42.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 42.1% or \$400K to \$550K in FY2024.



## Fund Balance



## Revenues by Source

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

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$0	\$0	\$950,000	\$550,000	-42.1%
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Capital Outlay		\$405,832	\$173,737	\$950,000	\$550,000	-42.1%
<b>Total Expense Objects:</b>		<b>\$405,832</b>	<b>\$173,737</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Library</b>						
BOND PROCEEDS	187.48.4862.56060	\$0	\$0	\$950,000	\$550,000	-42.1%
<b>Total Library:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>
<b>Total Revenue:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Library</b>						
OTHER IMPROVEMENTS	187.48.4862.65515	\$405,832	\$173,737	\$950,000	\$550,000	-42.1%
<b>Total Library:</b>		<b>\$405,832</b>	<b>\$173,737</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>
<b>Total Expenditures:</b>		<b>\$405,832</b>	<b>\$173,737</b>	<b>\$950,000</b>	<b>\$550,000</b>	<b>-42.1%</b>



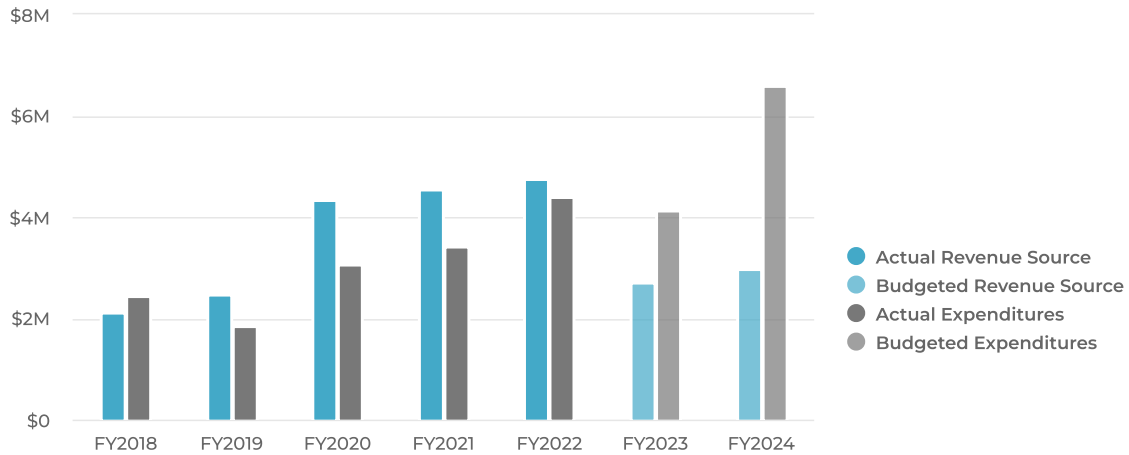


## Motor Fuel Tax (MFT) Fund

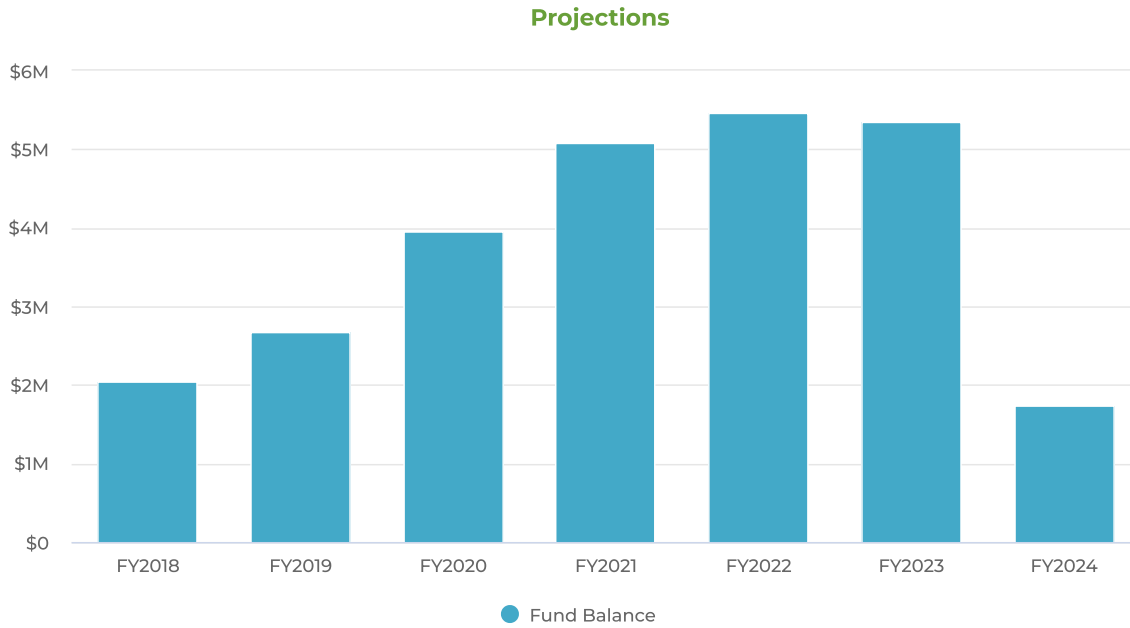
The Motor Fuel Tax Funds are authorized by the Illinois Department of Transportation and are appropriated as part of the City's share of the gasoline tax. This funding also includes Transportation Renewal Funds authorized by the State of Illinois 2019 Rebuild Illinois legislation. Funding is used for 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.

### Summary

City of Evanston is projecting \$3M of revenue in FY2024, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 59.8% or \$2.48M to \$6.62M in FY2024.



## Fund Balance

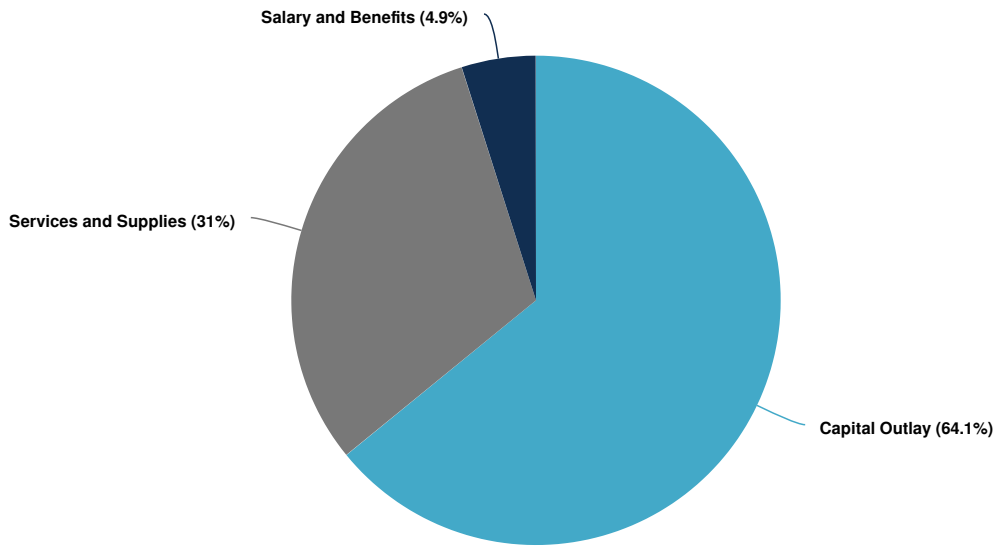


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$4,554,816	\$4,686,682	\$2,700,000	\$2,986,239	10.6%
Interest Income	\$4,986	\$92,023	\$12,000	\$15,000	25%
<b>Total Revenue Source:</b>	<b>\$4,559,802</b>	<b>\$4,778,706</b>	<b>\$2,712,000</b>	<b>\$3,001,239</b>	<b>10.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$0	\$0	\$325,000	\$325,000	0%
Services and Supplies	\$844,025	\$828,754	\$1,038,000	\$2,050,000	97.5%
Capital Outlay	\$1,552,713	\$2,527,822	\$2,778,600	\$4,245,000	52.8%
Interfund Transfers	\$1,044,984	\$1,044,987	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$3,441,722</b>	<b>\$4,401,563</b>	<b>\$4,141,600</b>	<b>\$6,620,000</b>	<b>59.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Intergovernmental Revenue</b>						
STATE ALLOTMENT	200.40.5100.55185	\$2,918,510	\$3,050,375	\$2,700,000	\$2,986,239	10.6%
MFT REBUILD ILLINOIS FUNDS	200.40.5105.55186	\$1,636,307	\$1,636,307			N/A
<b>Total Intergovernmental Revenue:</b>		<b>\$4,554,816</b>	<b>\$4,686,682</b>	<b>\$2,700,000</b>	<b>\$2,986,239</b>	<b>10.6%</b>
<b>Interest Income</b>						
INVESTMENT INCOME	200.40.5100.56501	\$4,986	\$92,023	\$12,000	\$15,000	25%
<b>Total Interest Income:</b>		<b>\$4,986</b>	<b>\$92,023</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>25%</b>
<b>Total Public Works Agency:</b>		<b>\$4,559,802</b>	<b>\$4,778,706</b>	<b>\$2,712,000</b>	<b>\$3,001,239</b>	<b>10.7%</b>
<b>Total Revenue:</b>		<b>\$4,559,802</b>	<b>\$4,778,706</b>	<b>\$2,712,000</b>	<b>\$3,001,239</b>	<b>10.7%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works</b>						
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	200.26.5100.65515	\$163,434	\$15,566			N/A
<b>Total Capital Outlay:</b>		<b>\$163,434</b>	<b>\$15,566</b>			<b>N/A</b>
<b>Total Public Works:</b>		<b>\$163,434</b>	<b>\$15,566</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Public Works Agency</b>						
<b>Salary and Benefits</b>						
SNOW OT	200.40.5100.61114	\$0	\$0	\$325,000	\$325,000	0%
<b>Total Salary and Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>0%</b>
<b>Services and Supplies</b>						
SERVICE AGREEMENTS/ CONTRACTS	200.40.5100.62509	\$94,875	\$101,989	\$120,000	\$970,000	708.3%
LIGHTING	200.40.5100.64006	\$223,503	\$233,363	\$170,000	\$170,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TRAFFIC LIGHT ELECTRICITY	200.40.5100.64007	\$82,987	\$55,835	\$75,000	\$75,000	0%
CHEMICALS/ SALT	200.40.5100.65015	\$395,891	\$390,946	\$625,000	\$625,000	0%
MATER. TO MAINT. IMP.	200.40.5100.65055	\$46,769	\$46,621	\$48,000	\$50,000	4.2%
PHASE I ENGINEERING	200.40.5100.65671				\$160,000	N/A
<b>Total Services and Supplies:</b>		<b>\$844,025</b>	<b>\$828,754</b>	<b>\$1,038,000</b>	<b>\$2,050,000</b>	<b>97.5%</b>
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	200.40.5100.65515	\$533,805	\$615,910	\$1,274,600	\$3,404,000	167.1%
OTHER IMPROVEMENTS	200.40.5105.65515	\$855,474	\$1,896,346	\$1,504,000	\$841,000	-44.1%
<b>Total Capital Outlay:</b>		<b>\$1,389,279</b>	<b>\$2,512,256</b>	<b>\$2,778,600</b>	<b>\$4,245,000</b>	<b>52.8%</b>
<b>Interfund Transfers</b>						
TRANSFER TO GENERAL FUND	200.40.5100.66131	\$1,044,984	\$1,044,987			N/A
<b>Total Interfund Transfers:</b>		<b>\$1,044,984</b>	<b>\$1,044,987</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$3,278,288</b>	<b>\$4,385,997</b>	<b>\$4,141,600</b>	<b>\$6,620,000</b>	<b>59.8%</b>
<b>Total Expenditures:</b>		<b>\$3,441,722</b>	<b>\$4,401,563</b>	<b>\$4,141,600</b>	<b>\$6,620,000</b>	<b>59.8%</b>

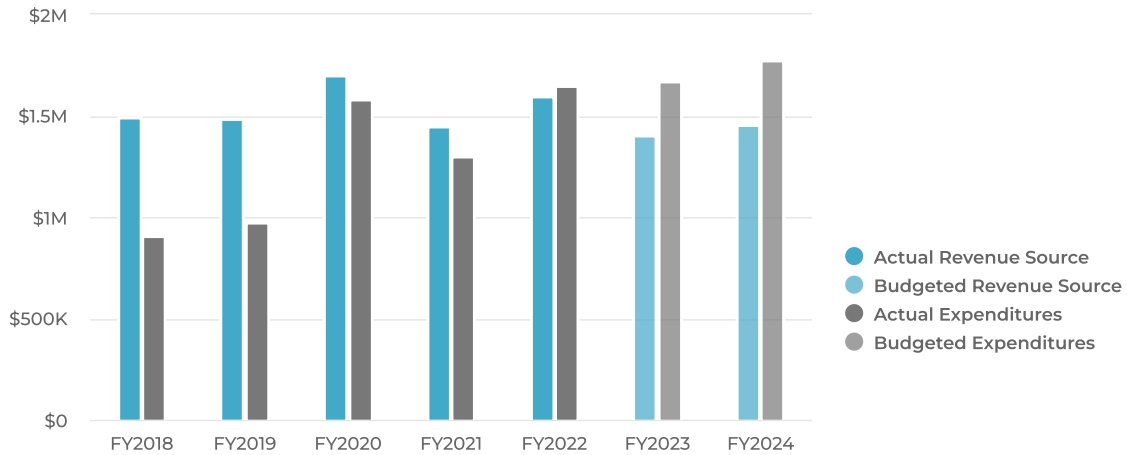


## Emergency Telephone System (E911) Fund

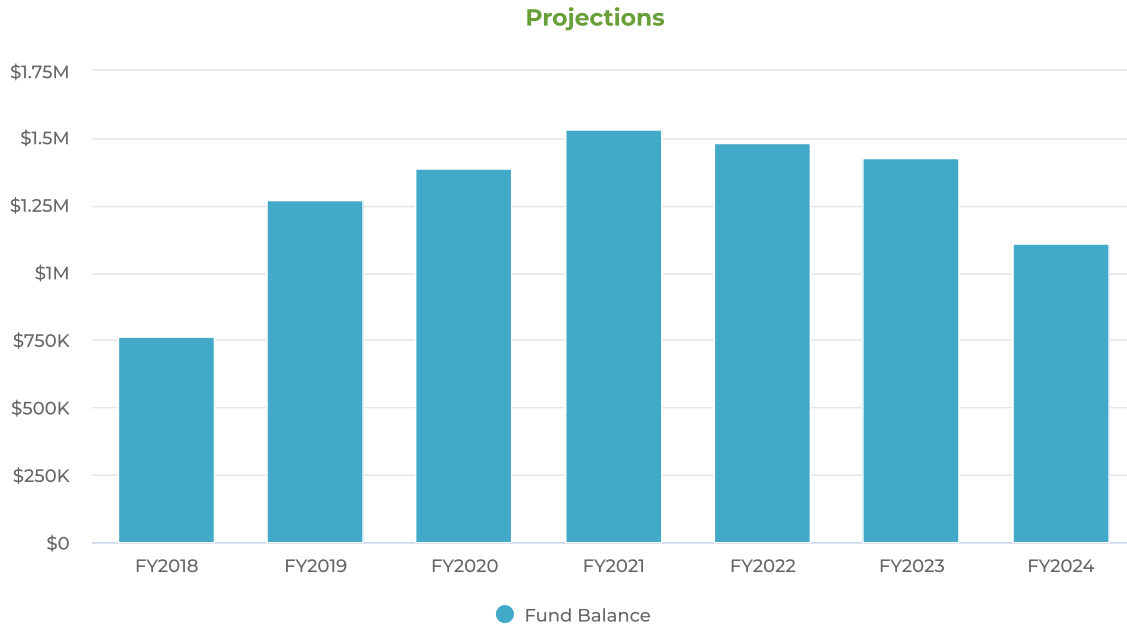
In accordance with Illinois Public Act 85-978, the City of Evanston enacted Ordinance 133-O-90 by referendum in December of 1990. The purpose of the Ordinance was to establish an Enhanced 9-1-1 system. Per the legislature, an Emergency Telephone System Board (ETSB) was established. The function of the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

### Summary

City of Evanston is projecting \$1.46M of revenue in FY2024, which represents a 3.6% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$105.62K to \$1.78M in FY2024.



# Fund Balance

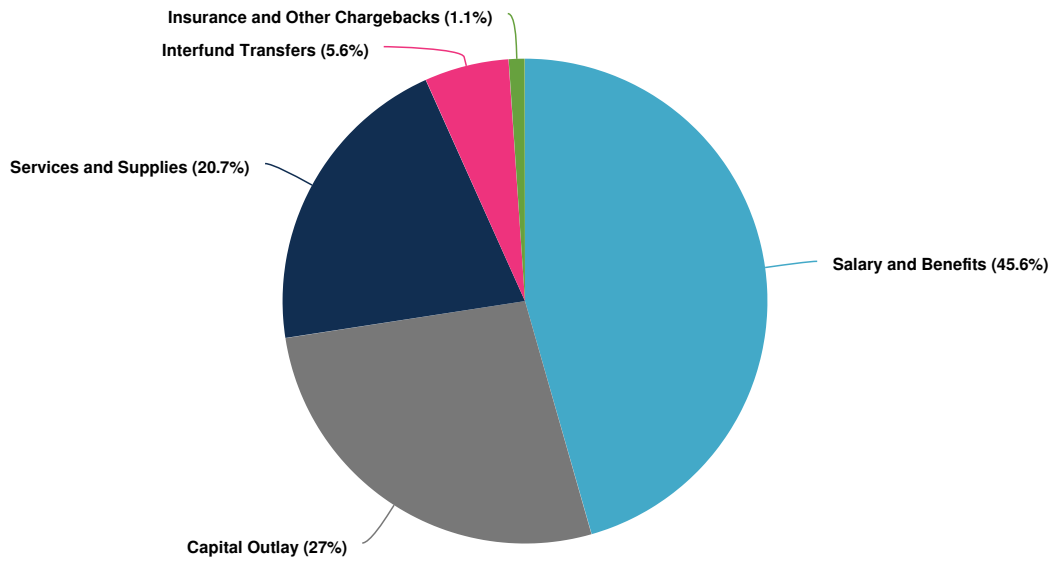


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Taxes	\$1,451,159	\$1,591,465	\$1,400,000	\$1,450,000	3.6%
Other Revenue	\$641				N/A
Interest Income	\$736	\$8,339	\$7,000	\$7,000	0%
<b>Total Revenue Source:</b>	<b>\$1,452,536</b>	<b>\$1,599,804</b>	<b>\$1,407,000</b>	<b>\$1,457,000</b>	<b>3.6%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$601,077	\$763,168	\$758,058	\$810,331	6.9%
Services and Supplies	\$340,786	\$365,391	\$355,000	\$368,350	3.8%
Miscellaneous		\$1,500			N/A
Capital Outlay	\$256,589	\$411,635	\$450,000	\$480,000	6.7%
Interfund Transfers	\$90,000	\$90,000	\$90,000	\$100,000	11.1%
Insurance and Other Chargebacks	\$18,228	\$18,230	\$19,142	\$19,142	0%
<b>Total Expense Objects:</b>	<b>\$1,306,679</b>	<b>\$1,649,923</b>	<b>\$1,672,200</b>	<b>\$1,777,823</b>	<b>6.3%</b>



## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Police</b>						
<b>Emergency Telephone System</b>						
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	\$1,451,159	\$1,591,465	\$1,400,000	\$1,450,000	3.6%
MISCELLANEOUS REVENUE	205.22.5150.56045	\$641				N/A
INVESTMENT INCOME	205.22.5150.56501	\$736	\$8,339	\$7,000	\$7,000	0%
<b>Total Emergency Telephone System:</b>		<b>\$1,452,536</b>	<b>\$1,599,804</b>	<b>\$1,407,000</b>	<b>\$1,457,000</b>	<b>3.6%</b>
<b>Total Police:</b>		<b>\$1,452,536</b>	<b>\$1,599,804</b>	<b>\$1,407,000</b>	<b>\$1,457,000</b>	<b>3.6%</b>
<b>Total Revenue:</b>		<b>\$1,452,536</b>	<b>\$1,599,804</b>	<b>\$1,407,000</b>	<b>\$1,457,000</b>	<b>3.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Salary and Benefits</b>						
ESTIMATED WAGES/BENEFITS	205.22.5150.61001	\$0		\$31,669		N/A
REGULAR PAY	205.22.5150.61010	\$409,790	\$548,284	\$547,932	\$618,789	12.9%
OVERTIME PAY	205.22.5150.61110	\$20,633	\$17,723	\$5,000	\$10,000	100%
TERMINATION PAYOUTS	205.22.5150.61415	\$0	\$18,766			N/A
ANNUAL SICK LEAVE PAYOUT	205.22.5150.61420	\$1,416	\$1,448			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	205.22.5150.61430	\$1,317	\$5,363			N/A
POLICE EDUCATION INCENTIVES	205.22.5150.61441	\$1,000	\$2,000			N/A
HEALTH INSURANCE	205.22.5150.61510	\$97,973	\$94,616	\$109,086	\$110,957	1.7%
VISION INSURANCE	205.22.5150.61513	\$178	\$136	\$105	\$76	-27.6%
LIFE INSURANCE	205.22.5150.61615	\$517	\$623	\$551	\$424	-23%
UNIFORM ALLOWANCE	205.22.5150.61635	\$3,400	\$3,400	\$3,400	\$4,400	29.4%
IMRF	205.22.5150.61710	\$33,130	\$27,094	\$18,137	\$18,008	-0.7%
SOCIAL SECURITY	205.22.5150.61725	\$25,709	\$35,428	\$34,183	\$38,639	13%
MEDICARE	205.22.5150.61730	\$6,013	\$8,286	\$7,995	\$9,038	13%
<b>Total Salary and Benefits:</b>		<b>\$601,077</b>	<b>\$763,168</b>	<b>\$758,058</b>	<b>\$810,331</b>	<b>6.9%</b>
<b>Services and Supplies</b>						
TRAINING & TRAVEL	205.22.5150.62295	\$5,433	\$6,211	\$7,500	\$6,500	-13.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEMBERSHIP DUES	205.22.5150.62360	\$142	\$343	\$500	\$500	0%
SERVICE AGREEMENTS/ CONTRACTS	205.22.5150.62509	\$292,360	\$311,115	\$335,000	\$350,000	4.5%
BANK SERVICE CHARGES	205.22.5150.62705	\$222	\$396		\$400	N/A
TELECOMMUNICATIONS	205.22.5150.64505	\$1,968	\$676	\$1,500	\$1,500	0%
TELECOMMUNICATIONS - WIRELESS	205.22.5150.64540	\$36,187	\$39,480			N/A
CLOTHING	205.22.5150.65020	\$327	\$564	\$500	\$500	0%
MINOR EQUIPMENT & TOOLS	205.22.5150.65085	\$2,398	\$5,170	\$7,500	\$7,000	-6.7%
OFFICE SUPPLIES	205.22.5150.65095	\$42	\$617	\$1,000	\$750	-25%
OFFICE MACH. & EQUIP.	205.22.5150.65620	\$1,708	\$819	\$1,500	\$1,200	-20%
<b>Total Services and Supplies:</b>		<b>\$340,786</b>	<b>\$365,391</b>	<b>\$355,000</b>	<b>\$368,350</b>	<b>3.8%</b>
<b>Miscellaneous</b>						
FITNESS INCENTIVE	205.22.5150.65141		\$1,500			N/A
<b>Total Miscellaneous:</b>			<b>\$1,500</b>			<b>N/A</b>
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	205.22.5150.65515	\$256,589	\$411,160	\$450,000	\$480,000	6.7%
FURNITURE & FIXTURES	205.22.5150.65625		\$474			N/A
<b>Total Capital Outlay:</b>		<b>\$256,589</b>	<b>\$411,635</b>	<b>\$450,000</b>	<b>\$480,000</b>	<b>6.7%</b>
<b>Interfund Transfers</b>						
TRANSFER TO GENERAL FUND	205.22.5150.66131	\$90,000	\$90,000	\$90,000	\$100,000	11.1%
<b>Total Interfund Transfers:</b>		<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$100,000</b>	<b>11.1%</b>
<b>Insurance and Other Chargebacks</b>						
TRANSFER TO INSURANCE	205.22.5150.66130	\$18,228	\$18,230	\$19,142	\$19,142	0%
<b>Total Insurance and Other Chargebacks:</b>		<b>\$18,228</b>	<b>\$18,230</b>	<b>\$19,142</b>	<b>\$19,142</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$1,306,679</b>	<b>\$1,649,923</b>	<b>\$1,672,200</b>	<b>\$1,777,823</b>	<b>6.3%</b>

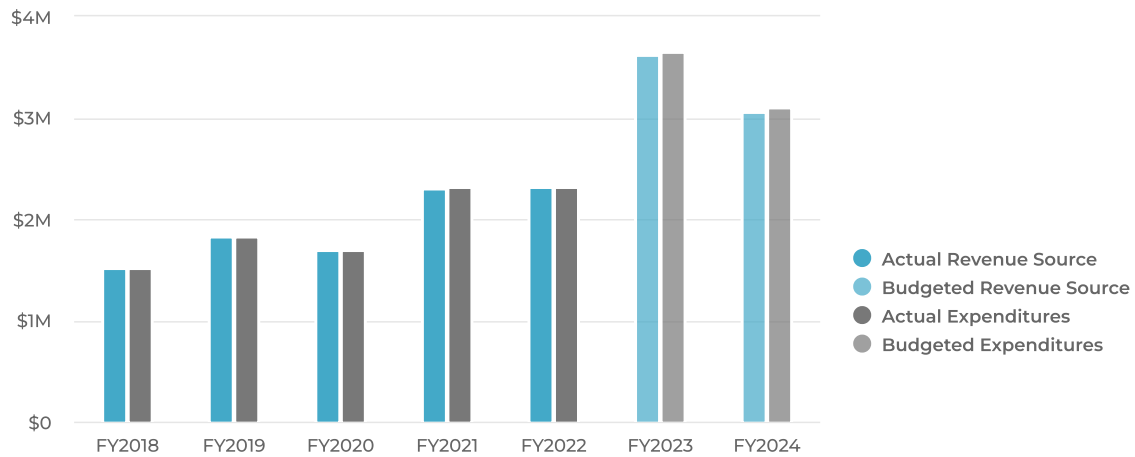


## Community Development Block Grant (CDBG) Fund

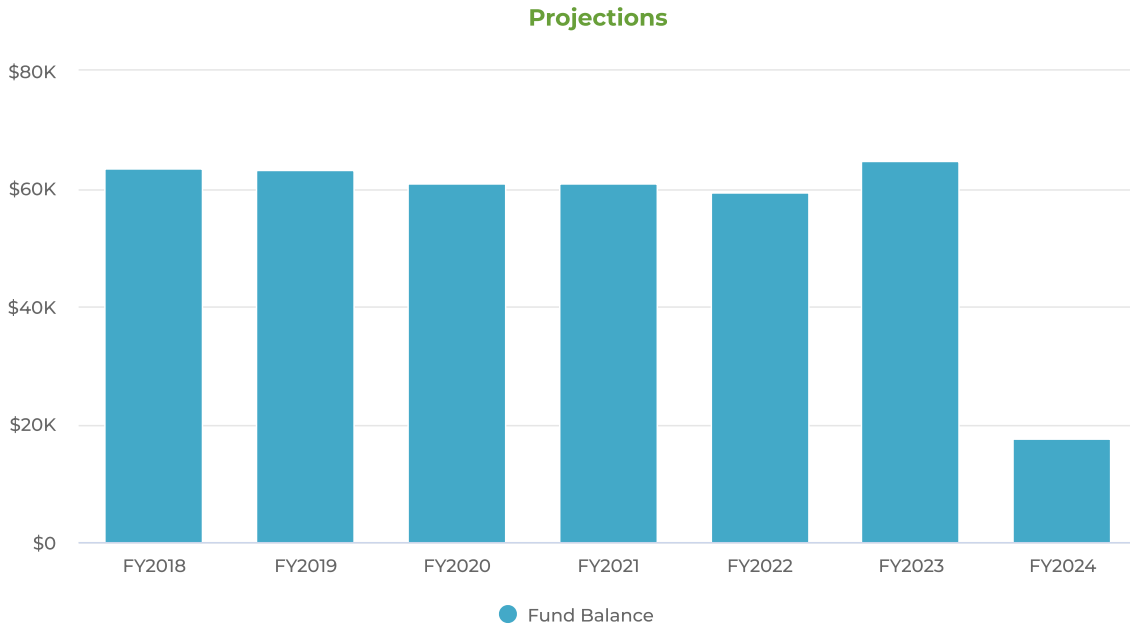
The City is a federal entitlement community and receives Community Development Block Grant (CDBG) funds annually to address the needs of low- and moderate-income residents. Statutory program goals are to provide decent housing, a suitable living environment, and economic opportunity primarily for residents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

### Summary

City of Evanston is projecting \$3.07M of revenue in FY2024, which represents a 15.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 14.9% or \$545.13K to \$3.12M in FY2024.



# Fund Balance

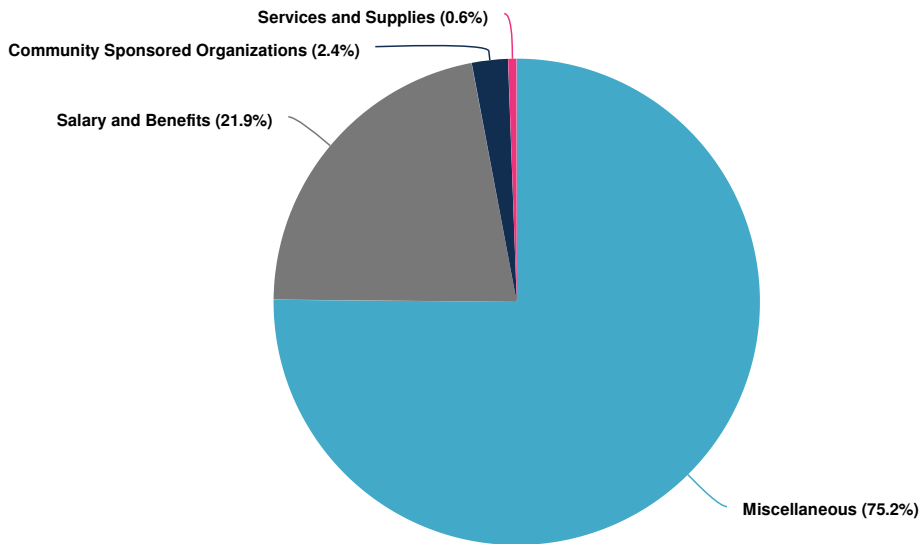


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$2,317,923	\$2,328,668	\$3,629,000	\$3,068,463	-15.4%
Interest Income	\$0	\$2,103			N/A
<b>Total Revenue Source:</b>	<b>\$2,317,923</b>	<b>\$2,330,771</b>	<b>\$3,629,000</b>	<b>\$3,068,463</b>	<b>-15.4%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$355,996	\$403,282	\$702,089	\$681,559	-2.9%
Services and Supplies	\$42,137	\$42,731	\$307,200	\$17,480	-94.3%
Miscellaneous	\$164,011	\$246,341	\$2,576,376	\$2,341,499	-9.1%
Capital Outlay	\$476,342	\$699,348			N/A
Community Sponsored Organizations	\$942,074	\$572,290	\$75,000	\$75,000	0%
Insurance and Other Chargebacks	\$352,223	\$362,371	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$2,332,783</b>	<b>\$2,326,363</b>	<b>\$3,660,665</b>	<b>\$3,115,538</b>	<b>-14.9%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue						
Community Development						
Rehab Construction Admin						
INVESTMENT INCOME	215.21.5187.56501	\$0	\$2,103			N/A
<b>Total Rehab Construction Admin:</b>		<b>\$0</b>	<b>\$2,103</b>			<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Cdbg Administration</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	\$2,317,923	\$2,328,668	\$2,954,000	\$2,833,463	-4.1%
<b>Total Cdbg Administration:</b>		<b>\$2,317,923</b>	<b>\$2,328,668</b>	<b>\$2,954,000</b>	<b>\$2,833,463</b>	<b>-4.1%</b>
<b>Cdbg-Cv</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	\$0	\$0	\$675,000	\$235,000	-65.2%
<b>Total Cdbg-Cv:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$675,000</b>	<b>\$235,000</b>	<b>-65.2%</b>
<b>Total Community Development:</b>		<b>\$2,317,923</b>	<b>\$2,330,771</b>	<b>\$3,629,000</b>	<b>\$3,068,463</b>	<b>-15.4%</b>
<b>Total Revenue:</b>		<b>\$2,317,923</b>	<b>\$2,330,771</b>	<b>\$3,629,000</b>	<b>\$3,068,463</b>	<b>-15.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Public Improvements</b>						
TWIGGS PARK	215.21.5170.62830	\$0	\$9,111			N/A
ALLEY PAVING PROGRAM	215.21.5170.62840	\$350,771	\$403,242			N/A
SPECIAL ASSESSMENTS-ALLEY	215.21.5170.62845	\$4,280	\$0			N/A
PARK IMPROVEMENTS	215.21.5170.63010	\$69,691				N/A
CURB/SIDEWALK REPLACEMENT	215.21.5170.63030	\$51,600	\$286,995			N/A
<b>Total Public Improvements:</b>		<b>\$476,342</b>	<b>\$699,348</b>			<b>N/A</b>
<b>Rehab Construction Admin</b>						
REGULAR PAY	215.21.5187.61010	\$44,160	\$44,320	\$44,020	\$50,715	15.2%
OVERTIME PAY	215.21.5187.61110	\$362	\$237			N/A
ANNUAL SICK LEAVE PAYOUT	215.21.5187.61420		\$508			N/A
HEALTH INSURANCE	215.21.5187.61510	\$4,948	\$4,747	\$5,129	\$5,488	7%
LIFE INSURANCE	215.21.5187.61615	\$4	\$4	\$4	\$1	-73.3%
IMRF	215.21.5187.61710	\$3,659	\$2,099	\$1,457	\$1,476	1.3%
SOCIAL SECURITY	215.21.5187.61725	\$2,688	\$2,718	\$2,729	\$3,145	15.2%
MEDICARE	215.21.5187.61730	\$629	\$636	\$638	\$736	15.3%
CONTRIB TO OTHER AGENCIES	215.21.5187.62665	\$38,561	\$29,035			N/A
BANK SERVICE CHARGES	215.21.5187.62705	\$67	\$6			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
PERSONAL COMPUTER SOFTWARE	215.21.5187.64545	\$1,860	\$3,720	\$2,000	\$5,830	191.5%
OTHER PROGRAM COSTS	215.21.5187.62490	\$1,151	\$679			N/A
OTHER CHARGES-CHARGEBACK	215.21.5187.62740	-\$5,693	-\$3,311			N/A
<b>Total Rehab Construction Admin:</b>		<b>\$92,395</b>	<b>\$85,397</b>	<b>\$55,977</b>	<b>\$67,391</b>	<b>20.4%</b>
<b>Housing Code Compliance</b>						
OTHER CHARGES-CHARGEBACK	215.21.5204.62740	\$341,609	\$378,449			N/A
<b>Total Housing Code Compliance:</b>		<b>\$341,609</b>	<b>\$378,449</b>			<b>N/A</b>
<b>Cdbg Administration</b>						
ESTIMATED WAGES/BENEFITS	215.21.5220.61001	\$0		\$26,075		N/A
REGULAR PAY	215.21.5220.61010	\$171,197	\$217,758	\$440,667	\$433,944	-1.5%
PERMANENT PART-TIME	215.21.5220.61050	\$56,341	\$62,585	\$48,285	\$58,560	21.3%
OVERTIME PAY	215.21.5220.61110	\$0	\$1,312		\$3,000	N/A
TERMINATION PAYOUTS	215.21.5220.61415	\$703				N/A
HEALTH INSURANCE	215.21.5220.61510	\$34,935	\$30,964	\$79,327	\$72,303	-8.9%
VISION INSURANCE	215.21.5220.61513		\$0		\$24	N/A
LIFE INSURANCE	215.21.5220.61615	\$144	\$191	\$141	\$156	10.5%
CELL PHONE ALLOWANCE	215.21.5220.61626		\$572			N/A
IMRF	215.21.5220.61710	\$18,947	\$13,015	\$16,185	\$14,333	-11.4%
SOCIAL SECURITY	215.21.5220.61725	\$13,755	\$17,519	\$30,337	\$30,536	0.7%
MEDICARE	215.21.5220.61730	\$3,217	\$4,097	\$7,095	\$7,143	0.7%
SEASONAL EMPLOYEES	215.21.5220.61060	\$0	\$8,475			N/A
ADVERTISING	215.21.5220.62205	\$192	\$0	\$1,000	\$1,000	0%
PRINTING	215.21.5220.62210	\$117	\$0			N/A
POSTAGE CHARGEBACKS	215.21.5220.62275	\$0	\$0	\$350	\$350	0%
COURIER CHARGES	215.21.5220.62285	\$0		\$150		N/A
TRAINING & TRAVEL	215.21.5220.62295	\$100	\$0	\$2,500	\$2,500	0%
IT COMPUTER SOFTWARE	215.21.5220.62340		\$0		\$5,000	N/A
MEMBERSHIP DUES	215.21.5220.62360	\$940	\$1,495		\$1,800	N/A
COPY MACHINE CHARGES	215.21.5220.62380	\$0		\$800		N/A
OFFICE SUPPLIES	215.21.5220.65095	\$300	\$0	\$400	\$1,000	150%
OTHER PROGRAM COSTS	215.21.5220.62490	\$9,239	\$8,500	\$2,201,376	\$2,141,499	-2.7%
FITNESS INCENTIVE	215.21.5220.65141	\$210	\$210			N/A
OTHER CHARGES-CHARGEBACK	215.21.5220.62740	-\$76,924	-\$60,795			N/A
<b>Total Cdbg Administration:</b>		<b>\$233,413</b>	<b>\$305,898</b>	<b>\$2,854,688</b>	<b>\$2,773,148</b>	<b>-2.9%</b>
<b>Cdbg-Cv</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OVERTIME PAY	215.21.5226.61110	\$266				N/A
IMRF	215.21.5226.61710	\$22				N/A
SOCIAL SECURITY	215.21.5226.61725	\$17				N/A
MEDICARE	215.21.5226.61730	\$4				N/A
SERVICE AGREEMENTS/ CONTRACTS	215.21.5226.62509	\$0		\$300,000		N/A
OTHER PROGRAM COSTS	215.21.5226.62490	\$3,319	\$1,082	\$375,000	\$200,000	-46.7%
SUMMER YOUTH EMPLOYMENT	215.21.5226.63045	\$150,092	\$235,870			N/A
CONNECTION FOR HOMELESS	215.21.5226.62970	\$386,398	\$257,030			N/A
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5226.63065	\$86,150				N/A
CHILDCARE NETWORK EVANSTON	215.21.5226.63067	\$25,000	\$35,000			N/A
PUBLIC SERVICE - Curt's Cafe	215.21.5226.63166	\$115,957				N/A
OTHER CHARGES- CHARGEBACK	215.21.5226.62740	\$93,231	\$48,028			N/A
<b>Total Cdbg-Cv:</b>		<b>\$860,454</b>	<b>\$577,011</b>	<b>\$675,000</b>	<b>\$200,000</b>	<b>-70.4%</b>
<b>Public Services</b>						
JAMES MORAN CENTER	215.21.5240.62935	\$50,000	\$75,000			N/A
YWCA SHELTER PROGRAM	215.21.5240.62955	\$35,000	\$35,000			N/A
INTERFAITH ACTION COUNCIL	215.21.5240.62960	\$42,500	\$20,000			N/A
BOOKS AND BREAKFAST	215.21.5240.62961		\$20,000			N/A
CONNECTION FOR HOMELESS	215.21.5240.62970		\$50,000			N/A
NORTH SHORE SENIOR CENTER	215.21.5240.62980	\$23,750				N/A
MEALS AT HOME	215.21.5240.63120	\$30,000	\$15,000			N/A
FAMILY FOCUS	215.21.5240.67030	\$102,326	\$65,260			N/A
<b>Total Public Services:</b>		<b>\$283,576</b>	<b>\$280,260</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Economic Development</b>						
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5260.63065	\$30,000	\$0	\$75,000	\$75,000	0%
EVANSTON COMMUNITY DEV CORP	215.21.5260.63066	\$14,994				N/A
<b>Total Economic Development:</b>		<b>\$44,994</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$2,332,783</b>	<b>\$2,326,363</b>	<b>\$3,660,665</b>	<b>\$3,115,538</b>	<b>-14.9%</b>
<b>Total Expenditures:</b>		<b>\$2,332,783</b>	<b>\$2,326,363</b>	<b>\$3,660,665</b>	<b>\$3,115,538</b>	<b>-14.9%</b>



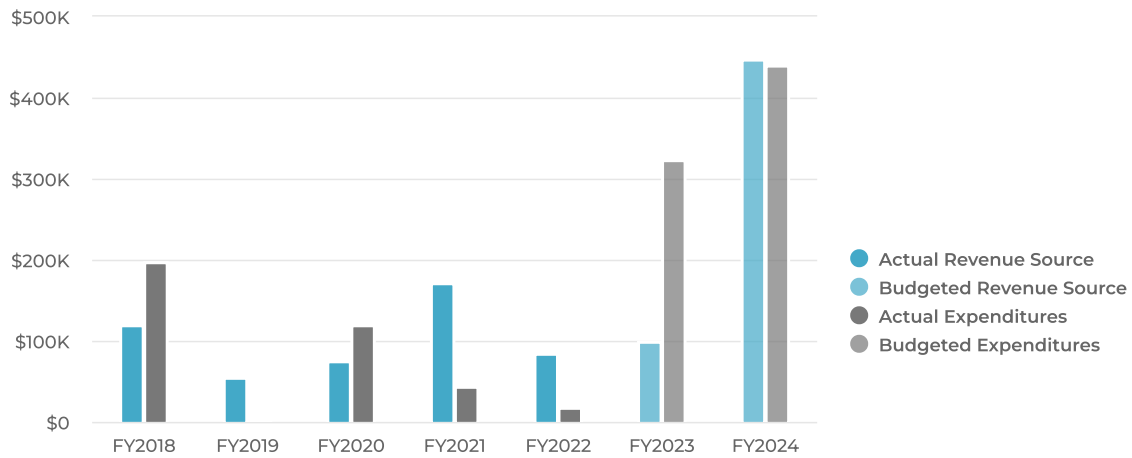


## CDBG Loan Fund

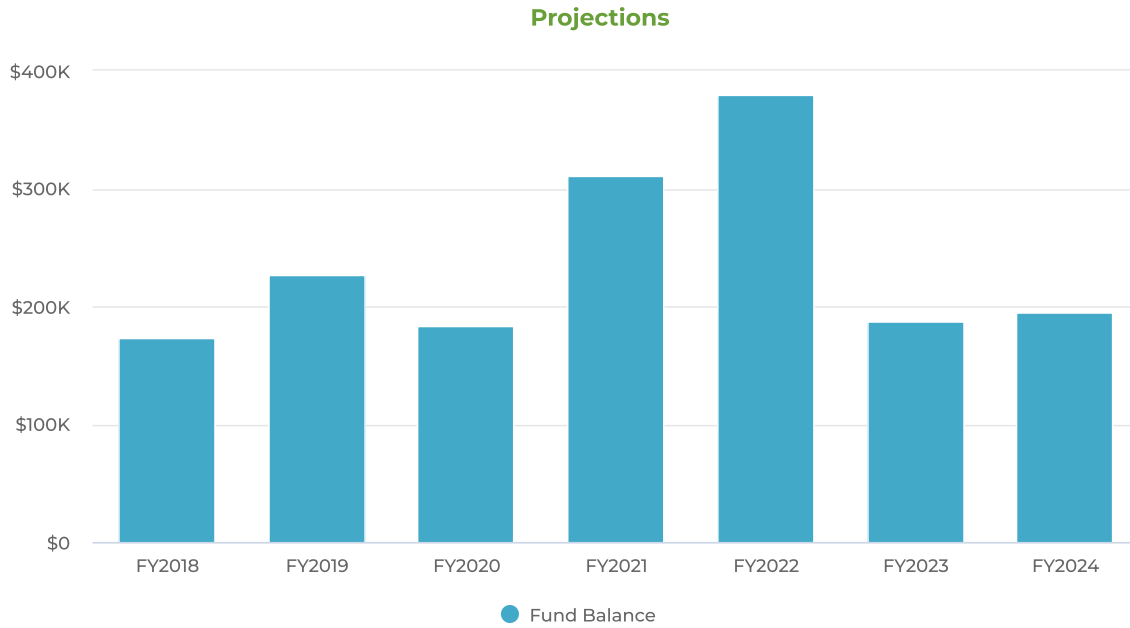
The CDBG Loan Fund is a revolving loan fund. Its purpose is to provide 0-3% interest loans that may be deferred or amortized to rehab income eligible one- and two-unit owner-occupied residential properties and multi-family rental properties that are occupied by income-eligible households under HUD regulations. 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

City of Evanston is projecting \$448.12K of revenue in FY2024, which represents a 348.1% increase over the prior year. Budgeted expenditures are projected to increase by 35.4% or \$115K to \$440K in FY2024.



# Fund Balance



## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$172,476	\$85,956	\$100,000	\$443,121	343.1%
Interest Income	\$0	\$0		\$5,000	N/A
<b>Total Revenue Source:</b>	<b>\$172,476</b>	<b>\$85,956</b>	<b>\$100,000</b>	<b>\$448,121</b>	<b>348.1%</b>

## Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$44,370	\$17,638	\$325,000	\$440,000	35.4%
<b>Total Expense Objects:</b>	<b>\$44,370</b>	<b>\$17,638</b>	<b>\$325,000</b>	<b>\$440,000</b>	<b>35.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Community Development</b>						
CITY REHAB REPAYMENTS	220.21.5280.56600	\$167,743	\$80,847	\$100,000	\$440,121	340.1%
INVESTMENT INCOME	220.21.5280.56501	\$0	\$0		\$5,000	N/A
CITY REHAB REPAYMENTS	220.21.5285.56600	\$4,733	\$5,110		\$3,000	N/A
<b>Total Community Development:</b>		<b>\$172,476</b>	<b>\$85,956</b>	<b>\$100,000</b>	<b>\$448,121</b>	<b>348.1%</b>
<b>Total Revenue:</b>		<b>\$172,476</b>	<b>\$85,956</b>	<b>\$100,000</b>	<b>\$448,121</b>	<b>348.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
REHAB LOANS	220.21.5280.65535	\$16,710	\$10,200	\$175,000	\$300,000	71.4%
REHAB LOANS	220.21.5285.65535	\$27,660	\$7,438	\$150,000	\$140,000	-6.7%
<b>Total Community Development:</b>		<b>\$44,370</b>	<b>\$17,638</b>	<b>\$325,000</b>	<b>\$440,000</b>	<b>35.4%</b>
<b>Total Expenditures:</b>		<b>\$44,370</b>	<b>\$17,638</b>	<b>\$325,000</b>	<b>\$440,000</b>	<b>35.4%</b>



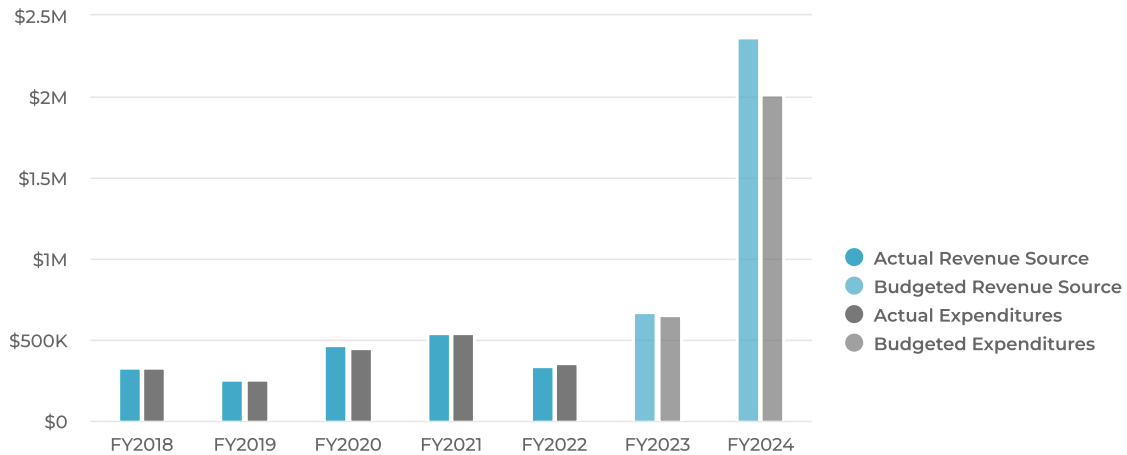
# HOME Fund

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:

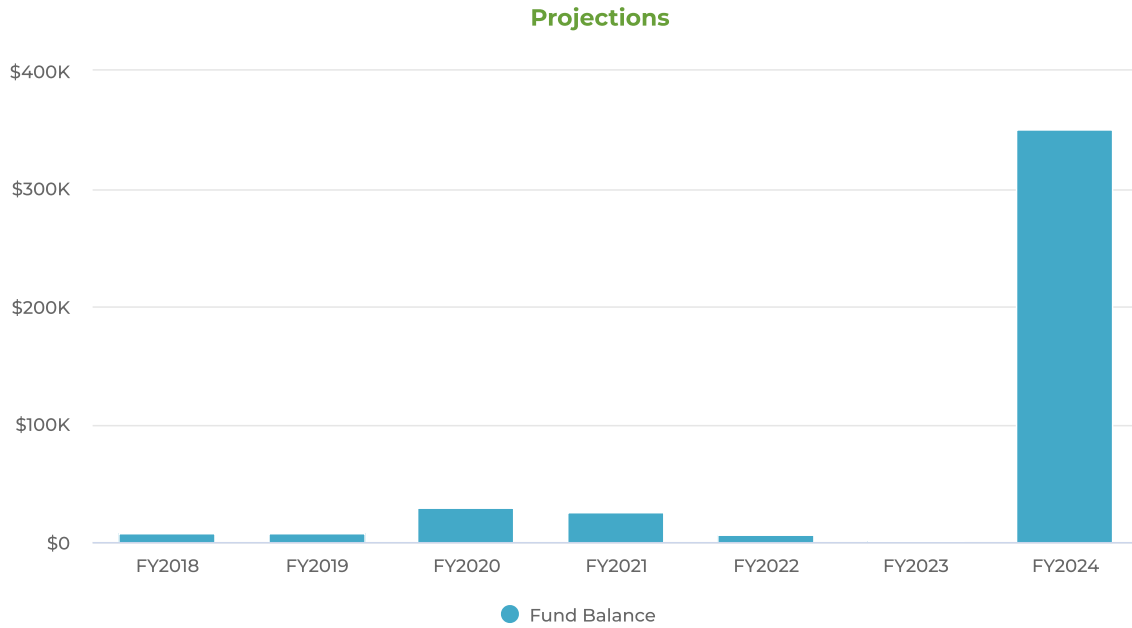
- Finance the acquisition and/or rehabilitation of existing residential units;
- Fund new construction of affordable housing;
- Fund Tenant Based Rental Assistance (TBRA).

## Summary

City of Evanston is projecting \$2.37M of revenue in FY2024, which represents a 251.1% increase over the prior year. Budgeted expenditures are projected to increase by 208.7% or \$1.37M to \$2.02M in FY2024.



# Fund Balance

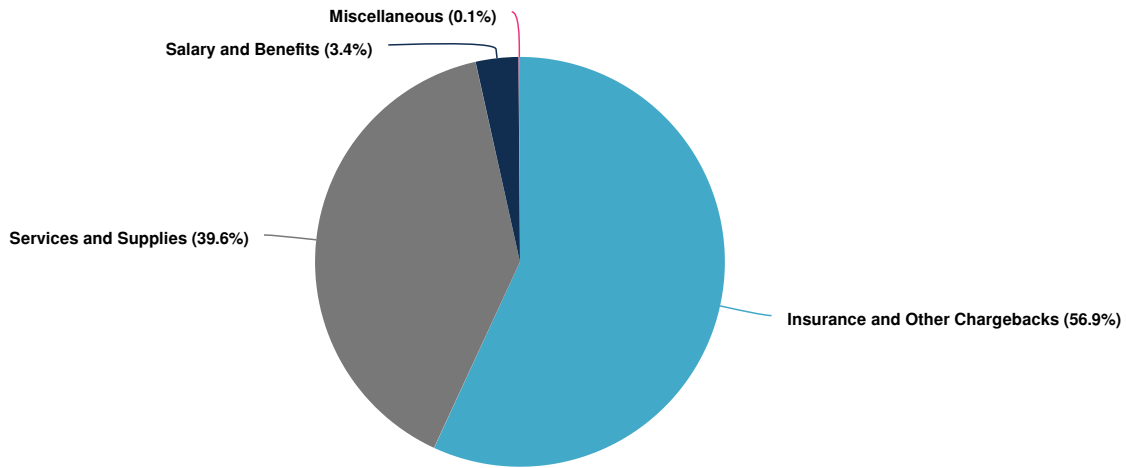


## Revenues by Source

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$34,189				N/A
Intergovernmental Revenue	\$504,714	\$308,371	\$650,000	\$2,345,000	260.8%
Other Revenue	\$7,961	\$32,162	\$25,000	\$25,000	0%
Interest Income	\$94	\$996	\$150	\$150	0%
<b>Total Revenue Source:</b>	<b>\$546,958</b>	<b>\$341,530</b>	<b>\$675,150</b>	<b>\$2,370,150</b>	<b>251.1%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$62,035	\$52,576	\$70,572	\$68,137	-3.4%
Services and Supplies	\$488,949	\$327,506	\$582,266	\$801,065	37.6%
Miscellaneous	\$102	\$0	\$2,000	\$2,000	0%
Insurance and Other Chargebacks	-\$2,965	-\$20,746	\$0	\$1,150,000	N/A
<b>Total Expense Objects:</b>	<b>\$548,120</b>	<b>\$359,337</b>	<b>\$654,838</b>	<b>\$2,021,202</b>	<b>208.7%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Home Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	\$504,714	\$303,285	\$650,000	\$1,095,000	68.5%
CITY REHAB REPAYMENTS	240.21.5430.56600	\$6,195				N/A
<b>Total Home Fund:</b>		<b>\$510,908</b>	<b>\$303,285</b>	<b>\$650,000</b>	<b>\$1,095,000</b>	<b>68.5%</b>
<b>Home ARP</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001		\$5,087		\$1,250,000	N/A
<b>Total Home ARP:</b>			<b>\$5,087</b>		<b>\$1,250,000</b>	<b>N/A</b>
<b>Home Rehab Loan</b>						
INVESTMENT INCOME	240.21.5440.56501	\$94	\$996	\$150	\$150	0%
<b>Total Home Rehab Loan:</b>		<b>\$94</b>	<b>\$996</b>	<b>\$150</b>	<b>\$150</b>	<b>0%</b>
<b>HOME Acquisition and Financing</b>						
INTEREST INCOME ON LOANS/RECEIVABLES	240.21.5450.56571	\$34,189				N/A
CITY REHAB REPAYMENTS	240.21.5450.56600	\$1,767	\$32,162	\$25,000	\$25,000	0%
<b>Total HOME Acquisition and Financing:</b>		<b>\$35,955</b>	<b>\$32,162</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$546,958</b>	<b>\$341,530</b>	<b>\$675,150</b>	<b>\$2,370,150</b>	<b>251.1%</b>
<b>Total Revenue:</b>		<b>\$546,958</b>	<b>\$341,530</b>	<b>\$675,150</b>	<b>\$2,370,150</b>	<b>251.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Home ARP</b>						
OTHER CHARGES- CHARGEBACK	240.21.5435.62740		\$5,087		\$1,150,000	N/A
<b>Total Home ARP:</b>			<b>\$5,087</b>		<b>\$1,150,000</b>	<b>N/A</b>
<b>Home Fund</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ESTIMATED WAGES/BENEFITS	240.21.5430.61001	\$0		\$4,774		N/A
REGULAR PAY	240.21.5430.61010	\$44,585	\$44,301	\$56,584	\$56,663	0.1%
PERMANENT PART-TIME	240.21.5430.61050	\$3,528				N/A
TERMINATION PAYOUTS	240.21.5430.61415	\$820				N/A
HEALTH INSURANCE	240.21.5430.61510	\$5,964	\$2,769	\$2,992	\$5,488	83.4%
LIFE INSURANCE	240.21.5430.61615	\$18	\$14	\$20	\$1	-95%
IMRF	240.21.5430.61710	\$3,744	\$2,117	\$1,873	\$1,650	-11.9%
SOCIAL SECURITY	240.21.5430.61725	\$2,736	\$2,736	\$3,508	\$3,513	0.2%
MEDICARE	240.21.5430.61730	\$640	\$640	\$821	\$822	0.1%
TRAINING & TRAVEL	240.21.5430.62295	\$0	\$500	\$500	\$500	0%
MEMBERSHIP DUES	240.21.5430.62360	\$0	\$0	\$500	\$500	0%
PERSONAL COMPUTER SOFTWARE	240.21.5430.64545	\$590				N/A
DEVELOPMENT GRANTS/FORGIVABLE LOANS	240.21.5430.65530	\$257,202	\$232,798	\$281,201	\$500,000	77.8%
TENANT-BASED RENTAL ASSISTANCE	240.21.5430.65538	\$231,094	\$94,146	\$300,000	\$300,000	0%
OTHER PROGRAM COSTS	240.21.5430.62490	\$102	\$0	\$2,000	\$2,000	0%
OTHER CHARGES-CHARGEBACK	240.21.5430.62740	-\$2,965	-\$25,833			N/A
<b>Total Home Fund:</b>		<b>\$548,058</b>	<b>\$354,188</b>	<b>\$654,773</b>	<b>\$871,137</b>	<b>33%</b>
<b>Home Rehab Loan</b>						
BANK SERVICE CHARGES	240.21.5440.62705	\$63	\$62	\$65	\$65	0%
<b>Total Home Rehab Loan:</b>		<b>\$63</b>	<b>\$62</b>	<b>\$65</b>	<b>\$65</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$548,120</b>	<b>\$359,337</b>	<b>\$654,838</b>	<b>\$2,021,202</b>	<b>208.7%</b>
<b>Total Expenditures:</b>		<b>\$548,120</b>	<b>\$359,337</b>	<b>\$654,838</b>	<b>\$2,021,202</b>	<b>208.7%</b>





## Affordable Housing Fund

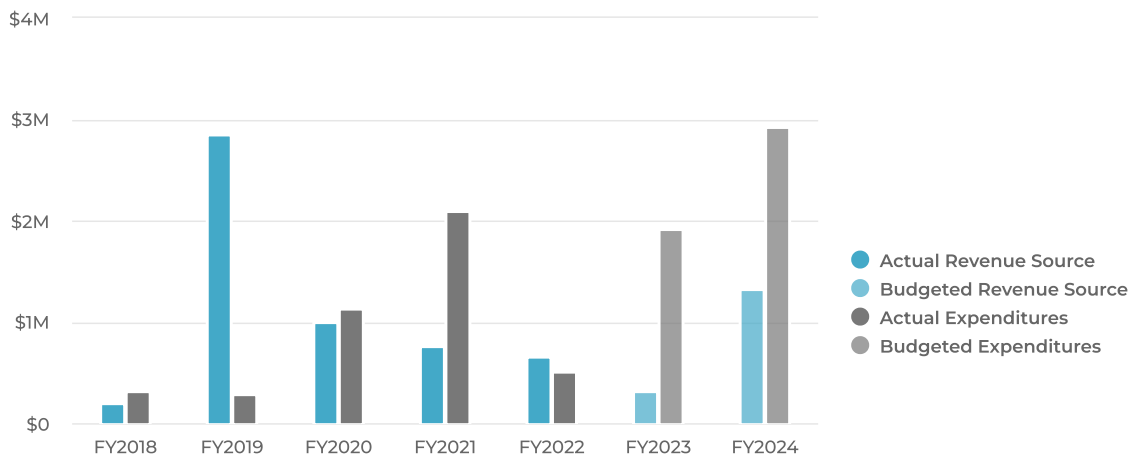
The Affordable Housing Fund must be used to address the housing needs of low-, moderate and middle-income individuals and families by promoting, preserving, and producing affordable housing; providing housing-related services; and providing support for agencies and organizations that actively address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

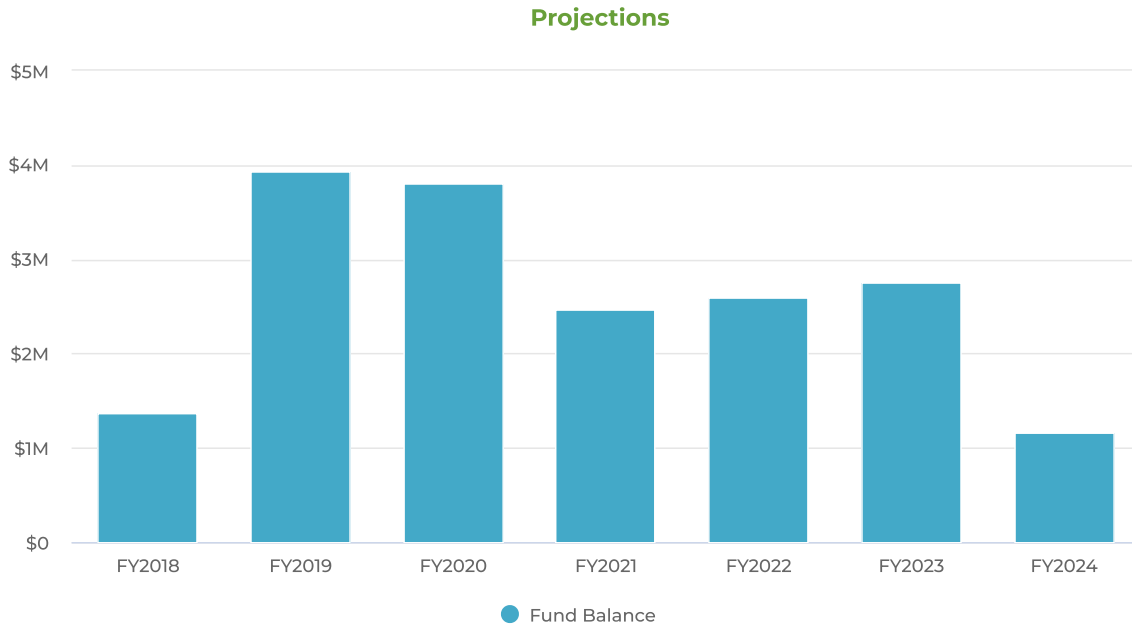
Beginning with the FY 2024 budget, the City Council approved the transfer of \$1 million from the Good Neighbors Fund to the Affordable Housing Fund in accordance with the community benefits agreement with Northwestern University.

### Summary

City of Evanston is projecting \$1.33M of revenue in FY2024, which represents a 303.8% increase over the prior year. Budgeted expenditures are projected to increase by 52% or \$1M to \$2.93M in FY2024.

