



# City of Evanston **2025 Proposed Budget**



**Proposed Version - 10/04/2024**



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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 proposed Fiscal Year (FY) 2025 Budget for the City of Evanston, Illinois. The budget is a policy document that sets the City's financial course and defines the priorities of services provided to the community. It is the culmination of many 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.

Over the past four years, inflationary trends, federal stimulus funding, and one-time revenues from the construction of the new Northwestern Ryan Field have had a positive impact on the City's finances, allowing the City to significantly delay the issuance of bonds and hold the City's portion of the property tax levy flat since 2020. While the City stands to finish 2024 in a strong financial position, pressure from burgeoning capital needs, inflationary impacts on operating and capital costs, wage increases to retain and recruit employees, and rising costs to meet our essential public safety pension obligations continue to present challenges for the 2025 budget and in future years.

In early 2024, staff met individually with members of the City Council to assess their goals and priorities for the 2025 budget process and to discuss these challenges. A majority of the City Council encouraged staff to present a variety of revenue and expense options as part of the FY 2025 budget, but most Councilmembers stressed a reluctance to raise the property tax levy as long as the City had strong reserves that could offset any structural deficits. Staff has compiled this list of options as part of the proposed budget and included a flat property tax levy in the proposed budget that relies on reserves in the General Fund, Human Services Fund, Debt Service Fund, and Solid Waste Fund to make up for structural deficits and ensure the City meets its pension and debt service obligations.

The following provides a high-level discussion of the total FY 2025 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.

## Changes to Presentation of Budget Figures

The City has consistently received Distinguished Budget Award recognition from the Government Finance Officers Association (GFOA) for its annual budget document. As part of the FY 2025 budget, the City is following the best practice recommendations of GFOA and other communities in making three changes to the way budget numbers are presented in the aggregate.

- GFOA recommends that cities accurately display total revenues and expenditures to ensure that material double-counting does not occur. GFOA ([Accurately Displaying Total Expenditures in Budget Presentations \(Budget Consolidation\)](https://www.gfoa.org/materials/accurately-displaying-total-expenditures-in-budget)) (<https://www.gfoa.org/materials/accurately-displaying-total-expenditures-in-budget>) notes, "Without careful consideration of the treatment of interfund activity within the budget presentation, the casual user may misunderstand the size of the budget..." Transfers out of a fund appear to be an expense in both the fund where the transfer out occurs and in the fund where the actual spending occurs. GFOA recommends that the annual budget clearly distinguish interfund transfers from regular expenses so as not to falsely inflate the budget total.
- The City of Evanston includes "Use of Fund Balance" as a General Fund revenue, although it is not a true revenue that is recognized in financial statements. Following fund accounting, this use of fund balance is recorded as revenue in the year in which it is received and not as revenue in the year that it is actually used. While the proposed budget continues to include it as a budgeted revenue, it is clearly distinguished when aggregate numbers are presented.
- GFOA recommends that cities only appropriate funds where there is a statutory requirement or state guidance for reporting the total budget while also identifying those funds that are appropriated by other agencies. In Illinois, public safety pension fund budgets are set and maintained by separate pension boards and not the municipality. The City does not actually appropriate expenditures in these funds by ordinance; thus, they have not been included in the annual budget. The pension property tax levies and the city contribution to the pension funds are set by the City Council and continue to be recorded in the General Fund.

## Overall Budget

The City's 2025 fiscal year covers the period from January 1, 2025, through December 31, 2025. The total proposed budget for FY 2025 includes revenues (excluding operating transfers and use of fund balance) of **\$319.1 million** and expenditures (excluding operating transfers) of **\$342.2 million**. This is the total expense for all funds except for the Evanston Police and

Fire Pension Funds, which are established and controlled by separate pension boards. The difference between revenues and expenses is largely a drawdown of reserves and the use of funds from bond issuances for capital projects.

Figure 1: All Fund Budget Summary (FY 2023 - FY 2025)

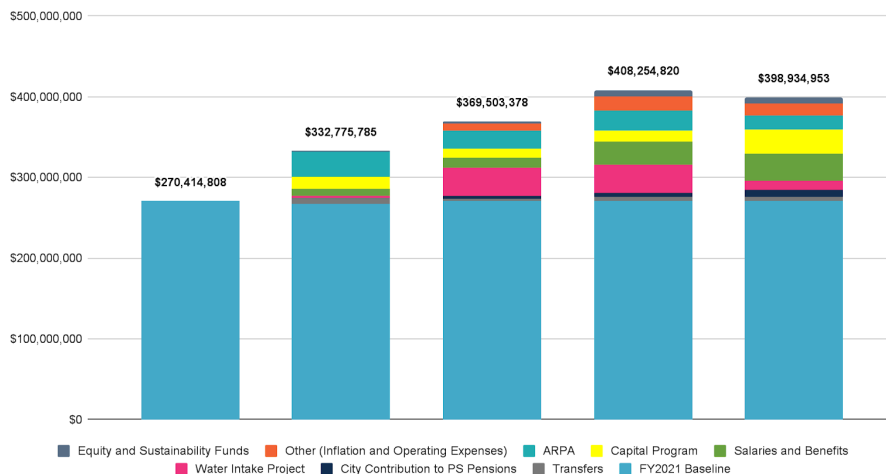
	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed	% Change
Revenues	\$ 310,924,256	\$ 336,187,521	\$ 319,075,774	-5.1%
Operating Transfers In	\$ 24,417,147	\$ 27,180,010	\$ 27,186,966	0.0%
Use of Fund Balance	\$ 10,085,454	\$ 10,532,793	\$ 13,943,221	32.4%
<b>TOTAL</b>	<b>\$ 345,426,857</b>	<b>\$ 373,900,324</b>	<b>\$ 360,205,961</b>	<b>-3.7%</b>
Expenditures	\$ 319,996,795	\$ 355,504,626	\$ 342,151,643	-3.8%
Operating Transfers Out	\$ 49,506,583	\$ 52,750,194	\$ 56,783,310	7.6%
<b>TOTAL</b>	<b>\$ 369,503,378</b>	<b>\$ 408,254,820</b>	<b>\$ 398,934,953</b>	<b>-2.3%</b>
<b>EXCESS/(DEFICIT)</b>	<b>\$ (24,076,521)</b>	<b>\$ (34,354,496)</b>	<b>\$ (38,728,992)</b>	<b>12.7%</b>

Note: % Change from FY 2024 Adopted to FY 2025 Proposed Budget.

As the public safety pension funds are controlled by separate pension boards, the \$29.6 million difference between operating transfers in and operating transfers out is the city's contribution to the Police and Fire Pension Funds. The 5% decrease in revenues from 2024 to 2025 is largely for bonds issued in 2024 that will be spent on capital projects in 2025. The reduction in expenses is largely a result of large-scale projects like the water intake project moving closer to completion and fewer ARPA funds to appropriate. Expenditures and operating transfers out total \$398.9 million, which is a decrease from the FY 2024 budget of \$9.3 million.

Since FY 2021, total expenses and operating transfers have increased by \$128.5 million from \$270.4 million to \$398.9 million. The graph below highlights the six primary reasons for this increase.

Figure 2: Reasons for Budget Increases FY 2021 - FY 2025



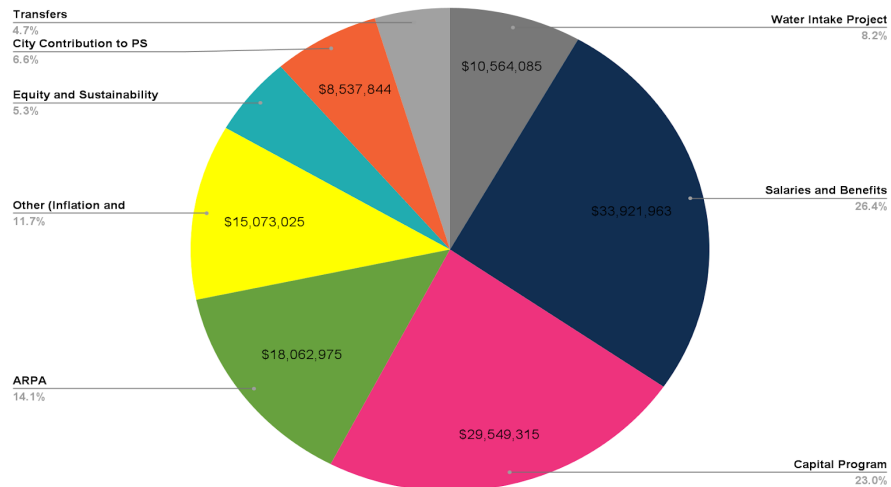
In order of magnitude, these reasons are:

- Increases to salaries and benefits (+\$33.9 million since 2021):** 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 and to put salaries more in line with comparable communities and assist in recruitment and retention of employees.
- Increase to Capital Improvement Program (+\$29.5 million since 2021):** The proposed budget includes a proposed Capital Improvement Program (CIP) (excluding the water intake project) totaling \$70.8 million. Construction costs continue to be impacted by inflation while the City's capital needs around facilities, parks, alleys, and water

infrastructure continue to grow. As part of the proposed budget, the staff is including all necessary projects in the CIP with the understanding that the City Council will provide direction on project priorities for FY 2025.

3. **Continued inclusion of ARPA in the budget (+\$18.1 million since 2021):** The City continues to budget ARPA funds for those projects and programs approved by the City Council.
4. **Continued inclusion of the water intake project (+\$10.6 million since 2021):** The City continues to budget funds to replace an existing deteriorated water intake with a 60-inch diameter pipeline extending approximately one mile into Lake Michigan.
5. **Increase in obligations for public safety pensions (+\$8.5 million since 2021):** With the City Council's decision to fund pensions at a level to ensure 100% funding by 2040, pension obligations to the City have increased by \$8.5 million. The City's property tax levy for pensions was frozen at 2021 levels, and the FY 2025 budget includes the use of General Fund reserves and other funding sources to cover \$9.6 million in pension contributions.
6. **Increase in spending on social services and sustainability (+\$6.8 million):** The 2021 budget included less spending in the Human Services Fund (addition of the CARE Team and expansion of the Mayor's Summer Youth Program), the Reparations Fund (allocation of Real Estate Transfer Taxes for Reparations), and the Good Neighbor Fund (new community benefits agreement with Northwestern University). It also did not include the Sustainability Fund. Excluding staff salaries where applicable, these funds, along with the federal grant funds and Affordable Housing Fund, have seen increases.
7. **Other increases throughout the budget (+\$15.1 million):** Inflation has had an impact on general operating expenses since 2021. These are found throughout the budget and include the purchase of vehicles and vehicle maintenance, software and hardware, and contractual services.

Figure 3: Reasons for Budget Increases FY 2021 - FY 2025



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 proposed 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.

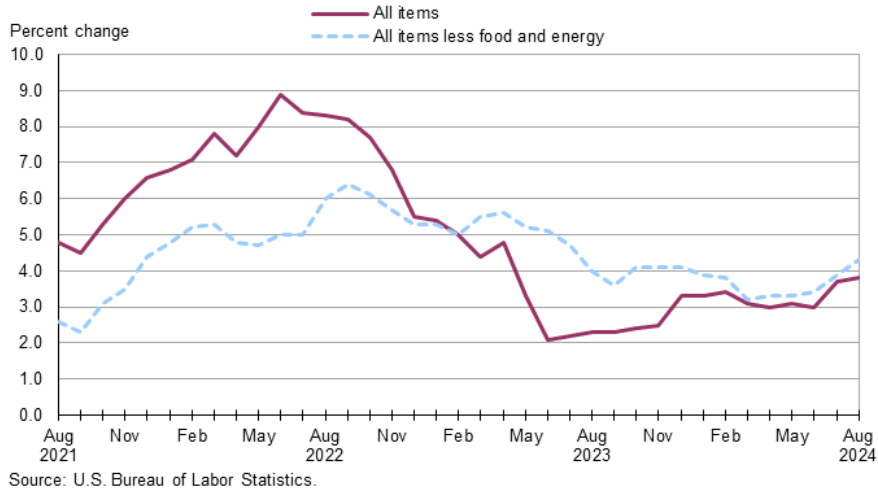
### Financial Environment Outlook

Inflation has notably boosted the City's tax revenues in recent years. However, it has also resulted in increased costs for capital, labor, supplies, and services. The most recent data for the Chicago-Naperville-Elgin area Consumer Price Index (CPI) in August 2024 registered 22.7%, higher than in August 2019. While month-over-month increases to the CPI have leveled out, as shown in Figure 4 below, the CPI remains significantly above its 10-year average, highlighting the continual challenge of rising operating costs for the City. While a decrease and stabilization of the CPI is expected in the future, its impact on expenses is still evident.



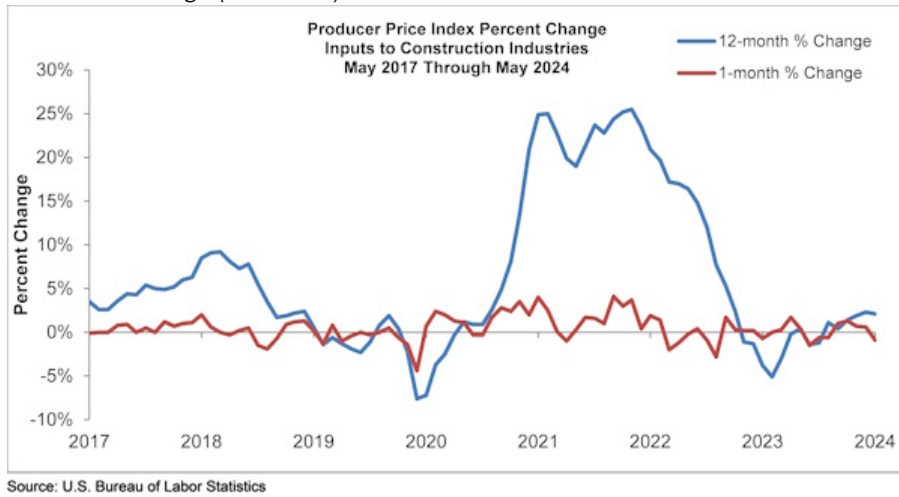
Figure 4: Over the Year Percent Change in CPI (Chicago-Naperville-Elgin)

**Chart 1. Over-the-year percent change in CPI-U, Chicago-Naperville-Elgin, IL-IN-WI, August 2021–August 2024**



Inflation has also impacted the cost of the City’s capital projects. According to the Producer Price Index (U.S. Bureau of Labor Statistics, 2024), commodities like iron and steel (+50%), asphalt (+43%), copper wire and cable (+54%), concrete (38%), and construction machinery and equipment (+30%) have increased at rates well above CPI since February 2020. Historically, the City has issued approximately \$10 million in new General Obligation (GO) bonds annually as \$10 million in previously issued debt is retired. \$10 million covers far fewer projects than when the retired bonds were originally issued due to the impact of inflation on capital costs.

Figure 5: Producer Price Index Change (2017-2024)



**General Fund**

The General Fund is the City’s main operating fund, accounting for all public safety, streets, culture and recreation, and administrative services. After two years of operating surpluses, the General Fund finished FY 2023 with an \$8.7 million deficit (against a budgeted deficit of \$10.1 million), resulting in a fund balance of \$49.1 million. This result was largely the result of revenues finishing well over budget, given inflation, expenses finishing over budget, contractual wage increases that were higher than budget, one-time transfers to funds that were experiencing operating deficits, and one-time use of reserves for capital projects.

This section will detail the projected results for FY 2024 and how those results impact the FY 2025 General Fund budget.

### General Fund Projected Results (FY 2024)

The FY 2024 General Fund budget included revenue projections in line with past trends and a drawdown of fund balance to cover additional pension contributions. In terms of expenses, the City's FY 2024 budget assumed a 4% vacancy rate, included wage increases for represented and non-union employees, and included 15.6 new positions. Through August 2024, the lone unbudgeted expense approved by the City Council has been the \$2.7 million purchase of the new South End Recreation Center. Staff will be recommending that the City allocate approximately \$3.3 million from General Fund reserves to the Equipment Replacement Fund and the Special Assessment Fund for the purchase of a ladder truck for the Fire Department and additional alley repairs, respectively.

With some exceptions, General Fund revenues have remained strong during FY 2024 and are expected to finish between \$9 million and \$15 million over budget. The City has received \$10.8 million in unbudgeted permit revenue from the Ryan Field project. The City received direction from the Finance and Budget Committee to deposit these in the General Fund and use them to cover expenses and delay any property tax increase.

Through August, Income Taxes have exceeded 2023 returns by 8%. Through the first three months of 2024, Sales Taxes and Home Rule Sales Taxes exceeded 2024 returns by nearly 6%, but these have leveled off since and are mirroring 2023 returns. Other local revenues like Recreation Program Fees, Ticket Fines, and Ambulance Fees are on pace to meet or exceed budget.

Several revenues have fallen precipitously 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 finished 2023 at \$3.3 million and are on pace to finish around \$2.7 million in 2024, pending any large commercial transactions at the end of the year.

Personal Property Replacement Taxes (PPRT) finished 2022 at a record \$5.6 million but finished 2023 at just \$4.1 million and are projected to finish 2024 well below \$3 million due to changes in allocations set by the State. These reductions are expected to continue into 2025.

In terms of expenses, the greatest variance compared to the budget is the staff vacancy rate. The 2024 budget included a 4% vacancy rate, which would result in \$3.7 million in salary savings against the budget. The City will likely finish the year with a vacancy rate of around 8%, which would result in \$7.4 million in salary savings. After revenues and expenses, the General Fund is expected to finish the year between an operating deficit of \$4.1 million and an operating surplus of \$3.2 million (against a budgeted deficit of \$10.5 million), drawing on current reserves.

Figure 6: Projected FY 2024 Ending General Fund Balance

	FY 24 Budget	FY 24 Low Projection	FY 24 High Projection
Beginning Fund Balance	\$49,066,471	\$49,066,471	\$49,066,471
Revenues	\$133,454,976	\$143,062,879	\$148,497,779
Expenses	-\$147,632,759	-\$146,700,760	-\$146,700,760
Purchase of Little Beans (Unbudgeted)		-\$2,711,226	-\$2,711,226
Transfer for Ladder Truck (Pending)		-\$2,300,000	-\$2,300,000
Transfer to Special Assessment Fund (Pending)		-\$1,000,000	-\$1,000,000
Staff Vacancy Savings	\$3,705,216	\$5,557,824	\$7,410,432
<b>Surplus / (Deficit)</b>	<b>-\$10,472,567</b>	<b>-\$4,091,283</b>	<b>\$3,196,225</b>
<b>Projected Ending Fund Balance</b>	<b>\$38,593,904</b>	<b>\$44,975,188</b>	<b>\$52,262,696</b>

While any net deficit will be covered with reserves, the FY 2025 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 2025 budget.

### General Fund FY 2025 Revenues

The 2025 General Fund budget reflects \$138.8 million in revenues and operating transfers. This is a \$5.3 million increase compared to \$133.5 million in the FY 2024 adopted budget. The budget 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 table below shows the General Fund budget from 2023 to 2025. As it shows, revenues have increased by approximately 4% compared to the 2024 budget. Expenditures have increased by 5%, with the largest increases in operating transfers for public safety pensions and personnel costs. Operating expenditures have increased by just 0.1%.

Figure 7: General Fund Budget Summary (FY 2023 - FY 2025)

	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed	% Change (FY 24-FY25)
Revenues	\$ 109,623,211	\$ 123,481,586	\$ 128,381,195	4.0%
Operating Transfers In	\$ 8,028,949	\$ 9,973,390	\$ 10,381,740	4.1%
<b>TOTAL</b>	<b>\$ 117,652,160</b>	<b>\$ 133,454,976</b>	<b>\$ 138,762,935</b>	<b>4.0%</b>
Personnel Expenditures	\$ 78,725,100	\$ 90,880,775	\$ 94,716,119	4.2%
Operating Expenditures	\$ 15,894,328	\$ 18,595,984	\$ 18,615,339	0.1%
Operating Transfers Out	\$ 33,118,186	\$ 34,450,784	\$ 37,946,944	10.1%
<b>TOTAL</b>	<b>\$ 127,737,614</b>	<b>\$ 143,927,543</b>	<b>\$ 151,278,402</b>	<b>5.1%</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (10,085,454)</b>	<b>\$ (10,472,567)</b>	<b>\$ (12,515,467)</b>	<b>19.5%</b>
<b>Use of Fund Balance</b>	<b>\$ 10,085,454</b>	<b>\$ 10,532,793</b>	<b>\$ 12,550,000</b>	<b>19.2%</b>

Note: % Change from FY 2024 Adopted to FY 2025 Proposed Budget.

The largest revenue increases are the State Income Tax (\$2 million), Recreation Program Fees (\$1.2 million), Building Permits (\$750,000), and Ticket Fines (\$700,000). The proposed General Fund budget does not include any proposed rate or fee increases. Below is a summary of the 19 General Fund revenues over \$2.5 million. These revenues collectively account for 84% of total General Fund revenues.

Figure 8: Major General Fund Revenues (FY 2024 - FY 2025)

Account Description	2024 Adopted Budget	2025 Proposed Budget	Change	Reason
Property Tax - Pensions	\$ 19,990,105	\$ 19,990,105	\$ -	Held flat at the 2022 levy per public safety pension policy.
State Income Tax	\$ 11,500,000	\$ 13,500,000	\$ 2,000,000	Based on per capita estimates provided by the Illinois Municipal League (IML).
Sales Tax	\$ 13,000,000	\$ 13,350,000	\$ 350,000	Based on current trends and inflation.
Home Rule Sales Tax	\$ 10,600,000	\$ 10,500,000	\$ (100,000)	Based on current trends and inflation.
Property Tax - GF Operating	\$ 9,057,297	\$ 9,449,797	\$ 392,500	Overall City portion of property tax levy held flat.
Recreation Program Fees	\$ 7,052,000	\$ 8,217,409	\$ 1,165,409	Increase in participation as well as addition of South End Recreation Center.
Building Permits	\$ 4,225,100	\$ 5,000,000	\$ 774,900	Increased building activity expected as well as enforcement of reinspection fees in the City Code.
Transfer from Water Fund	\$ 4,129,000	\$ 4,129,000	\$ -	Combination of three different transfer accounts to be held flat.
Ticket Fines - Parking	\$ 3,100,000	\$ 3,800,000	\$ 700,000	Based on actual 2023/2024 results.
Liquor Tax	\$ 3,100,000	\$ 3,300,000	\$ 200,000	Based on actual 2023/2024 results.
Transfer from Parking Fund	\$ 2,972,390	\$ 2,972,390	\$ -	Transfer from Parking Fund held flat to offset need for capital projects.
Electric Utility Tax	\$ 2,900,000	\$ 2,900,000	\$ -	Based on actual 2023/2024 results.

Parking Tax	\$ 2,900,000	\$ 2,900,000	\$ -	Based on actual 2023/2024 results.
State Use Tax	\$ 3,200,000	\$ 2,900,000	\$ (300,000)	Estimates provided by the IML.
Wheel Tax	\$ 2,800,000	\$ 2,800,000	\$ -	Based on actual results in 2023 and no collection of late penalties.
Ambulance Service	\$ 3,200,000	\$ 2,800,000	\$ (400,000)	Based on current trends. Varying results throughout 2024.
GEMT Service Revenue	\$ 2,500,000	\$ 2,500,000	\$ -	Based on current trends. Varying results throughout 2024.
Real Estate Transfer Taxes	\$ 2,750,000	\$ 2,500,000	\$ (250,000)	Decrease in real estate transfer activity given current interest rates.
Personal Property Replacement Taxes	\$ 3,500,000	\$ 2,500,000	\$ (1,000,000)	Based on estimates provided by the IML and lower returns.

## Property Taxes

When staff met with members of the City Council in early 2024, a majority stressed an unwillingness to raise the property tax levy as long as the City had strong reserves that could make up for any structural deficits. **As such, the City's portion of the property tax levy is flat in the proposed budget.** However, the General Fund, Human Services Fund, Debt Service Fund, and Solid Waste Fund are utilizing reserves to make up for structural deficits and ensure the City meets its pension and debt service obligations.

A summary of the component parts of the City's levy is below. All adjustments are offset:

- Net increase in the General Fund tax levy of \$392,500 to cover a portion of increases to employer share of IMRF contributions as a result of IMRF contributions.
- Net increase to the Human Services Fund levy of \$290,000. Expenses in this fund have increased significantly to \$6,360,977 with the addition of the CARE Team, increased social services grants, and higher wages and participation in the Mayor's Summer Youth Employment Program (MYSEP), and 90% of the revenue for this fund is the \$3,650,000 property tax levy.
- One-time \$300,000 decrease to the General Assistance Fund of tax levy to support increases in spending in the Human Services Fund.
- One-time \$382,500 decrease to the Solid Waste Fund levy to offset the increase to the property tax levy.
- City debt service has increased from \$12,766,093 to \$14,159,314. The proposed budget uses the fund balance in the Debt Service Levy to cover this increase in 2025.
- 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 General Fund reserves and other funding sources.

Figure 9: FY 2025 Proposed Tax Levy

	2022 Adopted Tax Levy	2023 Adopted Tax Levy	2024 Proposed Tax Levy	\$ Change	% Change (FY24-FY25)
	(FY 2023)	(FY 2024)	(FY 2025)		
General Fund Tax Levy	9,057,297	9,057,297	9,449,797	392,500	4.3%
Human Services Fund	3,110,000	3,360,000	3,650,000	290,000	8.6%
General Assistance Fund	1,300,000	1,050,000	750,000	-300,000	-28.6%
Solid Waste Fund	1,332,500	1,332,500	950,000	-382,500	-28.7%
Debt Service (City)	12,878,258	12,766,093	12,766,093	0	0.0%
Fire Pension Fund	9,598,610	9,598,610	9,598,610	0	0.0%
Police Pension Fund	10,391,495	10,391,495	10,391,495	0	0.0%
<b>Total City Levy</b>	<b>47,668,160</b>	<b>47,555,995</b>	<b>47,555,995</b>	<b>0</b>	<b>0.0%</b>
Library Fund	7,535,472	8,213,664	8,624,347	410,683	5.0%
Debt Service (Library)	507,913	574,677	576,946	2,269	0.4%
<b>Total Library Levy</b>	<b>8,043,385</b>	<b>8,788,341</b>	<b>9,201,293</b>	<b>412,952</b>	<b>4.7%</b>
<b>Total Levy (City and Library)</b>	<b>55,711,545</b>	<b>56,344,336</b>	<b>56,757,288</b>	<b>412,952</b>	<b>0.7%</b>

While the City's property tax levy has been held flat since 2021, nearly \$14.2 million in reserves is being used to maintain this levy at its 2021 level in the proposed FY 2025 budget. Were these reserves not available, the City would need to consider a 30% increase to the property tax levy or identify other revenue increases or expenditure reductions.

Figure 10: FY 2025 Proposed Tax Levy (If Reserves were not available)

	2023 Adopted Tax Levy	2024 Levy		2024 Levy	
	(FY 2024)	If Reserves Not Available	% Change	Proposed Budget	% Change
General Fund Tax Levy	9,057,297	9,721,762	7.3%	9,449,797	4.3%
Human Services Fund	3,360,000	5,950,000	77.1%	3,650,000	8.6%
General Assistance Fund	1,050,000	1,000,000	-4.8%	750,000	-28.6%
Solid Waste Fund	1,332,500	1,332,500	0.0%	950,000	-28.7%
Debt Service (City)	12,766,093	14,159,314	10.9%	12,766,093	0.0%
Fire Pension Fund	9,598,610	13,810,918	43.9%	9,598,610	0.0%
Police Pension Fund	10,391,495	15,785,426	51.9%	10,391,495	0.0%
<b>Total City Levy</b>	<b>47,555,995</b>	<b>61,759,920</b>	<b>29.9%</b>	<b>47,555,995</b>	<b>0.0%</b>
Library Fund	8,213,664	8,624,347	5.0%	8,624,347	5.0%
Debt Service (Library)	574,677	576,946	0.4%	576,946	0.4%
<b>Total Library Levy</b>	<b>8,788,341</b>	<b>9,201,293</b>	<b>4.7%</b>	<b>9,201,293</b>	<b>4.7%</b>
<b>Total Levy (City and Library)</b>	<b>56,344,336</b>	<b>70,961,213</b>	<b>25.9%</b>	<b>56,757,288</b>	<b>0.7%</b>

### General Fund FY 2025 Expenses

The FY 2025 Proposed Budget includes \$151.3 million in expenses in the General Fund, an increase from \$143.9 million in the FY 2024 adopted budget. Reasons for these increases include the following:

Public Safety Pensions - One of the largest increases in the General Fund is the City's required contribution for public safety pensions. In July 2023, 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, General Fund reserves, and other funding sources.

In FY 2025, the required annual contribution will increase from \$25.6 million to \$29.6 million. This increase is largely a result of the impact that the 2023 approved wage increases for Police (18%) and Fire (13%) personnel will have on the total pension liability. Following the pension policy, \$9.6 million will be drawn primarily from General Fund reserves to cover this additional obligation. While the City has available reserves to cover this contribution in 2025, careful consideration will need to be given to how to sustain this level of contribution in the future.

Figure 11: Public Safety Pension Contributions and Funding Sources (2022-2025)

	2022	2023	2024	2025
Police	\$ 11,194,538	\$ 13,295,458	\$ 13,215,001	\$ 15,785,426
Fire	\$ 9,528,524	\$ 11,793,978	\$ 12,355,183	\$ 13,810,918
<b>TOTAL</b>	<b>\$ 20,723,062</b>	<b>\$ 25,089,436</b>	<b>\$ 25,570,184</b>	<b>\$ 29,596,344</b>
Property Tax Levy	\$ 20,118,062	\$ 19,990,105	\$ 19,990,105	\$ 19,990,105
Other Funding Sources	\$ 605,000	\$ 5,099,331	\$ 5,580,079	\$ 9,606,239
<b>TOTAL</b>	<b>\$ 20,723,062</b>	<b>\$ 25,089,436</b>	<b>\$ 25,570,184</b>	<b>\$ 29,596,344</b>
<b>Funding Target (by 2040)</b>	<b>90%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Wage Increases - The budget includes the 2025 contractual wage increases that were approved in the agreements with the City Council in 2023. The total increase in salaries and benefits in the General Fund is \$5.0 million across all employee groups after excluding new positions.

New Positions - The proposed budget includes three new positions in the General Fund. A Plan Reviewer and Combination Building Inspector are requested in Community Development and are offset by reductions to third-party services for inspections and plan review, as well as by charging reinspection fees that are set in the code. The third position is a Field Services Manager in the Public Works Department, which will focus on improving work execution, reducing the time to complete service requests, and developing new strategies to further reduce workers' compensation costs.

These positions are detailed further in the "2025 Personnel Changes" portion of the budget and the memos posted on the City's website.

Increase in Police Overtime and Comp Time - Wage increases and demand for police presence at City and community functions have resulted in a significant increase in Police overtime in 2024. Additionally, retirements, union wage increases, and a memorandum of understanding with the police unions have resulted in a significant increase in various payout accounts. The MOU provides 28.5 hours of comp time per quarter (114 hours annually) to officers and sergeants assigned to patrol units. The MOU was implemented in 2022, and the budget includes an \$800,000 increase across these two accounts.

Operating Requests - This year, the City focused on maintaining operating costs at their existing level. Finance staff worked closely with departments on a number of net neutral and slight reduction exercises in order to ensure minimal growth in this area. As a result, total General Fund operating expenses are increasing by just 0.1% or \$19,357. In many instances, the available budget was reallocated from one account where it was not being used on a regular basis to where it was requested or needed. Some of the larger changes include:

- Upgrade and enhancements to the City's website
- New programming in the Transportation and Mobility Division
- New operating expenses at the South End Recreation Center offset by new revenues
- Candidate fund in the City Clerk's Office for the 2025 Consolidated Election

A full summary of these items with memos is on the City's website at <https://www.cityofevanston.org/government/budget> .

## **2025 Budget Balancing**

In order to balance the 2025 General Fund budget, the following is proposed:

Vacancy Rate - The FY 2025 budget includes a 6% vacancy adjustment based on current staffing levels. This assumes a continued challenging hiring environment for new positions and existing vacancies, resulting in a potential net savings of \$5.3 million for the General Fund. The FY 2024 budget included a 4% vacancy rate, and the City had a 6.5% vacancy rate in its most recent pay period. The City is expected to finish 2024 with a cumulative average of 8%.

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 three years, staff have utilized ARPA and ARPA interest to ease this burden on the General Fund. While there is not enough ARPA remaining unallocated in 2024, the City anticipates earning nearly \$1.5 million in investment income with the cash balance in 2024 and proposes to use these funds to avoid a payment for at least another year.

General Fund Reserves - The General Fund is projected to finish 2024 in a strong fund balance position given the one-time permit revenue from the Northwestern football field project, and \$12,550,000 will be used from reserves to balance the remainder of the General Fund.

Northwestern Community Benefits Agreement Funds - In 2023, the City established a community benefits agreement with Northwestern University where \$3 million per year would be given to the City annually, with \$1.5 million allocated to Sustainability and Affordable Housing and the other \$1.5 million to be used at the City's discretion. In 2024, these funds were used to address deficits in the General Fund, and the proposed FY 2025 budget continues this practice. Given these adjustments, the table below shows how the FY 2025 General Fund budget is balanced.

Figure 12: FY 2025 General Fund Budget Balancing Worksheet

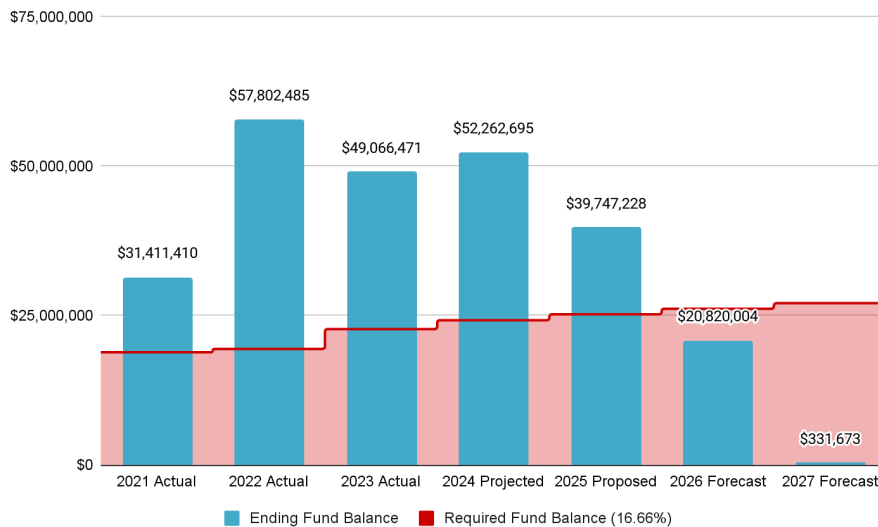
General Fund Summary	Revenues	Expenses	Net
<b>Baseline General Fund</b>	137,262,935	144,295,723	<b>(7,032,788)</b>
Proposed General Fund Changes (detail below)	14,050,000	6,982,679	7,067,321
<b>Proposed General Fund Budget</b>	<b>151,312,935</b>	<b>151,278,402</b>	<b>34,533</b>
Proposed General Fund Changes	Revenues	Expenses	Notes:
GF Fund Balance	\$12,550,000		
NW Good Neighbor Revenue	\$1,500,000		
Vacancy Savings (4% --> 6%)		-\$1,813,966	
Transfer to Equipment Replacement Fund		-\$1,500,000	
2024 Required Pension Contribution		\$5,580,079	
2025 Required Pension Contribution		\$4,026,160	
Additional overtime and comp time per contract		\$500,000	
New Position - Manager of Field Services		\$190,406	

**General Fund Projected Fund Balance**

The General Fund ended FY 2023 with a total fund balance of \$49.1 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 \$25.2 million. As noted earlier in this summary, after revenues and expenses, the General Fund is expected to finish FY 2024 with an operating surplus as high as \$3.2 million.

Given the increased budgeted expenses in FY 2025 to cover the additional public safety pension contribution and increases to personnel costs, the proposed budget includes \$12,550,000 in use of reserves. The graphs below illustrate the long-term impact on the General Fund if the City were to continue to draw on reserves to cover these increases to expenses.

Figure 13: General Fund Balance and Required Fund Balance Projections (FY 2021 - FY 2027)



Other factors that have been incorporated into this graph are a steady decrease in the City’s staff vacancy rate, elimination of \$2.5 million in Grocery Tax revenues in 2026, and a flat property tax levy. At the current rate, the fund balance would fall below the City’s 16.66% policy in 2026 unless the property tax levy is increased, operating expenses are reduced or alternative revenues are identified. By deferring any increases to revenues, larger single-year increases may be needed in future years to address the current trajectory.

**Capital Improvement Plan**

In FY 2024, the City issued \$17.1 million in General Obligation (GO) bonds for Capital Improvement projects and \$14.4 million for water infrastructure projects. The portion for Capital Improvement projects reimbursed the city for projects initiated in 2022 and 2023. The issuance of these bonds was delayed to obtain the best possible interest rate. In 2024, a reimbursement resolution was passed authorizing the City to spend \$18.9 million on CIP projects from potential future bond issuances for projects initiated in 2024.

As of August 31, the Capital Improvement Fund has a fund balance of \$3.5 million and a cash balance of \$12.3 million. The difference is primarily for projects that have been completed but not invoiced by the Illinois Department of Transportation (IDOT). 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. The current fund balance is \$2.1 million below the reserve of \$5.6 million, but the city can continue to use cash on hand to move projects forward until invoices are received by IDOT. The fund balance will only continue to fall below this reserve policy until additional bonds are issued or alternative funding sources are identified.

While further discussion is needed to determine how the City will pay for 2024 projects, the 2025 Proposed Budget includes a Capital Improvements Plan of \$86,790,400 in total expenses across ten funds. The current proposed 2025 CIP is a list of immediate infrastructure improvement needs. Staff is requesting the City Council's direction on priorities to reduce the overall number of projects, as the current staffing and identified funding would not be able to support the full implementation of the proposed program. Details on all projects in the plan can be found in the Capital Improvements Section of the budget book.

Figure 14: FY 2025 Proposed Capital Improvement Program

Fund	FY 2025 Proposed
187- Library Fund	\$1,900,000
200- Motor Fuel Tax Fund	\$4,117,185
215- CDBG Fund	\$1,160,000
335- West Evanston TIF Fund	\$1,560,790
365- Five-Fifths TIF Fund	\$40,520
415- Capital Improvements Fund	\$28,771,000
420- Special Assessment Fund	\$1,650,000
505 - Parking Fund	\$2,600,000
510- Water Fund	\$41,970,905
515- Sewer Fund	\$2,740,000
Pass-Through Grants	\$250,000
<b>Total</b>	<b>\$86,790,400</b>

A critical portion of developing the CIP is determining the appropriate funding sources. The City uses many different types of funding to implement 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. The proposed budget includes the following General Obligation bonds for capital improvement projects in 2025:

- 2025 Bonds - City: \$23,944,000
- 2025 Bonds - Water: \$14,000,000
- 2024 Bonds - Library Capital Improvements Fund: \$1,900,000

Additionally, the budget includes IEPA (\$10.5 million) and WIFIA (\$11 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.

**Community Benefits Agreement with Northwestern University**

In Fall 2023, the City Council approved a new Community Benefits Agreement (CBA) between the City of Evanston and Northwestern University. 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 budget proposes to transfer the remaining \$1.5 million to the General Fund to cover operating expenses.

## **Enterprise Funds**

The City's budget consists of four enterprise funds. Enterprise funds provide services to customers at a rate to cover the cost of providing the infrastructure or service. The primary revenues for these funds are user fees while the primary expenses are infrastructure improvements, personnel and benefits, and contractual services.

Parking Fund – Going into FY 2025, there are a handful of infrastructure needs for City parking facilities. The proposed FY 2025 CIP includes \$2.6 million in the Parking Fund for the following projects:

- PARC System Gate Control Improvements - \$1.5 million
- Sherman Fire Panel/System Upgrade - \$350,000
- Sherman Structural Inspection - \$200,000
- Roof Repairs at Parking Garages - \$200,000
- Church Elevators - \$175,000
- Maple HVAC/Electrical Evaluation - \$175,000

Since 2021, the Parking Fund has received \$4.35 million in ARPA Funds to account for lost revenue during the pandemic. If it were not for the use of these federal relief funds, the Parking Fund would be in a deficit position. The Parking Fund has an unaudited fund balance of \$2.8 million as of July 31, 2024. The Parking Fund Fund Balance Policy is 16.66% of expenses, which is \$1.57 million in FY 2024.

Finance Staff projects the Parking Fund will end FY 2024 with at least \$1.0 million in excess reserves that could be used towards these capital projects. Staff recommends using \$1 million from excess Parking Fund reserves to pay for a significant portion of these projects as well as some combination of new revenues (increased citation fees, increased parking permits, passing along credit card fees on parking transactions) or General Obligation (GO) bonds.

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 proposed budget includes \$41.9 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 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 10,500 lead service lines between 2027 and 2047.
- The increased cost of water main construction.
- The cost of water main and lead service line replacement must be borne by the Evanston retail customers.

In 2024, the City approved a 17.5% increase in water rates and was made aware that a 23.3% increase would be needed in 2025. Both the water and sewer fund cost-of-service models were updated and reviewed to reevaluate the proposed 2025 rate increases. The anticipated 23.3% water rate increase remains necessary. However, the sewer rate reduction can be increased from 10% anticipated last year to 13.5%, which offsets a greater part of the water rate increase. This results in a net increase to the combined water and sewer rate of 7.15% or about \$10 per bi-monthly bill for the average customer.

Sewer Fund – The budget includes \$2.7 million in capital spending in the sewer fund by drawing upon the existing fund balance. As noted previously, staff is recommending a reduction in sewer rates to offset increases to water rates.

Solid Waste Fund – The Solid Waste fund is supported primarily by charges for trash and recycling collection services. 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. 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. In December 2023, the City Council approved 7.5% increases to sanitation service fees in both 2024 and 2025 to cover contractual wage increases and increased costs to provide services.

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

Based upon the feedback received from the community and the City Council, staff focused on the following six Council Goals for 2023-25 during the creation of this proposed 2025 budget. Throughout each department section, the budget touches on key FY 2024 accomplishments and FY 2025 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 (<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>).

### **Conclusion**

As staff present the FY 2025 budget, there are several items that the City Council will need to consider:

- Ensure the long-term sustainability of the City's General Fund, given that deficit budgeting in the last couple of years has been primarily due to the use of the General Fund reserves towards increasing public safety pension contributions and capital project needs.
- A long-term solution to fund increases to public safety pension contributions and capital project needs, including a few major building construction/rehab projects.
- Identify the funding source for 2024 CIP expenditures and prioritize CIP expenditures for 2025.
- Sustain the operation of the City's enterprise funds, primarily the Water Fund, where outside funding is not readily available, necessitating rate increases to keep up with water main and lead service replacement.
- Several Councilmembers have expressed support for continuing Participatory Budgeting. One option for Participatory Budgeting could be playing a key role in prioritizing Capital Projects, particularly Parks projects. A city council referral has been submitted to discuss this initiative further.

Finally, I would like to thank the city staff, especially the budget team, for their efforts in preparing this proposed budget. I would also like to thank the Mayor and the City Council for their strategic input throughout the year. The City staff looks forward to working with the Mayor and Council, the community, as well as other stakeholders to finalize a comprehensive FY 2025 budget that continues to fund all critical programs and services.

Sincerely,  
Luke Stowe  
City Manager

## All Funds Summary (Adjusted for Interfund Transfers)

The City's FY 2025 Budgeted expenses (adjusted for interfund transfers) in all 39 funds are summarized below.

Fund	FY 2024 Net Budget (Excluding Transfers)	FY 2025 Proposed Budget	Less Transfers to Other Funds	FY 2025 Net Budget (Excluding Transfers)	FY 2024 vs FY 2025 (\$)
General Fund (100)	\$109,476,759	\$151,278,402	\$37,946,944	\$113,331,458	\$3,854,699
American Rescue Plan (170)	\$23,858,091	\$18,062,975	\$1,500,000	\$16,562,975	(\$7,295,116)
General Assistance Fund (175)	\$1,420,890	\$1,342,920		\$1,342,920	(\$77,970)
Human Services Fund (176)	\$5,258,432	\$6,360,977		\$6,360,977	\$1,102,545
Reparations Fund (177)	\$3,501,000	\$1,301,000		\$1,301,000	(\$2,200,000)
Sustainability Fund (178)	\$2,000,488	\$1,706,513		\$1,706,513	(\$293,975)
Good Neighbor Fund (180)	\$314,000	\$4,414,000	\$3,000,000	\$1,414,000	\$1,100,000
Library Fund (185)	\$9,580,822	\$10,007,246	\$360,325	\$9,646,921	\$66,099
Library Debt Service Fund (186)	\$574,677	\$576,946		\$576,946	\$2,269
Library Capital Improvement Fd (187)	\$550,000	\$1,900,000		\$1,900,000	\$1,350,000
Motor Fuel Tax Fund (200)	\$6,620,000	\$6,007,185		\$6,007,185	(\$612,815)
Emergency Telephone (E911) Fund (205)	\$1,658,681	\$1,862,841	\$119,142	\$1,743,699	\$85,018
Foreign Fire Insurance (206)	\$0	\$200,000		\$200,000	\$200,000
Special Service Area (SSA) #9 (210)	\$575,000	\$642,145		\$642,145	\$67,145
CDBG Fund (215)	\$3,115,538	\$3,788,998		\$3,788,998	\$673,459
CDBG Loan Fund (220)	\$440,000	\$306,565		\$306,565	(\$133,435)
Home Fund (240)	\$2,021,202	\$2,275,912		\$2,275,912	\$254,710
Affordable Housing Fund (250)	\$2,927,538	\$2,362,480		\$2,362,480	(\$565,058)
Debt Service Fund (320)	\$15,466,634	\$15,988,861		\$15,988,861	\$522,227
Howard-Ridge TIF Fund (330)	\$115,000	\$857,413	\$343,913	\$513,500	\$398,500
West Evanston TIF Fund (335)	\$4,332,000	\$2,823,340	\$110,550	\$2,712,790	(\$1,619,210)
Dempster-Dodge TIF Fund (340)	\$2,000	\$205,343	\$193,343	\$12,000	\$10,000
Chicago-Main TIF (345)	\$525,010	\$1,158,000	\$307,990	\$850,010	\$325,000
Special Service Area (SSA) #6 (350)	\$220,000	\$220,000		\$220,000	\$0
Special Service Area (SSA) #7 (355)	\$140,000	\$140,000		\$140,000	\$0
Special Service Area (SSA) #8 (360)	\$60,200	\$60,200		\$60,200	\$0
Special Service Area (SSA) #10 (361)	\$0	\$90,000		\$90,000	\$90,000
Five-Fifths Fund (365)	\$100,000	\$1,224,370	\$73,850	\$1,150,520	\$1,050,520
Capital Improvements Fund (415)	\$25,218,500	\$28,771,000		\$28,771,000	\$3,552,500
Crown Construction Fund (416)	\$200,060	\$788,429	\$588,369	\$200,060	\$0
Crown Maintenance Fund (417)	\$175,000	\$175,000		\$175,000	\$0
Special Assessment Fund (420)	\$452,550	\$1,880,681	\$230,631	\$1,650,050	\$1,197,500
Parking System Fund (505)	\$5,881,897	\$11,883,699	\$3,549,467	\$8,334,232	\$2,452,335
Water Fund (510)	\$81,529,268	\$68,788,582	\$6,028,135	\$62,760,447	(\$18,768,821)
Sewer Fund (515)	\$9,765,146	\$10,483,001	\$2,012,051	\$8,470,950	(\$1,294,196)
Solid Waste Fund (520)	\$6,855,183	\$6,925,058	\$418,600	\$6,506,458	(\$348,725)
Fleet Services Fund (600)	\$4,213,122	\$4,204,265		\$4,204,265	(\$8,857)
Equipment Replacement Fund (601)	\$3,365,167	\$5,496,912		\$5,496,912	\$2,131,745
Insurance Fund (605)	\$22,994,770	\$22,373,693		\$22,373,693	(\$621,077)
<b>TOTAL:</b>	<b>\$355,504,626</b>	<b>\$398,934,953</b>	<b>\$56,783,310</b>	<b>\$342,151,643</b>	<b>(\$13,352,983)</b>

## All Funds Summary (incl. Interfund Transfers)

The City's FY 2025 Budgeted expenses (including interfund transfers) in all 39 funds are summarized below.

Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget	FY 2024 vs FY 2025 (\$)
General Fund (100)	\$116,484,137	\$143,029,844	\$143,927,543	\$151,278,402	\$7,350,859
American Rescue Plan (170)	\$7,659,448	\$7,434,037	\$25,108,091	\$18,062,975	(\$7,045,116)
General Assistance Fund (170)	\$1,004,058	\$1,091,177	\$1,420,890	\$1,342,920	(\$77,970)
Human Services Fund (176)	\$2,562,719	\$4,246,737	\$5,258,432	\$6,360,977	\$1,102,545
Reparations Fund (177)	\$272,499	\$2,261,405	\$3,501,000	\$1,301,000	(\$2,200,000)
Sustainability Fund (178)	\$238,368	\$567,747	\$2,000,488	\$1,706,513	(\$293,975)
Good Neighbor Fund (180)	\$174,555	\$557,887	\$3,314,000	\$4,414,000	\$1,100,000
Library Fund (185)	\$7,863,330	\$7,762,567	\$9,941,147	\$10,007,246	\$66,099
Library Debt Service Fund (186)	\$504,988	\$507,913	\$574,677	\$576,946	\$2,269
Library Capital Improvement Fd (187)	\$173,737	\$1,192,903	\$550,000	\$1,900,000	\$1,350,000
Motor Fuel Tax Fund (200)	\$4,401,563	\$2,831,512	\$6,620,000	\$6,007,185	(\$612,815)
Emergency Telephone (E911) Fund (205)	\$1,649,923	\$1,664,398	\$1,777,823	\$1,862,841	\$85,018
Foreign Fire Insurance (206)	\$238,583	\$261,615	\$0	\$200,000	\$200,000
Special Service Area (SSA) #9 (210)	\$593,856	\$640,515	\$575,000	\$642,145	\$67,145
CDBG Fund (215)	\$2,332,271	\$2,020,464	\$3,115,538	\$3,788,998	\$673,460
CDBG Loan Fund (220)	\$17,638	\$151,862	\$440,000	\$306,565	(\$133,435)
Home Fund (240)	\$360,412	\$104,159	\$2,021,202	\$2,275,912	\$254,710
Affordable Housing Fund (250)	\$540,780	\$487,487	\$2,927,538	\$2,362,480	(\$565,058)
Debt Service Fund (320)	\$15,703,413	\$15,203,557	\$15,466,634	\$15,988,861	\$522,227
Howard-Ridge TIF Fund (330)	\$1,889,560	\$1,553,879	\$478,513	\$857,413	\$378,900
West Evanston TIF Fund (335)	\$2,378,521	\$2,282,700	\$4,407,000	\$2,823,340	(\$1,583,660)
Dempster-Dodge TIF Fund (340)	\$181,791	\$185,426	\$178,857	\$205,343	\$26,486
Chicago-Main TIF (345)	\$418,529	\$2,722,028	\$797,490	\$1,158,000	\$360,510
Special Service Area (SSA) #6 (350)	\$221,862	\$206,759	\$220,000	\$220,000	\$0
Special Service Area (SSA) #7 (355)	\$147,094	\$144,223	\$140,000	\$140,000	\$0
Special Service Area (SSA) #8 (360)	\$61,162	\$60,632	\$60,200	\$60,200	\$0
Special Service Area (SSA) #10 (361)	\$0	\$0	\$0	\$90,000	\$90,000
Five-Fifths Fund (365)	\$135,901	\$920,970	\$100,000	\$1,224,370	\$1,124,370
Capital Improvements Fund (415)	\$12,574,553	\$14,164,514	\$25,218,500	\$28,771,000	\$3,552,500
Crown Construction Fund (416)	\$1,117,055	\$1,013,010	\$819,178	\$788,429	(\$30,749)
Crown Maintenance Fund (417)	\$34,951	\$0	\$175,000	\$175,000	\$0
Special Assessment Fund (420)	\$1,036,322	\$1,137,031	\$878,202	\$1,880,681	\$1,002,479
Parking System Fund (505)	\$11,862,976	\$12,888,981	\$9,431,364	\$11,883,699	\$2,452,335
Water Fund (510)	\$18,954,133	\$21,683,305	\$87,557,403	\$68,788,582	(\$18,768,821)
Sewer Fund (515)	\$7,089,513	\$7,604,285	\$11,406,267	\$10,483,001	(\$923,266)
Solid Waste Fund (520)	\$5,604,988	\$6,191,417	\$7,273,783	\$6,925,058	(\$348,725)
Fleet Services Fund (600)	\$3,506,681	\$4,137,721	\$4,213,122	\$4,204,265	(\$8,857)
Equipment Replacement Fund (601)	\$1,514,557	\$1,596,799	\$3,365,167	\$5,496,912	\$2,131,745
Insurance Fund (605)	\$17,218,850	\$19,192,139	\$22,994,770	\$22,373,693	(\$621,077)
<b>TOTAL:</b>	<b>\$248,725,277</b>	<b>\$289,703,605</b>	<b>\$408,254,819</b>	<b>\$398,934,952</b>	<b>(\$9,319,867)</b>

# Property Tax Levy

	2022 ADOPTED	2023 ADOPTED	2024 ADOPTED	2025 PROPOSED	CHANGE (\$)	CHANGE (%)
<b>GENERAL FUND - CORPORATE</b>						
Gross Levy	7,629,834	8,414,703	8,414,703	8,371,551		
Loss Factor*	228,895	252,441	252,441	209,289		
<b>Net Levy</b>	<b>\$ 7,400,939</b>	<b>\$ 8,162,262</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	1,320,549		
Loss Factor*	38,819	27,681	27,681	33,014		
<b>Net Levy</b>	<b>\$ 1,255,163</b>	<b>\$ 895,035</b>	<b>\$ 895,035</b>	<b>\$ 1,287,535</b>	<b>\$ 392,500</b>	<b>43.9%</b>
<b>HUMAN SERVICES FUND</b>						
Gross Levy	3,206,186	3,206,186	3,463,918	3,743,590		
Loss Factor*	96,186	96,186	103,918	93,590		
<b>Net Levy</b>	<b>\$ 3,110,000</b>	<b>\$ 3,110,000</b>	<b>\$ 3,360,000</b>	<b>\$ 3,650,000</b>	<b>\$ 290,000</b>	<b>8.6%</b>
<b>SOLID WASTE FUND</b>						
Gross Levy	1,373,711	1,373,711	1,373,711	974,359		
Loss Factor*	41,211	41,211	41,211	24,359		
<b>Net Levy</b>	<b>\$ 1,332,500</b>	<b>\$ 1,332,500</b>	<b>\$ 1,332,500</b>	<b>\$ 950,000</b>	<b>\$(382,500)</b>	<b>-28.7%</b>
<b>FIRE PENSION FUND</b>						
Gross Levy	9,534,561	9,895,474	9,895,474	9,844,728		
Loss Factor*	286,037	296,864	296,864	246,118		
<b>Net Levy</b>	<b>\$ 9,248,524</b>	<b>\$ 9,598,610</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	10,657,944		
Loss Factor*	336,171	321,386	321,386	266,449		
<b>Net Levy</b>	<b>\$ 10,869,538</b>	<b>\$ 10,391,495</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	34,912,720		
Loss Factor*	1,027,320	1,035,770	1,043,502	872,818		
<b>TOTAL CITY NET LEVY</b>	<b>\$ 33,216,664</b>	<b>\$ 33,489,902</b>	<b>\$ 33,739,902</b>	<b>\$ 34,039,902</b>	<b>\$ 300,000</b>	<b>0.9%</b>
<b>GENERAL ASSISTANCE (GA) FUND</b>						
Gross Levy	1,340,206	1,340,206	1,082,474	769,231		
Loss Factor*	40,206	40,206	32,474	19,231		
<b>TOTAL GA FUND NET LEVY</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,050,000</b>	<b>\$ 750,000</b>	<b>\$(300,000)</b>	<b>-28.6%</b>
<b>LIBRARY FUND</b>						
Gross Levy	7,476,289	7,768,528	8,467,695	8,845,484		
Loss Factor*	224,289	224,289	254,031	221,137		
<b>TOTAL LIBRARY NET LEVY</b>	<b>\$ 7,252,000</b>	<b>\$ 7,535,472</b>	<b>\$ 8,213,664</b>	<b>\$ 8,624,347</b>	<b>\$ 410,683</b>	<b>5.0%</b>
<b>DEBT SERVICE FUND</b>						
Gross Levy	14,143,427	13,522,171	13,404,398	13,160,921		
Loss Factor*	707,171	643,913	638,305	394,828		
<b>Net Levy</b>	<b>\$ 13,436,256</b>	<b>\$ 12,878,258</b>	<b>\$ 12,766,093</b>	<b>\$ 12,766,093</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>LIBRARY DEBT SERVICE</b>						
Gross Levy	533,289	533,309	603,411	594,790		
Loss Factor*	26,664	25,396	28,734	17,844		
<b>Net Levy - Library Debt</b>	<b>\$ 506,625</b>	<b>\$ 507,913</b>	<b>\$ 574,677</b>	<b>\$ 576,946</b>	<b>\$ 2,269</b>	<b>0.4%</b>
<b>DEBT SERVICE LEVY SUBTOTAL</b>						
Gross Levy	14,676,717	14,055,480	14,007,809	13,755,710		
Loss Factor*	733,836	699,309	667,039	412,671		
<b>DEBT SERVICE NET LEVY</b>	<b>\$ 13,942,881</b>	<b>\$ 13,386,171</b>	<b>\$ 13,340,770</b>	<b>\$ 13,343,039</b>	<b>\$ 2,269</b>	<b>0.0%</b>
<b>TOTAL GROSS LEVY</b>	<b>\$ 57,737,195</b>	<b>\$ 57,689,886</b>	<b>\$ 58,341,381</b>	<b>\$ 58,283,145</b>	<b>\$(58,235)</b>	<b>-0.1%</b>
<b>Total Loss Factor*</b>	<b>\$ 2,025,650</b>	<b>\$ 1,978,341</b>	<b>\$ 1,997,046</b>	<b>\$ 1,525,857</b>	<b>\$(471,189)</b>	<b>-23.6%</b>
<b>TOTAL NET LEVY</b>	<b>\$ 55,711,545</b>	<b>\$ 55,711,545</b>	<b>\$ 56,344,336</b>	<b>\$ 56,757,288</b>	<b>\$ 412,952</b>	<b>0.7%</b>

\*A 3% loss factor for Debt Service and a 2.5% loss factor for all other levies will be applied by Cook County.

# Property Tax Explanation

Each individual property in Cook County is assessed a property tax based on the property taxes levied by all of the taxing districts that support the property. You can look up your home or business's property tax information online [🔗](#). Learn more [🔗](#) about how the property tax rate is calculated by Cook County.

Cook County releases a summary report each year providing an average Composite Tax rate for each community, which is the average property tax rate for all properties within each municipality. This rate can be used to compare your individual home's property tax rate versus the average composite rate in your community, as well as to compare the average composite tax rate across municipalities. Other counties in Illinois release similar composite rate calculations each year.

In early 2024, Evanston's Finance & Budget Committee asked staff to create a list of Peer Communities to compare various attributes, financial figures, and policies. More information on how those peer communities were selected can be found on the Finance & Budget Committee website [🔗](#).

## Property Tax Rate Comparison

The table below shows how Evanston's 2023 Composite Tax Rate compares to its seven Peer Communities. This table also reflects communities' libraries and Park Districts (where applicable) to help make this more of an "apples to apples" comparison between communities. Most other communities have a separate Park District as separate taxing body from the municipality.

Community	2023 Composite Rate	2023 Municipality Rate	2023 Library Rate	2023 Park District Rate	Municipality + Library + Park District Rate	Municipality + Library + Parks as a % of the Composite Rate
Oak Park	10.811	1.622	0.482	0.521	2.625	24.28%
Palatine	9.825	0.978	0.353	0.649	1.98	20.15%
Arlington Heights	9.204	1.009	0.394	0.481	1.884	20.47%
Skokie	8.986	0.486	0.43	0.407	1.323	14.72%
Park Ridge	8.985	0.706	0.2	0.524	1.43	15.92%
Des Plaines	8.694	0.923	0.224	0.441	1.588	18.27%
Bloomington*	8.690	0.993	0.293	0	1.286	14.79%
Evanston*	8.066	1.298**	0.221	0	1.519	18.83%

\*Bloomington and Evanston have a Parks and Recreation Department, not a separate taxing Park District

\*\*Evanston Municipality rate also includes the General Assistance property tax levy

## Property Tax Amount Comparison

The table below shows the approximate dollar amount for a \$500,000 home in Evanston and its seven Peer Communities. It also shows approximately how much goes towards each 1) Municipality + Library + Park District, 2) its elementary and secondary school districts, and 3) all other taxing bodies. An individual property PIN in all of these communities may be higher or lower depending on the specific combination of taxing districts servicing a property.

Community	Home Value	2023 Average Composite Rate	Approximate Tax Bill for Average Composite Rate	Approximate Property Tax towards Municipality + Library + Park District	Approximate Property Tax towards Elementary & Secondary School Districts	Approximate Property Tax Bill towards All Other Taxing Districts
Oak Park	\$500,000.00	10.811	\$16,304.61	\$3,958.89	\$10,136.28	\$2,209.44
Palatine	\$500,000.00	9.825	\$14,817.57	\$2,986.14	\$10,021.66	\$1,809.78
Arlington Heights	\$500,000.00	9.204	\$13,881.01	\$2,841.35	\$8,860.38	\$2,179.28
Skokie	\$500,000.00	8.986	\$13,552.24	\$1,995.28	\$10,243.35	\$1,313.60
Park Ridge	\$500,000.00	8.985	\$13,550.73	\$2,156.65	\$9,605.41	\$1,788.67
Des Plaines	\$500,000.00	8.694	\$13,111.86	\$2,394.94	\$8,860.38	\$1,856.53
Bloomington	\$500,000.00	8.690	\$13,105.82	\$1,939.48	\$7,807.69	\$3,358.65
Evanston	\$500,000.00	8.066	\$11,791.28	\$2,220.55	\$7,943.69	\$1,627.04

\*Evanston Municipality rate also includes the General Assistance property tax levy

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

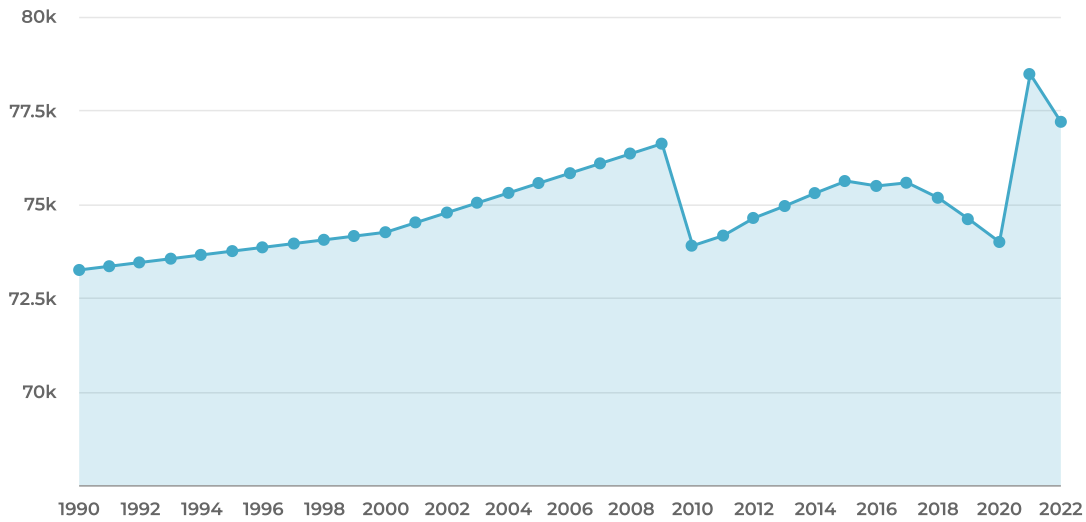
**77,181**

▼ **1.6%**  
vs. 2021

GROWTH RANK

**1712** out of **2733**

Municipalities in Illinois



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



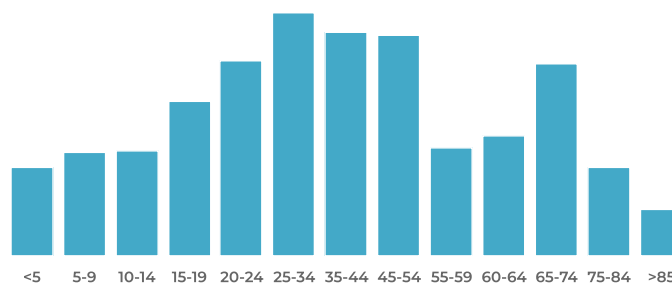
DAYTIME POPULATION

**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.

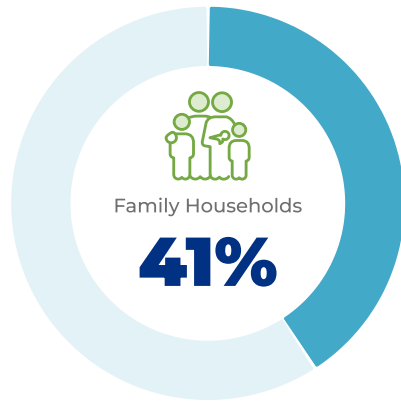
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

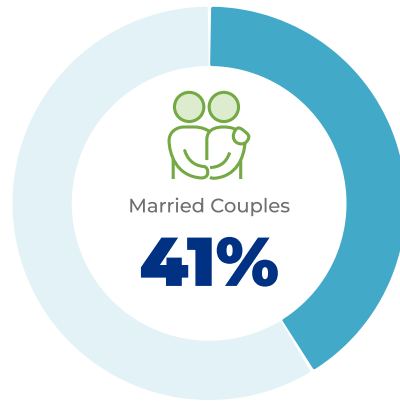
TOTAL HOUSEHOLDS

# 30,900

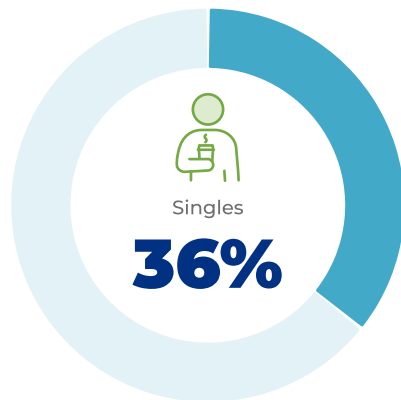
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



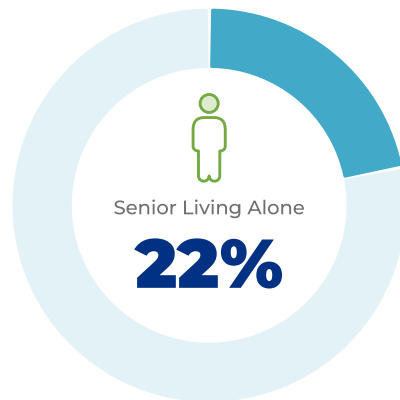
▼ **12%**  
lower than state average



▼ **14%**  
lower than state average



▲ **22%**  
higher than state average

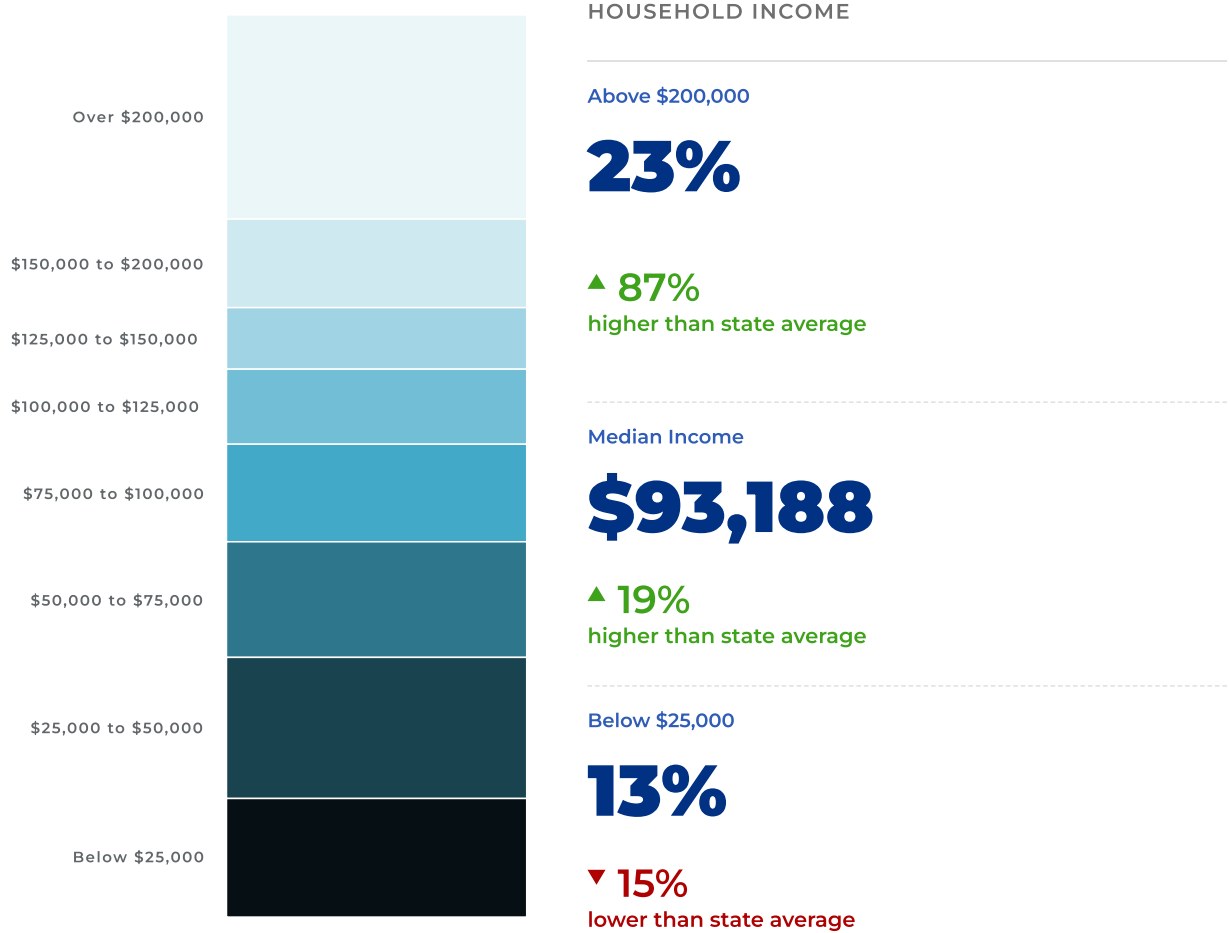


▲ **30%**  
higher than state average

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

# Economic Analysis

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

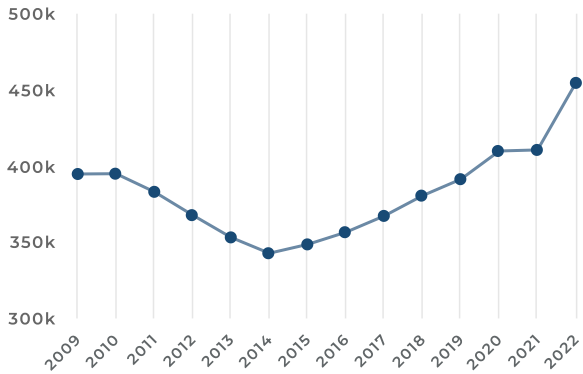


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



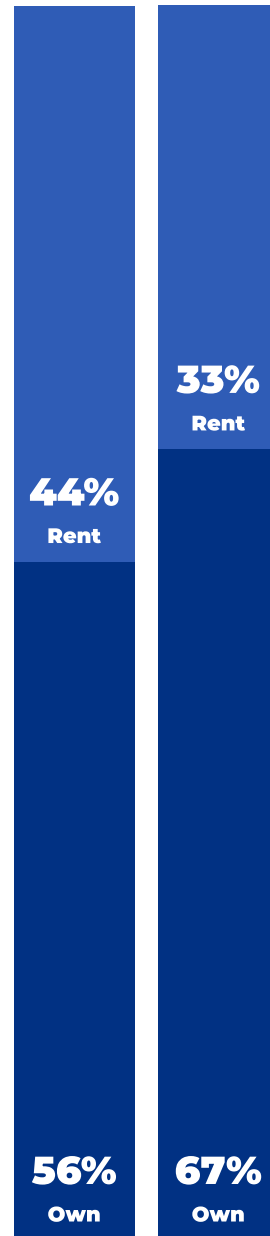
2022 MEDIAN HOME VALUE  
**\$454,600**



\* 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



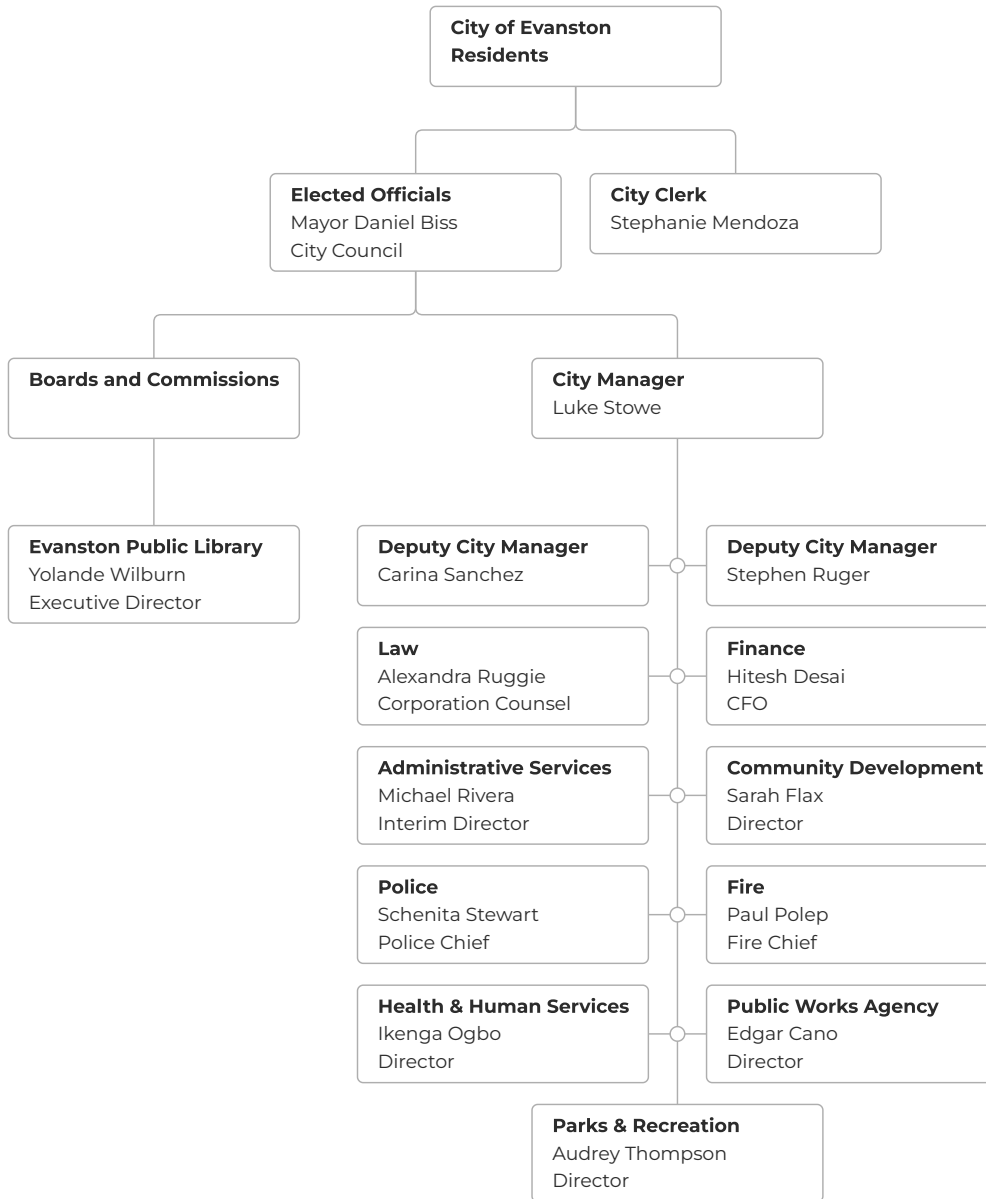
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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# 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.

City of Evanston Org Chart



## 2025 Budget Calendar

Date(s)	Task/Step/Meeting
Jan 1, 2024	Fiscal Year 2024 Begins.
Feb 26 – Mar 14, 2024	Staff met individually with Councilmembers and the Mayor about preliminary FY 2025 Budget Planning ideas.
Mar 28 – Apr 3, 2024	Staff met individually with Finance & Budget Committee Members (not on Council) about preliminary FY 2025 Budget Planning ideas.
May 13, 2024	Staff presented aggregated comments from February-April meetings to the City Council.
May 10-31, 2024	Finance Staff held preliminary Budget Meetings with Departments about the FY 2025 Budget Planning Process.
Jun 1, 2024	Finance Staff provide FY 2025 Budget Planning Materials to Departments. Departments began developing Department Budgets.
Jun 24-28, 2024	Finance Staff met with Departments about Position Control and Personnel Changes
July 2024	Departments continued developing Department Budgets. Finance Staff hosted trainings for staff on Budget Planning Materials. Finance Staff initialized Budget Planning settings in New World ERP.
Aug 1-23, 2024	Finance and CMO met with Departments about their FY 2025 Budgets. Finance Staff began compiling FY 2025 Budget Documentation.
Aug 26 – Sep 6, 2024	Finance and CMO met with Departments again about FY 2025 Budgets.
Sep 6, 2024	FY 2025 Department Budgets and Budget Requests “Soft Locked”
Sep 6 – Oct 2, 2024	Finance Staff finished compiling Budget Documentation. Finance Staff reviewed and entered FY 2025 Proposed Budget numbers in New World ERP and ClearGov.
Oct 4, 2024	FY 2025 Proposed Budget was published on the City’s website.
Oct 8, 2024	FY 2025 Proposed Budget presented at the regular Finance & Budget Committee meeting.
Oct 14, 2024	FY 2025 Proposed budget presented at the regular City Council meeting.
Oct 15 – Nov 25, 2024	Staff refine and update the FY 2025 Proposed Budget based on the feedback received from City Council, Finance & Budget Committee, and the Community.
Oct 28, 2024	FY 2025 Budget Public Hearing at the regular City Council meeting.
Oct 21 – Nov 8, 2024	FY 2025 Proposed Budget presented at Ward meetings and Budget Town Hall
Nov 4, 2024	FY 2025 Truth in Taxation Hearing at a (tentative) Special City Council meeting
Nov 11, 2024	Budget Discussion and Introduction of Tax Levy Ordinances at the regular City Council meeting.
Nov 25, 2024	Anticipated approval of FY 2025 Proposed Budget and Tax Levy Ordinances at the regular City council meeting.
December 2024	Pending approval by City Council, FY 2025 Adopted Budget is published on the City’s website.
Dec 27, 2024	Tax Levy filing deadline with Cook County

# Fund Structure

The City's Budget is divided into 39 funds and organized by departments. Funds are the largest financial unit of the City's budget. Departments are functional units of government, and lay across the City's funds. The funds are categorized into different types, as shown in the table below.

Fund Type	Fund Title	Fund Type	Fund Title
<b>General Funds</b>	General Fund (100)	<b>Special Revenue Funds</b>	American Rescue Plan (170)
	Human Services Fund (176)		General Assistance Fund (175)
<b>Debt Service Funds</b>	Debt Service Fund (320)		Reparations Fund (177)
	Howard-Ridge TIF Fund (330)		Sustainability Fund (178)
	West Evanston TIF Fund (335)		Good Neighbor Fund (180)
	Dempster-Dodge TIF Fund (340)		Motor Fuel Tax Fund (200)
	Chicago-Main TIF (345)		Emergency Telephone (E911) Fund (205)
	Five-Fifths Fund (365)		Foreign Fire Insurance (206)
	Special Service Area (SSA) #6 (350)		CDBG Fund (215)
	Special Service Area (SSA) #7 (355)		CDBG Loan Fund (220)
	Special Service Area (SSA) #8 (360)		Home Fund (240)
	Special Service Area (SSA) #9 (210)	Affordable Housing Fund (250)	
<b>Capital Project Funds</b>	Capital Improvements Fund (415)	<b>Internal Service Funds</b>	Fleet Services Fund (600)
	Crown Construction Fund (416)		Equipment Replacement Fund (601)
	Crown Maintenance Fund (417)		Insurance Fund (605)
	Special Assessment Fund (420)	<b>Component Unit Funds</b>	Library Fund (185)
<b>Enterprise Funds</b>	Parking System Fund (505)		Library Debt Service Fund (186)
	Water Fund (510)		Library Capital Improvement Fd (187)
	Sewer Fund (515)		
	Solid Waste Fund (520)		

## Fund-Department Relationships

Department	Fund Title	Department	Fund Title	
<b>13 City Council</b>	General Fund (100)	<b>40 Public Works Agency</b>	General Fund (100)	
<b>14 City Clerk</b>	General Fund (100)		Motor Fuel Tax Fund (200)	
<b>15 City Manager's Office</b>	General Fund (100)		Capital Improvements Fund (415)	
	Reparations Fund (177)		Crown Construction Fund (416)	
	Sustainability Fund (178)		Crown Center Maintenance (417)	
<b>17 Law</b>	General Fund (100)		Special Assesment Fund (420)	
			Parking System Fund (505)	
<b>19 Administrative Services</b>	General Fund (100)		Water Fund (510)	
	Capital Improvements Fund (415)		Sewer Fund (515)	
	Parking System Fund (505)		Solid Waste Fund (520)	
	Fleet Services Fund (600)			
	Equipment Replacement Fund (601)			
<b>21 Community Development</b>	General Fund (100)		<b>48 Library</b>	Library Fund (185)
	Human Services Fund (176)			Library Debt Service Fund (186)
	CDBG Fund (215)	Library Capital Improvement FD (187)		
	CDBG Loan Fund (220)			
	HOME Fund (240)			
Affordable Housing Fund (250)				
<b>22 Police</b>	General Fund (100)	<b>99 Non-Departmental</b>		General Fund (100)
	Emergency Telephone (E911) Fund (205)			American Rescue Plan (170)
<b>23 Fire Mgmt &amp; Support</b>	General Fund (100)			Good Neighbor Fund (180)
				Debt Service Fund (320)
<b>24 Health</b>	General Fund (100)			Howard-Ridge TIF Fund (330)
	General Assistance Fund (175)			West Evanston TIF Fund (335)
	Human Services Fund (176)			Dempster-Dodge TIF Fund (340)
<b>30 Parks and Recreation</b>	General Fund (100)			Chicago-Main TIF Fund (345)
	Human Services Fund (176)		Five Fifths Fund (365)	
			Special Service Area (SSA) #6 (350)	
		Special Service Area (SSA) #7 (355)		
		Special Service Area (SSA) #8 (360)		
		Special Service Area (SSA) #9 (210)		
		Special Service Area (SSA) #10 (361)		
		Capital Improvements Fund (415)		



# 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.

**Special Service Area (SSA) No. 10 Fund** - To account for promotion, advertisement, and street maintenance costs of the area located along Howard Street from the CTA tracks to just west of Asbury Avenue. 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.

#### **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** - 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.

## PENSION TRUST FUNDS (not included in budget)

**Fire Pension Fund (not included in budget)** - 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 (not included in budget)** - 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.

## 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 2025 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 Finance and Budget Committee and City Council 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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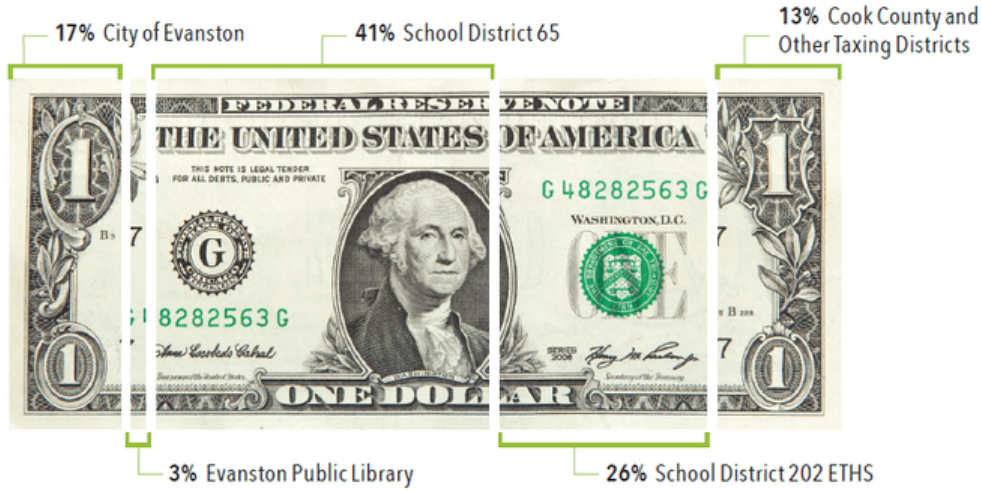
# **REVENUE SOURCES**

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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

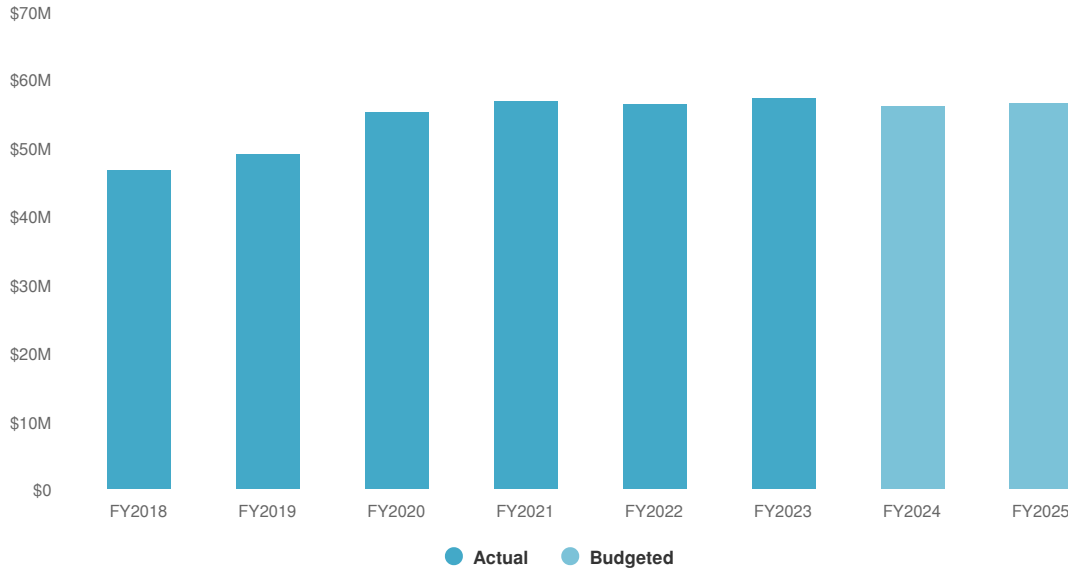


# Property Taxes Summary

The City's property tax levy is held at its 2020 level in the proposed FY 2025 budget. The only increase is to the Library's operating and debt service tax levies which have increased by \$412,952.

**\$56,757,288** **\$412,952**  
(0.73% vs. prior year)

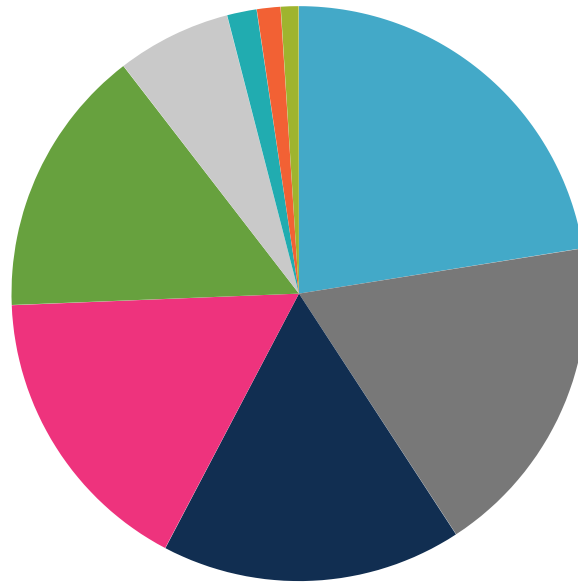
Property Taxes Budget vs. Actual



# 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.**

2025 Property Taxes by Fund



- Debt Service Fund **\$12,766,093** (22.49%)
- Police Pension Fund **\$10,391,495** (18.31%)
- Fire Pension Fund **\$9,598,610** (16.91%)
- General Fund **\$9,449,797** (16.65%)
- Library Fund **\$8,624,347** (15.20%)
- Human Services Fund **\$3,650,000** (6.43%)
- Solid Waste Fund **\$950,000** (1.67%)
- General Assistance Fund **\$750,000** (1.32%)
- Library Debt Service **\$576,946** (1.02%)

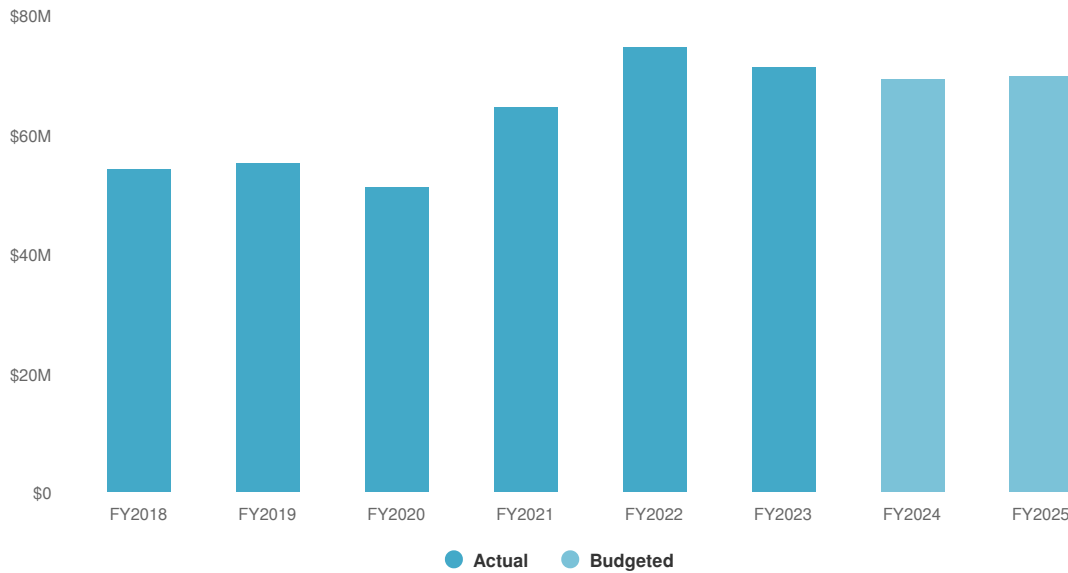
## Other Taxes Summary

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.

**\$69,915,000**    **\$590,000**  
 (0.85% vs. prior year)

**Other Taxes Budget vs. Actual**

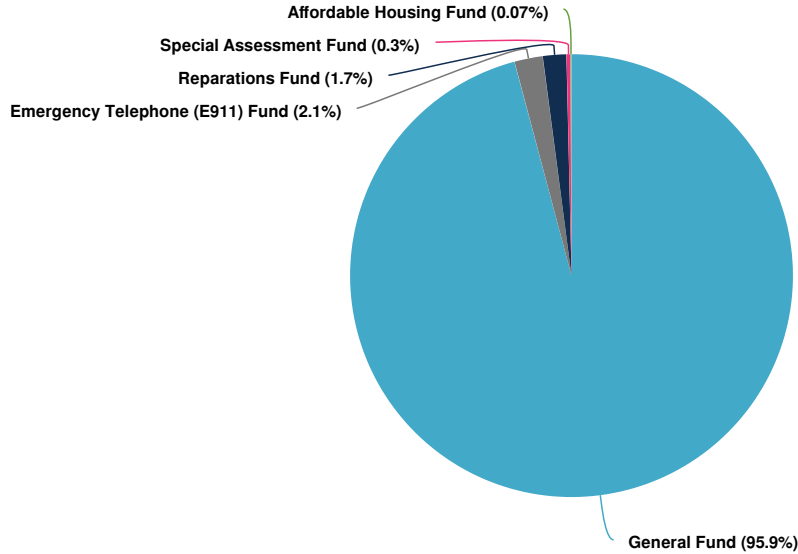


Revenue in the Other Taxes category is expected to increase in 2025, primarily driven by the impact of inflation on sales, income and use taxes.

# Revenues by Fund

A majority of other taxes (96%) are recorded in the General Fund.

## Revenues by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>General Fund</b>						
<b>Other Taxes</b>						
STATE USE TAX	100.15.1560.51515	\$3,165,654	\$3,040,435	\$3,200,000	\$2,900,000	-9.4%
SALES TAX - BASIC	100.15.1560.51525	\$12,987,309	\$13,329,108	\$13,000,000	\$13,350,000	2.7%
SALES TAX - HOME RULE	100.15.1560.51530	\$10,455,926	\$10,396,123	\$10,600,000	\$10,500,000	-0.9%
AUTO RENTAL TAX	100.15.1560.51535	\$70,927	\$69,883	\$60,000	\$65,000	8.3%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	\$776,296	\$855,245	\$700,000	\$800,000	14.3%
ATHLETIC CONTEST TAX	100.15.1560.51540	\$884,462	\$747,432	\$800,000	\$500,000	-37.5%
STATE INCOME TAX	100.15.1560.51545	\$12,826,057	\$12,558,980	\$11,500,000	\$13,500,000	17.4%
MUNICIPAL HOTEL TAX	100.15.1560.51550	\$2,166,476	\$2,546,217	\$2,350,000	\$2,350,000	0%
ELECTRIC UTILITY TAX	100.15.1560.51565	\$2,925,798	\$2,734,420	\$2,900,000	\$2,900,000	0%
NATURAL GAS UTILITY TAX	100.15.1560.51570	\$1,987,378	\$1,584,891	\$1,850,000	\$1,500,000	-18.9%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	\$795,174	\$738,412	\$800,000	\$800,000	0%
TELEPHONE UTILITY TAX	100.15.1560.51580		\$2,485			N/A
CIGARETTE TAX	100.15.1560.51585	\$216,000	\$225,000	\$200,000	\$200,000	0%
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	\$835,935	\$897,720	\$990,000	\$1,000,000	1%
LIQUOR TAX	100.15.1560.51595	\$3,291,166	\$3,772,043	\$3,100,000	\$3,300,000	6.5%
RECREATIONAL CANNABIS TAX	100.15.1560.51598	\$233,894	\$193,978			N/A
PARKING TAX	100.15.1560.51600	\$2,952,826	\$2,952,554	\$2,900,000	\$2,900,000	0%

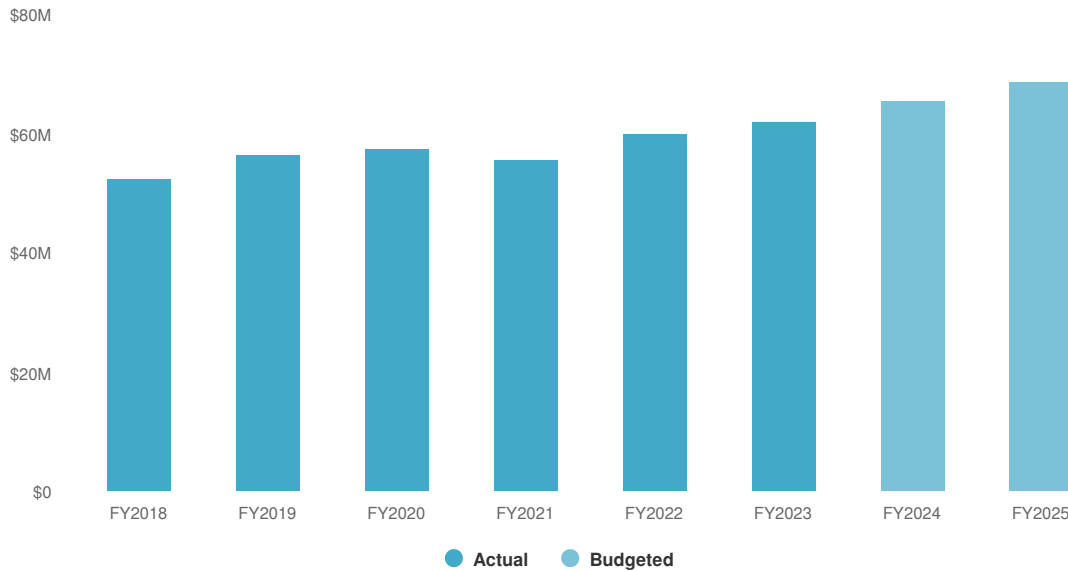


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	\$4,911,675	\$3,482,124	\$3,500,000	\$2,500,000	-28.6%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	\$5,496,306	\$310,770	\$2,750,000	\$2,500,000	-9.1%
TELECOMMUNICATIONS TAX	100.15.1560.51625	\$1,170,164	\$1,115,998	\$1,100,000	\$1,050,000	-4.5%
AMUSEMENT TAX	100.15.1560.51630	\$942,080	\$1,367,347	\$900,000	\$1,300,000	44.4%
WHEEL TAX	100.15.1560.52010	\$2,804,272	\$2,875,749	\$2,800,000	\$2,800,000	0%
SURFACE LOT PERMITS	100.15.1560.53252	-\$90	\$0			N/A
AMUSEMENT TAX	100.21.5300.51630	\$90	\$0			N/A
CANNABIS USE TAX	100.22.2205.51599	\$127,755	\$118,281	\$100,000	\$100,000	0%
BAG TAX	100.24.2435.51593	\$0	\$78,617	\$200,000	\$200,000	0%
PENSION PPRT	100.99.9989.51606	\$605,000	\$605,000			N/A
<b>Total Other Taxes:</b>		<b>\$72,628,530</b>	<b>\$66,598,813</b>	<b>\$66,300,000</b>	<b>\$67,015,000</b>	<b>1.1%</b>
<b>Total General Fund:</b>		<b>\$72,628,530</b>	<b>\$66,598,813</b>	<b>\$66,300,000</b>	<b>\$67,015,000</b>	<b>1.1%</b>
<b>Reparations Fund</b>						
<b>Other Taxes</b>						
RECREATIONAL CANNABIS TAX	177.15.1595.51598	\$0	\$0	\$400,000	\$200,000	-50%
REAL ESTATE TRANSFER TAX	177.15.1595.51620	\$0	\$3,000,000	\$1,000,000	\$1,000,000	0%
<b>Total Other Taxes:</b>		<b>\$0</b>	<b>\$3,000,000</b>	<b>\$1,400,000</b>	<b>\$1,200,000</b>	<b>-14.3%</b>
<b>Total Reparations Fund:</b>		<b>\$0</b>	<b>\$3,000,000</b>	<b>\$1,400,000</b>	<b>\$1,200,000</b>	<b>-14.3%</b>
<b>Emergency Telephone (E911) Fund</b>						
<b>Other Taxes</b>						
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	\$1,591,465	\$1,714,128	\$1,450,000	\$1,450,000	0%
<b>Total Other Taxes:</b>		<b>\$1,591,465</b>	<b>\$1,714,128</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>	<b>0%</b>
<b>Total Emergency Telephone (E911) Fund:</b>		<b>\$1,591,465</b>	<b>\$1,714,128</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>	<b>0%</b>
<b>Affordable Housing Fund</b>						
<b>Other Taxes</b>						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	\$169,260	\$36,380	\$50,000	\$50,000	0%
<b>Total Other Taxes:</b>		<b>\$169,260</b>	<b>\$36,380</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Affordable Housing Fund:</b>		<b>\$169,260</b>	<b>\$36,380</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Special Assessment Fund</b>						
<b>Other Taxes</b>						
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	\$303,543	\$172,666	\$125,000	\$200,000	60%
<b>Total Other Taxes:</b>		<b>\$303,543</b>	<b>\$172,666</b>	<b>\$125,000</b>	<b>\$200,000</b>	<b>60%</b>
<b>Total Special Assessment Fund:</b>		<b>\$303,543</b>	<b>\$172,666</b>	<b>\$125,000</b>	<b>\$200,000</b>	<b>60%</b>
<b>Total:</b>		<b>\$74,692,798</b>	<b>\$71,521,987</b>	<b>\$69,325,000</b>	<b>\$69,915,000</b>	<b>0.9%</b>

## Charges for Services Summary

**\$68,594,834** **\$3,157,060**  
(4.82% vs. prior year)

### Charges for Services Budget vs. Actual

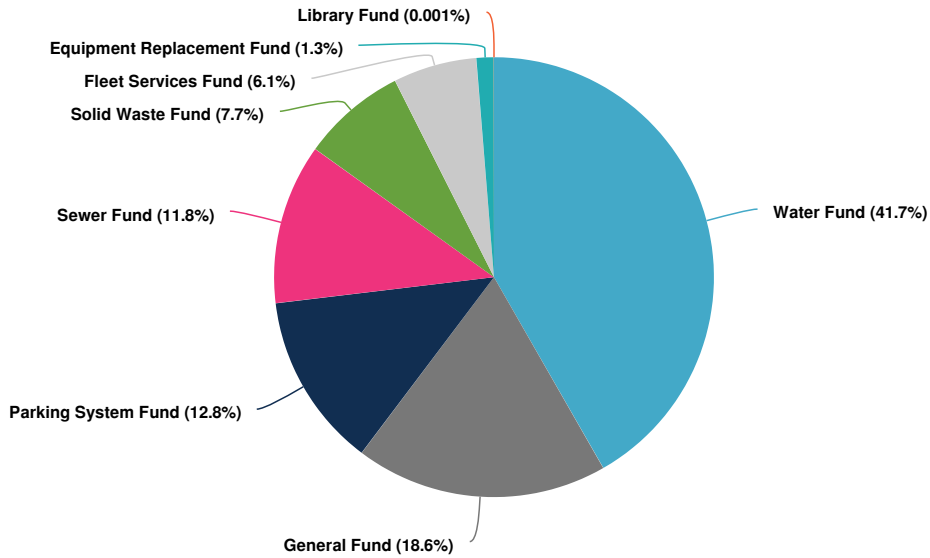


Citywide Charges for Services are budgeted to increase from 2024 to 2025. This is mostly due to increases to rates in the City's Water and Solid Waste Funds.

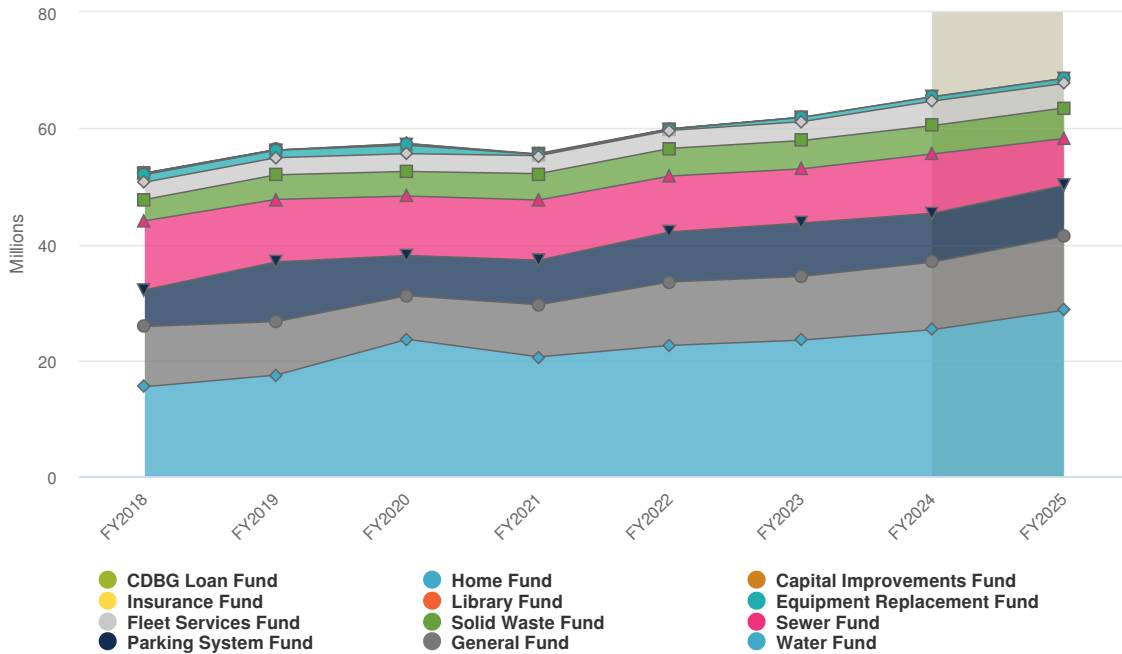
# Revenues by Fund

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.

Revenues by Fund



Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>General Fund</b>						
<b>Charges for Services</b>						
BIRTH AND DEATH RECORDS	100.14.1400.53010	-\$1,107	\$0			N/A
BIRTH CERTIFICATE	100.14.1400.53215	\$87,672	\$107,124	\$85,000	\$85,000	0%
DEATH CERTIFICATE	100.14.1400.53220	\$9,040	\$11,009	\$7,000	\$7,000	0%
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730	\$0	\$37,658	\$35,000	\$35,000	0%
PARKING ENFORCMENT REIMB	100.19.1942.53516	\$41,099	\$0			N/A
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	\$14,270	\$4,630	\$30,000	\$30,000	0%
ZONING FEES	100.21.2105.53695	\$25,885	\$31,900	\$50,000	\$50,000	0%
BEV SNACK VENDING MACHINE	100.22.2205.53200	\$733	\$387			N/A
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	\$477,299	\$509,084	\$500,000	\$500,000	0%
POLICE REPORT FEES	100.22.2240.53685	\$22,115	\$23,696	\$25,000	\$25,000	0%
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	\$11,491	\$10,021			N/A
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	\$0	\$7,095	\$40,000	\$40,000	0%
ALARM REGISTRATION FEE	100.23.2305.53715	-\$519	\$0			N/A
ALARM REGISTRATION FEE	100.23.2310.53715	\$276,260	\$0			N/A
AMBULANCE SERVICE	100.23.2315.53675	\$2,577,967	\$2,595,001	\$3,200,000	\$2,800,000	-12.5%
SEALANT OFFICE VISITS	100.24.2425.53175	\$31	\$0			N/A
PLAN REVIEW	100.24.2435.52085	\$0	\$0	\$5,000	\$5,000	0%
SANITATION CLASSES	100.24.2435.53050		\$500			N/A
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	\$270,857	\$209,040	\$230,000	\$230,000	0%
TEMPORARY FOOD LICENSE	100.24.2435.53185	\$2,553	\$2,997	\$11,000	\$11,000	0%
FOOD DELIVERY VEHICLE	100.24.2435.53190	\$3,050	\$2,800	\$6,500	\$6,500	0%
BEV SNACK VENDING MACHINE	100.24.2435.53200	\$6,825	\$130	\$31,000	\$31,000	0%
FOOD VENDING MACHINE	100.24.2435.53205	\$17,660	\$24,635			N/A
TOBACCO LICENSE	100.24.2435.53210	\$21,500	\$14,000	\$17,000	\$17,000	0%
BEEKEEPER LICENSE FEE	100.24.2435.53211	\$1,620	\$300	\$300	\$300	0%
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	\$0	\$0	\$6,000	\$6,000	0%
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	\$0	\$0	\$400	\$400	0%
BIRTH AND DEATH RECORDS	100.24.2440.53010	\$0	\$4,815			N/A
DEATH CERTIFICATE	100.24.2440.53220	-\$91	\$0			N/A
I HEART EVANSTON TREES PROJECT	100.26.2655.53737	\$6	\$17			N/A
RECREATION PROGRAM FEES	100.30.3005.53565	\$72,335	\$36,857	\$30,000	\$0	-100%
SPECIAL EVENT REVENUE	100.30.3005.53569	\$21,086	\$26,831		\$25,000	N/A
RECREATION PROGRAM FEES	100.30.3015.53565	\$75	\$0			N/A
BEV SNACK VENDING MACHINE	100.30.3030.53200	\$13,343	\$13,807	\$10,000	\$10,000	0%
CONCESSIONS	100.30.3030.53203	\$0	\$0	\$50,000	\$100,000	100%
RECREATION PROGRAM FEES	100.30.3030.53565	\$2,820,594	\$2,481,314	\$3,200,000	\$3,200,000	0%
BEV SNACK VENDING MACHINE	100.30.3035.53200	\$1,305	\$1,304	\$1,000	\$1,000	0%
RECREATION PROGRAM FEES	100.30.3035.53565	\$927,520	\$1,088,160	\$925,000	\$950,000	2.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
BEV SNACK VENDING MACHINE	100.30.3040.53200	\$1,713	\$2,283	\$2,000	\$2,000	0%
CONCESSIONS	100.30.3040.53203	\$0	\$0	\$10,000	\$10,000	0%
RECREATION PROGRAM FEES	100.30.3040.53565	\$197,894	\$179,151	\$200,000	\$220,000	10%
RECREATION PROGRAM FEES	100.30.3045.53565	\$17,581	\$35,347	\$20,000	\$20,000	0%
RECREATION PROGRAM FEES	100.30.3050.53565	\$219,123	\$232,046			N/A
BEV SNACK VENDING MACHINE	100.30.3055.53200	\$2,606	\$2,775	\$2,500	\$1,500	-40%
RECREATION - CHARGES FOR SERVICES	100.30.3055.53560	\$12	\$0			N/A
RECREATION PROGRAM FEES	100.30.3055.53565	\$637,531	\$723,068	\$625,000	\$675,000	8%
SENIOR TAXI COUPON SALES	100.30.3055.53640	\$53,547	\$59,322	\$75,000	\$60,000	-20%
RECREATION PROGRAM FEES	100.30.3065.53565	\$268,498	\$267,112	\$250,000	\$250,000	0%
CONCESSIONS	100.30.3080.53203	\$0	\$0	\$20,000	\$107,100	435.5%
RECREATION PROGRAM FEES	100.30.3080.53565	\$514,233	\$652,815	\$560,000	\$560,000	0%
RECREATION - DEFERRED REVENUE	100.30.3080.53566	\$1,448	\$6,416			N/A
RECREATION PROGRAM FEES	100.30.3081.53565	\$6,317	\$10,435	\$10,000	\$10,000	0%
CONCESSIONS	100.30.3100.53203				\$25,000	N/A
RECREATION PROGRAM FEES	100.30.3100.53565	\$0	\$0	\$137,000	\$266,409	94.5%
RECREATION PROGRAM FEES	100.30.3130.53565	\$109,120	\$81,335	\$90,000	\$100,000	11.1%
RECREATION PROGRAM FEES	100.30.3131.53565	\$44,795	\$58,674	\$45,000	\$60,000	33.3%
RECREATION PROGRAM FEES	100.30.3135.53565	\$0	\$625			N/A
RECREATION PROGRAM FEES	100.30.3150.53565				\$90,000	N/A
RECREATION PROGRAM FEES	100.30.3225.53565	-\$10,940	-\$15,932			N/A
SPECIAL EVENT REVENUE	100.30.3500.53569	\$0	\$0	\$45,000	\$45,000	0%
CONCESSIONS	100.30.3505.53203				\$120,000	N/A
RECREATION PROGRAM FEES	100.30.3505.53565				\$739,000	N/A
RECREATION PROGRAM FEES	100.30.3605.53565	\$461,269	\$592,762	\$325,000	\$375,000	15.4%
BEV SNACK VENDING MACHINE	100.30.3710.53200	\$595	\$568	\$500	\$500	0%
RECREATION PROGRAM FEES	100.30.3710.53565	\$316,075	\$329,940	\$315,000	\$342,000	8.6%
RECREATION PROGRAM FEES	100.30.3720.53565	\$281,672	\$357,794	\$320,000	\$360,000	12.5%
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	\$91,128	\$42,503	\$63,000	\$72,000	14.3%
TREE PRESERVATION REVENUES	100.40.4105.53667	\$12,843	\$35,051	\$5,000	\$10,000	100%
WOOD RECYCLING	100.40.4105.53690	\$0	\$2,970			N/A
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	\$0	\$41,511	\$20,000	\$20,000	0%
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	\$3,274	\$39,853	\$20,000	\$20,000	0%
<b>Total Charges for Services:</b>		<b>\$10,952,804</b>	<b>\$10,983,534</b>	<b>\$11,655,200</b>	<b>\$12,725,709</b>	<b>9.2%</b>
<b>Total General Fund:</b>		<b>\$10,952,804</b>	<b>\$10,983,534</b>	<b>\$11,655,200</b>	<b>\$12,725,709</b>	<b>9.2%</b>
<b>Library Fund</b>						
<b>Charges for Services</b>						
BEV SNACK VENDING MACHINE	185.48.4845.53200	\$455	\$373	\$400	\$1,000	150%
<b>Total Charges for Services:</b>		<b>\$455</b>	<b>\$373</b>	<b>\$400</b>	<b>\$1,000</b>	<b>150%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Library Fund:</b>		\$455	\$373	\$400	\$1,000	150%
<b>Capital Improvements Fund</b>						
<b>Charges for Services</b>						
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	\$33,442	\$14,148			N/A
<b>Total Charges for Services:</b>		\$33,442	\$14,148			N/A
<b>Total Capital Improvements Fund:</b>		\$33,442	\$14,148			N/A
<b>Parking System Fund</b>						
<b>Charges for Services</b>						
HOODING FOR METERS	505.19.7005.53245	\$19,355	\$16,375	\$35,000	\$35,000	0%
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	\$1,245,452	\$1,368,884	\$1,200,000	\$1,260,000	5%
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	\$2,959,565	\$3,561,024	\$3,000,000	\$3,300,000	10%
SPACE (LOT) RENTALS	505.19.7005.53385	\$634,957	\$552,102	\$525,000	\$525,000	0%
DAILY TICKETS	505.19.7025.53500	\$352,827	\$680,156	\$350,000	\$375,000	7.1%
MONTHLY INVOICES	505.19.7025.53510	\$414,905	\$605,546	\$375,000	\$400,000	6.7%
KEYCARD DEPOSITS	505.19.7025.53515	\$1,215	\$2,415	\$3,500	\$3,500	0%
DAILY TICKETS	505.19.7036.53500	\$734,829	\$437,228	\$625,000	\$575,000	-8%
MONTHLY INVOICES	505.19.7036.53510	\$790,871	\$882,985	\$900,000	\$975,000	8.3%
KEYCARD DEPOSITS	505.19.7036.53515	\$1,795	\$2,495	\$3,000	\$3,000	0%
DAILY TICKETS	505.19.7037.53500	\$304,342	\$370,242	\$500,000	\$450,000	-10%
MONTHLY INVOICES	505.19.7037.53510	\$1,155,103	\$733,724	\$900,000	\$900,000	0%
KEYCARD DEPOSITS	505.19.7037.53515	\$2,295	\$1,585	\$3,500	\$3,500	0%
<b>Total Charges for Services:</b>		\$8,617,511	\$9,214,761	\$8,420,000	\$8,805,000	4.6%
<b>Total Parking System Fund:</b>		\$8,617,511	\$9,214,761	\$8,420,000	\$8,805,000	4.6%
<b>Water Fund</b>						
<b>Charges for Services</b>						
BEV SNACK VENDING MACHINE	510.40.4200.53200	\$266	\$348			N/A
WATER SALES-EVANSTON	510.40.4200.53575	\$9,066,546	\$9,430,024	\$11,200,000	\$13,957,000	24.6%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	\$111,336	\$112,926	\$104,000	\$104,000	0%
WATER SALES EVAN-PENALTY	510.40.4200.53580	\$81,750	\$91,238	\$68,000	\$68,000	0%
WATER SALES-SKOKIE	510.40.4200.53585	\$3,335,672	\$3,495,675	\$3,613,234	\$3,710,000	2.7%
WATER SALES - MGNWC	510.40.4200.53586	\$2,077,157	\$1,933,664	\$2,210,036	\$2,238,000	1.3%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	\$931,224	\$964,398	\$959,883	\$1,027,100	7%
WATER SALES-NWWC.	510.40.4200.53590	\$6,625,624	\$6,825,485	\$6,717,398	\$7,134,500	6.2%
PHOSPHATE SALES - NWWC	510.40.4200.53591	\$87,966	\$194,363	\$185,000	\$185,000	0%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	\$149,112	\$131,817	\$150,000	\$150,000	0%
WATER METER IMPACT FEES	510.40.4200.56141	\$78,117	\$266,346	\$51,500	\$51,500	0%
<b>Total Charges for Services:</b>		\$22,544,772	\$23,446,286	\$25,259,051	\$28,625,100	13.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Water Fund:</b>		<b>\$22,544,772</b>	<b>\$23,446,286</b>	<b>\$25,259,051</b>	<b>\$28,625,100</b>	<b>13.3%</b>
<b>Sewer Fund</b>						
<b>Charges for Services</b>						
STORM WATER DETENTION REVENUE	515.40.4310.53593	\$24,000	\$24,750			N/A
STORM WATER DETENTION REVENUE	515.40.4530.53593	\$0	\$0	\$22,200		N/A
SEWER SERVICE CHARGE	515.40.4530.53595	\$9,531,758	\$9,241,886	\$9,832,830	\$7,995,000	-18.7%
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596	\$0	\$0	\$274,394		N/A
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	\$82,298	\$82,256	\$100,000	\$85,000	-15%
<b>Total Charges for Services:</b>		<b>\$9,638,057</b>	<b>\$9,348,891</b>	<b>\$10,229,424</b>	<b>\$8,080,000</b>	<b>-21%</b>
<b>Total Sewer Fund:</b>		<b>\$9,638,057</b>	<b>\$9,348,891</b>	<b>\$10,229,424</b>	<b>\$8,080,000</b>	<b>-21%</b>
<b>Solid Waste Fund</b>						
<b>Charges for Services</b>						
YARD WASTE FEE	520.26.7695.56156	\$4,846	\$0			N/A
RESIDENTIAL REFUSE	520.40.4310.53605	\$3,397,523	\$3,617,348	\$3,676,466	\$3,952,201	7.5%
RESIDENTIAL REFUSE-- PENALTY	520.40.4310.53610	\$60,482	\$63,221	\$45,000	\$45,000	0%
APARTMENT REFUSE FEES	520.40.4310.53620	\$232,031	\$203,382	\$207,400	\$222,955	7.5%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	\$755,732	\$662,456	\$673,808	\$724,344	7.5%
YARD WASTE FEE	520.40.4310.56156	\$317,731	\$332,485	\$300,000	\$322,500	7.5%
<b>Total Charges for Services:</b>		<b>\$4,768,347</b>	<b>\$4,878,891</b>	<b>\$4,902,674</b>	<b>\$5,267,000</b>	<b>7.4%</b>
<b>Total Solid Waste Fund:</b>		<b>\$4,768,347</b>	<b>\$4,878,891</b>	<b>\$4,902,674</b>	<b>\$5,267,000</b>	<b>7.4%</b>
<b>Fleet Services Fund</b>						
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	600.19.7710.53750	\$2,200,000	\$2,316,996	\$3,012,100	\$3,012,100	0%
CHARGES TO PARKING FUND	600.19.7710.53755	\$160,000	\$159,996	\$208,000	\$208,000	0%
CHARGES TO WATER FUND	600.19.7710.53760	\$180,000	\$180,000	\$234,000	\$234,000	0%
CHARGES TO SEWER FUND	600.19.7710.53770	\$260,000	\$260,004	\$338,000	\$338,000	0%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	\$302,000	\$321,996	\$418,600	\$418,600	0%
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	\$5,440	\$5,436	\$5,440	\$5,440	0%
<b>Total Charges for Services:</b>		<b>\$3,107,440</b>	<b>\$3,244,428</b>	<b>\$4,216,140</b>	<b>\$4,216,140</b>	<b>0%</b>
<b>Total Fleet Services Fund:</b>		<b>\$3,107,440</b>	<b>\$3,244,428</b>	<b>\$4,216,140</b>	<b>\$4,216,140</b>	<b>0%</b>
<b>Equipment Replacement Fund</b>						
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	601.19.7780.53750	\$234,299	\$750,000	\$750,000	\$870,000	16%
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	\$4,885	\$4,884	\$4,885	\$4,885	0%
<b>Total Charges for Services:</b>		<b>\$239,184</b>	<b>\$754,884</b>	<b>\$754,885</b>	<b>\$874,885</b>	<b>15.9%</b>
<b>Total Equipment Replacement Fund:</b>		<b>\$239,184</b>	<b>\$754,884</b>	<b>\$754,885</b>	<b>\$874,885</b>	<b>15.9%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Insurance Fund</b>						
<b>Charges for Services</b>						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	\$16,467	\$725			N/A
<b>Total Charges for Services:</b>		<b>\$16,467</b>	<b>\$725</b>			<b>N/A</b>
<b>Total Insurance Fund:</b>		<b>\$16,467</b>	<b>\$725</b>			<b>N/A</b>
<b>Total:</b>		<b>\$59,918,477</b>	<b>\$61,886,921</b>	<b>\$65,437,774</b>	<b>\$68,594,834</b>	<b>4.8%</b>

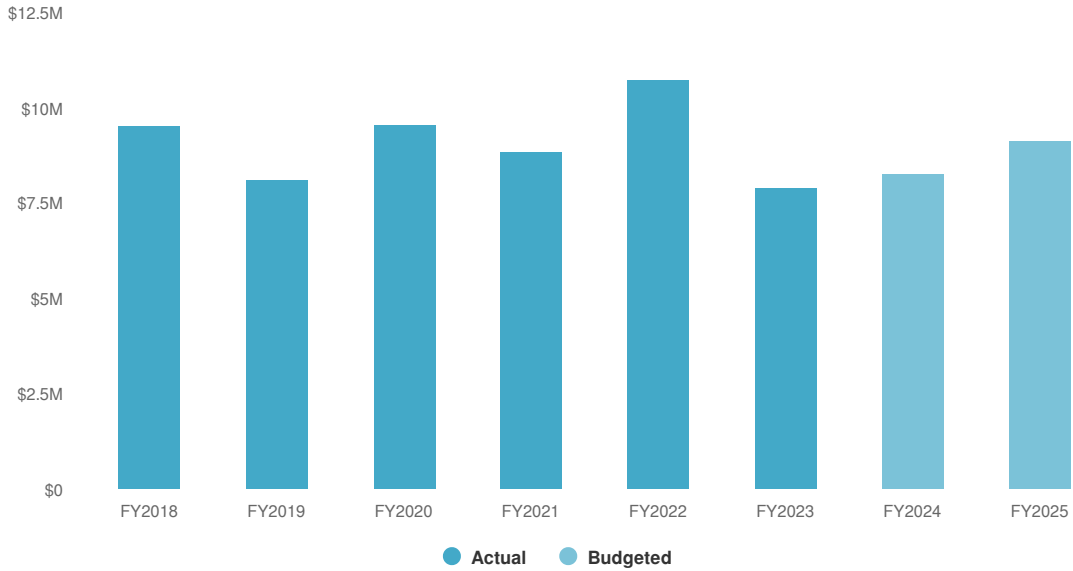


# Licenses, Permits and Fees Summary

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

**\$9,118,300** **\$856,850**  
(10.37% vs. prior year)

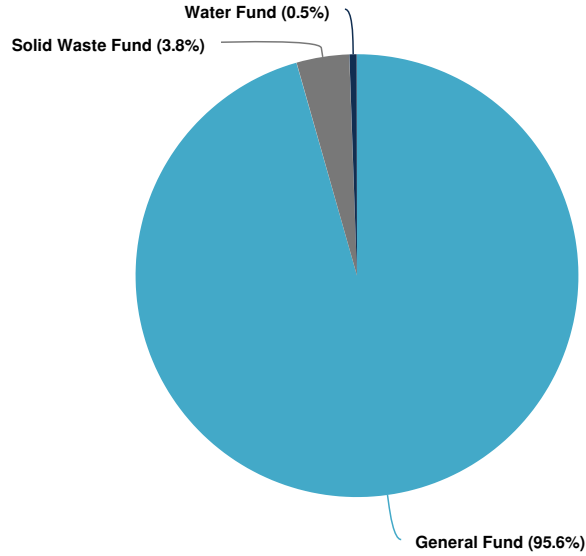
## Licenses, Permits and Fees Budget vs. Actual