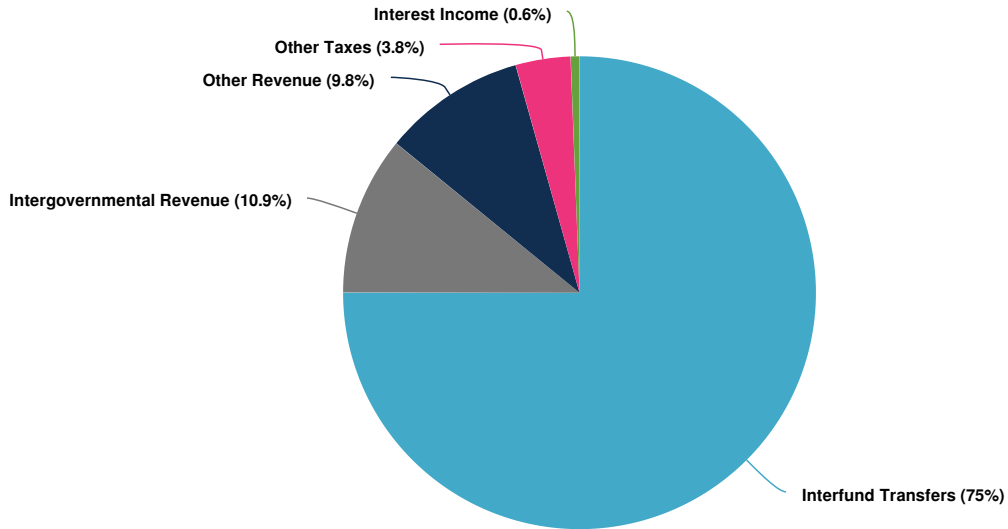


# Fund Balance



# Revenues by Source

**Projected 2024 Revenues by Source**

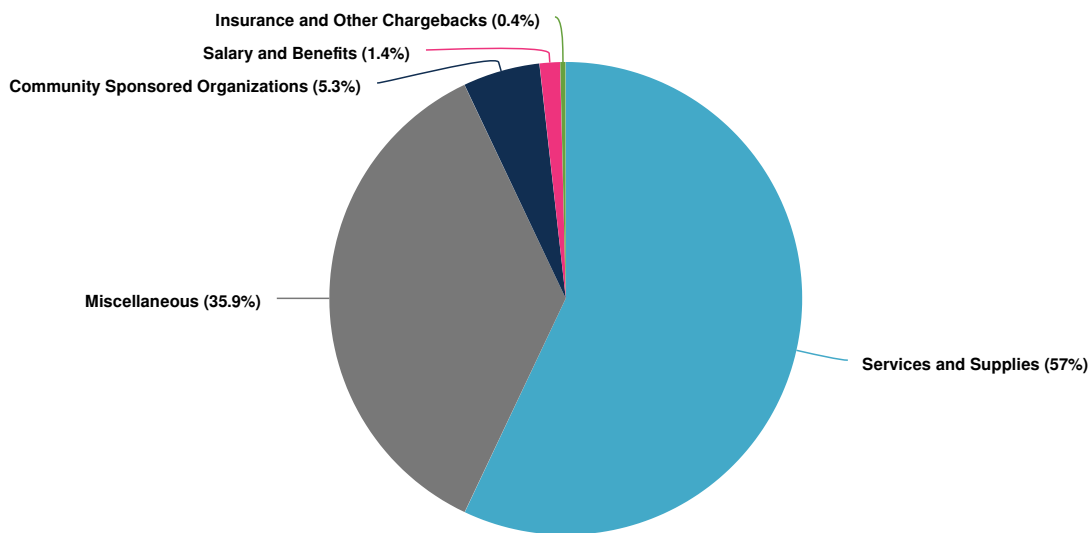


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Taxes	\$15,453	\$169,260	\$50,000	\$50,000	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Intergovernmental Revenue	\$623,955	\$335,858	\$145,000	\$145,000	0%
Other Revenue	\$129,167	\$130,000	\$130,600	\$130,000	-0.5%
Interest Income	\$7,429	\$35,081	\$4,500	\$8,000	77.8%
Interfund Transfers				\$1,000,000	N/A
<b>Total Revenue Source:</b>	<b>\$776,003</b>	<b>\$670,200</b>	<b>\$330,100</b>	<b>\$1,333,000</b>	<b>303.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$177,649	\$155,313	\$130,126	\$41,038	-68.5%
Services and Supplies	\$1,294,027	\$124,154	\$1,565,000	\$1,670,000	6.7%
Miscellaneous	\$19,419	\$3,420	\$53,500	\$1,051,500	1,865.4%
Capital Outlay	\$4,200				N/A
Community Sponsored Organizations	\$653,747	\$307,120	\$166,000	\$154,000	-7.2%
Insurance and Other Chargebacks	-\$44,875	-\$64,227	\$12,000	\$11,000	-8.3%
<b>Total Expense Objects:</b>	<b>\$2,104,167</b>	<b>\$525,780</b>	<b>\$1,926,626</b>	<b>\$2,927,538</b>	<b>52%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Emergency Solutions Grant</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	\$0	\$44,598	\$145,000	\$145,000	0%
<b>Total Emergency Solutions Grant:</b>		<b>\$0</b>	<b>\$44,598</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>0%</b>
<b>Esg-Cv</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	\$512,485	\$291,261			N/A
<b>Total Esg-Cv:</b>		<b>\$512,485</b>	<b>\$291,261</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Nsp-General Administration</b>						
NSP2 GRANT REVENUE	250.21.5005.55306	\$9,445				N/A
<b>Total Nsp-General Administration:</b>		<b>\$9,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Affordable Housing</b>						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	\$15,453	\$169,260	\$50,000	\$50,000	0%
FEMA	250.21.5465.55265	\$102,025				N/A
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	\$125,000	\$125,000	\$125,000	\$125,000	0%
CITY REHAB REPAYMENTS	250.21.5465.56600	\$4,167	\$5,000	\$5,600	\$5,000	-10.7%
INVESTMENT INCOME	250.21.5465.56501	\$7,429	\$35,081	\$4,500	\$8,000	77.8%
TRANSFER FROM GOOD NEIGHBOR FUND	250.21.5465.57058				\$1,000,000	N/A
<b>Total Affordable Housing:</b>		<b>\$254,073</b>	<b>\$334,341</b>	<b>\$185,100</b>	<b>\$1,188,000</b>	<b>541.8%</b>
<b>Total Community Development:</b>		<b>\$776,003</b>	<b>\$670,200</b>	<b>\$330,100</b>	<b>\$1,333,000</b>	<b>303.8%</b>
<b>Total Revenue:</b>		<b>\$776,003</b>	<b>\$670,200</b>	<b>\$330,100</b>	<b>\$1,333,000</b>	<b>303.8%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Emergency Solutions Grant</b>						
OTHER PROGRAM COSTS	250.21.2128.62490	\$5				N/A
COMMUNITY SPONSORED ORGANIZATIONS	250.21.2128.67010	\$146,182	\$0	\$146,000	\$134,000	-8.2%
CONNECTIONS FOR THE HOMELESS	250.21.2128.67110		\$104,740			N/A
OTHER CHARGES-CHARGEBACK	250.21.2128.62740	\$12,888	\$8,828	\$12,000	\$11,000	-8.3%
<b>Total Emergency Solutions Grant:</b>		<b>\$159,076</b>	<b>\$113,568</b>	<b>\$158,000</b>	<b>\$145,000</b>	<b>-8.2%</b>
<b>Esg-Cv</b>						
HMIS	250.21.2129.65500	\$16,639	\$8,361			N/A
CONNECTIONS FOR THE HOMELESS	250.21.2129.67110	\$490,577	\$194,761			N/A
OTHER CHARGES-CHARGEBACK	250.21.2129.62740	\$1,881	\$4,168			N/A
<b>Total Esg-Cv:</b>		<b>\$509,097</b>	<b>\$207,290</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Nsp-General Administration</b>						
BANK SERVICE CHARGES	250.21.5005.62705	\$0	\$368			N/A
PERSONAL COMPUTER SOFTWARE	250.21.5005.64545	\$1,860				N/A
OTHER PROGRAM COSTS	250.21.5005.62490	\$230				N/A
SITE MAINTENANCE	250.21.5005.62489	\$4,200				N/A
OTHER CHARGES-CHARGEBACK	250.21.5005.62740	\$3,155				N/A
<b>Total Nsp-General Administration:</b>		<b>\$9,445</b>	<b>\$368</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Affordable Housing</b>						
REGULAR PAY	250.21.5465.61010	\$130,695	\$120,071	\$105,592	\$34,572	-67.3%
PERMANENT PART-TIME	250.21.5465.61050	\$3,528				N/A
OVERTIME PAY	250.21.5465.61110	\$0	\$486			N/A
TERMINATION PAYOUTS	250.21.5465.61415		\$3,669			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	250.21.5465.61430	\$1,580				N/A
HEALTH INSURANCE	250.21.5465.61510	\$20,200	\$14,898	\$12,619	\$2,779	-78%
VISION INSURANCE	250.21.5465.61513	\$19	\$13		\$16	N/A
LIFE INSURANCE	250.21.5465.61615	\$127	\$109	\$74	\$16	-78.4%
AUTO ALLOWANCE	250.21.5465.61625	\$934	\$622			N/A
CELL PHONE ALLOWANCE	250.21.5465.61626	\$108	\$382	\$247		N/A
IMRF	250.21.5465.61710	\$10,946	\$5,876	\$3,496	\$1,008	-71.2%
SOCIAL SECURITY	250.21.5465.61725	\$7,665	\$7,446	\$6,563	\$2,145	-67.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MEDICARE	250.21.5465.61730	\$1,846	\$1,741	\$1,535	\$502	-67.3%
BANK SERVICE CHARGES	250.21.5465.62705	\$86	\$60			N/A
WAITLIST MANAGEMENT	250.21.5465.65496	\$30,000	\$43,000	\$55,000	\$60,000	9.1%
LANDLORD-TENANT	250.21.5465.65497	\$46,800	\$46,800	\$85,000	\$85,000	0%
EMERGENCY HOTEL VOUCHERS	250.21.5465.65498	\$23,207				N/A
HMIS	250.21.5465.65500	\$0	\$0	\$25,000	\$25,000	0%
DEVELOPMENT GRANTS/FORGIVABLE LOANS	250.21.5465.65530	\$1,175,436	\$24,564	\$1,000,000	\$1,100,000	10%
REHAB LOANS	250.21.5465.65535	\$0	\$1,000	\$400,000	\$400,000	0%
OTHER PROGRAM COSTS	250.21.5465.62490	\$16,875	\$2,830	\$50,000	\$1,050,000	2,000%
MISCELLANEOUS	250.21.5465.62770	\$590	\$591	\$3,500	\$1,500	-57.1%
SENIOR HOUSING STUDY EXPENSE	250.21.5465.63074	\$1,718				N/A
HANDYMAN PROGRAM	250.21.5465.63095	\$16,988	\$7,619	\$20,000	\$20,000	0%
OTHER CHARGES-CHARGEBACK	250.21.5465.62740	-\$62,800	-\$77,223			N/A
<b>Total Affordable Housing:</b>		<b>\$1,426,549</b>	<b>\$204,554</b>	<b>\$1,768,626</b>	<b>\$2,782,538</b>	<b>57.3%</b>
<b>Total Community Development:</b>		<b>\$2,104,167</b>	<b>\$525,780</b>	<b>\$1,926,626</b>	<b>\$2,927,538</b>	<b>52%</b>
<b>Total Expenditures:</b>		<b>\$2,104,167</b>	<b>\$525,780</b>	<b>\$1,926,626</b>	<b>\$2,927,538</b>	<b>52%</b>

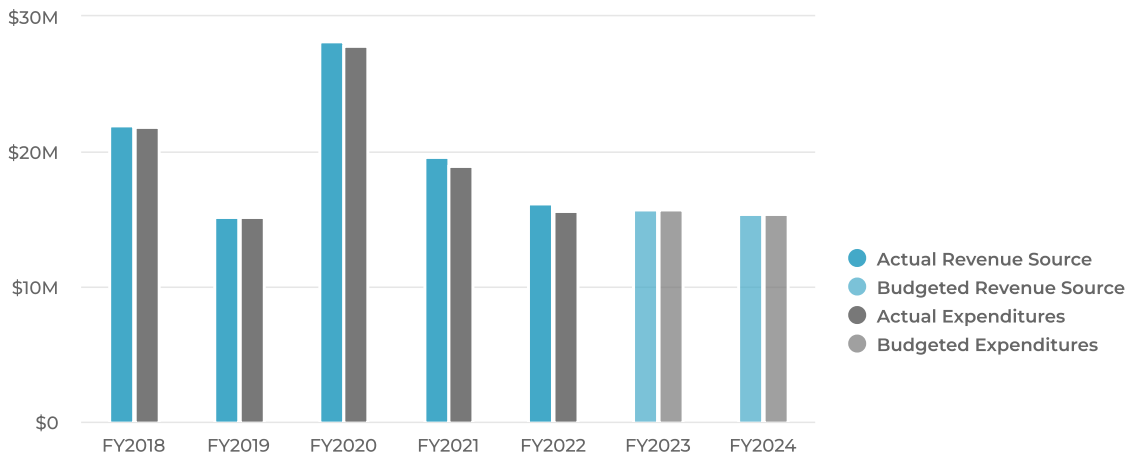


# Debt Service Fund

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.

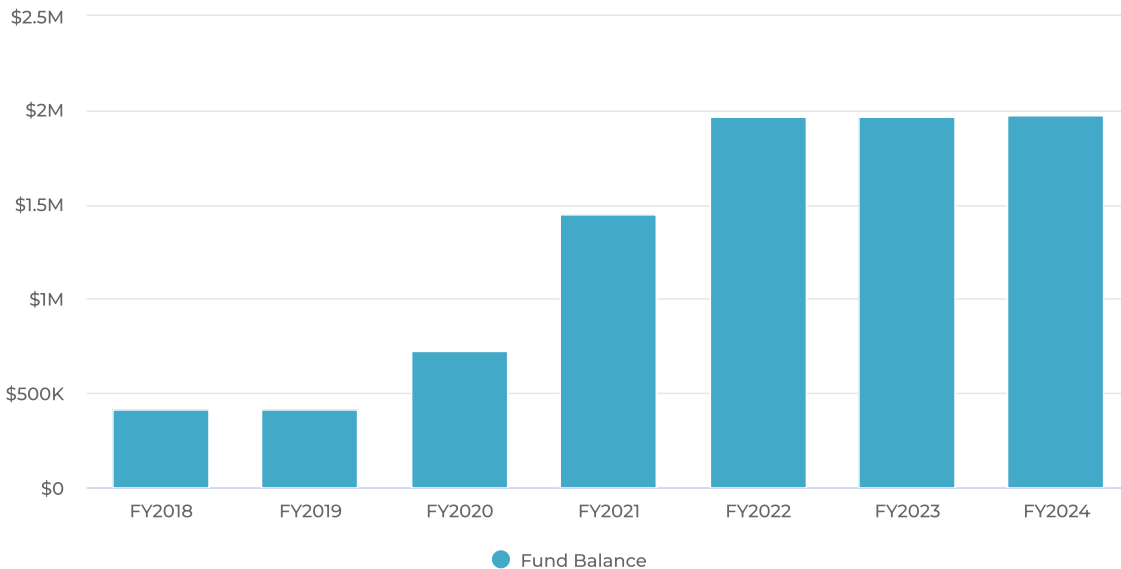
## Summary

City of Evanston is projecting \$15.47M of revenue in FY2024, which represents a 2.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.1% or \$337.09K to \$15.47M in FY2024.



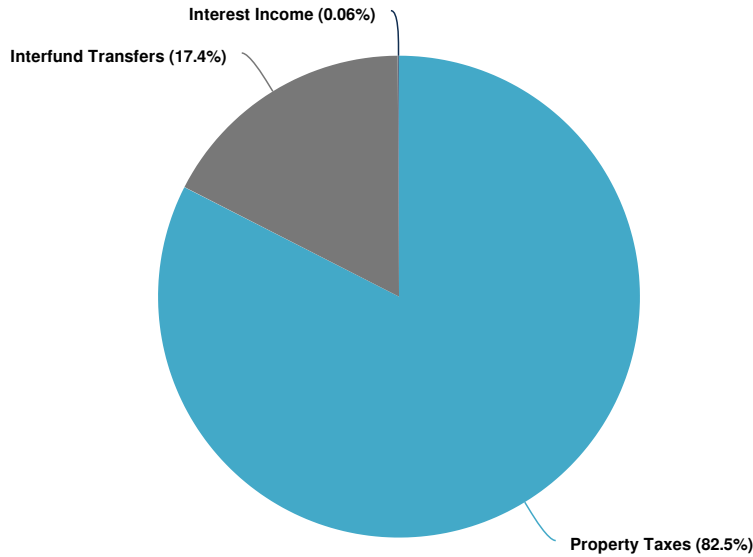
## Fund Balance

### Projections



# Revenues by Source

## Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$14,457,696	\$13,858,421	\$12,878,258	\$12,766,093	-0.9%
Other Revenue	\$4,007,188	\$0	\$0	\$0	0%
Interest Income	\$14,057	\$91,189	\$10,000	\$10,000	0%
Interfund Transfers	\$1,197,420	\$2,267,041	\$2,918,969	\$2,693,941	-7.7%
<b>Total Revenue Source:</b>	<b>\$19,676,360</b>	<b>\$16,216,651</b>	<b>\$15,807,227</b>	<b>\$15,470,034</b>	<b>-2.1%</b>

## Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$56,520	\$6,669	\$6,600	\$6,600	0%
Debt Service	\$18,888,727	\$15,696,744	\$15,797,123	\$15,460,034	-2.1%
<b>Total Expense Objects:</b>	<b>\$18,945,247</b>	<b>\$15,703,413</b>	<b>\$15,803,723</b>	<b>\$15,466,634</b>	<b>-2.1%</b>



## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
<b>General Administration</b>						
PROPERTY TAXES	320.99.5560.51015	\$14,457,696	\$13,858,421	\$12,878,258	\$12,766,093	-0.9%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	320.99.5560.56585	-\$4,175				N/A
REALIZED GAIN/LOSS	320.99.5560.56586	-\$23,272	\$0			N/A
INVESTMENT INCOME	320.99.5560.56501	\$14,057	\$91,189	\$10,000	\$10,000	0%
TRANSFER FROM GENERAL FUND	320.99.5560.57005	\$0	\$0	\$600,000	\$750,000	25%
FROM DEMPSTER-DODGE TIF	320.99.5560.57087	\$158,928	\$161,833	\$164,483	\$166,857	1.4%
FROM CHICAGO-MAIN TIF	320.99.5560.57088	\$232,848	\$234,763	\$241,355	\$242,480	0.5%
FROM HOWARD RIDGE TIF	320.99.5560.57096	\$143,112	\$323,113	\$320,913	\$288,513	-10.1%
FROM SPECIAL ASSMT. FUND	320.99.5560.57110	\$397,320	\$372,938	\$363,360	\$333,652	-8.2%
FROM CROWN CONSTRUCTION FUND	320.99.5560.57120	\$0	\$900,000	\$945,000	\$619,118	-34.5%
TRANSFER FROM SEWER FUND	320.99.5560.57165	\$265,212	\$274,394	\$283,858	\$293,321	3.3%
<b>Total General Administration:</b>		<b>\$15,641,725</b>	<b>\$16,216,651</b>	<b>\$15,807,227</b>	<b>\$15,470,034</b>	<b>-2.1%</b>
<b>2012 A Bonds</b>						
BOND PROCEEDS	320.99.5714.56060	\$3,569,500				N/A
BOND PREMIUM	320.99.5714.56061	\$465,136				N/A
<b>Total 2012 A Bonds:</b>		<b>\$4,034,636</b>				<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$19,676,360</b>	<b>\$16,216,651</b>	<b>\$15,807,227</b>	<b>\$15,470,034</b>	<b>-2.1%</b>
<b>Total Revenue:</b>		<b>\$19,676,360</b>	<b>\$16,216,651</b>	<b>\$15,807,227</b>	<b>\$15,470,034</b>	<b>-2.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>2023 Bonds</b>						
DEBT SERVICE-INTEREST	320.99.5611.68315	\$0	\$0	\$600,000	\$750,000	25%
<b>Total 2023 Bonds:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$750,000</b>	<b>25%</b>
<b>General Administration</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FISCAL AGENT SERVICES	320.99.5560.62350	\$6,300	\$350	\$6,500	\$6,500	0%
BANK SERVICE CHARGES	320.99.5560.62705	\$35	\$19	\$100	\$100	0%
<b>Total General Administration:</b>		<b>\$6,335</b>	<b>\$369</b>	<b>\$6,600</b>	<b>\$6,600</b>	<b>0%</b>
<b>2018A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5601.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5601.68305	\$0	\$570,000	\$595,000	\$750,000	26.1%
DEBT SERVICE-INTEREST	320.99.5601.68315	\$998,869	\$998,869	\$970,268	\$940,619	-3.1%
<b>Total 2018A Bonds:</b>		<b>\$998,869</b>	<b>\$1,569,219</b>	<b>\$1,565,268</b>	<b>\$1,690,619</b>	<b>8%</b>
<b>2018B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5602.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5602.68305	\$0	\$105,263	\$108,187	\$450,292	316.2%
DEBT SERVICE-INTEREST	320.99.5602.68315	\$400,468	\$400,468	\$395,205	\$389,795	-1.4%
<b>Total 2018B Bonds:</b>		<b>\$400,468</b>	<b>\$506,081</b>	<b>\$503,392</b>	<b>\$840,087</b>	<b>66.9%</b>
<b>2018C Bonds</b>						
FISCAL AGENT SERVICES	320.99.5603.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5603.68305	\$917,988	\$589,838	\$618,915	\$647,991	4.7%
DEBT SERVICE-INTEREST	320.99.5603.68315	\$262,021	\$216,122	\$186,630	\$155,684	-16.6%
<b>Total 2018C Bonds:</b>		<b>\$1,180,009</b>	<b>\$806,310</b>	<b>\$805,545</b>	<b>\$803,675</b>	<b>-0.2%</b>
<b>2018D Bonds</b>						
FISCAL AGENT SERVICES	320.99.5604.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5604.68305	\$0	\$180,000	\$185,000	\$160,000	-13.5%
DEBT SERVICE-INTEREST	320.99.5604.68315	\$143,113	\$143,113	\$135,913	\$128,513	-5.4%
<b>Total 2018D Bonds:</b>		<b>\$143,113</b>	<b>\$323,463</b>	<b>\$320,913</b>	<b>\$288,513</b>	<b>-10.1%</b>
<b>2019A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5605.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5605.68305	\$0	\$330,000	\$350,000	\$365,000	4.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DEBT SERVICE-INTEREST	320.99.5605.68315	\$637,500	\$637,500	\$621,000	\$603,500	-2.8%
<b>Total 2019A Bonds:</b>		<b>\$637,500</b>	<b>\$967,850</b>	<b>\$971,000</b>	<b>\$968,500</b>	<b>-0.3%</b>
<b>2019B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5606.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5606.68305	\$222,378	\$233,360	\$247,086	\$258,068	4.4%
DEBT SERVICE-INTEREST	320.99.5606.68315	\$340,430	\$329,312	\$317,643	\$305,289	-3.9%
<b>Total 2019B Bonds:</b>		<b>\$562,808</b>	<b>\$563,022</b>	<b>\$564,729</b>	<b>\$563,357</b>	<b>-0.2%</b>
<b>2020A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5607.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5607.68305	\$0		\$130,000		N/A
DEBT SERVICE-INTEREST	320.99.5607.68315	\$188,501	\$358,186	\$162,850		N/A
<b>Total 2020A Bonds:</b>		<b>\$188,501</b>	<b>\$358,536</b>	<b>\$292,850</b>	<b>\$0</b>	<b>-100%</b>
<b>2020B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5608.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5608.68305	\$0	\$100,000	\$867,398	\$1,225,792	41.3%
DEBT SERVICE-INTEREST	320.99.5608.68315	\$354,196	\$363,063	\$403,174	\$512,608	27.1%
<b>Total 2020B Bonds:</b>		<b>\$354,196</b>	<b>\$463,413</b>	<b>\$1,270,572</b>	<b>\$1,738,400</b>	<b>36.8%</b>
<b>2021 Bonds</b>						
BOND ISSUANCE COSTS	320.99.5609.62716	\$1,000				N/A
DEBT SERVICE-PRINCIPAL	320.99.5609.68305	\$0	\$317,200	\$773,400	\$798,150	3.2%
DEBT SERVICE-INTEREST	320.99.5609.68315	\$0	\$234,925	\$319,562	\$296,360	-7.3%
<b>Total 2021 Bonds:</b>		<b>\$1,000</b>	<b>\$552,125</b>	<b>\$1,092,962</b>	<b>\$1,094,510</b>	<b>0.1%</b>
<b>2012 A Bonds</b>						
BOND ISSUANCE COSTS	320.99.5714.62716	\$49,186				N/A
DEBT SERVICE-PRINCIPAL	320.99.5714.68305	\$700,000				N/A
DEBT SERVICE-INTEREST	320.99.5714.68315	\$99,341				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total 2012 A Bonds:</b>		<b>\$848,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2013A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5715.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5715.68305	\$520,000	\$545,000	\$565,000	\$585,000	3.5%
DEBT SERVICE-INTEREST	320.99.5715.68315	\$324,924	\$304,124	\$282,324	\$259,724	-8%
<b>Total 2013A Bonds:</b>		<b>\$844,924</b>	<b>\$849,474</b>	<b>\$847,324</b>	<b>\$844,724</b>	<b>-0.3%</b>
<b>2013 B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5716.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5716.68305	\$1,788,893	\$1,838,117	\$1,892,504	\$866,570	-54.2%
DEBT SERVICE-INTEREST	320.99.5716.68315	\$218,412	\$166,363	\$109,562	\$52,767	-51.8%
<b>Total 2013 B Bonds:</b>		<b>\$2,007,305</b>	<b>\$2,004,830</b>	<b>\$2,002,066</b>	<b>\$919,337</b>	<b>-54.1%</b>
<b>2014A G.O. Bonds</b>						
FISCAL AGENT SERVICES	320.99.5717.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5717.68305	\$415,000	\$430,000	\$450,000	\$470,000	4.4%
DEBT SERVICE-INTEREST	320.99.5717.68315	\$277,363	\$256,613	\$235,113	\$212,613	-9.6%
<b>Total 2014A G.O. Bonds:</b>		<b>\$692,363</b>	<b>\$686,963</b>	<b>\$685,113</b>	<b>\$682,613</b>	<b>-0.4%</b>
<b>2015 B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5718.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5718.68305	\$1,750,000	\$1,725,000			N/A
DEBT SERVICE-INTEREST	320.99.5718.68315	\$86,750	\$51,750			N/A
<b>Total 2015 B Bonds:</b>		<b>\$1,836,750</b>	<b>\$1,777,100</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2015 A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5719.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5719.68305	\$330,000	\$345,000	\$355,000	\$370,000	4.2%
DEBT SERVICE-INTEREST	320.99.5719.68315	\$219,106	\$205,906	\$192,106	\$177,906	-7.4%
<b>Total 2015 A Bonds:</b>		<b>\$549,106</b>	<b>\$551,256</b>	<b>\$547,106</b>	<b>\$547,906</b>	<b>0.1%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>2016A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5731.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5731.68305	\$425,000	\$435,000	\$455,000	\$470,000	3.3%
DEBT SERVICE-INTEREST	320.99.5731.68315	\$226,938	\$214,188	\$196,788	\$178,588	-9.2%
<b>Total 2016A Bonds:</b>		<b>\$651,938</b>	<b>\$649,538</b>	<b>\$651,788</b>	<b>\$648,588</b>	<b>-0.5%</b>
<b>2016B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5732.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5732.68305	\$745,000	\$770,000	\$790,000	\$815,000	3.2%
DEBT SERVICE-INTEREST	320.99.5732.68315	\$144,750	\$122,400	\$99,300	\$75,600	-23.9%
<b>Total 2016B Bonds:</b>		<b>\$889,750</b>	<b>\$892,750</b>	<b>\$889,300</b>	<b>\$890,600</b>	<b>0.1%</b>
<b>2017A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5733.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5733.68305	\$485,000	\$500,000	\$520,000	\$540,000	3.8%
DEBT SERVICE-INTEREST	320.99.5733.68315	\$353,775	\$334,375	\$314,375	\$293,575	-6.6%
<b>Total 2017A Bonds:</b>		<b>\$838,775</b>	<b>\$834,725</b>	<b>\$834,375</b>	<b>\$833,575</b>	<b>-0.1%</b>
<b>2017B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5734.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5734.68305	\$776,893	\$795,281	\$809,072	\$832,057	2.8%
DEBT SERVICE-INTEREST	320.99.5734.68315	\$169,354	\$153,816	\$137,910	\$113,636	-17.6%
<b>Total 2017B Bonds:</b>		<b>\$946,247</b>	<b>\$949,447</b>	<b>\$946,982</b>	<b>\$945,693</b>	<b>-0.1%</b>
<b>2017C Bonds</b>						
FISCAL AGENT SERVICES	320.99.5735.62350		\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5735.68305	\$235,000	\$245,000	\$260,000	\$270,000	3.8%
DEBT SERVICE-INTEREST	320.99.5735.68315	\$156,765	\$151,595	\$145,838	\$139,337	-4.5%
<b>Total 2017C Bonds:</b>		<b>\$391,765</b>	<b>\$396,945</b>	<b>\$405,838</b>	<b>\$409,337</b>	<b>0.9%</b>
<b>TIF</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ESCROW AGENT	320.99.5900.65000	\$3,975,000				N/A
<b>Total TIF:</b>		<b>\$3,975,000</b>				<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$18,945,247</b>	<b>\$15,703,413</b>	<b>\$15,803,723</b>	<b>\$15,466,634</b>	<b>-2.1%</b>
<b>Total Expenditures:</b>		<b>\$18,945,247</b>	<b>\$15,703,413</b>	<b>\$15,803,723</b>	<b>\$15,466,634</b>	<b>-2.1%</b>

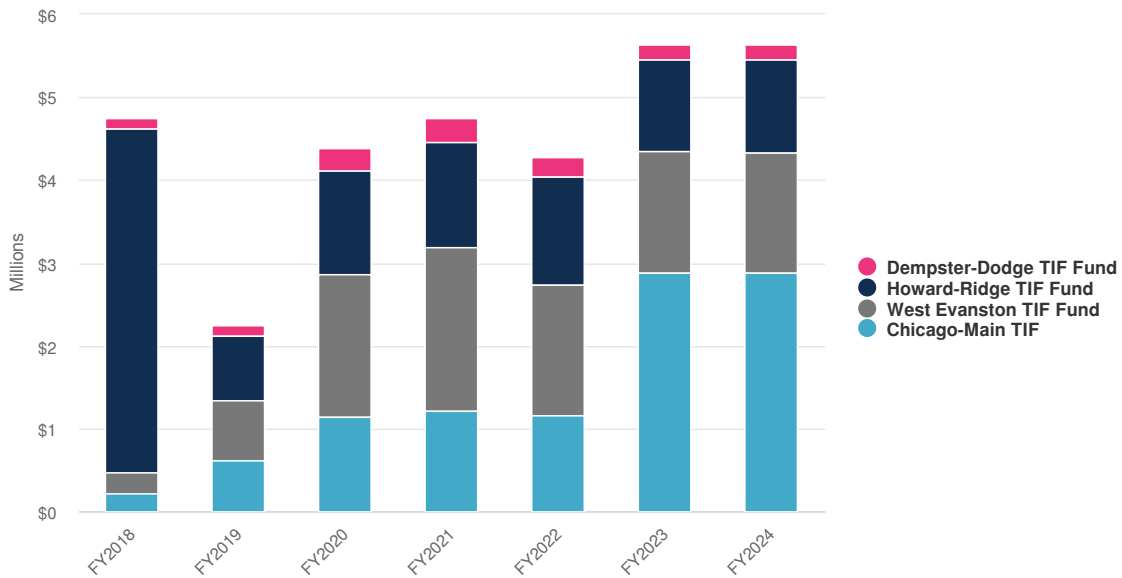


# Tax Incremental Financing (TIF) Funds

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.

## Revenues by Fund

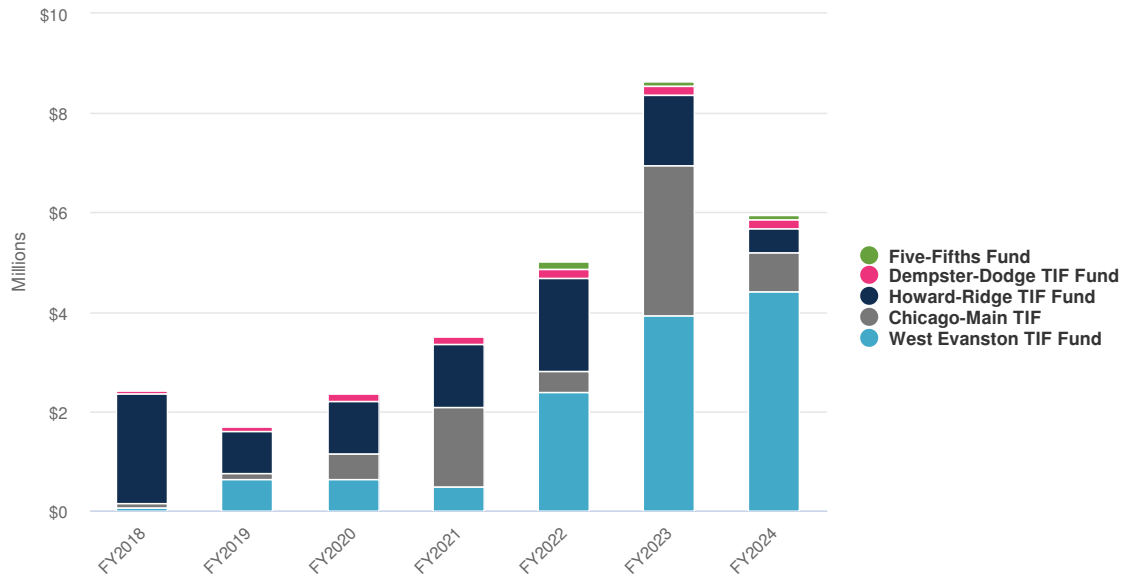
Budgeted and Historical Revenues by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Howard-Ridge TIF Fund	\$1,275,690	\$1,321,090	\$1,115,000	\$1,115,000	0%
West Evanston TIF Fund	\$1,972,405	\$1,569,305	\$1,465,000	\$1,455,000	-0.7%
Dempster-Dodge TIF Fund	\$283,487	\$229,800	\$181,000	\$181,000	0%
Chicago-Main TIF	\$1,210,380	\$1,160,679	\$2,882,500	\$2,885,000	0.1%
<b>Total:</b>	<b>\$4,741,961</b>	<b>\$4,280,874</b>	<b>\$5,643,500</b>	<b>\$5,636,000</b>	<b>-0.1%</b>

# Expenditures by Fund

## Budgeted and Historical Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Howard-Ridge TIF Fund	\$1,265,916	\$1,889,560	\$1,430,913	\$478,513	-66.6%
West Evanston TIF Fund	\$493,821	\$2,378,521	\$3,940,000	\$4,407,000	11.9%
Dempster-Dodge TIF Fund	\$170,746	\$181,791	\$176,483	\$178,857	1.3%
Chicago-Main TIF	\$1,583,524	\$418,529	\$2,995,355	\$797,490	-73.4%
Five-Fifths Fund	\$0	\$135,901	\$100,000	\$100,000	0%
<b>Total:</b>	<b>\$3,514,006</b>	<b>\$5,004,303</b>	<b>\$8,642,751</b>	<b>\$5,961,860</b>	<b>-31%</b>





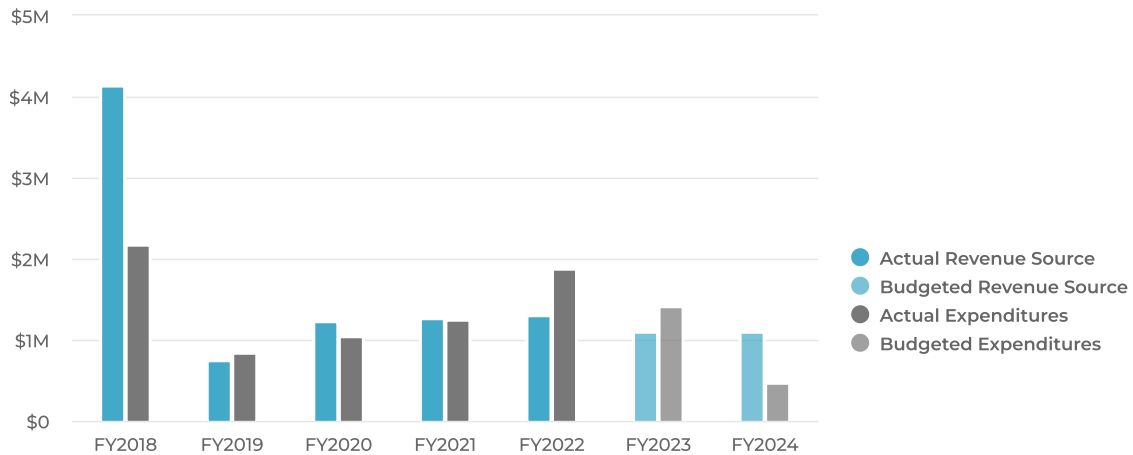
## Howard-Ridge TIF Fund

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.

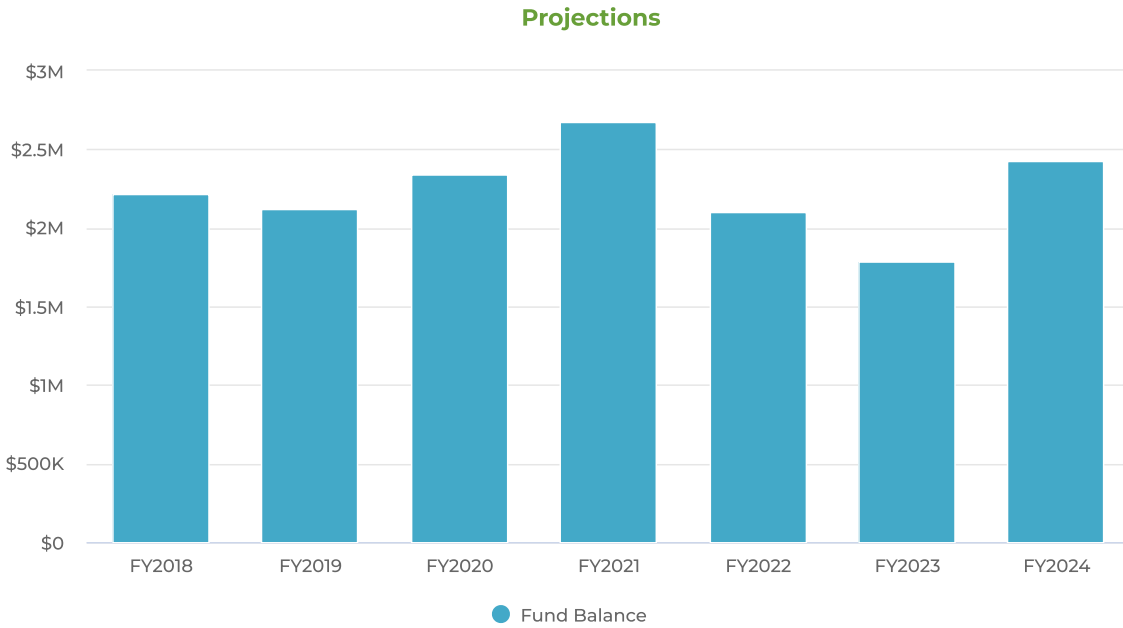
This TIF district has supported the residential development at 415 Howard Street and the revitalization of commercial buildings at 629-631, 623, 633, and 727 Howard Street. A new theater located at 721-723 Howard Street was completed by the end of 2018.

### Summary

City of Evanston is projecting \$1.12M of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 66.6% or \$952.4K to \$478.51K in FY2024.



# Fund Balance



# Revenues by Source

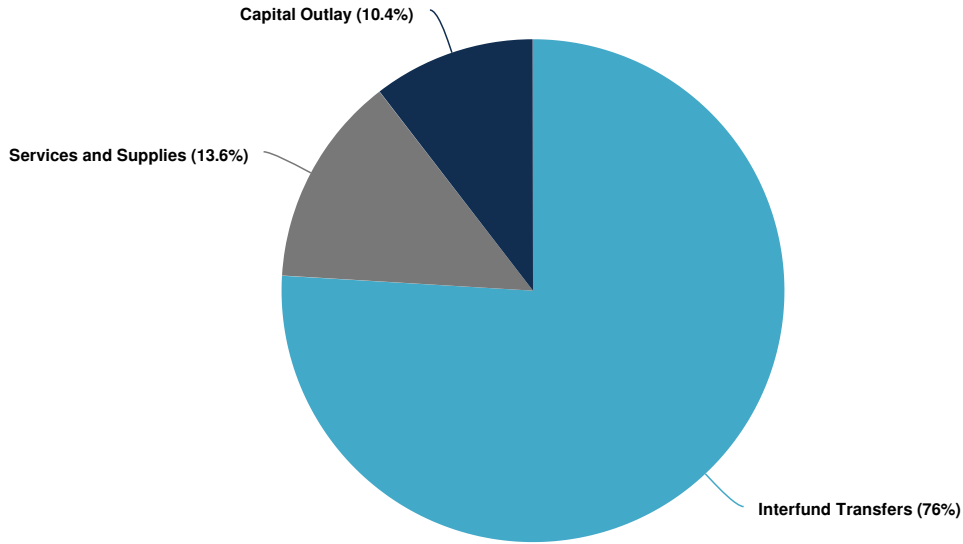
TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$1,241,924	\$1,198,459	\$1,100,000	\$1,100,000	0%
Other Revenue	\$27,382	\$76,588	\$5,000	\$5,000	0%
Interest Income	\$6,384	\$46,043	\$10,000	\$10,000	0%
<b>Total Revenue Source:</b>	<b>\$1,275,690</b>	<b>\$1,321,090</b>	<b>\$1,115,000</b>	<b>\$1,115,000</b>	<b>0%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$309,866	\$244,516	\$250,000	\$65,000	-74%
Miscellaneous	\$18,200	\$22,082			N/A
Capital Outlay	\$719,738	\$1,224,848	\$785,000	\$50,000	-93.6%
Interfund Transfers	\$218,112	\$398,113	\$395,913	\$363,513	-8.2%
<b>Total Expense Objects:</b>	<b>\$1,265,916</b>	<b>\$1,889,560</b>	<b>\$1,430,913</b>	<b>\$478,513</b>	<b>-66.6%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	330.99.5860.51015	\$1,241,924	\$1,198,459	\$1,100,000	\$1,100,000	0%
LOAN PROCEEDS	330.99.5860.56120	\$3,578	\$33,904	\$5,000	\$5,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
REALIZED GAIN/LOSS	330.99.5860.56586	-\$696				N/A
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	\$24,500	-\$47,730			N/A
RTU AMORTIZATION - LEASES	330.99.5860.56750		\$90,414			N/A
INVESTMENT INCOME	330.99.5860.56501	\$6,384	\$41,481	\$10,000	\$10,000	0%
INTEREST REVENUE - LEASES	330.99.5860.56504		\$4,562			N/A
<b>Total Non-Departmental:</b>		<b>\$1,275,690</b>	<b>\$1,321,090</b>	<b>\$1,115,000</b>	<b>\$1,115,000</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$1,275,690</b>	<b>\$1,321,090</b>	<b>\$1,115,000</b>	<b>\$1,115,000</b>	<b>0%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
CONSULTING SERVICES	330.99.5860.62185	\$5,719	\$22,913	\$5,000	\$50,000	900%
REAL ESTATE TAX PAYMENTS TO COUNTY	330.99.5860.62346	\$0	\$0	\$10,000	\$10,000	0%
BANK SERVICE CHARGES	330.99.5860.62705	\$8	\$14			N/A
REVENUE SHARING AGREEMENTS	330.99.5860.62706	\$303,278	\$219,558	\$230,000		N/A
ELECTRICITY	330.99.5860.64005		\$82			N/A
NATURAL GAS	330.99.5860.64015	\$862	\$1,950	\$5,000	\$5,000	0%
OTHER PROGRAM COSTS	330.99.5860.62490	\$18,200	\$22,082			N/A
DEVELOPER FEES	330.99.5860.62483	\$391,989	\$391,989	\$785,000		N/A
OTHER IMPROVEMENTS	330.99.5860.65515	\$327,749	\$832,859		\$50,000	N/A
TRANSFER TO GENERAL FUND	330.99.5860.66131	\$75,000	\$75,000	\$75,000	\$75,000	0%
TRANSFERS TO DEBT SERVICE FUND	330.99.5860.69320	\$143,112	\$323,113	\$320,913	\$288,513	-10.1%
<b>Total Non-Departmental:</b>		<b>\$1,265,916</b>	<b>\$1,889,560</b>	<b>\$1,430,913</b>	<b>\$478,513</b>	<b>-66.6%</b>
<b>Total Expenditures:</b>		<b>\$1,265,916</b>	<b>\$1,889,560</b>	<b>\$1,430,913</b>	<b>\$478,513</b>	<b>-66.6%</b>

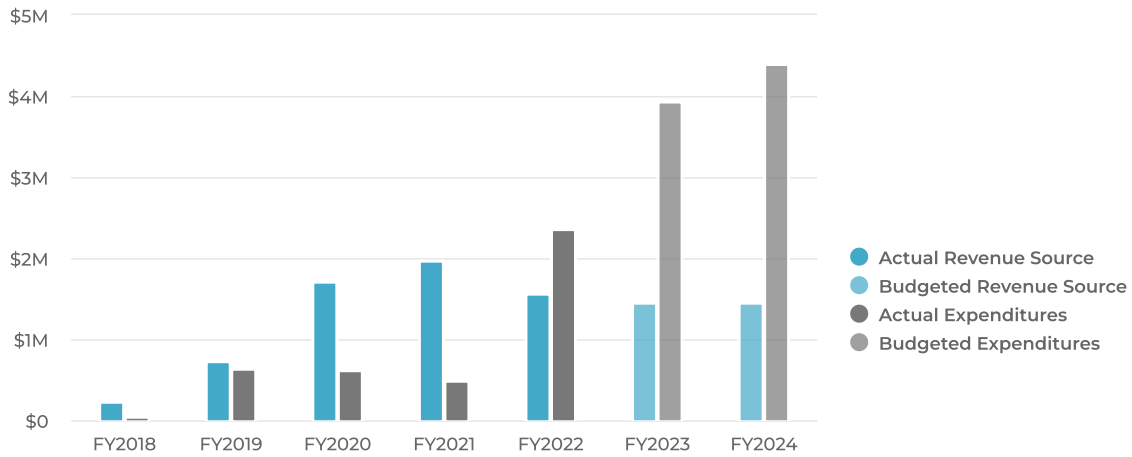


## West Evanston TIF Fund

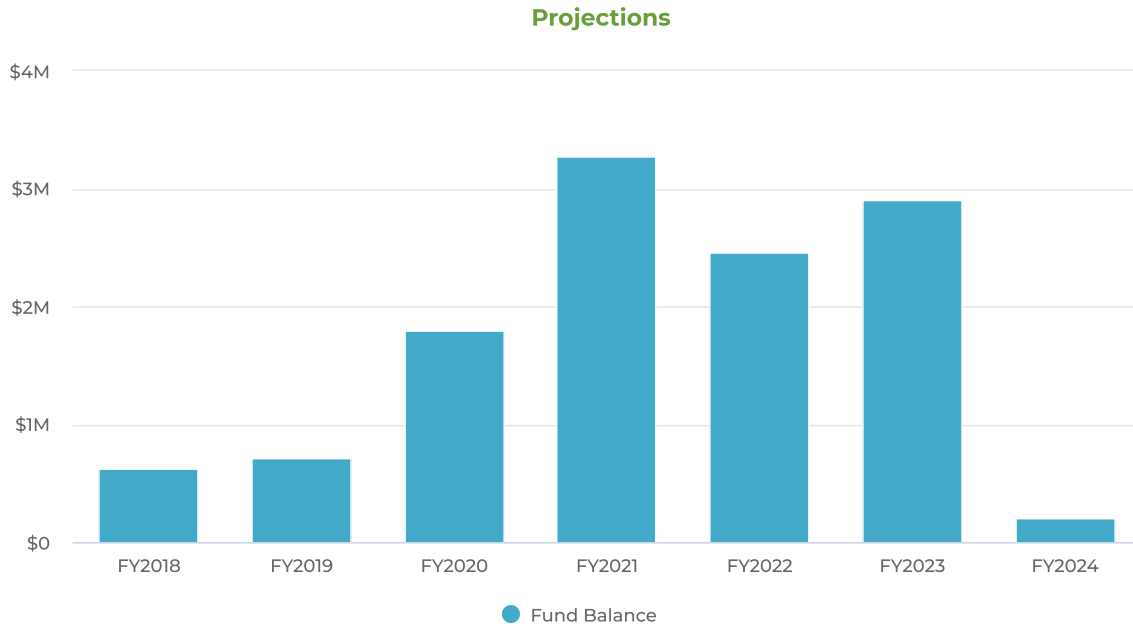
The City Council adopted the West Evanston Tax Increment Financing (TIF) District in September 2005. The TIF District is generally bounded on the north by Emerson Street and by various parcels that front Church Street, on the east by parcels that front Florence Avenue and Dodge Avenues, on the south 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

City of Evanston is projecting \$1.46M of revenue in FY2024, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to increase by 11.9% or \$467K to \$4.41M in FY2024.



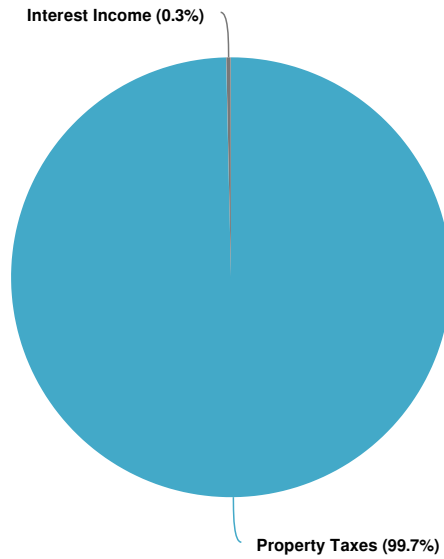
## Fund Balance



## 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.

### Projected 2024 Revenues by Source



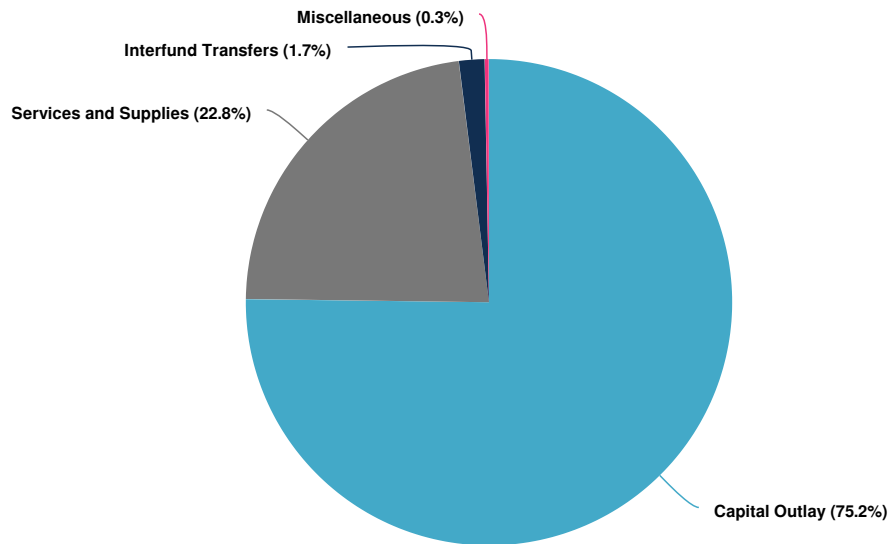
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$1,795,432	\$1,518,582	\$1,450,000	\$1,450,000	0%
Other Revenue	\$171,504		\$10,000		N/A
Interest Income	\$5,468	\$50,723	\$5,000	\$5,000	0%
<b>Total Revenue Source:</b>	<b>\$1,972,405</b>	<b>\$1,569,305</b>	<b>\$1,465,000</b>	<b>\$1,455,000</b>	<b>-0.7%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$68,184	\$48,671	\$5,000	\$1,005,000	20,000%
Miscellaneous	\$18,000	\$19,613	\$200,000	\$12,000	-94%
Capital Outlay	\$0	\$2,235,238	\$3,660,000	\$3,315,000	-9.4%
Interfund Transfers	\$407,637	\$75,000	\$75,000	\$75,000	0%
<b>Total Expense Objects:</b>	<b>\$493,821</b>	<b>\$2,378,521</b>	<b>\$3,940,000</b>	<b>\$4,407,000</b>	<b>11.9%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
PROPERTY TAXES	335.99.5870.51015	\$1,795,432	\$1,518,582	\$1,450,000	\$1,450,000	0%
PROPERTY SALES AND RENTAL - 1817 Church	335.99.5870.56710	\$171,504		\$10,000		N/A
INVESTMENT INCOME	335.99.5870.56501	\$5,468	\$50,723	\$5,000	\$5,000	0%
<b>Total Revenue:</b>		<b>\$1,972,405</b>	<b>\$1,569,305</b>	<b>\$1,465,000</b>	<b>\$1,455,000</b>	<b>-0.7%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
CONSULTING SERVICES	335.99.5870.62185	\$68,065	\$48,642	\$5,000	\$5,000	0%
ADVERTISING	335.99.5870.62205	\$89				N/A
BANK SERVICE CHARGES	335.99.5870.62705	\$30	\$28			N/A
DEVELOPMENT GRANTS/FORGIVABLE LOANS	335.99.5870.65530		\$0		\$1,000,000	N/A
OTHER PROGRAM COSTS	335.99.5870.62490	\$18,000	\$19,613	\$200,000	\$12,000	-94%
PROPERTY ACQUISITIONS	335.99.5870.65507		\$1,666,975		\$1,000,000	N/A
OTHER IMPROVEMENTS	335.99.5870.65515	\$0	\$568,263	\$3,660,000	\$2,315,000	-36.7%
TRANSFERS TO OTHER FUNDS	335.99.5870.66020	\$332,637				N/A
TRANSFER TO GENERAL FUND	335.99.5870.66131	\$75,000	\$75,000	\$75,000	\$75,000	0%
<b>Total Non-Departmental:</b>		<b>\$493,821</b>	<b>\$2,378,521</b>	<b>\$3,940,000</b>	<b>\$4,407,000</b>	<b>11.9%</b>
<b>Total Expenditures:</b>		<b>\$493,821</b>	<b>\$2,378,521</b>	<b>\$3,940,000</b>	<b>\$4,407,000</b>	<b>11.9%</b>



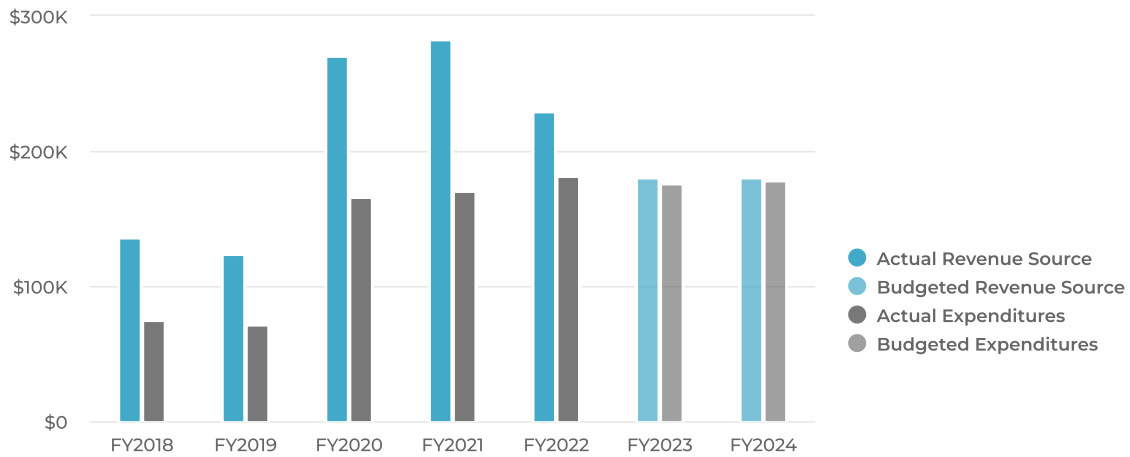


# Dempster-Dodge TIF Fund

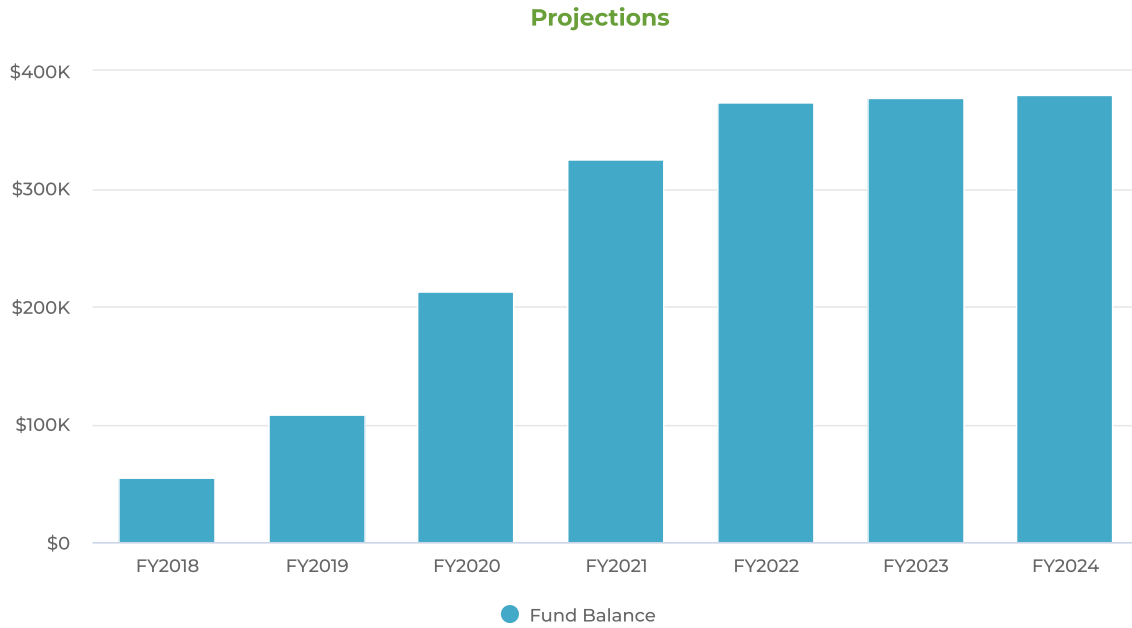
The City Council approved the creation of the Dempster-Dodge Tax Increment Financing (TIF) District on June 25, 2013. The Dempster-Dodge TIF District area is comprised of a single development - The Evanston Plaza Shopping Center - located at the southwest corner of the intersection of Dempster Street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

## Summary

City of Evanston is projecting \$181K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$2.37K to \$178.86K in FY2024.



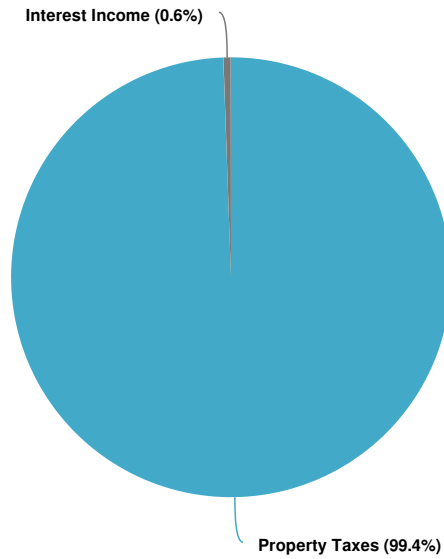
# Fund Balance



## 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.

### Projected 2024 Revenues by Source



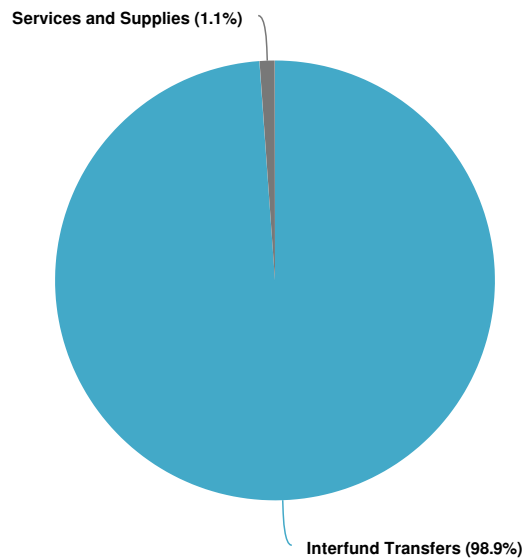
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$282,948	\$224,028	\$180,000	\$180,000	0%
Interest Income	\$539	\$5,772	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$283,487</b>	<b>\$229,800</b>	<b>\$181,000</b>	<b>\$181,000</b>	<b>0%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$1,822	\$9,959	\$2,000	\$2,000	0%
Interfund Transfers	\$168,924	\$171,833	\$174,483	\$176,857	1.4%
<b>Total Expense Objects:</b>	<b>\$170,746</b>	<b>\$181,791</b>	<b>\$176,483</b>	<b>\$178,857</b>	<b>1.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
PROPERTY TAXES	340.99.5875.51015	\$282,948	\$224,028	\$180,000	\$180,000	0%
INVESTMENT INCOME	340.99.5875.56501	\$539	\$5,772	\$1,000	\$1,000	0%
<b>Total Revenue:</b>		<b>\$283,487</b>	<b>\$229,800</b>	<b>\$181,000</b>	<b>\$181,000</b>	<b>0%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
CONSULTING SERVICES	340.99.5875.62185	\$1,819	\$9,956	\$2,000	\$2,000	0%
BANK SERVICE CHARGES	340.99.5875.62705	\$3	\$2			N/A
TRANSFER TO GENERAL FUND	340.99.5875.66131	\$9,996	\$10,000	\$10,000	\$10,000	0%
TRANSFERS TO DEBT SERVICE FUND	340.99.5875.69320	\$158,928	\$161,833	\$164,483	\$166,857	1.4%
<b>Total Expenditures:</b>		<b>\$170,746</b>	<b>\$181,791</b>	<b>\$176,483</b>	<b>\$178,857</b>	<b>1.3%</b>

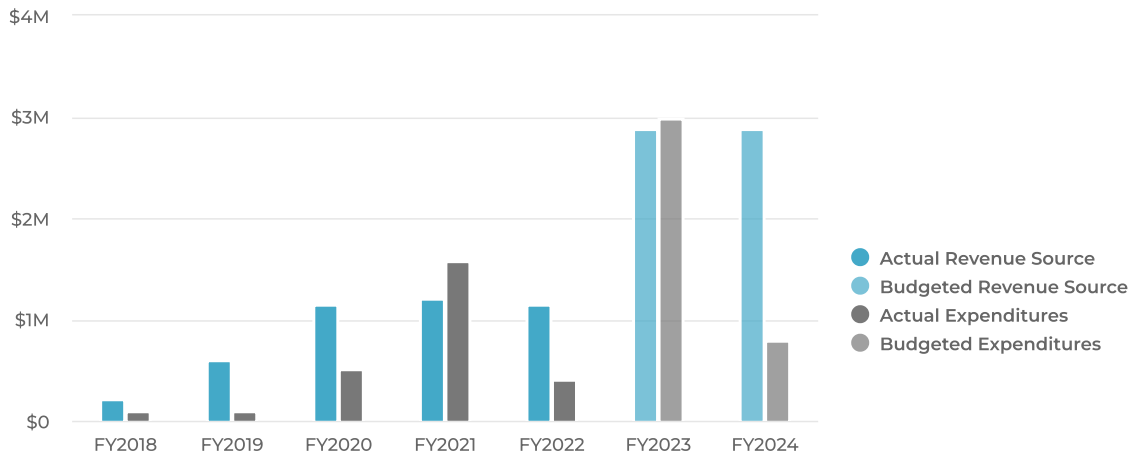


## Chicago- Main TIF Fund

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

City of Evanston is projecting \$2.89M of revenue in FY2024, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to decrease by 73.4% or \$2.2M to \$797.49K in FY2024.



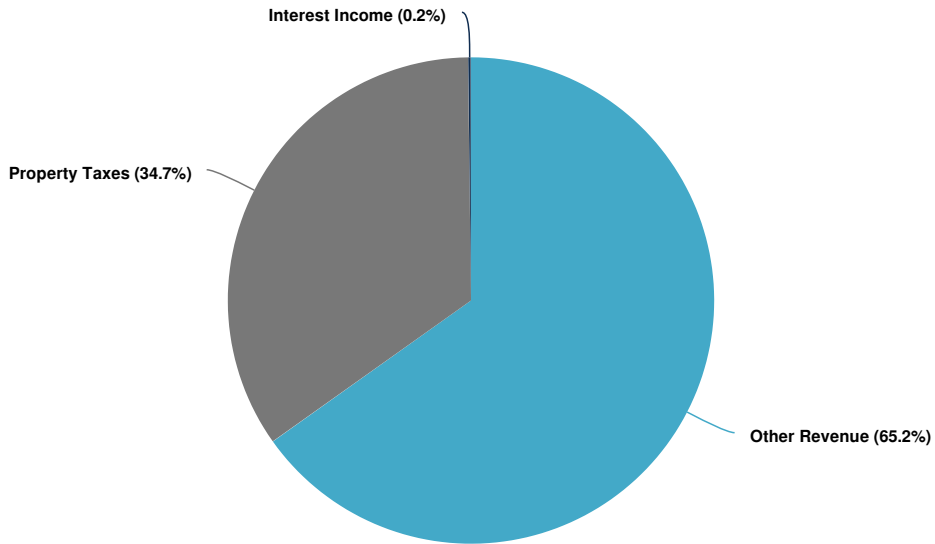
# Fund Balance



# 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.

## Projected 2024 Revenues by Source

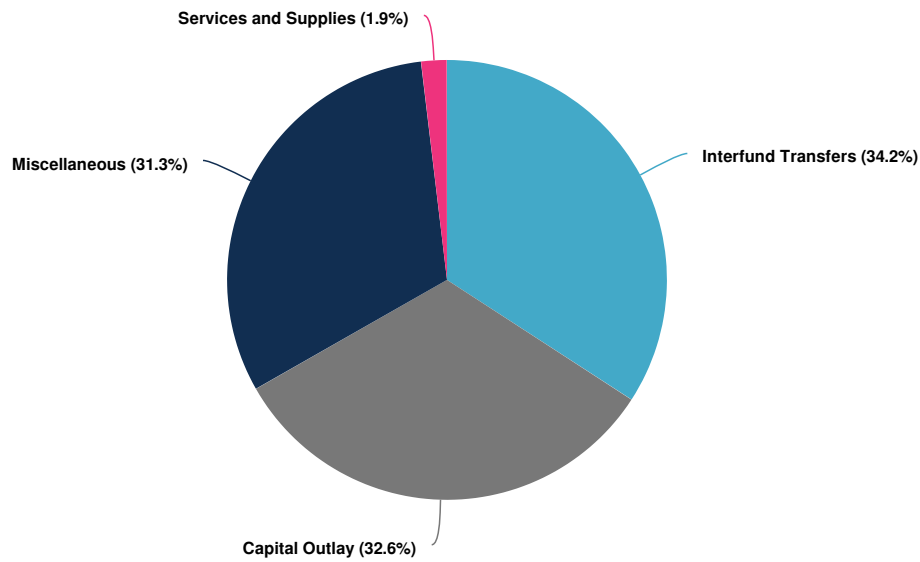


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$1,207,608	\$1,139,750	\$1,000,000	\$1,000,000	0%
Other Revenue	\$0	\$0	\$1,880,000	\$1,880,000	0%
Interest Income	\$2,772	\$20,929	\$2,500	\$5,000	100%
<b>Total Revenue Source:</b>	<b>\$1,210,380</b>	<b>\$1,160,679</b>	<b>\$2,882,500</b>	<b>\$2,885,000</b>	<b>0.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$1,835	\$17,922	\$5,000	\$15,010	200.2%
Miscellaneous	\$1,075,078	\$8,000	\$250,000	\$250,000	0%
Capital Outlay	\$243,762	\$127,843	\$2,469,000	\$260,000	-89.5%
Interfund Transfers	\$262,848	\$264,763	\$271,355	\$272,480	0.4%
<b>Total Expense Objects:</b>	<b>\$1,583,524</b>	<b>\$418,529</b>	<b>\$2,995,355</b>	<b>\$797,490</b>	<b>-73.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	345.99.3400.51015	\$1,207,608	\$1,139,750	\$1,000,000	\$1,000,000	0%
REIMBURSEMENTS	345.99.3400.53632	\$0	\$0	\$1,880,000	\$1,880,000	0%
INVESTMENT INCOME	345.99.3400.56501	\$2,772	\$20,929	\$2,500	\$5,000	100%
<b>Total Non-Departmental:</b>		<b>\$1,210,380</b>	<b>\$1,160,679</b>	<b>\$2,882,500</b>	<b>\$2,885,000</b>	<b>0.1%</b>
<b>Total Revenue:</b>		<b>\$1,210,380</b>	<b>\$1,160,679</b>	<b>\$2,882,500</b>	<b>\$2,885,000</b>	<b>0.1%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
CONSULTING SERVICES	345.99.3400.62185	\$1,819	\$17,913	\$5,000	\$15,000	200%
BANK SERVICE CHARGES	345.99.3400.62705	\$16	\$9		\$10	N/A
OTHER PROGRAM COSTS	345.99.3400.62490	\$9,950	\$8,000	\$250,000	\$250,000	0%
CONTRIBUTIONS TO OTHER FUNDS	345.99.3400.69210	\$1,065,128				N/A
OTHER IMPROVEMENTS	345.99.3400.65515	\$243,762	\$127,843	\$2,469,000	\$260,000	-89.5%
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	\$232,848	\$234,763	\$241,355	\$242,480	0.5%
<b>Total Expenditures:</b>		<b>\$1,583,524</b>	<b>\$418,529</b>	<b>\$2,995,355</b>	<b>\$797,490</b>	<b>-73.4%</b>

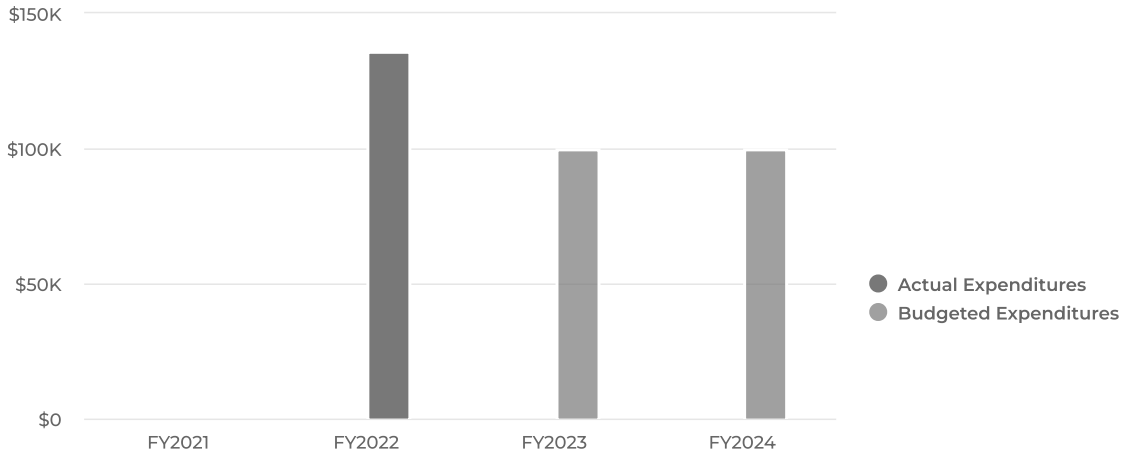




# Five Fifths Fund

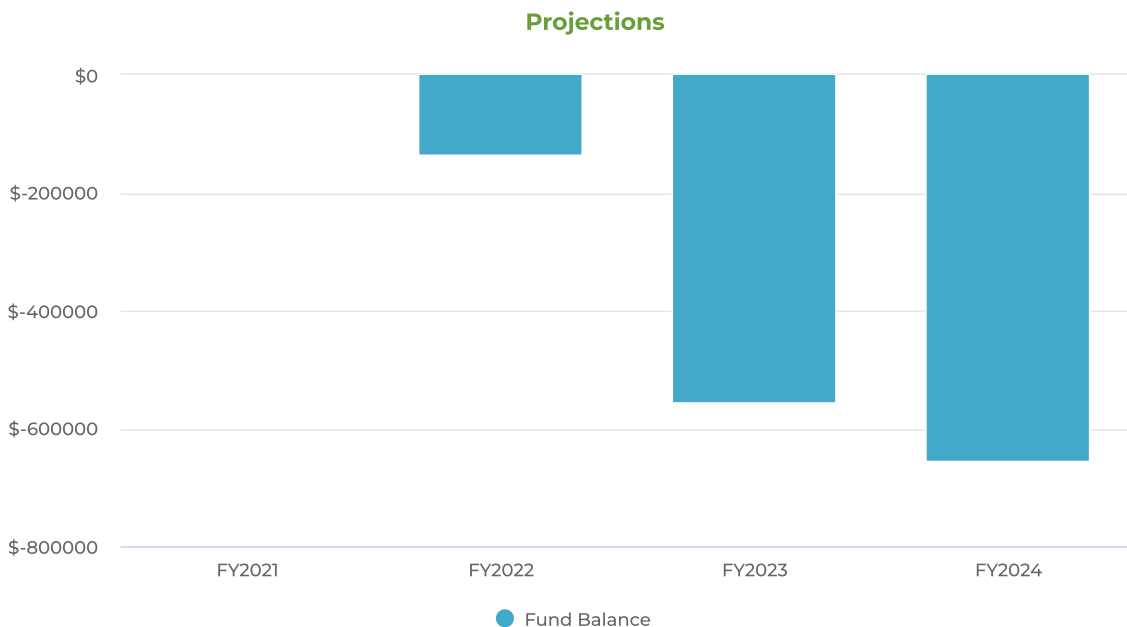
The City Council created the Five Fifths TIF in 2021 which comprises a significant portion of the Fifth Ward. The TIF includes the Civic Center, but not Ingraham Park. Additional information on this TIF is on the City's website at the link below. <https://www.cityofevanston.org/business/tif-districts>

## Summary



## Fund Balance

This is the second 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 continue planning efforts.



## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Services and Supplies	\$130,715	\$100,000	\$100,000	0%
Miscellaneous	\$5,186			N/A
<b>Total Expense Objects:</b>	<b>\$135,901</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>

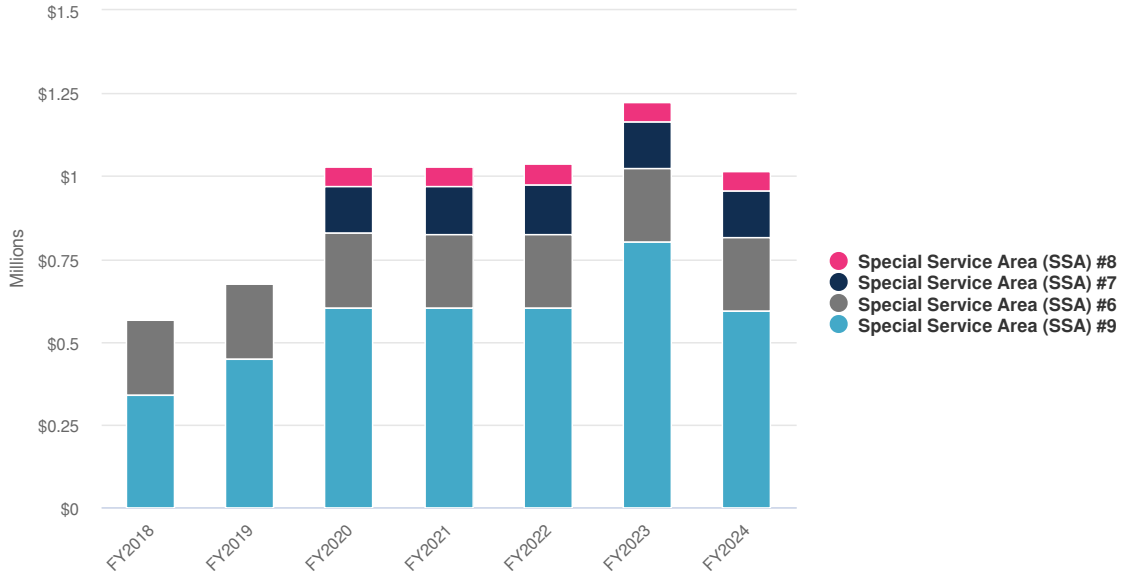


## Special Service Area (SSA) Funds

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.

### Revenues by Fund

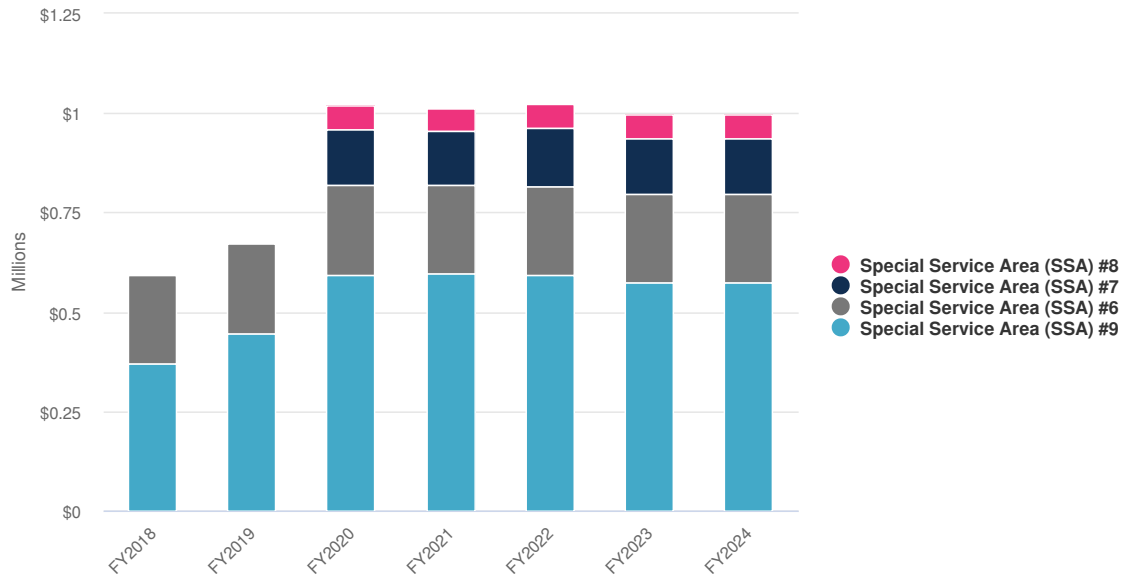
Budgeted and Historical 2024 Revenues by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Special Service Area (SSA) #9	\$603,035	\$600,620	\$801,750	\$592,665	-26.1%
Special Service Area (SSA) #6	\$221,621	\$224,638	\$221,250	\$221,250	0%
Special Service Area (SSA) #7	\$144,260	\$150,815	\$142,200	\$142,200	0%
Special Service Area (SSA) #8	\$60,752	\$62,473	\$60,200	\$60,200	0%
<b>Total:</b>	<b>\$1,029,668</b>	<b>\$1,038,546</b>	<b>\$1,225,400</b>	<b>\$1,016,315</b>	<b>-17.1%</b>

# Expenditures by Fund

## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Special Service Area (SSA) #9	\$595,125	\$593,856	\$575,000	\$575,000	0%
Special Service Area (SSA) #6	\$223,914	\$221,862	\$220,000	\$220,000	0%
Special Service Area (SSA) #7	\$135,898	\$147,094	\$140,000	\$140,000	0%
Special Service Area (SSA) #8	\$58,580	\$61,162	\$60,200	\$60,200	0%
<b>Total:</b>	<b>\$1,013,518</b>	<b>\$1,023,974</b>	<b>\$995,200</b>	<b>\$995,200</b>	<b>0%</b>

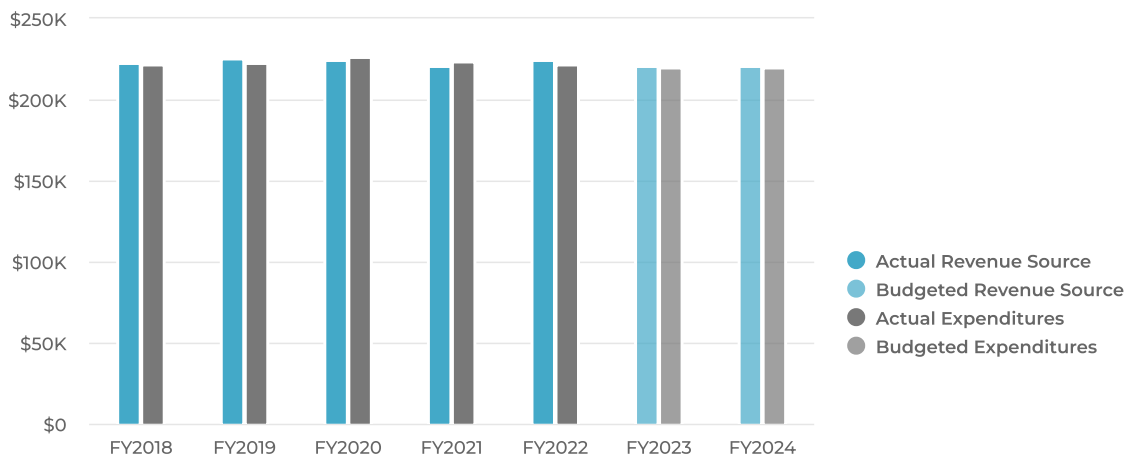


## SSA #6 Fund

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.

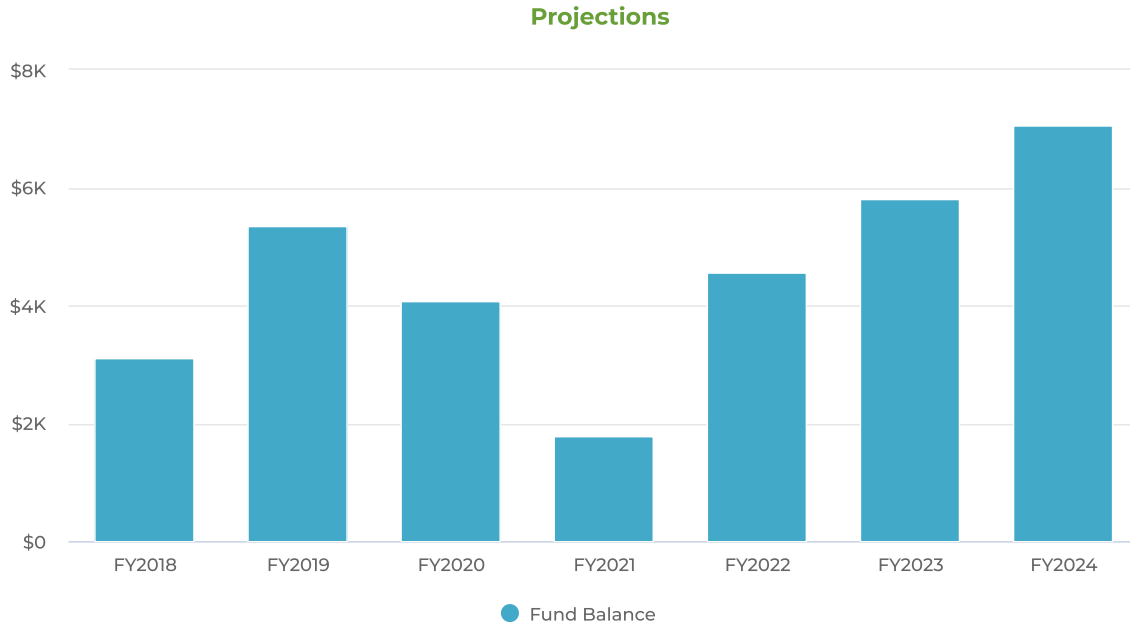
### Summary

City of Evanston is projecting \$221.25K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$220K in FY2024.



## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$221,554	\$222,830	\$221,000	\$221,000	0%
Interest Income	\$67	\$1,808	\$250	\$250	0%
<b>Total Revenue Source:</b>	<b>\$221,621</b>	<b>\$224,638</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$223,914	\$221,862	\$220,000	\$220,000	0%
<b>Total Expense Objects:</b>	<b>\$223,914</b>	<b>\$221,862</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	350.99.3500.51015	\$221,554	\$222,830	\$221,000	\$221,000	0%
INVESTMENT INCOME	350.99.3500.56501	\$67	\$1,808	\$250	\$250	0%
<b>Total Non-Departmental:</b>		<b>\$221,621</b>	<b>\$224,638</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$221,621</b>	<b>\$224,638</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
OTHER PROFESSIONAL SERVICES	350.99.3500.62272	\$223,914	\$221,862	\$220,000	\$220,000	0%
BANK SERVICE CHARGES	350.99.3500.62705	\$0				N/A
<b>Total Non-Departmental:</b>		<b>\$223,914</b>	<b>\$221,862</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$223,914</b>	<b>\$221,862</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>

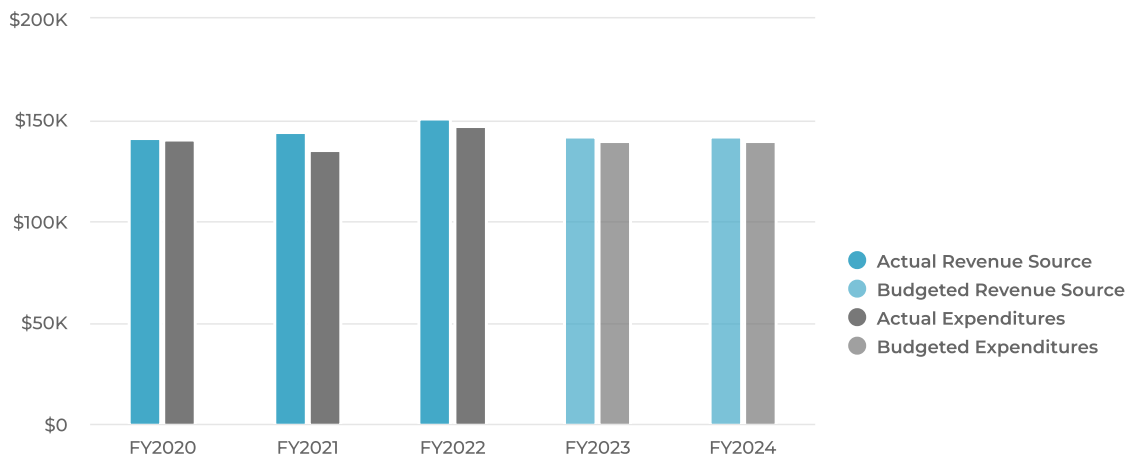


## SSA #7 Fund

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

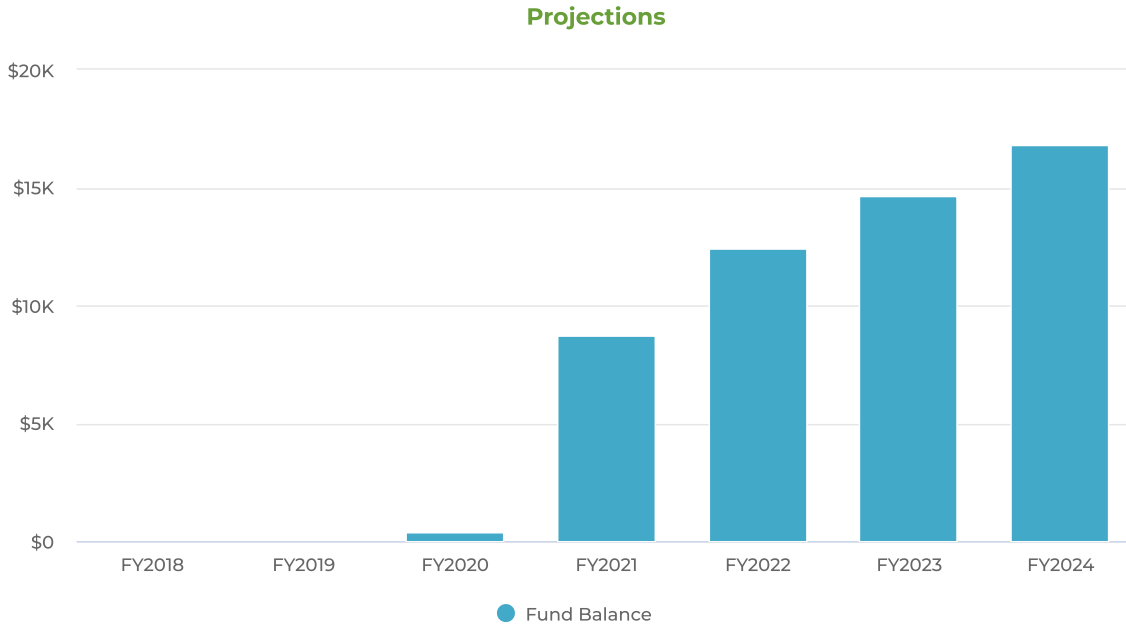
City of Evanston is projecting \$142.2K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$140K in FY2024.





## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$144,157	\$150,456	\$142,000	\$142,000	0%
Interest Income	\$102	\$360	\$200	\$200	0%
<b>Total Revenue Source:</b>	<b>\$144,260</b>	<b>\$150,815</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$135,898	\$147,094	\$140,000	\$140,000	0%
<b>Total Expense Objects:</b>	<b>\$135,898</b>	<b>\$147,094</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	355.99.3557.51015	\$144,157	\$150,456	\$142,000	\$142,000	0%
INVESTMENT INCOME	355.99.3557.56501	\$102	\$360	\$200	\$200	0%
<b>Total Non-Departmental:</b>		<b>\$144,260</b>	<b>\$150,815</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$144,260</b>	<b>\$150,815</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
SPECIAL SERVICE AREA AGREEMENT	355.99.3557.62517	\$135,898	\$147,094	\$140,000	\$140,000	0%
BANK SERVICE CHARGES	355.99.3557.62705	\$1				N/A
<b>Total Non-Departmental:</b>		<b>\$135,898</b>	<b>\$147,094</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$135,898</b>	<b>\$147,094</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>

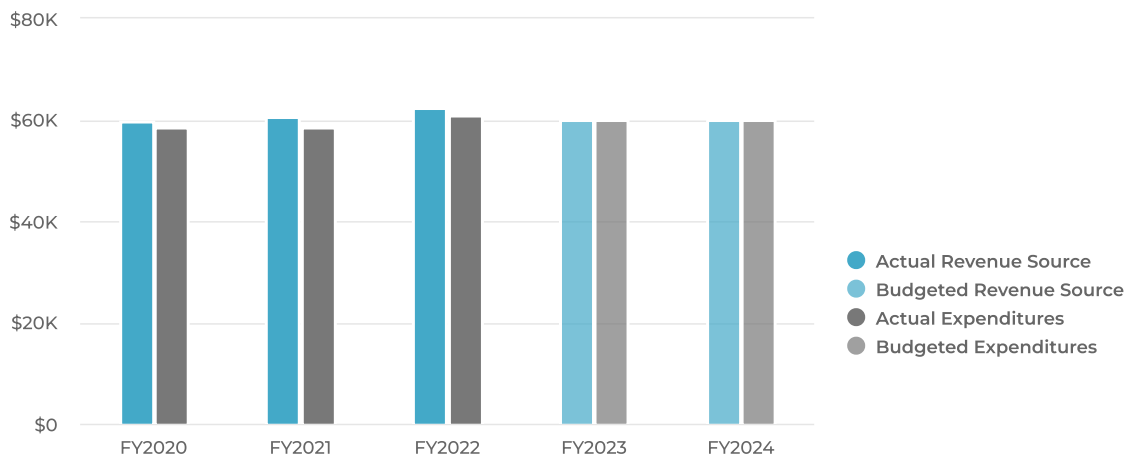


## SSA #8 Fund

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).

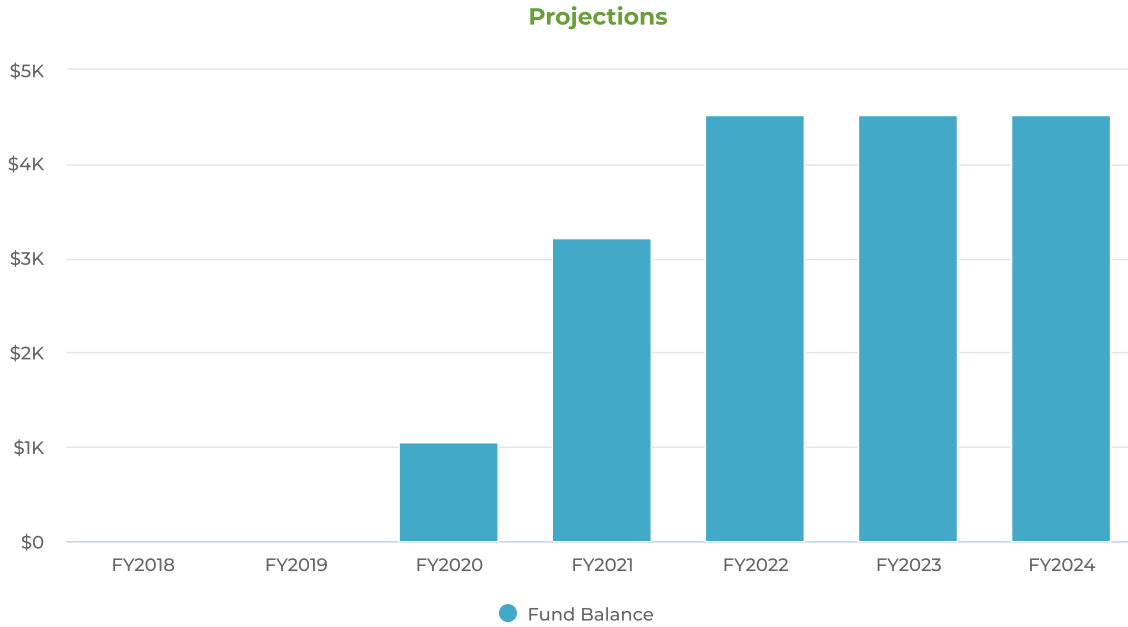
### Summary

City of Evanston is projecting \$60.2K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$60.2K in FY2024.



## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$49,544	\$62,376	\$60,200	\$60,200	0%
Interest Income	\$11,208	\$96			N/A
<b>Total Revenue Source:</b>	<b>\$60,752</b>	<b>\$62,473</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$58,580	\$61,162	\$60,200	\$60,200	0%
<b>Total Expense Objects:</b>	<b>\$58,580</b>	<b>\$61,162</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	360.99.3608.51015	\$49,544	\$62,376	\$60,200	\$60,200	0%
INVESTMENT INCOME	360.99.3608.56501	\$11,208	\$96			N/A
<b>Total Non-Departmental:</b>		<b>\$60,752</b>	<b>\$62,473</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$60,752</b>	<b>\$62,473</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
SPECIAL SERVICE AREA AGREEMENT	360.99.3608.62517	\$58,580	\$61,162	\$60,200	\$60,200	0%
BANK SERVICE CHARGES	360.99.3608.62705	\$0				N/A
<b>Total Non-Departmental:</b>		<b>\$58,580</b>	<b>\$61,162</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$58,580</b>	<b>\$61,162</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

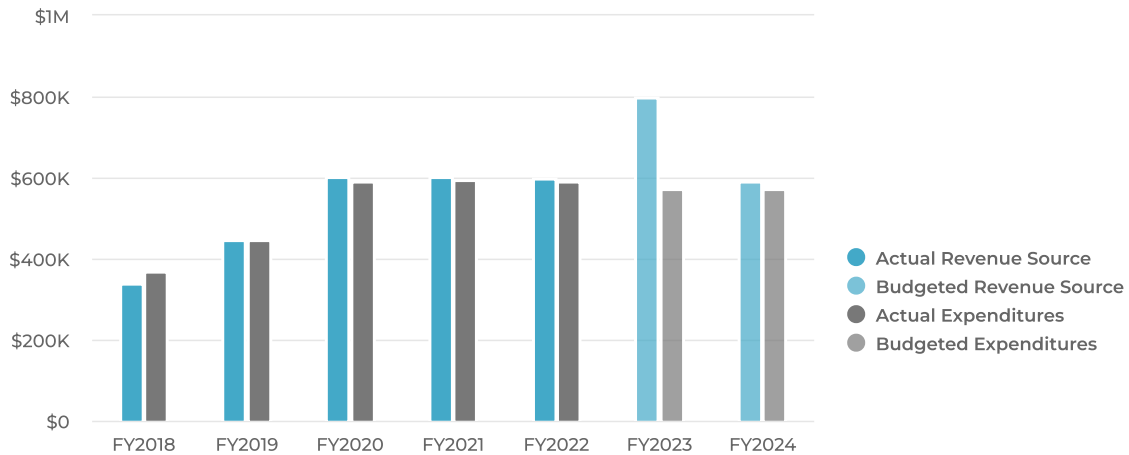


## SSA #9 Fund

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.

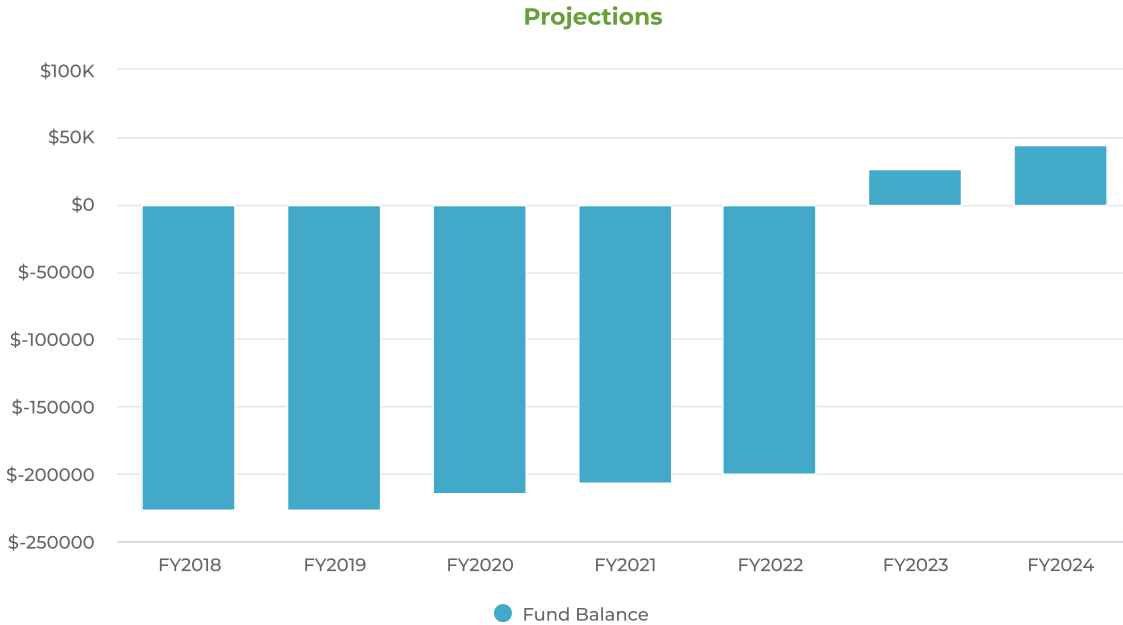
### Summary

City of Evanston is projecting \$592.67K of revenue in FY2024, which represents a 26.1% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$575K in FY2024.



## Fund Balance

SSA #9 previously carried 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 was corrected with a transfer from the General Fund in FY 2023 and is budgeted to maintain a low fund balance in FY 2024.



## Revenues by Source

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

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$603,007	\$600,545	\$595,000	\$592,665	-0.4%
Interest Income	\$28	\$75			N/A
Interfund Transfers	\$0	\$0	\$206,750		N/A
<b>Total Revenue Source:</b>	<b>\$603,035</b>	<b>\$600,620</b>	<b>\$801,750</b>	<b>\$592,665</b>	<b>-26.1%</b>

## Expenditures by Expense Type

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

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$595,125	\$593,856	\$575,000	\$575,000	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Expense Objects:</b>	\$595,125	\$593,856	\$575,000	\$575,000	0%

### Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Community Development</b>						
PROPERTY TAXES	210.21.5160.51015	\$603,007	\$600,545	\$595,000	\$592,665	-0.4%
INVESTMENT INCOME	210.21.5160.56501	\$28	\$75			N/A
TRANSFER FROM GENERAL FUND	210.21.5160.57005	\$0	\$0	\$206,750		N/A
<b>Total Community Development:</b>		<b>\$603,035</b>	<b>\$600,620</b>	<b>\$801,750</b>	<b>\$592,665</b>	<b>-26.1%</b>
<b>Total Revenue:</b>		<b>\$603,035</b>	<b>\$600,620</b>	<b>\$801,750</b>	<b>\$592,665</b>	<b>-26.1%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Community Development</b>						
SPECIAL SERVICE AREA AGREEMENT	210.21.5160.62517	\$595,125	\$593,856	\$575,000	\$575,000	0%
BANK SERVICE CHARGES	210.21.5160.62705	\$0				N/A
<b>Total Community Development:</b>		<b>\$595,125</b>	<b>\$593,856</b>	<b>\$575,000</b>	<b>\$575,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$595,125</b>	<b>\$593,856</b>	<b>\$575,000</b>	<b>\$575,000</b>	<b>0%</b>



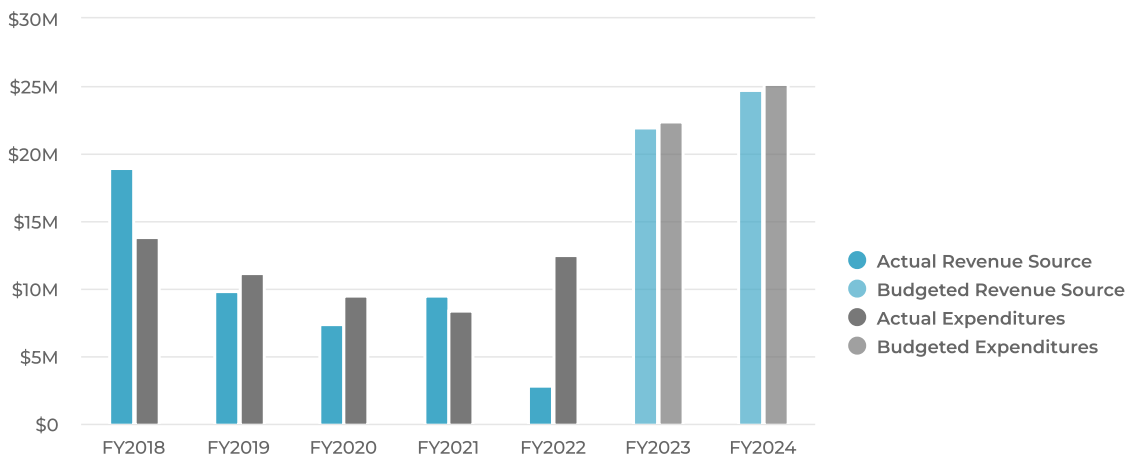


# Capital Improvement Fund

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.

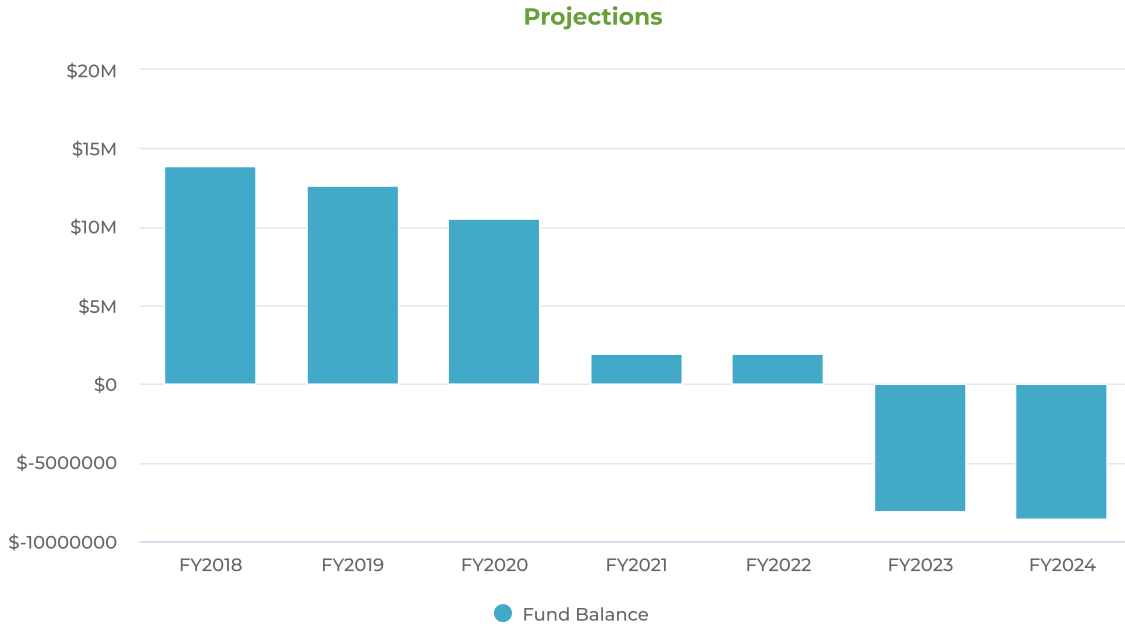
## Summary

City of Evanston is projecting \$24.75M of revenue in FY2024, which represents a 12.4% increase over the prior year. Budgeted expenditures are projected to increase by 12.1% or \$2.73M to \$25.22M in FY2024.



## Fund Balance

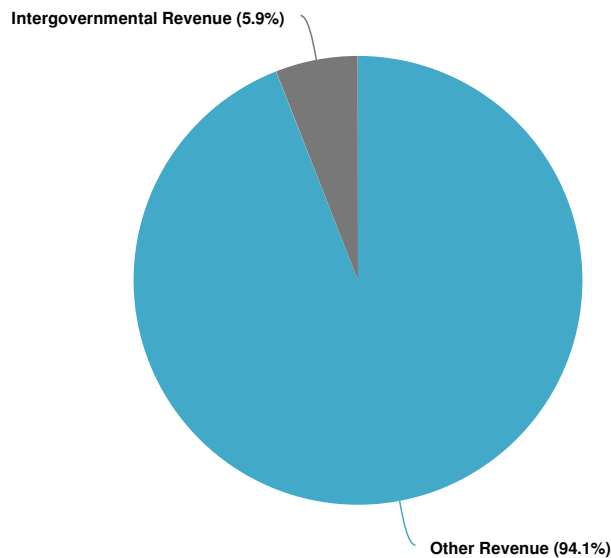
As bonds have not been issued for 2022 or 2023 projects, the Capital Improvements Fund will finish 2023 with a negative fund balance.



## 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.

### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$168,794	\$33,442			N/A
Intergovernmental Revenue	\$340,579	\$211,608	\$4,592,500	\$1,470,000	-68%
Other Revenue	\$8,990,143	\$1,619,522	\$17,350,000	\$23,283,500	34.2%
Interest Income	\$15,051	\$114,866	\$0	\$0	0%
Interfund Transfers	\$0	\$956,470	\$85,000	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$9,514,567</b>	<b>\$2,935,908</b>	<b>\$22,027,500</b>	<b>\$24,753,500</b>	<b>12.4%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$704,085	-\$26,736			N/A
Services and Supplies	\$2,191,656	\$2,435,730	\$0	\$3,550,000	N/A
Miscellaneous	\$0	\$114,891	\$0	\$0	0%
Capital Outlay	\$5,516,731	\$10,050,667	\$22,492,500	\$21,668,500	-3.7%
<b>Total Expense Objects:</b>	<b>\$8,412,471</b>	<b>\$12,574,553</b>	<b>\$22,492,500</b>	<b>\$25,218,500</b>	<b>12.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>2021 Go Bond Capital</b>						
BOND PROCEEDS	415.40.4121.56060	\$8,370,000				N/A
BOND PREMIUM	415.40.4121.56061	\$549,852				N/A
<b>Total 2021 Go Bond Capital:</b>		<b>\$8,919,852</b>				<b>N/A</b>
<b>2022 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4122.56060	\$0	\$0	\$3,757,000	\$3,757,000	0%
<b>Total 2022 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,757,000</b>	<b>\$3,757,000</b>	<b>0%</b>
<b>2023 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4123.56060	\$0	\$0	\$13,258,000	\$650,000	-95.1%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total 2023 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,258,000</b>	<b>\$650,000</b>	<b>-95.1%</b>
<b>2016 Capital From Other Sources</b>						
STATE, COUNTY AND OTHER GRANTS	415.40.4216.55146	\$11,246				N/A
INVESTMENT INCOME	415.40.4216.56501	\$14,158	\$87,259			N/A
<b>Total 2016 Capital From Other Sources:</b>		<b>\$25,404</b>	<b>\$87,259</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Non-Bond Capital</b>						
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	\$168,794	\$33,442			N/A
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	\$0	\$211,608	\$4,592,500	\$1,470,000	-68%
GRANTS AND AID	415.40.4219.55251	\$329,333	\$0			N/A
REIMBURSEMENTS	415.40.4219.53632	\$60,873	\$808,249			N/A
PROPERTY SALES AND RENTAL	415.40.4219.56010	\$0	\$727,806			N/A
MISCELLANEOUS REVENUE	415.40.4219.56045	\$81,365	\$20,000			N/A
DEVELOPER CONTRIBUTIONS	415.40.4219.56111	\$0		\$335,000		N/A
TRANSFER FROM GOOD NEIGHBOR FUND	415.40.4219.57058	\$0		\$85,000		N/A
<b>Total Non-Bond Capital:</b>		<b>\$640,366</b>	<b>\$1,801,105</b>	<b>\$5,012,500</b>	<b>\$1,470,000</b>	<b>-70.7%</b>
<b>WTS Host Fees</b>						
WASTE TRANSFER STATION REVENUE	415.40.4419.53196	\$0	\$63,467			N/A
TRANSFER FROM GENERAL FUND	415.40.4419.57005	\$0	\$500,000			N/A
TRANSFER FROM SOLID WASTE	415.40.4419.57156	\$0	\$456,470			N/A
<b>Total WTS Host Fees:</b>		<b>\$0</b>	<b>\$1,019,937</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2024 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4124.56060		\$0		\$18,876,500	N/A
<b>Total 2024 GO Bond Capital:</b>			<b>\$0</b>		<b>\$18,876,500</b>	<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$9,585,622</b>	<b>\$2,908,301</b>	<b>\$22,027,500</b>	<b>\$24,753,500</b>	<b>12.4%</b>
<b>Non-Departmental</b>						
<b>Capital Projects</b>						
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585	-\$3,451				N/A
REALIZED GAIN/LOSS	415.99.4150.56586	-\$68,496				N/A
INVESTMENT INCOME	415.99.4150.56501	\$893	\$27,606			N/A
<b>Total Capital Projects:</b>		<b>-\$71,054</b>	<b>\$27,606</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Non-Departmental:</b>		<b>-\$71,054</b>	<b>\$27,606</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$9,514,567</b>	<b>\$2,935,908</b>	<b>\$22,027,500</b>	<b>\$24,753,500</b>	<b>12.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
REGULAR PAY	415.40.4105.61010	\$531,260	-\$20,284			N/A
OVERTIME PAY	415.40.4105.61110	\$121				N/A
HEALTH INSURANCE	415.40.4105.61510	\$81,590	-\$4,000			N/A
LIFE INSURANCE	415.40.4105.61615	\$669				N/A
AUTO ALLOWANCE	415.40.4105.61625	\$2,925				N/A
CELL PHONE ALLOWANCE	415.40.4105.61626	\$1,260				N/A
SHOE ALLOWANCE	415.40.4105.61630	\$305				N/A
IMRF	415.40.4105.61710	\$45,300	-\$982			N/A
SOCIAL SECURITY	415.40.4105.61725	\$32,884	-\$1,191			N/A
MEDICARE	415.40.4105.61730	\$7,772	-\$279			N/A
<b>Total Public Works Agency Admin:</b>		<b>\$704,085</b>	<b>-\$26,736</b>			<b>N/A</b>
<b>2016 Bond Projects</b>						
OTHER IMPROVEMENTS	415.40.4116.65515		\$1,877,080			N/A
<b>Total 2016 Bond Projects:</b>			<b>\$1,877,080</b>			<b>N/A</b>
<b>2017 Go Bond Issuance</b>						
OTHER IMPROVEMENTS	415.40.4117.65515		\$1,685,184			N/A
<b>Total 2017 Go Bond Issuance:</b>			<b>\$1,685,184</b>			<b>N/A</b>
<b>2018 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4118.62145	\$9,096				N/A
OTHER IMPROVEMENTS	415.40.4118.65515	\$31,699	\$1,603,375			N/A
<b>Total 2018 Go Bond Capital:</b>		<b>\$40,795</b>	<b>\$1,603,375</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2019 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4119.62145	\$289,508	\$242,852			N/A
ADVERTISING	415.40.4119.62205	\$455				N/A
OTHER IMPROVEMENTS	415.40.4119.65515	\$978,899	\$205,699			N/A
<b>Total 2019 Go Bond Capital:</b>		<b>\$1,268,862</b>	<b>\$448,551</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2020 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4120.62145	\$1,154,311	\$476,639			N/A
ADVERTISING	415.40.4120.62205	\$447				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OTHER IMPROVEMENTS	415.40.4120.65515	\$684,594	\$599,176			N/A
<b>Total 2020 Go Bond Capital:</b>		<b>\$1,839,351</b>	<b>\$1,075,815</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>2021 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4121.62145	\$317,489	\$1,018,879			N/A
ADVERTISING	415.40.4121.62205	\$3,265	\$577			N/A
BOND ISSUANCE COSTS	415.40.4121.62716	\$115,852				N/A
OTHER IMPROVEMENTS	415.40.4121.65515	\$3,200,704	\$2,916,219	\$115,000	\$115,000	0%
<b>Total 2021 Go Bond Capital:</b>		<b>\$3,637,310</b>	<b>\$3,935,675</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>2022 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4122.62145	\$0	\$107,213			N/A
ADVERTISING	415.40.4122.62205	\$0	\$4,231			N/A
OTHER IMPROVEMENTS	415.40.4122.65515	\$0	\$1,011,885	\$3,757,000	\$3,757,000	0%
<b>Total 2022 GO Bond Capital:</b>		<b>\$0</b>	<b>\$1,123,328</b>	<b>\$3,757,000</b>	<b>\$3,757,000</b>	<b>0%</b>
<b>2023 GO Bond Capital</b>						
PHASE II ENGINEERING	415.40.4123.65672				\$450,000	N/A
OTHER IMPROVEMENTS	415.40.4123.65515	\$0	\$0	\$13,258,000	\$200,000	-98.5%
<b>Total 2023 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,258,000</b>	<b>\$650,000</b>	<b>-95.1%</b>
<b>2024 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4124.62145		\$0		\$1,350,000	N/A
STUDIES	415.40.4124.62180				\$150,000	N/A
PHASE I ENGINEERING	415.40.4124.65671				\$30,000	N/A
PHASE II ENGINEERING	415.40.4124.65672				\$600,000	N/A
PHASE III ENGINEERING	415.40.4124.65673				\$250,000	N/A
OTHER IMPROVEMENTS	415.40.4124.65515		\$0		\$16,496,500	N/A
<b>Total 2024 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,876,500</b>	<b>N/A</b>
<b>2016 Capital From Other Sources</b>						
BANK SERVICE CHARGES	415.40.4216.62705	\$76	\$62			N/A
<b>Total 2016 Capital From Other Sources:</b>		<b>\$76</b>	<b>\$62</b>			<b>N/A</b>
<b>Non-Bond Capital</b>						
ENGINEERING SERVICES	415.40.4219.62145	\$301,158	\$585,279		\$360,000	N/A
PHASE III ENGINEERING	415.40.4219.65673				\$360,000	N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
BAD DEBT EXPENSE	415.40.4219.66017	\$0	\$1,027			N/A
OTHER IMPROVEMENTS	415.40.4219.65515	\$625,527	\$142,012	\$5,012,500	\$750,000	-85%
<b>Total Non-Bond Capital:</b>		<b>\$926,685</b>	<b>\$728,318</b>	<b>\$5,012,500</b>	<b>\$1,470,000</b>	<b>-70.7%</b>
<b>Cip Cdbg Funds</b>						
OTHER IMPROVEMENTS	415.40.4319.65515	-\$4,692				N/A
<b>Total Cip Cdbg Funds:</b>		<b>-\$4,692</b>				<b>N/A</b>
<b>WTS Host Fees</b>						
OTHER IMPROVEMENTS	415.40.4419.65515	\$0	\$10,037	\$350,000	\$350,000	0%
<b>Total WTS Host Fees:</b>		<b>\$0</b>	<b>\$10,037</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>0%</b>
<b>Total Public Works Agency:</b>		<b>\$8,412,471</b>	<b>\$12,460,689</b>	<b>\$22,492,500</b>	<b>\$25,218,500</b>	<b>12.1%</b>
<b>Non-Departmental</b>						
<b>Capital Projects</b>						
UNREALIZED LOSS ON INVESTMENTS	415.99.4150.68015	\$0	\$113,864			N/A
<b>Total Capital Projects:</b>		<b>\$0</b>	<b>\$113,864</b>			<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$113,864</b>			<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$8,412,471</b>	<b>\$12,574,553</b>	<b>\$22,492,500</b>	<b>\$25,218,500</b>	<b>12.1%</b>

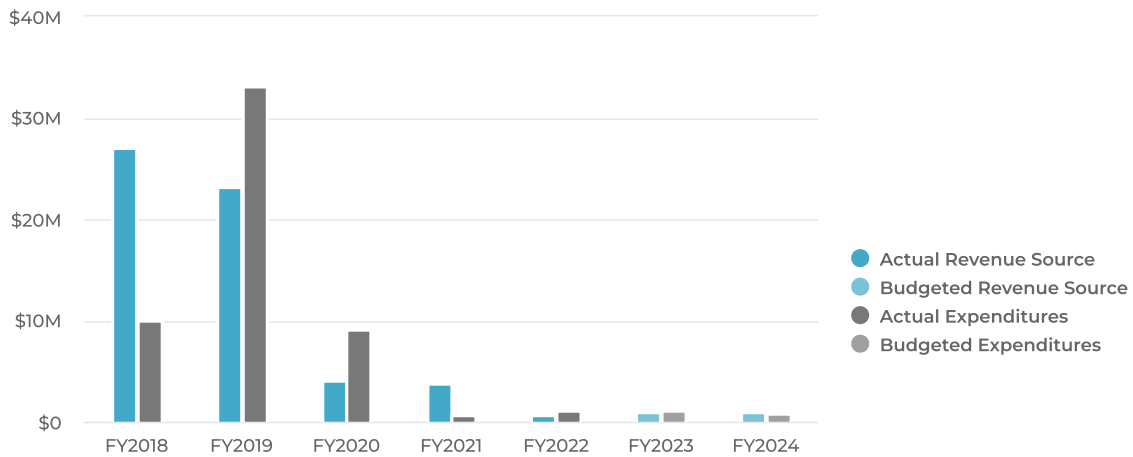


# Crown Construction Fund

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

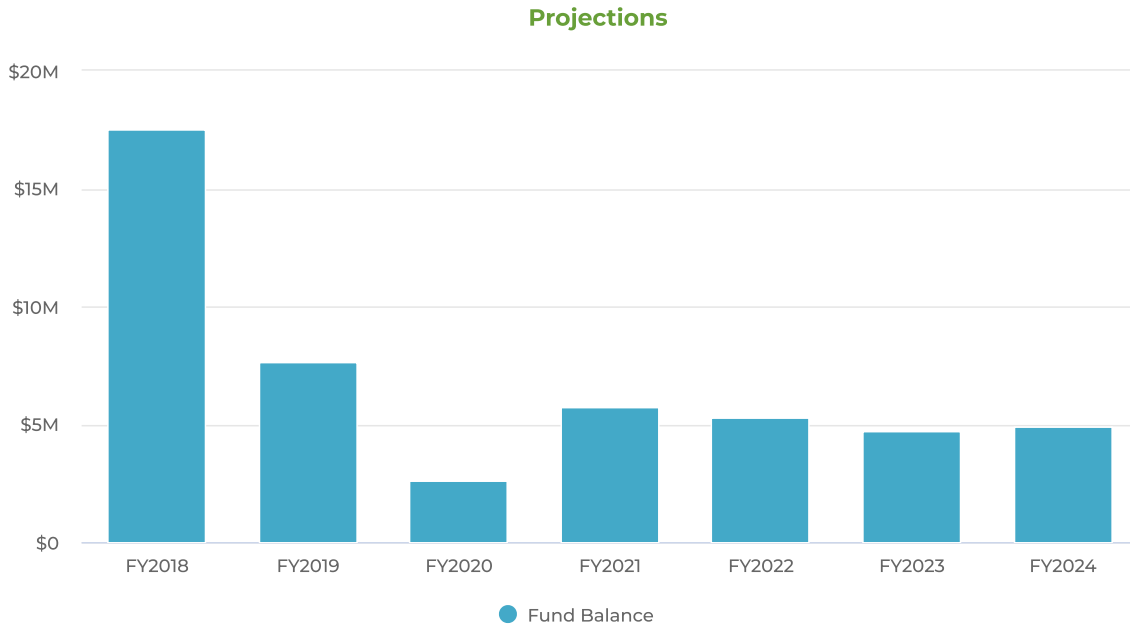
City of Evanston is projecting \$1.01M of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 28.5% or \$325.82K to \$819.18K in FY2024.





## Fund Balance

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



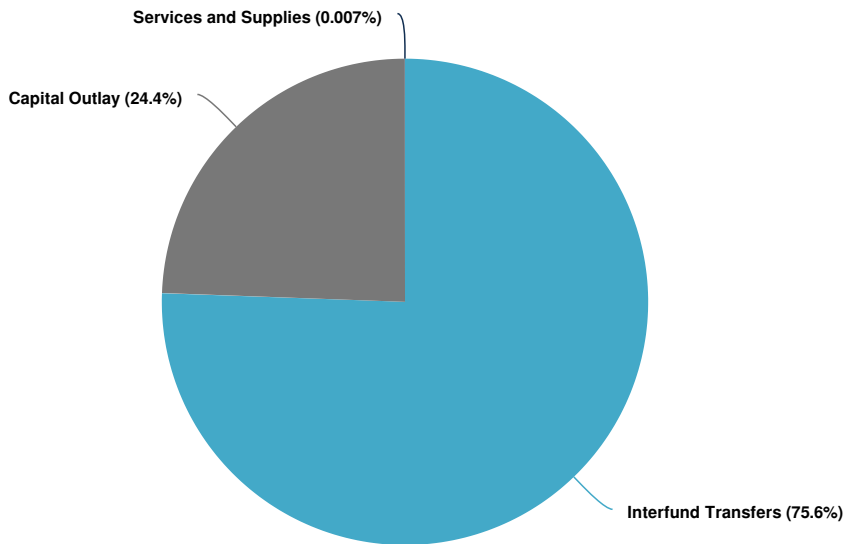
## Revenues by Source

The City expects to received continued donations from Friends of Robert Crown (FRCC) in 2024 as pledges for the project are fulfilled.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$1,000,000	\$0	\$0	\$0	0%
Other Revenue	\$2,800,000	\$600,000	\$1,000,000	\$1,000,000	0%
Interest Income	\$12,174	\$92,568	\$10,000	\$10,000	0%
<b>Total Revenue Source:</b>	<b>\$3,812,174</b>	<b>\$692,568</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$13,829	\$49,722		\$60	N/A
Capital Outlay	\$699,411	\$167,332	\$200,000	\$200,000	0%
Interfund Transfers	\$0	\$900,000	\$945,000	\$619,118	-34.5%
<b>Total Expense Objects:</b>	<b>\$713,241</b>	<b>\$1,117,055</b>	<b>\$1,145,000</b>	<b>\$819,178</b>	<b>-28.5%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue						
<b>Public Works Agency</b>						
GRANTS AND AID	416.40.4160.55251	\$1,000,000				N/A
DONATIONS	416.40.4160.56011	\$2,800,000	\$600,000	\$1,000,000	\$1,000,000	0%
INVESTMENT INCOME	416.40.4160.56501	\$12,174	\$92,568	\$10,000	\$10,000	0%
<b>Total Public Works Agency:</b>		<b>\$3,812,174</b>	<b>\$692,568</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$3,812,174</b>	<b>\$692,568</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
ENGINEERING SERVICES	416.40.4160.62145	\$13,769	\$49,662			N/A
BANK SERVICE CHARGES	416.40.4160.62705	\$60	\$60		\$60	N/A
OTHER IMPROVEMENTS	416.40.4160.65515	\$699,411	\$167,332	\$200,000	\$200,000	0%
TRANSFER TO DEBT SERVICE	416.40.4160.66026	\$0	\$900,000	\$945,000	\$619,118	-34.5%
<b>Total Public Works Agency:</b>		<b>\$713,241</b>	<b>\$1,117,055</b>	<b>\$1,145,000</b>	<b>\$819,178</b>	<b>-28.5%</b>
<b>Total Expenditures:</b>		<b>\$713,241</b>	<b>\$1,117,055</b>	<b>\$1,145,000</b>	<b>\$819,178</b>	<b>-28.5%</b>

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.