# 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.

## Revenues by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>General Fund</b>						
<b>Licenses, Permits and Fees</b>						
CABLE FRANCHISE FEE	100.15.1510.52180	\$890,517	\$825,835	\$950,000	\$800,000	-15.8%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$116,236	\$113,813	\$145,000	\$120,000	-17.2%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577				\$500,000	N/A
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$1,475	\$650			N/A
PET LICENSES	100.15.1560.52020	\$14,284	\$26,963	\$20,000	\$20,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,220	\$1,160			N/A
VISITOR PARKING PERMITS	100.15.1560.52131	\$76	\$0			N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$63,125	\$54,470	\$57,000	\$55,000	-3.5%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$106,744	\$98,573	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$119,882	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$58,454	\$0	\$75,000	\$75,000	0%
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$40,750	\$31,320	\$25,000	\$50,000	100%
LIQUOR LICENSES	100.17.1705.52040	\$645,106	\$540,463	\$500,000	\$520,000	4%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$17,279	\$17,619	\$15,000	\$17,000	13.3%
ROOMING HOUSE LICENSES	100.21.2115.52035	\$2,300	\$1,500			N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$296,032	\$322,316	\$360,000	\$587,200	63.1%

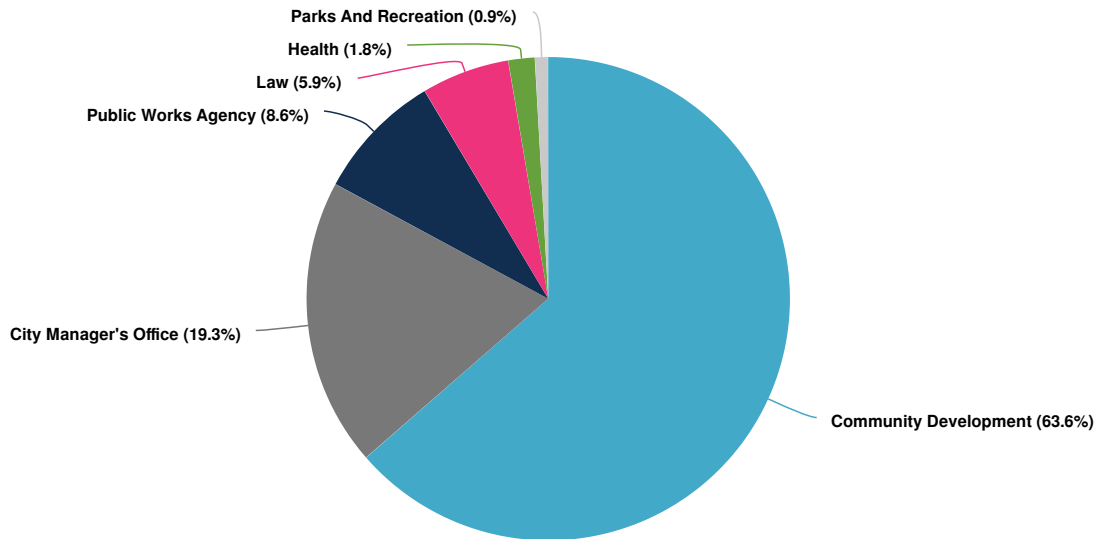
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$1,800	\$0			N/A
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$4,668	\$0			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$174,275	\$186,475	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$7,000,238	\$4,058,773	\$4,225,100	\$5,000,000	18.3%
PLUMBING PERMITS	100.21.2126.52090	\$0	\$90			N/A
OTHER/MISC PERMITS	100.21.2126.52110	\$0	\$2,803			N/A
ELEVATOR PERMITS	100.21.2126.52115	\$33,782	\$40,026	\$42,000	\$42,000	0%
FIRE PLAN REVIEW	100.23.2310.52135	\$10,599	\$890			N/A
BED & BREAKFAST LICENSE	100.24.2435.52016	\$0	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$3,100	\$1,700	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$3,398	\$0			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$102,700	\$116,040	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$9,200	\$7,575	\$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	\$300	\$0	\$1,200	\$1,200	0%
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,933	\$57,160	\$51,250	\$55,000	7.3%
FARMERS' MARKET LICENSES	100.30.3205.52045	-\$200	\$50			N/A
SPONSORSHIP FEES	100.30.3500.52147	\$0	\$0	\$25,000	\$25,000	0%
DUMPSTER PERMIT FEE	100.40.4105.52081		\$8,100			N/A
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$36,796	\$312,511	\$358,000	\$358,000	0%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$26,375	\$23,475	\$20,000	\$25,000	25%
EASEMENTS	100.40.4105.52175	\$47,000	\$0			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$9,759,563</b>	<b>\$6,970,232</b>	<b>\$7,336,450</b>	<b>\$8,717,300</b>	<b>18.8%</b>
<b>Total General Fund:</b>		<b>\$9,759,563</b>	<b>\$6,970,232</b>	<b>\$7,336,450</b>	<b>\$8,717,300</b>	<b>18.8%</b>
<b>Sustainability Fund</b>						
<b>Licenses, Permits and Fees</b>						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$504,992	\$480,754	\$500,000	\$0	-100%
<b>Total Licenses, Permits and Fees:</b>		<b>\$504,992</b>	<b>\$480,754</b>	<b>\$500,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Sustainability Fund:</b>		<b>\$504,992</b>	<b>\$480,754</b>	<b>\$500,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Improvements Fund</b>						
<b>Licenses, Permits and Fees</b>						
EASEMENTS	415.40.4105.52175		\$18,601			N/A
<b>Total Licenses, Permits and Fees:</b>			<b>\$18,601</b>			<b>N/A</b>
<b>Total Capital Improvements Fund:</b>			<b>\$18,601</b>			<b>N/A</b>
<b>Parking System Fund</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Licenses, Permits and Fees</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$0			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$375</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Parking System Fund:</b>		<b>\$375</b>	<b>\$0</b>			<b>N/A</b>
<b>Water Fund</b>						
<b>Licenses, Permits and Fees</b>						
FEEES AND OUTSIDE WORK	510.40.4200.56145	\$78,559	\$42,233	\$50,000	\$50,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$78,559</b>	<b>\$42,233</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Total Water Fund:</b>		<b>\$78,559</b>	<b>\$42,233</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	\$271,682	\$307,928	\$300,000	\$321,000	7%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$100,790	\$84,563	\$75,000	\$30,000	-60%
<b>Total Licenses, Permits and Fees:</b>		<b>\$372,472</b>	<b>\$392,491</b>	<b>\$375,000</b>	<b>\$351,000</b>	<b>-6.4%</b>
<b>Total Solid Waste Fund:</b>		<b>\$372,472</b>	<b>\$392,491</b>	<b>\$375,000</b>	<b>\$351,000</b>	<b>-6.4%</b>
<b>Total:</b>		<b>\$10,715,960</b>	<b>\$7,904,311</b>	<b>\$8,261,450</b>	<b>\$9,118,300</b>	<b>10.4%</b>

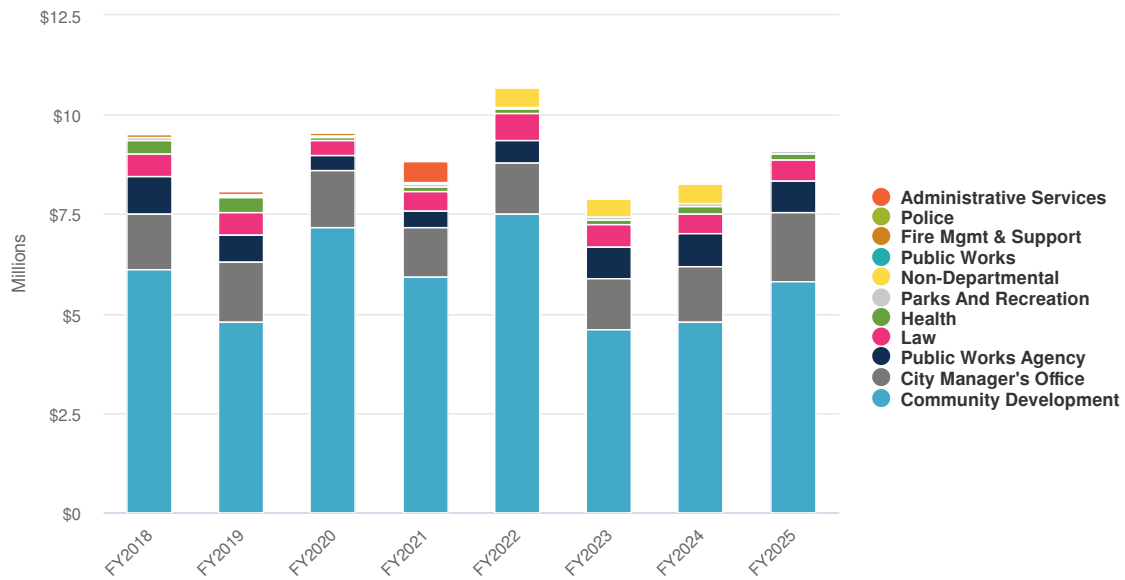
# Revenue by Department

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 Revenue by Department



## Budgeted and Historical Revenue by Department



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<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	\$890,517	\$825,835	\$950,000	\$800,000	-15.8%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$116,236	\$113,813	\$145,000	\$120,000	-17.2%
<b>Total Licenses, Permits and Fees:</b>		<b>\$1,006,753</b>	<b>\$939,648</b>	<b>\$1,095,000</b>	<b>\$920,000</b>	<b>-16%</b>
<b>Total Public Information:</b>		<b>\$1,006,753</b>	<b>\$939,648</b>	<b>\$1,095,000</b>	<b>\$920,000</b>	<b>-16%</b>
<b>Revenue &amp; Collections</b>						
<b>Licenses, Permits and Fees</b>						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577				\$500,000	N/A
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$1,475	\$650			N/A
PET LICENSES	100.15.1560.52020	\$14,284	\$26,963	\$20,000	\$20,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,220	\$1,160			N/A
VISITOR PARKING PERMITS	100.15.1560.52131	\$76	\$0			N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$63,125	\$54,470	\$57,000	\$55,000	-3.5%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$106,744	\$98,573	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$119,882	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$58,454	\$0	\$75,000	\$75,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$245,379</b>	<b>\$301,698</b>	<b>\$289,000</b>	<b>\$787,000</b>	<b>172.3%</b>
<b>Total Revenue &amp; Collections:</b>		<b>\$245,379</b>	<b>\$301,698</b>	<b>\$289,000</b>	<b>\$787,000</b>	<b>172.3%</b>
<b>Econ. Development</b>						
<b>Licenses, Permits and Fees</b>						
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$40,750	\$31,320	\$25,000	\$50,000	100%
<b>Total Licenses, Permits and Fees:</b>		<b>\$40,750</b>	<b>\$31,320</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>100%</b>
<b>Total Econ. Development:</b>		<b>\$40,750</b>	<b>\$31,320</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>100%</b>
<b>Total City Manager's Office:</b>		<b>\$1,292,882</b>	<b>\$1,272,666</b>	<b>\$1,409,000</b>	<b>\$1,757,000</b>	<b>24.7%</b>
<b>Law</b>						
<b>Legal Administration</b>						
<b>Licenses, Permits and Fees</b>						
LIQUOR LICENSES	100.17.1705.52040	\$645,106	\$540,463	\$500,000	\$520,000	4%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$17,279	\$17,619	\$15,000	\$17,000	13.3%
<b>Total Licenses, Permits and Fees:</b>		<b>\$662,385</b>	<b>\$558,082</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>
<b>Total Legal Administration:</b>		<b>\$662,385</b>	<b>\$558,082</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>
<b>Total Law:</b>		<b>\$662,385</b>	<b>\$558,082</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Administrative Services</b>						
<b>Parking System Mgt</b>						
<b>Licenses, Permits and Fees</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$0			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$375</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Parking System Mgt:</b>		<b>\$375</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Administrative Services:</b>		<b>\$375</b>	<b>\$0</b>			<b>N/A</b>
<b>Community Development</b>						
<b>Property Standards</b>						
<b>Licenses, Permits and Fees</b>						
ROOMING HOUSE LICENSES	100.21.2115.52035	\$2,300	\$1,500			N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$296,032	\$322,316	\$360,000	\$587,200	63.1%
<b>Total Licenses, Permits and Fees:</b>		<b>\$298,332</b>	<b>\$323,816</b>	<b>\$360,000</b>	<b>\$587,200</b>	<b>63.1%</b>
<b>Total Property Standards:</b>		<b>\$298,332</b>	<b>\$323,816</b>	<b>\$360,000</b>	<b>\$587,200</b>	<b>63.1%</b>
<b>Building Code Compliance</b>						
<b>Licenses, Permits and Fees</b>						
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$1,800	\$0			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$1,800</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Building Code Compliance:</b>		<b>\$1,800</b>	<b>\$0</b>			<b>N/A</b>
<b>Building Inspection Services</b>						
<b>Licenses, Permits and Fees</b>						
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$4,668	\$0			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$174,275	\$186,475	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$7,000,238	\$4,058,773	\$4,225,100	\$5,000,000	18.3%
PLUMBING PERMITS	100.21.2126.52090	\$0	\$90			N/A
OTHER/MISC PERMITS	100.21.2126.52110	\$0	\$2,803			N/A
ELEVATOR PERMITS	100.21.2126.52115	\$33,782	\$40,026	\$42,000	\$42,000	0%
<b>Total Licenses, Permits and Fees:</b>		<b>\$7,212,963</b>	<b>\$4,288,166</b>	<b>\$4,437,100</b>	<b>\$5,212,000</b>	<b>17.5%</b>
<b>Total Building Inspection Services:</b>		<b>\$7,212,963</b>	<b>\$4,288,166</b>	<b>\$4,437,100</b>	<b>\$5,212,000</b>	<b>17.5%</b>
<b>Total Community Development:</b>		<b>\$7,513,095</b>	<b>\$4,611,982</b>	<b>\$4,797,100</b>	<b>\$5,799,200</b>	<b>20.9%</b>
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Prevention</b>						
<b>Licenses, Permits and Fees</b>						
FIRE PLAN REVIEW	100.23.2310.52135	\$10,599	\$890			N/A
<b>Total Licenses, Permits and Fees:</b>		<b>\$10,599</b>	<b>\$890</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Fire Prevention:</b>		\$10,599	\$890			N/A
<b>Total Fire Mgmt &amp; Support:</b>		\$10,599	\$890			N/A
<b>Health</b>						
<b>Public Health Division</b>						
<b>Licenses, Permits and Fees</b>						
BED & BREAKFAST LICENSE	100.24.2435.52016	\$0	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$3,100	\$1,700	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$3,398	\$0			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$102,700	\$116,040	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$9,200	\$7,575	\$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	\$300	\$0	\$1,200	\$1,200	0%
<b>Total Licenses, Permits and Fees:</b>		\$118,698	\$125,315	\$161,100	\$161,100	0%
<b>Total Public Health Division:</b>		\$118,698	\$125,315	\$161,100	\$161,100	0%
<b>Total Health:</b>		\$118,698	\$125,315	\$161,100	\$161,100	0%
<b>Parks And Recreation</b>						
<b>Farmer's Market</b>						
<b>Licenses, Permits and Fees</b>						
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,933	\$57,160	\$51,250	\$55,000	7.3%
<b>Total Licenses, Permits and Fees:</b>		\$51,933	\$57,160	\$51,250	\$55,000	7.3%
<b>Total Farmer's Market:</b>		\$51,933	\$57,160	\$51,250	\$55,000	7.3%
<b>Community Relations</b>						
<b>Licenses, Permits and Fees</b>						
FARMERS' MARKET LICENSES	100.30.3205.52045	-\$200	\$50			N/A
<b>Total Licenses, Permits and Fees:</b>		-\$200	\$50			N/A
<b>Total Community Relations:</b>		-\$200	\$50			N/A
<b>Ssa #6 - General Administration</b>						
<b>Licenses, Permits and Fees</b>						
SPONSORSHIP FEES	100.30.3500.52147	\$0	\$0	\$25,000	\$25,000	0%
<b>Total Licenses, Permits and Fees:</b>		\$0	\$0	\$25,000	\$25,000	0%
<b>Total Ssa #6 - General Administration:</b>		\$0	\$0	\$25,000	\$25,000	0%

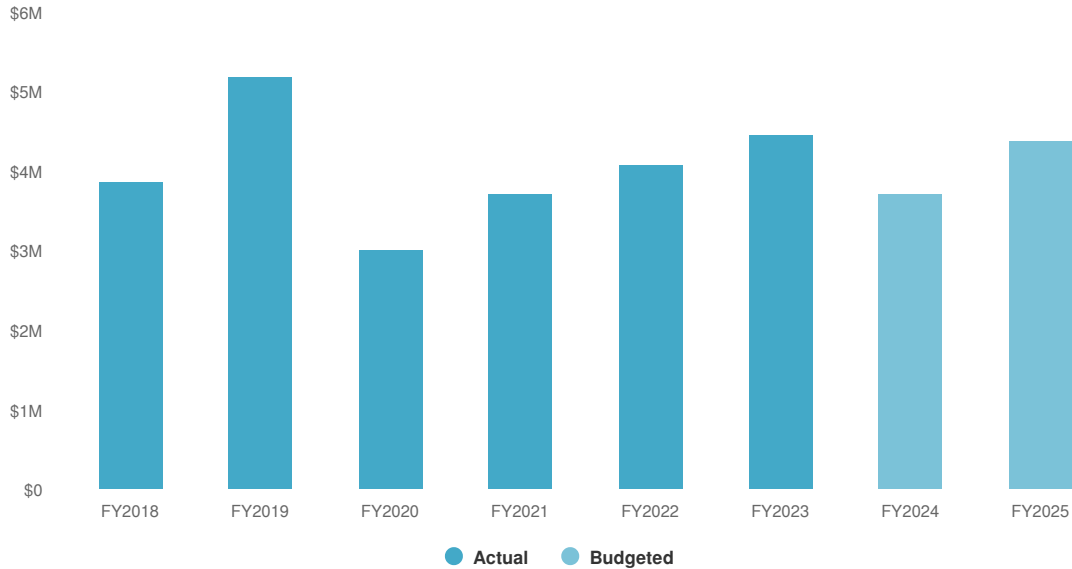


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Parks And Recreation:</b>		\$51,733	\$57,210	\$76,250	\$80,000	4.9%
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
<b>Licenses, Permits and Fees</b>						
DUMPSTER PERMIT FEE	100.40.4105.52081		\$8,100			N/A
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$36,796	\$312,511	\$358,000	\$358,000	0%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$26,375	\$23,475	\$20,000	\$25,000	25%
EASEMENTS	100.40.4105.52175	\$47,000	\$0			N/A
EASEMENTS	415.40.4105.52175		\$18,601			N/A
<b>Total Licenses, Permits and Fees:</b>		\$110,171	\$362,687	\$378,000	\$383,000	1.3%
<b>Total Public Works Agency Admin:</b>		\$110,171	\$362,687	\$378,000	\$383,000	1.3%
<b>Water Production</b>						
<b>Licenses, Permits and Fees</b>						
FEES AND OUTSIDE WORK	510.40.4200.56145	\$78,559	\$42,233	\$50,000	\$50,000	0%
<b>Total Licenses, Permits and Fees:</b>		\$78,559	\$42,233	\$50,000	\$50,000	0%
<b>Total Water Production:</b>		\$78,559	\$42,233	\$50,000	\$50,000	0%
<b>Recycling And Environmental Main</b>						
<b>Licenses, Permits and Fees</b>						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	\$271,682	\$307,928	\$300,000	\$321,000	7%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$100,790	\$84,563	\$75,000	\$30,000	-60%
<b>Total Licenses, Permits and Fees:</b>		\$372,472	\$392,491	\$375,000	\$351,000	-6.4%
<b>Total Recycling And Environmental Main:</b>		\$372,472	\$392,491	\$375,000	\$351,000	-6.4%
<b>Total Public Works Agency:</b>		\$561,201	\$797,411	\$803,000	\$784,000	-2.4%
<b>Non-Departmental</b>						
<b>Sustainability Admin</b>						
<b>Licenses, Permits and Fees</b>						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$504,992	\$480,754	\$500,000	\$0	-100%
<b>Total Licenses, Permits and Fees:</b>		\$504,992	\$480,754	\$500,000	\$0	-100%
<b>Total Sustainability Admin:</b>		\$504,992	\$480,754	\$500,000	\$0	-100%
<b>Total Non-Departmental:</b>		\$504,992	\$480,754	\$500,000	\$0	-100%
<b>Total Revenue:</b>		\$10,715,960	\$7,904,311	\$8,261,450	\$9,118,300	10.4%

# Fines and Forfeitures Summary

**\$4,385,000** **\$660,000**  
 (17.72% vs. prior year)

## Fines and Forfeitures Budget vs. Actual



## Revenues by Fund

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

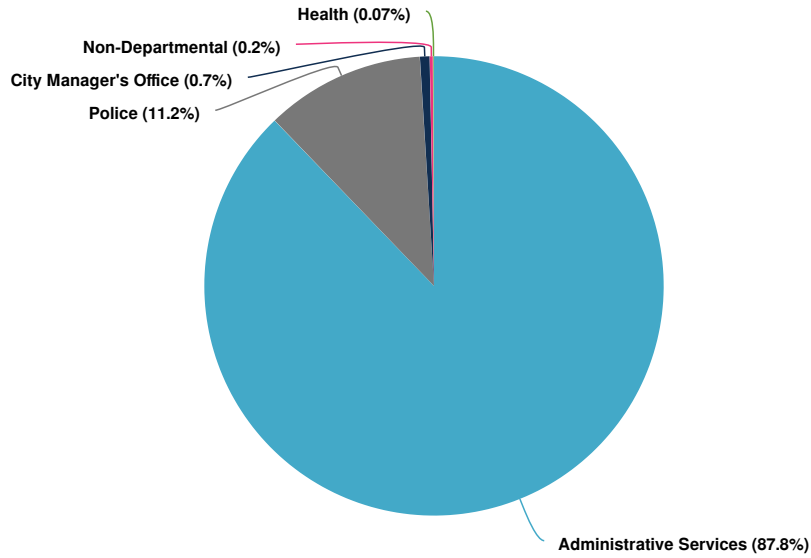
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>General Fund</b>						
<b>Fines and Forfeitures</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	\$0	\$0	\$50,000	\$0	-100%
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	\$17,118	\$14,732			N/A
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$51,962	\$28,540	\$30,000	\$30,000	0%
TICKET FINES-PARKING	100.19.1941.52505	\$3,581,580	\$3,868,180	\$3,100,000	\$3,800,000	22.6%
BOOT RELEASE FEE	100.19.1941.52530	\$40,185	\$52,049	\$50,000	\$50,000	0%
HOUSING CODE VIOL FINES	100.21.2115.52555	\$0	\$500			N/A
POLICE CTA DETAIL	100.22.2205.52541	\$216,674	\$271,805	\$357,000	\$357,000	0%
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	\$42,954	\$80,319	\$20,000	\$20,000	0%
REGULAR FINES	100.22.2270.52510	\$116,259	\$130,916	\$115,000	\$115,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$60	\$0			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	\$2,435	\$0			N/A
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$7,334	\$2,451			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$4,076,561</b>	<b>\$4,449,491</b>	<b>\$3,725,000</b>	<b>\$4,375,000</b>	<b>17.4%</b>
<b>Total General Fund:</b>		<b>\$4,076,561</b>	<b>\$4,449,491</b>	<b>\$3,725,000</b>	<b>\$4,375,000</b>	<b>17.4%</b>
<b>Sustainability Fund</b>						
<b>Fines and Forfeitures</b>						
REGULAR FINES	178.99.9910.52510				\$10,000	N/A
<b>Total Fines and Forfeitures:</b>					<b>\$10,000</b>	<b>N/A</b>
<b>Total Sustainability Fund:</b>					<b>\$10,000</b>	<b>N/A</b>
<b>Library Fund</b>						
<b>Fines and Forfeitures</b>						
LIBRARY FINES & FEES	185.48.4845.52610	\$6,126	\$9,349			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$6,126</b>	<b>\$9,349</b>			<b>N/A</b>
<b>Total Library Fund:</b>		<b>\$6,126</b>	<b>\$9,349</b>			<b>N/A</b>
<b>Total:</b>		<b>\$4,082,688</b>	<b>\$4,458,841</b>	<b>\$3,725,000</b>	<b>\$4,385,000</b>	<b>17.7%</b>

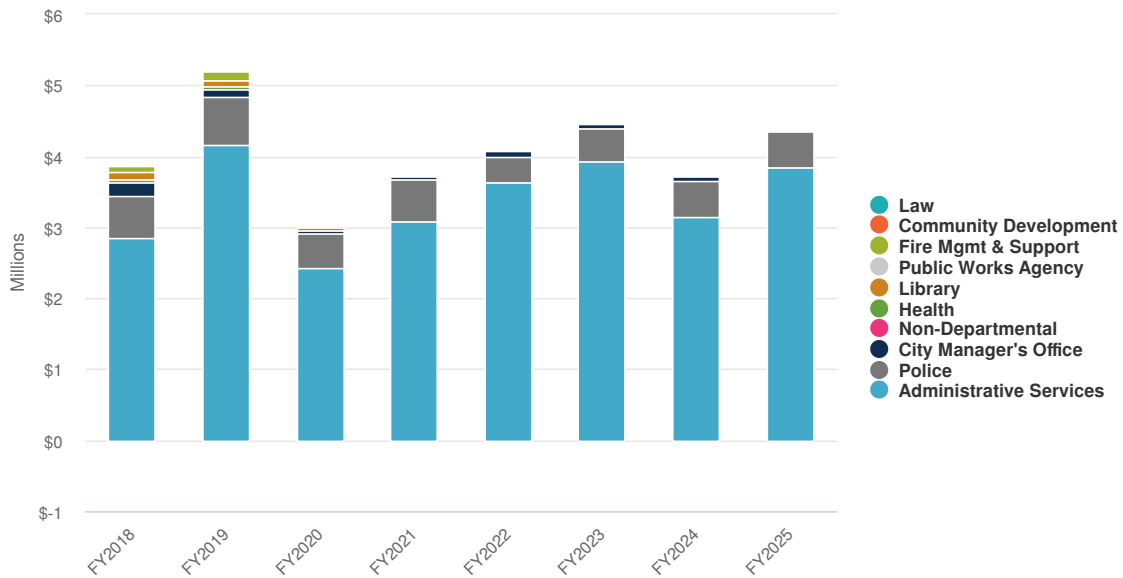
# Revenue by Department

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 Revenue by Department



## Budgeted and Historical Revenue by Department



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<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	\$0	-100%
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Revenue &amp; Collections:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Accounting</b>						
<b>Fines and Forfeitures</b>						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	\$17,118	\$14,732			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$17,118</b>	<b>\$14,732</b>			<b>N/A</b>
<b>Total Accounting:</b>		<b>\$17,118</b>	<b>\$14,732</b>			<b>N/A</b>
<b>Administrative Hearings</b>						
<b>Fines and Forfeitures</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$51,962	\$28,540	\$30,000	\$30,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$51,962</b>	<b>\$28,540</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Total Administrative Hearings:</b>		<b>\$51,962</b>	<b>\$28,540</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Total City Manager's Office:</b>		<b>\$69,080</b>	<b>\$43,272</b>	<b>\$80,000</b>	<b>\$30,000</b>	<b>-62.5%</b>
<b>Administrative Services</b>						
<b>Parking Enforcement &amp; Tickets</b>						
<b>Fines and Forfeitures</b>						
TICKET FINES-PARKING	100.19.1941.52505	\$3,581,580	\$3,868,180	\$3,100,000	\$3,800,000	22.6%
BOOT RELEASE FEE	100.19.1941.52530	\$40,185	\$52,049	\$50,000	\$50,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$3,621,765</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$3,621,765</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>
<b>Total Administrative Services:</b>		<b>\$3,621,765</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>
<b>Community Development</b>						
<b>Property Standards</b>						
<b>Fines and Forfeitures</b>						
HOUSING CODE VIOL FINES	100.21.2115.52555	\$0	\$500			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$0</b>	<b>\$500</b>			<b>N/A</b>
<b>Total Property Standards:</b>		<b>\$0</b>	<b>\$500</b>			<b>N/A</b>
<b>Total Community Development:</b>		<b>\$0</b>	<b>\$500</b>			<b>N/A</b>
<b>Police</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Police Administration</b>						
<b>Fines and Forfeitures</b>						
POLICE CTA DETAIL	100.22.2205.52541	\$216,674	\$271,805	\$357,000	\$357,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$216,674</b>	<b>\$271,805</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>0%</b>
<b>Total Police Administration:</b>		<b>\$216,674</b>	<b>\$271,805</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	\$42,954	\$80,319	\$20,000	\$20,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$42,954</b>	<b>\$80,319</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Total Neighborhood Enforcement Team:</b>		<b>\$42,954</b>	<b>\$80,319</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	\$116,259	\$130,916	\$115,000	\$115,000	0%
<b>Total Fines and Forfeitures:</b>		<b>\$116,259</b>	<b>\$130,916</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>Total Traffic Bureau:</b>		<b>\$116,259</b>	<b>\$130,916</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>Total Police:</b>		<b>\$375,887</b>	<b>\$483,040</b>	<b>\$492,000</b>	<b>\$492,000</b>	<b>0%</b>
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Mgt &amp; Support</b>						
<b>Fines and Forfeitures</b>						
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$60	\$0			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$60</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Fire Mgt &amp; Support:</b>		<b>\$60</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$60</b>	<b>\$0</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	\$2,435	\$0			N/A

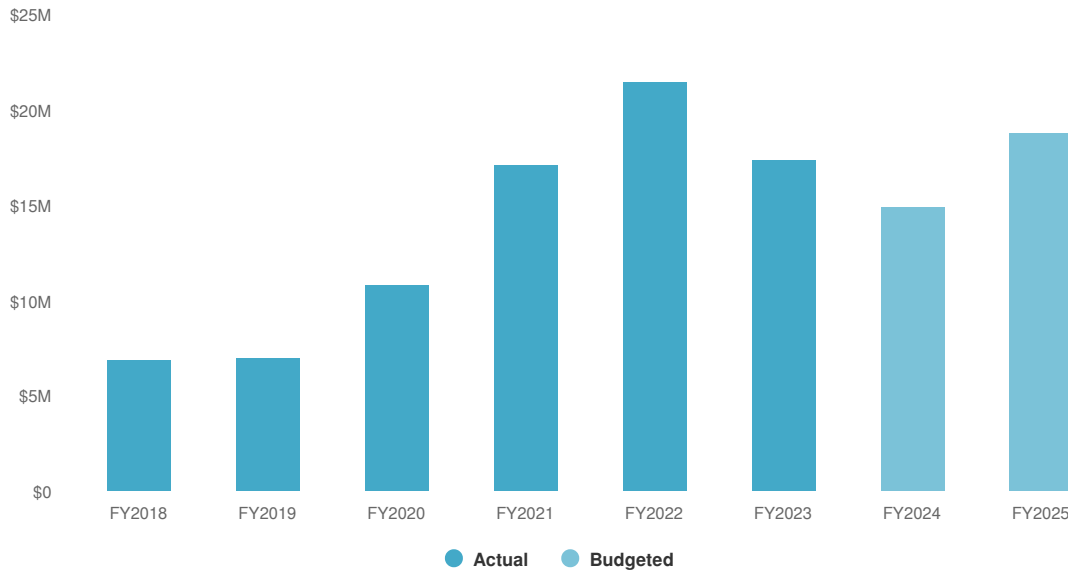
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$7,334	\$2,451			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$9,769</b>	<b>\$2,451</b>			<b>N/A</b>
<b>Total Traf. Sig.&amp; St Light Maint:</b>		<b>\$9,769</b>	<b>\$2,451</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$9,769</b>	<b>\$2,451</b>			<b>N/A</b>
<b>Library</b>						
<b>Library Administration</b>						
<b>Fines and Forfeitures</b>						
LIBRARY FINES & FEES	185.48.4845.52610	\$6,126	\$9,349			N/A
<b>Total Fines and Forfeitures:</b>		<b>\$6,126</b>	<b>\$9,349</b>			<b>N/A</b>
<b>Total Library Administration:</b>		<b>\$6,126</b>	<b>\$9,349</b>			<b>N/A</b>
<b>Total Library:</b>		<b>\$6,126</b>	<b>\$9,349</b>			<b>N/A</b>
<b>Non-Departmental</b>						
<b>Sustainability Admin</b>						
<b>Fines and Forfeitures</b>						
REGULAR FINES	178.99.9910.52510				\$10,000	N/A
<b>Total Fines and Forfeitures:</b>					<b>\$10,000</b>	<b>N/A</b>
<b>Total Sustainability Admin:</b>					<b>\$10,000</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>					<b>\$10,000</b>	<b>N/A</b>
<b>Total Revenue:</b>		<b>\$4,082,688</b>	<b>\$4,458,841</b>	<b>\$3,725,000</b>	<b>\$4,385,000</b>	<b>17.7%</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 2024. The City has acquired several additional grants, which is causing the increase from 2024 to 2025.

**\$18,755,203**     **\$3,849,254**  
(25.82% vs. prior year)

## Intergovernmental Revenue Budget vs. Actual

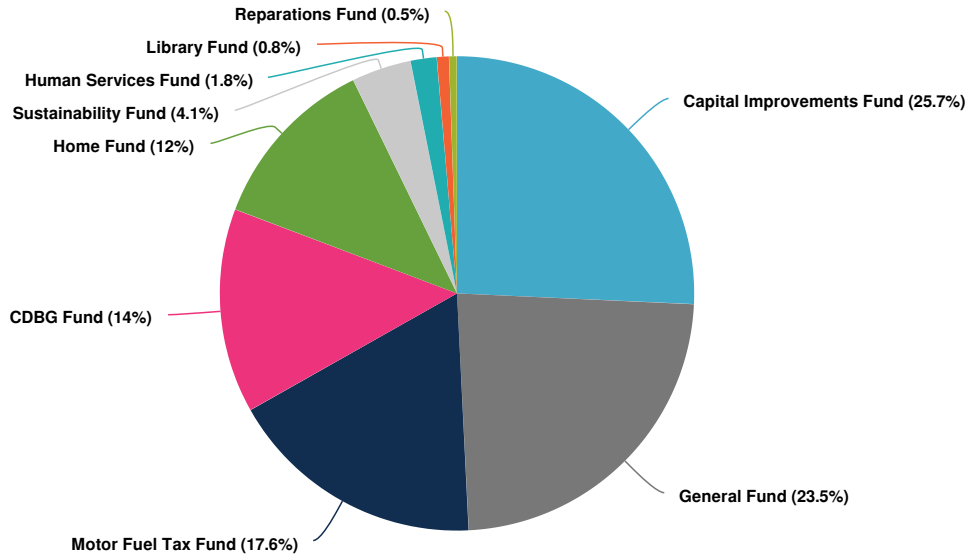




# Revenues by Fund

The largest source of intergovernmental revenue in 2025 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.

Revenues by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>General Fund</b>						
FEMA	100.15.1520.55265	\$111,434	\$0			N/A
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	\$32,850	\$18,900	\$20,000	\$20,000	0%
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	\$289,328	\$0	\$350,000	\$350,000	0%
GRANTS AND AID	100.15.1575.55251	\$0	-\$3,242			N/A
IAC PROJECT GRANT	100.15.1580.55180				\$30,000	N/A
NEA OPERATING GRANT	100.15.1580.55181	\$150,000	\$11,250	\$15,000		N/A
NEA PROJECT GRANT	100.15.1580.55182	\$5,000	\$0		\$50,000	N/A
GRANTS AND AID	100.15.1580.55251	\$2,000	\$0		\$5,900	N/A
IL VACANT PROPERTY GRANT	100.21.2115.55256	\$3,710	\$0			N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	\$41	\$1,530			N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	\$3,540	\$0			N/A
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	\$2,615	\$5,917			N/A
eSHARE REVENUE	100.22.2265.55051	\$122,360	\$7,408		\$120,000	N/A
POLICE DUI REIMBURSEMENT	100.22.2270.52542	\$0	\$543	\$15,000	\$7,400	-50.7%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	\$77,540	\$49,790			N/A
GRANTS AND AID	100.23.2305.55251	\$0	\$6,090			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
GEMT SERVICE REVENUE	100.23.2315.53676	\$3,359,575	\$2,399,317	\$2,500,000	\$2,500,000	0%
FEMA	100.23.2320.55265	\$36,505	\$0		\$30,000	N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	\$172,921	\$198,585	\$200,000	\$0	-100%
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	\$150,424	\$28,767	\$166,875	\$166,875	0%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	\$25,739	\$20,761	\$27,954	\$27,954	0%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	\$15,359	\$13,472	\$34,150	\$34,150	0%
DIS GRANT	100.24.2435.55121				\$100,000	N/A
STRENGTHENING PUBLIC HEALTH GRANT	100.24.2435.55122				\$115,000	N/A
RESPIRATORY OUTBREAK GRANT	100.24.2435.55123				\$125,000	N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	\$0	\$135,346			N/A
CRI GRANT-REVENUE HHS	100.24.2435.55173	\$46,273	\$67,187	\$64,841	\$64,841	0%
PHEP GRANT-REVENUE HHS	100.24.2435.55174	\$64,434	\$80,164	\$62,944	\$62,944	0%
ASPIRE PROGRAM GRANT	100.24.2435.55205	\$425,120	\$0			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	\$0	\$0	\$7,000	\$7,000	0%
BEACH GRANT - REVENUE HHS	100.24.2435.55254	\$0	\$23,098	\$23,000	\$23,000	0%
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	\$0	\$14,270	\$14,270	0%
IL TOBACCO FREE COMMUNITY	100.24.2455.55085	-\$2,312	\$0			N/A
GRANTS AND AID	100.24.2455.55251	\$21,871	\$53,899			N/A
OFFICER & GENTLEMEN	100.30.3005.55312	\$0	\$1,000	\$1,000	\$1,000	0%
GRANTS AND AID	100.30.3015.55251	\$11,000	\$0			N/A
GRANTS AND AID	100.30.3020.55251	\$35,879	\$20,989			N/A
GRANTS AND AID	100.30.3030.55251	\$154,852	\$449,494	\$90,000	\$90,000	0%
GRANTS AND AID	100.30.3040.55251	\$65,016	\$67,640	\$75,000	\$75,000	0%
GRANTS AND AID	100.30.3050.55251	\$0	\$0	\$145,000	\$230,000	58.6%
<b>Total General Fund:</b>		<b>\$5,397,342</b>	<b>\$3,657,904</b>	<b>\$3,967,034</b>	<b>\$4,405,334</b>	<b>11%</b>
<b>Human Services Fund</b>						
GRANTS AND AID	176.24.2445.55251	\$20,000	\$0	\$50,000	\$50,000	0%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	\$128,010	\$107,334	\$64,000	\$85,000	32.8%
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	\$80,000	\$0			N/A
ASPIRE PROGRAM GRANT	176.24.3215.55205	\$0	\$200,000		\$200,000	N/A
YOU STREETS GRANT	176.24.3215.55235	\$55,000	\$65,030			N/A
<b>Total Human Services Fund:</b>		<b>\$283,010</b>	<b>\$372,364</b>	<b>\$114,000</b>	<b>\$335,000</b>	<b>193.9%</b>
<b>American Rescue Plan</b>						
GRANTS AND AID	170.99.1700.55251	\$7,659,448	\$7,434,037			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total American Rescue Plan:</b>		\$7,659,448	\$7,434,037			N/A
<b>Reparations Fund</b>						
GRANTS AND AID	177.15.1595.55251	\$0	\$100,000	\$100,000	\$100,000	0%
<b>Total Reparations Fund:</b>		\$0	\$100,000	\$100,000	\$100,000	0%
<b>Sustainability Fund</b>						
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	\$0	\$0	\$500,000	\$500,000	0%
GRANTS AND AID	178.99.9910.55251	\$0	\$0	\$10,000	\$10,000	0%
DOE HEALTHY BUILDINGS GRANT	178.99.9910.55320				\$250,000	N/A
<b>Total Sustainability Fund:</b>		\$0	\$0	\$510,000	\$760,000	49%
<b>Library Fund</b>						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009		-\$294,996			N/A
Federal Grants	185.48.4845.55201	\$125,772	\$60,398	\$85,000	\$40,000	-52.9%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	\$115,212	\$115,212	\$115,213	\$115,000	-0.2%
<b>Total Library Fund:</b>		\$240,984	-\$119,386	\$200,213	\$155,000	-22.6%
<b>Motor Fuel Tax Fund</b>						
STATE ALLOTMENT	200.40.5100.55185	\$3,050,375	\$3,371,349	\$2,986,239	\$3,300,000	10.5%
MFT REBUILD ILLINOIS FUNDS	200.40.5105.55186	\$1,636,307	\$0			N/A
<b>Total Motor Fuel Tax Fund:</b>		\$4,686,682	\$3,371,349	\$2,986,239	\$3,300,000	10.5%
<b>CDBG Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	\$2,328,668	\$2,016,980	\$2,833,463	\$2,381,400	-16%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	\$0	\$0	\$235,000	\$235,000	0%
<b>Total CDBG Fund:</b>		\$2,328,668	\$2,016,980	\$3,068,463	\$2,616,400	-14.7%
<b>Home Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	\$303,285	\$51,212	\$1,095,000	\$1,056,469	-3.5%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001	\$5,087	\$28,082	\$1,250,000	\$1,200,000	-4%
<b>Total Home Fund:</b>		\$308,371	\$79,294	\$2,345,000	\$2,256,469	-3.8%
<b>Affordable Housing Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	\$44,598	\$154,765	\$145,000		N/A
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	\$291,261	\$0			N/A
<b>Total Affordable Housing Fund:</b>		\$335,858	\$154,765	\$145,000		N/A
<b>Capital Improvements Fund</b>						

<b>Name</b>	<b>Account ID</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted Budget</b>	<b>FY2025 Proposed Budget</b>	<b>FY2024 Adopted vs. FY2025 Proposed (%)</b>
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	\$211,608	\$13,349	\$1,470,000	\$4,827,000	228.4%
GRANTS AND AID	415.40.4219.55251	\$0	\$322,500			N/A
<b>Total Capital Improvements Fund:</b>		<b>\$211,608</b>	<b>\$335,849</b>	<b>\$1,470,000</b>	<b>\$4,827,000</b>	<b>228.4%</b>
<b>Total:</b>		<b>\$21,451,972</b>	<b>\$17,403,155</b>	<b>\$14,905,949</b>	<b>\$18,755,203</b>	<b>25.8%</b>

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# **GENERAL FUND**

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# General Fund Overview

## Summary

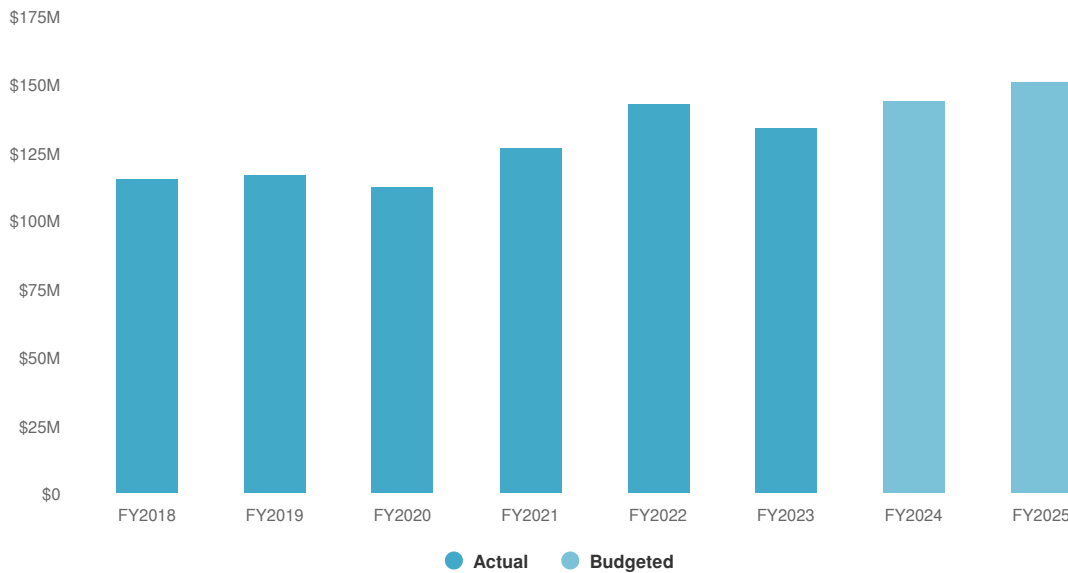
The General Fund is the City's largest operating fund, which accounts for 33% of the City's total budget. The fund includes operations for all departments. The General Fund is projecting \$128.4 in revenues (excluding \$10.4 in transfers in) and \$113.3 in expenses (excluding \$37.9 in transfers out). Included among budgeted revenues is \$12.6 in fund balance. This is included as "Other Revenue" in order to balance the budget in FY 2025; however, it is not a true revenue from an accounting standpoint and will not be recognized as revenue during FY 2025.

## Revenues Summary

Note that the \$151,312,935 in General Fund revenues does include the use of \$12,550,000 in fund balance.

**\$151,312,935**    **\$7,325,166**  
(5.09% vs. prior year)

### General Fund Overview Budget vs. Actual



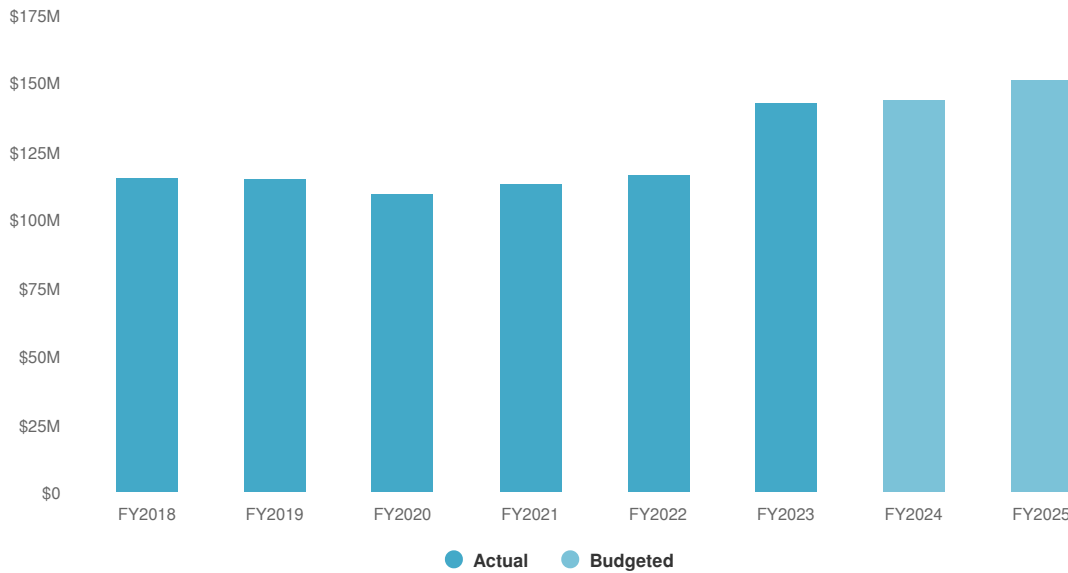
# Expenditures Summary

The largest increase is the City's contribution to public safety pensions which will increase from \$25.6 million to \$29.6 million. This increase is largely a result of the impact that the 2023 approved wage increases for Police and Fire personnel will have on the total pension liability. Following the pension policy, \$9.6 million will be drawn primarily from General Fund reserves to cover this additional obligation.

This year, the City focused on maintaining operating costs at their existing level. Finance staff worked with departments on a number of net neutral and slight reduction exercises in order to ensure minimal growth in this area. As a result, total General Fund operating expenses are increasing by just 0.1% or \$19,357.

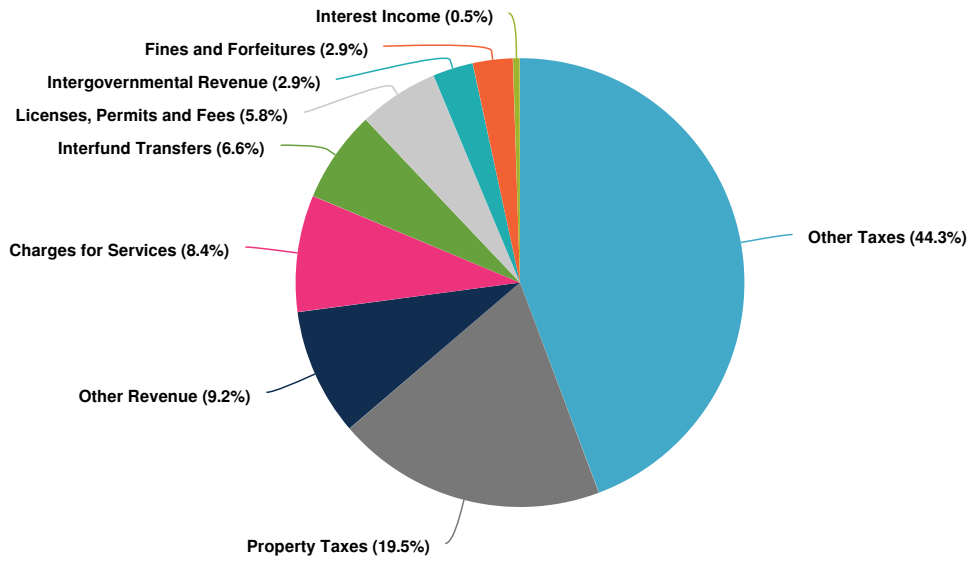
**\$151,278,402** **\$7,350,859**  
(5.11% vs. prior year)

## General Fund Overview Budget vs. Actual



# Revenues by Source

## Budgeted 2024 Revenues by Source



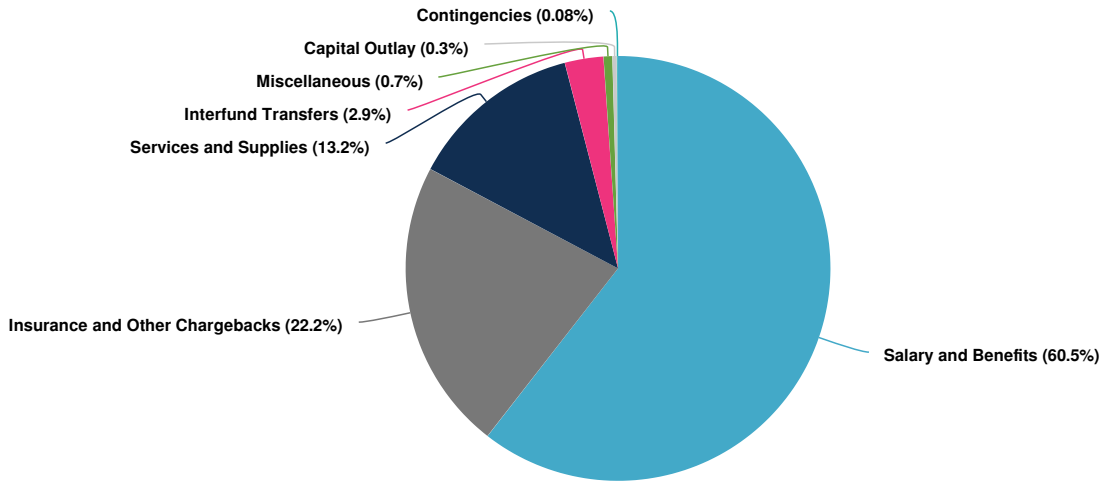
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$29,072,623	\$29,858,493	\$29,047,402	\$29,439,902	1.4%
Other Taxes	\$72,628,530	\$66,598,813	\$66,300,000	\$67,015,000	1.1%
Licenses, Permits and Fees	\$9,759,563	\$6,970,232	\$7,336,450	\$8,717,300	18.8%
Charges for Services	\$10,952,804	\$10,983,534	\$11,655,200	\$12,725,709	9.2%
Fines and Forfeitures	\$4,076,561	\$4,449,491	\$3,725,000	\$4,375,000	17.4%
Intergovernmental Revenue	\$5,397,342	\$3,657,904	\$3,967,034	\$4,405,334	11%
Other Revenue	\$1,540,335	\$2,334,622	\$11,833,293	\$13,853,000	17.1%
Interest Income	\$671,747	\$1,706,802	\$500,000	\$750,000	50%
Interfund Transfers	\$8,775,706	\$7,733,940	\$9,623,390	\$10,031,690	4.2%
<b>Total Revenue Source:</b>	<b>\$142,875,211</b>	<b>\$134,293,831</b>	<b>\$143,987,769</b>	<b>\$151,312,935</b>	<b>5.1%</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 contractual wage increases for all employees as well as non-union wage increases approved by the City Council.

### Budgeted Expenditures by Type

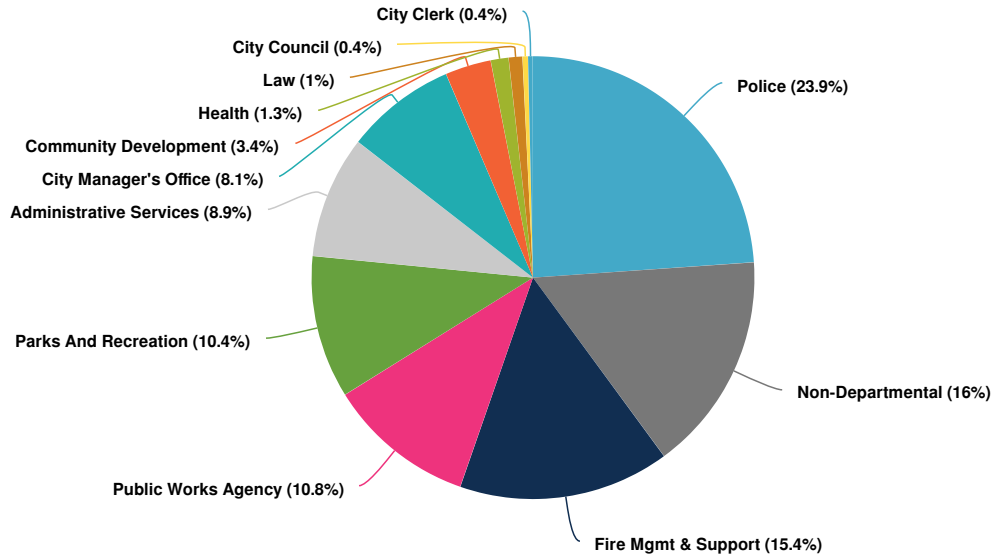


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$67,030,591	\$79,945,544	\$88,012,393	\$91,592,836	4.1%
Services and Supplies	\$17,728,331	\$19,694,124	\$19,846,153	\$19,983,321	0.7%
Miscellaneous	\$1,247,433	\$643,286	\$1,145,213	\$995,423	-13.1%
Capital Outlay	\$418,579	\$353,107	\$392,000	\$518,978	32.4%
Interfund Transfers	\$5,012,968	\$9,634,081	\$4,887,100	\$4,457,100	-8.8%
Community Sponsored Organizations	\$6,667	\$0			N/A
Insurance and Other Chargebacks	\$25,001,458	\$32,487,049	\$29,518,684	\$33,605,744	13.8%
Contingencies	\$38,111	\$272,653	\$126,000	\$125,000	-0.8%
<b>Total Expense Objects:</b>	<b>\$116,484,137</b>	<b>\$143,029,844</b>	<b>\$143,927,543</b>	<b>\$151,278,402</b>	<b>5.1%</b>

# Expenditures by Department

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

## Budgeted Expenditures by Department



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures					
Legislative	\$0	\$2,608			N/A
City Council	\$647,845	\$627,836	\$594,133	\$594,319	0%
City Clerk	\$308,725	\$421,653	\$535,355	\$538,319	0.6%
City Manager's Office	\$7,410,398	\$16,402,502	\$10,177,532	\$12,228,582	20.2%
Law	\$848,616	\$1,040,936	\$1,354,786	\$1,521,045	12.3%
Administrative Services	\$11,897,108	\$13,581,878	\$15,148,003	\$13,527,596	-10.7%
Community Development	\$3,062,158	\$3,467,120	\$4,687,076	\$5,078,229	8.3%
Police	\$26,464,985	\$32,226,845	\$35,221,511	\$36,152,937	2.6%
Fire Mgmt & Support	\$16,666,228	\$20,978,789	\$22,110,663	\$23,294,964	5.4%
Health	\$2,218,537	\$1,714,807	\$1,817,273	\$1,969,411	8.4%
Parks And Recreation	\$11,526,700	\$13,157,625	\$14,547,351	\$15,760,980	8.3%
Public Works Agency	\$14,320,045	\$13,841,746	\$15,868,893	\$16,350,871	3%
Non-Departmental	\$21,112,793	\$25,565,498	\$21,864,968	\$24,261,149	11%
<b>Total Expenditures:</b>	<b>\$116,484,137</b>	<b>\$143,029,844</b>	<b>\$143,927,543</b>	<b>\$151,278,402</b>	<b>5.1%</b>

# City Council

**Daniel Biss**

Mayor

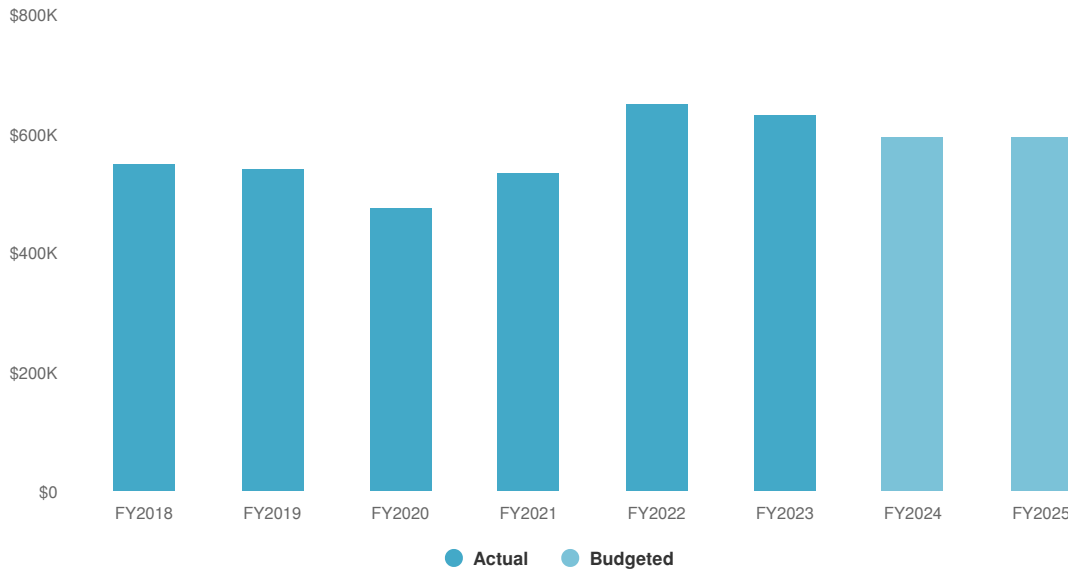
The City Council [↗](#) consists of the Mayor, who is elected at large, and nine aldermen, one elected from each of the nine wards for a term of four years. The City Council formulates policies to guide the orderly development and administration of the City; determines the use of tax dollars and other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

## Expenditures Summary

The City Council budget includes an increase for City Council wage increases which were approved in 2024, which is offset by an elimination of contractual administrative services in lieu of a full-time employee.

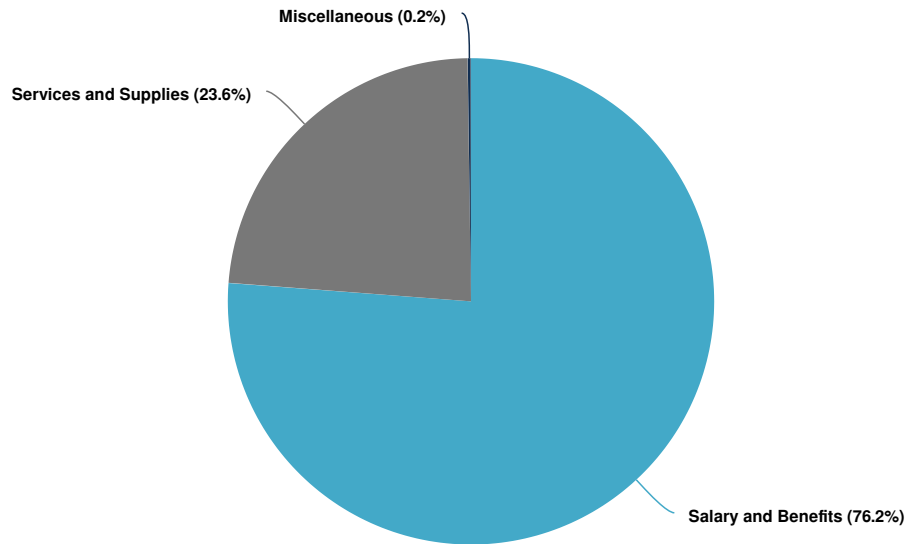
**\$594,319** **\$186**  
(0.03% vs. prior year)

### City Council Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects						
Salary and Benefits	\$543,770	\$448,932	\$454,428	\$414,743	\$452,969	9.2%
Services and Supplies	\$103,938	\$208,142	\$175,401	\$178,140	\$140,100	-21.4%
Miscellaneous	\$137	\$1,250	\$616	\$1,250	\$1,250	0%
<b>Total Expense Objects:</b>	<b>\$647,845</b>	<b>\$658,324</b>	<b>\$630,444</b>	<b>\$594,133</b>	<b>\$594,319</b>	<b>0%</b>

## Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures							
Legislative							
City Council							
SEASONAL EMPLOYEES	100.12.1300.61060	\$0		\$2,608			N/A
EXTERNAL SERVICES	100.12.1300.62175		\$68,042	\$0			N/A
<b>Total City Council:</b>		<b>\$0</b>	<b>\$68,042</b>	<b>\$2,608</b>			<b>N/A</b>
<b>Total Legislative:</b>		<b>\$0</b>	<b>\$68,042</b>	<b>\$2,608</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>City Council</b>							
<b>City Council</b>							
REGULAR PAY	100.13.1300.61010	\$330,586	\$251,027	\$264,374	\$220,205	\$261,000	18.5%
TERMINATION PAYOUTS	100.13.1300.61415	\$112		\$0			N/A
HEALTH INSURANCE	100.13.1300.61510	\$173,543	\$166,874	\$159,662	\$162,183	\$158,109	-2.5%
VISION INSURANCE	100.13.1300.61513	\$287	\$137	\$150	\$150	\$150	-0.3%
LIFE INSURANCE	100.13.1300.61615	\$233	\$101	\$76			N/A
CELL PHONE ALLOWANCE	100.13.1300.61626	\$8,850	\$8,250	\$9,000	\$9,000	\$9,000	0%
IMRF	100.13.1300.61710	\$7,725	\$2,708	\$3,208	\$2,610	\$4,055	55.4%
SOCIAL SECURITY	100.13.1300.61725	\$18,182	\$16,075	\$14,555	\$16,691	\$16,740	0.3%
MEDICARE	100.13.1300.61730	\$4,252	\$3,760	\$3,404	\$3,904	\$3,915	0.3%
EXTERNAL SERVICES	100.13.1300.62175	\$0		\$64,282	\$38,040	\$0	-100%
PRINTING	100.13.1300.62210	\$203	\$100	\$244	\$100	\$100	0%
ADVOCACY SERVICES	100.13.1300.62227	\$40,000	\$60,000	\$45,000	\$60,000	\$60,000	0%
TRAINING & TRAVEL	100.13.1300.62295	\$14,646	\$14,000	\$18,053	\$14,000	\$14,000	0%
MEMBERSHIP DUES	100.13.1300.62360	\$41,421	\$58,000	\$37,997	\$58,000	\$58,000	0%
EXPENSE ALLOWANCE	100.13.1300.62370	\$75		\$0			N/A
OTHER PROGRAM COSTS	100.13.1300.62490	\$137	\$1,250	\$616	\$1,250	\$1,250	0%
TELECOMMUNICATIONS - WIRELESS	100.13.1300.64540	\$342		\$0			N/A
FOOD	100.13.1300.65025	\$7,138	\$7,500	\$7,113	\$7,500	\$7,500	0%
OFFICE SUPPLIES	100.13.1300.65095	\$114	\$500	\$103	\$500	\$500	0%
<b>Total City Council:</b>		<b>\$647,845</b>	<b>\$590,282</b>	<b>\$627,836</b>	<b>\$594,133</b>	<b>\$594,319</b>	<b>0%</b>
<b>Total City Council:</b>		<b>\$647,845</b>	<b>\$590,282</b>	<b>\$627,836</b>	<b>\$594,133</b>	<b>\$594,319</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$647,845</b>	<b>\$658,324</b>	<b>\$630,444</b>	<b>\$594,133</b>	<b>\$594,319</b>	<b>0%</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.

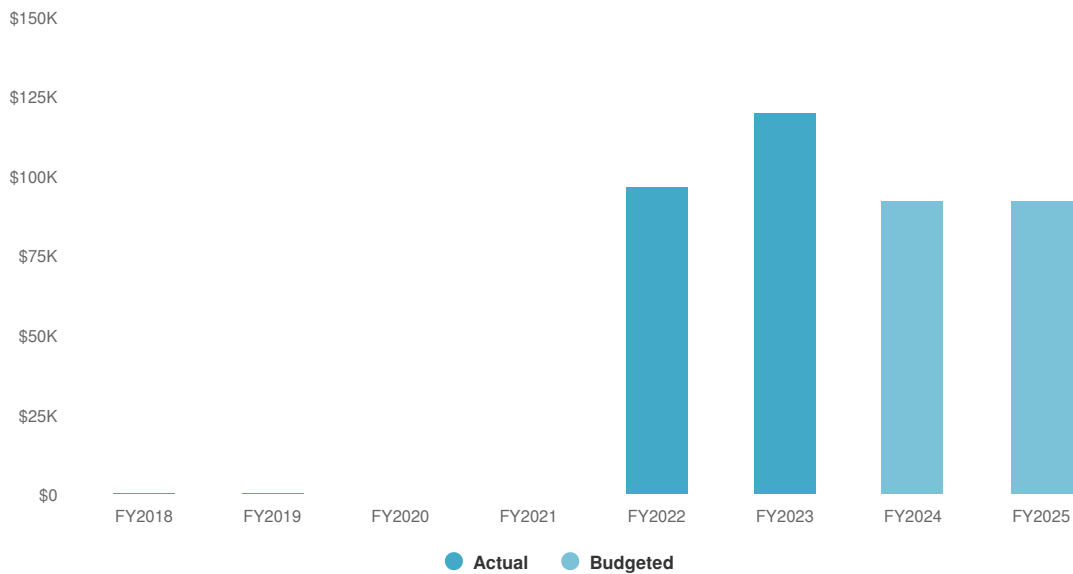
Operating within state statute and the municipal code, the City Clerk safeguards and oversees a range of critical documents, including minutes and legal papers. The City Clerk is involved in Election services, facilitating voter registration, petitions, and absentee ballots as the local election official. 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.

## Revenues Summary

**\$92,500** **\$0**  
(0.00% vs. prior year)

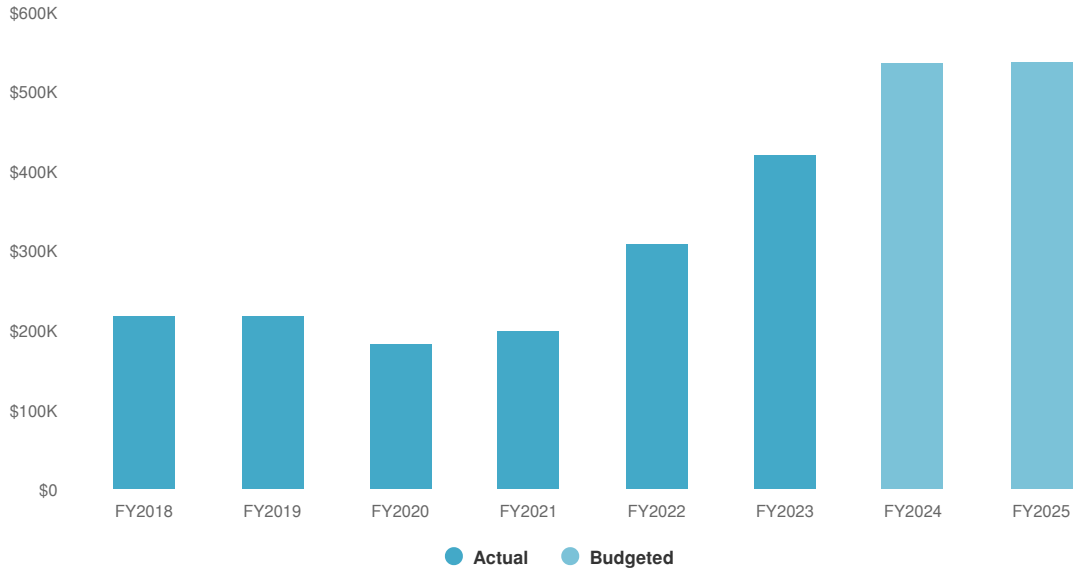
### City Clerk Budget vs. Actual



# Expenditures Summary

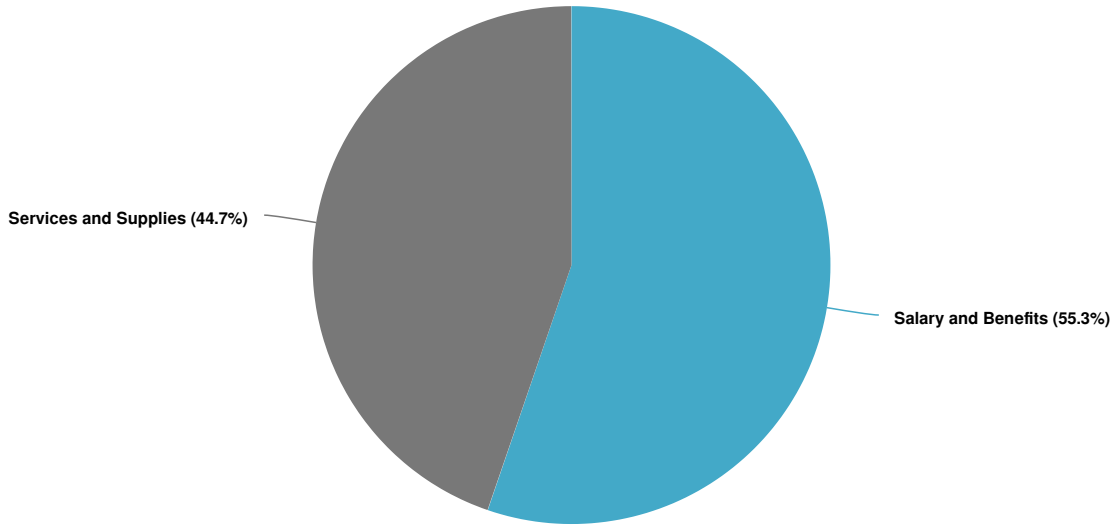
**\$538,319**    **\$2,964**  
(0.55% vs. prior year)

## City Clerk Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$232,450	\$293,117	\$305,855	\$297,444	-2.7%
Services and Supplies	\$76,275	\$128,536	\$229,500	\$240,875	5%
<b>Total Expense Objects:</b>	<b>\$308,725</b>	<b>\$421,653</b>	<b>\$535,355</b>	<b>\$538,319</b>	<b>0.6%</b>

## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
City Clerk						
City Clerk						
Charges for Services						
BIRTH AND DEATH RECORDS	100.14.1400.53010	-\$1,107	\$0			N/A
BIRTH CERTIFICATE	100.14.1400.53215	\$87,672	\$107,124	\$85,000	\$85,000	0%
DEATH CERTIFICATE	100.14.1400.53220	\$9,040	\$11,009	\$7,000	\$7,000	0%
<b>Total Charges for Services:</b>		<b>\$95,605</b>	<b>\$118,133</b>	<b>\$92,000</b>	<b>\$92,000</b>	<b>0%</b>
Other Revenue						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MISCELLANEOUS REVENUE	100.14.1400.56045	\$926	\$1,596	\$500	\$500	0%
<b>Total Other Revenue:</b>		<b>\$926</b>	<b>\$1,596</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>
<b>Total City Clerk:</b>		<b>\$96,531</b>	<b>\$119,729</b>	<b>\$92,500</b>	<b>\$92,500</b>	<b>0%</b>
<b>Total City Clerk:</b>		<b>\$96,531</b>	<b>\$119,729</b>	<b>\$92,500</b>	<b>\$92,500</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$96,531</b>	<b>\$119,729</b>	<b>\$92,500</b>	<b>\$92,500</b>	<b>0%</b>

## Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>City Clerk</b>						
<b>City Clerk</b>						
REGULAR PAY	100.14.1400.61010	\$155,089	\$201,655	\$213,693	\$229,701	7.5%
PERMANENT PART-TIME	100.14.1400.61050	\$309	\$0			N/A
SEASONAL EMPLOYEES	100.14.1400.61060	\$2,100	\$20,200	\$6,000		N/A
OVERTIME PAY	100.14.1400.61110	\$2,209	\$2,081	\$500	\$500	0%
TERMINATION PAYOUTS	100.14.1400.61415	\$5,626	\$0			N/A
HEALTH INSURANCE	100.14.1400.61510	\$49,935	\$68,199	\$68,980	\$42,407	-38.5%
VISION INSURANCE	100.14.1400.61513	\$122	\$112	\$112		N/A
LIFE INSURANCE	100.14.1400.61615	\$19	\$1	\$1	\$1	0%
IMRF	100.14.1400.61710	\$7,586	\$6,890	\$6,219	\$6,544	5.2%
SOCIAL SECURITY	100.14.1400.61725	\$9,365	\$11,492	\$13,250	\$14,824	11.9%
MEDICARE	100.14.1400.61730	\$2,190	\$2,688	\$3,100	\$3,467	11.8%
PRINTING	100.14.1400.62210	\$0	\$156	\$1,000	\$1,000	0%
TRAINING & TRAVEL	100.14.1400.62295	\$4,949	\$7,567	\$5,000	\$8,000	60%
POSTAGE	100.14.1400.62315	\$34	\$110	\$45,000	\$45,000	0%
MEMBERSHIP DUES	100.14.1400.62360	\$0	\$0	\$1,000	\$1,000	0%
CODIFICATION SERVICES	100.14.1400.62457	\$19,067	\$36,338	\$30,000	\$30,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.14.1400.62509	\$2,321	\$37,940	\$94,000	\$109,000	16%
DIGITAL ARCHIVING	100.14.1400.62645	\$31,693	\$9,957			N/A
FOOD	100.14.1400.65025	\$2,424	\$1,468	\$2,500	\$2,500	0%
OFFICE SUPPLIES	100.14.1400.65095	\$12,743	\$9,227	\$5,000	\$5,000	0%
ELECTION SUPPLIES	100.14.1400.65175	\$945	\$5,573	\$40,000	\$5,000	-87.5%
SMALL DONOR MATCH PROGRAM EXPENSE	100.14.1400.65180				\$34,375	N/A
<b>Total City Clerk:</b>		<b>\$308,725</b>	<b>\$421,653</b>	<b>\$535,355</b>	<b>\$538,319</b>	<b>0.6%</b>
<b>Total City Clerk:</b>		<b>\$308,725</b>	<b>\$421,653</b>	<b>\$535,355</b>	<b>\$538,319</b>	<b>0.6%</b>
<b>Total Expenditures:</b>		<b>\$308,725</b>	<b>\$421,653</b>	<b>\$535,355</b>	<b>\$538,319</b>	<b>0.6%</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 2024

- CMO Overall
  - Filled critical staffing needs, including two Deputy City Manager positions, Accounting Manager, Chief Legislative Policy Advisor, Transportation and Mobility Coordinator, Accounts Receivable Coordinator, and Economic Development Coordinator.
  - Distributed approximately 5 million in Reparations funding.
  - Obtained \$100,000 through Bloomberg's Center for Innovation for a "Love Your Block grant program" that brings city leaders and residents together to build stronger neighborhoods, one block at a time.
- Finance
  - Successful adoption and adherence to GASB87 and GASB96 for annual audit reporting for Fiscal Year 2023 Annual Audit.
  - Completion of the 2023 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 2025 Budget Planning Process.
  - Worked with the Finance and Budget Committee and City Council in their continued implementation of the public safety pension policy to put pension plans on track for 100% funding by 2040.
  - Worked with the Finance and Budget Committee to improve and report on General Fund projections and forecasts.
  - Implementation of payment kiosk.
  - Recruitment of Accounts Receivable Coordinator to enhance collection of home rule taxes, leases, and other city-wide accounts receivable.
  - Enhanced relationship with the Law Department to improve collections from the Liquor Tax
  - Quick wheel tax preparation and successful implementation
  - Continuing to reduce the number of credit cards on the City's BMO account, is an ongoing process.
  - Improved BMO cards with "Pay to Go" tap technology will be issued to current cardholders.
  - The MWDEBE Committee will be working with the IT Department, and Digital Services Specialist to help redesign the MWDEBE and Business Diversity web pages in addition to linking Economic Development and Workforce Development pages.
  - Changing the A/P process to work with New World to process our A/P checks.
- Transportation and Mobility
  - Initiated Bicycle Access Voucher Pilot including street education program for participants and formal partnerships with six Evanston-area bike shops; setting foundations for future transportation access programs
  - Applied and successfully received an Invest in Cook grant to support expansion of the Divvy system
  - Planning, and soon celebrating, Bike, Walk, Roll to school day at ETHS
  - Initiated and/or further developed partnerships to support inter-agency collaboration on programs and infrastructure projects including with the Village of Skokie on updates to the Church Street Bridge, ETHS on Bike, Walk, Roll to school day, Wilmette, and on the North Shore channel trail, CTA on service-level and infrastructure improvements, IDOT on improved collaboration, along with coordination with Pace, Divvy, Metra, UP, CDOT, the RTA, Village of Lincolnwood, Cook County, Active Transportation Alliance, D65, Northwest Municipal Conference, Northwestern, Ride Illinois, Evanston Transit Alliance, Downtown Evanston, a range of other local and regional community partners, and across City of Evanston departments
- Human Resources
  - Signed agreement with Polco (Community/Employee Engagement vendor). This vendor will assist with the creation of an employee engagement survey which will be used to gain employee feedback and will be benchmarked across other organizations.
  - HR Staff in collaboration with the Police Department Leadership team worked to fill 11 vacant positions. In addition, HR staff in collaboration with Parks and Recreation management staff worked to fill 4 newly created Crisis Intervention Responder role positions in addition to the Deputy Director position which oversees the C.A.R.E. program.
- Communications
  - Hired a new full-time Communications Division Manager to fill the vacant position.
  - Maintained our subscriber count with an engagement rate of 71% of our 86,262 total subscribers. There were 6,067 new subscribers within the last 12 months
  - Facebook reach increased by 82.7% with a total reach of 303.2K between 9/30/23 and 9/30/24 and gained 1,008 followers on Instagram with content interaction up 100%. Annual organic reach on LinkedIn increased to a total of 61,343
  - Increased communications and engagement efforts surrounding large-scale capital improvement projects (i.e. Evanston Animal Shelter, Main Street Construction, and Ryan Field Rebuild)
- Economic Development
  - Adoption of Evanston Thrives Business District Plan

- o Ongoing Howard Street planning and SSA implementation
- o West Evanston property acquisition and TIF planning initiatives
- o Disbursement of nearly \$600,000 in city-wide small business focused grants

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Increase awareness of City initiatives, programs, and goals					
# of contacts (email and SMS) subscribed to City notifications	Output	152,000	174,000	187,378	200,000
# of social media followers (Instagram, Facebook)	Output	x	24,000	24,000	30,000
% of email and SMS contacts engaged	Efficiency	78.50%	78.50%	80.00%	85.00%
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	240	307	320	360
# number of community engagement meetings	Output	13	40*	45	50
Activity: Finance GFOA Award					
# of years received GFOA's Distinguished Budget Award	Output	28	29	30	31

\*The Reparations Committee formed 4 working groups in 2024, comprised of community members that meet monthly

## Factors Impacting the 2025 Budget

- Finance Department notes a continued reliance on reserves and one-time revenues to delay addressing large structural deficits in several City funds.
- Purchasing continues to be faced with a lack of staffing: both having a vacancy as well as not enough staff to keep up with the demand from departments.
- The increase in City staffing levels and programs in other departments creates more work for purchasing staff to complete, process, and assist with the procurement of goods and services.

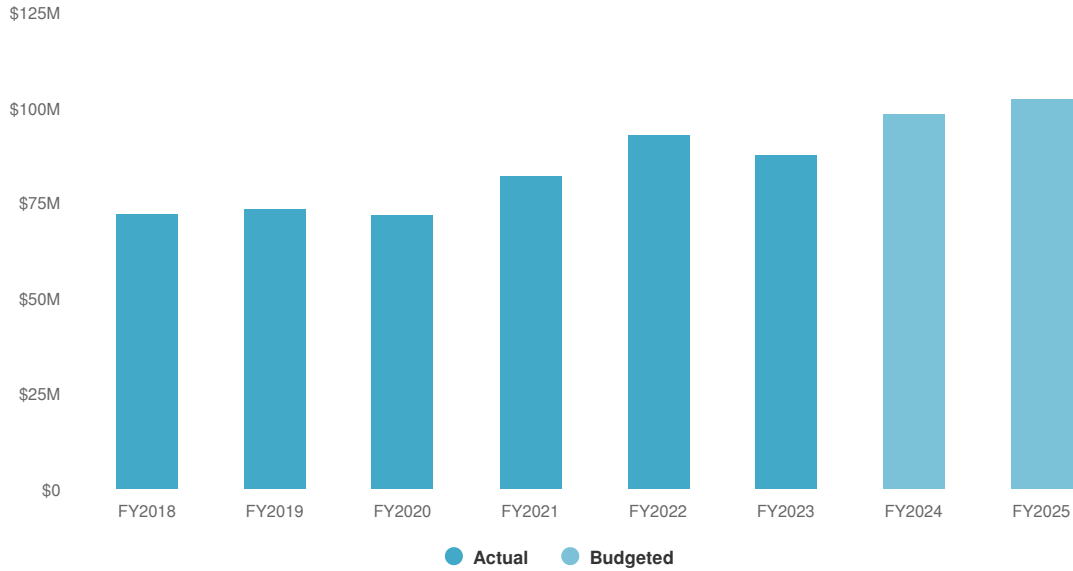
## Upcoming Initiatives

- Finance
  - Work with the Finance and Budget Committee and City Council regarding public safety pensions and revenue ideas.
  - Relocation of Collections desk and operations to the new 909 Davis location.
  - Completion of 2024 Consolidated Annual Financial Report.
  - Consolidation of City fees within a single section of City code.
  - Implementation of new Special Assessment and Accounts Receivable modules.
  - Continued development of community benchmarking efforts around property taxes, pensions, and debt.
- Communications
  - Increase Instagram following by 15%.
  - Re-establish inclusive, internal staff engagement events.
  - Redo the City's website making it ADA-compliant and user-friendly
  - Create a robust communications training plan for staff, PIOs, and leadership (Establish a PIO Working Group)
  - Continue to support the Envision Evanston 2045 initiative as well as change management communication efforts for the move to 909 Davis.
- Transportation and Mobility
  - Publicly-offered street safety training classes to the community for adults and young people
  - Divvy station expansion and roll out of the Divvy for Everyone access program
  - City of Evanston employee bike share program
  - Second iteration of Equity-oriented Bicycle Access programs
  - roll out of bicycle parking program and support for bus stops formalization, the sidewalk infill program, and traffic calming initiatives
  - Upcoming challenges: working to ensure our public spaces are serving all people and facilitating access to a robust array of transportation options; ensuring community members are guiding community efforts and have access to transportation decisions
- Human Resources
  - Submitting an RFP for a new applicant tracking system/onboarding system which will allow for new hires to complete new hire paperwork electronically as opposed to paper documents.
  - Revising the Employee Handbook
  - Creation of a New Employee Onboarding/Orientation
  - Working on developing a Talent Acquisition strategy for the City of Evanston to recruit and retain top talent into our organization.
- Economic Development
  - Implementation of Evanston Thrives Recommendations

# Revenues Summary

**\$102,361,387** **\$4,159,907**  
(4.24% vs. prior year)

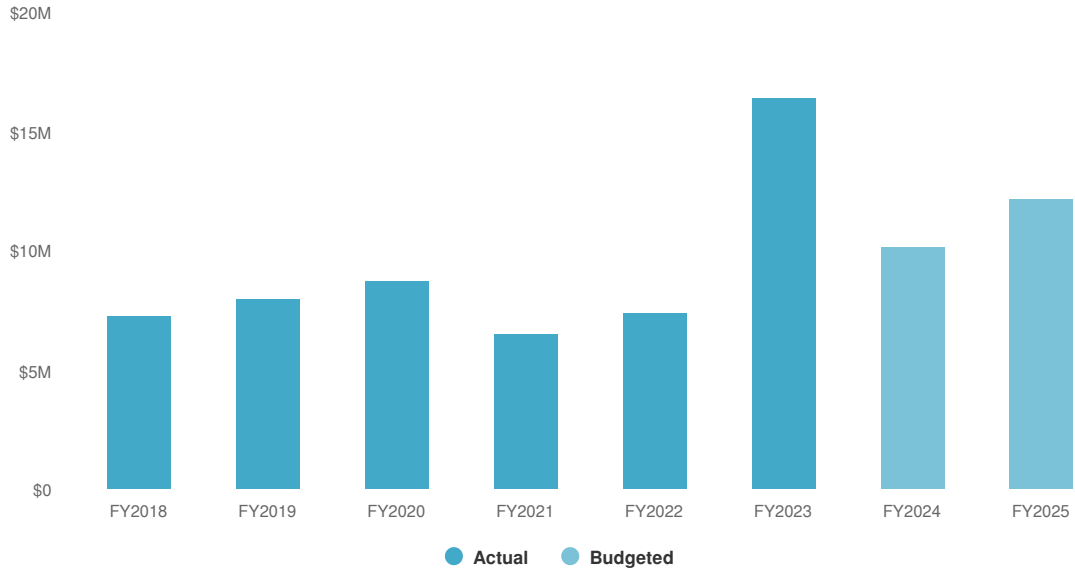
## City Manager's Office Budget vs. Actual



# Expenditures Summary

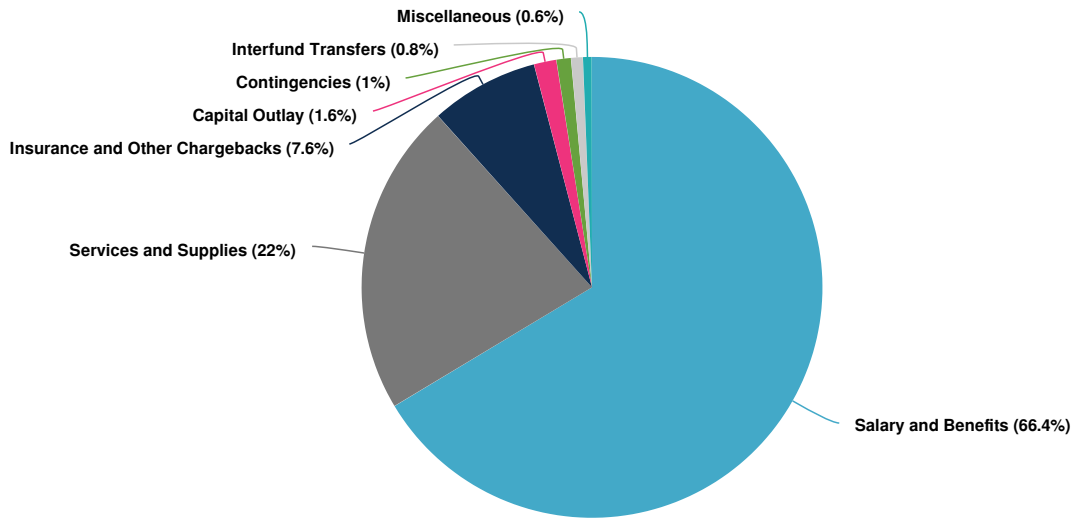
**\$12,228,582** **\$2,051,051**  
(20.15% vs. prior year)

## City Manager's Office Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$3,135,297	\$3,660,426	\$5,361,700	\$8,119,090	51.4%
Services and Supplies	\$1,492,276	\$2,360,373	\$2,849,332	\$2,686,614	-5.7%
Miscellaneous	\$435,273	\$44,376	\$203,000	\$77,000	-62.1%
Capital Outlay	\$207,115	\$20,262	\$22,500	\$193,978	762.1%
Interfund Transfers	\$1,300,000	\$6,192,085	\$750,000	\$100,000	-86.7%
Insurance and Other Chargebacks	\$802,645	\$3,853,087	\$866,000	\$926,900	7%
Contingencies	\$37,790	\$271,894	\$125,000	\$125,000	0%
<b>Total Expense Objects:</b>	<b>\$7,410,398</b>	<b>\$16,402,502</b>	<b>\$10,177,532</b>	<b>\$12,228,582</b>	<b>20.2%</b>

## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
City Manager's Office						
Public Information						
CABLE FRANCHISE FEE	100.15.1510.52180	\$890,517	\$825,835	\$950,000	\$800,000	-15.8%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	\$116,236	\$113,813	\$145,000	\$120,000	-17.2%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Public Information:</b>		<b>\$1,006,753</b>	<b>\$939,648</b>	<b>\$1,095,000</b>	<b>\$920,000</b>	<b>-16%</b>
<b>Emergency Operations Center</b>						
FEMA	100.15.1520.55265	\$111,434	\$0			N/A
<b>Total Emergency Operations Center:</b>		<b>\$111,434</b>	<b>\$0</b>			<b>N/A</b>
<b>Financial Administration</b>						
REBATE REVENUE	100.15.1555.56007				\$5,000	N/A
<b>Total Financial Administration:</b>		<b>\$0</b>	<b>\$0</b>		<b>\$5,000</b>	<b>N/A</b>
<b>Revenue &amp; Collections</b>						
PROPERTY TAXES	100.15.1560.51015	\$8,759,074	\$9,392,325	\$9,057,297	\$9,449,797	4.3%
STATE USE TAX	100.15.1560.51515	\$3,165,654	\$3,040,435	\$3,200,000	\$2,900,000	-9.4%
SALES TAX - BASIC	100.15.1560.51525	\$12,987,309	\$13,329,108	\$13,000,000	\$13,350,000	2.7%
SALES TAX - HOME RULE	100.15.1560.51530	\$10,455,926	\$10,396,123	\$10,600,000	\$10,500,000	-0.9%
AUTO RENTAL TAX	100.15.1560.51535	\$70,927	\$69,883	\$60,000	\$65,000	8.3%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	\$776,296	\$855,245	\$700,000	\$800,000	14.3%
ATHLETIC CONTEST TAX	100.15.1560.51540	\$884,462	\$747,432	\$800,000	\$500,000	-37.5%
STATE INCOME TAX	100.15.1560.51545	\$12,826,057	\$12,558,980	\$11,500,000	\$13,500,000	17.4%
MUNICIPAL HOTEL TAX	100.15.1560.51550	\$2,166,476	\$2,546,217	\$2,350,000	\$2,350,000	0%
ELECTRIC UTILITY TAX	100.15.1560.51565	\$2,925,798	\$2,734,420	\$2,900,000	\$2,900,000	0%
NATURAL GAS UTILITY TAX	100.15.1560.51570	\$1,987,378	\$1,584,891	\$1,850,000	\$1,500,000	-18.9%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	\$795,174	\$738,412	\$800,000	\$800,000	0%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577				\$500,000	N/A
TELEPHONE UTILITY TAX	100.15.1560.51580		\$2,485			N/A
CIGARETTE TAX	100.15.1560.51585	\$216,000	\$225,000	\$200,000	\$200,000	0%
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	\$835,935	\$897,720	\$990,000	\$1,000,000	1%
LIQUOR TAX	100.15.1560.51595	\$3,291,166	\$3,772,043	\$3,100,000	\$3,300,000	6.5%
RECREATIONAL CANNABIS TAX	100.15.1560.51598	\$233,894	\$193,978			N/A
PARKING TAX	100.15.1560.51600	\$2,952,826	\$2,952,554	\$2,900,000	\$2,900,000	0%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	\$4,911,675	\$3,482,124	\$3,500,000	\$2,500,000	-28.6%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	\$5,496,306	\$310,770	\$2,750,000	\$2,500,000	-9.1%
TELECOMMUNICATIONS TAX	100.15.1560.51625	\$1,170,164	\$1,115,998	\$1,100,000	\$1,050,000	-4.5%
AMUSEMENT TAX	100.15.1560.51630	\$942,080	\$1,367,347	\$900,000	\$1,300,000	44.4%
WHEEL TAX	100.15.1560.52010	\$2,804,272	\$2,875,749	\$2,800,000	\$2,800,000	0%
BUSINESS REGISTRATION FEE	100.15.1560.52015	\$1,475	\$650			N/A
PET LICENSES	100.15.1560.52020	\$14,284	\$26,963	\$20,000	\$20,000	0%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	\$1,220	\$1,160			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
VISITOR PARKING PERMITS	100.15.1560.52131	\$76	\$0			N/A
MOVING VAN PERMIT FEES	100.15.1560.52146	\$63,125	\$54,470	\$57,000	\$55,000	-3.5%
IL BELL FRANCHISE FEE	100.15.1560.52165	\$106,744	\$98,573	\$90,000	\$90,000	0%
EASEMENTS	100.15.1560.52175	\$0	\$119,882	\$47,000	\$47,000	0%
NICOR FRANCHISE FEE	100.15.1560.52185	\$58,454	\$0	\$75,000	\$75,000	0%
NON PARKING ORDINANCE VIOLATIONS	100.15.1560.52570	\$0	\$0	\$50,000	\$0	-100%
SURFACE LOT PERMITS	100.15.1560.53252	-\$90	\$0			N/A
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730	\$0	\$37,658	\$35,000	\$35,000	0%
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	\$32,850	\$18,900	\$20,000	\$20,000	0%
PROPERTY SALES AND RENTAL	100.15.1560.56010	\$104,795	\$89,698	\$75,000	\$100,000	33.3%
DONATIONS	100.15.1560.56011	\$1,550	\$1,150			N/A
MISCELLANEOUS REVENUE	100.15.1560.56045	\$124,591	\$192,729	\$100,000	\$120,000	20%
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	\$65,000	\$60,000	\$85,000	\$60,000	-29.4%
FUND BALANCE APPLIED	100.15.1560.56106	\$0	\$0	\$10,532,793	\$12,550,000	19.2%
PARKING PERMITS-RYAN FIELD	100.15.1560.56175	\$0	\$0	\$15,000	\$0	-100%
INVESTMENT INCOME	100.15.1560.56501	\$647,128	\$1,702,486	\$500,000	\$750,000	50%
INTEREST REVENUE - LEASES	100.15.1560.56504	\$1,422	\$1,312			N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	100.15.1560.56585		\$498,993			N/A
REALIZED GAIN/LOSS	100.15.1560.56586	\$0	\$116,732			N/A
RTU AMORTIZATION - LEASES	100.15.1560.56750	\$10,148	\$10,148			N/A
COMPONENT UNIT RECEIPTS	100.15.1560.56801		\$294,996			N/A
FROM WEST EVANSTON TIF	100.15.1560.57007	\$75,000	\$75,000	\$75,000	\$110,500	47.3%
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	\$289,328	\$0	\$350,000	\$350,000	0%
FROM MOTOR FUEL FUND-S/M	100.15.1560.57020	\$1,044,987	\$0			N/A
FROM EMERGENCY TEL SYSTEM	100.15.1560.57040	\$90,000	\$90,000	\$100,000	\$100,000	0%
TRANSFER FROM GOOD NEIGHBOR FUND	100.15.1560.57058		\$0	\$1,500,000	\$1,500,000	0%
FROM DEMPSTER-DODGE TIF	100.15.1560.57087	\$10,000	\$9,996	\$10,000	\$24,400	144%
FROM CHICAGO-MAIN TIF	100.15.1560.57088	\$30,000	\$30,000	\$30,000	\$64,750	115.8%
FROM FIVE FIFTH TIF	100.15.1560.57090				\$73,850	N/A
FROM HOWARD RIDGE TIF	100.15.1560.57096	\$75,000	\$75,000	\$75,000	\$56,800	-24.3%
FROM SPECIAL ASSMT. FUND	100.15.1560.57110	\$92,000	\$91,992	\$92,000		N/A
FROM PARKING FUND	100.15.1560.57130	\$2,972,390	\$2,972,388	\$2,972,390	\$2,972,390	0%
FROM WATER FUND	100.15.1560.57135	\$492,235	\$492,240	\$500,000	\$500,000	0%
FROM WATER FUND-ROI	100.15.1560.57140	\$2,831,102	\$2,831,100	\$2,888,000	\$2,888,000	0%
FROM WATER FUND-ADMIN. EX	100.15.1560.57145	\$726,222	\$726,228	\$741,000	\$741,000	0%
TRANSFER FROM SEWER FUND	100.15.1560.57165	\$336,770	\$339,996	\$640,000	\$1,000,000	56.3%
<b>Total Revenue &amp; Collections:</b>		<b>\$90,952,656</b>	<b>\$86,249,681</b>	<b>\$96,732,480</b>	<b>\$100,968,487</b>	<b>4.4%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Accounting</b>						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	\$17,118	\$14,732			N/A
CHARGEBACK REVENUE	100.15.1570.56158	\$431,009	\$322,562	\$300,000	\$300,000	0%
<b>Total Accounting:</b>		<b>\$448,127</b>	<b>\$337,294</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>0%</b>
<b>Purchasing</b>						
GRANTS AND AID	100.15.1575.55251	\$0	-\$3,242			N/A
REBATE REVENUE	100.15.1575.56007	\$96,575	\$33,694		\$0	N/A
<b>Total Purchasing:</b>		<b>\$96,575</b>	<b>\$30,452</b>		<b>\$0</b>	<b>N/A</b>
<b>Community Arts</b>						
IAC PROJECT GRANT	100.15.1580.55180				\$30,000	N/A
NEA OPERATING GRANT	100.15.1580.55181	\$150,000	\$11,250	\$15,000		N/A
NEA PROJECT GRANT	100.15.1580.55182	\$5,000	\$0		\$50,000	N/A
GRANTS AND AID	100.15.1580.55251	\$2,000	\$0		\$5,900	N/A
<b>Total Community Arts:</b>		<b>\$157,000</b>	<b>\$11,250</b>	<b>\$15,000</b>	<b>\$85,900</b>	<b>472.7%</b>
<b>Administrative Hearings</b>						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	\$51,962	\$28,540	\$30,000	\$30,000	0%
<b>Total Administrative Hearings:</b>		<b>\$51,962</b>	<b>\$28,540</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
<b>Econ. Development</b>						
BUSINESS REGISTRATION FEE	100.15.5300.52015	\$40,750	\$31,320	\$25,000	\$50,000	100%
MISCELLANEOUS REVENUE	100.15.5300.56045	\$0	\$4,163	\$2,000	\$0	-100%
LOAN PROCEEDS	100.15.5300.56120	\$0	\$15,122	\$2,000	\$2,000	0%
<b>Total Econ. Development:</b>		<b>\$40,750</b>	<b>\$50,605</b>	<b>\$29,000</b>	<b>\$52,000</b>	<b>79.3%</b>
<b>Total City Manager's Office:</b>		<b>\$92,865,257</b>	<b>\$87,647,470</b>	<b>\$98,201,480</b>	<b>\$102,361,387</b>	<b>4.2%</b>
<b>Total Revenue:</b>		<b>\$92,865,257</b>	<b>\$87,647,470</b>	<b>\$98,201,480</b>	<b>\$102,361,387</b>	<b>4.2%</b>

## Expenditures Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>City Manager</b>						
SALARY ADJUSTMENTS	100.15.1505.61001	\$0	\$0	\$500,000	\$400,000	-20%
REGULAR PAY	100.15.1505.61010	\$405,798	\$888,173	\$1,111,506	\$1,503,967	35.3%
PERMANENT PART-TIME	100.15.1505.61050	\$19,720	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TEMPORARY EMPLOYEES	100.15.1505.61055	\$84,488	\$0			N/A
SEASONAL EMPLOYEES	100.15.1505.61060	\$7,160	\$15,000	\$29,400	\$29,400	0%
OVERTIME PAY	100.15.1505.61110	\$0	\$3,811			N/A
TERMINATION PAYOUTS	100.15.1505.61415	\$84,287	\$18,335			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1505.61430	\$10,513	\$0			N/A
HEALTH INSURANCE	100.15.1505.61510	\$27,024	\$97,019	\$153,208	\$130,590	-14.8%
VISION INSURANCE	100.15.1505.61513	\$38	\$251	\$264	\$260	-1.5%
LIFE INSURANCE	100.15.1505.61615	\$495	\$660	\$697	\$718	3%
AUTO ALLOWANCE	100.15.1505.61625	\$4,980	\$7,159	\$7,470	\$8,370	12%
CELL PHONE ALLOWANCE	100.15.1505.61626	\$900	\$900	\$1,200	\$2,700	125%
IMRF	100.15.1505.61710	\$19,854	\$30,827	\$32,346	\$51,106	58%
SOCIAL SECURITY	100.15.1505.61725	\$23,517	\$45,844	\$61,382	\$75,405	22.8%
MEDICARE	100.15.1505.61730	\$7,217	\$12,955	\$16,241	\$21,969	35.3%
ADVERTISING	100.15.1505.62205		\$427			N/A
PRINTING	100.15.1505.62210	\$156	\$1,560	\$1,000	\$1,100	10%
OVERNIGHT MAIL CHARGES	100.15.1505.62280	\$0	\$0	\$155		N/A
TRAINING & TRAVEL	100.15.1505.62295	\$5,657	\$9,302	\$20,000	\$20,000	0%
MEMBERSHIP DUES	100.15.1505.62360	\$11,099	\$5,739	\$15,000	\$15,000	0%
OTHER PROGRAM COSTS	100.15.1505.62490	\$9,991	\$10,618	\$15,000	\$20,000	33.3%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1505.62509	\$266,107	\$410,478	\$180,000	\$180,000	0%
RECRUITMENT	100.15.1505.62512	\$39,189	\$0			N/A
COMMUNITY RESPONDER PROGRAM	100.15.1505.62651			\$400,000		N/A
MISCELLANEOUS	100.15.1505.62770	\$8	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.15.1505.64540	\$602	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1505.65010	\$900	\$900			N/A
FOOD	100.15.1505.65025	\$4,983	\$5,804	\$5,000	\$5,000	0%
OFFICE SUPPLIES	100.15.1505.65095	\$510	\$1,666	\$2,000	\$2,000	0%
GENERAL ADMINISTRATION & SUPPORT	100.15.1505.66040	\$93	\$0			N/A
CONTINGENCIES	100.15.1505.68205	\$26,443	\$149,557	\$25,000	\$125,000	400%
TRANSFER TO SOLID WASTE	100.15.1505.69520		\$0		\$100,000	N/A
<b>Total City Manager:</b>		<b>\$1,061,728</b>	<b>\$1,716,984</b>	<b>\$2,576,869</b>	<b>\$2,692,585</b>	<b>4.5%</b>
<b>Public Information</b>						
REGULAR PAY	100.15.1510.61010	\$275,082	\$232,351	\$368,382	\$349,936	-5%
SEASONAL EMPLOYEES	100.15.1510.61060	\$7,908	\$14,214	\$20,000	\$26,264	31.3%
TERMINATION PAYOUTS	100.15.1510.61415	\$0	\$10,078			N/A
HEALTH INSURANCE	100.15.1510.61510	\$15,823	\$18,186	\$43,442	\$53,368	22.8%
VISION INSURANCE	100.15.1510.61513		\$0		\$72	N/A
LIFE INSURANCE	100.15.1510.61615	\$196	\$61	\$43	\$157	262.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
AUTO ALLOWANCE	100.15.1510.61625	\$450	\$450	\$450	\$1,800	300%
CELL PHONE ALLOWANCE	100.15.1510.61626	\$1,008	\$630	\$1,000	\$1,704	70.4%
IMRF	100.15.1510.61710	\$12,804	\$8,370	\$10,720	\$13,276	23.8%
SOCIAL SECURITY	100.15.1510.61725	\$17,435	\$15,739	\$23,289	\$22,302	-4.2%
MEDICARE	100.15.1510.61730	\$4,077	\$3,681	\$5,447	\$5,216	-4.2%
ADVERTISING	100.15.1510.62205	\$1,302	\$600	\$2,500	\$2,500	0%
PRINTING	100.15.1510.62210	\$2,000	\$5,043	\$5,000	\$5,000	0%
TRAINING & TRAVEL	100.15.1510.62295	\$234	\$1,730	\$1,800	\$1,800	0%
POSTAGE	100.15.1510.62315	\$0	\$0	\$1,000	\$1,000	0%
MEMBERSHIP DUES	100.15.1510.62360	\$400	\$0	\$400	\$400	0%
OTHER PROGRAM COSTS	100.15.1510.62490	\$23,364	\$14,136	\$25,000	\$25,000	0%
WORK- STUDY	100.15.1510.62506	\$0	\$186			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1510.62509	\$3,675	\$3,675	\$10,000	\$10,000	0%
PEG FEE DISTRIBUTION	100.15.1510.64004	\$375	\$523	\$50,000	\$50,000	0%
<b>Total Public Information:</b>		<b>\$366,134</b>	<b>\$329,652</b>	<b>\$568,472</b>	<b>\$569,794</b>	<b>0.2%</b>
<b>Farmer's Market</b>						
TRAINING & TRAVEL	100.15.1515.62295		\$350			N/A
FOOD	100.15.1515.65025	\$720	\$0			N/A
OFFICE SUPPLIES	100.15.1515.65095		\$445			N/A
<b>Total Farmer's Market:</b>		<b>\$720</b>	<b>\$795</b>			<b>N/A</b>
<b>Emergency Operations Center</b>						
PRINTING	100.15.1520.62210	-\$1,395	\$0			N/A
<b>Total Emergency Operations Center:</b>		<b>-\$1,395</b>	<b>\$0</b>			<b>N/A</b>
<b>Misc. Business Operations</b>						
CONTINGENCIES	100.15.1525.68205	\$11,348	\$122,337	\$100,000		N/A
<b>Total Misc. Business Operations:</b>		<b>\$11,348</b>	<b>\$122,337</b>	<b>\$100,000</b>		<b>N/A</b>
<b>Office Of Sustainability</b>						
REGULAR PAY	100.15.1535.61010	\$46,687	\$0			N/A
HEALTH INSURANCE	100.15.1535.61510	\$3,466	\$0			N/A
VISION INSURANCE	100.15.1535.61513	\$19	\$0			N/A
LIFE INSURANCE	100.15.1535.61615	\$62	\$0			N/A
IMRF	100.15.1535.61710	\$2,172	\$0			N/A
SOCIAL SECURITY	100.15.1535.61725	\$2,836	\$0			N/A
MEDICARE	100.15.1535.61730	\$663	\$0			N/A
OTHER PROGRAM COSTS	100.15.1535.62490	\$7,011	\$2,018			N/A
<b>Total Office Of Sustainability:</b>		<b>\$62,916</b>	<b>\$2,018</b>			<b>N/A</b>
<b>Transportation &amp; Mobility</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
REGULAR PAY	100.15.1540.61010	\$0	\$0	\$77,008	\$96,443	25.2%
HEALTH INSURANCE	100.15.1540.61510	\$0	\$0	\$25,151	\$9,512	-62.2%
LIFE INSURANCE	100.15.1540.61615				\$1	N/A
IMRF	100.15.1540.61710	\$0	\$0	\$2,241	\$3,661	63.3%
SOCIAL SECURITY	100.15.1540.61725	\$0	\$0	\$4,775	\$5,980	25.2%
MEDICARE	100.15.1540.61730	\$0	\$0	\$1,117	\$1,399	25.3%
TRAINING & TRAVEL	100.15.1540.62295				\$5,500	N/A
OTHER PROGRAM COSTS	100.15.1540.62490	\$0	\$0	\$25,000	\$25,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1540.62509				\$13,600	N/A
<b>Total Transportation &amp; Mobility:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$135,292</b>	<b>\$161,096</b>	<b>19.1%</b>
<b>Human Relations Division</b>						
TRAINING & TRAVEL	100.15.1545.62295	\$82	\$0			N/A
<b>Total Human Relations Division:</b>		<b>\$82</b>	<b>\$0</b>			<b>N/A</b>
<b>Performance &amp; Equity</b>						
REGULAR PAY	100.15.1550.61010	\$0	\$0	\$189,143	\$145,096	-23.3%
TEMPORARY EMPLOYEES	100.15.1550.61055	\$0	\$0	\$15,600		N/A
HEALTH INSURANCE	100.15.1550.61510	\$0	\$0	\$20,589	\$16,251	-21.1%
VISION INSURANCE	100.15.1550.61513	\$0	\$0	\$38		N/A
LIFE INSURANCE	100.15.1550.61615	\$0	\$0	\$124		N/A
IMRF	100.15.1550.61710	\$0	\$0	\$5,505	\$6,457	17.3%
SOCIAL SECURITY	100.15.1550.61725	\$0	\$0	\$11,728	\$8,996	-23.3%
MEDICARE	100.15.1550.61730	\$0	\$0	\$2,744	\$2,105	-23.3%
STUDIES	100.15.1550.62180	\$0	\$0	\$7,500		N/A
PRINTING	100.15.1550.62210	\$0	\$0	\$1,000	\$1,000	0%
TRAINING & TRAVEL	100.15.1550.62295	\$0	\$0	\$3,000	\$3,000	0%
MEMBERSHIP DUES	100.15.1550.62360	\$0	\$0	\$1,000	\$1,000	0%
OTHER PROGRAM COSTS	100.15.1550.62490	\$0	\$0	\$36,000	\$5,000	-86.1%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1550.62509	\$0	\$0	\$158,500	\$50,000	-68.5%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1550.65010	\$0	\$0	\$14,500		N/A
FOOD	100.15.1550.65025	\$0	\$0	\$3,500	\$1,000	-71.4%
<b>Total Performance &amp; Equity:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$470,470</b>	<b>\$239,904</b>	<b>-49%</b>
<b>Financial Administration</b>						
REGULAR PAY	100.15.1555.61010	\$349,236	\$419,195	\$512,342	\$578,431	12.9%
TERMINATION PAYOUTS	100.15.1555.61415	\$5,077	\$0			N/A
HEALTH INSURANCE	100.15.1555.61510	\$31,397	\$46,895	\$59,211	\$60,857	2.8%
VISION INSURANCE	100.15.1555.61513	\$363	\$76	\$76	\$76	0.5%
LIFE INSURANCE	100.15.1555.61615	\$373	\$345	\$426	\$464	8.8%
AUTO ALLOWANCE	100.15.1555.61625	\$3,735	\$3,735	\$3,735	\$3,735	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
CELL PHONE ALLOWANCE	100.15.1555.61626	\$900	\$675	\$900	\$2,700	200%
IMRF	100.15.1555.61710	\$13,388	\$14,312	\$14,909	\$20,041	34.4%
SOCIAL SECURITY	100.15.1555.61725	\$33,476	\$24,635	\$29,696	\$33,805	13.8%
MEDICARE	100.15.1555.61730	\$4,127	\$5,965	\$7,497	\$8,481	13.1%
CONSULTING SERVICES	100.15.1555.62185	\$1,300	\$21,017	\$10,000	\$10,000	0%
ADVERTISING	100.15.1555.62205	\$695	\$334	\$1,000	\$600	-40%
PRINTING	100.15.1555.62210	\$0	\$39			N/A
OVERNIGHT MAIL CHARGES	100.15.1555.62280	\$0	\$0	\$100		N/A
TRAINING & TRAVEL	100.15.1555.62295	\$2,961	\$3,159	\$8,000	\$8,000	0%
IT COMPUTER SOFTWARE	100.15.1555.62340	\$0	\$0	\$15,000	\$5,000	-66.7%
MEMBERSHIP DUES	100.15.1555.62360	\$1,215	\$1,240	\$1,600	\$1,600	0%
OTHER PROGRAM COSTS	100.15.1555.62490	\$65	\$1,896	\$2,000	\$2,000	0%
INSURANCE PREMIUM	100.15.1555.62615	\$0	\$0	\$50		N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1555.65010	\$16	\$463	\$300	\$200	-33.3%
FOOD	100.15.1555.65025				\$200	N/A
OFFICE SUPPLIES	100.15.1555.65095	\$11	\$1,452	\$1,200	\$1,200	0%
TRANSFER TO SSA9	100.15.1555.66029	\$0	\$206,750			N/A
TRANSFER TO INSURANCE - RISK	100.15.1555.66030	\$750,000	\$787,500	\$811,000	\$811,000	0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	100.15.1555.66156	\$0	\$3,264,226			N/A
TRANSFER TO INSURANCE	100.15.1555.69605		\$3,000,000			N/A
<b>Total Financial Administration:</b>		<b>\$1,198,336</b>	<b>\$7,803,909</b>	<b>\$1,479,043</b>	<b>\$1,548,390</b>	<b>4.7%</b>
<b>Revenue &amp; Collections</b>						
REGULAR PAY	100.15.1560.61010	\$226,312	\$257,743	\$277,574	\$602,328	117%
SEASONAL EMPLOYEES	100.15.1560.61060	\$19,470	\$109,992	\$60,000	\$60,000	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1560.61430	\$3,504	\$0			N/A
HEALTH INSURANCE	100.15.1560.61510	\$25,409	\$26,152	\$41,482	\$110,822	167.2%
VISION INSURANCE	100.15.1560.61513	\$462	\$150	\$95	\$376	296.6%
LIFE INSURANCE	100.15.1560.61615	\$208	\$137	\$109	\$225	106.5%
CELL PHONE ALLOWANCE	100.15.1560.61626	\$126	\$504	\$504	\$504	0%
IMRF	100.15.1560.61710	\$10,697	\$8,793	\$8,079	\$24,724	206%
SOCIAL SECURITY	100.15.1560.61725	\$13,865	\$15,379	\$17,243	\$37,377	116.8%
MEDICARE	100.15.1560.61730	\$3,243	\$3,597	\$4,034	\$8,743	116.7%
PRINTING	100.15.1560.62210	\$102,244	\$4,064			N/A
OFFICE EQUIPMENT MAINT	100.15.1560.62235	\$0	\$24,999	\$24,000	\$24,000	0%
TRAINING & TRAVEL	100.15.1560.62295	\$679	\$809	\$3,000	\$3,000	0%
POSTAGE	100.15.1560.62315	\$14,753	\$25,141	\$25,000	\$25,000	0%
MEMBERSHIP DUES	100.15.1560.62360	\$300	\$0			N/A
ARMORED CAR SERVICES	100.15.1560.62431	\$27,017	\$32,489	\$35,000	\$35,000	0%
OTHER CHARGES	100.15.1560.62605	\$225	\$143			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
BANK FEES	100.15.1560.62703		\$13		\$25,000	N/A
CREDIT CARD FEES	100.15.1560.62705	\$218,809	\$233,451	\$225,000	\$250,000	11.1%
UTILITY TAX AUDIT SERVICES	100.15.1560.64541	\$0	\$12,070	\$10,800	\$10,800	0%
PERSONAL COMPUTER SOFTWARE	100.15.1560.64545	\$60,000	\$61,179	\$60,000	\$100,000	66.7%
LICENSING/REGULATORY SUPP	100.15.1560.65045	\$65,101	\$129,910	\$30,000	\$30,000	0%
OFFICE SUPPLIES	100.15.1560.65095	\$4,141	\$5,405	\$4,000	\$4,000	0%
TRANSFERS TO OTHER FUNDS	100.15.1560.66020	\$0	\$584,108			N/A
TRANSFER TO EQUIP REPLACEMENT	100.15.1560.66027	\$800,000	\$237,001			N/A
TRANSFER TO FLEET	100.15.1560.66028		\$1,900,000			N/A
TRSF OUT TO SOLID WASTE FUND - PROP TAX	100.15.1560.66147	\$0	\$0	\$100,000		N/A
TRANSFER TO CAPITAL IMPROVEMENT FUND	100.15.1560.66156	\$500,000	\$0			N/A
UNREALIZED LOSS ON INVESTMENTS	100.15.1560.68015	\$376,425	\$0			N/A
TRANSFERS TO DEBT SERVICE FUND	100.15.1560.69320	\$0	\$0	\$750,000		N/A
<b>Total Revenue &amp; Collections:</b>		<b>\$2,472,991</b>	<b>\$3,673,228</b>	<b>\$1,675,921</b>	<b>\$1,351,899</b>	<b>-19.3%</b>
<b>Accounting</b>						
REGULAR PAY	100.15.1570.61010	\$326,303	\$314,083	\$288,853	\$303,261	5%
SEASONAL EMPLOYEES	100.15.1570.61060	\$36,988	\$36,169	\$93,807	\$75,000	-20%
OVERTIME PAY	100.15.1570.61110	\$2,573	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.15.1570.61420	\$576	\$576			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1570.61430	\$3,488	\$0			N/A
HEALTH INSURANCE	100.15.1570.61510	\$52,100	\$49,124	\$49,418	\$40,205	-18.6%
VISION INSURANCE	100.15.1570.61513	\$422	\$72	\$73	\$73	0%
LIFE INSURANCE	100.15.1570.61615	\$286	\$156	\$172	\$69	-59.9%
IMRF	100.15.1570.61710	\$15,397	\$9,140	\$8,406	\$12,230	45.5%
SOCIAL SECURITY	100.15.1570.61725	\$22,143	\$18,033	\$20,626	\$19,509	-5.4%
MEDICARE	100.15.1570.61730	\$5,179	\$4,217	\$4,824	\$4,563	-5.4%
AUDITING	100.15.1570.62110	\$114,535	\$117,790	\$130,000	\$130,000	0%
CONSULTING SERVICES	100.15.1570.62185	\$67,790	\$76,054	\$80,000	\$90,000	12.5%
ADVERTISING	100.15.1570.62205	\$0	\$0	\$2,000		N/A
OVERNIGHT MAIL CHARGES	100.15.1570.62280	\$0	\$0	\$500		N/A
TRAINING & TRAVEL	100.15.1570.62295	\$0	\$0	\$2,000	\$2,000	0%
IT COMPUTER SOFTWARE	100.15.1570.62340	\$0	\$0	\$20,000	\$12,000	-40%
MEMBERSHIP DUES	100.15.1570.62360	\$970	\$370	\$1,000	\$1,000	0%
OTHER PROGRAM COSTS	100.15.1570.62490	\$340	\$408			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1570.62509	\$0	\$0	\$10,000		N/A
OTHER CHARGES	100.15.1570.62605		\$419			N/A
TELECOMMUNICATIONS - WIRELESS	100.15.1570.64540	\$1,728	\$0			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1570.65010	\$0	\$335			N/A
FOOD	100.15.1570.65025	\$123	\$193			N/A
MINOR EQUIPMENT & TOOLS	100.15.1570.65085	\$832	\$832			N/A
OFFICE SUPPLIES	100.15.1570.65095	\$1,085	\$2,604	\$900	\$900	0%
<b>Total Accounting:</b>		<b>\$652,858</b>	<b>\$630,577</b>	<b>\$712,579</b>	<b>\$690,811</b>	<b>-3.1%</b>
<b>Tax Assessment Advocacy</b>						
REGULAR PAY	100.15.1571.61010	\$76,231	\$86,707	\$88,302	\$90,604	2.6%
OVERTIME PAY	100.15.1571.61110	\$570	\$1,047			N/A
HEALTH INSURANCE	100.15.1571.61510	\$21,756	\$24,555	\$25,151	\$26,156	4%
LIFE INSURANCE	100.15.1571.61615	\$51	\$33	\$36	\$37	2.1%
IMRF	100.15.1571.61710	\$3,575	\$3,001	\$2,570	\$3,660	42.4%
SOCIAL SECURITY	100.15.1571.61725	\$4,197	\$4,849	\$5,475	\$5,617	2.6%
MEDICARE	100.15.1571.61730	\$982	\$1,134	\$1,280	\$1,314	2.6%
PERSONAL COMPUTER SOFTWARE	100.15.1571.64545	\$550	\$1,850	\$1,500	\$1,500	0%
<b>Total Tax Assessment Advocacy:</b>		<b>\$107,912</b>	<b>\$123,177</b>	<b>\$124,315</b>	<b>\$128,888</b>	<b>3.7%</b>
<b>Purchasing</b>						
REGULAR PAY	100.15.1575.61010	\$255,134	\$288,493	\$318,757	\$331,588	4%
TERMINATION PAYOUTS	100.15.1575.61415	\$5,880	\$0			N/A
HEALTH INSURANCE	100.15.1575.61510	\$53,373	\$58,949	\$59,363	\$60,107	1.3%
VISION INSURANCE	100.15.1575.61513	\$109	\$184	\$184	\$73	-60.3%
LIFE INSURANCE	100.15.1575.61615	\$212	\$166	\$181	\$153	-15.7%
IMRF	100.15.1575.61710	\$12,131	\$9,892	\$9,276	\$13,277	43.1%
SOCIAL SECURITY	100.15.1575.61725	\$15,564	\$17,174	\$19,763	\$20,559	4%
MEDICARE	100.15.1575.61730	\$3,640	\$4,016	\$4,622	\$4,809	4%
ADVERTISING	100.15.1575.62205	\$0	\$0	\$200		N/A
PRINTING	100.15.1575.62210	\$0	\$0	\$100		N/A
TRAINING & TRAVEL	100.15.1575.62295	\$0	\$0	\$1,600	\$1,600	0%
MEMBERSHIP DUES	100.15.1575.62360	\$19	\$296	\$1,000	\$500	-50%
TELECOMMUNICATIONS - WIRELESS	100.15.1575.64540	\$307	\$318,573	\$275,000	\$275,000	0%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1575.65010	\$0	\$0	\$300		N/A
OFFICE SUPPLIES	100.15.1575.65095	\$1,345	\$410	\$2,000	\$1,500	-25%
<b>Total Purchasing:</b>		<b>\$347,714</b>	<b>\$698,153</b>	<b>\$692,346</b>	<b>\$709,166</b>	<b>2.4%</b>
<b>Community Arts</b>						
REGULAR PAY	100.15.1580.61010	\$1,089	\$2,000	\$85,031	\$39,957	-53%
PERMANENT PART-TIME	100.15.1580.61050	\$9,422	\$32,449			N/A
TERMINATION PAYOUTS	100.15.1580.61415	\$226	\$0			N/A
HEALTH INSURANCE	100.15.1580.61510	\$0	\$0	\$25,151	\$1	-100%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IMRF	100.15.1580.61710	\$0	\$0	\$2,474	\$1	-100%
SOCIAL SECURITY	100.15.1580.61725	\$666	\$2,136	\$5,272	\$2,478	-53%
MEDICARE	100.15.1580.61730	\$156	\$500	\$1,233	\$580	-53%
FEDERAL GRANT EXPENSE	100.15.1580.65001	\$175,500	\$11,250			N/A
GENERAL ADMINISTRATION & SUPPORT	100.15.1580.66040	\$52,553	\$65,587	\$55,000	\$115,900	110.7%
<b>Total Community Arts:</b>		<b>\$239,612</b>	<b>\$113,922</b>	<b>\$174,161</b>	<b>\$158,916</b>	<b>-8.8%</b>
<b>Administrative Hearings</b>						
REGULAR PAY	100.15.1585.61010	\$75,305	\$86,159	\$86,182	\$90,129	4.6%
ANNUAL SICK LEAVE PAYOUT	100.15.1585.61420	\$863	\$863			N/A
HEALTH INSURANCE	100.15.1585.61510	\$7,911	\$8,929	\$9,146	\$9,512	4%
LIFE INSURANCE	100.15.1585.61615	\$50	\$32	\$34	\$36	4.5%
IMRF	100.15.1585.61710	\$3,547	\$2,974	\$2,508	\$4,011	59.9%
SOCIAL SECURITY	100.15.1585.61725	\$4,589	\$5,256	\$5,343	\$5,588	4.6%
MEDICARE	100.15.1585.61730	\$1,073	\$1,229	\$1,250	\$1,307	4.6%
PRINTING	100.15.1585.62210		\$2,174			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1585.62509	\$64,378	\$96,663	\$120,000	\$100,000	-16.7%
OFFICE SUPPLIES	100.15.1585.65095	\$962	\$201	\$750	\$750	0%
<b>Total Administrative Hearings:</b>		<b>\$158,678</b>	<b>\$204,480</b>	<b>\$225,213</b>	<b>\$211,333</b>	<b>-6.2%</b>
<b>Office Of Equity And Empowerment</b>						
FOOD	100.15.1590.65025		\$365			N/A
<b>Total Office Of Equity And Empowerment:</b>		<b>\$0</b>	<b>\$365</b>			<b>N/A</b>
<b>Econ. Development</b>						
REGULAR PAY	100.15.5300.61010	\$269,566	\$310,403	\$434,267	\$444,975	2.5%
PERMANENT PART-TIME	100.15.5300.61050	\$0	\$1,107			N/A
SEASONAL EMPLOYEES	100.15.5300.61060	\$0	\$2,808			N/A
HEALTH INSURANCE	100.15.5300.61510	\$48,191	\$52,271	\$78,126	\$70,691	-9.5%
VISION INSURANCE	100.15.5300.61513	\$112	\$112	\$112	\$112	0%
LIFE INSURANCE	100.15.5300.61615	\$214	\$147	\$163	\$173	6.2%
AUTO ALLOWANCE	100.15.5300.61625	\$450	\$450	\$450	\$450	0%
CELL PHONE ALLOWANCE	100.15.5300.61626	\$900	\$900	\$900	\$900	0%
IMRF	100.15.5300.61710	\$12,476	\$10,666	\$12,637	\$18,139	43.5%
SOCIAL SECURITY	100.15.5300.61725	\$15,488	\$18,218	\$27,009	\$27,673	2.5%
MEDICARE	100.15.5300.61730	\$3,622	\$4,261	\$6,317	\$6,472	2.5%
CONSULTING SERVICES	100.15.5300.62185	\$3,600	\$9,250	\$10,000	\$10,000	0%
PRINTING	100.15.5300.62210	\$253	\$0			N/A
TRAINING & TRAVEL	100.15.5300.62295	\$784	\$2,607	\$3,000	\$3,000	0%
MEMBERSHIP DUES	100.15.5300.62360	\$1,323	\$0	\$1,500	\$1,500	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OTHER PROGRAM COSTS	100.15.5300.62490	\$17,545	\$14,737		\$0	N/A
SUSTAIN EVANSTON PROGRAM	100.15.5300.62648	\$0	\$196,821	\$250,000	\$250,000	0%
ECONOMIC DEVELOPMENT DATABASES	100.15.5300.62649	\$0	\$41,994	\$36,370	\$40,000	10%
SUSTAIN EVANSTON PROGRAM	100.15.5300.62650		\$12,500			N/A
GREAT MERCHANT GRANT	100.15.5300.62656	\$0	\$47,719	\$77,500	\$0	-100%
STOREFRONT MODERNIZATION PROGRAM	100.15.5300.62657	\$0	\$65,593	\$50,000	\$0	-100%
LEGACY BUSINESS PROGRAM	100.15.5300.62658	\$0	\$56,330	\$100,000	\$100,000	0%
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	100.15.5300.62659	\$81,999	\$69,674	\$82,000	\$84,000	2.4%
BUSINESS RETENTION / EXPANSION INVESTMENTS	100.15.5300.62662	\$25	\$0			N/A
WORKFORCE DEVELOPMENT	100.15.5300.62663	\$15,000	\$0			N/A
ENTREPRENEURSHIP SUPPORT	100.15.5300.62664	\$50,552	\$43,707	\$50,000	\$0	-100%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.5300.65010	\$923	\$169			N/A
OFFICE SUPPLIES	100.15.5300.65095	\$328	\$126			N/A
FITNESS INCENTIVE	100.15.5300.65141	\$300	\$0			N/A
BUSINESS DISTRICT IMPROVEMENTS	100.15.5300.65522	\$207,115	\$20,262	\$22,500	\$193,978	762.1%
<b>Total Econ. Development:</b>		<b>\$730,766</b>	<b>\$982,831</b>	<b>\$1,242,851</b>	<b>\$1,252,063</b>	<b>0.7%</b>
<b>Youth Engagement Division</b>						
OFFICE SUPPLIES	100.15.1530.65095		\$74			N/A
<b>Total Youth Engagement Division:</b>			<b>\$74</b>			<b>N/A</b>
<b>Human Resource Divi. - Payroll</b>						
REGULAR PAY	100.15.1915.61010				\$317,205	N/A
HEALTH INSURANCE	100.15.1915.61510				\$18,713	N/A
VISION INSURANCE	100.15.1915.61513				\$76	N/A
LIFE INSURANCE	100.15.1915.61615				\$196	N/A
CELL PHONE ALLOWANCE	100.15.1915.61626				\$504	N/A
IMRF	100.15.1915.61710				\$13,147	N/A
SOCIAL SECURITY	100.15.1915.61725				\$19,698	N/A
MEDICARE	100.15.1915.61730				\$4,607	N/A
TRAINING & TRAVEL	100.15.1915.62295				\$1,050	N/A
MEMBERSHIP DUES	100.15.1915.62360				\$250	N/A
<b>Total Human Resource Divi. - Payroll:</b>					<b>\$375,446</b>	<b>N/A</b>
<b>Human Resource Division</b>						
REGULAR PAY	100.15.1929.61010				\$1,324,214	N/A
SEASONAL EMPLOYEES	100.15.1929.61060				\$25,000	N/A
OVERTIME PAY	100.15.1929.61110				\$5,000	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	100.15.1929.61510				\$171,650	N/A
VISION INSURANCE	100.15.1929.61513				\$372	N/A
LIFE INSURANCE	100.15.1929.61615				\$637	N/A
IMRF	100.15.1929.61710				\$49,708	N/A
SOCIAL SECURITY	100.15.1929.61725				\$80,608	N/A
MEDICARE	100.15.1929.61730				\$19,202	N/A
EMPLOYMENT TESTING SERVICES	100.15.1929.62160				\$115,000	N/A
CONSULTING SERVICES	100.15.1929.62185				\$1,000	N/A
ADVERTISING	100.15.1929.62205				\$30,000	N/A
MEDICAL/HOSPITAL SERVICES	100.15.1929.62270				\$60,000	N/A
TRAINING & TRAVEL	100.15.1929.62295				\$6,000	N/A
CITY WIDE TRAINING	100.15.1929.62310				\$85,000	N/A
MEMBERSHIP DUES	100.15.1929.62360				\$2,000	N/A
SERVICE AGREEMENTS/ CONTRACTS	100.15.1929.62509				\$40,000	N/A
RECRUITMENT	100.15.1929.62512				\$40,000	N/A
UNEMP. COMP. & ADMIN. FEE	100.15.1929.62630				\$50,000	N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1929.65010				\$500	N/A
FOOD	100.15.1929.65025				\$2,000	N/A
OFFICE SUPPLIES	100.15.1929.65095				\$6,400	N/A
OTHER COMMODITIES	100.15.1929.65125				\$24,000	N/A
<b>Total Human Resource Division:</b>					<b>\$2,138,291</b>	<b>N/A</b>
<b>Total City Manager's Office:</b>		<b>\$7,410,398</b>	<b>\$16,402,502</b>	<b>\$10,177,532</b>	<b>\$12,228,582</b>	<b>20.2%</b>
<b>Total Expenditures:</b>		<b>\$7,410,398</b>	<b>\$16,402,502</b>	<b>\$10,177,532</b>	<b>\$12,228,582</b>	<b>20.2%</b>

# Law Department

**Alexandra Ruggie**  
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.

## Accomplishments in 2024

- Worked with the City Collector's Office to bring the application and payment process for liquor licensing to an online format
- Assisted the City Clerk's Office with the administration of FOIA requests due to staffing shortages within the Clerk's Office
- Provided support to Community Development with the Envision Evanston 2045 Project
- Worked with client departments to reduce risk for the City

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Draft resolutions and ordinances					
# of resolutions delivered	Output	125	94	120	120
# of ordinances delivered	Output	135	118	120	120
Activity: Reduce expenditures on litigation					
Fee paid for outside counsel and settlements/judgments (excluding Workers Compensation)	Output	\$2,100,000	\$1,871,265	\$2,000,000	\$2,000,000
Activity: In-House Claims					
Settlement for in-house claims	Output	\$56,503	\$279,623	\$200,000	\$200,000
Activity: Issue liquor licenses					
# of liquor licenses issued	Output	285	250	300	300
Activity: Respond to requests for Legal Assistance					
# of Requests for Legal Assistance Completed	Output	220	268	300	300
Activity: Respond to Freedom of Information Act (FOIA) requests					
# of FOIA Requested Responded To	Output	235	143	2,100	2,000

## Factors Impacting the 2025 Budget

- The Law Department is fully staffed for the first time in several years. Due to being fully staffed, the Law Department has reduced its outside counsel projected budget for 2025.

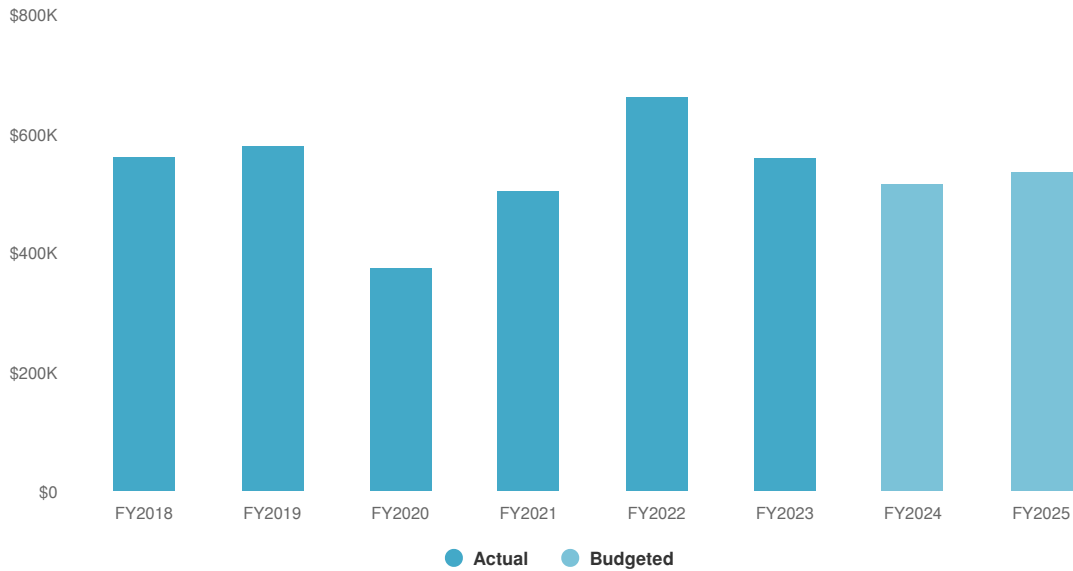
## Upcoming Initiatives

- In conjunction with the City Policy Coordinator, monitor proposed and potential state laws that can or will have an impact on the City, its operations and residents.
- In conjunction with the City Manager's Office, conduct a comprehensive review of the City Code, looking for conflicts within the Code and with state law.
- Identify opportunities for training and education for staff to increase knowledge surrounding real estate and land use.
- Assist all client departments with review of internal City policies.
- Return to handling 80% or more of the City's litigation in-house.

## Revenues Summary

**\$537,000**    **\$22,000**  
(4.27% vs. prior year)

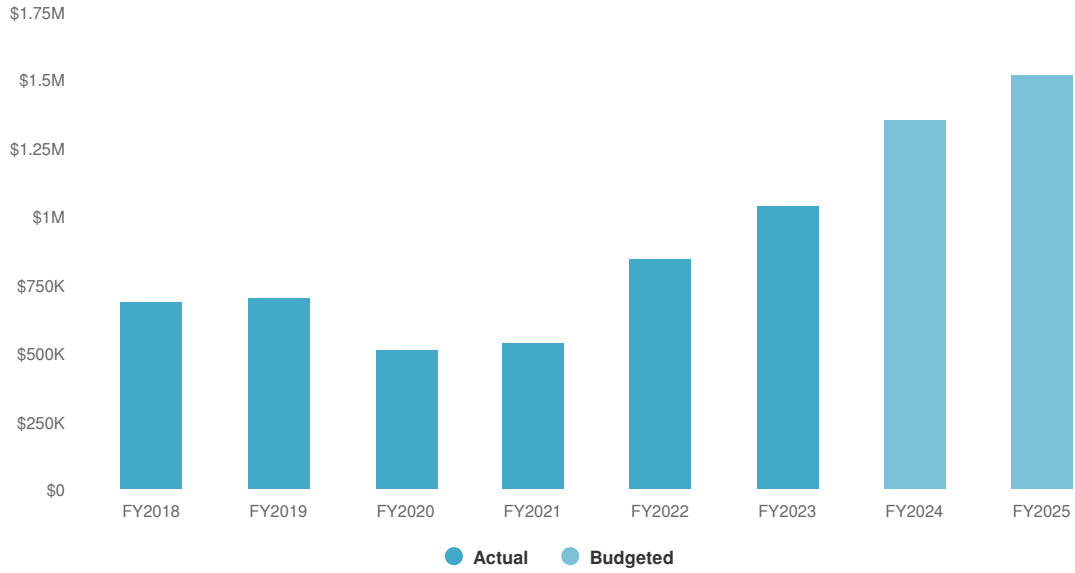
### Law Department Budget vs. Actual



# Expenditures Summary

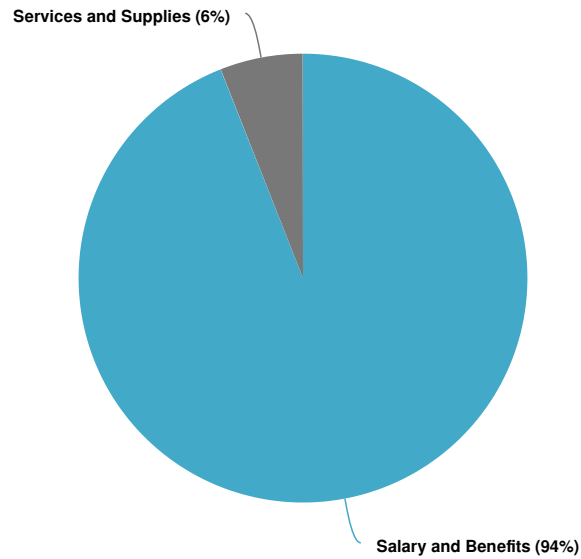
**\$1,521,045** **\$166,259**  
(12.27% vs. prior year)

## Law Department Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$651,803	\$790,989	\$1,248,886	\$1,430,145	14.5%
Services and Supplies	\$196,695	\$249,947	\$105,900	\$90,900	-14.2%
Miscellaneous	\$118	\$0			N/A
<b>Total Expense Objects:</b>	<b>\$848,616</b>	<b>\$1,040,936</b>	<b>\$1,354,786</b>	<b>\$1,521,045</b>	<b>12.3%</b>

## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Law						
Legal Administration						
Licenses, Permits and Fees						
LIQUOR LICENSES	100.17.1705.52040	\$645,106	\$540,463	\$500,000	\$520,000	4%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	\$17,279	\$17,619	\$15,000	\$17,000	13.3%
<b>Total Licenses, Permits and Fees:</b>		<b>\$662,385</b>	<b>\$558,082</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>
Other Revenue						



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MISCELLANEOUS REVENUE	100.17.1705.56045	\$133	\$4			N/A
<b>Total Other Revenue:</b>		<b>\$133</b>	<b>\$4</b>			<b>N/A</b>
<b>Total Legal Administration:</b>		<b>\$662,518</b>	<b>\$558,086</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>
<b>Total Law:</b>		<b>\$662,518</b>	<b>\$558,086</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>
<b>Total Revenue:</b>		<b>\$662,518</b>	<b>\$558,086</b>	<b>\$515,000</b>	<b>\$537,000</b>	<b>4.3%</b>

## Expenditures Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Law</b>						
<b>Legal Administration</b>						
REGULAR PAY	100.17.1705.61010	\$508,910	\$590,861	\$1,031,895	\$1,149,707	11.4%
SEASONAL EMPLOYEES	100.17.1705.61060		\$2,668			N/A
OVERTIME PAY	100.17.1705.61110	\$0	\$986	\$1,200	\$1,200	0%
TERMINATION PAYOUTS	100.17.1705.61415	\$4,735	\$42,352			N/A
HEALTH INSURANCE	100.17.1705.61510	\$70,597	\$83,296	\$110,424	\$150,027	35.9%
VISION INSURANCE	100.17.1705.61513	\$74	\$19	\$38		N/A
LIFE INSURANCE	100.17.1705.61615	\$644	\$407	\$561	\$635	13.2%
AUTO ALLOWANCE	100.17.1705.61625	\$4,335	\$3,315	\$4,635	\$3,735	-19.4%
CELL PHONE ALLOWANCE	100.17.1705.61626	\$900	\$600	\$900	\$900	0%
SHOE ALLOWANCE	100.17.1705.61630	\$0	\$0	\$180	\$460	155.6%
IMRF	100.17.1705.61710	\$24,085	\$21,107	\$28,004	\$37,910	35.4%
SOCIAL SECURITY	100.17.1705.61725	\$30,188	\$38,939	\$57,011	\$68,826	20.7%
MEDICARE	100.17.1705.61730	\$7,334	\$9,107	\$14,038	\$16,745	19.3%
LEGAL SERVICES-GENERAL	100.17.1705.62130	\$126,244	\$145,841	\$20,000	\$20,000	0%
TRAINING & TRAVEL	100.17.1705.62295	\$8,125	\$8,663	\$8,500	\$8,500	0%
POSTAGE	100.17.1705.62315	\$156	\$458	\$400	\$400	0%
COURT COST/LITIGATION	100.17.1705.62345	\$11,933	\$50,236	\$35,000	\$20,000	-42.9%
MEMBERSHIP DUES	100.17.1705.62360	\$4,674	\$3,057	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.17.1705.62509	\$14,462	\$21,041	\$33,500	\$33,500	0%
CREDIT CARD FEES	100.17.1705.62705	\$395	\$2,337	\$1,500	\$1,500	0%
MISCELLANEOUS	100.17.1705.62770	\$118	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.17.1705.65010	\$29,246	\$13,928			N/A
OFFICE SUPPLIES	100.17.1705.65095	\$1,462	\$1,718	\$2,000	\$2,000	0%
<b>Total Legal Administration:</b>		<b>\$848,616</b>	<b>\$1,040,936</b>	<b>\$1,354,786</b>	<b>\$1,521,045</b>	<b>12.3%</b>
<b>Total Law:</b>		<b>\$848,616</b>	<b>\$1,040,936</b>	<b>\$1,354,786</b>	<b>\$1,521,045</b>	<b>12.3%</b>
<b>Total Expenditures:</b>		<b>\$848,616</b>	<b>\$1,040,936</b>	<b>\$1,354,786</b>	<b>\$1,521,045</b>	<b>12.3%</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 2024

- Facilities & Fleet Management is on track to administer and oversee over 3100 invoices for FY 2024. This is an increase of 23% over FY 2023 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 2023.
- 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 17% from FY 2023 to FY 2024 while still facing challenges with logistics, manpower and inflationary pressures. Current efficiency is at 85%, a milestone that hasn't been reached in years. (in 2022, our efficiency was at 60%.)
- Parking is phasing out the Crossing Guard contract with D65. We are currently 60% 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Fleet Repairs and Maintenance					
Number of in-house/outside vendor maintenance visits	Output	825	1270	1,101	1,124
Number of in-house/outside vendor repair visits	Output	4,400	4048	4,572	4,792
Activity: Expand Parking Program					
# of ParkEvanston App transactions	Output	1,050,000	1,430,025	1,540,000	1,600,000
# of Pay Station transactions	Output	1,000,000	519,016	475,000	425,000
# of Single Space Meter transactions <sup>1</sup>	Output	30,000	0	0	0
Activity: IT Assistance					
# of service tickets	Output	6,620	6,172	8,500	10,000+
Activity: Facilities Repairs and Maintenance					
# of 311 tickets <sup>2</sup>	Output	1,800	1,555	1,600	2,200
# of VueWorks Planned Maintenance tickets <sup>3</sup>	Output	2,419	2,824	3,900	6,000

<sup>1</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>2</sup> Many City of Evanston employees worked remotely during the pandemic resulting in less repair/maintenance requests for 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>3</sup> Vue Works was implemented in Summer 2022 to manage and track maintenance work orders.

## Factors Impacting the 2025 Budget

- Administrative Services staff have been working for several years at reduced staffing levels. Some additional positions were added in 2024 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. One position was added in 2024 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.
- 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 2023. Parking staff are continually working to make the overall parking system more efficient including updating the archaic system currently in place.
- 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 14+ years. Microsoft stopped supporting the software 3+ 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 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.

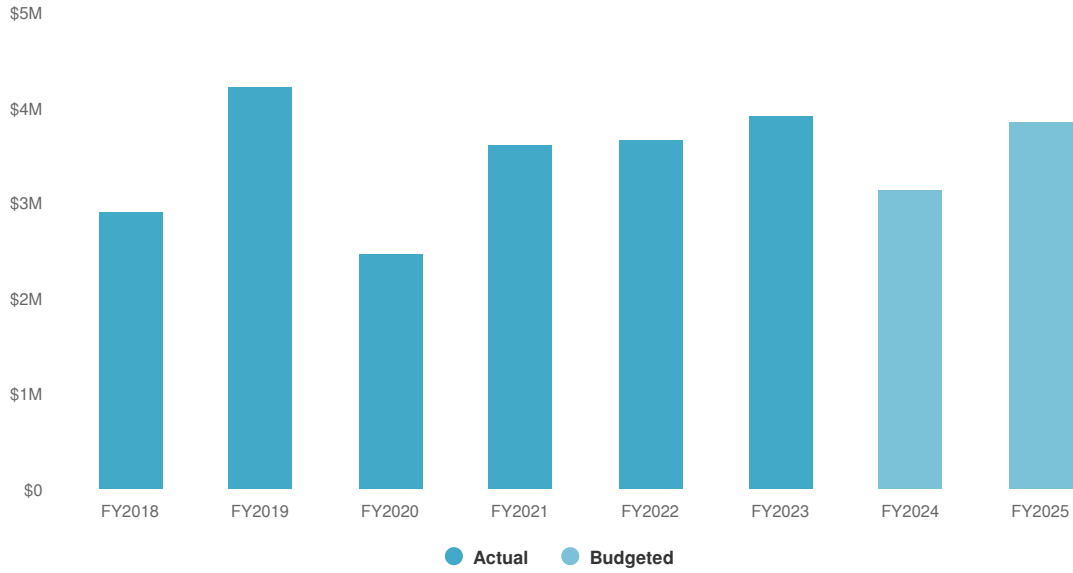
## Upcoming Initiatives

- FFM staff will continue to expand on its use of the CMMS 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 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. This includes the relocation efforts for 909 Davis.
- 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

**\$3,850,000** **\$700,000**  
(22.22% vs. prior year)

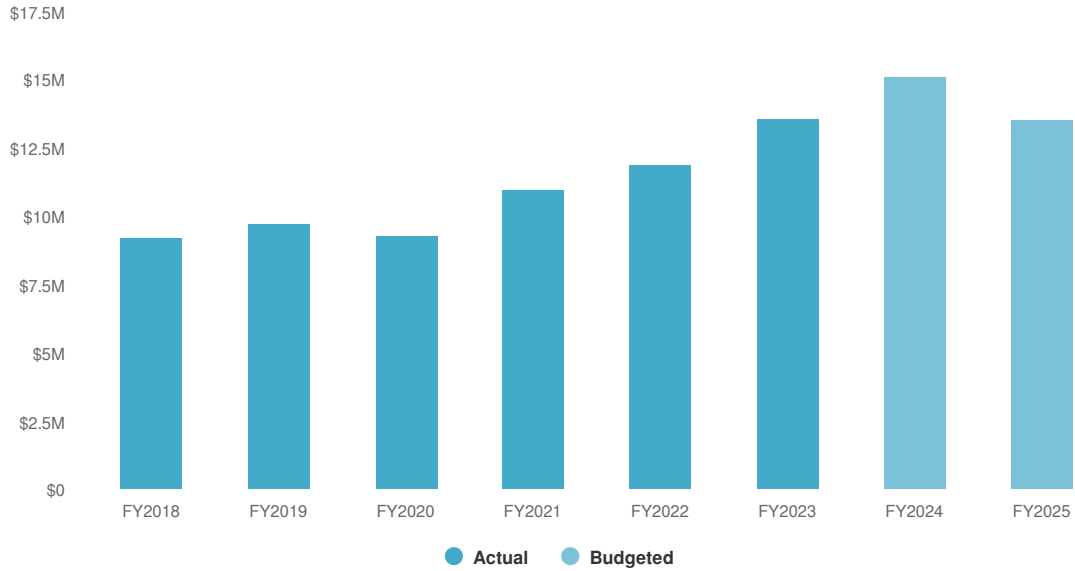
## Administrative Services Budget vs. Actual



## Expenditures Summary

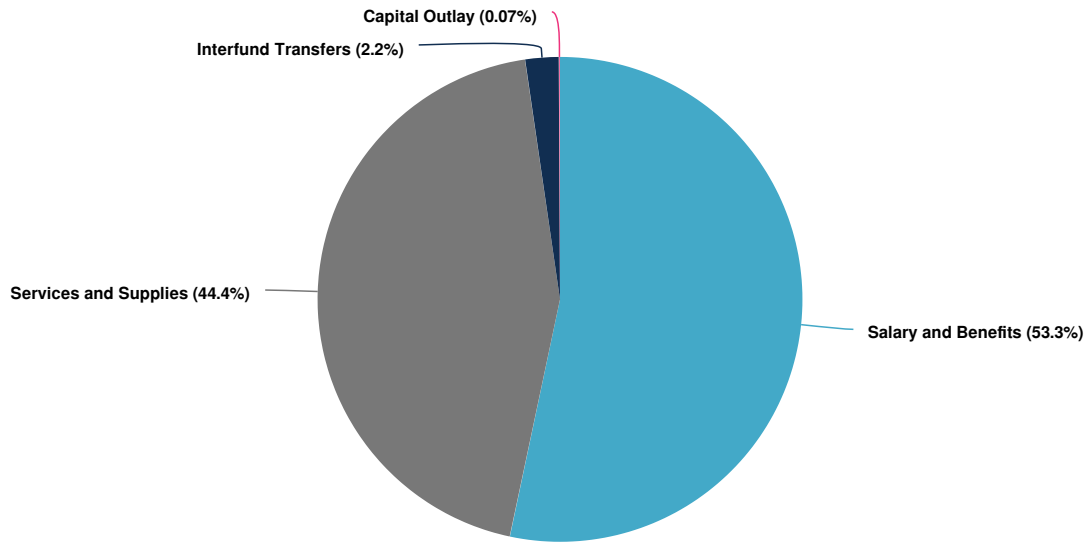
**\$13,527,596** **-\$1,620,407**  
(-10.70% vs. prior year)

### Administrative Services Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$6,278,807	\$7,515,003	\$9,020,868	\$7,213,661	-20%
Services and Supplies	\$5,474,997	\$5,836,781	\$5,917,135	\$6,003,935	1.5%
Miscellaneous	\$1,200	\$14,878			N/A
Capital Outlay	\$2,644	\$14,917	\$10,000	\$10,000	0%
Interfund Transfers	\$117,969	\$200,004	\$200,000	\$300,000	50%
Insurance and Other Chargebacks	\$21,491	\$0			N/A
<b>Total Expense Objects:</b>	<b>\$11,897,108</b>	<b>\$13,581,583</b>	<b>\$15,148,003</b>	<b>\$13,527,596</b>	<b>-10.7%</b>

## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Parking Enforcement &amp; Tickets</b>						
TICKET FINES-PARKING	100.19.1941.52505	\$3,581,580	\$3,868,180	\$3,100,000	\$3,800,000	22.6%
BOOT RELEASE FEE	100.19.1941.52530	\$40,185	\$52,049	\$50,000	\$50,000	0%
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$3,621,765</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>
<b>School Crossing Guards</b>						
PARKING ENFORCEMENT REIMB	100.19.1942.53516	\$41,099	\$0			N/A
<b>Total School Crossing Guards:</b>		<b>\$41,099</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Administrative Services:</b>		<b>\$3,662,864</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>
<b>Total Revenue:</b>		<b>\$3,662,864</b>	<b>\$3,920,229</b>	<b>\$3,150,000</b>	<b>\$3,850,000</b>	<b>22.2%</b>

## Expenditures Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Administrative Services</b>						
<b>Adm.Services- General Support</b>						
REGULAR PAY	100.19.1905.61010	\$212,895	\$155,806	\$372,697	\$379,178	1.7%
TERMINATION PAYOUTS	100.19.1905.61415	\$12,847	\$0			N/A
HEALTH INSURANCE	100.19.1905.61510	\$31,102	\$4,752	\$32,094	\$23,229	-27.6%
VISION INSURANCE	100.19.1905.61513	\$102	\$25	\$38	\$38	0%
LIFE INSURANCE	100.19.1905.61615	\$287	\$125	\$163	\$167	2.3%
AUTO ALLOWANCE	100.19.1905.61625	\$2,490	\$0			N/A
CELL PHONE ALLOWANCE	100.19.1905.61626	\$600	\$0		\$900	N/A
IMRF	100.19.1905.61710	\$10,765	\$5,264	\$10,845	\$15,097	39.2%
SOCIAL SECURITY	100.19.1905.61725	\$13,441	\$9,376	\$22,267	\$23,307	4.7%
MEDICARE	100.19.1905.61730	\$3,143	\$2,193	\$5,404	\$5,511	2%
<b>Total Adm.Services- General Support:</b>		<b>\$287,672</b>	<b>\$177,541</b>	<b>\$443,509</b>	<b>\$447,427</b>	<b>0.9%</b>
<b>Human Resource Divi. - Payroll</b>						
REGULAR PAY	100.19.1915.61010	\$249,606	\$280,477	\$296,490	\$0	-100%
OVERTIME PAY	100.19.1915.61110	\$2,269	\$1,095			N/A
ANNUAL SICK LEAVE PAYOUT	100.19.1915.61420	\$576	\$576			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	100.19.1915.61510	\$17,727	\$18,432	\$18,461	\$0	-100%
VISION INSURANCE	100.19.1915.61513	\$76	\$76	\$76	\$0	-100%
LIFE INSURANCE	100.19.1915.61615	\$244	\$166	\$184	\$0	-100%
CELL PHONE ALLOWANCE	100.19.1915.61626	\$294	\$504	\$504	\$0	-100%
IMRF	100.19.1915.61710	\$11,557	\$9,661	\$8,628	\$0	-100%
SOCIAL SECURITY	100.19.1915.61725	\$15,122	\$17,112	\$18,415	\$0	-100%
MEDICARE	100.19.1915.61730	\$3,537	\$4,002	\$4,306	\$0	-100%
POSTAGE CHARGEBACKS	100.19.1915.62275	\$15	\$8			N/A
TRAINING & TRAVEL	100.19.1915.62295	\$1,180	\$1,120	\$1,050	\$0	-100%
MEMBERSHIP DUES	100.19.1915.62360	\$550	\$596	\$250	\$0	-100%
<b>Total Human Resource Divi. - Payroll:</b>		<b>\$302,751</b>	<b>\$333,825</b>	<b>\$348,364</b>	<b>\$0</b>	<b>-100%</b>
<b>Human Resource Division</b>						
REGULAR PAY	100.19.1929.61010	\$714,484	\$983,963	\$1,317,063	\$0	-100%
TEMPORARY EMPLOYEES	100.19.1929.61055		\$56,216			N/A
SEASONAL EMPLOYEES	100.19.1929.61060	\$30,251	\$26,039	\$25,000	\$0	-100%
OVERTIME PAY	100.19.1929.61110	\$10,609	\$15,245			N/A
TERMINATION PAYOUTS	100.19.1929.61415	\$1,420	\$23,887			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1929.61430	\$3,077	\$0			N/A
HEALTH INSURANCE	100.19.1929.61510	\$114,697	\$130,945	\$227,504	\$0	-100%
VISION INSURANCE	100.19.1929.61513	\$260	\$362	\$372	\$0	-100%
LIFE INSURANCE	100.19.1929.61615	\$561	\$548	\$521	\$0	-100%
AUTO ALLOWANCE	100.19.1929.61625	\$750	\$225			N/A
CELL PHONE ALLOWANCE	100.19.1929.61626	\$168	\$420	\$504		N/A
SHOE ALLOWANCE	100.19.1929.61630	\$180	\$180			N/A
FLEXIBLE SPENDING ACCOUNT MAINTENANCE FEES	100.19.1929.61665	\$13,234	\$1,046			N/A
IMRF	100.19.1929.61710	\$33,432	\$34,046	\$38,327	\$0	-100%
SOCIAL SECURITY	100.19.1929.61725	\$44,604	\$62,188	\$81,197	\$0	-100%
MEDICARE	100.19.1929.61730	\$10,431	\$14,544	\$19,105	\$0	-100%
EMPLOYMENT TESTING SERVICES	100.19.1929.62160	\$163,042	\$138,322	\$115,000	\$0	-100%
CONSULTING SERVICES	100.19.1929.62185	\$71,682	\$714			N/A
ADVERTISING	100.19.1929.62205	\$4,241	\$26,821			N/A
PRINTING	100.19.1929.62210	\$39	\$39			N/A
MEDICAL/HOSPITAL SERVICES	100.19.1929.62270	\$54,193	\$99,400	\$60,000	\$0	-100%
TRAINING & TRAVEL	100.19.1929.62295	\$25,836	\$7,897	\$6,000	\$0	-100%
CITY WIDE TRAINING	100.19.1929.62310	\$56,895	\$745	\$85,000	\$0	-100%
POSTAGE	100.19.1929.62315		\$21			N/A
MEMBERSHIP DUES	100.19.1929.62360	\$1,644	\$0	\$2,000	\$0	-100%
OTHER PROGRAM COSTS	100.19.1929.62490		\$599			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SERVICE AGREEMENTS/ CONTRACTS	100.19.1929.62509	\$212,755	\$112,104	\$40,000	\$0	-100%
RECRUITMENT	100.19.1929.62512	\$81,679	\$10,707	\$70,000	\$0	-100%
UNEMP. COMP. & ADMIN. FEE	100.19.1929.62630	\$54,398	\$8,701	\$100,000	\$0	-100%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.19.1929.65010	\$39	\$265	\$500	\$0	-100%
FOOD	100.19.1929.65025	\$254	\$628	\$2,000	\$0	-100%
OFFICE SUPPLIES	100.19.1929.65095	\$1,658	\$4,588	\$6,400	\$0	-100%
OTHER COMMODITIES	100.19.1929.65125	\$15,869	\$19,586	\$24,000	\$0	-100%
IT COMPUTER HARDWARE	100.19.1929.65555	\$0	\$1,179			N/A
<b>Total Human Resource Division:</b>		<b>\$1,722,381</b>	<b>\$1,782,170</b>	<b>\$2,220,494</b>	<b>\$0</b>	<b>-100%</b>
<b>Information Technology Divi.</b>						
REGULAR PAY	100.19.1932.61010	\$1,119,147	\$1,242,565	\$1,599,412	\$1,708,088	6.8%
SEASONAL EMPLOYEES	100.19.1932.61060	\$8,908	\$49,100	\$40,000	\$64,000	60%
OVERTIME PAY	100.19.1932.61110	\$248	\$0			N/A
HEALTH INSURANCE	100.19.1932.61510	\$163,021	\$173,081	\$246,810	\$241,612	-2.1%
VISION INSURANCE	100.19.1932.61513	\$148	\$148	\$148	\$293	98%
LIFE INSURANCE	100.19.1932.61615	\$1,122	\$751	\$821	\$912	11.1%
CELL PHONE ALLOWANCE	100.19.1932.61626	\$3,564	\$3,564	\$3,564	\$5,136	44.1%
INTEREST EXPENSE	100.19.1932.61655		\$9,778			N/A
IMRF	100.19.1932.61710	\$51,461	\$40,975	\$45,752	\$60,668	32.6%
SOCIAL SECURITY	100.19.1932.61725	\$66,742	\$74,960	\$98,865	\$104,217	5.4%
MEDICARE	100.19.1932.61730	\$15,609	\$17,588	\$23,244	\$24,842	6.9%
EXTERNAL SERVICES	100.19.1932.62175	\$2,200	\$0	\$15,000	\$15,000	0%
CONSULTING SERVICES	100.19.1932.62185	\$40,912	\$63,083	\$60,000	\$65,000	8.3%
COMPUTER EQUIPMENT MAINT	100.19.1932.62250	\$154,592	\$41,911			N/A
TRAINING & TRAVEL	100.19.1932.62295	\$13,035	\$5,965	\$25,000	\$25,000	0%
IT COMPUTER SOFTWARE	100.19.1932.62340	\$1,183,523	\$1,758,708	\$1,850,000	\$1,752,000	-5.3%
INTERNET SOLUTION PROVIDERS	100.19.1932.62341	\$23,971	\$75,899			N/A
MEMBERSHIP DUES	100.19.1932.62360	\$85	\$85	\$1,500	\$1,500	0%
COPY MACHINE CHARGES	100.19.1932.62380	\$91,902	\$89,875	\$62,000	\$62,000	0%
WORK- STUDY	100.19.1932.62506	\$1,628	\$248	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1932.62509	\$5,958	\$3,472	\$200,000	\$261,000	30.5%
TELECOMMUNICATIONS	100.19.1932.64505	\$468,766	\$405,313	\$459,000	\$399,000	-13.1%
TELECOMMUNICATIONS - WIRELESS	100.19.1932.64540	\$76,163	\$0			N/A
PERSONAL COMPUTER SOFTWARE	100.19.1932.64545		\$5,051			N/A
FOOD	100.19.1932.65025	\$0	\$0	\$200	\$200	0%
BLDG MAINTENANCE MATERIAL	100.19.1932.65050	\$0	\$182			N/A
OFFICE SUPPLIES	100.19.1932.65095	\$110	\$0	\$1,000	\$500	-50%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OTHER IMPROVEMENTS	100.19.1932.65515	\$150	\$0			N/A
IT COMPUTER HARDWARE	100.19.1932.65555	\$216,923	\$234,712	\$333,315	\$333,315	0%
DATA CENTER MAINTENANCE	100.19.1932.65605	\$26,499	\$15,483	\$6,000	\$6,000	0%
INFRASTRUCTURE SUPPLIES	100.19.1932.65615	\$28,805	\$52,852	\$35,000	\$35,000	0%
SECURITY CAMERA SUPPLIES	100.19.1932.65618	\$35,920	\$28,919	\$50,000	\$50,000	0%
<b>Total Information Technology Divi.:</b>		<b>\$3,801,113</b>	<b>\$4,394,268</b>	<b>\$5,161,631</b>	<b>\$5,220,283</b>	<b>1.1%</b>
<b>Parking Enforcement &amp; Tickets</b>						
REGULAR PAY	100.19.1941.61010	\$875,835	\$1,055,765	\$992,674	\$1,020,521	2.8%
PERMANENT PART-TIME	100.19.1941.61050	\$0	\$24,884	\$38,058	\$39,641	4.2%
OVERTIME PAY	100.19.1941.61110	\$13,174	\$16,044	\$12,000	\$12,000	0%
TERMINATION PAYOUTS	100.19.1941.61415	\$135	\$219			N/A
HEALTH INSURANCE	100.19.1941.61510	\$146,199	\$156,153	\$147,777	\$140,547	-4.9%
VISION INSURANCE	100.19.1941.61513	\$401	\$448	\$486	\$486	0%
LIFE INSURANCE	100.19.1941.61615	\$489	\$307	\$333	\$315	-5.3%
SHOE ALLOWANCE	100.19.1941.61630	\$2,135	\$2,495	\$2,315	\$5,215	125.3%
IMRF	100.19.1941.61710	\$42,028	\$37,371	\$29,996	\$46,961	56.6%
SOCIAL SECURITY	100.19.1941.61725	\$52,768	\$65,901	\$64,050	\$66,054	3.1%
MEDICARE	100.19.1941.61730	\$12,341	\$15,412	\$14,980	\$15,448	3.1%
COMPUTER EQUIPMENT MAINT	100.19.1941.62250	\$1,445	\$1,899	\$1,500	\$2,000	33.3%
TRAINING & TRAVEL	100.19.1941.62295	\$1,188	\$151	\$420	\$420	0%
TOWING AND BOOTING CONTRACTS	100.19.1941.62451	\$27,590	\$40,589	\$30,000	\$30,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1941.62509	\$396,349	\$440,279	\$435,000	\$435,000	0%
TELECOMMUNICATIONS - WIRELESS	100.19.1941.64540	\$2,092	\$0			N/A
CLOTHING	100.19.1941.65020	\$1,843	\$5,017	\$4,000	\$5,000	25%
LICENSING/REGULATORY SUPP	100.19.1941.65045	\$7,773	\$8,071	\$7,500	\$8,500	13.3%
OFFICE/OTHER EQT MTN MATL	100.19.1941.65070	\$7,684	\$0			N/A
SAFETY EQUIPMENT	100.19.1941.65090	\$1,656	\$1,198	\$1,500	\$3,500	133.3%
OFFICE SUPPLIES	100.19.1941.65095	\$850	\$139	\$1,000	\$1,000	0%
FITNESS INCENTIVE	100.19.1941.65141	\$1,200	\$3,000			N/A
<b>Total Parking Enforcement &amp; Tickets:</b>		<b>\$1,595,175</b>	<b>\$1,875,342</b>	<b>\$1,783,588</b>	<b>\$1,832,608</b>	<b>2.7%</b>
<b>School Crossing Guards</b>						
SERVICE AGREEMENTS/ CONTRACTS	100.19.1942.62509	\$381,400	\$377,479	\$290,000	\$290,000	0%
<b>Total School Crossing Guards:</b>		<b>\$381,400</b>	<b>\$377,479</b>	<b>\$290,000</b>	<b>\$290,000</b>	<b>0%</b>
<b>Facilities</b>						
REGULAR PAY	100.19.1950.61010	\$1,591,033	\$2,018,333	\$2,370,437	\$2,408,877	1.6%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
PERMANENT PART-TIME	100.19.1950.61050	\$5,101	\$5,199	\$0		N/A
SEASONAL EMPLOYEES	100.19.1950.61060	\$1,315	\$13,880			N/A
JOB TRAINING PROGRAM	100.19.1950.61072	\$0	\$1,050			N/A
OVERTIME PAY	100.19.1950.61110	\$45,939	\$68,310	\$75,000	\$70,000	-6.7%
TERMINATION PAYOUTS	100.19.1950.61415	\$0	\$686			N/A
HEALTH INSURANCE	100.19.1950.61510	\$332,636	\$428,720	\$522,515	\$507,954	-2.8%
VISION INSURANCE	100.19.1950.61513	\$228	\$167	\$168	\$335	99.4%
LIFE INSURANCE	100.19.1950.61615	\$1,034	\$700	\$815	\$858	5.3%
SHOE ALLOWANCE	100.19.1950.61630	\$4,388	\$4,543	\$4,793	\$5,943	24%
IMRF	100.19.1950.61710	\$75,965	\$71,464	\$68,982	\$94,603	37.1%
SOCIAL SECURITY	100.19.1950.61725	\$96,713	\$124,602	\$147,265	\$149,694	1.6%
MEDICARE	100.19.1950.61730	\$22,619	\$29,141	\$34,443	\$35,015	1.7%
BLDG MAINTENANCE SERVICES	100.19.1950.62225	\$282,929	\$255,457	\$275,000	\$275,000	0%
AUTOMOTIVE EQMP MAINT	100.19.1950.62240	\$1,632	\$0			N/A
OTHER EQMT MAINTENANCE	100.19.1950.62245	\$20,064	\$65,789			N/A
TRAINING & TRAVEL	100.19.1950.62295	\$4,609	\$5,188	\$8,000	\$8,000	0%
MEMBERSHIP DUES	100.19.1950.62360	\$1,577	\$1,773	\$2,000	\$2,000	0%
ELEVATOR CONTRACT COSTS	100.19.1950.62425	\$5,273	\$4,800			N/A
CUSTODIAL CONTRACT SERVICES	100.19.1950.62430	\$9,961	\$0			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.19.1950.62509	\$275,667	\$302,192	\$298,000	\$298,000	0%
ELECTRICITY	100.19.1950.64005	\$17,040	\$3,281		\$605,000	N/A
NATURAL GAS	100.19.1950.64015	\$91,525	\$72,680	\$100,000	\$195,000	95%
TELECOMMUNICATIONS - WIRELESS	100.19.1950.64540	\$17,362	\$2,319	\$12,000	\$3,000	-75%
CLOTHING	100.19.1950.65020	\$3,217	\$1,844	\$6,000	\$3,000	-50%
FOOD	100.19.1950.65025	\$8,090	\$6,722	\$4,000	\$4,000	0%
JANITORIAL SUPPLIES	100.19.1950.65040	\$10,225	\$6,864	\$10,000	\$10,000	0%
BLDG MAINTENANCE MATERIAL	100.19.1950.65050	\$654,500	\$874,899	\$715,000	\$715,000	0%
MATER. TO MAINT. AUTOS	100.19.1950.65060	\$90	\$513			N/A
MINOR EQUIPMENT & TOOLS	100.19.1950.65085	\$68,808	\$39,989	\$25,000	\$25,000	0%
SAFETY EQUIPMENT	100.19.1950.65090	\$5,448	\$7,632	\$6,000	\$6,000	0%
OFFICE SUPPLIES	100.19.1950.65095	\$9,673	\$5,800	\$5,000	\$5,000	0%
FITNESS INCENTIVE	100.19.1950.65141		\$1,500			N/A
FURNITURE & FIXTURES	100.19.1950.65625	\$2,494	\$14,917	\$10,000	\$10,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1950.66049	\$21,491	\$0			N/A
TRANSFER TO SUSTAINABILITY FD	100.19.1950.69101	\$117,969	\$200,004	\$200,000	\$300,000	50%
<b>Total Facilities:</b>		<b>\$3,806,615</b>	<b>\$4,640,958</b>	<b>\$4,900,418</b>	<b>\$5,737,278</b>	<b>17.1%</b>
<b>Total Administrative Services:</b>		<b>\$11,897,108</b>	<b>\$13,581,583</b>	<b>\$15,148,003</b>	<b>\$13,527,596</b>	<b>-10.7%</b>
<b>Total Expenditures:</b>		<b>\$11,897,108</b>	<b>\$13,581,583</b>	<b>\$15,148,003</b>	<b>\$13,527,596</b>	<b>-10.7%</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 2024

- Drafted a new Comprehensive Plan and Zoning Code to guide Evanston's development for the next 20 years and achieve City Council goals, working with HDR. Engaged over 3,000 people, almost 4% of Evanston's population vs. the average 1% participation rate. Included robust outreach to residents whose voices often are not heard, including POC, lower-income residents, renters, and people under 50 who make up 69% of our population.
- Developed the 10-year Strategic Housing Plan that prioritizes the use of funding to address the greatest needs, and the HUD 2025-2029 Consolidated Plan to focus HUD grant resources to support equitable opportunities for our low/moderate-income residents.
- Processed over 20 permits for the new Ryan Field, generating \$10M in revenue.
- Worked with the Communications Team to provide timely updates on Ryan Field and other major construction projects to residents and businesses impacted by the work.
- Adopted the 2021 International Existing Building Code by January 1, 2025, per State mandate.
- Managed over 50 City programs/projects, subgrants, and subrecipient agreements funded with federal entitlement grants or ARPA. This includes Turning Point's Living Room which provides an alternative to emergency services or dialing 911 for those dealing with mental health crises. Plus, a shared outdoor dining area in Independence Park for Central Street restaurants.
- Implemented seven programs and projects funded through Participatory Budgeting.
- Worked with the Housing & Community Development Committee, housing providers, tenants, and housing advocates to amend the City's Residential Landlord & Tenant Ordinance to align with Cook County and address current housing needs for a January 1, 2025 implementation.
- Applied to the State of IL/DCEO for \$2M in CDBG-CV funding to renovate 1458 Chicago Avenue (Hilda's Place) into a 30-bed year-round, fixed-site shelter for people who are homeless.

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Process Building Permits					
# of Building Permits Processed	Output	4,021	3,557	3,500	3,600
# of Inspections	Output	5,679	7,127	6,500	7,200
Activity: Complete rental inspections					
# of initial rental inspections	Output	112	384	700	900
# of complaint inspections	Output	218	487	1,000	600
Activity: Increase awareness and use of landlord and tenant services					
# of webinars offered and views on recordings	Output	5	0	2	4
# of cases handled by MTO/LCBH	Output	382	380	350	350
Activity: Expand affordable housing					
# of affordable housing units financed	Output	0	0	0	92
# of affordable units rented/recertified	Output	x	73	73	83
# of affordable housing units rehabbed	Output	4	28	8	35
# of households receiving TBRA/rent assistance	Output	122	35	16	10
# of Inclusionary Housing units added	Output	x	10	18	24
Activity: Ensure equitable access to social services					
# of people receiving case management	Output	550	372	338	350
# of people receiving safety net services	Output	2,300	4,201	2,981	2,800
# of people receiving support /mental health services	Output	x	59	280	200
Activity: Funded programs and projects management					
# of HUD funded & Human Services funded projects & programs managed	Output	61	47	42	41
# of ARPA funded projects and programs managed	Output	21	30	30	30

## Factors Impacting the 2025 Budget

- The Community Development Department will continue to improve permit and inspection services with new staff, improved permit software, and a new short-term rental licensing software.
- Community Development will lead the approval process for the new Comprehensive Plan and zoning code that will guide land use decisions for the future.
- Community Development will continue to manage compliance and reporting for the American Rescue Plan Act (ARPA) funding.
- Community Development will audit existing processes related to rental and vacation rental registration and licensing, as well as investigation, inspections, and tracking of vacant and dangerous buildings to ensure minimal impact on the safety of our residents and neighborhoods.
- Community Development will continue to manage CDBG and HOME entitlement grants, and the HOME-ARP grant, and develop the 2025-2029 Consolidated Plan and Assessment of Fair Housing. The reduction of CDBG and HOME funding plus the loss of ESG funding reduces the associated funding for grant and program administration which will impact the general fund.
- Community Development will develop housing projects and programs to implement the Strategic Housing Plan to address the City Council's affordable housing goals using funding from NU and leveraging additional resources.

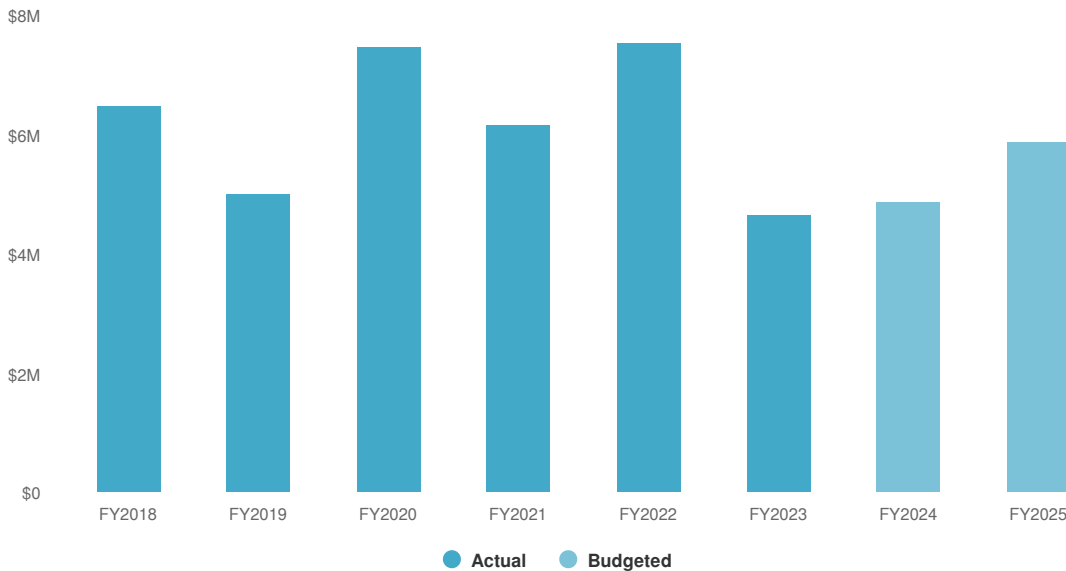
## Upcoming Initiatives

- Approval and implementation of the new Comprehensive Plan & Zoning Code.
- Implement amendments to the Inclusionary Housing Ordinance to increase its effectiveness.
- Continue implementing programs and projects funded by the American Rescue Plan Act (ARPA), maintain compliance with requirements, and report to the U.S. Treasury.
- Fund the rehabilitation of non-congregate and congregate shelter projects, the Margarita Inn and Hilda's Place respectively.
- Complete implementing the rental housing inspection and registration/licensing program that focuses resources on problem properties, rewards housing providers that maintain their properties, and improves the quality of rental housing, particularly for lower-income residents.
- Monitor and inspect vacant and dangerous buildings to mitigate impact on neighborhoods.
- Enhance communication with housing providers and property managers.
- Implement the amended Residential Landlord and Tenant Ordinance.
- Continue and refine the funding process that addresses inequities in access to social services, including providing mental health support services to clients in case management programs.
- Fund capital improvement projects with CDBG to address the needs of low/moderate-income residents and neighborhoods.
- Update the website and marketing materials to improve customer service, outreach, and accessibility for programs and projects overseen by the Housing and Community Development Committee.
- Complete the development of affordable housing on City-owned properties: 1811 Church Street, 504 South Boulevard.
- Implement housing projects and programs that develop new affordable housing, preserve naturally occurring affordable housing, and address displacement and gentrification that threatens to displace lower-income residents due to rising housing costs.

## Revenues Summary

**\$5,879,200** **\$1,002,100**  
 (20.55% vs. prior year)

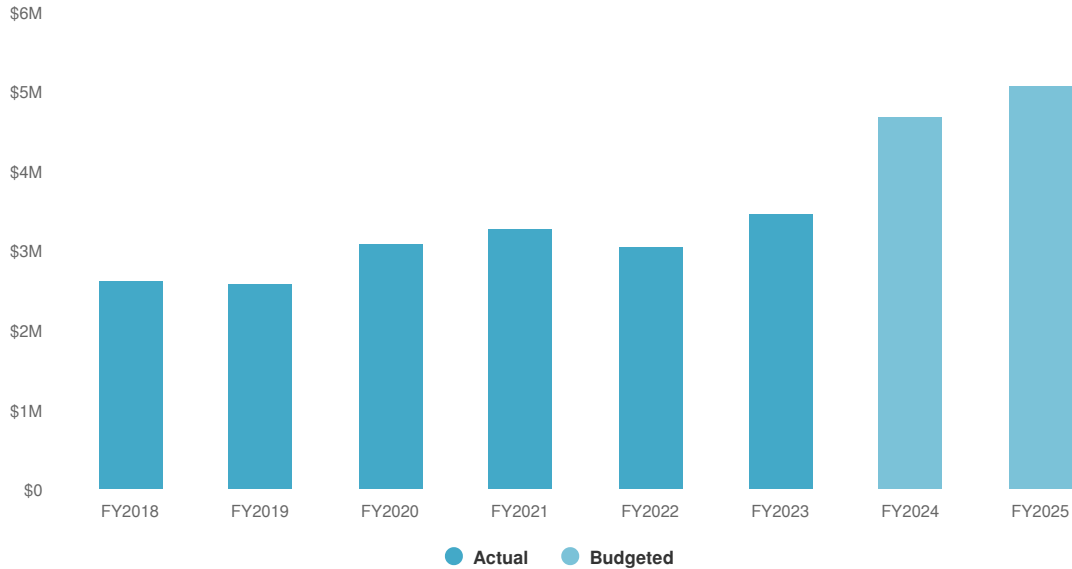
### Community Development Budget vs. Actual



## Expenditures Summary

\$5,078,229
\$391,154  
(8.35% vs. prior year)

### Community Development Budget vs. Actual



## Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$2,603,708	\$3,250,775	\$4,057,086	\$4,703,614	15.9%
Services and Supplies	\$379,417	\$237,639	\$604,490	\$349,115	-42.2%
Miscellaneous	\$9,067	\$11,084	\$25,500	\$25,500	0%
Insurance and Other Chargebacks	\$69,037	-\$32,379			N/A
<b>Total Expense Objects:</b>	<b>\$3,061,228</b>	<b>\$3,467,120</b>	<b>\$4,687,076</b>	<b>\$5,078,229</b>	<b>8.3%</b>

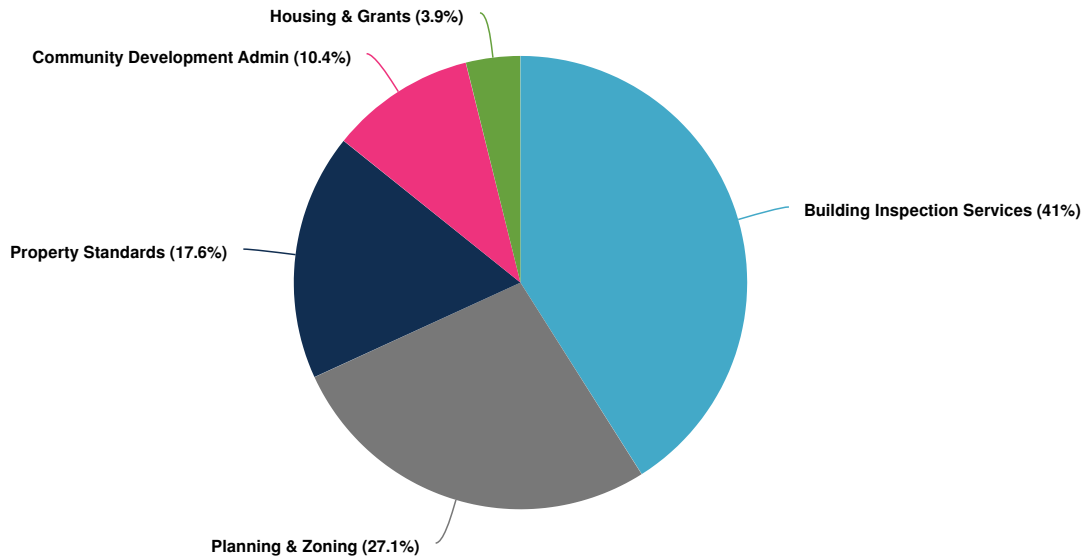


## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Planning &amp; Zoning</b>						
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	\$14,270	\$4,630	\$30,000	\$30,000	0%
ZONING FEES	100.21.2105.53695	\$25,885	\$31,900	\$50,000	\$50,000	0%
<b>Total Planning &amp; Zoning:</b>		<b>\$40,155</b>	<b>\$36,530</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>0%</b>
<b>Property Standards</b>						
ROOMING HOUSE LICENSES	100.21.2115.52035	\$2,300	\$1,500			N/A
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	\$296,032	\$322,316	\$360,000	\$587,200	63.1%
HOUSING CODE VIOL FINES	100.21.2115.52555	\$0	\$500			N/A
IL VACANT PROPERTY GRANT	100.21.2115.55256	\$3,710	\$0			N/A
<b>Total Property Standards:</b>		<b>\$302,042</b>	<b>\$324,316</b>	<b>\$360,000</b>	<b>\$587,200</b>	<b>63.1%</b>
<b>Building Code Compliance</b>						
COMMERCIAL DRIVE PERMITS	100.21.2125.52125	\$1,800	\$0			N/A
<b>Total Building Code Compliance:</b>		<b>\$1,800</b>	<b>\$0</b>			<b>N/A</b>
<b>Building Inspection Services</b>						
BUSINESS REGISTRATION FEE	100.21.2126.52015	\$4,668	\$0			N/A
CONTRACTORS' LICENSES	100.21.2126.52030	\$174,275	\$186,475	\$170,000	\$170,000	0%
BUILDING PERMITS	100.21.2126.52080	\$7,000,238	\$4,058,773	\$4,225,100	\$5,000,000	18.3%
PLUMBING PERMITS	100.21.2126.52090	\$0	\$90			N/A
OTHER/MISC PERMITS	100.21.2126.52110	\$0	\$2,803			N/A
ELEVATOR PERMITS	100.21.2126.52115	\$33,782	\$40,026	\$42,000	\$42,000	0%
<b>Total Building Inspection Services:</b>		<b>\$7,212,963</b>	<b>\$4,288,166</b>	<b>\$4,437,100</b>	<b>\$5,212,000</b>	<b>17.5%</b>
<b>Total Community Development:</b>		<b>\$7,556,960</b>	<b>\$4,649,012</b>	<b>\$4,877,100</b>	<b>\$5,879,200</b>	<b>20.5%</b>
<b>Total Revenue:</b>		<b>\$7,556,960</b>	<b>\$4,649,012</b>	<b>\$4,877,100</b>	<b>\$5,879,200</b>	<b>20.5%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Community Development Admin</b>						
REGULAR PAY	100.21.2101.61010	\$148,584	\$285,797	\$377,294	\$381,645	1.2%
SEASONAL EMPLOYEES	100.21.2101.61060	\$23,262	\$0		\$15,000	N/A
OVERTIME PAY	100.21.2101.61110	\$384	\$0			N/A
TERMINATION PAYOUTS	100.21.2101.61415	\$14,764	\$0			N/A
HEALTH INSURANCE	100.21.2101.61510	\$23,128	\$31,158	\$57,837	\$43,262	-25.2%
VISION INSURANCE	100.21.2101.61513	\$51	\$38	\$38	\$38	0%
LIFE INSURANCE	100.21.2101.61615	\$193	\$208	\$239	\$286	19.5%
AUTO ALLOWANCE	100.21.2101.61625	\$1,868	\$2,801	\$3,735	\$3,735	0%
CELL PHONE ALLOWANCE	100.21.2101.61626	\$112	\$675	\$900	\$900	0%
IMRF	100.21.2101.61710	\$7,525	\$9,323	\$10,980	\$15,818	44.1%
SOCIAL SECURITY	100.21.2101.61725	\$11,226	\$15,566	\$20,858	\$22,187	6.4%
MEDICARE	100.21.2101.61730	\$2,625	\$3,929	\$5,539	\$5,602	1.1%
CONSULTING SERVICES	100.21.2101.62185	\$8,220	\$4,000	\$12,000	\$12,000	0%
ADVERTISING	100.21.2101.62205		\$169		\$5,325	N/A
PRINTING	100.21.2101.62210	\$312	\$156	\$200	\$2,700	1,250%
TRAINING & TRAVEL	100.21.2101.62295	\$1,006	\$642	\$4,000	\$7,000	75%
MEMBERSHIP DUES	100.21.2101.62360	\$50	\$300	\$1,000	\$700	-30%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OTHER CHARGES-CHARGEBACK	100.21.2101.62740	\$57,476	-\$19,932			N/A
FOOD	100.21.2101.65025	\$262	\$134	\$1,000	\$1,750	75%
MINOR EQUIPMENT & TOOLS	100.21.2101.65085		\$1,179			N/A
OFFICE SUPPLIES	100.21.2101.65095	\$2,341	\$4,117	\$7,500	\$8,000	6.7%
FITNESS INCENTIVE	100.21.2101.65141	\$90	\$0			N/A
<b>Total Community Development Admin:</b>		<b>\$303,478</b>	<b>\$340,259</b>	<b>\$503,120</b>	<b>\$525,948</b>	<b>4.5%</b>
<b>Planning &amp; Zoning</b>						
REGULAR PAY	100.21.2105.61010	\$648,129	\$765,982	\$957,126	\$1,041,800	8.8%
SEASONAL EMPLOYEES	100.21.2105.61060	\$0	\$6,192	\$6,000	\$15,000	150%
OVERTIME PAY	100.21.2105.61110	\$17,208	\$34,176	\$60,000	\$25,000	-58.3%
TERMINATION PAYOUTS	100.21.2105.61415	\$0	\$2,038			N/A
ANNUAL SICK LEAVE PAYOUT	100.21.2105.61420	\$0	\$1,584			N/A
HEALTH INSURANCE	100.21.2105.61510	\$95,005	\$111,784	\$160,521	\$141,536	-11.8%
VISION INSURANCE	100.21.2105.61513	\$122	\$168	\$150	\$262	74.3%
LIFE INSURANCE	100.21.2105.61615	\$346	\$264	\$267	\$233	-12.9%
CELL PHONE ALLOWANCE	100.21.2105.61626	\$300	\$2,020	\$3,500	\$900	-74.3%
IMRF	100.21.2105.61710	\$30,410	\$26,733	\$27,833	\$38,739	39.2%
SOCIAL SECURITY	100.21.2105.61725	\$39,225	\$48,179	\$59,440	\$63,731	7.2%
MEDICARE	100.21.2105.61730	\$9,174	\$11,268	\$13,901	\$15,119	8.8%
ADVERTISING	100.21.2105.62205	\$2,156	\$4,935	\$5,000		N/A
PRINTING	100.21.2105.62210	\$1,243	\$786	\$2,500		N/A
TRAINING & TRAVEL	100.21.2105.62295	\$706	\$845	\$4,000	\$4,000	0%
MEMBERSHIP DUES	100.21.2105.62360	\$650	\$0	\$2,000	\$2,300	15%
SERVICE AGREEMENTS/ CONTRACTS	100.21.2105.62509	-\$2,180	\$0	\$25,000	\$30,000	20%
CREDIT CARD FEES	100.21.2105.62705	\$360	\$409			N/A
OTHER CHARGES-CHARGEBACK	100.21.2105.62740		-\$9,192			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2105.65010	\$0	\$0	\$525	\$0	-100%
FOOD	100.21.2105.65025	\$0	\$163	\$250		N/A
OFFICE SUPPLIES	100.21.2105.65095	\$398	\$0	\$500		N/A
<b>Total Planning &amp; Zoning:</b>		<b>\$843,253</b>	<b>\$1,008,335</b>	<b>\$1,328,513</b>	<b>\$1,378,620</b>	<b>3.8%</b>
<b>Property Standards</b>						
REGULAR PAY	100.21.2115.61010	\$456,428	\$491,355	\$299,289	\$647,624	116.4%
SEASONAL EMPLOYEES	100.21.2115.61060	\$0	\$9,162			N/A
OVERTIME PAY	100.21.2115.61110	\$4,980	\$7,688	\$15,000	\$7,500	-50%
TERMINATION PAYOUTS	100.21.2115.61415	\$24,299	\$3,926			N/A
HEALTH INSURANCE	100.21.2115.61510	\$84,043	\$101,440	\$145,920	\$120,338	-17.5%
VISION INSURANCE	100.21.2115.61513	\$232	\$225	\$226	\$264	16.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
LIFE INSURANCE	100.21.2115.61615	\$183	\$148	\$166	\$209	25.9%
CELL PHONE ALLOWANCE	100.21.2115.61626	\$1,361	\$0			N/A
SHOE ALLOWANCE	100.21.2115.61630	\$720	\$540	\$360	\$1,150	219.4%
IMRF	100.21.2115.61710	\$21,921	\$17,353	\$17,440	\$27,948	60.3%
SOCIAL SECURITY	100.21.2115.61725	\$29,051	\$30,503	\$37,180	\$40,196	8.1%
MEDICARE	100.21.2115.61730	\$6,794	\$7,134	\$8,696	\$9,401	8.1%
ADVERTISING	100.21.2115.62205		\$98			N/A
PRINTING	100.21.2115.62210	\$909	\$156			N/A
TRAINING & TRAVEL	100.21.2115.62295	\$750	\$1,511	\$4,500	\$6,000	33.3%
POSTAGE	100.21.2115.62315	\$167	\$30	\$3,350	\$3,350	0%
COURT COST/LITIGATION	100.21.2115.62345	\$0	\$1,385			N/A
MEMBERSHIP DUES	100.21.2115.62360	\$176	\$240	\$240	\$240	0%
PROPERTY CLEAN UP EXPENSE	100.21.2115.62493	\$8,947	\$10,499	\$25,000	\$25,000	0%
OTHER CHARGES-CHARGEBACK	100.21.2115.62740		-\$3,760			N/A
TELECOMMUNICATIONS - WIRELESS	100.21.2115.64540	\$3,112	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2115.65010	\$0	\$90	\$1,800	\$1,800	0%
CLOTHING	100.21.2115.65020	\$761	\$386	\$1,200	\$1,800	50%
FOOD	100.21.2115.65025	\$185	\$0	\$500		N/A
MINOR EQUIPMENT & TOOLS	100.21.2115.65085	\$425	\$213	\$750	\$750	0%
<b>Total Property Standards:</b>		<b>\$645,446</b>	<b>\$680,322</b>	<b>\$561,617</b>	<b>\$893,570</b>	<b>59.1%</b>
<b>Housing &amp; Grants</b>						
REGULAR PAY	100.21.2124.61010			\$151,892	\$158,764	4.5%
HEALTH INSURANCE	100.21.2124.61510			\$37,726	\$19,420	-48.5%
LIFE INSURANCE	100.21.2124.61615				\$39	N/A
IMRF	100.21.2124.61710			\$4,420	\$6,561	48.4%
SOCIAL SECURITY	100.21.2124.61725			\$9,417	\$9,843	4.5%
MEDICARE	100.21.2124.61730			\$2,202	\$2,302	4.5%
<b>Total Housing &amp; Grants:</b>				<b>\$205,657</b>	<b>\$196,929</b>	<b>-4.2%</b>
<b>Building Inspection Services</b>						
REGULAR PAY	100.21.2126.61010	\$705,922	\$971,913	\$1,211,483	\$1,445,796	19.3%
SEASONAL EMPLOYEES	100.21.2126.61060	\$99,641	\$76,705	\$80,000	\$80,000	0%
OVERTIME PAY	100.21.2126.61110	\$9,382	\$11,742	\$50,000	\$50,000	0%
TERMINATION PAYOUTS	100.21.2126.61415	\$4,601	\$20,906			N/A
ANNUAL SICK LEAVE PAYOUT	100.21.2126.61420	\$1,403	\$226			N/A
HEALTH INSURANCE	100.21.2126.61510	\$104,370	\$120,877	\$176,540	\$184,561	4.5%
VISION INSURANCE	100.21.2126.61513	\$182	\$182	\$183	\$183	0%
LIFE INSURANCE	100.21.2126.61615	\$412	\$264	\$298	\$437	46.6%
CELL PHONE ALLOWANCE	100.21.2126.61626	\$2,391	\$75			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SHOE ALLOWANCE	100.21.2126.61630	\$670	\$515	\$515	\$1,380	168%
IMRF	100.21.2126.61710	\$33,153	\$32,711	\$35,255	\$58,254	65.2%
SOCIAL SECURITY	100.21.2126.61725	\$49,300	\$62,700	\$75,145	\$89,678	19.3%
MEDICARE	100.21.2126.61730	\$11,530	\$14,664	\$17,575	\$20,974	19.3%
CONSTRUCTION ENGINEERING SERVICES	100.21.2126.62150	\$0	\$0	\$3,000	\$6,000	100%
ADVERTISING	100.21.2126.62205	\$17	\$0	\$325		N/A
PRINTING	100.21.2126.62210	\$155	\$39	\$1,000		N/A
SOFTWARE MAINTENANCE	100.21.2126.62236	\$71,130	\$14,058	\$218,000	\$100,000	-54.1%
OTHER EQMT MAINTENANCE	100.21.2126.62245	\$13	\$14	\$1,000	\$1,000	0%
OVERNIGHT MAIL CHARGES	100.21.2126.62280	\$0	\$95			N/A
TRAINING & TRAVEL	100.21.2126.62295	\$4,452	\$4,613	\$7,400	\$12,000	62.2%
POSTAGE	100.21.2126.62315	\$0	\$48			N/A
COURT COST/LITIGATION	100.21.2126.62345	\$0	\$0	\$400	\$400	0%
MEMBERSHIP DUES	100.21.2126.62360	\$395	\$295	\$1,000	\$1,000	0%
ELEVATOR CONTRACT COSTS	100.21.2126.62425	\$1,900	\$1,400	\$4,500	\$3,000	-33.3%
PLUMB, ELEC, PLAN REVEIW SERV	100.21.2126.62464	\$132,487	\$100,373	\$190,000	\$20,000	-89.5%
OTHER PROGRAM COSTS	100.21.2126.62490	\$0	\$585	\$500	\$500	0%
DIGITAL ARCHIVING	100.21.2126.62645	\$12,727	\$1,520	\$10,000	\$2,500	-75%
OTHER CHARGES-CHARGEBACK	100.21.2126.62740	\$11,561	\$504			N/A
MISCELLANEOUS	100.21.2126.62770	\$30	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.21.2126.64540	\$1,472	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2126.65010	\$7,348	\$603	\$1,000	\$2,400	140%
CLOTHING	100.21.2126.65020	\$1,066	\$372	\$2,000	\$2,400	20%
MATER. TO MAINT. IMP.	100.21.2126.65055	\$0	\$0	\$350		N/A
MINOR EQUIPMENT & TOOLS	100.21.2126.65085	\$1,077	\$148	\$700	\$700	0%
OFFICE SUPPLIES	100.21.2126.65095	\$264	\$58			N/A
<b>Total Building Inspection Services:</b>		<b>\$1,269,051</b>	<b>\$1,438,204</b>	<b>\$2,088,169</b>	<b>\$2,083,163</b>	<b>-0.2%</b>
<b>Total Community Development:</b>		<b>\$3,061,228</b>	<b>\$3,467,120</b>	<b>\$4,687,076</b>	<b>\$5,078,229</b>	<b>8.3%</b>
<b>Total Expenditures:</b>		<b>\$3,061,228</b>	<b>\$3,467,120</b>	<b>\$4,687,076</b>	<b>\$5,078,229</b>	<b>8.3%</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 2024

- The implementation of the CARE Team, an alternative response program to address low-level, non-violent issues.
- The implementation of a community resource guide/card. The resource card details resources available (not just PD response) and a flowchart to guide service requests.
- The Installation of FLOCK cameras throughout the city of Evanston. The City received \$75,000 from the 2024 Organized Retail Crime Grant to cover the cost of the cameras.
- The purchase and deployment of EPD rapid response vehicle; to be deployed during special events and potential critical incidents.
- The implementation of the "Bolo Wrap" program (non-lethal force) throughout the department. Training is forthcoming and will continue for yearly certifications.
- Group and individual coaching by Sarah Schillerstrom for the executive leadership, commanders, and civilian supervisors over six months. The training aims to educate EPD supervisors on the mission, vision, and values statement, focusing specifically on applying these concepts to enhance resilience and safety. Training will continue into 2025.

# 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Evanston Crime Data					
Crimes - NIBRS Group A <sup>1</sup>	Effectiveness	4,138	4,453	4,100	3,900
Crimes - NIBRS Group B <sup>2</sup>	Effectiveness	150	210	300	200
Activity: Service to the Community					
Total Calls for Service (911)	Efficiency	86,647	91,589	94,600	91,000
Written Reports <sup>3</sup>	Output	10,936	11,828	10,500	11,000
Activity: Statute Enforcement					
Arrests (Felony and Misdemeanor)	Effectiveness	700	929	1,000	1,000
Citations Issued (Traffic & City Ordinance)	Effectiveness	4,700	3,762	4,500	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.

## Factors Impacting the 2025 Budget

- The nationwide shortage of qualified police officers and civilian personnel.
- The increasing number of training mandates required by the State of Illinois.
- The deteriorating condition of the Police Department Building and City infrastructure.

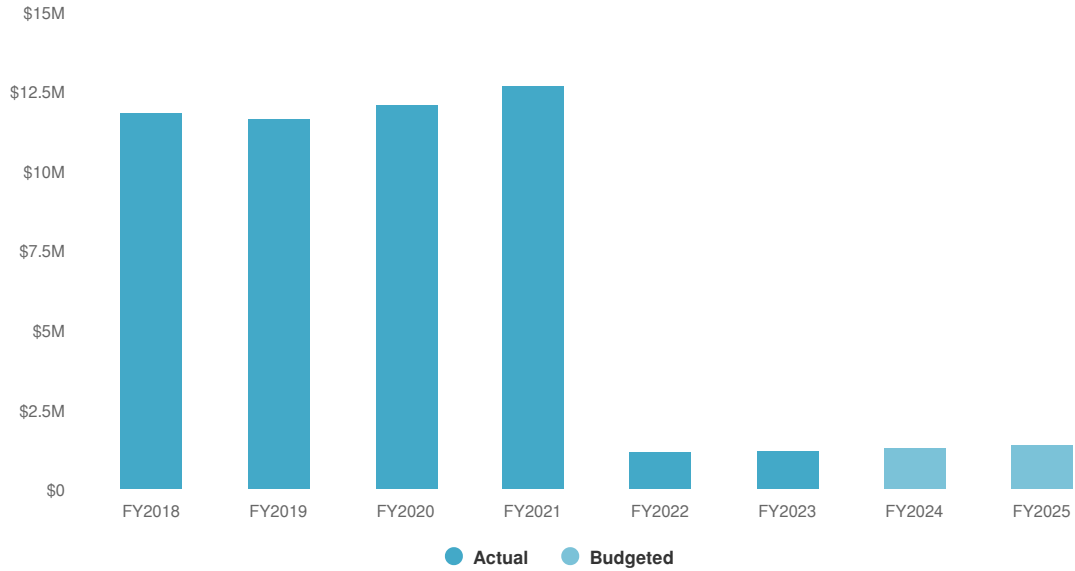
## Upcoming Initiatives

- Fill vacant positions with competent, qualified personnel as quickly as possible.
- Implement Tyler's Enterprise Public Safety system.
- 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

**\$1,424,400**    **\$95,900**  
(7.22% vs. prior year)

## Police Department Budget vs. Actual



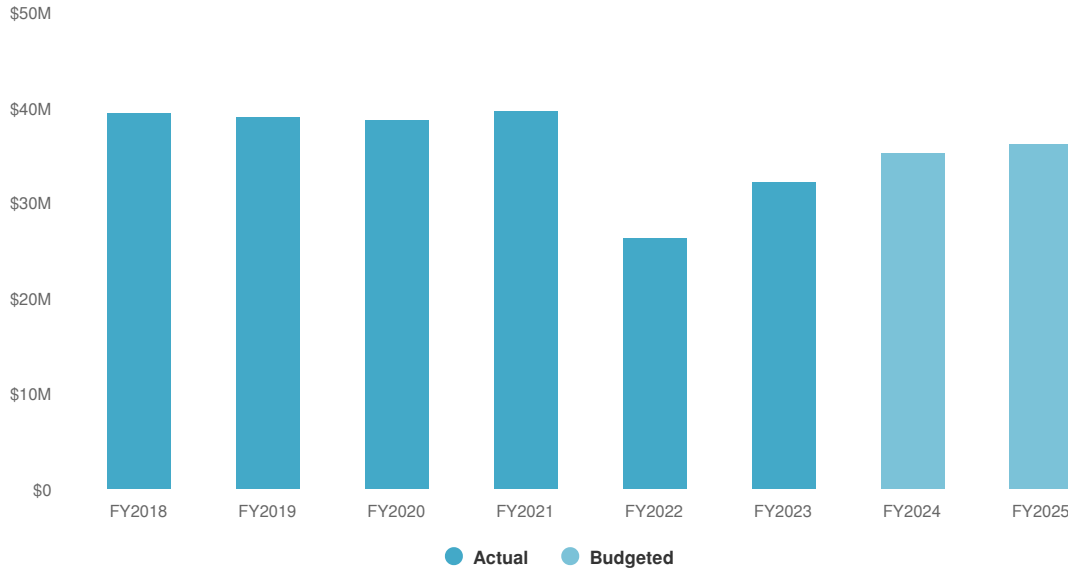
Revenue to the Police Department shows a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Police Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."



# Expenditures Summary

**\$36,152,937** **\$931,426**  
(2.64% vs. prior year)

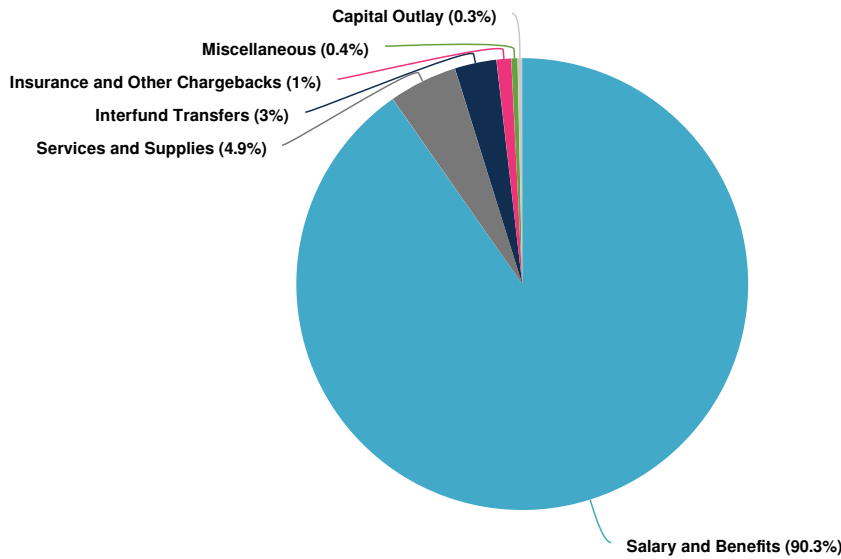
## Police Department Budget vs. Actual



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

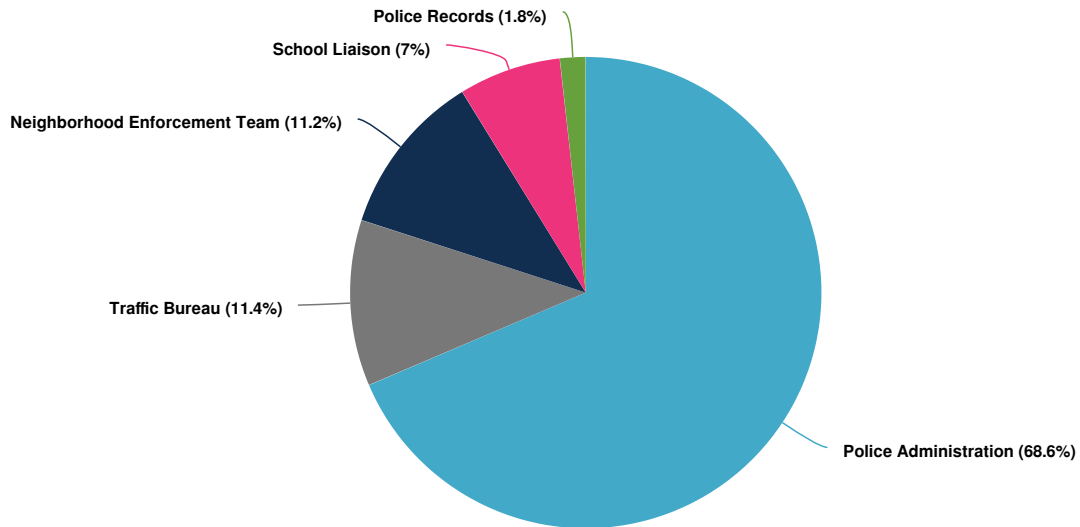
## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$23,577,990	\$28,907,987	\$31,757,533	\$32,641,559	2.8%
Services and Supplies	\$1,598,807	\$1,763,393	\$1,714,445	\$1,769,445	3.2%
Miscellaneous	\$159,391	\$196,849	\$166,033	\$158,433	-4.6%
Capital Outlay	\$27,105	\$70,041	\$120,000	\$120,000	0%
Interfund Transfers	\$670,000	\$890,004	\$1,085,000	\$1,085,000	0%
Insurance and Other Chargebacks	\$431,402	\$398,570	\$378,500	\$378,500	0%
Contingencies	\$290	\$0			N/A
<b>Total Expense Objects:</b>	<b>\$26,464,985</b>	<b>\$32,226,845</b>	<b>\$35,221,511</b>	<b>\$36,152,937</b>	<b>2.6%</b>

# Revenues Detail

## Budgeted Revenue by Division

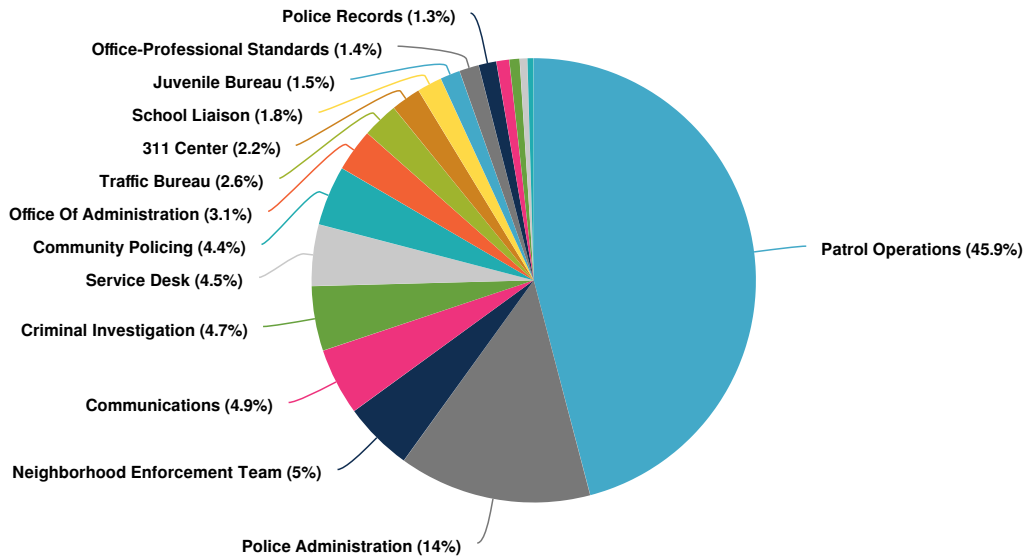


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Police</b>						
<b>Police Administration</b>						
PENSION PROPERTY TAX	100.22.2205.51017	-\$105,316	\$0			N/A
CANNABIS USE TAX	100.22.2205.51599	\$127,755	\$118,281	\$100,000	\$100,000	0%
POLICE CTA DETAIL	100.22.2205.52541	\$216,674	\$271,805	\$357,000	\$357,000	0%
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	\$4,923	\$5,015	\$20,000	\$10,000	-50%
BEV SNACK VENDING MACHINE	100.22.2205.53200	\$733	\$387			N/A
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	\$477,299	\$509,084	\$500,000	\$500,000	0%
MISCELLANEOUS REVENUE	100.22.2205.56045	\$7,908	\$4,151	\$15,000	\$10,000	-33.3%
SALE OF SURPLUS PROPERTY	100.22.2205.56065	\$1,576	\$1,478	\$1,500	\$0	-100%
<b>Total Police Administration:</b>		<b>\$731,553</b>	<b>\$910,201</b>	<b>\$993,500</b>	<b>\$977,000</b>	<b>-1.7%</b>
<b>Social Services Bureau</b>						
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	\$41	\$1,530			N/A
<b>Total Social Services Bureau:</b>		<b>\$41</b>	<b>\$1,530</b>			<b>N/A</b>
<b>Juvenile Bureau</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	\$3,540	\$0			N/A
<b>Total Juvenile Bureau:</b>		<b>\$3,540</b>	<b>\$0</b>			<b>N/A</b>
<b>School Liaison</b>						
REIMBURSEMENTS	100.22.2235.53632	\$0	\$0	\$100,000	\$100,000	0%
<b>Total School Liaison:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Police Records</b>						
POLICE REPORT FEES	100.22.2240.53685	\$22,115	\$23,696	\$25,000	\$25,000	0%
<b>Total Police Records:</b>		<b>\$22,115</b>	<b>\$23,696</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	\$2,615	\$5,917			N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.22.2260.56067	\$0	\$7,980			N/A
<b>Total Office Of Administration:</b>		<b>\$2,615</b>	<b>\$13,897</b>			<b>N/A</b>
<b>Neighborhood Enforcement Team</b>						
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	\$29,797	\$13,852	\$20,000	\$20,000	0%
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	\$42,954	\$80,319	\$20,000	\$20,000	0%
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	\$11,491	\$10,021			N/A
eSHARE REVENUE	100.22.2265.55051	\$122,360	\$7,408		\$120,000	N/A
<b>Total Neighborhood Enforcement Team:</b>		<b>\$206,601</b>	<b>\$111,601</b>	<b>\$40,000</b>	<b>\$160,000</b>	<b>300%</b>
<b>Traffic Bureau</b>						
REGULAR FINES	100.22.2270.52510	\$116,259	\$130,916	\$115,000	\$115,000	0%
POLICE DUI REIMBURSEMENT	100.22.2270.52542	\$0	\$543	\$15,000	\$7,400	-50.7%
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	\$0	\$7,095	\$40,000	\$40,000	0%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	\$77,540	\$49,790			N/A
<b>Total Traffic Bureau:</b>		<b>\$193,799</b>	<b>\$188,345</b>	<b>\$170,000</b>	<b>\$162,400</b>	<b>-4.5%</b>
<b>Total Police:</b>		<b>\$1,160,263</b>	<b>\$1,249,269</b>	<b>\$1,328,500</b>	<b>\$1,424,400</b>	<b>7.2%</b>
<b>Total Revenue:</b>		<b>\$1,160,263</b>	<b>\$1,249,269</b>	<b>\$1,328,500</b>	<b>\$1,424,400</b>	<b>7.2%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Police</b>						
<b>Police Administration</b>						
REGULAR PAY	100.22.2205.61010	\$286,956	\$316,371	\$345,174	\$352,361	2.1%
OVERTIME PAY	100.22.2205.61110	\$4,426	\$802			N/A
SPECIAL DETAIL OT	100.22.2205.61112	\$0	\$0	\$338,130	\$338,130	0%
TERMINATION PAYOUTS	100.22.2205.61415	\$0	\$280,102	\$400,000	\$400,000	0%
ANNUAL SICK LEAVE PAYOUT	100.22.2205.61420	\$0	\$189,109	\$212,380	\$212,380	0%
ANNUAL HOLIDAY PAYOUT	100.22.2205.61425	\$4,523	\$801,769			N/A
COMP / VACATION PAYOUTS	100.22.2205.61430	\$0	\$14,988	\$644,423	\$1,144,423	77.6%
POLICE EDUCATION INCENTIVES	100.22.2205.61441	\$0	\$253,000	\$318,000	\$318,000	0%
HEALTH INSURANCE	100.22.2205.61510	\$22,817	\$44,347	\$44,846	\$45,971	2.5%
VISION INSURANCE	100.22.2205.61513	\$76	\$76	\$76	\$76	0%
LIFE INSURANCE	100.22.2205.61615	\$155	\$243	\$268	\$282	5.3%
CELL PHONE ALLOWANCE	100.22.2205.61626	\$126	\$504	\$504	\$504	0%
INTEREST EXPENSE	100.22.2205.61655		\$29,198			N/A
IMRF	100.22.2205.61710	\$4,459	\$3,555	\$3,250	\$3,661	12.6%
SOCIAL SECURITY	100.22.2205.61725	\$17,104	\$15,832	\$16,888	\$17,109	1.3%
MEDICARE	100.22.2205.61730	\$4,143	\$4,600	\$5,013	\$5,117	2.1%
ADVERTISING	100.22.2205.62205	\$990	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
PRINTING	100.22.2205.62210	\$7,402	\$4,321			N/A
MEDICAL/HOSPITAL SERVICES	100.22.2205.62270	\$0	\$0	\$1,000	\$1,000	0%
OTHER PROFESSIONAL SERVICES	100.22.2205.62272	\$77,064	\$65,023			N/A
OVERNIGHT MAIL CHARGES	100.22.2205.62280	\$258	\$0			N/A
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2205.62305	\$600,000	\$650,004	\$845,000	\$845,000	0%
RENTAL OF AUTO REPLACEMENT	100.22.2205.62309	\$70,000	\$240,000	\$240,000	\$240,000	0%
MEMBERSHIP DUES	100.22.2205.62360	\$25,634	\$124,569	\$116,388	\$116,388	0%
OTHER PROGRAM COSTS	100.22.2205.62490	\$10,608	\$66,556	\$43,533	\$43,533	0%
SERVICE AGREEMENTS/ CONTRACTS	100.22.2205.62509	\$461,765	\$638,386	\$614,112	\$614,112	0%
ELECTRICITY	100.22.2205.64005	\$2,627	\$3,547			N/A
NATURAL GAS	100.22.2205.64015	\$10,484	\$4,190			N/A
TELECOMMUNICATIONS - WIRELESS	100.22.2205.64540	\$2,438	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.22.2205.65010	\$0	\$0	\$520	\$520	0%
FOOD	100.22.2205.65025	\$2,751	\$0			N/A
MINOR EQUIPMENT & TOOLS	100.22.2205.65085	\$1,514	\$0			N/A
OFFICE SUPPLIES	100.22.2205.65095	\$222	\$0			N/A
OTHER COMMODITIES	100.22.2205.65125	\$1,351	\$18,412			N/A
FITNESS INCENTIVE	100.22.2205.65141	\$1,500	\$0			N/A
FURNITURE & FIXTURES	100.22.2205.65625	\$3,860	\$0			N/A
BAD DEBT EXPENSE	100.22.2205.66017	\$25,000	\$0			N/A
TRANSFER TO INSURANCE - RISK	100.22.2205.66030	\$350,000	\$367,500	\$378,500	\$378,500	0%
CONTINGENCIES	100.22.2205.68205	\$290	\$0			N/A
<b>Total Police Administration:</b>		<b>\$2,000,544</b>	<b>\$4,137,003</b>	<b>\$4,568,004</b>	<b>\$5,077,067</b>	<b>11.1%</b>
<b>Patrol Operations</b>						
REGULAR PAY	100.22.2210.61010	\$8,790,687	\$11,718,892	\$12,389,952	\$13,331,128	7.6%
OVERTIME PAY	100.22.2210.61110	\$55,020	\$86,480	\$100,000	\$100,000	0%
HIREBACK OT PAY	100.22.2210.61111	\$633,815	\$953,175	\$735,203	\$1,035,203	40.8%
SPECIAL DETAIL OT	100.22.2210.61112	\$198,635	\$197,013			N/A
TERMINATION PAYOUTS	100.22.2210.61415	\$174,718	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2210.61420	\$77,700	\$0			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2210.61425	\$29,275	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2210.61430	\$286,812	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2210.61441	\$132,000	\$0			N/A
HEALTH INSURANCE	100.22.2210.61510	\$1,243,162	\$1,443,610	\$1,665,347	\$1,731,341	4%
VISION INSURANCE	100.22.2210.61513	\$1,176	\$1,304	\$1,348	\$1,379	2.3%
LIFE INSURANCE	100.22.2210.61615	\$11,625	\$9,015	\$9,468	\$10,351	9.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
UNIFORM ALLOWANCE	100.22.2210.61635	\$75,500	\$86,250	\$101,250	\$107,750	6.4%
MEDICARE	100.22.2210.61730	\$145,200	\$194,764	\$181,122	\$194,864	7.6%
AUTOMOTIVE EQMP MAINT	100.22.2210.62240	\$13,501	\$0			N/A
OTHER PROGRAM COSTS	100.22.2210.62490	\$30,483	\$0			N/A
CLOTHING	100.22.2210.65020	\$57,631	\$128,352			N/A
FOOD	100.22.2210.65025	\$2,756	\$0			N/A
MINOR EQUIPMENT & TOOLS	100.22.2210.65085	\$38,424	\$51,208			N/A
SAFETY EQUIPMENT	100.22.2210.65090	\$5,525	\$0			N/A
OTHER COMMODITIES	100.22.2210.65125	\$10,630	\$11,696			N/A
FITNESS INCENTIVE	100.22.2210.65141	\$36,200	\$68,800	\$87,500	\$87,500	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2210.66049	\$66,479	\$28,677			N/A
<b>Total Patrol Operations:</b>		<b>\$12,116,953</b>	<b>\$14,979,236</b>	<b>\$15,271,190</b>	<b>\$16,599,516</b>	<b>8.7%</b>
<b>Criminal Investigation</b>						
REGULAR PAY	100.22.2215.61010	\$1,483,207	\$1,596,040	\$1,729,161	\$1,385,672	-19.9%
OVERTIME PAY	100.22.2215.61110	\$8,743	\$7,628	\$10,000	\$10,000	0%
HIREBACK OT PAY	100.22.2215.61111	\$65,257	\$97,165	\$105,426	\$105,426	0%
SPECIAL DETAIL OT	100.22.2215.61112	\$15,550	\$12,400			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2215.61420	\$17,499	\$0			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2215.61425	\$2,092	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2215.61430	\$23,470	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2215.61441	\$22,000	\$0			N/A
HEALTH INSURANCE	100.22.2215.61510	\$178,627	\$178,189	\$220,112	\$169,687	-22.9%
VISION INSURANCE	100.22.2215.61513	\$112	\$112	\$112	\$112	-0.4%
LIFE INSURANCE	100.22.2215.61615	\$1,956	\$1,255	\$1,312	\$881	-32.8%
UNIFORM ALLOWANCE	100.22.2215.61635	\$12,000	\$13,500	\$13,750	\$8,250	-40%
MEDICARE	100.22.2215.61730	\$23,003	\$26,030	\$25,273	\$20,212	-20%
OTHER PROGRAM COSTS	100.22.2215.62490	\$805	\$0			N/A
FITNESS INCENTIVE	100.22.2215.65141	\$6,000	\$0			N/A
<b>Total Criminal Investigation:</b>		<b>\$1,860,320</b>	<b>\$1,932,318</b>	<b>\$2,105,146</b>	<b>\$1,700,240</b>	<b>-19.2%</b>
<b>Juvenile Bureau</b>						
REGULAR PAY	100.22.2230.61010	\$476,301	\$350,159	\$734,104	\$411,663	-43.9%
OVERTIME PAY	100.22.2230.61110	\$1,230	\$864	\$6,278	\$6,278	0%
HIREBACK OT PAY	100.22.2230.61111	\$22,250	\$8,901	\$17,038	\$17,038	0%
SPECIAL DETAIL OT	100.22.2230.61112	\$4,175	\$2,588			N/A
TERMINATION PAYOUTS	100.22.2230.61415	\$69,389	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2230.61420	\$6,500	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2230.61430	\$3,391	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2230.61441	\$8,000	\$0			N/A
HEALTH INSURANCE	100.22.2230.61510	\$92,411	\$60,832	\$172,940	\$81,576	-52.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
VISION INSURANCE	100.22.2230.61513	\$112	\$112	\$112	\$112	-0.4%
LIFE INSURANCE	100.22.2230.61615	\$637	\$266	\$315	\$213	-32.3%
UNIFORM ALLOWANCE	100.22.2230.61635	\$5,000	\$3,750	\$3,750	\$2,500	-33.3%
MEDICARE	100.22.2230.61730	\$8,170	\$6,029	\$10,699	\$6,005	-43.9%
OTHER PROGRAM COSTS	100.22.2230.62490	\$380	\$0			N/A
FITNESS INCENTIVE	100.22.2230.65141	\$2,000	\$0			N/A
<b>Total Juvenile Bureau:</b>		<b>\$699,946</b>	<b>\$433,500</b>	<b>\$945,236</b>	<b>\$525,385</b>	<b>-44.4%</b>
<b>School Liaison</b>						
REGULAR PAY	100.22.2235.61010	\$437,483	\$536,735	\$517,115	\$538,768	4.2%
OVERTIME PAY	100.22.2235.61110	\$910	\$1,150	\$1,000	\$1,000	0%
HIREBACK OT PAY	100.22.2235.61111	\$34,103	\$36,199	\$10,000	\$10,000	0%
SPECIAL DETAIL OT	100.22.2235.61112	\$18,150	\$20,256			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2235.61420	\$1,644	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2235.61430	\$1,381	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2235.61441	\$8,000	\$0			N/A
HEALTH INSURANCE	100.22.2235.61510	\$78,988	\$87,344	\$88,960	\$91,936	3.3%
VISION INSURANCE	100.22.2235.61513	\$223	\$223	\$224	\$223	-0.4%
LIFE INSURANCE	100.22.2235.61615	\$575	\$416	\$413	\$430	4.1%
UNIFORM ALLOWANCE	100.22.2235.61635	\$4,000	\$5,000	\$5,000	\$5,000	0%
MEDICARE	100.22.2235.61730	\$6,712	\$8,589	\$7,571	\$7,885	4.1%
FITNESS INCENTIVE	100.22.2235.65141	\$1,000	\$0			N/A
<b>Total School Liaison:</b>		<b>\$593,168</b>	<b>\$695,912</b>	<b>\$630,283</b>	<b>\$655,242</b>	<b>4%</b>
<b>Police Records</b>						
REGULAR PAY	100.22.2240.61010	\$252,688	\$330,578	\$349,472	\$335,531	-4%
SEASONAL EMPLOYEES	100.22.2240.61060	\$16,577	\$29,960			N/A
OVERTIME PAY	100.22.2240.61110	\$8,222	\$33,011	\$10,000	\$10,000	0%
TERMINATION PAYOUTS	100.22.2240.61415	\$327	\$0			N/A
HEALTH INSURANCE	100.22.2240.61510	\$46,851	\$71,612	\$76,515	\$76,773	0.3%
VISION INSURANCE	100.22.2240.61513	\$161	\$150	\$150	\$38	-74.7%
LIFE INSURANCE	100.22.2240.61615	\$183	\$121	\$132	\$30	-77%
IMRF	100.22.2240.61710	\$12,151	\$12,585	\$10,171	\$14,931	46.8%
SOCIAL SECURITY	100.22.2240.61725	\$16,721	\$23,741	\$21,668	\$20,803	-4%
MEDICARE	100.22.2240.61730	\$3,911	\$5,552	\$5,068	\$4,865	-4%
DIGITAL ARCHIVING	100.22.2240.62645	\$570	\$0			N/A
MISCELLANEOUS	100.22.2240.62770	\$910	\$0			N/A
<b>Total Police Records:</b>		<b>\$359,271</b>	<b>\$507,310</b>	<b>\$473,176</b>	<b>\$462,971</b>	<b>-2.2%</b>
<b>Communications</b>						
REGULAR PAY	100.22.2245.61010	\$1,143,446	\$1,252,594	\$1,254,204	\$1,300,285	3.7%
SEASONAL EMPLOYEES	100.22.2245.61060	-\$589	\$0			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OVERTIME PAY	100.22.2245.61110	\$56,407	\$97,064	\$60,589	\$60,589	0%
HIREBACK OT PAY	100.22.2245.61111	\$1,210	\$1,446			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2245.61420	\$6,104	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2245.61430	\$11,518	\$0			N/A
EDUCATION PAY	100.22.2245.61440	\$2,000	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2245.61441	\$8,000	\$0			N/A
HEALTH INSURANCE	100.22.2245.61510	\$154,227	\$180,846	\$184,356	\$189,225	2.6%
VISION INSURANCE	100.22.2245.61513	\$290	\$264	\$264	\$264	-0.2%
LIFE INSURANCE	100.22.2245.61615	\$1,233	\$973	\$1,009	\$1,047	3.7%
UNIFORM ALLOWANCE	100.22.2245.61635	\$7,650	\$12,650	\$12,100	\$13,200	9.1%
IMRF	100.22.2245.61710	\$55,126	\$46,003	\$36,498	\$54,879	50.4%
SOCIAL SECURITY	100.22.2245.61725	\$73,437	\$82,521	\$78,511	\$81,436	3.7%
MEDICARE	100.22.2245.61730	\$17,175	\$19,299	\$18,362	\$19,046	3.7%
SERVICE AGREEMENTS/ CONTRACTS	100.22.2245.62509			\$45,000	\$45,000	0%
TELECOMMUNICATIONS - WIRELESS	100.22.2245.64540	\$44,177	\$0			N/A
FITNESS INCENTIVE	100.22.2245.65141	\$1,000	\$0			N/A
<b>Total Communications:</b>		<b>\$1,582,411</b>	<b>\$1,693,660</b>	<b>\$1,690,893</b>	<b>\$1,764,970</b>	<b>4.4%</b>
<b>Service Desk</b>						
REGULAR PAY	100.22.2250.61010	\$777,683	\$1,085,464	\$1,142,062	\$1,185,421	3.8%
SEASONAL EMPLOYEES	100.22.2250.61060	\$24,978	\$30,336			N/A
OVERTIME PAY	100.22.2250.61110	\$85,191	\$50,888	\$67,593	\$67,593	0%
HIREBACK OT PAY	100.22.2250.61111	\$884	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2250.61420	\$3,654	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2250.61430	\$13,049	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2250.61441	\$10,000	\$0			N/A
HEALTH INSURANCE	100.22.2250.61510	\$137,356	\$173,194	\$230,568	\$214,194	-7.1%
VISION INSURANCE	100.22.2250.61513	\$320	\$418	\$304	\$373	22.8%
LIFE INSURANCE	100.22.2250.61615	\$1,038	\$829	\$792	\$892	12.7%
UNIFORM ALLOWANCE	100.22.2250.61635	\$6,800	\$11,000	\$9,900	\$11,000	11.1%
IMRF	100.22.2250.61710	\$47,539	\$40,013	\$33,234	\$48,011	44.5%
SOCIAL SECURITY	100.22.2250.61725	\$55,256	\$74,342	\$71,422	\$74,178	3.9%
MEDICARE	100.22.2250.61730	\$12,923	\$17,386	\$16,704	\$17,348	3.9%
FOOD	100.22.2250.65025	\$1,171	\$10,331			N/A
OTHER COMMODITIES	100.22.2250.65125	\$245	\$567			N/A
FITNESS INCENTIVE	100.22.2250.65141	\$2,500	\$0			N/A
FURNITURE & FIXTURES	100.22.2250.65625	\$3,966	\$0			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2250.66049	\$14,923	\$2,392			N/A
<b>Total Service Desk:</b>		<b>\$1,199,477</b>	<b>\$1,497,160</b>	<b>\$1,572,579</b>	<b>\$1,619,011</b>	<b>3%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>311 Center</b>						
REGULAR PAY	100.22.2251.61010	\$359,902	\$517,723	\$520,629	\$532,449	2.3%
SEASONAL EMPLOYEES	100.22.2251.61060	\$5,457	\$0			N/A
OVERTIME PAY	100.22.2251.61110	\$20,525	\$20,381	\$22,875	\$22,875	0%
HIREBACK OT PAY	100.22.2251.61111	\$0	\$75			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2251.61420	\$675	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2251.61441	\$4,000	\$0			N/A
HEALTH INSURANCE	100.22.2251.61510	\$97,104	\$135,079	\$140,059	\$154,713	10.5%
VISION INSURANCE	100.22.2251.61513	\$38	\$76	\$76	\$76	-0.2%
LIFE INSURANCE	100.22.2251.61615	\$452	\$381	\$428	\$442	3.3%
UNIFORM ALLOWANCE	100.22.2251.61635	\$5,100	\$7,700	\$8,800	\$8,800	0%
IMRF	100.22.2251.61710	\$17,604	\$18,390	\$15,151	\$23,694	56.4%
SOCIAL SECURITY	100.22.2251.61725	\$23,235	\$32,828	\$32,825	\$33,557	2.2%
MEDICARE	100.22.2251.61730	\$5,434	\$7,677	\$7,677	\$7,848	2.2%
TRAINING & TRAVEL	100.22.2251.62295	\$694	\$0			N/A
OTHER PROGRAM COSTS	100.22.2251.62490	\$1,297	\$0			N/A
TELECOMMUNICATIONS	100.22.2251.64505	\$5,876	\$4,573			N/A
FOOD	100.22.2251.65025	\$151	\$0			N/A
FITNESS INCENTIVE	100.22.2251.65141	\$2,500	\$0			N/A
<b>Total 311 Center:</b>		<b>\$550,043</b>	<b>\$744,885</b>	<b>\$748,520</b>	<b>\$784,455</b>	<b>4.8%</b>
<b>Office-Professional Standards</b>						
REGULAR PAY	100.22.2255.61010	\$325,008	\$379,213	\$404,624	\$430,288	6.3%
OVERTIME PAY	100.22.2255.61110	\$3,702	\$4,919			N/A
HIREBACK OT PAY	100.22.2255.61111	\$29,886	\$31,648			N/A
SPECIAL DETAIL OT	100.22.2255.61112	\$4,325	\$2,888			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2255.61420	\$1,710	\$0			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2255.61425	\$1,710	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2255.61430	\$36,247	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2255.61441	\$2,500	\$0			N/A
HEALTH INSURANCE	100.22.2255.61510	\$58,194	\$68,324	\$69,404	\$71,511	3%
VISION INSURANCE	100.22.2255.61513	\$142	\$72	\$72	\$72	0%
LIFE INSURANCE	100.22.2255.61615	\$345	\$247	\$268	\$287	7.2%
UNIFORM ALLOWANCE	100.22.2255.61635	\$1,000	\$1,000	\$1,250	\$1,000	-20%
IMRF	100.22.2255.61710	\$3,066	\$2,497	\$2,236	\$3,597	60.8%
SOCIAL SECURITY	100.22.2255.61725	\$3,883	\$4,056	\$4,765	\$5,011	5.2%
MEDICARE	100.22.2255.61730	\$5,667	\$6,003	\$5,885	\$6,254	6.3%
MISCELLANEOUS	100.22.2255.62770	\$6,614	\$0			N/A
FITNESS INCENTIVE	100.22.2255.65141	\$1,700	\$0			N/A
<b>Total Office-Professional Standards:</b>		<b>\$485,699</b>	<b>\$500,867</b>	<b>\$488,505</b>	<b>\$518,020</b>	<b>6%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Office Of Administration</b>						
REGULAR PAY	100.22.2260.61010	\$382,258	\$407,193	\$449,626	\$472,828	5.2%
OVERTIME PAY	100.22.2260.61110		\$2,541			N/A
HIREBACK OT PAY	100.22.2260.61111	\$0	\$14,728			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.22.2260.61430	\$12,065	\$0			N/A
HEALTH INSURANCE	100.22.2260.61510	\$44,024	\$49,688	\$50,893	\$52,929	4%
LIFE INSURANCE	100.22.2260.61615	\$496	\$337	\$372	\$390	4.9%
CELL PHONE ALLOWANCE	100.22.2260.61626	\$126	\$504	\$504	\$504	0%
IMRF	100.22.2260.61710	\$10,287	\$8,103	\$7,520	\$10,999	46.3%
SOCIAL SECURITY	100.22.2260.61725	\$13,471	\$14,470	\$16,051	\$16,879	5.2%
MEDICARE	100.22.2260.61730	\$5,603	\$6,038	\$6,527	\$6,864	5.2%
TRAINING & TRAVEL	100.22.2260.62295	\$118,181	\$128,539	\$220,000	\$220,000	0%
MEMBERSHIP DUES	100.22.2260.62360	\$108,105	\$0			N/A
CABLE - VIDEO	100.22.2260.64565	\$1,196	\$1,384	\$1,500	\$1,500	0%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.22.2260.65010	\$129	\$0			N/A
CLOTHING	100.22.2260.65020	\$0	\$0	\$75,450	\$75,450	0%
FOOD	100.22.2260.65025	\$0	\$0	\$10,550	\$10,550	0%
MINOR EQUIPMENT & TOOLS	100.22.2260.65085	\$18,991	\$7,209	\$71,716	\$126,716	76.7%
OFFICE SUPPLIES	100.22.2260.65095	\$14,237	\$14,475	\$22,300	\$22,300	0%
OTHER COMMODITIES	100.22.2260.65125	\$0	\$0	\$69,876	\$69,876	0%
FITNESS INCENTIVE	100.22.2260.65141	\$1,500	\$0			N/A
PUBLIC SAFETY EQUIPMENT/SUPPLIES	100.22.2260.65616	\$29,585	\$19,558	\$35,833	\$35,833	0%
<b>Total Office Of Administration:</b>		<b>\$760,253</b>	<b>\$674,769</b>	<b>\$1,038,717</b>	<b>\$1,123,618</b>	<b>8.2%</b>
<b>Neighborhood Enforcement Team</b>						
REGULAR PAY	100.22.2265.61010	\$1,074,028	\$1,296,666	\$1,296,834	\$1,257,992	-3%
OVERTIME PAY	100.22.2265.61110	\$7,923	\$6,044	\$7,267	\$7,267	0%
HIREBACK OT PAY	100.22.2265.61111	\$112,217	\$158,721	\$162,253	\$162,253	0%
SPECIAL DETAIL OT	100.22.2265.61112	\$28,325	\$17,175			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2265.61420	\$15,526	\$0			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2265.61425	\$4,037	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2265.61430	\$84,344	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2265.61441	\$10,500	\$0			N/A
HEALTH INSURANCE	100.22.2265.61510	\$181,677	\$205,371	\$210,350	\$208,857	-0.7%
LIFE INSURANCE	100.22.2265.61615	\$1,409	\$1,011	\$1,036	\$954	-7.9%
UNIFORM ALLOWANCE	100.22.2265.61635	\$8,000	\$9,500	\$10,000	\$8,250	-17.5%
MEDICARE	100.22.2265.61730	\$18,519	\$22,391	\$18,950	\$18,361	-3.1%
eSHARE EXPENSE	100.22.2265.62861	\$14,777	\$70,041	\$120,000	\$120,000	0%
NARCOTICS ENFORCEMENT EXPENSE	100.22.2265.65122	\$11,021	\$16,333	\$20,000	\$20,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
NARCOTICS SEIZURE EXPENSE	100.22.2265.65123	\$32,037	-\$7,008	\$20,000	\$20,000	0%
OTHER COMMODITIES	100.22.2265.65125	\$92	\$0			N/A
FITNESS INCENTIVE	100.22.2265.65141	\$4,700	\$0			N/A
<b>Total Neighborhood Enforcement Team:</b>		<b>\$1,609,133</b>	<b>\$1,796,245</b>	<b>\$1,866,690</b>	<b>\$1,823,933</b>	<b>-2.3%</b>
<b>Traffic Bureau</b>						
REGULAR PAY	100.22.2270.61010	\$224,307	\$273,176	\$764,216	\$676,740	-11.4%
OVERTIME PAY	100.22.2270.61110	\$3,016	\$2,194	\$2,000	\$2,000	0%
HIREBACK OT PAY	100.22.2270.61111	\$45,026	\$44,547			N/A
SPECIAL DETAIL OT	100.22.2270.61112	\$4,063	\$16,475			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2270.61420	\$5,755	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2270.61430	\$9,027	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2270.61441	\$2,000	\$0			N/A
HEALTH INSURANCE	100.22.2270.61510	\$41,572	\$49,688	\$176,646	\$127,836	-27.6%
VISION INSURANCE	100.22.2270.61513	\$118	\$0			N/A
LIFE INSURANCE	100.22.2270.61615	\$300	\$209	\$208	\$373	79.3%
UNIFORM ALLOWANCE	100.22.2270.61635	\$2,000	\$2,500	\$2,500	\$2,500	0%
IMRF	100.22.2270.61710		\$0	\$4,794		N/A
SOCIAL SECURITY	100.22.2270.61725	\$0	\$0	\$15,231		N/A
MEDICARE	100.22.2270.61730	\$4,078	\$4,908	\$9,897	\$9,849	-0.5%
TOWING AND BOOTING CONTRACTS	100.22.2270.62451	\$198,020	\$166,482	\$120,000	\$120,000	0%
OTHER PROGRAM COSTS	100.22.2270.62490	\$1,080	\$0			N/A
POLICE DUI EXPENSE	100.22.2270.65120	\$2,715	\$15,963	\$15,000	\$7,400	-50.7%
OTHER COMMODITIES	100.22.2270.65125	\$0	\$11,872			N/A
FITNESS INCENTIVE	100.22.2270.65141	\$500	\$0			N/A
<b>Total Traffic Bureau:</b>		<b>\$543,576</b>	<b>\$588,015</b>	<b>\$1,110,491</b>	<b>\$946,698</b>	<b>-14.7%</b>
<b>Community Strategic Bureau</b>						
REGULAR PAY	100.22.2275.61010	\$101,002	\$107,823	\$121,309	\$114,691	-5.5%
OVERTIME PAY	100.22.2275.61110	\$1,667	\$10,952	\$7,256	\$7,256	0%
HIREBACK OT PAY	100.22.2275.61111	\$0	\$583			N/A
HEALTH INSURANCE	100.22.2275.61510	\$21,756	\$24,555	\$25,151	\$26,156	4%
LIFE INSURANCE	100.22.2275.61615	\$131	\$90	\$99	\$93	-5.9%
IMRF	100.22.2275.61710	\$4,783	\$4,057	\$3,531	\$5,104	44.6%
SOCIAL SECURITY	100.22.2275.61725	\$5,814	\$6,825	\$7,522	\$7,111	-5.5%
MEDICARE	100.22.2275.61730	\$1,360	\$1,596	\$1,760	\$1,663	-5.5%
<b>Total Community Strategic Bureau:</b>		<b>\$136,513</b>	<b>\$156,482</b>	<b>\$166,628</b>	<b>\$162,075</b>	<b>-2.7%</b>
<b>Animal Control</b>						
REGULAR PAY	100.22.2280.61010	\$54,805	\$38,845	\$73,670	\$75,811	2.9%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OVERTIME PAY	100.22.2280.61110	\$1,659	\$0	\$543	\$543	0%
HEALTH INSURANCE	100.22.2280.61510	\$5,706	\$4,100	\$25,151	\$6,210	-75.3%
VISION INSURANCE	100.22.2280.61513	\$0	\$6		\$38	N/A
LIFE INSURANCE	100.22.2280.61615	\$4	\$0		\$0	N/A
SHOE ALLOWANCE	100.22.2280.61630	\$0	\$0		\$230	N/A
IMRF	100.22.2280.61710	\$2,592	\$1,420	\$2,145	\$3,374	57.3%
SOCIAL SECURITY	100.22.2280.61725	\$3,421	\$2,433	\$4,568	\$4,715	3.2%
MEDICARE	100.22.2280.61730	\$800	\$569	\$1,069	\$1,103	3.2%
BLDG MAINTENANCE SERVICES	100.22.2280.62225	\$629	\$566	\$1,600	\$1,600	0%
OTHER PROFESSIONAL SERVICES	100.22.2280.62272	\$100,616	\$99,887	\$100,000	\$100,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.22.2280.62509	\$0	\$59,508	\$82,000	\$82,000	0%
ELECTRICITY	100.22.2280.64005	\$2,491	\$974			N/A
NATURAL GAS	100.22.2280.64015	\$5,865	\$2,198			N/A
OTHER COMMODITIES	100.22.2280.65125	\$198	\$0			N/A
<b>Total Animal Control:</b>		<b>\$178,786</b>	<b>\$210,505</b>	<b>\$290,746</b>	<b>\$275,624</b>	<b>-5.2%</b>
<b>Community Policing</b>						
REGULAR PAY	100.22.2285.61010	\$990,998	\$1,017,243	\$1,374,145	\$1,238,181	-9.9%
OVERTIME PAY	100.22.2285.61110	\$4,365	\$4,212	\$1,193	\$1,193	0%
HIREBACK OT PAY	100.22.2285.61111	\$72,214	\$83,440	\$71,705	\$71,705	0%
SPECIAL DETAIL OT	100.22.2285.61112	\$7,663	\$225			N/A
TERMINATION PAYOUTS	100.22.2285.61415	\$6,151	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	100.22.2285.61420	\$9,445	\$0			N/A
ANNUAL HOLIDAY PAYOUT	100.22.2285.61425	\$2,092	\$0			N/A
COMP / VACATION PAYOUTS	100.22.2285.61430	\$87,560	\$0			N/A
POLICE EDUCATION INCENTIVES	100.22.2285.61441	\$14,500	\$0			N/A
HEALTH INSURANCE	100.22.2285.61510	\$154,560	\$165,437	\$251,657	\$238,806	-5.1%
VISION INSURANCE	100.22.2285.61513	\$0	\$112	\$112		N/A
LIFE INSURANCE	100.22.2285.61615	\$1,298	\$840	\$901	\$711	-21.1%
UNIFORM ALLOWANCE	100.22.2285.61635	\$8,000	\$7,250	\$8,750	\$6,000	-31.4%
MEDICARE	100.22.2285.61730	\$16,678	\$17,324	\$20,053	\$18,041	-10%
OTHER EQMT MAINTENANCE	100.22.2285.62245	\$58	\$2,687			N/A
OTHER PROGRAM COSTS	100.22.2285.62490	\$3,013	\$0			N/A
FITNESS INCENTIVE	100.22.2285.65141	\$3,700	\$0			N/A
<b>Total Community Policing:</b>		<b>\$1,382,296</b>	<b>\$1,298,771</b>	<b>\$1,728,516</b>	<b>\$1,574,636</b>	<b>-8.9%</b>
<b>Property Bureau</b>						
REGULAR PAY	100.22.2291.61010	\$178,923	\$194,372	\$243,806	\$265,236	8.8%
OVERTIME PAY	100.22.2291.61110		\$792			N/A
HEALTH INSURANCE	100.22.2291.61510	\$30,179	\$34,062	\$47,463	\$42,012	-11.5%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
LIFE INSURANCE	100.22.2291.61615	\$181	\$121	\$133	\$39	-71%
SHOE ALLOWANCE	100.22.2291.61630	\$180	\$180	\$180	\$230	27.8%
IMRF	100.22.2291.61710	\$8,330	\$6,680	\$7,095	\$11,803	66.4%
SOCIAL SECURITY	100.22.2291.61725	\$10,672	\$11,655	\$15,128	\$16,459	8.8%
MEDICARE	100.22.2291.61730	\$2,496	\$2,726	\$3,538	\$3,849	8.8%
MISCELLANEOUS	100.22.2291.62770	\$665	\$0			N/A
MINOR EQUIPMENT & TOOLS	100.22.2291.65085	\$6,354	\$0			N/A
OTHER COMMODITIES	100.22.2291.65125	\$14,341	\$25,255			N/A
<b>Total Property Bureau:</b>		<b>\$252,321</b>	<b>\$275,844</b>	<b>\$317,343</b>	<b>\$339,628</b>	<b>7%</b>
<b>Building Management</b>						
REGULAR PAY	100.22.2295.61010	\$5,798	\$26	\$69,731	\$68,687	-1.5%
TERMINATION PAYOUTS	100.22.2295.61415	\$13,735	\$0			N/A
HEALTH INSURANCE	100.22.2295.61510	\$2,905	\$0	\$25,151	\$16,250	-35.4%
LIFE INSURANCE	100.22.2295.61615	\$8	\$0			N/A
CELL PHONE ALLOWANCE	100.22.2295.61626	\$30	\$0			N/A
IMRF	100.22.2295.61710	\$435	\$0	\$2,029	\$3,057	50.6%
SOCIAL SECURITY	100.22.2295.61725	\$1,178	\$0	\$4,324	\$4,259	-1.5%
MEDICARE	100.22.2295.61730	\$276	\$0	\$1,012	\$996	-1.6%
BLDG MAINTENANCE SERVICES	100.22.2295.62225	\$103,486	\$93,937	\$100,000	\$100,000	0%
JANITORIAL SUPPLIES	100.22.2295.65040	\$9,557	\$10,400	\$6,600	\$6,600	0%
MINOR EQUIPMENT & TOOLS	100.22.2295.65085	\$4,658	\$0			N/A
OTHER COMMODITIES	100.22.2295.65125	\$7,709	\$0			N/A
FURNITURE & FIXTURES	100.22.2295.65625	\$4,502	\$0			N/A
<b>Total Building Management:</b>		<b>\$154,275</b>	<b>\$104,364</b>	<b>\$208,847</b>	<b>\$199,849</b>	<b>-4.3%</b>
<b>Total Police:</b>		<b>\$26,464,985</b>	<b>\$32,226,845</b>	<b>\$35,221,511</b>	<b>\$36,152,937</b>	<b>2.6%</b>
<b>Total Expenditures:</b>		<b>\$26,464,985</b>	<b>\$32,226,845</b>	<b>\$35,221,511</b>	<b>\$36,152,937</b>	<b>2.6%</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 2024

- The successful second year of lifeguard operations includes replacing outdated, life-saving equipment and enhanced protocols.
- Approval of a 10-year Contract with Stryker for medical equipment, ensuring up-to-date and fast replacement.
- Increased staffing ensuring the third ambulance was operational in the last six months of 2024. The third ambulance is vital to meet the growing needs of the community and help the physical/mental toll on the first responders.
- Implementation of Tablet Command (incident response software).
- Started reviewing EFD policies and procedures with vendor, Lexipol, for better organization and ensuring information is up to date.
- Secured the purchase of a new Fire Tower Truck for delivery in 2025.
- Equipped all stations with security cameras to ensure the safety of the stations, employees, and equipment.
- Obtain a new candidate list by the end of 2024.
- Design and program new digital dashboards at Fire Stations (display calls, street closures, training, announcements, etc) by the end of 2024.