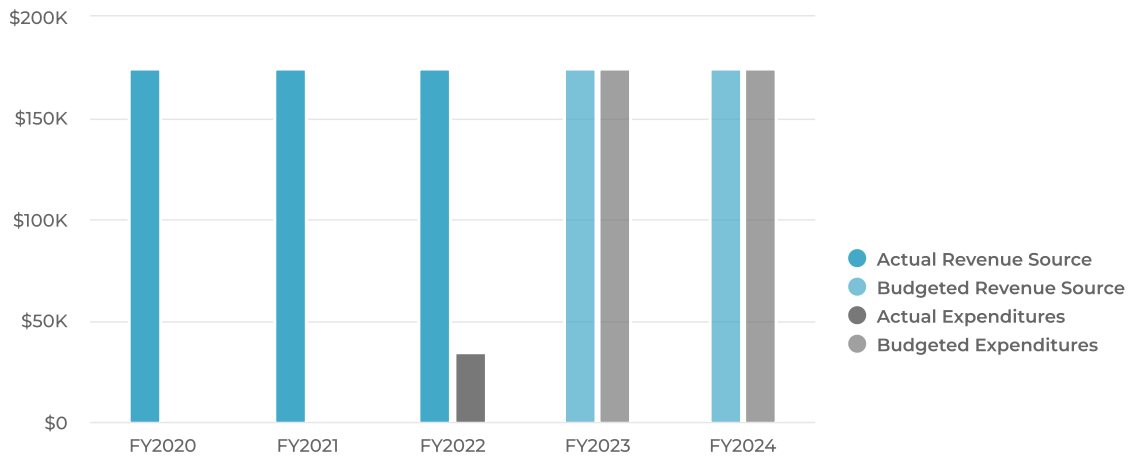


## Crown Maintenance Fund

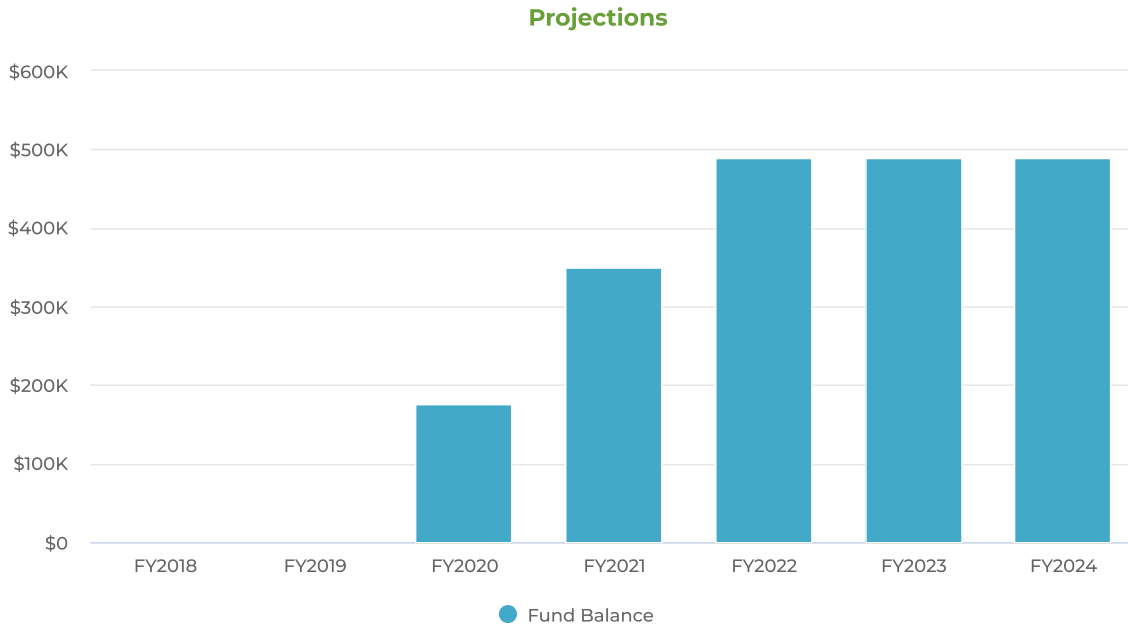
As stated in the Memorandum of Understanding with the Friends of the Robert Crown Center, the City will provide annual deposits of at least \$175,000 to the Robert Crown Community Center Maintenance Fund for 30 years commencing in 2020. The Maintenance Fund shall not be used or borrowed from or posted 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 FY2024, 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interfund Transfers</b>						
TRANSFER FROM GENERAL FUND	417.40.4170.57005	\$174,996	\$175,000	\$175,000	\$175,000	0%
<b>Total Interfund Transfers:</b>		<b>\$174,996</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>		<b>\$174,996</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

## Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>				
Capital Outlay	\$34,951	\$175,000	\$175,000	0%
<b>Total Expense Objects:</b>	<b>\$34,951</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

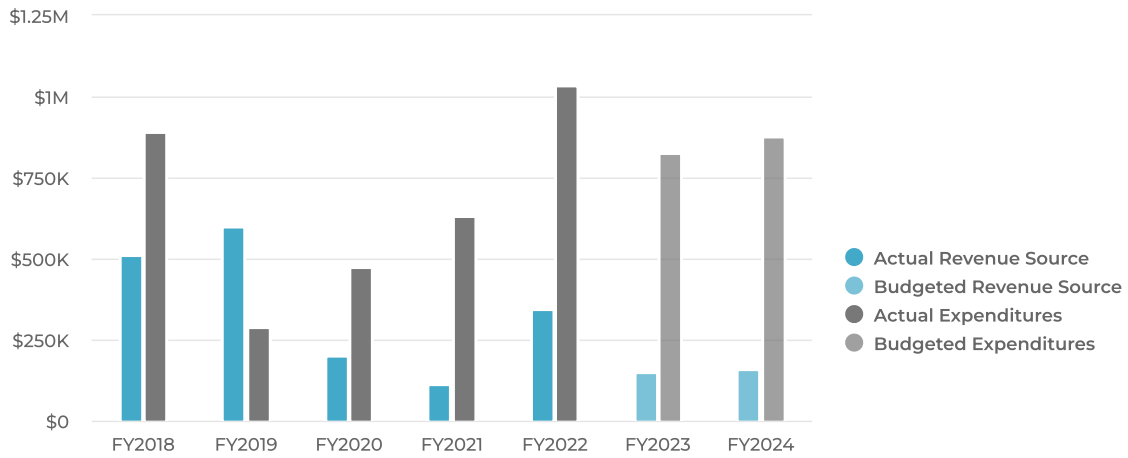


# Special Assessment Fund

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

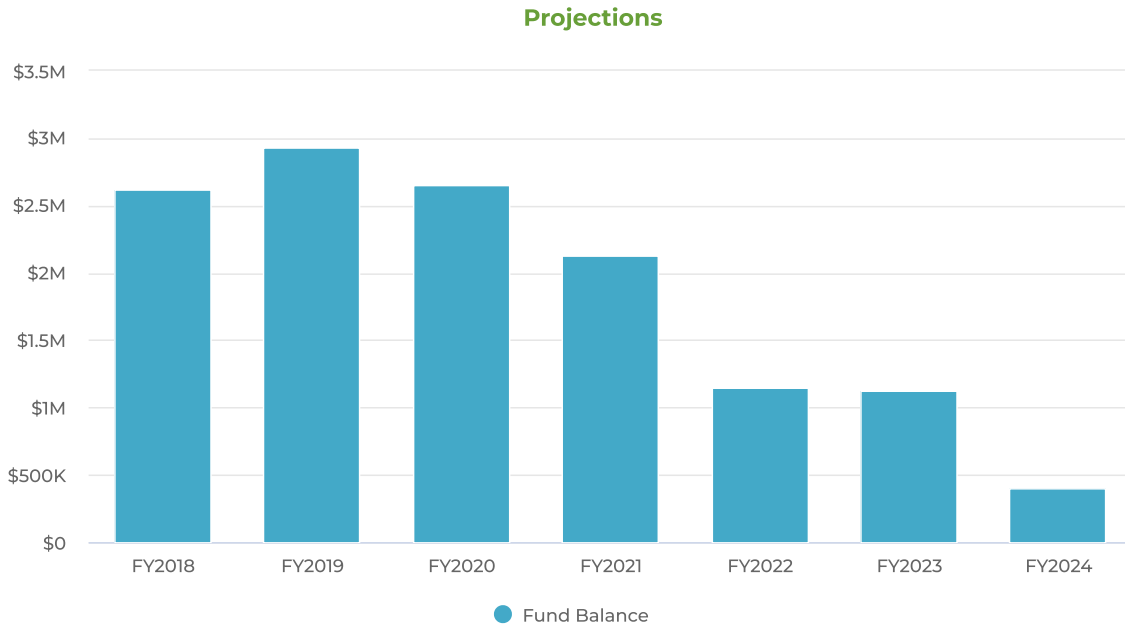
## Summary

City of Evanston is projecting \$160K of revenue in FY2024, which represents a 3.2% increase over the prior year. Budgeted expenditures are projected to increase by 5.8% or \$47.84K to \$878.2K in FY2024.



## Fund Balance

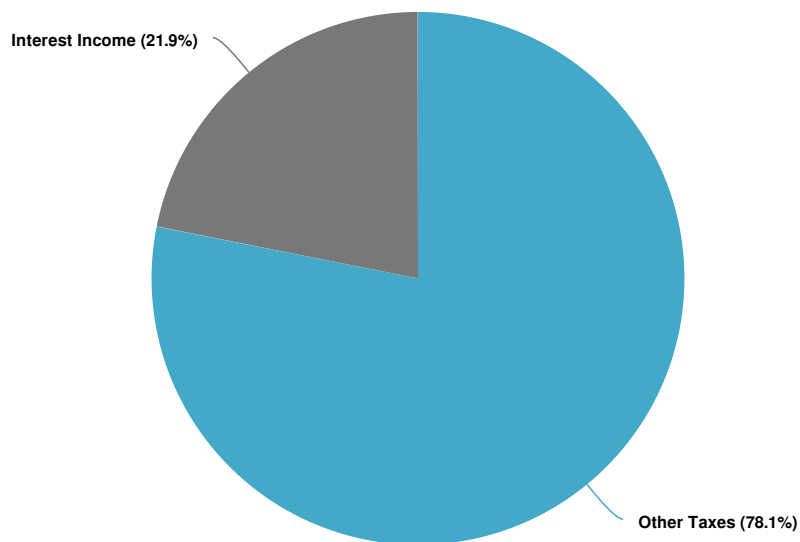
The City has been working to spend down fund balance in the Special Assessment Fund. The fund balance is expected to finish 2023 with a fund balance below \$1 million. At this point, additional consideration will be given to the number of alleys repaved and how best to pay for the remaining debt service obligations in the fund.



## Revenues by Source

The fund is supported by payments of special assessments.

### Projected 2024 Revenues by Source

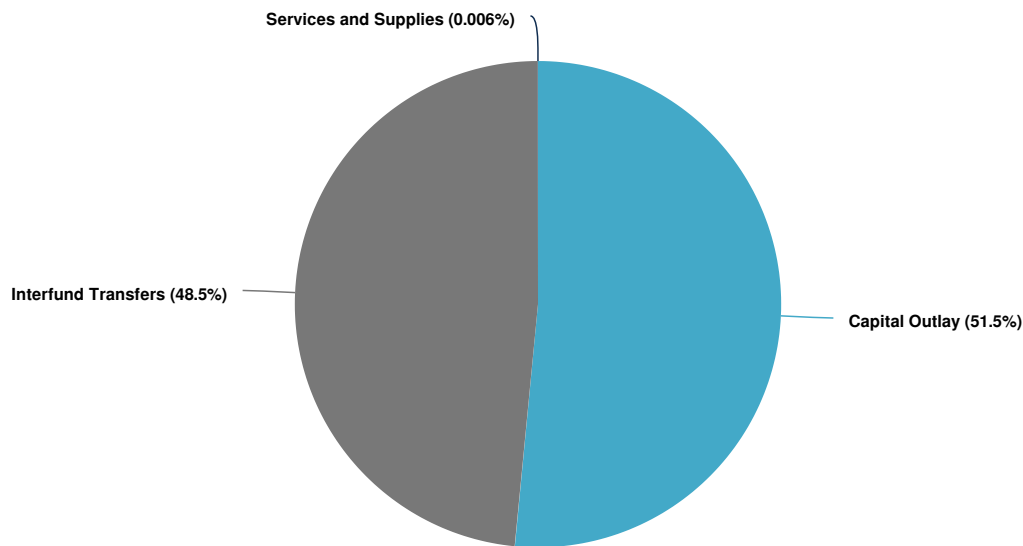


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Taxes	\$97,652	\$303,543	\$125,000	\$125,000	0%
Other Revenue	-\$1,110	\$0	\$0	\$0	0%
Interest Income	\$17,656	\$42,035	\$30,000	\$35,000	16.7%
<b>Total Revenue Source:</b>	<b>\$114,198</b>	<b>\$345,578</b>	<b>\$155,000</b>	<b>\$160,000</b>	<b>3.2%</b>

## 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Services and Supplies	\$60	\$60		\$50	N/A
Capital Outlay	\$144,686	\$571,324	\$375,000	\$452,500	20.7%
Interfund Transfers	\$489,324	\$464,938	\$455,360	\$425,652	-6.5%
<b>Total Expense Objects:</b>	<b>\$634,070</b>	<b>\$1,036,322</b>	<b>\$830,360</b>	<b>\$878,202</b>	<b>5.8%</b>

## Line Item Detail - Revenue



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works</b>						
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	\$97,652	\$303,543	\$125,000	\$125,000	0%
REALIZED GAIN/LOSS	420.26.6365.56586	-\$1,110				N/A
INVESTMENT INCOME	420.26.6000.56501	\$5,849	\$27,114		\$5,000	N/A
SPEC. ASSESS. INTEREST	420.26.6365.56570	\$11,807	\$14,921	\$30,000	\$30,000	0%
<b>Total Public Works:</b>		<b>\$114,198</b>	<b>\$345,578</b>	<b>\$155,000</b>	<b>\$160,000</b>	<b>3.2%</b>
<b>Total Revenue:</b>		<b>\$114,198</b>	<b>\$345,578</b>	<b>\$155,000</b>	<b>\$160,000</b>	<b>3.2%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works</b>						
BANK SERVICE CHARGES	420.26.6000.62705	\$60	\$60		\$50	N/A
<b>Total Public Works:</b>		<b>\$60</b>	<b>\$60</b>	<b>\$0</b>	<b>\$50</b>	<b>N/A</b>
<b>Public Works Agency</b>						
OTHER IMPROVEMENTS	420.40.6000.65515	\$144,686	\$571,324	\$375,000	\$452,500	20.7%
TRANSFER TO DEBT SERVICE	420.40.6000.66026	\$397,320	\$372,938	\$363,360	\$333,652	-8.2%
TRANSFER TO GENERAL FUND	420.40.6000.66131	\$92,004	\$92,000	\$92,000	\$92,000	0%
<b>Total Public Works Agency:</b>		<b>\$634,010</b>	<b>\$1,036,262</b>	<b>\$830,360</b>	<b>\$878,152</b>	<b>5.8%</b>
<b>Total Expenditures:</b>		<b>\$634,070</b>	<b>\$1,036,322</b>	<b>\$830,360</b>	<b>\$878,202</b>	<b>5.8%</b>



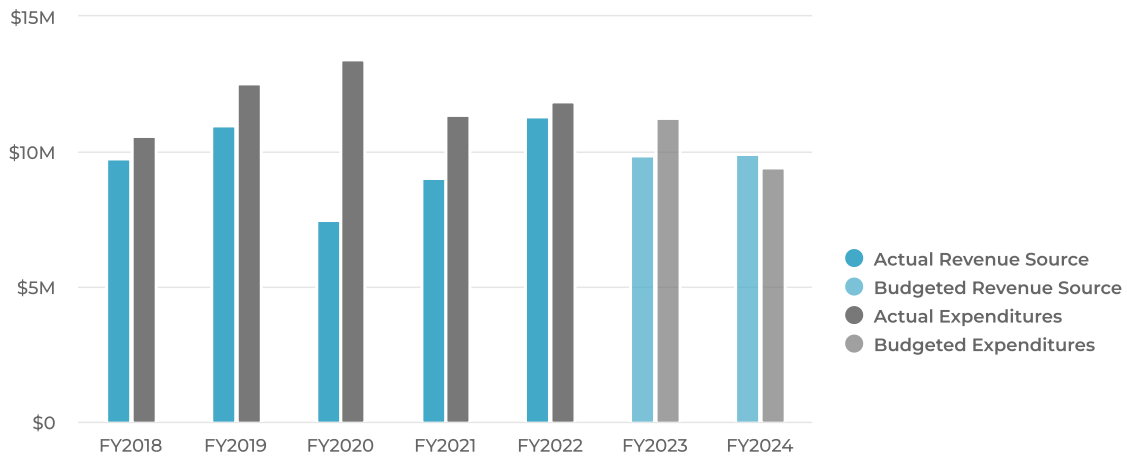
# Parking Fund

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.

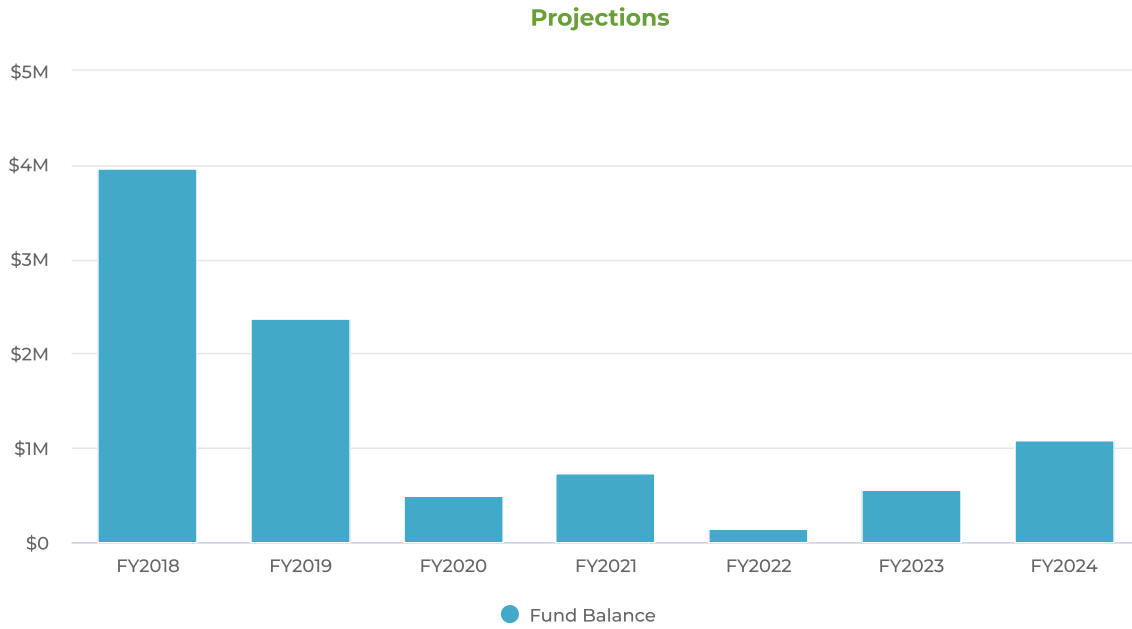
## Summary

City of Evanston is projecting \$9.97M of revenue in FY2024, which represents a 0.5% increase over the prior year. Budgeted expenditures are projected to decrease by 16.4% or \$1.85M to \$9.43M in FY2024.



## Fund Balance

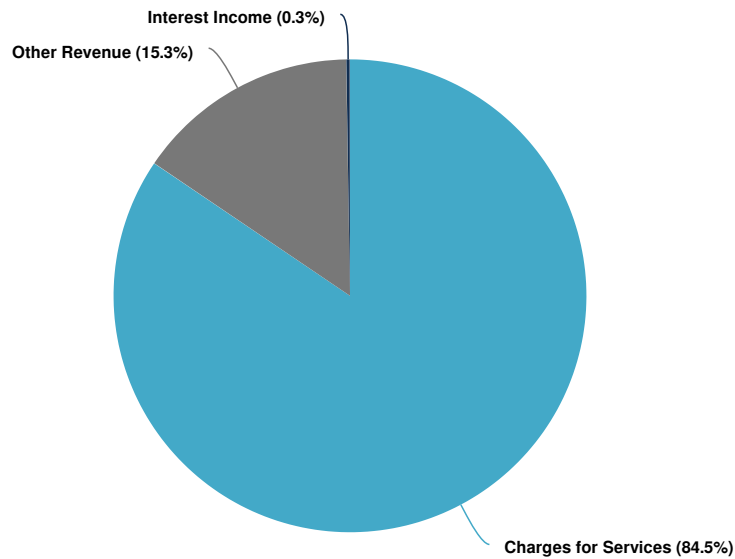
The Parking Fund balance was significantly depleted in 2020 and 2021 by revenue losses related to COVID-19. By using ARPA Funds in 2021, 2022, and 2023, the City has been able to position the fund with a positive post-pandemic recovery fund balance.



## Revenues by Source

Parking Fund revenue is primarily from charges for services, which includes fees for City-owned lots, garages, and parking meters.

### Projected 2024 Revenues by Source

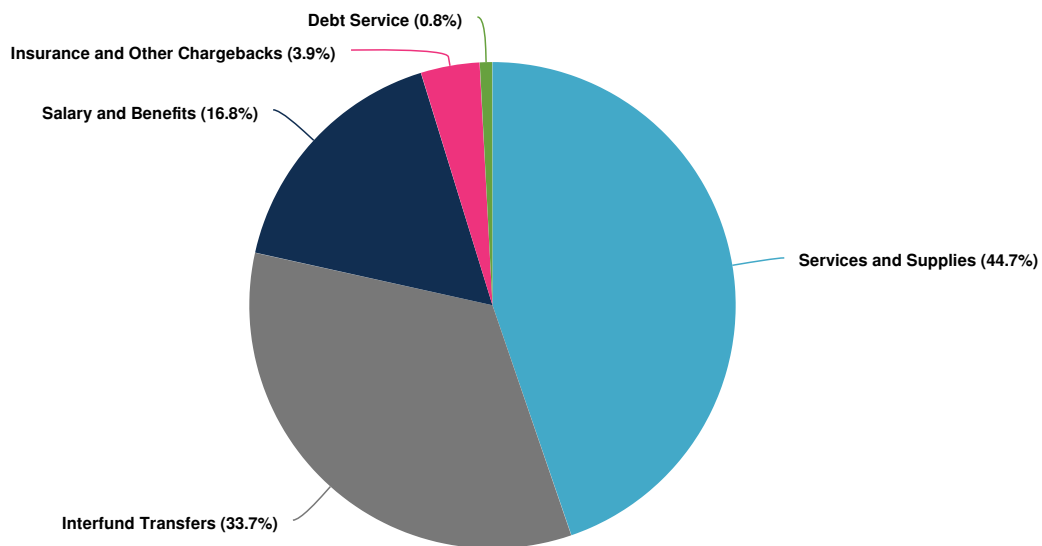


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Licenses, Permits and Fees	\$375	\$375			N/A
Charges for Services	\$7,696,192	\$8,617,511	\$8,308,975	\$8,420,000	1.3%
Other Revenue	\$346,858	\$277,067	\$1,586,700	\$1,522,900	-4%
Interest Income	\$38,999	\$117,217	\$20,000	\$25,000	25%
Interfund Transfers	\$950,000	\$2,300,000			N/A
<b>Total Revenue Source:</b>	<b>\$9,032,424</b>	<b>\$11,312,170</b>	<b>\$9,915,675</b>	<b>\$9,967,900</b>	<b>0.5%</b>

## Expenditures by Expense Type

The Parking Fund supports 14 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$1,103,212	\$1,097,961	\$1,716,539	\$1,582,397	-7.8%
Services and Supplies	\$3,786,459	\$4,158,553	\$4,340,316	\$4,220,350	-2.8%
Miscellaneous	\$9,292	\$8,281	\$50,000		N/A
Capital Outlay	\$25,707	\$30,832	\$1,600,000		N/A
Interfund Transfers	\$3,132,384	\$3,142,810	\$3,132,390	\$3,180,390	1.5%
Insurance and Other Chargebacks	\$351,504	\$351,502	\$369,077	\$369,077	0%
Debt Service	\$38,679	\$37,754	\$76,150	\$79,150	3.9%

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Depreciation Expense	\$2,916,281	\$3,035,033			N/A
<b>Total Expense Objects:</b>	<b>\$11,363,517</b>	<b>\$11,862,726</b>	<b>\$11,284,472</b>	<b>\$9,431,364</b>	<b>-16.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Parking System Mgt</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$375			N/A
HOODING FOR METERS	505.19.7005.53245	\$40,140	\$19,355	\$35,000	\$35,000	0%
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	\$1,248,883	\$1,245,452		\$1,200,000	N/A
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	\$2,089,452	\$2,959,565		\$3,000,000	N/A
PARKING REVENUE - PHYSICAL EQUIPMENT	505.19.7005.53253	\$0		\$1,000,000		N/A
PARKING REVENUE - ONLINE	505.19.7005.53254	\$0		\$2,500,000		N/A
SPACE (LOT) RENTALS	505.19.7005.53385	\$623,339	\$634,957	\$525,000	\$525,000	0%
AMERICAN RESCUE PLAN FUNDS	505.19.7005.55480	\$0	\$0	\$1,100,000	\$1,100,000	0%
MISCELLANEOUS REVENUE	505.19.7005.56045	\$0	\$300			N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	505.19.7005.56585	-\$5,845				N/A
REALIZED GAIN/LOSS	505.19.7005.56586	-\$46,478				N/A
INVESTMENT INCOME	505.19.7005.56501	\$38,999	\$45,585	\$20,000	\$25,000	25%
TRANSFER FROM OTHER FUNDS	505.19.7005.57057	\$950,000				N/A
TRANSFER FROM ARPA FUND	505.19.7005.57170		\$2,300,000			N/A
<b>Total Parking System Mgt:</b>		<b>\$4,938,864</b>	<b>\$7,205,590</b>	<b>\$5,180,000</b>	<b>\$5,885,000</b>	<b>13.6%</b>
<b>Church Street Garage</b>						
DAILY TICKETS	505.19.7025.53500	\$378,003	\$352,827	\$424,000	\$350,000	-17.5%
MONTHLY INVOICES	505.19.7025.53510	\$358,135	\$414,905	\$360,000	\$375,000	4.2%
KEYCARD DEPOSITS	505.19.7025.53515	\$2,160	\$1,215	\$3,500	\$3,500	0%
PROPERTY SALES AND RENTAL	505.19.7025.56010	\$1,000	\$2,200		\$1,500	N/A
MISCELLANEOUS REVENUE	505.19.7025.56045	\$11,008	\$17,534	\$11,400	\$11,400	0%
OVER AND SHORT - PARKING SYSTEMS	505.19.7025.56075	\$0		\$120		N/A
<b>Total Church Street Garage:</b>		<b>\$750,305</b>	<b>\$788,682</b>	<b>\$799,020</b>	<b>\$741,400</b>	<b>-7.2%</b>
<b>Sherman Garage</b>						
DAILY TICKETS	505.19.7036.53500	\$567,587	\$734,829	\$720,000	\$625,000	-13.2%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MONTHLY INVOICES	505.19.7036.53510	\$894,134	\$790,871	\$1,170,000	\$900,000	-23.1%
KEYCARD DEPOSITS	505.19.7036.53515	\$2,990	\$1,795	\$7,275	\$3,000	-58.8%
PROPERTY SALES AND RENTAL	505.19.7036.56010	\$14,986	\$9,000	\$25,000	\$10,000	-60%
REIMBURSEMENT- SHERMAN PLAZA TENANTS	505.19.7036.56066	\$40,402	\$13,415	\$100,000	\$50,000	-50%
OVER AND SHORT - PARKING SYSTEMS	505.19.7036.56075	-\$25				N/A
<b>Total Sherman Garage:</b>		<b>\$1,520,073</b>	<b>\$1,549,909</b>	<b>\$2,022,275</b>	<b>\$1,588,000</b>	<b>-21.5%</b>
<b>Maple Garage</b>						
DAILY TICKETS	505.19.7037.53500	\$280,270	\$304,342	\$480,000	\$500,000	4.2%
MONTHLY INVOICES	505.19.7037.53510	\$1,204,006	\$1,155,103	\$1,080,000	\$900,000	-16.7%
KEYCARD DEPOSITS	505.19.7037.53515	\$7,095	\$2,295	\$4,200	\$3,500	-16.7%
PROPERTY SALES AND RENTAL	505.19.7037.56010	\$94,018	\$44,534	\$350,000	\$137,600	-60.7%
MISCELLANEOUS REVENUE	505.19.7037.56045		\$1,650			N/A
OVER AND SHORT - PARKING SYSTEMS	505.19.7037.56075	\$0		\$180		N/A
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	\$157,140	-\$15,000		\$180,000	N/A
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	\$74,990	-\$36,160		\$32,400	N/A
RTU AMORTIZATION - LEASES	505.19.7037.56750		\$233,931			N/A
INTEREST REVENUE - LEASES	505.19.7037.56504		\$71,632			N/A
<b>Total Maple Garage:</b>		<b>\$1,817,519</b>	<b>\$1,762,327</b>	<b>\$1,914,380</b>	<b>\$1,753,500</b>	<b>-8.4%</b>
<b>Total Administrative Services:</b>		<b>\$9,026,761</b>	<b>\$11,306,508</b>	<b>\$9,915,675</b>	<b>\$9,967,900</b>	<b>0.5%</b>
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
BOND PREMIUM	505.40.4105.56061	\$5,663	\$5,663			N/A
<b>Total Public Works Agency Admin:</b>		<b>\$5,663</b>	<b>\$5,663</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$5,663</b>	<b>\$5,663</b>			<b>N/A</b>
<b>Total Revenue:</b>		<b>\$9,032,424</b>	<b>\$11,312,170</b>	<b>\$9,915,675</b>	<b>\$9,967,900</b>	<b>0.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>Revenue &amp; Collections</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
ESTIMATED WAGES/BENEFITS	505.15.1560.61001	\$0		\$67,432		N/A
REGULAR PAY	505.15.1560.61010	\$166,927	\$204,921	\$244,213	\$268,056	9.8%
OVERTIME PAY	505.15.1560.61110	\$0		\$3,000		N/A
TERMINATION PAYOUTS	505.15.1560.61415	\$4,955				N/A
HEALTH INSURANCE	505.15.1560.61510	\$49,193	\$59,735	\$69,492	\$79,288	14.1%
VISION INSURANCE	505.15.1560.61513	\$134	\$188	\$224	\$131	-41.4%
LIFE INSURANCE	505.15.1560.61615	\$72	\$85	\$139	\$71	-48.6%
IMRF	505.15.1560.61710	\$14,451	\$9,073	\$8,084	\$7,801	-3.5%
SOCIAL SECURITY	505.15.1560.61725	\$10,155	\$11,259	\$15,142	\$16,620	9.8%
MEDICARE	505.15.1560.61730	\$2,375	\$2,633	\$3,542	\$3,887	9.8%
<b>Total Revenue &amp; Collections:</b>		<b>\$248,263</b>	<b>\$287,894</b>	<b>\$411,268</b>	<b>\$375,854</b>	<b>-8.6%</b>
<b>Total City Manager's Office:</b>		<b>\$248,263</b>	<b>\$287,894</b>	<b>\$411,268</b>	<b>\$375,854</b>	<b>-8.6%</b>
<b>Administrative Services</b>						
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	505.19.5607.68305	\$0	\$0	\$40,000	\$45,000	12.5%
DEBT SERVICE- INTEREST	505.19.5607.68315	\$38,679	\$37,754	\$36,150	\$34,150	-5.5%
<b>Total 2020A Bonds:</b>		<b>\$38,679</b>	<b>\$37,754</b>	<b>\$76,150</b>	<b>\$79,150</b>	<b>3.9%</b>
<b>Parking System Mgt</b>						
REGULAR PAY	505.19.7005.61010	\$227,164	\$245,070	\$348,478	\$302,013	-13.3%
OVERTIME PAY	505.19.7005.61110	\$0		\$6,000		N/A
TERMINATION PAYOUTS	505.19.7005.61415	\$0	\$2,629			N/A
HEALTH INSURANCE	505.19.7005.61510	\$39,572	\$5,638	\$30,582	\$9,146	-70.1%
VISION INSURANCE	505.19.7005.61513	\$223	\$37			N/A
LIFE INSURANCE	505.19.7005.61615	\$320	\$229	\$193	\$152	-21.1%
SHOE ALLOWANCE	505.19.7005.61630	\$0	\$180	\$180	\$360	100%
IMRF	505.19.7005.61710	-\$282,137	-\$268,746	\$11,535	\$8,789	-23.8%
SOCIAL SECURITY	505.19.7005.61725	\$17,608	\$14,310	\$21,617	\$18,747	-13.3%
MEDICARE	505.19.7005.61730	\$4,118	\$3,347	\$5,056	\$4,385	-13.3%
SEASONAL EMPLOYEES	505.19.7005.61060	\$0		\$833		N/A
ADVERTISING	505.19.7005.62205		\$17			N/A
PRINTING	505.19.7005.62210	\$0		\$83		N/A
POSTAGE CHARGEBACKS	505.19.7005.62275	\$0		\$2,000		N/A
TRAINING & TRAVEL	505.19.7005.62295	\$0	\$690	\$1,200	\$750	-37.5%
MEMBERSHIP DUES	505.19.7005.62360	\$0		\$1,000		N/A
ARMORED CAR SERVICES	505.19.7005.62431	\$41,244	\$56,129	\$68,000	\$60,000	-11.8%
BANK SERVICE CHARGES	505.19.7005.62705	\$384,454	\$515,262	\$200,000	\$350,000	75%
TELECOMMUNICATIONS - WIRELESS	505.19.7005.64540	\$11,211	\$11,114			N/A
SAFETY EQUIPMENT	505.19.7005.65090	\$112	\$0	\$1,500	\$1,000	-33.3%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OFFICE SUPPLIES	505.19.7005.65095	\$437	\$833	\$900	\$900	0%
DIVVY OPERATING EXPENSES	505.19.7005.62603	\$9,292		\$50,000		N/A
UNREALIZED LOSS ON INVESTMENTS	505.19.7005.68015	\$0	\$8,281			N/A
OTHER IMPROVEMENTS	505.19.7005.65515	\$25,707	\$30,832	\$1,600,000		N/A
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7005.62305	\$159,996	\$170,420	\$160,000	\$208,000	30%
DEPRECIATION EXPENSE	505.19.7005.68010	\$2,916,281	\$3,035,033			N/A
<b>Total Parking System Mgt:</b>		<b>\$3,555,602</b>	<b>\$3,831,304</b>	<b>\$2,509,157</b>	<b>\$964,242</b>	<b>-61.6%</b>
<b>Parking Lots &amp; Meters</b>						
REGULAR PAY	505.19.7015.61010	\$185,885	\$235,701	\$302,475	\$244,322	-19.2%
OVERTIME PAY	505.19.7015.61110	\$4,971	\$3,291	\$7,000	\$5,000	-28.6%
TERMINATION PAYOUTS	505.19.7015.61415	\$20,532				N/A
HEALTH INSURANCE	505.19.7015.61510	\$36,759	\$35,830	\$52,799	\$37,881	-28.3%
VISION INSURANCE	505.19.7015.61513	\$76	\$75	\$70	\$114	62.9%
LIFE INSURANCE	505.19.7015.61615	\$142	\$149	\$139	\$70	-49.6%
SHOE ALLOWANCE	505.19.7015.61630	\$610	\$610	\$610	\$540	-11.5%
IMRF	505.19.7015.61710	\$19,530	\$10,781	\$10,013	\$7,111	-29%
SOCIAL SECURITY	505.19.7015.61725	\$14,926	\$13,936	\$18,792	\$15,183	-19.2%
MEDICARE	505.19.7015.61730	\$3,491	\$3,259	\$4,395	\$3,551	-19.2%
SEASONAL EMPLOYEES	505.19.7015.61060	\$0		\$5,000		N/A
IMPROVEMENT MAINT SERVICE	505.19.7015.62230	\$6,330	\$4,980	\$10,000	\$7,500	-25%
OTHER EQMT MAINTENANCE	505.19.7015.62245	\$1,381	\$21,930	\$50,000	\$35,000	-30%
PARKING TAX PAYMENTS TO COUNTY	505.19.7015.62347	\$6,734	\$7,031	\$18,000	\$10,000	-44.4%
PARKING TAX PAYMENTS TO CITY	505.19.7015.62348	\$301,200	\$310,050	\$300,000	\$300,000	0%
RENTALS	505.19.7015.62375	\$23,472	\$23,958	\$35,000	\$25,000	-28.6%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7015.62509	\$241,254	\$307,846	\$310,000	\$300,000	-3.2%
PASSPORT MOBILE PARKING APP FEES	505.19.7015.62519	\$206,769	\$268,056	\$300,000	\$300,000	0%
ELECTRICITY	505.19.7015.64005	\$1,999				N/A
OFFICE/OTHER EQT MTN MATL	505.19.7015.65070	\$750	\$686			N/A
MINOR EQUIPMENT & TOOLS	505.19.7015.65085	\$566	\$201			N/A
<b>Total Parking Lots &amp; Meters:</b>		<b>\$1,077,375</b>	<b>\$1,248,371</b>	<b>\$1,424,293</b>	<b>\$1,291,271</b>	<b>-9.3%</b>
<b>Church Street Garage</b>						
OTHER EQMT MAINTENANCE	505.19.7025.62245	\$12,844				N/A
PARKING TAX PAYMENTS TO COUNTY	505.19.7025.62347	\$13,856	\$11,771	\$15,000	\$12,500	-16.7%
PARKING TAX PAYMENTS TO CITY	505.19.7025.62348	\$188,157	\$202,559	\$200,000	\$200,000	0%



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
CONTRACT SVC-PARKING GARAGE	505.19.7025.62400	\$114,524	\$156,646	\$200,000	\$200,000	0%
ELEVATOR CONTRACT COSTS	505.19.7025.62425	\$0	\$17,798	\$22,000	\$22,000	0%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7025.62509	\$48,747	\$36,160	\$60,000	\$60,000	0%
ELECTRICITY	505.19.7025.64005	\$0	\$0	\$50,000	\$40,000	-20%
TELECOMMUNICATIONS	505.19.7025.64505	\$11,520	\$10,560	\$12,000	\$12,000	0%
BLDG MAINTENANCE MATERIAL	505.19.7025.65050	\$800	\$138	\$2,000	\$2,000	0%
<b>Total Church Street Garage:</b>		<b>\$390,449</b>	<b>\$435,631</b>	<b>\$561,000</b>	<b>\$548,500</b>	<b>-2.2%</b>
<b>Sherman Garage</b>						
PERMANENT PART-TIME	505.19.7036.61050	\$21,784				N/A
SOCIAL SECURITY	505.19.7036.61725	\$1,793				N/A
MEDICARE	505.19.7036.61730	\$419				N/A
SEASONAL EMPLOYEES	505.19.7036.61060	\$5,370				N/A
BLDG MAINTENANCE SERVICES	505.19.7036.62225	\$1,100	\$167			N/A
PARKING TAX PAYMENTS TO COUNTY	505.19.7036.62347	\$30,286	\$33,326	\$36,000	\$30,000	-16.7%
PARKING TAX PAYMENTS TO CITY	505.19.7036.62348	\$553,473	\$507,741	\$550,000	\$525,000	-4.5%
FISCAL AGENT SERVICES	505.19.7036.62350	\$0		\$500		N/A
CONTRACT SVC-PARKING GARAGE	505.19.7036.62400	\$354,516	\$511,121	\$600,000	\$500,000	-16.7%
ELEVATOR CONTRACT COSTS	505.19.7036.62425	\$36,191	\$47,994	\$43,700	\$43,700	0%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7036.62509	\$96,839	\$96,274	\$130,000	\$115,000	-11.5%
BANK SERVICE CHARGES	505.19.7036.62705	\$4,927	\$6,058	\$4,000	\$4,000	0%
ELECTRICITY	505.19.7036.64005	\$0	\$0	\$134,000	\$115,000	-14.2%
TELECOMMUNICATIONS	505.19.7036.64505	\$11,520	\$10,560	\$12,000	\$12,000	0%
BLDG MAINTENANCE MATERIAL	505.19.7036.65050	\$1,859	\$1,286	\$3,000	\$3,000	0%
<b>Total Sherman Garage:</b>		<b>\$1,120,078</b>	<b>\$1,214,527</b>	<b>\$1,513,200</b>	<b>\$1,347,700</b>	<b>-10.9%</b>
<b>Maple Garage</b>						
BLDG MAINTENANCE SERVICES	505.19.7037.62225	\$1,002	\$257			N/A
OTHER EQMT MAINTENANCE	505.19.7037.62245	\$35,494				N/A
PARKING TAX PAYMENTS TO COUNTY	505.19.7037.62347	\$9,686	\$11,005	\$15,000	\$12,000	-20%
PARKING TAX PAYMENTS TO CITY	505.19.7037.62348	\$626,961	\$568,296	\$420,000	\$420,000	0%
CONTRACT SVC-PARKING GARAGE	505.19.7037.62400	\$138,851	\$165,739	\$300,000	\$275,000	-8.3%
ELEVATOR CONTRACT COSTS	505.19.7037.62425	\$0	\$27,027	\$40,000	\$35,000	-12.5%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7037.62509	\$63,854	\$88,318	\$75,000	\$75,000	0%
BANK SERVICE CHARGES	505.19.7037.62705	\$2,135	\$3,133		\$3,000	N/A
ELECTRICITY	505.19.7037.64005	\$179,453	\$102,427	\$100,000	\$100,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
NATURAL GAS	505.19.7037.64015	\$2,080	\$2,465	\$1,100	\$2,500	127.3%
TELECOMMUNICATIONS	505.19.7037.64505	\$11,520	\$10,560	\$10,000	\$10,000	0%
BLDG MAINTENANCE MATERIAL	505.19.7037.65050	\$800	\$385	\$1,500	\$1,500	0%
OFFICE/OTHER EQT MTN MATL	505.19.7037.65070	\$19				N/A
MINOR EQUIPMENT & TOOLS	505.19.7037.65085	\$164				N/A
<b>Total Maple Garage:</b>		<b>\$1,072,019</b>	<b>\$979,612</b>	<b>\$962,600</b>	<b>\$934,000</b>	<b>-3%</b>
<b>Transfers</b>						
TRANSFER TO GENERAL FUND	505.19.7050.66131	\$2,972,388	\$2,972,390	\$2,972,390	\$2,972,390	0%
TRANSFER TO INSURANCE	505.19.7050.66130	\$351,504	\$351,502	\$369,077	\$369,077	0%
<b>Total Transfers:</b>		<b>\$3,323,892</b>	<b>\$3,323,892</b>	<b>\$3,341,467</b>	<b>\$3,341,467</b>	<b>0%</b>
<b>Total Administrative Services:</b>		<b>\$10,578,092</b>	<b>\$11,071,091</b>	<b>\$10,387,867</b>	<b>\$8,506,331</b>	<b>-18.1%</b>
<b>Public Works Agency</b>						
<b>Greenways</b>						
REGULAR PAY	505.40.4330.61010	\$224,059	\$236,843	\$219,965	\$254,874	15.9%
OVERTIME PAY	505.40.4330.61110	\$6,812	\$7,464			N/A
ANNUAL SICK LEAVE PAYOUT	505.40.4330.61420	\$829	\$854			N/A
HEALTH INSURANCE	505.40.4330.61510	\$36,571	\$35,629	\$40,603	\$43,442	7%
LIFE INSURANCE	505.40.4330.61615	\$137	\$142	\$133	\$103	-22.3%
SHOE ALLOWANCE	505.40.4330.61630	\$900	\$900	\$900	\$900	0%
IMRF	505.40.4330.61710	\$18,987	\$10,773	\$7,281	\$7,417	1.9%
SOCIAL SECURITY	505.40.4330.61725	\$13,900	\$13,807	\$13,694	\$15,858	15.8%
MEDICARE	505.40.4330.61730	\$3,251	\$3,229	\$3,203	\$3,709	15.8%
<b>Total Greenways:</b>		<b>\$305,446</b>	<b>\$309,641</b>	<b>\$285,778</b>	<b>\$326,302</b>	<b>14.2%</b>
<b>Parks And Facilities</b>						
REGULAR PAY	505.40.4430.61010	\$50,282	\$50,406	\$49,698	\$60,284	21.3%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4430.61430	\$2,243				N/A
HEALTH INSURANCE	505.40.4430.61510	\$9,897	\$9,262	\$9,004	\$9,339	3.7%
VISION INSURANCE	505.40.4430.61513	\$56	\$56	\$51	\$56	9.1%
LIFE INSURANCE	505.40.4430.61615	\$65	\$67	\$61	\$50	-17.3%
AUTO ALLOWANCE	505.40.4430.61625		\$0		\$450	N/A
CELL PHONE ALLOWANCE	505.40.4430.61626		\$0		\$180	N/A
SHOE ALLOWANCE	505.40.4430.61630	\$78				N/A
IMRF	505.40.4430.61710	\$4,316	\$2,344	\$1,645	\$1,754	6.6%
SOCIAL SECURITY	505.40.4430.61725	\$3,099	\$2,954	\$3,081	\$3,777	22.6%
MEDICARE	505.40.4430.61730	\$725	\$691	\$721	\$883	22.6%
<b>Total Parks And Facilities:</b>		<b>\$70,760</b>	<b>\$65,780</b>	<b>\$64,261</b>	<b>\$76,773</b>	<b>19.5%</b>
<b>Street Maintenance</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
REGULAR PAY	505.40.4510.61010	\$100,741	\$101,868	\$99,662	\$115,589	16%
OVERTIME PAY	505.40.4510.61110	\$1,184	\$303			N/A
ANNUAL SICK LEAVE PAYOUT	505.40.4510.61420	\$447	\$465			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4510.61430	\$1,205				N/A
HEALTH INSURANCE	505.40.4510.61510	\$22,525	\$21,615	\$23,784	\$17,444	-26.7%
LIFE INSURANCE	505.40.4510.61615	\$81	\$84	\$76	\$58	-24.4%
AUTO ALLOWANCE	505.40.4510.61625	\$450	\$450	\$413	\$450	9.1%
CELL PHONE ALLOWANCE	505.40.4510.61626	\$252	\$252	\$231		N/A
SHOE ALLOWANCE	505.40.4510.61630	\$150	\$150	\$150	\$300	100%
IMRF	505.40.4510.61710	\$8,513	\$4,779	\$3,299	\$3,363	2%
SOCIAL SECURITY	505.40.4510.61725	\$6,170	\$5,923	\$6,228	\$7,213	15.8%
MEDICARE	505.40.4510.61730	\$1,443	\$1,385	\$1,456	\$1,687	15.8%
<b>Total Street Maintenance:</b>		<b>\$143,160</b>	<b>\$137,274</b>	<b>\$135,298</b>	<b>\$146,104</b>	<b>8%</b>
<b>Parking Lots &amp; Meters</b>						
OPEB EXPENSES	505.40.7015.61447	\$17,797	-\$8,953			N/A
<b>Total Parking Lots &amp; Meters:</b>		<b>\$17,797</b>	<b>-\$8,953</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$537,163</b>	<b>\$503,742</b>	<b>\$485,337</b>	<b>\$549,179</b>	<b>13.2%</b>
<b>Total Expenditures:</b>		<b>\$11,363,517</b>	<b>\$11,862,726</b>	<b>\$11,284,472</b>	<b>\$9,431,364</b>	<b>-16.4%</b>



## 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.

## 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**

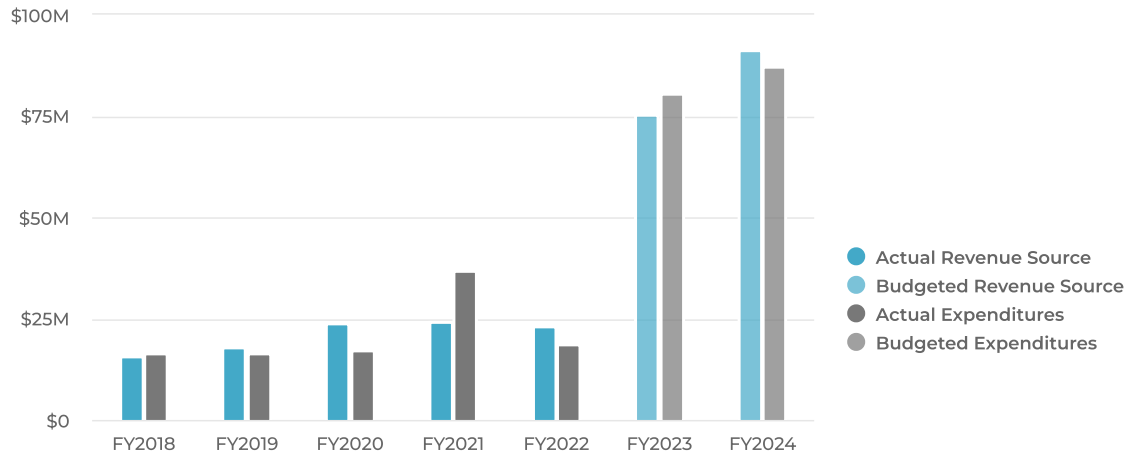
The Distribution Division manages operation, maintenance, and repair of the City's water mains, valves, fire hydrants, and the City's portion of water service lines. This includes repairing water main breaks and water service leaks; and installing new valves, hydrants, and water mains to improve the 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.

# Summary

City of Evanston is projecting \$91.61M of revenue in FY2024, which represents a 21.3% increase over the prior year. Budgeted expenditures are projected to increase by 8.2% or \$6.66M to \$87.56M in FY2024.



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.

## Accomplishments in 2023

- Selected an engineering consultant to commence the PFAS treatment technique study.
- Began construction on the replacement of the City's 42"/36" Lake Michigan Raw Water Intake installed in 1909 to address diminished flow capacity.
- Continued the development of a citywide lead service line replacement plans as a result of the enactment of Public Act 102-0613.
- Continue the corrosion control optimization study.
- Won the Annual Illinois Section American Water Works Association Best Tasting Water Contest.
- Began utilizing Invoice Cloud as the utility bill payment processor.
- Continue the engineering phase of the Medium Voltage Switchgear Reliability and Generator Replacement Project, which includes replacement of outdated medium voltage switchgear and generators.
- Completion of the water treatment plant window hardening project.

## Issues Impacting 2024 Budget

- The Lead Service Line Replacement and Notification Act requires the full replacement of all lead water service lines. This Act had an immediate impact on the Water Fund by requiring the replacement of any damaged lead service lines and the full replacement of lead service lines during the installation of new water mains.
- There is a 41% cost increase for installing water mains between 2019 to 2023.

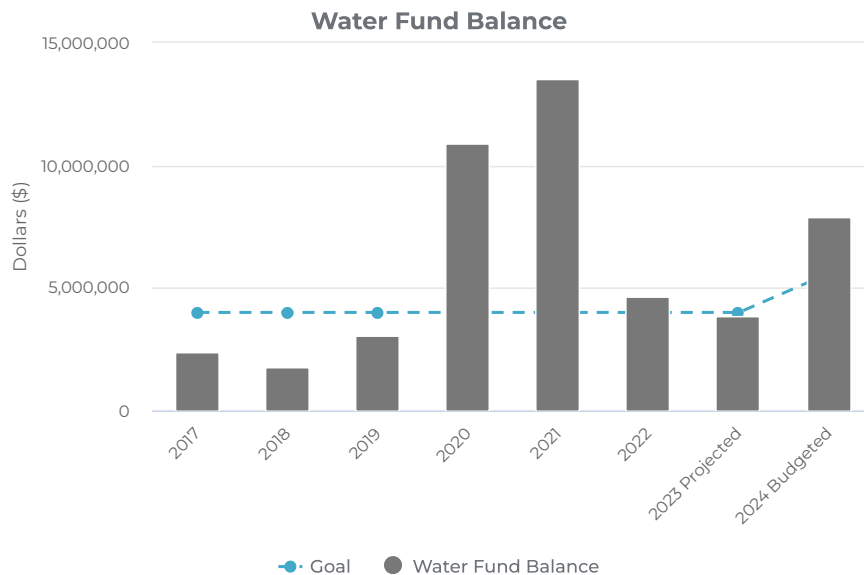
## Upcoming Initiatives

- 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.
- Complete 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.
- Continue 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.
- Installation of a desiccant dehumidification system in the pumping station.
- Installation of a desiccant dehumidification system in the filtration plant.
- High-lift pump #7 natural gas engine replacement.

## Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Water Fund					
Number of customers experiencing unscheduled disruption of water service	Output	244	92	86	141
Number of customer complaints about water service (low pressure, service disruption, quality, etc.)	Output	164	227	291	227
Days lost from work due to illness or injury	Outcome	279	393	307	326
Number of Illinois Environmental Protection Agency regulatory violations	Output	0	0	1	0
Number of known breaks/leaks per mile of water main	Outcome	4	4	4	4
Millions of gallons sold to outside communities (wholesale)	Input	15,226	14,622	15,118	14,989
Activity: Water Main Maintenance					
Miles of WaterMain replaced	Output	1	3.0	3.6	3.2
Number of valves replaced	Output	31	50	30	37
Miles of water main surveyed	Output	139	140	142	140
Activity: Lead Service Line Replacements					
Lead Service Line Replacements	Output	0	190	83	500

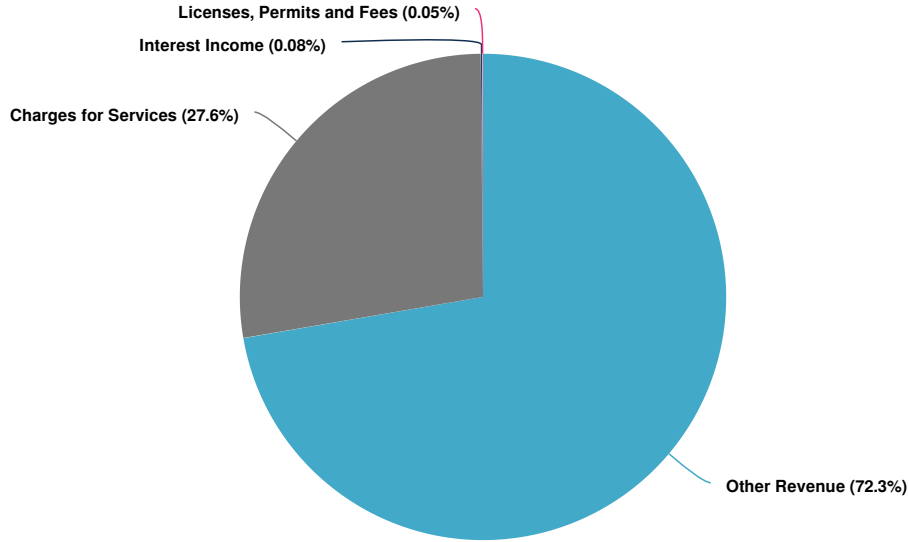
## Fund Balance



# 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 2024 Revenues by Source



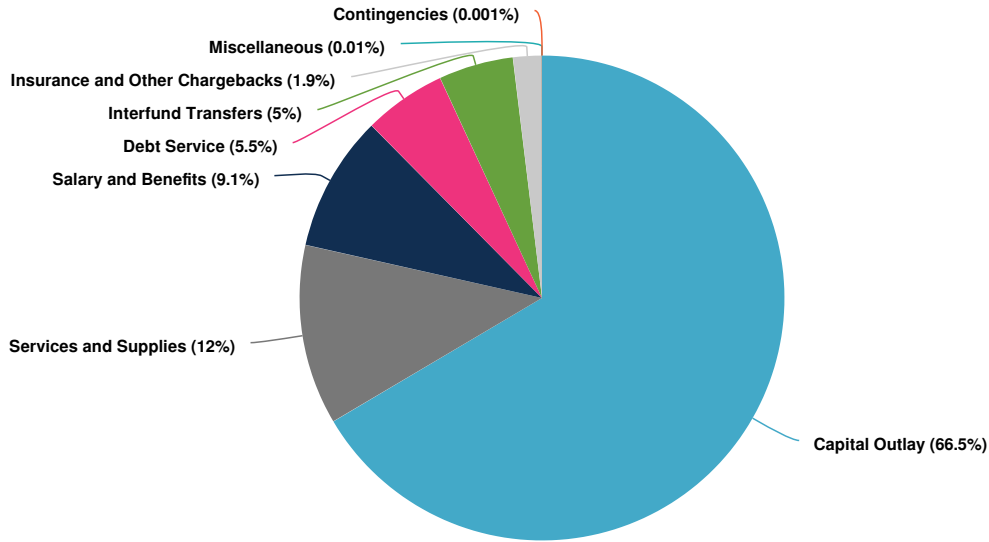
Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Licenses, Permits and Fees	\$50,696	\$78,559	\$50,000	\$50,000	0%
Charges for Services	\$20,223,874	\$22,544,772	\$24,378,734	\$25,259,051	3.6%
Other Revenue	\$812,435	\$400,576	\$51,039,150	\$66,234,150	29.8%
Interest Income	\$46,780	\$140,772	\$70,000	\$70,000	0%
Interfund Transfers	\$3,181,174	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$24,314,959</b>	<b>\$23,164,678</b>	<b>\$75,537,884</b>	<b>\$91,613,201</b>	<b>21.3%</b>



## Expenditures by Expense Type

The Water Fund supports 58.33 employees in the areas of Water Billing, Filtration, Pumping, Distribution, Capital Planning, and Administration. The budget does include an increase of two FTE from last year, primarily resulting from the addition of two Water Plan Operators. More detail on capital projects in the Water Fund in 2024 can be found in the Capital Improvements Section.