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Increase number Community Engagement by 5% <sup>1</sup>					
Number of Community Events (hosted by Fire and/or City)	Output	7	13	14	15
Number of Special Events/Number of Personnel on Duty (not City program, Fire presence requested)	Output	x	52/219	55/200	60/225
Station Tour	Output	13	30	30	30
School Visit/Fire Drill	Output	40	34	35	40
Smoke Detector Install	Output	x	13	15	15
Special Event Presentation/Program Speaker	Output	7	20	20	20
Block Parties	Output	114	148	100	125
Activity: Increase our total annual training activities per employee by 5%					
Total # of training activities	Output	36,802	39,500	47,730	49,000
Average # of training activities per employee	Output	346	340	418	426
Activity: Emergency Preparedness - Enhance/Increase outreach to community					
CPR classes (estimated participants)	Output	260	307	300	300
Everbridge Mass Notification (registered users)	Output	x	38/997	39,074	41,000
Mass Shelter Facilities	Output	0	7	9	11

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

## Factors Impacting the 2025 Budget

- Vehicle equipment replacement and facilities upgrades.
- Overtime costs to cover all emergency apparatus with members using Fire Training Hours, sick, Family Medical Leave Act, and other allowed absences.

## Upcoming Initiatives

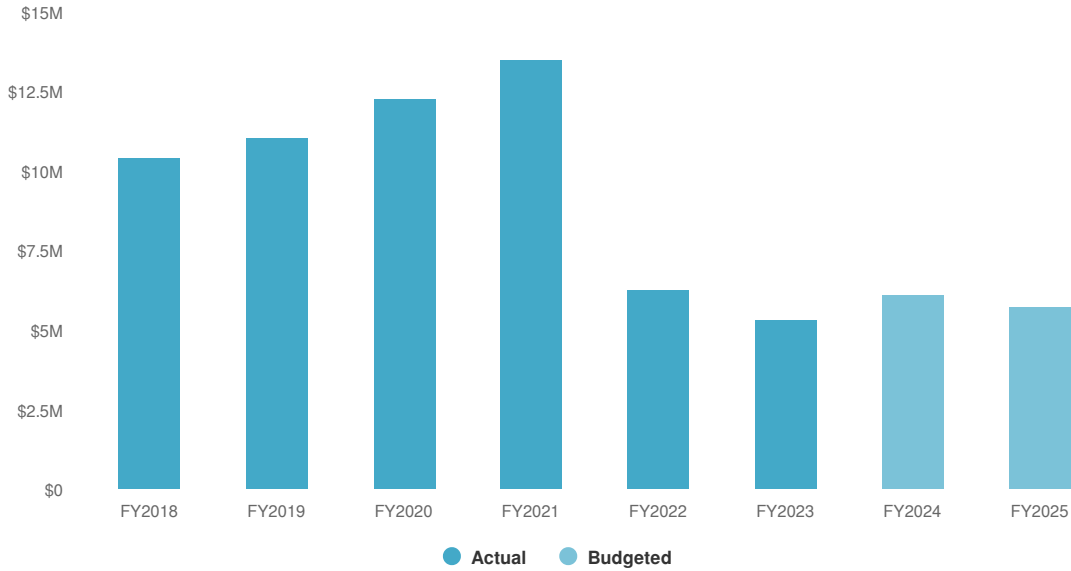
- Replacement of turnout gear. Gear must be replaced every 10 years.
- Enhance Special Operations protocols.
- Implementation of new cardiac monitors on all response vehicles.
- Delivery of a new Truck 22, with a 100’ retractable ladder for ventilation and rescues.
- Complete the new Policy and Procedure Manuals.
- Plan/budget for future vehicle replacements and facility upgrades.
- Obtain new employee Driver’s list.



# Revenues Summary

**\$5,740,000** **-\$380,000**  
(-6.21% vs. prior year)

## Fire Department Budget vs. Actual



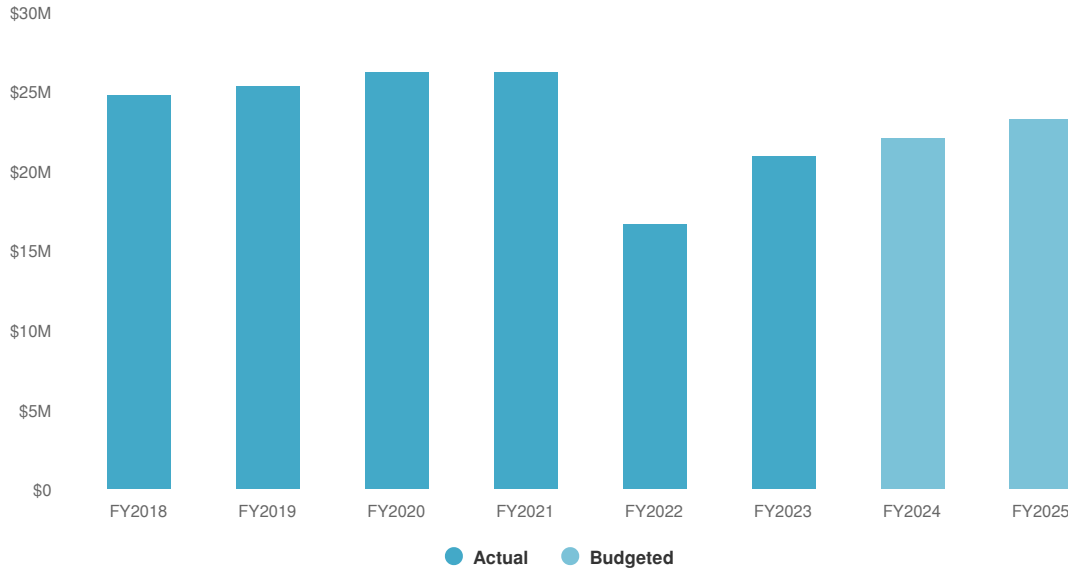
Revenue to the Fire Department show a substantial decline from 2021 to 2022 because property tax revenue for transfer to the Fire Pension Fund was moved to a new Non-Departmental unit titled "Public Safety Pension Transfers."

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

**\$23,294,964** **\$1,184,301**  
(5.36% vs. prior year)

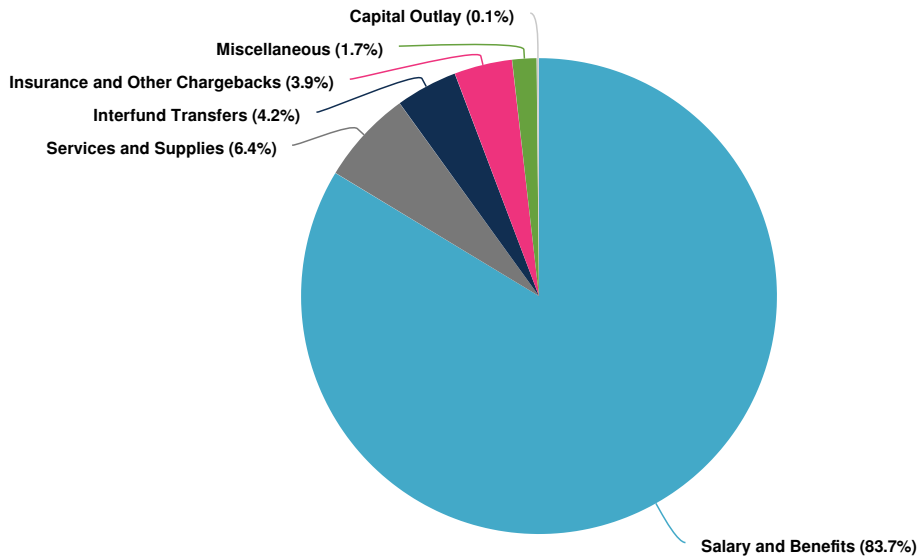
## Fire Department Budget vs. Actual



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

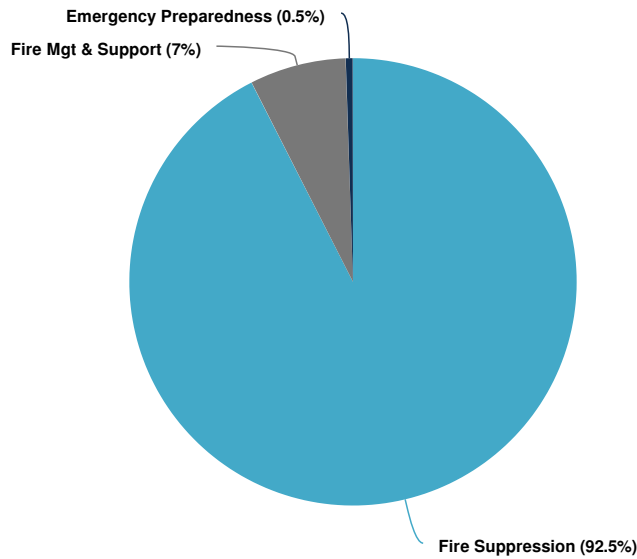
## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$14,496,046	\$17,297,062	\$18,363,545	\$19,487,889	6.1%
Services and Supplies	\$621,156	\$1,750,876	\$1,444,518	\$1,488,475	3%
Miscellaneous	\$60,716	\$45,339	\$353,000	\$389,000	10.2%
Capital Outlay	\$26,877	\$146,484	\$53,000	\$33,000	-37.7%
Interfund Transfers	\$570,000	\$807,000	\$977,100	\$977,100	0%
Insurance and Other Chargebacks	\$891,433	\$932,030	\$919,500	\$919,500	0%
<b>Total Expense Objects:</b>	<b>\$16,666,228</b>	<b>\$20,978,789</b>	<b>\$22,110,663</b>	<b>\$23,294,964</b>	<b>5.4%</b>

# Revenue Detail

## Budgeted Revenue by Division

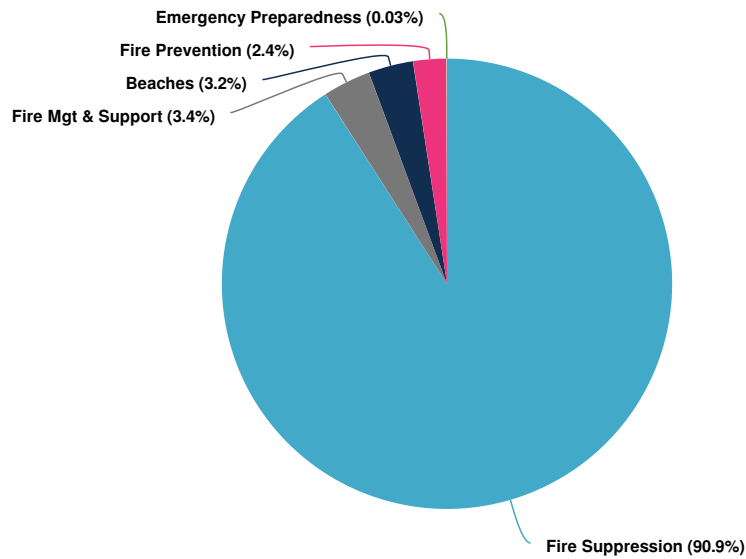


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Mgt &amp; Support</b>						
PENSION PROPERTY TAX	100.23.2305.51017	-\$88,928	\$0			N/A
POLICE & FIRE FALSE ALARM FEES	100.23.2305.52540	\$60	\$0			N/A
ALARM REGISTRATION FEE	100.23.2305.53715	-\$519	\$0			N/A
GRANTS AND AID	100.23.2305.55251	\$0	\$6,090			N/A
FIRE MISC REVENUE	100.23.2305.56043		\$332,044			N/A
MISCELLANEOUS REVENUE	100.23.2305.56045	\$635	\$0	\$420,000	\$400,000	-4.8%
<b>Total Fire Mgt &amp; Support:</b>		<b>-\$88,752</b>	<b>\$338,134</b>	<b>\$420,000</b>	<b>\$400,000</b>	<b>-4.8%</b>
<b>Fire Prevention</b>						
FIRE PLAN REVIEW	100.23.2310.52135	\$10,599	\$890			N/A
ALARM REGISTRATION FEE	100.23.2310.53715	\$276,260	\$0			N/A
<b>Total Fire Prevention:</b>		<b>\$286,859</b>	<b>\$890</b>			<b>N/A</b>
<b>Fire Suppression</b>						
AMBULANCE SERVICE	100.23.2315.53675	\$2,577,967	\$2,595,001	\$3,200,000	\$2,800,000	-12.5%
GEMT SERVICE REVENUE	100.23.2315.53676	\$3,359,575	\$2,399,317	\$2,500,000	\$2,500,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DONATIONS	100.23.2315.56011	\$99,595	\$0			N/A
CITIZENS CPR CLASS FEES	100.23.2315.56157	\$13,515	\$10,160		\$10,000	N/A
<b>Total Fire Suppression:</b>		<b>\$6,050,653</b>	<b>\$5,004,478</b>	<b>\$5,700,000</b>	<b>\$5,310,000</b>	<b>-6.8%</b>
<b>Emergency Preparedness</b>						
FEMA	100.23.2320.55265	\$36,505	\$0		\$30,000	N/A
<b>Total Emergency Preparedness:</b>		<b>\$36,505</b>	<b>\$0</b>		<b>\$30,000</b>	<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$6,285,265</b>	<b>\$5,343,502</b>	<b>\$6,120,000</b>	<b>\$5,740,000</b>	<b>-6.2%</b>
<b>Total Revenue:</b>		<b>\$6,285,265</b>	<b>\$5,343,502</b>	<b>\$6,120,000</b>	<b>\$5,740,000</b>	<b>-6.2%</b>

## Expenditures Detail

### Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Fire Mgmt &amp; Support</b>						
<b>Fire Mgmt &amp; Support</b>						
REGULAR PAY	100.23.2305.61010	\$430,959	\$471,730	\$509,766	\$540,088	5.9%
PERMANENT PART-TIME	100.23.2305.61050	\$44,755	\$44,074	\$42,932	\$60,195	40.2%
OVERTIME PAY	100.23.2305.61110	\$0	\$4,452		\$500	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
COMP / VACATION PAYOUTS	100.23.2305.61430	\$0	\$13,467			N/A
HEALTH INSURANCE	100.23.2305.61510	\$55,478	\$44,979	\$53,400	\$35,668	-33.2%
LIFE INSURANCE	100.23.2305.61615	\$569	\$382	\$425	\$452	6.4%
CELL PHONE ALLOWANCE	100.23.2305.61626	\$900	\$600	\$900		N/A
IMRF	100.23.2305.61710	\$6,130	\$5,008	\$4,137	\$7,499	81.3%
SOCIAL SECURITY	100.23.2305.61725	\$7,988	\$8,957	\$8,815	\$10,448	18.5%
MEDICARE	100.23.2305.61730	\$6,720	\$7,616	\$8,028	\$8,705	8.4%
EMPLOYMENT TESTING SERVICES	100.23.2305.62160	\$200	\$0			N/A
PRINTING	100.23.2305.62210	\$1,707	\$8,622	\$4,000	\$4,000	0%
MEDICAL/HOSPITAL SERVICES	100.23.2305.62270	\$45,611	\$39,583	\$50,000	\$50,000	0%
TRAINING & TRAVEL	100.23.2305.62295	\$9,403	\$13,641	\$3,500	\$3,500	0%
POSTAGE	100.23.2305.62315	\$4,733	\$750	\$500	\$500	0%
DATA PROCESSING SERVICES	100.23.2305.62335	\$21,715	\$377			N/A
LAUNDRY/OTHER CLEANING	100.23.2305.62355	\$0	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.23.2305.62360	\$6,598	\$7,023	\$7,500	\$1,500	-80%
SERVICE AGREEMENTS/ CONTRACTS	100.23.2305.62509	\$0	\$0	\$75,000	\$45,000	-40%
BANK SERVICE CHARGES	100.23.2305.62705	\$300	\$0			N/A
MISCELLANEOUS	100.23.2305.62770		\$83			N/A
ELECTRICITY	100.23.2305.64005		\$758			N/A
NATURAL GAS	100.23.2305.64015	\$34,509	\$13,790			N/A
TELECOMMUNICATIONS - WIRELESS	100.23.2305.64540	\$20,542	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2305.65010	\$564	\$6,564	\$900	\$900	0%
CLOTHING	100.23.2305.65020	\$57,396	\$11,882	\$10,000		N/A
FOOD	100.23.2305.65025	\$699	\$2,057	\$1,500	\$1,500	0%
JANITORIAL SUPPLIES	100.23.2305.65040	\$718	\$902			N/A
BLDG MAINTENANCE MATERIAL	100.23.2305.65050	\$0	\$0	\$1,000	\$1,000	0%
OFFICE/OTHER EQT MTN MATL	100.23.2305.65070	\$0	\$309			N/A
MINOR EQUIPMENT & TOOLS	100.23.2305.65085	\$0	\$273			N/A
SAFETY EQUIPMENT	100.23.2305.65090	\$209	\$241			N/A
OFFICE SUPPLIES	100.23.2305.65095	\$5,365	\$11,227	\$11,500	\$11,500	0%
OTHER COMMODITIES	100.23.2305.65125	\$15,394	\$2,623	\$15,342	\$15,000	-2.2%
FURNITURE & FIXTURES	100.23.2305.65625	\$2,428	\$6,221	\$3,000	\$3,000	0%
<b>Total Fire Mgt &amp; Support:</b>		<b>\$781,592</b>	<b>\$728,190</b>	<b>\$812,645</b>	<b>\$801,455</b>	<b>-1.4%</b>
<b>Fire Prevention</b>						
REGULAR PAY	100.23.2310.61010	\$381,424	\$368,458	\$405,411	\$439,842	8.5%
OVERTIME PAY	100.23.2310.61110	\$23,905	\$28,756	\$19,000	\$19,000	0%
HIREBACK OT PAY	100.23.2310.61111	\$394	\$1,563			N/A
TERMINATION PAYOUTS	100.23.2310.61415	\$0	\$8,845	\$10,000	\$10,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
ANNUAL SICK LEAVE PAYOUT	100.23.2310.61420	\$8,833	\$9,078	\$10,000	\$10,000	0%
COMP / VACATION PAYOUTS	100.23.2310.61430	\$2,953	\$1,082			N/A
HEALTH INSURANCE	100.23.2310.61510	\$51,936	\$42,507	\$59,447	\$51,919	-12.7%
LIFE INSURANCE	100.23.2310.61615	\$235	\$131	\$116	\$120	3.4%
IMRF	100.23.2310.61710	\$4,881	\$2,060	\$2,796	\$5,115	82.9%
SOCIAL SECURITY	100.23.2310.61725	\$6,483	\$1,910	\$5,957	\$7,126	19.6%
MEDICARE	100.23.2310.61730	\$5,930	\$6,140	\$5,894	\$6,385	8.3%
TRAINING & TRAVEL	100.23.2310.62295	\$625	\$125	\$1,000	\$1,000	0%
MEMBERSHIP DUES	100.23.2310.62360	\$0	\$192			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2310.65010	\$1,495	\$892	\$500	\$500	0%
OFFICE SUPPLIES	100.23.2310.65095	\$3,236	\$853	\$1,500	\$1,500	0%
OTHER COMMODITIES	100.23.2310.65125	\$3,748	\$694			N/A
FITNESS INCENTIVE	100.23.2310.65141	\$979	\$1,042	\$1,000	\$1,000	0%
<b>Total Fire Prevention:</b>		<b>\$497,056</b>	<b>\$474,327</b>	<b>\$522,621</b>	<b>\$553,507</b>	<b>5.9%</b>
<b>Fire Suppression</b>						
REGULAR PAY	100.23.2315.61010	\$10,467,055	\$12,764,596	\$13,565,079	\$14,268,064	5.2%
PERMANENT PART-TIME	100.23.2315.61050	\$13,148	\$10,931			N/A
SEASONAL EMPLOYEES	100.23.2315.61060	\$0	\$0	\$16,576	\$5,000	-69.8%
SPECIAL EVENT PAY	100.23.2315.61062	\$0	\$0	\$30,000		N/A
JOB TRAINING PROGRAM	100.23.2315.61072	\$0	\$7,358			N/A
OVERTIME PAY	100.23.2315.61110	\$219,396	\$250,420	\$300,000	\$90,000	-70%
HIREBACK OT PAY	100.23.2315.61111	\$670,221	\$688,765	\$650,000	\$695,000	6.9%
TRAINING OT	100.23.2315.61113	\$31,391	\$62,872	\$90,000	\$500,000	455.6%
TERMINATION PAYOUTS	100.23.2315.61415	\$9,414	\$23,262	\$40,000	\$40,000	0%
ANNUAL SICK LEAVE PAYOUT	100.23.2315.61420	\$204,805	\$174,795	\$240,000	\$240,000	0%
COMP / VACATION PAYOUTS	100.23.2315.61430	\$12,667	\$16,385			N/A
HEALTH INSURANCE	100.23.2315.61510	\$1,655,607	\$1,937,651	\$2,025,805	\$2,159,666	6.6%
VISION INSURANCE	100.23.2315.61513	\$899	\$968	\$972	\$1,082	11.3%
LIFE INSURANCE	100.23.2315.61615	\$5,523	\$4,014	\$4,294	\$4,471	4.1%
CELL PHONE ALLOWANCE	100.23.2315.61626	\$900	\$900	\$900		N/A
SOCIAL SECURITY	100.23.2315.61725	\$841	\$1,356	\$1,040	\$259	-75.1%
MEDICARE	100.23.2315.61730	\$163,706	\$189,929	\$197,531	\$207,585	5.1%
PRINTING	100.23.2315.62210	\$0	\$4,846			N/A
OFFICE EQUIPMENT MAINT	100.23.2315.62235		\$300			N/A
TUITION	100.23.2315.62290	\$2,475	\$0			N/A
TRAINING & TRAVEL	100.23.2315.62295	\$51,947	\$81,689	\$125,000	\$125,000	0%
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2315.62305	\$500,000	\$567,000	\$737,100	\$737,100	0%
RENTAL OF AUTO REPLACEMENT	100.23.2315.62309	\$70,000	\$240,000	\$240,000	\$240,000	0%
POSTAGE	100.23.2315.62315		\$301			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEMBERSHIP DUES	100.23.2315.62360	\$1,454	\$967	\$500	\$6,500	1,200%
SERVICE AGREEMENTS/ CONTRACTS	100.23.2315.62509	\$101,172	\$98,851	\$50,000	\$80,000	60%
MEDICAL EQ MAINT AGREEMENTS	100.23.2315.62521	\$21,764	\$0	\$300,000	\$298,000	-0.7%
OTHER CHARGES	100.23.2315.62605		\$348			N/A
CREDIT CARD FEES	100.23.2315.62705	\$296	\$259	\$100	\$100	0%
MISCELLANEOUS	100.23.2315.62770		\$2,664			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2315.65010	\$8,574	\$6,389	\$5,000	\$5,000	0%
CHEMICALS/ SALT	100.23.2315.65015	\$10,334	\$6,874	\$10,000	\$10,000	0%
CLOTHING	100.23.2315.65020	\$0	\$68,491	\$56,500	\$66,500	17.7%
FOOD	100.23.2315.65025	\$322	\$2,475			N/A
JANITORIAL SUPPLIES	100.23.2315.65040	\$14,818	\$12,878	\$12,000	\$12,000	0%
MEDICAL & LAB SUPPLIES	100.23.2315.65075	\$18,036	\$70,718	\$20,000	\$40,000	100%
MINOR EQUIPMENT & TOOLS	100.23.2315.65085	\$64,644	\$48,159	\$65,000	\$92,000	41.5%
SAFETY EQUIPMENT	100.23.2315.65090	\$62,439	\$603,451	\$325,000	\$180,000	-44.6%
OFFICE SUPPLIES	100.23.2315.65095	\$12,901	\$4,716	\$7,000	\$7,000	0%
OTHER COMMODITIES	100.23.2315.65125	\$19,835	\$27,498	\$20,000	\$30,000	50%
FITNESS INCENTIVE	100.23.2315.65141	\$37,973	\$41,202	\$52,000	\$90,000	73.1%
OTHER IMPROVEMENTS	100.23.2315.65515		\$115,090			N/A
IT COMPUTER HARDWARE	100.23.2315.65555	\$1,245	\$915			N/A
FURNITURE & FIXTURES	100.23.2315.65625	\$24,449	\$25,172	\$50,000	\$30,000	-40%
TRANSFER TO INSURANCE - RISK	100.23.2315.66030	\$850,000	\$892,500	\$919,500	\$919,500	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2315.66049	\$41,433	\$25,147			N/A
<b>Total Fire Suppression:</b>		<b>\$15,371,686</b>	<b>\$19,083,104</b>	<b>\$20,156,897</b>	<b>\$21,179,827</b>	<b>5.1%</b>
<b>Emergency Preparedness</b>						
PRINTING	100.23.2320.62210	\$6,560	\$979	\$2,500	\$2,500	0%
TRAINING & TRAVEL	100.23.2320.62295	\$1,459	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.23.2320.62360	\$199	\$0			N/A
MINOR EQUIPMENT & TOOLS	100.23.2320.65085	\$0	\$0	\$2,000	\$2,000	0%
SAFETY EQUIPMENT	100.23.2320.65090	\$0	\$0	\$1,500	\$1,500	0%
OFFICE SUPPLIES	100.23.2320.65095	\$5,408	\$1,740	\$1,100	\$1,100	0%
OTHER COMMODITIES	100.23.2320.65125	\$2,268	\$4,548			N/A
<b>Total Emergency Preparedness:</b>		<b>\$15,894</b>	<b>\$7,267</b>	<b>\$7,600</b>	<b>\$7,600</b>	<b>0%</b>
<b>Beaches</b>						
REGULAR PAY	100.23.2325.61010	\$0	\$2,284			N/A
SEASONAL EMPLOYEES	100.23.2325.61060	\$0	\$537,395	\$500,000	\$623,875	24.8%
OVERTIME PAY	100.23.2325.61110	\$0	\$44,004	\$25,000	\$25,000	0%
SOCIAL SECURITY	100.23.2325.61725	\$0	\$36,291	\$37,200	\$35,000	-5.9%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEDICARE	100.23.2325.61730	\$0	\$8,488	\$8,700	\$8,700	0%
TRAINING & TRAVEL	100.23.2325.62295	\$0	\$370		\$3,000	N/A
CLOTHING	100.23.2325.65020	\$0	\$32,545	\$30,000	\$42,000	40%
JANITORIAL SUPPLIES	100.23.2325.65040	\$0	\$0	\$500	\$500	0%
MINOR EQUIPMENT & TOOLS	100.23.2325.65085	\$0	\$0	\$2,500		N/A
SAFETY EQUIPMENT	100.23.2325.65090	\$0	\$9,167	\$5,000	\$12,500	150%
OFFICE SUPPLIES	100.23.2325.65095	\$0	\$975	\$2,000	\$2,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2325.66049	\$0	\$14,383			N/A
<b>Total Beaches:</b>		<b>\$0</b>	<b>\$685,902</b>	<b>\$610,900</b>	<b>\$752,575</b>	<b>23.2%</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$16,666,228</b>	<b>\$20,978,789</b>	<b>\$22,110,663</b>	<b>\$23,294,964</b>	<b>5.4%</b>
<b>Total Expenditures:</b>		<b>\$16,666,228</b>	<b>\$20,978,789</b>	<b>\$22,110,663</b>	<b>\$23,294,964</b>	<b>5.4%</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 2024

- Acquisition of additional external public health grants to improve operations and increase capacity.
- Continuing with disease prevention and education especially with novel and emerging diseases such as multidrug resistant organisms (MDRO) in vulnerable populations.
- Celebration of the Department's 150th year of existence and its accomplishments of improving the well-being of Evanston community members.
- Continuing to educate and enforce the two new bans on gas/propane operated leaf-blowers and plastic bags to advance the City's environmental goals .
- The new application of qPCR beach water testing to monitor the safety of beach water. This advanced science expedites beach water results thereby allowing for quicker public health decisions for all Evanston beachgoers.
- Flavored tobacco and menthol products sale ban. Evanston is the first community in IL to ban such products to advance public health 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Disease Surveillance Responses					
Estimated number of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output, Equity	2,085	1,171	1,193	1,140
Number of Diseases reported (non COVID-19)	Effectiveness, Output, Input	890	960	1,070	1,060
Number of communicable disease outbreaks reported	Effectiveness, Equity	36	39	28	28
Number of individuals who received education on STI prevention	Output, Equity	x	163	400	400
Activity: Inspections and programs					
Total number of food establishment licenses issued	Output	442	425	435	435
Total number of food inspections performed	Output, Effectiveness	595	1,140	1,140	1,150
Number of foodborne illness investigations performed.	Output, Effectiveness	14	36	20	25
Temporary food inspections performed	Output, Effectiveness	161	237	250	250
Food establishment plans reviewed	Output, Effectiveness	12	14	15	15
Rat and rodent complaints investigated	Output, Effectiveness	575	1,120	1,250	1,250
Clean Air Act Compliance Checks	Output, Effectiveness	1	1,203	1,000	1,000
Other inspections (Body art, tanning, hen coops, mosquitoes, bees, birds, noise, collection box, leaf blower, health/misc. etc.)	Output, Effectiveness	368	1,158	500	500
Licenses issued minus food establishments	Output, input, effectiveness	x	626	630	630
Beach water samples collected and analyzed	Output, Effectiveness	x	883	680	680
Home Lead poisoning assessments and mitigations	Output, Effectiveness	12	12	12	15
Activity: Maintain and Acquire Grants					
Number of grants received and maintained	Output, Equity	18	20	22	22

## Factors Impacting the 2025 Budget

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

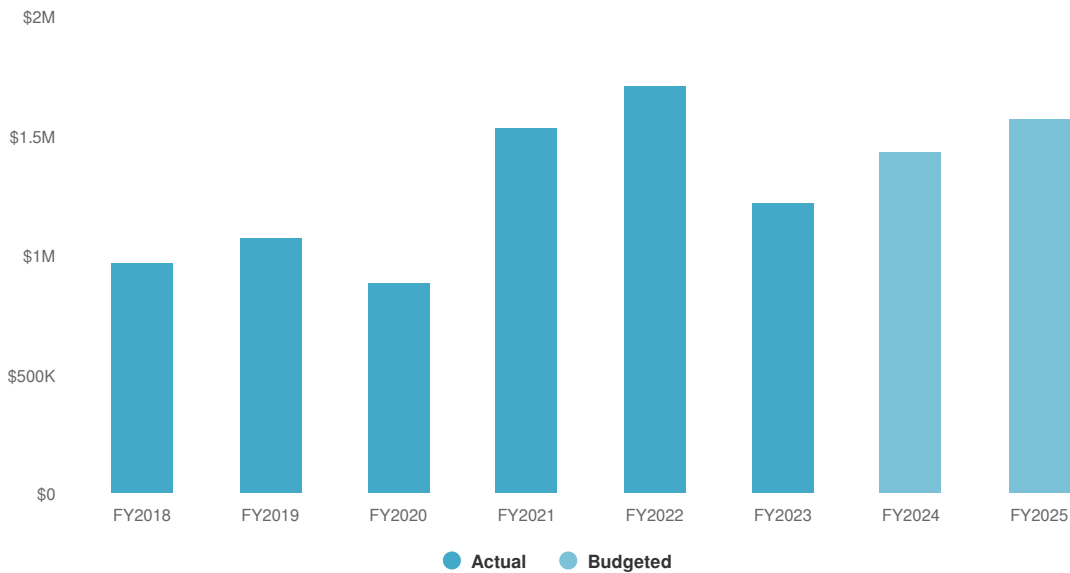
### Upcoming Initiatives

- Continue to prioritize the response to 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.
- Improve licensing and inspecting efficiency by partnering with Byrne Software in order to work on Accela
- Establishing a community health hub which would serve as a safe and trustworthy community space by increasing hyperlocal access to health resources for community members who most need them such as basic health screening, testing, vaccinations and health education.
- Switch to all digital recordkeeping for the Childhood Lead Poisoning Prevention program

### Revenues Summary

**\$1,573,334** **\$140,000**  
(9.77% vs. prior year)

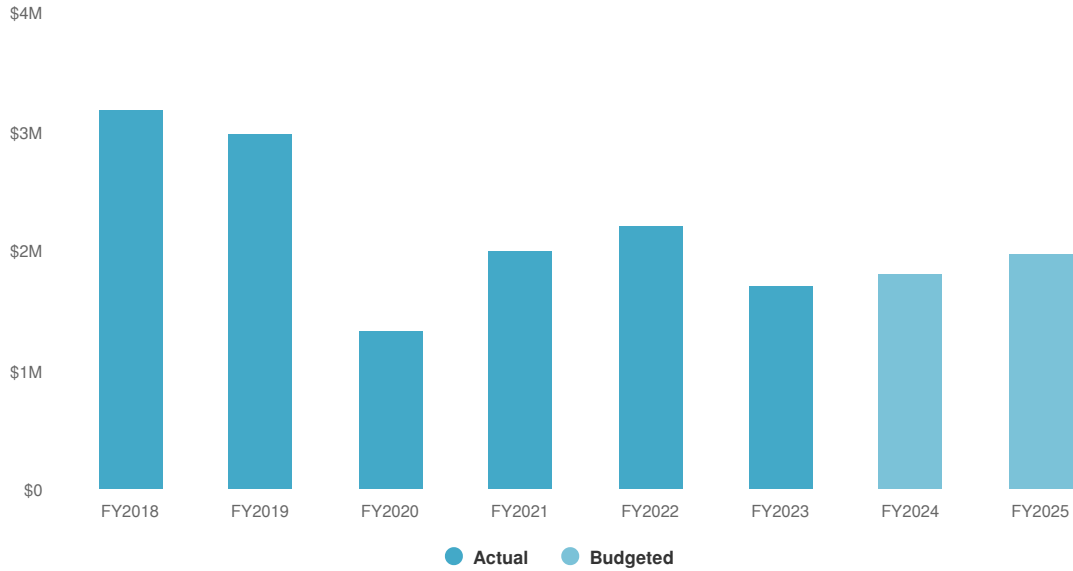
#### Health & Human Services Budget vs. Actual



# Expenditures Summary

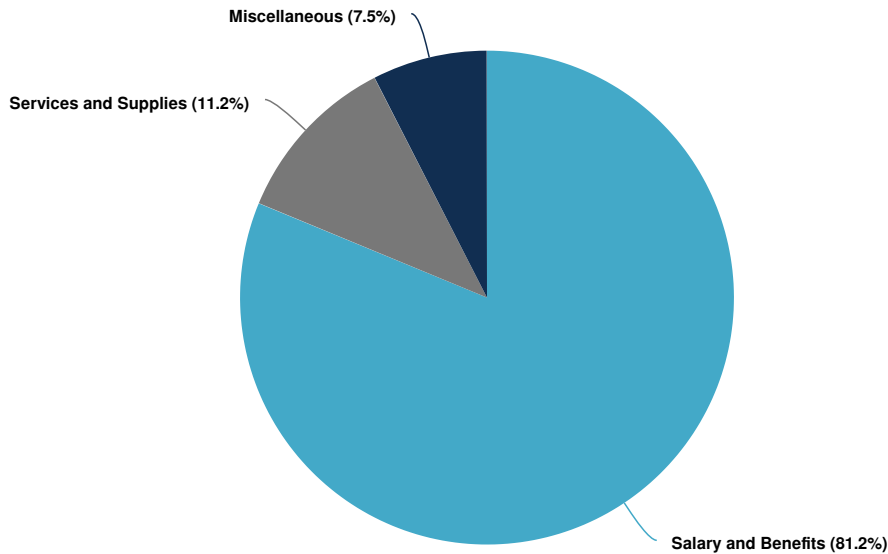
**\$1,969,411** **\$152,138**  
(8.37% vs. prior year)

## Health & Human Services Budget vs. Actual



# Expenditures by Type

## Budgeted Expenditures by Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects						
Salary and Benefits		\$1,114,283	\$1,320,614	\$1,447,858	\$1,599,996	10.5%
Services and Supplies		\$872,399	\$274,031	\$221,500	\$221,500	0%
Miscellaneous		\$225,188	\$120,162	\$147,915	\$147,915	0%
Community Sponsored Organizations		\$6,667	\$0			N/A
<b>Total Expense Objects:</b>		<b>\$2,218,537</b>	<b>\$1,714,807</b>	<b>\$1,817,273</b>	<b>\$1,969,411</b>	<b>8.4%</b>

## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Health						
Health Services Admin						
MISCELLANEOUS REVENUE	100.24.2407.56045	\$42,494	\$265			N/A
<b>Total Health Services Admin:</b>		<b>\$42,494</b>	<b>\$265</b>			<b>N/A</b>
Covid Contact Tracing						
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	\$172,921	\$198,585	\$200,000	\$0	-100%
<b>Total Covid Contact Tracing:</b>		<b>\$172,921</b>	<b>\$198,585</b>	<b>\$200,000</b>	<b>\$0</b>	<b>-100%</b>

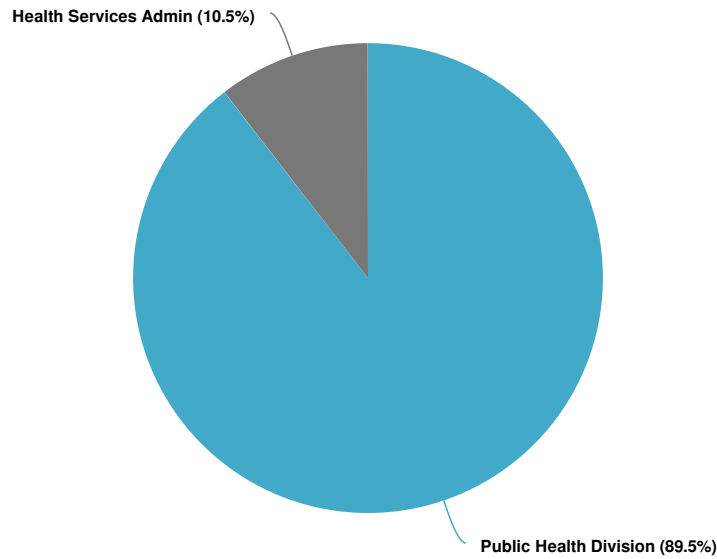
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Public Health Division</b>						
BAG TAX	100.24.2435.51593	\$0	\$78,617	\$200,000	\$200,000	0%
BED & BREAKFAST LICENSE	100.24.2435.52016	\$0	\$0	\$150	\$150	0%
COLLECTION BOX LICENSE	100.24.2435.52017	\$3,100	\$1,700	\$2,500	\$2,500	0%
RENTAL BUILDING REGISTRATIONS	100.24.2435.52046	\$3,398	\$0			N/A
OTHER LICENSES	100.24.2435.52050	\$0	\$0	\$20,000	\$20,000	0%
LONG TERM CARE LICENSES	100.24.2435.52055	\$102,700	\$116,040	\$120,000	\$120,000	0%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	\$9,200	\$7,575	\$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	\$300	\$0	\$1,200	\$1,200	0%
PLAN REVIEW	100.24.2435.52085	\$0	\$0	\$5,000	\$5,000	0%
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	\$0	\$0	\$3,000	\$3,000	0%
SANITATION CLASSES	100.24.2435.53050		\$500			N/A
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	\$270,857	\$209,040	\$230,000	\$230,000	0%
TEMPORARY FOOD LICENSE	100.24.2435.53185	\$2,553	\$2,997	\$11,000	\$11,000	0%
FOOD DELIVERY VEHICLE	100.24.2435.53190	\$3,050	\$2,800	\$6,500	\$6,500	0%
BEV SNACK VENDING MACHINE	100.24.2435.53200	\$6,825	\$130	\$31,000	\$31,000	0%
FOOD VENDING MACHINE	100.24.2435.53205	\$17,660	\$24,635			N/A
TOBACCO LICENSE	100.24.2435.53210	\$21,500	\$14,000	\$17,000	\$17,000	0%
BEEKEEPER LICENSE FEE	100.24.2435.53211	\$1,620	\$300	\$300	\$300	0%
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	\$0	\$0	\$6,000	\$6,000	0%
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	\$0	\$0	\$400	\$400	0%
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	\$150,424	\$28,767	\$166,875	\$166,875	0%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	\$25,739	\$20,761	\$27,954	\$27,954	0%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	\$15,359	\$13,472	\$34,150	\$34,150	0%
DIS GRANT	100.24.2435.55121				\$100,000	N/A
STRENGTHENING PUBLIC HEALTH GRANT	100.24.2435.55122				\$115,000	N/A
RESPIRATORY OUTBREAK GRANT	100.24.2435.55123				\$125,000	N/A
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	\$0	\$135,346			N/A
CRI GRANT-REVENUE HHS	100.24.2435.55173	\$46,273	\$67,187	\$64,841	\$64,841	0%
PHEP GRANT-REVENUE HHS	100.24.2435.55174	\$64,434	\$80,164	\$62,944	\$62,944	0%
ASPIRE PROGRAM GRANT	100.24.2435.55205	\$425,120	\$0			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	\$0	\$0	\$7,000	\$7,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
BEACH GRANT - REVENUE HHS	100.24.2435.55254	\$0	\$23,098	\$23,000	\$23,000	0%
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	\$0	\$14,270	\$14,270	0%
COVID-19 MASS VACCINATION GRANT	100.24.2435.55478	\$293,500	\$138,149			N/A
WE'RE OUT WALKING	100.24.2435.56002	\$0	\$0	\$6,000	\$6,000	0%
<b>Total Public Health Division:</b>		<b>\$1,477,881</b>	<b>\$965,278</b>	<b>\$1,233,334</b>	<b>\$1,573,334</b>	<b>27.6%</b>
<b>Community Health</b>						
IL TOBACCO FREE COMMUNITY	100.24.2455.55085	-\$2,312	\$0			N/A
GRANTS AND AID	100.24.2455.55251	\$21,871	\$53,899			N/A
<b>Total Community Health:</b>		<b>\$19,559</b>	<b>\$53,899</b>			<b>N/A</b>
<b>Total Health:</b>		<b>\$1,712,856</b>	<b>\$1,218,027</b>	<b>\$1,433,334</b>	<b>\$1,573,334</b>	<b>9.8%</b>
<b>Total Revenue:</b>		<b>\$1,712,856</b>	<b>\$1,218,027</b>	<b>\$1,433,334</b>	<b>\$1,573,334</b>	<b>9.8%</b>



# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Health</b>						
<b>Health Services Admin</b>						
REGULAR PAY	100.24.2407.61010	\$173,604	\$95,415	\$148,130	\$157,469	6.3%
OVERTIME PAY	100.24.2407.61110	\$1,081	\$1,514	\$800	\$800	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.24.2407.61430	\$2,367	\$0			N/A
HEALTH INSURANCE	100.24.2407.61510	\$32,116	\$10,462	\$20,202	\$21,051	4.2%
VISION INSURANCE	100.24.2407.61513	\$178	\$47	\$47	\$47	0%
LIFE INSURANCE	100.24.2407.61615	\$204	\$61	\$59	\$110	87.3%
AUTO ALLOWANCE	100.24.2407.61625	\$934	\$934	\$934	\$934	0%
CELL PHONE ALLOWANCE	100.24.2407.61626	\$729	\$225	\$225	\$225	0%
IMRF	100.24.2407.61710	\$8,241	\$3,389	\$4,311	\$6,271	45.5%
SOCIAL SECURITY	100.24.2407.61725	\$10,200	\$5,741	\$8,779	\$9,339	6.4%
MEDICARE	100.24.2407.61730	\$2,423	\$1,378	\$2,165	\$2,300	6.3%
PRINTING	100.24.2407.62210	\$39	\$0	\$200	\$200	0%
TRAINING & TRAVEL	100.24.2407.62295	\$1,030	\$2,362	\$3,000	\$3,000	0%
MEMBERSHIP DUES	100.24.2407.62360	\$2,368	\$3,170	\$2,900	\$2,900	0%
OTHER PROGRAM COSTS	100.24.2407.62490	\$385	\$1,570			N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2407.64540	\$130	\$0			N/A
FOOD	100.24.2407.65025	\$0	\$538	\$600	\$600	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OFFICE SUPPLIES	100.24.2407.65095	\$475	\$346	\$500	\$500	0%
OTHER COMMODITIES	100.24.2407.65125	\$0	\$0	\$200	\$200	0%
<b>Total Health Services Admin:</b>		<b>\$236,504</b>	<b>\$127,151</b>	<b>\$193,050</b>	<b>\$205,945</b>	<b>6.7%</b>
<b>Covid Contact Tracing</b>						
SEASONAL EMPLOYEES	100.24.2420.61060	\$275,057	\$146,860			N/A
OVERTIME PAY	100.24.2420.61110	\$3,242	\$231			N/A
HEALTH INSURANCE	100.24.2420.61510	\$3,784	\$381			N/A
IMRF	100.24.2420.61710	\$10,441	\$3,196			N/A
SOCIAL SECURITY	100.24.2420.61725	\$17,155	\$9,114			N/A
MEDICARE	100.24.2420.61730	\$4,012	\$2,131			N/A
OUTSIDE LABORATORY COSTS	100.24.2420.62465	\$25	\$0			N/A
OTHER PROGRAM COSTS	100.24.2420.62490	\$24,774	\$10,200			N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2420.64540	\$6,854	\$0			N/A
CLOTHING	100.24.2420.65020	\$40	\$0			N/A
FOOD	100.24.2420.65025	\$3,128	\$0			N/A
MEDICAL & LAB SUPPLIES	100.24.2420.65075	\$1,146	\$0			N/A
<b>Total Covid Contact Tracing:</b>		<b>\$349,656</b>	<b>\$172,113</b>			<b>N/A</b>
<b>Public Health Division</b>						
REGULAR PAY	100.24.2435.61010	\$582,086	\$878,695	\$939,570	\$988,590	5.2%
PERMANENT PART-TIME	100.24.2435.61050	\$5,181	\$26,875	\$31,949	\$82,842	159.3%
SEASONAL EMPLOYEES	100.24.2435.61060	\$62,687	\$75,616	\$32,000	\$32,000	0%
OVERTIME PAY	100.24.2435.61110	\$16,813	\$12,239	\$10,000	\$10,000	0%
ANNUAL SICK LEAVE PAYOUT	100.24.2435.61420	\$0	\$1,088			N/A
COMP / VACATION PAYOUTS	100.24.2435.61430		\$4,024			N/A
HEALTH INSURANCE	100.24.2435.61510	\$103,943	\$152,650	\$173,657	\$189,135	8.9%
VISION INSURANCE	100.24.2435.61513	\$236	\$186	\$186	\$186	-0.1%
LIFE INSURANCE	100.24.2435.61615	\$491	\$399	\$425	\$454	6.7%
AUTO ALLOWANCE	100.24.2435.61625	\$450	\$338	\$225	\$225	0%
CELL PHONE ALLOWANCE	100.24.2435.61626	\$2,053	\$2,805	\$2,610	\$2,610	0%
SHOE ALLOWANCE	100.24.2435.61630	\$540	\$720	\$720	\$920	27.8%
IMRF	100.24.2435.61710	\$28,174	\$33,184	\$28,272	\$44,237	56.5%
SOCIAL SECURITY	100.24.2435.61725	\$39,849	\$59,320	\$60,455	\$66,662	10.3%
MEDICARE	100.24.2435.61730	\$9,320	\$13,873	\$14,140	\$15,590	10.3%
PRINTING	100.24.2435.62210	\$1,478	\$883	\$500	\$500	0%
TRAINING & TRAVEL	100.24.2435.62295	\$5,119	\$4,570	\$3,700	\$3,700	0%
COURT COST/LITIGATION	100.24.2435.62345	\$0	\$0	\$500	\$500	0%
MEMBERSHIP DUES	100.24.2435.62360	\$1,994	\$1,091	\$1,200	\$1,200	0%
WOMEN OUT WALKING EXPENSE	100.24.2435.62371	\$0	\$10,596	\$6,000	\$6,000	0%
ASPIRE GRANT- EXPENSE	100.24.2435.62467	\$143,772	\$32,598			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IL TOBACCO FREE COMM EXP	100.24.2435.62468	\$0	\$0	\$204	\$204	0%
VECTOR SURVEILLANCE EXP	100.24.2435.62471		\$900			N/A
BEACH WATER TESTING EXP	100.24.2435.62472	\$6,384	\$5,618	\$115,000	\$115,000	0%
COMPREHENSIVE HEALTH PROTECTION GRANT EXP	100.24.2435.62474	\$14,164	\$6,946	\$12,696	\$12,696	0%
CRI GRANT -EXPENSE (HHS)	100.24.2435.62476	\$394	\$5,670	\$8,505	\$8,505	0%
PHEP GRANT-EXPENSE	100.24.2435.62477	\$5,462	\$8,688	\$600	\$600	0%
COVID-19 MASS VACCINATION GRANT	100.24.2435.62478	\$46	\$0			N/A
OTHER PROGRAM COSTS	100.24.2435.62490	\$7,919	\$23,737	\$5,000	\$5,000	0%
PROPERTY CLEAN UP EXPENSE	100.24.2435.62493	\$3,235	\$2,145	\$5,500	\$5,500	0%
RODENT CONTROL CONTRACT	100.24.2435.62606	\$60,768	\$18,719	\$15,000	\$15,000	0%
IL HIV SURVEILLANCE	100.24.2435.62646	\$259	\$5,058	\$410	\$410	0%
TELECOMMUNICATIONS - WIRELESS	100.24.2435.64540	\$415	\$0			N/A
CLOTHING	100.24.2435.65020	\$1,559	\$1,498	\$800	\$800	0%
FOOD	100.24.2435.65025	\$96	\$174	\$500	\$500	0%
MEDICAL & LAB SUPPLIES	100.24.2435.65075	\$735	\$944	\$800	\$800	0%
MINOR EQUIPMENT & TOOLS	100.24.2435.65085	\$2,029	\$540	\$600	\$600	0%
OFFICE SUPPLIES	100.24.2435.65095	\$2,534	\$1,298	\$2,500	\$2,500	0%
LEADPAINT HAZARD GRANT (TORRENS) EXP	100.24.2435.65127	\$899	\$0	\$150,000	\$150,000	0%
FITNESS INCENTIVE	100.24.2435.65141	\$900	\$2,000			N/A
OFFICE MACH. & EQUIP.	100.24.2435.65620	\$904	\$1,723			N/A
<b>Total Public Health Division:</b>		<b>\$1,112,889</b>	<b>\$1,397,407</b>	<b>\$1,624,223</b>	<b>\$1,763,466</b>	<b>8.6%</b>
<b>Vital Records</b>						
OFFICE SUPPLIES	100.24.2440.65095	\$0	\$120			N/A
<b>Total Vital Records:</b>		<b>\$0</b>	<b>\$120</b>			<b>N/A</b>
<b>Human Services</b>						
TRAINING & TRAVEL	100.24.2445.62295	\$656	\$707			N/A
MEMBERSHIP DUES	100.24.2445.62360	\$40	\$45			N/A
OTHER PROGRAM COSTS	100.24.2445.62490	\$2,038	\$9,408			N/A
COMMUNITY INTERVENTION PROGRAM COSTS	100.24.2445.62491	\$6,667	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.24.2445.64540	\$547	\$0			N/A
FOOD	100.24.2445.65025	\$944	\$0			N/A
OFFICE SUPPLIES	100.24.2445.65095	\$123	\$0			N/A
<b>Total Human Services:</b>		<b>\$11,015</b>	<b>\$10,159</b>			<b>N/A</b>
<b>Community Health</b>						
TRAINING & TRAVEL	100.24.2455.62295	\$175	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
WOMEN OUT WALKING EXPENSE	100.24.2455.62371	\$0	\$2,232			N/A
OTHER PROGRAM COSTS	100.24.2455.62490	\$13,284	\$3,804			N/A
<b>Total Community Health:</b>		<b>\$13,459</b>	<b>\$6,036</b>			<b>N/A</b>
<b>General Assistance</b>						
REGULAR PAY	100.24.2499.61010	\$719	\$0			N/A
OFFICE SUPPLIES	100.24.2499.65095	\$56	\$0			N/A
<b>Total General Assistance:</b>		<b>\$775</b>	<b>\$0</b>			<b>N/A</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	100.24.3215.61010	\$3,126	\$0			N/A
PERMANENT PART-TIME	100.24.3215.61050	\$340	\$0			N/A
SEASONAL EMPLOYEES	100.24.3215.61060	\$437,923	\$0			N/A
OVERTIME PAY	100.24.3215.61110	\$14,175	\$0			N/A
IMRF	100.24.3215.61710	\$1,240	\$0			N/A
SOCIAL SECURITY	100.24.3215.61725	\$28,235	\$0			N/A
MEDICARE	100.24.3215.61730	\$6,604	\$0			N/A
MEMBERSHIP DUES	100.24.3215.62360	\$40	\$0			N/A
OTHER PROGRAM COSTS	100.24.3215.62490	\$2,216	\$1,820			N/A
FOOD	100.24.3215.65025	\$336	\$0			N/A
OFFICE SUPPLIES	100.24.3215.65095	\$4	\$0			N/A
<b>Total Youth Engagement Division:</b>		<b>\$494,237</b>	<b>\$1,820</b>			<b>N/A</b>
<b>Total Health:</b>		<b>\$2,218,537</b>	<b>\$1,714,807</b>	<b>\$1,817,273</b>	<b>\$1,969,411</b>	<b>8.4%</b>
<b>Total Expenditures:</b>		<b>\$2,218,537</b>	<b>\$1,714,807</b>	<b>\$1,817,273</b>	<b>\$1,969,411</b>	<b>8.4%</b>

# Parks & Recreation

**Audrey Thompson**

Parks & Recreation Director

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 2024

- Implementation of the Access Evanston Program which offers a sliding scale for community members who require financial assistnat to participate in Parks and Recreation programs.
- Implementation of the alternative response program, now know as the CARE Team.
- Purchase of South End Community Center to provide dedicated programming for the south portion of Evaston as well as creating a home for accessible recreation programs.
- Additional revenues based on convenience of new point of sale devices at the lakefront and community centers.
- Implementation of an online reservation system for tennis and pickleball courts.
- Launched a community affiliate program.
- Completed draft strategic plan for each Division.

# 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Improve recreation opportunities for vulnerable populations.					
# of participants age 55+ who participated in recreation programming (virtual and in person)	Output	5,660	6,830	7,250	8,000
# of participants completing special recreation program	Output	809	872	1,100	1,500
Scholarship dollars granted.	Output, Equity	\$190,190	\$214,988	\$265,000	\$265,000
Activity: Provide healthy food and meal options to residents.					
# of meals served through the Summer Meals Program	Output, Equity	35,424	43,559	40,533	40,000
# Vendors at the Downtown Evanston Farmers' Market.	Output	56	58	62	58
# of meals served through the Senior Congregate Meal program	Output, Equity	6,270	4,810	5,600	6,000
Activity: Deliver a diversity of recreational opportunities to community members					
# total recreation program participants	Output	44,550	40,000	45,000	45,000
# of summer camp participants	Output	5,184	4,403	5,000	5,000
Activity: Increase food/concession service in 5 Parks and Rec spaces					
Revenue generated by new food/concession service	Input	x	x	\$50,000	\$100,000
Number of Parks and Rec spaces where food/concession revenue will be provided	Output	x	x	3	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%
Activity: Increase # of volunteers annually					
Increase # of volunteers annually by 15%	Output	x	x	200	250
Activity: Increase call types by 50% by 3rd quarter of 2025					
Increase # of CARE Team call types by 3rd quarter of 2025	Output	x	x	10	15
Activity: Evaluate sponsorship retention and acquisition for special events					
Measure the number of new sponsors brought on each year, aiming to diversify and increase sponsor involvement.	Output	x	x	30	40
Develop strategies to increase retention by 60%: enhancing sponsor benefits, improving communication, or offering early renewal discounts.	Output	x	x	x	60%

## Factors Impacting the 2025 Budget

- Corrected budgeted amount for the Summer Food Program which is offset by funding from a USDA grant administered by the IL State Board of Education.
- Allocation of funds for CARE Team vehicles.
- Reallocation of permanent staff to Southend Community Center in an effort to reduce the number of requests for additional staff.
- Additional funding to support year-round opening and closing of bathrooms across the city. The department will see an overall increase in seasonal employee expenses as the minimum wage increases.
- The increasing number of youth obtaining jobs through MSYEP continues to be challenging to manage, given the uncertainties of how many youth will apply for employment.
- The continued need to pay seasonal staffing insufficient staff equitably while being fiscally responsible.
- Recruiting staff for specialty positions like gymnastics has been challenging while keeping the pay scale the same.
- Many positions are still being reviewed and adjusted to ensure pay equity amongst positions.
- Many programs and services executed by the Department represent the City's values but are not revenue generating. Decreasing or eliminating many of the Department's programs and services could have disastrous effects for the community overall.

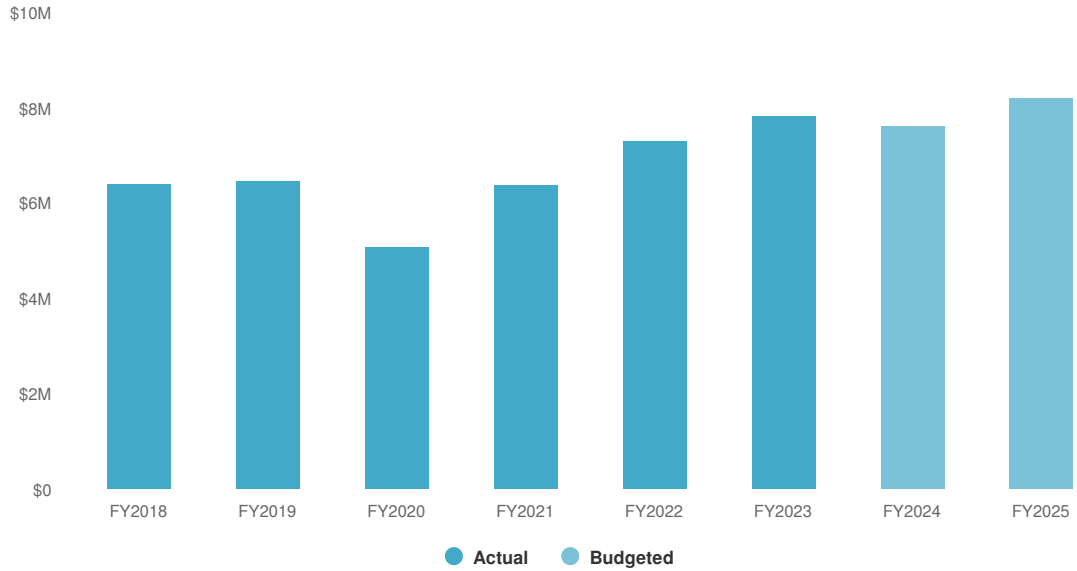
## Upcoming Initiatives

- The creation of a process that reduces duplication of events as a means to maximize special events budget for the Department.
- MOA between the City of Evanston and the Evanston Environmental Association to raise money for the canoe launch
- Expansion of year-round public restroom access.
- Creation of dedicated pickleball courts.
- Expansion of alternative response program to include additional call types.
- Strengthen partnership with Canal Shores to expand golf programs now that renovations are completed.
- Further develop partnerships with District 65 to offer year-round programs.
- Create a Department-wide safety plan for all recreation spaces.
- Establish work plan, including objectives that are SMART for each Division that will be used to implement Parks and Strategic Green Space Plan.
- Created work plans for each division.

# Revenues Summary

**\$8,202,009**    **\$600,259**  
(7.90% vs. prior year)

## Parks & Recreation Budget vs. Actual

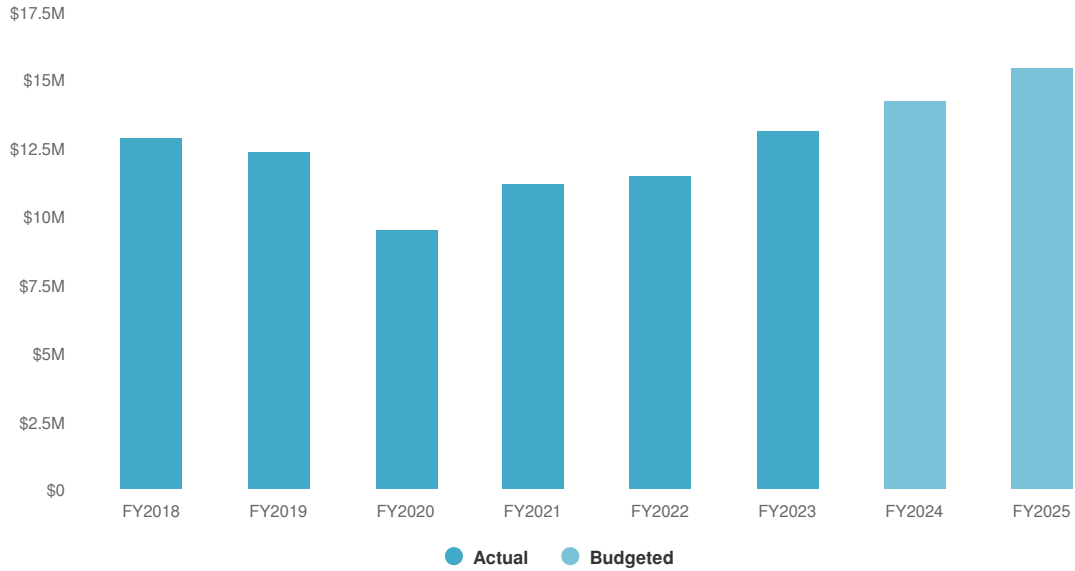




# Expenditures Summary

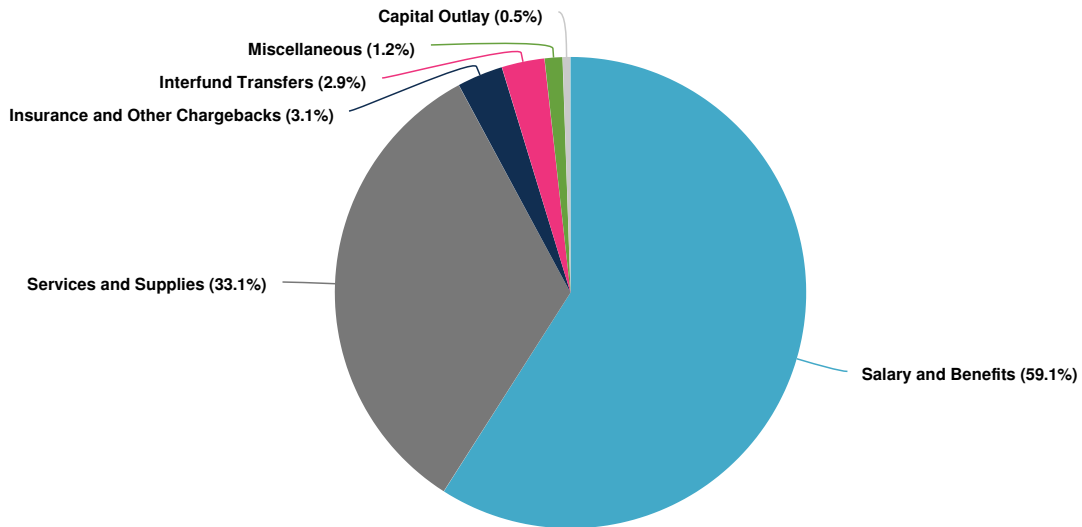
**\$15,469,277** **\$1,207,533**  
(8.47% vs. prior year)

## Parks & Recreation Budget vs. Actual



# Expenditures by Type

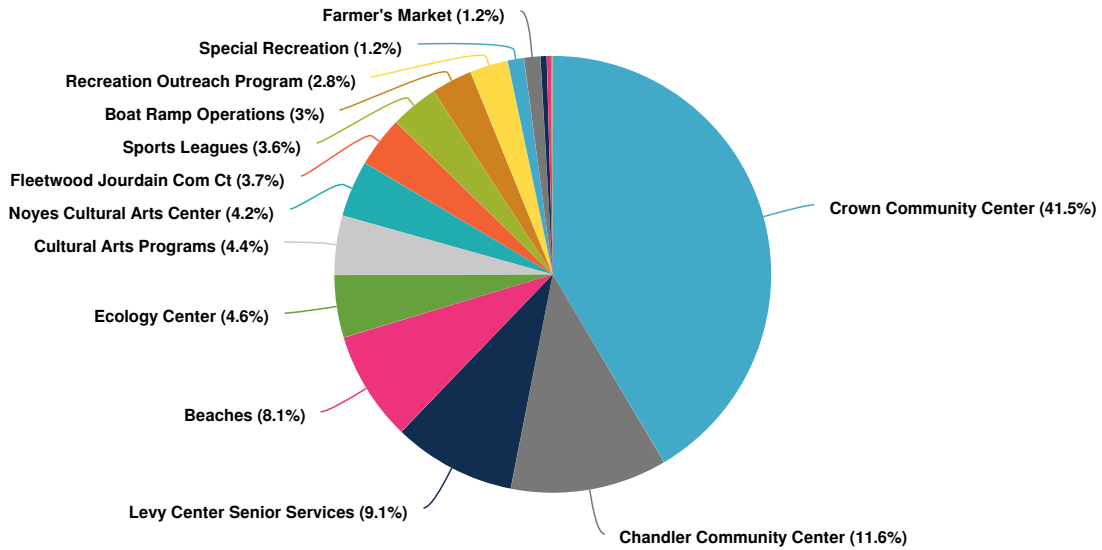
## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$5,624,679	\$7,183,437	\$8,429,926	\$9,134,716	8.4%
Services and Supplies	\$4,712,953	\$4,900,538	\$4,702,228	\$5,120,736	8.9%
Miscellaneous	\$354,242	\$203,954	\$226,090	\$190,325	-15.8%
Capital Outlay	\$97,009	\$88,451	\$82,000	\$82,000	0%
Interfund Transfers	\$285,000	\$304,992	\$335,000	\$455,000	35.8%
Insurance and Other Chargebacks	\$452,817	\$475,806	\$486,500	\$486,500	0%
<b>Total Expense Objects:</b>	<b>\$11,526,700</b>	<b>\$13,157,178</b>	<b>\$14,261,744</b>	<b>\$15,469,277</b>	<b>8.5%</b>

# Revenue Detail

## Budgeted Revenue by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Parks And Recreation</b>						
<b>Rec. Mgmt. &amp; General Support</b>						
RECREATION PROGRAM FEES	100.30.3005.53565	\$72,335	\$36,857	\$30,000	\$0	-100%
SPECIAL EVENT REVENUE	100.30.3005.53569	\$21,086	\$26,831		\$25,000	N/A
Holiday Food Drive Revenue	100.30.3005.55166	\$11,947	\$0			N/A
OFFICER & GENTLEMEN	100.30.3005.55312	\$0	\$1,000	\$1,000	\$1,000	0%
PROPERTY SALES AND RENTAL	100.30.3005.56010		\$73,785			N/A
MISCELLANEOUS REVENUE	100.30.3005.56045	\$3,043	\$0			N/A
MARKET LINK VOUCHERS	100.30.3005.56049		-\$95			N/A
<b>Total Rec. Mgmt. &amp; General Support:</b>		<b>\$108,411</b>	<b>\$138,378</b>	<b>\$31,000</b>	<b>\$26,000</b>	<b>-16.1%</b>
<b>Farmer's Market</b>						
FARMERS' MARKET LICENSES	100.30.3015.52045	\$51,933	\$57,160	\$51,250	\$55,000	7.3%
RECREATION PROGRAM FEES	100.30.3015.53565	\$75	\$0			N/A
GRANTS AND AID	100.30.3015.55251	\$11,000	\$0			N/A
DONATIONS	100.30.3015.56011	\$0	\$6,615	\$3,500	\$3,500	0%
MISCELLANEOUS REVENUE	100.30.3015.56045	\$0	\$0	\$5,000	\$5,000	0%
MARKET LINK VOUCHERS	100.30.3015.56049	\$0	-\$53,076	\$35,000	\$35,000	0%
<b>Total Farmer's Market:</b>		<b>\$63,008</b>	<b>\$10,699</b>	<b>\$94,750</b>	<b>\$98,500</b>	<b>4%</b>

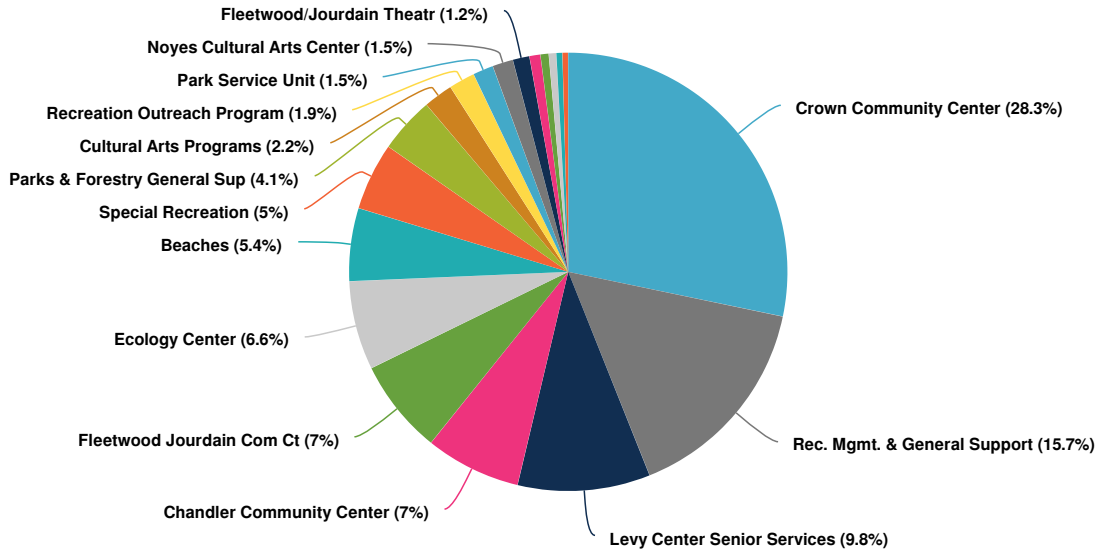
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Rec General Support</b>						
GRANTS AND AID	100.30.3020.55251	\$35,879	\$20,989			N/A
<b>Total Rec General Support:</b>		<b>\$35,879</b>	<b>\$20,989</b>			<b>N/A</b>
<b>Crown Community Center</b>						
BEV SNACK VENDING MACHINE	100.30.3030.53200	\$13,343	\$13,807	\$10,000	\$10,000	0%
CONCESSIONS	100.30.3030.53203	\$0	\$0	\$50,000	\$100,000	100%
RECREATION PROGRAM FEES	100.30.3030.53565	\$2,820,594	\$2,481,314	\$3,200,000	\$3,200,000	0%
GRANTS AND AID	100.30.3030.55251	\$154,852	\$449,494	\$90,000	\$90,000	0%
MISCELLANEOUS REVENUE	100.30.3030.56045	\$0	\$0	\$3,500	\$3,500	0%
<b>Total Crown Community Center:</b>		<b>\$2,988,789</b>	<b>\$2,944,614</b>	<b>\$3,353,500</b>	<b>\$3,403,500</b>	<b>1.5%</b>
<b>Chandler Community Center</b>						
BEV SNACK VENDING MACHINE	100.30.3035.53200	\$1,305	\$1,304	\$1,000	\$1,000	0%
RECREATION PROGRAM FEES	100.30.3035.53565	\$927,520	\$1,088,160	\$925,000	\$950,000	2.7%
MISCELLANEOUS REVENUE	100.30.3035.56045	\$0	\$0	\$500	\$500	0%
<b>Total Chandler Community Center:</b>		<b>\$928,825</b>	<b>\$1,089,464</b>	<b>\$926,500</b>	<b>\$951,500</b>	<b>2.7%</b>
<b>Fleetwood Jourdain Com Ct</b>						
BEV SNACK VENDING MACHINE	100.30.3040.53200	\$1,713	\$2,283	\$2,000	\$2,000	0%
CONCESSIONS	100.30.3040.53203	\$0	\$0	\$10,000	\$10,000	0%
RECREATION PROGRAM FEES	100.30.3040.53565	\$197,894	\$179,151	\$200,000	\$220,000	10%
GRANTS AND AID	100.30.3040.55251	\$65,016	\$67,640	\$75,000	\$75,000	0%
<b>Total Fleetwood Jourdain Com Ct:</b>		<b>\$264,623</b>	<b>\$249,073</b>	<b>\$287,000</b>	<b>\$307,000</b>	<b>7%</b>
<b>Fleetwood/Jourdain Theatr</b>						
RECREATION PROGRAM FEES	100.30.3045.53565	\$17,581	\$35,347	\$20,000	\$20,000	0%
DONATIONS	100.30.3045.56011	\$3,661	\$4,066	\$1,000	\$18,000	1,700%
<b>Total Fleetwood/Jourdain Theatr:</b>		<b>\$21,242</b>	<b>\$39,413</b>	<b>\$21,000</b>	<b>\$38,000</b>	<b>81%</b>
<b>Recreation Outreach Program</b>						
RECREATION PROGRAM FEES	100.30.3050.53565	\$219,123	\$232,046			N/A
GRANTS AND AID	100.30.3050.55251	\$0	\$0	\$145,000	\$230,000	58.6%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Recreation Outreach Program:</b>		<b>\$219,123</b>	<b>\$232,046</b>	<b>\$145,000</b>	<b>\$230,000</b>	<b>58.6%</b>
<b>Levy Center Senior Services</b>						
BEV SNACK VENDING MACHINE	100.30.3055.53200	\$2,606	\$2,775	\$2,500	\$1,500	-40%
RECREATION - CHARGES FOR SERVICES	100.30.3055.53560	\$12	\$0			N/A
RECREATION PROGRAM FEES	100.30.3055.53565	\$637,531	\$723,068	\$625,000	\$675,000	8%
SENIOR TAXI COUPON SALES	100.30.3055.53640	\$53,547	\$59,322	\$75,000	\$60,000	-20%
Aging Well Conference Revenues	100.30.3055.56016	\$0	\$0		\$5,000	N/A
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3055.56067	\$5,935	\$671	\$8,000	\$5,000	-37.5%
<b>Total Levy Center Senior Services:</b>		<b>\$699,631</b>	<b>\$785,836</b>	<b>\$710,500</b>	<b>\$746,500</b>	<b>5.1%</b>
<b>Boat Ramp Operations</b>						
RECREATION PROGRAM FEES	100.30.3065.53565	\$268,498	\$267,112	\$250,000	\$250,000	0%
<b>Total Boat Ramp Operations:</b>		<b>\$268,498</b>	<b>\$267,112</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>0%</b>
<b>Beaches</b>						
CONCESSIONS	100.30.3080.53203	\$0	\$0	\$20,000	\$107,100	435.5%
RECREATION PROGRAM FEES	100.30.3080.53565	\$514,233	\$652,815	\$560,000	\$560,000	0%
RECREATION - DEFERRED REVENUE	100.30.3080.53566	\$1,448	\$6,416			N/A
<b>Total Beaches:</b>		<b>\$515,681</b>	<b>\$659,231</b>	<b>\$580,000</b>	<b>\$667,100</b>	<b>15%</b>
<b>Pooch Park</b>						
RECREATION PROGRAM FEES	100.30.3081.53565	\$6,317	\$10,435	\$10,000	\$10,000	0%
<b>Total Pooch Park:</b>		<b>\$6,317</b>	<b>\$10,435</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Sports Leagues</b>						
CONCESSIONS	100.30.3100.53203				\$25,000	N/A
RECREATION PROGRAM FEES	100.30.3100.53565	\$0	\$0	\$137,000	\$266,409	94.5%
<b>Total Sports Leagues:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$137,000</b>	<b>\$291,409</b>	<b>112.7%</b>
<b>Special Recreation</b>						
RECREATION PROGRAM FEES	100.30.3130.53565	\$109,120	\$81,335	\$90,000	\$100,000	11.1%
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3130.56067	\$2,322	\$2,373			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Special Recreation:</b>		<b>\$111,442</b>	<b>\$83,708</b>	<b>\$90,000</b>	<b>\$100,000</b>	<b>11.1%</b>
<b>Summer Playgrounds</b>						
RECREATION PROGRAM FEES	100.30.3135.53565	\$0	\$625			N/A
<b>Total Summer Playgrounds:</b>		<b>\$0</b>	<b>\$625</b>			<b>N/A</b>
<b>Community Relations</b>						
FARMERS' MARKET LICENSES	100.30.3205.52045	-\$200	\$50			N/A
<b>Total Community Relations:</b>		<b>-\$200</b>	<b>\$50</b>			<b>N/A</b>
<b>Gibbs-Morrison Cultural Center</b>						
RECREATION PROGRAM FEES	100.30.3225.53565	-\$10,940	-\$15,932			N/A
INTEREST REVENUE - LEASES	100.30.3225.56504	\$3,203	\$3,004			N/A
RTU AMORTIZATION - LEASES	100.30.3225.56750	\$16,645	\$16,645			N/A
<b>Total Gibbs-Morrison Cultural Center:</b>		<b>\$8,908</b>	<b>\$3,717</b>			<b>N/A</b>
<b>Ecology Center</b>						
RECREATION PROGRAM FEES	100.30.3605.53565	\$461,269	\$592,762	\$325,000	\$375,000	15.4%
DONATIONS	100.30.3605.56011	\$6,162	\$400	\$5,000	\$5,000	0%
<b>Total Ecology Center:</b>		<b>\$467,431</b>	<b>\$593,162</b>	<b>\$330,000</b>	<b>\$380,000</b>	<b>15.2%</b>
<b>Noyes Cultural Arts Center</b>						
BEV SNACK VENDING MACHINE	100.30.3710.53200	\$595	\$568	\$500	\$500	0%
RECREATION PROGRAM FEES	100.30.3710.53565	\$316,075	\$329,940	\$315,000	\$342,000	8.6%
<b>Total Noyes Cultural Arts Center:</b>		<b>\$316,669</b>	<b>\$330,508</b>	<b>\$315,500</b>	<b>\$342,500</b>	<b>8.6%</b>
<b>Cultural Arts Programs</b>						
RECREATION PROGRAM FEES	100.30.3720.53565	\$281,672	\$357,794	\$320,000	\$360,000	12.5%
<b>Total Cultural Arts Programs:</b>		<b>\$281,672</b>	<b>\$357,794</b>	<b>\$320,000</b>	<b>\$360,000</b>	<b>12.5%</b>
<b>Total Parks And Recreation:</b>		<b>\$7,305,947</b>	<b>\$7,816,854</b>	<b>\$7,601,750</b>	<b>\$8,202,009</b>	<b>7.9%</b>
<b>Total Revenue:</b>		<b>\$7,305,947</b>	<b>\$7,816,854</b>	<b>\$7,601,750</b>	<b>\$8,202,009</b>	<b>7.9%</b>

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Parks And Recreation</b>						
<b>Farmer's Market</b>						
REGULAR PAY	100.30.3015.61010	\$0	\$2,410			N/A
SEASONAL EMPLOYEES	100.30.3015.61060	\$275	\$32,055	\$30,000	\$30,000	0%
SOCIAL SECURITY	100.30.3015.61725	\$17	\$2,137			N/A
MEDICARE	100.30.3015.61730	\$4	\$500			N/A
PRINTING	100.30.3015.62210	\$48	\$1,510	\$2,500	\$2,500	0%
MEMBERSHIP DUES	100.30.3015.62360	\$0	\$0	\$300	\$300	0%
RENTALS	100.30.3015.62375	\$1,270	\$1,881	\$1,700	\$1,700	0%
OTHER PROGRAM COSTS	100.30.3015.62490	\$70,797	\$37,418	\$31,000	\$31,000	0%
CLOTHING	100.30.3015.65020	\$0	\$0	\$500	\$500	0%
FOOD	100.30.3015.65025	\$1,767	\$2,089	\$500	\$500	0%
JANITORIAL SUPPLIES	100.30.3015.65040	\$0	\$1,548	\$100	\$100	0%
OFFICE SUPPLIES	100.30.3015.65095	\$3,568	\$2,292	\$200	\$200	0%
RECREATION SUPPLIES	100.30.3015.65110	\$6,241	\$1,966	\$2,000	\$2,000	0%
<b>Total Farmer's Market:</b>		<b>\$83,986</b>	<b>\$85,807</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	\$541,542	\$849,485	\$1,118,417	\$1,102,713	-1.4%
PERMANENT PART-TIME	100.30.3005.61050	\$2,840	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SEASONAL EMPLOYEES	100.30.3005.61060	\$0	\$36,878	\$10,000	\$33,000	230%
OVERTIME PAY	100.30.3005.61110	\$0	\$2,415	\$1,050	\$5,050	381%
TERMINATION PAYOUTS	100.30.3005.61415	\$35,772	\$728			N/A
HEALTH INSURANCE	100.30.3005.61510	\$71,280	\$123,641	\$175,426	\$137,853	-21.4%
VISION INSURANCE	100.30.3005.61513	\$116	\$181	\$186	\$222	19.4%
LIFE INSURANCE	100.30.3005.61615	\$545	\$610	\$699	\$770	10.2%
AUTO ALLOWANCE	100.30.3005.61625	\$4,913	\$7,673	\$5,985	\$7,335	22.6%
CELL PHONE ALLOWANCE	100.30.3005.61626	\$2,358	\$3,375	\$3,312	\$2,964	-10.5%
IMRF	100.30.3005.61710	\$27,230	\$28,788	\$32,547	\$46,208	42%
SOCIAL SECURITY	100.30.3005.61725	\$34,576	\$52,165	\$67,049	\$65,981	-1.6%
MEDICARE	100.30.3005.61730	\$8,169	\$12,563	\$16,353	\$16,140	-1.3%
ADVERTISING	100.30.3005.62205	\$1,771	\$2,121			N/A
PRINTING	100.30.3005.62210	\$0	\$2,277	\$4,000	\$0	-100%
OFFICE EQUIPMENT MAINT	100.30.3005.62235	\$1	\$0			N/A
TRAINING & TRAVEL	100.30.3005.62295	\$30,309	\$24,176	\$25,000	\$17,000	-32%
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3005.62305	\$100,000	\$99,996	\$130,000	\$130,000	0%
RENTAL OF AUTO REPLACEMENT	100.30.3005.62309	\$10,000	\$30,000	\$30,000	\$150,000	400%
POSTAGE	100.30.3005.62315	\$0	\$63	\$500	\$0	-100%
MEMBERSHIP DUES	100.30.3005.62360	\$2,323	\$1,479	\$4,433	\$4,433	0%
RENTALS	100.30.3005.62375		\$18			N/A
OTHER PROGRAM COSTS	100.30.3005.62490	\$53,890	\$42,939	\$83,600	\$60,000	-28.2%
COMMUNITY PICNIC-SPECIAL EVENTS	100.30.3005.62513	\$625	\$1,281			N/A
Cradle to Career Programming	100.30.3005.62647	\$50,000	\$0	\$50,000	\$50,000	0%
LEASE PAYMENTS	100.30.3005.62655		\$73,785			N/A
CREDIT CARD FEES	100.30.3005.62705	\$0	\$145,471	\$100,000	\$100,000	0%
MISCELLANEOUS	100.30.3005.62770	\$71,562	\$0			N/A
Holiday Food Drive Expenses	100.30.3005.62996	\$8,367	\$13,005			N/A
FOOD	100.30.3005.65025	\$76	\$6,319	\$670	\$670	0%
LICENSING/REGULATORY SUPP	100.30.3005.65045		\$4,200			N/A
OFFICE SUPPLIES	100.30.3005.65095	\$3,467	\$5,494	\$6,000	\$6,000	0%
RECREATION SUPPLIES	100.30.3005.65110	\$134	\$3,008			N/A
OTHER COMMODITIES	100.30.3005.65125	\$181	\$0			N/A
FURNITURE & FIXTURES	100.30.3005.65625		\$400			N/A
TRANSFER TO INSURANCE - RISK	100.30.3005.66030	\$450,000	\$472,500	\$486,500	\$486,500	0%
<b>Total Rec. Mgmt. &amp; General Support:</b>		<b>\$1,512,047</b>	<b>\$2,047,032</b>	<b>\$2,351,727</b>	<b>\$2,422,839</b>	<b>3%</b>
<b>Rec. Business &amp; Fiscal Mgmt</b>						
SEASONAL EMPLOYEES	100.30.3010.61060	\$12,241	\$0			N/A
SOCIAL SECURITY	100.30.3010.61725	\$759	\$0			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEDICARE	100.30.3010.61730	\$177	\$0			N/A
BANK SERVICE CHARGES	100.30.3010.62705	\$129,458	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3010.64540	\$547	\$0			N/A
<b>Total Rec. Business &amp; Fiscal Mgmt:</b>		<b>\$143,183</b>	<b>\$0</b>			<b>N/A</b>
<b>Rec General Support</b>						
REGULAR PAY	100.30.3020.61010	\$43,400	\$0			N/A
PERMANENT PART-TIME	100.30.3020.61050	\$1,000	\$0			N/A
SEASONAL EMPLOYEES	100.30.3020.61060	\$1,670	\$0			N/A
OVERTIME PAY	100.30.3020.61110	\$810	\$0			N/A
HEALTH INSURANCE	100.30.3020.61510	\$2,036	\$0			N/A
VISION INSURANCE	100.30.3020.61513	\$8	\$0			N/A
LIFE INSURANCE	100.30.3020.61615	\$9	\$0			N/A
CELL PHONE ALLOWANCE	100.30.3020.61626	\$50	\$101			N/A
IMRF	100.30.3020.61710	\$290	\$0			N/A
SOCIAL SECURITY	100.30.3020.61725	\$2,881	\$0			N/A
MEDICARE	100.30.3020.61730	\$674	\$0			N/A
PRINTING	100.30.3020.62210	\$2,375	\$0			N/A
TRAINING & TRAVEL	100.30.3020.62295	\$35	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3020.64540	\$1,139	\$0			N/A
RECREATION SUPPLIES	100.30.3020.65110	\$0	\$170			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3020.66049	\$183	\$0			N/A
<b>Total Rec General Support:</b>		<b>\$56,561</b>	<b>\$271</b>			<b>N/A</b>
<b>Park Utilities</b>						
ELECTRICITY	100.30.3025.64005	\$47,210	\$48,956	\$75,000	\$0	-100%
NATURAL GAS	100.30.3025.64015	\$29,802	\$10,876	\$10,000	\$0	-100%
JANITORIAL SUPPLIES	100.30.3025.65040		\$291			N/A
MINOR EQUIPMENT & TOOLS	100.30.3025.65085	\$8,541	\$2,161	\$7,000	\$0	-100%
<b>Total Park Utilities:</b>		<b>\$85,553</b>	<b>\$62,284</b>	<b>\$92,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Crown Community Center</b>						
REGULAR PAY	100.30.3030.61010	\$1,034,121	\$1,326,452	\$1,627,523	\$1,631,978	0.3%
RECREATION INSTRUCTORS REG PAY	100.30.3030.61011	\$163,660	\$213,118	\$215,000	\$251,000	16.7%
PROGRAM ASSISTANTS	100.30.3030.61013	\$147,576	\$227,923	\$145,000	\$96,000	-33.8%
PERMANENT PART-TIME	100.30.3030.61050	\$217,209	\$205,935	\$533,095	\$449,536	-15.7%
SEASONAL EMPLOYEES	100.30.3030.61060	\$258,101	\$289,283	\$265,000	\$295,000	11.3%
OVERTIME PAY	100.30.3030.61110	\$20,223	\$45,476	\$27,000	\$40,000	48.1%
TERMINATION PAYOUTS	100.30.3030.61415	\$50,262	\$9,894			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
ANNUAL SICK LEAVE PAYOUT	100.30.3030.61420	\$848	\$0			N/A
COMP / VACATION PAYOUTS	100.30.3030.61430	\$0	\$2,155			N/A
HEALTH INSURANCE	100.30.3030.61510	\$187,208	\$199,811	\$278,075	\$219,096	-21.2%
VISION INSURANCE	100.30.3030.61513	\$284	\$316	\$340	\$228	-32.9%
LIFE INSURANCE	100.30.3030.61615	\$536	\$331	\$324	\$480	48.3%
AUTO ALLOWANCE	100.30.3030.61625	\$900	\$450		\$900	N/A
CELL PHONE ALLOWANCE	100.30.3030.61626	\$738	\$996	\$504	\$1,584	214.3%
SHOE ALLOWANCE	100.30.3030.61630	\$1,440	\$1,080	\$1,080	\$2,535	134.7%
IMRF	100.30.3030.61710	\$62,076	\$56,522	\$62,148	\$88,444	42.3%
SOCIAL SECURITY	100.30.3030.61725	\$113,956	\$141,650	\$116,860	\$129,366	10.7%
MEDICARE	100.30.3030.61730	\$26,651	\$33,128	\$27,331	\$30,255	10.7%
ADVERTISING	100.30.3030.62205	\$444	\$2,477			N/A
PRINTING	100.30.3030.62210	\$4,761	\$1,787	\$5,000	\$2,500	-50%
OFFICE EQUIPMENT MAINT	100.30.3030.62235	\$0	\$14			N/A
OTHER EQMT MAINTENANCE	100.30.3030.62245	\$13,309	\$19,954	\$23,100	\$23,100	0%
CROWN CENTER SYSTEMS REPAIR	100.30.3030.62251	\$97,009	\$88,051	\$82,000	\$82,000	0%
OTHER PROFESSIONAL SERVICES	100.30.3030.62272	\$33,012	\$0			N/A
TRAINING & TRAVEL	100.30.3030.62295	\$80	\$11,188	\$15,000	\$15,000	0%
MEMBERSHIP DUES	100.30.3030.62360	\$16,650	\$14,981	\$14,000	\$14,000	0%
RENTALS	100.30.3030.62375	\$0	\$60			N/A
PRESCHOOL GRANT EXPENSE	100.30.3030.62479	\$26,030	\$3,558			N/A
OTHER PROGRAM COSTS	100.30.3030.62490	\$28,454	\$19,344	\$17,090	\$7,000	-59%
LICENSED PEST CONTROL SERVICES	100.30.3030.62495	\$895	\$895	\$1,500	\$1,500	0%
INSTRUCTOR SERVICES	100.30.3030.62505	\$156,154	\$109,773	\$110,000	\$82,000	-25.5%
FIELD TRIPS	100.30.3030.62507	\$43,655	\$59,713	\$36,000	\$36,000	0%
SPORTS OFFICIALS	100.30.3030.62508	\$5,424	\$6,752	\$5,500	\$5,500	0%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3030.62509	\$14,622	\$3,997	\$165,000	\$165,000	0%
SECURITY ALARM CONTRACTS	100.30.3030.62518	\$2,058	\$2,577	\$2,100	\$2,100	0%
ELECTRICITY	100.30.3030.64005	\$228,119	\$307,257	\$260,000	\$260,000	0%
NATURAL GAS	100.30.3030.64015	\$128,265	\$62,033	\$80,000	\$80,000	0%
TELECOMMUNICATIONS - WIRELESS	100.30.3030.64540	\$1,436	\$640			N/A
CLOTHING	100.30.3030.65020	\$7,075	\$7,323	\$15,000	\$15,000	0%
FOOD	100.30.3030.65025	\$25,190	\$31,149	\$40,000	\$40,000	0%
JANITORIAL SUPPLIES	100.30.3030.65040	\$32,012	\$30,269	\$30,000	\$40,000	33.3%
BLDG MAINTENANCE MATERIAL	100.30.3030.65050	\$20,179	\$12,028	\$12,000	\$12,000	0%
OFFICE/OTHER EQT MTN MATL	100.30.3030.65070	\$4,696	\$7,330	\$5,000	\$5,000	0%
MEDICAL & LAB SUPPLIES	100.30.3030.65075	\$1,721	\$901	\$5,000	\$2,500	-50%
OFFICE SUPPLIES	100.30.3030.65095	\$2,841	\$4,640	\$3,150	\$4,000	27%
RECREATION SUPPLIES	100.30.3030.65110	\$66,984	\$86,869	\$60,000	\$70,000	16.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
FITNESS INCENTIVE	100.30.3030.65141		\$500			N/A
TRANSFER TO CROWN MAINTENANCE FUND	100.30.3030.66158	\$175,000	\$174,996	\$175,000	\$175,000	0%
<b>Total Crown Community Center:</b>		<b>\$3,421,862</b>	<b>\$3,825,573</b>	<b>\$4,460,721</b>	<b>\$4,375,602</b>	<b>-1.9%</b>
<b>Chandler Community Center</b>						
REGULAR PAY	100.30.3035.61010	\$106,755	\$108,881	\$231,696	\$166,887	-28%
RECREATION INSTRUCTORS REG PAY	100.30.3035.61011	\$11,223	\$67,545	\$40,000	\$75,000	87.5%
PROGRAM ASSISTANTS	100.30.3035.61013	\$812	\$1,369			N/A
PERMANENT PART-TIME	100.30.3035.61050	\$123,080	\$141,177	\$120,279	\$114,750	-4.6%
SEASONAL EMPLOYEES	100.30.3035.61060	\$103,380	\$108,677	\$125,000	\$125,000	0%
OVERTIME PAY	100.30.3035.61110	\$852	\$10,424	\$7,000	\$10,000	42.9%
TERMINATION PAYOUTS	100.30.3035.61415	\$1,171	\$0			N/A
HEALTH INSURANCE	100.30.3035.61510	\$16,770	\$9,310	\$46,873	\$19,024	-59.4%
VISION INSURANCE	100.30.3035.61513	\$56	\$0			N/A
LIFE INSURANCE	100.30.3035.61615	\$138	\$56	\$112	\$66	-41.1%
AUTO ALLOWANCE	100.30.3035.61625	\$0	\$0	\$450		N/A
CELL PHONE ALLOWANCE	100.30.3035.61626	\$150	\$150	\$252	\$360	42.9%
SHOE ALLOWANCE	100.30.3035.61630	\$540	\$540	\$540	\$460	-14.8%
IMRF	100.30.3035.61710	\$8,343	\$6,204	\$8,932	\$10,707	19.9%
SOCIAL SECURITY	100.30.3035.61725	\$21,184	\$27,041	\$21,901	\$17,513	-20%
MEDICARE	100.30.3035.61730	\$4,954	\$6,324	\$5,123	\$4,096	-20%
ADVERTISING	100.30.3035.62205	\$18	\$0			N/A
OFFICE EQUIPMENT MAINT	100.30.3035.62235	\$200	\$0			N/A
TRAINING & TRAVEL	100.30.3035.62295	\$2,101	\$3,158	\$7,000	\$4,000	-42.9%
POSTAGE	100.30.3035.62315		\$172			N/A
MEMBERSHIP DUES	100.30.3035.62360	\$346	\$381	\$800	\$800	0%
OTHER PROGRAM COSTS	100.30.3035.62490	\$0	\$68,111			N/A
LICENSED PEST CONTROL SERVICES	100.30.3035.62495	\$515	\$396	\$700	\$700	0%
INSTRUCTOR SERVICES	100.30.3035.62505	\$420,085	\$477,338	\$365,000	\$500,000	37%
WORK- STUDY	100.30.3035.62506	\$796	\$137			N/A
FIELD TRIPS	100.30.3035.62507	\$1,861	\$15,647	\$10,000	\$10,000	0%
SPORTS OFFICIALS	100.30.3035.62508	\$12,810	\$0			N/A
MISCELLANEOUS	100.30.3035.62770	\$53	\$352			N/A
ELECTRICITY	100.30.3035.64005	\$7,218	\$10,715	\$10,000	\$0	-100%
NATURAL GAS	100.30.3035.64015	\$8,709	\$5,519	\$9,000	\$0	-100%
TELECOMMUNICATIONS - WIRELESS	100.30.3035.64540	\$1,642	\$0			N/A
CLOTHING	100.30.3035.65020	\$5,864	\$7,322	\$12,353	\$5,000	-59.5%
FOOD	100.30.3035.65025	\$515	\$780	\$1,800	\$1,000	-44.4%
JANITORIAL SUPPLIES	100.30.3035.65040	\$1,451	\$2,330	\$1,000	\$1,000	0%
BLDG MAINTENANCE MATERIAL	100.30.3035.65050	\$1,156	\$1,617	\$2,300	\$2,300	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OFFICE/OTHER EQT MTN MATL	100.30.3035.65070	\$0	\$107	\$200	\$200	0%
SAFETY EQUIPMENT	100.30.3035.65090	\$1,197	\$797	\$500	\$500	0%
OFFICE SUPPLIES	100.30.3035.65095	\$1,254	\$1,351	\$500	\$500	0%
RECREATION SUPPLIES	100.30.3035.65110	\$32,702	\$19,957	\$30,000	\$20,000	-33.3%
<b>Total Chandler Community Center:</b>		<b>\$899,901</b>	<b>\$1,103,884</b>	<b>\$1,059,311</b>	<b>\$1,089,863</b>	<b>2.9%</b>
<b>Fleetwood Jourdain Com Ct</b>						
REGULAR PAY	100.30.3040.61010	\$317,103	\$425,655	\$526,847	\$534,266	1.4%
RECREATION INSTRUCTORS REG PAY	100.30.3040.61011	\$1,109	\$12,461	\$7,813	\$13,000	66.4%
PROGRAM ASSISTANTS	100.30.3040.61013	\$25,880	\$33,876	\$35,000	\$35,000	0%
PERMANENT PART-TIME	100.30.3040.61050	\$105,667	\$123,098	\$60,230	\$62,717	4.1%
SEASONAL EMPLOYEES	100.30.3040.61060	\$136,345	\$147,439	\$120,000	\$100,000	-16.7%
OVERTIME PAY	100.30.3040.61110	\$5,521	\$6,741	\$4,500	\$7,000	55.6%
TERMINATION PAYOUTS	100.30.3040.61415	\$0	\$7,090			N/A
COMP / VACATION PAYOUTS	100.30.3040.61430	\$0	\$4,396			N/A
HEALTH INSURANCE	100.30.3040.61510	\$55,588	\$75,327	\$77,132	\$81,651	5.9%
VISION INSURANCE	100.30.3040.61513	\$219	\$225	\$226	\$264	16.8%
LIFE INSURANCE	100.30.3040.61615	\$256	\$232	\$273	\$272	-0.4%
AUTO ALLOWANCE	100.30.3040.61625	\$900	\$900	\$900	\$900	0%
CELL PHONE ALLOWANCE	100.30.3040.61626	\$504	\$744	\$504	\$864	71.4%
SHOE ALLOWANCE	100.30.3040.61630	\$360	\$515	\$360	\$460	27.8%
IMRF	100.30.3040.61710	\$17,808	\$18,915	\$15,013	\$26,567	77%
SOCIAL SECURITY	100.30.3040.61725	\$36,073	\$46,518	\$32,095	\$37,151	15.8%
MEDICARE	100.30.3040.61730	\$8,436	\$10,809	\$7,507	\$8,689	15.7%
ADVERTISING	100.30.3040.62205	\$130	\$0			N/A
PRINTING	100.30.3040.62210	\$491	\$17			N/A
BLDG MAINTENANCE SERVICES	100.30.3040.62225	\$2,657	\$5,550	\$6,500	\$6,500	0%
OTHER EQMT MAINTENANCE	100.30.3040.62245	\$0	\$373	\$1,400	\$1,400	0%
TRAINING & TRAVEL	100.30.3040.62295	\$228	\$3,747	\$9,500	\$5,000	-47.4%
MEMBERSHIP DUES	100.30.3040.62360	\$40	\$225	\$600	\$1,335	122.5%
OTHER PROGRAM COSTS	100.30.3040.62490	\$0	\$1,005	\$5,000	\$5,000	0%
LICENSED PEST CONTROL SERVICES	100.30.3040.62495	\$917	\$1,122	\$800	\$800	0%
INSTRUCTOR SERVICES	100.30.3040.62505	\$17,021	\$7,896	\$15,000	\$20,000	33.3%
FIELD TRIPS	100.30.3040.62507	\$22,591	\$25,043	\$20,500	\$25,500	24.4%
ENTERTAIN/PERFORMER SERV	100.30.3040.62511	\$3,223	\$2,347	\$3,500	\$3,500	0%
CONTRACTUAL SERVICES CHARGEBACK	100.30.3040.62525	\$175	\$508			N/A
Holiday Food Drive Expenses	100.30.3040.62996	\$13,596	\$873			N/A
ELECTRICITY	100.30.3040.64005	\$19,154	\$31,302	\$36,700	\$0	-100%
NATURAL GAS	100.30.3040.64015	\$13,703	\$8,673	\$14,800	\$0	-100%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TELECOMMUNICATIONS - WIRELESS	100.30.3040.64540	\$1,310	\$0			N/A
CLOTHING	100.30.3040.65020	\$3,852	\$1,562	\$7,500	\$6,000	-20%
FOOD	100.30.3040.65025	\$53,535	\$51,538	\$50,000	\$55,000	10%
JANITORIAL SUPPLIES	100.30.3040.65040	\$7,550	\$7,415	\$8,700	\$8,700	0%
BLDG MAINTENANCE MATERIAL	100.30.3040.65050	\$990	\$85			N/A
OFFICE SUPPLIES	100.30.3040.65095	\$1,618	\$1,628	\$3,000	\$3,000	0%
RECREATION SUPPLIES	100.30.3040.65110	\$29,498	\$32,184	\$30,000	\$30,000	0%
<b>Total Fleetwood Jourdain Com Ct:</b>		<b>\$904,050</b>	<b>\$1,098,037</b>	<b>\$1,101,900</b>	<b>\$1,080,536</b>	<b>-1.9%</b>
<b>Fleetwood/Jourdain Theatr</b>						
REGULAR PAY	100.30.3045.61010	\$67,982	\$77,714	\$84,367	\$97,596	15.7%
HEALTH INSURANCE	100.30.3045.61510	\$7,911	\$8,929	\$9,146	\$9,512	4%
LIFE INSURANCE	100.30.3045.61615	\$92	\$64	\$70	\$82	17.6%
CELL PHONE ALLOWANCE	100.30.3045.61626		\$150		\$360	N/A
IMRF	100.30.3045.61710	\$3,225	\$2,615	\$2,456	\$3,661	49.1%
SOCIAL SECURITY	100.30.3045.61725	\$4,085	\$4,684	\$5,231	\$6,074	16.1%
MEDICARE	100.30.3045.61730	\$955	\$1,095	\$1,224	\$1,421	16.1%
ADVERTISING	100.30.3045.62205	\$6	\$0			N/A
PRINTING	100.30.3045.62210	\$238	\$2,338	\$1,000	\$1,000	0%
OTHER PROFESSIONAL SERVICES	100.30.3045.62272				\$15,000	N/A
MEMBERSHIP DUES	100.30.3045.62360	\$40	\$45			N/A
RENTALS	100.30.3045.62375	\$1,962	\$911			N/A
OTHER PROGRAM COSTS	100.30.3045.62490	\$5,835	\$3,288	\$3,400	\$3,400	0%
INSTRUCTOR SERVICES	100.30.3045.62505	\$29,667	\$29,206	\$25,000	\$10,000	-60%
ENTERTAIN/PERFORMER SERV	100.30.3045.62511	\$15,922	\$19,900	\$22,000	\$33,000	50%
RENTAL SERVICES	100.30.3045.62515	\$3,775	\$3,321	\$1,500	\$5,000	233.3%
CLOTHING	100.30.3045.65020	\$0	\$0	\$2,000	\$2,000	0%
FOOD	100.30.3045.65025	\$128	\$887	\$2,000	\$2,000	0%
OFFICE SUPPLIES	100.30.3045.65095	\$193	\$90	\$500	\$500	0%
RECREATION SUPPLIES	100.30.3045.65110	\$3,281	\$3,579	\$1,000	\$1,000	0%
<b>Total Fleetwood/Jourdain Theatr:</b>		<b>\$145,298</b>	<b>\$158,816</b>	<b>\$160,893</b>	<b>\$191,606</b>	<b>19.1%</b>
<b>Recreation Outreach Program</b>						
REGULAR PAY	100.30.3050.61010	-\$332	\$4,924			N/A
RECREATION INSTRUCTORS REG PAY	100.30.3050.61011		\$998			N/A
PROGRAM ASSISTANTS	100.30.3050.61013	\$20,406	\$41,280			N/A
PERMANENT PART-TIME	100.30.3050.61050	-\$718	\$276			N/A
SEASONAL EMPLOYEES	100.30.3050.61060	\$12,466	\$60,946	\$100,000	\$100,000	0%
OVERTIME PAY	100.30.3050.61110	\$122	\$201			N/A
SHOE ALLOWANCE	100.30.3050.61630		\$155			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IMRF	100.30.3050.61710	\$718	\$1,019			N/A
SOCIAL SECURITY	100.30.3050.61725	\$1,981	\$6,744			N/A
MEDICARE	100.30.3050.61730	\$463	\$1,577			N/A
PRINTING	100.30.3050.62210	\$0	\$0		\$2,000	N/A
TRAINING & TRAVEL	100.30.3050.62295	\$8	\$0			N/A
TELEPHONE CHARGEBACKS	100.30.3050.62320	\$6,089	\$0			N/A
OTHER PROGRAM COSTS	100.30.3050.62490	\$189	\$0			N/A
CLOTHING	100.30.3050.65020	\$0	\$1,562	\$3,600	\$3,600	0%
FOOD	100.30.3050.65025	\$140,911	\$181,680	\$6,000	\$190,000	3,066.7%
JANITORIAL SUPPLIES	100.30.3050.65040	\$0	\$1,757			N/A
OFFICE SUPPLIES	100.30.3050.65095	\$0	\$392	\$100	\$100	0%
RECREATION SUPPLIES	100.30.3050.65110	\$2,188	\$4,396			N/A
<b>Total Recreation Outreach Program:</b>		<b>\$184,491</b>	<b>\$307,907</b>	<b>\$109,700</b>	<b>\$295,700</b>	<b>169.6%</b>
<b>Levy Center Senior Services</b>						
REGULAR PAY	100.30.3055.61010	\$373,656	\$529,925	\$546,447	\$590,301	8%
RECREATION INSTRUCTORS REG PAY	100.30.3055.61011	\$41,205	\$38,702	\$44,000	\$44,000	0%
PROGRAM ASSISTANTS	100.30.3055.61013	\$8,676	\$10,589	\$10,000	\$10,000	0%
PERMANENT PART-TIME	100.30.3055.61050	\$93,242	\$145,143	\$150,917	\$162,441	7.6%
SEASONAL EMPLOYEES	100.30.3055.61060	\$1,178	\$2,854	\$1,000	\$1,000	0%
SPECIAL EVENT PAY	100.30.3055.61062	\$0	\$1,188	\$2,000	\$2,000	0%
OVERTIME PAY	100.30.3055.61110	\$5,525	\$10,356	\$2,500	\$2,500	0%
TERMINATION PAYOUTS	100.30.3055.61415	\$526	\$334			N/A
ANNUAL SICK LEAVE PAYOUT	100.30.3055.61420	\$615	\$0			N/A
HEALTH INSURANCE	100.30.3055.61510	\$72,769	\$77,762	\$86,064	\$74,859	-13%
VISION INSURANCE	100.30.3055.61513	\$202	\$168	\$186	\$114	-38.7%
LIFE INSURANCE	100.30.3055.61615	\$278	\$247	\$280	\$329	17.5%
AUTO ALLOWANCE	100.30.3055.61625	\$900	\$900	\$900	\$900	0%
CELL PHONE ALLOWANCE	100.30.3055.61626	\$504	\$1,074	\$864	\$1,584	83.3%
SHOE ALLOWANCE	100.30.3055.61630	\$1,440	\$1,620	\$1,440	\$1,380	-4.2%
IMRF	100.30.3055.61710	\$20,870	\$22,032	\$19,059	\$32,317	69.6%
SOCIAL SECURITY	100.30.3055.61725	\$31,543	\$44,830	\$43,437	\$46,910	8%
MEDICARE	100.30.3055.61730	\$7,377	\$10,484	\$10,159	\$10,971	8%
ADVERTISING	100.30.3055.62205	\$0	\$2,382	\$2,000	\$2,000	0%
PRINTING	100.30.3055.62210	\$473	\$3,992	\$4,300	\$4,300	0%
BLDG MAINTENANCE SERVICES	100.30.3055.62225		\$956			N/A
OTHER EQMT MAINTENANCE	100.30.3055.62245	\$4,138	\$2,954	\$6,350	\$6,350	0%
TRAINING & TRAVEL	100.30.3055.62295	\$420	\$1,081	\$9,000	\$5,000	-44.4%
MEMBERSHIP DUES	100.30.3055.62360	\$160	\$1,019	\$1,050	\$1,050	0%
OTHER PROGRAM COSTS	100.30.3055.62490	\$13	\$1,338			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
LICENSED PEST CONTROL SERVICES	100.30.3055.62495	\$931	\$636	\$750	\$750	0%
INSTRUCTOR SERVICES	100.30.3055.62505	\$230,613	\$268,849	\$272,700	\$272,700	0%
FIELD TRIPS	100.30.3055.62507	\$7,439	\$11,969	\$3,500	\$3,500	0%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3055.62509	\$2,895	\$4,424	\$4,800	\$4,800	0%
ENTERTAIN/PERFORMER SERV	100.30.3055.62511	\$5,035	\$2,554	\$1,900	\$1,900	0%
RENTAL SERVICES	100.30.3055.62515	\$0	\$5,329	\$4,000	\$4,000	0%
CONTRACTUAL SERVICES CHARGEBACK	100.30.3055.62525	\$280	\$0			N/A
COUPON PMTS-CAB SUBSIDY	100.30.3055.62695	\$114,602	\$124,234	\$125,000	\$125,000	0%
ELECTRICITY	100.30.3055.64005	\$34,016	\$47,225	\$50,000	\$0	-100%
NATURAL GAS	100.30.3055.64015	\$9,396	\$3,755	\$23,200	\$0	-100%
TELECOMMUNICATIONS - WIRELESS	100.30.3055.64540	\$387	\$0			N/A
CLOTHING	100.30.3055.65020	\$232	\$861	\$4,000	\$4,000	0%
FOOD	100.30.3055.65025	\$36,659	\$56,984	\$43,000	\$43,000	0%
JANITORIAL SUPPLIES	100.30.3055.65040	\$4,518	\$8,046	\$8,000	\$8,000	0%
BLDG MAINTENANCE MATERIAL	100.30.3055.65050	\$5,938	\$7,661	\$20,000	\$20,000	0%
OFFICE/OTHER EQT MTN MATL	100.30.3055.65070	\$0	\$0	\$415	\$415	0%
SAFETY EQUIPMENT	100.30.3055.65090	\$244	\$0			N/A
OFFICE SUPPLIES	100.30.3055.65095	\$1,890	\$3,760	\$4,050	\$4,050	0%
RECREATION SUPPLIES	100.30.3055.65110	\$20,917	\$22,332	\$20,600	\$20,600	0%
FITNESS INCENTIVE	100.30.3055.65141		\$500			N/A
Aging Well Conference Expenses	100.30.3055.66461	\$0	\$2,804			N/A
<b>Total Levy Center Senior Services:</b>		<b>\$1,141,700</b>	<b>\$1,483,851</b>	<b>\$1,527,868</b>	<b>\$1,513,021</b>	<b>-1%</b>
<b>Boat Ramp Operations</b>						
TESTING SERVICES	100.30.3065.62165	\$4,389	\$0	\$4,000	\$4,000	0%
OTHER CONTRACTUAL SERVICES	100.30.3065.62520	\$136	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3065.64540	\$2,737	\$0			N/A
FOOD	100.30.3065.65025	\$180	\$0			N/A
BLDG MAINTENANCE MATERIAL	100.30.3065.65050	\$35,764	\$74,167	\$75,000	\$115,000	53.3%
RECREATION SUPPLIES	100.30.3065.65110	\$3,179	\$7,165	\$4,650	\$4,650	0%
<b>Total Boat Ramp Operations:</b>		<b>\$46,386</b>	<b>\$81,332</b>	<b>\$83,650</b>	<b>\$123,650</b>	<b>47.8%</b>
<b>Beaches</b>						
REGULAR PAY	100.30.3080.61010	\$98,212	\$182,542	\$137,889	\$205,843	49.3%
RECREATION INSTRUCTORS REG PAY	100.30.3080.61011	\$0	\$60	\$8,000	\$8,000	0%
PERMANENT PART-TIME	100.30.3080.61050	\$485	\$4,660			N/A
SEASONAL EMPLOYEES	100.30.3080.61060	\$762,944	\$445,444	\$404,500	\$410,000	1.4%
OVERTIME PAY	100.30.3080.61110	\$84,869	\$53,055	\$36,800	\$36,800	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TERMINATION PAYOUTS	100.30.3080.61415	\$5,829	\$0			N/A
HEALTH INSURANCE	100.30.3080.61510	\$15,668	\$30,770	\$18,755	\$32,367	72.6%
VISION INSURANCE	100.30.3080.61513	\$3	\$38	\$38	\$38	0%
LIFE INSURANCE	100.30.3080.61615	\$119	\$144	\$115	\$173	50.7%
AUTO ALLOWANCE	100.30.3080.61625	\$750	\$900	\$450	\$900	100%
CELL PHONE ALLOWANCE	100.30.3080.61626	\$504	\$654	\$252	\$864	242.9%
IMRF	100.30.3080.61710	\$4,724	\$6,149	\$4,014	\$9,075	126.1%
SOCIAL SECURITY	100.30.3080.61725	\$58,871	\$42,304	\$8,593	\$12,872	49.8%
MEDICARE	100.30.3080.61730	\$13,768	\$9,894	\$2,010	\$3,011	49.8%
CONSULTING SERVICES	100.30.3080.62185	\$29,590	\$0			N/A
ADVERTISING	100.30.3080.62205	\$0	\$225			N/A
OFFICE EQUIPMENT MAINT	100.30.3080.62235	\$220	\$0	\$400	\$400	0%
OTHER EQMT MAINTENANCE	100.30.3080.62245	\$7,193	\$0	\$600	\$600	0%
TRAINING & TRAVEL	100.30.3080.62295	\$9,631	\$6,497	\$18,100	\$18,100	0%
MEMBERSHIP DUES	100.30.3080.62360	\$0	\$324			N/A
OTHER PROGRAM COSTS	100.30.3080.62490	\$0	\$450	\$500	\$500	0%
LICENSED PEST CONTROL SERVICES	100.30.3080.62495	\$424	\$490	\$700	\$700	0%
INSTRUCTOR SERVICES	100.30.3080.62505	\$24,985	\$3,580	\$5,000	\$5,000	0%
ELECTRICITY	100.30.3080.64005	\$743	\$574	\$2,000	\$0	-100%
NATURAL GAS	100.30.3080.64015	\$2,451	\$1,689			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3080.64540	\$175	\$0			N/A
CLOTHING	100.30.3080.65020	\$13,932	\$9,726	\$10,000	\$8,000	-20%
FOOD	100.30.3080.65025	\$8,010	\$6,687	\$6,000	\$41,343	589.1%
PETROLEUM PRODUCTS	100.30.3080.65035	\$0	\$0	\$500	\$500	0%
JANITORIAL SUPPLIES	100.30.3080.65040	\$7,610	\$583	\$750	\$750	0%
BLDG MAINTENANCE MATERIAL	100.30.3080.65050	\$882	\$794			N/A
OFFICE/OTHER EQT MTN MATL	100.30.3080.65070	\$0	\$137			N/A
MINOR EQUIPMENT & TOOLS	100.30.3080.65085	\$793	\$0			N/A
SAFETY EQUIPMENT	100.30.3080.65090	\$6,767	\$4,417	\$5,000	\$5,000	0%
OFFICE SUPPLIES	100.30.3080.65095	\$912	\$458	\$1,000	\$1,000	0%
RECREATION SUPPLIES	100.30.3080.65110	\$29,327	\$30,214	\$30,000	\$30,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3080.66049	\$2,634	\$1,795			N/A
<b>Total Beaches:</b>		<b>\$1,193,026</b>	<b>\$845,255</b>	<b>\$701,965</b>	<b>\$831,836</b>	<b>18.5%</b>
<b>Crown Ice Rink</b>						
NATURAL GAS	100.30.3095.64015	\$18,798	\$0			N/A
<b>Total Crown Ice Rink:</b>		<b>\$18,798</b>	<b>\$0</b>			<b>N/A</b>
<b>Sports Leagues</b>						
REGULAR PAY	100.30.3100.61010	\$0	\$50			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SEASONAL EMPLOYEES	100.30.3100.61060	\$0	\$0	\$13,000	\$22,900	76.2%
OVERTIME PAY	100.30.3100.61110	\$0	\$9,305			N/A
HEALTH INSURANCE	100.30.3100.61510	\$0	\$1,773			N/A
VISION INSURANCE	100.30.3100.61513	\$0	\$3			N/A
LIFE INSURANCE	100.30.3100.61615	\$0	\$2			N/A
IMRF	100.30.3100.61710	\$0	\$310			N/A
SOCIAL SECURITY	100.30.3100.61725	\$0	\$554			N/A
MEDICARE	100.30.3100.61730	\$0	\$130			N/A
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	\$1,870	\$1,960			N/A
SPORTS OFFICIALS	100.30.3100.62508	\$0	\$0	\$9,500	\$9,500	0%
FOOD	100.30.3100.65025				\$8,250	N/A
RECREATION SUPPLIES	100.30.3100.65110	\$7,657	\$29,925	\$45,800	\$45,800	0%
<b>Total Sports Leagues:</b>		<b>\$9,527</b>	<b>\$44,011</b>	<b>\$68,550</b>	<b>\$86,700</b>	<b>26.5%</b>
<b>Aquatic Camp</b>						
RECREATION SUPPLIES	100.30.3105.65110	\$58	\$0			N/A
<b>Total Aquatic Camp:</b>		<b>\$58</b>	<b>\$0</b>			<b>N/A</b>
<b>Special Recreation</b>						
REGULAR PAY	100.30.3130.61010	\$129,957	\$136,948	\$180,658	\$320,759	77.6%
RECREATION INSTRUCTORS REG PAY	100.30.3130.61011	\$124	\$212	\$10,000	\$10,000	0%
PROGRAM ASSISTANTS	100.30.3130.61013	\$26,063	\$19,223	\$30,000	\$30,000	0%
PERMANENT PART-TIME	100.30.3130.61050	\$11,496	\$14,375			N/A
SEASONAL EMPLOYEES	100.30.3130.61060	\$172,084	\$230,695	\$200,000	\$217,743	8.9%
OVERTIME PAY	100.30.3130.61110	\$9,915	\$297	\$4,000	\$4,000	0%
TERMINATION PAYOUTS	100.30.3130.61415	\$6,894	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3130.61430	\$4,461	\$0			N/A
HEALTH INSURANCE	100.30.3130.61510	\$13,074	\$12,540	\$31,330	\$36,647	17%
VISION INSURANCE	100.30.3130.61513	\$71	\$61	\$38	\$152	300%
LIFE INSURANCE	100.30.3130.61615	\$168	\$90	\$79	\$218	175.9%
AUTO ALLOWANCE	100.30.3130.61625	\$713	\$450	\$450	\$2,250	400%
CELL PHONE ALLOWANCE	100.30.3130.61626	\$370	\$151		\$1,008	N/A
IMRF	100.30.3130.61710	\$6,647	\$4,537	\$5,258	\$14,274	171.5%
SOCIAL SECURITY	100.30.3130.61725	\$22,222	\$24,813	\$12,348	\$21,190	71.6%
MEDICARE	100.30.3130.61730	\$5,197	\$5,803	\$2,888	\$4,956	71.6%
CONSULTING SERVICES	100.30.3130.62185	\$23,541	\$0			N/A
OTHER PROFESSIONAL SERVICES	100.30.3130.62272				\$10,000	N/A
TRAINING & TRAVEL	100.30.3130.62295	\$627	\$2,847	\$7,000	\$15,000	114.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEMBERSHIP DUES	100.30.3130.62360	\$418	\$390	\$400	\$400	0%
OTHER PROGRAM COSTS	100.30.3130.62490	\$39,866	\$10,181	\$10,075	\$8,000	-20.6%
FIELD TRIPS	100.30.3130.62507	\$8,598	\$7,660	\$56,946	\$56,946	0%
TELECOMMUNICATIONS - WIRELESS	100.30.3130.64540	\$3,285	\$0			N/A
CLOTHING	100.30.3130.65020	\$1,342	\$2,267	\$5,000	\$6,000	20%
FOOD	100.30.3130.65025	\$3,636	\$5,270	\$5,000	\$5,000	0%
MEDICAL & LAB SUPPLIES	100.30.3130.65075	\$423	\$841	\$600	\$600	0%
OFFICE SUPPLIES	100.30.3130.65095	\$23	\$181	\$500	\$500	0%
RECREATION SUPPLIES	100.30.3130.65110	\$4,842	\$7,525	\$7,000	\$7,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3130.66049		\$80			N/A
<b>Total Special Recreation:</b>		<b>\$496,058</b>	<b>\$487,436</b>	<b>\$569,570</b>	<b>\$772,643</b>	<b>35.7%</b>
<b>Bus Program</b>						
REGULAR PAY	100.30.3140.61010	\$8,049	\$21,224			N/A
PERMANENT PART-TIME	100.30.3140.61050	\$17,994	\$35,934	\$83,875	\$86,385	3%
OVERTIME PAY	100.30.3140.61110	\$316	\$527			N/A
HEALTH INSURANCE	100.30.3140.61510	\$0	\$25			N/A
VISION INSURANCE	100.30.3140.61513	\$0	\$0			N/A
IMRF	100.30.3140.61710	\$1,221	\$1,508	\$1,309	\$2,068	58%
SOCIAL SECURITY	100.30.3140.61725	\$1,634	\$3,576	\$5,201	\$5,356	3%
MEDICARE	100.30.3140.61730	\$382	\$836	\$1,216	\$1,253	3%
FIELD TRIPS	100.30.3140.62507	\$1,882	\$0			N/A
<b>Total Bus Program:</b>		<b>\$31,477</b>	<b>\$63,631</b>	<b>\$91,601</b>	<b>\$95,061</b>	<b>3.8%</b>
<b>Park Service Unit</b>						
REGULAR PAY	100.30.3150.61010	\$1,046	\$27,843			N/A
PERMANENT PART-TIME	100.30.3150.61050	\$36,367	\$12,476	\$51,096		N/A
SEASONAL EMPLOYEES	100.30.3150.61060	\$32,127	\$126,454	\$200,000	\$215,000	7.5%
OVERTIME PAY	100.30.3150.61110	\$2,427	\$5,260			N/A
HEALTH INSURANCE	100.30.3150.61510	\$4	\$0			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	\$180	\$180			N/A
IMRF	100.30.3150.61710	\$1,714	\$156			N/A
SOCIAL SECURITY	100.30.3150.61725	\$4,473	\$10,677	\$3,169		N/A
MEDICARE	100.30.3150.61730	\$1,046	\$2,497	\$742		N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3150.64540	\$663	\$0			N/A
CLOTHING	100.30.3150.65020	\$873	\$600	\$5,000	\$5,000	0%
JANITORIAL SUPPLIES	100.30.3150.65040	\$0	\$6,947	\$4,800	\$12,800	166.7%
MINOR EQUIPMENT & TOOLS	100.30.3150.65085	\$0	\$291	\$1,000	\$1,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
RECREATION SUPPLIES	100.30.3150.65110	\$227	\$81	\$10,000	\$2,000	-80%
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3150.66049	\$0	\$1,431			N/A
<b>Total Park Service Unit:</b>		<b>\$81,146</b>	<b>\$194,893</b>	<b>\$275,807</b>	<b>\$235,800</b>	<b>-14.5%</b>
<b>Golf</b>						
REGULAR PAY	100.30.3155.61010	\$1,009	\$0			N/A
SEASONAL EMPLOYEES	100.30.3155.61060	\$9,075	\$0			N/A
SOCIAL SECURITY	100.30.3155.61725	\$625	\$0			N/A
MEDICARE	100.30.3155.61730	\$146	\$0			N/A
<b>Total Golf:</b>		<b>\$10,856</b>	<b>\$0</b>			<b>N/A</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	100.30.3215.61010	\$360	\$0			N/A
SEASONAL EMPLOYEES	100.30.3215.61060	\$17,898	\$0			N/A
OVERTIME PAY	100.30.3215.61110	\$270	\$0			N/A
SOCIAL SECURITY	100.30.3215.61725	\$1,149	\$0			N/A
MEDICARE	100.30.3215.61730	\$269	\$0			N/A
OTHER PROGRAM COSTS	100.30.3215.62490	\$0	\$331			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3215.64540	\$884	\$0			N/A
<b>Total Youth Engagement Division:</b>		<b>\$20,829</b>	<b>\$331</b>			<b>N/A</b>
<b>Gibbs-Morrison Cultural Center</b>						
REGULAR PAY	100.30.3225.61010	\$1,394	\$0			N/A
PERMANENT PART-TIME	100.30.3225.61050	\$13,502	\$0	\$35,429	\$22,230	-37.3%
TERMINATION PAYOUTS	100.30.3225.61415	\$0	\$139			N/A
SHOE ALLOWANCE	100.30.3225.61630	\$360	\$0			N/A
SOCIAL SECURITY	100.30.3225.61725	\$946	\$9	\$2,687	\$1,379	-48.7%
MEDICARE	100.30.3225.61730	\$221	\$2	\$629	\$323	-48.6%
BLDG MAINTENANCE SERVICES	100.30.3225.62225	\$0	\$0	\$1,717	\$1,717	0%
RECEPTION/ENTERTAINMEN	100.30.3225.62365	\$0	\$0	\$100	\$100	0%
OTHER PROGRAM COSTS	100.30.3225.62490	\$0	\$0	\$15,000	\$15,000	0%
LICENSED PEST CONTROL SERVICES	100.30.3225.62495	\$817	\$681	\$1,200	\$1,200	0%
INSTRUCTOR SERVICES	100.30.3225.62505	\$0	\$0	\$5,000	\$5,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3225.62509	\$400	\$0	\$5,000	\$5,000	0%
ENTERTAIN/PERFORMER SERV	100.30.3225.62511	\$843	\$0			N/A
ELECTRICITY	100.30.3225.64005	\$2,094	\$3,145	\$6,500	\$0	-100%
NATURAL GAS	100.30.3225.64015	\$2,053	\$2,142	\$4,500	\$0	-100%
FOOD	100.30.3225.65025	\$0	\$0	\$1,000	\$1,000	0%
JANITORIAL SUPPLIES	100.30.3225.65040	\$1,202	\$495	\$4,000	\$4,000	0%
OFFICE SUPPLIES	100.30.3225.65095	\$0	\$0	\$2,000	\$2,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
RECREATION SUPPLIES	100.30.3225.65110	\$0	\$2,134	\$5,000	\$5,000	0%
<b>Total Gibbs-Morrison Cultural Center:</b>		<b>\$23,832</b>	<b>\$8,745</b>	<b>\$89,762</b>	<b>\$63,949</b>	<b>-28.8%</b>
<b>Parks &amp; Forestry General Sup</b>						
REGULAR PAY	100.30.3505.61010				\$174,805	N/A
RECREATION INSTRUCTORS REG PAY	100.30.3505.61011				\$20,000	N/A
PROGRAM ASSISTANTS	100.30.3505.61013				\$65,000	N/A
PERMANENT PART-TIME	100.30.3505.61050				\$121,820	N/A
SEASONAL EMPLOYEES	100.30.3505.61060				\$30,000	N/A
OVERTIME PAY	100.30.3505.61110				\$5,000	N/A
HEALTH INSURANCE	100.30.3505.61510				\$32,367	N/A
VISION INSURANCE	100.30.3505.61513				\$38	N/A
LIFE INSURANCE	100.30.3505.61615				\$1	N/A
IMRF	100.30.3505.61710				\$12,212	N/A
SOCIAL SECURITY	100.30.3505.61725				\$18,391	N/A
MEDICARE	100.30.3505.61730				\$4,302	N/A
TRAINING & TRAVEL	100.30.3505.62295				\$1,000	N/A
MEMBERSHIP DUES	100.30.3505.62360				\$800	N/A
LICENSED PEST CONTROL SERVICES	100.30.3505.62495				\$500	N/A
INSTRUCTOR SERVICES	100.30.3505.62505				\$80,000	N/A
FIELD TRIPS	100.30.3505.62507				\$2,000	N/A
CLOTHING	100.30.3505.65020				\$5,000	N/A
FOOD	100.30.3505.65025				\$45,000	N/A
JANITORIAL SUPPLIES	100.30.3505.65040				\$5,000	N/A
BLDG MAINTENANCE MATERIAL	100.30.3505.65050				\$2,000	N/A
SAFETY EQUIPMENT	100.30.3505.65090				\$500	N/A
OFFICE SUPPLIES	100.30.3505.65095				\$1,500	N/A
RECREATION SUPPLIES	100.30.3505.65110				\$8,500	N/A
<b>Total Parks &amp; Forestry General Sup:</b>					<b>\$635,735</b>	<b>N/A</b>
<b>Ecology Center</b>						
REGULAR PAY	100.30.3605.61010	\$111,549	\$238,108	\$412,305	\$498,372	20.9%
RECREATION INSTRUCTORS REG PAY	100.30.3605.61011	\$63,259	\$81,575	\$120,000	\$130,000	8.3%
PROGRAM ASSISTANTS	100.30.3605.61013	\$65	\$0			N/A
PERMANENT PART-TIME	100.30.3605.61050	\$25,654	\$18,106	\$23,414	\$23,715	1.3%
SEASONAL EMPLOYEES	100.30.3605.61060	\$113,777	\$137,717	\$123,000	\$137,000	11.4%
OVERTIME PAY	100.30.3605.61110	\$4,137	\$18,102	\$10,000	\$10,000	0%
TERMINATION PAYOUTS	100.30.3605.61415	\$0	\$337			N/A
HEALTH INSURANCE	100.30.3605.61510	\$5,847	\$25,778	\$74,772	\$55,670	-25.5%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
VISION INSURANCE	100.30.3605.61513	\$35	\$56	\$38	\$148	289.5%
LIFE INSURANCE	100.30.3605.61615	\$98	\$118	\$145	\$234	61.1%
AUTO ALLOWANCE	100.30.3605.61625		\$0		\$900	N/A
CELL PHONE ALLOWANCE	100.30.3605.61626	\$0	\$210		\$1,224	N/A
SHOE ALLOWANCE	100.30.3605.61630	\$360	\$360	\$540	\$230	-57.4%
IMRF	100.30.3605.61710	\$5,700	\$8,689	\$11,999	\$20,424	70.2%
SOCIAL SECURITY	100.30.3605.61725	\$19,644	\$30,252	\$27,049	\$32,515	20.2%
MEDICARE	100.30.3605.61730	\$4,594	\$7,075	\$6,327	\$7,605	20.2%
PRINTING	100.30.3605.62210	\$331	\$546	\$500	\$500	0%
IMPROVEMENT MAINT SERVICE	100.30.3605.62230	\$19,102	\$0			N/A
TRAINING & TRAVEL	100.30.3605.62295	\$210	\$4,895	\$10,000	\$10,000	0%
MEMBERSHIP DUES	100.30.3605.62360	\$475	\$45	\$500	\$1,200	140%
RENTALS	100.30.3605.62375		\$115			N/A
OTHER PROGRAM COSTS	100.30.3605.62490	\$6,808	\$8,633	\$8,000	\$8,000	0%
LICENSED PEST CONTROL SERVICES	100.30.3605.62495	\$1,060	\$1,037	\$800	\$800	0%
INSTRUCTOR SERVICES	100.30.3605.62505	\$4,222	\$7,674	\$5,000	\$5,000	0%
FIELD TRIPS	100.30.3605.62507	\$20,932	\$24,678	\$24,900	\$24,900	0%
ENTERTAIN/PERFORMER SERV	100.30.3605.62511	\$2,872	\$975	\$1,975	\$1,975	0%
SECURITY ALARM CONTRACTS	100.30.3605.62518	\$750	\$1,061			N/A
OTHER CONTRACTUAL SERVICES	100.30.3605.62520	\$48	\$1,129	\$600	\$600	0%
ELECTRICITY	100.30.3605.64005	\$4,503	\$6,112	\$3,310	\$0	-100%
NATURAL GAS	100.30.3605.64015	\$3,716	\$2,645	\$2,300	\$0	-100%
AGRI/BOTANICAL SUPPLIES	100.30.3605.65005	\$2,180	\$1,602	\$6,533	\$6,533	0%
CLOTHING	100.30.3605.65020	\$14,137	\$13,783	\$12,000	\$12,000	0%
FOOD	100.30.3605.65025	\$6,631	\$4,856	\$6,500	\$6,500	0%
JANITORIAL SUPPLIES	100.30.3605.65040	\$1,601	\$3,962	\$3,600	\$3,600	0%
BLDG MAINTENANCE MATERIAL	100.30.3605.65050	\$299	\$267			N/A
MINOR EQUIPMENT & TOOLS	100.30.3605.65085	\$1,732	\$2,053	\$1,000	\$1,000	0%
OFFICE SUPPLIES	100.30.3605.65095	\$1,557	\$964	\$2,900	\$2,900	0%
RECREATION SUPPLIES	100.30.3605.65110	\$15,705	\$27,599	\$11,100	\$11,100	0%
<b>Total Ecology Center:</b>		<b>\$463,587</b>	<b>\$681,113</b>	<b>\$911,107</b>	<b>\$1,014,644</b>	<b>11.4%</b>
<b>Eco-Quest Day Camp</b>						
SEASONAL EMPLOYEES	100.30.3610.61060	\$799	\$0			N/A
SOCIAL SECURITY	100.30.3610.61725	\$50	\$0			N/A
MEDICARE	100.30.3610.61730	\$12	\$0			N/A
<b>Total Eco-Quest Day Camp:</b>		<b>\$860</b>	<b>\$0</b>			<b>N/A</b>
<b>Noyes Cultural Arts Center</b>						
REGULAR PAY	100.30.3710.61010	\$73,741	\$88,373	\$87,671	\$92,212	5.2%
PERMANENT PART-TIME	100.30.3710.61050	\$62,497	\$49,129	\$62,641	\$81,751	30.5%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SEASONAL EMPLOYEES	100.30.3710.61060	\$0	\$1,473			N/A
OVERTIME PAY	100.30.3710.61110	\$181	\$2,034	\$2,000	\$2,000	0%
TERMINATION PAYOUTS	100.30.3710.61415	\$763	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.30.3710.61430	\$556	\$0			N/A
HEALTH INSURANCE	100.30.3710.61510	\$21,756	\$24,555	\$25,151	\$26,157	4%
LIFE INSURANCE	100.30.3710.61615	\$7	\$0	\$1	\$1	0%
CELL PHONE ALLOWANCE	100.30.3710.61626		\$150		\$360	N/A
SHOE ALLOWANCE	100.30.3710.61630	\$900	\$900	\$900	\$845	-6.1%
IMRF	100.30.3710.61710	\$4,103	\$2,840	\$2,552	\$4,104	60.8%
SOCIAL SECURITY	100.30.3710.61725	\$8,321	\$8,547	\$9,376	\$10,861	15.8%
MEDICARE	100.30.3710.61730	\$1,946	\$1,999	\$2,193	\$2,540	15.8%
BLDG MAINTENANCE SERVICES	100.30.3710.62225	\$0	\$0	\$1,666	\$1,666	0%
TRAINING & TRAVEL	100.30.3710.62295	\$0	\$305	\$2,500	\$2,500	0%
ELEVATOR CONTRACT COSTS	100.30.3710.62425	\$0	\$0	\$2,660	\$2,660	0%
LICENSED PEST CONTROL SERVICES	100.30.3710.62495	\$692	\$585	\$600	\$600	0%
SECURITY ALARM CONTRACTS	100.30.3710.62518	\$1,206	\$1,245	\$1,100	\$1,100	0%
ELECTRICITY	100.30.3710.64005	\$10,937	\$16,103	\$11,000	\$0	-100%
NATURAL GAS	100.30.3710.64015	\$18,360	\$10,234	\$15,000	\$0	-100%
TELECOMMUNICATIONS - WIRELESS	100.30.3710.64540	\$361	\$0			N/A
JANITORIAL SUPPLIES	100.30.3710.65040	\$2,859	\$2,248	\$2,950	\$2,950	0%
BLDG MAINTENANCE MATERIAL	100.30.3710.65050	\$507	\$332	\$1,000	\$1,000	0%
MINOR EQUIPMENT & TOOLS	100.30.3710.65085	\$80	\$271	\$200	\$200	0%
RECREATION SUPPLIES	100.30.3710.65110	\$0	\$1,051	\$1,000	\$1,000	0%
<b>Total Noyes Cultural Arts Center:</b>		<b>\$209,774</b>	<b>\$212,374</b>	<b>\$232,161</b>	<b>\$234,507</b>	<b>1%</b>
<b>Cultural Arts Programs</b>						
REGULAR PAY	100.30.3720.61010	\$92,176	\$95,876	\$107,350	\$110,860	3.3%
PERMANENT PART-TIME	100.30.3720.61050	\$0	\$2,552			N/A
SEASONAL EMPLOYEES	100.30.3720.61060	\$100,137	\$120,028	\$122,000	\$122,000	0%
OVERTIME PAY	100.30.3720.61110	\$8,938	\$1,345			N/A
HEALTH INSURANCE	100.30.3720.61510	\$23,065	\$24,555	\$25,151	\$26,157	4%
VISION INSURANCE	100.30.3720.61513	\$3	\$0			N/A
LIFE INSURANCE	100.30.3720.61615	\$127	\$82	\$87	\$90	3%
CELL PHONE ALLOWANCE	100.30.3720.61626		\$150		\$360	N/A
IMRF	100.30.3720.61710	\$4,693	\$3,370	\$3,125	\$4,934	57.9%
SOCIAL SECURITY	100.30.3720.61725	\$12,001	\$13,164	\$6,657	\$6,896	3.6%
MEDICARE	100.30.3720.61730	\$2,807	\$3,079	\$1,557	\$1,613	3.6%
PRINTING	100.30.3720.62210	\$0	\$118			N/A
OTHER PROFESSIONAL SERVICES	100.30.3720.62272				\$4,000	N/A
POSTAGE	100.30.3720.62315		\$117			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEMBERSHIP DUES	100.30.3720.62360	\$0	\$45	\$250	\$700	180%
OTHER PROGRAM COSTS	100.30.3720.62490	\$745	\$3,203	\$2,425	\$2,425	0%
INSTRUCTOR SERVICES	100.30.3720.62505	\$29,434	\$25,625	\$12,800	\$27,000	110.9%
WORK- STUDY	100.30.3720.62506	\$2,414	\$1,766	\$4,000	\$4,000	0%
FIELD TRIPS	100.30.3720.62507	\$3,967	\$6,031	\$4,000	\$6,000	50%
SERVICE AGREEMENTS/ CONTRACTS	100.30.3720.62509	\$12,553	\$7,205		\$4,000	N/A
ENTERTAIN/PERFORMER SERV	100.30.3720.62511	\$26,235	\$30,120			N/A
RENTAL SERVICES	100.30.3720.62515	\$8,215	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	100.30.3720.64540	\$2,215	\$0			N/A
CLOTHING	100.30.3720.65020	\$0	\$3,429	\$5,650	\$5,650	0%
FOOD	100.30.3720.65025	\$73	\$338		\$500	N/A
OFFICE SUPPLIES	100.30.3720.65095	\$0	\$220			N/A
RECREATION SUPPLIES	100.30.3720.65110	\$12,058	\$22,180	\$9,600	\$9,600	0%
<b>Total Cultural Arts Programs:</b>		<b>\$341,855</b>	<b>\$364,597</b>	<b>\$304,652</b>	<b>\$336,785</b>	<b>10.5%</b>
<b>Total Parks And Recreation:</b>		<b>\$11,526,700</b>	<b>\$13,157,178</b>	<b>\$14,261,744</b>	<b>\$15,469,277</b>	<b>8.5%</b>
<b>Total Expenditures:</b>		<b>\$11,526,700</b>	<b>\$13,157,178</b>	<b>\$14,261,744</b>	<b>\$15,469,277</b>	<b>8.5%</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 2024

- Scheduled for completion in Fall 2024, this project implements vital safety enhancements for pedestrians, cyclists, and motorists along Main Street, from Maple to Hindman. Key upgrades include new crosswalks, traffic signals, streetlights, road striping, sidewalks, and street resurfacing.
- These enhancements on Main Street, from Maple to Hinman are set to be completed in Fall 2024 and fully funded by the West Evanston TIF, this project focuses on critical pedestrian safety enhancements. The area serves two schools, a federally qualified low-income health clinic, a preschool, and other community amenities.
- Both Independence and Larimer Parks, which have not undergone renovations in nearly 30 years, began renovation work in Fall 2024. The Independence Park project, located in the Central Street Business District, is partially funded by a \$500,000 ARPA grant and is a key component of the Evanston Thrives program.
- Ongoing construction on the new raw water intake for the intake plant is anticipated to conclude in Winter 2024. This project is essential for improving the reliability of the water plant, which supplies drinking water to over 500,000 people.
- The 2024 Street Resurfacing Project, funded by the Motor Fuel Tax, has been completed.
- The reconstruction and water main replacement of Leon Place has been completed.
- A comprehensive roadway rating analysis has been completed, leading to the development of a five-year street resurfacing plan.
- Expected complete construction of Ecology Center Renovation by Late 2024.
- North Fuel Island is to be replaced at the Service Center before the end of 2024.
- Began implementing recommendations from the Stormwater Master Plan and developing long-term goals for stormwater mitigation.
- Approximately 1,584 curb miles were swept by Recycling and Environmental Maintenance workers in 2024.
- The annual patching program completed 31,401 square yards of patching in 2024.
- Over 11,250 lbs of crack sealant have been applied for road maintenance, and thermoplastic pavement markings have been refreshed at nearly 175 locations, significantly improving roadway durability and traffic safety in 2024.
- The 2024 Street Rejuvenation Project completed 25,000 square yards in 2024.
- Replaced approximately 65 light fixtures in street light poles with new LED fixtures in conformance with the Street Light Master Plan.
- Projected to replace a total of 490 trees throughout Evanston by the end of 2024.

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Maintain City streets and alleys in drivable condition					
Miles of streets resurfaced– primary routes	Output	0.2	0.6	0.8	0.9
Miles of streets resurfaced– residential streets	Output	2.6	1.0	1.4	2.4
Total number of unimproved alleys cut out and refreshed with new material	Output	7	7	10	16
Square yards of streets asphalt patched by contractor	Output	37,285	31,361	31,401	31,000
Number of Unimproved alleys paved	Output	4	5	4	4
Activity: Manage urban forest					
Parkway trees trimmed by City crews	Output	2,859	2,813	3,400	3,400
Total number of parkway elm removed due to DED	Output	20	15	25	25
Percentage of parkway elms actually removed	Effectiveness	3.00%	2.36%	2.85%	2.85%
Total number of other trees removed	Output	192	166	255	250
Total number of new park and parkway trees planted	Output	353	410	500	550
Elm trees covered under private insurance program	Output	225	248	181	225
Percentage of trees that are removed by the City and replaced within one year	Efficiency	10%	15%	15%	20%
Total number of Public trees inventoried	Output	x	5,955	5,707	6,000
Activity: Manage snow operations to incorporate sustainability goals					
Tons of salt used/season	Output	2,362	2,127	3,377	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

## Factors Impacting the 2025 Budget

- 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 to be replaced with the water meter when new water mains are installed.

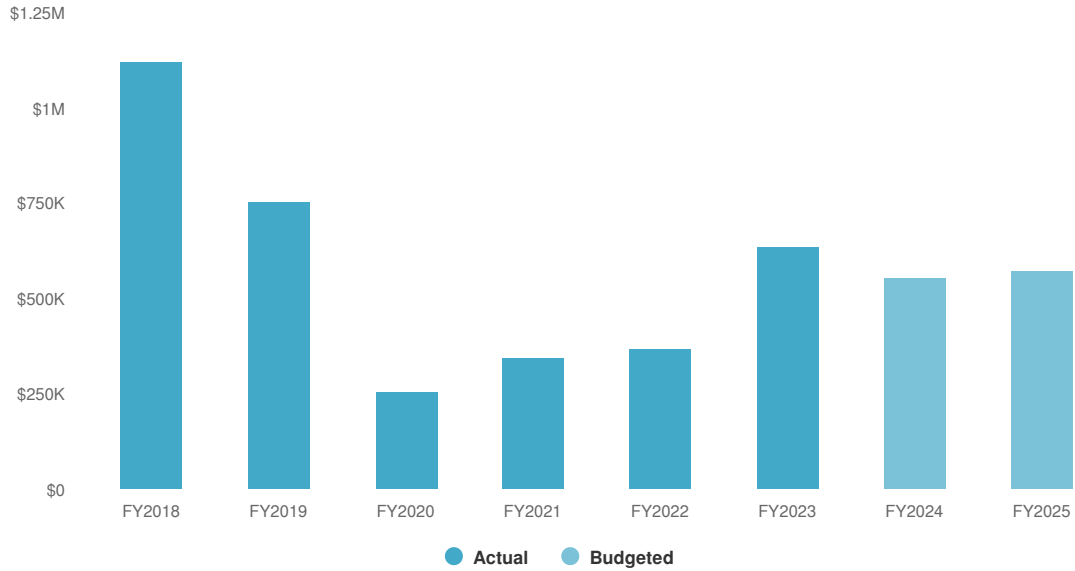
## Upcoming Initiatives

- Construction on Green Bay Rd from McCormick Blvd to Isabella St to begin, a project in which was provided an STP grant in the amount of \$4.8 Million Dollars.
- Lincoln Street bridge replacement will move into the design phase.
- Beck Park Expansion is expected to go into construction in 2025.
- Electrical Reliability Project at the water plant, (funded by an IEPA state revolving loan.)
- Continue Implementation of the Sidewalk Improvement and Sidewalk Gap Infill Programs.
- Continue the incorporation of CARP goals into City infrastructure projects.
- Increase tree planting to 550 trees for next fiscal year.
- Finalizing development of the Lead Service Line Replacement Program in compliance with State of Illinois regulatory requirements.
- Expect to replace approximately 75 light fixtures in street light poles with new LED fixtures in conformance with the Street Light Master Plan in 2025.

# Revenues Summary

**\$574,000** **\$21,000**  
(3.80% vs. prior year)

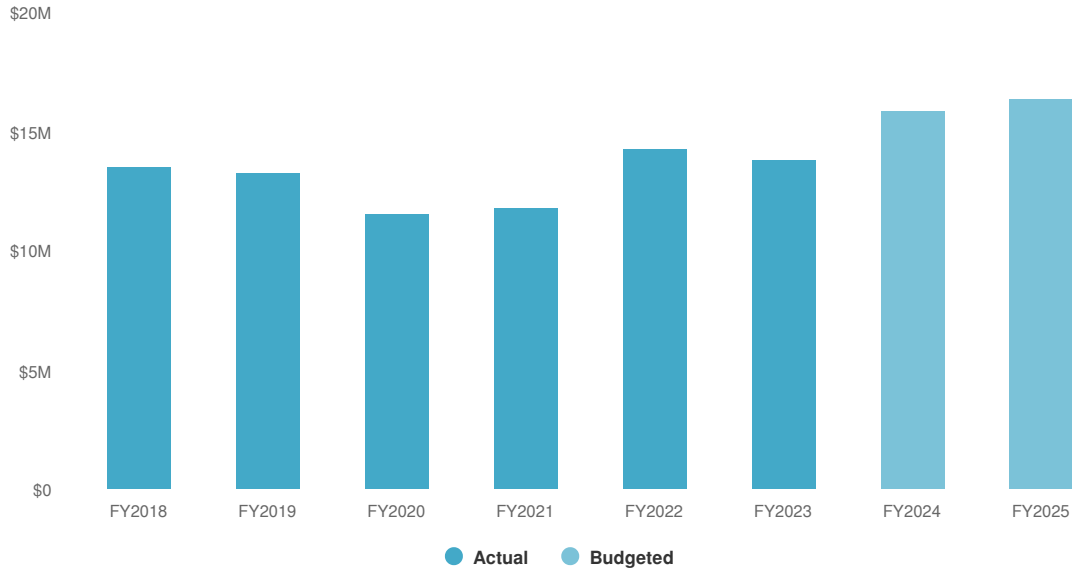
## Public Works Agency Budget vs. Actual



# Expenditures Summary

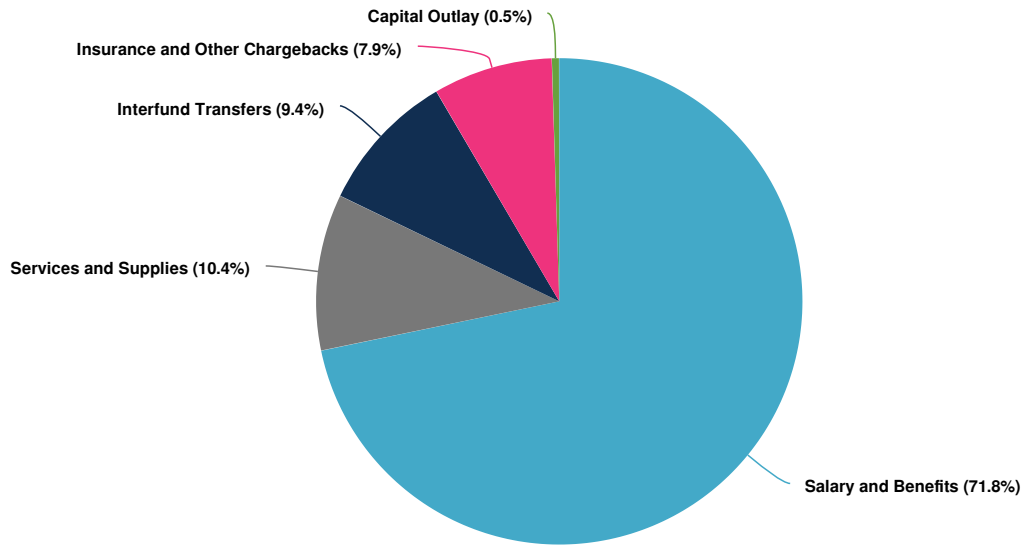
**\$16,350,871** **\$481,978**  
(3.04% vs. prior year)

## Public Works Agency Budget vs. Actual



# Expenditures by Type

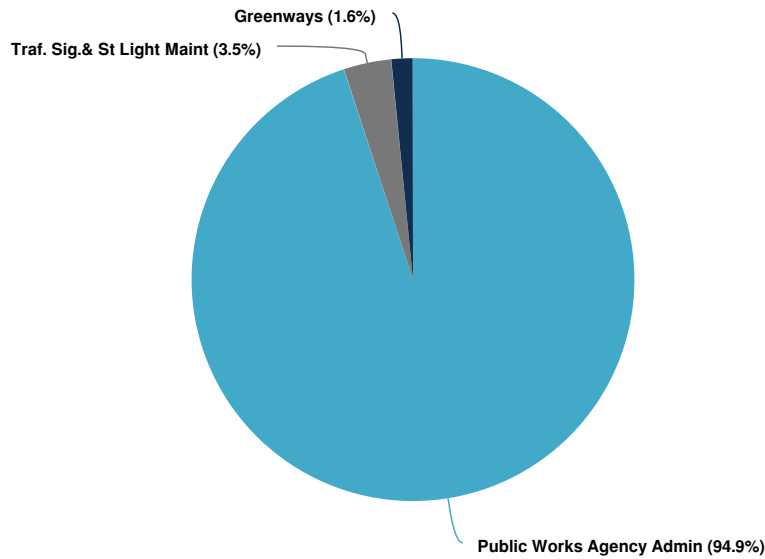
## Budgeted Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$8,749,589	\$9,271,258	\$11,203,383	\$11,734,621	4.7%
Services and Supplies	\$2,198,487	\$2,016,315	\$1,722,010	\$1,698,250	-1.4%
Miscellaneous	\$2,100	\$6,029			N/A
Capital Outlay	\$57,829	\$12,952	\$104,500	\$80,000	-23.4%
Interfund Transfers	\$2,070,000	\$1,239,996	\$1,540,000	\$1,540,000	0%
Insurance and Other Chargebacks	\$1,219,840	\$1,294,438	\$1,298,000	\$1,298,000	0%
Contingencies	\$30	\$758	\$1,000		N/A
<b>Total Expense Objects:</b>	<b>\$14,297,876</b>	<b>\$13,841,746</b>	<b>\$15,868,893</b>	<b>\$16,350,871</b>	<b>3%</b>

# Revenue Detail

## Budgeted Revenue by Division

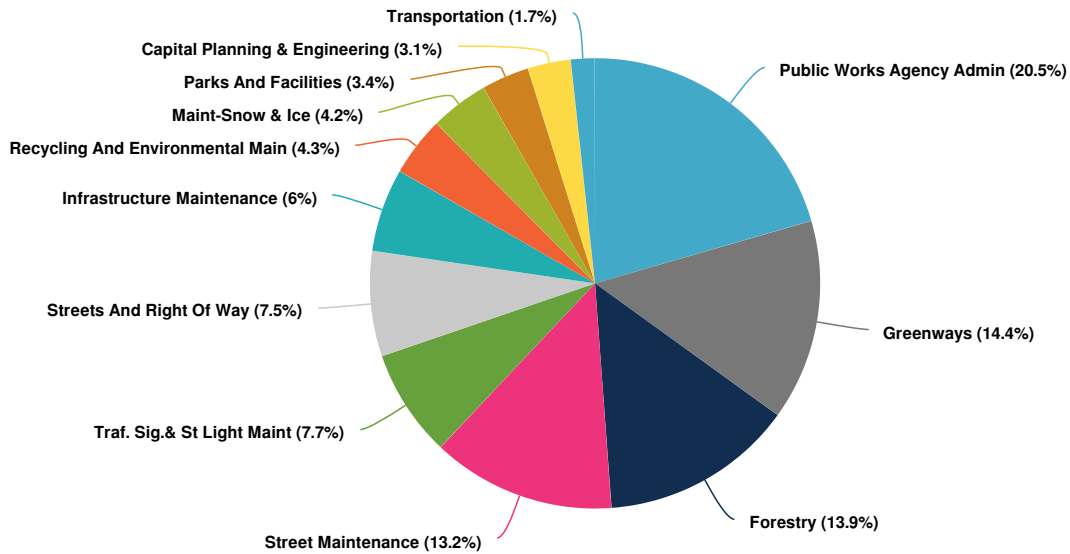


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
DUMPSTER PERMIT FEE	100.40.4105.52081		\$8,100			N/A
RIGHT-OF-WAY PERMIT	100.40.4105.52126	\$36,796	\$312,511	\$358,000	\$358,000	0%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	\$26,375	\$23,475	\$20,000	\$25,000	25%
EASEMENTS	100.40.4105.52175	\$47,000	\$0			N/A
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	\$91,128	\$42,503	\$63,000	\$72,000	14.3%
TREE PRESERVATION REVENUES	100.40.4105.53667	\$12,843	\$35,051	\$5,000	\$10,000	100%
WOOD RECYCLING	100.40.4105.53690	\$0	\$2,970			N/A
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	\$0	\$41,511	\$20,000	\$20,000	0%
MISCELLANEOUS REVENUE	100.40.4105.56045	\$76,294	\$10,400			N/A
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	\$36,157	\$35,336	\$32,000	\$32,000	0%
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	\$21,160	\$30,390	\$20,000	\$28,000	40%
<b>Total Public Works Agency Admin:</b>		<b>\$347,752</b>	<b>\$542,247</b>	<b>\$518,000</b>	<b>\$545,000</b>	<b>5.2%</b>
<b>Greenways</b>						
DONATIONS	100.40.4330.56011	\$9,699	\$6,000	\$15,000	\$9,000	-40%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Greenways:</b>		\$9,699	\$6,000	\$15,000	\$9,000	-40%
<b>Traf. Sig.&amp; St Light Maint</b>						
REIMBURSEMENTS	100.40.4520.53632	\$372	\$44,331			N/A
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	\$3,274	\$39,853	\$20,000	\$20,000	0%
DAMAGE TO TRAFFIC SIGNALS	100.40.4520.56030	\$2,435	\$0			N/A
DAMAGE TO STREET LIGHTS	100.40.4520.56031	\$7,334	\$2,451			N/A
<b>Total Traf. Sig.&amp; St Light Maint:</b>		\$13,415	\$86,635	\$20,000	\$20,000	0%
<b>Total Public Works Agency:</b>		\$370,866	\$634,881	\$553,000	\$574,000	3.8%
<b>Total Revenue:</b>		\$370,866	\$634,881	\$553,000	\$574,000	3.8%

# Expenditures Detail

## Budgeted Expenditures by Division



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
REGULAR PAY	100.40.4105.61010	\$282,727	\$283,350	\$302,983	\$319,223	5.4%
PERMANENT PART-TIME	100.40.4105.61050	\$21,178	\$1,421			N/A
SEASONAL EMPLOYEES	100.40.4105.61060	\$0	\$0	\$12,100	\$12,100	0%
OVERTIME PAY	100.40.4105.61110	\$615	\$547			N/A
HEALTH INSURANCE	100.40.4105.61510	\$15,569	\$16,626	\$15,444	\$20,057	29.9%
VISION INSURANCE	100.40.4105.61513	\$23	\$77	\$75	\$38	-49.4%
LIFE INSURANCE	100.40.4105.61615	\$245	\$188	\$213	\$224	5.1%
AUTO ALLOWANCE	100.40.4105.61625	\$1,089	\$0			N/A
SHOE ALLOWANCE	100.40.4105.61630	\$0	\$78	\$78	\$78	-0.6%
IMRF	100.40.4105.61710	\$14,283	\$9,755	\$8,818	\$14,205	61.1%
SOCIAL SECURITY	100.40.4105.61725	\$17,506	\$15,808	\$16,983	\$17,900	5.4%
MEDICARE	100.40.4105.61730	\$4,322	\$3,922	\$4,395	\$4,630	5.3%
ENGINEERING SERVICES	100.40.4105.62145	\$750	\$0			N/A
ADVERTISING	100.40.4105.62205	\$140	\$0			N/A
PRINTING	100.40.4105.62210	\$1,787	\$0			N/A
TRAINING & TRAVEL	100.40.4105.62295	\$55	\$9,643	\$10,000	\$10,000	0%
RENTAL OF AUTO-FLEET MAINTENANCE	100.40.4105.62305	\$1,000,000	\$999,996	\$1,300,000	\$1,300,000	0%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
RENTAL OF AUTO REPLACEMENT	100.40.4105.62309	\$70,000	\$240,000	\$240,000	\$240,000	0%
MEMBERSHIP DUES	100.40.4105.62360	\$503	\$1,493	\$6,500	\$6,500	0%
NATURAL GAS	100.40.4105.64015	\$30,687	\$12,263			N/A
TELECOMMUNICATIONS - WIRELESS	100.40.4105.64540	\$21,190	\$19,071			N/A
CLOTHING	100.40.4105.65020	\$53,382	\$58,460	\$90,000	\$90,000	0%
FOOD	100.40.4105.65025	\$47	\$2,937	\$1,000	\$1,000	0%
MINOR EQUIPMENT & TOOLS	100.40.4105.65085	\$0	\$14	\$500	\$500	0%
SAFETY EQUIPMENT	100.40.4105.65090	\$1,678	\$1,506	\$2,000	\$2,000	0%
OFFICE SUPPLIES	100.40.4105.65095	\$1,636	\$635	\$1,500	\$1,500	0%
TRAFFIC CONTROL SUPPLI	100.40.4105.65115	-\$30	\$0			N/A
OTHER COMMODITIES	100.40.4105.65125	\$0	\$0	\$1,300	\$1,300	0%
FURNITURE / FIXTURES / EQUIPMENT	100.40.4105.65503	\$20,274	\$0	\$30,000	\$10,000	-66.7%
OTHER IMPROVEMENTS	100.40.4105.65515	\$0	\$0	\$3,000	\$1,500	-50%
OFFICE MACH. & EQUIP.	100.40.4105.65620	\$0	\$0	\$20,000	\$5,000	-75%
TRANSFER TO INSURANCE - RISK	100.40.4105.66030	\$1,200,000	\$1,260,000	\$1,298,000	\$1,298,000	0%
CONTINGENCIES	100.40.4105.68205	\$30	\$677	\$1,000		N/A
<b>Total Public Works Agency Admin:</b>		<b>\$2,759,686</b>	<b>\$2,938,466</b>	<b>\$3,365,889</b>	<b>\$3,355,754</b>	<b>-0.3%</b>
<b>Environmental Services</b>						
REGULAR PAY	100.40.4300.61010	\$86,921	\$105,493			N/A
HEALTH INSURANCE	100.40.4300.61510	\$6,586	\$7,473			N/A
VISION INSURANCE	100.40.4300.61513	\$35	\$38			N/A
LIFE INSURANCE	100.40.4300.61615	\$119	\$88			N/A
SHOE ALLOWANCE	100.40.4300.61630	\$0	\$155			N/A
IMRF	100.40.4300.61710	\$4,023	\$3,617			N/A
SOCIAL SECURITY	100.40.4300.61725	\$5,331	\$6,475			N/A
MEDICARE	100.40.4300.61730	\$1,247	\$1,514			N/A
TRAINING & TRAVEL	100.40.4300.62295	\$2,458	\$4,326			N/A
POSTAGE	100.40.4300.62315	\$71	\$44			N/A
MEMBERSHIP DUES	100.40.4300.62360	\$1,495	\$764			N/A
RENTALS	100.40.4300.62375	\$2,800	\$2,800			N/A
TELECOMMUNICATIONS	100.40.4300.64505	\$13,047	\$0			N/A
AGRI/BOTANICAL SUPPLIES	100.40.4300.65005		\$448			N/A
CLOTHING	100.40.4300.65020	\$1,772	\$244			N/A
MINOR EQUIPMENT & TOOLS	100.40.4300.65085	\$5,063	\$26,325			N/A
SAFETY EQUIPMENT	100.40.4300.65090	\$429	\$0			N/A
OFFICE SUPPLIES	100.40.4300.65095	\$575	\$241			N/A
<b>Total Environmental Services:</b>		<b>\$131,972</b>	<b>\$160,045</b>			<b>N/A</b>
<b>Recycling And Environmental Main</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
REGULAR PAY	100.40.4310.61010	\$452,600	\$471,030	\$508,006	\$511,083	0.6%
OVERTIME PAY	100.40.4310.61110	\$20,855	\$34,884	\$20,000	\$30,000	50%
TERMINATION PAYOUTS	100.40.4310.61415	\$0	\$19,962			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4310.61420	\$1,754	\$1,467			N/A
HEALTH INSURANCE	100.40.4310.61510	\$77,911	\$80,935	\$86,557	\$90,745	4.8%
VISION INSURANCE	100.40.4310.61513	\$224	\$179	\$152	\$226	48.9%
LIFE INSURANCE	100.40.4310.61615	\$208	\$127	\$142	\$175	23.5%
SHOE ALLOWANCE	100.40.4310.61630	\$1,800	\$1,800	\$1,800	\$2,100	16.7%
IMRF	100.40.4310.61710	\$22,155	\$17,596	\$14,783	\$22,395	51.5%
SOCIAL SECURITY	100.40.4310.61725	\$28,482	\$31,711	\$31,608	\$31,818	0.7%
MEDICARE	100.40.4310.61730	\$6,661	\$7,416	\$7,392	\$7,442	0.7%
OFFICE SUPPLIES	100.40.4310.65095	\$18	\$0			N/A
TRANSFER TO SOLID WASTE	100.40.4310.69520	\$1,000,000	\$0			N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$1,612,669</b>	<b>\$667,107</b>	<b>\$670,439</b>	<b>\$695,984</b>	<b>3.8%</b>
<b>Forestry</b>						
REGULAR PAY	100.40.4320.61010	\$1,035,403	\$1,117,715	\$1,380,720	\$1,359,780	-1.5%
PERMANENT PART-TIME	100.40.4320.61050	\$0	\$6,566			N/A
SEASONAL EMPLOYEES	100.40.4320.61060	\$15,030	\$15,836	\$36,000	\$44,000	22.2%
OVERTIME PAY	100.40.4320.61110	\$70,004	\$41,849	\$75,000	\$75,000	0%
TERMINATION PAYOUTS	100.40.4320.61415	\$14,751	\$25,529			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4320.61420	\$962	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4320.61430	\$15,229	\$0			N/A
HEALTH INSURANCE	100.40.4320.61510	\$199,848	\$206,335	\$294,958	\$265,979	-9.8%
VISION INSURANCE	100.40.4320.61513	\$517	\$411	\$444	\$260	-41.4%
LIFE INSURANCE	100.40.4320.61615	\$575	\$362	\$449	\$250	-44.3%
SHOE ALLOWANCE	100.40.4320.61630	\$4,200	\$3,755	\$3,755	\$3,500	-6.8%
IMRF	100.40.4320.61710	\$52,753	\$39,935	\$40,181	\$60,096	49.6%
SOCIAL SECURITY	100.40.4320.61725	\$68,631	\$72,181	\$85,838	\$84,524	-1.5%
MEDICARE	100.40.4320.61730	\$16,051	\$16,881	\$20,076	\$19,768	-1.5%
PARK MNTNCE & FURNITURE RPLCMN	100.40.4320.62199		\$100			N/A
OTHER EQMT MAINTENANCE	100.40.4320.62245	\$105	\$0			N/A
TREE SERVICES	100.40.4320.62385	\$117,524	\$116,020	\$125,000	\$150,000	20%
DED INOCULATION	100.40.4320.62496	\$27,573	\$43,718	\$38,000	\$43,000	13.2%
INOCULATION FUNDING	100.40.4320.62497	\$0	\$679,346			N/A
AGRI/BOTANICAL SUPPLIES	100.40.4320.65005	\$104,530	\$109,091	\$175,000	\$140,000	-20%
MATER. TO MAINT. IMP.	100.40.4320.65055	\$1,391	\$321	\$3,000	\$3,000	0%
OFFICE/OTHER EQT MTN MATL	100.40.4320.65070	\$2,212	\$32			N/A
MEDICAL & LAB SUPPLIES	100.40.4320.65075	\$575	\$0	\$500	\$500	0%
MINOR EQUIPMENT & TOOLS	100.40.4320.65085	\$11,516	\$5,749	\$12,000	\$12,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SAFETY EQUIPMENT	100.40.4320.65090	\$8,464	\$1,869	\$10,000	\$10,000	0%
FITNESS INCENTIVE	100.40.4320.65141		\$500			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4320.66049		\$3,419			N/A
<b>Total Forestry:</b>		<b>\$1,767,844</b>	<b>\$2,507,519</b>	<b>\$2,300,920</b>	<b>\$2,271,657</b>	<b>-1.3%</b>
<b>Greenways</b>						
REGULAR PAY	100.40.4330.61010	\$1,063,962	\$1,175,239	\$1,343,116	\$1,383,727	3%
SEASONAL EMPLOYEES	100.40.4330.61060	\$32,850	\$54,365	\$57,000	\$66,000	15.8%
OVERTIME PAY	100.40.4330.61110	\$35,823	\$18,461	\$35,000	\$35,000	0%
TERMINATION PAYOUTS	100.40.4330.61415	\$12,175	\$510			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4330.61430	\$374	\$0			N/A
HEALTH INSURANCE	100.40.4330.61510	\$207,797	\$232,902	\$291,381	\$291,162	-0.1%
VISION INSURANCE	100.40.4330.61513	\$472	\$404	\$408	\$370	-9.3%
LIFE INSURANCE	100.40.4330.61615	\$652	\$420	\$467	\$477	2.2%
SHOE ALLOWANCE	100.40.4330.61630	\$3,600	\$3,600	\$3,600	\$4,355	21%
IMRF	100.40.4330.61710	\$51,760	\$40,847	\$39,086	\$61,085	56.3%
SOCIAL SECURITY	100.40.4330.61725	\$68,625	\$74,869	\$83,497	\$86,061	3.1%
MEDICARE	100.40.4330.61730	\$16,049	\$17,510	\$19,528	\$20,128	3.1%
LANDSCAPE MAINTENANCE SERVICES	100.40.4330.62195	\$185,909	\$190,122	\$215,000	\$230,000	7%
PARK MNTNCE & FURNITURE RPLCMN	100.40.4330.62199	\$39,534	\$33,032	\$55,000	\$40,000	-27.3%
TRAINING & TRAVEL	100.40.4330.62295	\$525	\$380			N/A
POSTAGE	100.40.4330.62315	\$0	\$16			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.40.4330.62509	\$0	\$5,152			N/A
AGRI/BOTANICAL SUPPLIES	100.40.4330.65005	\$28,866	\$30,169	\$32,000	\$32,000	0%
FOOD	100.40.4330.65025	\$4	\$0			N/A
MATER. TO MAINT. IMP.	100.40.4330.65055	\$7,109	\$11,787	\$12,000	\$12,000	0%
OFFICE/OTHER EQT MTN MATL	100.40.4330.65070	\$18,025	\$20,859	\$20,000	\$20,000	0%
MINOR EQUIPMENT & TOOLS	100.40.4330.65085	\$4,679	\$8,869	\$7,000	\$7,000	0%
SAFETY EQUIPMENT	100.40.4330.65090	\$0	\$1,079	\$3,500	\$3,500	0%
FITNESS INCENTIVE	100.40.4330.65141	\$1,200	\$3,000			N/A
AUTOMOTIVE EQUIPMENT	100.40.4330.65550	\$26,000	\$0	\$60,000	\$60,000	0%
FURNITURE & FIXTURES	100.40.4330.65625	\$11,125	\$9,048	\$5,000	\$5,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4330.66049	\$2,901	\$15,147			N/A
<b>Total Greenways:</b>		<b>\$1,820,016</b>	<b>\$1,947,786</b>	<b>\$2,282,584</b>	<b>\$2,357,865</b>	<b>3.3%</b>
<b>Capital Planning &amp; Engineering</b>						
REGULAR PAY	100.40.4400.61010	\$80,102	\$90,341	\$206,823	\$283,812	37.2%
SEASONAL EMPLOYEES	100.40.4400.61060	\$23,804	\$22,518	\$96,000	\$55,000	-42.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OVERTIME PAY	100.40.4400.61110	\$166	\$0	\$5,000	\$1,500	-70%
HEALTH INSURANCE	100.40.4400.61510	\$10,878	\$12,278	\$37,727	\$20,057	-46.8%
VISION INSURANCE	100.40.4400.61513		\$0		\$38	N/A
LIFE INSURANCE	100.40.4400.61615	\$107	\$73	\$80	\$238	197.8%
AUTO ALLOWANCE	100.40.4400.61625	\$675	\$675	\$675	\$1,575	133.3%
IMRF	100.40.4400.61710	\$3,725	\$3,094	\$6,019	\$8,152	35.4%
SOCIAL SECURITY	100.40.4400.61725	\$6,053	\$6,421	\$11,840	\$15,680	32.4%
MEDICARE	100.40.4400.61730	\$1,489	\$1,615	\$3,009	\$4,139	37.6%
ADVERTISING	100.40.4400.62205	\$38	\$0			N/A
PRINTING	100.40.4400.62210	\$4,022	\$1,813	\$10,000	\$5,000	-50%
OFFICE EQUIPMENT MAINT	100.40.4400.62235	\$810	\$634	\$3,500	\$3,500	0%
OTHER EQMT MAINTENANCE	100.40.4400.62245	\$0	\$0	\$200	\$200	0%
TRAINING & TRAVEL	100.40.4400.62295	\$1,938	\$7,040	\$6,500	\$6,500	0%
POSTAGE	100.40.4400.62315	\$64	\$64	\$250	\$250	0%
IT COMPUTER SOFTWARE	100.40.4400.62340	\$9,933	\$4,515	\$11,000	\$11,000	0%
MEMBERSHIP DUES	100.40.4400.62360	\$616	\$1,837	\$2,000	\$2,000	0%
PLUMB, ELEC, PLAN REVEIW SERV	100.40.4400.62464	\$85,868	\$29,641			N/A
TELECOMMUNICATIONS	100.40.4400.64505	\$4,359	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4400.65010	\$3,155	\$299	\$22,000	\$20,000	-9.1%
CLOTHING	100.40.4400.65020	\$0	\$356	\$2,500	\$2,500	0%
FOOD	100.40.4400.65025	\$613	\$756			N/A
MINOR EQUIPMENT & TOOLS	100.40.4400.65085	\$2,623	\$4,484	\$68,000	\$60,000	-11.8%
SAFETY EQUIPMENT	100.40.4400.65090	\$395	\$572	\$550	\$550	0%
OFFICE SUPPLIES	100.40.4400.65095	\$1,283	\$1,879	\$2,000	\$2,000	0%
PHOTO/DRAFTING SUPPLIE	100.40.4400.65105	\$0	\$0	\$750	\$750	0%
CONTINGENCIES	100.40.4400.68205		\$82			N/A
<b>Total Capital Planning &amp; Engineering:</b>		<b>\$242,715</b>	<b>\$190,986</b>	<b>\$496,422</b>	<b>\$504,441</b>	<b>1.6%</b>
<b>Streets And Right Of Way</b>						
REGULAR PAY	100.40.4410.61010	\$599,860	\$700,328	\$936,230	\$937,091	0.1%
OVERTIME PAY	100.40.4410.61110	\$3,361	\$3,324	\$5,000	\$5,000	0%
TERMINATION PAYOUTS	100.40.4410.61415	\$31,514	\$4,961			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4410.61420	\$2,198	\$673			N/A
COMP / VACATION PAYOUTS	100.40.4410.61430	\$2,849	\$3,591			N/A
HEALTH INSURANCE	100.40.4410.61510	\$90,845	\$90,089	\$141,381	\$129,522	-8.4%
VISION INSURANCE	100.40.4410.61513	\$96	\$54	\$55		N/A
LIFE INSURANCE	100.40.4410.61615	\$463	\$355	\$403	\$364	-9.7%
AUTO ALLOWANCE	100.40.4410.61625	\$1,350	\$2,100	\$2,250	\$2,250	0%
CELL PHONE ALLOWANCE	100.40.4410.61626	\$936	\$756	\$1,008		N/A
SHOE ALLOWANCE	100.40.4410.61630	\$1,430	\$1,435	\$1,435	\$933	-35%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IMRF	100.40.4410.61710	\$29,257	\$24,205	\$27,245	\$37,350	37.1%
SOCIAL SECURITY	100.40.4410.61725	\$38,530	\$43,211	\$58,338	\$58,297	-0.1%
MEDICARE	100.40.4410.61730	\$9,011	\$10,106	\$13,644	\$13,635	-0.1%
CONSULTING SERVICES	100.40.4410.62185		\$107,354		\$50,000	N/A
<b>Total Streets And Right Of Way:</b>		<b>\$811,699</b>	<b>\$992,542</b>	<b>\$1,186,990</b>	<b>\$1,234,442</b>	<b>4%</b>
<b>Transportation</b>						
REGULAR PAY	100.40.4420.61010	\$173,528	\$190,294	\$204,542	\$213,930	4.6%
OVERTIME PAY	100.40.4420.61110	\$303	\$988	\$1,500	\$1,500	0%
ANNUAL SICK LEAVE PAYOUT	100.40.4420.61420	\$465	\$465			N/A
HEALTH INSURANCE	100.40.4420.61510	\$32,493	\$36,815	\$38,022	\$39,542	4%
LIFE INSURANCE	100.40.4420.61615	\$179	\$120	\$132	\$140	5.5%
AUTO ALLOWANCE	100.40.4420.61625	\$900	\$900	\$900	\$900	0%
CELL PHONE ALLOWANCE	100.40.4420.61626	\$504	\$378	\$504		N/A
SHOE ALLOWANCE	100.40.4420.61630	\$150	\$305	\$305	\$330	8.2%
IMRF	100.40.4420.61710	\$8,111	\$6,566	\$5,953	\$9,520	59.9%
SOCIAL SECURITY	100.40.4420.61725	\$10,494	\$11,539	\$12,788	\$13,340	4.3%
MEDICARE	100.40.4420.61730	\$2,454	\$2,699	\$2,991	\$3,120	4.3%
<b>Total Transportation:</b>		<b>\$229,583</b>	<b>\$251,070</b>	<b>\$267,638</b>	<b>\$282,322</b>	<b>5.5%</b>
<b>Parks And Facilities</b>						
REGULAR PAY	100.40.4430.61010	\$271,827	\$192,933	\$418,611	\$451,850	7.9%
SEASONAL EMPLOYEES	100.40.4430.61060	\$0	\$27,914			N/A
TERMINATION PAYOUTS	100.40.4430.61415	\$18,646	\$1,927			N/A
HEALTH INSURANCE	100.40.4430.61510	\$53,798	\$36,532	\$85,383	\$52,408	-38.6%
VISION INSURANCE	100.40.4430.61513	\$56	\$56	\$56	\$56	0%
LIFE INSURANCE	100.40.4430.61615	\$364	\$161	\$176	\$186	5.7%
AUTO ALLOWANCE	100.40.4430.61625	\$900	\$1,238	\$1,350	\$1,350	0%
CELL PHONE ALLOWANCE	100.40.4430.61626	\$504	\$639	\$684	\$684	0%
SHOE ALLOWANCE	100.40.4430.61630	\$0	\$0		\$78	N/A
IMRF	100.40.4430.61710	\$12,689	\$7,323	\$12,182	\$17,349	42.4%
SOCIAL SECURITY	100.40.4430.61725	\$17,316	\$13,441	\$26,080	\$28,146	7.9%
MEDICARE	100.40.4430.61730	\$4,050	\$3,144	\$6,099	\$6,583	7.9%
<b>Total Parks And Facilities:</b>		<b>\$380,149</b>	<b>\$285,305</b>	<b>\$550,621</b>	<b>\$558,689</b>	<b>1.5%</b>
<b>Infrastructure Maintenance</b>						
REGULAR PAY	100.40.4500.61010	\$168,740	\$154,911	\$513,648	\$700,550	36.4%
JOB TRAINING PROGRAM	100.40.4500.61072	\$0	\$0	\$28,000	\$60,760	117%
OVERTIME PAY	100.40.4500.61110	\$962	\$637			N/A
HEALTH INSURANCE	100.40.4500.61510	\$7,576	\$4,912	\$50,741	\$64,255	26.6%
VISION INSURANCE	100.40.4500.61513	\$31	\$28	\$160	\$307	92.2%
LIFE INSURANCE	100.40.4500.61615	\$197	\$75	\$295	\$401	35.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SHOE ALLOWANCE	100.40.4500.61630	\$271	\$155	\$426	\$582	36.5%
IMRF	100.40.4500.61710	\$7,986	\$5,304	\$14,947	\$26,588	77.9%
SOCIAL SECURITY	100.40.4500.61725	\$10,359	\$9,545	\$31,157	\$42,722	37.1%
MEDICARE	100.40.4500.61730	\$2,423	\$2,232	\$7,455	\$10,167	36.4%
OFFICE EQUIPMENT MAINT	100.40.4500.62235	\$0	\$0	\$400		N/A
OTHER EQMT MAINTENANCE	100.40.4500.62245	\$2,032	\$25	\$2,000	\$2,000	0%
TRAINING & TRAVEL	100.40.4500.62295	\$9,088	\$7,604	\$20,000	\$20,000	0%
POSTAGE	100.40.4500.62315	\$0	\$0	\$1,000		N/A
MEMBERSHIP DUES	100.40.4500.62360	\$445	\$882	\$3,000	\$3,000	0%
RENTALS	100.40.4500.62375	\$0	\$0	\$2,810		N/A
TELECOMMUNICATIONS	100.40.4500.64505	\$6,010	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4500.65010	\$0	\$0	\$300	\$300	0%
CLOTHING	100.40.4500.65020	\$1,219	\$776	\$1,500	\$2,000	33.3%
FOOD	100.40.4500.65025	\$161	\$539		\$1,250	N/A
MATER. TO MAINT. IMP.	100.40.4500.65055	\$0	\$0	\$1,750		N/A
MINOR EQUIPMENT & TOOLS	100.40.4500.65085	\$4,628	\$1,602	\$47,800	\$30,000	-37.2%
SAFETY EQUIPMENT	100.40.4500.65090	\$2,882	\$30	\$6,300	\$6,300	0%
OFFICE SUPPLIES	100.40.4500.65095	\$4,116	\$1,338	\$3,250	\$2,000	-38.5%
IT COMPUTER HARDWARE	100.40.4500.65555	\$2,876	\$2,134	\$3,000	\$3,000	0%
FURNITURE & FIXTURES	100.40.4500.65625	\$430	\$0	\$2,000	\$2,000	0%
<b>Total Infrastructure Maintenance:</b>		<b>\$232,433</b>	<b>\$192,729</b>	<b>\$741,939</b>	<b>\$978,181</b>	<b>31.8%</b>
<b>Street Maintenance</b>						
REGULAR PAY	100.40.4510.61010	\$1,216,685	\$1,546,366	\$1,452,865	\$1,518,062	4.5%
PERMANENT PART-TIME	100.40.4510.61050	\$583	\$297			N/A
SEASONAL EMPLOYEES	100.40.4510.61060	\$0	\$0	\$10,000	\$22,000	120%
OVERTIME PAY	100.40.4510.61110	\$32,673	\$36,189	\$35,000	\$42,000	20%
TERMINATION PAYOUTS	100.40.4510.61415	\$2,712	\$14,734			N/A
ANNUAL SICK LEAVE PAYOUT	100.40.4510.61420	\$1,890	\$1,890			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4510.61430	\$10,997	\$0			N/A
HEALTH INSURANCE	100.40.4510.61510	\$216,847	\$253,224	\$274,375	\$280,438	2.2%
VISION INSURANCE	100.40.4510.61513	\$722	\$868	\$781	\$669	-14.4%
LIFE INSURANCE	100.40.4510.61615	\$661	\$513	\$438	\$453	3.5%
SHOE ALLOWANCE	100.40.4510.61630	\$4,055	\$4,471	\$4,356	\$5,055	16.1%
IMRF	100.40.4510.61710	\$58,525	\$54,597	\$42,280	\$67,012	58.5%
SOCIAL SECURITY	100.40.4510.61725	\$75,115	\$96,343	\$90,348	\$94,434	4.5%
MEDICARE	100.40.4510.61730	\$17,567	\$22,532	\$21,130	\$22,086	4.5%
ADVERTISING	100.40.4510.62205	\$0	\$36			N/A
TRAINING & TRAVEL	100.40.4510.62295	\$34	\$110			N/A
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	100.40.4510.62415	\$250	\$2,429	\$5,000	\$1,000	-80%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TOWING AND BOOTING CONTRACTS	100.40.4510.62451		\$85			N/A
SERVICE AGREEMENTS/ CONTRACTS	100.40.4510.62509	\$932,357	\$0	\$3,000	\$3,000	0%
MATER. TO MAINT. IMP.	100.40.4510.65055	\$50,194	\$60,524	\$75,000	\$75,000	0%
OFFICE/OTHER EQT MTN MATL	100.40.4510.65070	\$0	\$240			N/A
MINOR EQUIPMENT & TOOLS	100.40.4510.65085	\$20,193	\$16,564	\$20,000	\$20,000	0%
SAFETY EQUIPMENT	100.40.4510.65090	\$5,013	\$8,973	\$5,000	\$5,000	0%
OFFICE SUPPLIES	100.40.4510.65095	\$91	\$0			N/A
FITNESS INCENTIVE	100.40.4510.65141	\$900	\$2,500			N/A
FURNITURE & FIXTURES	100.40.4510.65625	\$0	\$3,904	\$4,500	\$1,500	-66.7%
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4510.66049	\$16,939	\$15,871			N/A
<b>Total Street Maintenance:</b>		<b>\$2,665,004</b>	<b>\$2,143,260</b>	<b>\$2,044,073</b>	<b>\$2,157,709</b>	<b>5.6%</b>
<b>Traf. Sig.&amp; St Light Maint</b>						
REGULAR PAY	100.40.4520.61010	\$663,863	\$795,120	\$794,715	\$814,568	2.5%
OVERTIME PAY	100.40.4520.61110	\$35,133	\$33,858	\$45,000	\$40,000	-11.1%
ANNUAL SICK LEAVE PAYOUT	100.40.4520.61420	\$1,776	\$595			N/A
COMP / VACATION PAYOUTS	100.40.4520.61430	\$0	\$5,276			N/A
HEALTH INSURANCE	100.40.4520.61510	\$147,232	\$168,377	\$169,861	\$134,806	-20.6%
VISION INSURANCE	100.40.4520.61513	\$516	\$522	\$523	\$445	-14.9%
LIFE INSURANCE	100.40.4520.61615	\$460	\$318	\$346	\$340	-1.7%
SHOE ALLOWANCE	100.40.4520.61630	\$1,800	\$2,100	\$2,100	\$2,450	16.7%
IMRF	100.40.4520.61710	\$32,578	\$28,532	\$23,127	\$33,465	44.7%
SOCIAL SECURITY	100.40.4520.61725	\$41,832	\$50,024	\$49,403	\$50,656	2.5%
MEDICARE	100.40.4520.61730	\$9,783	\$11,699	\$11,554	\$11,847	2.5%
FESTIVAL LIGHTING	100.40.4520.64008	\$1,935	\$2,678	\$5,000	\$5,000	0%
MATER. TO MAINT. IMP.	100.40.4520.65055	\$219	\$0			N/A
OFFICE/OTHER EQT MTN MATL	100.40.4520.65070	\$70,139	\$107,969	\$100,000	\$100,000	0%
MINOR EQUIPMENT & TOOLS	100.40.4520.65085	\$2,729	\$3,704	\$3,000	\$3,000	0%
TRAFFIC CONTROL SUPPLI	100.40.4520.65115	\$66,776	\$69,493	\$68,000	\$68,000	0%
<b>Total Traf. Sig.&amp; St Light Maint:</b>		<b>\$1,076,770</b>	<b>\$1,280,266</b>	<b>\$1,272,629</b>	<b>\$1,264,577</b>	<b>-0.6%</b>
<b>Maint-Snow &amp; Ice</b>						
REGULAR PAY	100.40.4550.61010	\$7	\$128			N/A
OVERTIME PAY	100.40.4550.61110	\$26,732	\$0	\$100,000	\$100,000	0%
SNOW OT	100.40.4550.61114	\$283,906	\$171,947	\$325,000	\$325,000	0%
SNOW OT ADMIN SERV	100.40.4550.61115	\$40,807	\$11,500	\$100,000	\$100,000	0%
HEALTH INSURANCE	100.40.4550.61510	\$48,689	\$32,360			N/A
VISION INSURANCE	100.40.4550.61513	\$96	\$24			N/A
LIFE INSURANCE	100.40.4550.61615	\$141	\$34			N/A
INTEREST EXPENSE	100.40.4550.61655		\$29			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IMRF	100.40.4550.61710	\$12,600	\$7,164			N/A
SOCIAL SECURITY	100.40.4550.61725	\$19,802	\$11,100			N/A
MEDICARE	100.40.4550.61730	\$4,948	\$2,596			N/A
RENTALS	100.40.4550.62375	\$12,000	\$12,000	\$40,000	\$40,000	0%
TOWING AND BOOTING CONTRACTS	100.40.4550.62451	\$83,275	\$7,920	\$80,000	\$80,000	0%
SERVICE AGREEMENTS/ CONTRACTS	100.40.4550.62509	\$10,250	\$12,453	\$18,000	\$18,000	0%
FOOD	100.40.4550.65025	\$474	\$192	\$750	\$1,250	66.7%
MINOR EQUIPMENT & TOOLS	100.40.4550.65085	\$23,609	\$15,219	\$25,000	\$25,000	0%
<b>Total Maint-Snow &amp; Ice:</b>		<b>\$567,335</b>	<b>\$284,665</b>	<b>\$688,750</b>	<b>\$689,250</b>	<b>0.1%</b>
<b>Total Public Works Agency:</b>		<b>\$14,297,876</b>	<b>\$13,841,746</b>	<b>\$15,868,893</b>	<b>\$16,350,871</b>	<b>3%</b>
<b>Total Expenditures:</b>		<b>\$14,297,876</b>	<b>\$13,841,746</b>	<b>\$15,868,893</b>	<b>\$16,350,871</b>	<b>3%</b>



## Public Safety Pension Transfers

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:

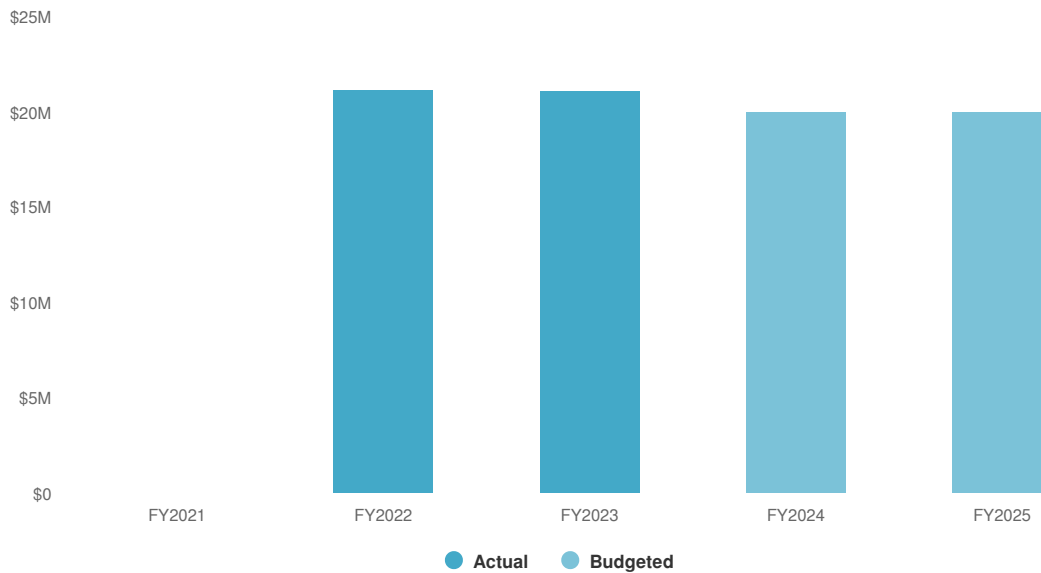
1. A Pension Property Tax levy at the same level as the prior year adjusted for allocated ppr per item 2 below.
2. The maximum allowable PPRT allocation.
3. Additional unrestricted revenues net of expenses available in the General Fund.
4. An increase to the Pension Property Tax levy.
5. A portion of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

The full pension policy is on the City's website [🔗](#).

## Revenues Summary

**\$19,990,105**    **\$0**  
 (0.00% vs. prior year)

### Public Safety Pension Transfers Budget vs. Actual

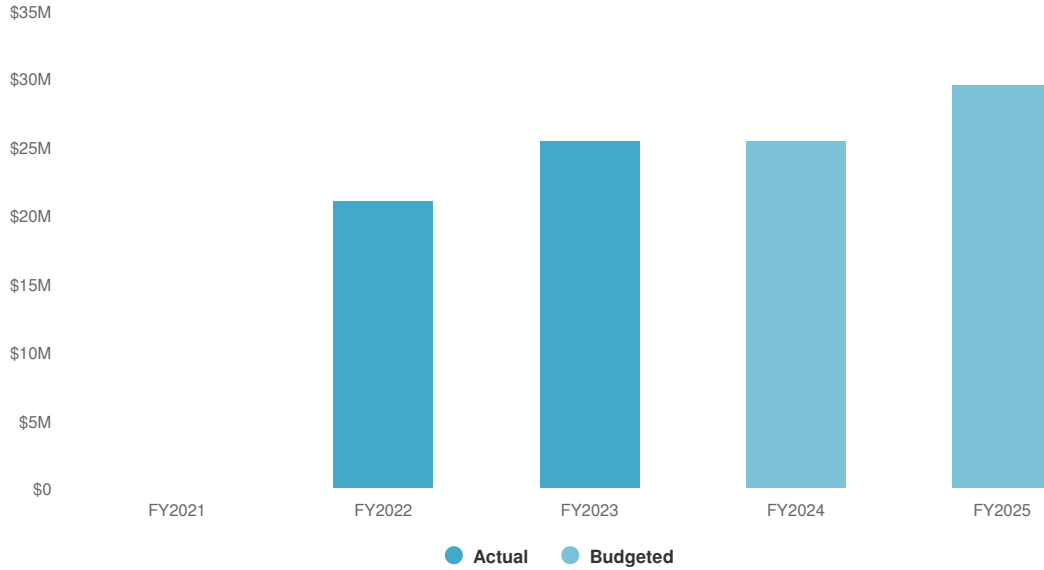


# Expenditures Summary

The \$29,596,344 in Public Safety Pension Transfers includes Property Taxes, PPRT, and General Fund reserves in accordance with Resolution 45-R-23.

**\$29,596,344** **\$4,026,160**  
 (15.75% vs. prior year)

## Public Safety Pension Transfers Budget vs. Actual



## Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
<b>Public Safety Pension Transfers</b>						
PENSION PROPERTY TAX	100.99.9989.51017	\$20,507,793	\$20,466,167	\$19,990,105	\$19,990,105	0%
PENSION PPRT	100.99.9989.51606	\$605,000	\$605,000			N/A
<b>Total Public Safety Pension Transfers:</b>		<b>\$21,112,793</b>	<b>\$21,071,167</b>	<b>\$19,990,105</b>	<b>\$19,990,105</b>	<b>0%</b>
<b>Total Non-Departmental:</b>		<b>\$21,112,793</b>	<b>\$21,071,167</b>	<b>\$19,990,105</b>	<b>\$19,990,105</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$21,112,793</b>	<b>\$21,071,167</b>	<b>\$19,990,105</b>	<b>\$19,990,105</b>	<b>0%</b>

## Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
Non-Departmental						
Public Safety Pension Transfers						
INTERDEPT TRANSFER PENSIONS	100.99.9989.62675	\$21,112,793	\$25,565,498	\$25,570,184	\$29,596,344	15.7%
<b>Total Public Safety Pension Transfers:</b>		<b>\$21,112,793</b>	<b>\$25,565,498</b>	<b>\$25,570,184</b>	<b>\$29,596,344</b>	<b>15.7%</b>
<b>Total Non-Departmental:</b>		<b>\$21,112,793</b>	<b>\$25,565,498</b>	<b>\$25,570,184</b>	<b>\$29,596,344</b>	<b>15.7%</b>
<b>Total Expenditures:</b>		<b>\$21,112,793</b>	<b>\$25,565,498</b>	<b>\$25,570,184</b>	<b>\$29,596,344</b>	<b>15.7%</b>

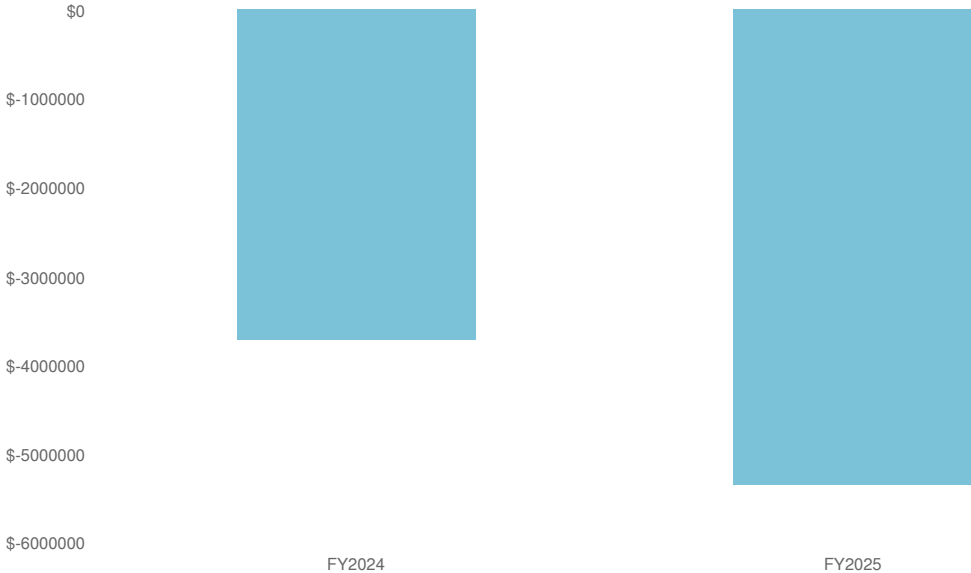
# Vacancy Adjustment

The proposed budget includes a 6% 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 \$5.3 million for the General Fund. The FY 2024 budget included a 4% vacancy rate and the City currently has a vacancy rate of approximately 6.5%.

## Expenditures Summary

**-\$5,335,195**    **-\$1,629,979**  
 (43.99% vs. prior year)

Vacancy Adjustment Budget vs. Actual



## Expenditures by Expense Type

Name	Account ID	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Salary and Benefits</b>				
SALARY ADJUSTMENTS	100.99.9988.61001	-\$3,705,216	-\$5,335,195	44%
<b>Total Salary and Benefits:</b>		-\$3,705,216	-\$5,335,195	44%
<b>Total Expense Objects:</b>		-\$3,705,216	-\$5,335,195	44%

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# ALL FUNDS

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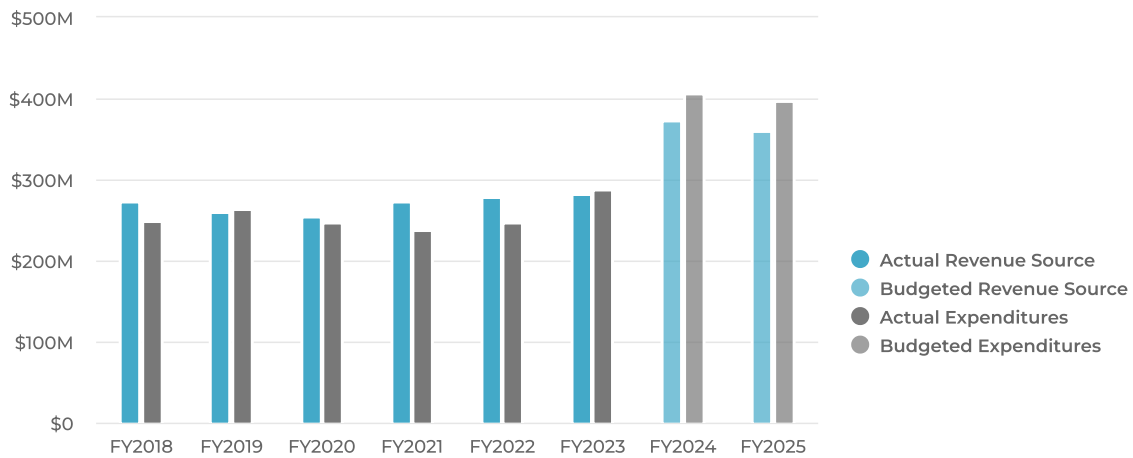


# All Funds Summary

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.

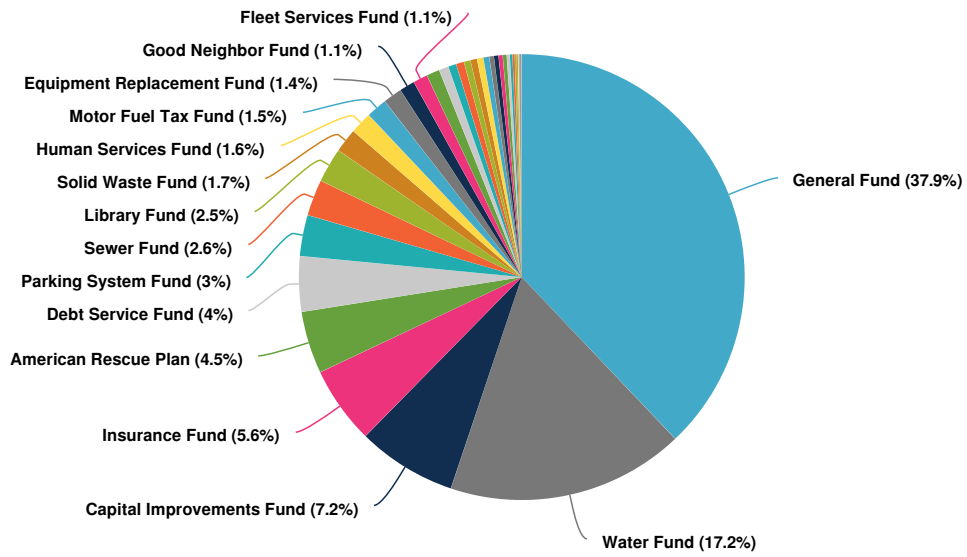
## Summary

The total proposed budget for FY 2025 includes revenues (excluding operating transfers and use of fund balance) of **\$319.1 million** and expenditures (excluding operating transfers) of **\$342.2 million**. This is the total expense for all funds, except for the Evanston Police and Fire Pension Funds which are established and controlled by separate pension boards. The difference between revenues and expenses is largely a drawdown of reserves and use of funds from bond issuances for capital projects.



# Expenditures by Fund

## Expenditures by Fund

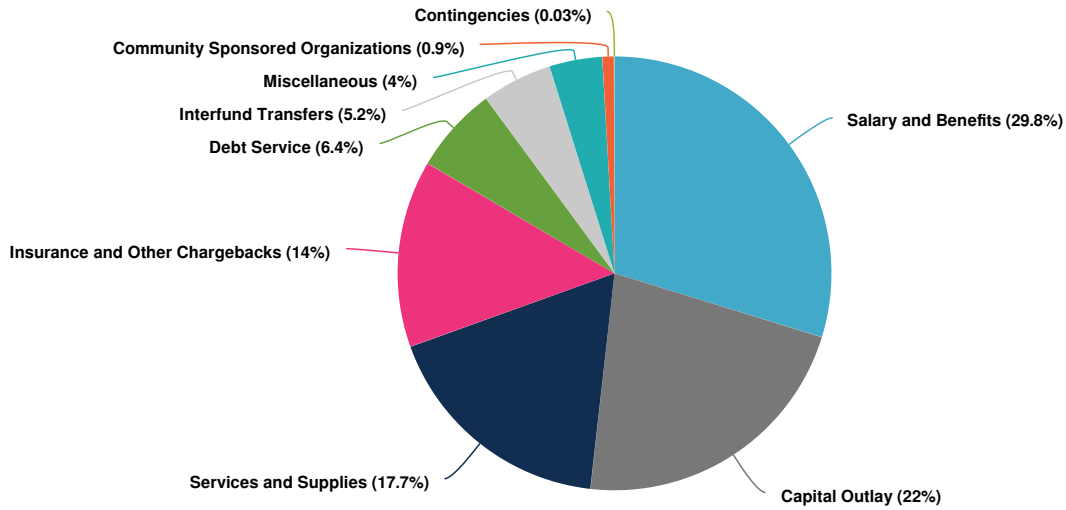


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
General Fund	\$116,484,137	\$143,029,844	\$143,927,543	\$151,278,402	5.1%
Human Services Fund	\$2,562,719	\$4,246,737	\$5,258,432	\$6,360,977	21%
American Rescue Plan	\$7,659,448	\$7,434,037	\$25,108,091	\$18,062,975	-28.1%
General Assistance Fund	\$1,004,058	\$1,091,177	\$1,420,890	\$1,342,920	-5.5%
Reparations Fund	\$272,499	\$2,261,405	\$3,501,000	\$1,301,000	-62.8%
Sustainability Fund	\$238,368	\$567,747	\$2,000,488	\$1,706,513	-14.7%
Good Neighbor Fund	\$174,555	\$557,887	\$3,314,000	\$4,414,000	33.2%
Library Fund	\$7,863,330	\$7,762,567	\$9,941,147	\$10,007,246	0.7%
Motor Fuel Tax Fund	\$4,401,563	\$2,831,512	\$6,620,000	\$6,007,185	-9.3%
Emergency Telephone (E911) Fund	\$1,649,923	\$1,664,398	\$1,777,823	\$1,862,841	4.8%
Foreign Fire Insurance	\$238,583	\$261,615		\$200,000	N/A
Special Service Area (SSA) #9	\$593,856	\$640,515	\$575,000	\$642,145	11.7%
CDBG Fund	\$2,332,271	\$2,020,464	\$3,115,538	\$3,788,998	21.6%
CDBG Loan Fund	\$17,638	\$151,862	\$440,000	\$306,565	-30.3%
Home Fund	\$360,412	\$104,159	\$2,021,202	\$2,275,912	12.6%
Affordable Housing Fund	\$540,780	\$487,487	\$2,927,538	\$2,362,480	-19.3%
Library Debt Service Fund	\$504,988	\$507,913	\$574,677	\$576,946	0.4%
Debt Service Fund	\$15,703,413	\$15,203,557	\$15,466,634	\$15,988,861	3.4%
Howard-Ridge TIF Fund	\$1,889,560	\$1,553,879	\$478,513	\$857,413	79.2%
West Evanston TIF Fund	\$2,378,521	\$2,282,700	\$4,407,000	\$2,823,340	-35.9%
Dempster-Dodge TIF Fund	\$181,791	\$185,426	\$178,857	\$205,343	14.8%
Chicago-Main TIF	\$418,529	\$2,722,028	\$797,490	\$1,158,000	45.2%
Special Service Area (SSA) #6	\$221,862	\$206,759	\$220,000	\$220,000	0%
Special Service Area (SSA) #7	\$147,094	\$144,223	\$140,000	\$140,000	0%
Special Service Area (SSA) #8	\$61,162	\$60,632	\$60,200	\$60,200	0%
Special Service Area (SSA) #10				\$90,000	N/A
Five-Fifths Fund	\$135,901	\$920,970	\$100,000	\$1,224,370	1,124.4%
Library Capital Improvement Fd	\$173,737	\$1,192,903	\$550,000	\$1,900,000	245.5%
Capital Improvements Fund	\$12,574,553	\$14,164,514	\$25,218,500	\$28,771,000	14.1%
Crown Construction Fund	\$1,117,055	\$1,013,010	\$819,178	\$788,429	-3.8%
Crown Maintenance Fund	\$34,951	\$0	\$175,000	\$175,000	0%
Special Assessment Fund	\$1,036,322	\$1,137,031	\$878,202	\$1,880,681	114.2%
Parking System Fund	\$11,862,976	\$12,888,981	\$9,431,364	\$11,883,699	26%
Water Fund	\$30,372,123	\$18,907,145	\$87,557,403	\$68,788,582	-21.4%
Water Depr Imprv & Extension Fund	-\$11,417,990	\$2,776,160			N/A
Sewer Fund	\$7,089,513	\$7,604,285	\$11,406,267	\$10,483,001	-8.1%
Solid Waste Fund	\$5,604,988	\$6,191,417	\$7,273,783	\$6,925,058	-4.8%
Fleet Services Fund	\$3,506,681	\$4,137,721	\$4,213,122	\$4,204,265	-0.2%
Equipment Replacement Fund	\$1,514,557	\$1,596,799	\$3,365,167	\$5,496,912	63.3%
Insurance Fund	\$17,218,850	\$19,192,139	\$22,994,770	\$22,373,693	-2.7%
<b>Total:</b>	<b>\$248,725,277</b>	<b>\$289,703,603</b>	<b>\$408,254,820</b>	<b>\$398,934,953</b>	<b>-2.3%</b>



# Expenditures by Expense Type

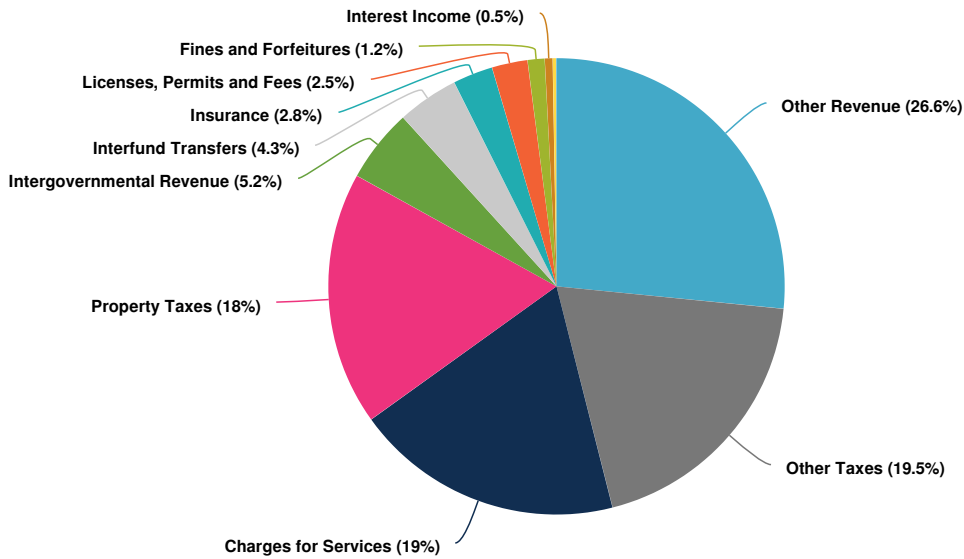
## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$86,180,032	\$103,005,896	\$115,234,008	\$118,705,458	3%
Services and Supplies	\$42,451,405	\$49,052,066	\$67,348,443	\$70,725,337	5%
Miscellaneous	\$3,208,842	\$5,923,045	\$19,592,403	\$15,777,092	-19.5%
Capital Outlay	\$19,719,009	\$25,748,034	\$107,376,067	\$87,908,590	-18.1%
Interfund Transfers	\$21,704,258	\$23,219,313	\$20,763,356	\$20,870,312	0.5%
Community Sponsored Organizations	\$1,597,026	\$1,443,543	\$789,000	\$3,432,000	335%
Insurance and Other Chargebacks	\$43,744,422	\$51,199,038	\$52,533,803	\$55,691,398	6%
Debt Service	\$18,228,574	\$17,681,868	\$24,490,740	\$25,699,766	4.9%
Depreciation Expense	\$11,853,112	\$12,158,017			N/A
Contingencies	\$38,597	\$272,783	\$127,000	\$125,000	-1.6%
<b>Total Expense Objects:</b>	<b>\$248,725,277</b>	<b>\$289,703,603</b>	<b>\$408,254,820</b>	<b>\$398,934,953</b>	<b>-2.3%</b>

# Revenues by Source

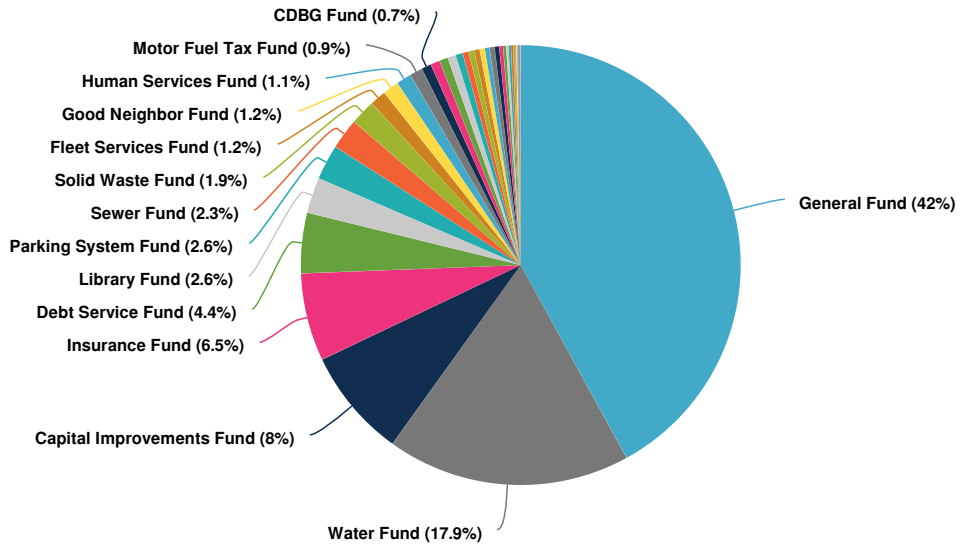
## Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$61,685,604	\$64,012,129	\$61,090,201	\$64,723,112	5.9%
Other Taxes	\$74,960,563	\$71,770,191	\$69,325,000	\$70,165,000	1.2%
Licenses, Permits and Fees	\$10,715,960	\$7,904,311	\$8,261,450	\$9,118,300	10.4%
Charges for Services	\$59,918,477	\$61,886,921	\$65,437,774	\$68,594,834	4.8%
Fines and Forfeitures	\$4,082,688	\$4,458,841	\$3,725,000	\$4,385,000	17.7%
Intergovernmental Revenue	\$21,451,972	\$17,403,155	\$14,905,949	\$18,755,203	25.8%
Other Revenue	\$16,466,489	\$17,398,197	\$124,567,540	\$95,722,771	-23.2%
Interest Income	\$2,167,448	\$5,804,573	\$825,100	\$1,970,100	138.8%
Interfund Transfers	\$18,210,115	\$22,663,027	\$14,659,330	\$15,602,987	6.4%
Workers Compensation and Liability	\$784,445	\$1,229,729	\$886,000	\$886,000	0%
Insurance	\$8,997,191	\$9,506,290	\$10,107,586	\$10,200,654	0.9%
Library Revenue	\$105,841	\$114,761	\$109,394	\$82,000	-25%
<b>Total Revenue Source:</b>	<b>\$279,546,793</b>	<b>\$284,152,126</b>	<b>\$373,900,324</b>	<b>\$360,205,961</b>	<b>-3.7%</b>

# Revenues by Fund

## 2024 Revenues by Fund





# American Rescue Plan Act (ARPA) Fund (170)

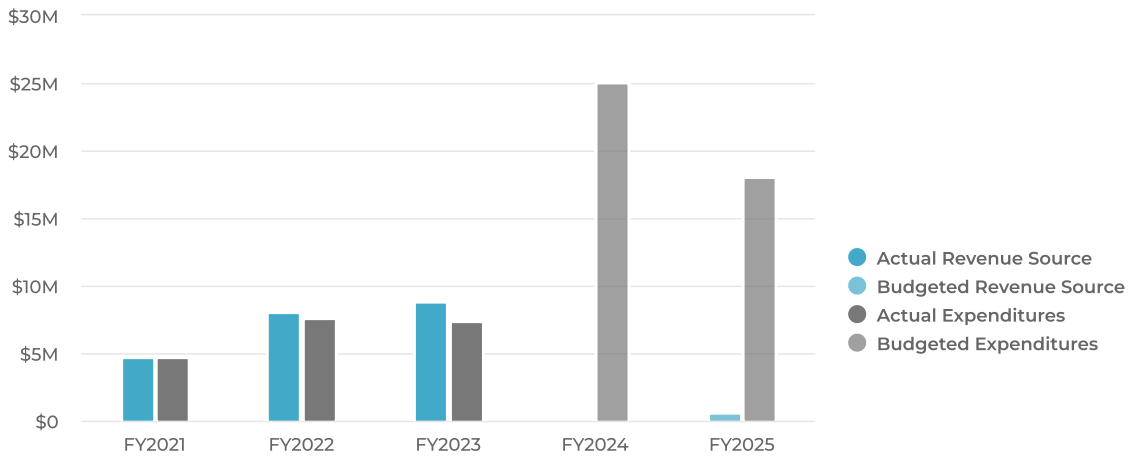
The American Rescue Plan Act (ARPA) aims to support state, local, territorial and Tribal governments by providing resources to:

- 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

The American Rescue Plan Act (ARPA) Fund is projecting \$650,000 in revenues and \$16,562,975 in expenses (excluding \$1,500,000 in transfers out) in the FY 2025 budget.

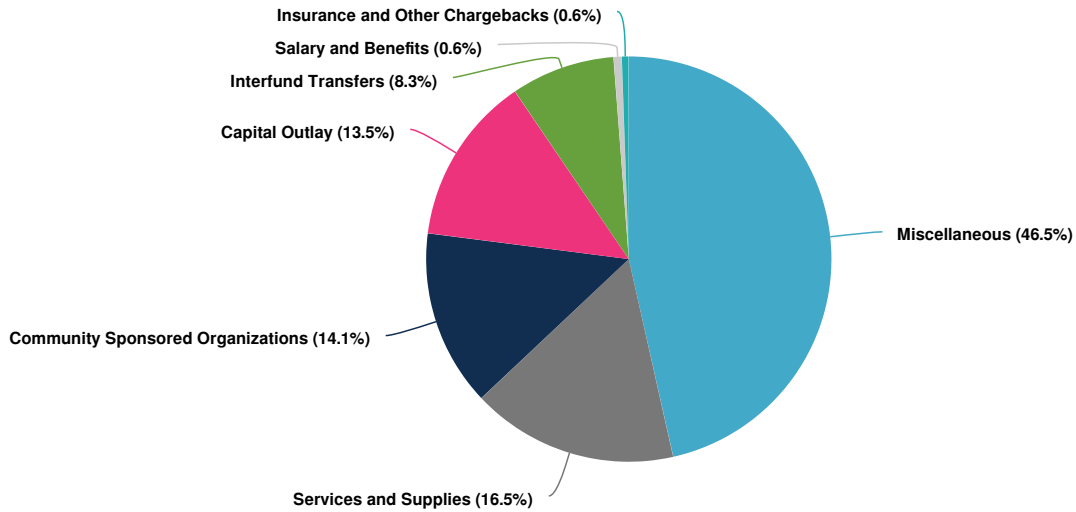


## Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Intergovernmental Revenue	\$7,659,448	\$7,434,037			N/A
Other Revenue	\$0	\$35,881			N/A
Interest Income	\$504,627	\$1,467,919	\$50,000	\$650,000	1,200%
<b>Total Revenue Source:</b>	<b>\$8,164,075</b>	<b>\$8,937,837</b>	<b>\$50,000</b>	<b>\$650,000</b>	<b>1,200%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$2,167,682	\$437,998		\$115,871	N/A
Services and Supplies	\$259,630	\$1,319,255	\$3,275,000	\$2,977,080	-9.1%
Miscellaneous	\$681,903	\$1,208,948	\$10,294,191	\$8,396,724	-18.4%
Capital Outlay	\$546,429	\$1,774,354	\$10,188,900	\$2,431,300	-76.1%
Interfund Transfers	\$3,900,000	\$2,600,000	\$1,250,000	\$1,500,000	20%
Community Sponsored Organizations	\$23,693	\$0		\$2,542,000	N/A
Insurance and Other Chargebacks	\$80,112	\$93,482	\$100,000	\$100,000	0%
<b>Total Expense Objects:</b>	<b>\$7,659,448</b>	<b>\$7,434,037</b>	<b>\$25,108,091</b>	<b>\$18,062,975</b>	<b>-28.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Non-Departmental						
American Rescue Plan		\$8,164,075	\$8,937,837	\$50,000	\$650,000	1,200%
<b>Total Non-Departmental:</b>		<b>\$8,164,075</b>	<b>\$8,937,837</b>	<b>\$50,000</b>	<b>\$650,000</b>	<b>1,200%</b>
<b>Total Revenue:</b>		<b>\$8,164,075</b>	<b>\$8,937,837</b>	<b>\$50,000</b>	<b>\$650,000</b>	<b>1,200%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>American Rescue Plan</b>						
OTHER PROGRAM COSTS	170.99.1700.62490	\$0	\$35,084	\$3,000,000		N/A
BANK SERVICE CHARGES	170.99.1700.62705	\$17	\$0			N/A
SUMMER YOUTH EMPLOYMENT	170.99.1700.63045	\$1,251	\$0			N/A
FURNITURE & FIXTURES	170.99.1700.65625		\$10,562			N/A
UNREALIZED LOSS ON INVESTMENTS	170.99.1700.68015	-\$20,315	\$0			N/A
TRANSFER TO PARKING FUND	170.99.1700.69505	\$2,300,000	\$1,100,000			N/A
TRANSFER TO EQUIPMENT REPLACEMENT	170.99.1700.69601	\$1,600,000	\$1,500,000	\$1,250,000	\$1,500,000	20%
<b>Total American Rescue Plan:</b>		<b>\$3,880,954</b>	<b>\$2,645,646</b>	<b>\$4,250,000</b>	<b>\$1,500,000</b>	<b>-64.7%</b>
<b>Community Violence Intervention</b>						
REGULAR PAY	170.99.9912.61010	\$139,898	\$109,158			N/A
PERMANENT PART-TIME	170.99.9912.61050	\$0	\$855			N/A
SEASONAL EMPLOYEES	170.99.9912.61060	\$59,265	\$49,717			N/A
OVERTIME PAY	170.99.9912.61110	\$12,308	\$3,216			N/A
HEALTH INSURANCE	170.99.9912.61510	\$25,800	\$18,009			N/A
VISION INSURANCE	170.99.9912.61513	\$0	\$57			N/A
LIFE INSURANCE	170.99.9912.61615	\$129	\$92			N/A
IMRF	170.99.9912.61710	\$7,345	\$3,628			N/A
SOCIAL SECURITY	170.99.9912.61725	\$12,112	\$10,162			N/A
MEDICARE	170.99.9912.61730	\$2,833	\$2,324			N/A
OTHER PROGRAM COSTS	170.99.9912.62490	\$39,951	\$0			N/A
SUMMER YOUTH EMPLOYMENT	170.99.9912.63045	\$0	\$1,395			N/A
PUBLIC SERVICE - Curt's Cafe	170.99.9912.63166	\$23,693	\$0			N/A
<b>Total Community Violence Intervention:</b>		<b>\$323,334</b>	<b>\$198,612</b>			<b>N/A</b>
<b>Business District Strategies</b>						
OTHER IMPROVEMENTS	170.99.9922.65515	\$63,655	\$58,845	\$130,000		N/A
<b>Total Business District Strategies:</b>		<b>\$63,655</b>	<b>\$58,845</b>	<b>\$130,000</b>		<b>N/A</b>
<b>Guranteed Income Program</b>						
OTHER PROGRAM COSTS	170.99.9937.62490	\$168,626	\$474,997	\$17,000	\$956,000	5,523.5%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Guranteed Income Program:</b>		\$168,626	\$474,997	\$17,000	\$956,000	5,523.5%
<b>Vehicle Lead Service Rplcmnt</b>						
AUTOMOTIVE EQUIPMENT	170.99.9952.65550	\$292,014	\$18,335	\$680,000	\$690,000	1.5%
<b>Total Vehicle Lead Service Rplcmnt:</b>		\$292,014	\$18,335	\$680,000	\$690,000	1.5%
<b>ARPA Admin</b>						
REGULAR PAY	170.99.9971.61010	\$9,060	\$0		\$88,866	N/A
HEALTH INSURANCE	170.99.9971.61510				\$16,251	N/A
IMRF	170.99.9971.61710				\$3,955	N/A
SOCIAL SECURITY	170.99.9971.61725				\$5,510	N/A
MEDICARE	170.99.9971.61730				\$1,289	N/A
SERVICE AGREEMENTS/ CONTRACTS	170.99.9971.62509	\$28,658	\$213,682	\$500,000	\$350,000	-30%
OTHER CHARGES- CHARGEBACK	170.99.9971.62740	\$80,112	\$93,482	\$100,000	\$100,000	0%
MINOR EQUIPMENT & TOOLS	170.99.9971.65085	\$0	\$1,179			N/A
<b>Total ARPA Admin:</b>		\$117,830	\$308,343	\$600,000	\$565,871	-5.7%
<b>Participatory Budgeting-Nu</b>						
OTHER PROGRAM COSTS	170.99.9972.62490	\$7,720	\$92,308			N/A
OTHER IMPROVEMENTS	170.99.9972.65515	\$0	\$0	\$3,000,000	\$0	-100%
<b>Total Participatory Budgeting-Nu:</b>		\$7,720	\$92,308	\$3,000,000	\$0	-100%
<b>Lead Service Line Replacement</b>						
OTHER IMPROVEMENTS	170.99.9902.65515	\$17,760	\$265,239	\$1,900,000	\$25,000	-98.7%
<b>Total Lead Service Line Replacement:</b>		\$17,760	\$265,239	\$1,900,000	\$25,000	-98.7%
<b>Living Room Program</b>						
OTHER IMPROVEMENTS	170.99.9911.65515	\$0	\$0	\$900,000	\$0	-100%
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9911.67010				\$800,000	N/A
<b>Total Living Room Program:</b>		\$0	\$0	\$900,000	\$800,000	-11.1%
<b>The Aux Project</b>						
OTHER IMPROVEMENTS	170.99.9913.65515	\$123,000	\$377,079	\$665,900		N/A
<b>Total The Aux Project:</b>		\$123,000	\$377,079	\$665,900		N/A
<b>The Northlight Theatre</b>						
OTHER IMPROVEMENTS	170.99.9914.65515	\$0	\$577,959	\$2,000,000	\$745,000	-62.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total The Northlight Theatre:</b>		\$0	\$577,959	\$2,000,000	\$745,000	-62.7%
<b>Streetplus Clean Team</b>						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9915.62509	\$0	\$507,458			N/A
<b>Total Streetplus Clean Team:</b>		\$0	\$507,458			N/A
<b>Workforce Development-Aspire</b>						
REGULAR PAY	170.99.9921.61010	\$0	\$99,151			N/A
PERMANENT PART-TIME	170.99.9921.61050		\$327			N/A
SEASONAL EMPLOYEES	170.99.9921.61060	\$18,707	\$225,254		\$37,080	N/A
OVERTIME PAY	170.99.9921.61110	\$0	\$5,002			N/A
HEALTH INSURANCE	170.99.9921.61510		\$19,998			N/A
LIFE INSURANCE	170.99.9921.61615		\$23			N/A
IMRF	170.99.9921.61710	\$905	\$4,273			N/A
SOCIAL SECURITY	170.99.9921.61725	\$1,160	\$20,417			N/A
MEDICARE	170.99.9921.61730	\$271	\$4,509			N/A
OTHER PROGRAM COSTS	170.99.9921.62490				\$21,020	N/A
<b>Total Workforce Development-Aspire:</b>		\$21,044	\$378,956		\$58,100	N/A
<b>Rehiring Public Sector Staff</b>						
REGULAR PAY	170.99.9923.61010	\$1,176,541	\$103,211			N/A
PERMANENT PART-TIME	170.99.9923.61050	\$4,744	\$2,257			N/A
SEASONAL EMPLOYEES	170.99.9923.61060	\$12,826	\$0			N/A
OVERTIME PAY	170.99.9923.61110	\$28,423	\$2,703			N/A
HEALTH INSURANCE	170.99.9923.61510	\$202,403	\$18,663			N/A
LIFE INSURANCE	170.99.9923.61615	\$1,109	\$71			N/A
CELL PHONE ALLOWANCE	170.99.9923.61626	\$570	\$30			N/A
IMRF	170.99.9923.61710	\$53,188	\$2,990			N/A
SOCIAL SECURITY	170.99.9923.61725	\$66,021	\$5,370			N/A
MEDICARE	170.99.9923.61730	\$17,378	\$1,501			N/A
<b>Total Rehiring Public Sector Staff:</b>		\$1,563,205	\$136,795			N/A
<b>One Stop Shop</b>						
OTHER IMPROVEMENTS	170.99.9932.65515	\$50,000	\$75,000	\$400,000	\$450,000	12.5%
<b>Total One Stop Shop:</b>		\$50,000	\$75,000	\$400,000	\$450,000	12.5%
<b>Small/Medium Landlord Assistance</b>						
OTHER PROGRAM COSTS	170.99.9933.62490	\$0	\$124,012	\$375,000		N/A
<b>Total Small/Medium Landlord Assistance:</b>		\$0	\$124,012	\$375,000		N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Crosswalk Improvements</b>						
OTHER IMPROVEMENTS	170.99.9935.65515	\$0	\$91,719	\$200,000	\$208,300	4.2%
<b>Total Crosswalk Improvements:</b>		<b>\$0</b>	<b>\$91,719</b>	<b>\$200,000</b>	<b>\$208,300</b>	<b>4.2%</b>
<b>Welcoming Center - Family Focus</b>						
OTHER PROGRAM COSTS	170.99.9936.62490	\$0	\$137,462	\$317,191	\$80,000	-74.8%
<b>Total Welcoming Center - Family Focus:</b>		<b>\$0</b>	<b>\$137,462</b>	<b>\$317,191</b>	<b>\$80,000</b>	<b>-74.8%</b>
<b>HDOC</b>						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9938.62509	\$0	\$0	\$1,500,000	\$1,500,000	0%
<b>Total HDOC:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>0%</b>
<b>MCGAW YMCA</b>						
OTHER PROGRAM COSTS	170.99.9939.62490	\$0	\$0	\$3,000,000	\$1,866,000	-37.8%
<b>Total MCGAW YMCA:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$1,866,000</b>	<b>-37.8%</b>
<b>Family Focus Rehab</b>						
OTHER PROGRAM COSTS	170.99.9940.62490	\$0	\$274,700	\$3,000,000	\$2,148,300	-28.4%
<b>Total Family Focus Rehab:</b>		<b>\$0</b>	<b>\$274,700</b>	<b>\$3,000,000</b>	<b>\$2,148,300</b>	<b>-28.4%</b>
<b>City Workers Payout</b>						
REGULAR PAY	170.99.9941.61010	\$405,482	\$0			N/A
<b>Total City Workers Payout:</b>		<b>\$405,482</b>	<b>\$0</b>			<b>N/A</b>
<b>Childcare Workers Premium Pay</b>						
OTHER PROGRAM COSTS	170.99.9942.62490	\$483,900	\$0			N/A
<b>Total Childcare Workers Premium Pay:</b>		<b>\$483,900</b>	<b>\$0</b>			<b>N/A</b>
<b>Comprehensive Plan</b>						
OTHER PROGRAM COSTS	170.99.9943.62490	\$0	\$0	\$150,000	\$139,028	-7.3%
SERVICE AGREEMENTS/ CONTRACTS	170.99.9943.62509	\$0	\$0	\$600,000	\$750,000	25%
<b>Total Comprehensive Plan:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$889,028</b>	<b>18.5%</b>
<b>Permit Software</b>						
SOFTWARE MAINTENANCE	170.99.9950.62236	\$135,909	\$266,376	\$675,000	\$340,000	-49.6%
<b>Total Permit Software:</b>		<b>\$135,909</b>	<b>\$266,376</b>	<b>\$675,000</b>	<b>\$340,000</b>	<b>-49.6%</b>
<b>General Fund Operations</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SERVICE AGREEMENTS/ CONTRACTS	170.99.9964.62509	\$0	\$35,538			N/A
OTHER IMPROVEMENTS	170.99.9964.65515	\$0	\$299,617	\$313,000	\$313,000	0%
<b>Total General Fund Operations:</b>		<b>\$0</b>	<b>\$335,155</b>	<b>\$313,000</b>	<b>\$313,000</b>	<b>0%</b>
<b>Participatory Budgeting</b>						
OTHER PROGRAM COSTS	170.99.9973.62490	\$770	\$68,991	\$435,000	\$435,000	0%
FOOD	170.99.9973.65025	\$1,840	\$19,558			N/A
OFFICE SUPPLIES	170.99.9973.65095	\$2,406	\$493			N/A
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9973.67010				\$1,742,000	N/A
<b>Total Participatory Budgeting:</b>		<b>\$5,017</b>	<b>\$89,042</b>	<b>\$435,000</b>	<b>\$2,177,000</b>	<b>400.5%</b>
<b>Evanston Thrives</b>						
OTHER PROGRAM COSTS	170.99.9924.62490		\$0		\$2,751,376	N/A
<b>Total Evanston Thrives:</b>			<b>\$0</b>		<b>\$2,751,376</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$7,659,448</b>	<b>\$7,434,037</b>	<b>\$25,108,091</b>	<b>\$18,062,975</b>	<b>-28.1%</b>
<b>Total Expenditures:</b>		<b>\$7,659,448</b>	<b>\$7,434,037</b>	<b>\$25,108,091</b>	<b>\$18,062,975</b>	<b>-28.1%</b>



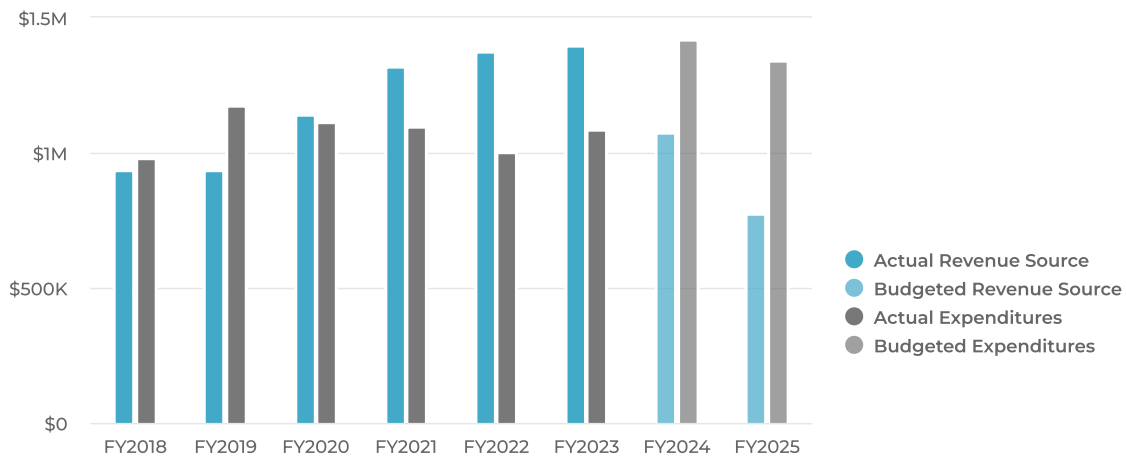
## General Assistance Fund (175)

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

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

### Summary

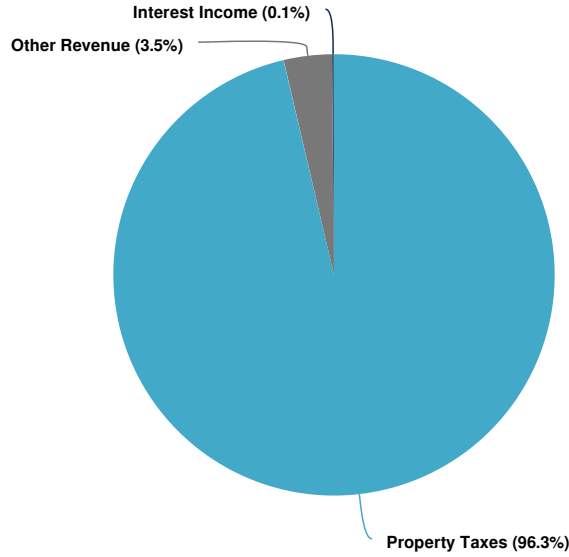
The General Assistance Fund is projecting \$778,500 in revenues and \$1,342,920 in expenses in the FY 2025 budget.



# Revenues by Source

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

## Projected 2025 Revenues by Source

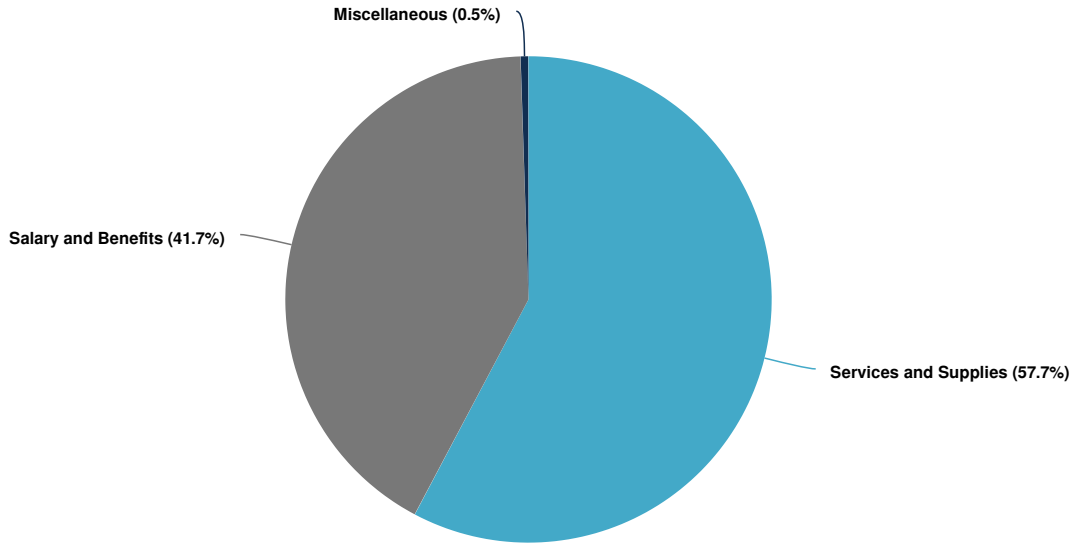


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$1,340,034	\$1,342,956	\$1,050,000	\$750,000	-28.6%
Other Revenue	\$27,828	\$0	\$27,500	\$27,500	0%
Interest Income	\$12,267	\$56,678	\$1,000	\$1,000	0%
<b>Total Revenue Source:</b>	<b>\$1,380,128</b>	<b>\$1,399,634</b>	<b>\$1,078,500</b>	<b>\$778,500</b>	<b>-27.8%</b>

# Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$475,290	\$542,276	\$539,408	\$560,420	3.9%
Services and Supplies	\$524,590	\$527,722	\$874,482	\$775,500	-11.3%
Miscellaneous	\$4,178	\$21,178	\$7,000	\$7,000	0%
<b>Total Expense Objects:</b>	<b>\$1,004,058</b>	<b>\$1,091,177</b>	<b>\$1,420,890</b>	<b>\$1,342,920</b>	<b>-5.5%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Health</b>						
<b>General Assistance Admin</b>						
PROPERTY TAXES	175.24.4605.51015	\$1,340,034	\$1,342,956	\$1,050,000	\$750,000	-28.6%
SSI REIMBURSEMENT	175.24.4605.56057	\$27,828	\$0	\$27,500	\$27,500	0%
INVESTMENT INCOME	175.24.4605.56501	\$12,267	\$56,678	\$1,000	\$1,000	0%
<b>Total General Assistance Admin:</b>		<b>\$1,380,128</b>	<b>\$1,399,634</b>	<b>\$1,078,500</b>	<b>\$778,500</b>	<b>-27.8%</b>
<b>Total Health:</b>		<b>\$1,380,128</b>	<b>\$1,399,634</b>	<b>\$1,078,500</b>	<b>\$778,500</b>	<b>-27.8%</b>
<b>Total Revenue:</b>		<b>\$1,380,128</b>	<b>\$1,399,634</b>	<b>\$1,078,500</b>	<b>\$778,500</b>	<b>-27.8%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Health</b>						
<b>General Assistance Admin</b>						
REGULAR PAY	175.24.4605.61010	\$362,848	\$421,831	\$423,390	\$436,767	3.2%
PERMANENT PART-TIME	175.24.4605.61050	\$615	\$0			N/A
OVERTIME PAY	175.24.4605.61110	\$439	\$4,119	\$1,500	\$1,500	0%
HEALTH INSURANCE	175.24.4605.61510	\$66,358	\$68,295	\$68,082	\$70,856	4.1%
VISION INSURANCE	175.24.4605.61513	\$256	\$256	\$256	\$256	-0.1%
LIFE INSURANCE	175.24.4605.61615	\$212	\$138	\$154	\$158	2.5%
AUTO ALLOWANCE	175.24.4605.61625	\$934	\$934	\$934	\$934	0%
CELL PHONE ALLOWANCE	175.24.4605.61626	\$729	\$603	\$729	\$225	-69.1%
IMRF	175.24.4605.61710	\$16,922	\$14,567	\$12,321	\$16,720	35.7%
SOCIAL SECURITY	175.24.4605.61725	\$21,024	\$25,528	\$25,877	\$26,655	3%
MEDICARE	175.24.4605.61730	\$4,954	\$6,006	\$6,164	\$6,350	3%
MEDICAL/HOSPITAL SERVICES	175.24.4605.62270	\$813	\$0			N/A
POSTAGE CHARGEBACKS	175.24.4605.62275	\$0	\$0	\$800	\$0	-100%
TRAINING & TRAVEL	175.24.4605.62295	\$907	\$200	\$2,500	\$1,000	-60%
MEMBERSHIP DUES	175.24.4605.62360	\$0	\$0	\$300	\$0	-100%
COPY MACHINE CHARGES	175.24.4605.62380	\$0	\$0	\$500	\$0	-100%
OTHER PROGRAM COSTS	175.24.4605.62490	\$4,178	\$20,678	\$7,000	\$7,000	0%
BANK FEES	175.24.4605.62703				\$1,000	N/A
CREDIT CARD FEES	175.24.4605.62705	\$736	\$738	\$2,050	\$0	-100%
TELECOMMUNICATIONS - WIRELESS	175.24.4605.64540	\$1,687	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
RENTAL EXPENSE- GA CLIENT	175.24.4605.64566	\$291,296	\$304,408	\$466,000	\$400,000	-14.2%
PERSONAL EXPENSE- GA CLIENT	175.24.4605.64567	\$167,230	\$166,686	\$285,000	\$250,000	-12.3%
TRANSPORTATION EXPENSE- GA CLIENT	175.24.4605.64568	\$0	\$0	\$5,000	\$0	-100%
CHILDCARE EXPENSES - GA CLIENT	175.24.4605.64569	\$0	\$0	\$15,000	\$0	-100%
CLIENT OTHER NEEDS- GA CLIENT	175.24.4605.64570	\$337	\$2,061	\$11,000	\$5,000	-54.5%
ALL OTHER PHYSICIANS- GA CLIENT	175.24.4605.64573	\$0	\$0	\$500	\$0	-100%
MEDICAL EXPENSES - GA CLIENT	175.24.4605.64574	\$0	\$0	\$300	\$0	-100%
PSYCH OUTPATIENT/MENTAL- GA CLIENT	175.24.4605.64578	\$0	\$0	\$800	\$0	-100%
MORTGAGE/RENTAL EXPENSE-EAS CLIENT	175.24.4605.64582	\$38,352	\$34,893	\$50,000	\$100,000	100%
FOOD VOUCHERS - EMERGENCY-EAS CLIENT	175.24.4605.64584	\$0	\$0	\$1,000	\$0	-100%
UTILITIES - COMED-EAS CLIENT	175.24.4605.64585	\$21,407	\$17,793	\$15,000	\$15,000	0%
UTILITIES - NICOR-EAS CLIENT	175.24.4605.64586	\$0	\$0	\$8,000	\$0	-100%
UTILITIES - COE WATER -EAS CLIENT	175.24.4605.64587	\$1,005	\$134	\$5,000	\$1,000	-80%
CLIENT OTHER NEEDS - EAS CLIENT	175.24.4605.64588	\$532	\$535	\$1,500	\$1,000	-33.3%
FOOD	175.24.4605.65025	\$0	\$66	\$1,000	\$500	-50%
OFFICE SUPPLIES	175.24.4605.65095	\$288	\$208	\$3,232	\$1,000	-69.1%
FITNESS INCENTIVE	175.24.4605.65141		\$500			N/A
<b>Total General Assistance Admin:</b>		<b>\$1,004,058</b>	<b>\$1,091,177</b>	<b>\$1,420,890</b>	<b>\$1,342,920</b>	<b>-5.5%</b>
<b>Total Health:</b>		<b>\$1,004,058</b>	<b>\$1,091,177</b>	<b>\$1,420,890</b>	<b>\$1,342,920</b>	<b>-5.5%</b>
<b>Total Expenditures:</b>		<b>\$1,004,058</b>	<b>\$1,091,177</b>	<b>\$1,420,890</b>	<b>\$1,342,920</b>	<b>-5.5%</b>



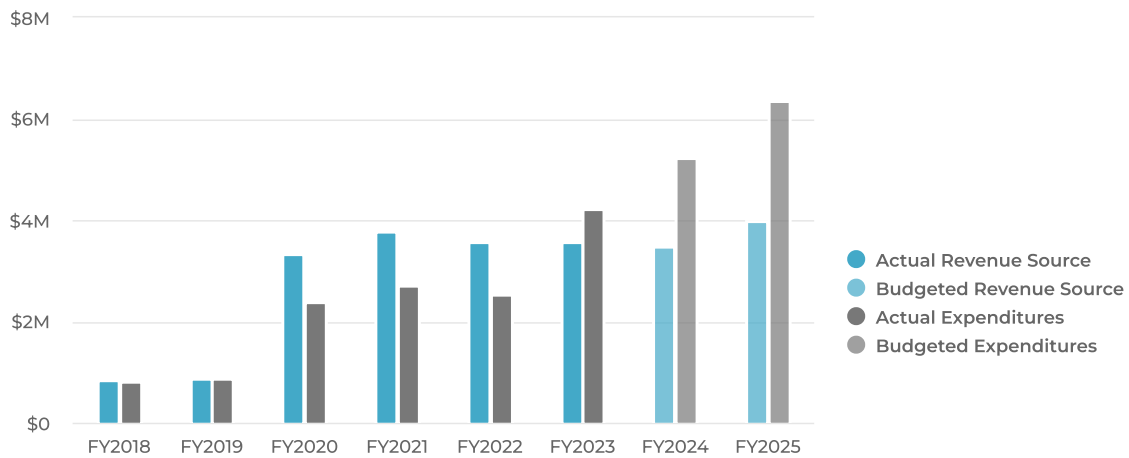
## Human Services Fund (176)

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 Human Services Fund is projecting \$4,011,000 in revenues and \$6,360,977 in expenses in the FY 2025 budget.





# Accomplishments in 2024

## **Victim Services**

- The Victim services unit continues to respond to calls for service regarding crisis situations in Evanston.
- Attended training and informational sessions geared towards improving programs and tailoring programs to increase efficiency in operations.

## **Workforce Development.**

- The Workforce Development Division is fully staffed and has incorporated a number of programs to expand workforce development in Evanston. The Workforce Development Division was created in 2022 to develop a diverse skilled workforce through training and education to acquire the necessary skills for economic opportunities.
- 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. 60+ participants have been part of the ASPIRE in 2024, the highest since its inception in 2022.

## **Human Services**

- Staff have continued to develop strategies and revamped modes of operation to assist the growing number of individuals needing assistance. In 2024, staff collaborated with other City staff and external partners to house individuals who were impacted by the structural deficiencies at the Wesley properties.
- Stabilized housing and provided other forms of assistance to over 140 individuals in Evanston which is an increase from 2023.

## **Ombudsman Program**

- Provided more education, sessions and awareness geared towards culture change including mental health topics at Evanston long term care facilities and the community at large respectively.

# 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 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 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 program assists older adults 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 Evanston youth and young adults to become active and productive citizens by 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 program provides robust workforce opportunities, training and wrap-around services that assist Evanston residents in achieving economic success and vitality. These services identify career pathways for the community's most underserved population (e.g., unemployed, underemployed and reentering citizens).

Measure	Type of Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Ombudsman Program					
Total Facility Visits	Output	339	245	355	355
Resident Council Meetings	Output	42	60	55	55
Information and Assistance to Individuals/residents	Output	444	450	370	370
Community Education Sessions	Effectiveness, Output, Equity	20	40	40	40
Number of training sessions for Ombudsman (hours)	Input, Output	N/A	150	150	170
# of Volunteers	Output	1	2	4	8
# of New Cases	Output, Equity	119	120	120	140
# of Closed Cases	Output, Equity, Effectiveness	142	120	110	130
# of Closed Complaints	Output, Effectiveness	195	195	200	210
# of new initiatives established	Output, Equity, Effectiveness	N/A	6	5	10
Activity: Human Services					
# individuals provided housing	Output, Equity, Effectiveness	x	120+	180	200
# of wrap around services provided( food, clothing, transportation etc)	Output, Equity, Effectiveness	x	90	150	150
Activity: Workforce Development					
# of employment opportunities provided	Output, Equity, Outcome	x	25	119	125
# of workforce training provided	Output, Equity, Outcome	x	55	45	50
# new workforce initiatives	Outcome, Output	x	1	11	15
# of workforce partnership agreements	Outcome, Output	x	3	4	10

## Factors Impacting the 2025 Budget

- Considering adjusting the property tax levies that support the Human Services Fund to balance the budget for the CARES Team, mental health community programs, and youth services all of which have expanded in scope and cost in recent years.

## Upcoming Initiatives

### Workforce Development

- The Workforce Division has absorbed the responsibilities of the Local Employment Program (LEP) which was formerly 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

### Victim Services

- Increase staffing in the unit to provide additional trauma-informed support and services for community members.
- The unit is embarking on a proposal to provide resources and assistance for eligible households who have been severely impacted by crime and violence.

### Human Services

- Continuing to seek and establish effective systems in collaboration with various entities and referrals for affordable housing and other resources located within and outside Evanston for the unhoused Evanston residents or those on the verge of homelessness. Based on analytics, housing is the number one pressing need for vulnerable populations seeking services.
- Continuing to monitor programs and benefits to know when it is feasible to make adjustments for eligible General Assistance recipients to align with the current standard of living in Evanston.