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$4,591,085	\$4,124,859	\$6,829,329	\$7,936,849	16.2%
Services and Supplies	\$4,544,910	\$3,674,036	\$5,919,708	\$10,524,310	77.8%
Miscellaneous	\$8,580	\$226,931	\$15,000	\$10,000	-33.3%
Capital Outlay	\$19,153,963	\$275,521	\$58,168,900	\$58,230,500	0.1%
Interfund Transfers	\$5,340,491	\$4,229,559	\$4,229,559	\$4,363,000	3.2%
Insurance and Other Chargebacks	\$1,559,132	\$1,612,101	\$1,665,135	\$1,665,135	0%
Debt Service	\$1,817,954	\$1,467,758	\$4,072,486	\$4,826,609	18.5%
Depreciation Expense		\$3,342,779			N/A
Contingencies	\$29	\$487	\$1,000	\$1,000	0%
<b>Total Expense Objects:</b>	<b>\$37,016,143</b>	<b>\$18,954,030</b>	<b>\$80,901,117</b>	<b>\$87,557,403</b>	<b>8.2%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
BOND PREMIUM	510.40.4105.56061	\$52,358	\$52,358			N/A
LEGAL SETTLEMENTS	510.40.4105.56125	\$379,250				N/A
TRANSFER FROM OTHER FUNDS	510.40.4105.57057	\$3,000,000				N/A
<b>Total Public Works Agency Admin:</b>		<b>\$3,431,608</b>	<b>\$52,358</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Water Production</b>						
FEES AND OUTSIDE WORK	510.40.4200.56145	\$50,696	\$78,559	\$50,000	\$50,000	0%
REVENUE CONTRA ACCOUNT	510.40.4200.50001	-\$343,291				N/A
BEV SNACK VENDING MACHINE	510.40.4200.53200	\$197	\$266			N/A
WATER SALES-EVANSTON	510.40.4200.53575	\$8,636,384	\$9,066,546	\$10,120,856	\$11,200,000	10.7%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	\$112,031	\$111,336	\$104,000	\$104,000	0%
WATER SALES EVAN-PENALTY	510.40.4200.53580	\$51,831	\$81,750	\$68,000	\$68,000	0%
WATER SALES-SKOKIE	510.40.4200.53585	\$3,491,947	\$3,335,672	\$4,028,342	\$3,613,234	-10.3%
WATER SALES - MGNWC	510.40.4200.53586	\$1,813,040	\$2,077,157	\$2,364,095	\$2,210,036	-6.5%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	\$509,932	\$931,224	\$1,033,042	\$959,883	-7.1%
WATER SALES-NWWC.	510.40.4200.53590	\$5,670,328	\$6,625,624	\$6,373,899	\$6,717,398	5.4%
PHOSPHATE SALES - NWWC	510.40.4200.53591	\$68,160	\$87,966	\$85,000	\$185,000	117.6%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	\$130,051	\$149,112	\$150,000	\$150,000	0%
WATER METER IMPACT FEES	510.40.4200.56141	\$82,944	\$78,117	\$51,500	\$51,500	0%
INTEREST INCOME ON LOANS/RECEIVABLES	510.40.4200.56571	\$319				N/A
PROPERTY SALES AND RENTAL	510.40.4200.56010	\$193,639	\$170,213	\$129,150	\$129,150	0%
MISCELLANEOUS REVENUE	510.40.4200.56045	\$6,370	\$1,075	\$5,000	\$1,000,000	19,900%
BOND PROCEEDS	510.40.4200.56060	\$0	\$0	\$4,933,000	\$18,181,000	268.6%
PROCEEDS FROM WIFIA LOAN	510.40.4200.56114	\$0	\$0	\$9,558,000	\$20,386,000	113.3%
PROCEEDS FROM IEPA LOAN	510.40.4200.56115	\$0	\$0	\$36,344,000	\$26,468,000	-27.2%
FEES AND MERCHANDISE SALE	510.40.4200.56140	\$81,721	\$130,933	\$70,000	\$70,000	0%
JDE WATER INTERFACE	510.40.4200.56196	\$472				N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4200.56585	-\$34,859				N/A
INVESTMENT INCOME	510.40.4200.56501	\$46,780	\$140,772	\$70,000	\$70,000	0%
<b>Total Water Production:</b>		<b>\$20,568,693</b>	<b>\$23,066,323</b>	<b>\$75,537,884</b>	<b>\$91,613,201</b>	<b>21.3%</b>
<b>Total Public Works Agency:</b>		<b>\$24,000,301</b>	<b>\$23,118,681</b>	<b>\$75,537,884</b>	<b>\$91,613,201</b>	<b>21.3%</b>
<b>Utilities</b>						
<b>2021 Bonds</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
BOND PREMIUM	510.71.5609.56061	\$8,081	\$16,162			N/A
<b>Total 2021 Bonds:</b>		<b>\$8,081</b>	<b>\$16,162</b>			<b>N/A</b>
<b>2017A Bonds</b>						
BOND PREMIUM	510.71.5733.56061	\$1,968	\$1,968			N/A
<b>Total 2017A Bonds:</b>		<b>\$1,968</b>	<b>\$1,968</b>			<b>N/A</b>
<b>Water General Support</b>						
REALIZED GAIN/LOSS	510.71.7100.56586	-\$31,504				N/A
<b>Total Water General Support:</b>		<b>-\$31,504</b>				<b>N/A</b>
<b>2012A Bonds</b>						
BOND PREMIUM	510.71.7150.56061	\$127,072				N/A
<b>Total 2012A Bonds:</b>		<b>\$127,072</b>				<b>N/A</b>
<b>2013A Bonds</b>						
BOND PREMIUM	510.71.7151.56061	\$2,352	\$2,352			N/A
<b>Total 2013A Bonds:</b>		<b>\$2,352</b>	<b>\$2,352</b>			<b>N/A</b>
<b>2015 A Bonds</b>						
BOND PREMIUM	510.71.7152.56061	\$15,385	\$15,385			N/A
<b>Total 2015 A Bonds:</b>		<b>\$15,385</b>	<b>\$15,385</b>			<b>N/A</b>
<b>Water Fund Dep, Imp, Ext</b>						
TRANSFER FROM OTHER FUNDS	513.71.7330.57057	\$181,174				N/A
<b>Total Water Fund Dep, Imp, Ext:</b>		<b>\$181,174</b>	<b>\$0</b>			<b>N/A</b>
<b>2014A Bonds</b>						
BOND PREMIUM	510.71.7509.56061	\$10,130	\$10,130			N/A
<b>Total 2014A Bonds:</b>		<b>\$10,130</b>	<b>\$10,130</b>			<b>N/A</b>
<b>Total Utilities:</b>		<b>\$314,658</b>	<b>\$45,997</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$24,314,959</b>	<b>\$23,164,678</b>	<b>\$75,537,884</b>	<b>\$91,613,201</b>	<b>21.3%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
ESTIMATED WAGES/BENEFITS	510.40.4105.61001	\$0		\$274,576		N/A
REGULAR PAY	510.40.4105.61010	\$257,694	\$174,965	\$245,939	\$282,555	14.9%
OVERTIME PAY	510.40.4105.61110		\$1,092			N/A
TERMINATION PAYOUTS	510.40.4105.61415	\$15,542	\$16,382			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4105.61430		\$2,287			N/A
OPEB EXPENSES	510.40.4105.61447		\$11,702			N/A
HEALTH INSURANCE	510.40.4105.61510	\$32,088	\$15,406	\$29,986	\$70,045	133.6%
VISION INSURANCE	510.40.4105.61513	\$46	\$9	\$9	\$10	11.1%
LIFE INSURANCE	510.40.4105.61615	\$257	\$155	\$131	\$104	-20%
AUTO ALLOWANCE	510.40.4105.61625	\$337				N/A
SHOE ALLOWANCE	510.40.4105.61630	\$155	\$150	\$150		N/A
IMRF	510.40.4105.61710	\$22,007	\$9,298	\$8,142	\$8,223	1%
SOCIAL SECURITY	510.40.4105.61725	\$16,669	\$12,343	\$15,258	\$17,519	14.8%
MEDICARE	510.40.4105.61730	\$3,898	\$2,887	\$3,569	\$4,097	14.8%
SEASONAL EMPLOYEES	510.40.4105.61060		\$780			N/A
INTERNSHIP PROGRAM	510.40.4105.61071	\$0	\$4,283			N/A
TRANSFERS TO OTHER FUNDS	510.40.4105.66020		\$11,935,353			N/A
<b>Total Public Works Agency Admin:</b>		<b>\$348,692</b>	<b>\$12,187,091</b>	<b>\$577,761</b>	<b>\$382,554</b>	<b>-33.8%</b>
<b>Water Production</b>						
REGULAR PAY	510.40.4200.61010	\$626,984	\$604,287	\$722,659	\$818,479	13.3%
JOB TRAINING PROGRAM	510.40.4200.61072	\$0	\$0	\$80,000	\$80,000	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4200.61430	\$8,305				N/A
HEALTH INSURANCE	510.40.4200.61510	\$54,067	\$49,671	\$69,329	\$78,426	13.1%
VISION INSURANCE	510.40.4200.61513	\$146	\$157	\$138	\$174	26.1%
LIFE INSURANCE	510.40.4200.61615	\$694	\$699	\$664	\$507	-23.7%
AUTO ALLOWANCE	510.40.4200.61625	\$4,326	\$4,014	\$4,394	\$2,925	-33.4%
CELL PHONE ALLOWANCE	510.40.4200.61626	\$504	\$504	\$462	\$504	9.1%
SHOE ALLOWANCE	510.40.4200.61630	\$300	\$300	\$300	\$662	120.7%
IMRF	510.40.4200.61710	\$51,329	\$28,493	\$23,920	\$23,458	-1.9%
SOCIAL SECURITY	510.40.4200.61725	\$36,619	\$37,065	\$42,294	\$47,120	11.4%
MEDICARE	510.40.4200.61730	\$9,164	\$8,860	\$10,554	\$11,927	13%
SEASONAL EMPLOYEES	510.40.4200.61060	\$1,320	\$0	\$5,000	\$5,000	0%
ENGINEERING SERVICES	510.40.4200.62145		\$0		\$2,600,000	N/A
STUDIES	510.40.4200.62180	\$168,305	\$120,021	\$180,000	\$1,500,000	733.3%
CONSULTING SERVICES	510.40.4200.62185	\$4,200	\$4,200	\$5,000	\$5,000	0%
PRINTING	510.40.4200.62210	\$4,015	\$6,519	\$4,500	\$4,500	0%
OFFICE EQUIPMENT MAINT	510.40.4200.62235	\$0	\$0	\$1,500	\$1,500	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
OTHER EQMT MAINTENANCE	510.40.4200.62245	\$30,670	\$4,909	\$60,000	\$60,000	0%
POSTAGE CHARGEBACKS	510.40.4200.62275	\$0	\$0	\$3,000	\$3,000	0%
TRAINING & TRAVEL	510.40.4200.62295	\$17,705	\$25,804	\$23,000	\$23,000	0%
POSTAGE	510.40.4200.62315	\$1,491	\$8,106	\$2,500	\$2,500	0%
IT COMPUTER SOFTWARE	510.40.4200.62340	\$179				N/A
MEMBERSHIP DUES	510.40.4200.62360	\$12,948	\$16,796	\$19,000	\$19,000	0%
COPY MACHINE CHARGES	510.40.4200.62380	\$295	\$0	\$1,200	\$1,200	0%
TELECOMMUNICATIONS	510.40.4200.64505	\$6,792	\$7,377	\$14,300	\$14,300	0%
TELECOMMUNICATIONS - WIRELESS	510.40.4200.64540	\$2,988	\$2,517			N/A
BOOKS, PUBLICATIONS, MAPS	510.40.4200.65010	\$357	\$116	\$550	\$550	0%
CLOTHING	510.40.4200.65020	\$0	\$0	\$1,900	\$1,900	0%
FOOD	510.40.4200.65025	\$993	\$1,348	\$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	\$847	\$920	\$1,000	\$1,000	0%
OFFICE/OTHER EQT MTN MATL	510.40.4200.65070	\$0	-\$667	\$30,000	\$10,000	-66.7%
MINOR EQUIPMENT & TOOLS	510.40.4200.65085	\$0	\$0	\$8,000	\$8,000	0%
OFFICE SUPPLIES	510.40.4200.65095	\$3,934	\$3,870	\$4,900	\$4,900	0%
PHOTO/DRAFTING SUPPLIE	510.40.4200.65105	\$0	\$0	\$400	\$400	0%
IT COMPUTER HARDWARE	510.40.4200.65555	\$1,945	\$1,527	\$2,000	\$2,000	0%
INTERNSHIP PROGRAM	510.40.4200.61071	\$0	\$0	\$5,000	\$5,000	0%
FITNESS INCENTIVE	510.40.4200.65141		\$300			N/A
OTHER IMPROVEMENTS	510.40.4200.65515		\$0		\$54,004,000	N/A
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4200.62305	\$15,000	\$15,000	\$15,000	\$19,500	30%
<b>Total Water Production:</b>		<b>\$1,066,423</b>	<b>\$952,714</b>	<b>\$1,346,764</b>	<b>\$59,364,733</b>	<b>4,308%</b>
<b>Water Billing</b>						
REGULAR PAY	510.40.4208.61010	\$110,479	\$141,959	\$155,257	\$185,683	19.6%
PERMANENT PART-TIME	510.40.4208.61050	\$24,992				N/A
OVERTIME PAY	510.40.4208.61110	\$0	\$654	\$3,500	\$3,500	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4208.61430	\$2,507				N/A
HEALTH INSURANCE	510.40.4208.61510	\$24,702	\$43,078	\$47,568	\$50,893	7%
VISION INSURANCE	510.40.4208.61513	\$6				N/A
LIFE INSURANCE	510.40.4208.61615	\$15	\$39	\$40	\$30	-24.1%
IMRF	510.40.4208.61710	\$9,271	\$7,091	\$5,139	\$5,404	5.1%
SOCIAL SECURITY	510.40.4208.61725	\$8,190	\$8,817	\$9,626	\$11,512	19.6%
MEDICARE	510.40.4208.61730	\$1,915	\$2,062	\$2,252	\$2,693	19.6%
PRINTING	510.40.4208.62210	\$1,151	\$979	\$2,000	\$3,000	50%
OTHER EQMT MAINTENANCE	510.40.4208.62245	\$11,840	\$460	\$31,000	\$15,000	-51.6%
IT COMPUTER SOFTWARE	510.40.4208.62340		\$0		\$25,000	N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TELECOMMUNICATIONS - WIRELESS	510.40.4208.64540	\$1,254	\$1,255			N/A
OFFICE/OTHER EQT MTN MATL	510.40.4208.65070	\$27,776	\$53,984	\$205,000	\$100,000	-51.2%
<b>Total Water Billing:</b>		<b>\$224,100</b>	<b>\$260,378</b>	<b>\$461,382</b>	<b>\$402,715</b>	<b>-12.7%</b>
<b>Pumping</b>						
REGULAR PAY	510.40.4210.61010	\$1,058,376	\$912,312	\$1,042,549	\$1,195,263	14.6%
JOB TRAINING PROGRAM	510.40.4210.61072	\$0	\$12,341	\$40,000	\$40,000	0%
OVERTIME PAY	510.40.4210.61110	\$28,508	\$29,212	\$28,000	\$45,000	60.7%
TERMINATION PAYOUTS	510.40.4210.61415	\$15,674	\$48,831			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4210.61420	\$985	\$1,005			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4210.61430	\$3,349	\$3,381			N/A
HEALTH INSURANCE	510.40.4210.61510	\$174,590	\$174,863	\$228,062	\$255,567	12.1%
VISION INSURANCE	510.40.4210.61513	\$38	\$38	\$35		N/A
LIFE INSURANCE	510.40.4210.61615	\$833	\$764	\$723	\$498	-31.1%
SHOE ALLOWANCE	510.40.4210.61630	\$3,310	\$3,010	\$3,010	\$2,410	-19.9%
IMRF	510.40.4210.61710	\$91,274	\$47,322	\$34,508	\$34,782	0.8%
SOCIAL SECURITY	510.40.4210.61725	\$66,764	\$62,357	\$64,825	\$74,257	14.5%
MEDICARE	510.40.4210.61730	\$15,614	\$14,583	\$15,161	\$17,367	14.6%
STUDIES	510.40.4210.62180	\$0		\$50,000		N/A
IMPROVEMENT MAINT SERVICE	510.40.4210.62230	\$5,649	\$2,155	\$11,000	\$11,000	0%
OTHER EQMT MAINTENANCE	510.40.4210.62245	\$41,542	\$13,576	\$139,300	\$198,000	42.1%
TRAINING & TRAVEL	510.40.4210.62295	\$0	\$48			N/A
MEMBERSHIP DUES	510.40.4210.62360	\$0	\$15	\$120	\$120	0%
ELECTRICITY	510.40.4210.64005	\$1,038,666	\$812,042	\$940,200	\$940,200	0%
NATURAL GAS	510.40.4210.64015	\$50,736	\$75,247	\$100,000	\$80,000	-20%
TELECOMMUNICATIONS	510.40.4210.64505	\$0		\$5,000		N/A
TELECOMMUNICATIONS - WIRELESS	510.40.4210.64540	\$1,363	\$1,806			N/A
CLOTHING	510.40.4210.65020	\$0	\$1,639	\$800	\$800	0%
PETROLEUM PRODUCTS	510.40.4210.65035	\$6,433	-\$2,116	\$12,800	\$25,000	95.3%
JANITORIAL SUPPLIES	510.40.4210.65040	\$33	\$782	\$3,000	\$3,000	0%
BLDG MAINTENANCE MATERIAL	510.40.4210.65050	\$1,673	-\$5,900	\$2,600	\$2,600	0%
OFFICE/OTHER EQT MTN MATL	510.40.4210.65070	\$79,238	\$39,232	\$104,000	\$104,000	0%
MINOR EQUIPMENT & TOOLS	510.40.4210.65085	\$46,263	\$94,519	\$160,000	\$160,000	0%
SAFETY EQUIPMENT	510.40.4210.65090	\$9,124	\$6,675	\$6,000	\$6,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4210.66049	\$19,484	\$14,968			N/A
<b>Total Pumping:</b>		<b>\$2,759,516</b>	<b>\$2,364,710</b>	<b>\$2,991,693</b>	<b>\$3,195,864</b>	<b>6.8%</b>
<b>Filtration</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
REGULAR PAY	510.40.4220.61010	\$1,117,066	\$930,401	\$1,198,556	\$1,539,273	28.4%
JOB TRAINING PROGRAM	510.40.4220.61072	\$30,952	\$23,042	\$40,000	\$40,000	0%
OVERTIME PAY	510.40.4220.61110	\$36,600	\$51,316	\$25,000	\$40,000	60%
TERMINATION PAYOUTS	510.40.4220.61415	\$26,879	\$11,569			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4220.61420	\$0	\$1,927			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4220.61430	\$13,474	\$9,564			N/A
HEALTH INSURANCE	510.40.4220.61510	\$226,528	\$189,759	\$238,599	\$301,041	26.2%
VISION INSURANCE	510.40.4220.61513	\$168	\$215	\$275	\$523	90.2%
LIFE INSURANCE	510.40.4220.61615	\$816	\$719	\$740	\$593	-19.8%
SHOE ALLOWANCE	510.40.4220.61630	\$3,910	\$3,155	\$3,155	\$3,755	19%
IMRF	510.40.4220.61710	\$105,289	\$51,131	\$39,673	\$44,794	12.9%
SOCIAL SECURITY	510.40.4220.61725	\$76,651	\$65,774	\$74,507	\$95,668	28.4%
MEDICARE	510.40.4220.61730	\$17,926	\$15,383	\$17,425	\$22,375	28.4%
OTHER EQMT MAINTENANCE	510.40.4220.62245	\$4,930	\$4,262	\$6,100	\$6,100	0%
LEAD SERVICE ABATEMENT	510.40.4220.62410	\$30				N/A
MWRD FEES	510.40.4220.62420	\$207,565	\$201,281	\$352,000	\$252,000	-28.4%
OUTSIDE LABORATORY COSTS	510.40.4220.62465	\$16,717	\$23,627	\$32,500	\$32,500	0%
TELECOMMUNICATIONS - WIRELESS	510.40.4220.64540	\$2,039	\$3,969			N/A
AGRI/BOTANICAL SUPPLIES	510.40.4220.65005	-\$253	\$160	\$970	\$970	0%
BOOKS, PUBLICATIONS, MAPS	510.40.4220.65010	\$784				N/A
CHEMICALS/ SALT	510.40.4220.65015	\$357,563	\$513,249	\$826,718	\$600,000	-27.4%
CLOTHING	510.40.4220.65020	\$1,883	\$439	\$770	\$770	0%
PHOSPHATE CHEMICALS	510.40.4220.65030	\$134,357	\$188,780	\$379,080	\$220,000	-42%
PETROLEUM PRODUCTS	510.40.4220.65035	-\$953	\$1,778	\$2,500	\$2,500	0%
JANITORIAL SUPPLIES	510.40.4220.65040	\$1,166	\$3,532	\$2,200	\$2,200	0%
BLDG MAINTENANCE MATERIAL	510.40.4220.65050	\$1,705	\$3,255	\$2,600	\$2,600	0%
OFFICE/OTHER EQT MTN MATL	510.40.4220.65070	\$90,264	\$88,153	\$94,500	\$94,500	0%
MEDICAL & LAB SUPPLIES	510.40.4220.65075	\$18,181	\$19,487	\$21,000	\$21,000	0%
MINOR EQUIPMENT & TOOLS	510.40.4220.65085	\$6,958	\$33,980	\$90,000	\$115,000	27.8%
SAFETY EQUIPMENT	510.40.4220.65090	\$9,841	\$24,179	\$15,500	\$15,500	0%
FITNESS INCENTIVE	510.40.4220.65141		\$300			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4220.66049	\$0	\$11,289			N/A
<b>Total Filtration:</b>		<b>\$2,509,038</b>	<b>\$2,475,675</b>	<b>\$3,464,368</b>	<b>\$3,453,662</b>	<b>-0.3%</b>
<b>Water Other Operations</b>						
STUDIES	510.40.4225.62180	\$25,877	\$191	\$152,000	\$52,000	-65.8%
CONSULTING SERVICES	510.40.4225.62185	\$91,720	\$215,715	\$130,000	\$100,000	-23.1%
LIEN FILING FEE	510.40.4225.62273	\$0	\$0	\$1,500	\$1,500	0%
POSTAGE	510.40.4225.62315	\$15,000	\$13,750	\$25,000	\$25,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
IT COMPUTER SOFTWARE	510.40.4225.62340	\$270,594	\$175,338	\$254,000	\$319,000	25.6%
LEAD SERVICE ABATEMENT	510.40.4225.62410	\$96,091	\$79,207	\$125,000	\$125,000	0%
MWRD FEES	510.40.4225.62420	\$7,926	\$8,347	\$8,200	\$8,200	0%
WTR/SWR BILL PRINT AND MAIL CO	510.40.4225.62455	\$5,860	\$7,337	\$25,000	\$25,000	0%
BANK SERVICE CHARGES	510.40.4225.62705	\$142,654	\$107,949	\$140,000	\$140,000	0%
TELECOMMUNICATIONS - WIRELESS	510.40.4225.64540	\$1,873	\$1,452			N/A
BOOKS, PUBLICATIONS, MAPS	510.40.4225.65010	\$444	\$0	\$10,000	\$5,000	-50%
MERCHANDISE FOR RESALE	510.40.4225.65080	\$20,073	\$37,582	\$30,000	\$30,000	0%
AMORTIZATION EXPENSE	510.40.4225.68020	\$70,863	\$70,863			N/A
PUBLIC EDUCATION	510.40.4225.62696	\$628	\$0	\$10,000	\$5,000	-50%
MISCELLANEOUS	510.40.4225.62770	\$7,952				N/A
UNREALIZED LOSS ON INVESTMENTS	510.40.4225.68015	\$0	\$221,148			N/A
DEPRECIATION EXPENSE	510.40.4225.68010		\$3,342,779			N/A
CONTINGENCIES	510.40.4225.68205	\$29	\$487	\$1,000	\$1,000	0%
<b>Total Water Other Operations:</b>		<b>\$757,584</b>	<b>\$4,282,144</b>	<b>\$911,700</b>	<b>\$836,700</b>	<b>-8.2%</b>
<b>Water Capital Outlay</b>						
IT COMPUTER HARDWARE	510.40.4230.65555	\$3,995	\$3,303	\$31,000	\$16,000	-48.4%
WATER GENERAL PLANT	510.40.4230.65702	\$63,181	\$33,865	\$470,000	\$275,000	-41.5%
AUTOMOTIVE EQUIPMENT	510.40.4230.65550	\$21,950	\$27,749	\$388,400	\$850,500	119%
<b>Total Water Capital Outlay:</b>		<b>\$89,126</b>	<b>\$64,917</b>	<b>\$889,400</b>	<b>\$1,141,500</b>	<b>28.3%</b>
<b>Capital Planning &amp; Engineering</b>						
MEMBERSHIP DUES	510.40.4400.62360	\$900	\$925			N/A
<b>Total Capital Planning &amp; Engineering:</b>		<b>\$900</b>	<b>\$925</b>			<b>N/A</b>
<b>Water And Sewer Capital</b>						
REGULAR PAY	510.40.4440.61010	\$201,617	\$180,234	\$302,086	\$243,190	-19.5%
OVERTIME PAY	510.40.4440.61110		\$3,195			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4440.61420	\$1,165	\$1,200			N/A
HEALTH INSURANCE	510.40.4440.61510	\$44,970	\$43,028	\$62,305	\$50,301	-19.3%
LIFE INSURANCE	510.40.4440.61615	\$128	\$135	\$123	\$98	-20.5%
SHOE ALLOWANCE	510.40.4440.61630	\$600	\$600	\$600	\$600	0%
IMRF	510.40.4440.61710	\$17,526	\$9,684	\$9,999	\$7,077	-29.2%
SOCIAL SECURITY	510.40.4440.61725	\$12,665	\$12,260	\$18,767	\$15,115	-19.5%
MEDICARE	510.40.4440.61730	\$2,962	\$2,867	\$4,389	\$3,535	-19.5%
<b>Total Water And Sewer Capital:</b>		<b>\$281,633</b>	<b>\$253,203</b>	<b>\$398,269</b>	<b>\$319,916</b>	<b>-19.7%</b>
<b>Street Maintenance</b>						



Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
REGULAR PAY	510.40.4510.61010	\$0	\$0		\$197,179	N/A
JOB TRAINING AND INTERNSHIPS	510.40.4510.61070		\$0		\$50,000	N/A
HEALTH INSURANCE	510.40.4510.61510	\$0	\$0		\$56,481	N/A
VISION INSURANCE	510.40.4510.61513		\$0		\$38	N/A
SHOE ALLOWANCE	510.40.4510.61630		\$0		\$300	N/A
IMRF	510.40.4510.61710	\$0	\$0		\$5,738	N/A
SOCIAL SECURITY	510.40.4510.61725	\$0	\$0		\$12,244	N/A
MEDICARE	510.40.4510.61730	\$0	\$0		\$2,864	N/A
<b>Total Street Maintenance:</b>		<b>\$0</b>	<b>\$0</b>		<b>\$324,844</b>	<b>N/A</b>
<b>Distribution Maintenance</b>						
REGULAR PAY	510.40.4540.61010	\$722,720	\$672,775	\$998,097	\$1,161,065	16.3%
JOB TRAINING PROGRAM	510.40.4540.61072	\$0	\$14,026	\$200,000	\$150,000	-25%
OVERTIME PAY	510.40.4540.61110	\$56,472	\$94,970	\$80,000	\$160,000	100%
TERMINATION PAYOUTS	510.40.4540.61415	\$13,323	\$4,072			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4540.61420	\$916	\$1,862			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4540.61430	\$0	\$5,977			N/A
HEALTH INSURANCE	510.40.4540.61510	\$140,588	\$122,083	\$189,454	\$235,273	24.2%
VISION INSURANCE	510.40.4540.61513	\$433	\$435	\$408	\$445	9.1%
LIFE INSURANCE	510.40.4540.61615	\$484	\$492	\$465	\$365	-21.5%
SHOE ALLOWANCE	510.40.4540.61630	\$2,555	\$2,400	\$2,400	\$2,555	6.5%
IMRF	510.40.4540.61710	\$65,519	\$38,267	\$33,038	\$33,788	2.3%
SOCIAL SECURITY	510.40.4540.61725	\$47,700	\$50,462	\$62,031	\$72,109	16.2%
MEDICARE	510.40.4540.61730	\$11,156	\$11,802	\$14,507	\$16,873	16.3%
SEASONAL EMPLOYEES	510.40.4540.61060	\$0	\$448			N/A
STUDIES	510.40.4540.62180	\$0	\$0	\$30,000	\$30,000	0%
PRINTING	510.40.4540.62210	\$0	\$0	\$1,800	\$1,000	-44.4%
BLDG MAINTENANCE SERVICES	510.40.4540.62225	\$0	\$0	\$1,000	\$1,000	0%
IMPROVEMENT MAINT SERVICE	510.40.4540.62230	\$69	\$347	\$40,000	\$40,000	0%
OTHER EQMT MAINTENANCE	510.40.4540.62245	\$870	\$242	\$2,000	\$2,000	0%
POSTAGE CHARGEBACKS	510.40.4540.62275	\$0	\$0	\$3,400	\$3,400	0%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	510.40.4540.62415	\$32,220	\$22,391	\$45,000	\$45,000	0%
TELECOMMUNICATIONS - WIRELESS	510.40.4540.64540	\$6,033	\$5,297			N/A
CLOTHING	510.40.4540.65020	-\$786	\$538	\$1,300	\$1,800	38.5%
BLDG MAINTENANCE MATERIAL	510.40.4540.65050	\$0	\$0	\$500	\$2,000	300%
MATERIALS - STREETS DIVISION	510.40.4540.65051	\$26,292	\$35,000	\$35,000	\$45,000	28.6%
MATER. TO MAINT. IMP.	510.40.4540.65055	\$151,252	\$126,476	\$280,000	\$280,000	0%
OFFICE/OTHER EQT MTN MATL	510.40.4540.65070	\$672	\$3,977	\$5,500	\$5,500	0%
MERCHANDISE FOR RESALE	510.40.4540.65080		\$1,698			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
MINOR EQUIPMENT & TOOLS	510.40.4540.65085	\$16,382	\$35,974	\$83,500	\$83,500	0%
SAFETY EQUIPMENT	510.40.4540.65090	\$5,389	\$5,562	\$6,000	\$6,000	0%
FITNESS INCENTIVE	510.40.4540.65141		\$900			N/A
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4540.62305	\$165,000	\$165,000	\$165,000	\$214,500	30%
<b>Total Distribution Maintenance:</b>		<b>\$1,465,260</b>	<b>\$1,423,472</b>	<b>\$2,280,400</b>	<b>\$2,593,173</b>	<b>13.7%</b>
<b>Water Fund Dep, Imp, Ext</b>						
ENGINEERING SERVICES	510.40.7330.62145				\$1,300,000	N/A
ADVERTISING	510.40.7330.62205				\$5,000	N/A
PHASE I ENGINEERING	510.40.7330.65671				\$40,000	N/A
PHASE III ENGINEERING	510.40.7330.65673				\$200,000	N/A
OTHER IMPROVEMENTS	510.40.7330.65515				\$3,376,000	N/A
<b>Total Water Fund Dep, Imp, Ext:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,921,000</b>	<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$9,502,272</b>	<b>\$24,265,228</b>	<b>\$13,321,737</b>	<b>\$76,936,659</b>	<b>477.5%</b>
<b>Utilities</b>						
<b>2018B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5602.68305	\$0	\$0	\$54,094	\$225,146	316.2%
DEBT SERVICE- INTEREST	510.71.5602.68315	\$200,234	\$200,234	\$197,602	\$194,898	-1.4%
<b>Total 2018B Bonds:</b>		<b>\$200,234</b>	<b>\$200,234</b>	<b>\$251,696</b>	<b>\$420,044</b>	<b>66.9%</b>
<b>2019B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5606.68305	\$0	\$0	\$103,129	\$107,712	4.4%
DEBT SERVICE- INTEREST	510.71.5606.68315	\$141,702	\$137,448	\$132,578	\$127,421	-3.9%
<b>Total 2019B Bonds:</b>		<b>\$141,702</b>	<b>\$137,448</b>	<b>\$235,707</b>	<b>\$235,133</b>	<b>-0.2%</b>
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5607.68305	\$0	\$0	\$130,000	\$115,000	-11.5%
DEBT SERVICE- INTEREST	510.71.5607.68315	\$145,587	\$186,239	\$144,200	\$144,200	0%
<b>Total 2020A Bonds:</b>		<b>\$145,587</b>	<b>\$186,239</b>	<b>\$274,200</b>	<b>\$259,200</b>	<b>-5.5%</b>
<b>2020B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5608.68305	\$0	\$0	\$167,913	\$173,388	3.3%
DEBT SERVICE- INTEREST	510.71.5608.68315	\$221,691	\$77,694	\$72,002	\$66,544	-7.6%
<b>Total 2020B Bonds:</b>		<b>\$221,691</b>	<b>\$77,694</b>	<b>\$239,915</b>	<b>\$239,932</b>	<b>0%</b>
<b>2021 Bonds</b>						
BOND ISSUANCE COSTS	510.71.5609.62716	\$34,180				N/A
DEBT SERVICE- PRINCIPAL	510.71.5609.68305	\$0	\$0	\$311,600	\$321,850	3.3%
DEBT SERVICE- INTEREST	510.71.5609.68315	\$7,922	\$55,905	\$77,326	\$67,978	-12.1%
<b>Total 2021 Bonds:</b>		<b>\$42,101</b>	<b>\$55,905</b>	<b>\$388,926</b>	<b>\$389,828</b>	<b>0.2%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>2023 Bonds</b>						
DEBT SERVICE- INTEREST	510.71.5611.68315	\$0	\$0	\$100,000	\$100,000	0%
<b>Total 2023 Bonds:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>2016A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5731.68305	\$0	\$0	\$160,000	\$170,000	6.3%
DEBT SERVICE- INTEREST	510.71.5731.68315	\$93,814	\$82,444	\$76,244	\$69,844	-8.4%
DEBT SERVICE- INTEREST	510.71.7153.68315	-\$7,245				N/A
<b>Total 2016A Bonds:</b>		<b>\$86,569</b>	<b>\$82,444</b>	<b>\$236,244</b>	<b>\$239,844</b>	<b>1.5%</b>
<b>2017A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5733.68305	\$0	\$0	\$45,000	\$45,000	0%
DEBT SERVICE- INTEREST	510.71.5733.68315	\$29,442	\$27,975	\$26,175	\$24,375	-6.9%
<b>Total 2017A Bonds:</b>		<b>\$29,442</b>	<b>\$27,975</b>	<b>\$71,175</b>	<b>\$69,375</b>	<b>-2.5%</b>
<b>Water General Support</b>						
IMRF	510.71.7100.61710	-\$1,191,197	-\$1,000,265			N/A
<b>Total Water General Support:</b>		<b>-\$1,191,197</b>	<b>-\$1,000,265</b>			<b>N/A</b>
<b>Filtration</b>						
REGULAR PAY	510.71.7110.61010	\$0	\$3,486			N/A
SHOE ALLOWANCE	510.71.7110.61630	\$0	\$155			N/A
SOCIAL SECURITY	510.71.7110.61725	\$0	\$208			N/A
MEDICARE	510.71.7110.61730	\$0	\$49			N/A
<b>Total Filtration:</b>		<b>\$0</b>	<b>\$3,898</b>			<b>N/A</b>
<b>ARRA/ IEPA Loan Ds (L173382)</b>						
DEBT SERVICE- PRINCIPAL	510.71.7133.68305	\$0	\$0	\$67,505	\$67,505	0%
<b>Total ARRA/ IEPA Loan Ds (L173382):</b>		<b>\$0</b>	<b>\$0</b>	<b>\$67,505</b>	<b>\$67,505</b>	<b>0%</b>
<b>IEPA Loan L174820</b>						
DEBT SERVICE- PRINCIPAL	510.71.7135.68305	\$0	\$0	\$84,630	\$86,327	2%
DEBT SERVICE- INTEREST	510.71.7135.68315	\$26,388	\$24,753	\$23,297	\$21,600	-7.3%
<b>Total IEPA Loan L174820:</b>		<b>\$26,388</b>	<b>\$24,753</b>	<b>\$107,927</b>	<b>\$107,927</b>	<b>0%</b>
<b>IEPA Loan L175107</b>						
DEBT SERVICE- PRINCIPAL	510.71.7136.68305	\$0	\$0	\$75,415	\$76,657	1.6%
DEBT SERVICE- INTEREST	510.71.7136.68315	\$22,817	\$21,613	\$20,543	\$19,301	-6%
<b>Total IEPA Loan L175107:</b>		<b>\$22,817</b>	<b>\$21,613</b>	<b>\$95,958</b>	<b>\$95,958</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>2012A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7150.68305	\$161,018				N/A
DEBT SERVICE- INTEREST	510.71.7150.68315	\$126,466				N/A
<b>Total 2012A Bonds:</b>		<b>\$287,484</b>				<b>N/A</b>
<b>2013A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7151.68305	\$0	\$0	\$95,000	\$100,000	5.3%
DEBT SERVICE- INTEREST	510.71.7151.68315	\$61,771	\$58,471	\$54,872	\$51,071	-6.9%
<b>Total 2013A Bonds:</b>		<b>\$61,771</b>	<b>\$58,471</b>	<b>\$149,872</b>	<b>\$151,071</b>	<b>0.8%</b>
<b>2015 A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7152.68305	\$0	\$0	\$245,000	\$255,000	4.1%
DEBT SERVICE- INTEREST	510.71.7152.68315	\$158,765	\$150,331	\$140,932	\$131,131	-7%
<b>Total 2015 A Bonds:</b>		<b>\$158,765</b>	<b>\$150,331</b>	<b>\$385,932</b>	<b>\$386,131</b>	<b>0.1%</b>
<b>Interfund Transfers</b>						
TRANSFER TO GENERAL FUND	510.71.7160.66131	\$4,049,568	\$4,049,559	\$4,049,559	\$4,129,000	2%
TRANSFER TO INSURANCE	510.71.7160.66130	\$1,539,648	\$1,585,843	\$1,665,135	\$1,665,135	0%
<b>Total Interfund Transfers:</b>		<b>\$5,589,216</b>	<b>\$5,635,402</b>	<b>\$5,714,694</b>	<b>\$5,794,135</b>	<b>1.4%</b>
<b>Water Fund Dep, Imp, Ext</b>						
ENGINEERING SERVICES	510.71.7330.62145	\$892,338				N/A
ADVERTISING	510.71.7330.62205	\$2,499				N/A
ENGINEERING SERVICES	513.71.7330.62145	\$122,719	\$269,591	\$6,700		N/A
ADVERTISING	513.71.7330.62205	\$3,226	\$0	\$5,000		N/A
OTHER IMPROVEMENTS	510.71.7330.65515	\$19,153,137				N/A
OTHER IMPROVEMENTS	513.71.7330.65515	-\$21,124	\$247,772	\$57,780,500		N/A
TRANSFERS TO OTHER FUNDS	513.71.7330.66020	\$1,110,923	-\$11,935,353			N/A
<b>Total Water Fund Dep, Imp, Ext:</b>		<b>\$21,263,719</b>	<b>-\$11,417,990</b>	<b>\$57,792,200</b>	<b>\$0</b>	<b>-100%</b>
<b>2014A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7509.68305	\$0	\$0	\$125,000	\$130,000	4%
DEBT SERVICE- INTEREST	510.71.7509.68315	\$81,083	\$75,812	\$69,812	\$63,564	-8.9%
<b>Total 2014A Bonds:</b>		<b>\$81,083</b>	<b>\$75,812</b>	<b>\$194,812</b>	<b>\$193,564</b>	<b>-0.6%</b>
<b>IEPA Loan L175108</b>						
DEBT SERVICE- PRINCIPAL	510.71.7137.68305	\$0	\$0	\$919,412	\$936,953	1.9%
DEBT SERVICE- INTEREST	510.71.7137.68315	\$346,501	\$368,839	\$353,205	\$365,174	3.4%
<b>Total IEPA Loan L175108:</b>		<b>\$346,501</b>	<b>\$368,839</b>	<b>\$1,272,617</b>	<b>\$1,302,127</b>	<b>2.3%</b>
<b>IEPA Loan L175106</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DEBT SERVICE- PRINCIPAL	510.71.7142.68305		\$0		\$457,242	N/A
DEBT SERVICE- INTEREST	510.71.7142.68315		\$0		\$111,728	N/A
<b>Total IEPA Loan LI75106:</b>			<b>\$0</b>		<b>\$568,970</b>	<b>N/A</b>
<b>Total Utilities:</b>		<b>\$27,513,871</b>	<b>-\$5,311,198</b>	<b>\$67,579,380</b>	<b>\$10,620,744</b>	<b>-84.3%</b>
<b>Total Expenditures:</b>		<b>\$37,016,143</b>	<b>\$18,954,030</b>	<b>\$80,901,117</b>	<b>\$87,557,403</b>	<b>8.2%</b>

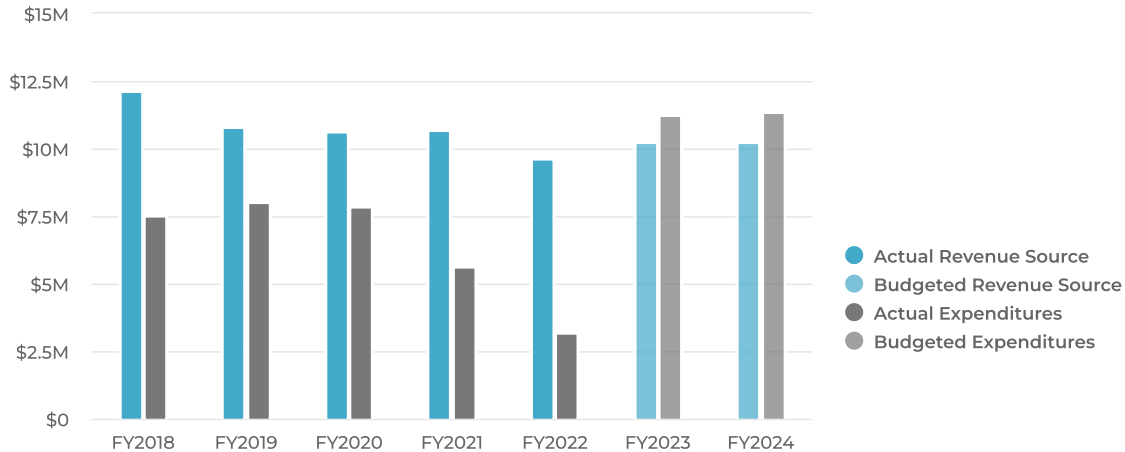


## Sewer Fund

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

City of Evanston is projecting \$10.26M of revenue in FY2024, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to increase by 1.4% or \$154.3K to \$11.41M in FY2024.



### Accomplishments in 2023

- Completed the annual sewer cured-in-place pipe rehabilitation project.
- Completed the annual sewer system drainage structure and manhole lining project.
- Sewer improvements performed as part of the City's annual water main and street resurfacing projects.
- Relief sewer extensions as part of the City's alley improvement project.
- Stormwater Master Plan finalized.

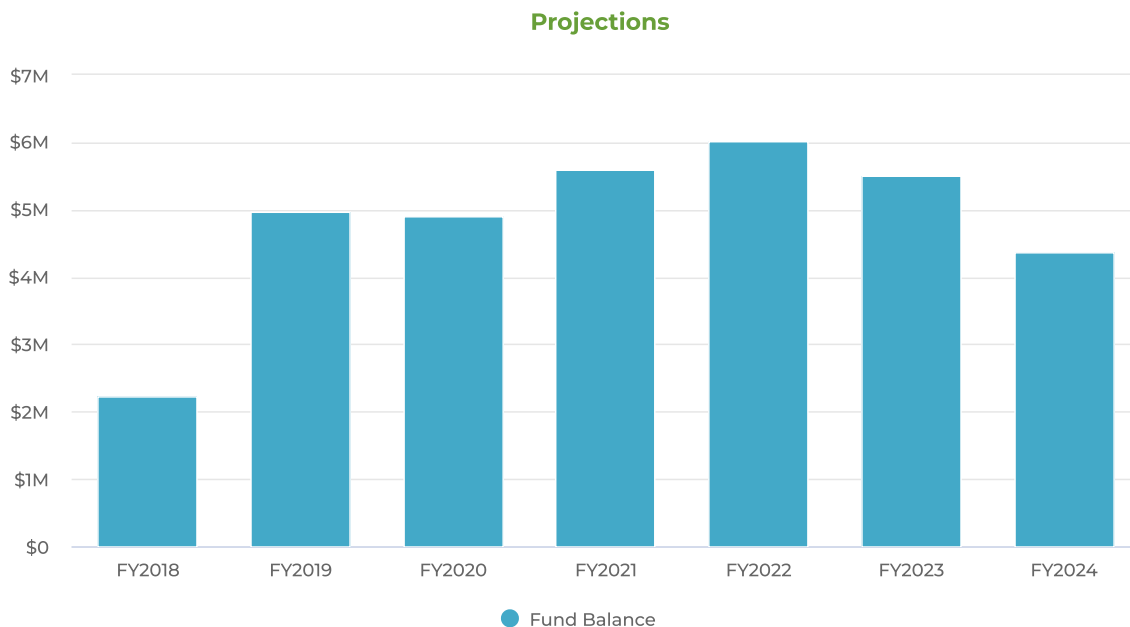
## Upcoming Initiatives

- 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.
- Continue to work with contractors to develop a sound approach for the sewer rehabilitation in the alley south of Davis Street at Benson Avenue.

## Performance Measures

Measure	Type of Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Projected
Activity: Sewer Fund					
Number of customer complaints about sewer service (sewer, odor complaint, basement flooding, broken sewer, poor drainage, street/alley flooding)	Input	280	257	570	369
Days lost from work due to illness or injury	Input	60	111	45	72
Activity: Sewer Main Maintenance					
Miles of Sewer Main Rehabilitation (Lining)	Output	2.7	3	1	2
Miles of Sewer Main Cleaned (Hydroflush)	Output	18	38	50	35
Miles of Sewer Main Televised	Output	14	16	23	18

## Fund Balance



## Revenues by Source

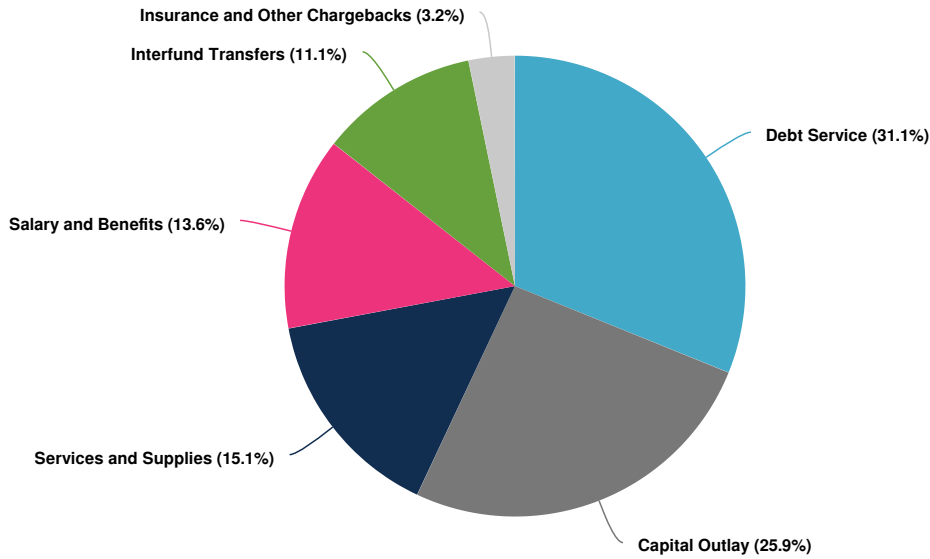
Revenue to the sewer fund is from charges for services, which are paid by Evanston property owners through their water bill.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$10,373,597	\$9,638,057	\$10,240,424	\$10,229,424	-0.1%
Other Revenue	\$16,811	\$27,443	\$1,000	\$1,000	0%
Interest Income	\$4,547	\$20,366	\$25,000	\$25,000	0%
Interfund Transfers	\$332,637				N/A
<b>Total Revenue Source:</b>	<b>\$10,727,592</b>	<b>\$9,685,866</b>	<b>\$10,266,424</b>	<b>\$10,255,424</b>	<b>-0.1%</b>

## Expenditures by Expense Type

The Sewer Fund supports 12.5 FTE employees. More detail on Capital Outlay expenses can be found in the Capital Improvements section.

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$1,077,577	\$961,174	\$1,386,579	\$1,546,276	11.5%
Services and Supplies	\$345,852	\$507,321	\$1,750,300	\$1,718,600	-1.8%
Miscellaneous	\$0	\$54,697	\$1,500	\$0	-100%



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Capital Outlay	\$262,046	-\$40,919	\$3,050,700	\$2,950,000	-3.3%
Interfund Transfers	\$1,036,558	\$871,164	\$883,858	\$1,271,321	43.8%
Insurance and Other Chargebacks	\$332,256	\$352,190	\$369,800	\$369,800	0%
Debt Service	\$2,626,816	\$513,142	\$3,809,232	\$3,550,270	-6.8%
<b>Total Expense Objects:</b>	<b>\$5,681,106</b>	<b>\$3,218,769</b>	<b>\$11,251,969</b>	<b>\$11,406,267</b>	<b>1.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Recycling And Environmental Main</b>						
STORM WATER DETENTION REVENUE	515.40.4310.53593	\$23,250	\$24,000			N/A
MISCELLANEOUS REVENUE	515.40.4310.56045	\$0				N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$23,250</b>	<b>\$24,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Sewer Maintenance</b>						
STORM WATER DETENTION REVENUE	515.40.4530.53593	\$0	\$0	\$22,200	\$22,200	0%
SEWER SERVICE CHARGE	515.40.4530.53595	\$10,281,974	\$9,531,758	\$9,832,830	\$9,832,830	0%
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596	\$0	\$0	\$274,394	\$274,394	0%
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	\$68,373	\$82,298	\$111,000	\$100,000	-9.9%
MISCELLANEOUS REVENUE	515.40.4530.56045	\$0	\$0	\$1,000	\$1,000	0%
BOND PREMIUM	515.40.4530.56061	\$12,760	\$12,760			N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	515.40.4530.56585	-\$10,632				N/A
INVESTMENT INCOME	515.40.4530.56501	\$4,547	\$20,366	\$25,000	\$25,000	0%
<b>Total Sewer Maintenance:</b>		<b>\$10,357,022</b>	<b>\$9,647,182</b>	<b>\$10,266,424</b>	<b>\$10,255,424</b>	<b>-0.1%</b>
<b>Sewer Improvements</b>						
FROM WEST EVANSTON TIF	515.40.4535.57007	\$332,637				N/A
<b>Total Sewer Improvements:</b>		<b>\$332,637</b>				<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$10,712,909</b>	<b>\$9,671,182</b>	<b>\$10,266,424</b>	<b>\$10,255,424</b>	<b>-0.1%</b>
<b>Utilities</b>						
<b>2018C Bonds</b>						
BOND PREMIUM	515.71.5603.56061	\$14,683	\$14,683			N/A
<b>Total 2018C Bonds:</b>		<b>\$14,683</b>	<b>\$14,683</b>			<b>N/A</b>
<b>Total Utilities:</b>		<b>\$14,683</b>	<b>\$14,683</b>			<b>N/A</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Revenue:</b>		<b>\$10,727,592</b>	<b>\$9,685,866</b>	<b>\$10,266,424</b>	<b>\$10,255,424</b>	<b>-0.1%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Sewer Maintenance</b>						
ESTIMATED WAGES/BENEFITS	515.40.4530.61001	\$0		\$56,511		N/A
REGULAR PAY	515.40.4530.61010	\$964,333	\$906,729	\$974,550	\$1,130,186	16%
JOB TRAINING PROGRAM	515.40.4530.61072	\$2,160	\$0	\$40,000	\$40,000	0%
OVERTIME PAY	515.40.4530.61110	\$22,674	\$37,808	\$30,000	\$30,000	0%
TERMINATION PAYOUTS	515.40.4530.61415	\$15,186	\$1,094			N/A
ANNUAL SICK LEAVE PAYOUT	515.40.4530.61420	\$916	\$3,855			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	515.40.4530.61430	\$5,395	\$0			N/A
HEALTH INSURANCE	515.40.4530.61510	\$171,591	\$162,966	\$174,739	\$222,920	27.6%
VISION INSURANCE	515.40.4530.61513	\$182	\$342	\$357	\$352	-1.4%
LIFE INSURANCE	515.40.4530.61615	\$676	\$666	\$621	\$476	-23.3%
SHOE ALLOWANCE	515.40.4530.61630	\$3,080	\$3,075	\$2,775	\$2,780	0.2%
IMRF	515.40.4530.61710	\$84,023	\$45,014	\$32,259	\$32,889	2%
SOCIAL SECURITY	515.40.4530.61725	\$62,109	\$58,221	\$60,595	\$70,244	15.9%
MEDICARE	515.40.4530.61730	\$14,525	\$13,616	\$14,172	\$16,428	15.9%
SEASONAL EMPLOYEES	515.40.4530.61060	\$0	\$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	\$1,507	\$11,216	\$5,350	\$10,000	86.9%
TRAINING & TRAVEL	515.40.4530.62295	\$350	\$0	\$2,500	\$2,500	0%
POSTAGE	515.40.4530.62315	\$15,000	\$13,750	\$25,000	\$25,000	0%
IT COMPUTER SOFTWARE	515.40.4530.62340	\$7,130	\$4,423	\$7,000	\$7,000	0%
MEMBERSHIP DUES	515.40.4530.62360	\$2,475	\$370	\$350	\$500	42.9%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	515.40.4530.62415	\$40,000	\$41,413	\$45,000	\$50,000	11.1%
WTR/SWR BILL PRINT AND MAIL CO	515.40.4530.62455	\$5,860	\$7,000	\$7,000	\$7,000	0%
SEWER MAINTENANCE CONTRACTS	515.40.4530.62461	\$46,911	\$117,125	\$550,000	\$550,000	0%
BANK SERVICE CHARGES	515.40.4530.62705	\$1,838	\$4,913	\$15,000	\$15,000	0%
TELECOMMUNICATIONS - WIRELESS	515.40.4530.64540	\$4,548	\$1,883			N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
CHEMICALS/ SALT	515.40.4530.65015	\$4,854	\$2,084	\$3,200	\$3,200	0%
CLOTHING	515.40.4530.65020	\$1,093	\$587	\$1,000	\$1,000	0%
JANITORIAL SUPPLIES	515.40.4530.65040	\$0	\$0	\$400	\$400	0%
MATERIALS - STREETS DIVISION	515.40.4530.65051	\$17,822	\$17,024	\$18,000	\$28,000	55.6%
MATER. TO MAINT. IMP.	515.40.4530.65055	\$37,038	\$4,190	\$53,000	\$53,000	0%
OFFICE/OTHER EQT MTN MATL	515.40.4530.65070	\$7,717	\$6,796	\$7,000	\$7,000	0%
MERCHANDISE FOR RESALE	515.40.4530.65080	\$0	\$0	\$1,000	\$1,000	0%
MINOR EQUIPMENT & TOOLS	515.40.4530.65085	\$1,612	\$3,252	\$3,300	\$3,300	0%
SAFETY EQUIPMENT	515.40.4530.65090	\$3,218	\$7,833	\$8,000	\$8,000	0%
UNREALIZED LOSS ON INVESTMENTS	515.40.4530.68015	\$0	\$54,697			N/A
AUTOMOTIVE EQUIPMENT	515.40.4530.65550	\$13,489	\$0	\$445,700	\$830,000	86.2%
RENTAL OF AUTO-FLEET MAINTENANCE	515.40.4530.62305	\$260,004	\$260,000	\$260,000	\$338,000	30%
<b>Total Sewer Maintenance:</b>		<b>\$1,819,316</b>	<b>\$1,791,943</b>	<b>\$2,859,579</b>	<b>\$3,501,376</b>	<b>22.4%</b>
<b>Sewer Other Operations</b>						
STUDIES	515.40.4531.62180	\$264,389	\$172,934	\$125,000	\$125,000	0%
OTHER EQMT MAINTENANCE	515.40.4531.62245	\$0		\$25,000		N/A
IT COMPUTER SOFTWARE	515.40.4531.62340	\$0	\$0	\$21,500		N/A
MEMBERSHIP DUES	515.40.4531.62360	\$0	\$1,921	\$5,000	\$5,000	0%
NPDES FEES - SEWER	515.40.4531.62421	\$21,000	\$21,010	\$21,000	\$21,000	0%
SEWER MAINTENANCE CONTRACTS	515.40.4531.62461	\$18,470	\$19,180	\$25,000	\$25,000	0%
MATER. TO MAINT. IMP.	515.40.4531.65055	\$0		\$5,000		N/A
PUBLIC EDUCATION	515.40.4531.62696	\$0		\$1,500		N/A
<b>Total Sewer Other Operations:</b>		<b>\$303,860</b>	<b>\$215,045</b>	<b>\$229,000</b>	<b>\$176,000</b>	<b>-23.1%</b>
<b>Sewer Interfund Transfers</b>						
TRANSFER TO DEBT SERVICE	515.40.4532.66026	\$265,212	\$274,394	\$283,858	\$293,321	3.3%
TRANSFER TO GENERAL FUND	515.40.4532.66131	\$330,168	\$336,770	\$340,000	\$640,000	88.2%
TRANSFER TO INSURANCE	515.40.4532.66130	\$332,256	\$352,190	\$369,800	\$369,800	0%
<b>Total Sewer Interfund Transfers:</b>		<b>\$927,636</b>	<b>\$963,354</b>	<b>\$993,658</b>	<b>\$1,303,121</b>	<b>31.1%</b>
<b>Sewer Capital</b>						
IT COMPUTER HARDWARE	515.40.4533.65555	\$0	\$45	\$5,500	\$5,500	0%
FURNITURE & FIXTURES	515.40.4533.65625	\$76,776	\$0	\$50,000	\$50,000	0%
<b>Total Sewer Capital:</b>		<b>\$76,776</b>	<b>\$45</b>	<b>\$55,500</b>	<b>\$55,500</b>	<b>0%</b>
<b>Sewer Improvements</b>						
SEWER MAINTENANCE CONTRACTS	515.40.4535.62461	-\$156,980	\$48,371	\$750,000	\$750,000	0%
OTHER IMPROVEMENTS	515.40.4535.65515	\$171,782	-\$40,919	\$2,555,000	\$2,070,000	-19%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TRANSFERS TO OTHER FUNDS	515.40.4535.66020	\$181,174				N/A
<b>Total Sewer Improvements:</b>		<b>\$195,976</b>	<b>\$7,452</b>	<b>\$3,305,000</b>	<b>\$2,820,000</b>	<b>-14.7%</b>
<b>Total Public Works Agency:</b>		<b>\$3,323,563</b>	<b>\$2,977,840</b>	<b>\$7,442,737</b>	<b>\$7,855,997</b>	<b>5.6%</b>
<b>Utilities</b>						
<b>2018C Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5603.68305	\$0	\$0	\$126,085	\$132,009	4.7%
DEBT SERVICE- INTEREST	515.71.5603.68315	\$52,600	\$43,155	\$38,020	\$31,716	-16.6%
<b>Total 2018C Bonds:</b>		<b>\$52,600</b>	<b>\$43,155</b>	<b>\$164,105</b>	<b>\$163,725</b>	<b>-0.2%</b>
<b>2019B Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5606.68305	\$0	\$0	\$35,197	\$36,762	4.4%
DEBT SERVICE- INTEREST	515.71.5606.68315	\$48,362	\$46,910	\$45,248	\$43,488	-3.9%
<b>Total 2019B Bonds:</b>		<b>\$48,362</b>	<b>\$46,910</b>	<b>\$80,445</b>	<b>\$80,250</b>	<b>-0.2%</b>
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5607.68305	\$0	\$0	\$40,000	\$45,000	12.5%
DEBT SERVICE- INTEREST	515.71.5607.68315	\$38,679	\$45,862	\$36,150	\$34,150	-5.5%
<b>Total 2020A Bonds:</b>		<b>\$38,679</b>	<b>\$45,862</b>	<b>\$76,150</b>	<b>\$79,150</b>	<b>3.9%</b>
<b>2020B Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5608.68305	\$0	\$0	\$34,689	\$35,820	3.3%
DEBT SERVICE- INTEREST	515.71.5608.68315	\$13,372	\$7,962	\$14,874	\$13,748	-7.6%
<b>Total 2020B Bonds:</b>		<b>\$13,372</b>	<b>\$7,962</b>	<b>\$49,563</b>	<b>\$49,568</b>	<b>0%</b>
<b>Sewer Maintenance</b>						
OPEB EXPENSES	515.71.7400.61447	\$8,211	-\$15,831			N/A
IMRF	515.71.7400.61710	-\$277,485	-\$256,381			N/A
<b>Total Sewer Maintenance:</b>		<b>-\$269,274</b>	<b>-\$272,212</b>			<b>N/A</b>
<b>IEPA (L 174775)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7477.68305	\$0	\$0	\$63,887	\$65,126	1.9%
DEBT SERVICE- INTEREST	515.71.7477.68315	\$18,430	\$17,386	\$16,170	\$14,931	-7.7%
<b>Total IEPA (L 174775):</b>		<b>\$18,430</b>	<b>\$17,386</b>	<b>\$80,057</b>	<b>\$80,057</b>	<b>0%</b>
<b>IEPA (L 17-5240)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7478.68305	\$0	\$0	\$10,719	\$10,934	2%
DEBT SERVICE- INTEREST	515.71.7478.68315	\$3,317	\$3,109	\$2,951	\$2,736	-7.3%
<b>Total IEPA (L 17-5240):</b>		<b>\$3,317</b>	<b>\$3,109</b>	<b>\$13,670</b>	<b>\$13,670</b>	<b>0%</b>
<b>IEPA (L17-5242)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7479.68305	\$0	\$0	\$30,455	\$31,024	1.9%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
DEBT SERVICE- INTEREST	515.71.7479.68315	\$9,324	\$8,770	\$8,467	\$7,898	-6.7%
<b>Total IEPA (L17-5242):</b>		<b>\$9,324</b>	<b>\$8,770</b>	<b>\$38,922</b>	<b>\$38,922</b>	<b>0%</b>
<b>IEPA Loan L175387</b>						
DEBT SERVICE- PRINCIPAL	515.71.7481.68305	\$0	\$0	\$16,520	\$16,812	1.8%
DEBT SERVICE- INTEREST	515.71.7481.68315	\$5,618	\$5,335	\$5,060	\$4,768	-5.8%
<b>Total IEPA Loan L175387:</b>		<b>\$5,618</b>	<b>\$5,335</b>	<b>\$21,580</b>	<b>\$21,580</b>	<b>0%</b>
<b>IEPA 174430 Ds</b>						
DEBT SERVICE- PRINCIPAL	515.71.7598.68305	\$0	\$0	\$142,708	\$146,002	2.3%
DEBT SERVICE- INTEREST	515.71.7598.68315	\$45,256	\$42,091	\$39,672	\$36,378	-8.3%
<b>Total IEPA 174430 Ds:</b>		<b>\$45,256</b>	<b>\$42,091</b>	<b>\$182,380</b>	<b>\$182,380</b>	<b>0%</b>
<b>IEPA Ph 6A Ds (L170891)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7600.68305	\$1,042,138				N/A
DEBT SERVICE- INTEREST	515.71.7600.68315	\$3,871				N/A
<b>Total IEPA Ph 6A Ds (L170891):</b>		<b>\$1,046,009</b>				<b>N/A</b>
<b>IEPA 8A Ds (L170893)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7605.68305	\$762,924				N/A
DEBT SERVICE- INTEREST	515.71.7605.68315	\$9,590				N/A
<b>Total IEPA 8A Ds (L170893):</b>		<b>\$772,514</b>				<b>N/A</b>
<b>IEPA 7H Ds (L171192)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7610.68305	\$207,509				N/A
DEBT SERVICE- INTEREST	515.71.7610.68315	\$3,047				N/A
<b>Total IEPA 7H Ds (L171192):</b>		<b>\$210,556</b>				<b>N/A</b>
<b>IEPA 10B Ds (L171452)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7616.68305	\$0	\$0	\$402,303	\$412,423	2.5%
DEBT SERVICE- INTEREST	515.71.7616.68315	\$55,587	\$45,877	\$39,275	\$29,155	-25.8%
<b>Total IEPA 10B Ds (L171452):</b>		<b>\$55,587</b>	<b>\$45,877</b>	<b>\$441,578</b>	<b>\$441,578</b>	<b>0%</b>
<b>IEPA S82B-1 Ds(L172471)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7617.68305	\$0	\$0	\$640,612	\$656,728	2.5%
DEBT SERVICE- INTEREST	515.71.7617.68315	\$107,473	\$92,043	\$80,229	\$64,114	-20.1%
<b>Total IEPA S82B-1 Ds(L172471):</b>		<b>\$107,473</b>	<b>\$92,043</b>	<b>\$720,841</b>	<b>\$720,842</b>	<b>0%</b>
<b>IEPA S82B-2 Ds (L172736)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7618.68305	\$0	\$0	\$384,468	\$394,140	2.5%
DEBT SERVICE- INTEREST	515.71.7618.68315	\$71,052	\$61,820	\$53,558	\$43,886	-18.1%
<b>Total IEPA S82B-2 Ds (L172736):</b>		<b>\$71,052</b>	<b>\$61,820</b>	<b>\$438,026</b>	<b>\$438,026</b>	<b>0%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>IEPA 6C Ds (L171129)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7620.68305	\$0	\$0	\$323,073		N/A
DEBT SERVICE- INTEREST	515.71.7620.68315	\$19,803	\$11,461	\$6,496		N/A
<b>Total IEPA 6C Ds (L171129):</b>		<b>\$19,803</b>	<b>\$11,461</b>	<b>\$329,569</b>		<b>N/A</b>
<b>IEPA Ph 8B Ds (L171193)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7621.68305	\$0	\$0	\$245,827	\$252,186	2.6%
DEBT SERVICE- INTEREST	515.71.7621.68315	\$21,218	\$15,118	\$11,230	\$4,871	-56.6%
<b>Total IEPA Ph 8B Ds (L171193):</b>		<b>\$21,218</b>	<b>\$15,118</b>	<b>\$257,057</b>	<b>\$257,057</b>	<b>0%</b>
<b>IEPA Ph 9A Ds (L170894)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7622.68305	\$0	\$0	\$316,915	\$325,112	2.6%
DEBT SERVICE- INTEREST	515.71.7622.68315	\$29,289	\$21,475	\$14,477	\$6,280	-56.6%
<b>Total IEPA Ph 9A Ds (L170894):</b>		<b>\$29,289</b>	<b>\$21,475</b>	<b>\$331,392</b>	<b>\$331,392</b>	<b>0%</b>
<b>lepa Ph 10A Ds (L170895)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7623.68305	\$0	\$0	\$551,305	\$565,564	2.6%
DEBT SERVICE- INTEREST	515.71.7623.68315	\$58,359	\$44,766	\$32,592	\$18,332	-43.8%
<b>Total lepa Ph 10A Ds (L170895):</b>		<b>\$58,359</b>	<b>\$44,766</b>	<b>\$583,897</b>	<b>\$583,896</b>	<b>0%</b>
<b>IEPA Loan L175241</b>						
DEBT SERVICE- PRINCIPAL	515.71.7141.68305		\$0		\$55,399	N/A
DEBT SERVICE- INTEREST	515.71.7141.68315		\$0		\$12,778	N/A
<b>Total IEPA Loan L175241:</b>			<b>\$0</b>		<b>\$68,177</b>	<b>N/A</b>
<b>Total Utilities:</b>		<b>\$2,357,542</b>	<b>\$240,929</b>	<b>\$3,809,232</b>	<b>\$3,550,270</b>	<b>-6.8%</b>
<b>Total Expenditures:</b>		<b>\$5,681,106</b>	<b>\$3,218,769</b>	<b>\$11,251,969</b>	<b>\$11,406,267</b>	<b>1.4%</b>



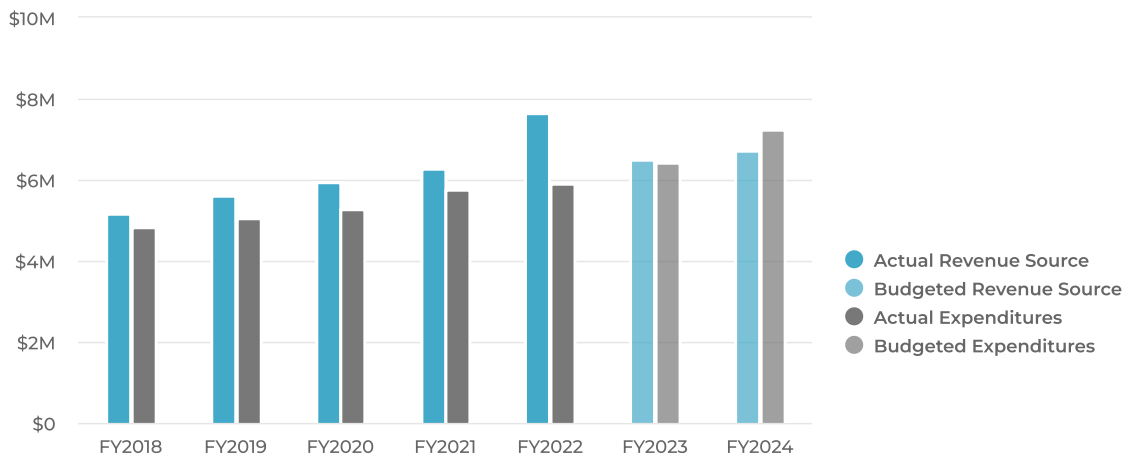
## Solid Waste Fund

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

City of Evanston is projecting \$6.75M of revenue in FY2024, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 12.8% or \$825.26K to \$7.27M in FY2024.



## Accomplishments in 2023

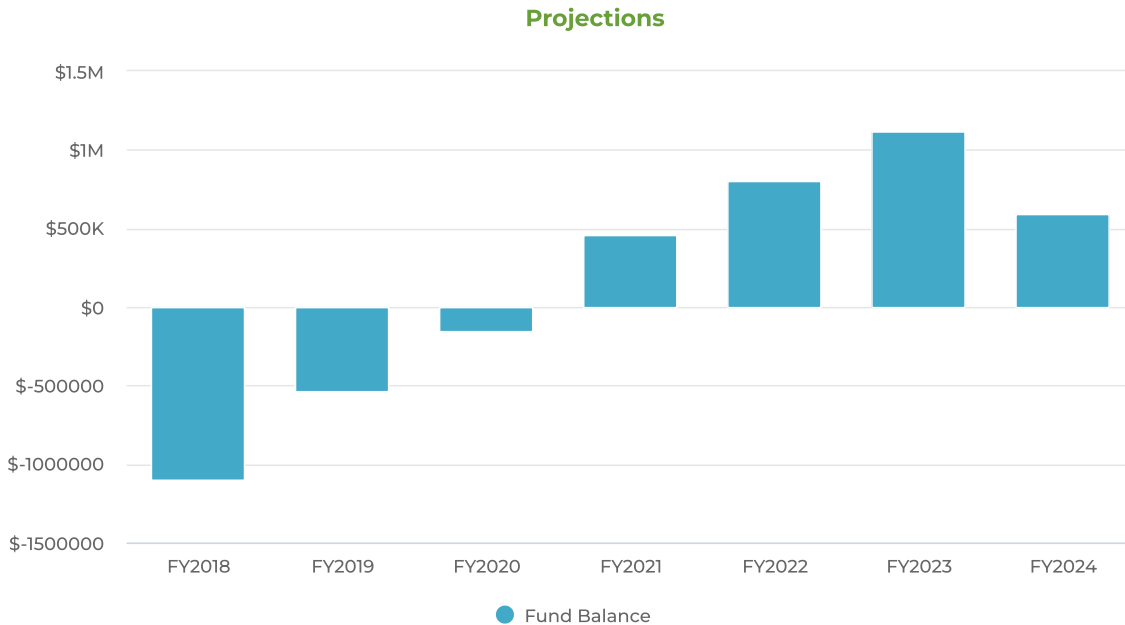
- Staff partnered with Commercial Franchise Hauler, Glass Packaging Institute, and Glass Recycler to set up a commercial glass recycling program for bars and restaurants in Evanston.
- Established a permanent free food scraps drop-off location for residents at Robert Crown
- Implemented Recycling Operation adjustment and digitizing routes with Rubicon Software
- Conducted a 250-house recycling cart tagging pilot in Wards 3, 5, and 7 utilizing Rubicon software
- Collected 19.62 tons of electronics and 13.95 tons of paper from at least 996 residents at the 2023 Recycling Event.
- Completed Consumer Recycling Education and Outreach (REO) Grant Program application for a funding request of \$742,500. Grant offered by Environmental Protection Agency (EPA), *application is still pending approval*

## Upcoming Initiatives

- Created templated RFP documents in preparation for the next round of franchise waste service bids in FY2025
- Conduct outreach with businesses on potential requirements for recycling services in Commercial Franchise
- Roll out improved special events waste containers for default City events
- Create new and improved recycling and compost education/outreach materials and start disseminating
- Deconstruction incentives; work with Community Development to synthesize manner to try and shift projects away from demolition to deconstruction
- Complete the initial draft of the Circularity Roadmap
- Finalize Food Waste Analysis and engage consulted individuals and organizations on policy options
- Start rollout of new waste container standard for municipal buildings
- Increase the number of food-scrap drop-off locations for residents

## Fund Balance

The fund has held a negative balance for many years, and is expected to maintain a positive fund balance in 2024. In FY2022, 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. Significant increases to salaries and benefits will require a draw on the fund balance, but the budget does include 7.5% rate increases to offset these increases.