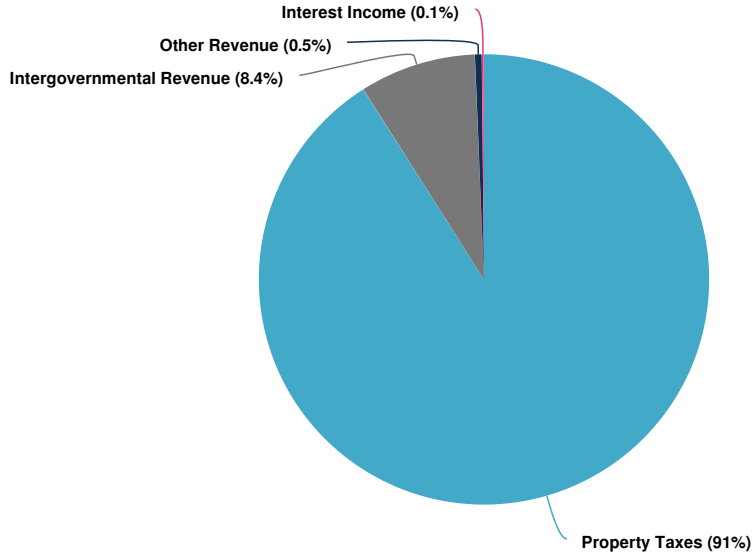
### Ombudsman Program

- Working with the Department's Management Analyst to seek ways to obtain additional grants for operations and activities. The Ombudsman currently receives grants for portions of its operations from State funding.

# 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 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$3,110,000	\$3,110,000	\$3,360,000	\$3,650,000	8.6%
Intergovernmental Revenue	\$283,010	\$372,364	\$114,000	\$335,000	193.9%
Other Revenue	\$187,186	\$27,336	\$20,000	\$20,000	0%
Interest Income	\$14,650	\$61,986	\$6,000	\$6,000	0%
<b>Total Revenue Source:</b>	<b>\$3,594,846</b>	<b>\$3,571,686</b>	<b>\$3,500,000</b>	<b>\$4,011,000</b>	<b>14.6%</b>

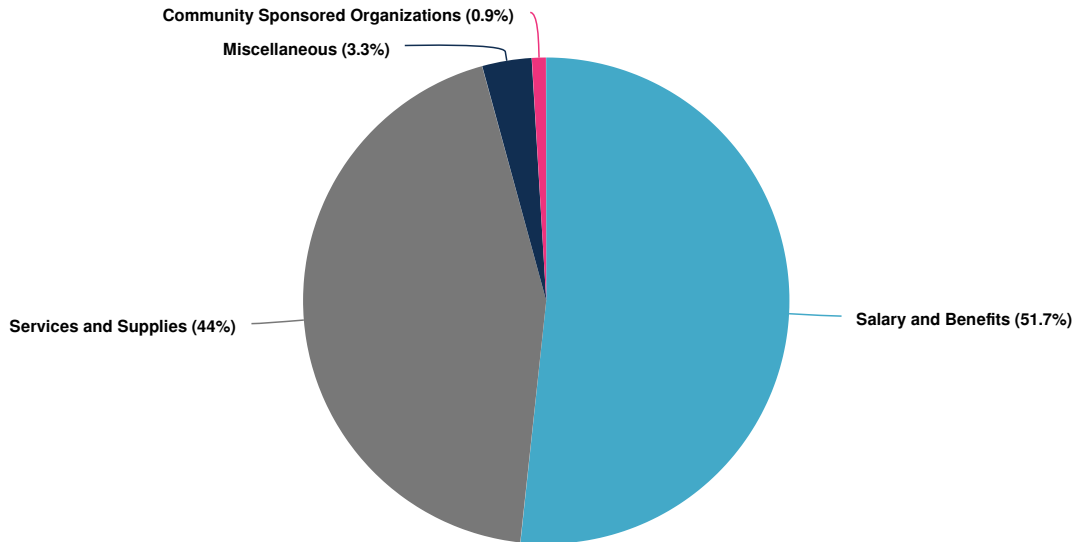
## Expenditures by Type

The Human Services Fund supports 26.55 employees of the Health & Human Services Department, Parks and Recreation Department, and Community Development Department in the areas of Human Services, Senior Services, Mental Health, and Youth Engagement.

In 2025, the budget includes an increase of 5.25 FTE in the fund to bring the total to 26.55. The budget includes the new Crisis Alternative Response Evanston (CARE) Team, an innovative initiative aimed at providing a non-police response to certain low-risk service calls. This program reimagines public safety with the goal of fostering a stronger, more connected community. Though the C.A.R.E. program operates independently from the Evanston Police Department, it has their full expressed support. By easing the burden on police resources, the C.A.R.E. team enables police officers to focus on addressing criminal activities and implementing proactive community safety measures.

The 2025 budget for Community Grant Programs, which funds Case Management/Safety Net/Support Services, is showing at \$1,456,348. It includes \$1,036,783 for Case Management/Safety Net services/Support services (same as the 2023 and 2024 increased funding approved by City Council on 3/13/23) and \$419,565 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 2025 for the next cycle and avoid interruption of important mental health services.

### Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 (%)
Expense Objects					
Salary and Benefits	\$1,365,205	\$2,062,548	\$2,654,369	\$3,288,979	23.9%
Services and Supplies	\$294,948	\$1,066,408	\$2,334,063	\$2,801,998	20%
Miscellaneous	\$230,309	\$291,293	\$210,000	\$210,000	0%
Community Sponsored Organizations	\$672,256	\$796,799	\$60,000	\$60,000	0%
Insurance and Other Chargebacks		\$29,689			N/A
<b>Total Expense Objects:</b>	<b>\$2,562,719</b>	<b>\$4,246,737</b>	<b>\$5,258,432</b>	<b>\$6,360,977</b>	<b>21%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Health</b>						
<b>Human Services</b>						
PROPERTY TAXES	176.24.2445.51015	\$3,110,000	\$3,110,000	\$3,360,000	\$3,650,000	8.6%
GRANTS AND AID	176.24.2445.55251	\$20,000	\$0	\$50,000	\$50,000	0%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	\$128,010	\$107,334	\$64,000	\$85,000	32.8%
CHARGEBACK REVENUE	176.24.2445.56158	\$20,592	\$19,336	\$20,000	\$20,000	0%
TRANSFERS FROM LIBRARY FUND	176.24.2445.57009	\$80,000	\$0			N/A
<b>Total Human Services:</b>		<b>\$3,358,602</b>	<b>\$3,236,670</b>	<b>\$3,494,000</b>	<b>\$3,805,000</b>	<b>8.9%</b>
<b>Social Services Committee Allocations</b>						
INVESTMENT INCOME	176.24.4651.56501	\$14,650	\$61,986	\$6,000	\$6,000	0%
<b>Total Social Services Committee Allocations:</b>		<b>\$14,650</b>	<b>\$61,986</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>0%</b>
<b>Youth Engagement Division</b>						
ASPIRE PROGRAM GRANT	176.24.3215.55205	\$0	\$200,000		\$200,000	N/A
YOU STREETS GRANT	176.24.3215.55235	\$55,000	\$65,030			N/A
DONATIONS	176.24.3215.56011	\$0	\$8,000			N/A
CHARGEBACK REVENUE	176.24.3215.56158	\$166,594	\$0			N/A
<b>Total Youth Engagement Division:</b>		<b>\$221,594</b>	<b>\$273,030</b>		<b>\$200,000</b>	<b>N/A</b>
<b>Total Health:</b>		<b>\$3,594,846</b>	<b>\$3,571,686</b>	<b>\$3,500,000</b>	<b>\$4,011,000</b>	<b>14.6%</b>
<b>Total Revenue:</b>		<b>\$3,594,846</b>	<b>\$3,571,686</b>	<b>\$3,500,000</b>	<b>\$4,011,000</b>	<b>14.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Social Services Committee Allocations</b>						
REGULAR PAY	176.21.4651.61010	\$0	\$33,163	\$33,816	\$75,176	122.3%
OVERTIME PAY	176.21.4651.61110	\$0	\$435		\$800	N/A
HEALTH INSURANCE	176.21.4651.61510	\$0	\$7,073	\$7,546	\$17,002	125.3%
LIFE INSURANCE	176.21.4651.61615	\$0	\$13	\$15	\$31	106.7%
IMRF	176.21.4651.61710	\$0	\$1,112	\$985	\$3,346	239.7%
SOCIAL SECURITY	176.21.4651.61725	\$0	\$1,970	\$2,097	\$4,661	122.3%
MEDICARE	176.21.4651.61730	\$0	\$461	\$491	\$1,090	122%
OTHER CHARGES-CHARGEBACK	176.21.4651.62740		\$29,689			N/A
INFANT WELFARE SOCIETY	176.21.4651.62890	\$75,000	\$95,000			N/A
INTERFAITH ACTION COUNCIL	176.21.4651.62960	\$22,500	\$30,000			N/A
BOOKS AND BREAKFAST	176.21.4651.62961	\$25,000	\$25,000			N/A
CONNECTION FOR HOMELESS	176.21.4651.62970	\$75,000	\$100,000			N/A
NORTH SHORE SENIOR CENTER	176.21.4651.62980	\$123,250	\$23,749			N/A
CHILDCARE NETWORK EVANSTON	176.21.4651.63067	\$36,700	\$103,400			N/A
IMPACT BEHAVIORAL HEALTH PARTNERS	176.21.4651.63068	\$0	\$37,500			N/A
JAMES MORAN CENTER	176.21.4651.63069	\$50,000	\$60,000			N/A
PEER SERVICES	176.21.4651.63070	\$0	\$99,500			N/A
MEALS AT HOME	176.21.4651.63120	\$15,000	\$15,000			N/A
COMMUNITY GRANT PROGRAMS	176.21.4651.65546	\$0	\$0	\$1,335,413	\$1,456,348	9.1%
FAMILY FOCUS	176.21.4651.67030	\$59,740	\$56,583			N/A
YOU	176.21.4651.67045	\$0	\$96,000			N/A
YWCA	176.21.4651.67111	\$0	\$8,750			N/A
<b>Total Social Services Committee Allocations:</b>		<b>\$482,190</b>	<b>\$824,398</b>	<b>\$1,380,363</b>	<b>\$1,558,454</b>	<b>12.9%</b>
<b>Total Community Development:</b>		<b>\$482,190</b>	<b>\$824,398</b>	<b>\$1,380,363</b>	<b>\$1,558,454</b>	<b>12.9%</b>
<b>Health</b>						
<b>Covid Contact Tracing</b>						
OTHER PROGRAM COSTS	176.24.2420.62490	\$8,585	\$0			N/A
TELECOMMUNICATIONS - WIRELESS	176.24.2420.64540	\$1,817	\$0			N/A
FOOD	176.24.2420.65025	\$203	\$0			N/A
<b>Total Covid Contact Tracing:</b>		<b>\$10,605</b>	<b>\$0</b>			<b>N/A</b>
<b>Human Services</b>						
REGULAR PAY	176.24.2445.61010	\$644,585	\$922,272	\$1,289,293	\$1,237,888	-4%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OVERTIME PAY	176.24.2445.61110	\$41,060	\$60,105	\$30,000	\$30,000	0%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	176.24.2445.61430	\$2,367	\$0			N/A
HEALTH INSURANCE	176.24.2445.61510	\$83,765	\$125,357	\$204,375	\$173,561	-15.1%
VISION INSURANCE	176.24.2445.61513	\$227	\$357	\$377	\$189	-49.9%
LIFE INSURANCE	176.24.2445.61615	\$571	\$502	\$626	\$480	-23.4%
AUTO ALLOWANCE	176.24.2445.61625	\$2,468	\$3,668	\$4,343	\$3,443	-20.7%
CELL PHONE ALLOWANCE	176.24.2445.61626	\$1,809	\$3,087	\$3,312	\$2,304	-30.4%
IMRF	176.24.2445.61710	\$28,954	\$30,513	\$35,232	\$45,986	30.5%
SOCIAL SECURITY	176.24.2445.61725	\$41,316	\$58,905	\$79,459	\$76,115	-4.2%
MEDICARE	176.24.2445.61730	\$9,737	\$14,113	\$18,807	\$18,033	-4.1%
REFUGEE RESETTLEMENT EXPENSES	176.24.2445.62203	\$0	\$1,516			N/A
PRINTING	176.24.2445.62210	\$0	\$39			N/A
TRAINING & TRAVEL	176.24.2445.62295	\$486	\$4,491	\$5,000	\$5,000	0%
MEMBERSHIP DUES	176.24.2445.62360	\$0	\$0	\$650	\$500	-23.1%
OTHER PROGRAM COSTS	176.24.2445.62490	\$34,028	\$78,211	\$75,000	\$75,000	0%
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.2445.62491	\$136,666	\$0	\$60,000	\$60,000	0%
COMMUNITY MEMBER RELIEF/REFUGEE FUND	176.24.2445.62502	\$0	\$1,102	\$100,000	\$50,000	-50%
COMMUNITY PICNIC-SPECIAL EVENTS	176.24.2445.62513	\$8,211	\$0	\$8,000	\$8,000	0%
FOOD	176.24.2445.65025	\$0	\$160	\$500	\$1,000	100%
OFFICE SUPPLIES	176.24.2445.65095	\$64	\$607	\$150	\$150	0%
FITNESS INCENTIVE	176.24.2445.65141	\$300	\$1,000			N/A
COMMUNITY RELIEF PROGRAM EXPENSES	176.24.2445.67008	\$1,000	\$0			N/A
<b>Total Human Services:</b>		<b>\$1,037,613</b>	<b>\$1,306,004</b>	<b>\$1,915,124</b>	<b>\$1,787,649</b>	<b>-6.7%</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	176.24.3215.61010	\$290,710	\$442,938	\$661,196		N/A
PERMANENT PART-TIME	176.24.3215.61050	\$0	\$6,761			N/A
SEASONAL EMPLOYEES	176.24.3215.61060	\$226,919	\$997,815	\$800,000	\$400,000	-50%
OVERTIME PAY	176.24.3215.61110	\$76,704	\$144,499	\$80,000	\$0	-100%
TERMINATION PAYOUTS	176.24.3215.61415	\$24,896	\$0			N/A
HEALTH INSURANCE	176.24.3215.61510	\$51,130	\$70,068	\$130,560		N/A
VISION INSURANCE	176.24.3215.61513	\$201	\$206	\$226		N/A
LIFE INSURANCE	176.24.3215.61615	\$222	\$113	\$220		N/A
AUTO ALLOWANCE	176.24.3215.61625	\$450	\$600	\$450		N/A
CELL PHONE ALLOWANCE	176.24.3215.61626	\$1,554	\$1,008	\$1,008		N/A
IMRF	176.24.3215.61710	\$16,941	\$20,071	\$19,241		N/A
SOCIAL SECURITY	176.24.3215.61725	\$36,908	\$91,726	\$41,086		N/A
MEDICARE	176.24.3215.61730	\$8,632	\$21,452	\$9,609		N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
PRINTING	176.24.3215.62210	\$0	\$78	\$2,600	\$0	-100%
TRAINING & TRAVEL	176.24.3215.62295	\$3,284	\$1,593	\$8,500	\$0	-100%
MEMBERSHIP DUES	176.24.3215.62360	\$0	\$0	\$750	\$0	-100%
OTHER PROGRAM COSTS	176.24.3215.62490	\$187,396	\$212,082	\$135,000	\$0	-100%
SERVICE AGREEMENTS/ CONTRACTS	176.24.3215.62509	\$30,000	\$40,000	\$30,000	\$0	-100%
CLOTHING	176.24.3215.65020	\$0	\$0	\$2,500	\$0	-100%
FOOD	176.24.3215.65025	\$4,262	\$0	\$6,000	\$0	-100%
MINOR EQUIPMENT & TOOLS	176.24.3215.65085	\$0	\$0	\$1,000	\$0	-100%
SAFETY EQUIPMENT	176.24.3215.65090	\$0	\$0	\$3,000	\$0	-100%
OFFICE SUPPLIES	176.24.3215.65095	\$214	\$29			N/A
RECREATION SUPPLIES	176.24.3215.65110	\$149	\$0	\$30,000	\$0	-100%
<b>Total Youth Engagement Division:</b>		<b>\$960,573</b>	<b>\$2,051,041</b>	<b>\$1,962,945</b>	<b>\$400,000</b>	<b>-79.6%</b>
<b>Social Services Committee Allocations</b>						
CREDIT CARD FEES	176.24.4651.62705	\$838	\$1,478			N/A
CHILDCARE NETWORK EVANSTON	176.24.4651.63067	\$53,400	\$0			N/A
HOUSING AUTHORITY OF COOK COUNTY	176.24.4651.65548	\$17,500	\$17,500			N/A
YWCA	176.24.4651.67111	\$0	\$8,750			N/A
SKYLIGHT COUNSELING CENTER	176.24.4651.67126	\$0	\$27,797			N/A
JOSELYN CENTER	176.24.4651.67127		\$5,530			N/A
METROPOLITAN FAMILY SERV	176.24.4651.67145		\$4,240			N/A
<b>Total Social Services Committee Allocations:</b>		<b>\$71,738</b>	<b>\$65,295</b>			<b>N/A</b>
<b>Total Health:</b>		<b>\$2,080,529</b>	<b>\$3,422,340</b>	<b>\$3,878,069</b>	<b>\$2,187,649</b>	<b>-43.6%</b>
<b>Parks And Recreation</b>						
<b>Commission On Aging</b>						
REGULAR PAY	176.30.3210.61010				\$158,820	N/A
HEALTH INSURANCE	176.30.3210.61510				\$23,229	N/A
VISION INSURANCE	176.30.3210.61513				\$38	N/A
LIFE INSURANCE	176.30.3210.61615				\$38	N/A
IMRF	176.30.3210.61710				\$6,635	N/A
SOCIAL SECURITY	176.30.3210.61725				\$9,847	N/A
MEDICARE	176.30.3210.61730				\$2,303	N/A
<b>Total Commission On Aging:</b>					<b>\$200,909</b>	<b>N/A</b>
<b>Youth Engagement Division</b>						
REGULAR PAY	176.30.3215.61010				\$688,042	N/A
SEASONAL EMPLOYEES	176.30.3215.61060				\$800,000	N/A
OVERTIME PAY	176.30.3215.61110				\$80,000	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	176.30.3215.61510				\$104,990	N/A
VISION INSURANCE	176.30.3215.61513				\$338	N/A
LIFE INSURANCE	176.30.3215.61615				\$242	N/A
AUTO ALLOWANCE	176.30.3215.61625				\$900	N/A
CELL PHONE ALLOWANCE	176.30.3215.61626				\$1,008	N/A
SOCIAL SECURITY	176.30.3215.61725				\$42,777	N/A
MEDICARE	176.30.3215.61730				\$10,005	N/A
TRAINING & TRAVEL	176.30.3215.62295				\$4,000	N/A
OTHER PROGRAM COSTS	176.30.3215.62490				\$135,000	N/A
SERVICE AGREEMENTS/ CONTRACTS	176.30.3215.62509				\$40,000	N/A
CLOTHING	176.30.3215.65020				\$2,500	N/A
FOOD	176.30.3215.65025				\$6,000	N/A
RECREATION SUPPLIES	176.30.3215.65110				\$10,000	N/A
<b>Total Youth Engagement Division:</b>					<b>\$1,925,802</b>	<b>N/A</b>
<b>Community Responders</b>						
REGULAR PAY	176.30.3300.61010				\$365,775	N/A
OVERTIME PAY	176.30.3300.61110				\$20,000	N/A
HEALTH INSURANCE	176.30.3300.61510				\$39,081	N/A
VISION INSURANCE	176.30.3300.61513				\$38	N/A
LIFE INSURANCE	176.30.3300.61615				\$126	N/A
AUTO ALLOWANCE	176.30.3300.61625				\$450	N/A
CELL PHONE ALLOWANCE	176.30.3300.61626				\$504	N/A
SHOE ALLOWANCE	176.30.3300.61630				\$1,000	N/A
IMRF	176.30.3300.61710				\$14,632	N/A
SOCIAL SECURITY	176.30.3300.61725				\$22,739	N/A
MEDICARE	176.30.3300.61730				\$5,318	N/A
TRAINING & TRAVEL	176.30.3300.62295				\$1,000	N/A
CLOTHING	176.30.3300.65020				\$5,500	N/A
SAFETY EQUIPMENT	176.30.3300.65090				\$2,000	N/A
OFFICE SUPPLIES	176.30.3300.65095				\$10,000	N/A
<b>Total Community Responders:</b>					<b>\$488,163</b>	<b>N/A</b>
<b>Total Parks And Recreation:</b>					<b>\$2,614,875</b>	<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$2,562,719</b>	<b>\$4,246,737</b>	<b>\$5,258,432</b>	<b>\$6,360,977</b>	<b>21%</b>



## Reparations Fund (177)

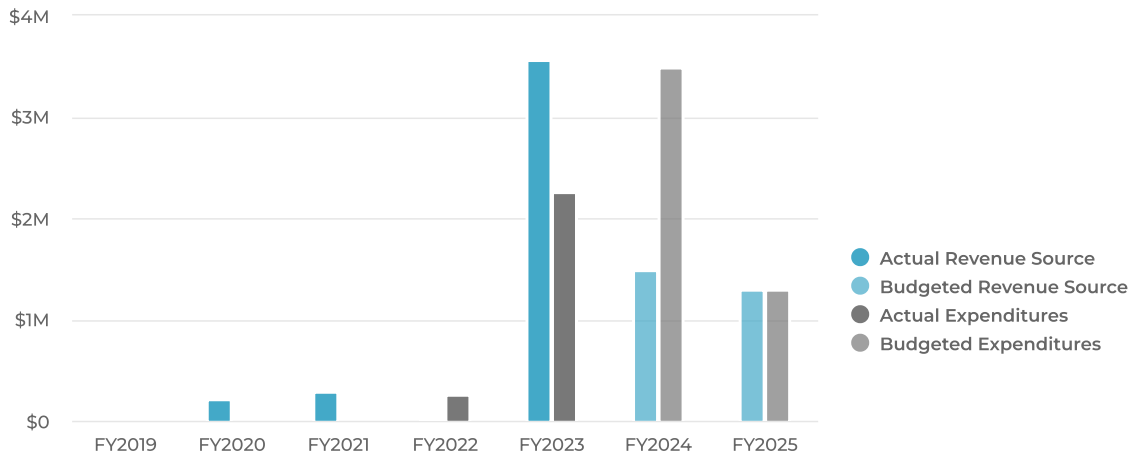
The Reparations Fund was created during the 2020 budget process. The fund is supported by the adult-use municipal cannabis tax. The collection of this tax began on July 1, 2020, as established by Resolution 126-R-19. This tax will continue to fund Reparations programs to a total amount of \$10 million,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

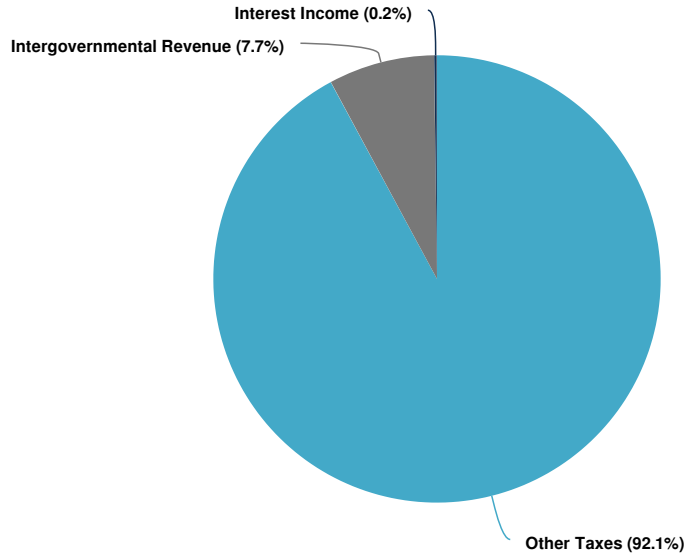
The Reparations Fund is projecting \$1,302,500 in revenues and \$1,301,000 in expenses in the FY 2025 budget.



## 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. Following this direction, \$1 million is budgeted from Real Estate Transfer Taxes in the proposed budget.

### Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Taxes	\$0	\$3,000,000	\$1,400,000	\$1,200,000	-14.3%
Intergovernmental Revenue	\$0	\$100,000	\$100,000	\$100,000	0%
Other Revenue	\$10,225	\$9,813			N/A
Interest Income	\$5,096	\$32,132	\$2,500	\$2,500	0%
Interfund Transfers		\$425,000			N/A
<b>Total Revenue Source:</b>	<b>\$15,321</b>	<b>\$3,566,945</b>	<b>\$1,502,500</b>	<b>\$1,302,500</b>	<b>-13.3%</b>

## Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$2,211	\$26,791	\$101,000	\$101,000	0%
Miscellaneous	\$270,289	\$2,234,614	\$3,400,000	\$1,200,000	-64.7%
<b>Total Expense Objects:</b>	<b>\$272,499</b>	<b>\$2,261,405</b>	<b>\$3,501,000</b>	<b>\$1,301,000</b>	<b>-62.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>City Manager's Office</b>						
<b>Reparations Fund</b>						
RECREATIONAL CANNABIS TAX	177.15.1595.51598	\$0	\$0	\$400,000	\$200,000	-50%
REAL ESTATE TRANSFER TAX	177.15.1595.51620	\$0	\$3,000,000	\$1,000,000	\$1,000,000	0%
GRANTS AND AID	177.15.1595.55251	\$0	\$100,000	\$100,000	\$100,000	0%
DONATIONS	177.15.1595.56011	\$10,225	\$9,813			N/A
INVESTMENT INCOME	177.15.1595.56501	\$5,096	\$32,132	\$2,500	\$2,500	0%
TRANSFER FROM GENERAL FUND	177.15.1595.57005		\$425,000			N/A
<b>Total Reparations Fund:</b>		<b>\$15,321</b>	<b>\$3,566,945</b>	<b>\$1,502,500</b>	<b>\$1,302,500</b>	<b>-13.3%</b>
<b>Total City Manager's Office:</b>		<b>\$15,321</b>	<b>\$3,566,945</b>	<b>\$1,502,500</b>	<b>\$1,302,500</b>	<b>-13.3%</b>
<b>Total Revenue:</b>		<b>\$15,321</b>	<b>\$3,566,945</b>	<b>\$1,502,500</b>	<b>\$1,302,500</b>	<b>-13.3%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>Reparations Fund</b>						
CONSULTING SERVICES	177.15.1595.62185		\$8,333			N/A
OTHER PROGRAM COSTS	177.15.1595.62490	\$270,289	\$2,234,614	\$3,400,000	\$1,200,000	-64.7%
SERVICE AGREEMENTS/ CONTRACTS	177.15.1595.62509	\$0	\$16,667	\$100,000	\$100,000	0%
CREDIT CARD FEES	177.15.1595.62705	\$2,211	\$1,791	\$1,000	\$1,000	0%
<b>Total Reparations Fund:</b>		<b>\$272,499</b>	<b>\$2,261,405</b>	<b>\$3,501,000</b>	<b>\$1,301,000</b>	<b>-62.8%</b>
<b>Total City Manager's Office:</b>		<b>\$272,499</b>	<b>\$2,261,405</b>	<b>\$3,501,000</b>	<b>\$1,301,000</b>	<b>-62.8%</b>
<b>Total Expenditures:</b>		<b>\$272,499</b>	<b>\$2,261,405</b>	<b>\$3,501,000</b>	<b>\$1,301,000</b>	<b>-62.8%</b>



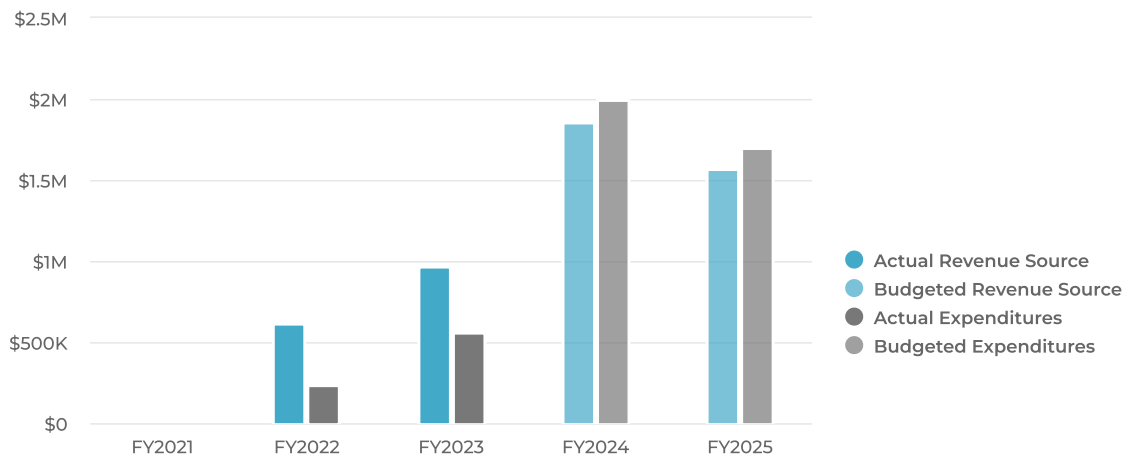
## Sustainability Fund (178)

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 Sustainability Fund is projecting \$772,000 in revenues (excluding \$800,000 in transfers in) and \$1,706,513 in expenses in the FY 2025 budget.



### Accomplishments in 2024

- 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.
- 3 Grants were received totaling \$11 Million dollars
  - \$10.7 M - Department of Energy Inflation Reduction Act Support for Building Energy Codes and Innovative Codes to develop, adopt and implement a building performance standard that will reduce building emissions, while ensuring equitable decision making, ongoing affordability, workforce development opportunities, and energy cost savings.
  - \$150,000 Climate and Equitable Jobs Act (CEJA) EV Charging Round 2 to install charging stations at Levy Senior Center, South End Community Center, and the Evanston Public Library.
  - \$150,000 Invest in Cook grant to expand the Divvy bike share network and retrofit stations for scooters.
- A contract for the Environmental Equity Investigation has been awarded.
- \$639,000 in Sustain Evanston funding was disbursed to over 40 businesses.

## 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 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 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%	<1%	unknown	1%
# of total households and businesses that receive grants	Output	0	18	66	100
# of low-income and BIPOC households/businesses that receive grants	Equity, Output	0	6	50	75
Activity: Conduct Community Engagement					
# of paid Ambassadors	Output	0	0	10	10
# of engagement events and activities	Output	0	21	40	25
# of unique individuals reached	Output, Equity	450	700	2,500	5,000
Activity: Capital Improvements					
# of capital projects that support CARP implementation	Output	0	10	15	20
kWs of solar installed on City facilities	Output	0	0	0	850
EV charging stations installed (public and municipal)	Output	0	0	0	20

## Factors Impacting the 2025 Budget

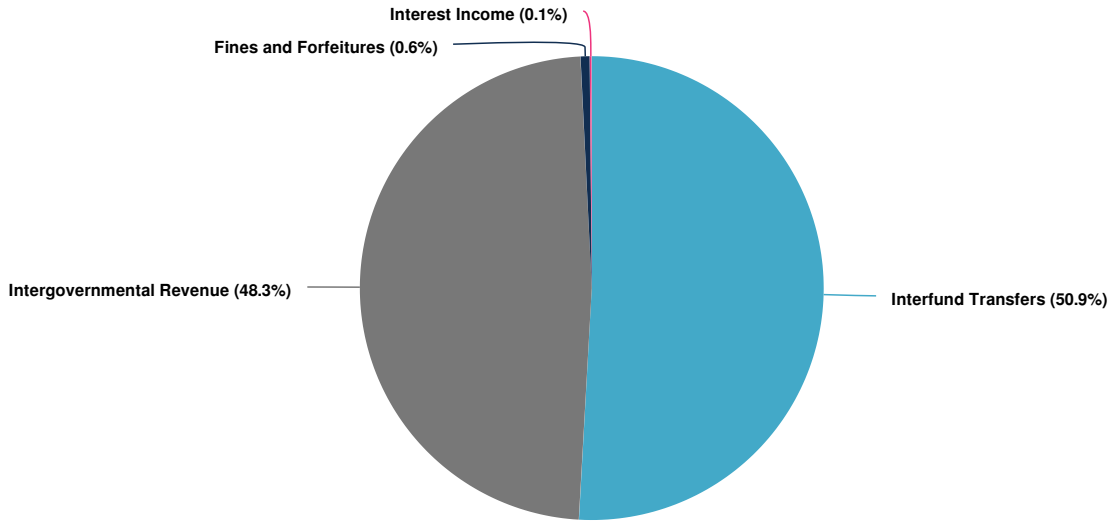
- Grants will bring in significantly more revenue.
- Staff await responses to RFPs related to electricity procurement which will impact revenues and expenses.

## 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.
- Implement the Healthy Buildings Ordinance
- Continue to implement the Climate Action and Resilience Plan.
- Complete the Environmental Equity Investigation.
- Disseminate grant funding through the Accessible Solar Program, Green Homes Pilot, Equity Priority Building Decarbonization Program, and the Sustain Evanston Program.
- Conduct community outreach to educate community members about the Climate Action & Resilience Plan and environmental justice initiatives.

# Revenues by Source

## Budgeted Revenues by Source



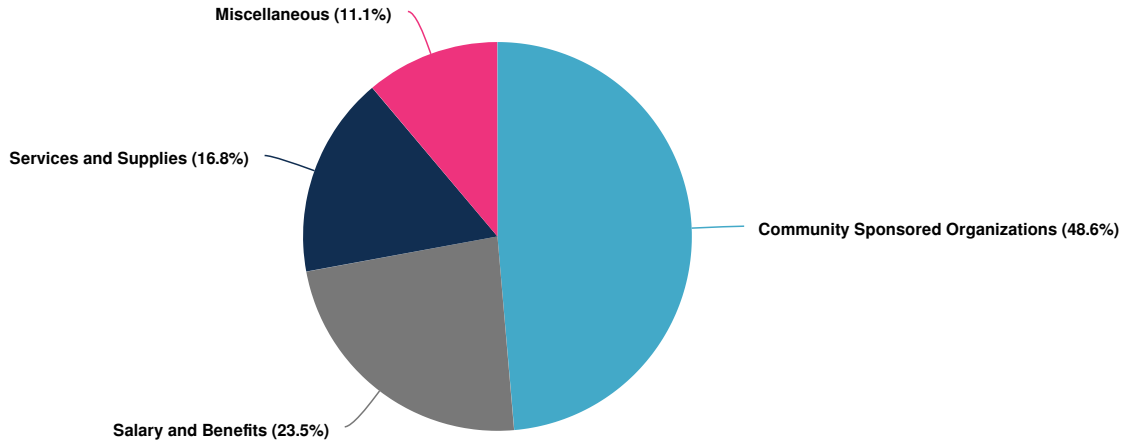
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Licenses, Permits and Fees	\$504,992	\$480,754	\$500,000	\$0	-100%
Fines and Forfeitures				\$10,000	N/A
Intergovernmental Revenue	\$0	\$0	\$510,000	\$760,000	49%
Interest Income	\$0	\$13,130	\$2,000	\$2,000	0%
Interfund Transfers	\$117,969	\$476,570	\$850,000	\$800,000	-5.9%
<b>Total Revenue Source:</b>	<b>\$622,961</b>	<b>\$970,454</b>	<b>\$1,862,000</b>	<b>\$1,572,000</b>	<b>-15.6%</b>



## Expenditures by Type

The Sustainability Fund supports 4.0 FTE employees. Services and Supplies and Community Sponsored Organizations include amounts to attain sustainability goals.

### Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expense Objects</b>					
Salary and Benefits	\$0	\$186,613	\$250,368	\$400,513	60%
Services and Supplies	\$238,368	\$381,134	\$725,120	\$286,000	-60.6%
Miscellaneous	\$0	\$0	\$525,000	\$190,000	-63.8%
Community Sponsored Organizations	\$0	\$0	\$500,000	\$830,000	66%
<b>Total Expense Objects:</b>	<b>\$238,368</b>	<b>\$567,747</b>	<b>\$2,000,488</b>	<b>\$1,706,513</b>	<b>-14.7%</b>

## Line Item Detail- Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	\$504,992	\$480,754	\$500,000	\$0	-100%
REGULAR FINES	178.99.9910.52510				\$10,000	N/A
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	\$0	\$0	\$500,000	\$500,000	0%
GRANTS AND AID	178.99.9910.55251	\$0	\$0	\$10,000	\$10,000	0%
DOE HEALTHY BUILDINGS GRANT	178.99.9910.55320				\$250,000	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
INVESTMENT INCOME	178.99.9910.56501	\$0	\$13,130	\$2,000	\$2,000	0%
TRANSFER FROM GENERAL FUND	178.99.9910.57005	\$117,969	\$200,004	\$200,000	\$300,000	50%
TRANSFER FROM GOOD NEIGHBOR FUND	178.99.9910.57058			\$500,000	\$500,000	0%
MC SQUARED (COMMUNITY & MUNI AGG)	178.99.9910.57101	\$0	\$276,566	\$150,000		N/A
<b>Total Non-Departmental:</b>		<b>\$622,961</b>	<b>\$970,454</b>	<b>\$1,862,000</b>	<b>\$1,572,000</b>	<b>-15.6%</b>
<b>Total Revenue:</b>		<b>\$622,961</b>	<b>\$970,454</b>	<b>\$1,862,000</b>	<b>\$1,572,000</b>	<b>-15.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Sustainability Fund</b>						
REGULAR PAY	178.99.9910.61010	\$0	\$163,139	\$222,646	\$325,150	46%
PERMANENT PART-TIME	178.99.9910.61050	\$0	\$1,445			N/A
SEASONAL EMPLOYEES	178.99.9910.61060	\$0	\$0	\$5,000	\$5,000	0%
HEALTH INSURANCE	178.99.9910.61510	\$0	\$3,912	\$4,007	\$37,087	825.6%
VISION INSURANCE	178.99.9910.61513	\$0	\$19	\$19	\$57	200%
LIFE INSURANCE	178.99.9910.61615	\$0	\$124	\$180	\$197	9.4%
IMRF	178.99.9910.61710	\$0	\$5,448	\$6,480	\$13,145	102.9%
SOCIAL SECURITY	178.99.9910.61725	\$0	\$10,152	\$13,806	\$20,161	46%
MEDICARE	178.99.9910.61730	\$0	\$2,374	\$3,230	\$4,716	46%
STUDIES	178.99.9910.62180	\$0	\$18,900			N/A
CONSULTING SERVICES	178.99.9910.62185	\$0	\$420	\$10,000		N/A
TRAINING & TRAVEL	178.99.9910.62295	\$0	\$3,457	\$15,000	\$5,000	-66.7%
MEMBERSHIP DUES	178.99.9910.62360	\$0	\$0	\$5,000	\$5,000	0%
OTHER PROGRAM COSTS	178.99.9910.62490			\$500,000	\$170,000	-66%
SERVICE AGREEMENTS/ CONTRACTS	178.99.9910.62509	\$0	\$4,935	\$30,000	\$20,000	-33.3%
SUSTAIN EVANSTON PROGRAM	178.99.9910.62650	\$0	\$0	\$250,000	\$250,000	0%
BANK FEES	178.99.9910.62703				\$1,000	N/A
CREDIT CARD FEES	178.99.9910.62705	\$0	\$317	\$120		N/A
ACCESSIBLE SOLAR PROGRAM	178.99.9910.63110	\$0	\$0	\$500,000	\$500,000	0%
BUILDING DECARBONIZATION PROGRAM	178.99.9910.63205				\$250,000	N/A
RENEWABLE ENERGY CREDITS	178.99.9910.63210				\$80,000	N/A
ELECTRICITY	178.99.9910.64005	\$238,368	\$353,106	\$410,000	\$0	-100%
OUTREACH	178.99.9910.67107	\$0	\$0	\$25,000	\$20,000	-20%
<b>Total Sustainability Fund:</b>		<b>\$238,368</b>	<b>\$567,747</b>	<b>\$2,000,488</b>	<b>\$1,706,513</b>	<b>-14.7%</b>



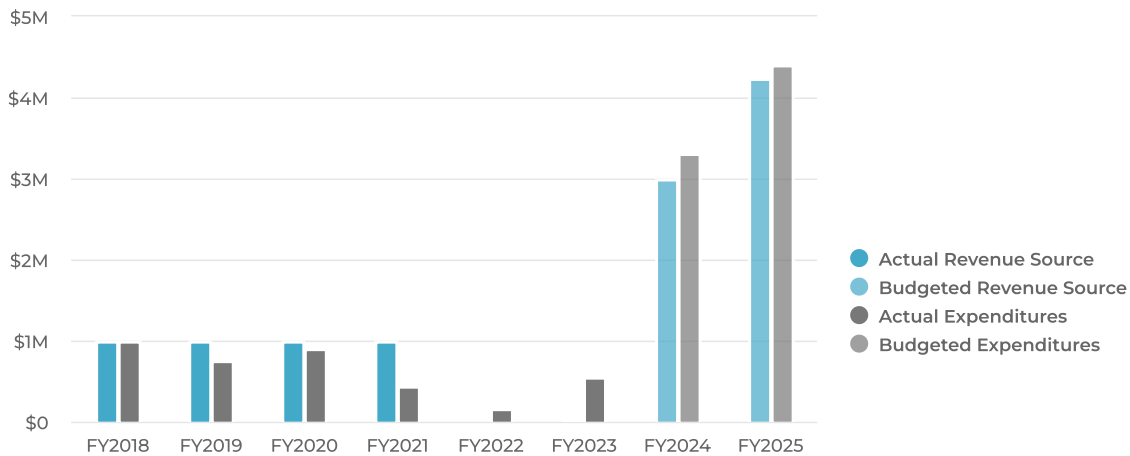
## Good Neighbor Fund (180)

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.

The budget also includes a small amount of carry-over spending on the City's Guaranteed Income Program which was approved in the previous agreement with Northwestern University.

### Summary

The Good Neighbor Fund is projecting \$4,250,000 in revenues and \$1,414,000 in expenses (excluding \$3,000,000 in transfers out) in the FY 2025 budget.



### Expenditures by Type

The proposed FY 2025 budget includes spending on those priorities set forth in the new Community Benefits Agreement with Northwestern University. The budget includes \$3 million in transfers out to other funds including the Sustainability Fund (\$500,000), Affordable Housing Fund (\$1 million), and the General Fund (\$1.5 million).

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$325	\$237		\$880,000	N/A
Miscellaneous	\$50,000	\$482,650	\$314,000	\$534,000	70.1%
Capital Outlay	\$124,230	\$75,000			N/A
Interfund Transfers		\$0	\$3,000,000	\$3,000,000	0%
<b>Total Expense Objects:</b>	<b>\$174,555</b>	<b>\$557,887</b>	<b>\$3,314,000</b>	<b>\$4,414,000</b>	<b>33.2%</b>

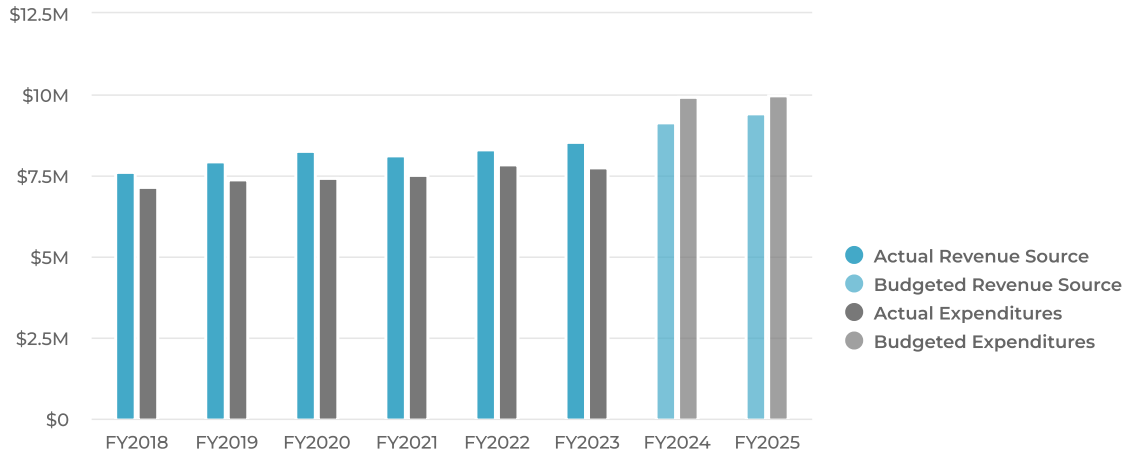


# Library Fund (185)

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

## Summary

The Library Fund is projecting \$9,463,097 in revenues and \$9,646,921 in expenses (excluding \$360,325 in transfers out) in the FY 2025 budget.



## Accomplishments in 2024

- 1619: The Journey of a People - Partnership with Fleetwood-Jourdain Theater & Northwestern, funded through an NEA grant.
- Placitas and US Citizenship and Immigration Services (USCIS) programming - The Library hosted space for the Latino community to gather and engage with each other while learning about local events, organizations and offer information and eligibility requirements for citizenship, English-language and Civics examinations, and USCIS' online resources/study materials.
- ABC Boosters served 75 rising Kindergarteners at JEH Jump Start, Learning Bridge Early Education Center, Fleetwood-Jourdain camp, YMCA Head Start at Family Focus.
- Received Big Read grant for \$13,000 to support programming on the topics of joy and gratitude as they tie into Ross Gay's poetry anthology *Catalog of Unabashed Gratitude*.
- The Blueberry Awards honor literature that best supports kids' connection to and stewardship of the Earth.
- Launched FindMore Illinois allowing EPL patrons to request materials from a host of libraries across Illinois.
- Launched new website and catalog search features for improved user accessibility and experience.
- Offered 261 library programs and service visits at partner organization sites and community events.
- Had over 220,600 visitors to the libraries in the first half of 2024.
- Over 19,890 attendees at over 1,008 library events in the first half of 2024.
- Over 21,058 public computer sessions, averaging 67 minutes per session, in the first three quarters of 2024.
- Library users borrowed over 556,062 items (physical and digital) from the library in the first half of 2024.



## Performance Measures

Measure	Type of Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Engage and connect diverse community members with library services.					
Library services at partner organization sites and community events.	Equity, Output	0	607	500	400
Community listening sessions	Effectiveness	15	0	0	0
Percent of residents by race / ethnicity who signed up for or renewed their library card	Equity, Output	N/A		*	
Percent of library events in Spanish	Equity, Output	7%	7%	8%	8%
Activity: Support improved digital literacy					
Job search tech kit circulations	Output	225	152	110	110
One on One technology training	Output	200	435	500	450
Activity: Support improved early childhood literacy.					
Number of book bags distributed at preschool and daycare centers	Output	25 per month	241	225	225
Number of Welcome Baby kits distributed.	Output	N/A	100	25	125

*In 2024, of the patrons signing up for library cards who opted to answer this optional question, the breakdown by race was:	
White	55.14%
Black or African American	11.73%
Asian	12.14%
Hispanic or Latino	7.36%
Prefer to self-describe	2.07%
Prefer not to say	6.29%
More than one	5.00%
American Indian or AlaskaNative	0.27%

## Factors Impacting the 2025 Budget

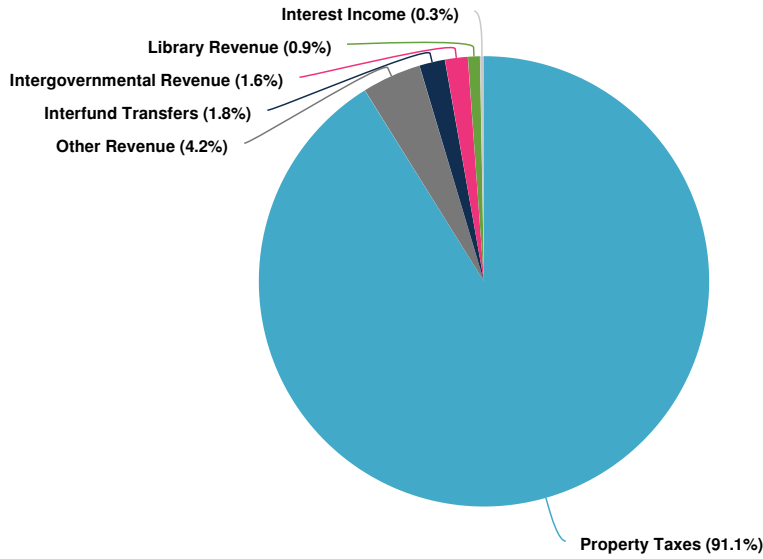
- Increased personnel costs due to AFSCME contract and non-union increases to combat wage compression.
- The current job market and inflation.
- Property tax levy revenue accounts for more than 85% of the library's revenue and other revenue sources are limited.
- Capital improvement expenditure increases due to aging and outdated facilities at the Main Library.
- Ongoing maintenance at the Robert Crown Branch Library.

## Upcoming Initiatives

- Complete facility assessment and Main Library renovation plan.
- Advance partnership with Shorefront Legacy Center for space on the third floor.
- Develop and expand STEM learning opportunities for adults in the Innovation Station.
- 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*.

# Revenues by Source

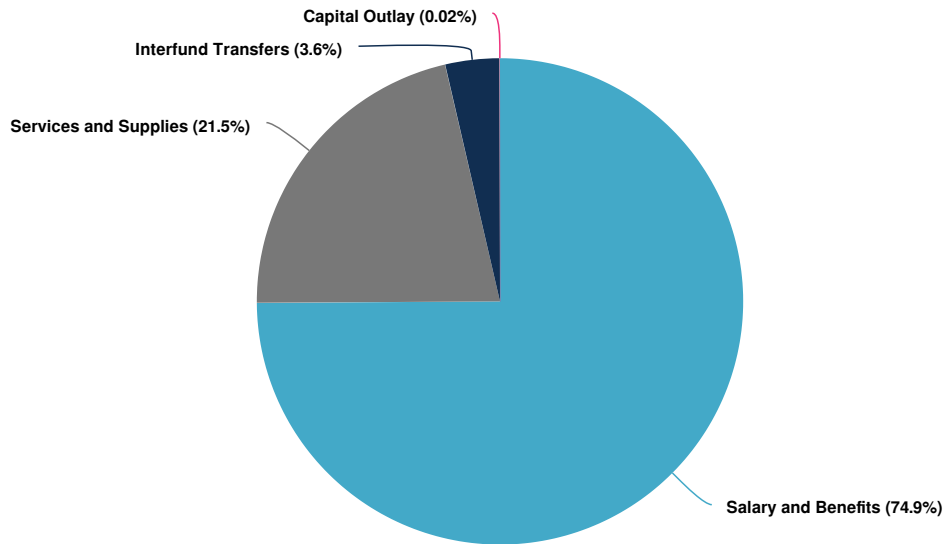
## Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$7,348,375	\$7,745,736	\$8,213,664	\$8,624,347	5%
Charges for Services	\$455	\$373	\$400	\$1,000	150%
Fines and Forfeitures	\$6,126	\$9,349			N/A
Intergovernmental Revenue	\$240,984	-\$119,386	\$200,213	\$155,000	-22.6%
Other Revenue	\$365,790	\$399,203	\$405,000	\$402,000	-0.7%
Interest Income	\$68,819	\$262,237	\$25,000	\$25,000	0%
Interfund Transfers	\$217,930	\$166,460	\$216,999	\$173,750	-19.9%
Library Revenue	\$105,841	\$114,761	\$109,394	\$82,000	-25%
<b>Total Revenue Source:</b>	<b>\$8,354,320</b>	<b>\$8,578,733</b>	<b>\$9,170,670</b>	<b>\$9,463,097</b>	<b>3.2%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$5,388,473	\$5,795,608	\$7,264,128	\$7,497,302	3.2%
Services and Supplies	\$2,092,705	\$1,939,436	\$2,313,194	\$2,147,619	-7.2%
Miscellaneous	\$1,500	\$8,095			N/A
Capital Outlay	\$1,000	\$512	\$3,500	\$2,000	-42.9%
Interfund Transfers	\$379,653	\$10,320	\$360,325	\$360,325	0%
Insurance and Other Chargebacks	\$0	\$8,596			N/A
<b>Total Expense Objects:</b>	<b>\$7,863,330</b>	<b>\$7,762,567</b>	<b>\$9,941,147</b>	<b>\$10,007,246</b>	<b>0.7%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Library</b>						
<b>Engagement Services</b>						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009		-\$294,996			N/A
<b>Total Engagement Services:</b>		<b>\$0</b>	<b>-\$294,996</b>			<b>N/A</b>
<b>Library Administration</b>						
PROPERTY TAXES	185.48.4845.51015	\$7,348,375	\$7,745,736	\$8,213,664	\$8,624,347	5%
LIBRARY FINES & FEES	185.48.4845.52610	\$6,126	\$9,349			N/A
BEV SNACK VENDING MACHINE	185.48.4845.53200	\$455	\$373	\$400	\$1,000	150%
Federal Grants	185.48.4845.55201	\$125,772	\$60,398	\$85,000	\$40,000	-52.9%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	\$115,212	\$115,212	\$115,213	\$115,000	-0.2%
DONATIONS	185.48.4845.56011	\$359,774	\$394,709	\$400,000	\$400,000	0%
MISCELLANEOUS REVENUE	185.48.4845.56045	\$6,195	\$4,494	\$5,000	\$2,000	-60%
FEES AND MERCHANDISE SALE	185.48.4845.56140	-\$179	\$0			N/A
INVESTMENT INCOME	185.48.4845.56501	\$68,819	\$262,237	\$25,000	\$25,000	0%
TRANSFER FROM ENDOWMENT	185.48.4845.57002	\$217,930	\$166,460	\$216,999	\$173,750	-19.9%
LIBRARY MATERIAL REPLACEMENT CHARGES	185.48.4845.57515	\$25,134	\$31,516	\$22,000	\$20,000	-9.1%
LIBRARY BOOK SALE	185.48.4845.57526	\$3,604	\$3,579	\$3,000	\$3,000	0%
LIBRARY COPY MACH. CHG	185.48.4845.57535	\$12,543	\$12,769	\$10,000	\$5,000	-50%
LIBRARY MEETING RM RENTAL	185.48.4845.57540	\$2,766	\$4,735	\$4,000	\$4,000	0%
RENTAL INCOME	185.48.4845.57545	\$20,067	\$18,839	\$20,394	\$10,000	-51%
LIBRARY GRANTS	185.48.4845.57551	\$41,727	\$43,325	\$50,000	\$40,000	-20%
<b>Total Library Administration:</b>		<b>\$8,354,320</b>	<b>\$8,873,729</b>	<b>\$9,170,670</b>	<b>\$9,463,097</b>	<b>3.2%</b>
<b>Total Library:</b>		<b>\$8,354,320</b>	<b>\$8,873,729</b>	<b>\$9,170,670</b>	<b>\$9,463,097</b>	<b>3.2%</b>
<b>Total Revenue:</b>		<b>\$8,354,320</b>	<b>\$8,873,729</b>	<b>\$9,170,670</b>	<b>\$9,463,097</b>	<b>3.2%</b>



## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Library</b>						
<b>Early Learning &amp; Literacy</b>						
REGULAR PAY	185.48.4805.61010	\$402,006	\$472,570	\$462,899	\$524,910	13.4%
PERMANENT PART-TIME	185.48.4805.61050	\$200,548	\$199,472	\$230,711	\$204,826	-11.2%
SEASONAL EMPLOYEES	185.48.4805.61060	\$2,805	\$2,085	\$5,000	\$5,000	0%
OVERTIME PAY	185.48.4805.61110	\$1,088	\$0			N/A
TERMINATION PAYOUTS	185.48.4805.61415	\$0	\$623			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4805.61420	\$2,746	\$1,238			N/A
HEALTH INSURANCE	185.48.4805.61510	\$68,270	\$76,317	\$78,922	\$96,025	21.7%
VISION INSURANCE	185.48.4805.61513				\$72	N/A
LIFE INSURANCE	185.48.4805.61615	\$283	\$184	\$205	\$193	-5.6%
IMRF	185.48.4805.61710	\$27,124	\$22,156	\$19,429	\$31,287	61%
SOCIAL SECURITY	185.48.4805.61725	\$36,711	\$40,966	\$43,004	\$45,244	5.2%
MEDICARE	185.48.4805.61730	\$8,586	\$9,581	\$10,058	\$10,581	5.2%
TRAINING & TRAVEL	185.48.4805.62295	\$114	\$427			N/A
WORK- STUDY	185.48.4805.62506	\$0	\$438	\$900	\$900	0%
STATE GRANT EXPENSE	185.48.4805.65002	\$0	\$1,450			N/A
FOOD	185.48.4805.65025	\$17	\$5			N/A
OFFICE SUPPLIES	185.48.4805.65095	\$0	\$825			N/A
LIBRARY SUPPLIES	185.48.4805.65100	\$25,993	\$23,097	\$28,000	\$28,000	0%
FITNESS INCENTIVE	185.48.4805.65141		\$2,500			N/A
FURNITURE / FIXTURES / EQUIPMENT	185.48.4805.65503	\$1,000	\$0			N/A
IT COMPUTER HARDWARE	185.48.4805.65555	\$0	\$0	\$8,300	\$8,300	0%
LIBRARY BOOKS	185.48.4805.65630	\$134,198	\$144,426	\$150,000	\$150,000	0%
AUDIO VISUAL COLLECTIONS	185.48.4805.65641	\$11,390	\$14,509	\$10,000	\$10,000	0%
<b>Total Early Learning &amp; Literacy:</b>		<b>\$922,880</b>	<b>\$1,012,869</b>	<b>\$1,047,429</b>	<b>\$1,115,338</b>	<b>6.5%</b>
<b>Lifelong Learning &amp; Literacy</b>						
REGULAR PAY	185.48.4806.61010	\$383,967	\$491,066	\$473,636	\$440,275	-7%
PERMANENT PART-TIME	185.48.4806.61050	\$239,638	\$293,726	\$317,845	\$320,646	0.9%
SEASONAL EMPLOYEES	185.48.4806.61060	\$7,485	\$1,155	\$5,000	\$5,000	0%
OVERTIME PAY	185.48.4806.61110	\$819	\$283			N/A
TERMINATION PAYOUTS	185.48.4806.61415	\$1,777	\$0			N/A
HEALTH INSURANCE	185.48.4806.61510	\$67,758	\$76,476	\$78,330	\$82,079	4.8%
LIFE INSURANCE	185.48.4806.61615	\$200	\$139	\$159	\$36	-77.6%
IMRF	185.48.4806.61710	\$29,046	\$26,805	\$23,033	\$32,617	41.6%
SOCIAL SECURITY	185.48.4806.61725	\$38,361	\$47,793	\$49,073	\$47,177	-3.9%
MEDICARE	185.48.4806.61730	\$8,972	\$11,177	\$11,477	\$11,033	-3.9%
IT COMPUTER SOFTWARE	185.48.4806.62340	\$536	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
INTERNET SOLUTION PROVIDERS	185.48.4806.62341	\$304,829	\$287,180			N/A
STATE GRANT EXPENSE	185.48.4806.65002	\$0	\$5,550	\$5,500	\$5,500	0%
LIBRARY SUPPLIES	185.48.4806.65100	\$10,618	\$8,044	\$15,000	\$10,000	-33.3%
FITNESS INCENTIVE	185.48.4806.65141	\$600	\$1,500			N/A
Library Electronic Resources	185.48.4806.65628	\$0	\$0	\$320,000	\$320,000	0%
LIBRARY BOOKS	185.48.4806.65630	\$313,421	\$345,786	\$335,000	\$335,000	0%
PERIODICALS	185.48.4806.65635	\$5,688	\$7,413	\$6,500	\$6,500	0%
AUDIO VISUAL COLLECTIONS	185.48.4806.65641	\$31,911	\$29,931	\$31,000	\$31,000	0%
<b>Total Lifelong Learning &amp; Literacy:</b>		<b>\$1,445,625</b>	<b>\$1,634,025</b>	<b>\$1,671,553</b>	<b>\$1,646,862</b>	<b>-1.5%</b>
<b>Access Services</b>						
REGULAR PAY	185.48.4820.61010	\$625,739	\$753,314	\$788,008	\$841,198	6.7%
PERMANENT PART-TIME	185.48.4820.61050	\$239,170	\$261,967	\$278,352	\$339,329	21.9%
SEASONAL EMPLOYEES	185.48.4820.61060	\$20,794	\$4,487	\$5,000	\$5,000	0%
OVERTIME PAY	185.48.4820.61110	\$952	\$0			N/A
TERMINATION PAYOUTS	185.48.4820.61415	\$12,938	\$242			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4820.61420	\$987	\$1,603			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	185.48.4820.61430	\$2,100	\$0			N/A
HEALTH INSURANCE	185.48.4820.61510	\$125,842	\$152,068	\$177,406	\$200,267	12.9%
VISION INSURANCE	185.48.4820.61513	\$92	\$76	\$76	\$76	-0.2%
LIFE INSURANCE	185.48.4820.61615	\$401	\$292	\$320	\$345	8.1%
IMRF	185.48.4820.61710	\$36,787	\$31,086	\$27,865	\$45,925	64.8%
SOCIAL SECURITY	185.48.4820.61725	\$53,943	\$61,234	\$66,114	\$73,193	10.7%
MEDICARE	185.48.4820.61730	\$12,616	\$14,321	\$15,463	\$17,118	10.7%
BLDG MAINTENANCE SERVICES	185.48.4820.62225	-\$4,146	\$0			N/A
IT COMPUTER SOFTWARE	185.48.4820.62340	\$135,777	\$136,188	\$183,900	\$183,900	0%
INTERNET SOLUTION PROVIDERS	185.48.4820.62341	\$24,577	\$30,939			N/A
WORK- STUDY	185.48.4820.62506	\$1,396	\$1,202	\$3,000	\$3,000	0%
LIBRARY SUPPLIES	185.48.4820.65100	\$25,959	\$16,158	\$15,000	\$15,000	0%
FITNESS INCENTIVE	185.48.4820.65141	\$300	\$1,000			N/A
IT COMPUTER HARDWARE	185.48.4820.65555	\$36,746	\$0			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	185.48.4820.66049		\$210			N/A
<b>Total Access Services:</b>		<b>\$1,352,968</b>	<b>\$1,466,386</b>	<b>\$1,560,504</b>	<b>\$1,724,351</b>	<b>10.5%</b>
<b>Engagement Services</b>						
REGULAR PAY	185.48.4825.61010	\$409,917	\$521,790	\$654,189	\$370,045	-43.4%
PERMANENT PART-TIME	185.48.4825.61050	\$180,650	\$208,741	\$249,126	\$48,323	-80.6%
SEASONAL EMPLOYEES	185.48.4825.61060	\$2,654	\$1,059	\$5,000	\$5,000	0%
OVERTIME PAY	185.48.4825.61110	\$1,618	\$0			N/A
TERMINATION PAYOUTS	185.48.4825.61415	\$1,347	\$12,594			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	185.48.4825.61510	\$85,165	\$101,366	\$150,948	\$68,803	-54.4%
VISION INSURANCE	185.48.4825.61513	\$216	\$132	\$111	\$38	-65.7%
LIFE INSURANCE	185.48.4825.61615	\$231	\$150	\$159	\$131	-17.8%
IMRF	185.48.4825.61710	\$27,152	\$25,304	\$25,740	\$18,432	-28.4%
SOCIAL SECURITY	185.48.4825.61725	\$35,548	\$44,521	\$56,006	\$25,939	-53.7%
MEDICARE	185.48.4825.61730	\$8,314	\$10,412	\$13,099	\$6,066	-53.7%
BLDG MAINTENANCE SERVICES	185.48.4825.62225	\$6,173	\$445			N/A
IT COMPUTER SOFTWARE	185.48.4825.62340	\$26,125	\$5,888	\$2,600	\$2,600	0%
INTERNET SOLUTION PROVIDERS	185.48.4825.62341	-\$647	\$0			N/A
NATURAL GAS	185.48.4825.64015	\$180	\$0			N/A
FEDERAL GRANT EXPENSE	185.48.4825.65001	\$0	\$0	\$43,500	\$5,000	-88.5%
STATE GRANT EXPENSE	185.48.4825.65002	\$0	\$2,057			N/A
FOOD	185.48.4825.65025	\$0	\$204			N/A
LIBRARY SUPPLIES	185.48.4825.65100	\$23,959	\$30,802	\$38,000	\$38,000	0%
FITNESS INCENTIVE	185.48.4825.65141	\$300	\$2,000			N/A
FURNITURE / FIXTURES / EQUIPMENT	185.48.4825.65503	\$0	\$512	\$3,500	\$2,000	-42.9%
LIBRARY BOOKS	185.48.4825.65630	\$38,267	\$35,998	\$35,000	\$35,000	0%
PERIODICALS	185.48.4825.65635	\$328	\$0			N/A
AUDIO VISUAL COLLECTIONS	185.48.4825.65641	\$5,780	\$10,289	\$1,500	\$1,500	0%
WORKERS COMP TTD PYMTS (NON SWORN)	185.48.4825.66049	\$0	\$8,386			N/A
<b>Total Engagement Services:</b>		<b>\$853,275</b>	<b>\$1,022,649</b>	<b>\$1,278,478</b>	<b>\$626,878</b>	<b>-51%</b>
<b>Innovation &amp; Digital Learning</b>						
REGULAR PAY	185.48.4835.61010	\$380,983	\$356,028	\$461,668	\$443,795	-3.9%
PERMANENT PART-TIME	185.48.4835.61050	\$193,496	\$197,273	\$256,962	\$283,360	10.3%
SEASONAL EMPLOYEES	185.48.4835.61060	\$10,055	\$11,485	\$5,000	\$5,000	0%
OVERTIME PAY	185.48.4835.61110	\$462	\$0			N/A
TERMINATION PAYOUTS	185.48.4835.61415	\$9,120	\$5,186			N/A
ANNUAL SICK LEAVE PAYOUT	185.48.4835.61420	\$0	\$533			N/A
HEALTH INSURANCE	185.48.4835.61510	\$63,935	\$50,866	\$80,278	\$100,909	25.7%
VISION INSURANCE	185.48.4835.61513	\$200	\$95	\$114	\$38	-66.7%
LIFE INSURANCE	185.48.4835.61615	\$233	\$66	\$59	\$114	91.2%
IMRF	185.48.4835.61710	\$27,218	\$18,927	\$20,913	\$31,618	51.2%
SOCIAL SECURITY	185.48.4835.61725	\$35,971	\$34,568	\$44,555	\$45,084	1.2%
MEDICARE	185.48.4835.61730	\$8,413	\$8,084	\$10,420	\$10,544	1.2%
OTHER PROFESSIONAL SERVICES	185.48.4835.62272	\$90	\$0			N/A
IT COMPUTER SOFTWARE	185.48.4835.62340	\$57,110	\$69,778	\$55,000	\$55,000	0%
INTERNET SOLUTION PROVIDERS	185.48.4835.62341	\$30,889	\$0			N/A
FEDERAL GRANT EXPENSE	185.48.4835.65001	\$0	\$25,527	\$30,642	\$30,642	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
STATE GRANT EXPENSE	185.48.4835.65002	\$0	\$15,533	\$31,500	\$31,500	0%
LIBRARY SUPPLIES	185.48.4835.65100	\$24,979	\$10,735	\$13,000	\$13,000	0%
IT COMPUTER HARDWARE	185.48.4835.65555	\$46,442	\$28,088	\$44,000	\$44,000	0%
LIBRARY BOOKS	185.48.4835.65630	\$20,892	\$20,217	\$20,000	\$20,000	0%
AUDIO VISUAL COLLECTIONS	185.48.4835.65641	\$59	\$1,280	\$2,500	\$2,500	0%
<b>Total Innovation &amp; Digital Learning:</b>		<b>\$910,547</b>	<b>\$854,268</b>	<b>\$1,076,613</b>	<b>\$1,117,104</b>	<b>3.8%</b>
<b>Library Maintenance</b>						
REGULAR PAY	185.48.4840.61010	\$350,720	\$388,114	\$632,362	\$748,597	18.4%
PERMANENT PART-TIME	185.48.4840.61050	\$72,344	\$60,797			N/A
SEASONAL EMPLOYEES	185.48.4840.61060	\$19,644	\$3,315	\$10,000	\$2,000	-80%
OVERTIME PAY	185.48.4840.61110	\$8,646	\$10,667	\$10,000	\$5,000	-50%
TERMINATION PAYOUTS	185.48.4840.61415	\$5,953	\$7,472			N/A
HEALTH INSURANCE	185.48.4840.61510	\$76,661	\$97,639	\$119,281	\$162,877	36.5%
VISION INSURANCE	185.48.4840.61513	\$74	\$112	\$112	\$150	33.9%
LIFE INSURANCE	185.48.4840.61615	\$274	\$85	\$114	\$3	-97%
CELL PHONE ALLOWANCE	185.48.4840.61626	\$900	\$717			N/A
SHOE ALLOWANCE	185.48.4840.61630	\$360	\$540	\$540	\$690	27.8%
IMRF	185.48.4840.61710	\$20,451	\$16,007	\$18,402	\$33,087	79.8%
SOCIAL SECURITY	185.48.4840.61725	\$27,209	\$27,878	\$39,240	\$46,457	18.4%
MEDICARE	185.48.4840.61730	\$6,364	\$6,520	\$9,178	\$10,865	18.4%
BLDG MAINTENANCE SERVICES	185.48.4840.62225	\$239,447	\$251,387	\$305,060	\$295,000	-3.3%
OFFICE EQUIPMENT MAINT	185.48.4840.62235	\$0	\$1,233	\$1,000	\$1,000	0%
OTHER EQMT MAINTENANCE	185.48.4840.62245	\$0	\$0	\$2,277	\$2,277	0%
RENTAL OF AUTO-FLEET MAINTENANCE	185.48.4840.62305	\$5,440	\$5,436	\$5,440	\$5,440	0%
RENTAL OF AUTO REPLACEMENT	185.48.4840.62309	\$4,885	\$4,884	\$4,885	\$4,885	0%
IT COMPUTER SOFTWARE	185.48.4840.62340	\$0	-\$23,287			N/A
INTERNET SOLUTION PROVIDERS	185.48.4840.62341	\$0	\$23,287			N/A
ELECTRICITY	185.48.4840.64005	\$89,499	\$89,870	\$100,000	\$100,000	0%
NATURAL GAS	185.48.4840.64015	\$24,448	\$13,921	\$32,400	\$30,000	-7.4%
CLOTHING	185.48.4840.65020	\$1,828	\$0			N/A
FOOD	185.48.4840.65025	\$114	\$0			N/A
JANITORIAL SUPPLIES	185.48.4840.65040	\$7,599	\$12,851	\$19,265	\$15,000	-22.1%
BLDG MAINTENANCE MATERIAL	185.48.4840.65050	\$16,772	\$27,901	\$36,750	\$20,000	-45.6%
OFFICE SUPPLIES	185.48.4840.65095	\$41	\$13			N/A
FITNESS INCENTIVE	185.48.4840.65141		\$500			N/A
<b>Total Library Maintenance:</b>		<b>\$979,672</b>	<b>\$1,027,859</b>	<b>\$1,346,307</b>	<b>\$1,483,328</b>	<b>10.2%</b>
<b>Library Administration</b>						
REGULAR PAY	185.48.4845.61010	\$424,670	\$382,487	\$936,375	\$957,928	2.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
PERMANENT PART-TIME	185.48.4845.61050	\$78,672	\$53,891	\$94,517	\$107,809	14.1%
TERMINATION PAYOUTS	185.48.4845.61415	\$94,402	\$12,199			N/A
HEALTH INSURANCE	185.48.4845.61510	\$46,957	\$35,871	\$118,354	\$119,994	1.4%
VISION INSURANCE	185.48.4845.61513	\$38	\$38	\$38	\$114	200%
LIFE INSURANCE	185.48.4845.61615	\$424	\$203	\$222	\$579	161%
AUTO ALLOWANCE	185.48.4845.61625	\$2,400	\$600		\$3,600	N/A
CELL PHONE ALLOWANCE	185.48.4845.61626	\$894	\$1,158	\$1,008	\$1,908	89.3%
IMRF	185.48.4845.61710	\$27,911	\$15,376	\$30,000	\$38,105	27%
SOCIAL SECURITY	185.48.4845.61725	\$34,030	\$27,417	\$62,687	\$66,013	5.3%
MEDICARE	185.48.4845.61730	\$8,466	\$6,412	\$14,963	\$15,534	3.8%
CONSULTING SERVICES	185.48.4845.62185	\$153,389	\$76,541	\$153,000	\$100,000	-34.6%
ADVERTISING	185.48.4845.62205	\$1,456	\$158	\$2,000	\$2,000	0%
PRINTING	185.48.4845.62210	\$9,672	\$39,543	\$48,000	\$40,000	-16.7%
BLDG MAINTENANCE SERVICES	185.48.4845.62225	\$0	\$1,715			N/A
OTHER PROFESSIONAL SERVICES	185.48.4845.62272	-\$2,939	\$200			N/A
POSTAGE CHARGEBACKS	185.48.4845.62275	\$0	\$462			N/A
TUITION	185.48.4845.62290	\$7,817	\$3,584	\$15,000	\$15,000	0%
TRAINING & TRAVEL	185.48.4845.62295	\$30,139	\$28,048	\$30,000	\$30,000	0%
POSTAGE	185.48.4845.62315	\$4,760	\$1,486	\$3,000	\$3,000	0%
IT COMPUTER SOFTWARE	185.48.4845.62340	\$12	\$0	\$24,000	\$24,000	0%
MEMBERSHIP DUES	185.48.4845.62360	\$2,006	\$2,454	\$2,000	\$3,000	50%
WORK- STUDY	185.48.4845.62506	\$3,237	\$1,069	\$3,600	\$2,500	-30.6%
CREDIT CARD FEES	185.48.4845.62705	\$4,479	\$5,429	\$5,000	\$5,000	0%
UTILITIES - COE WATER	185.48.4845.64009	\$7,455	\$9,529	\$10,000	\$10,000	0%
TELECOMMUNICATIONS - WIRELESS	185.48.4845.64540	\$4,740	\$0			N/A
FOOD	185.48.4845.65025	\$8,055	\$7,344	\$2,500	\$7,000	180%
OFFICE SUPPLIES	185.48.4845.65095	\$26,780	\$27,996	\$54,000	\$30,000	-44.4%
LIBRARY SUPPLIES	185.48.4845.65100	\$636	\$172			N/A
FITNESS INCENTIVE	185.48.4845.65141	\$300	\$500			N/A
BAD DEBT EXPENSE	185.48.4845.66017		\$95			N/A
TRANSFER TO GENERAL FUND	185.48.4845.66131	\$289,328	\$0	\$350,000	\$350,000	0%
TRANSFER TO HUMAN SERVICES FUND	185.48.4845.66132	\$80,000	\$0			N/A
<b>Total Library Administration:</b>		<b>\$1,350,185</b>	<b>\$741,976</b>	<b>\$1,960,264</b>	<b>\$1,933,084</b>	<b>-1.4%</b>
<b>Library Grants</b>						
CONSULTING SERVICES	185.48.4850.62185	\$17,172	\$100			N/A
IT COMPUTER SOFTWARE	185.48.4850.62340	\$115	\$0			N/A
LIBRARY SUPPLIES	185.48.4850.65100	\$30,893	\$2,436			N/A
<b>Total Library Grants:</b>		<b>\$48,179</b>	<b>\$2,536</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Robert Crown Operations</b>						
REGULAR PAY	185.48.4826.61010				\$300,992	N/A
PERMANENT PART-TIME	185.48.4826.61050				\$163,856	N/A
HEALTH INSURANCE	185.48.4826.61510				\$71,557	N/A
VISION INSURANCE	185.48.4826.61513				\$76	N/A
LIFE INSURANCE	185.48.4826.61615				\$116	N/A
IMRF	185.48.4826.61710				\$19,947	N/A
SOCIAL SECURITY	185.48.4826.61725				\$28,821	N/A
MEDICARE	185.48.4826.61730				\$6,740	N/A
<b>Total Robert Crown Operations:</b>					<b>\$592,106</b>	<b>N/A</b>
<b>Total Library:</b>		<b>\$7,863,330</b>	<b>\$7,762,567</b>	<b>\$9,941,147</b>	<b>\$10,239,050</b>	<b>3%</b>
<b>Non-Departmental</b>						
<b>Other Wages</b>						
SALARY ADJUSTMENTS	185.99.9988.61001				-\$231,804	N/A
<b>Total Other Wages:</b>					<b>-\$231,804</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>					<b>-\$231,804</b>	<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$7,863,330</b>	<b>\$7,762,567</b>	<b>\$9,941,147</b>	<b>\$10,007,246</b>	<b>0.7%</b>

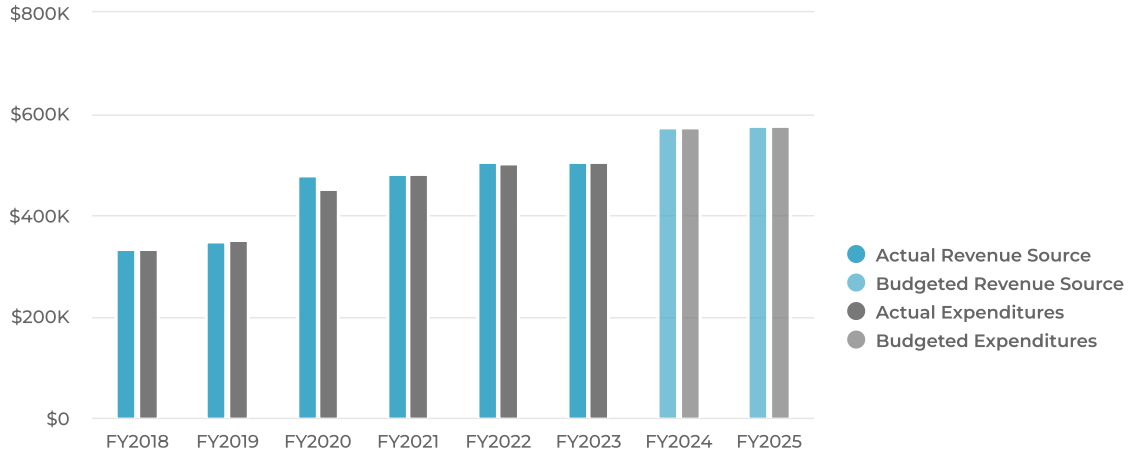


## Library Debt Service Fund (186)

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

### Summary

The Library Debt Service Fund is projecting \$576,946 in revenues and \$576,946 in expenses in the FY 2025 budget.



### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$506,626	\$507,912	\$574,677	\$576,946	0.4%
<b>Total Revenue Source:</b>	<b>\$506,626</b>	<b>\$507,912</b>	<b>\$574,677</b>	<b>\$576,946</b>	<b>0.4%</b>

### Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Debt Service	\$504,988	\$507,913	\$574,677	\$576,946	0.4%
<b>Total Expense Objects:</b>	<b>\$504,988</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>\$576,946</b>	<b>0.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Library						
PROPERTY TAXES	186.48.4861.51015	\$506,626	\$507,912	\$574,677	\$576,946	0.4%
<b>Total Library:</b>		<b>\$506,626</b>	<b>\$507,912</b>	<b>\$574,677</b>	<b>\$576,946</b>	<b>0.4%</b>
<b>Total Revenue:</b>		<b>\$506,626</b>	<b>\$507,912</b>	<b>\$574,677</b>	<b>\$576,946</b>	<b>0.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
DEBT SERVICE-PRINCIPAL	186.48.4861.68305	\$264,706	\$275,730	\$353,392	\$370,083	4.7%
DEBT SERVICE-INTEREST	186.48.4861.68315	\$240,282	\$232,183	\$221,285	\$206,863	-6.5%
<b>Total Expenditures:</b>		<b>\$504,988</b>	<b>\$507,913</b>	<b>\$574,677</b>	<b>\$576,946</b>	<b>0.4%</b>



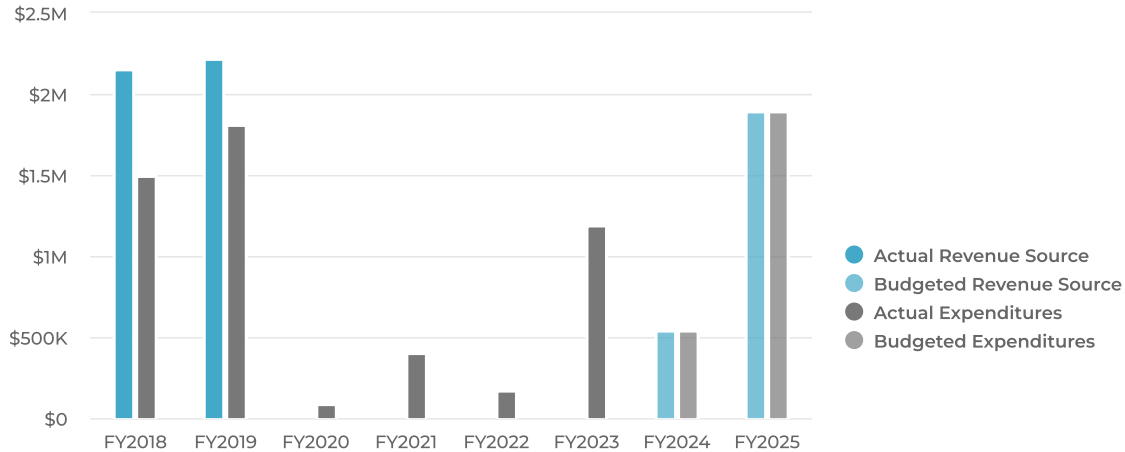


## Library Capital Improvement Fund (187)

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

### Summary

The Library Capital Improvement Fund is projecting \$1,900,000 in revenues and \$1,900,000 in expenses in the FY 2025 budget.



### Revenues by Source

The Evanston Public Library proposes to issue \$1.9 million in General Obligation bonds for capital improvements in 2025.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Revenue	\$0	\$0	\$550,000	\$1,900,000	245.5%
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>

## Expenditures by Type

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

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects						
Capital Outlay		\$173,737	\$1,192,903	\$550,000	\$1,900,000	245.5%
<b>Total Expense Objects:</b>		<b>\$173,737</b>	<b>\$1,192,903</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Library						
BOND PROCEEDS	187.48.4862.56060	\$0	\$0	\$550,000	\$1,900,000	245.5%
<b>Total Library:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>
<b>Total Revenue:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
Library						
OTHER IMPROVEMENTS	187.48.4862.65515	\$173,737	\$1,192,903	\$550,000	\$1,900,000	245.5%
<b>Total Library:</b>		<b>\$173,737</b>	<b>\$1,192,903</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>
<b>Total Expenditures:</b>		<b>\$173,737</b>	<b>\$1,192,903</b>	<b>\$550,000</b>	<b>\$1,900,000</b>	<b>245.5%</b>

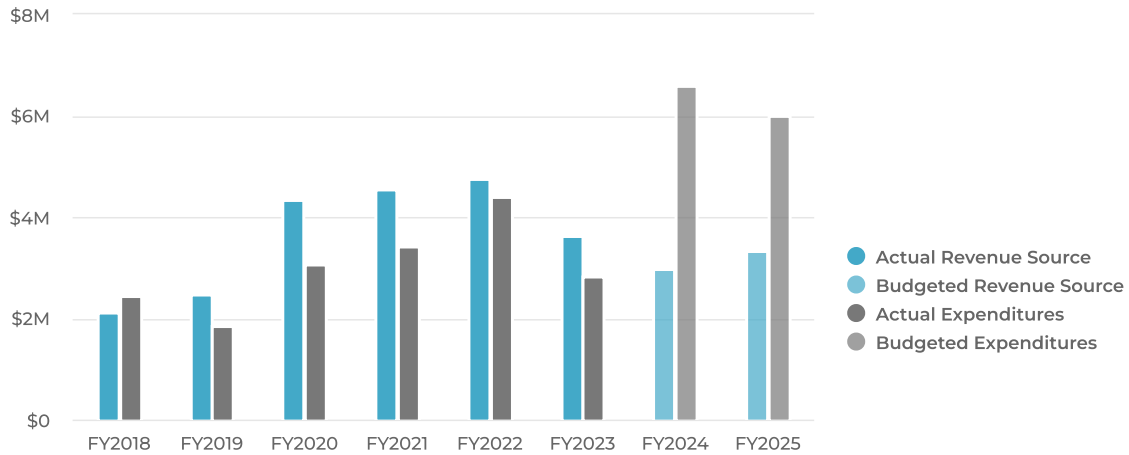


## Motor Fuel Tax (MFT) Fund (200)

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

The Motor Fuel Tax Fund is projecting \$3,350,000 in revenues and \$6,007,185 in expenses in the FY 2025 budget.

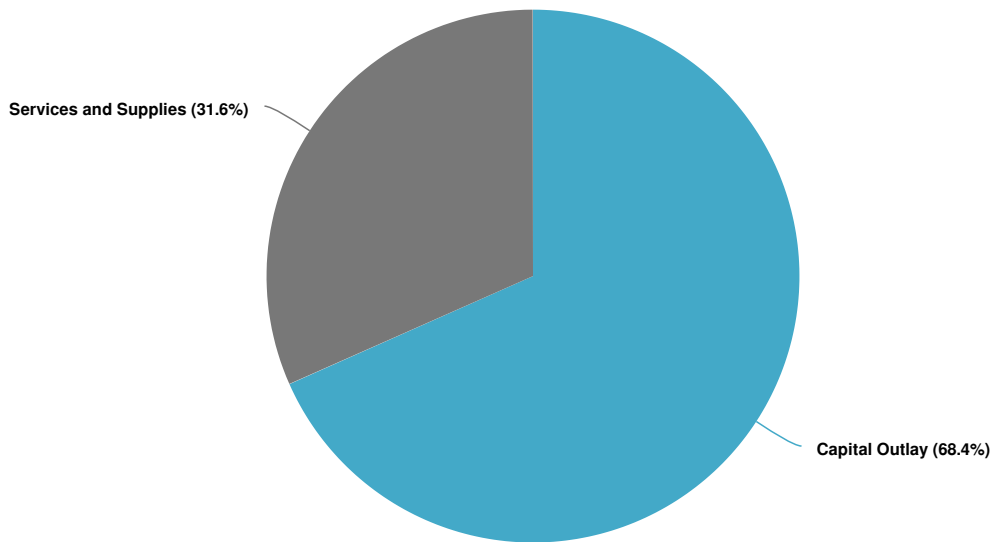


### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Intergovernmental Revenue	\$4,686,682	\$3,371,349	\$2,986,239	\$3,300,000	10.5%
Interest Income	\$92,023	\$286,401	\$15,000	\$50,000	233.3%
<b>Total Revenue Source:</b>	<b>\$4,778,706</b>	<b>\$3,657,750</b>	<b>\$3,001,239</b>	<b>\$3,350,000</b>	<b>11.6%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$0	\$0	\$325,000		N/A
Services and Supplies	\$828,754	\$526,223	\$2,050,000	\$1,900,000	-7.3%
Capital Outlay	\$2,527,822	\$2,305,289	\$4,245,000	\$4,107,185	-3.2%
Interfund Transfers	\$1,044,987	\$0			N/A
<b>Total Expense Objects:</b>	<b>\$4,401,563</b>	<b>\$2,831,512</b>	<b>\$6,620,000</b>	<b>\$6,007,185</b>	<b>-9.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Intergovernmental Revenue</b>						
STATE ALLOTMENT	200.40.5100.55185	\$3,050,375	\$3,371,349	\$2,986,239	\$3,300,000	10.5%
MFT REBUILD ILLINOIS FUNDS	200.40.5105.55186	\$1,636,307	\$0			N/A
<b>Total Intergovernmental Revenue:</b>		<b>\$4,686,682</b>	<b>\$3,371,349</b>	<b>\$2,986,239</b>	<b>\$3,300,000</b>	<b>10.5%</b>
<b>Interest Income</b>						
INVESTMENT INCOME	200.40.5100.56501	\$92,023	\$286,401	\$15,000	\$50,000	233.3%
<b>Total Interest Income:</b>		<b>\$92,023</b>	<b>\$286,401</b>	<b>\$15,000</b>	<b>\$50,000</b>	<b>233.3%</b>
<b>Total Public Works Agency:</b>		<b>\$4,778,706</b>	<b>\$3,657,750</b>	<b>\$3,001,239</b>	<b>\$3,350,000</b>	<b>11.6%</b>
<b>Total Revenue:</b>		<b>\$4,778,706</b>	<b>\$3,657,750</b>	<b>\$3,001,239</b>	<b>\$3,350,000</b>	<b>11.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works</b>						
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	200.26.5100.65515	\$15,566	\$0			N/A
<b>Total Capital Outlay:</b>		<b>\$15,566</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Public Works:</b>		<b>\$15,566</b>	<b>\$0</b>			<b>N/A</b>
<b>Public Works Agency</b>						
<b>Salary and Benefits</b>						
SNOW OT	200.40.5100.61114	\$0	\$0	\$325,000		N/A
<b>Total Salary and Benefits:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$325,000</b>		<b>N/A</b>
<b>Services and Supplies</b>						
SERVICE AGREEMENTS/ CONTRACTS	200.40.5100.62509	\$101,989	\$92,307	\$970,000	\$970,000	0%
CREDIT CARD FEES	200.40.5100.62705	\$0	\$225			N/A
LIGHTING	200.40.5100.64006	\$233,363	\$185,571	\$170,000	\$170,000	0%
TRAFFIC LIGHT ELECTRICITY	200.40.5100.64007	\$55,835	\$38,452	\$75,000	\$75,000	0%
CHEMICALS/ SALT	200.40.5100.65015	\$390,946	\$189,885	\$625,000	\$625,000	0%
MATER. TO MAINT. IMP.	200.40.5100.65055	\$46,621	\$19,784	\$50,000	\$50,000	0%
PHASE I ENGINEERING	200.40.5100.65671			\$160,000	\$10,000	-93.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total Services and Supplies:</b>		\$828,754	\$526,223	\$2,050,000	\$1,900,000	-7.3%
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	200.40.5100.65515	\$615,910	\$2,192,901	\$3,404,000	\$4,107,185	20.7%
OTHER IMPROVEMENTS	200.40.5105.65515	\$1,896,346	\$112,388	\$841,000	\$0	-100%
<b>Total Capital Outlay:</b>		\$2,512,256	\$2,305,289	\$4,245,000	\$4,107,185	-3.2%
<b>Interfund Transfers</b>						
TRANSFER TO GENERAL FUND	200.40.5100.66131	\$1,044,987	\$0			N/A
<b>Total Interfund Transfers:</b>		\$1,044,987	\$0			N/A
<b>Total Public Works Agency:</b>		\$4,385,997	\$2,831,512	\$6,620,000	\$6,007,185	-9.3%
<b>Total Expenditures:</b>		\$4,401,563	\$2,831,512	\$6,620,000	\$6,007,185	-9.3%

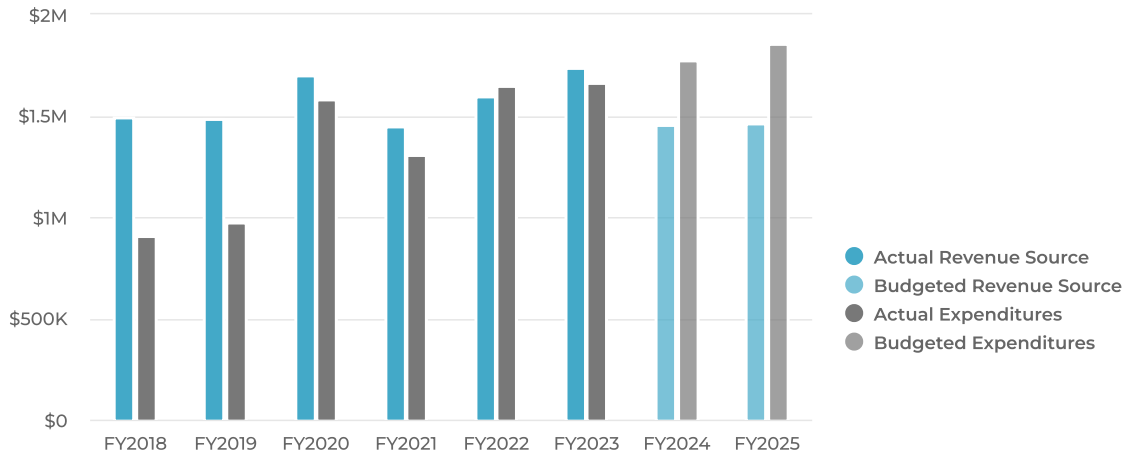


## Emergency Telephone System (E911) Fund (205)

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

The Emergency Telephone System Fund is projecting \$1,465,000 in revenues and \$1,743,699 in expenses (excluding \$119,142 in transfers out) in the FY 2025 budget.



### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Taxes	\$1,591,465	\$1,714,128	\$1,450,000	\$1,450,000	0%
Interest Income	\$8,339	\$26,676	\$7,000	\$15,000	114.3%
<b>Total Revenue Source:</b>	<b>\$1,599,804</b>	<b>\$1,740,804</b>	<b>\$1,457,000</b>	<b>\$1,465,000</b>	<b>0.5%</b>

### Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$763,168	\$700,973	\$810,331	\$903,749	11.5%
Services and Supplies	\$365,391	\$357,127	\$368,350	\$394,950	7.2%

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Miscellaneous	\$1,500	\$500			N/A
Capital Outlay	\$411,635	\$496,657	\$480,000	\$445,000	-7.3%
Interfund Transfers	\$90,000	\$90,000	\$100,000	\$100,000	0%
Insurance and Other Chargebacks	\$18,230	\$19,140	\$19,142	\$19,142	0%
<b>Total Expense Objects:</b>	<b>\$1,649,923</b>	<b>\$1,664,398</b>	<b>\$1,777,823</b>	<b>\$1,862,841</b>	<b>4.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Police</b>						
<b>Emergency Telephone System</b>						
EMERGENCY TELEPHONE SYSTEM	205.22.5150.56160	\$1,591,465	\$1,714,128	\$1,450,000	\$1,450,000	0%
INVESTMENT INCOME	205.22.5150.56501	\$8,339	\$26,676	\$7,000	\$15,000	114.3%
<b>Total Emergency Telephone System:</b>		<b>\$1,599,804</b>	<b>\$1,740,804</b>	<b>\$1,457,000</b>	<b>\$1,465,000</b>	<b>0.5%</b>
<b>Total Police:</b>		<b>\$1,599,804</b>	<b>\$1,740,804</b>	<b>\$1,457,000</b>	<b>\$1,465,000</b>	<b>0.5%</b>
<b>Total Revenue:</b>		<b>\$1,599,804</b>	<b>\$1,740,804</b>	<b>\$1,457,000</b>	<b>\$1,465,000</b>	<b>0.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Police</b>						
<b>Emergency Telephone System</b>						
<b>Salary and Benefits</b>						
REGULAR PAY	205.22.5150.61010	\$548,284	\$483,904	\$618,789	\$685,368	10.8%
OVERTIME PAY	205.22.5150.61110	\$17,723	\$26,950	\$10,000	\$15,000	50%
HIREBACK OT PAY	205.22.5150.61111	\$0	\$640			N/A
TERMINATION PAYOUTS	205.22.5150.61415	\$18,766	\$27,765			N/A
ANNUAL SICK LEAVE PAYOUT	205.22.5150.61420	\$1,448	\$10,611			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	205.22.5150.61430	\$5,363	\$0			N/A
EDUCATION PAY	205.22.5150.61440	\$0	\$2,000		\$4,000	N/A
POLICE EDUCATION INCENTIVES	205.22.5150.61441	\$2,000	\$0			N/A
HEALTH INSURANCE	205.22.5150.61510	\$94,616	\$85,778	\$110,957	\$115,428	4%
VISION INSURANCE	205.22.5150.61513	\$136	\$76	\$76	\$76	0%
LIFE INSURANCE	205.22.5150.61615	\$623	\$377	\$424	\$569	34.2%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
UNIFORM ALLOWANCE	205.22.5150.61635	\$3,400	\$4,400	\$4,400	\$4,400	0%
IMRF	205.22.5150.61710	\$27,094	\$18,355	\$18,008	\$26,140	45.2%
SOCIAL SECURITY	205.22.5150.61725	\$35,428	\$32,513	\$38,639	\$42,766	10.7%
MEDICARE	205.22.5150.61730	\$8,286	\$7,604	\$9,038	\$10,002	10.7%
<b>Total Salary and Benefits:</b>		<b>\$763,168</b>	<b>\$700,973</b>	<b>\$810,331</b>	<b>\$903,749</b>	<b>11.5%</b>
<b>Services and Supplies</b>						
TRAINING & TRAVEL	205.22.5150.62295	\$6,211	\$6,148	\$6,500	\$10,000	53.8%
MEMBERSHIP DUES	205.22.5150.62360	\$343	\$147	\$500	\$1,000	100%
SERVICE AGREEMENTS/ CONTRACTS	205.22.5150.62509	\$311,115	\$339,916	\$350,000	\$371,500	6.1%
BANK FEES	205.22.5150.62703				\$1,000	N/A
CREDIT CARD FEES	205.22.5150.62705	\$396	\$591	\$400	\$0	-100%
TELECOMMUNICATIONS	205.22.5150.64505	\$676	\$1,275	\$1,500	\$1,500	0%
TELECOMMUNICATIONS - WIRELESS	205.22.5150.64540	\$39,480	\$0			N/A
CLOTHING	205.22.5150.65020	\$564	\$0	\$500	\$0	-100%
MINOR EQUIPMENT & TOOLS	205.22.5150.65085	\$5,170	\$7,372	\$7,000	\$8,000	14.3%
OFFICE SUPPLIES	205.22.5150.65095	\$617	\$989	\$750	\$750	0%
OFFICE MACH. & EQUIP.	205.22.5150.65620	\$819	\$689	\$1,200	\$1,200	0%
<b>Total Services and Supplies:</b>		<b>\$365,391</b>	<b>\$357,127</b>	<b>\$368,350</b>	<b>\$394,950</b>	<b>7.2%</b>
<b>Miscellaneous</b>						
FITNESS INCENTIVE	205.22.5150.65141	\$1,500	\$500			N/A
<b>Total Miscellaneous:</b>		<b>\$1,500</b>	<b>\$500</b>			<b>N/A</b>
<b>Capital Outlay</b>						
OTHER IMPROVEMENTS	205.22.5150.65515	\$411,160	\$496,657	\$480,000	\$445,000	-7.3%
FURNITURE & FIXTURES	205.22.5150.65625	\$474	\$0			N/A
<b>Total Capital Outlay:</b>		<b>\$411,635</b>	<b>\$496,657</b>	<b>\$480,000</b>	<b>\$445,000</b>	<b>-7.3%</b>
<b>Interfund Transfers</b>						
TRANSFER TO GENERAL FUND	205.22.5150.66131	\$90,000	\$90,000	\$100,000	\$100,000	0%
<b>Total Interfund Transfers:</b>		<b>\$90,000</b>	<b>\$90,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Insurance and Other Chargebacks</b>						
TRANSFER TO INSURANCE	205.22.5150.66130	\$18,230	\$19,140	\$19,142	\$19,142	0%
<b>Total Insurance and Other Chargebacks:</b>		<b>\$18,230</b>	<b>\$19,140</b>	<b>\$19,142</b>	<b>\$19,142</b>	<b>0%</b>
<b>Total Emergency Telephone System:</b>		<b>\$1,649,923</b>	<b>\$1,664,398</b>	<b>\$1,777,823</b>	<b>\$1,862,841</b>	<b>4.8%</b>
<b>Total Police:</b>		<b>\$1,649,923</b>	<b>\$1,664,398</b>	<b>\$1,777,823</b>	<b>\$1,862,841</b>	<b>4.8%</b>
<b>Total Expenditures:</b>		<b>\$1,649,923</b>	<b>\$1,664,398</b>	<b>\$1,777,823</b>	<b>\$1,862,841</b>	<b>4.8%</b>

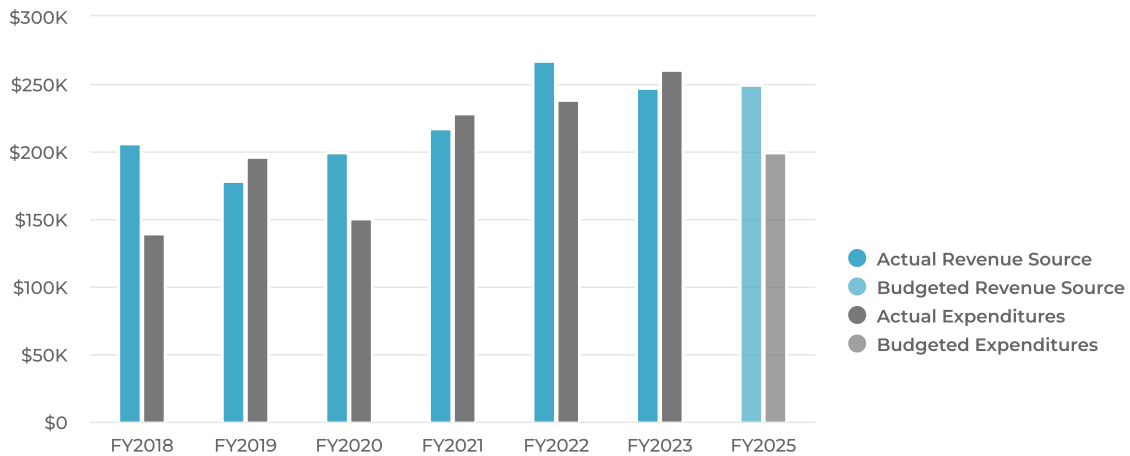


## Foreign Fire Insurance Fund (206)

The Illinois Foreign Fire Insurance Fund is distributed by the State of Illinois Municipal League. The Municipal League collects insurance taxes from companies outside of the State of Illinois. Those funds are distributed to fire departments across the state to provide for the needs of the departments as the department sees fit to compensate for what is not provided by the municipality.

### Summary

The Foreign Fire Insurance Fund is projecting \$250,000 in revenues and \$200,000 in expenses in the FY 2025 budget.



### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source				
Other Taxes	\$267,765	\$248,204	\$250,000	N/A
<b>Total Revenue Source:</b>	<b>\$267,765</b>	<b>\$248,204</b>	<b>\$250,000</b>	<b>N/A</b>

### Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects				
Services and Supplies	\$238,583	\$261,615		N/A
Capital Outlay			\$200,000	N/A
<b>Total Expense Objects:</b>	<b>\$238,583</b>	<b>\$261,615</b>	<b>\$200,000</b>	<b>N/A</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue					
Fire Mgmt & Support					
Govt-Public Safety					
FOREIGN FIRE INSURANCE INCOME	206.23.0020.56044	\$267,765	\$248,204	\$250,000	N/A
<b>Total Govt-Public Safety:</b>		<b>\$267,765</b>	<b>\$248,204</b>	<b>\$250,000</b>	<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$267,765</b>	<b>\$248,204</b>	<b>\$250,000</b>	<b>N/A</b>
<b>Total Revenue:</b>		<b>\$267,765</b>	<b>\$248,204</b>	<b>\$250,000</b>	<b>N/A</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures					
Fire Mgmt & Support					
Govt-Public Safety					
MINOR EQUIPMENT AND TOOLS	206.23.0020.65155	\$238,583	\$261,615		N/A
OTHER IMPROVEMENTS	206.23.0020.65515			\$200,000	N/A
<b>Total Govt-Public Safety:</b>		<b>\$238,583</b>	<b>\$261,615</b>	<b>\$200,000</b>	<b>N/A</b>
<b>Total Fire Mgmt &amp; Support:</b>		<b>\$238,583</b>	<b>\$261,615</b>	<b>\$200,000</b>	<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$238,583</b>	<b>\$261,615</b>	<b>\$200,000</b>	<b>N/A</b>

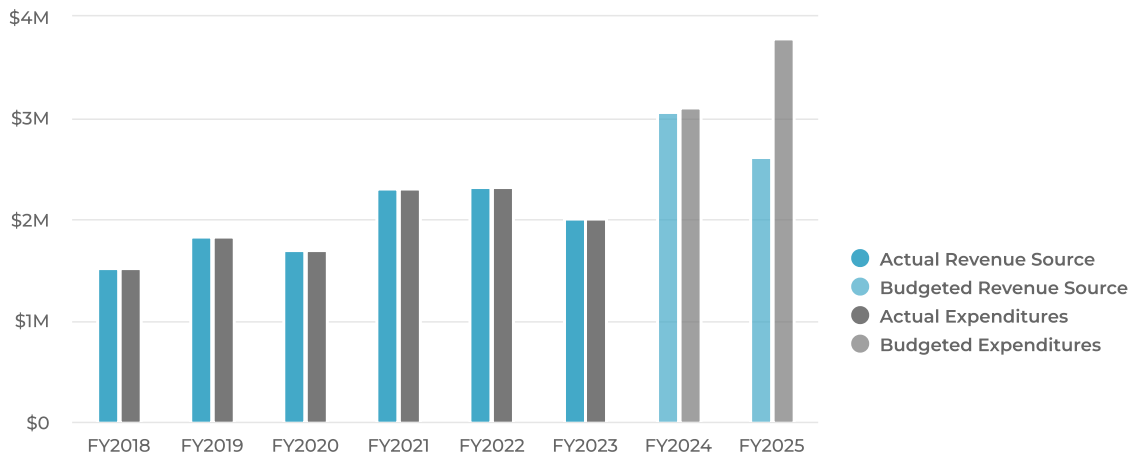


## Community Development Block Grant (CDBG) Fund (215)

The City of Evanston 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

The CDBG Fund is projecting \$2,616,400 in revenues and \$3,788,998 in expenses in the FY 2025 budget.

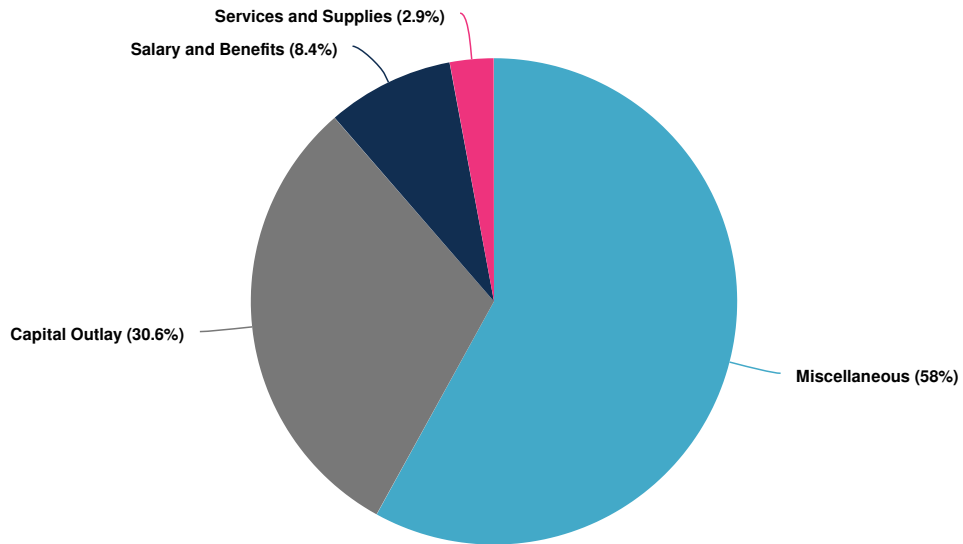


### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Intergovernmental Revenue	\$2,328,668	\$2,016,980	\$3,068,463	\$2,616,400	-14.7%
Interest Income	\$2,103	\$3,484			N/A
<b>Total Revenue Source:</b>	<b>\$2,330,771</b>	<b>\$2,020,464</b>	<b>\$3,068,463</b>	<b>\$2,616,400</b>	<b>-14.7%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$403,282	\$481,568	\$681,559	\$319,903	-53.1%
Services and Supplies	\$42,731	\$28,148	\$17,480	\$110,650	533%
Miscellaneous	\$246,341	\$13,707	\$2,341,499	\$2,198,445	-6.1%
Capital Outlay	\$705,255	\$737,839		\$1,160,000	N/A
Community Sponsored Organizations	\$572,290	\$510,380	\$75,000	\$0	-100%
Insurance and Other Chargebacks	\$362,371	\$248,822			N/A
<b>Total Expense Objects:</b>	<b>\$2,332,271</b>	<b>\$2,020,464</b>	<b>\$3,115,538</b>	<b>\$3,788,998</b>	<b>21.6%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Rehab Construction Admin</b>						
INVESTMENT INCOME	215.21.5187.56501	\$2,103	\$3,484			N/A
<b>Total Rehab Construction Admin:</b>		<b>\$2,103</b>	<b>\$3,484</b>			<b>N/A</b>
<b>Cdbg Administration</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	\$2,328,668	\$2,016,980	\$2,833,463	\$2,381,400	-16%
<b>Total Cdbg Administration:</b>		<b>\$2,328,668</b>	<b>\$2,016,980</b>	<b>\$2,833,463</b>	<b>\$2,381,400</b>	<b>-16%</b>
<b>Cdbg-Cv</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	\$0	\$0	\$235,000	\$235,000	0%
<b>Total Cdbg-Cv:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$235,000</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$2,330,771</b>	<b>\$2,020,464</b>	<b>\$3,068,463</b>	<b>\$2,616,400</b>	<b>-14.7%</b>
<b>Total Revenue:</b>		<b>\$2,330,771</b>	<b>\$2,020,464</b>	<b>\$3,068,463</b>	<b>\$2,616,400</b>	<b>-14.7%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Public Improvements</b>						
TWIGGS PARK	215.21.5170.62830	\$9,111	\$75,258			N/A
ALLEY PAVING PROGRAM	215.21.5170.62840	\$403,242	\$433,234			N/A
SPECIAL ASSESSMENTS-ALLEY	215.21.5170.62845	\$0	\$6,847			N/A
CURB/SIDEWALK REPLACEMENT	215.21.5170.63030	\$286,995	\$222,500			N/A
OTHER IMPROVEMENTS	215.21.5170.65515				\$1,160,000	N/A
<b>Total Public Improvements:</b>		<b>\$699,348</b>	<b>\$737,839</b>		<b>\$1,160,000</b>	<b>N/A</b>
<b>Rehab Construction Admin</b>						
REGULAR PAY	215.21.5187.61010	\$44,320	\$36,660	\$50,715	\$40,281	-20.6%
OVERTIME PAY	215.21.5187.61110	\$237	\$0			N/A
TERMINATION PAYOUTS	215.21.5187.61415		\$5,992			N/A
ANNUAL SICK LEAVE PAYOUT	215.21.5187.61420	\$508	\$339			N/A
HEALTH INSURANCE	215.21.5187.61510	\$4,747	\$4,274	\$5,488	\$3,105	-43.4%
VISION INSURANCE	215.21.5187.61513				\$19	N/A
LIFE INSURANCE	215.21.5187.61615	\$4	\$0	\$1	\$18	1,676%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
IMRF	215.21.5187.61710	\$2,099	\$1,174	\$1,476	\$1,793	21.5%
SOCIAL SECURITY	215.21.5187.61725	\$2,718	\$2,605	\$3,145	\$2,498	-20.6%
MEDICARE	215.21.5187.61730	\$636	\$609	\$736	\$585	-20.5%
OTHER PROGRAM COSTS	215.21.5187.62490	\$679	\$528			N/A
CONTRIB TO OTHER AGENCIES	215.21.5187.62665	\$29,035	\$20,878		\$85,000	N/A
CREDIT CARD FEES	215.21.5187.62705	\$6	\$8			N/A
OTHER CHARGES-CHARGEBACK	215.21.5187.62740	-\$3,311	\$966			N/A
PERSONAL COMPUTER SOFTWARE	215.21.5187.64545	\$3,720	\$3,720	\$5,830	\$7,000	20.1%
<b>Total Rehab Construction Admin:</b>		<b>\$85,397</b>	<b>\$77,753</b>	<b>\$67,391</b>	<b>\$140,299</b>	<b>108.2%</b>
<b>Housing Code Compliance</b>						
OTHER CHARGES-CHARGEBACK	215.21.5204.62740	\$378,449	\$326,619			N/A
<b>Total Housing Code Compliance:</b>		<b>\$378,449</b>	<b>\$326,619</b>			<b>N/A</b>
<b>Cdbg Administration</b>						
REGULAR PAY	215.21.5220.61010	\$217,758	\$278,601	\$433,944	\$168,676	-61.1%
PERMANENT PART-TIME	215.21.5220.61050	\$62,585	\$71,523	\$58,560	\$58,331	-0.4%
SEASONAL EMPLOYEES	215.21.5220.61060	\$8,475	\$0			N/A
OVERTIME PAY	215.21.5220.61110	\$1,312	\$6,491	\$3,000	\$3,000	0%
HEALTH INSURANCE	215.21.5220.61510	\$30,964	\$34,389	\$72,303	\$15,233	-78.9%
VISION INSURANCE	215.21.5220.61513	\$0	\$10	\$24	\$19	-20.7%
LIFE INSURANCE	215.21.5220.61615	\$191	\$130	\$156	\$86	-44.8%
CELL PHONE ALLOWANCE	215.21.5220.61626	\$572	\$0			N/A
IMRF	215.21.5220.61710	\$13,015	\$12,226	\$14,333	\$8,892	-38%
SOCIAL SECURITY	215.21.5220.61725	\$17,519	\$21,515	\$30,536	\$14,075	-53.9%
MEDICARE	215.21.5220.61730	\$4,097	\$5,032	\$7,143	\$3,292	-53.9%
ADVERTISING	215.21.5220.62205	\$0	\$71	\$1,000	\$500	-50%
PRINTING	215.21.5220.62210	\$0	\$39			N/A
POSTAGE CHARGEBACKS	215.21.5220.62275	\$0	\$0	\$350	\$350	0%
TRAINING & TRAVEL	215.21.5220.62295	\$0	\$1,435	\$2,500	\$5,000	100%
IT COMPUTER SOFTWARE	215.21.5220.62340	\$0	\$1,057	\$5,000	\$10,500	110%
MEMBERSHIP DUES	215.21.5220.62360	\$1,495	\$940	\$1,800	\$1,800	0%
OTHER PROGRAM COSTS	215.21.5220.62490	\$8,500	\$3,500	\$2,141,499	\$1,963,445	-8.3%
OTHER CHARGES-CHARGEBACK	215.21.5220.62740	-\$60,795	-\$113,489			N/A
ALLEY PAVING PROGRAM	215.21.5220.62840	\$5,908				N/A
OFFICE SUPPLIES	215.21.5220.65095	\$0	\$0	\$1,000	\$500	-50%
FITNESS INCENTIVE	215.21.5220.65141	\$210	\$0			N/A
<b>Total Cdbg Administration:</b>		<b>\$311,805</b>	<b>\$323,469</b>	<b>\$2,773,148</b>	<b>\$2,253,699</b>	<b>-18.7%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Cdbg-Cv</b>						
OTHER PROGRAM COSTS	215.21.5226.62490	\$1,082	\$0	\$200,000	\$235,000	17.5%
OTHER CHARGES-CHARGEBACK	215.21.5226.62740	\$48,028	\$34,726			N/A
INTERFAITH ACTION COUNCIL	215.21.5226.62960	\$0	\$40,000			N/A
CONNECTION FOR HOMELESS	215.21.5226.62970	\$257,030	\$211,263			N/A
SUMMER YOUTH EMPLOYMENT	215.21.5226.63045	\$235,870	\$9,679			N/A
CHILDCARE NETWORK EVANSTON	215.21.5226.63067	\$35,000	\$0			N/A
<b>Total Cdbg-Cv:</b>		<b>\$577,011</b>	<b>\$295,668</b>	<b>\$200,000</b>	<b>\$235,000</b>	<b>17.5%</b>
<b>Public Services</b>						
JAMES MORAN CENTER	215.21.5240.62935	\$75,000	\$60,000			N/A
YWCA SHELTER PROGRAM	215.21.5240.62955	\$35,000	\$17,500			N/A
INTERFAITH ACTION COUNCIL	215.21.5240.62960	\$20,000	\$20,000			N/A
BOOKS AND BREAKFAST	215.21.5240.62961	\$20,000	\$20,000			N/A
CONNECTION FOR HOMELESS	215.21.5240.62970	\$50,000	\$100,000			N/A
MEALS AT HOME	215.21.5240.63120	\$15,000	\$15,000			N/A
FAMILY FOCUS	215.21.5240.67030	\$65,260	\$26,617			N/A
<b>Total Public Services:</b>		<b>\$280,260</b>	<b>\$259,117</b>			<b>N/A</b>
<b>Economic Development</b>						
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5260.63065	\$0	\$0	\$75,000	\$0	-100%
<b>Total Economic Development:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Community Development:</b>		<b>\$2,332,271</b>	<b>\$2,020,464</b>	<b>\$3,115,538</b>	<b>\$3,788,998</b>	<b>21.6%</b>
<b>Total Expenditures:</b>		<b>\$2,332,271</b>	<b>\$2,020,464</b>	<b>\$3,115,538</b>	<b>\$3,788,998</b>	<b>21.6%</b>



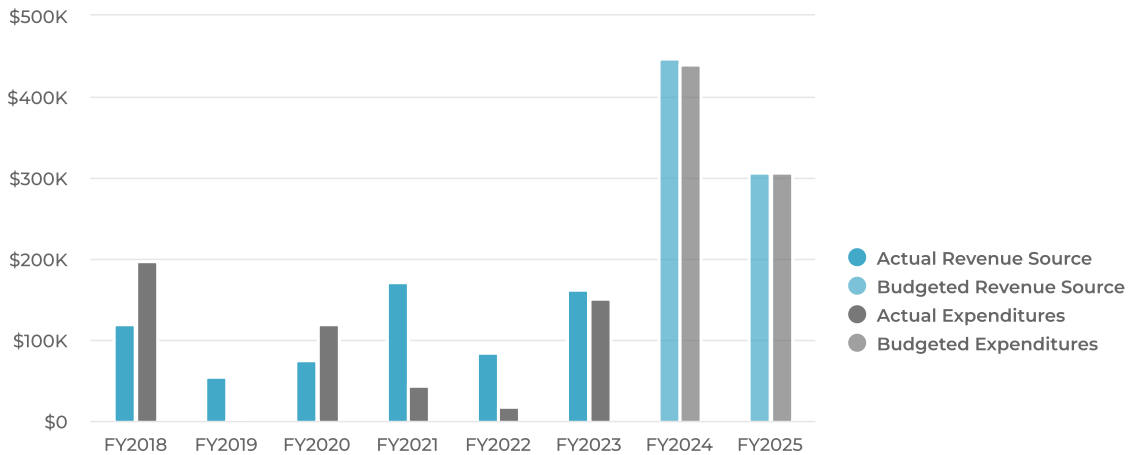


## CDBG Loan Fund (220)

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

### Summary

The CDBG Loan Fund is projecting \$306,565 in revenues and \$306,565 in expenses in the FY 2025 budget.



### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Revenue	\$85,956	\$163,577	\$443,121	\$301,565	-31.9%
Interest Income	\$0	\$0	\$5,000	\$5,000	0%
<b>Total Revenue Source:</b>	<b>\$85,956</b>	<b>\$163,577</b>	<b>\$448,121</b>	<b>\$306,565</b>	<b>-31.6%</b>

## Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$17,638	\$151,862	\$440,000	\$306,565	-30.3%
<b>Total Expense Objects:</b>	<b>\$17,638</b>	<b>\$151,862</b>	<b>\$440,000</b>	<b>\$306,565</b>	<b>-30.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Community Development						
INVESTMENT INCOME	220.21.5280.56501	\$0	\$0	\$5,000	\$5,000	0%
CITY REHAB REPAYMENTS	220.21.5280.56600	\$80,847	\$158,415	\$440,121	\$298,565	-32.2%
CITY REHAB REPAYMENTS	220.21.5285.56600	\$5,110	\$5,163	\$3,000	\$3,000	0%
<b>Total Community Development:</b>		<b>\$85,956</b>	<b>\$163,577</b>	<b>\$448,121</b>	<b>\$306,565</b>	<b>-31.6%</b>
<b>Total Revenue:</b>		<b>\$85,956</b>	<b>\$163,577</b>	<b>\$448,121</b>	<b>\$306,565</b>	<b>-31.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
Community Development						
REHAB LOANS	220.21.5280.65535	\$10,200	\$10,410	\$300,000	\$206,565	-31.1%
REHAB LOANS	220.21.5285.65535	\$7,438	\$141,452	\$140,000	\$100,000	-28.6%
<b>Total Community Development:</b>		<b>\$17,638</b>	<b>\$151,862</b>	<b>\$440,000</b>	<b>\$306,565</b>	<b>-30.3%</b>
<b>Total Expenditures:</b>		<b>\$17,638</b>	<b>\$151,862</b>	<b>\$440,000</b>	<b>\$306,565</b>	<b>-30.3%</b>



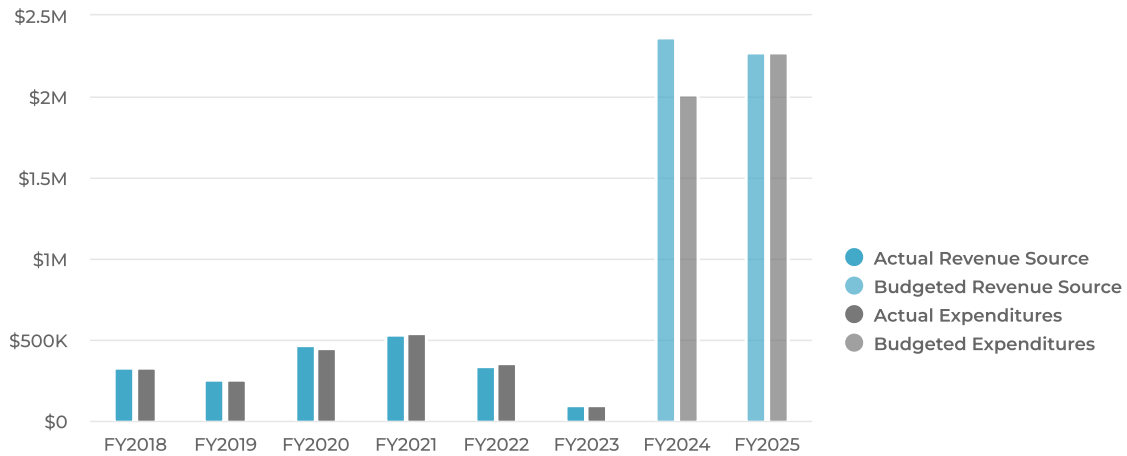
## HOME Fund (240)

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

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

### Summary

The HOME Fund is projecting \$2,281,619 in revenues and \$2,275,912 in expenses in the FY 2025 budget.

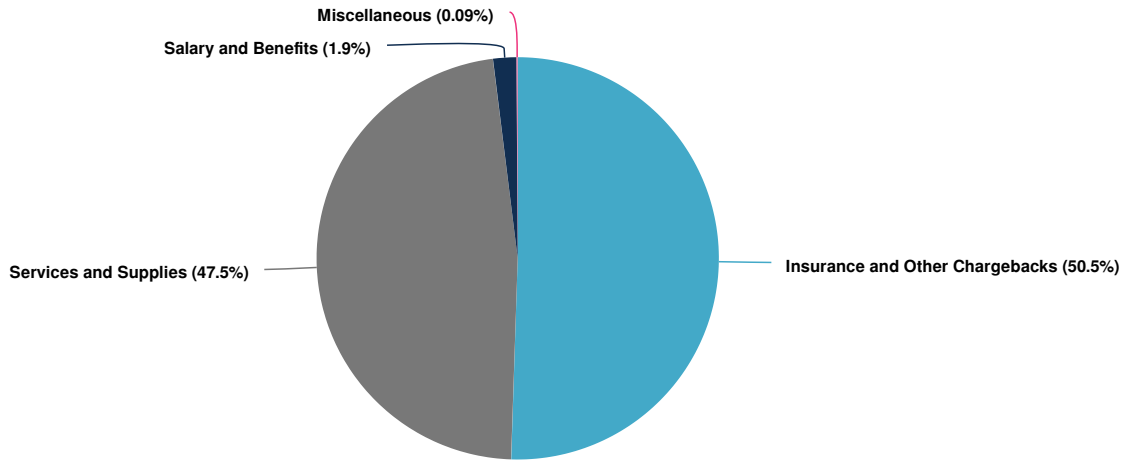


### Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Intergovernmental Revenue	\$308,371	\$79,294	\$2,345,000	\$2,256,469	-3.8%
Other Revenue	\$32,162	\$25,227	\$25,000	\$25,000	0%
Interest Income	\$996	\$639	\$150	\$150	0%
<b>Total Revenue Source:</b>	<b>\$341,530</b>	<b>\$105,160</b>	<b>\$2,370,150</b>	<b>\$2,281,619</b>	<b>-3.7%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$53,062	\$70,919	\$68,137	\$42,847	-37.1%
Services and Supplies	\$328,096	\$48,213	\$801,065	\$1,081,065	35%
Miscellaneous	\$0	\$107	\$2,000	\$2,000	0%
Insurance and Other Chargebacks	-\$20,746	-\$15,081	\$1,150,000	\$1,150,000	0%
<b>Total Expense Objects:</b>	<b>\$360,412</b>	<b>\$104,159</b>	<b>\$2,021,202</b>	<b>\$2,275,912</b>	<b>12.6%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Home Fund</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	\$303,285	\$51,212	\$1,095,000	\$1,056,469	-3.5%
<b>Total Home Fund:</b>		<b>\$303,285</b>	<b>\$51,212</b>	<b>\$1,095,000</b>	<b>\$1,056,469</b>	<b>-3.5%</b>
<b>Home ARP</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001	\$5,087	\$28,082	\$1,250,000	\$1,200,000	-4%
<b>Total Home ARP:</b>		<b>\$5,087</b>	<b>\$28,082</b>	<b>\$1,250,000</b>	<b>\$1,200,000</b>	<b>-4%</b>
<b>Home Rehab Loan</b>						
INVESTMENT INCOME	240.21.5440.56501	\$996	\$639	\$150	\$150	0%
<b>Total Home Rehab Loan:</b>		<b>\$996</b>	<b>\$639</b>	<b>\$150</b>	<b>\$150</b>	<b>0%</b>
<b>HOME Acquisition and Financing</b>						
CITY REHAB REPAYMENTS	240.21.5450.56600	\$32,162	\$25,227	\$25,000	\$25,000	0%
<b>Total HOME Acquisition and Financing:</b>		<b>\$32,162</b>	<b>\$25,227</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$341,530</b>	<b>\$105,160</b>	<b>\$2,370,150</b>	<b>\$2,281,619</b>	<b>-3.7%</b>
<b>Total Revenue:</b>		<b>\$341,530</b>	<b>\$105,160</b>	<b>\$2,370,150</b>	<b>\$2,281,619</b>	<b>-3.7%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Home ARP</b>						
OTHER CHARGES- CHARGEBACK	240.21.5435.62740	\$5,087	\$28,082	\$1,150,000	\$1,150,000	0%
<b>Total Home ARP:</b>		<b>\$5,087</b>	<b>\$28,082</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>	<b>0%</b>
<b>Home Fund</b>						
REGULAR PAY	240.21.5430.61010	\$44,301	\$58,035	\$56,663	\$35,251	-37.8%
OVERTIME PAY	240.21.5430.61110	\$486	\$1,248			N/A
HEALTH INSURANCE	240.21.5430.61510	\$2,769	\$5,179	\$5,488	\$3,329	-39.3%
VISION INSURANCE	240.21.5430.61513	\$0	\$11			N/A
LIFE INSURANCE	240.21.5430.61615	\$14	\$9	\$1	\$1	-48%
IMRF	240.21.5430.61710	\$2,117	\$1,997	\$1,650	\$1,569	-4.9%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SOCIAL SECURITY	240.21.5430.61725	\$2,736	\$3,598	\$3,513	\$2,186	-37.8%
MEDICARE	240.21.5430.61730	\$640	\$841	\$822	\$512	-37.7%
TRAINING & TRAVEL	240.21.5430.62295	\$500	\$0	\$500	\$500	0%
MEMBERSHIP DUES	240.21.5430.62360	\$0	\$0	\$500	\$500	0%
OTHER PROGRAM COSTS	240.21.5430.62490	\$0	\$107	\$2,000	\$2,000	0%
OTHER CHARGES-CHARGEBACK	240.21.5430.62740	-\$25,833	-\$43,162			N/A
PERSONAL COMPUTER SOFTWARE	240.21.5430.64545	\$590	\$590			N/A
DEVELOPMENT GRANTS/FORGIVABLE LOANS	240.21.5430.65530	\$232,798	\$0	\$500,000	\$780,000	56%
TENANT-BASED RENTAL ASSISTANCE	240.21.5430.65538	\$94,146	\$47,562	\$300,000	\$300,000	0%
<b>Total Home Fund:</b>		<b>\$355,263</b>	<b>\$76,016</b>	<b>\$871,137</b>	<b>\$1,125,847</b>	<b>29.2%</b>
<b>Home Rehab Loan</b>						
BANK FEES	240.21.5440.62703				\$65	N/A
CREDIT CARD FEES	240.21.5440.62705	\$62	\$61	\$65		N/A
<b>Total Home Rehab Loan:</b>		<b>\$62</b>	<b>\$61</b>	<b>\$65</b>	<b>\$65</b>	<b>0%</b>
<b>Total Community Development:</b>		<b>\$360,412</b>	<b>\$104,159</b>	<b>\$2,021,202</b>	<b>\$2,275,912</b>	<b>12.6%</b>
<b>Total Expenditures:</b>		<b>\$360,412</b>	<b>\$104,159</b>	<b>\$2,021,202</b>	<b>\$2,275,912</b>	<b>12.6%</b>



## Affordable Housing Fund (250)

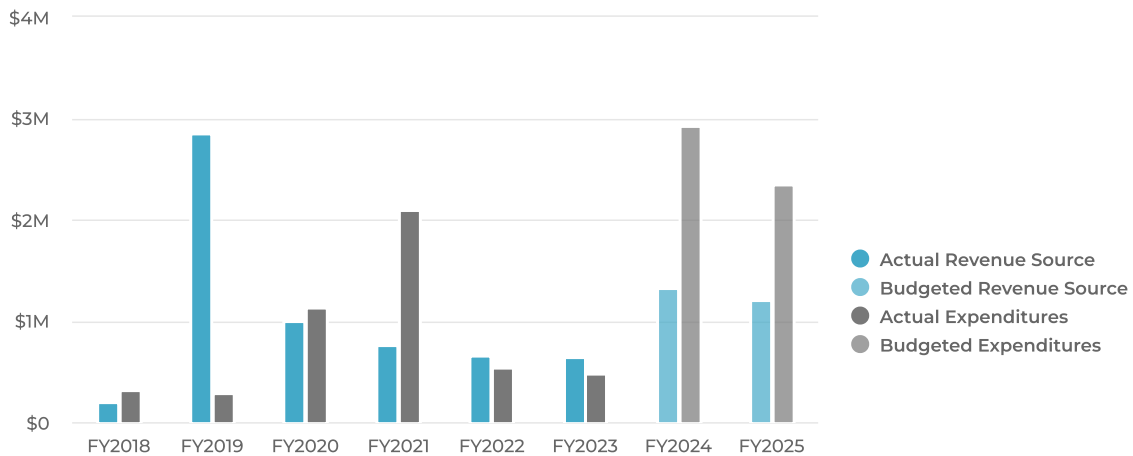
The Affordable Housing Fund must be used to address the housing needs of low-, moderate and middle-income individuals and families by promoting, preserving, and producing affordable housing; providing housing-related services; and providing support for agencies and organizations that actively address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

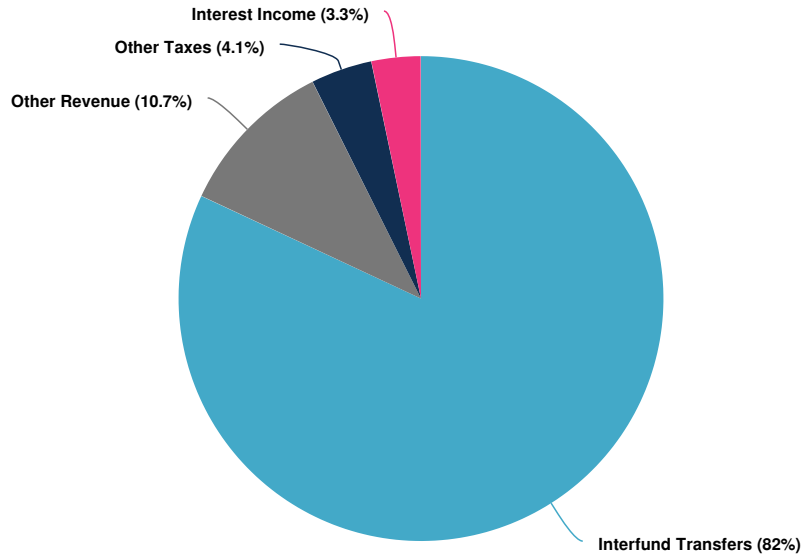
### Summary

The Affordable Housing Fund is projecting \$220,000 in revenues (excluding \$1,000,000 in transfers in) and \$2,362,480 in expenses in the FY 2025 budget.



# Revenues by Source

## Projected 2025 Revenues by Source

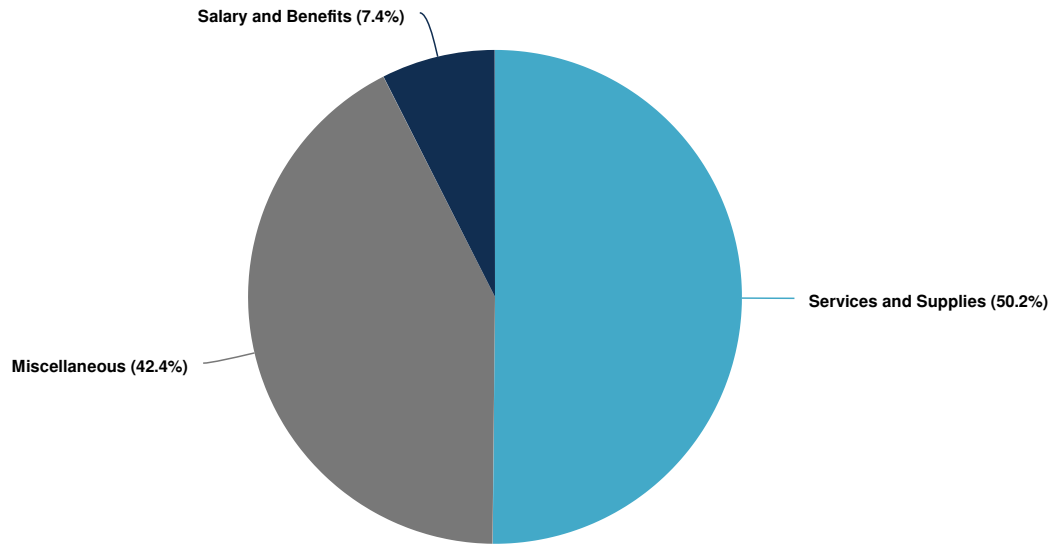


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Taxes	\$169,260	\$36,380	\$50,000	\$50,000	0%
Intergovernmental Revenue	\$335,858	\$154,765	\$145,000		N/A
Other Revenue	\$130,000	\$329,583	\$130,000	\$130,000	0%
Interest Income	\$35,081	\$135,022	\$8,000	\$40,000	400%
Interfund Transfers			\$1,000,000	\$1,000,000	0%
<b>Total Revenue Source:</b>	<b>\$670,200</b>	<b>\$655,750</b>	<b>\$1,333,000</b>	<b>\$1,220,000</b>	<b>-8.5%</b>



# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$155,313	\$74,464	\$41,038	\$175,980	328.8%
Services and Supplies	\$124,154	\$241,078	\$1,670,000	\$1,185,000	-29%
Miscellaneous	\$3,420	\$27,897	\$1,051,500	\$1,001,500	-4.8%
Community Sponsored Organizations	\$322,120	\$136,364	\$154,000		N/A
Insurance and Other Chargebacks	-\$64,227	\$7,684	\$11,000		N/A
<b>Total Expense Objects:</b>	<b>\$540,780</b>	<b>\$487,487</b>	<b>\$2,927,538</b>	<b>\$2,362,480</b>	<b>-19.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Community Development</b>						
<b>Emergency Solutions Grant</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	\$44,598	\$154,765	\$145,000		N/A
<b>Total Emergency Solutions Grant:</b>		<b>\$44,598</b>	<b>\$154,765</b>	<b>\$145,000</b>		<b>N/A</b>
<b>Esg-Cv</b>						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2129.56001	\$291,261	\$0			N/A
<b>Total Esg-Cv:</b>		<b>\$291,261</b>	<b>\$0</b>			<b>N/A</b>
<b>Affordable Housing</b>						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	\$169,260	\$36,380	\$50,000	\$50,000	0%
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	\$125,000	\$325,000	\$125,000	\$125,000	0%
INVESTMENT INCOME	250.21.5465.56501	\$35,081	\$135,022	\$8,000	\$40,000	400%
CITY REHAB REPAYMENTS	250.21.5465.56600	\$5,000	\$4,583	\$5,000	\$5,000	0%
TRANSFER FROM GOOD NEIGHBOR FUND	250.21.5465.57058			\$1,000,000	\$1,000,000	0%
<b>Total Affordable Housing:</b>		<b>\$334,341</b>	<b>\$500,985</b>	<b>\$1,188,000</b>	<b>\$1,220,000</b>	<b>2.7%</b>
<b>Total Community Development:</b>		<b>\$670,200</b>	<b>\$655,750</b>	<b>\$1,333,000</b>	<b>\$1,220,000</b>	<b>-8.5%</b>
<b>Total Revenue:</b>		<b>\$670,200</b>	<b>\$655,750</b>	<b>\$1,333,000</b>	<b>\$1,220,000</b>	<b>-8.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Emergency Solutions Grant</b>						
OTHER CHARGES-CHARGEBACK	250.21.2128.62740	\$8,828	\$18,400	\$11,000		N/A
COMMUNITY SPONSORED ORGANIZATIONS	250.21.2128.67010	\$0	\$0	\$134,000		N/A
CONNECTIONS FOR THE HOMELESS	250.21.2128.67110	\$104,740	\$121,364			N/A
YWCA	250.21.2128.67111	\$15,000	\$15,000			N/A
<b>Total Emergency Solutions Grant:</b>		<b>\$128,568</b>	<b>\$154,765</b>	<b>\$145,000</b>		<b>N/A</b>
<b>Esg-Cv</b>						
OTHER CHARGES-CHARGEBACK	250.21.2129.62740	\$4,168	\$0			N/A
HMIS	250.21.2129.65500	\$8,361	\$0			N/A
CONNECTIONS FOR THE HOMELESS	250.21.2129.67110	\$194,761	\$0			N/A
<b>Total Esg-Cv:</b>		<b>\$207,290</b>	<b>\$0</b>			<b>N/A</b>
<b>Nsp-General Administration</b>						
BANK SERVICE CHARGES	250.21.5005.62705	\$368	\$0			N/A
<b>Total Nsp-General Administration:</b>		<b>\$368</b>	<b>\$0</b>			<b>N/A</b>
<b>Affordable Housing</b>						
REGULAR PAY	250.21.5465.61010	\$120,071	\$60,602	\$34,572	\$144,947	319.3%
OVERTIME PAY	250.21.5465.61110	\$486	\$1,248			N/A
TERMINATION PAYOUTS	250.21.5465.61415	\$3,669	\$0			N/A
HEALTH INSURANCE	250.21.5465.61510	\$14,898	\$5,831	\$2,779	\$14,309	414.9%
VISION INSURANCE	250.21.5465.61513	\$13	\$11	\$16		N/A
LIFE INSURANCE	250.21.5465.61615	\$109	\$10	\$16	\$16	1.2%
AUTO ALLOWANCE	250.21.5465.61625	\$622	\$0			N/A
CELL PHONE ALLOWANCE	250.21.5465.61626	\$382	\$0			N/A
IMRF	250.21.5465.61710	\$5,876	\$2,139	\$1,008	\$5,619	457.4%
SOCIAL SECURITY	250.21.5465.61725	\$7,446	\$3,747	\$2,145	\$8,987	319%
MEDICARE	250.21.5465.61730	\$1,741	\$876	\$502	\$2,102	318.7%
OTHER PROGRAM COSTS	250.21.5465.62490	\$2,830	\$27,307	\$1,050,000	\$1,000,000	-4.8%
CREDIT CARD FEES	250.21.5465.62705	\$60	\$60			N/A
OTHER CHARGES-CHARGEBACK	250.21.5465.62740	-\$77,223	-\$10,716			N/A
MISCELLANEOUS	250.21.5465.62770	\$591	\$590	\$1,500	\$1,500	0%
HANDYMAN PROGRAM	250.21.5465.63095	\$7,619	\$0	\$20,000		N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
WAITLIST MANAGEMENT	250.21.5465.65496	\$43,000	\$50,000	\$60,000	\$100,000	66.7%
LANDLORD-TENANT	250.21.5465.65497	\$46,800	\$35,700	\$85,000	\$85,000	0%
HMIS	250.21.5465.65500	\$0	\$0	\$25,000		N/A
DEVELOPMENT GRANTS/FORGIVABLE LOANS	250.21.5465.65530	\$24,564	\$0	\$1,100,000	\$1,000,000	-9.1%
REHAB LOANS	250.21.5465.65535	\$1,000	\$155,318	\$400,000		N/A
<b>Total Affordable Housing:</b>		<b>\$204,554</b>	<b>\$332,723</b>	<b>\$2,782,538</b>	<b>\$2,362,480</b>	<b>-15.1%</b>
<b>Total Community Development:</b>		<b>\$540,780</b>	<b>\$487,487</b>	<b>\$2,927,538</b>	<b>\$2,362,480</b>	<b>-19.3%</b>
<b>Total Expenditures:</b>		<b>\$540,780</b>	<b>\$487,487</b>	<b>\$2,927,538</b>	<b>\$2,362,480</b>	<b>-19.3%</b>

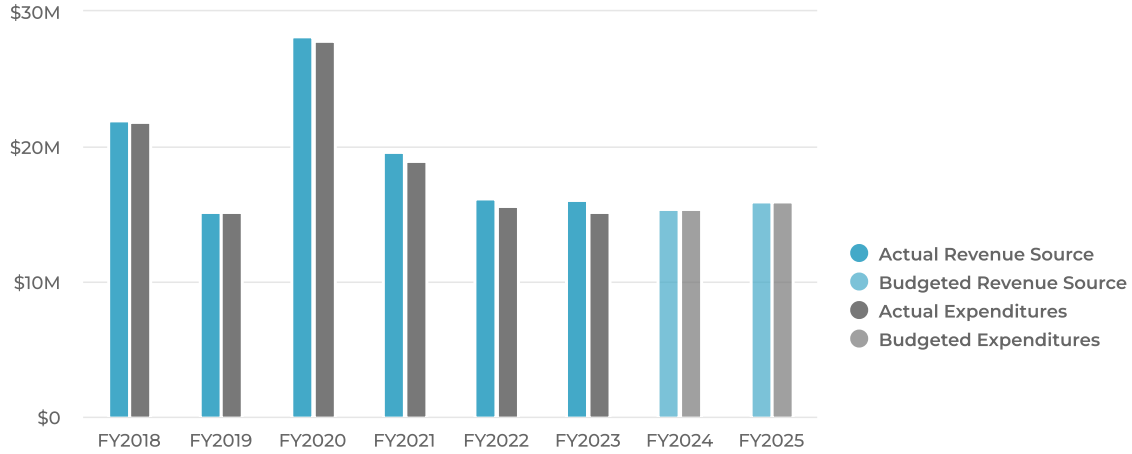


# Debt Service Fund (320)

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

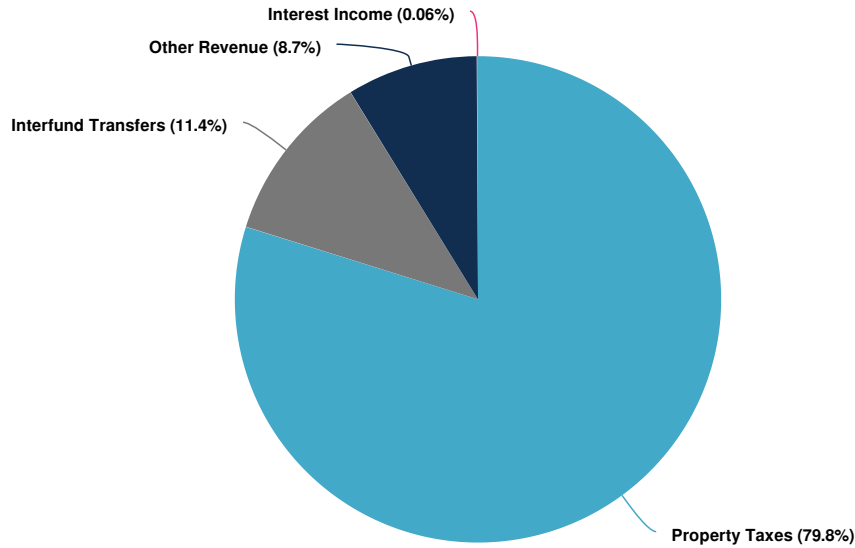
## Summary

The Debt Service Fund is projecting \$12,776,093 million in revenues (excluding \$1,822,547 in transfers in) and \$15,988,861 in expenses. Included among budgeted revenues is \$1,393,221 in fund balance. This is included as "Other Revenue" in order to balance the budget in FY 2025; however, it is not a true revenue from an accounting standpoint and will not be recognized as revenue during FY 2025.



# Revenues by Source

## Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$13,858,421	\$13,454,095	\$12,766,093	\$12,766,093	0%
Other Revenue	\$0	\$83,465		\$1,393,221	N/A
Interest Income	\$91,189	\$286,247	\$10,000	\$10,000	0%
Interfund Transfers	\$2,267,041	\$2,318,976	\$2,693,941	\$1,822,547	-32.3%
<b>Total Revenue Source:</b>	<b>\$16,216,651</b>	<b>\$16,142,783</b>	<b>\$15,470,034</b>	<b>\$15,991,861</b>	<b>3.4%</b>

# Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$6,669	\$6,335	\$6,600	\$7,000	6.1%
Debt Service	\$15,696,744	\$15,197,222	\$15,460,034	\$15,981,861	3.4%
<b>Total Expense Objects:</b>	<b>\$15,703,413</b>	<b>\$15,203,557</b>	<b>\$15,466,634</b>	<b>\$15,988,861</b>	<b>3.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
<b>General Administration</b>						
PROPERTY TAXES	320.99.5560.51015	\$13,858,421	\$13,454,095	\$12,766,093	\$12,766,093	0%
FUND BALANCE APPLIED	320.99.5560.56106				\$1,393,221	N/A
INVESTMENT INCOME	320.99.5560.56501	\$91,189	\$286,247	\$10,000	\$10,000	0%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	320.99.5560.56585		\$23,639			N/A
REALIZED GAIN/LOSS	320.99.5560.56586	\$0	\$59,826			N/A
TRANSFER FROM GENERAL FUND	320.99.5560.57005	\$0	\$0	\$750,000	\$0	-100%
FROM DEMPSTER-DODGE TIF	320.99.5560.57087	\$161,833	\$164,484	\$166,857	\$168,943	1.3%
FROM CHICAGO-MAIN TIF	320.99.5560.57088	\$234,763	\$241,356	\$242,480	\$243,240	0.3%
FROM HOWARD RIDGE TIF	320.99.5560.57096	\$323,113	\$320,916	\$288,513	\$287,113	-0.5%
FROM SPECIAL ASSMT. FUND	320.99.5560.57110	\$372,938	\$363,360	\$333,652	\$230,631	-30.9%
FROM CROWN CONSTRUCTION FUND	320.99.5560.57120	\$900,000	\$945,000	\$619,118	\$588,369	-5%
TRANSFER FROM SEWER FUND	320.99.5560.57165	\$274,394	\$283,860	\$293,321	\$304,251	3.7%
<b>Total General Administration:</b>		<b>\$16,216,651</b>	<b>\$16,142,783</b>	<b>\$15,470,034</b>	<b>\$15,991,861</b>	<b>3.4%</b>
<b>Total Non-Departmental:</b>		<b>\$16,216,651</b>	<b>\$16,142,783</b>	<b>\$15,470,034</b>	<b>\$15,991,861</b>	<b>3.4%</b>
<b>Total Revenue:</b>		<b>\$16,216,651</b>	<b>\$16,142,783</b>	<b>\$15,470,034</b>	<b>\$15,991,861</b>	<b>3.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>2023 Bonds</b>						
DEBT SERVICE-PRINCIPAL	320.99.5611.68305				\$520,000	N/A
DEBT SERVICE-INTEREST	320.99.5611.68315	\$0	\$0	\$750,000	\$797,950	6.4%
<b>Total 2023 Bonds:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$1,317,950</b>	<b>75.7%</b>
<b>General Administration</b>						
FISCAL AGENT SERVICES	320.99.5560.62350	\$350	\$350	\$6,500	\$7,000	7.7%
CREDIT CARD FEES	320.99.5560.62705	\$19	\$35	\$100	\$0	-100%
<b>Total General Administration:</b>		<b>\$369</b>	<b>\$385</b>	<b>\$6,600</b>	<b>\$7,000</b>	<b>6.1%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>2018A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5601.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5601.68305	\$570,000	\$595,000	\$750,000	\$785,000	4.7%
DEBT SERVICE-INTEREST	320.99.5601.68315	\$998,869	\$970,368	\$940,619	\$903,119	-4%
<b>Total 2018A Bonds:</b>		<b>\$1,569,219</b>	<b>\$1,565,718</b>	<b>\$1,690,619</b>	<b>\$1,688,119</b>	<b>-0.1%</b>
<b>2018B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5602.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5602.68305	\$105,263	\$108,187	\$450,292	\$473,684	5.2%
DEBT SERVICE-INTEREST	320.99.5602.68315	\$400,468	\$395,205	\$389,795	\$367,282	-5.8%
<b>Total 2018B Bonds:</b>		<b>\$506,081</b>	<b>\$503,742</b>	<b>\$840,087</b>	<b>\$840,966</b>	<b>0.1%</b>
<b>2018C Bonds</b>						
FISCAL AGENT SERVICES	320.99.5603.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5603.68305	\$589,838	\$618,915	\$647,991	\$681,222	5.1%
DEBT SERVICE-INTEREST	320.99.5603.68315	\$216,122	\$186,630	\$155,684	\$123,284	-20.8%
<b>Total 2018C Bonds:</b>		<b>\$806,310</b>	<b>\$805,895</b>	<b>\$803,675</b>	<b>\$804,506</b>	<b>0.1%</b>
<b>2018D Bonds</b>						
FISCAL AGENT SERVICES	320.99.5604.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5604.68305	\$180,000	\$185,000	\$160,000	\$165,000	3.1%
DEBT SERVICE-INTEREST	320.99.5604.68315	\$143,113	\$135,913	\$128,513	\$122,113	-5%
<b>Total 2018D Bonds:</b>		<b>\$323,463</b>	<b>\$321,263</b>	<b>\$288,513</b>	<b>\$287,113</b>	<b>-0.5%</b>
<b>2019A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5605.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5605.68305	\$330,000	\$350,000	\$365,000	\$385,000	5.5%
DEBT SERVICE-INTEREST	320.99.5605.68315	\$637,500	\$621,000	\$603,500	\$585,250	-3%
<b>Total 2019A Bonds:</b>		<b>\$967,850</b>	<b>\$971,350</b>	<b>\$968,500</b>	<b>\$970,250</b>	<b>0.2%</b>
<b>2019B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5606.62350	\$350	\$350			N/A



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DEBT SERVICE-PRINCIPAL	320.99.5606.68305	\$233,360	\$247,086	\$258,068	\$271,795	5.3%
DEBT SERVICE-INTEREST	320.99.5606.68315	\$329,312	\$317,643	\$305,289	\$292,386	-4.2%
<b>Total 2019B Bonds:</b>		<b>\$563,022</b>	<b>\$565,079</b>	<b>\$563,357</b>	<b>\$564,181</b>	<b>0.1%</b>
<b>2020A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5607.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5607.68305	\$0	\$997,398			N/A
DEBT SERVICE-INTEREST	320.99.5607.68315	\$358,186	\$364,437			N/A
<b>Total 2020A Bonds:</b>		<b>\$358,536</b>	<b>\$1,362,185</b>			<b>N/A</b>
<b>2020B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5608.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5608.68305	\$100,000	\$0	\$1,225,792	\$1,296,983	5.8%
DEBT SERVICE-INTEREST	320.99.5608.68315	\$363,063	\$201,587	\$512,608	\$448,180	-12.6%
<b>Total 2020B Bonds:</b>		<b>\$463,413</b>	<b>\$201,937</b>	<b>\$1,738,400</b>	<b>\$1,745,163</b>	<b>0.4%</b>
<b>2021 Bonds</b>						
DEBT SERVICE-PRINCIPAL	320.99.5609.68305	\$317,200	\$773,400	\$798,150	\$817,000	2.4%
DEBT SERVICE-INTEREST	320.99.5609.68315	\$234,925	\$319,562	\$296,360	\$272,414	-8.1%
<b>Total 2021 Bonds:</b>		<b>\$552,125</b>	<b>\$1,092,962</b>	<b>\$1,094,510</b>	<b>\$1,089,414</b>	<b>-0.5%</b>
<b>2013A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5715.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5715.68305	\$545,000	\$565,000	\$585,000	\$605,000	3.4%
DEBT SERVICE-INTEREST	320.99.5715.68315	\$304,124	\$282,324	\$259,724	\$236,324	-9%
<b>Total 2013A Bonds:</b>		<b>\$849,474</b>	<b>\$847,674</b>	<b>\$844,724</b>	<b>\$841,324</b>	<b>-0.4%</b>
<b>2013 B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5716.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5716.68305	\$1,838,117	\$1,892,504	\$866,570	\$890,798	2.8%
DEBT SERVICE-INTEREST	320.99.5716.68315	\$166,363	\$109,562	\$52,767	\$26,747	-49.3%
<b>Total 2013 B Bonds:</b>		<b>\$2,004,830</b>	<b>\$2,002,416</b>	<b>\$919,337</b>	<b>\$917,545</b>	<b>-0.2%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>2014A G.O. Bonds</b>						
FISCAL AGENT SERVICES	320.99.5717.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5717.68305	\$430,000	\$450,000	\$470,000	\$455,000	-3.2%
DEBT SERVICE-INTEREST	320.99.5717.68315	\$256,613	\$235,113	\$212,613	\$189,112	-11.1%
<b>Total 2014A G.O. Bonds:</b>		<b>\$686,963</b>	<b>\$685,463</b>	<b>\$682,613</b>	<b>\$644,112</b>	<b>-5.6%</b>
<b>2015 B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5718.62350	\$350	\$0			N/A
DEBT SERVICE-PRINCIPAL	320.99.5718.68305	\$1,725,000	\$0			N/A
DEBT SERVICE-INTEREST	320.99.5718.68315	\$51,750	\$0			N/A
<b>Total 2015 B Bonds:</b>		<b>\$1,777,100</b>	<b>\$0</b>			<b>N/A</b>
<b>2015 A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5719.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5719.68305	\$345,000	\$355,000	\$370,000	\$380,000	2.7%
DEBT SERVICE-INTEREST	320.99.5719.68315	\$205,906	\$192,106	\$177,906	\$163,106	-8.3%
<b>Total 2015 A Bonds:</b>		<b>\$551,256</b>	<b>\$547,456</b>	<b>\$547,906</b>	<b>\$543,106</b>	<b>-0.9%</b>
<b>2016A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5731.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5731.68305	\$435,000	\$455,000	\$470,000	\$480,000	2.1%
DEBT SERVICE-INTEREST	320.99.5731.68315	\$214,188	\$196,788	\$178,588	\$164,488	-7.9%
<b>Total 2016A Bonds:</b>		<b>\$649,538</b>	<b>\$652,138</b>	<b>\$648,588</b>	<b>\$644,488</b>	<b>-0.6%</b>
<b>2016B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5732.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5732.68305	\$770,000	\$790,000	\$815,000	\$840,000	3.1%
DEBT SERVICE-INTEREST	320.99.5732.68315	\$122,400	\$99,300	\$75,600	\$51,150	-32.3%
<b>Total 2016B Bonds:</b>		<b>\$892,750</b>	<b>\$889,650</b>	<b>\$890,600</b>	<b>\$891,150</b>	<b>0.1%</b>
<b>2017A Bonds</b>						
FISCAL AGENT SERVICES	320.99.5733.62350	\$350	\$350			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DEBT SERVICE-PRINCIPAL	320.99.5733.68305	\$500,000	\$520,000	\$540,000	\$560,000	3.7%
DEBT SERVICE-INTEREST	320.99.5733.68315	\$334,375	\$314,375	\$293,575	\$271,975	-7.4%
<b>Total 2017A Bonds:</b>		<b>\$834,725</b>	<b>\$834,725</b>	<b>\$833,575</b>	<b>\$831,975</b>	<b>-0.2%</b>
<b>2017B Bonds</b>						
FISCAL AGENT SERVICES	320.99.5734.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5734.68305	\$795,281	\$809,072	\$832,057	\$859,639	3.3%
DEBT SERVICE-INTEREST	320.99.5734.68315	\$153,816	\$137,910	\$113,636	\$88,677	-22%
<b>Total 2017B Bonds:</b>		<b>\$949,447</b>	<b>\$947,332</b>	<b>\$945,693</b>	<b>\$948,316</b>	<b>0.3%</b>
<b>2017C Bonds</b>						
FISCAL AGENT SERVICES	320.99.5735.62350	\$350	\$350			N/A
DEBT SERVICE-PRINCIPAL	320.99.5735.68305	\$245,000	\$260,000	\$270,000	\$280,000	3.7%
DEBT SERVICE-INTEREST	320.99.5735.68315	\$151,595	\$145,838	\$139,337	\$132,183	-5.1%
<b>Total 2017C Bonds:</b>		<b>\$396,945</b>	<b>\$406,188</b>	<b>\$409,337</b>	<b>\$412,183</b>	<b>0.7%</b>
<b>Total Non-Departmental:</b>		<b>\$15,703,413</b>	<b>\$15,203,557</b>	<b>\$15,466,634</b>	<b>\$15,988,861</b>	<b>3.4%</b>
<b>Total Expenditures:</b>		<b>\$15,703,413</b>	<b>\$15,203,557</b>	<b>\$15,466,634</b>	<b>\$15,988,861</b>	<b>3.4%</b>



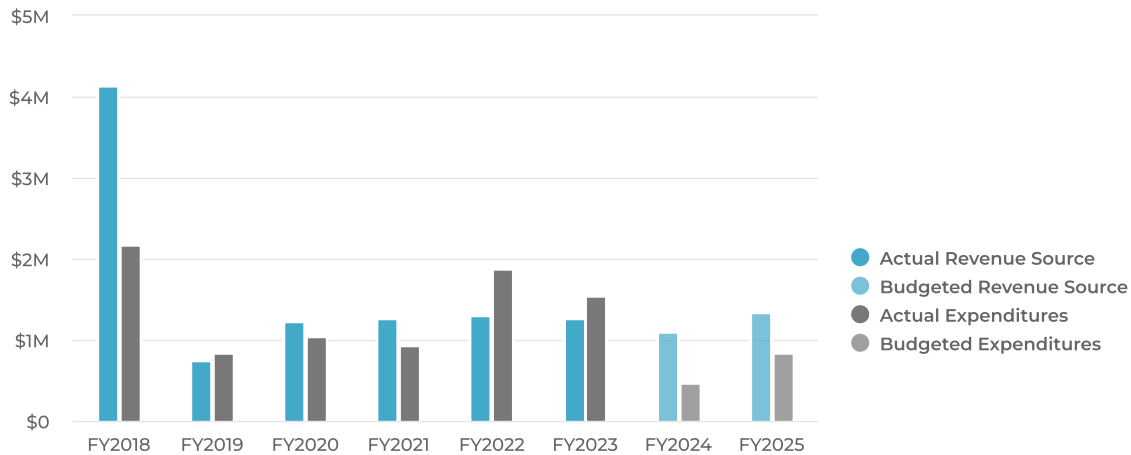
## Howard-Ridge TIF Fund (330)

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

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

### Summary

The Howard-Ridge TIF Fund is projecting \$1,348,000 in revenues and \$513,500 in expenses (excluding \$343,913 in transfers out) in the FY 2025 budget.



### Revenues by Source

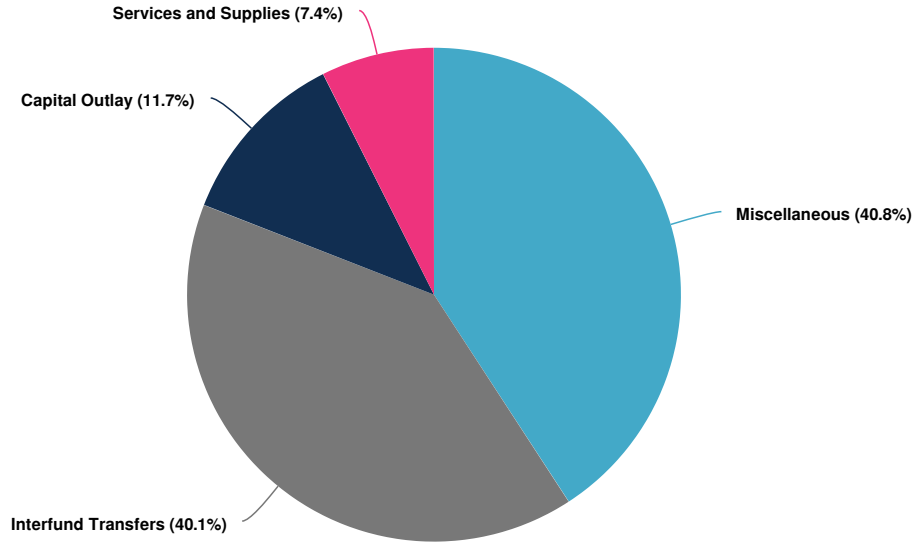
TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$1,198,459	\$1,146,362	\$1,100,000	\$1,336,000	21.5%
Other Revenue	\$76,588	\$43,639	\$5,000	\$0	-100%
Interest Income	\$46,043	\$95,618	\$10,000	\$12,000	20%
<b>Total Revenue Source:</b>	<b>\$1,321,090</b>	<b>\$1,285,619</b>	<b>\$1,115,000</b>	<b>\$1,348,000</b>	<b>20.9%</b>

## Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$244,516	\$226,422	\$65,000	\$63,500	-2.3%
Miscellaneous	\$22,082	\$122,867		\$350,000	N/A
Capital Outlay	\$1,224,848	\$808,673	\$50,000	\$100,000	100%
Interfund Transfers	\$398,113	\$395,916	\$363,513	\$343,913	-5.4%
<b>Total Expense Objects:</b>	<b>\$1,889,560</b>	<b>\$1,553,879</b>	<b>\$478,513</b>	<b>\$857,413</b>	<b>79.2%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	330.99.5860.51015	\$1,198,459	\$1,146,362	\$1,100,000	\$1,336,000	21.5%
LOAN PROCEEDS	330.99.5860.56120	\$33,904	\$0	\$5,000	\$0	-100%
INVESTMENT INCOME	330.99.5860.56501	\$41,481	\$91,837	\$10,000	\$12,000	20%
INTEREST REVENUE - LEASES	330.99.5860.56504	\$4,562	\$3,782			N/A
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	-\$47,730	-\$46,304			N/A
RTU AMORTIZATION - LEASES	330.99.5860.56750	\$90,414	\$89,943			N/A
<b>Total Non-Departmental:</b>		<b>\$1,321,090</b>	<b>\$1,285,619</b>	<b>\$1,115,000</b>	<b>\$1,348,000</b>	<b>20.9%</b>
<b>Total Revenue:</b>		<b>\$1,321,090</b>	<b>\$1,285,619</b>	<b>\$1,115,000</b>	<b>\$1,348,000</b>	<b>20.9%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
CONSULTING SERVICES	330.99.5860.62185	\$22,913	\$89,129	\$50,000	\$50,000	0%
ADVERTISING	330.99.5860.62205		\$1,008			N/A
BLDG MAINTENANCE SERVICES	330.99.5860.62225	\$0	\$1,993			N/A
REAL ESTATE TAX PAYMENTS TO COUNTY	330.99.5860.62346	\$0	\$0	\$10,000	\$10,000	0%
DEVELOPER FEES	330.99.5860.62483	\$391,989	\$783,978		\$50,000	N/A
OTHER PROGRAM COSTS	330.99.5860.62490	\$22,082	\$122,867		\$350,000	N/A
CREDIT CARD FEES	330.99.5860.62705	\$14	\$13			N/A
REVENUE SHARING AGREEMENTS	330.99.5860.62706	\$219,558	\$131,650			N/A
ELECTRICITY	330.99.5860.64005	\$82	\$432		\$500	N/A
NATURAL GAS	330.99.5860.64015	\$1,950	\$2,197	\$5,000	\$3,000	-40%
PROPERTY ACQUISITIONS	330.99.5860.65507	\$0	\$10,000			N/A
OTHER IMPROVEMENTS	330.99.5860.65515	\$832,859	\$14,695	\$50,000	\$50,000	0%
TRANSFER TO GENERAL FUND	330.99.5860.66131	\$75,000	\$75,000	\$75,000	\$56,800	-24.3%
TRANSFERS TO DEBT SERVICE FUND	330.99.5860.69320	\$323,113	\$320,916	\$288,513	\$287,113	-0.5%
<b>Total Non-Departmental:</b>		<b>\$1,889,560</b>	<b>\$1,553,879</b>	<b>\$478,513</b>	<b>\$857,413</b>	<b>79.2%</b>
<b>Total Expenditures:</b>		<b>\$1,889,560</b>	<b>\$1,553,879</b>	<b>\$478,513</b>	<b>\$857,413</b>	<b>79.2%</b>

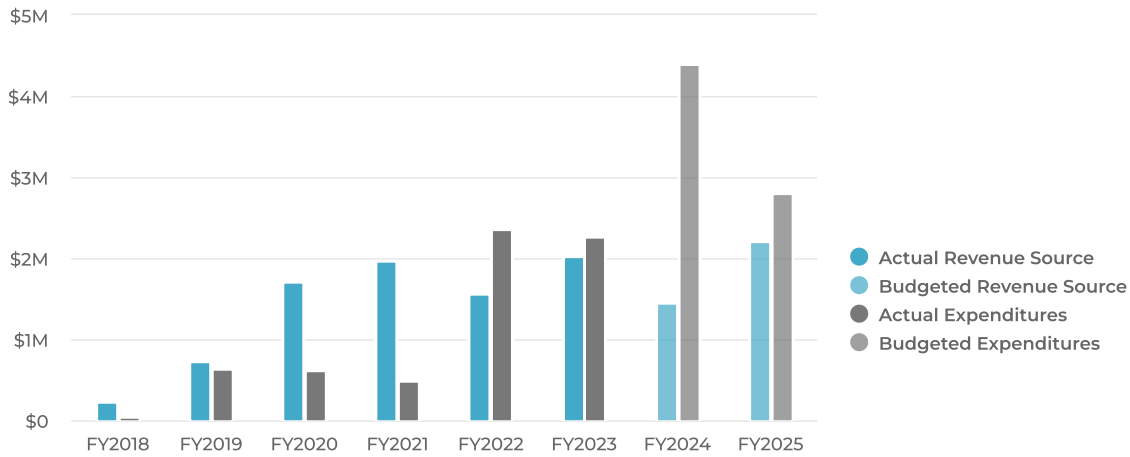


## West Evanston TIF Fund (335)

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

### Summary

The West Evanston TIF Fund is projecting \$2,217,000 in revenues and \$2,712,790 in expenses (excluding \$110,550 in transfers out) in the FY 2025 budget.



### Revenues by Source

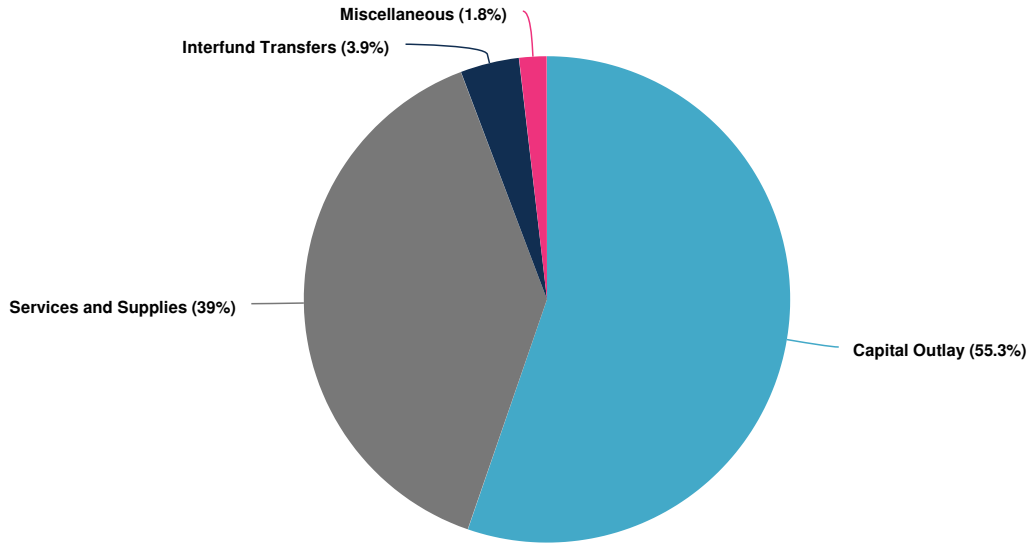
TIF Funds are supported by property taxes collected only on the increased value of property within the TIF area since the TIF was established.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$1,518,582	\$1,919,815	\$1,450,000	\$2,211,000	52.5%
Interest Income	\$50,723	\$115,922	\$5,000	\$6,000	20%
<b>Total Revenue Source:</b>	<b>\$1,569,305</b>	<b>\$2,035,737</b>	<b>\$1,455,000</b>	<b>\$2,217,000</b>	<b>52.4%</b>

# Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$48,671	\$83,404	\$1,005,000	\$1,100,000	9.5%
Miscellaneous	\$19,613	\$564,950	\$12,000	\$52,000	333.3%
Capital Outlay	\$2,235,238	\$1,559,346	\$3,315,000	\$1,560,790	-52.9%
Interfund Transfers	\$75,000	\$75,000	\$75,000	\$110,550	47.4%
<b>Total Expense Objects:</b>	<b>\$2,378,521</b>	<b>\$2,282,700</b>	<b>\$4,407,000</b>	<b>\$2,823,340</b>	<b>-35.9%</b>



## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
<b>West Evanston Tif</b>						
PROPERTY TAXES	335.99.5870.51015	\$1,518,582	\$1,919,815	\$1,450,000	\$2,211,000	52.5%
INVESTMENT INCOME	335.99.5870.56501	\$50,723	\$115,922	\$5,000	\$6,000	20%
<b>Total West Evanston Tif:</b>		<b>\$1,569,305</b>	<b>\$2,035,737</b>	<b>\$1,455,000</b>	<b>\$2,217,000</b>	<b>52.4%</b>
<b>Total Non-Departmental:</b>		<b>\$1,569,305</b>	<b>\$2,035,737</b>	<b>\$1,455,000</b>	<b>\$2,217,000</b>	<b>52.4%</b>
<b>Total Revenue:</b>		<b>\$1,569,305</b>	<b>\$2,035,737</b>	<b>\$1,455,000</b>	<b>\$2,217,000</b>	<b>52.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
CONSULTING SERVICES	335.99.5870.62185	\$48,642	\$83,386	\$5,000	\$100,000	1,900%
OTHER PROGRAM COSTS	335.99.5870.62490	\$19,613	\$564,950	\$12,000	\$52,000	333.3%
CREDIT CARD FEES	335.99.5870.62705	\$28	\$18			N/A
PROPERTY ACQUISITIONS	335.99.5870.65507	\$1,666,975	\$198,327	\$1,000,000	\$0	-100%
OTHER IMPROVEMENTS	335.99.5870.65515	\$568,263	\$1,361,019	\$2,315,000	\$1,560,790	-32.6%
DEVELOPMENT GRANTS/FORGIVABLE LOANS	335.99.5870.65530	\$0	\$0	\$1,000,000	\$1,000,000	0%
TRANSFER TO GENERAL FUND	335.99.5870.66131	\$75,000	\$75,000	\$75,000	\$110,550	47.4%
<b>Total Non-Departmental:</b>		<b>\$2,378,521</b>	<b>\$2,282,700</b>	<b>\$4,407,000</b>	<b>\$2,823,340</b>	<b>-35.9%</b>
<b>Total Expenditures:</b>		<b>\$2,378,521</b>	<b>\$2,282,700</b>	<b>\$4,407,000</b>	<b>\$2,823,340</b>	<b>-35.9%</b>

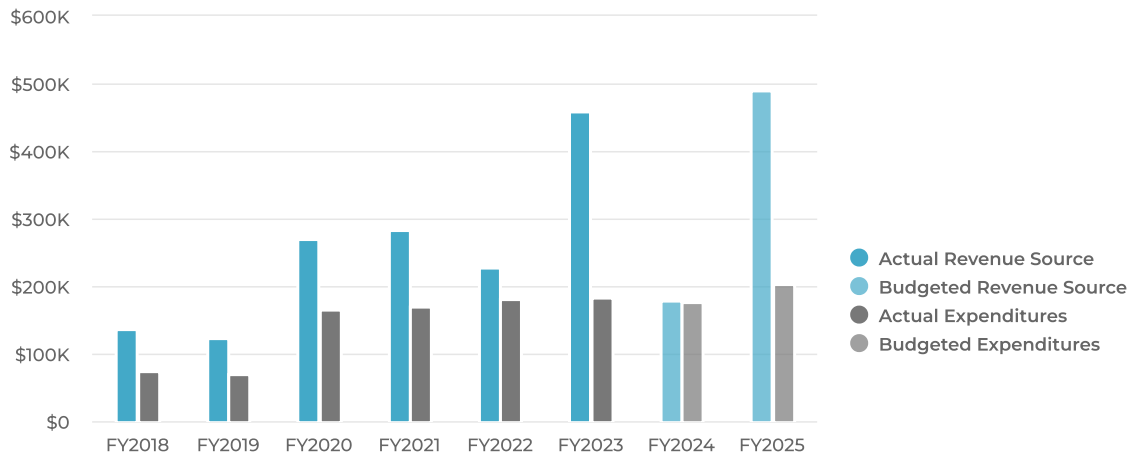


## Dempster-Dodge TIF Fund (340)

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

### Summary

The Dempster-Dodge TIF Fund is projecting \$491,000 in revenues and \$2,000 in expenses (excluding \$193,343 in transfers out) in the FY 2025 budget.



### 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$224,028	\$442,730	\$180,000	\$488,000	171.1%
Interest Income	\$5,772	\$17,941	\$1,000	\$3,000	200%
<b>Total Revenue Source:</b>	<b>\$229,800</b>	<b>\$460,671</b>	<b>\$181,000</b>	<b>\$491,000</b>	<b>171.3%</b>

## Expenditures by 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.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$9,959	\$10,946	\$2,000	\$2,000	0%
Miscellaneous				\$10,000	N/A
Interfund Transfers	\$171,833	\$174,480	\$176,857	\$193,343	9.3%
<b>Total Expense Objects:</b>	<b>\$181,791</b>	<b>\$185,426</b>	<b>\$178,857</b>	<b>\$205,343</b>	<b>14.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Non-Departmental						
Dempster-Dodge Tif Admin Acct						
PROPERTY TAXES	340.99.5875.51015	\$224,028	\$442,730	\$180,000	\$488,000	171.1%
INVESTMENT INCOME	340.99.5875.56501	\$5,772	\$17,941	\$1,000	\$3,000	200%
<b>Total Dempster-Dodge Tif Admin Acct:</b>		<b>\$229,800</b>	<b>\$460,671</b>	<b>\$181,000</b>	<b>\$491,000</b>	<b>171.3%</b>
<b>Total Non-Departmental:</b>		<b>\$229,800</b>	<b>\$460,671</b>	<b>\$181,000</b>	<b>\$491,000</b>	<b>171.3%</b>
<b>Total Revenue:</b>		<b>\$229,800</b>	<b>\$460,671</b>	<b>\$181,000</b>	<b>\$491,000</b>	<b>171.3%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
Non-Departmental						
Dempster-Dodge Tif Admin Acct						
CONSULTING SERVICES	340.99.5875.62185	\$9,956	\$10,943	\$2,000	\$2,000	0%
OTHER PROGRAM COSTS	340.99.5875.62490				\$10,000	N/A
CREDIT CARD FEES	340.99.5875.62705	\$2	\$2			N/A
TRANSFER TO GENERAL FUND	340.99.5875.66131	\$10,000	\$9,996	\$10,000	\$24,400	144%
TRANSFERS TO DEBT SERVICE FUND	340.99.5875.69320	\$161,833	\$164,484	\$166,857	\$168,943	1.3%
<b>Total Dempster-Dodge Tif Admin Acct:</b>		<b>\$181,791</b>	<b>\$185,426</b>	<b>\$178,857</b>	<b>\$205,343</b>	<b>14.8%</b>
<b>Total Non-Departmental:</b>		<b>\$181,791</b>	<b>\$185,426</b>	<b>\$178,857</b>	<b>\$205,343</b>	<b>14.8%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Total Expenditures:		\$181,791	\$185,426	\$178,857	\$205,343	14.8%

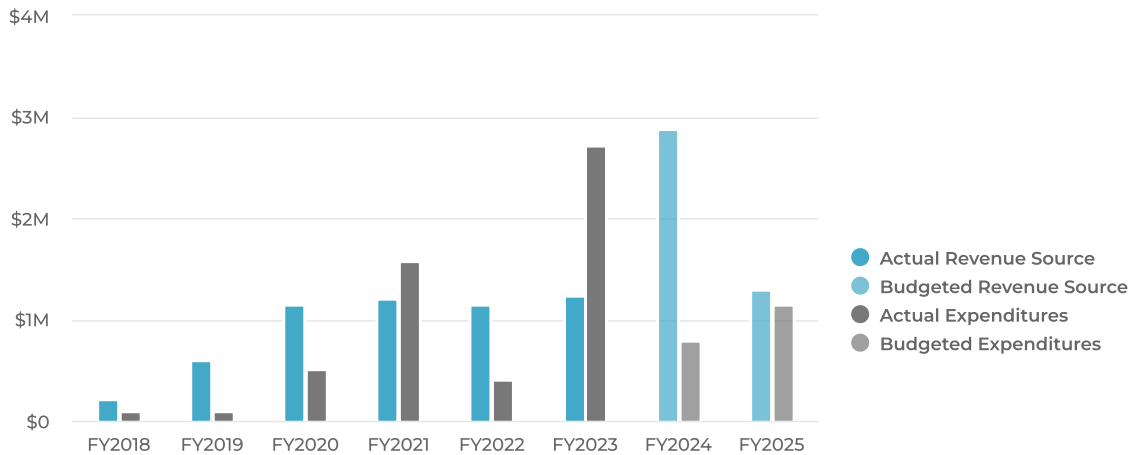


## Chicago- Main TIF Fund (345)

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

### Summary

The Chicago-Main TIF Fund is projecting \$1,305,000 in revenues and \$850,010 in expenses (excluding \$307,990 in transfers out) in the FY 2025 budget.



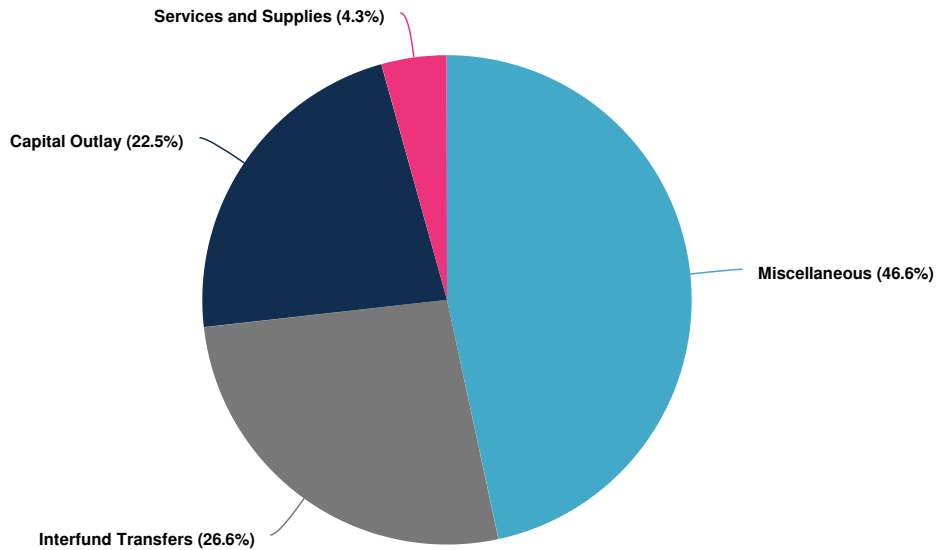
### Revenues by Source

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	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$1,139,750	\$1,161,052	\$1,000,000	\$1,295,000	29.5%
Other Revenue	\$0	\$0	\$1,880,000	\$0	-100%
Interest Income	\$20,929	\$89,343	\$5,000	\$10,000	100%
<b>Total Revenue Source:</b>	<b>\$1,160,679</b>	<b>\$1,250,395</b>	<b>\$2,885,000</b>	<b>\$1,305,000</b>	<b>-54.8%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$17,922	\$18,312	\$15,010	\$50,010	233.2%
Miscellaneous	\$8,000	\$47,820	\$250,000	\$540,000	116%
Capital Outlay	\$127,843	\$2,384,540	\$260,000	\$260,000	0%
Interfund Transfers	\$264,763	\$271,356	\$272,480	\$307,990	13%
<b>Total Expense Objects:</b>	<b>\$418,529</b>	<b>\$2,722,028</b>	<b>\$797,490</b>	<b>\$1,158,000</b>	<b>45.2%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
PROPERTY TAXES	345.99.3400.51015	\$1,139,750	\$1,161,052	\$1,000,000	\$1,295,000	29.5%
REIMBURSEMENTS	345.99.3400.53632	\$0	\$0	\$1,880,000	\$0	-100%
INVESTMENT INCOME	345.99.3400.56501	\$20,929	\$89,343	\$5,000	\$10,000	100%
<b>Total Non-Departmental:</b>		<b>\$1,160,679</b>	<b>\$1,250,395</b>	<b>\$2,885,000</b>	<b>\$1,305,000</b>	<b>-54.8%</b>
<b>Total Revenue:</b>		<b>\$1,160,679</b>	<b>\$1,250,395</b>	<b>\$2,885,000</b>	<b>\$1,305,000</b>	<b>-54.8%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>Chicago-Main Tif Letter Of Credi</b>						
CONSULTING SERVICES	345.99.3400.62185	\$17,913	\$18,299	\$15,000	\$50,000	233.3%
OTHER PROGRAM COSTS	345.99.3400.62490	\$8,000	\$47,820	\$250,000	\$540,000	116%
CREDIT CARD FEES	345.99.3400.62705	\$9	\$13	\$10	\$10	0%
OTHER IMPROVEMENTS	345.99.3400.65515	\$127,843	\$2,384,540	\$260,000	\$260,000	0%
TRANSFER TO GENERAL FUND	345.99.3400.66131	\$30,000	\$30,000	\$30,000	\$64,750	115.8%
TRANSFERS TO DEBT SERVICE FUND	345.99.3400.69320	\$234,763	\$241,356	\$242,480	\$243,240	0.3%
<b>Total Chicago-Main Tif Letter Of Credi:</b>		<b>\$418,529</b>	<b>\$2,722,028</b>	<b>\$797,490</b>	<b>\$1,158,000</b>	<b>45.2%</b>
<b>Total Non-Departmental:</b>		<b>\$418,529</b>	<b>\$2,722,028</b>	<b>\$797,490</b>	<b>\$1,158,000</b>	<b>45.2%</b>
<b>Total Expenditures:</b>		<b>\$418,529</b>	<b>\$2,722,028</b>	<b>\$797,490</b>	<b>\$1,158,000</b>	<b>45.2%</b>

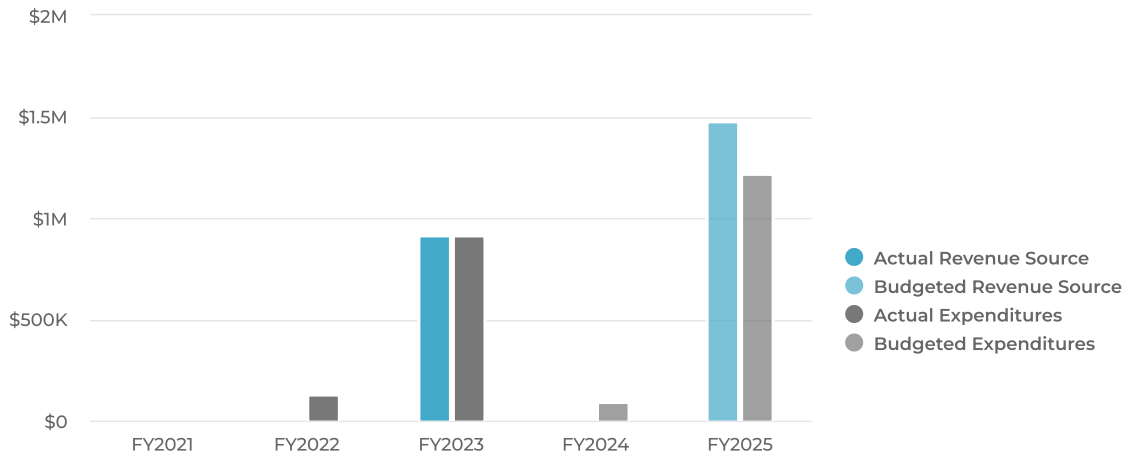


# Five Fifths TIF Fund (365)

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

The Five Fifths TIF Fund is projecting \$1,478,000 in revenues and \$1,140,520 in expenses (excluding \$73,850 in transfers out) in the FY 2025 budget.



## Revenues by Source

Name	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source			
Property Taxes	\$919,482	\$1,477,000	N/A
Interest Income		\$1,000	N/A
<b>Total Revenue Source:</b>	<b>\$919,482</b>	<b>\$1,478,000</b>	<b>N/A</b>

## Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$130,715	\$35,643	\$100,000	\$950,000	850%
Miscellaneous	\$5,186	\$235,327		\$60,000	N/A
Capital Outlay	\$0	\$650,000		\$140,520	N/A
Interfund Transfers				\$73,850	N/A
<b>Total Expense Objects:</b>	<b>\$135,901</b>	<b>\$920,970</b>	<b>\$100,000</b>	<b>\$1,224,370</b>	<b>1,124.4%</b>



## Line Item Detail - Revenue

Name	Account ID	FY2023 Actual	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>				
<b>Non-Departmental</b>				
<b>TIF</b>				
PROPERTY TAXES	365.99.5900.51015	\$919,482	\$1,477,000	N/A
INVESTMENT INCOME	365.99.5900.56501		\$1,000	N/A
<b>Total TIF:</b>		<b>\$919,482</b>	<b>\$1,478,000</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$919,482</b>	<b>\$1,478,000</b>	<b>N/A</b>
<b>Total Revenue:</b>		<b>\$919,482</b>	<b>\$1,478,000</b>	<b>N/A</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
<b>TIF</b>						
CONSULTING SERVICES	365.99.5900.62185	\$130,715	\$35,643	\$100,000	\$250,000	150%
OTHER PROGRAM COSTS	365.99.5900.62490	\$5,186	\$235,327		\$60,000	N/A
REVENUE SHARING AGREEMENTS	365.99.5900.62706				\$700,000	N/A
BUILDING IMPROVEMENTS	365.99.5900.65511	\$0	\$650,000		\$100,000	N/A
OTHER IMPROVEMENTS	365.99.5900.65515				\$40,520	N/A
TRANSFER TO GENERAL FUND	365.99.5900.66131				\$73,850	N/A
<b>Total TIF:</b>		<b>\$135,901</b>	<b>\$920,970</b>	<b>\$100,000</b>	<b>\$1,224,370</b>	<b>1,124.4%</b>
<b>Total Non-Departmental:</b>		<b>\$135,901</b>	<b>\$920,970</b>	<b>\$100,000</b>	<b>\$1,224,370</b>	<b>1,124.4%</b>
<b>Total Expenditures:</b>		<b>\$135,901</b>	<b>\$920,970</b>	<b>\$100,000</b>	<b>\$1,224,370</b>	<b>1,124.4%</b>

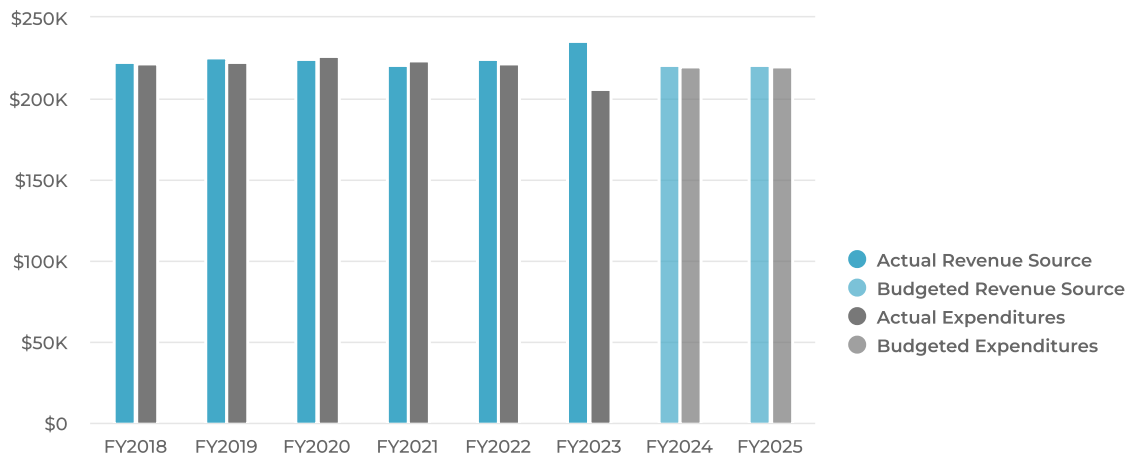


## SSA #6 Fund (350)

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

### Summary

The SSA #6 Fund is projecting \$221,250 in revenues and \$220,000 in expenses in the FY 2025 budget.



### Revenues by Source

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$222,830	\$221,784	\$221,000	\$221,000	0%
Interest Income	\$1,808	\$14,645	\$250	\$250	0%
<b>Total Revenue Source:</b>	<b>\$224,638</b>	<b>\$236,429</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>

## Expenditures by Type

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$221,862	\$206,759	\$220,000	\$220,000	0%
<b>Total Expense Objects:</b>	<b>\$221,862</b>	<b>\$206,759</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
<b>Non-Departmental</b>						
PROPERTY TAXES	350.99.3500.51015	\$222,830	\$221,784	\$221,000	\$221,000	0%
INVESTMENT INCOME	350.99.3500.56501	\$1,808	\$14,645	\$250	\$250	0%
<b>Total Non-Departmental:</b>		<b>\$224,638</b>	<b>\$236,429</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$224,638</b>	<b>\$236,429</b>	<b>\$221,250</b>	<b>\$221,250</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
<b>Non-Departmental</b>						
OTHER PROFESSIONAL SERVICES	350.99.3500.62272	\$221,862	\$206,759	\$220,000	\$220,000	0%
<b>Total Non-Departmental:</b>		<b>\$221,862</b>	<b>\$206,759</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$221,862</b>	<b>\$206,759</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>0%</b>

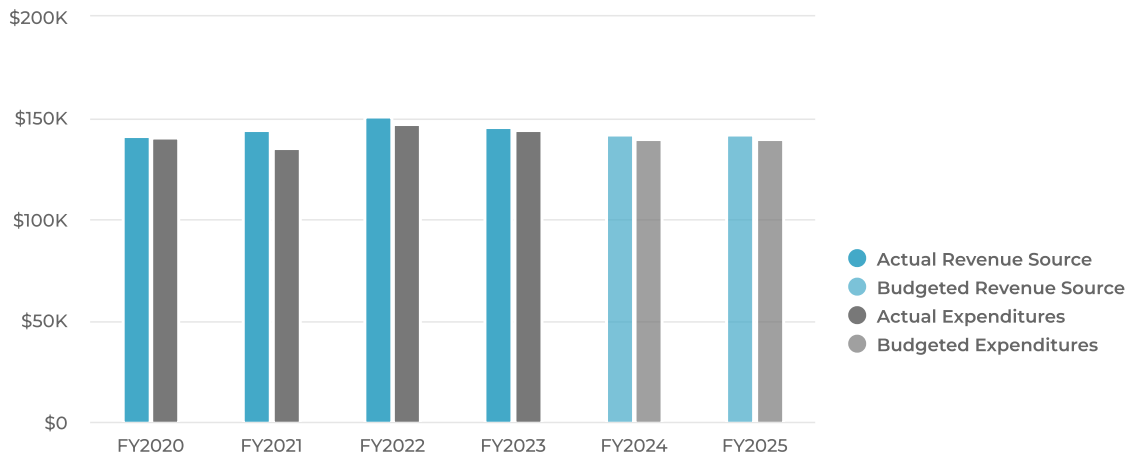


## SSA #7 Fund (355)

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

### Summary

The SSA #7 Fund is projecting \$142,200 in revenues and \$140,000 in expenses in the FY 2025 budget.



### Revenues by Source

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$150,456	\$144,281	\$142,000	\$142,000	0%
Interest Income	\$360	\$1,842	\$200	\$200	0%
<b>Total Revenue Source:</b>	<b>\$150,815</b>	<b>\$146,123</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>

## Expenditures by Type

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$147,094	\$144,223	\$140,000	\$140,000	0%
<b>Total Expense Objects:</b>	<b>\$147,094</b>	<b>\$144,223</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
<b>Non-Departmental</b>						
PROPERTY TAXES	355.99.3557.51015	\$150,456	\$144,281	\$142,000	\$142,000	0%
INVESTMENT INCOME	355.99.3557.56501	\$360	\$1,842	\$200	\$200	0%
<b>Total Non-Departmental:</b>		<b>\$150,815</b>	<b>\$146,123</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$150,815</b>	<b>\$146,123</b>	<b>\$142,200</b>	<b>\$142,200</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
<b>Non-Departmental</b>						
SPECIAL SERVICE AREA AGREEMENT	355.99.3557.62517	\$147,094	\$144,223	\$140,000	\$140,000	0%
<b>Total Non-Departmental:</b>		<b>\$147,094</b>	<b>\$144,223</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$147,094</b>	<b>\$144,223</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0%</b>

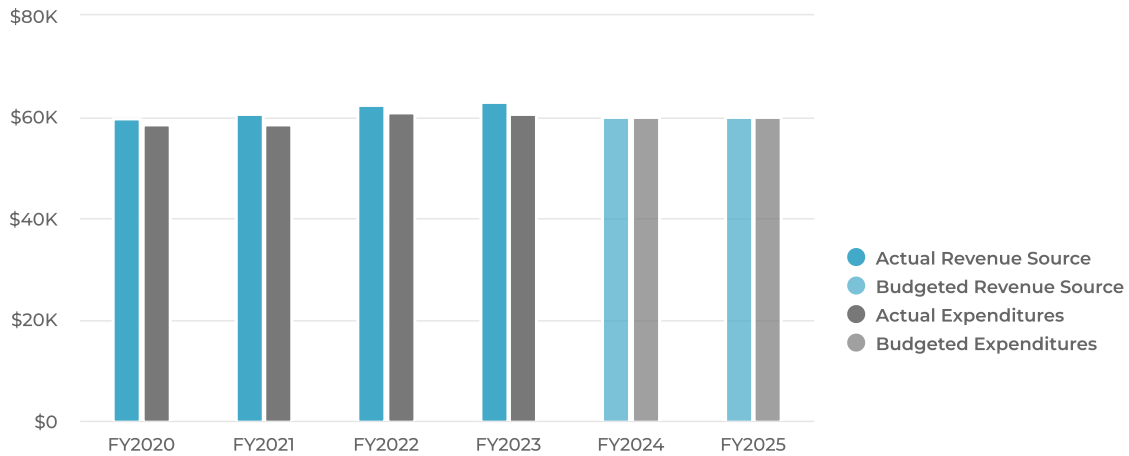


## SSA #8 Fund (360)

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

### Summary

The SSA #8 Fund is projecting \$60,200 in revenues and \$60,200 in expenses in the FY 2025 budget.



### Revenues by Source

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$62,376	\$62,448	\$60,200	\$60,200	0%
Interest Income	\$96	\$809			N/A
<b>Total Revenue Source:</b>	<b>\$62,473</b>	<b>\$63,257</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## Expenditures by Type

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$61,162	\$60,632	\$60,200	\$60,200	0%
<b>Total Expense Objects:</b>	<b>\$61,162</b>	<b>\$60,632</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
<b>Non-Departmental</b>						
PROPERTY TAXES	360.99.3608.51015	\$62,376	\$62,448	\$60,200	\$60,200	0%
INVESTMENT INCOME	360.99.3608.56501	\$96	\$809			N/A
<b>Total Non-Departmental:</b>		<b>\$62,473</b>	<b>\$63,257</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$62,473</b>	<b>\$63,257</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
<b>Non-Departmental</b>						
SPECIAL SERVICE AREA AGREEMENT	360.99.3608.62517	\$61,162	\$60,632	\$60,200	\$60,200	0%
<b>Total Non-Departmental:</b>		<b>\$61,162</b>	<b>\$60,632</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$61,162</b>	<b>\$60,632</b>	<b>\$60,200</b>	<b>\$60,200</b>	<b>0%</b>

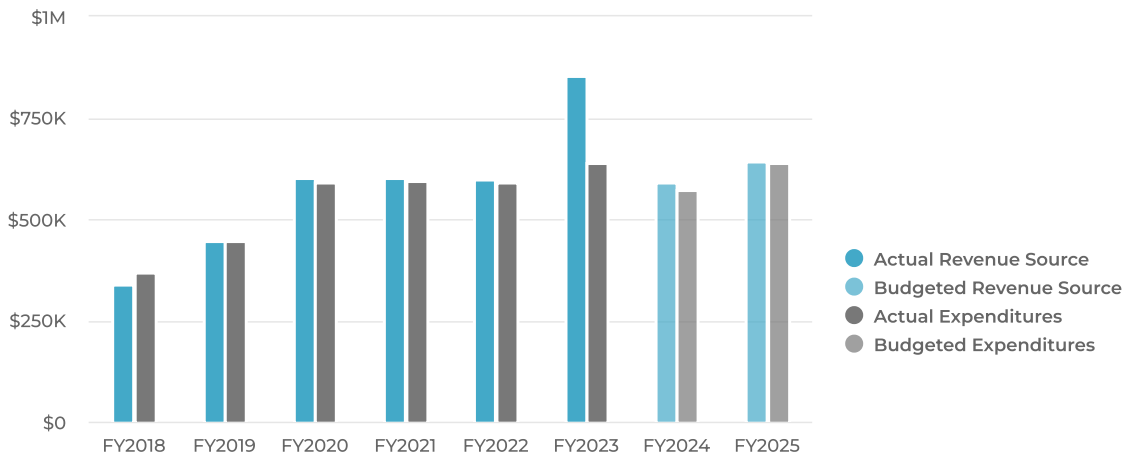


## SSA #9 Fund (210)

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 services necessary to the accomplishment of the improvement. SSA #9 is managed by Downtown Evanston (formerly EvMark), an Illinois not-for-profit corporation.

### Summary

The SSA #9 Fund is projecting \$643,000 in revenues and \$642,145 in expenses in the FY 2025 budget.



### Revenues by Source

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$600,545	\$642,483	\$592,665	\$643,000	8.5%
Interest Income	\$75	\$4,520			N/A
Interfund Transfers	\$0	\$206,750			N/A
<b>Total Revenue Source:</b>	<b>\$600,620</b>	<b>\$853,753</b>	<b>\$592,665</b>	<b>\$643,000</b>	<b>8.5%</b>



## Expenditures by Type

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$593,856	\$640,515	\$575,000	\$642,145	11.7%
<b>Total Expense Objects:</b>	<b>\$593,856</b>	<b>\$640,515</b>	<b>\$575,000</b>	<b>\$642,145</b>	<b>11.7%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
<b>Community Development</b>						
PROPERTY TAXES	210.21.5160.51015	\$600,545	\$642,483	\$592,665	\$643,000	8.5%
INVESTMENT INCOME	210.21.5160.56501	\$75	\$4,520			N/A
TRANSFER FROM GENERAL FUND	210.21.5160.57005	\$0	\$206,750			N/A
<b>Total Community Development:</b>		<b>\$600,620</b>	<b>\$853,753</b>	<b>\$592,665</b>	<b>\$643,000</b>	<b>8.5%</b>
<b>Total Revenue:</b>		<b>\$600,620</b>	<b>\$853,753</b>	<b>\$592,665</b>	<b>\$643,000</b>	<b>8.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
<b>Community Development</b>						
SPECIAL SERVICE AREA AGREEMENT	210.21.5160.62517	\$593,856	\$640,515	\$575,000	\$642,145	11.7%
<b>Total Community Development:</b>		<b>\$593,856</b>	<b>\$640,515</b>	<b>\$575,000</b>	<b>\$642,145</b>	<b>11.7%</b>
<b>Total Expenditures:</b>		<b>\$593,856</b>	<b>\$640,515</b>	<b>\$575,000</b>	<b>\$642,145</b>	<b>11.7%</b>

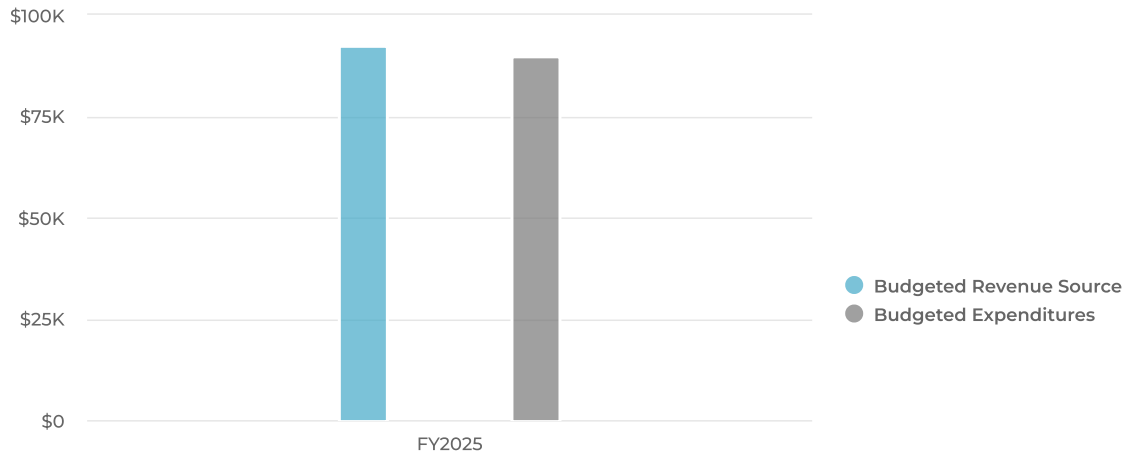


## SSA #10 Fund (361)

Special Service Area (SSA) #10 was established in 2024 and supports a contiguous area along Howard Street from the CTA tracks to just west of Asbury Avenue. The SSA will be responsible for business district activities including street beautification, event management, communications, marketing support, and organizational management.

### Summary

The SSA #10 Fund is projecting \$92,624 in revenues and \$90,000 in expenses in the FY 2025 budget.



### Revenues by Source

Name	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source		
Property Taxes	\$92,624	N/A
<b>Total Revenue Source:</b>	<b>\$92,624</b>	<b>N/A</b>

### Expenditures by Type

Name	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects		
Services and Supplies	\$90,000	N/A
<b>Total Expense Objects:</b>	<b>\$90,000</b>	<b>N/A</b>

## Line Item Detail - Revenue

Name	Account ID	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue			
Non-Departmental			
SSA #10 Administration			
PROPERTY TAXES	361.99.3310.51015	\$92,624	N/A
<b>Total SSA #10 Administration:</b>		<b>\$92,624</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$92,624</b>	<b>N/A</b>
<b>Total Revenue:</b>		<b>\$92,624</b>	<b>N/A</b>

## Line Item Detail - Expenses

Name	Account ID	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures			
Non-Departmental			
SSA #10 Administration			
SPECIAL SERVICE AREA AGREEMENT	361.99.3310.62517	\$90,000	N/A
<b>Total SSA #10 Administration:</b>		<b>\$90,000</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$90,000</b>	<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$90,000</b>	<b>N/A</b>

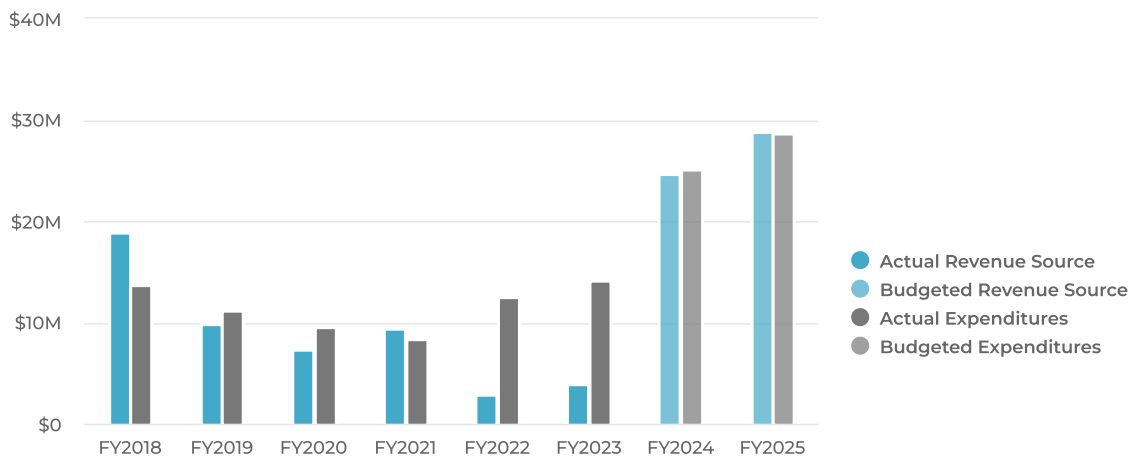


## Capital Improvement Fund (415)

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

### Summary

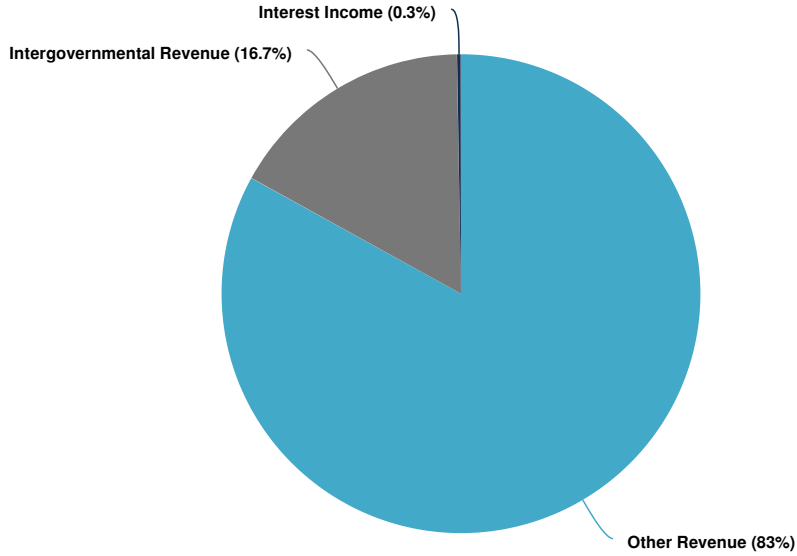
The Capital Improvements Fund is projecting \$28,876,000 in revenues and \$28,771,000 in expenses in the FY 2025 budget.



# 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 2025 Revenues by Source

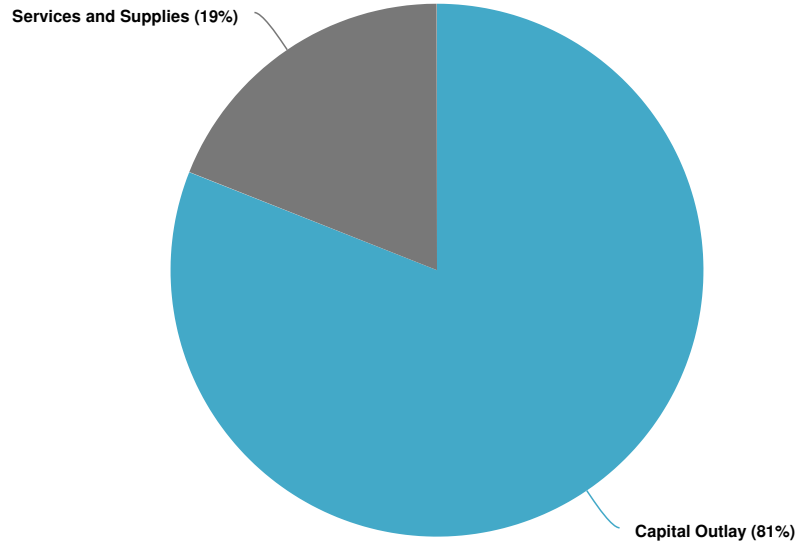


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Licenses, Permits and Fees		\$18,601			N/A
Charges for Services	\$33,442	\$14,148			N/A
Intergovernmental Revenue	\$211,608	\$335,849	\$1,470,000	\$4,827,000	228.4%
Other Revenue	\$1,619,522	\$192,190	\$23,283,500	\$23,974,000	3%
Interest Income	\$114,866	\$199,198		\$75,000	N/A
Interfund Transfers	\$956,470	\$3,264,226			N/A
<b>Total Revenue Source:</b>	<b>\$2,935,908</b>	<b>\$4,024,212</b>	<b>\$24,753,500</b>	<b>\$28,876,000</b>	<b>16.7%</b>

# Expenditures by 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.

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	-\$26,736	\$8			N/A
Services and Supplies	\$2,435,730	\$2,101,896	\$3,550,000	\$5,466,000	54%
Miscellaneous	\$114,891	\$0			N/A
Capital Outlay	\$10,050,667	\$12,062,610	\$21,668,500	\$23,305,000	7.6%
<b>Total Expense Objects:</b>	<b>\$12,574,553</b>	<b>\$14,164,514</b>	<b>\$25,218,500</b>	<b>\$28,771,000</b>	<b>14.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
EASEMENTS	415.40.4105.52175		\$18,601			N/A
<b>Total Public Works Agency Admin:</b>			<b>\$18,601</b>			<b>N/A</b>
<b>2022 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4122.56060	\$0	\$0	\$3,757,000	\$0	-100%
<b>Total 2022 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,757,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2023 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4123.56060	\$0	\$0	\$650,000	\$0	-100%
<b>Total 2023 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$650,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2016 Capital From Other Sources</b>						
INVESTMENT INCOME	415.40.4216.56501	\$87,259	\$131,542		\$75,000	N/A
<b>Total 2016 Capital From Other Sources:</b>		<b>\$87,259</b>	<b>\$131,542</b>		<b>\$75,000</b>	<b>N/A</b>
<b>Non-Bond Capital</b>						
REIMBURSEMENTS	415.40.4219.53632	\$808,249	\$0			N/A
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	\$33,442	\$14,148			N/A
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	\$211,608	\$13,349	\$1,470,000	\$4,827,000	228.4%
GRANTS AND AID	415.40.4219.55251	\$0	\$322,500			N/A
PROPERTY SALES AND RENTAL	415.40.4219.56010	\$727,806	\$0			N/A
MISCELLANEOUS REVENUE	415.40.4219.56045	\$20,000	\$0			N/A
TRANSFER FROM GENERAL FUND	415.40.4219.57005	\$0	\$3,264,226			N/A
<b>Total Non-Bond Capital:</b>		<b>\$1,801,105</b>	<b>\$3,614,222</b>	<b>\$1,470,000</b>	<b>\$4,827,000</b>	<b>228.4%</b>
<b>WTS Host Fees</b>						
WASTE TRANSFER STATION REVENUE	415.40.4419.53196	\$63,467	\$82,036		\$30,000	N/A
TRANSFER FROM GENERAL FUND	415.40.4419.57005	\$500,000	\$0			N/A
TRANSFER FROM SOLID WASTE	415.40.4419.57156	\$456,470	\$0			N/A
<b>Total WTS Host Fees:</b>		<b>\$1,019,937</b>	<b>\$82,036</b>		<b>\$30,000</b>	<b>N/A</b>
<b>2024 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4124.56060	\$0	\$0	\$18,876,500	\$0	-100%
<b>Total 2024 GO Bond Capital:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$18,876,500</b>	<b>\$0</b>	<b>-100%</b>
<b>2025 GO Bond Capital</b>						
BOND PROCEEDS	415.40.4125.56060				\$23,944,000	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total 2025 GO Bond Capital:</b>					\$23,944,000	N/A
<b>Total Public Works Agency:</b>		\$2,908,301	\$3,846,402	\$24,753,500	\$28,876,000	16.7%
<b>Non-Departmental</b>						
<b>Capital Projects</b>						
INVESTMENT INCOME	415.99.4150.56501	\$27,606	\$67,656			N/A
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585		\$110,154			N/A
<b>Total Capital Projects:</b>		\$27,606	\$177,810			N/A
<b>Total Non-Departmental:</b>		\$27,606	\$177,810			N/A
<b>Total Revenue:</b>		\$2,935,908	\$4,024,212	\$24,753,500	\$28,876,000	16.7%

### Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
REGULAR PAY	415.40.4105.61010	-\$20,284	\$8			N/A
HEALTH INSURANCE	415.40.4105.61510	-\$4,000	\$0			N/A
IMRF	415.40.4105.61710	-\$982	\$0			N/A
SOCIAL SECURITY	415.40.4105.61725	-\$1,191	\$0			N/A
MEDICARE	415.40.4105.61730	-\$279	\$0			N/A
<b>Total Public Works Agency Admin:</b>		<b>-\$26,736</b>	<b>\$8</b>			<b>N/A</b>
<b>2016 Bond Projects</b>						
OTHER IMPROVEMENTS	415.40.4116.65515	\$1,877,080	\$0			N/A
<b>Total 2016 Bond Projects:</b>		<b>\$1,877,080</b>	<b>\$0</b>			<b>N/A</b>
<b>2017 Go Bond Issuance</b>						
OTHER IMPROVEMENTS	415.40.4117.65515	\$1,685,184	\$0			N/A
<b>Total 2017 Go Bond Issuance:</b>		<b>\$1,685,184</b>	<b>\$0</b>			<b>N/A</b>
<b>2018 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4118.62145	\$0	\$1,563			N/A
OTHER IMPROVEMENTS	415.40.4118.65515	\$1,603,375	\$58,848			N/A
<b>Total 2018 Go Bond Capital:</b>		<b>\$1,603,375</b>	<b>\$60,411</b>			<b>N/A</b>



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>2019 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4119.62145	\$242,852	\$0			N/A
OTHER IMPROVEMENTS	415.40.4119.65515	\$205,699	\$92,000			N/A
<b>Total 2019 Go Bond Capital:</b>		<b>\$448,551</b>	<b>\$92,000</b>			<b>N/A</b>
<b>2020 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4120.62145	\$476,639	\$69,394			N/A
OTHER IMPROVEMENTS	415.40.4120.65515	\$599,176	\$341			N/A
<b>Total 2020 Go Bond Capital:</b>		<b>\$1,075,815</b>	<b>\$69,735</b>			<b>N/A</b>
<b>2021 Go Bond Capital</b>						
ENGINEERING SERVICES	415.40.4121.62145	\$1,018,879	\$785,512			N/A
ADVERTISING	415.40.4121.62205	\$577	\$0			N/A
OTHER IMPROVEMENTS	415.40.4121.65515	\$2,916,219	\$58,222	\$115,000	\$0	-100%
<b>Total 2021 Go Bond Capital:</b>		<b>\$3,935,675</b>	<b>\$843,734</b>	<b>\$115,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2022 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4122.62145	\$107,213	\$476,946			N/A
ADVERTISING	415.40.4122.62205	\$4,231	\$3,298			N/A
OTHER IMPROVEMENTS	415.40.4122.65515	\$1,011,885	\$2,790,511	\$3,757,000	\$0	-100%
<b>Total 2022 GO Bond Capital:</b>		<b>\$1,123,328</b>	<b>\$3,270,756</b>	<b>\$3,757,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2023 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4123.62145	\$0	\$509,640			N/A
ADVERTISING	415.40.4123.62205	\$0	\$5,835			N/A
OTHER IMPROVEMENTS	415.40.4123.65515	\$0	\$3,210,436	\$200,000	\$0	-100%
PHASE II ENGINEERING	415.40.4123.65672			\$450,000	\$0	-100%
<b>Total 2023 GO Bond Capital:</b>		<b>\$0</b>	<b>\$3,725,911</b>	<b>\$650,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2024 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4124.62145	\$0	\$0	\$1,350,000	\$0	-100%
STUDIES	415.40.4124.62180			\$150,000	\$0	-100%
OTHER IMPROVEMENTS	415.40.4124.65515	\$0	\$17,000	\$16,496,500	\$0	-100%
PHASE I ENGINEERING	415.40.4124.65671			\$30,000	\$0	-100%
PHASE II ENGINEERING	415.40.4124.65672			\$600,000	\$0	-100%
PHASE III ENGINEERING	415.40.4124.65673			\$250,000	\$0	-100%
<b>Total 2024 GO Bond Capital:</b>		<b>\$0</b>	<b>\$17,000</b>	<b>\$18,876,500</b>	<b>\$0</b>	<b>-100%</b>
<b>2016 Capital From Other Sources</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
CREDIT CARD FEES	415.40.4216.62705	\$62	\$62			N/A
<b>Total 2016 Capital From Other Sources:</b>		<b>\$62</b>	<b>\$62</b>			<b>N/A</b>
<b>Non-Bond Capital</b>						
ENGINEERING SERVICES	415.40.4219.62145	\$585,279	\$249,644	\$360,000	\$0	-100%
OTHER IMPROVEMENTS	415.40.4219.65515	\$142,012	\$5,529,770	\$750,000	\$3,955,000	427.3%
PHASE II ENGINEERING	415.40.4219.65672				\$872,000	N/A
PHASE III ENGINEERING	415.40.4219.65673			\$360,000	\$0	-100%
BAD DEBT EXPENSE	415.40.4219.66017	\$1,027	\$0			N/A
<b>Total Non-Bond Capital:</b>		<b>\$728,318</b>	<b>\$5,779,414</b>	<b>\$1,470,000</b>	<b>\$4,827,000</b>	<b>228.4%</b>
<b>WTS Host Fees</b>						
OTHER IMPROVEMENTS	415.40.4419.65515	\$10,037	\$305,482	\$350,000	\$0	-100%
<b>Total WTS Host Fees:</b>		<b>\$10,037</b>	<b>\$305,482</b>	<b>\$350,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2025 GO Bond Capital</b>						
ENGINEERING SERVICES	415.40.4125.62145				\$2,215,000	N/A
STUDIES	415.40.4125.62180				\$150,000	N/A
OTHER IMPROVEMENTS	415.40.4125.65515				\$19,350,000	N/A
PHASE I ENGINEERING	415.40.4125.65671				\$480,000	N/A
PHASE II ENGINEERING	415.40.4125.65672				\$1,453,000	N/A
PHASE III ENGINEERING	415.40.4125.65673				\$296,000	N/A
<b>Total 2025 GO Bond Capital:</b>					<b>\$23,944,000</b>	<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$12,460,689</b>	<b>\$14,164,514</b>	<b>\$25,218,500</b>	<b>\$28,771,000</b>	<b>14.1%</b>
<b>Non-Departmental</b>						
<b>Capital Projects</b>						
UNREALIZED LOSS ON INVESTMENTS	415.99.4150.68015	\$113,864	\$0			N/A
<b>Total Capital Projects:</b>		<b>\$113,864</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Non-Departmental:</b>		<b>\$113,864</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$12,574,553</b>	<b>\$14,164,514</b>	<b>\$25,218,500</b>	<b>\$28,771,000</b>	<b>14.1%</b>

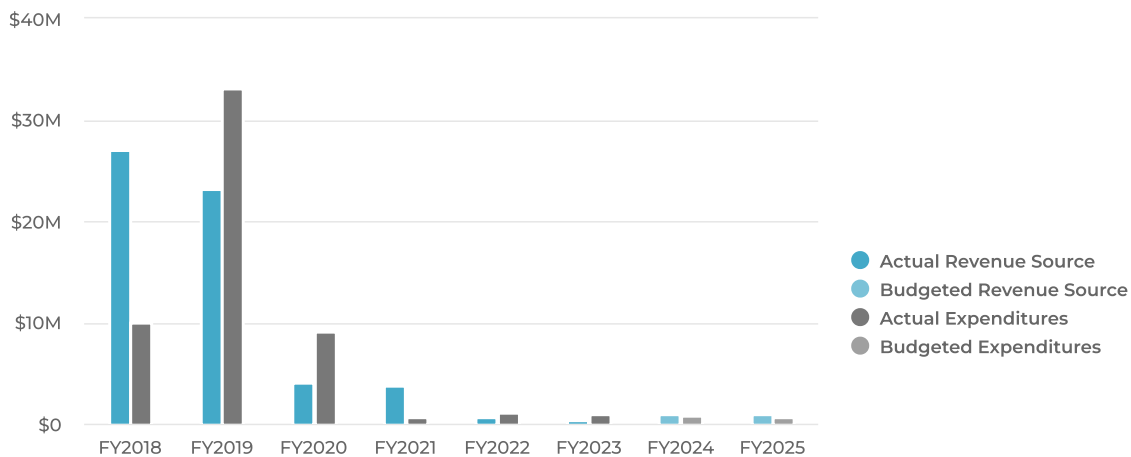


## Crown Construction Fund (416)

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

### Summary

The Crown Construction Fund is projecting \$1,010,000 in revenues and \$200,060 in expenses (excluding \$588,369 in transfers out) in the FY 2025 budget.



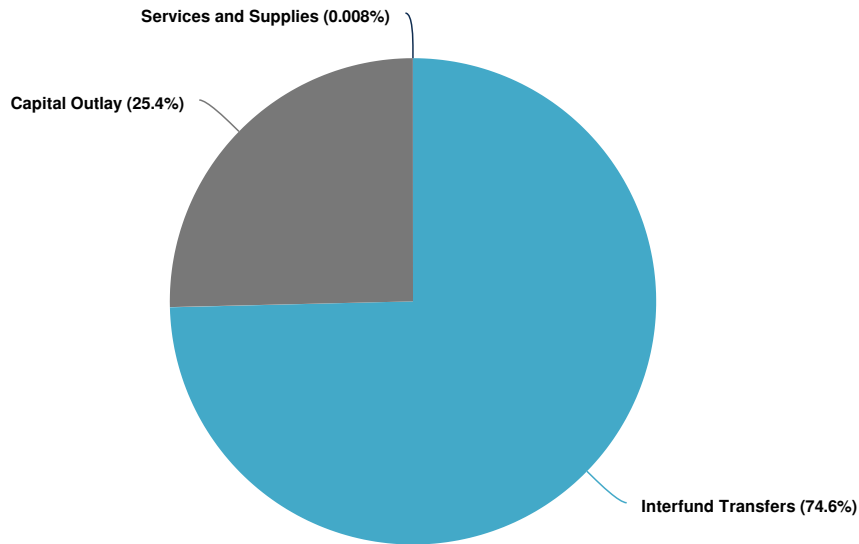
### Revenues by Source

The City expects to receive continued donations from Friends of Robert Crown (FRCC) in 2025 as pledges for the project are fulfilled.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Revenue	\$600,000	\$278,680	\$1,000,000	\$1,000,000	0%
Interest Income	\$92,568	\$233,106	\$10,000	\$10,000	0%
<b>Total Revenue Source:</b>	<b>\$692,568</b>	<b>\$511,786</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$49,722	\$60	\$60	\$60	0%
Capital Outlay	\$167,332	\$67,950	\$200,000	\$200,000	0%
Interfund Transfers	\$900,000	\$945,000	\$619,118	\$588,369	-5%
<b>Total Expense Objects:</b>	<b>\$1,117,055</b>	<b>\$1,013,010</b>	<b>\$819,178</b>	<b>\$788,429</b>	<b>-3.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
<b>Public Works Agency</b>						
DONATIONS	416.40.4160.56011	\$600,000	\$250,000	\$1,000,000	\$1,000,000	0%
INVESTMENT INCOME	416.40.4160.56501	\$92,568	\$233,106	\$10,000	\$10,000	0%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	416.40.4160.56585		\$4,163			N/A
REALIZED GAIN/LOSS	416.40.4160.56586		\$24,517			N/A
<b>Total Public Works Agency:</b>		<b>\$692,568</b>	<b>\$511,786</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$692,568</b>	<b>\$511,786</b>	<b>\$1,010,000</b>	<b>\$1,010,000</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
ENGINEERING SERVICES	416.40.4160.62145	\$49,662	\$0			N/A
CREDIT CARD FEES	416.40.4160.62705	\$60	\$60	\$60	\$60	0%
OTHER IMPROVEMENTS	416.40.4160.65515	\$167,332	\$67,950	\$200,000	\$200,000	0%
TRANSFER TO DEBT SERVICE	416.40.4160.66026	\$900,000	\$945,000	\$619,118	\$588,369	-5%
<b>Total Public Works Agency:</b>		<b>\$1,117,055</b>	<b>\$1,013,010</b>	<b>\$819,178</b>	<b>\$788,429</b>	<b>-3.8%</b>
<b>Total Expenditures:</b>		<b>\$1,117,055</b>	<b>\$1,013,010</b>	<b>\$819,178</b>	<b>\$788,429</b>	<b>-3.8%</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.

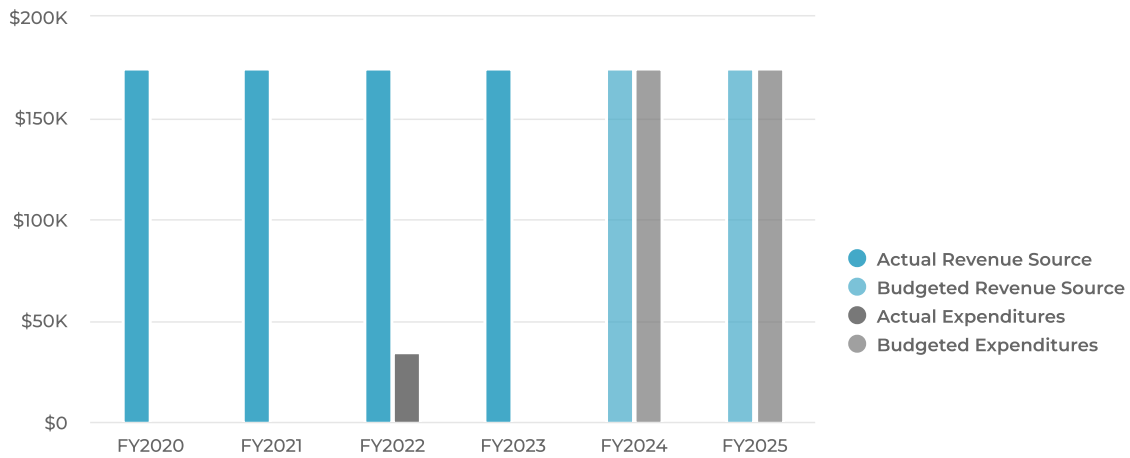


## Crown Maintenance Fund (417)

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 Crown Maintenance Fund is projecting \$0 in revenues (excluding \$175,000 in transfers in) and \$175,000 in expenses in the FY 2025 budget.



### Revenues by Source

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

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue Source</b>						
<b>Interfund Transfers</b>						
TRANSFER FROM GENERAL FUND	417.40.4170.57005	\$175,000	\$174,996	\$175,000	\$175,000	0%
<b>Total Interfund Transfers:</b>		<b>\$175,000</b>	<b>\$174,996</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>		<b>\$175,000</b>	<b>\$174,996</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

## Expenditures by Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Capital Outlay	\$34,951	\$0	\$175,000	\$175,000	0%
<b>Total Expense Objects:</b>	<b>\$34,951</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Public Works Agency		\$175,000	\$174,996	\$175,000	\$175,000	0%
<b>Total Revenue:</b>		<b>\$175,000</b>	<b>\$174,996</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expenditures						
Public Works Agency		\$34,951	\$0	\$175,000	\$175,000	0%
<b>Total Expenditures:</b>		<b>\$34,951</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>

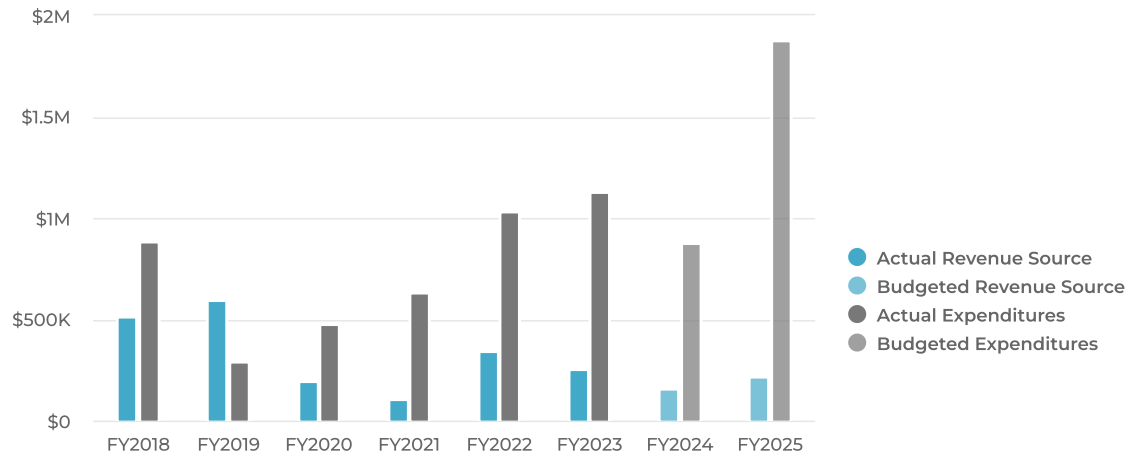


# Special Assessment Fund (420)

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

## Summary

The Special Assessment Fund is projecting \$220,000 in revenues and \$1,650,050 in expenses (excluding \$230,631 in transfers out) in the FY 2025 budget.

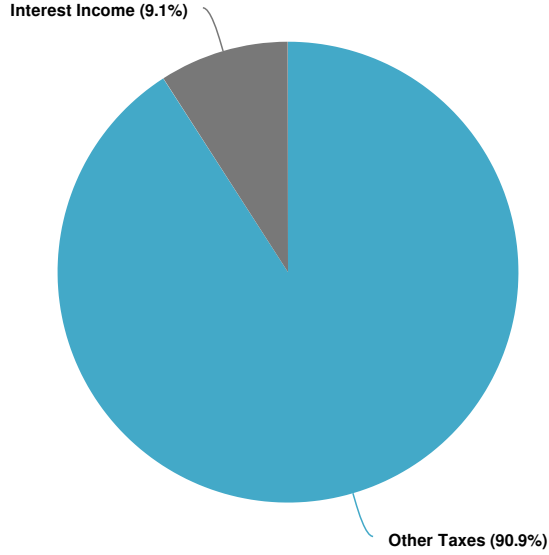




# Revenues by Source

The fund is supported by payments of special assessments.

## Projected 2025 Revenues by Source

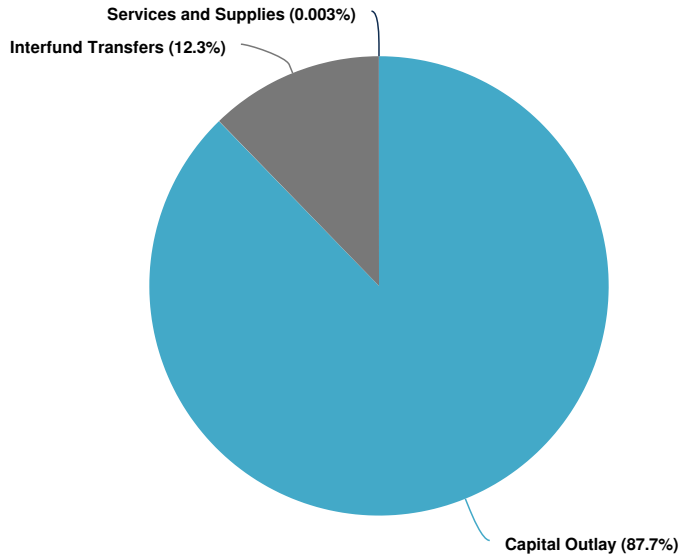


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Other Taxes	\$303,543	\$172,666	\$125,000	\$200,000	60%
Interest Income	\$42,035	\$84,571	\$35,000	\$20,000	-42.9%
<b>Total Revenue Source:</b>	<b>\$345,578</b>	<b>\$257,237</b>	<b>\$160,000</b>	<b>\$220,000</b>	<b>37.5%</b>

# Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$60	\$60	\$50	\$50	0%
Capital Outlay	\$571,324	\$681,619	\$452,500	\$1,650,000	264.6%
Interfund Transfers	\$464,938	\$455,352	\$425,652	\$230,631	-45.8%
<b>Total Expense Objects:</b>	<b>\$1,036,322</b>	<b>\$1,137,031</b>	<b>\$878,202</b>	<b>\$1,880,681</b>	<b>114.2%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Public Works</b>						
INVESTMENT INCOME	420.26.6000.56501	\$27,114	\$71,200	\$5,000	\$5,000	0%
SPEC. ASSESS. INTEREST	420.26.6365.56570	\$14,921	\$13,371	\$30,000	\$15,000	-50%
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	\$303,543	\$172,666	\$125,000	\$200,000	60%
<b>Total Public Works:</b>		<b>\$345,578</b>	<b>\$257,237</b>	<b>\$160,000</b>	<b>\$220,000</b>	<b>37.5%</b>
<b>Total Revenue:</b>		<b>\$345,578</b>	<b>\$257,237</b>	<b>\$160,000</b>	<b>\$220,000</b>	<b>37.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works</b>						
BANK FEES	420.26.6000.62703				\$50	N/A
CREDIT CARD FEES	420.26.6000.62705	\$60	\$60	\$50	\$0	-100%
<b>Total Public Works:</b>		<b>\$60</b>	<b>\$60</b>	<b>\$50</b>	<b>\$50</b>	<b>0%</b>
<b>Public Works Agency</b>						
OTHER IMPROVEMENTS	420.40.6000.65515	\$571,324	\$681,619	\$452,500	\$1,650,000	264.6%
TRANSFER TO DEBT SERVICE	420.40.6000.66026	\$372,938	\$363,360	\$333,652	\$230,631	-30.9%
TRANSFER TO GENERAL FUND	420.40.6000.66131	\$92,000	\$91,992	\$92,000		N/A
<b>Total Public Works Agency:</b>		<b>\$1,036,262</b>	<b>\$1,136,971</b>	<b>\$878,152</b>	<b>\$1,880,631</b>	<b>114.2%</b>
<b>Total Expenditures:</b>		<b>\$1,036,322</b>	<b>\$1,137,031</b>	<b>\$878,202</b>	<b>\$1,880,681</b>	<b>114.2%</b>



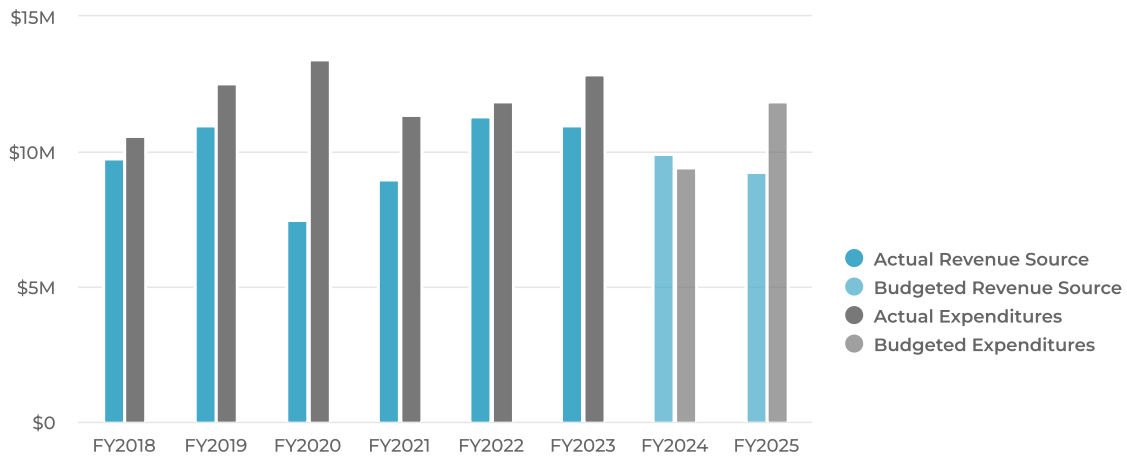
## Parking System Fund (505)

The Parking System Fund is a City of Evanston Enterprise Fund that generates revenue from the parking fees paid by the general public, the lease of office space in City garages, fees charged for permits at surface lots, and transient and monthly parking spaces at the City's garages.

Generally Accepted Accounting Principles (GAAP) require state and local governments to use the enterprise fund type to account for "business-type activities" – activities similar to those found in the private sector. Business-type activities include services primarily funded through user charges.

### Summary

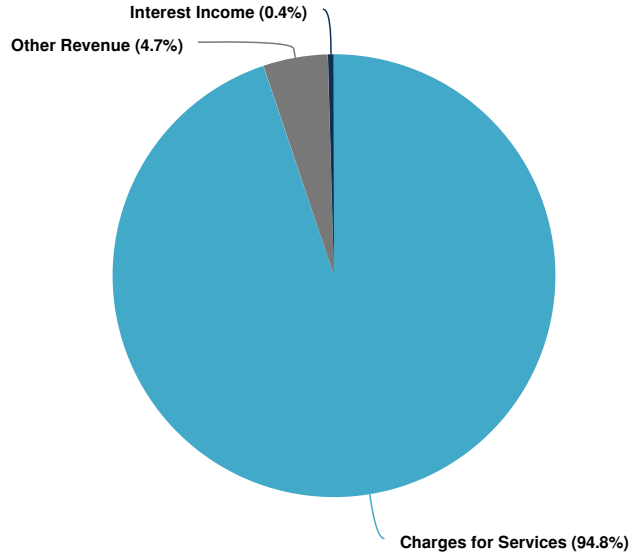
The Parking System Fund is projecting \$9,283,900 in revenues and \$8,334,232 in expenses (excluding \$3,549,467 in transfers out) in the FY 2025 budget.