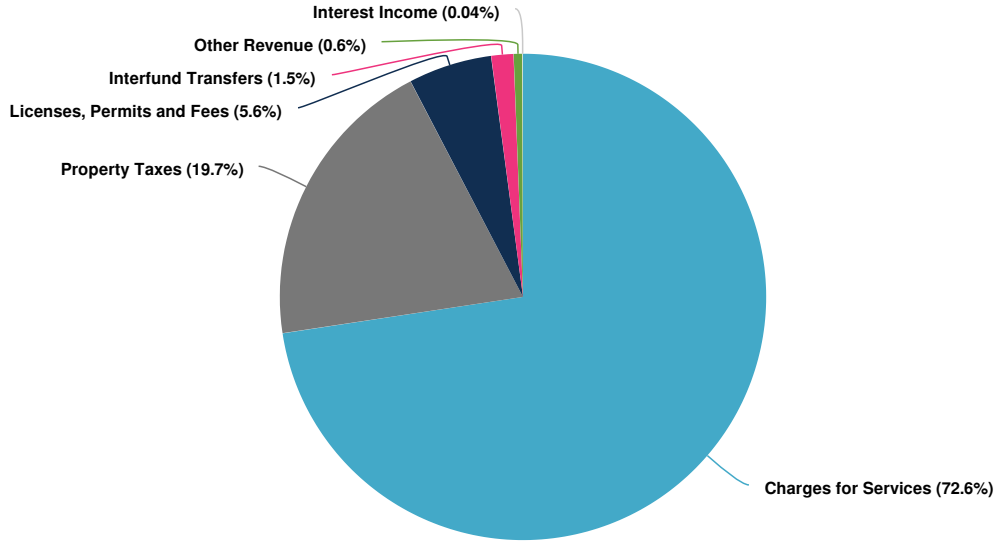




## Revenues by Source

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 2024 Revenues by Source

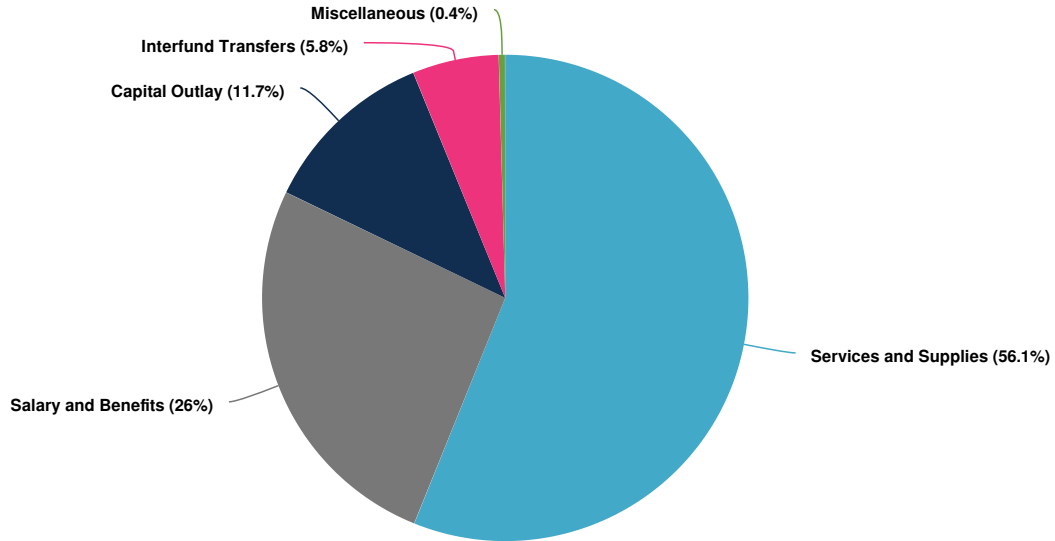


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Property Taxes	\$1,332,500	\$1,332,500	\$1,332,500	\$1,332,500	0%
Licenses, Permits and Fees	\$293,125	\$372,472	\$389,000	\$375,000	-3.6%
Charges for Services	\$4,541,846	\$4,768,347	\$4,669,000	\$4,902,674	5%
Other Revenue	\$133,952	\$182,922	\$122,000	\$38,000	-68.9%
Interest Income		\$20		\$3,000	N/A
Interfund Transfers	\$0	\$1,000,000		\$100,000	N/A
<b>Total Revenue Source:</b>	<b>\$6,301,423</b>	<b>\$7,656,261</b>	<b>\$6,512,500</b>	<b>\$6,751,174</b>	<b>3.7%</b>

# 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	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$1,593,692	\$1,279,821	\$1,651,410	\$1,893,717	14.7%
Services and Supplies	\$3,636,764	\$3,658,919	\$3,935,115	\$4,081,466	3.7%
Miscellaneous	\$8,506	\$11,387	\$15,000	\$30,000	100%
Capital Outlay	\$168,062	\$132,683	\$525,000	\$850,000	61.9%
Interfund Transfers	\$302,004	\$758,470	\$322,000	\$418,600	30%
Depreciation Expense	\$69,847	\$98,226			N/A
<b>Total Expense Objects:</b>	<b>\$5,778,875</b>	<b>\$5,939,506</b>	<b>\$6,448,525</b>	<b>\$7,273,783</b>	<b>12.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Public Works</b>						
YARD WASTE FEE	520.26.7695.56156	\$3,331	\$4,846			N/A
<b>Total Public Works:</b>		<b>\$3,331</b>	<b>\$4,846</b>			<b>N/A</b>
<b>Public Works Agency</b>						
<b>Recycling And Environmental Main</b>						
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	\$196,493	\$271,682	\$264,000	\$300,000	13.6%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$96,632	\$100,790	\$125,000	\$75,000	-40%
RESIDENTIAL REFUSE	520.40.4310.53605	\$3,641,213	\$3,397,523	\$3,495,000	\$3,676,466	5.2%
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	\$46,051	\$60,482	\$45,000	\$45,000	0%
APARTMENT REFUSE FEES	520.40.4310.53620	\$114,390	\$232,031	\$190,000	\$207,400	9.2%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	\$414,735	\$755,732	\$639,000	\$673,808	5.4%
YARD WASTE FEE	520.40.4310.56156	\$322,126	\$317,731	\$300,000	\$300,000	0%
WASTE TRANSFER STATION REVENUE	520.40.4310.53196	\$126,847	\$52,052	\$100,000		N/A
INCENTIVES PROGRAM	520.40.4310.53602	\$4,345	\$126,508	\$4,000		N/A
SALE OF SURPLUS PROPERTY	520.40.4310.56065		\$0		\$20,000	N/A
TRASH CART SALES	520.40.4310.56155	\$2,760	\$4,362	\$18,000	\$18,000	0%
INVESTMENT INCOME	520.40.4310.56501		\$20		\$3,000	N/A
TRANSFER FROM GENERAL FUND	520.40.4310.57005	\$0	\$1,000,000		\$100,000	N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$6,298,092</b>	<b>\$7,651,415</b>	<b>\$6,512,500</b>	<b>\$6,751,174</b>	<b>3.7%</b>
<b>Total Public Works Agency:</b>		<b>\$6,298,092</b>	<b>\$7,651,415</b>	<b>\$6,512,500</b>	<b>\$6,751,174</b>	<b>3.7%</b>
<b>Total Revenue:</b>		<b>\$6,301,423</b>	<b>\$7,656,261</b>	<b>\$6,512,500</b>	<b>\$6,751,174</b>	<b>3.7%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Public Works Agency</b>						

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Recycling And Environmental Main</b>						
ESTIMATED WAGES/BENEFITS	520.40.4310.61001	\$0		\$69,205		N/A
REGULAR PAY	520.40.4310.61010	\$1,097,272	\$934,661	\$1,213,117	\$1,438,707	18.6%
PERMANENT PART-TIME	520.40.4310.61050	\$2,029	\$344			N/A
JOB TRAINING AND INTERNSHIPS	520.40.4310.61070	\$9,996				N/A
OVERTIME PAY	520.40.4310.61110	\$94,685	\$87,287	\$65,000	\$100,000	53.8%
TERMINATION PAYOUTS	520.40.4310.61415	\$6,283	\$7,034			N/A
ANNUAL SICK LEAVE PAYOUT	520.40.4310.61420	\$858				N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	520.40.4310.61430	\$5,541	\$17,768			N/A
HEALTH INSURANCE	520.40.4310.61510	\$180,227	\$159,026	\$165,692	\$198,478	19.8%
VISION INSURANCE	520.40.4310.61513	\$577	\$556	\$540	\$685	26.9%
LIFE INSURANCE	520.40.4310.61615	\$698	\$721	\$712	\$493	-30.7%
AUTO ALLOWANCE	520.40.4310.61625	\$225				N/A
SHOE ALLOWANCE	520.40.4310.61630	\$3,533	\$4,214	\$4,094	\$3,976	-2.9%
IMRF	520.40.4310.61710	\$92,432	\$54,659	\$40,155	\$41,866	4.3%
SOCIAL SECURITY	520.40.4310.61725	\$71,512	\$74,468	\$75,244	\$88,593	17.7%
MEDICARE	520.40.4310.61730	\$16,789	\$17,416	\$17,650	\$20,919	18.5%
SEASONAL EMPLOYEES	520.40.4310.61060	\$60,529	\$52,348	\$110,000		N/A
TRAINING & TRAVEL	520.40.4310.62295	\$508	\$1,801	\$800	\$6,000	650%
COPY MACHINE CHARGES	520.40.4310.62380	\$0	\$0	\$1,326	\$1,326	0%
CONDOMINIUM REFUSE COLL	520.40.4310.62390	\$444,752	\$458,976	\$476,462	\$493,138	3.5%
SWANCC DISPOSAL FEES	520.40.4310.62405	\$710,546	\$658,746	\$735,000	\$985,725	34.1%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	520.40.4310.62415	\$1,678,396	\$1,721,376	\$1,791,947	\$1,791,947	0%
YARD WASTE REMOVAL CONTRACTUAL COSTS	520.40.4310.62417	\$691,441	\$711,291	\$743,130	\$743,130	0%
SERVICE AGREEMENTS/ CONTRACTS	520.40.4310.62509	\$3,244	\$35,168	\$15,000	\$44,000	193.3%
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	520.40.4310.62659	\$37,500		\$50,000		N/A
BANK SERVICE CHARGES	520.40.4310.62705	-\$12	\$1	\$1,000	\$200	-80%
TELECOMMUNICATIONS - WIRELESS	520.40.4310.64540	\$260	\$643		\$5,000	N/A
CHEMICALS/ SALT	520.40.4310.65015	\$0		\$200		N/A
CLOTHING	520.40.4310.65020	\$143	\$236	\$250		N/A
FOOD	520.40.4310.65025	\$1,119	\$765			N/A
MATER. TO MAINT. IMP.	520.40.4310.65055	\$2,475	\$1,951	\$2,000	\$2,200	10%
MINOR EQUIPMENT & TOOLS	520.40.4310.65085	\$2,304	\$7,865	\$5,000	\$5,500	10%
SAFETY EQUIPMENT	520.40.4310.65090	\$2,710	\$7,182	\$3,000	\$3,300	10%
IT COMPUTER HARDWARE	520.40.4310.65555	\$850	\$570			N/A
FITNESS INCENTIVE	520.40.4310.65141		\$300			N/A
OUTREACH	520.40.4310.67107	\$8,506	\$11,087	\$15,000	\$30,000	100%
AUTOMOTIVE EQUIPMENT	520.40.4310.65550	\$32,004	\$30,006	\$440,000	\$725,000	64.8%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FURNITURE & FIXTURES	520.40.4310.65625	\$136,058	\$102,677	\$85,000	\$125,000	47.1%
RENTAL OF AUTO-FLEET MAINTENANCE	520.40.4310.62305	\$302,004	\$302,000	\$322,000	\$418,600	30%
TRANSFER TO CAPITAL IMPROVEMENT FUND	520.40.4310.66156	\$0	\$456,470			N/A
DEPRECIATION EXPENSE	520.40.4310.68010	\$69,847	\$98,226			N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$5,767,839</b>	<b>\$6,017,839</b>	<b>\$6,448,525</b>	<b>\$7,273,783</b>	<b>12.8%</b>
<b>Residential Recycling Col</b>						
OPEB EXPENSES	520.40.7690.61447	\$11,036	-\$78,333			N/A
<b>Total Residential Recycling Col:</b>		<b>\$11,036</b>	<b>-\$78,333</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$5,778,875</b>	<b>\$5,939,506</b>	<b>\$6,448,525</b>	<b>\$7,273,783</b>	<b>12.8%</b>
<b>Total Expenditures:</b>		<b>\$5,778,875</b>	<b>\$5,939,506</b>	<b>\$6,448,525</b>	<b>\$7,273,783</b>	<b>12.8%</b>



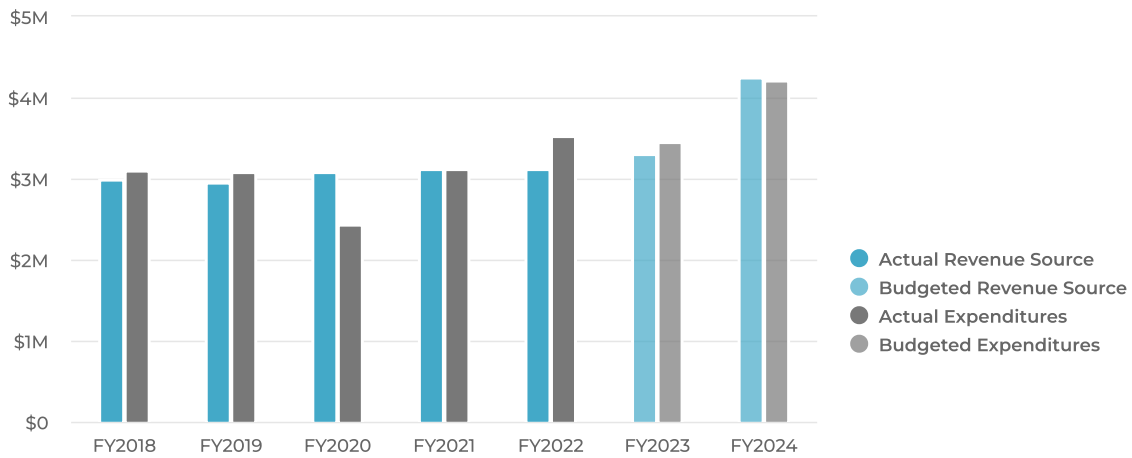
## Fleet Maintenance Fund

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.

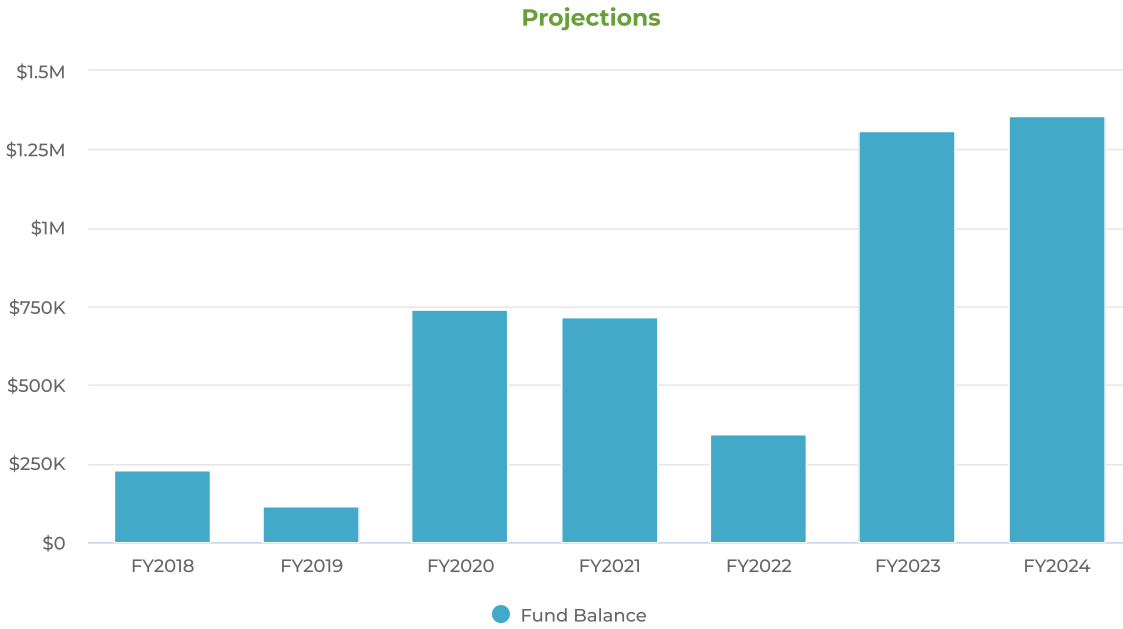
### Summary

City of Evanston is projecting \$4.26M of revenue in FY2024, which represents a 28.6% increase over the prior year. Budgeted expenditures are projected to increase by 21.7% or \$751.14K to \$4.21M in FY2024.



## Fund Balance

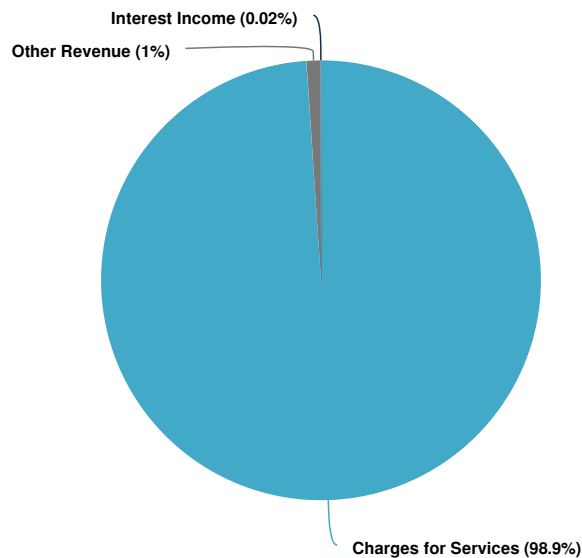
Expenses in the City's Fleet Fund are exceeding budget in FY 2023 and a negative fund balance is expected at the end of the year. As this fund is supported through transfers from other funds, the City will need to correct this deficit at year-end with a transfer from the General Fund.



## Revenues by Source

Fleet maintenance is funded solely through transfers from other City funds. These are classified as Charges for Services.

### Projected 2024 Revenues by Source

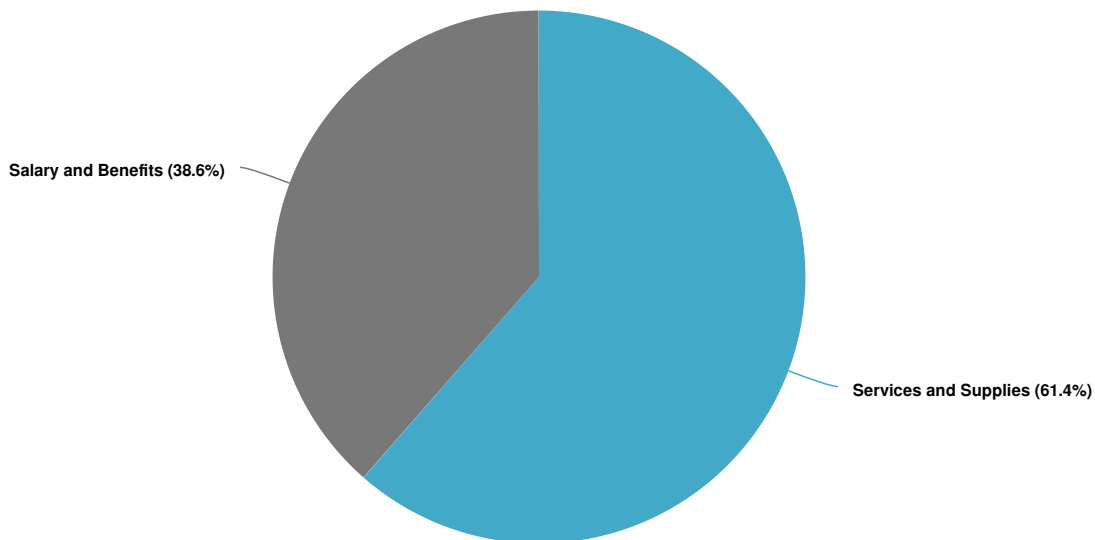


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$3,107,436	\$3,107,440	\$3,244,440	\$4,216,140	29.9%
Other Revenue	\$15,773	\$24,580	\$69,000	\$44,000	-36.2%
Interest Income	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$3,123,209</b>	<b>\$3,132,020</b>	<b>\$3,314,440</b>	<b>\$4,261,140</b>	<b>28.6%</b>

## Expenditures by Expense Type

The Fleet Maintenance Fund supports 12.0 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 2024 is largely due to the wage increases approved by the City Council in FY 2023.

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$1,170,209	\$1,223,634	\$1,417,422	\$1,624,232	14.6%
Services and Supplies	\$1,924,918	\$2,303,197	\$2,044,557	\$2,588,890	26.6%
Miscellaneous		\$900			N/A
Capital Outlay	\$22,859	\$0			N/A
Insurance and Other Chargebacks	\$18,168	\$900			N/A
<b>Total Expense Objects:</b>	<b>\$3,136,153</b>	<b>\$3,528,631</b>	<b>\$3,461,979</b>	<b>\$4,213,122</b>	<b>21.7%</b>



## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Other Revenue</b>						
FUEL REIMB - SCHOOL DIST 65/202	600.19.7705.56062	\$4,891				N/A
DAMAGE TO CITY VEHICLES	600.19.7710.56020	\$0		\$25,000		N/A
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	\$10,882	\$24,580	\$44,000	\$44,000	0%
<b>Total Other Revenue:</b>		<b>\$15,773</b>	<b>\$24,580</b>	<b>\$69,000</b>	<b>\$44,000</b>	<b>-36.2%</b>
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	600.19.7710.53750	\$2,199,996	\$2,200,000	\$2,317,000	\$3,012,100	30%
CHARGES TO PARKING FUND	600.19.7710.53755	\$159,996	\$160,000	\$160,000	\$208,000	30%
CHARGES TO WATER FUND	600.19.7710.53760	\$180,000	\$180,000	\$180,000	\$234,000	30%
CHARGES TO SEWER FUND	600.19.7710.53770	\$260,004	\$260,000	\$260,000	\$338,000	30%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	\$302,004	\$302,000	\$322,000	\$418,600	30%
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	\$5,436	\$5,440	\$5,440	\$5,440	0%
<b>Total Charges for Services:</b>		<b>\$3,107,436</b>	<b>\$3,107,440</b>	<b>\$3,244,440</b>	<b>\$4,216,140</b>	<b>29.9%</b>
<b>Interest Income</b>						
INVESTMENT INCOME	600.19.7710.56501	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Interest Income:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Administrative Services:</b>		<b>\$3,123,209</b>	<b>\$3,132,020</b>	<b>\$3,314,440</b>	<b>\$4,261,140</b>	<b>28.6%</b>
<b>Total Revenue:</b>		<b>\$3,123,209</b>	<b>\$3,132,020</b>	<b>\$3,314,440</b>	<b>\$4,261,140</b>	<b>28.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Administrative Services</b>						
<b>General Support</b>						
COPY MACHINE CHARGES	600.19.7705.62380	\$74				N/A

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
TELECOMMUNICATIONS - WIRELESS	600.19.7705.64540	\$1,749	\$2,107			N/A
<b>Total General Support:</b>		<b>\$1,823</b>	<b>\$2,107</b>			<b>N/A</b>
<b>Fleet Maintenance</b>						
ESTIMATED WAGES/BENEFITS	600.19.7710.61001	\$0		\$52,480		N/A
REGULAR PAY	600.19.7710.61010	\$818,478	\$863,577	\$988,343	\$1,223,505	23.8%
OVERTIME PAY	600.19.7710.61110	\$31,557	\$39,540	\$21,920	\$21,920	0%
TERMINATION PAYOUTS	600.19.7710.61415	\$0	\$17,118			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	600.19.7710.61430	\$8,050				N/A
HEALTH INSURANCE	600.19.7710.61510	\$173,756	\$188,040	\$242,622	\$245,487	1.2%
VISION INSURANCE	600.19.7710.61513	\$74	\$85	\$67	\$240	258.2%
LIFE INSURANCE	600.19.7710.61615	\$599	\$691	\$663	\$553	-16.7%
SHOE ALLOWANCE	600.19.7710.61630	\$2,633	\$2,488	\$2,788	\$3,088	10.8%
IMRF	600.19.7710.61710	\$71,288	\$43,607	\$32,715	\$35,604	8.8%
SOCIAL SECURITY	600.19.7710.61725	\$51,686	\$55,508	\$61,450	\$76,049	23.8%
MEDICARE	600.19.7710.61730	\$12,088	\$12,981	\$14,372	\$17,786	23.7%
OFFICE EQUIPMENT MAINT	600.19.7710.62235	\$72	\$8			N/A
AUTOMOTIVE EQMP MAINT	600.19.7710.62240	\$24,853	\$50,715	\$37,910	\$37,910	0%
OTHER EQMT MAINTENANCE	600.19.7710.62245	\$71,103	\$24,397			N/A
POSTAGE CHARGEBACKS	600.19.7710.62275	\$37	\$74	\$400	\$400	0%
TRAINING & TRAVEL	600.19.7710.62295	\$2,119	\$12,835	\$10,000	\$10,000	0%
IT COMPUTER SOFTWARE	600.19.7710.62340	\$2,995	\$8,293	\$5,395	\$5,395	0%
LAUNDRY/OTHER CLEANING	600.19.7710.62355	\$172	\$2,827	\$17,000	\$17,000	0%
MEMBERSHIP DUES	600.19.7710.62360	\$1,209	\$1,804	\$1,625	\$1,625	0%
RENTALS	600.19.7710.62375	\$1,000	\$108	\$1,000	\$1,000	0%
COPY MACHINE CHARGES	600.19.7710.62380	\$0	\$0	\$519	\$519	0%
TELECOMMUNICATIONS - WIRELESS	600.19.7710.64540	\$10,949	\$13,456	\$12,994	\$12,994	0%
CHEMICALS/ SALT	600.19.7710.65015	\$92	\$0	\$4,886	\$4,886	0%
CLOTHING	600.19.7710.65020	\$1,274	\$906	\$5,663	\$5,663	0%
FOOD	600.19.7710.65025	\$882	\$1,142	\$1,000	\$1,000	0%
PETROLEUM PRODUCTS	600.19.7710.65035	\$668,015	\$931,851	\$750,000	\$750,000	0%
JANITORIAL SUPPLIES	600.19.7710.65040	\$2,604	\$300	\$417		N/A
LICENSING/REGULATORY SUPP	600.19.7710.65045	\$6,161	\$2,736			N/A
BLDG MAINTENANCE MATERIAL	600.19.7710.65050	\$2,283	\$18,022			N/A
MATER. TO MAINT. AUTOS	600.19.7710.65060	\$1,048,371	\$1,072,038	\$1,155,250	\$1,700,000	47.2%
TIRES & TUBES	600.19.7710.65065	\$46,135	\$132,238			N/A
MINOR EQUIPMENT & TOOLS	600.19.7710.65085	\$19,018	\$16,585	\$29,000	\$29,000	0%
SAFETY EQUIPMENT	600.19.7710.65090	\$12,065	\$6,503	\$10,498	\$10,498	0%
OFFICE SUPPLIES	600.19.7710.65095	\$1,687	\$4,252	\$1,000	\$1,000	0%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
FITNESS INCENTIVE	600.19.7710.65141		\$900			N/A
AUTOMOTIVE EQUIPMENT	600.19.7710.65550	\$22,859	\$0			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	600.19.7710.66049	\$18,168	\$900			N/A
<b>Total Fleet Maintenance:</b>		<b>\$3,134,331</b>	<b>\$3,526,524</b>	<b>\$3,461,979</b>	<b>\$4,213,122</b>	<b>21.7%</b>
<b>Total Administrative Services:</b>		<b>\$3,136,153</b>	<b>\$3,528,631</b>	<b>\$3,461,979</b>	<b>\$4,213,122</b>	<b>21.7%</b>
<b>Total Expenditures:</b>		<b>\$3,136,153</b>	<b>\$3,528,631</b>	<b>\$3,461,979</b>	<b>\$4,213,122</b>	<b>21.7%</b>

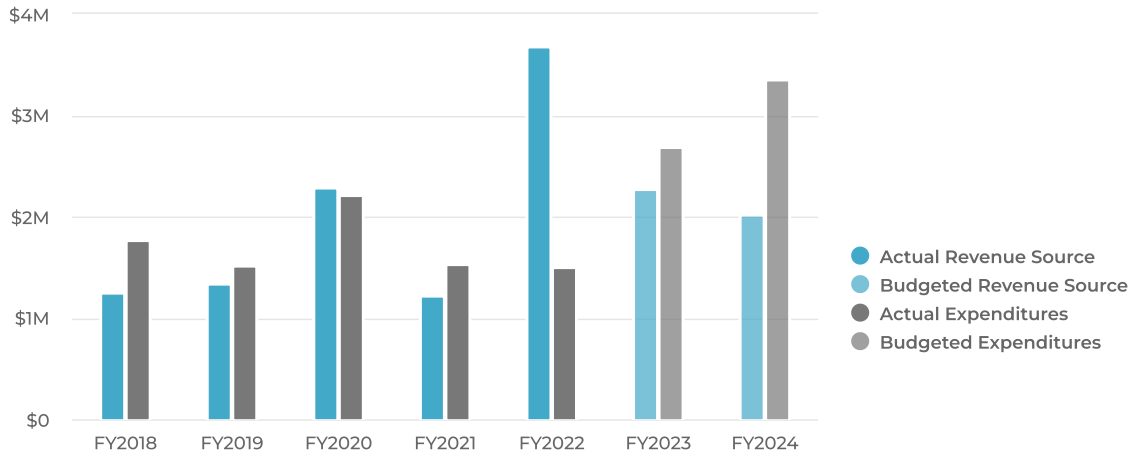


# Equipment Replacement

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.

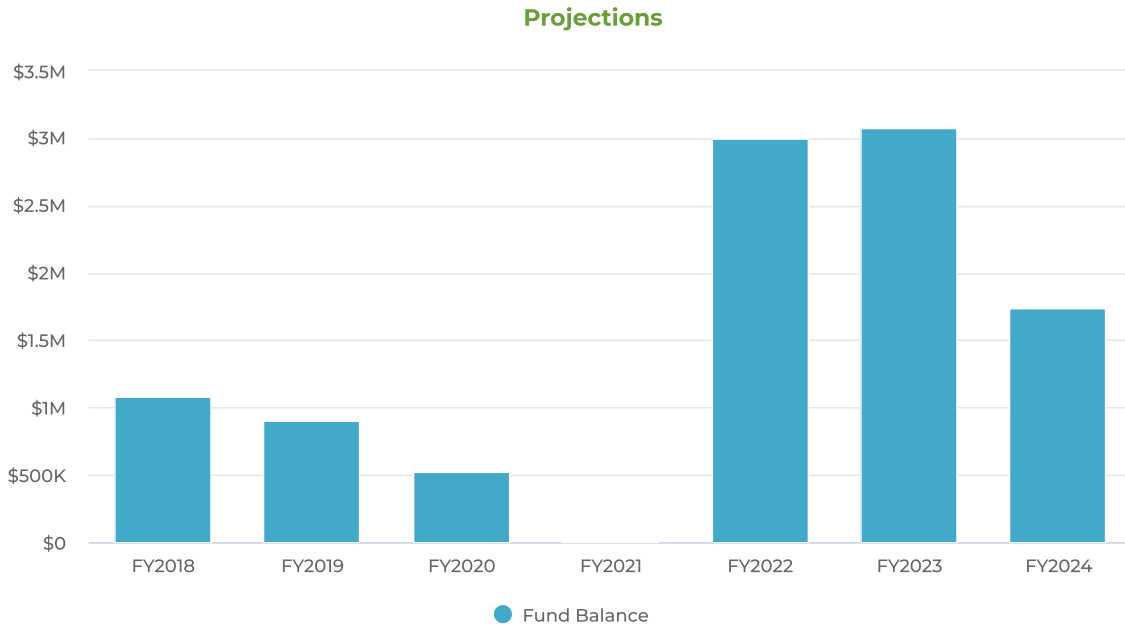
## Summary

City of Evanston is projecting \$2.03M of revenue in FY2024, which represents a 10.9% decrease over the prior year. Budgeted expenditures are projected to increase by 24.6% or \$665.17K to \$3.37M in FY2024.



# Fund Balance

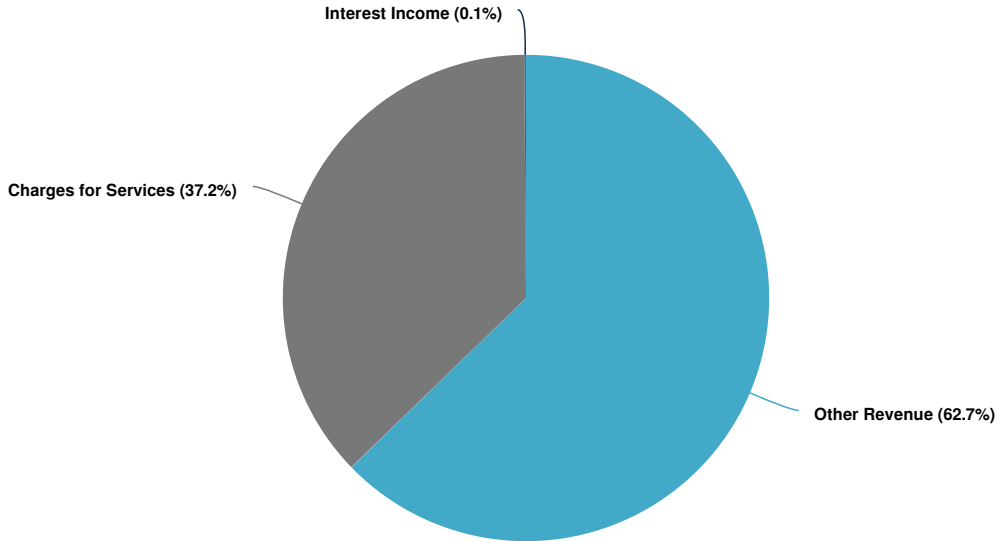
The fund balance in the Equipment Replacement Fund is budgeted to be substantially spent down in 2024. The City has prepaid for several vehicles and that prepayment is recognized in the fund balance but will be reduced when the vehicle is received.



## 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. While ARPA funding is not available in 2024, the City has generated nearly \$1.25 million in investment income from the ARPA cash balance. The FY 2024 budget proposes to use this income to cover the General Fund portion for at least one more year.

### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$224,868	\$239,184	\$754,885	\$754,885	0%
Other Revenue	\$157,294	\$1,042,068	\$1,525,000	\$1,275,000	-16.4%
Interest Income	\$200	\$906		\$2,000	N/A
Interfund Transfers	\$850,000	\$2,400,000			N/A
<b>Total Revenue Source:</b>	<b>\$1,232,362</b>	<b>\$3,682,159</b>	<b>\$2,279,885</b>	<b>\$2,031,885</b>	<b>-10.9%</b>

## Expenditures by Expense Type

The only budgeted expense in the Equipment Replacement Fund is the purchase of vehicles. The FY 2024 budget includes \$2 million for the purchase of new vehicles plus \$1.4 million in carry over funds for vehicles that have already been purchased or are planned for purchase in 2023 but are not yet received.

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					

Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Services and Supplies	\$101	\$18			N/A
Capital Outlay	\$1,367	\$0	\$2,700,000	\$3,365,167	24.6%
Debt Service	\$20,379	\$8,188	\$0	\$0	0%
Depreciation Expense	\$1,525,498	\$1,506,351			N/A
<b>Total Expense Objects:</b>	<b>\$1,547,346</b>	<b>\$1,514,557</b>	<b>\$2,700,000</b>	<b>\$3,365,167</b>	<b>24.6%</b>

### Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Administrative Services</b>						
CHARGES TO GENERAL FUND	601.19.7780.53750	\$219,984	\$234,299	\$750,000	\$750,000	0%
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	\$4,884	\$4,885	\$4,885	\$4,885	0%
AMERICAN RESCUE PLAN FUNDS	601.19.7780.55480	\$0	\$0	\$1,500,000	\$1,250,000	-16.7%
DONATIONS	601.19.7780.56011	\$0	\$877,905			N/A
SALE OF SURPLUS PROPERTY	601.19.7780.56065	\$157,294	\$164,163	\$25,000	\$25,000	0%
INVESTMENT INCOME	601.19.7780.56501	\$200	\$906		\$2,000	N/A
TRANSFER FROM GENERAL FUND	601.19.7780.57005		\$800,000			N/A
TRANSFER FROM OTHER FUNDS	601.19.7780.57057	\$850,000				N/A
TRANSFER FROM ARPA FUND	601.19.7780.57170		\$1,600,000			N/A
<b>Total Administrative Services:</b>		<b>\$1,232,362</b>	<b>\$3,682,159</b>	<b>\$2,279,885</b>	<b>\$2,031,885</b>	<b>-10.9%</b>
<b>Total Revenue:</b>		<b>\$1,232,362</b>	<b>\$3,682,159</b>	<b>\$2,279,885</b>	<b>\$2,031,885</b>	<b>-10.9%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Administrative Services</b>						
BANK SERVICE CHARGES	601.19.7780.62705	\$101	\$18			N/A
AUTOMOTIVE EQUIPMENT	601.19.7780.65550	\$1,367	\$0	\$2,700,000	\$3,365,167	24.6%
DEBT SERVICE-INTEREST	601.19.7780.68315	\$20,379				N/A
<b>Total Administrative Services:</b>		<b>\$21,848</b>	<b>\$18</b>	<b>\$2,700,000</b>	<b>\$3,365,167</b>	<b>24.6%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Public Works</b>						
DEPRECIATION EXPENSE	601.26.7780.68010	\$1,525,498	\$1,506,351			N/A
<b>Total Public Works:</b>		<b>\$1,525,498</b>	<b>\$1,506,351</b>			<b>N/A</b>
<b>Non-Departmental</b>						
DEBT SERVICE-INTEREST	601.99.5607.68315	\$0	\$8,188			N/A
<b>Total Non-Departmental:</b>		<b>\$0</b>	<b>\$8,188</b>			<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$1,547,346</b>	<b>\$1,514,557</b>	<b>\$2,700,000</b>	<b>\$3,365,167</b>	<b>24.6%</b>



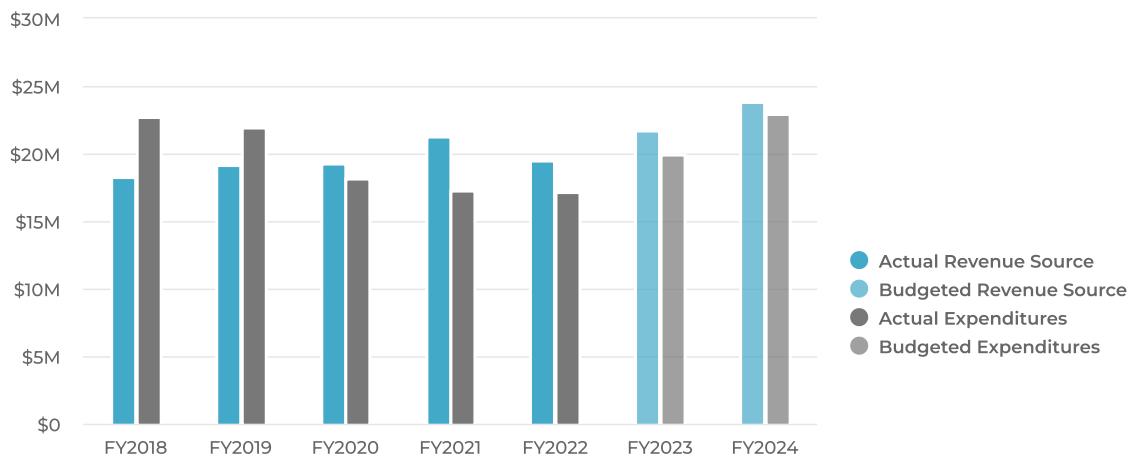


## Insurance Fund

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.

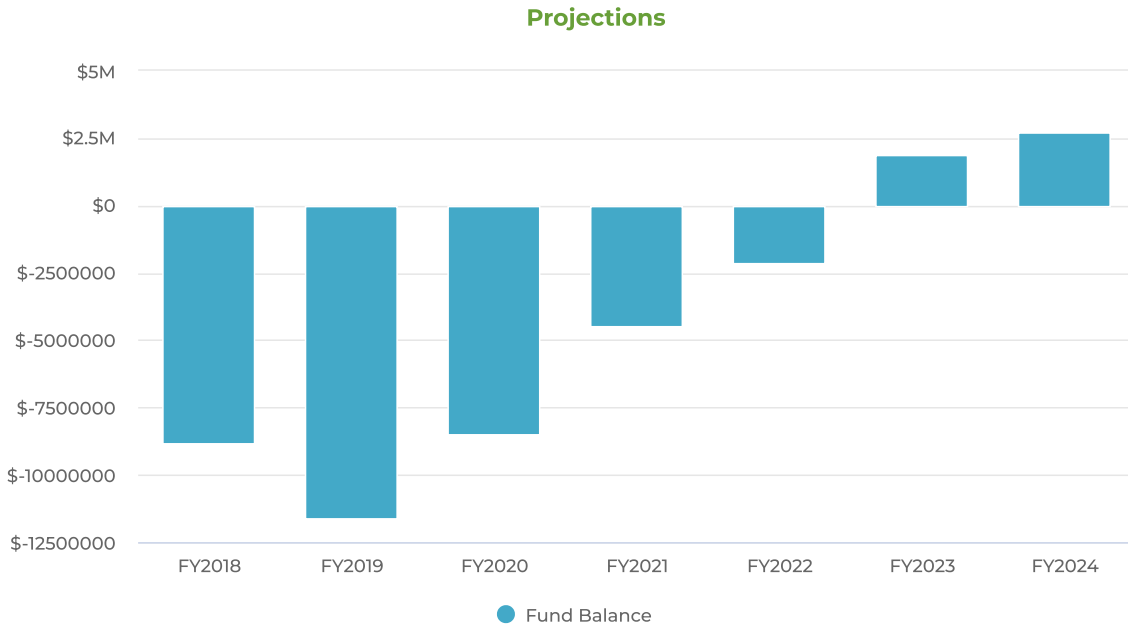
### Summary

City of Evanston is projecting \$23.84M of revenue in FY2024, which represents a 9.6% increase over the prior year. Budgeted expenditures are projected to increase by 14.9% or \$2.98M to \$22.99M in FY2024.



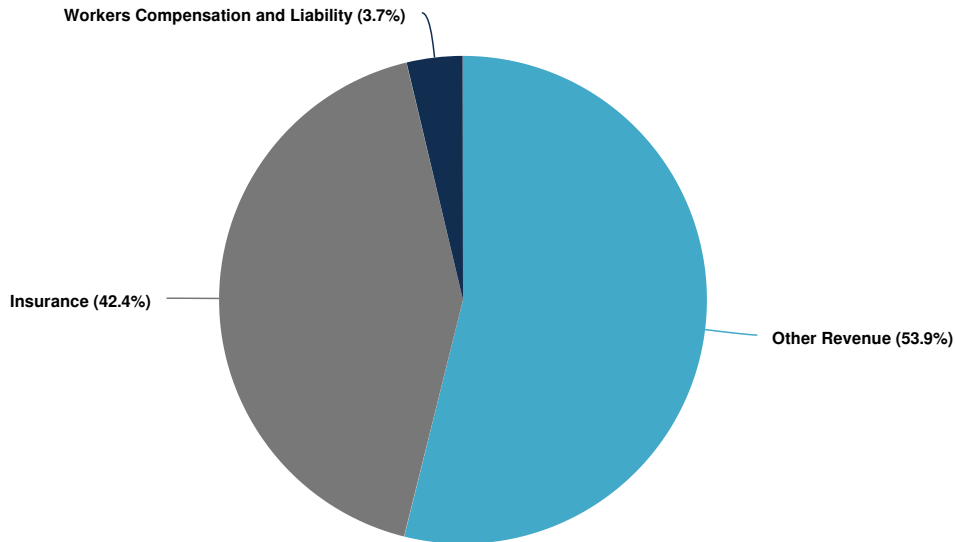
## Fund Balance

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. The City has made significant progress since FY 2019 in addressing the fund balance deficit in this fund.



## Revenues by Source

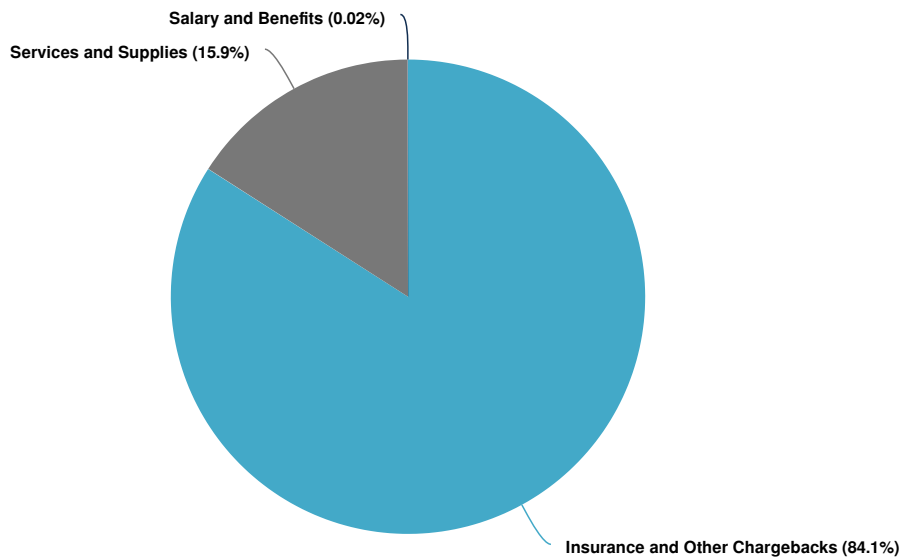
### Projected 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Services	\$830				N/A
Other Revenue	\$10,440,070	\$9,772,731	\$11,448,112	\$12,850,076	12.2%
Workers Compensation and Liability	\$1,581,986	\$784,445	\$862,500	\$886,000	2.7%
Insurance	\$9,278,100	\$8,997,191	\$9,444,453	\$10,107,586	7%
<b>Total Revenue Source:</b>	<b>\$21,300,987</b>	<b>\$19,554,367</b>	<b>\$21,755,065</b>	<b>\$23,843,662</b>	<b>9.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$584,333	\$73,621	\$4,287	\$3,805	-11.2%
Services and Supplies	\$922,046	\$1,094,698	\$3,244,200	\$3,660,000	12.8%
Miscellaneous	\$300				N/A
Insurance and Other Chargebacks	\$15,836,141	\$16,050,531	\$16,765,000	\$19,330,965	15.3%
<b>Total Expense Objects:</b>	<b>\$17,342,820</b>	<b>\$17,218,850</b>	<b>\$20,013,487</b>	<b>\$22,994,770</b>	<b>14.9%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Non-Departmental</b>						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	\$830				N/A
DAMAGE TO CITY VEHICLES	605.99.7800.56020	\$5,439				N/A
LEGAL SETTLEMENTS	605.99.7800.56125	\$3,000	\$94,501			N/A
LIABILITY/PROPERTY CONTRIBUTION-GENERAL FUND	605.99.7800.57204	\$1,400,004	\$750,000	\$787,500	\$811,000	3%
SUBROGATION PROCEEDS	605.99.7800.57226	\$181,982	\$9,332	\$75,000	\$75,000	0%
EXCESS REIMBURSEMENT FROM INSURANCE COMPANIES	605.99.7800.57227	\$0	\$25,114			N/A
LIABILITY/PROPERTY CONTRIBUTION-WATER FUND	605.99.7800.57206	\$999,996	\$1,000,000	\$1,050,000	\$1,050,000	0%
WORKERS COMP CONTRIBUTION-GENERAL FUND	605.99.7800.57211	\$2,850,000	\$2,850,000	\$2,992,500	\$3,082,500	3%
WORKERS COMP CONTRIBUTION-PARKING FUND	605.99.7800.57212	\$351,504	\$351,502	\$369,077	\$369,077	0%
WORKERS COMP CONTRIBUTION-WATER FUND	605.99.7800.57213	\$539,652	\$585,843	\$615,135	\$615,135	0%
WORKERS COMP CONTRIBUTION-SEWER FUND	605.99.7800.57214	\$332,256	\$352,190	\$369,800	\$369,800	0%
WORKERS COMP CONTRIBUTION- E911	605.99.7800.57215	\$18,228	\$18,230	\$19,142	\$19,142	0%
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	\$184,789	\$75,025	\$165,691	\$173,327	4.6%
HEALTH INSURANCE CHARGEBACKS-GENERAL FUND	605.99.7801.57218	\$8,589,591	\$8,256,045	\$9,378,701	\$10,380,428	10.7%
HEALTH INSURANCE CHARGEBACKS-E911 FUND	605.99.7801.57219	\$119,612	\$99,876	\$109,085	\$110,956	1.7%
HEALTH INSURANCE CHARGEBACKS-CDBG	605.99.7801.57220	\$47,273	\$35,234	\$69,164	\$90,366	30.7%
HEALTH INSURANCE CHARGEBACKS-PARKING FUND	605.99.7801.57222	\$290,532	\$192,235	\$226,263	\$178,101	-21.3%
HEALTH INSURANCE CHARGEBACKS-WATER FUND	605.99.7801.57223	\$754,669	\$621,429	\$788,848	\$1,044,580	32.4%
HEALTH INSURANCE CHARGEBACKS-SEWER FUND	605.99.7801.57224	\$198,428	\$163,313	\$174,738	\$213,489	22.2%
HEALTH INSURANCE CHARGEBACKS-FLEET FUND	605.99.7801.57225	\$168,879	\$156,434	\$227,331	\$245,487	8%
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	\$50,731	\$59,947	\$65,370	\$68,082	4.1%
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	\$27,127	\$18,691	\$12,618	\$2,779	-78%
HEALTH INSURANCE CHARGEBACKS-HUMAN SERVICES FUND	605.99.7801.57233	\$0	\$0	\$230,303	\$342,481	48.7%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
RETIREE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57230	\$1,740,267	\$1,607,036	\$1,700,000	\$1,700,000	0%
HEALTH INSURANCE CHARGEBACKS-SUSTAINABILTY FUND	605.99.7801.57234		\$0		\$4,007	N/A
EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57235	\$1,848,631	\$1,682,035	\$1,685,000	\$2,088,918	24%
SWANNC-HEALTH INS PREMIUMS	605.99.7801.57236	\$438				N/A
HEALTH INSURANCE CHARGEBACKS-HOME FUND	605.99.7801.57237		\$0		\$5,488	N/A
HEALTH INSURANCE CHARGEBACKS-LIBRARY FUND	605.99.7801.57262	\$597,128	\$550,355	\$643,799	\$803,519	24.8%
<b>Total Non-Departmental:</b>		<b>\$21,300,987</b>	<b>\$19,554,367</b>	<b>\$21,755,065</b>	<b>\$23,843,662</b>	<b>9.6%</b>
<b>Total Revenue:</b>		<b>\$21,300,987</b>	<b>\$19,554,367</b>	<b>\$21,755,065</b>	<b>\$23,843,662</b>	<b>9.6%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
REGULAR PAY	605.99.7800.61010	\$366,862	\$52,963			N/A
OVERTIME PAY	605.99.7800.61110	\$29	\$0			N/A
HEALTH INSURANCE	605.99.7800.61510	\$62,749	\$7,911			N/A
VISION INSURANCE	605.99.7800.61513	\$38	\$38			N/A
LIFE INSURANCE	605.99.7800.61615	\$351	\$7			N/A
AUTO ALLOWANCE	605.99.7800.61625	\$622				N/A
CELL PHONE ALLOWANCE	605.99.7800.61626	\$150				N/A
SHOE ALLOWANCE	605.99.7800.61630	\$180				N/A
IMRF	605.99.7800.61710	\$30,114	\$3,039			N/A
SOCIAL SECURITY	605.99.7800.61725	\$22,896	\$3,917			N/A
MEDICARE	605.99.7800.61730	\$5,355	\$916			N/A
LOST TIME PAY - WORKER'S COMP	605.99.7800.62262	\$4,750				N/A
SEASONAL EMPLOYEES	605.99.7800.61060	\$21,780				N/A
LEGAL SERVICES-GENERAL	605.99.7800.62130	\$631,061	\$925,659	\$750,000	\$850,000	13.3%
SETTLEMENT COSTS - LIABILITY	605.99.7800.62260	-\$691,056	-\$1,027,277	\$1,250,000	\$1,250,000	0%
TPA SERVICE CHARGES	605.99.7800.62266	\$112,791	\$104,000	\$120,000	\$120,000	0%
TRAINING & TRAVEL	605.99.7800.62295	\$350		\$4,000		N/A
CITY WIDE TRAINING	605.99.7800.62310	\$0	\$0	\$20,000	\$40,000	100%

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
SERVICE AGREEMENTS/ CONTRACTS	605.99.7800.62509		\$9,392			N/A
INSURANCE PREMIUM	605.99.7800.62615	\$845,044	\$1,080,323	\$1,100,000	\$1,400,000	27.3%
OFFICE SUPPLIES	605.99.7800.65095	\$0		\$200		N/A
FITNESS INCENTIVE	605.99.7800.65141	\$300				N/A
WORKERS COMP INSURANCE PREMIUMS	605.99.7800.66044	\$392,142	\$214,490	\$200,000	\$250,000	25%
WORKERS COMP LEGAL FEES	605.99.7800.66045	\$33,538	\$48,277	\$60,000	\$60,000	0%
WORKERS COMP MEDICAL PAYMENTS	605.99.7800.66046	\$657,196	\$1,019,136	\$750,000	\$900,000	20%
WORKERS COMP SETTLEMENT PAYMENTS	605.99.7800.66047	\$782,629	\$400,698	\$800,000	\$800,000	0%
REGULAR PAY	605.99.7801.61010	\$45,139				N/A
OVERTIME PAY	605.99.7801.61110	\$6,893				N/A
HEALTH INSURANCE	605.99.7801.61510	\$19,536				N/A
VISION INSURANCE	605.99.7801.61513	\$56				N/A
LIFE INSURANCE	605.99.7801.61615	\$184	\$113	\$98	\$72	-26.5%
IMRF	605.99.7801.61710	\$7,388	\$11			N/A
SOCIAL SECURITY	605.99.7801.61725	\$8,752	\$3,596	\$3,231	\$2,766	-14.4%
MEDICARE	605.99.7801.61730	\$2,288	\$1,110	\$958	\$967	0.9%
BANK SERVICE CHARGES	605.99.7801.62705	\$2,076	\$2,601			N/A
HEALTH INSURANCE PREMIUMS-PPO	605.99.7801.66050	\$10,062,905	\$10,447,047	\$10,925,000	\$13,149,365	20.4%
HEALTH INSURANCE PREMIUMS-HMO	605.99.7801.66051	\$3,084,090	\$3,046,272	\$3,125,000	\$3,200,000	2.4%
SENIOR RETIREE HEALTH INSURANCE	605.99.7801.66054	\$748,411	\$796,721	\$780,000	\$780,000	0%
IPBC MEDICAL WAIVER FEE	605.99.7801.66055	\$1,130	\$789			N/A
HEALTH INSURANCE OPT OUT EXPENSE	605.99.7801.66059	\$74,100	\$77,100	\$125,000	\$191,600	53.3%
<b>Total Non-Departmental:</b>		<b>\$17,342,820</b>	<b>\$17,218,850</b>	<b>\$20,013,487</b>	<b>\$22,994,770</b>	<b>14.9%</b>
<b>Total Expenditures:</b>		<b>\$17,342,820</b>	<b>\$17,218,850</b>	<b>\$20,013,487</b>	<b>\$22,994,770</b>	<b>14.9%</b>

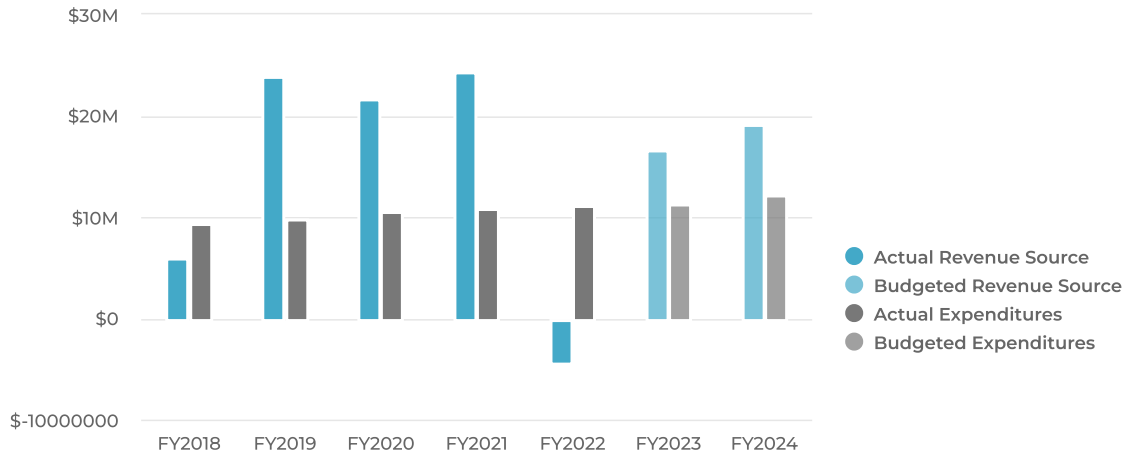


# Fire Pension Fund

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

City of Evanston is projecting \$19.18M of revenue in FY2024, which represents a 15.6% increase over the prior year. Budgeted expenditures are projected to increase by 7.5% or \$855.74K to \$12.21M in FY2024.



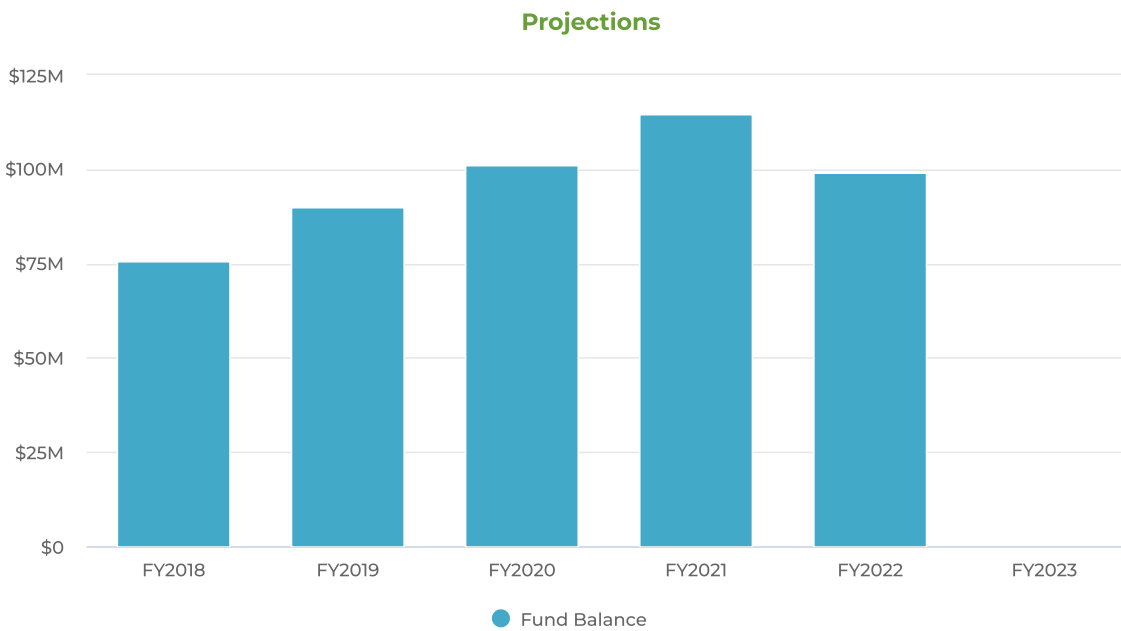
# Fund Balance

In July 2023, the Evanston City Council approved Resolution 45-R-23, adopting a public safety pension policy for the City of Evanston. The goal of this policy to achieve full funding by 2040 and that on an annual basis 100% or more of the actuarially determined contribution is contributed to the Public Safety Pension Plans. The City Council also approved that a 6.5% assumed rate of return on investments be used in determining the required contribution. According to the policy, sources of pension contributions come from any one or more of the following:

1. A Pension Property Tax levy at the same level as the prior year adjusted for allocated ppr per item 2 below.
2. The maximum allowable PPRT allocation.
3. Additional unrestricted revenues net of expenses available in the General Fund.
4. An increase to the Pension Property Tax levy.
5. A portion of any unrestricted proceeds from asset sales or any non-recurring revenue sources.

The full pension policy is on the City's website

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

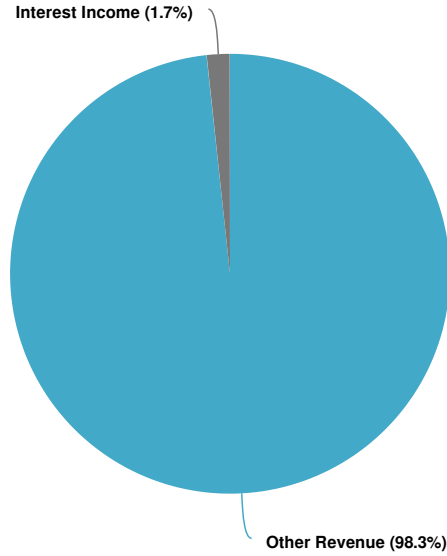




# Revenues by Source

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 classified as Other Revenue.

## Projected 2024 Revenues by Source

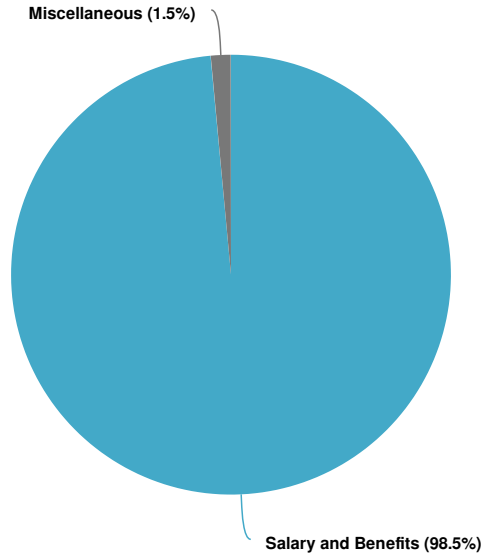


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$20,999,855	-\$5,340,539	\$14,093,978	\$18,855,183	33.8%
Interest Income	\$3,441,785	\$948,183	\$2,500,000	\$325,000	-87%
<b>Total Revenue Source:</b>	<b>\$24,441,641</b>	<b>-\$4,392,356</b>	<b>\$16,593,978</b>	<b>\$19,180,183</b>	<b>15.6%</b>

# Expenditures by Expense Type

Spending from the Fire Pension Fund is determined by the Fire Pension Board.

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$10,669,536	\$10,991,851	\$11,128,560	\$12,029,300	8.1%
Miscellaneous	\$213,705	\$162,271	\$225,000	\$180,000	-20%
<b>Total Expense Objects:</b>	<b>\$10,883,240</b>	<b>\$11,154,122</b>	<b>\$11,353,560</b>	<b>\$12,209,300</b>	<b>7.5%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Fire Mgmt &amp; Support</b>						
PART. PENSION CONTRIBUTION	700.23.8000.56185	\$1,041,229	\$1,089,524	\$1,100,000	\$1,300,000	18.2%
CITY CONTRIBUTION	700.23.8000.56187	\$9,670,974	\$9,707,213	\$11,793,978	\$12,355,183	4.8%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	700.23.8000.56585	\$10,071,695	-\$15,862,432	\$1,000,000	\$5,000,000	400%
REALIZED GAIN/LOSS	700.23.8000.56586	\$215,957	-\$274,844	\$200,000	\$200,000	0%
INVESTMENT INCOME	700.23.8000.56501	\$3,441,785	\$948,183	\$2,500,000	\$325,000	-87%
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$24,441,641</b>	<b>-\$4,392,356</b>	<b>\$16,593,978</b>	<b>\$19,180,183</b>	<b>15.6%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Revenue:</b>		\$24,441,641	-\$4,392,356	\$16,593,978	\$19,180,183	15.6%

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
PENSION-ADMIN. EXPENSE	700.23.8000.61755	\$123,642	\$86,309	\$150,000	\$95,000	-36.7%
RETIRED EMPLOYEES PENSION	700.23.8000.61770	\$7,065,819	\$7,228,560	\$7,218,876	\$7,764,000	7.6%
WIDOWS' PENSIONS	700.23.8000.61775	\$1,659,536	\$1,758,281	\$1,793,088	\$1,967,000	9.7%
DISABILITY PENSIONS	700.23.8000.61785	\$1,668,410	\$1,756,113	\$1,736,196	\$1,915,000	10.3%
SEPARATION REFUNDS	700.23.8000.61790	\$0	\$0	\$75,000	\$75,000	0%
QILDRO'S	700.23.8000.61795	\$152,128	\$162,588	\$155,400	\$213,300	37.3%
Pension Management Fees	700.23.8000.61715	\$213,705	\$162,271	\$225,000	\$180,000	-20%
<b>Total Expenditures:</b>		<b>\$10,883,240</b>	<b>\$11,154,122</b>	<b>\$11,353,560</b>	<b>\$12,209,300</b>	<b>7.5%</b>

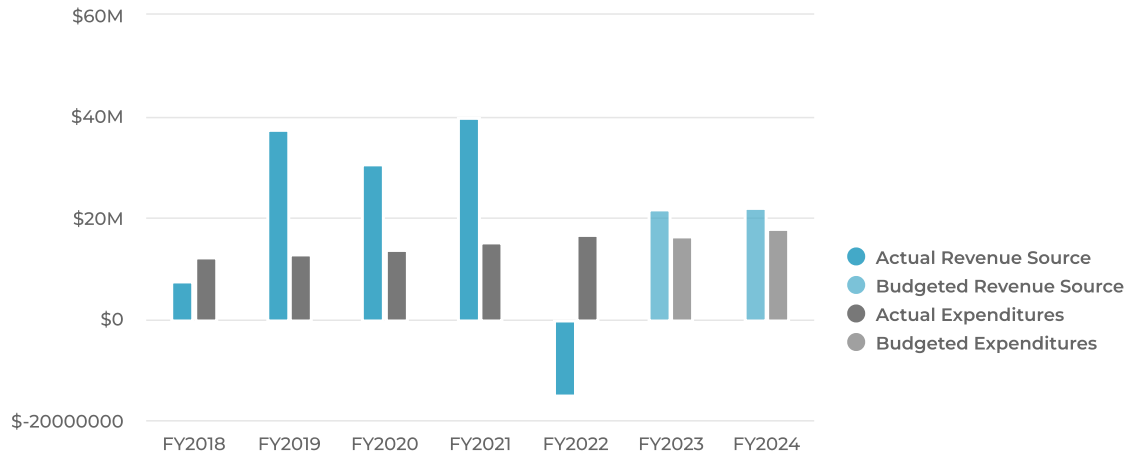


# Police Pension Fund

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

City of Evanston is projecting \$22.05M of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to increase by 9.8% or \$1.6M to \$17.95M in FY2024.



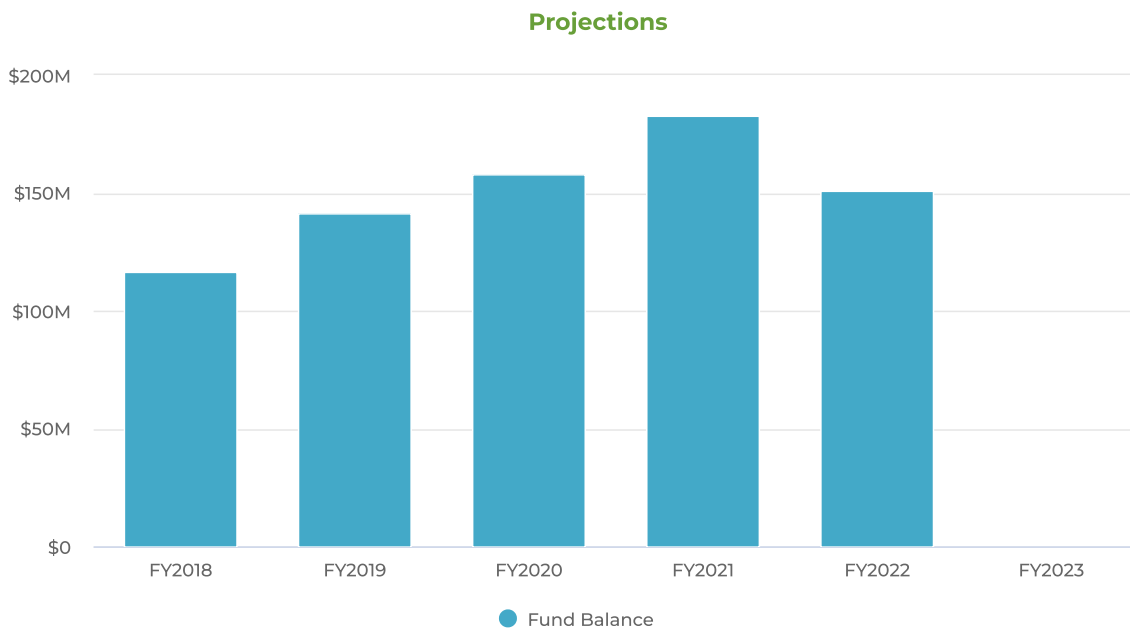
# Fund Balance

In July 2023, the Evanston City Council approved Resolution 45-R-23, adopting a public safety pension policy for the City of Evanston. The goal of this policy to achieve full funding by 2040 and that on an annual basis 100% or more of the actuarially determined contribution is contributed to the Public Safety Pension Plans. The City Council also approved that a 6.5% assumed rate of return on investments be used in determining the required contribution. According to the policy, sources of pension contributions come from any one or more of the following:

1. A Pension Property Tax levy at the same level as the prior year adjusted for allocated ppr per item 2 below.
2. The maximum allowable PPRT allocation.
3. Additional unrestricted revenues net of expenses available in the General Fund.
4. An increase to the Pension Property Tax levy.
5. A portion of any unrestricted proceeds from asset sales or any non-recurring revenue sources.

The full pension policy is on the City's website at:

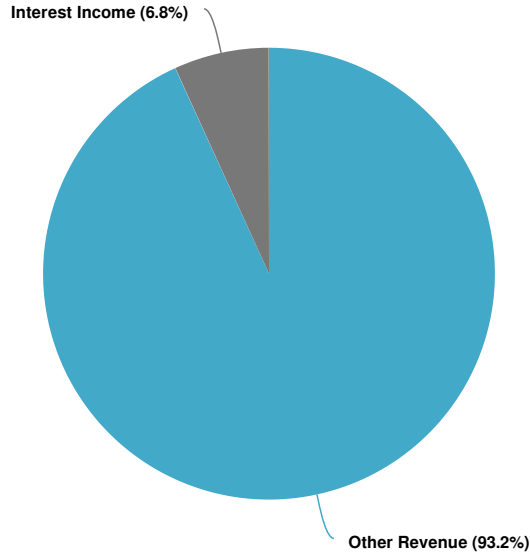
<https://www.cityofevanston.org/home/showpublisheddocument/91103/638260505158670000>.



# 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 2024 Revenues by Source

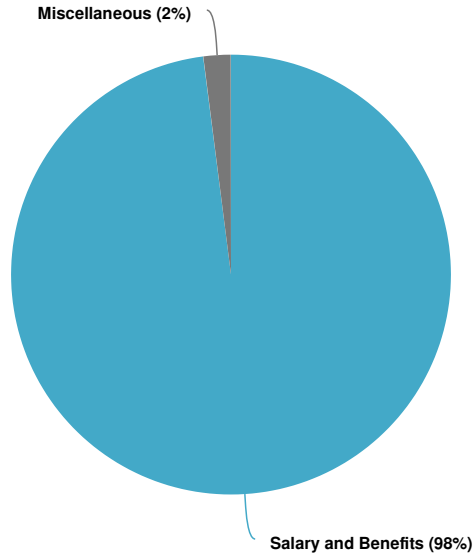


Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$36,164,185	-\$18,380,973	\$20,320,458	\$20,545,001	1.1%
Interest Income	\$3,591,523	\$3,368,544	\$1,500,000	\$1,500,000	0%
<b>Total Revenue Source:</b>	<b>\$39,755,708</b>	<b>-\$15,012,429</b>	<b>\$21,820,458</b>	<b>\$22,045,001</b>	<b>1%</b>

# Expenditures by Expense Type

Spending from the Police Pension Fund is determined by the Police Pension Board.

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
Expense Objects					
Salary and Benefits	\$14,968,884	\$16,288,431	\$15,950,112	\$17,592,000	10.3%
Miscellaneous	\$348,090	\$324,251	\$400,000	\$360,000	-10%
<b>Total Expense Objects:</b>	<b>\$15,316,975</b>	<b>\$16,612,682</b>	<b>\$16,350,112</b>	<b>\$17,952,000</b>	<b>9.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Revenue</b>						
<b>Police</b>						
PART. PENSION CONTRIBUTION	705.22.8100.56185	\$1,523,341	\$1,327,634	\$1,525,000	\$1,830,000	20%
CITY CONTRIBUTION	705.22.8100.56187	\$11,501,791	\$11,405,076	\$13,295,458	\$13,215,001	-0.6%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	705.22.8100.56585	\$20,211,738	-\$31,839,164	\$5,000,000	\$5,000,000	0%
REALIZED GAIN/LOSS	705.22.8100.56586	\$2,927,315	\$725,481	\$500,000	\$500,000	0%
INVESTMENT INCOME	705.22.8100.56501	\$3,591,523	\$3,368,544	\$1,500,000	\$1,500,000	0%
<b>Total Police:</b>		<b>\$39,755,708</b>	<b>-\$15,012,429</b>	<b>\$21,820,458</b>	<b>\$22,045,001</b>	<b>1%</b>

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Total Revenue:</b>		<b>\$39,755,708</b>	<b>-\$15,012,429</b>	<b>\$21,820,458</b>	<b>\$22,045,001</b>	<b>1%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>						
<b>Police</b>						
PENSION-ADMIN. EXPENSE	705.22.8100.61755	\$44,442	\$44,775	\$250,000	\$50,000	-80%
RETIRED EMPLOYEES PENSION	705.22.8100.61770	\$11,808,883	\$12,326,767	\$12,444,960	\$13,900,000	11.7%
WIDOWS' PENSIONS	705.22.8100.61775	\$1,426,538	\$1,486,478	\$1,479,192	\$1,765,000	19.3%
DISABILITY PENSIONS	705.22.8100.61785	\$890,650	\$915,059	\$915,048	\$993,000	8.5%
SEPARATION REFUNDS	705.22.8100.61790	\$752,744	\$1,454,599	\$800,000	\$800,000	0%
QILDRO'S	705.22.8100.61795	\$45,628	\$60,753	\$60,912	\$84,000	37.9%
Pension Management Fees	705.22.8100.61715	\$348,090	\$324,251	\$400,000	\$360,000	-10%
<b>Total Police:</b>		<b>\$15,316,975</b>	<b>\$16,612,682</b>	<b>\$16,350,112</b>	<b>\$17,952,000</b>	<b>9.8%</b>
<b>Total Expenditures:</b>		<b>\$15,316,975</b>	<b>\$16,612,682</b>	<b>\$16,350,112</b>	<b>\$17,952,000</b>	<b>9.8%</b>



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# **CAPITAL IMPROVEMENTS**

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## 2024 Capital Improvements Plan

The 2024 Budget includes a Capital Improvements Plan of \$94,239,000 in total expenses across ten funds.

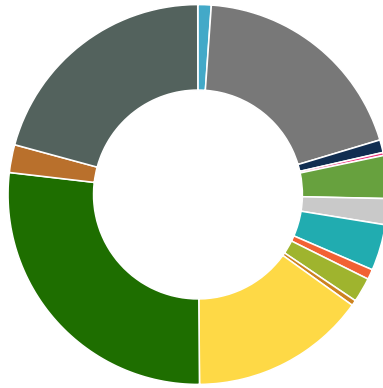
<b>Fund</b>	<b>FY 2024 Adopted</b>
170- ARPA	\$710,000
187- Library Fund	\$550,000
200- Motor Fuel Tax Fund	\$4,405,000
215- CDBG Fund	\$1,060,000
335- West Evanston TIF Fund	\$2,315,000
345- Chicago Main TIF Fund	\$260,000
415- Capital Improvements Fund	\$20,896,500
420- Special Assessment Fund	\$452,500
513- Water Fund	\$61,520,000
515- Sewer Fund	\$2,070,000
<b>Total</b>	<b>\$9.4,239,000</b>

In addition to the funds shown in the table above, the City will be receiving \$3,850,000 in pass through federal grants. The City is not responsible for covering the expense on these projects as contracts are typically held by IDOT, hence why they are not budgeted as part of the City's budget.

**Total Capital Requested**  
**\$98,089,000**

**87 Capital Improvement Projects**

### Total Funding Requested by Source



2023 GO Bonds (1%)	\$1,100,000.00
2024 GO Bonds (19%)	\$18,876,500.00
CDBG (1%)	\$1,060,000.00
Chicago Main TIF (0%)	\$260,000.00
MFT (4%)	\$3,564,000.00
Other Non-Bond Capital (2%)	\$2,180,000.00
Pass-Through Grants (4%)	\$3,850,000.00
Rebuild Illinois (1%)	\$841,000.00
Sewer Fund Reserves (2%)	\$2,070,000.00
Special Assessment (0%)	\$452,500.00
Water Fund Reserves (15%)	\$14,666,000.00
Water IEPA SRF (27%)	\$26,468,000.00
West Evanston TIF (2%)	\$2,315,000.00
WIFIA (21%)	\$20,386,000.00
<b>TOTAL</b>	<b>\$98,089,000.00</b>

# No Department

## Itemized Requests for 2024

<b>36"/42" Intake Replacement</b>	<b>\$39,679,000</b>
36"/42" Intake Replacement	
<b>ADA Improvements</b>	<b>\$300,000</b>
Implement ADA improvements at various facilities.	
<b>ADA Improvements in Parks</b>	<b>\$100,000</b>
Implement ADA improvements at various parks.	
<b>Alexander Park - Minor Repairs</b>	<b>\$20,000</b>
- \$20k from 1555 Ridge PUD, 52-O-20	
<b>Alley Paving</b>	<b>\$1,405,000</b>
Alley improvements at various locations, including concrete pavement, sewer installation, and associated restoration.	
<b>Beck Park Expansion/Shore School</b>	<b>\$90,000</b>
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 improvements to the existing Beck Park. In...	
<b>Bent Park Fieldhouse Improvements</b>	<b>\$700,000</b>
Determine if the field house will be renovated or replaced and perform design work for the selected improvement.	
<b>Boiler Rehabilitation</b>	<b>\$120,000</b>
Boiler Rehabilitation	
<b>Bridge Inspection</b>	<b>\$10,000</b>
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.	
<b>Bus Stop ADA Improvements</b>	<b>\$100,000</b>
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...	
<b>Cartright Park - Improvements</b>	<b>\$150,000</b>
Conduct community engagement and design for the renovation of the park and playground.	
<b>Chicago Ave, Howard to Davis</b>	<b>\$500,000</b>
- In 2026, \$1.8 2027 GO Bonds; \$7.2 in grants. 2025 is Ph II. 2027 is construction. Award Ph II in 2025 using 2025 bond (\$600,000)	
<b>Church St Corridor Improvements</b>	<b>\$550,000</b>
- ITEP	
<b>Church/Dodge Lighting Modernization</b>	<b>\$365,000</b>
Church/Dodge Lighting Modernization	

<b>CIPP Rehabilitation</b>	<b>\$775,000</b>
Trenchless rehabilitation of sewer using cured-in-place pipe. Work this year includes rehabilitation of sewers identified through the City's in-house sewer inspection program and sewers along Main Street to meet MWRD permit and funding...	
<b>City Fleet Charging Infrastructure</b>	<b>\$450,000</b>
City Fleet Charging Infrastructure	
<b>City Solar Infrastructure</b>	<b>\$100,000</b>
City Solar Infrastructure	
<b>Citywide Building Automation System Upgrade</b>	<b>\$250,000</b>
Citywide Building Automation System Upgrade	
<b>Citywide Roof Repairs (locations to be determined)</b>	<b>\$600,000</b>
Construct roofing repairs at various city facilities as recommended by the roof inspection report.	
<b>CMMS System</b>	<b>\$200,000</b>
CMMS System	
<b>Corrosion Control Improvements</b>	<b>\$200,000</b>
Corrosion Control Improvements	
<b>Crosswalk Improvements</b>	<b>\$210,000</b>
Purchase LED Blinker Crosswalk signs, in-street bollard type pedestrian crosswalk signs, and construct sidewalk bump outs at a number of existing marked crosswalk locations in 2024, 2025 ARPA Funds	
<b>CSO Outlet Rehab</b>	<b>\$200,000</b>
Inspection of 14 combined sewer overflow structures at 9 locations along the North Shore Channel, and design of needed improvements.	
<b>Davis St Alley Repair (Ongoing)</b>	<b>\$150,000</b>
Davis St Alley Repair (Ongoing)	
<b>Davis/Lake Street Viaduct</b>	<b>\$125,000</b>
Davis/Lake Street Viaduct	
<b>Dog Beach ADA Accessibility</b>	<b>\$500,000</b>
Dog Beach ADA Accessibility	
<b>Drainage Structure Lining</b>	<b>\$175,000</b>
Drainage Structure Lining	
<b>East Filter Plant Reliability</b>	<b>\$1,000,000</b>
East Filter Plant Reliability	
<b>East Filter Safety Rails</b>	<b>\$250,000</b>
East Filter Safety Rails	
<b>Ecology Center - Renovation</b>	<b>\$2,100,000</b>
Construct improvements at the Ecology Center including crawlspace improvements, subfloor and flooring reconstruction, office reconfiguration, and restroom improvements.	

<b>Emergency Sewer Repairs</b>	<b>\$100,000</b>
Emergency Sewer Repairs	
<b>Emergency Water Main Repair</b>	<b>\$100,000</b>
Emergency Water Main Repair	
<b>Environmental Justice Initiative Study</b>	<b>\$150,000</b>
Sustainability-funded	
<b>Facilities Contingency</b>	<b>\$600,000</b>
This funding is used to address unbudgeted emergency repairs at City facilities.	
<b>Fire Sprinkler System Upgrade 1</b>	<b>\$75,000</b>
Fire Sprinkler System Upgrade 1	
<b>Fire Station 5 - Building Envelope Repairs</b>	<b>\$600,000</b>
Identify, design, and construct improvements to address water infiltration issues within the metal panel system and moisture issues in the second floor living quarters.	
<b>Fitzsimmons Park Renovations</b>	<b>\$100,000</b>
Fitzsimmons Park Renovations	
<b>Fleetwood - Envelope Repairs</b>	<b>\$350,000</b>
Design and construct envelop repairs at Fleetwood such as fascia, soffit, and masonry repairs.	
<b>General Phase I Engineering</b>	<b>\$90,000</b>
General Phase I Engineering	
<b>Generator and Switchgear Rehab</b>	<b>\$2,300,000</b>
Generator and Switchgear Rehab	
<b>Green Bay Road, McCormick to Isabella</b>	<b>\$7,960,000</b>
Green Bay Road, McCormick to Isabella	
<b>Grey Park - Dog Park Installation</b>	<b>\$280,000</b>
Conduct community engagement and design for the construction of a new dog park.	
<b>HL 7 Engine Replacement</b>	<b>\$1,000,000</b>
- Water abated bonds	
<b>Independence Park</b>	<b>\$2,200,000</b>
Construct improvements to renovate the park and playground. \$500k ARPA funds through Evanston Thrives	
<b>James Park - Pickleball Courts</b>	<b>\$350,000</b>
James Park - Pickleball Courts	
<b>Larimer Park</b>	<b>\$1,500,000</b>
Larimer Park	
<b>Lead Service Line Replacement Annual Program</b>	<b>\$4,105,000</b>
Lead Service Line Replacement Annual Program	

<b>Lighting Modernization</b>	<b>\$300,000</b>
Implement lighting system improvements such as LED relamping, and occupancy sensors at various City facilities.	
<b>LSLR (Outreach and Comms)</b>	<b>\$200,000</b>
LSLR (Outreach and Comms)	
<b>LSLR (Program Development and Management)</b>	<b>\$200,000</b>
LSLR (Program Development and Management)	
<b>LSLR Pilot</b>	<b>\$2,250,000</b>
LSLR Pilot	
<b>Main Library Exterior Stonework Restoration</b>	<b>\$100,000</b>
- Library-abated Bonds	
<b>Main Library Fire System Upgrade</b>	<b>\$200,000</b>
- Library-abated Bonds	
<b>Main Library Interior Painting</b>	<b>\$200,000</b>
- Library-abated Bonds	
<b>Mason Park/Davis St Extension</b>	<b>\$250,000</b>
Mason Park/Davis St Extension	
<b>Oakton Corridor Traffic Calming Improvements</b>	<b>\$160,000</b>
- \$500k Invest in Cook	
<b>Old Glenview Rd Capital Investment</b>	<b>\$24,000</b>
Old Glenview Rd Capital Investment	
<b>One Howard Plan</b>	<b>\$100,000</b>
One Howard Plan	
<b>Parks Contingency</b>	<b>\$100,000</b>
Parks Contingency	
<b>Playground Equipment Replacement</b>	<b>\$1,050,000</b>
- \$450k CDBG Twiggs	
<b>Police/Fire HQ Improvements</b>	<b>\$500,000</b>
Police/Fire HQ Improvements	
<b>Pooch Park Capital Investment</b>	<b>\$120,000</b>
Pooch Park Capital Investment	
<b>Public Art</b>	<b>\$30,000</b>
Public Art	
<b>Public Vehicle Charging Stations</b>	<b>\$100,000</b>
Public Vehicle Charging Stations	

<b>Repairs for Water Main Improvements</b>	<b>\$210,000</b>
Repairs for Water Main Improvements	
<b>Retail Water Meter Replacement Program Phase 2 &amp; MIU</b>	<b>\$2,420,000</b>
Replacement of approximately 4600 water meters at or near the end of their useful lives over a 24-month period.	
<b>Robert Crown Branch Library Interior Reorganization</b>	<b>\$50,000</b>
- Library-abated Bonds	
<b>Service Center - North Island Fuel System Replacement</b>	<b>\$1,700,000</b>
Service Center - North Island Fuel System Replacement	
<b>Service Center - Renovations</b>	<b>\$400,000</b>
Service Center - Renovations	
<b>Service Center - Structural Repairs</b>	<b>\$180,000</b>
Service Center - Structural Repairs	
<b>Sewer Extension for Alley Improvements</b>	<b>\$160,000</b>
Sewer Extension for Alley Improvements	
<b>Shoreline Improvements</b>	<b>\$200,000</b>
Shoreline Improvements	
<b>Shorewell Safety Rails</b>	<b>\$50,000</b>
Shorewell Safety Rails	
<b>Sidewalk - Safe Routes to School</b>	<b>\$405,000</b>
- 2023 - Ph II Engr; 2024 STRS Grant Constr	
<b>Sidewalk Gap Infill</b>	<b>\$300,000</b>
Sidewalk Gap Infill	
<b>Sidewalk Improvement Program</b>	<b>\$400,000</b>
Sidewalk Improvement Program	
<b>Sidewalk/Streetlight Improvements - Hartrey and Greenleaf</b>	<b>\$1,000,000</b>
Sidewalk/Streetlight Improvements - Hartrey and Greenleaf	
<b>Standpipe Water Quality</b>	<b>\$1,500,000</b>
Standpipe Water Quality	
<b>Stormwater Master Plan Improvements</b>	<b>\$300,000</b>
Stormwater Master Plan Improvements	
<b>Street Evaluation and Rating</b>	<b>\$150,000</b>
Street Evaluation and Rating	
<b>Street Resurfacing</b>	<b>\$1,395,000</b>
Street Resurfacing	



<b>Streetlight LED Conversion</b>	<b>\$150,000</b>
Streetlight LED Conversion	
<b>Streetlight Pole and Fixture Replacement</b>	<b>\$300,000</b>
Streetlight Pole and Fixture Replacement	
<b>Traffic Calming, Bicycle &amp; Ped Improvements</b>	<b>\$250,000</b>
Traffic Calming, Bicycle & Ped Improvements	
<b>Traffic Signal, Central and Central Park</b>	<b>\$400,000</b>
Traffic Signal, Central and Central Park	
<b>Water Main</b>	<b>\$6,751,000</b>
Water Main	
<b>West Plant Dehumidificatinon</b>	<b>\$300,000</b>
West Plant Dehumidificatinon	
<b>Total: \$98,089,000</b>	

# 5-Year Capital Improvements Plan

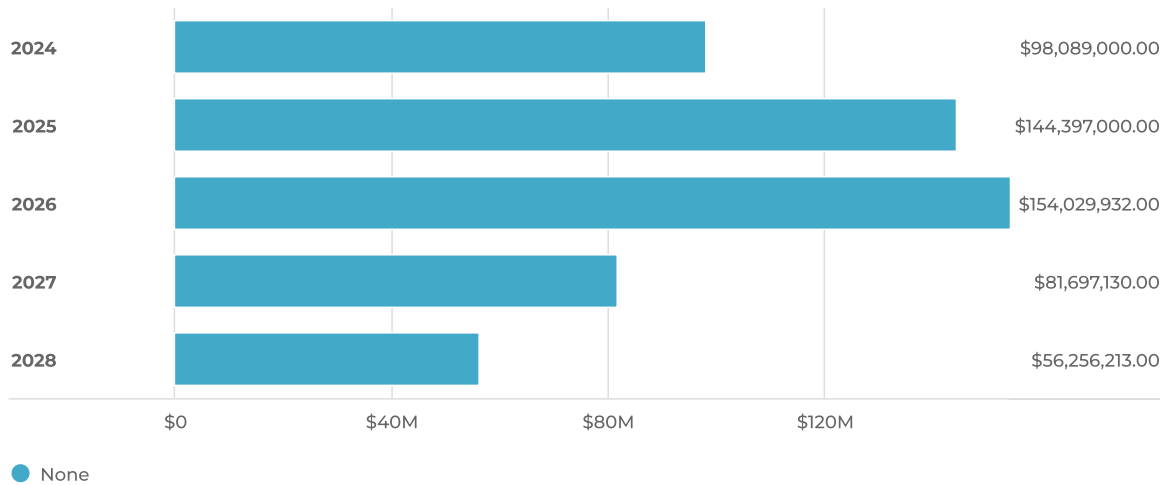
The five-year Capital Improvements Plan is adjusted on a regular basis as these projects change and evolve. Staff continue to fill in project descriptions as details become known.

## Total Capital Requested

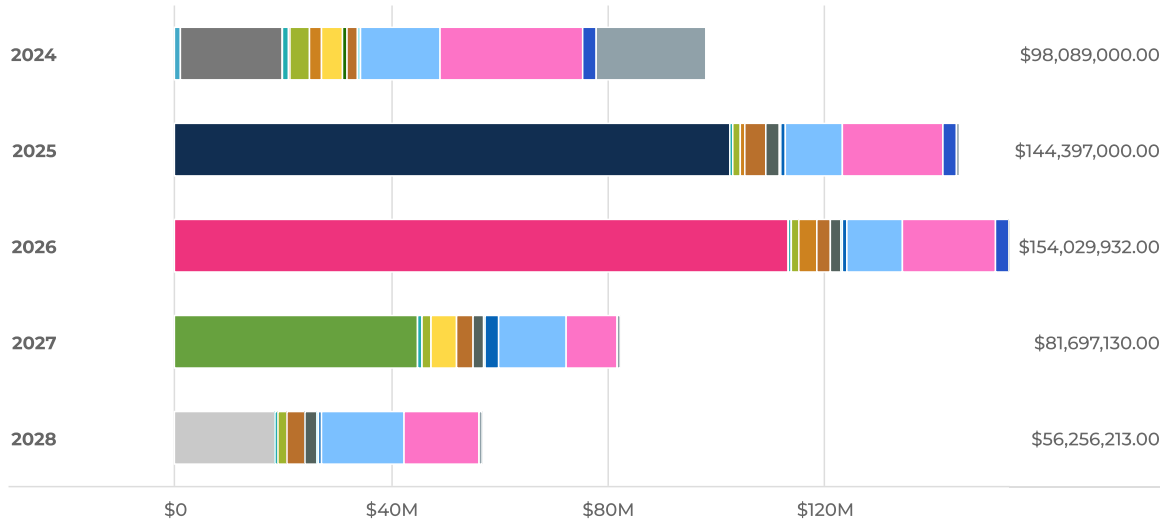
# \$534,469,275

167 Capital Improvement Projects

### Total Funding Requested by Department



### Total Funding Requested by Source



- 2023 GO Bonds
  - 2025 GO Bonds
  - 2027 GO Bonds
  - CDBG
  - MFT
  - Pass-Through Grants
  - Sewer Fund Reserves
  - Special Assessment
  - Water Fund Reserves
  - West Evanston TIF
- 2024 GO Bonds
  - 2026 GO Bonds
  - 2028 GO Bonds
  - Chicago Main TIF
  - Other Non-Bond Capital
  - Rebuild Illinois
  - Sewer IEPA SRF
  - Sustainability
  - Water IEPA SRF
  - WIFIA

# No Department

## Itemized Requests for 2024-2029

<b>36" Meter and Backwash Redundancy</b>	<b>\$3,000,000</b>
36" Meter and Backwash Redundancy	
<b>36"/42" Intake Replacement</b>	<b>\$39,679,000</b>
36"/42" Intake Replacement	
<b>ADA Improvements</b>	<b>\$1,500,000</b>
Implement ADA improvements at various facilities.	
<b>ADA Improvements in Parks</b>	<b>\$610,000</b>
Implement ADA improvements at various parks.	
<b>Alexander Park - Minor Repairs</b>	<b>\$20,000</b>
- \$20k from 1555 Ridge PUD, 52-O-20	
<b>Alley Paving</b>	<b>\$4,405,000</b>
Alley improvements at various locations, including concrete pavement, sewer installation, and associated restoration.	
<b>Beck Park Expansion/Shore School</b>	<b>\$4,390,000</b>
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 improvements to the existing Beck Park. In...	
<b>Bent Park Fieldhouse Improvements</b>	<b>\$1,300,000</b>
Determine if the field house will be renovated or replaced and perform design work for the selected improvement.	
<b>Boiler Rehabilitation</b>	<b>\$120,000</b>
Boiler Rehabilitation	
<b>Boiler Replacement</b>	<b>\$150,000</b>
Boiler Replacement	
<b>Bridge Inspection</b>	<b>\$40,000</b>
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.	
<b>Bus Stop ADA Improvements</b>	<b>\$200,000</b>
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...	
<b>Cartright Park - Improvements</b>	<b>\$1,500,000</b>
Conduct community engagement and design for the renovation of the park and playground.	
<b>Central Street Streetscape, Hartrey to Eastwood</b>	<b>\$700,000</b>
Central Street Streetscape, Hartrey to Eastwood	

<b>Chandler - Building Envelope Rehabilitation</b>	<b>\$400,000</b>
Identify, design and construct improvements to eliminate foundation water infiltration issues at Chandler.	
<b>Chandler - Program Improvements</b>	<b>\$750,000</b>
Chandler - Program Improvements	
<b>Chicago Ave, Howard to Davis</b>	<b>\$15,400,000</b>
- In 2026, \$1.8 2027 GO Bonds; \$7.2 in grants. 2025 is Ph II. 2027 is construction. Award Ph II in 2025 using 2025 bond (\$600,000)	
<b>Church St Corridor Improvements</b>	<b>\$7,300,000</b>
- ITEP	
<b>Church Street Harbor - Pier Renovations</b>	<b>\$2,200,000</b>
Church Street Harbor - Pier Renovations	
<b>Church/Dodge Lighting Modernization</b>	<b>\$365,000</b>
Church/Dodge Lighting Modernization	
<b>CIPP Rehabilitation</b>	<b>\$4,075,000</b>
Trenchless rehabilitation of sewer using cured-in-place pipe. Work this year includes rehabilitation of sewers identified through the City's in-house sewer inspection program and sewers along Main Street to meet MWRD permit and funding...	
<b>Circularity Warehouse</b>	<b>\$100,000</b>
Circularity Warehouse	
<b>City Fleet Charging Infrastructure</b>	<b>\$2,450,000</b>
City Fleet Charging Infrastructure	
<b>City Solar Infrastructure</b>	<b>\$500,000</b>
City Solar Infrastructure	
<b>Citywide Building Automation System Upgrade</b>	<b>\$250,000</b>
Citywide Building Automation System Upgrade	
<b>Citywide Building Automation Systems Upgrade</b>	<b>\$250,000</b>
Citywide Building Automation Systems Upgrade	
<b>Citywide Generator Evaluation</b>	<b>\$75,000</b>
Citywide Generator Evaluation	
<b>Citywide Roof Repairs (locations to be determined)</b>	<b>\$3,000,000</b>
Construct roofing repairs at various city facilities as recommended by the roof inspection report.	
<b>Civic Center Improvements</b>	<b>\$62,500,000</b>
Determine the future of the Civic Center.	
<b>Clyde-Brummel Park Renovations</b>	<b>\$1,200,000</b>
Clyde-Brummel Park Renovations	

<b>CMMS System</b>	<b>\$200,000</b>
CMMS System	
<b>Corrosion Control Improvements</b>	<b>\$1,200,000</b>
Corrosion Control Improvements	
<b>Court Rehabilitation</b>	<b>\$500,000</b>
Rehabilitate basketball and tennis court surfaces at various locations.	
<b>Crosswalk Improvements</b>	<b>\$300,000</b>
Purchase LED Blinker Crosswalk signs, in-street bollard type pedestrian crosswalk signs, and construct sidewalk bump outs at a number of existing marked crosswalk locations in 2024, 2025 ARPA Funds	
<b>CSO Outlet Rehab</b>	<b>\$1,800,000</b>
Inspection of 14 combined sewer overflow structures at 9 locations along the North Shore Channel, and design of needed improvements.	
<b>Davis St Alley Repair (Ongoing)</b>	<b>\$150,000</b>
Davis St Alley Repair (Ongoing)	
<b>Davis/Lake Street Viaduct</b>	<b>\$125,000</b>
Davis/Lake Street Viaduct	
<b>Dempster Beachhouse Improvements</b>	<b>\$1,250,000</b>
Dempster Beachhouse Improvements	
<b>Dog Beach ADA Accessibility</b>	<b>\$500,000</b>
Dog Beach ADA Accessibility	
<b>Drainage Structure Lining</b>	<b>\$990,000</b>
Drainage Structure Lining	
<b>East Filter Plant Reliability</b>	<b>\$12,000,000</b>
East Filter Plant Reliability	
<b>East Filter Safety Rails</b>	<b>\$250,000</b>
East Filter Safety Rails	
<b>Ecology Center - Renovation</b>	<b>\$3,295,000</b>
Construct improvements at the Ecology Center including crawlspace improvements, subfloor and flooring reconstruction, office reconfiguration, and restroom improvements.	
<b>Electronic Access Control</b>	<b>\$100,000</b>
Electronic Access Control	
<b>Emergency Sewer Repairs</b>	<b>\$500,000</b>
Emergency Sewer Repairs	
<b>Emergency Water Main Repair</b>	<b>\$500,000</b>
Emergency Water Main Repair	

<b>Emerson Bike Path and Underpass</b>	<b>\$3,350,000</b>
Emerson Bike Path and Underpass	
<b>Entrance Way/Office/Locker Room</b>	<b>\$2,875,000</b>
Entrance Way/Office/Locker Room	
<b>Environmental Justice Initiative Study</b>	<b>\$150,000</b>
Sustainability-funded	
<b>Facilities Contingency</b>	<b>\$3,150,000</b>
This funding is used to address unbudgeted emergency repairs at City facilities.	
<b>Fence Replacement (Various Parks)</b>	<b>\$364,000</b>
Replace deteriorated fencing at various locations.	
<b>Fiber Optic System Upgrades</b>	<b>\$1,000,000</b>
Fiber Optic System Upgrades	
<b>Fifth Ward Microgrid</b>	<b>\$1,800,000</b>
Fifth Ward Microgrid	
<b>Fire Sprinkler System Upgrade 1</b>	<b>\$75,000</b>
Fire Sprinkler System Upgrade 1	
<b>Fire Station 2 - Restroom Upgrades</b>	<b>\$500,000</b>
Fire Station 2 - Restroom Upgrades	
<b>Fire Station 2 - Second Floor Rehabilitation</b>	<b>\$1,000,000</b>
Fire Station 2 - Second Floor Rehabilitation	
<b>Fire Station 5 - Building Envelope Repairs</b>	<b>\$600,000</b>
Identify, design, and construct improvements to address water infiltration issues within the metal panel system and moisture issues in the second floor living quarters.	
<b>Fire System Upgrade (Garage 3)</b>	<b>\$50,000</b>
Fire System Upgrade (Garage 3)	
<b>Fitzsimmons Park Renovations</b>	<b>\$100,000</b>
Fitzsimmons Park Renovations	
<b>Fitzsimmons Park Renovations</b>	<b>\$900,000</b>
Conduct community engagement and design for the renovation of the park and playground.	
<b>Fleetwood - Envelope Repairs</b>	<b>\$350,000</b>
Design and construct envelop repairs at Fleetwood such as fascia, soffit, and masonry repairs.	
<b>Fleetwood - Main Office Rehabilitation</b>	<b>\$100,000</b>
Fleetwood - Main Office Rehabilitation	
<b>Fleetwood - Stage</b>	<b>\$350,000</b>
Fleetwood - Stage	

<b>Fleetwood - Upstairs Office Renovation/Security</b>	<b>\$100,000</b>
Fleetwood - Upstairs Office Renovation/Security	
<b>Fountain Square Improvements</b>	<b>\$2,800,000</b>
Repair the damaged fountain at Fountain Square.	
<b>General Phase I Engineering</b>	<b>\$475,000</b>
General Phase I Engineering	
<b>Generator and Switchgear Rehab</b>	<b>\$13,500,000</b>
Generator and Switchgear Rehab	
<b>Green Bay Road, McCormick to Isabella</b>	<b>\$7,960,000</b>
Green Bay Road, McCormick to Isabella	
<b>Grey Park - Dog Park Installation</b>	<b>\$280,000</b>
Conduct community engagement and design for the construction of a new dog park.	
<b>Grit Separator</b>	<b>\$200,000</b>
Grit Separator	
<b>Grit Separator at WTP</b>	<b>\$200,000</b>
Grit Separator at WTP	
<b>Harbert Park Pathway / Drainage Improvements Phase B</b>	<b>\$500,000</b>
Harbert Park Pathway / Drainage Improvements Phase B	
<b>HL 7 Engine Replacement</b>	<b>\$1,000,000</b>
- Water abated bonds	
<b>HL MCC Main-Tie-Main Automatic Throw-over</b>	<b>\$150,000</b>
HL MCC Main-Tie-Main Automatic Throw-over	
<b>HL Pump Roof #3 Replacements and 14 &amp; Garage 7 per CDM</b>	<b>\$2,100,000</b>
HL Pump Roof #3 Replacements and 14 & Garage 7 per CDM	
<b>HLPS Electrical Reliability</b>	<b>\$1,000,000</b>
HLPS Electrical Reliability	
<b>Hobart Park Renovations</b>	<b>\$850,000</b>
Hobart Park Renovations	
<b>Independence Park</b>	<b>\$2,200,000</b>
Construct improvements to renovate the park and playground. \$500k ARPA funds through Evanston Thrives	
<b>Intake Water Doors (2 on 60")</b>	<b>\$500,000</b>
Intake Water Doors (2 on 60")	
<b>James Park - Entry and Landscaping Renovations</b>	<b>\$500,000</b>
James Park - Entry and Landscaping Renovations	



<b>James Park - Existing Field Lighting Replacement - South Baseball Diamonds</b>	<b>\$2,050,000</b>
James Park - Existing Field Lighting Replacement - South Baseball Diamonds	
<b>James Park - Pathway Lighting</b>	<b>\$1,150,000</b>
James Park - Pathway Lighting	
<b>James Park - Pathway Reconstruction</b>	<b>\$800,000</b>
James Park - Pathway Reconstruction	
<b>James Park - Pickleball Courts</b>	<b>\$350,000</b>
James Park - Pickleball Courts	
<b>James Park - Playground Replacement</b>	<b>\$600,000</b>
James Park - Playground Replacement	
<b>James Park - West Field Improvements, Construction</b>	<b>\$1,500,000</b>
James Park - West Field Improvements, Construction	
<b>Large Diameter Sewer Rehab</b>	<b>\$8,500,000</b>
Large Diameter Sewer Rehab	
<b>Large Diameter Valve Replacement</b>	<b>\$100,000</b>
Large Diameter Valve Replacement	
<b>Large Diameter Water Main Lining - Pitner</b>	<b>\$2,000,000</b>
Large Diameter Water Main Lining - Pitner	
<b>Larimer Park</b>	<b>\$1,500,000</b>
Larimer Park	
<b>Lead Paint Removal and Repainting</b>	<b>\$300,000</b>
Lead Paint Removal and Repainting	
<b>Lead Service Line Replacement Annual Program</b>	<b>\$25,510,212</b>
Lead Service Line Replacement Annual Program	
<b>Lead Service Line Replacement for Annual WM</b>	<b>\$7,668,063</b>
Lead Service Line Replacement for Annual WM	
<b>Lighting Modernization</b>	<b>\$2,464,000</b>
Implement lighting system improvements such as LED relamping, and occupancy sensors at various City facilities.	
<b>Lincoln Street Bridge</b>	<b>\$7,120,000</b>
- \$280k STP-BR Funding	
<b>Lincoln Street, Sheridan to Green Bay Rd, Ped and Bike Impr</b>	<b>\$300,000</b>
Lincoln Street, Sheridan to Green Bay Rd, Ped and Bike Impr	
<b>Lining Small Diameter Water Mains on Private Easements</b>	<b>\$1,300,000</b>
Lining Small Diameter Water Mains on Private Easements	

<b>Lovelace Park Athletic Field and Drainage Improvements</b>	<b>\$900,000</b>
Lovelace Park Athletic Field and Drainage Improvements	
<b>Lovelace Park Parking Lot Expansion</b>	<b>\$500,000</b>
Lovelace Park Parking Lot Expansion	
<b>Lovelace Park Playground</b>	<b>\$500,000</b>
Lovelace Park Playground	
<b>Lovelace Park Security Lighting</b>	<b>\$250,000</b>
Lovelace Park Security Lighting	
<b>Low Lift 4/5/6 Pump Improvements</b>	<b>\$3,125,000</b>
Low Lift 4/5/6 Pump Improvements	
<b>LSLR (Outreach and Comms)</b>	<b>\$425,000</b>
LSLR (Outreach and Comms)	
<b>LSLR (Program Development and Management)</b>	<b>\$400,000</b>
LSLR (Program Development and Management)	
<b>LSLR Pilot</b>	<b>\$2,250,000</b>
LSLR Pilot	
<b>Main Library Exterior Stonework Restoration</b>	<b>\$100,000</b>
- Library-abated Bonds	
<b>Main Library Fire System Upgrade</b>	<b>\$200,000</b>
- Library-abated Bonds	
<b>Main Library Interior Painting</b>	<b>\$200,000</b>
- Library-abated Bonds	
<b>Main Street, Hartrey to Asbury</b>	<b>\$1,760,000</b>
Main Street, Hartrey to Asbury	
<b>Mason Park/Davis St Extension</b>	<b>\$5,250,000</b>
Mason Park/Davis St Extension	
<b>Municipal Storage Center - Renovation</b>	<b>\$1,250,000</b>
Municipal Storage Center - Renovation	
<b>Noyes - ADA Ramp</b>	<b>\$300,000</b>
Noyes - ADA Ramp	
<b>Noyes - Exterior Improvements</b>	<b>\$2,500,000</b>
Noyes - Exterior Improvements	
<b>Noyes - HVAC and Electrical Modernization</b>	<b>\$7,800,000</b>
Noyes - HVAC and Electrical Modernization	

<b>Oakton Corridor Traffic Calming Improvements</b>	<b>\$160,000</b>
- \$500k Invest in Cook	
<b>Old Glenview Rd Capital Investment</b>	<b>\$24,000</b>
Old Glenview Rd Capital Investment	
<b>One Howard Plan</b>	<b>\$100,000</b>
One Howard Plan	
<b>Park Fieldhouses Restrooms (Ackerman, Baker, Bent, Lagoon, Leahy, Lovelace)</b>	<b>\$1,000,000</b>
Park Fieldhouses Restrooms (Ackerman, Baker, Bent, Lagoon, Leahy, Lovelace)	
<b>Parking Garages - Sherman - Structural Inspection</b>	<b>\$200,000</b>
Parking Garages - Sherman - Structural Inspection	
<b>Parking Garages - Structural Repairs</b>	<b>\$300,000</b>
Parking Garages - Structural Repairs	
<b>Parking Garages - Traffic Coating / Striping</b>	<b>\$1,750,000</b>
Parking Garages - Traffic Coating / Striping	
<b>Parking Lot Resurfacing</b>	<b>\$1,000,000</b>
Parking Lot Resurfacing	
<b>Parks Contingency</b>	<b>\$614,000</b>
Parks Contingency	
<b>Pathway improvements</b>	<b>\$1,392,000</b>
Pathway improvements	
<b>Philbrick Park Renovation</b>	<b>\$1,165,000</b>
Philbrick Park Renovation	
<b>Playground Equipment Replacement</b>	<b>\$3,835,000</b>
- \$450k CDBG Twiggs	
<b>Police Fire HQ - Fence Police Vehicle Lot</b>	<b>\$100,000</b>
Police Fire HQ - Fence Police Vehicle Lot	
<b>Police/Fire HQ Improvements</b>	<b>\$63,000,000</b>
Police/Fire HQ Improvements	
<b>Pooch Park Capital Investment</b>	<b>\$120,000</b>
Pooch Park Capital Investment	
<b>Porter Park Renovations</b>	<b>\$1,080,000</b>
Porter Park Renovations	
<b>Public Art</b>	<b>\$120,000</b>
Public Art	

<b>Public Canoe Launch (incl. Eco Cntr Parking Lot)</b>	<b>\$600,000</b>
Public Canoe Launch (incl. Eco Cntr Parking Lot)	
<b>Public Vehicle Charging Stations</b>	<b>\$500,000</b>
Public Vehicle Charging Stations	
<b>Raymond Park Renovations</b>	<b>\$2,600,000</b>
Raymond Park Renovations	
<b>Repairs for Water Main Improvements</b>	<b>\$1,100,000</b>
Repairs for Water Main Improvements	
<b>Retail Water Meter Replacement Program Phase 2 &amp; MIU</b>	<b>\$4,420,000</b>
Replacement of approximately 4600 water meters at or near the end of their useful lives over a 24-month period.	
<b>Robert Crown Branch Library Interior Reorganization</b>	<b>\$50,000</b>
- Library-abated Bonds	
<b>Roof Rehabilitation</b>	<b>\$2,000,000</b>
Roof Rehabilitation	
<b>Service Center - North Island Fuel System Replacement</b>	<b>\$1,900,000</b>
Service Center - North Island Fuel System Replacement	
<b>Service Center - Renovations</b>	<b>\$41,400,000</b>
Service Center - Renovations	
<b>Service Center - Structural Repairs</b>	<b>\$180,000</b>
Service Center - Structural Repairs	
<b>Service Center - Various Roofs</b>	<b>\$1,600,000</b>
Service Center - Various Roofs	
<b>Sewer Extension for Alley Improvements</b>	<b>\$850,000</b>
Sewer Extension for Alley Improvements	
<b>Sheridan Road - S. Limits to South Blvd</b>	<b>\$500,000</b>
Sheridan Road - S. Limits to South Blvd	
<b>Shoreline Improvements</b>	<b>\$1,250,000</b>
Shoreline Improvements	
<b>Shoreline Stabilization</b>	<b>\$10,300,000</b>
Shoreline Stabilization	
<b>Shorewell Safety Rails</b>	<b>\$210,000</b>
Shorewell Safety Rails	
<b>Sidewalk - Safe Routes to School</b>	<b>\$405,000</b>
- 2023 - Ph II Engr; 2024 STRS Grant Constr	

<b>Sidewalk Gap Infill</b>	<b>\$2,100,000</b>
Sidewalk Gap Infill	
<b>Sidewalk Improvement Program</b>	<b>\$2,531,000</b>
Sidewalk Improvement Program	
<b>Sidewalk/Streetlight Improvements - Hartrey and Greenleaf</b>	<b>\$1,000,000</b>
Sidewalk/Streetlight Improvements - Hartrey and Greenleaf	
<b>Solar/Battery Power Study</b>	<b>\$100,000</b>
Solar/Battery Power Study	
<b>Southwest Park Renovations</b>	<b>\$965,000</b>
Southwest Park Renovations	
<b>St. Paul's Park Renovations, Construction</b>	<b>\$150,000</b>
St. Paul's Park Renovations, Construction	
<b>Standpipe Water Quality</b>	<b>\$1,500,000</b>
Standpipe Water Quality	
<b>Stormwater Master Plan Improvements</b>	<b>\$4,850,000</b>
Stormwater Master Plan Improvements	
<b>Street Evaluation and Rating</b>	<b>\$150,000</b>
Street Evaluation and Rating	
<b>Street Resurfacing</b>	<b>\$6,964,000</b>
Street Resurfacing	
<b>Streetlight LED Conversion</b>	<b>\$383,000</b>
Streetlight LED Conversion	
<b>Streetlight Pole and Fixture Replacement</b>	<b>\$1,692,000</b>
Streetlight Pole and Fixture Replacement	
<b>Thermal Security Camera Installation</b>	<b>\$600,000</b>
Thermal Security Camera Installation	
<b>Traffic Calming, Bicycle &amp; Ped Improvements</b>	<b>\$1,921,000</b>
Traffic Calming, Bicycle & Ped Improvements	
<b>Traffic Signal, Central and Central Park</b>	<b>\$400,000</b>
Traffic Signal, Central and Central Park	
<b>Twiggs Park - Renovation</b>	<b>\$1,600,000</b>
Twiggs Park - Renovation	
<b>Water Main</b>	<b>\$29,798,000</b>
Water Main	

**West Filter Plant Modifications / PFAS**

**\$7,600,000**

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West Filter Plant Modifications / PFAS

**West Plant Dehumidificatinon**

**\$300,000**

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West Plant Dehumidificatinon

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**Total: \$534,469,275**



## 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 planned 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.

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# **POSITION INFORMATION**

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## 2024 Position Control

The 2024 Position Control document details the number and title of positions included in the 2024 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	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>General Fund</b>					
<b>1300</b>	<b>CITY COUNCIL</b>				
	Mayor	0.00	0.00	0.00	0.00
	Alderman	0.00	0.00	0.00	0.00
	City Council Admin	0.00	0.00	1.00	1.00
	Policy Coordinator	1.00	1.00	0.00	-1.00
	<b>CITY COUNCIL TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>1400</b>	<b>CITY CLERK</b>				
	City Clerk	0.00	0.00	0.00	0.00
	Deputy City Clerk	1.00	2.00	2.00	0.00
	<b>CITY CLERK TOTAL</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
	<b>LEGISLATIVE</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>1505</b>	<b>CITY MANAGER</b>				
	City Manager	1.00	1.00	1.00	0.00
	Deputy City Manager	2.00	2.00	2.00	0.00
	Administrative Lead	0.00	0.00	2.00	2.00
	Administrative Assistant	1.00	1.00	0.00	-1.00
	Administrative Coordinator	1.00	1.00	0.00	-1.00
	Assistant to the City Manager	1.00	1.00	1.00	0.00
	Accounts Payable Coordinator	0.00	1.00	1.00	0.00
	ADA Coordinator	0.00	1.00	0.00	-1.00
	Policy Coordinator	0.00	0.00	1.00	1.00
	Manager of Organizational Performance and Equity	1.00	1.00	0.00	-1.00
	<b>CITY MANAGER TOTAL</b>	<b>7.00</b>	<b>9.00</b>	<b>8.00</b>	<b>-1.00</b>
<b>1510</b>	<b>COMMUNITY ENGAGEMENT</b>				
	Communications Manager	1.00	1.00	1.00	0.00
	Community Engagement Specialist	1.00	1.00	1.00	0.00
	Assistant to the City Manager	0.00	0.00	0.00	0.00
	Temporary Cable TV Staff	0.00	0.50	0.50	0.00
	Broadcast Operations Coordinator	1.00	1.00	1.00	0.00
	<b>COMMUNITY ENGAGEMENT TOTAL</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>1535</b>	<b>SUSTAINABILITY</b>				
	Sustainability Coordinator	0.50	0.00	0.00	0.00
	<b>SUSTAINABILITY TOTAL</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1540</b>	<b>TRANSPORTATION AND MOBILITY</b>				
	Transportation and Mobility Coordinator	0.00	0.00	1.00	1.00
	<b>TRANSPORTATION AND MOBILITY TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

<b>1550</b>	<b>PERFORMANCE &amp; EQUITY</b>				
	Manager of Organizational Performance and Equity	0.00	0.00	1.00	1.00
	Equity Professional Learning Specialist	0.00	0.00	1.00	1.00
	<b>PERFORMANCE &amp; EQUITY TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>1555</b>	<b>FINANCIAL ADMINISTRATION</b>				
	Senior Financial Analyst	1.00	1.00	1.00	0.00
	Financial Analyst	0.00	1.00	1.00	0.00
	Budget Manager	1.00	1.00	1.00	0.00
	Chief Financial Officer/Treasurer	1.00	1.00	1.00	0.00
	<b>FINANCIAL ADMINISTRATION TOTAL</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>1560</b>	<b>REVENUE</b>				
	Revenue Manager	0.00	0.00	0.00	0.00
	Revenue Supervisor	0.50	0.50	0.50	0.00
	Revenue Collections Coordinator	1.00	0.00	0.00	0.00
	Accounts Receivable Coordinator	0.00	1.00	1.00	0.00
	Customer Service Representative	2.00	2.00	2.00	0.00
	<b>REVENUE TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>1570</b>	<b>ACCOUNTING</b>				
	Accounting Manager	1.00	1.00	1.00	0.00
	Accountant (Temporary)	1.00	1.00	1.00	0.00
	Accounts Payable Coordinator	1.00	0.00	0.00	0.00
	Senior Accountant	1.00	1.00	1.00	0.00
	Payroll Pension Administrator	0.50	0.50	0.50	0.00
	<b>ACCOUNTING TOTAL</b>	<b>4.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>1571</b>	<b>TAX ASSESSMENT REVIEW</b>				
	Tax Assessment Reviewer	1.00	1.00	1.00	0.00
	<b>TAX ASSESSMENT REVIEW TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>1575</b>	<b>PURCHASING</b>				
	Purchasing Manager	1.00	1.00	1.00	0.00
	Purchasing Specialist	2.00	2.00	2.00	0.00
	<b>PURCHASING TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>1580</b>	<b>Community Arts</b>				
	Cultural Arts Coordinator	0.00	0.40	1.00	0.60
	<b>COMMUNITY ARTS TOTAL</b>	<b>0.00</b>	<b>0.40</b>	<b>1.00</b>	<b>0.60</b>
<b>1585</b>	<b>ADMINISTRATIVE ADJUDICATION</b>				
	Admin. Adjudication Aide	1.00	1.00	1.00	0.00
	<b>ADMIN. ADJUDICATION TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>5300</b>	<b>ECONOMIC DEVELOPMENT</b>				
	Economic Development Specialist	2.00	2.00	2.00	0.00
	Economic Development Coordinator	0.00	0.00	1.00	1.00
	Economic Development Division Mgr.	1.00	1.00	1.00	0.00
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>
	<b>CITY ADMINISTRATION</b>	<b>29.50</b>	<b>31.90</b>	<b>35.50</b>	<b>3.60</b>
<b>1705</b>	<b>LEGAL ADMINISTRATION</b>				
	Paralegal	1.00	1.00	1.00	0.00
	Administrative Lead	1.00	0.00	0.00	0.00
	Administrative Secretary	0.00	1.00	1.00	0.00
	Deputy City Attorney	1.00	1.00	1.00	0.00

	Safety Specialist	0.00	0.00	1.00	1.00
	Safety Assistant	0.00	0.00	1.00	1.00
	City Attorney	1.00	1.00	1.00	0.00
	Assistant City Attorney	3.00	3.00	3.00	0.00
	<b>LEGAL ADMINISTRATION TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>9.00</b>	<b>2.00</b>
	<b>LAW DEPARTMENT</b>	<b>7.00</b>	<b>7.00</b>	<b>9.00</b>	<b>2.00</b>
	<b>1905 ADMINISTRATIVE SERVICES ADMINISTRATION</b>				
	Administrative Services Director/Assistant City Manager	0.00	0.00	0.00	0.00
	Administrative Service Director/CIO	1.00	1.00	1.00	0.00
	Administrative Assistant	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	<b>ADMINISTRATIVE SERVICES ADMIN TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	<b>1915 PAYROLL</b>				
	Payroll Manager	1.00	1.00	1.00	0.00
	Payroll/Pension Administrator	1.50	1.50	1.50	0.00
	<b>PAYROLL TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>
	<b>1929 HUMAN RESOURCES</b>				
	HR Assistant/Benefits Coordinator	1.00	1.00	1.00	0.00
	Assistant HR Manager	0.00	1.00	1.00	0.00
	Safety & Workers' Comp Manager	1.00	1.00	1.00	0.00
	Safety Specialist	1.00	1.00	0.00	-1.00
	Class and Compensation Specialist	0.00	0.00	1.00	1.00
	Recruitment and Retention Coordinator	0.00	1.00	1.00	0.00
	Human Resources Assistant	2.00	2.00	2.00	0.00
	Human Resources Generalist	3.00	3.00	4.00	1.00
	Human Resources Division Manager	1.00	1.00	1.00	0.00
	<b>HUMAN RESOURCES TOTAL</b>	<b>9.00</b>	<b>11.00</b>	<b>12.00</b>	<b>1.00</b>
	<b>1932 INFORMATION TECHNOLOGY</b>				
	Network Supervisor	1.00	0.00	0.00	0.00
	GIS Analyst	1.00	1.00	1.00	0.00
	Network Engineer	1.00	1.00	1.00	0.00
	Digital Services Specialist	0.00	1.00	1.00	0.00
	Civic Technology Analyst	1.00	1.00	1.00	0.00
	Public Safety Technology Coordinator	1.00	1.00	1.00	0.00
	Chief Information Security Officer	1.00	1.00	1.00	0.00
	Security Analyst	0.00	1.00	1.00	0.00
	Programmer Analyst	1.00	1.00	1.00	0.00
	Technical Support Specialist I	2.00	3.00	3.00	0.00
	CIO/IT Division Manager	0.00	0.00	0.00	0.00
	IT Service Delivery Manager	1.00	1.00	1.00	0.00
	Systems Administrator	1.00	2.00	2.00	0.00
	<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>11.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>
	<b>1941 PARKING ENFORCEMENT AND TICKETS</b>				
	Parking Enforcement Officer	11.00	11.00	11.00	0.00
	Parking Enforcement Officer - PT	0.50	0.50	0.50	0.00
	PEO/Parking Office Assistant	0.00	0.00	0.00	0.00
	Parking Enforcement Supervisor	1.00	1.00	1.00	0.00
	<b>PARKING ENFORCEMENT AND TICKETS TOTAL</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</b>	<b>0.00</b>
	<b>1950 FACILITIES</b>				
	Facilities & Fleet Management Supervisor	2.00	2.00	2.00	0.00
	FFM Assistant	0.50	0.00	0.00	0.00
	Administrative Lead	0.00	0.50	0.50	0.00

	Asset Specialist	0.00	1.00	1.00	0.00
	Facilities & Fleet Division Manager	0.50	0.50	0.50	0.00
	Facilities Maintenance Worker I	3.00	3.00	3.00	0.00
	Facilities Maintenance Worker II	0.00	0.00	1.00	1.00
	Facilities Operations Coordinator	1.00	1.00	1.00	0.00
	Facilities Maintenance Worker III	12.00	12.00	13.00	1.00
	Master Tradesman	2.00	2.00	2.00	0.00
	<b>FACILITIES TOTAL</b>	<b>21.00</b>	<b>22.00</b>	<b>24.00</b>	<b>2.00</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>	<b>59.00</b>	<b>65.00</b>	<b>68.00</b>	<b>3.00</b>
	<b>2101 COMMUNITY DEVELOPMENT ADMINISTRATION</b>				
	Director, Community Development	0.75	1.00	1.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	Administrative Lead	0.00	1.00	1.00	0.00
	Sr. Grants & Compliance Specialist	0.30	0.00	0.00	0.00
	<b>COMMUNITY DEVELOPMENT ADMINISTRATION TOTAL</b>	<b>2.05</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	<b>2105 PLANNING AND ZONING</b>				
	Planning & Policy Supervisor	0.00	0.00	1.00	1.00
	Planning Manager	0.00	1.00	1.00	0.00
	Planner	4.00	4.00	4.00	0.00
	Neighborhood & Land Use Planner	1.00	1.00	1.00	0.00
	Zoning Administrator	1.00	1.00	1.00	0.00
	<b>PLANNING AND ZONING TOTAL</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>
	<b>2115 PROPERTY STANDARDS</b>				
	Property Maintenance Inspector I	5.00	5.00	5.00	0.00
	Senior Property Maintenance Inspector	0.00	0.00	0.00	0.00
	Property Maintenance Supervisor	1.00	1.00	1.00	0.00
	Customer Service Coordinator	0.00	1.00	1.00	0.00
	Customer Service Representative	1.00	0.00	0.00	0.00
	<b>PROPERTY STANDARDS TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
	<b>2126 BUILDING INSPECTION SERVICES</b>				
	Electrical Inspector II	1.00	1.00	1.00	0.00
	Plumbing/Mechanical Inspector	2.00	2.00	2.00	0.00
	Sign Inspector/Graffiti Tech	0.00	0.00	0.00	0.00
	Plan Reviewer	0.00	1.00	1.00	0.00
	Permit Services Specialist	1.00	1.00	1.00	0.00
	Building Construction Insp. Supervisor	1.00	1.00	1.00	0.00
	Customer Service Coordinator	0.40	0.40	0.00	-0.40
	Customer Service Representative	2.00	0.00	1.00	1.00
	Permit Services Representative	2.00	4.00	4.00	0.00
	Permit Desk Supervisor	1.00	1.00	1.00	0.00
	Civil Engineer III	0.00	0.00	0.00	0.00
	Civil Engineer II/ROW Permits	0.00	0.00	0.00	0.00
	Structural Inspector/Plan Reviewer	1.00	0.00	0.00	0.00
	Build/Insp Serv. Division Manager	1.00	1.00	1.00	0.00
	<b>BUILDING INSPECTION SERVICES TOTAL</b>	<b>12.40</b>	<b>12.40</b>	<b>13.00</b>	<b>0.60</b>
	<b>2124 HOUSING AND GRANTS</b>				
	Housing and Grants Manager	0.00	0.00	1.00	1.00
	Housing Planner	0.00	0.00	0.50	0.50
	<b>HOUSING AND GRANTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>	<b>1.50</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>	<b>27.45</b>	<b>29.40</b>	<b>32.50</b>	<b>3.10</b>
	<b>2205 POLICE ADMINISTRATION</b>				

	Administrative Lead	0.00	0.00	0.00	0.00
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Chief of Police	1.00	1.00	1.00	0.00
	<b>POLICE ADMINISTRATION TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
	<b>2210 PATROL OPERATIONS</b>				
	Police Commander	4.00	4.00	4.00	0.00
	Police Officer	74.00	74.00	79.00	5.00
	Police Sergeant	14.00	14.00	15.00	1.00
	Deputy Chief	2.00	2.00	2.00	0.00
	<b>PATROL OPERATIONS TOTAL</b>	<b>94.00</b>	<b>94.00</b>	<b>100.00</b>	<b>6.00</b>
	<b>2215 CRIMINAL INVESTIGATION</b>				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	13.00	13.00	11.00	-2.00
	Police Sergeant	1.00	1.00	1.00	0.00
	Deputy Chief	0.00	0.00	0.00	0.00
	<b>CRIMINAL INVESTIGATION TOTAL</b>	<b>15.00</b>	<b>15.00</b>	<b>13.00</b>	<b>-2.00</b>
	<b>2230 JUVENILE BUREAU</b>				
	Police Officer	7.00	7.00	7.00	0.00
	Police Sergeant	0.00	0.00	0.00	0.00
	<b>JUVENILE BUREAU TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
	<b>2235 SCHOOL LIAISON</b>				
	Police Officer	4.00	4.00	4.00	0.00
	<b>SCHOOL LIAISON TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
	<b>2240 POLICE RECORDS</b>				
	Records Input Operator	2.00	2.00	2.00	0.00
	Records Coordinator	1.00	1.00	1.00	0.00
	Review Officer	1.00	1.00	1.00	0.00
	<b>POLICE RECORDS TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
	<b>2245 COMMUNICATIONS</b>				
	Telecommunicator	12.00	12.00	12.00	0.00
	<b>COMMUNICATIONS TOTAL</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
	<b>2250 SERVICE DESK</b>				
	Service Desk Officer II	12.00	12.00	12.00	0.00
	311/Service Desk Manager	1.00	1.00	1.00	0.00
	311/Service Desk Assistant Supervisor	1.00	1.00	1.00	0.00
	<b>SERVICE DESK TOTAL</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>
	<b>2251 PUBLIC INFORMATION (311)</b>				
	Service Desk Officer I	8.00	8.00	8.00	0.00
	<b>PUBLIC INFORMATION TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
	<b>2255 OFFICE OF PROFESSIONAL STANDARDS</b>				
	Administrative Assistant	1.00	1.00	0.00	-1.00
	Administrative Lead	0.00	0.00	1.00	1.00
	Police Commander	1.00	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	<b>OFFICE OF PROFESSIONAL STANDARDS TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	<b>2260 OFFICE OF ADMINISTRATION</b>				
	Deputy Chief	1.00	1.00	1.00	0.00
	Police Sergeant	0.00	0.00	0.00	0.00



	Administrative Coordinator	1.00	1.00	1.00	0.00
	Manager of Finance and Budget	1.00	1.00	1.00	0.00
	<b>OFFICE OF ADMINISTRATION TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>2265</b>	<b>NEIGHBORHOOD ENFORCEMENT TEAM</b>				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	10.00	10.00	6.00	-4.00
	Police Sergeant	2.00	2.00	2.00	0.00
	<b>NEIGHBORHOOD ENFORCEMENT TEAM TOTAL</b>	<b>13.00</b>	<b>13.00</b>	<b>9.00</b>	<b>-4.00</b>
<b>2270</b>	<b>TRAFFIC BUREAU</b>				
	Police Commander	0.00	0.00	1.00	1.00
	Police Officer	5.00	5.00	6.00	1.00
	Police Sergeant	1.00	1.00	0.00	-1.00
	<b>TRAFFIC BUREAU TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>1.00</b>
<b>2275</b>	<b>COMMUNITY STRATEGIC BUREAU</b>				
	Crime Analyst	1.00	1.00	1.00	0.00
	<b>COMMUNITY STRATEGIC BUREAU TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>2280</b>	<b>ANIMAL CONTROL</b>				
	Animal Control Warden	1.00	1.00	1.00	0.00
	<b>ANIMAL CONTROL TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>2285</b>	<b>PROBLEM SOLVING TEAM</b>				
	Police Commander	1.00	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	Police Officer	9.00	9.00	9.00	0.00
	<b>PROBLEM SOLVING TEAM TOTAL</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>
<b>2291</b>	<b>PROPERTY BUREAU</b>				
	Management Analyst	1.00	1.00	1.00	0.00
	Property Officer	1.00	1.00	2.00	1.00
	<b>PROPERTY BUREAU TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>1.00</b>
<b>2295</b>	<b>BUILDING MANAGEMENT</b>				
	Custodian I	1.00	1.00	1.00	0.00
	<b>BUILDING MANAGEMENT TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
	<b>POLICE DEPARTMENT</b>	<b>201.00</b>	<b>201.00</b>	<b>203.00</b>	<b>2.00</b>
<b>2305</b>	<b>FIRE MANAGEMENT &amp; SUPPORT</b>				
	Administrative Lead	1.00	1.00	1.00	0.00
	Fire Chief	1.00	1.00	1.00	0.00
	Deputy Chief	1.00	1.00	1.00	0.00
	Administrative Coordinator	0.00	0.00	0.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	<b>FIRE MANAGEMENT &amp; SUPPORT TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>2310</b>	<b>FIRE PREVENTION</b>				
	Deputy Chief	0.00	0.00	0.00	0.00
	Fire Captain	2.00	2.00	2.00	0.00
	Fire Plan Reviewer	1.00	1.00	1.00	0.00
	<b>FIRE PREVENTION TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>2315</b>	<b>FIRE SUPPRESSION</b>				
	Division Chief, Fire	2.00	2.00	2.00	0.00
	Firefighter Apprentice	0.50	0.50	0.50	0.00
	Fire Captain	25.00	26.00	24.00	-2.00

	Firefighter/Paramedic	73.00	80.00	80.00	0.00
	Field Chief	0.00	0.00	2.00	2.00
	Shift Chief, Fire	3.00	3.00	3.00	0.00
	<b>FIRE SUPPRESSION TOTAL</b>	<b>103.50</b>	<b>111.50</b>	<b>111.50</b>	<b>0.00</b>
	<b>FIRE DEPARTMENT</b>	<b>110.50</b>	<b>118.50</b>	<b>118.50</b>	<b>0.00</b>
	<b>2407 HEALTH SERVICES ADMINISTRATION</b>				
	Director, Health & Human Services	0.25	0.25	0.25	0.00
	Management Analyst	1.00	0.50	0.50	0.00
	Workforces Development Coordinator	1.00	0.00	0.00	0.00
	Administrative Lead	0.50	0.50	0.50	0.00
	<b>HEALTH SERVICES ADMINISTRATION TOTAL</b>	<b>2.75</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>
	<b>2435 FOOD AND ENVIRONMENTAL HEALTH</b>				
	Environmental Health Practitioner	3.00	3.00	3.00	0.00
	Community Health Specialist	1.00	0.20	0.00	-0.20
	Senior Environmental Health Practitioner	1.00	1.00	1.00	0.00
	Communicable Disease Surveillance Specialist	1.00	2.00	2.00	0.00
	Disease Intervention Specialist	0.00	0.00	1.00	1.00
	Public Health Preparedness Specialist	1.00	1.00	1.00	0.00
	Environmental Health Technicians	1.50	1.00	1.00	0.00
	Health License Coordinator	1.00	1.00	1.00	0.00
	PT Pest Control Operator	0.00	0.50	0.50	0.00
	Public Health Manager	1.00	0.50	0.50	0.00
	<b>FOOD AND ENVIRONMENTAL HEALTH TOTAL</b>	<b>10.50</b>	<b>10.20</b>	<b>11.00</b>	<b>0.80</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT</b>	<b>13.25</b>	<b>11.45</b>	<b>12.25</b>	<b>0.80</b>
	<b>3005 RECREATION MANAGEMENT &amp; GENERAL SUPPORT</b>				
	Director, Recreation & Comm. Services	1.00	1.00	1.00	0.00
	Asst. Director of Recr. & Comm. Services	1.00	2.00	2.00	0.00
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Disability Rights & Advocacy Mgr	0.00	0.00	1.00	1.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Data Control Clerk	0.00	0.00	0.00	0.00
	Recreation Support Specialist	1.00	1.00	0.00	-1.00
	Recreation Support Manager	0.00	0.00	1.00	1.00
	Marketing and Communications Coordinator	0.00	1.00	1.00	0.00
	Special Events Coordinator	0.00	1.00	0.00	-1.00
	Food Services Coordinator	0.00	0.00	1.00	1.00
	Recreation Manager	1.00	0.00	0.00	0.00
	<b>RECREATION MGMT &amp; GENERAL SUPPORT</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>	<b>1.00</b>
	<b>3030 CROWN COMMUNITY CENTER</b>				
	After School Supervisor	1.00	1.00	1.00	0.00
	Assistant Program Coordinator	1.00	1.00	1.00	0.00
	Assistant Recreation Manager	1.00	1.00	1.00	0.00
	Clerk II	3.75	3.67	3.67	0.00
	Crown Operations Supervisor	1.00	1.00	1.00	0.00
	Crown Facilities Maintenance Worker II	5.00	5.00	5.00	0.00
	Facility Coordinator Crown	2.00	2.00	2.00	0.00
	Office Coordinator	1.00	1.00	1.00	0.00
	Lead Preschool Instructor	0.00	0.00	1.00	1.00
	Preschool Instructor	3.75	9.11	9.00	-0.11
	Preschool Program Supervisor	1.00	1.00	1.00	0.00
	Recreation Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	3.00	3.00	3.00	0.00
	Custodian I	0.00	0.00	1.00	1.00
	PT Custodian	2.75	4.50	2.75	-1.75

	<b>CROWN COMMUNITY CENTER TOTAL</b>	<b>27.25</b>	<b>34.28</b>	<b>34.42</b>	<b>0.14</b>
<b>3035</b>	<b>CHANDLER COMMUNITY CENTER</b>				
	Clerk III	0.75	0.75	0.75	0.00
	Recreation Manager	0.00	0.00	0.50	0.50
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	PT Custodian	1.78	2.08	1.08	-1.00
	Facilities Supervisor	0.40	0.65	0.65	0.00
	<b>CHANDLER COMMUNITY CENTER TOTAL</b>	<b>4.93</b>	<b>5.48</b>	<b>4.98</b>	<b>-0.50</b>
<b>3040</b>	<b>FLEETWOOD JOURDAIN COMMUNITY CENTER</b>				
	Clerk III	0.70	0.70	0.70	0.00
	Office Coordinator	1.00	1.00	1.00	0.00
	Custodian II	1.00	1.00	2.00	1.00
	Recreation Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	1.00	1.00	2.00	1.00
	Program Supervisor	0.50	0.50	0.50	0.00
	Assistant Program Coordinator	1.00	1.00	0.00	-1.00
	PT Custodian	1.25	1.25	0.50	-0.75
	<b>FLEETWOOD JOURDAIN COMM. CENTER TOTAL</b>	<b>7.45</b>	<b>7.45</b>	<b>7.70</b>	<b>0.25</b>
<b>3045</b>	<b>FLEETWOOD JOURDAIN THEATER</b>				
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	<b>FLEETWOOD JOURDAIN THEATER TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>3050</b>	<b>RECREATION OUTREACH</b>				
	Program Supervisor	0.50	0.00	0.00	0.00
	<b>RECREATION OUTREACH</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3055</b>	<b>LEVY CENTER SENIOR SERVICES</b>				
	Custodian I	1.00	1.00	1.00	0.00
	Facilities Maintenance Worker/Cust II	1.00	1.00	1.00	0.00
	Recreation Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	Secretary II	1.00	1.00	1.00	0.00
	PT Office Assistant	0.67	1.17	1.17	0.00
	Facilities Supervisor	1.22	1.22	1.22	0.00
	FT Bus Driver	1.00	1.00	1.00	0.00
	PT Custodian	1.45	1.45	1.70	0.25
	<b>LEVY CENTER SENIOR SERVICES TOTAL</b>	<b>10.34</b>	<b>10.84</b>	<b>11.09</b>	<b>0.25</b>
<b>3080</b>	<b>BEACHES</b>				
	Recreation Manager	1.00	1.00	0.50	-0.50
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	<b>BEACHES TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>	<b>-0.50</b>
<b>3130</b>	<b>SPECIAL RECREATION</b>				
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	Program Supervisor	0.46	0.46	0.46	0.00
	<b>SPECIAL RECREATION TOTAL</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>0.00</b>
<b>3140</b>	<b>BUS PROGRAM</b>				
	PT Bus Driver	1.15	1.15	1.15	0.00
	<b>BUS PROGRAM TOTAL</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>0.00</b>
<b>3150</b>	<b>PARK SERVICE UNIT</b>				
	PT Park Ranger	1.00	1.00	1.00	0.00
	<b>PARK SERVICE UNIT TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

<b>3225</b>	<b>GIBBS-MORRISON CULTURAL CENTER</b>				
	Facilities Coordinator	0.00	0.00	0.00	0.00
	Facilities Supervisor	1.50	1.00	1.00	0.00
	<b>GIBBS-MORRISON CULTURAL CENTER TOTAL</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>3500</b>	<b>SPECIAL EVENTS</b>				
	Special Events Coordinator	0.00	0.00	1.00	1.00
	<b>SPECIAL EVENTS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>3605</b>	<b>ECOLOGY CENTER</b>				
	Clerk III	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	Recreation Manager	0.00	1.00	1.00	0.00
	Garden Coordinator	0.20	1.00	1.00	0.00
	Facilities Supervisor	0.50	0.50	0.50	0.00
	Custodian	0.25	1.00	1.00	0.00
	<b>ECOLOGY CENTER TOTAL</b>	<b>3.95</b>	<b>6.50</b>	<b>6.50</b>	<b>0.00</b>
<b>3710</b>	<b>NOYES CULTURAL ARTS CENTER</b>				
	Office Assistant	0.50	0.00	0.00	0.00
	Recreation Coordinator	1.00	1.00	1.00	0.00
	PT Custodian	1.68	1.68	1.68	0.00
	<b>NOYES CULTURAL ARTS CENTER TOTAL</b>	<b>3.18</b>	<b>2.68</b>	<b>2.68</b>	<b>0.00</b>
<b>3720</b>	<b>CULTURAL ARTS PROGRAMS</b>				
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	<b>CULTURAL ARTS PROGRAMS TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
	<b>PARKS &amp; RECREATION DEPARTMENT</b>	<b>73.71</b>	<b>84.84</b>	<b>86.48</b>	<b>1.64</b>
<b>4105</b>	<b>PUBLIC WORKS AGENCY ADMIN</b>				
	Director of Public Works Agency	0.50	0.50	0.50	0.00
	Administrative Lead	2.00	2.00	2.00	0.00
	Project Management Supervisor	0.00	0.00	0.00	0.00
	PT Clerk	0.50	0.00	0.00	0.00
	<b>PUBLIC WORKS AGENCY ADMIN TOTAL</b>	<b>3.00</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>
<b>4300</b>	<b>ENVIRONMENTAL SERVICES</b>				
	Public Services Coordinator	1.00	1.00	0.00	-1.00
	<b>ENVIRONMENTAL SERVICES TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>-1.00</b>
<b>4310</b>	<b>RECYCLING AND ENVIRONMENTAL MAINTENANCE</b>				
	Equipment Operator I	1.00	1.00	1.00	0.00
	Equipment Operator II	2.00	2.00	2.00	0.00
	Public Works Maint Worker II	3.00	3.00	3.00	0.00
	<b>RECYCLING AND ENVIRONMENTAL MAINTENANCE TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>4320</b>	<b>FORESTRY</b>				
	Arborist/Forestry Supervisor	1.00	1.00	1.00	0.00
	Forestry Crew Leader	3.00	3.00	3.00	0.00
	Forestry Worker III	11.00	11.00	10.00	-1.00
	Forestry Worker II	0.00	0.00	1.00	1.00
	Forestry Worker I	1.00	1.00	1.00	0.00
	<b>FORESTRY TOTAL</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>4330</b>	<b>GREENWAYS</b>				
	Equipment Operator II	2.00	2.00	2.00	0.00
	General Tradesman	1.00	1.00	1.00	0.00

	Greenway Supervisor	1.00	1.00	1.00	0.00
	Greenway Crew Leader	4.00	4.00	4.00	0.00
	Public Works Maintenance Worker II	2.00	2.00	2.00	0.00
	Public Works Maintenance Worker I	1.00	1.00	1.00	0.00
	Greenways Worker III	4.00	4.00	4.00	0.00
	<b>GREENWAYS TOTAL</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>
	<b>4400 CAPITAL PLANNING &amp; ENGINEERING</b>				
	Assistant City Engineer	0.00	0.00	1.00	1.00
	Capital Planning Bureau Chief	0.50	0.50	0.50	0.00
	<b>PARKS AND FACILITIES TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>1.50</b>	<b>1.00</b>
	<b>4410 STREETS AND RIGHT OF WAY</b>				
	Civil Engineer III	1.75	1.75	1.75	0.00
	Civil Engineer II	1.50	1.50	1.50	0.00
	Senior Project Manager	2.00	2.00	2.00	0.00
	Senior Project Manager: Construct/Design	0.50	0.50	0.50	0.00
	Engineering Associate II	1.00	1.00	1.00	0.00
	<b>STREETS AND RIGHT OF WAY TOTAL</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>0.00</b>
	<b>4420 TRANSPORTATION</b>				
	Sr Proj Mgr: Traf/ROW/Permits	1.00	1.00	1.00	0.00
	Traffic Engineering Technician	0.50	0.50	0.50	0.00
	<b>TRANSPORTATION TOTAL</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
	<b>4430 PARKS AND FACILITIES</b>				
	ADA/CIP Project Manager	1.00	1.00	1.00	0.00
	Sr. Project Manager: Facilities/Parks	1.00	1.00	1.00	0.00
	Landscape Architect	0.00	0.00	1.00	1.00
	Architect	0.50	0.50	0.50	0.00
	<b>PARKS AND FACILITIES TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>3.50</b>	<b>1.00</b>
	<b>4500 INFRASTRUCTURE MAINTENANCE</b>				
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Environmental Services Coordinator	0.00	0.00	1.00	1.00
	Tree Preservation Coordinator	0.00	0.00	1.00	1.00
	Public Services Bureau Chief	0.75	0.75	0.75	0.00
	Clerk	0.00	1.00	1.00	0.00
	<b>INFRASTRUCTURE MAINTENANCE TOTAL</b>	<b>1.75</b>	<b>2.75</b>	<b>4.75</b>	<b>2.00</b>
	<b>4510 STREET MAINTENANCE</b>				
	Equipment Operator II	9.00	9.00	9.00	0.00
	Equipment Operator III	3.00	3.00	3.00	0.00
	Maintenance Worker I (Graffiti)	1.00	1.00	1.00	0.00
	PW Crew Leader	2.00	2.00	2.00	0.00
	Supervisor: Streets	1.00	1.00	1.00	0.00
	<b>STREET MAINTENANCE TOTAL</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
	<b>4520 TRAFFIC SIGNAL AND STREET LIGHT MAINTENANCE</b>				
	Traffic Operations Supervisor	1.00	1.00	1.00	0.00
	Public Works Maint Worker III	3.00	3.00	3.00	0.00
	Traffic Electrician	3.00	3.00	3.00	0.00
	Traffic Electrician Leader	1.00	1.00	1.00	0.00
	<b>TRAFFIC SIGNS AND STREET LIGHT MAINTENANCE TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY</b>	<b>78.00</b>	<b>78.50</b>	<b>81.50</b>	<b>3.00</b>
	<b>General Fund</b>	<b>602.41</b>	<b>630.59</b>	<b>649.73</b>	<b>19.14</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>General Assistance Fund</b>					
<b>4605</b>	<b>GENERAL ASSISTANCE ADMINISTRATION</b>				
	Director, Health & Human Services	0.25	0.25	0.25	0.00
	Customer Service Representative	1.00	1.00	1.00	0.00
	Human Services Specialist	3.00	3.00	3.00	0.00
	General Assistance Specialist	0.00	0.00	0.00	0.00
	<b>GENERAL ASSISTANCE ADMINISTRATION TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>
	<b>GENERAL ASSISTANCE FUND</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Sustainability Fund</b>					
<b>9910</b>	<b>SUSTAINABILITY FUND</b>				
	Sustainability Manager	0.00	0.50	0.50	0.00
	Resilient Building Specialist	0.00	1.00	1.00	0.00
	Community Outreach Specialist	0.00	1.00	1.00	0.00
	<b>Sustainability Fund Total</b>	<b>0.00</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>
	<b>SUSTAINABILITY FUND</b>	<b>0.00</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Human Services Fund</b>					
<b>4651</b>	<b>MENTAL HEALTH BOARD ALLOCATIONS</b>				
	Senior Grants and Comp. Specialist	0.00	0.30	0.30	0.00
	<b>MENTAL HEALTH BOARD ALLOCATIONS TOTAL</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>	<b>0.00</b>
<b>2445</b>	<b>HUMAN SERVICES</b>				
	Director, Health & Human Services	0.50	0.50	0.50	0.00
	Administrative Lead	0.50	0.50	0.50	0.00
	Management Analyst	0.00	0.50	0.50	0.00
	Community Health Specialist	0.00	0.80	1.00	0.20
	Public Health Manager	0.00	0.50	0.50	0.00
	Family Advocate	1.00	1.00	1.00	0.00
	Community Health Specialist	0.00	0.00	0.00	0.00
	Senior Human Services Advocate	0.00	0.00	0.00	0.00
	Human Services Advocate	3.00	3.00	3.00	0.00
	Senior Services Advocate	1.00	1.00	1.00	0.00
	Long-term Care Ombudsman	1.00	1.00	1.00	0.00
	Business Workforce Compliance Coordinator	0.00	1.00	1.00	0.00
	Workforce Development Coordinator	0.00	1.00	1.00	0.00
	Career Development Coordinator	0.00	1.00	1.00	0.00
	Human Services Manager	1.00	1.00	1.00	0.00
	<b>HUMAN SERVICES TOTAL</b>	<b>8.00</b>	<b>12.80</b>	<b>13.00</b>	<b>0.20</b>
<b>3215</b>	<b>YOUTH &amp; COMMUNITY ENGAGEMENT</b>				
	Community Services Manager	1.00	1.00	0.00	-1.00
	Youth and Family Program Coordinator	1.00	1.00	1.00	0.00
	Youth and Family Program Manager	0.00	0.00	1.00	1.00
	Senior Outreach Worker	1.00	0.00	0.00	0.00
	Outreach Supervisor	0.00	1.00	0.00	-1.00
	Community Services Advocate	1.00	1.00	1.00	0.00
	Outreach Coordinator	1.00	0.00	0.00	0.00
	Outreach Assistant	0.00	0.00	0.00	0.00
	Lead Outreach Worker	0.00	0.00	1.00	1.00
	Outreach Worker	4.00	5.00	4.00	-1.00

<b>YOUTH &amp; COMMUNITY ENGAGEMENT TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>-1.00</b>
<b>HUMAN SERVICES FUND</b>	<b>17.00</b>	<b>22.10</b>	<b>21.30</b>	<b>-0.80</b>

	<b>Position Description</b>	<b>2022 Adopted</b>	<b>2023 Adopted</b>	<b>2024 Adopted</b>	<b>2023-2024 Difference</b>
<b>Library Fund</b>					
<b>4805</b>	<b>EARLY LEARNING &amp; LITERACY</b>				
	Librarian I	2.50	2.50	2.50	0.00
	Early Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Youth Engagement Librarian II	1.00	1.00	1.00	0.00
	Library Assistant	4.18	4.18	4.18	0.00
	<b>EARLY LEARNING &amp; LITERACY TOTAL</b>	<b>8.68</b>	<b>8.68</b>	<b>8.68</b>	<b>0.00</b>
<b>4806</b>	<b>LIFELONG LEARNING &amp; LITERACY</b>				
	Librarian I	5.03	5.03	5.03	0.00
	Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Branch Assistant	2.06	1.53	1.00	-0.53
	Library Assistant	2.53	2.53	2.06	-0.47
	<b>LIFELONG LEARNING &amp; LITERACY TOTAL</b>	<b>10.62</b>	<b>10.09</b>	<b>9.09</b>	<b>-1.00</b>
<b>4820</b>	<b>ACCESS SERVICES</b>				
	Circulation Manager	0.00	0.00	0.00	0.00
	Access Manager	1.00	1.00	1.00	0.00
	Assistant Circulation Manager	1.00	0.00	0.00	0.00
	Customer Service Manager	0.00	1.00	1.00	0.00
	Library Services Coordinator	3.00	3.00	3.00	0.00
	Collection Development Manager	1.00	1.00	1.00	0.00
	Library Assistant	3.00	3.00	3.00	0.00
	Library Clerk	8.05	7.67	7.80	0.13
	Shelver	5.06	4.00	3.33	-0.67
	<b>ACCESS SERVICES TOTAL</b>	<b>22.11</b>	<b>20.67</b>	<b>20.13</b>	<b>-0.54</b>
<b>4825</b>	<b>ENGAGEMENT SERVICES</b>				
	Community Engagement Manager	1.00	1.00	1.00	0.00
	Community Engagement Assistant	0.00	0.00	0.00	0.00
	Family Engagement Coordinator	2.00	2.00	2.00	0.00
	Latino Engagement Librarian	1.00	1.00	1.00	0.00
	Branch Assistant	4.26	4.26	4.26	0.00
	Library Assistant	0.67	0.67	1.67	1.00
	Security Monitor	0.40	0.53	0.53	0.00
	Librarian I	0.00	0.00	0.00	0.00
	Supervising Librarian	1.00	1.00	1.00	0.00
	Library Clerk	2.37	2.12	2.12	0.00
	<b>ENGAGEMENT SERVICES TOTAL</b>	<b>12.70</b>	<b>12.58</b>	<b>13.58</b>	<b>1.00</b>
<b>4835</b>	<b>INNOVATION &amp; DIGITAL LEARNING</b>				
	Librarian III	0.00	0.00	0.00	0.00
	Innovation & Digital Learning Manager	1.00	1.00	1.00	0.00
	Library Assistant	4.00	5.18	5.18	0.00
	Library Assistant - Music Tech.	1.00	1.00	1.00	0.00
	Data and Technology Librarian	1.00	1.00	1.00	0.00
	Technology Associate	0.00	0.00	0.00	0.00
	Technology Trainer	1.34	1.20	1.20	0.00
	Teen Services Librarian I	1.00	1.00	1.00	0.00
	Teen Engagement Coordinator	1.00	1.00	1.00	0.00
	<b>INNOVATION &amp; DIGITAL LEARNING TOTAL</b>	<b>10.34</b>	<b>11.38</b>	<b>11.38</b>	<b>0.00</b>
<b>4840</b>	<b>MAINTENANCE</b>				

	Custodian II	2.00	2.00	2.00	0.00
	Custodian I	1.00	1.00	1.00	0.00
	Security Supervisor	1.00	1.00	0.00	-1.00
	Security Monitor	1.79	2.19	5.00	2.81
	Facilities Management Supervisor	1.00	1.00	1.00	0.00
	<b>MAINTENANCE TOTAL</b>	<b>6.79</b>	<b>7.19</b>	<b>9.00</b>	<b>1.81</b>
<b>4845</b>	<b>ADMINISTRATION</b>				
	Office Coordinator	1.00	1.00	1.00	0.00
	Executive Director	1.00	1.00	1.00	0.00
	Assistant Library Director	1.00	1.00	1.00	0.00
	Social Worker	0.00	0.00	1.00	1.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	Development Associate	1.34	1.34	1.34	0.00
	Development Manager	1.00	1.00	1.00	0.00
	Marketing & Communications Manager	1.00	1.00	1.00	0.00
	<b>ADMINISTRATION TOTAL</b>	<b>8.34</b>	<b>8.34</b>	<b>9.34</b>	<b>1.00</b>
	<b>LIBRARY FUND</b>	<b>79.58</b>	<b>78.93</b>	<b>81.20</b>	<b>2.27</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Emergency Telephone System Fund</b>					
<b>5150</b>	<b>EMERGENCY TELEPHONE SYSTEM</b>				
	Communications Coordinator	1.00	1.00	1.00	0.00
	Communications Manager	1.00	1.00	1.00	0.00
	Telecommunicator	4.00	4.00	4.00	0.00
	<b>EMERGENCY TELEPHONE SYSTEM TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	<b>EMERGENCY TELEPHONE SYSTEM FUND</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>CDBG Fund</b>					
<b>5187</b>	<b>HOUSING REHABILITATION</b>				
	Customer Service Coordinator	0.60	0.60	0.00	-0.60
	<b>HOUSING REHABILITATION TOTAL</b>	<b>0.60</b>	<b>0.60</b>	<b>0.00</b>	<b>-0.60</b>
<b>5220</b>	<b>CDBG ADMINISTRATION</b>				
	Housing and Grant Manager	0.60	0.60	0.00	-0.60
	Housing & Grants Supervisor	1.00	1.00	1.00	0.00
	Senior Housing Planner	0.00	1.00	0.50	-0.50
	Customer Service Representative CDBG	1.00	0.00	0.00	0.00
	PT Financial Analyst	0.50	0.50	0.50	0.00
	Housing & Economic Development Analyst	0.60	0.60	1.00	0.40
	Senior Grants and Compliance Specialist	0.70	0.70	0.70	0.00
	Compliance and Grants Coordinator	0.60	1.00	1.00	0.00
	<b>CDBG ADMINISTRATION TOTAL</b>	<b>5.00</b>	<b>5.40</b>	<b>4.70</b>	<b>-0.70</b>
	<b>CDBG FUND</b>	<b>5.60</b>	<b>6.00</b>	<b>4.70</b>	<b>-1.30</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>HOME Fund</b>					
<b>5430</b>	<b>HOME FUND</b>				
	Housing and Grant Manager	0.00	0.00	0.00	0.00
	PT Financial Analyst	0.00	0.00	0.00	0.00
	Housing & Economic Development Analyst	0.70	0.70	0.60	-0.10
	<b>HOME FUND</b>	<b>0.70</b>	<b>0.70</b>	<b>0.60</b>	<b>-0.10</b>



	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Affordable Housing Fund</b>					
<b>5465</b>	<b>AFFORDABLE HOUSING FUND</b>				
	Housing & Economic Development Analyst	0.70	0.70	0.40	-0.30
	Community Development Director	0.25	0.00	0.00	0.00
	Housing and Grant Manager	0.40	0.40	0.00	-0.40
	<b>AFFORDABLE HOUSING FUND</b>	<b>1.35</b>	<b>1.10</b>	<b>0.40</b>	<b>-0.70</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Parking Fund</b>					
<b>1560</b>	<b>REVENUE AND COLLECTIONS</b>				
	Revenue Supervisor	0.50	0.50	0.50	0.00
	Customer Service Representative	2.00	2.00	2.00	0.00
	Collections Coordinator	1.00	1.00	1.00	0.00
	<b>REVENUE AND COLLECTIONS TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>4430</b>	<b>PARKS AND FACILITIES</b>				
	Architect	0.50	0.50	0.50	0.00
	<b>PARKS AND FACILITIES TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>4510</b>	<b>STREET MAINTENANCE</b>				
	Traffic Engineering Technician	0.50	0.50	0.50	0.00
	Senior Project Manager	0.50	0.50	0.50	0.00
	<b>STREET MAINTENANCE TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>4330</b>	<b>GREENWAYS</b>				
	Public Works Maint Worker II	3.00	3.00	3.00	0.00
	<b>GREENWAYS TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>7005</b>	<b>PARKING SYSTEM MANAGEMENT</b>				
	Parking Operations Coordinator	1.00	0.00	0.00	0.00
	Transportation and Mobility Coordinator	1.00	1.00	0.00	-1.00
	Management Analyst	0.00	0.00	0.00	0.00
	PEO/Parking Office Assistant	0.00	1.00	1.00	0.00
	Parking Operations Specialist	1.00	1.00	1.00	0.00
	Parking Division Manager	1.00	1.00	1.00	0.00
	<b>PARKING SYSTEM MANAGEMENT TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-1.00</b>
<b>7015</b>	<b>PARKING LOTS &amp; METERS</b>				
	Facilities Maintenance Worker III	4.00	4.00	3.00	-1.00
	<b>PARKING LOTS &amp; METERS TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-1.00</b>
	<b>PARKING SYSTEM FUND</b>	<b>16.00</b>	<b>16.00</b>	<b>14.00</b>	<b>-2.00</b>

	Position Description	2022 Adopted	2023 Adopted	2024 Adopted	2023-2024 Difference
<b>Water Fund</b>					
<b>4105</b>	<b>PUBLIC WORKS AGENCY ADMIN</b>				
	MWEBE/LEP and Workforce Development Coordinator	0.00	0.00	0.00	0.00
	Sustainability Manager	0.25	0.25	0.25	0.00
	CMMS Analyst	1.00	1.00	1.00	0.00
	Management Analyst	0.50	0.50	0.50	0.00
	Environmental Services Coordinator	0.00	0.00	0.00	0.00
	Plumbing Inspector	0.50	1.50	1.50	0.00

	Project Management Supervisor	1.00	0.00	0.00	0.00
	<b>PUBLIC WORKS AGENCY ADMIN TOTAL</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>0.00</b>
<b>4200</b>	<b>WATER PRODUCTION</b>				
	Director of Public Works Agency	0.50	0.50	0.33	-0.17
	Civil Engineer II	1.00	2.00	2.00	0.00
	Capital Planning Bureau Chief	0.50	0.50	0.50	0.00
	Senior Project Manager	1.00	1.00	1.00	0.00
	NPDES Compliance Coordinator	0.00	0.00	0.25	0.25
	Administrative Lead	1.00	1.00	1.00	0.00
	Water Production Bureau Chief	1.00	1.00	1.00	0.00
	<b>WATER PRODUCTION TOTAL</b>	<b>5.00</b>	<b>6.00</b>	<b>6.08</b>	<b>0.08</b>
<b>4208</b>	<b>WATER BILLING</b>				
	Cust. Svc./Water Bill Coordinator	1.00	1.00	1.00	0.00
	Billing Clerk	1.00	1.00	1.00	0.00
	<b>WATER BILLING TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>4210</b>	<b>PUMPING</b>				
	Division Chief, Pumping	1.00	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Water Plant Operator	5.00	5.00	5.00	0.00
	Water Worker I	1.00	1.00	1.00	0.00
	Water Worker II	1.00	1.00	1.00	0.00
	Water/Sewer Mechanic	3.00	3.00	3.00	0.00
	<b>PUMPING TOTAL</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
<b>4220</b>	<b>FILTRATION</b>				
	Chemist	1.00	1.00	1.00	0.00
	Division Chief, Filtration	1.00	1.00	1.00	0.00
	Microbiologist	1.00	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Water Plant Operator	5.00	5.00	7.00	2.00
	Water Worker I	1.00	1.00	1.00	0.00
	Water Worker II	1.00	1.00	1.00	0.00
	Water/Sewer Mechanic	3.00	3.00	3.00	0.00
	<b>FILTRATION TOTAL</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>	<b>2.00</b>
<b>4440</b>	<b>WATER AND SEWER CAPITAL</b>				
	Civil Engineer II	2.00	0.00	0.00	0.00
	Project Management Supervisor	0.00	0.00	0.00	0.00
	Civil Engineer III	0.00	2.00	2.00	0.00
	GIS / Engineering Technician	1.00	1.00	1.00	0.00
	<b>WATER AND SEWER CAPITAL TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>4440</b>	<b>STREET MAINTENANCE</b>				
	Equipment Operator II	0.00	2.00	2.00	0.00
	Crew Leader	0.00	1.00	1.00	0.00
	<b>STREET MAINTENANCE TOTAL</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>4540</b>	<b>DISTRIBUTION MAINTENANCE</b>				
	Water Distribution Supervisor	1.00	1.00	1.00	0.00
	Lead Service Line Replacement Coordinator	0.00	1.00	1.00	0.00
	Water Worker I	2.00	3.00	3.00	0.00
	Water Worker III	3.00	5.00	5.00	0.00
	Water / Sewer Crew Leader	3.00	3.00	3.00	0.00
	<b>DISTRIBUTION MAINTENANCE TOTAL</b>	<b>9.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>
	<b>WATER FUND</b>	<b>48.25</b>	<b>56.25</b>	<b>58.33</b>	<b>2.08</b>



# 2024 Personnel Changes

As part of the budget process, department directors requested more than 40 new positions to include in the budget. Of the approximately 40 requests, 22.41 were advanced, of which 8.81 were approved by the City Council or Library Board in 2023, leaving 13.6 new positions that were approved as part of this adopted budget.

In prioritizing new position requests, the following criteria were used:

1. **Life Safety Issues** - The Assistant City Engineer / Traffic Engineer will assist with community requests for traffic calming features, such as speed humps, crosswalks and stop signs.
2. **Protecting Existing City Assets & Facilities** - The Facilities Maintenance Worker will assist with preventative maintenance and repairs to City buildings as well as requests at newer facilities to prolong and protect the City's most recent investments.
3. **Incoming Revenue Will Exceed Expenses** - The Food Service Coordinator will provide food services at Park facilities and is anticipated to bring in more revenue than it will cost.
4. **Bring Work In-House & Reduce Consultant Spend** - The Landscape Architect will allow the City to bring routine park engineering services in-house and reduce costly consultant expenses.
5. **Grant Funded** - The Disease Intervention Specialist is fully funded through a grant from the Illinois Department of Public Health.
6. **Offset by Reducing Other Expenses** - The Public Works Crew Leader is paid for using funds previously allocated to seasonal staff in the Solid Waste Fund.
7. **Reducing Risk and Liability** - The Safety Specialist will assist the Safety Specialist in training and supporting the nearly 900 City employees in safe work practices, reducing the City's potential liabilities and exposure.

Additionally, three positions (Professional Learning Specialist, Police Property Aide, and the NPDES Compliance Coordinator) were set for a start date of July 2024 to alleviate some pressure on the FY 2024 budget.

\*Positions already approved by the City Council or Library Board throughout 2023.

Fund	Department	Position	FTE	Explanation
General	Admin Services	Facilities Maintenance Worker II (FFS)	1.0	Position intended to improve maintenance of new and existing facilities. Additional position should reduce the need for contractual maintenance of facilities.
General	City Council	City Council Admin	1.0	Position will provide administrative support to City Council members. Cost is offset by elimination of Worxbee services.
General	Community Development	Planning & Policy Supervisor	1.0	Additional support to the planning and zoning staff needed during update of Comprehensive Plan.
General	Parks and Recreation	Food Service Coordinator*	1.0	Cost is offset by revenue generated from food services at park facilities.
General	Health and Human Services	Disease Intervention Specialist	1.0	Upgrade of seasonal position to full-time. Cost is fully covered by grant from the Illinois Department of Public Health.
General	Police	Property Aide	1.0	Position will clear a backlog of property disposals, provide better coverage, and increase efficiency of property bureau given expanded requirements for storage of evidence.
General	Police	Police Commander	1.0	Additional position to support operations.
General	CMO	Cultural Arts Coordinator (Arts)	0.60	Reclass of part-time Cultural Arts Coordinator to full-time.
General	CMO- ED	Economic Development Coordinator (ED)*	1.0	New position to implement Evanston Thrives report findings.

General	CMO- HR	HR Generalist (HR)*	1.0	Appropriate day to day support for departments HR needs.
General	CMO- HR	Class and Compensation Specialist (HR)*	1.0	Position to ensure salaries remain competitive with other employers, employees are compensated equitably, and assist with reclassification requests.
General	CMO	Equity Professional Learning Specialist (OPE)	1.0	Position to support all organization performance and equity learning experience for staff to operationalize Evanston Equity framework, DEI and continuous improvement.
General	Law	Safety Assistant (HR)*	1.0	Position to help reduce risk related to accidents and injuries while allowing for increased education and training.
General	Public Works	Assistant City Engineer	1.0	Will assist the City Engineer and Traffic Engineer in managing capital projects and traffic calming duties.
General	Public Works	Landscape Architect	1.0	Design, prepare contract documents and construction supervision of park infrastructure, playground renovations, and field/pathway/trail improvements reducing the need for contractual services.
General	Public Works	Tree Preservation Coordinator*	1.0	Responsible for enforcing Ordinance 15-O-23 by evaluating trees on private property relative to removal requests and development plans that involve construction that could impact nearby trees.
<b>Total in General Fund</b>			<b>15.60</b>	

Fund	Department	Position	FTE	Explanation
Library	Library	Social Worker*	1.0	Replaced contractual services at the library in 2023
Library	Library	Security Monitors*	1.81	Part time positions reclassified to full time to provide extended coverage in 2023
Water & Sewer	Public Works	NPDES Compliance Coordinator	1.0	Oversee activities required to meet expanding requirements of National Pollution Discharge Elimination System (NPDES)
Water	Public Works	Water Plant Operator	2.0	Additional positions in Pumping and Filtration to fill in for operators and maintenance staff. These positions are charged to wholesale customers
Solid Waste	Public Works	Crew Leader	1.0	Additional position to coordinate and resolve 311 complaints related to solid waste disposal
<b>Total in Other Funds</b>			<b>6.81</b>	

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# DEBT

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# 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, 2023

	As of 12/31/2022	As of 12/31/2023
General City	\$128,908,440	\$119,829,709
Library Fund	\$5,761,880	\$5,486,150
<b>Total Tax Supported G.O. Debt</b>	<b>\$134,670,320</b>	<b>\$125,315,859</b>
Water Fund	\$28,454,722	\$27,017,987
Sewer Fund	\$3,501,990	\$3,266,019
Sewer Surcharge	\$499,321	\$356,648
Parking Fund	\$1,380,000	\$1,340,000
Special Assessment Fund	\$1,398,646	\$1,093,487
Tax-Increment Financing (TIF) Districts	\$7,680,000	\$7,235,000
<b>Total Self-Supporting G.O. Debt</b>	<b>\$42,914,679</b>	<b>\$40,309,141</b>
<b>Total Principal Outstanding - G.O. Debt</b>	<b>\$177,585,000</b>	<b>\$165,625,000</b>
Sewer Fund – IEPA Loans (estimated)	\$14,887,925	\$11,704,350
Water Fund – IEPA Loans (estimated)	\$32,615,902	\$31,011,161
<b>Total Principal Outstanding – IEPA Loans</b>	<b>\$47,503,827</b>	<b>\$42,715,511</b>

### Annual Debt Service

Includes principal and interest payments for general obligation bonds and IEPA loans.

Fund	2021 Actual	2022 Actual	2023 Budget	2024 Adopted Budget
Library Debt Service	\$482,243	\$506,625	\$507,913	\$574,677
Debt Service	\$15,133,666	\$15,690,075	\$15,797,123	\$15,460,034
Water	\$2,318,294	\$3,596,365	\$4,072,486	\$4,826,609
Sewer	\$5,195,191	\$3,772,691	\$3,809,232	\$3,550,270
Parking	\$47,164	\$72,900	\$76,150	\$79,150
<b>Total Annual Debt Service</b>	<b>\$23,176,558</b>	<b>\$23,638,656</b>	<b>\$24,262,904</b>	<b>\$24,490,740</b>

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.

Fund	2021 Actual	2022 Actual	2023 Budget	2024 Adopted Budget
Howard-Ridge TIF	\$143,113	\$323,113	\$320,913	\$288,513
Dempster-Dodge TIF	\$158,923	\$161,833	\$164,483	\$166,857
Chicago-Main TIF	\$232,843	\$237,763	\$241,355	\$242,480
Crown Construction	\$0	\$900,000	\$945,000	\$619,118
Special Assessment	\$397,314	\$372,938	\$363,360	\$333,652
Sewer (sewer surcharge)	\$265,208	\$274,394	\$283,858	\$293,321
<b>Total Transfers to Debt Service</b>	<b>\$1,197,401</b>	<b>\$2,270,041</b>	<b>\$2,318,969</b>	<b>\$1,943,941</b>

### New Debt

The 2024 Adopted 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.

	2024 Adopted Budget
Capital Improvements Fund (2023)	\$650,000
Capital Improvement Fund (2024)	\$18,876,500
Library Capital Improvement Fund	\$550,000
Water Fund	\$10,381,000
<b>Total GO Bond Proceeds Revenue</b>	<b>\$30,457,500</b>
Water Fund – IEPA Loans	\$26,468,000
Water Fund – WIFIA Loans	\$20,386,000
<b>Total IEPA Loan Proceeds Revenue</b>	<b>\$46,854,000</b>

Over the past two years, the City Council has approved two bond reimbursement resolutions allowing the City to spend money on CIP projects from potential future bond issuances. These resolutions totaled \$28,634,000 and were intended as a temporary measure to allow the City to time the purchase of General Obligation (GO) bonds in order to get a good interest rate or identify an alternative funding source.

By the end of 2023, the City will have paid \$34,090,000 in GO Bond principal and retired the associated debt since bonds were last issued in August 2021. While bonds have not been issued for 2021 and 2022, the projects approved by the City Council as a part of the 2022 and 2023 budgets are ongoing. To fund the FY2022 and



FY2023 Capital Improvement projects and bring the Capital Improvement Fund reserve amount back to its reserve policy, staff is recommending the issuance of approximately \$25 million in General Obligation bonds in March 2024 when, hopefully, a better interest rate will be realized.

## Debt Snapshot



# \$18,314,176

-\$265,851 (-1.43% vs. 2023 year)

Debt service requirements for FY 2024 are \$18,314,176. Of this amount, \$4,973,407 is abated and paid for through means other than the property tax levy including TIF increment, water and sewer fees, and special assessments.

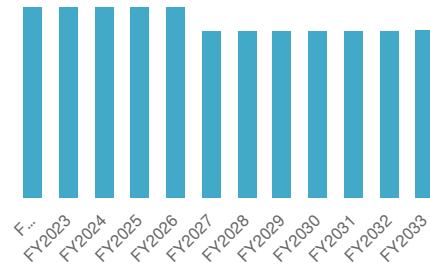
This section details future debt service requirements for all outstanding bond issuances.

### Schedule of Annual Debt Service Payments - Principal and Interest

Bond Series Name	2024	2025	2026	2027-2043	Total
Series 2013A	\$ 995,795	\$ 993,395	\$ 994,995	\$ 6,096,778	\$ 9,080,963
Series 2013B	\$ 949,450	\$ 947,600	\$ -	\$ -	\$ 1,897,050
Series 2014A	\$ 876,177	\$ 836,175	\$ 836,675	\$ 6,691,565	\$ 9,240,592
Series 2015A	\$ 934,038	\$ 929,038	\$ 903,238	\$ 8,158,706	\$ 10,925,020
Series 2016A	\$ 931,038	\$ 925,938	\$ 928,538	\$ 8,720,556	\$ 11,506,070
Series 2016B	\$ 890,600	\$ 891,150	\$ 890,950	\$ -	\$ 2,672,700
Series 2017A	\$ 998,325	\$ 997,525	\$ 995,725	\$ 10,334,594	\$ 13,326,169
Series 2017B	\$ 1,028,598	\$ 1,031,450	\$ 1,028,402	\$ 1,029,600	\$ 4,118,050
Series 2017C	\$ 409,337	\$ 412,183	\$ 414,343	\$ 3,792,019	\$ 5,027,882
Series 2018A	\$ 1,690,619	\$ 1,688,119	\$ 1,688,869	\$ 28,710,919	\$ 33,778,526
Series 2018B	\$ 1,436,550	\$ 1,438,050	\$ 1,437,550	\$ 17,258,019	\$ 21,570,169
Series 2018C	\$ 967,400	\$ 968,400	\$ 967,400	\$ 1,935,200	\$ 4,838,400
Series 2018D	\$ 288,513	\$ 287,113	\$ 290,513	\$ 3,474,300	\$ 4,340,439
Series 2019A	\$ 968,500	\$ 970,250	\$ 966,000	\$ 16,465,750	\$ 19,370,500
Series 2019B	\$ 1,026,000	\$ 1,027,500	\$ 1,027,750	\$ 13,333,500	\$ 16,414,750
Series 2020A	\$ 717,350	\$ 719,600	\$ 720,850	\$ 16,687,350	\$ 18,845,150
Series 2020B	\$ 1,721,550	\$ 1,727,300	\$ 1,724,550	\$ 7,640,300	\$ 12,813,700
Series 2021A	\$ 1,484,338	\$ 1,475,738	\$ 1,116,388	\$ 11,505,725	\$ 15,582,189
<b>TOTAL</b>	<b>\$ 18,314,176</b>	<b>\$ 18,266,524</b>	<b>\$ 16,932,736</b>	<b>\$ 161,834,881</b>	<b>\$ 215,348,317</b>

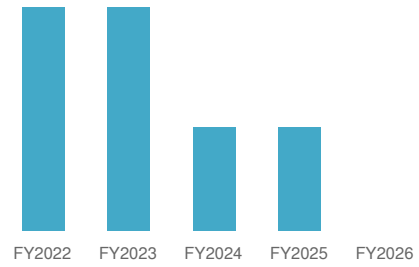
	<b>FY2023</b>	<b>FY2024</b>	<b>% Change</b>
<b>Debt</b>	<b>Actual</b>	<b>Budget</b>	
2018B Refunding	\$0	\$0	0%
2013A Capital Projects	\$997,195	\$995,795	-0.1%
2013B Capital Projects	\$2,032,050	\$949,450	-53.3%
2014A Capital Projects	\$879,925	\$876,177	-0.4%
2015A Capital Projects	\$933,037	\$934,037	0.1%
2016A Capital Projects	\$931,838	\$931,038	-0.1%
2016B Refunding	\$889,300	\$890,600	0.1%
2017A Capital Projects	\$1,003,325	\$998,325	-0.5%
2017B Refunding	\$1,030,000	\$1,028,598	-0.1%
2018A Robert Crown Center	\$1,565,369	\$1,690,619	8%
2018B Capital Projects	\$860,800	\$1,436,550	66.9%
2018C Refunding	\$969,650	\$967,400	-0.2%
2019A Robert Crown Center	\$971,000	\$968,500	-0.3%
2019B Capital Projects	\$1,028,499	\$1,025,999	-0.2%
2020A Capital Projects	\$719,350	\$717,350	-0.3%
2020B Refunding	\$1,560,050	\$1,721,550	10.4%
2021A Capital Projects	\$922,214	\$923,366	0.1%
2021B Refunding	\$559,674	\$560,972	0.2%
2017C TIF Capital Projects	\$405,838	\$409,337	0.9%
2018D TIF Capital Projects	\$320,913	\$288,513	-10.1%
<b>Total Debt:</b>	<b>\$18,580,027</b>	<b>\$18,314,176</b>	<b>-1.4%</b>

## 2013A Capital Projects



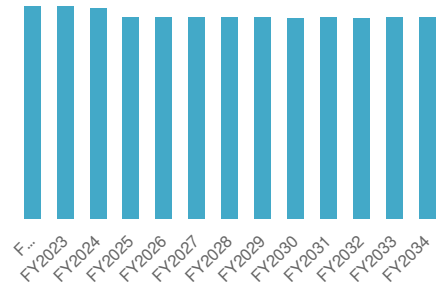
	<b>FY2023</b>	<b>FY2024</b>	<b>% Change</b>
<b>2013A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2013A Capital Projects	\$997,195	\$995,795	-0.1%
<b>Total 2013A Capital Projects:</b>	<b>\$997,195</b>	<b>\$995,795</b>	<b>-0.1%</b>

## 2013B Capital Projects



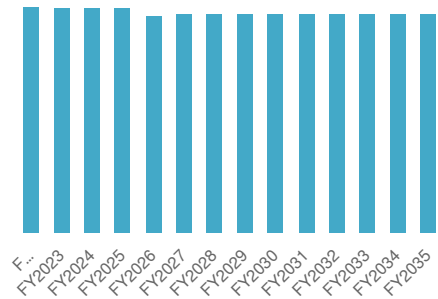
	FY2023	FY2024	% Change
<b>2013B Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2013B Capital Projects	\$2,032,050	\$949,450	-53.3%
<b>Total 2013B Capital Projects:</b>	<b>\$2,032,050</b>	<b>\$949,450</b>	<b>-53.3%</b>

## 2014A Capital Projects



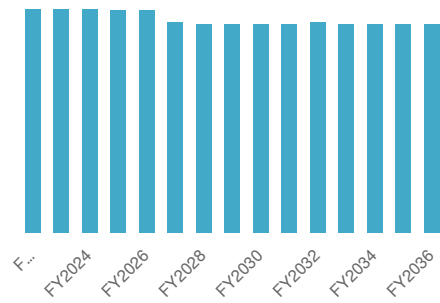
	FY2023	FY2024	% Change
<b>2014A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2014A Capital Projects	\$879,925	\$876,177	-0.4%
<b>Total 2014A Capital Projects:</b>	<b>\$879,925</b>	<b>\$876,177</b>	<b>-0.4%</b>

## 2015A Capital Projects



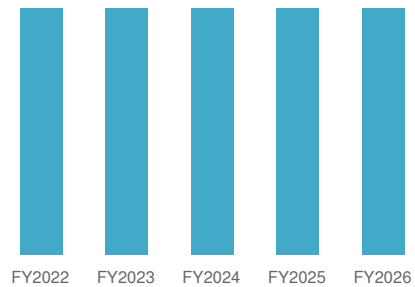
	FY2023	FY2024	% Change
<b>2015A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2015A Capital Projects	\$933,037	\$934,037	0.1%
<b>Total 2015A Capital Projects:</b>	<b>\$933,037</b>	<b>\$934,037</b>	<b>0.1%</b>

## 2016A Capital Projects



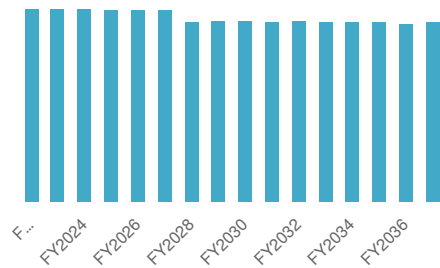
	FY2023	FY2024	% Change
<b>2016A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2016A Capital Projects	\$931,838	\$931,038	-0.1%
<b>Total 2016A Capital Projects:</b>	<b>\$931,838</b>	<b>\$931,038</b>	<b>-0.1%</b>

## 2016B Refunding



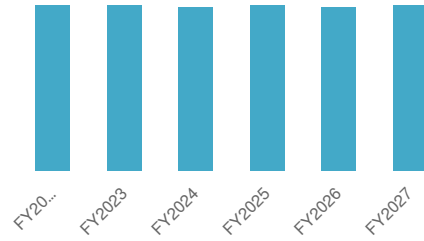
	FY2023	FY2024	% Change
<b>2016B Refunding</b>	<b>Actual</b>	<b>Budget</b>	
2016B Refunding	\$889,300	\$890,600	0.1%
<b>Total 2016B Refunding:</b>	<b>\$889,300</b>	<b>\$890,600</b>	<b>0.1%</b>

## 2017A Capital Projects



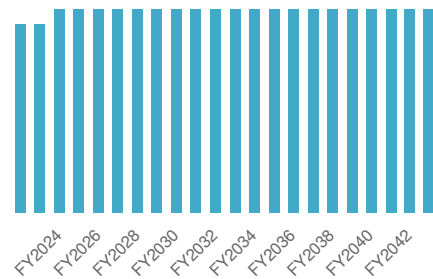
	FY2023	FY2024	% Change
<b>2017A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2017A Capital Projects	\$1,003,325	\$998,325	-0.5%
<b>Total 2017A Capital Projects:</b>	<b>\$1,003,325</b>	<b>\$998,325</b>	<b>-0.5%</b>

## 2017B Refunding



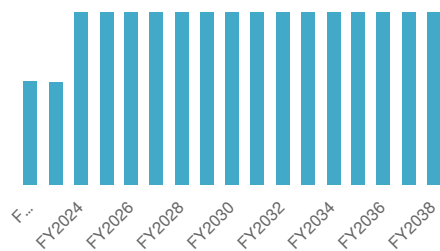
	FY2023	FY2024	% Change
<b>2017B Refunding</b>	<b>Actual</b>	<b>Budget</b>	
2017B Refunding	\$1,030,000	\$1,028,598	-0.1%
<b>Total 2017B Refunding:</b>	<b>\$1,030,000</b>	<b>\$1,028,598</b>	<b>-0.1%</b>

## 2018A Robert Crown Center



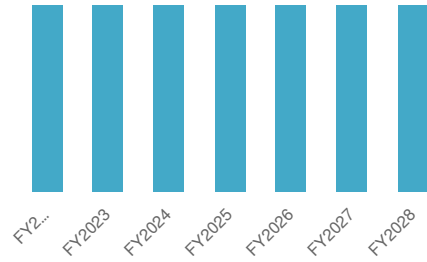
	FY2023	FY2024	% Change
<b>2018A Robert Crown Center</b>	<b>Actual</b>	<b>Budget</b>	
2018A Robert Crown Center	\$1,565,369	\$1,690,619	8%
<b>Total 2018A Robert Crown Center:</b>	<b>\$1,565,369</b>	<b>\$1,690,619</b>	<b>8%</b>

## 2018B Capital Projects



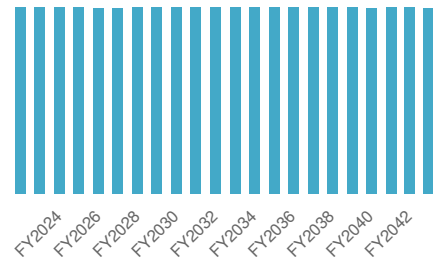
	FY2023	FY2024	% Change
<b>2018B Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2018B Capital Projects	\$860,800	\$1,436,550	66.9%
<b>Total 2018B Capital Projects:</b>	<b>\$860,800</b>	<b>\$1,436,550</b>	<b>66.9%</b>

## 2018C Refunding



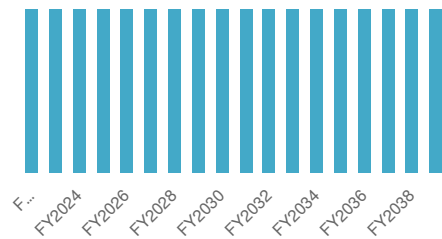
	FY2023	FY2024	% Change
<b>2018C Refunding</b>	<b>Actual</b>	<b>Budget</b>	
2018C Refunding	\$969,650	\$967,400	-0.2%
<b>Total 2018C Refunding:</b>	<b>\$969,650</b>	<b>\$967,400</b>	<b>-0.2%</b>

## 2019A Robert Crown Center



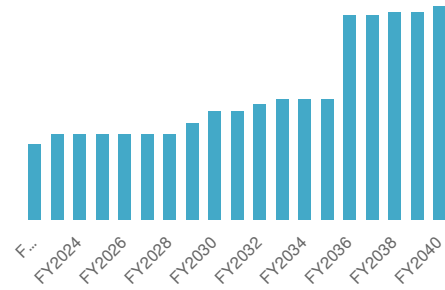
	FY2023	FY2024	% Change
<b>2019A Robert Crown Center</b>	<b>Actual</b>	<b>Budget</b>	
2019A Robert Crown Center	\$971,000	\$968,500	-0.3%
<b>Total 2019A Robert Crown Center:</b>	<b>\$971,000</b>	<b>\$968,500</b>	<b>-0.3%</b>

## 2019B Capital Projects



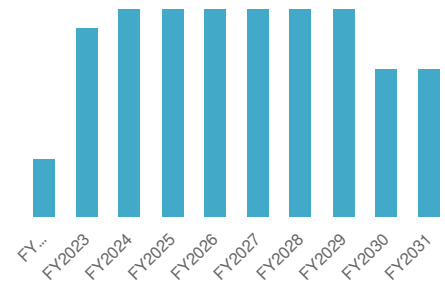
	FY2023	FY2024	% Change
<b>2019B Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2019B Capital Projects	\$1,028,499	\$1,025,999	-0.2%
<b>Total 2019B Capital Projects:</b>	<b>\$1,028,499</b>	<b>\$1,025,999</b>	<b>-0.2%</b>

## 2020A Capital Projects



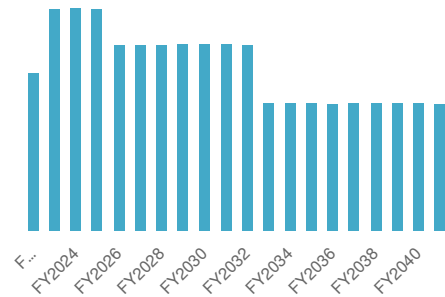
	FY2023	FY2024	% Change
<b>2020A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2020A Capital Projects	\$719,350	\$717,350	-0.3%
<b>Total 2020A Capital Projects:</b>	<b>\$719,350</b>	<b>\$717,350</b>	<b>-0.3%</b>

## 2020B Refunding



	FY2023	FY2024	% Change
<b>2020B Refunding</b>	<b>Actual</b>	<b>Budget</b>	
2020B Refunding	\$1,560,050	\$1,721,550	10.4%
<b>Total 2020B Refunding:</b>	<b>\$1,560,050</b>	<b>\$1,721,550</b>	<b>10.4%</b>

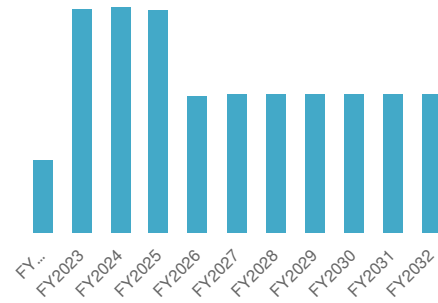
## 2021A Capital Projects



	FY2023	FY2024	% Change
<b>2021A Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2021A Capital Projects	\$922,214	\$923,366	0.1%
<b>Total 2021A Capital Projects:</b>	<b>\$922,214</b>	<b>\$923,366</b>	<b>0.1%</b>

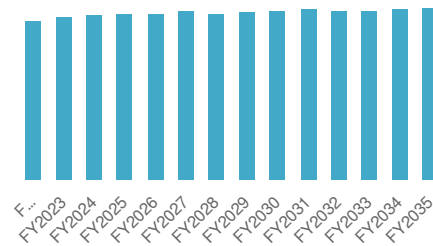


## 2021B Refunding



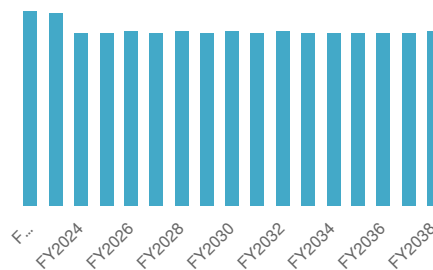
	FY2023	FY2024	% Change
<b>2021B Refunding</b>	<b>Actual</b>	<b>Budget</b>	
2021B Refunding	\$559,674	\$560,972	0.2%
<b>Total 2021B Refunding:</b>	<b>\$559,674</b>	<b>\$560,972</b>	<b>0.2%</b>

## 2017C TIF Capital Projects



	FY2023	FY2024	% Change
<b>2017C TIF Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2017C TIF Capital Projects	\$405,838	\$409,337	0.9%
<b>Total 2017C TIF Capital Projects:</b>	<b>\$405,838</b>	<b>\$409,337</b>	<b>0.9%</b>

## 2018D TIF Capital Projects



	FY2023	FY2024	% Change
<b>2018D TIF Capital Projects</b>	<b>Actual</b>	<b>Budget</b>	
2018D TIF Capital Projects	\$320,913	\$288,513	-10.1%
<b>Total 2018D TIF Capital Projects:</b>	<b>\$320,913</b>	<b>\$288,513</b>	<b>-10.1%</b>

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# APPENDIX

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# 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.

**ARPA:** American Rescue Plan Act. The City received \$43 million in federal COVID-19 relief funding from 2021 to 2022.

**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.

**Balanced Budget:** A budget in which the budgeted expenses are equal to or less than the budgeted revenues in a given fund.

**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 life 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.

**Component Unit:** Legally separate organizations for which the elected officials of a primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A component unit has the ability to: a) remove appointed members of its board; b) modify or approve its budget or revenue; c) veto, overrule, or modify decisions of the board; or d) assume legal responsibility for financial deficits or provide financial assistance.

**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.

**Deficit:** When revenues minus expenses is less than \$0 in a Fiscal Year it is called a deficit. A budgeted deficit means a budget that has budgeted expenses to exceed budgeted revenues in a given fund.

**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.

**Full-Time Equivalent (FTE):** A full-time equivalent is a measurement of how many employees work for an organization. Full-Time employees count as 1.0 FTE. Part-Time employees are counted as less than 1.0 FTE based on the amount of hours they work and benefits they receive as a ratio of full-time position. Generally, part-time employees count between 0.25 and 0.75 FTE, with most part-time employees counting as 0.5 FTE.

**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.

**Generally Accepted Accounting Practices (GAAP):** GAAP is a standard of accounting principles established by the U.S. Securities and Exchange Commission.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Government Finance Officers Association (GFOA):** The Government Finance Officers Association (GFOA) is a professional organization for government finance officials in the United States and Canada. the GFOA annual awards the Distinguished Budget Presentation Award to communities that meet the highest principles of governmental budgeting.

**Government Fund:** Government 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.

**IEPA Loans:** The Illinois Environmental Protection Agency (IEPA) provides financial assistance to agencies for land, air, and water related projects. This includes Wastewater/Stormwater and Drinking Water Loans for projects to replace or maintain water and sewer lines.

**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.

**Proprietary Fund:** See "Enterprise Fund."

**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:** When revenues minus expenses is more than \$0 in a Fiscal Year it is called a surplus. A budgeted surplus means a budget that has budgeted revenues to exceed budgeted expenses in a given fund.

**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.

**WIFIA Loans:** The Water Infrastructure Finance and Innovation Act of 2014 (WIFIA) established the WIFIA program, a federal credit program administered by EPA for eligible water and wastewater infrastructure projects.