# Revenues by Source

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

## Projected 2025 Revenues by Source

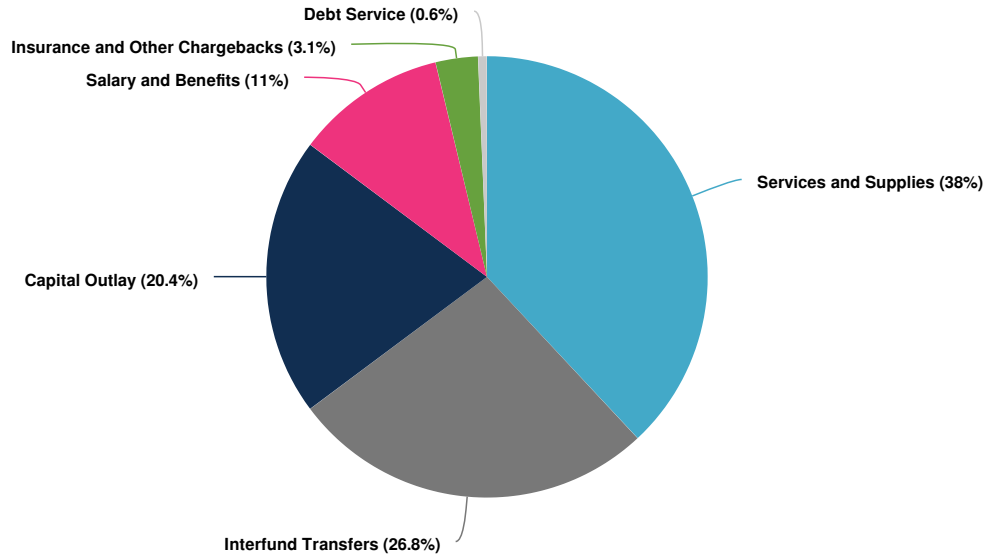


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Licenses, Permits and Fees	\$375	\$0			N/A
Charges for Services	\$8,617,511	\$9,214,761	\$8,420,000	\$8,805,000	4.6%
Other Revenue	\$277,067	\$530,325	\$1,522,900	\$438,900	-71.2%
Interest Income	\$117,217	\$151,763	\$25,000	\$40,000	60%
Interfund Transfers	\$2,300,000	\$1,121,316			N/A
<b>Total Revenue Source:</b>	<b>\$11,312,170</b>	<b>\$11,018,164</b>	<b>\$9,967,900</b>	<b>\$9,283,900</b>	<b>-6.9%</b>

## Expenditures by Type

The Parking Fund supports 10.5 FTE in the areas of Parking Administration and Maintenance 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$1,097,961	\$1,609,138	\$1,582,397	\$1,310,682	-17.2%
Services and Supplies	\$4,158,803	\$4,635,164	\$4,220,350	\$4,521,650	7.1%
Miscellaneous	\$8,281	\$500			N/A
Capital Outlay	\$30,832	\$19,700		\$2,425,000	N/A
Interfund Transfers	\$3,142,810	\$3,132,384	\$3,180,390	\$3,180,390	0%
Insurance and Other Chargebacks	\$351,502	\$369,461	\$369,077	\$369,077	0%
Debt Service	\$37,754	\$35,983	\$79,150	\$76,900	-2.8%
Depreciation Expense	\$3,035,033	\$3,086,651			N/A
<b>Total Expense Objects:</b>	<b>\$11,862,976</b>	<b>\$12,888,981</b>	<b>\$9,431,364</b>	<b>\$11,883,699</b>	<b>26%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Parking System Mgt</b>						
OTHER/MISC PERMITS	505.19.7005.52110	\$375	\$0			N/A
HOODING FOR METERS	505.19.7005.53245	\$19,355	\$16,375	\$35,000	\$35,000	0%
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	\$1,245,452	\$1,368,884	\$1,200,000	\$1,260,000	5%
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	\$2,959,565	\$3,561,024	\$3,000,000	\$3,300,000	10%
SPACE (LOT) RENTALS	505.19.7005.53385	\$634,957	\$552,102	\$525,000	\$525,000	0%
AMERICAN RESCUE PLAN FUNDS	505.19.7005.55480	\$0	\$0	\$1,100,000	\$0	-100%
MISCELLANEOUS REVENUE	505.19.7005.56045	\$300	\$50		\$16,000	N/A
INVESTMENT INCOME	505.19.7005.56501	\$45,585	\$133,230	\$25,000	\$40,000	60%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	505.19.7005.56585		\$9,114			N/A
TRANSFER FROM OTHER FUNDS	505.19.7005.57057		\$21,316			N/A
TRANSFER FROM ARPA FUND	505.19.7005.57170	\$2,300,000	\$1,100,000			N/A
<b>Total Parking System Mgt:</b>		<b>\$7,205,590</b>	<b>\$6,762,094</b>	<b>\$5,885,000</b>	<b>\$5,176,000</b>	<b>-12%</b>
<b>Church Street Garage</b>						
DAILY TICKETS	505.19.7025.53500	\$352,827	\$680,156	\$350,000	\$375,000	7.1%
MONTHLY INVOICES	505.19.7025.53510	\$414,905	\$605,546	\$375,000	\$400,000	6.7%
KEYCARD DEPOSITS	505.19.7025.53515	\$1,215	\$2,415	\$3,500	\$3,500	0%
PROPERTY SALES AND RENTAL	505.19.7025.56010	\$2,200	\$2,400	\$1,500	\$1,500	0%
MISCELLANEOUS REVENUE	505.19.7025.56045	\$17,534	\$14,250	\$11,400	\$11,400	0%
<b>Total Church Street Garage:</b>		<b>\$788,682</b>	<b>\$1,304,767</b>	<b>\$741,400</b>	<b>\$791,400</b>	<b>6.7%</b>
<b>Sherman Garage</b>						
DAILY TICKETS	505.19.7036.53500	\$734,829	\$437,228	\$625,000	\$575,000	-8%
MONTHLY INVOICES	505.19.7036.53510	\$790,871	\$882,985	\$900,000	\$975,000	8.3%
KEYCARD DEPOSITS	505.19.7036.53515	\$1,795	\$2,495	\$3,000	\$3,000	0%
PROPERTY SALES AND RENTAL	505.19.7036.56010	\$9,000	\$9,000	\$10,000	\$10,000	0%
REIMBURSEMENT- SHERMAN PLAZA TENANTS	505.19.7036.56066	\$13,415	\$82,811	\$50,000	\$50,000	0%
<b>Total Sherman Garage:</b>		<b>\$1,549,909</b>	<b>\$1,414,519</b>	<b>\$1,588,000</b>	<b>\$1,613,000</b>	<b>1.6%</b>
<b>Maple Garage</b>						
DAILY TICKETS	505.19.7037.53500	\$304,342	\$370,242	\$500,000	\$450,000	-10%
MONTHLY INVOICES	505.19.7037.53510	\$1,155,103	\$733,724	\$900,000	\$900,000	0%
KEYCARD DEPOSITS	505.19.7037.53515	\$2,295	\$1,585	\$3,500	\$3,500	0%
PROPERTY SALES AND RENTAL	505.19.7037.56010	\$44,534	\$3,000	\$137,600	\$137,600	0%
MISCELLANEOUS REVENUE	505.19.7037.56045	\$1,650	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
INTEREST REVENUE - LEASES	505.19.7037.56504	\$71,632	\$18,533			N/A
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	-\$15,000	\$58,011	\$180,000	\$180,000	0%
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	-\$36,160	\$421	\$32,400	\$32,400	0%
RTU AMORTIZATION - LEASES	505.19.7037.56750	\$233,931	\$345,606			N/A
<b>Total Maple Garage:</b>		<b>\$1,762,327</b>	<b>\$1,531,121</b>	<b>\$1,753,500</b>	<b>\$1,703,500</b>	<b>-2.9%</b>
<b>Total Administrative Services:</b>		<b>\$11,306,508</b>	<b>\$11,012,502</b>	<b>\$9,967,900</b>	<b>\$9,283,900</b>	<b>-6.9%</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>\$11,312,170</b>	<b>\$11,018,164</b>	<b>\$9,967,900</b>	<b>\$9,283,900</b>	<b>-6.9%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>City Manager's Office</b>						
<b>Revenue &amp; Collections</b>						
REGULAR PAY	505.15.1560.61010	\$204,921	\$181,241	\$268,056	\$0	-100%
HEALTH INSURANCE	505.15.1560.61510	\$59,735	\$50,447	\$79,288	\$0	-100%
VISION INSURANCE	505.15.1560.61513	\$188	\$107	\$131	\$0	-100%
LIFE INSURANCE	505.15.1560.61615	\$85	\$33	\$71	\$0	-100%
IMRF	505.15.1560.61710	\$9,073	\$6,114	\$7,801	\$0	-100%
SOCIAL SECURITY	505.15.1560.61725	\$11,259	\$10,437	\$16,620	\$0	-100%
MEDICARE	505.15.1560.61730	\$2,633	\$2,441	\$3,887	\$0	-100%
<b>Total Revenue &amp; Collections:</b>		<b>\$287,894</b>	<b>\$250,819</b>	<b>\$375,854</b>	<b>\$0</b>	<b>-100%</b>
<b>Total City Manager's Office:</b>		<b>\$287,894</b>	<b>\$250,819</b>	<b>\$375,854</b>	<b>\$0</b>	<b>-100%</b>
<b>Administrative Services</b>						
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	505.19.5607.68305	\$0	\$0	\$45,000	\$45,000	0%
DEBT SERVICE- INTEREST	505.19.5607.68315	\$37,754	\$35,983	\$34,150	\$31,900	-6.6%
<b>Total 2020A Bonds:</b>		<b>\$37,754</b>	<b>\$35,983</b>	<b>\$79,150</b>	<b>\$76,900</b>	<b>-2.8%</b>
<b>Parking System Mgt</b>						
REGULAR PAY	505.19.7005.61010	\$245,070	\$264,115	\$302,013	\$362,807	20.1%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TERMINATION PAYOUTS	505.19.7005.61415	\$2,629	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	505.19.7005.61420	\$0	\$922			N/A
HEALTH INSURANCE	505.19.7005.61510	\$5,638	\$0	\$9,146	\$9,512	4%
VISION INSURANCE	505.19.7005.61513	\$37	\$0			N/A
LIFE INSURANCE	505.19.7005.61615	\$229	\$142	\$152	\$164	7.7%
SHOE ALLOWANCE	505.19.7005.61630	\$180	\$180	\$360	\$615	70.8%
IMRF	505.19.7005.61710	-\$268,746	\$54,095	\$8,789	\$15,603	77.5%
SOCIAL SECURITY	505.19.7005.61725	\$14,310	\$15,737	\$18,747	\$20,796	10.9%
MEDICARE	505.19.7005.61730	\$3,347	\$3,684	\$4,385	\$5,270	20.2%
ENGINEERING SERVICES	505.19.7005.62145				\$175,000	N/A
ADVERTISING	505.19.7005.62205	\$17	\$0			N/A
OTHER EQMT MAINTENANCE	505.19.7005.62245		\$220			N/A
TRAINING & TRAVEL	505.19.7005.62295	\$690	\$44	\$750	\$750	0%
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7005.62305	\$170,420	\$159,996	\$208,000	\$208,000	0%
MEMBERSHIP DUES	505.19.7005.62360	\$0	\$695			N/A
ARMORED CAR SERVICES	505.19.7005.62431	\$56,129	\$61,285	\$60,000	\$50,000	-16.7%
CREDIT CARD FEES	505.19.7005.62705	\$515,262	\$548,271	\$350,000	\$500,000	42.9%
TELECOMMUNICATIONS - WIRELESS	505.19.7005.64540	\$11,114	\$0			N/A
SAFETY EQUIPMENT	505.19.7005.65090	\$0	\$520	\$1,000	\$1,000	0%
OFFICE SUPPLIES	505.19.7005.65095	\$833	\$490	\$900	\$900	0%
OTHER IMPROVEMENTS	505.19.7005.65515	\$30,832	\$19,700		\$2,425,000	N/A
DEPRECIATION EXPENSE	505.19.7005.68010	\$3,035,033	\$3,086,651			N/A
UNREALIZED LOSS ON INVESTMENTS	505.19.7005.68015	\$8,281	\$0			N/A
<b>Total Parking System Mgt:</b>		<b>\$3,831,304</b>	<b>\$4,216,748</b>	<b>\$964,242</b>	<b>\$3,775,417</b>	<b>291.5%</b>
<b>Parking Lots &amp; Meters</b>						
REGULAR PAY	505.19.7015.61010	\$235,701	\$351,907	\$244,322	\$250,696	2.6%
OVERTIME PAY	505.19.7015.61110	\$3,291	\$2,758	\$5,000	\$5,000	0%
HEALTH INSURANCE	505.19.7015.61510	\$35,830	\$62,182	\$37,881	\$39,180	3.4%
VISION INSURANCE	505.19.7015.61513	\$75	\$114	\$114	\$114	0%
LIFE INSURANCE	505.19.7015.61615	\$149	\$101	\$70	\$71	1.4%
SHOE ALLOWANCE	505.19.7015.61630	\$610	\$790	\$540	\$690	27.8%
IMRF	505.19.7015.61710	\$10,781	\$11,990	\$7,111	\$10,943	53.9%
SOCIAL SECURITY	505.19.7015.61725	\$13,936	\$21,122	\$15,183	\$15,586	2.7%
MEDICARE	505.19.7015.61730	\$3,259	\$4,940	\$3,551	\$3,646	2.7%
BLDG MAINTENANCE SERVICES	505.19.7015.62225	\$250	\$215			N/A
IMPROVEMENT MAINT SERVICE	505.19.7015.62230	\$4,980	\$6,516	\$7,500	\$7,500	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OTHER EQMT MAINTENANCE	505.19.7015.62245	\$21,930	\$7,585	\$35,000	\$30,000	-14.3%
PARKING TAX PAYMENTS TO COUNTY	505.19.7015.62347	\$7,031	\$5,474	\$10,000	\$6,000	-40%
PARKING TAX PAYMENTS TO CITY	505.19.7015.62348	\$310,050	\$304,050	\$300,000	\$300,000	0%
RENTALS	505.19.7015.62375	\$23,958	\$12,300	\$25,000	\$20,000	-20%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7015.62509	\$307,846	\$281,335	\$300,000	\$300,000	0%
PASSPORT MOBILE PARKING APP FEES	505.19.7015.62519	\$268,056	\$317,831	\$300,000	\$300,000	0%
OFFICE/OTHER EQT MTN MATL	505.19.7015.65070	\$686	\$95			N/A
MINOR EQUIPMENT & TOOLS	505.19.7015.65085	\$201	\$185			N/A
<b>Total Parking Lots &amp; Meters:</b>		<b>\$1,248,620</b>	<b>\$1,391,490</b>	<b>\$1,291,271</b>	<b>\$1,289,426</b>	<b>-0.1%</b>
<b>Church Street Garage</b>						
PARKING TAX PAYMENTS TO COUNTY	505.19.7025.62347	\$11,771	\$14,215	\$12,500	\$12,500	0%
PARKING TAX PAYMENTS TO CITY	505.19.7025.62348	\$202,559	\$200,148	\$200,000	\$200,000	0%
CONTRACT SVC-PARKING GARAGE	505.19.7025.62400	\$156,646	\$192,570	\$200,000	\$200,000	0%
ELEVATOR CONTRACT COSTS	505.19.7025.62425	\$17,798	\$16,200	\$22,000	\$22,000	0%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7025.62509	\$36,160	\$98,178	\$60,000	\$60,000	0%
ELECTRICITY	505.19.7025.64005	\$0	\$26,184	\$40,000	\$35,000	-12.5%
TELECOMMUNICATIONS	505.19.7025.64505	\$10,560	\$9,600	\$12,000	\$10,000	-16.7%
BLDG MAINTENANCE MATERIAL	505.19.7025.65050	\$138	\$1,760	\$2,000	\$2,000	0%
<b>Total Church Street Garage:</b>		<b>\$435,631</b>	<b>\$558,854</b>	<b>\$548,500</b>	<b>\$541,500</b>	<b>-1.3%</b>
<b>Sherman Garage</b>						
BLDG MAINTENANCE SERVICES	505.19.7036.62225	\$167	\$38			N/A
PARKING TAX PAYMENTS TO COUNTY	505.19.7036.62347	\$33,326	\$39,586	\$30,000	\$30,000	0%
PARKING TAX PAYMENTS TO CITY	505.19.7036.62348	\$507,741	\$505,124	\$525,000	\$525,000	0%
CONTRACT SVC-PARKING GARAGE	505.19.7036.62400	\$511,121	\$504,469	\$500,000	\$500,000	0%
ELEVATOR CONTRACT COSTS	505.19.7036.62425	\$47,994	\$51,897	\$43,700	\$50,000	14.4%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7036.62509	\$96,274	\$72,899	\$115,000	\$115,000	0%
CREDIT CARD FEES	505.19.7036.62705	\$6,058	\$5,427	\$4,000	\$4,000	0%
ELECTRICITY	505.19.7036.64005	\$0	\$82,423	\$115,000	\$115,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
TELECOMMUNICATIONS	505.19.7036.64505	\$10,560	\$16,130	\$12,000	\$10,000	-16.7%
BLDG MAINTENANCE MATERIAL	505.19.7036.65050	\$1,286	\$17,942	\$3,000	\$3,000	0%
OFFICE/OTHER EQT MTN MATL	505.19.7036.65070		\$388			N/A
<b>Total Sherman Garage:</b>		<b>\$1,214,527</b>	<b>\$1,296,324</b>	<b>\$1,347,700</b>	<b>\$1,352,000</b>	<b>0.3%</b>
<b>Maple Garage</b>						
BLDG MAINTENANCE SERVICES	505.19.7037.62225	\$257	\$539			N/A
PARKING TAX PAYMENTS TO COUNTY	505.19.7037.62347	\$11,005	\$15,865	\$12,000	\$12,000	0%
PARKING TAX PAYMENTS TO CITY	505.19.7037.62348	\$568,296	\$584,411	\$420,000	\$420,000	0%
CONTRACT SVC-PARKING GARAGE	505.19.7037.62400	\$165,739	\$363,348	\$275,000	\$275,000	0%
ELEVATOR CONTRACT COSTS	505.19.7037.62425	\$27,027	\$24,600	\$35,000	\$35,000	0%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7037.62509	\$88,318	\$69,689	\$75,000	\$75,000	0%
CREDIT CARD FEES	505.19.7037.62705	\$3,133	\$5,450	\$3,000	\$6,000	100%
ELECTRICITY	505.19.7037.64005	\$102,427	\$152,241	\$100,000	\$100,000	0%
NATURAL GAS	505.19.7037.64015	\$2,465	\$2,104	\$2,500	\$2,500	0%
TELECOMMUNICATIONS	505.19.7037.64505	\$10,560	\$11,736	\$10,000	\$10,000	0%
BLDG MAINTENANCE MATERIAL	505.19.7037.65050	\$385	\$2,891	\$1,500	\$1,500	0%
<b>Total Maple Garage:</b>		<b>\$979,612</b>	<b>\$1,232,874</b>	<b>\$934,000</b>	<b>\$937,000</b>	<b>0.3%</b>
<b>Transfers</b>						
TRANSFER TO INSURANCE	505.19.7050.66130	\$351,502	\$369,072	\$369,077	\$369,077	0%
TRANSFER TO GENERAL FUND	505.19.7050.66131	\$2,972,390	\$2,972,388	\$2,972,390	\$2,972,390	0%
<b>Total Transfers:</b>		<b>\$3,323,892</b>	<b>\$3,341,460</b>	<b>\$3,341,467</b>	<b>\$3,341,467</b>	<b>0%</b>
<b>Total Administrative Services:</b>		<b>\$11,071,340</b>	<b>\$12,073,734</b>	<b>\$8,506,331</b>	<b>\$11,313,710</b>	<b>33%</b>
<b>Public Works Agency</b>						
<b>Greenways</b>						
REGULAR PAY	505.40.4330.61010	\$236,843	\$260,916	\$254,874	\$174,087	-31.7%
OVERTIME PAY	505.40.4330.61110	\$7,464	\$1,132			N/A
ANNUAL SICK LEAVE PAYOUT	505.40.4330.61420	\$854	\$854			N/A
HEALTH INSURANCE	505.40.4330.61510	\$35,629	\$41,936	\$43,442	\$35,668	-17.9%
LIFE INSURANCE	505.40.4330.61615	\$142	\$95	\$103	\$70	-32.5%
SHOE ALLOWANCE	505.40.4330.61630	\$900	\$900	\$900	\$700	-22.2%
IMRF	505.40.4330.61710	\$10,773	\$8,815	\$7,417	\$7,665	3.3%
SOCIAL SECURITY	505.40.4330.61725	\$13,807	\$15,413	\$15,858	\$10,837	-31.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
MEDICARE	505.40.4330.61730	\$3,229	\$3,605	\$3,709	\$2,534	-31.7%
FITNESS INCENTIVE	505.40.4330.65141		\$500			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	505.40.4330.66049	\$0	\$389			N/A
<b>Total Greenways:</b>		<b>\$309,641</b>	<b>\$334,554</b>	<b>\$326,302</b>	<b>\$231,561</b>	<b>-29%</b>
<b>Parks And Facilities</b>						
REGULAR PAY	505.40.4430.61010	\$50,406	\$54,623	\$60,284	\$63,401	5.2%
HEALTH INSURANCE	505.40.4430.61510	\$9,262	\$9,393	\$9,339	\$9,386	0.5%
VISION INSURANCE	505.40.4430.61513	\$56	\$56	\$56	\$56	0%
LIFE INSURANCE	505.40.4430.61615	\$67	\$46	\$50	\$53	5%
AUTO ALLOWANCE	505.40.4430.61625	\$0	\$338	\$450	\$450	0%
CELL PHONE ALLOWANCE	505.40.4430.61626	\$0	\$135	\$180	\$180	0%
SHOE ALLOWANCE	505.40.4430.61630	\$0	\$0		\$78	N/A
IMRF	505.40.4430.61710	\$2,344	\$1,872	\$1,754	\$1,830	4.3%
SOCIAL SECURITY	505.40.4430.61725	\$2,954	\$3,210	\$3,777	\$3,975	5.2%
MEDICARE	505.40.4430.61730	\$691	\$751	\$883	\$930	5.2%
<b>Total Parks And Facilities:</b>		<b>\$65,780</b>	<b>\$70,423</b>	<b>\$76,773</b>	<b>\$80,337</b>	<b>4.6%</b>
<b>Street Maintenance</b>						
REGULAR PAY	505.40.4510.61010	\$101,868	\$107,761	\$115,589	\$126,945	9.8%
OVERTIME PAY	505.40.4510.61110	\$303	\$988			N/A
TERMINATION PAYOUTS	505.40.4510.61415		\$3,579			N/A
ANNUAL SICK LEAVE PAYOUT	505.40.4510.61420	\$465	\$465			N/A
HEALTH INSURANCE	505.40.4510.61510	\$21,615	\$18,594	\$17,444	\$18,142	4%
LIFE INSURANCE	505.40.4510.61615	\$84	\$53	\$58	\$67	15.4%
AUTO ALLOWANCE	505.40.4510.61625	\$450	\$450	\$450	\$450	0%
CELL PHONE ALLOWANCE	505.40.4510.61626	\$252	\$84			N/A
SHOE ALLOWANCE	505.40.4510.61630	\$150	\$300	\$300	\$253	-15.8%
IMRF	505.40.4510.61710	\$4,779	\$3,835	\$3,363	\$3,952	17.5%
SOCIAL SECURITY	505.40.4510.61725	\$5,923	\$6,827	\$7,213	\$7,914	9.7%
MEDICARE	505.40.4510.61730	\$1,385	\$1,596	\$1,687	\$1,851	9.7%
<b>Total Street Maintenance:</b>		<b>\$137,274</b>	<b>\$144,533</b>	<b>\$146,104</b>	<b>\$159,573</b>	<b>9.2%</b>
<b>Parking Lots &amp; Meters</b>						
REGULAR PAY	505.40.7015.61010				\$73,388	N/A
OPEB EXPENSES	505.40.7015.61447	-\$8,953	\$14,917			N/A
HEALTH INSURANCE	505.40.7015.61510				\$16,250	N/A
IMRF	505.40.7015.61710				\$3,266	N/A
SOCIAL SECURITY	505.40.7015.61725				\$4,550	N/A
MEDICARE	505.40.7015.61730				\$1,064	N/A
<b>Total Parking Lots &amp; Meters:</b>		<b>-\$8,953</b>	<b>\$14,917</b>		<b>\$98,518</b>	<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Total Public Works Agency:		\$503,742	\$564,427	\$549,179	\$569,989	3.8%
Total Expenditures:		\$11,862,976	\$12,888,981	\$9,431,364	\$11,883,699	26%



## **Water Fund (510)**

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**

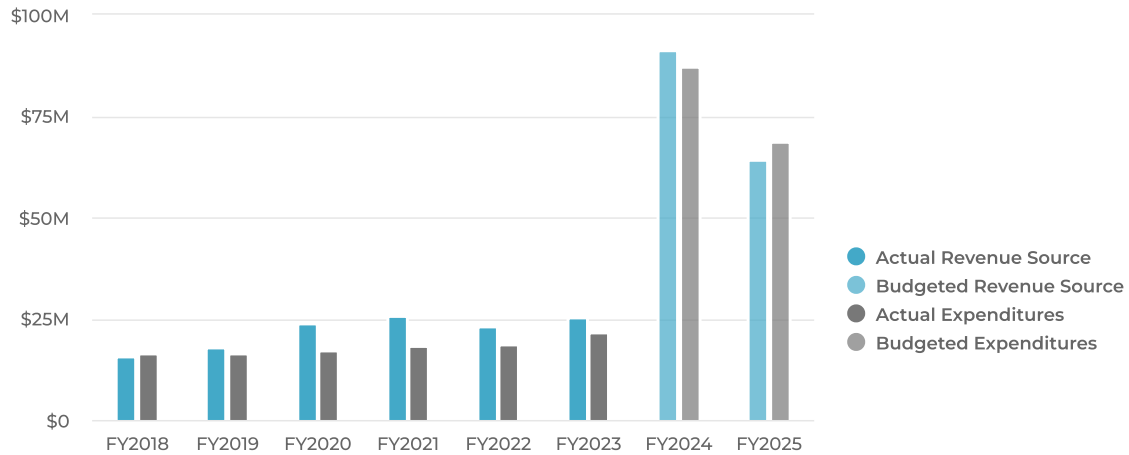
The Distribution Division manages operation, maintenance, and repair of the City's water mains, valves, fire hydrants, and the City's portion of water service lines. This includes repairing water main breaks and water service leaks; and installing new valves, hydrants, and water mains to improve the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

The Water Fund is projecting \$64,543,335 in revenues and \$62,760,447 in expenses (excluding \$6,028,135 in transfers out) in the FY 2025 budget.



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 2024

- Selected an engineering consultant to commence the PFAS treatment technique study. The study has kicked off and is ongoing.
- Continued construction on the replacement of the City's 42"/36" Lake Michigan Raw Water Intake installed in 1909 to address diminished flow capacity.
- The draft version of the citywide lead service line replacement plans as a result of the enactment of Public Act 102-0613 was completed and submitted to the IEPA.
- Continue the corrosion control optimization study.
- The 100% design of the Medium Voltage Switchgear Reliability and Generator Replacement Project, which includes replacement of outdated medium voltage switchgear and generators was completed and is scheduled to go out to bid.

## Performance Measures

Measure	Type of Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Water Fund					
Number of customers experiencing unscheduled disruption of water service	Output	92	60	117	135
Number of customer complaints about water service (low pressure, service disruption, quality, etc.)	Output	227	71	1,041	431
Days lost from work due to illness or injury	Outcome	393	372.6	373	284
Number of Illinois Environmental Protection Agency regulatory violations	Output	0	1	0	0
Number of known breaks/leaks per mile of water main	Outcome	4	4.5	4	4
Millions of gallons sold to outside communities (wholesale)	Input	14,622	16,820	16,824	16,670
Activity: Water Main Maintenance					
Miles of WaterMain replaced	Output	13.0	1.5	1.5	1.5
Number of valves replaced	Output	50	43	33	33
Miles of water main surveyed	Output	140	147	145	145
Activity: Lead Service Line Replacements					
Lead Service Line Replacements	Output	190	162	276	500

## Factors Impacting the 2025 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.

## Upcoming Initiatives

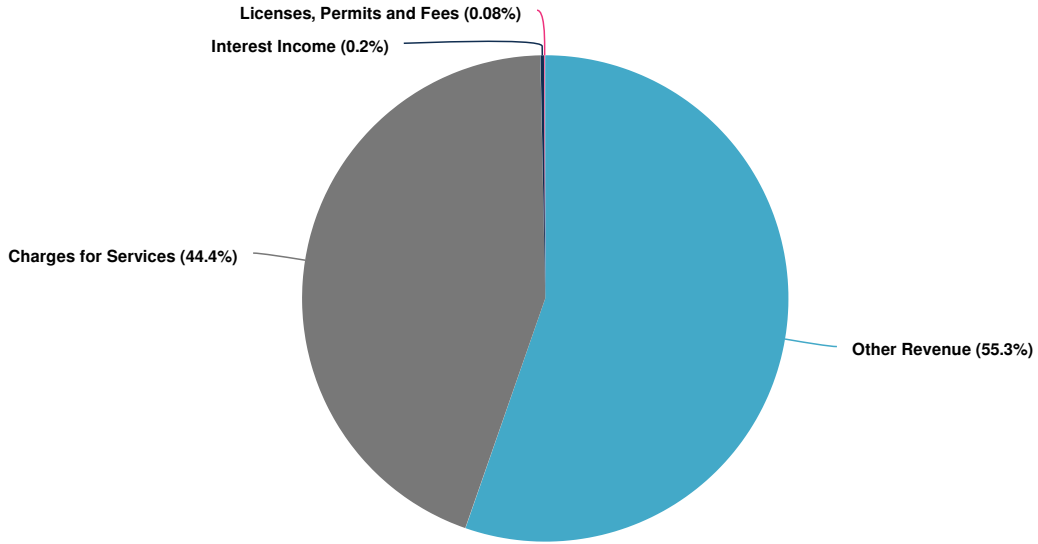
- Be a leader in the public drinking water industry by providing high quality service to over 450,000 customers in ten communities, including vigilantly monitoring the quality and quantity of water provided to our customers.
- Improve water distribution system reliability and reduce water loss by continuing the water main replacement and water main leak detection programs. The City currently replaces 1.5 miles of water main each year and will begin design in 2025 for the installation of 3.2 miles of water main beginning in 2026.
- 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.
- Begin the Phase II citywide meter replacement project whereby approximately 1,000 meters and approximately 13,000 metering interface units will be replaced.
- Begin the Construction 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 construction phase of the standpipe pumping reliability project to determine improvement options to each of the City's two standpipes and associated pump stations.
- Begin the engineering design of the water utility security fence and gate project.
- Continue 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.
- Begin the engineering design for the High-lift pump #7 natural gas engine replacement.



# 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 2025 Revenues by Source

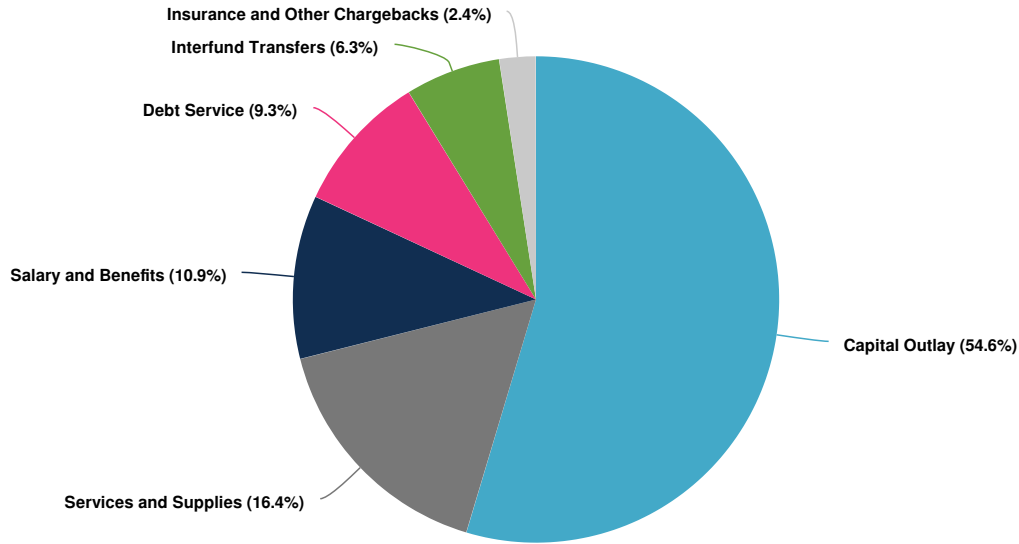


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Licenses, Permits and Fees	\$78,559	\$42,233	\$50,000	\$50,000	0%
Charges for Services	\$22,544,772	\$23,446,286	\$25,259,051	\$28,625,100	13.3%
Other Revenue	\$453,559	\$1,636,472	\$66,234,150	\$35,718,235	-46.1%
Interest Income	\$140,772	\$268,866	\$70,000	\$150,000	114.3%
Interfund Transfers	\$0	\$137,792			N/A
<b>Total Revenue Source:</b>	<b>\$23,217,661</b>	<b>\$25,531,649</b>	<b>\$91,613,201</b>	<b>\$64,543,335</b>	<b>-29.5%</b>

## Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$4,124,961	\$6,243,631	\$7,936,849	\$7,478,277	-5.8%
Services and Supplies	\$3,674,036	\$4,233,230	\$10,524,310	\$11,300,370	7.4%
Miscellaneous	\$226,931	\$3,178	\$10,000		N/A
Capital Outlay	\$275,521	\$314,772	\$58,230,500	\$37,585,905	-35.5%
Interfund Transfers	\$4,229,559	\$4,229,568	\$4,363,000	\$4,363,000	0%
Insurance and Other Chargebacks	\$1,612,101	\$1,667,952	\$1,665,135	\$1,665,135	0%
Debt Service	\$1,467,758	\$1,500,973	\$4,826,609	\$6,395,895	32.5%
Depreciation Expense	\$3,342,779	\$3,489,872			N/A
Contingencies	\$487	\$130	\$1,000		N/A
<b>Total Expense Objects:</b>	<b>\$18,954,132</b>	<b>\$21,683,306</b>	<b>\$87,557,403</b>	<b>\$68,788,582</b>	<b>-21.4%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<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
<b>Total Public Works Agency Admin:</b>		<b>\$52,358</b>	<b>\$52,358</b>			<b>N/A</b>
<b>Water Production</b>						
BEV SNACK VENDING MACHINE	510.40.4200.53200	\$266	\$348			N/A
WATER SALES-EVANSTON	510.40.4200.53575	\$9,066,546	\$9,430,024	\$11,200,000	\$13,957,000	24.6%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	\$111,336	\$112,926	\$104,000	\$104,000	0%
WATER SALES EVAN-PENALTY	510.40.4200.53580	\$81,750	\$91,238	\$68,000	\$68,000	0%
WATER SALES-SKOKIE	510.40.4200.53585	\$3,335,672	\$3,495,675	\$3,613,234	\$3,710,000	2.7%
WATER SALES - MGNWC	510.40.4200.53586	\$2,077,157	\$1,933,664	\$2,210,036	\$2,238,000	1.3%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	\$931,224	\$964,398	\$959,883	\$1,027,100	7%
WATER SALES-NWWC.	510.40.4200.53590	\$6,625,624	\$6,825,485	\$6,717,398	\$7,134,500	6.2%
PHOSPHATE SALES - NWWC	510.40.4200.53591	\$87,966	\$194,363	\$185,000	\$185,000	0%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	\$149,112	\$131,817	\$150,000	\$150,000	0%
PROPERTY SALES AND RENTAL	510.40.4200.56010	\$170,213	\$74,199	\$129,150	\$129,150	0%
MISCELLANEOUS REVENUE	510.40.4200.56045	\$1,075	\$5,585	\$1,000,000	\$5,000	-99.5%
BOND PROCEEDS	510.40.4200.56060	\$0	\$0	\$18,181,000	\$14,000,000	-23%
CONTRIBUTIONS FROM OTHER FUNDS	510.40.4200.56112		\$1,174,988			N/A
PROCEEDS FROM WIFIA LOAN	510.40.4200.56114	\$0	\$0	\$20,386,000	\$11,001,000	-46%
PROCEEDS FROM IEPA LOAN	510.40.4200.56115	\$0	\$0	\$26,468,000	\$10,513,085	-60.3%
FEES AND MERCHANDISE SALE	510.40.4200.56140	\$130,933	\$111,350	\$70,000	\$70,000	0%
WATER METER IMPACT FEES	510.40.4200.56141	\$78,117	\$266,346	\$51,500	\$51,500	0%
FEES AND OUTSIDE WORK	510.40.4200.56145	\$78,559	\$42,233	\$50,000	\$50,000	0%
INVESTMENT INCOME	510.40.4200.56501	\$140,772	\$268,866	\$70,000	\$150,000	114.3%
REALIZED GAIN/LOSS	510.40.4200.56586	\$0	\$8,367			N/A
<b>Total Water Production:</b>		<b>\$23,066,323</b>	<b>\$25,131,873</b>	<b>\$91,613,201</b>	<b>\$64,543,335</b>	<b>-29.5%</b>
<b>Water Other Operations</b>						
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4225.56585		\$110,646			N/A
<b>Total Water Other Operations:</b>			<b>\$110,646</b>			<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$23,118,681</b>	<b>\$25,294,876</b>	<b>\$91,613,201</b>	<b>\$64,543,335</b>	<b>-29.5%</b>
<b>Utilities</b>						
<b>2018B Bonds</b>						
BOND PREMIUM	510.71.5602.56061	\$14,986	\$14,986			N/A
<b>Total 2018B Bonds:</b>		<b>\$14,986</b>	<b>\$14,986</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>2019B Bonds</b>						
BOND PREMIUM	510.71.5606.56061	\$30,839	\$30,839			N/A
<b>Total 2019B Bonds:</b>		<b>\$30,839</b>	<b>\$30,839</b>			<b>N/A</b>
<b>2021 Bonds</b>						
BOND PREMIUM	510.71.5609.56061	\$16,162	\$16,162			N/A
<b>Total 2021 Bonds:</b>		<b>\$16,162</b>	<b>\$16,162</b>			<b>N/A</b>
<b>2016A Bonds</b>						
BOND PREMIUM	510.71.5731.56061	\$7,159	\$7,159			N/A
<b>Total 2016A Bonds:</b>		<b>\$7,159</b>	<b>\$7,159</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>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 GENERAL FUND	513.71.7330.57005	\$0	\$137,792			N/A
<b>Total Water Fund Dep, Imp, Ext:</b>		<b>\$0</b>	<b>\$137,792</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>\$98,981</b>	<b>\$236,773</b>			<b>N/A</b>
<b>Total Revenue:</b>		<b>\$23,217,661</b>	<b>\$25,531,649</b>	<b>\$91,613,201</b>	<b>\$64,543,335</b>	<b>-29.5%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Public Works Agency Admin</b>						
REGULAR PAY	510.40.4105.61010	\$174,965	\$157,164	\$282,555	\$299,147	5.9%
SEASONAL EMPLOYEES	510.40.4105.61060	\$780	\$0			N/A
INTERNSHIP PROGRAM	510.40.4105.61071	\$4,283	\$0			N/A
OVERTIME PAY	510.40.4105.61110	\$1,092	\$0			N/A
TERMINATION PAYOUTS	510.40.4105.61415	\$16,382	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4105.61430	\$2,287	\$0			N/A
OPEB EXPENSES	510.40.4105.61447	\$11,702	-\$2,104			N/A
HEALTH INSURANCE	510.40.4105.61510	\$15,406	\$31,554	\$70,045	\$54,618	-22%
VISION INSURANCE	510.40.4105.61513	\$9	\$9	\$10	\$9	-5.2%
LIFE INSURANCE	510.40.4105.61615	\$155	\$94	\$104	\$109	4.7%
SHOE ALLOWANCE	510.40.4105.61630	\$150	\$0		\$330	N/A
IMRF	510.40.4105.61710	\$9,298	\$5,300	\$8,223	\$11,932	45.1%
SOCIAL SECURITY	510.40.4105.61725	\$12,343	\$9,265	\$17,519	\$18,568	6%
MEDICARE	510.40.4105.61730	\$2,887	\$2,167	\$4,097	\$4,343	6%
TRANSFERS TO OTHER FUNDS	510.40.4105.66020	\$11,935,353	-\$2,342,146			N/A
<b>Total Public Works Agency Admin:</b>		<b>\$12,187,091</b>	<b>-\$2,138,697</b>	<b>\$382,554</b>	<b>\$389,056</b>	<b>1.7%</b>
<b>Water Production</b>						
REGULAR PAY	510.40.4200.61010	\$604,287	\$636,289	\$818,479	\$760,224	-7.1%
SEASONAL EMPLOYEES	510.40.4200.61060	\$0	\$0	\$5,000	\$45,000	800%
INTERNSHIP PROGRAM	510.40.4200.61071	\$0	\$0	\$5,000		N/A
JOB TRAINING PROGRAM	510.40.4200.61072	\$0	\$0	\$80,000		N/A
TERMINATION PAYOUTS	510.40.4200.61415	\$0	\$7,466			N/A
HEALTH INSURANCE	510.40.4200.61510	\$49,671	\$49,886	\$78,426	\$61,501	-21.6%
VISION INSURANCE	510.40.4200.61513	\$157	\$160	\$174	\$113	-35.1%
LIFE INSURANCE	510.40.4200.61615	\$699	\$443	\$507	\$483	-4.7%
AUTO ALLOWANCE	510.40.4200.61625	\$4,014	\$2,925	\$2,925	\$2,925	0%
CELL PHONE ALLOWANCE	510.40.4200.61626	\$504	\$378	\$504		N/A
SHOE ALLOWANCE	510.40.4200.61630	\$300	\$661	\$662	\$557	-15.9%
IMRF	510.40.4200.61710	\$28,493	\$21,511	\$23,458	\$29,278	24.8%
SOCIAL SECURITY	510.40.4200.61725	\$37,065	\$37,909	\$47,120	\$43,290	-8.1%
MEDICARE	510.40.4200.61730	\$8,860	\$9,164	\$11,927	\$11,074	-7.2%
ENGINEERING SERVICES	510.40.4200.62145	\$0	\$0	\$2,600,000		N/A
STUDIES	510.40.4200.62180	\$120,021	\$69,965	\$1,500,000	\$823,000	-45.1%
CONSULTING SERVICES	510.40.4200.62185	\$4,200	\$4,200	\$5,000	\$300,000	5,900%
PRINTING	510.40.4200.62210	\$6,519	\$7,368	\$4,500	\$4,500	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OFFICE EQUIPMENT MAINT	510.40.4200.62235	\$0	\$95	\$1,500	\$300	-80%
OTHER EQMT MAINTENANCE	510.40.4200.62245	\$4,909	\$46,264	\$60,000	\$50,000	-16.7%
POSTAGE CHARGEBACKS	510.40.4200.62275	\$0	\$0	\$3,000		N/A
TRAINING & TRAVEL	510.40.4200.62295	\$25,804	\$23,612	\$23,000	\$23,000	0%
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4200.62305	\$15,000	\$15,000	\$19,500	\$19,500	0%
POSTAGE	510.40.4200.62315	\$8,106	\$1,163	\$2,500	\$2,500	0%
MEMBERSHIP DUES	510.40.4200.62360	\$16,796	\$9,712	\$19,000	\$10,000	-47.4%
COPY MACHINE CHARGES	510.40.4200.62380	\$0	\$0	\$1,200		N/A
TELECOMMUNICATIONS	510.40.4200.64505	\$7,377	\$6,943	\$14,300	\$10,000	-30.1%
TELECOMMUNICATIONS - WIRELESS	510.40.4200.64540	\$2,517	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4200.65010	\$116	\$0	\$550	\$200	-63.6%
CLOTHING	510.40.4200.65020	\$0	\$0	\$1,900		N/A
FOOD	510.40.4200.65025	\$1,348	\$3,967	\$2,000	\$2,000	0%
JANITORIAL SUPPLIES	510.40.4200.65040	\$0	\$1,795	\$2,300		N/A
BLDG MAINTENANCE MATERIAL	510.40.4200.65050	\$920	\$938	\$1,000	\$1,000	0%
OFFICE/OTHER EQT MTN MATL	510.40.4200.65070	-\$667	-\$12,431	\$10,000	\$7,000	-30%
MINOR EQUIPMENT & TOOLS	510.40.4200.65085	\$0	\$2,419	\$8,000	\$3,000	-62.5%
OFFICE SUPPLIES	510.40.4200.65095	\$3,870	\$5,207	\$4,900	\$4,900	0%
PHOTO/DRAFTING SUPPLIE	510.40.4200.65105	\$0	\$0	\$400		N/A
FITNESS INCENTIVE	510.40.4200.65141	\$300	\$0			N/A
OTHER IMPROVEMENTS	510.40.4200.65515	\$0	\$0	\$54,004,000		N/A
IT COMPUTER HARDWARE	510.40.4200.65555	\$1,527	\$1,179	\$2,000	\$2,000	0%
<b>Total Water Production:</b>		<b>\$952,714</b>	<b>\$954,188</b>	<b>\$59,364,733</b>	<b>\$2,217,345</b>	<b>-96.3%</b>
<b>Water Billing</b>						
REGULAR PAY	510.40.4208.61010	\$141,959	\$176,081	\$185,683	\$197,628	6.4%
OVERTIME PAY	510.40.4208.61110	\$654	\$1,692	\$3,500	\$3,000	-14.3%
HEALTH INSURANCE	510.40.4208.61510	\$43,078	\$49,688	\$50,893	\$52,929	4%
LIFE INSURANCE	510.40.4208.61615	\$39	\$25	\$30	\$33	8.7%
IMRF	510.40.4208.61710	\$7,091	\$6,031	\$5,404	\$8,795	62.8%
SOCIAL SECURITY	510.40.4208.61725	\$8,817	\$10,251	\$11,512	\$12,253	6.4%
MEDICARE	510.40.4208.61730	\$2,062	\$2,397	\$2,693	\$2,866	6.4%
PRINTING	510.40.4208.62210	\$979	\$1,741	\$3,000	\$2,000	-33.3%
OTHER EQMT MAINTENANCE	510.40.4208.62245	\$460	\$3,980	\$15,000	\$10,000	-33.3%
IT COMPUTER SOFTWARE	510.40.4208.62340	\$0	\$0	\$25,000		N/A
TELECOMMUNICATIONS - WIRELESS	510.40.4208.64540	\$1,255	\$1,482			N/A
OFFICE/OTHER EQT MTN MATL	510.40.4208.65070	\$53,984	\$92,289	\$100,000	\$100,000	0%
<b>Total Water Billing:</b>		<b>\$260,378</b>	<b>\$345,659</b>	<b>\$402,715</b>	<b>\$389,504</b>	<b>-3.3%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Pumping</b>						
REGULAR PAY	510.40.4210.61010	\$912,312	\$1,075,327	\$1,195,263	\$1,198,585	0.3%
JOB TRAINING PROGRAM	510.40.4210.61072	\$12,341	\$15,975	\$40,000	\$20,000	-50%
OVERTIME PAY	510.40.4210.61110	\$29,212	\$83,231	\$45,000	\$45,000	0%
TERMINATION PAYOUTS	510.40.4210.61415	\$48,831	\$9,675			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4210.61420	\$1,005	\$0			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4210.61430	\$3,381	\$0			N/A
HEALTH INSURANCE	510.40.4210.61510	\$174,863	\$207,461	\$255,567	\$218,197	-14.6%
VISION INSURANCE	510.40.4210.61513	\$38	\$16			N/A
LIFE INSURANCE	510.40.4210.61615	\$764	\$446	\$498	\$440	-11.6%
SHOE ALLOWANCE	510.40.4210.61630	\$3,010	\$3,465	\$2,410	\$2,760	14.5%
IMRF	510.40.4210.61710	\$47,322	\$40,661	\$34,782	\$52,925	52.2%
SOCIAL SECURITY	510.40.4210.61725	\$62,357	\$70,933	\$74,257	\$74,484	0.3%
MEDICARE	510.40.4210.61730	\$14,583	\$16,589	\$17,367	\$17,420	0.3%
STUDIES	510.40.4210.62180	\$0	\$42,386			N/A
IMPROVEMENT MAINT SERVICE	510.40.4210.62230	\$2,155	\$4,564	\$11,000	\$6,000	-45.5%
OTHER EQMT MAINTENANCE	510.40.4210.62245	\$13,576	\$111,487	\$198,000	\$100,000	-49.5%
TRAINING & TRAVEL	510.40.4210.62295	\$48	\$0			N/A
MEMBERSHIP DUES	510.40.4210.62360	\$15	\$0	\$120		N/A
ELECTRICITY	510.40.4210.64005	\$812,042	\$1,183,052	\$940,200	\$940,200	0%
NATURAL GAS	510.40.4210.64015	\$75,247	\$42,093	\$80,000	\$75,000	-6.2%
TELECOMMUNICATIONS - WIRELESS	510.40.4210.64540	\$1,806	\$0			N/A
CLOTHING	510.40.4210.65020	\$1,639	\$0	\$800	\$800	0%
FOOD	510.40.4210.65025	\$0	\$20			N/A
PETROLEUM PRODUCTS	510.40.4210.65035	-\$2,116	\$24,086	\$25,000	\$12,800	-48.8%
JANITORIAL SUPPLIES	510.40.4210.65040	\$782	\$8,133	\$3,000	\$3,000	0%
BLDG MAINTENANCE MATERIAL	510.40.4210.65050	-\$5,900	\$13,425	\$2,600	\$2,600	0%
OFFICE/OTHER EQT MTN MATL	510.40.4210.65070	\$39,232	\$97,794	\$104,000	\$80,000	-23.1%
MINOR EQUIPMENT & TOOLS	510.40.4210.65085	\$94,519	\$93,700	\$160,000	\$140,000	-12.5%
SAFETY EQUIPMENT	510.40.4210.65090	\$6,675	\$8,837	\$6,000	\$6,000	0%
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4210.66049	\$14,968	\$0			N/A
<b>Total Pumping:</b>		<b>\$2,364,710</b>	<b>\$3,153,356</b>	<b>\$3,195,864</b>	<b>\$2,996,211</b>	<b>-6.2%</b>
<b>Filtration</b>						
REGULAR PAY	510.40.4220.61010	\$930,401	\$1,097,729	\$1,539,273	\$1,501,829	-2.4%
JOB TRAINING PROGRAM	510.40.4220.61072	\$23,042	\$35,143	\$40,000	\$40,000	0%
OVERTIME PAY	510.40.4220.61110	\$51,316	\$67,860	\$40,000	\$40,000	0%
TERMINATION PAYOUTS	510.40.4220.61415	\$11,569	\$61,814			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4220.61420	\$1,927	\$1,378			N/A
COMP / VACATION PAYOUTS	510.40.4220.61430	\$9,564	\$3,073			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	510.40.4220.61510	\$189,759	\$183,754	\$301,041	\$265,384	-11.8%
VISION INSURANCE	510.40.4220.61513	\$215	\$451	\$523	\$188	-64.1%
LIFE INSURANCE	510.40.4220.61615	\$719	\$436	\$593	\$367	-38.2%
SHOE ALLOWANCE	510.40.4220.61630	\$3,155	\$3,765	\$3,755	\$4,005	6.7%
IMRF	510.40.4220.61710	\$51,131	\$43,778	\$44,794	\$65,156	45.5%
SOCIAL SECURITY	510.40.4220.61725	\$65,774	\$79,031	\$95,668	\$93,363	-2.4%
MEDICARE	510.40.4220.61730	\$15,383	\$18,483	\$22,375	\$21,835	-2.4%
OTHER EQMT MAINTENANCE	510.40.4220.62245	\$4,262	\$2,853	\$6,100	\$4,000	-34.4%
TRAINING & TRAVEL	510.40.4220.62295		\$25			N/A
MWRD FEES	510.40.4220.62420	\$201,281	\$150,172	\$252,000	\$210,000	-16.7%
OUTSIDE LABORATORY COSTS	510.40.4220.62465	\$23,627	\$16,078	\$32,500	\$32,500	0%
TELECOMMUNICATIONS - WIRELESS	510.40.4220.64540	\$3,969	\$0			N/A
AGRI/BOTANICAL SUPPLIES	510.40.4220.65005	\$160	\$0	\$970	\$200	-79.4%
CHEMICALS/ SALT	510.40.4220.65015	\$513,249	\$632,638	\$600,000	\$800,000	33.3%
CLOTHING	510.40.4220.65020	\$439	\$719	\$770	\$770	0%
PHOSPHATE CHEMICALS	510.40.4220.65030	\$188,780	\$308,036	\$220,000	\$427,000	94.1%
PETROLEUM PRODUCTS	510.40.4220.65035	\$1,778	\$151	\$2,500	\$1,500	-40%
JANITORIAL SUPPLIES	510.40.4220.65040	\$3,532	-\$294	\$2,200	\$2,200	0%
BLDG MAINTENANCE MATERIAL	510.40.4220.65050	\$3,255	\$0	\$2,600	\$1,000	-61.5%
OFFICE/OTHER EQT MTN MATL	510.40.4220.65070	\$88,153	\$110,988	\$94,500	\$94,500	0%
MEDICAL & LAB SUPPLIES	510.40.4220.65075	\$19,487	\$23,273	\$21,000	\$21,000	0%
MINOR EQUIPMENT & TOOLS	510.40.4220.65085	\$33,980	\$37,483	\$115,000	\$50,000	-56.5%
SAFETY EQUIPMENT	510.40.4220.65090	\$24,179	\$22,479	\$15,500	\$15,500	0%
FITNESS INCENTIVE	510.40.4220.65141	\$300	\$0			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4220.66049	\$11,289	\$1,368			N/A
<b>Total Filtration:</b>		<b>\$2,475,675</b>	<b>\$2,902,666</b>	<b>\$3,453,662</b>	<b>\$3,692,297</b>	<b>6.9%</b>
<b>Water Other Operations</b>						
INTEREST EXPENSE	510.40.4225.61655		\$2,178			N/A
STUDIES	510.40.4225.62180	\$191	\$13,924	\$52,000		N/A
CONSULTING SERVICES	510.40.4225.62185	\$215,715	\$388,234	\$100,000	\$130,000	30%
LIEN FILING FEE	510.40.4225.62273	\$0	\$0	\$1,500		N/A
POSTAGE	510.40.4225.62315	\$13,750	\$25,000	\$25,000	\$25,000	0%
IT COMPUTER SOFTWARE	510.40.4225.62340	\$175,338	-\$234,370	\$319,000	\$235,000	-26.3%
LEAD SERVICE ABATEMENT	510.40.4225.62410	\$79,207	\$18,025	\$125,000	\$440,500	252.4%
MWRD FEES	510.40.4225.62420	\$8,347	\$8,989	\$8,200	\$10,000	22%
WTR/SWR BILL PRINT AND MAIL CO	510.40.4225.62455	\$7,337	\$12,045	\$25,000	\$15,000	-40%
PUBLIC EDUCATION	510.40.4225.62696	\$0	\$0	\$5,000		N/A
BANK FEES	510.40.4225.62703				\$2,000	N/A
CREDIT CARD FEES	510.40.4225.62705	\$107,949	\$107,502	\$140,000	\$110,000	-21.4%



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
LOSS SALE FIXED ASST	510.40.4225.62730		\$25,506			N/A
TELECOMMUNICATIONS - WIRELESS	510.40.4225.64540	\$1,452	\$0			N/A
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4225.65010	\$0	\$121	\$5,000	\$5,000	0%
LICENSING/REGULATORY SUPP	510.40.4225.65045	\$0	\$1,000			N/A
MERCHANDISE FOR RESALE	510.40.4225.65080	\$37,582	\$42,744	\$30,000	\$30,000	0%
DEPRECIATION EXPENSE	510.40.4225.68010	\$3,342,779	\$3,489,872			N/A
UNREALIZED LOSS ON INVESTMENTS	510.40.4225.68015	\$221,148	\$0			N/A
AMORTIZATION EXPENSE	510.40.4225.68020	\$70,863	\$70,863			N/A
CONTINGENCIES	510.40.4225.68205	\$487	\$130	\$1,000		N/A
<b>Total Water Other Operations:</b>		<b>\$4,282,144</b>	<b>\$3,971,764</b>	<b>\$836,700</b>	<b>\$1,002,500</b>	<b>19.8%</b>
<b>Water Capital Outlay</b>						
CONSULTING SERVICES	510.40.4230.62185				\$150,000	N/A
AUTOMOTIVE EQUIPMENT	510.40.4230.65550	\$27,749	\$103,001	\$850,500	\$960,000	12.9%
IT COMPUTER HARDWARE	510.40.4230.65555	\$3,303	\$2,171	\$16,000	\$8,000	-50%
WATER GENERAL PLANT	510.40.4230.65702	\$33,865	\$31,594	\$275,000		N/A
<b>Total Water Capital Outlay:</b>		<b>\$64,917</b>	<b>\$136,766</b>	<b>\$1,141,500</b>	<b>\$1,118,000</b>	<b>-2.1%</b>
<b>Capital Planning &amp; Engineering</b>						
TRAINING & TRAVEL	510.40.4400.62295		\$228			N/A
MEMBERSHIP DUES	510.40.4400.62360	\$925	\$955			N/A
<b>Total Capital Planning &amp; Engineering:</b>		<b>\$925</b>	<b>\$1,183</b>			<b>N/A</b>
<b>Water And Sewer Capital</b>						
REGULAR PAY	510.40.4440.61010	\$180,234	\$252,711	\$243,190	\$379,994	56.3%
OVERTIME PAY	510.40.4440.61110	\$3,195	\$7,588		\$5,000	N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4440.61420	\$1,200	\$1,295			N/A
HEALTH INSURANCE	510.40.4440.61510	\$43,028	\$48,727	\$50,301	\$77,179	53.4%
VISION INSURANCE	510.40.4440.61513				\$76	N/A
LIFE INSURANCE	510.40.4440.61615	\$135	\$90	\$98	\$101	3.6%
SHOE ALLOWANCE	510.40.4440.61630	\$600	\$600	\$600	\$1,050	75%
IMRF	510.40.4440.61710	\$9,684	\$8,580	\$7,077	\$16,349	131%
SOCIAL SECURITY	510.40.4440.61725	\$12,260	\$14,871	\$15,115	\$23,626	56.3%
MEDICARE	510.40.4440.61730	\$2,867	\$3,478	\$3,535	\$5,525	56.3%
<b>Total Water And Sewer Capital:</b>		<b>\$253,203</b>	<b>\$337,939</b>	<b>\$319,916</b>	<b>\$508,901</b>	<b>59.1%</b>
<b>Street Maintenance</b>						
REGULAR PAY	510.40.4510.61010	\$0	\$60,266	\$197,179	\$260,993	32.4%
JOB TRAINING AND INTERNSHIPS	510.40.4510.61070	\$0	\$0	\$50,000		N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OVERTIME PAY	510.40.4510.61110	\$0	\$1,147			N/A
HEALTH INSURANCE	510.40.4510.61510	\$0	\$4,645	\$56,481	\$39,345	-30.3%
VISION INSURANCE	510.40.4510.61513	\$0	\$28	\$38	\$76	99.6%
LIFE INSURANCE	510.40.4510.61615		\$0			N/A
SHOE ALLOWANCE	510.40.4510.61630	\$0	\$300	\$300	\$1,050	250%
IMRF	510.40.4510.61710	\$0	\$1,996	\$5,738	\$11,614	102.4%
SOCIAL SECURITY	510.40.4510.61725	\$0	\$3,704	\$12,244	\$16,247	32.7%
MEDICARE	510.40.4510.61730	\$0	\$866	\$2,864	\$3,800	32.7%
<b>Total Street Maintenance:</b>		<b>\$0</b>	<b>\$72,953</b>	<b>\$324,844</b>	<b>\$333,124</b>	<b>2.5%</b>
<b>Distribution Maintenance</b>						
REGULAR PAY	510.40.4540.61010	\$672,775	\$857,187	\$1,161,065	\$1,168,130	0.6%
SEASONAL EMPLOYEES	510.40.4540.61060	\$448	\$0			N/A
JOB TRAINING PROGRAM	510.40.4540.61072	\$14,026	\$157,275	\$150,000	\$150,000	0%
OVERTIME PAY	510.40.4540.61110	\$94,970	\$66,322	\$160,000	\$160,000	0%
TERMINATION PAYOUTS	510.40.4540.61415	\$4,072	\$0			N/A
ANNUAL SICK LEAVE PAYOUT	510.40.4540.61420	\$1,862	\$953			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4540.61430	\$5,977	\$0			N/A
HEALTH INSURANCE	510.40.4540.61510	\$122,083	\$130,550	\$235,273	\$212,708	-9.6%
VISION INSURANCE	510.40.4540.61513	\$435	\$436	\$445	\$445	0%
LIFE INSURANCE	510.40.4540.61615	\$492	\$325	\$365	\$441	20.9%
UNIVERSAL LIFE	510.40.4540.61620		\$0			N/A
SHOE ALLOWANCE	510.40.4540.61630	\$2,400	\$3,485	\$2,555	\$3,305	29.4%
IMRF	510.40.4540.61710	\$38,267	\$35,492	\$33,788	\$51,098	51.2%
SOCIAL SECURITY	510.40.4540.61725	\$50,462	\$64,153	\$72,109	\$72,629	0.7%
MEDICARE	510.40.4540.61730	\$11,802	\$15,004	\$16,873	\$16,986	0.7%
STUDIES	510.40.4540.62180	\$0	\$0	\$30,000		N/A
PRINTING	510.40.4540.62210	\$0	\$498	\$1,000	\$500	-50%
BLDG MAINTENANCE SERVICES	510.40.4540.62225	\$0	\$0	\$1,000		N/A
IMPROVEMENT MAINT SERVICE	510.40.4540.62230	\$347	-\$2,861	\$40,000	\$1,000	-97.5%
OTHER EQMT MAINTENANCE	510.40.4540.62245	\$242	\$812	\$2,000	\$500	-75%
POSTAGE CHARGEBACKS	510.40.4540.62275	\$0	\$0	\$3,400		N/A
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4540.62305	\$165,000	\$165,000	\$214,500	\$214,500	0%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	510.40.4540.62415	\$22,391	\$11,250	\$45,000	\$25,000	-44.4%
TELECOMMUNICATIONS - WIRELESS	510.40.4540.64540	\$5,297	\$0			N/A
CLOTHING	510.40.4540.65020	\$538	-\$314	\$1,800	\$900	-50%
BLDG MAINTENANCE MATERIAL	510.40.4540.65050	\$0	\$0	\$2,000	\$500	-75%
MATERIALS - STREETS DIVISION	510.40.4540.65051	\$35,000	\$18,950	\$45,000	\$45,000	0%
MATER. TO MAINT. IMP.	510.40.4540.65055	\$126,476	\$208,498	\$280,000	\$230,000	-17.9%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OFFICE/OTHER EQT MTN MATL	510.40.4540.65070	\$3,977	\$2,728	\$5,500	\$3,500	-36.4%
MERCHANDISE FOR RESALE	510.40.4540.65080	\$1,698	\$1,277			N/A
MINOR EQUIPMENT & TOOLS	510.40.4540.65085	\$35,974	\$43,783	\$83,500	\$55,000	-34.1%
SAFETY EQUIPMENT	510.40.4540.65090	\$5,562	\$5,764	\$6,000	\$6,000	0%
FITNESS INCENTIVE	510.40.4540.65141	\$900	\$1,000			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4540.66049	\$0	\$1,452			N/A
<b>Total Distribution Maintenance:</b>		<b>\$1,423,472</b>	<b>\$1,789,017</b>	<b>\$2,593,173</b>	<b>\$2,418,142</b>	<b>-6.7%</b>
<b>Water Fund Dep, Imp, Ext</b>						
ENGINEERING SERVICES	510.40.7330.62145			\$1,300,000	\$5,105,000	292.7%
ADVERTISING	510.40.7330.62205			\$5,000	\$0	-100%
OTHER IMPROVEMENTS	510.40.7330.65515			\$3,376,000	\$36,625,905	984.9%
PHASE I ENGINEERING	510.40.7330.65671			\$40,000	\$40,000	0%
PHASE III ENGINEERING	510.40.7330.65673			\$200,000	\$200,000	0%
<b>Total Water Fund Dep, Imp, Ext:</b>				<b>\$4,921,000</b>	<b>\$41,970,905</b>	<b>752.9%</b>
<b>Other Wages</b>						
SALARY ADJUSTMENTS	510.40.9988.61001				-\$437,432	N/A
<b>Total Other Wages:</b>					<b>-\$437,432</b>	<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$24,265,228</b>	<b>\$11,526,795</b>	<b>\$76,936,659</b>	<b>\$56,598,552</b>	<b>-26.4%</b>
<b>Utilities</b>						
<b>2018B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5602.68305	\$0	\$0	\$225,146	\$236,842	5.2%
DEBT SERVICE- INTEREST	510.71.5602.68315	\$200,234	\$213,844	\$194,898	\$183,640	-5.8%
<b>Total 2018B Bonds:</b>		<b>\$200,234</b>	<b>\$213,844</b>	<b>\$420,044</b>	<b>\$420,482</b>	<b>0.1%</b>
<b>2019B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5606.68305	\$0	\$0	\$107,712	\$113,442	5.3%
DEBT SERVICE- INTEREST	510.71.5606.68315	\$137,448	\$143,196	\$127,421	\$122,036	-4.2%
<b>Total 2019B Bonds:</b>		<b>\$137,448</b>	<b>\$143,196</b>	<b>\$235,133</b>	<b>\$235,478</b>	<b>0.1%</b>
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5607.68305	\$0	\$0	\$115,000	\$0	-100%
DEBT SERVICE- INTEREST	510.71.5607.68315	\$186,239	\$197,221	\$144,200	\$0	-100%
<b>Total 2020A Bonds:</b>		<b>\$186,239</b>	<b>\$197,221</b>	<b>\$259,200</b>	<b>\$0</b>	<b>-100%</b>
<b>2020B Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5608.68305	\$0	\$0	\$173,388	\$305,689	76.3%
DEBT SERVICE- INTEREST	510.71.5608.68315	\$77,694	\$36,001	\$66,544	\$192,426	189.2%
<b>Total 2020B Bonds:</b>		<b>\$77,694</b>	<b>\$36,001</b>	<b>\$239,932</b>	<b>\$498,115</b>	<b>107.6%</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>2021 Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5609.68305	\$0	\$0	\$321,850	\$328,000	1.9%
DEBT SERVICE- INTEREST	510.71.5609.68315	\$55,905	\$82,991	\$67,978	\$58,323	-14.2%
<b>Total 2021 Bonds:</b>		<b>\$55,905</b>	<b>\$82,991</b>	<b>\$389,828</b>	<b>\$386,323</b>	<b>-0.9%</b>
<b>2023 Bonds</b>						
DEBT SERVICE- INTEREST	510.71.5611.68315	\$0	\$0	\$100,000	\$0	-100%
<b>Total 2023 Bonds:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>
<b>2016A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5731.68305	\$0	\$0	\$170,000	\$175,000	2.9%
DEBT SERVICE- INTEREST	510.71.5731.68315	\$82,444	\$82,064	\$69,844	\$64,743	-7.3%
<b>Total 2016A Bonds:</b>		<b>\$82,444</b>	<b>\$82,064</b>	<b>\$239,844</b>	<b>\$239,743</b>	<b>0%</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	\$27,975	\$28,206	\$24,375	\$22,575	-7.4%
<b>Total 2017A Bonds:</b>		<b>\$27,975</b>	<b>\$28,206</b>	<b>\$69,375</b>	<b>\$67,575</b>	<b>-2.6%</b>
<b>Water General Support</b>						
IMRF	510.71.7100.61710	-\$1,000,265	\$58,736			N/A
<b>Total Water General Support:</b>		<b>-\$1,000,265</b>	<b>\$58,736</b>			<b>N/A</b>
<b>Filtration</b>						
REGULAR PAY	510.71.7110.61010	\$3,486	\$84,432			N/A
OVERTIME PAY	510.71.7110.61110		\$109			N/A
HEALTH INSURANCE	510.71.7110.61510	\$0	\$13,158			N/A
VISION INSURANCE	510.71.7110.61513	\$102	\$19			N/A
LIFE INSURANCE	510.71.7110.61615	\$0	\$41			N/A
SHOE ALLOWANCE	510.71.7110.61630	\$155	\$0			N/A
IMRF	510.71.7110.61710	\$0	\$2,614			N/A
SOCIAL SECURITY	510.71.7110.61725	\$208	\$4,514			N/A
MEDICARE	510.71.7110.61730	\$49	\$1,056			N/A
<b>Total Filtration:</b>		<b>\$4,000</b>	<b>\$105,941</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	\$86,327	\$88,058	2%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DEBT SERVICE- INTEREST	510.71.7135.68315	\$24,753	\$23,086	\$21,600	\$19,869	-8%
<b>Total IEPA Loan L174820:</b>		<b>\$24,753</b>	<b>\$23,086</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	\$76,657	\$77,919	1.6%
DEBT SERVICE- INTEREST	510.71.7136.68315	\$21,613	\$20,389	\$19,301	\$18,039	-6.5%
<b>Total IEPA Loan L175107:</b>		<b>\$21,613</b>	<b>\$20,389</b>	<b>\$95,958</b>	<b>\$95,958</b>	<b>0%</b>
<b>2013A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7151.68305	\$0	\$0	\$100,000	\$105,000	5%
DEBT SERVICE- INTEREST	510.71.7151.68315	\$58,471	\$59,127	\$51,071	\$47,071	-7.8%
<b>Total 2013A Bonds:</b>		<b>\$58,471</b>	<b>\$59,127</b>	<b>\$151,071</b>	<b>\$152,071</b>	<b>0.7%</b>
<b>2015 A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7152.68305	\$0	\$0	\$255,000	\$265,000	3.9%
DEBT SERVICE- INTEREST	510.71.7152.68315	\$150,331	\$151,859	\$131,131	\$120,931	-7.8%
<b>Total 2015 A Bonds:</b>		<b>\$150,331</b>	<b>\$151,859</b>	<b>\$386,131</b>	<b>\$385,931</b>	<b>-0.1%</b>
<b>Interfund Transfers</b>						
TRANSFER TO INSURANCE	510.71.7160.66130	\$1,585,843	\$1,665,132	\$1,665,135	\$1,665,135	0%
TRANSFER TO GENERAL FUND	510.71.7160.66131	\$4,049,559	\$4,049,568	\$4,129,000	\$4,129,000	0%
<b>Total Interfund Transfers:</b>		<b>\$5,635,402</b>	<b>\$5,714,700</b>	<b>\$5,794,135</b>	<b>\$5,794,135</b>	<b>0%</b>
<b>Water Fund Dep, Imp, Ext</b>						
ENGINEERING SERVICES	513.71.7330.62145	\$269,591	\$247,665			N/A
ADVERTISING	513.71.7330.62205	\$0	\$85			N/A
OTHER IMPROVEMENTS	513.71.7330.65515	\$247,772	\$186,265			N/A
TRANSFERS TO OTHER FUNDS	513.71.7330.66020	-\$11,935,353	\$2,342,146			N/A
<b>Total Water Fund Dep, Imp, Ext:</b>		<b>-\$11,417,990</b>	<b>\$2,776,160</b>			<b>N/A</b>
<b>2014A Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.7509.68305	\$0	\$0	\$130,000	\$135,000	3.8%
DEBT SERVICE- INTEREST	510.71.7509.68315	\$75,812	\$75,109	\$63,564	\$57,063	-10.2%
<b>Total 2014A Bonds:</b>		<b>\$75,812</b>	<b>\$75,109</b>	<b>\$193,564</b>	<b>\$192,063</b>	<b>-0.8%</b>
<b>IEPA Loan L175108</b>						
DEBT SERVICE- PRINCIPAL	510.71.7137.68305	\$0	\$0	\$936,953	\$954,272	1.8%
DEBT SERVICE- INTEREST	510.71.7137.68315	\$368,839	\$270,061	\$365,174	\$319,087	-12.6%
<b>Total IEPA Loan L175108:</b>		<b>\$368,839</b>	<b>\$270,061</b>	<b>\$1,302,127</b>	<b>\$1,273,359</b>	<b>-2.2%</b>
<b>IEPA Loan L175106</b>						
DEBT SERVICE- PRINCIPAL	510.71.7142.68305	\$0	\$0	\$457,242	\$477,705	4.5%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DEBT SERVICE- INTEREST	510.71.7142.68315	\$0	\$117,820	\$111,728	\$106,940	-4.3%
<b>Total IEPA Loan L175106:</b>		<b>\$0</b>	<b>\$117,820</b>	<b>\$568,970</b>	<b>\$584,645</b>	<b>2.8%</b>
<b>IEPA Loan L173797</b>						
DEBT SERVICE- PRINCIPAL	510.71.7143.68305				\$451,242	N/A
DEBT SERVICE- INTEREST	510.71.7143.68315				\$124,778	N/A
<b>Total IEPA Loan L173797:</b>					<b>\$576,020</b>	<b>N/A</b>
<b>2024 Bonds</b>						
DEBT SERVICE- PRINCIPAL	510.71.5610.68305				\$440,000	N/A
DEBT SERVICE- INTEREST	510.71.5610.68315				\$672,700	N/A
<b>Total 2024 Bonds:</b>					<b>\$1,112,700</b>	<b>N/A</b>
<b>Total Utilities:</b>		<b>-\$5,311,095</b>	<b>\$10,156,511</b>	<b>\$10,620,744</b>	<b>\$12,190,030</b>	<b>14.8%</b>
<b>Total Expenditures:</b>		<b>\$18,954,132</b>	<b>\$21,683,306</b>	<b>\$87,557,403</b>	<b>\$68,788,582</b>	<b>-21.4%</b>

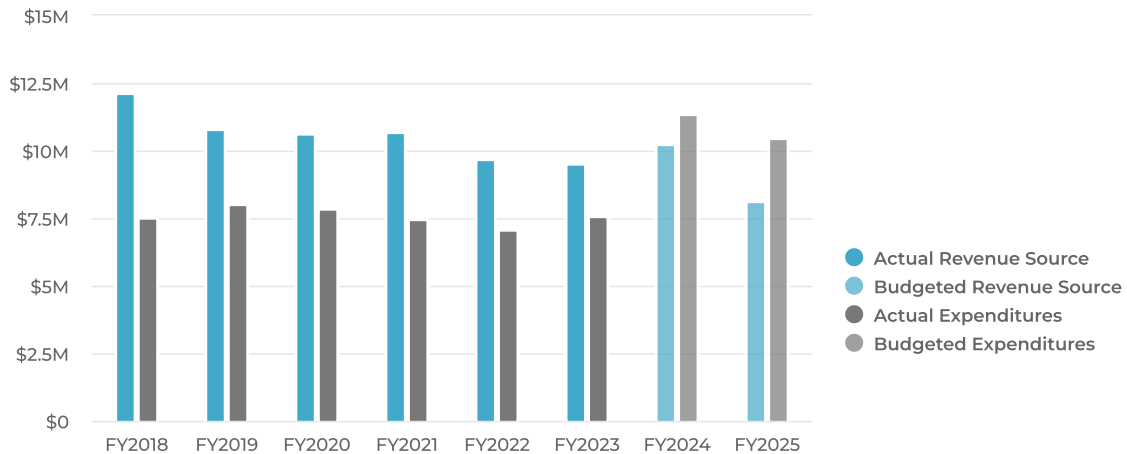


## Sewer Fund (515)

The Sewer Fund includes operations, maintenance and capital improvements for the City's Combined, Relief, and Storm Sewer Systems. The Sewer Division manages operation, inspection, maintenance, and repair of the City's sewer mains and drainage structures (sewer manholes, catch basins, and storm water inlets). This includes proactive programs such as sewer main and drainage structure cleaning, root cutting, and televised internal sewer main inspection; as well as responding to all reports of sewer backups and flooding. This division also inspects work done by contractors including sewer main lining and manhole rehabilitation. Sewer Division staff conduct regular inspection of sewer outfalls and other facilities throughout Evanston for compliance with the City's sewer system operating permits with the Illinois Environmental Protection Agency.

### Summary

The Sewer Fund is projecting \$8,161,000 in revenues and \$8,470,950 in expenses (excluding \$2,012,051 in transfers out) in the FY 2025 budget.



### Accomplishments in 2024

- Completed the annual sewer cured-in-place pipe rehabilitation project.
- Completed the annual sewer system drainage structure.
- 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.

## Performance Measures

Measure	Type of Measure	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Activity: Sewer Fund					
Number of customer complaints about sewer service (sewer, odor complaint, basement flooding, broken sewer, poor drainage, street/alley flooding)	Input	257	15	355	365
Days lost from work due to illness or injury	Input	111	76	106	71
Activity: Sewer Main Maintenance					
Miles of Sewer Main Rehabilitation (Lining)	Output	3	1	2	2
Miles of Sewer Main Cleaned (Hydroflush)	Output	38	50	35	35
Miles of Sewer Main Televised	Output	16	24	18	18

## 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 NPDES 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.
- Begin the work on Greenbay Road, McCormick to Isabella (For Central St).

## Revenues by Source

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

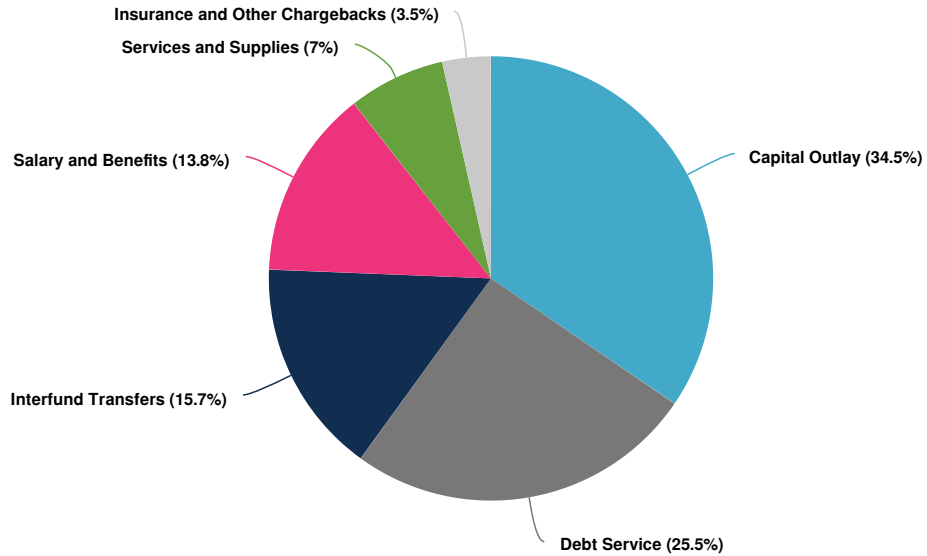
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Charges for Services	\$9,638,057	\$9,348,891	\$10,229,424	\$8,080,000	-21%
Other Revenue	\$37,968	\$98,167	\$1,000	\$1,000	0%
Interest Income	\$20,366	\$127,069	\$25,000	\$80,000	220%
<b>Total Revenue Source:</b>	<b>\$9,696,391</b>	<b>\$9,574,128</b>	<b>\$10,255,424</b>	<b>\$8,161,000</b>	<b>-20.4%</b>



# Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$961,174	\$1,460,677	\$1,546,276	\$1,444,286	-6.6%
Services and Supplies	\$507,341	\$408,230	\$1,718,600	\$738,500	-57%
Miscellaneous	\$54,697	\$0			N/A
Capital Outlay	-\$40,919	\$169,147	\$2,950,000	\$3,620,000	22.7%
Interfund Transfers	\$871,164	\$883,860	\$1,271,321	\$1,642,251	29.2%
Insurance and Other Chargebacks	\$352,190	\$369,804	\$369,800	\$369,800	0%
Debt Service	\$513,142	\$439,776	\$3,550,270	\$2,668,164	-24.8%
Depreciation Expense	\$3,870,723	\$3,872,791			N/A
<b>Total Expense Objects:</b>	<b>\$7,089,513</b>	<b>\$7,604,285</b>	<b>\$11,406,267</b>	<b>\$10,483,001</b>	<b>-8.1%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Public Works Agency</b>						
<b>Recycling And Environmental Main</b>						
STORM WATER DETENTION REVENUE	515.40.4310.53593	\$24,000	\$24,750			N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$24,000</b>	<b>\$24,750</b>			<b>N/A</b>
<b>Sewer Maintenance</b>						
STORM WATER DETENTION REVENUE	515.40.4530.53593	\$0	\$0	\$22,200		N/A
SEWER SERVICE CHARGE	515.40.4530.53595	\$9,531,758	\$9,241,886	\$9,832,830	\$7,995,000	-18.7%
TAX EXEMPT PROPERTIES-REASONABLE CHARGE-SEWER	515.40.4530.53596	\$0	\$0	\$274,394		N/A
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	\$82,298	\$82,256	\$100,000	\$85,000	-15%
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
INVESTMENT INCOME	515.40.4530.56501	\$20,366	\$127,069	\$25,000	\$80,000	220%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	515.40.4530.56585		\$60,199			N/A
<b>Total Sewer Maintenance:</b>		<b>\$9,647,182</b>	<b>\$9,524,169</b>	<b>\$10,255,424</b>	<b>\$8,161,000</b>	<b>-20.4%</b>
<b>Total Public Works Agency:</b>		<b>\$9,671,182</b>	<b>\$9,548,919</b>	<b>\$10,255,424</b>	<b>\$8,161,000</b>	<b>-20.4%</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>2019B Bonds</b>						
BOND PREMIUM	515.71.5606.56061	\$10,525	\$10,525			N/A
<b>Total 2019B Bonds:</b>		<b>\$10,525</b>	<b>\$10,525</b>			<b>N/A</b>
<b>Total Utilities:</b>		<b>\$25,209</b>	<b>\$25,209</b>			<b>N/A</b>
<b>Total Revenue:</b>		<b>\$9,696,391</b>	<b>\$9,574,128</b>	<b>\$10,255,424</b>	<b>\$8,161,000</b>	<b>-20.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Sewer Maintenance</b>						
REGULAR PAY	515.40.4530.61010	\$906,729	\$1,062,036	\$1,130,186	\$1,142,885	1.1%
SEASONAL EMPLOYEES	515.40.4530.61060	\$0	\$0	\$5,200		N/A
JOB TRAINING PROGRAM	515.40.4530.61072	\$0	\$0	\$40,000	\$40,000	0%
OVERTIME PAY	515.40.4530.61110	\$37,808	\$32,418	\$30,000	\$30,000	0%
TERMINATION PAYOUTS	515.40.4530.61415	\$1,094	\$5,960			N/A
ANNUAL SICK LEAVE PAYOUT	515.40.4530.61420	\$3,855	\$224			N/A
COMP / VACATION PAYOUTS	515.40.4530.61430	\$0	\$1,197			N/A
HEALTH INSURANCE	515.40.4530.61510	\$162,966	\$178,824	\$222,920	\$179,411	-19.5%
VISION INSURANCE	515.40.4530.61513	\$342	\$345	\$352	\$262	-25.6%
LIFE INSURANCE	515.40.4530.61615	\$666	\$454	\$476	\$375	-21.2%
SHOE ALLOWANCE	515.40.4530.61630	\$3,075	\$3,080	\$2,780	\$2,780	0%
IMRF	515.40.4530.61710	\$45,014	\$37,233	\$32,889	\$48,472	47.4%
SOCIAL SECURITY	515.40.4530.61725	\$58,221	\$65,548	\$70,244	\$71,032	1.1%
MEDICARE	515.40.4530.61730	\$13,616	\$15,330	\$16,428	\$16,612	1.1%
STUDIES	515.40.4530.62180				\$50,000	N/A
IMPROVEMENT MAINT SERVICE	515.40.4530.62230	\$0	\$0	\$10,000		N/A
OTHER EQMT MAINTENANCE	515.40.4530.62245	\$11,216	\$168	\$10,000	\$10,000	0%
TRAINING & TRAVEL	515.40.4530.62295	\$0	\$700	\$2,500	\$1,000	-60%
RENTAL OF AUTO-FLEET MAINTENANCE	515.40.4530.62305	\$260,000	\$260,004	\$338,000	\$338,000	0%
POSTAGE	515.40.4530.62315	\$13,750	\$6,850	\$25,000	\$15,000	-40%
IT COMPUTER SOFTWARE	515.40.4530.62340	\$4,423	\$6,680	\$7,000	\$7,000	0%
MEMBERSHIP DUES	515.40.4530.62360	\$370	\$0	\$500	\$2,000	300%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	515.40.4530.62415	\$41,413	\$32,803	\$50,000	\$50,000	0%
NPDES FEES - SEWER	515.40.4530.62421				\$21,000	N/A
WTR/SWR BILL PRINT AND MAIL CO	515.40.4530.62455	\$7,000	\$3,564	\$7,000	\$7,000	0%
SEWER MAINTENANCE CONTRACTS	515.40.4530.62461	\$117,125	\$195,805	\$550,000	\$295,000	-46.4%
CREDIT CARD FEES	515.40.4530.62705	\$4,913	\$4,284	\$15,000	\$5,000	-66.7%
LOSS SALE FIXED ASST	515.40.4530.62730		\$98,952			N/A
TELECOMMUNICATIONS - WIRELESS	515.40.4530.64540	\$1,883	\$0			N/A
CHEMICALS/ SALT	515.40.4530.65015	\$2,084	\$2,366	\$3,200	\$3,200	0%
CLOTHING	515.40.4530.65020	\$587	\$847	\$1,000	\$1,000	0%
JANITORIAL SUPPLIES	515.40.4530.65040	\$0	\$0	\$400		N/A
MATERIALS - STREETS DIVISION	515.40.4530.65051	\$17,024	\$23,000	\$28,000	\$23,000	-17.9%
MATER. TO MAINT. IMP.	515.40.4530.65055	\$4,190	\$21,325	\$53,000	\$30,000	-43.4%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
OFFICE/OTHER EQT MTN MATL	515.40.4530.65070	\$6,796	\$4,513	\$7,000	\$7,000	0%
MERCHANDISE FOR RESALE	515.40.4530.65080	\$0	\$0	\$1,000		N/A
MINOR EQUIPMENT & TOOLS	515.40.4530.65085	\$3,252	\$3,218	\$3,300	\$3,300	0%
SAFETY EQUIPMENT	515.40.4530.65090	\$7,833	\$4,397	\$8,000	\$8,000	0%
AUTOMOTIVE EQUIPMENT	515.40.4530.65550	\$0	\$0	\$830,000	\$1,030,000	24.1%
TRANSFER TO DEBT SERVICE	515.40.4530.66026				\$304,251	N/A
TRANSFER TO INSURANCE	515.40.4530.66130				\$369,800	N/A
TRANSFER TO GENERAL FUND	515.40.4530.66131				\$1,000,000	N/A
DEPRECIATION EXPENSE	515.40.4530.68010	\$3,870,723	\$3,872,791			N/A
UNREALIZED LOSS ON INVESTMENTS	515.40.4530.68015	\$54,697	\$0			N/A
<b>Total Sewer Maintenance:</b>		<b>\$5,662,667</b>	<b>\$5,944,918</b>	<b>\$3,501,376</b>	<b>\$5,112,380</b>	<b>46%</b>
<b>Sewer Other Operations</b>						
STUDIES	515.40.4531.62180	\$172,934	\$6,732	\$125,000	\$0	-100%
OTHER EQMT MAINTENANCE	515.40.4531.62245	\$0	\$17,235			N/A
IT COMPUTER SOFTWARE	515.40.4531.62340	\$0	\$18,900			N/A
MEMBERSHIP DUES	515.40.4531.62360	\$1,921	\$1,921	\$5,000		N/A
NPDES FEES - SEWER	515.40.4531.62421	\$21,010	\$21,033	\$21,000	\$0	-100%
SEWER MAINTENANCE CONTRACTS	515.40.4531.62461	\$19,180	\$13,122	\$25,000		N/A
<b>Total Sewer Other Operations:</b>		<b>\$215,045</b>	<b>\$78,941</b>	<b>\$176,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Sewer Interfund Transfers</b>						
TRANSFER TO DEBT SERVICE	515.40.4532.66026	\$274,394	\$283,860	\$293,321	\$0	-100%
TRANSFER TO INSURANCE	515.40.4532.66130	\$352,190	\$369,804	\$369,800	\$0	-100%
TRANSFER TO GENERAL FUND	515.40.4532.66131	\$336,770	\$339,996	\$640,000	\$0	-100%
<b>Total Sewer Interfund Transfers:</b>		<b>\$963,354</b>	<b>\$993,660</b>	<b>\$1,303,121</b>	<b>\$0</b>	<b>-100%</b>
<b>Sewer Capital</b>						
IT COMPUTER HARDWARE	515.40.4533.65555	\$45	\$0	\$5,500		N/A
FURNITURE & FIXTURES	515.40.4533.65625	\$0	\$0	\$50,000	\$0	-100%
<b>Total Sewer Capital:</b>		<b>\$45</b>	<b>\$0</b>	<b>\$55,500</b>	<b>\$0</b>	<b>-100%</b>
<b>Sewer Improvements</b>						
ADVERTISING	515.40.4535.62205	\$20				N/A
SEWER MAINTENANCE CONTRACTS	515.40.4535.62461	\$48,371	\$18,767	\$750,000		N/A
OTHER IMPROVEMENTS	515.40.4535.65515	-\$40,919	\$70,195	\$2,070,000	\$2,540,000	22.7%
FURNITURE & FIXTURES	515.40.4535.65625				\$50,000	N/A
PHASE II ENGINEERING	515.40.4535.65672				\$200,000	N/A
<b>Total Sewer Improvements:</b>		<b>\$7,472</b>	<b>\$88,962</b>	<b>\$2,820,000</b>	<b>\$2,790,000</b>	<b>-1.1%</b>
<b>Other Wages</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
SALARY ADJUSTMENTS	515.40.9988.61001				-\$87,543	N/A
<b>Total Other Wages:</b>					<b>-\$87,543</b>	<b>N/A</b>
<b>Total Public Works Agency:</b>		<b>\$6,848,583</b>	<b>\$7,106,481</b>	<b>\$7,855,997</b>	<b>\$7,814,837</b>	<b>-0.5%</b>
<b>Utilities</b>						
<b>2018C Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5603.68305	\$0	\$0	\$132,009	\$138,778	5.1%
DEBT SERVICE- INTEREST	515.71.5603.68315	\$43,155	\$29,472	\$31,716	\$25,116	-20.8%
<b>Total 2018C Bonds:</b>		<b>\$43,155</b>	<b>\$29,472</b>	<b>\$163,725</b>	<b>\$163,894</b>	<b>0.1%</b>
<b>2019B Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5606.68305	\$0	\$0	\$36,762	\$38,717	5.3%
DEBT SERVICE- INTEREST	515.71.5606.68315	\$46,910	\$48,872	\$43,488	\$41,650	-4.2%
<b>Total 2019B Bonds:</b>		<b>\$46,910</b>	<b>\$48,872</b>	<b>\$80,250</b>	<b>\$80,367</b>	<b>0.1%</b>
<b>2020A Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5607.68305	\$0	\$0	\$45,000	\$0	-100%
DEBT SERVICE- INTEREST	515.71.5607.68315	\$45,862	\$46,433	\$34,150	\$0	-100%
<b>Total 2020A Bonds:</b>		<b>\$45,862</b>	<b>\$46,433</b>	<b>\$79,150</b>	<b>\$0</b>	<b>-100%</b>
<b>2020B Bonds</b>						
DEBT SERVICE- PRINCIPAL	515.71.5608.68305	\$0	\$0	\$35,820	\$82,328	129.8%
DEBT SERVICE- INTEREST	515.71.5608.68315	\$7,962	\$8,583	\$13,748	\$44,394	222.9%
<b>Total 2020B Bonds:</b>		<b>\$7,962</b>	<b>\$8,583</b>	<b>\$49,568</b>	<b>\$126,722</b>	<b>155.7%</b>
<b>Sewer Maintenance</b>						
OPEB EXPENSES	515.71.7400.61447	-\$15,831	\$5,698			N/A
IMRF	515.71.7400.61710	-\$256,381	\$52,330			N/A
<b>Total Sewer Maintenance:</b>		<b>-\$272,212</b>	<b>\$58,028</b>			<b>N/A</b>
<b>IEPA (L 174775)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7477.68305	\$0	\$0	\$65,126	\$66,389	1.9%
DEBT SERVICE- INTEREST	515.71.7477.68315	\$17,386	\$15,865	\$14,931	\$13,668	-8.5%
<b>Total IEPA (L 174775):</b>		<b>\$17,386</b>	<b>\$15,865</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	\$10,934	\$11,154	2%
DEBT SERVICE- INTEREST	515.71.7478.68315	\$3,109	\$2,897	\$2,736	\$2,517	-8%
<b>Total IEPA (L 17-5240):</b>		<b>\$3,109</b>	<b>\$2,897</b>	<b>\$13,670</b>	<b>\$13,671</b>	<b>0%</b>
<b>IEPA (L17-5242)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7479.68305	\$0	\$0	\$31,024	\$31,604	1.9%
DEBT SERVICE- INTEREST	515.71.7479.68315	\$8,770	\$8,207	\$7,898	\$7,318	-7.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Total IEPA (L17-5242):</b>		<b>\$8,770</b>	<b>\$8,207</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	\$16,812	\$17,109	1.8%
DEBT SERVICE- INTEREST	515.71.7481.68315	\$5,335	\$5,048	\$4,768	\$4,471	-6.2%
<b>Total IEPA Loan L175387:</b>		<b>\$5,335</b>	<b>\$5,048</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	\$146,002	\$149,372	2.3%
DEBT SERVICE- INTEREST	515.71.7598.68315	\$42,091	\$38,853	\$36,378	\$33,008	-9.3%
<b>Total IEPA 174430 Ds:</b>		<b>\$42,091</b>	<b>\$38,853</b>	<b>\$182,380</b>	<b>\$182,380</b>	<b>0%</b>
<b>lepa 10B Ds (L171452)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7616.68305	\$0	-\$39,439	\$412,423	\$422,798	2.5%
DEBT SERVICE- INTEREST	515.71.7616.68315	\$45,877	\$19,357	\$29,155	\$18,780	-35.6%
<b>Total lepa 10B Ds (L171452):</b>		<b>\$45,877</b>	<b>-\$20,082</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	\$656,728	\$673,249	2.5%
DEBT SERVICE- INTEREST	515.71.7617.68315	\$92,043	\$76,225	\$64,114	\$47,593	-25.8%
<b>Total IEPA S82B-1 Ds(L172471):</b>		<b>\$92,043</b>	<b>\$76,225</b>	<b>\$720,842</b>	<b>\$720,842</b>	<b>0%</b>
<b>IEPA S82B-2 Ds (L172736)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7618.68305	\$0	\$0	\$394,140	\$404,055	2.5%
DEBT SERVICE- INTEREST	515.71.7618.68315	\$61,820	\$52,356	\$43,886	\$33,971	-22.6%
<b>Total IEPA S82B-2 Ds (L172736):</b>		<b>\$61,820</b>	<b>\$52,356</b>	<b>\$438,026</b>	<b>\$438,026</b>	<b>0%</b>
<b>IEPA 6C Ds (L171129)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7620.68305	\$0	\$39,439			N/A
DEBT SERVICE- INTEREST	515.71.7620.68315	\$11,461	\$19,461			N/A
<b>Total IEPA 6C Ds (L171129):</b>		<b>\$11,461</b>	<b>\$58,900</b>			<b>N/A</b>
<b>IEPA Ph 8B Ds (L171193)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7621.68305	\$0	\$0	\$252,186	\$0	-100%
DEBT SERVICE- INTEREST	515.71.7621.68315	\$15,118	\$8,860	\$4,871	\$0	-100%
<b>Total IEPA Ph 8B Ds (L171193):</b>		<b>\$15,118</b>	<b>\$8,860</b>	<b>\$257,057</b>	<b>\$0</b>	<b>-100%</b>
<b>IEPA Ph 9A Ds (L170894)</b>						
DEBT SERVICE- PRINCIPAL	515.71.7622.68305	\$0	\$0	\$325,112	\$0	-100%
DEBT SERVICE- INTEREST	515.71.7622.68315	\$21,475	\$13,459	\$6,280	\$0	-100%
<b>Total IEPA Ph 9A Ds (L170894):</b>		<b>\$21,475</b>	<b>\$13,459</b>	<b>\$331,392</b>	<b>\$0</b>	<b>-100%</b>
<b>lepa Ph 10A Ds (L170895)</b>						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
DEBT SERVICE- PRINCIPAL	515.71.7623.68305	\$0	\$0	\$565,564	\$288,244	-49%
DEBT SERVICE- INTEREST	515.71.7623.68315	\$44,766	\$30,821	\$18,332	\$3,704	-79.8%
<b>Total Iepa Ph 10A Ds (L170895):</b>		<b>\$44,766</b>	<b>\$30,821</b>	<b>\$583,896</b>	<b>\$291,948</b>	<b>-50%</b>
<b>IEPA Loan L175241</b>						
DEBT SERVICE- PRINCIPAL	515.71.7141.68305	\$0	\$0	\$55,399	\$56,016	1.1%
DEBT SERVICE- INTEREST	515.71.7141.68315	\$0	\$15,007	\$12,778	\$12,161	-4.8%
<b>Total IEPA Loan L175241:</b>		<b>\$0</b>	<b>\$15,007</b>	<b>\$68,177</b>	<b>\$68,177</b>	<b>0%</b>
<b>Total Utilities:</b>		<b>\$240,929</b>	<b>\$497,804</b>	<b>\$3,550,270</b>	<b>\$2,668,164</b>	<b>-24.8%</b>
<b>Total Expenditures:</b>		<b>\$7,089,513</b>	<b>\$7,604,285</b>	<b>\$11,406,267</b>	<b>\$10,483,001</b>	<b>-8.1%</b>



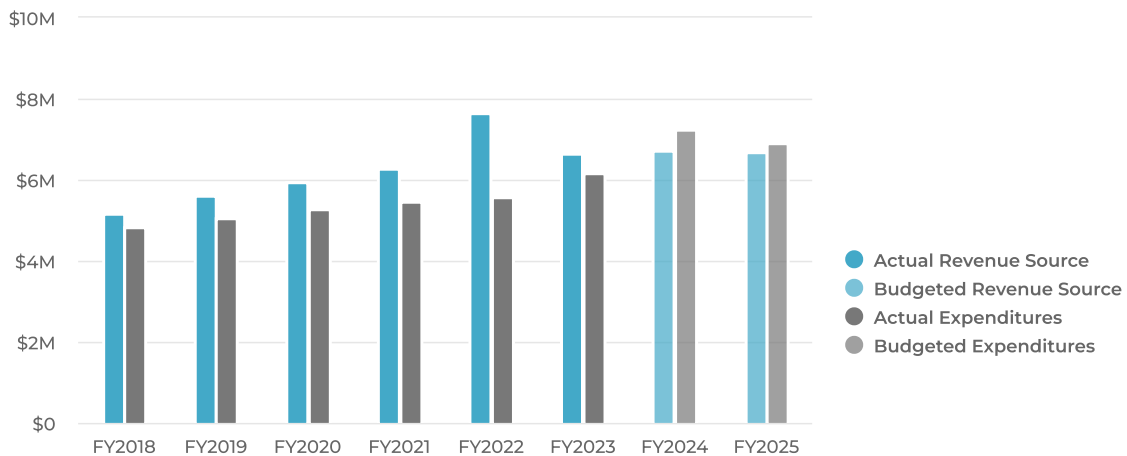
## Solid Waste Fund (520)

Solid waste removal services are provided once per week to all family residences of 1-5 units. Twenty-eight routes are scheduled for a four-day work week (Monday through Thursday). Condominium buildings and cooperative apartment units are serviced twice a week by a private hauler for refuse and once a week by City staff for recycling. Apartment recycling services are provided by City staff to all apartment complexes; excluding exempt properties, businesses, and mixed use commercial properties. Operational costs for these services are funded by sanitation service fees; the Solid Waste Agency of Northern Cook County (SWANCC) provides a recycling incentive rebate based on the total tons of recycled material collected. The incentive is used to offset operational costs.

Yard waste removal service is provided once per week to all qualified residential units under the Solid Waste Fund. Yard waste collection runs from April 1st through December 15th of every year. During the fall, yard waste operations increase dramatically with the addition of leaf collection. This Fund is responsible for costs associated with yard waste removal and a portion of street cleaning leaf collection. All residential streets posted with alternate parking signs are cleaned at least twice during the leaf collection operation. This operation begins in mid-October and continues until December 15th.

### Summary

The Solid Waste Fund is projecting \$6,610,350 in revenues (excluding \$100,000 in transfers in) and \$6,506,458 in expenses (excluding \$418,600 in transfers out) in the FY 2025 budget.





## Accomplishments in 2024

- Created a Business Waste Toolkit helping Businesses and Commercial Properties.
- Completed Year Round Yard Cart Collection Pilot that had 262 participating households.
- Deployed new waste, recycling, and compost special events containers for City Events.
- Deployed new waste, recycling, and compost containers to South End and Levy Center buildings
- Collected 3,300 tons of recycling as of July 2024 and projected to collect more than 5,000 tons by the end of 2024.
- Established a second permanent free food scraps drop-off location for residents at Gibbs-Morrison.
- Created two self service beach litter stations at Clark Street and Lighthouse Beaches.
- Partnered with Skokie and SWANCC to offer a one day Household Hazardous Waste Collection Event that over 100 Evanston Households participated in.
- Audited over 800-households recycling carts in Wards 2, 8, and 9 during June for annual Contamination Audit.
- Collected 21.51 tons of electronics and 11.77 tons of paper from at least 1088 vehicles and 94 walk-ups at the 2024 Recycling Event.
- Completed Composting and Food Waste Reduction Grant Program application for a funding request of \$277,995. Grant offered by US Department of Agriculture, *application is still pending approval.*

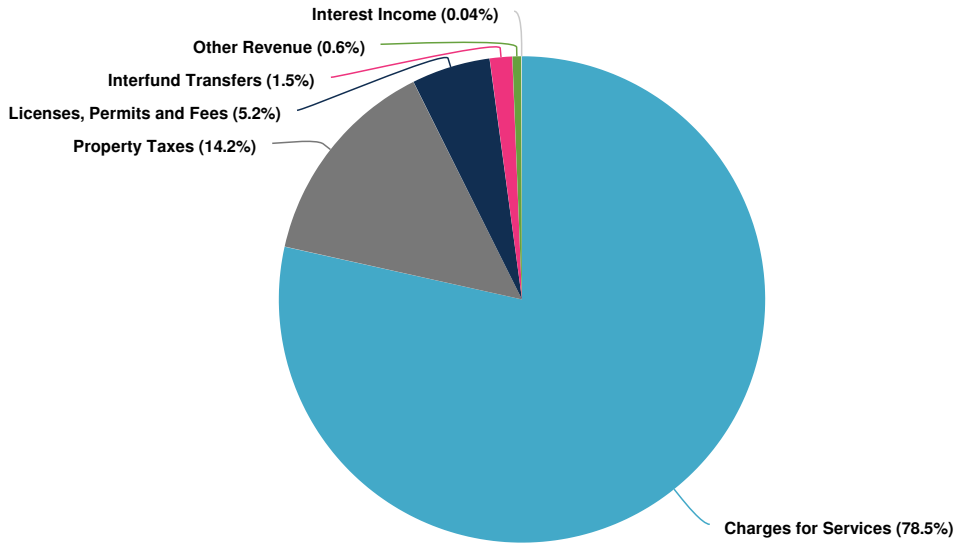
## Upcoming Initiatives

- Announce and Award next set of franchise agreements for residential waste services.
- 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.

## 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. In December 2023, the City Council approved 7.5% increases to sanitation service fees on 1/1/2024 and 1/1/2025 to cover contractual wage increases and increased costs to provide services.

### Projected 2025 Revenues by Source

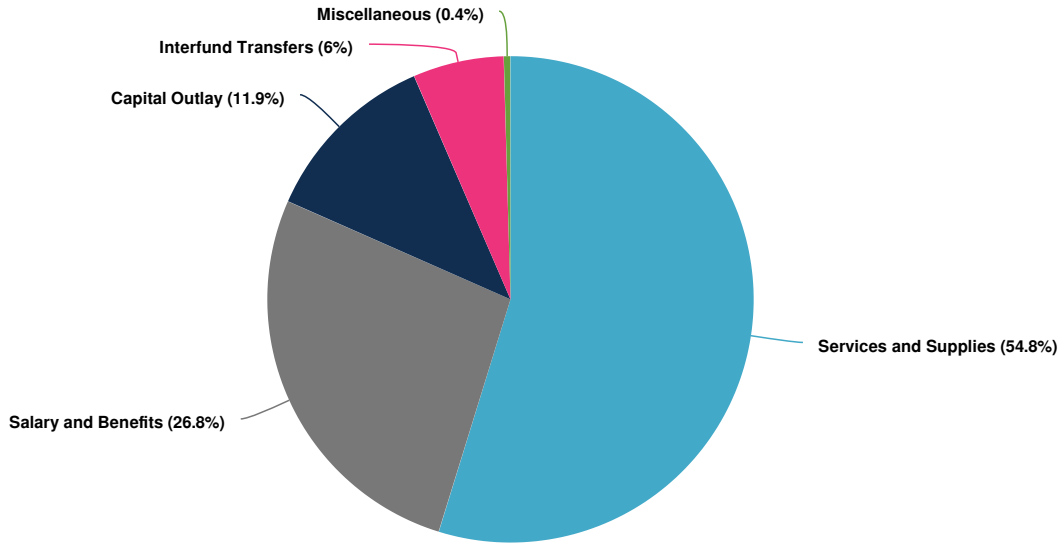


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Property Taxes	\$1,332,500	\$1,332,500	\$1,332,500	\$950,000	-28.7%
Licenses, Permits and Fees	\$372,472	\$392,491	\$375,000	\$351,000	-6.4%
Charges for Services	\$4,768,347	\$4,878,891	\$4,902,674	\$5,267,000	7.4%
Other Revenue	\$182,922	\$56,981	\$38,000	\$39,350	3.6%
Interest Income	\$20	\$22,171	\$3,000	\$3,000	0%
Interfund Transfers	\$1,000,000	\$0	\$100,000	\$100,000	0%
<b>Total Revenue Source:</b>	<b>\$7,656,261</b>	<b>\$6,683,034</b>	<b>\$6,751,174</b>	<b>\$6,710,350</b>	<b>-0.6%</b>

## Expenditures by Type

The Solid Waste Fund supports 16.67 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$945,303	\$1,790,209	\$1,893,717	\$1,858,244	-1.9%
Services and Supplies	\$3,658,919	\$3,859,344	\$4,081,466	\$3,793,214	-7.1%
Miscellaneous	\$11,387	\$13,628	\$30,000	\$30,000	0%
Capital Outlay	\$132,683	\$94,016	\$850,000	\$825,000	-2.9%
Interfund Transfers	\$758,470	\$321,996	\$418,600	\$418,600	0%
Depreciation Expense	\$98,226	\$112,224			N/A
<b>Total Expense Objects:</b>	<b>\$5,604,988</b>	<b>\$6,191,417</b>	<b>\$7,273,783</b>	<b>\$6,925,058</b>	<b>-4.8%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue						
Public Works						
YARD WASTE FEE	520.26.7695.56156	\$4,846	\$0			N/A
<b>Total Public Works:</b>		<b>\$4,846</b>	<b>\$0</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<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	\$950,000	-28.7%
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	\$271,682	\$307,928	\$300,000	\$321,000	7%
WASTE TRANSFER STATION REVENUE	520.40.4310.53196	\$52,052	\$0			N/A
INCENTIVES PROGRAM	520.40.4310.53602	\$126,508	\$41,711			N/A
RESIDENTIAL REFUSE	520.40.4310.53605	\$3,397,523	\$3,617,348	\$3,676,466	\$3,952,201	7.5%
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	\$60,482	\$63,221	\$45,000	\$45,000	0%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	\$100,790	\$84,563	\$75,000	\$30,000	-60%
APARTMENT REFUSE FEES	520.40.4310.53620	\$232,031	\$203,382	\$207,400	\$222,955	7.5%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	\$755,732	\$662,456	\$673,808	\$724,344	7.5%
SALE OF SURPLUS PROPERTY	520.40.4310.56065	\$0	\$0	\$20,000	\$20,000	0%
TRASH CART SALES	520.40.4310.56155	\$4,362	\$15,270	\$18,000	\$19,350	7.5%
YARD WASTE FEE	520.40.4310.56156	\$317,731	\$332,485	\$300,000	\$322,500	7.5%
INVESTMENT INCOME	520.40.4310.56501	\$20	\$22,171	\$3,000	\$3,000	0%
TRANSFER FROM GENERAL FUND	520.40.4310.57005	\$1,000,000	\$0	\$100,000	\$100,000	0%
<b>Total Recycling And Environmental Main:</b>		<b>\$7,651,415</b>	<b>\$6,683,034</b>	<b>\$6,751,174</b>	<b>\$6,710,350</b>	<b>-0.6%</b>
<b>Total Public Works Agency:</b>		<b>\$7,651,415</b>	<b>\$6,683,034</b>	<b>\$6,751,174</b>	<b>\$6,710,350</b>	<b>-0.6%</b>
<b>Total Revenue:</b>		<b>\$7,656,261</b>	<b>\$6,683,034</b>	<b>\$6,751,174</b>	<b>\$6,710,350</b>	<b>-0.6%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Public Works Agency</b>						
<b>Recycling And Environmental Main</b>						
REGULAR PAY	520.40.4310.61010	\$934,661	\$1,259,318	\$1,438,707	\$1,440,349	0.1%
PERMANENT PART-TIME	520.40.4310.61050	\$344	\$1,809			N/A
SEASONAL EMPLOYEES	520.40.4310.61060	\$52,348	\$39,796			N/A
OVERTIME PAY	520.40.4310.61110	\$87,287	\$123,102	\$100,000	\$103,000	3%
TERMINATION PAYOUTS	520.40.4310.61415	\$7,034	\$9,020			N/A
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	520.40.4310.61430	\$17,768	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE	520.40.4310.61510	\$159,026	\$176,491	\$198,478	\$250,224	26.1%
VISION INSURANCE	520.40.4310.61513	\$556	\$689	\$685	\$635	-7.3%
LIFE INSURANCE	520.40.4310.61615	\$721	\$451	\$493	\$503	2%
SHOE ALLOWANCE	520.40.4310.61630	\$4,214	\$3,975	\$3,976	\$4,031	1.4%
IMRF	520.40.4310.61710	\$54,659	\$46,976	\$41,866	\$61,681	47.3%
SOCIAL SECURITY	520.40.4310.61725	\$74,468	\$85,533	\$88,593	\$88,657	0.1%
MEDICARE	520.40.4310.61730	\$17,416	\$20,080	\$20,919	\$20,944	0.1%
TRAINING & TRAVEL	520.40.4310.62295	\$1,801	\$870	\$6,000	\$9,000	50%
RENTAL OF AUTO-FLEET MAINTENANCE	520.40.4310.62305	\$302,000	\$321,996	\$418,600	\$418,600	0%
MEMBERSHIP DUES	520.40.4310.62360		\$195		\$500	N/A
COPY MACHINE CHARGES	520.40.4310.62380	\$0	\$0	\$1,326	\$0	-100%
CONDOMINIUM REFUSE COLL	520.40.4310.62390	\$458,976	\$476,448	\$493,138	\$493,138	0%
SWANCC DISPOSAL FEES	520.40.4310.62405	\$658,746	\$774,916	\$985,725	\$694,299	-29.6%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	520.40.4310.62415	\$1,721,376	\$1,731,092	\$1,791,947	\$1,791,947	0%
YARD WASTE REMOVAL CONTRACTUAL COSTS	520.40.4310.62417	\$711,291	\$718,779	\$743,130	\$743,130	0%
SERVICE AGREEMENTS/ CONTRACTS	520.40.4310.62509	\$35,168	\$52,135	\$44,000	\$44,000	0%
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	520.40.4310.62659	\$0	\$50,000			N/A
BANK FEES	520.40.4310.62703				\$200	N/A
CREDIT CARD FEES	520.40.4310.62705	\$1	\$548	\$200	\$0	-100%
TELECOMMUNICATIONS - WIRELESS	520.40.4310.64540	\$643	\$0	\$5,000	\$5,000	0%
CLOTHING	520.40.4310.65020	\$236	\$0			N/A
FOOD	520.40.4310.65025	\$765	\$992		\$1,000	N/A
MATER. TO MAINT. IMP.	520.40.4310.65055	\$1,951	\$2,046	\$2,200	\$2,200	0%
MINOR EQUIPMENT & TOOLS	520.40.4310.65085	\$7,865	\$6,160	\$5,500	\$5,500	0%
SAFETY EQUIPMENT	520.40.4310.65090	\$7,182	\$3,307	\$3,300	\$3,300	0%
FITNESS INCENTIVE	520.40.4310.65141	\$300	\$2,000			N/A
AUTOMOTIVE EQUIPMENT	520.40.4310.65550	\$30,006	\$10,819	\$725,000	\$700,000	-3.4%
IT COMPUTER HARDWARE	520.40.4310.65555	\$570	\$2,060			N/A
FURNITURE & FIXTURES	520.40.4310.65625	\$102,677	\$83,197	\$125,000	\$125,000	0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	520.40.4310.66156	\$456,470	\$0			N/A
OUTREACH	520.40.4310.67107	\$11,087	\$11,628	\$30,000	\$30,000	0%
DEPRECIATION EXPENSE	520.40.4310.68010	\$98,226	\$112,224			N/A
<b>Total Recycling And Environmental Main:</b>		<b>\$6,017,839</b>	<b>\$6,128,650</b>	<b>\$7,273,783</b>	<b>\$7,036,838</b>	<b>-3.3%</b>
<b>Residential Recycling Col</b>						
OPEB EXPENSES	520.40.7690.61447	-\$78,333	\$18,660			N/A
<b>Total Residential Recycling Col:</b>		<b>-\$78,333</b>	<b>\$18,660</b>			<b>N/A</b>

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Other Wages</b>						
SALARY ADJUSTMENTS	520.40.9988.61001				-\$111,780	N/A
<b>Total Other Wages:</b>					-\$111,780	N/A
<b>Total Public Works Agency:</b>		\$5,939,506	\$6,147,310	\$7,273,783	\$6,925,058	-4.8%
<b>Utilities</b>						
IMRF	520.71.7690.61710	-\$334,518	\$44,106			N/A
<b>Total Utilities:</b>		-\$334,518	\$44,106			N/A
<b>Total Expenditures:</b>		\$5,604,988	\$6,191,417	\$7,273,783	\$6,925,058	-4.8%



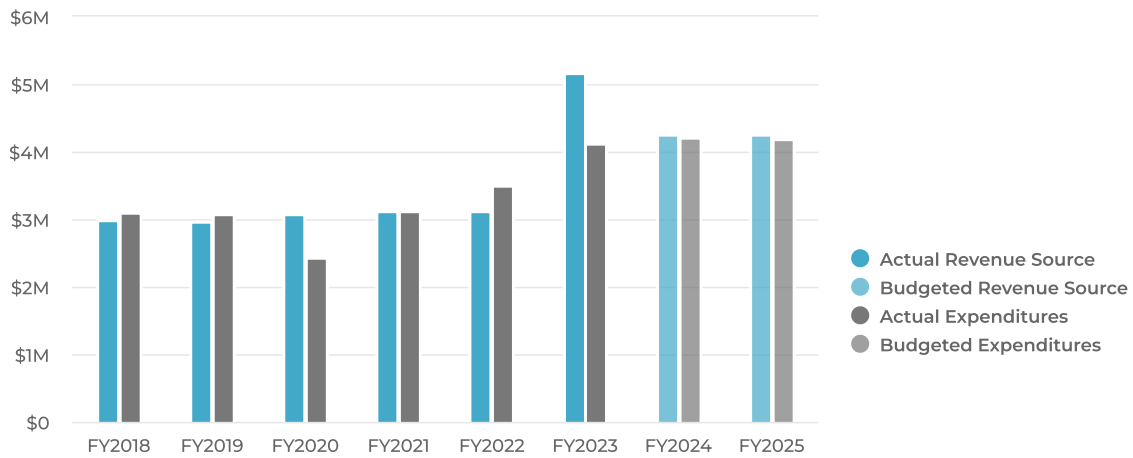
## Fleet Services Fund (600)

Fleet Services maintains operating cost records, provides billing and chargeable data to all user City departments, develops vehicle specifications, and purchases vehicular and other equipment. In addition, Fleet Services prepares, documents, and provides disposal of surplus vehicles and equipment through auction services. Overall supervision of department personnel is provided, as is training, direction, and coordination of all activities to ensure effective and efficient operations.

Key emphasis is placed on reducing down time, which is the amount of time a vehicle or piece of equipment is out of service for repair.

### Summary

The Fleet Services Fund is projecting \$45,000 in revenues (excluding \$4,216,140 in transfers in) and \$4,204,265 in expenses in the FY 2025 budget.



## Revenues by Source

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

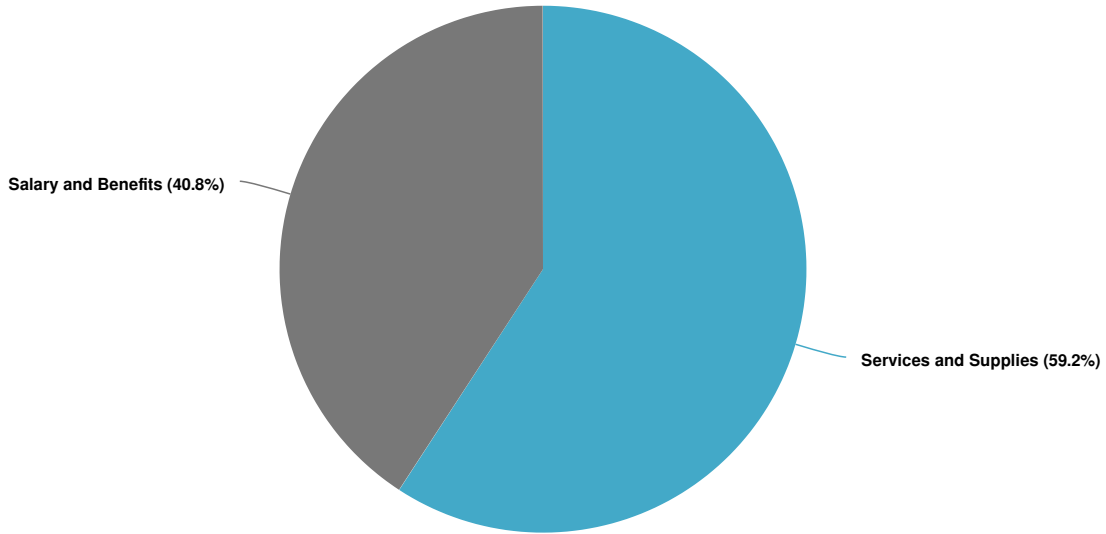
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Charges for Services	\$3,107,440	\$3,244,428	\$4,216,140	\$4,216,140	0%
Other Revenue	\$24,580	\$30,860	\$44,000	\$44,000	0%
Interest Income	\$0	\$0	\$1,000	\$1,000	0%
Interfund Transfers		\$1,900,000			N/A
<b>Total Revenue Source:</b>	<b>\$3,132,020</b>	<b>\$5,175,288</b>	<b>\$4,261,140</b>	<b>\$4,261,140</b>	<b>0%</b>



## Expenditures by 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 Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$1,201,684	\$1,574,267	\$1,624,232	\$1,715,375	5.6%
Services and Supplies	\$2,303,197	\$2,560,955	\$2,588,890	\$2,488,890	-3.9%
Miscellaneous	\$900	\$2,500			N/A
Insurance and Other Chargebacks	\$900	\$0			N/A
<b>Total Expense Objects:</b>	<b>\$3,506,681</b>	<b>\$4,137,721</b>	<b>\$4,213,122</b>	<b>\$4,204,265</b>	<b>-0.2%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Administrative Services</b>						
<b>Charges for Services</b>						
CHARGES TO GENERAL FUND	600.19.7710.53750	\$2,200,000	\$2,316,996	\$3,012,100	\$3,012,100	0%
CHARGES TO PARKING FUND	600.19.7710.53755	\$160,000	\$159,996	\$208,000	\$208,000	0%
CHARGES TO WATER FUND	600.19.7710.53760	\$180,000	\$180,000	\$234,000	\$234,000	0%
CHARGES TO SEWER FUND	600.19.7710.53770	\$260,000	\$260,004	\$338,000	\$338,000	0%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	\$302,000	\$321,996	\$418,600	\$418,600	0%
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	\$5,440	\$5,436	\$5,440	\$5,440	0%
<b>Total Charges for Services:</b>		<b>\$3,107,440</b>	<b>\$3,244,428</b>	<b>\$4,216,140</b>	<b>\$4,216,140</b>	<b>0%</b>
<b>Other Revenue</b>						
MISCELLANEOUS REVENUE	600.19.7710.56045		\$10,591			N/A
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	\$24,580	\$20,269	\$44,000	\$44,000	0%
<b>Total Other Revenue:</b>		<b>\$24,580</b>	<b>\$30,860</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>0%</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>Interfund Transfers</b>						
TRANSFER FROM GENERAL FUND	600.19.7710.57005		\$1,900,000			N/A
<b>Total Interfund Transfers:</b>			<b>\$1,900,000</b>			<b>N/A</b>
<b>Total Administrative Services:</b>		<b>\$3,132,020</b>	<b>\$5,175,288</b>	<b>\$4,261,140</b>	<b>\$4,261,140</b>	<b>0%</b>
<b>Total Revenue:</b>		<b>\$3,132,020</b>	<b>\$5,175,288</b>	<b>\$4,261,140</b>	<b>\$4,261,140</b>	<b>0%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Administrative Services</b>						
<b>General Support</b>						
OPEB EXPENSES	600.19.7705.61447	-\$21,950	\$8,912			N/A
TELECOMMUNICATIONS - WIRELESS	600.19.7705.64540	\$2,107	\$0			N/A
MATER. TO MAINT. AUTOS	600.19.7705.65060		\$36			N/A
<b>Total General Support:</b>		<b>-\$19,843</b>	<b>\$8,948</b>			<b>N/A</b>
<b>Fleet Maintenance</b>						
REGULAR PAY	600.19.7710.61010	\$863,577	\$1,168,546	\$1,223,505	\$1,286,230	5.1%
PERMANENT PART-TIME	600.19.7710.61050	\$0	\$2,479			N/A
OVERTIME PAY	600.19.7710.61110	\$39,540	\$24,387	\$21,920	\$21,920	0%
TERMINATION PAYOUTS	600.19.7710.61415	\$17,118	\$0			N/A
HEALTH INSURANCE	600.19.7710.61510	\$188,040	\$238,368	\$245,487	\$252,103	2.7%
VISION INSURANCE	600.19.7710.61513	\$85	\$239	\$240	\$296	23.3%
LIFE INSURANCE	600.19.7710.61615	\$691	\$501	\$553	\$549	-0.7%
SHOE ALLOWANCE	600.19.7710.61630	\$2,488	\$3,088	\$3,088	\$3,188	3.2%
IMRF	600.19.7710.61710	\$43,607	\$40,648	\$35,604	\$52,448	47.3%
SOCIAL SECURITY	600.19.7710.61725	\$55,508	\$70,591	\$76,049	\$79,944	5.1%
MEDICARE	600.19.7710.61730	\$12,981	\$16,509	\$17,786	\$18,697	5.1%
BLDG MAINTENANCE SERVICES	600.19.7710.62225		\$868			N/A
OFFICE EQUIPMENT MAINT	600.19.7710.62235	\$8	\$0			N/A
AUTOMOTIVE EQMP MAINT	600.19.7710.62240	\$50,715	\$272	\$37,910	\$37,910	0%
OTHER EQMT MAINTENANCE	600.19.7710.62245	\$24,397	\$12,726			N/A
POSTAGE CHARGEBACKS	600.19.7710.62275	\$74	\$0	\$400	\$400	0%
TRAINING & TRAVEL	600.19.7710.62295	\$12,835	\$3,441	\$10,000	\$10,000	0%
IT COMPUTER SOFTWARE	600.19.7710.62340	\$8,293	\$14,501	\$5,395	\$5,395	0%
LAUNDRY/OTHER CLEANING	600.19.7710.62355	\$2,827	\$5,844	\$17,000	\$17,000	0%
MEMBERSHIP DUES	600.19.7710.62360	\$1,804	\$2,275	\$1,625	\$1,625	0%
RENTALS	600.19.7710.62375	\$108	\$0	\$1,000	\$1,000	0%
COPY MACHINE CHARGES	600.19.7710.62380	\$0	\$0	\$519	\$519	0%
TELECOMMUNICATIONS - WIRELESS	600.19.7710.64540	\$13,456	\$13,834	\$12,994	\$12,994	0%
CHEMICALS/ SALT	600.19.7710.65015	\$0	\$0	\$4,886	\$4,886	0%
CLOTHING	600.19.7710.65020	\$906	\$501	\$5,663	\$5,663	0%
FOOD	600.19.7710.65025	\$1,142	\$1,146	\$1,000	\$1,000	0%
PETROLEUM PRODUCTS	600.19.7710.65035	\$931,851	\$892,178	\$750,000	\$750,000	0%
JANITORIAL SUPPLIES	600.19.7710.65040	\$300	\$0			N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
LICENSING/REGULATORY SUPP	600.19.7710.65045	\$2,736	\$385			N/A
BLDG MAINTENANCE MATERIAL	600.19.7710.65050	\$18,022	\$3,097			N/A
MATER. TO MAINT. AUTOS	600.19.7710.65060	\$1,072,038	\$1,469,825	\$1,700,000	\$1,600,000	-5.9%
TIRES & TUBES	600.19.7710.65065	\$132,238	\$103,618			N/A
MINOR EQUIPMENT & TOOLS	600.19.7710.65085	\$16,585	\$26,239	\$29,000	\$29,000	0%
SAFETY EQUIPMENT	600.19.7710.65090	\$6,503	\$9,101	\$10,498	\$10,498	0%
OFFICE SUPPLIES	600.19.7710.65095	\$4,252	\$1,068	\$1,000	\$1,000	0%
FITNESS INCENTIVE	600.19.7710.65141	\$900	\$2,500			N/A
WORKERS COMP TTD PYMTS (NON SWORN)	600.19.7710.66049	\$900	\$0			N/A
<b>Total Fleet Maintenance:</b>		<b>\$3,526,524</b>	<b>\$4,128,773</b>	<b>\$4,213,122</b>	<b>\$4,204,265</b>	<b>-0.2%</b>
<b>Total Administrative Services:</b>		<b>\$3,506,681</b>	<b>\$4,137,721</b>	<b>\$4,213,122</b>	<b>\$4,204,265</b>	<b>-0.2%</b>
<b>Total Expenditures:</b>		<b>\$3,506,681</b>	<b>\$4,137,721</b>	<b>\$4,213,122</b>	<b>\$4,204,265</b>	<b>-0.2%</b>

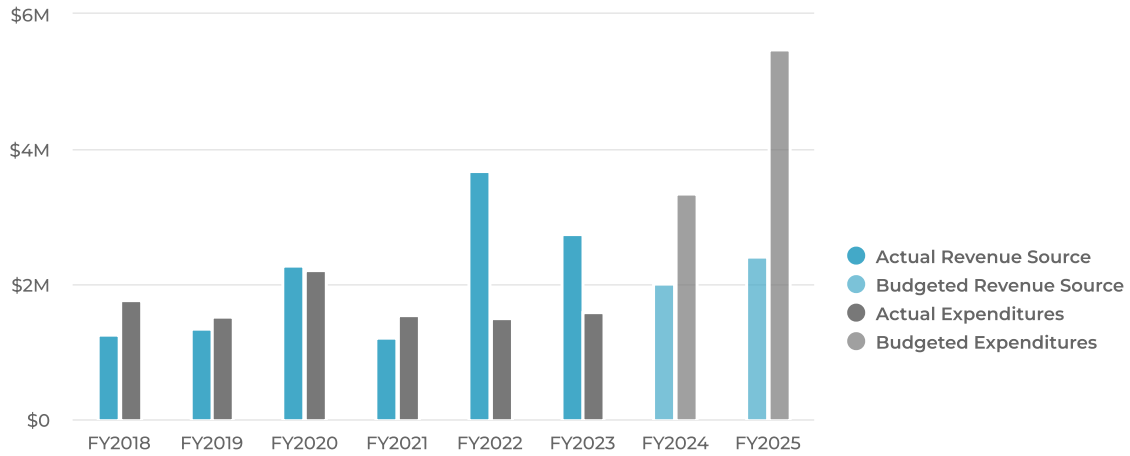


## Equipment Replacement Fund (601)

The Equipment Replacement Fund accounts for all vehicle and equipment replacement purchases, new additions to the fleet and some rental and lease activities not included in another fund as outlined in the Equipment Replacement Plan. The Equipment Replacement Fund receives revenue through transfers from the General Fund and other governmental funds. Enterprise Funds (Parking, Water, Sewer, Solid Waste) purchase equipment directly and do not transfer to the Equipment Replacement Fund.

### Summary

The Equipment Replacement Fund is projecting \$52,000 in revenues (excluding \$2,374,885 in transfers in) and \$5,496,912 in expenses in the FY 2025 budget.

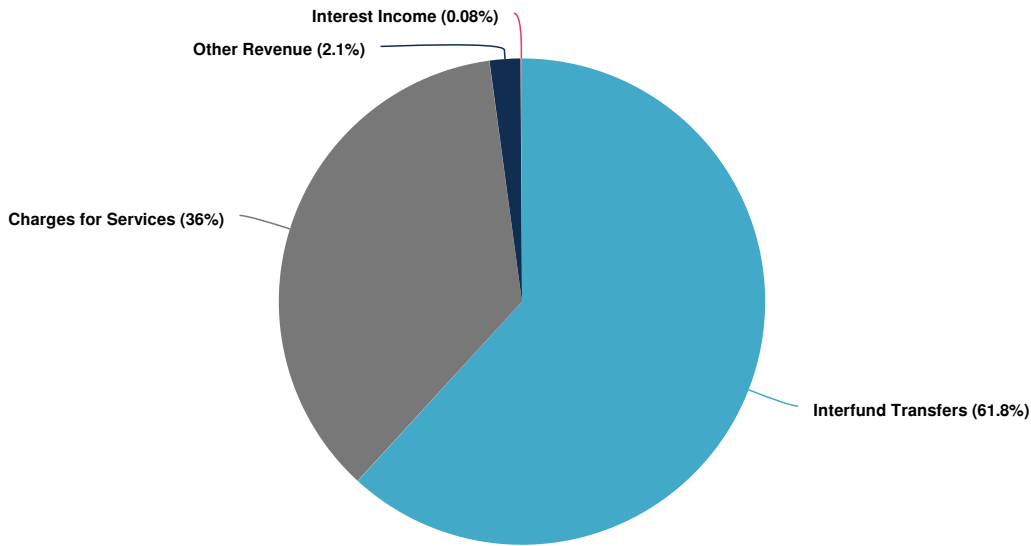


## Revenues by Source

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 from ARPA.

ARPA funding has not been available in 2024 or in 2025. As part of the 2024 Adopted Budget (\$1.25 million) and 2025 Proposed Budget (\$1.5 million), the City is using investment income that has been generated from the ARPA cash balance to cover the cost of replacement vehicles. This is providing continued relief to the General Fund. As the ARPA cash balance is spent down, the City will need to determine how to pay for vehicle replacement.

### Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Charges for Services	\$239,184	\$754,884	\$754,885	\$874,885	15.9%
Other Revenue	\$1,042,068	\$238,503	\$1,275,000	\$50,000	-96.1%
Interest Income	\$906	\$15,399	\$2,000	\$2,000	0%
Interfund Transfers	\$2,400,000	\$1,737,001		\$1,500,000	N/A
<b>Total Revenue Source:</b>	<b>\$3,682,159</b>	<b>\$2,745,787</b>	<b>\$2,031,885</b>	<b>\$2,426,885</b>	<b>19.4%</b>

## Expenditures by Type

The only budgeted expense in the Equipment Replacement Fund is the purchase of vehicles. The 2025 budget for vehicle replacement is \$5,496,912. This includes:

- o \$401,169 for vehicles purchased in 2023 awaiting delivery (20% of vehicles purchased in 2023)
- o \$1,095,743 for vehicles purchased in 2024 awaiting delivery (55% of vehicles purchased in 2024)
- o \$2,300,000 for a ladder truck for the Fire Department
- o \$1,300,000 for new vehicle replacements in 2025. FFM plans to purchase \$2,000,000 in replacements, but given manufacturing delays, anticipate receiving approximately 65% of vehicles.
- o \$200,000 for a new accessible transport van in Parks and Recreation
- o \$200,000 to lease to own four vehicles in the Parks and Recreation Department.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Services and Supplies	\$18	\$319		\$200,000	N/A
Capital Outlay	\$0	\$0	\$3,365,167	\$5,296,912	57.4%
Debt Service	\$8,188	\$0			N/A
Depreciation Expense	\$1,506,351	\$1,596,479			N/A
<b>Total Expense Objects:</b>	<b>\$1,514,557</b>	<b>\$1,596,799</b>	<b>\$3,365,167</b>	<b>\$5,496,912</b>	<b>63.3%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Administrative Services</b>						
CHARGES TO GENERAL FUND	601.19.7780.53750	\$234,299	\$750,000	\$750,000	\$870,000	16%
AMERICAN RESCUE PLAN FUNDS	601.19.7780.55480	\$0	\$0	\$1,250,000	\$0	-100%
DONATIONS	601.19.7780.56011	\$877,905	\$0			N/A
SALE OF SURPLUS PROPERTY	601.19.7780.56065	\$164,163	\$238,503	\$25,000	\$50,000	100%
INVESTMENT INCOME	601.19.7780.56501	\$906	\$15,399	\$2,000	\$2,000	0%
TRANSFER FROM GENERAL FUND	601.19.7780.57005	\$800,000	\$237,001			N/A
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	\$4,885	\$4,884	\$4,885	\$4,885	0%
TRANSFER FROM ARPA FUND	601.19.7780.57170	\$1,600,000	\$1,500,000		\$1,500,000	N/A
<b>Total Administrative Services:</b>		<b>\$3,682,159</b>	<b>\$2,745,787</b>	<b>\$2,031,885</b>	<b>\$2,426,885</b>	<b>19.4%</b>
<b>Total Revenue:</b>		<b>\$3,682,159</b>	<b>\$2,745,787</b>	<b>\$2,031,885</b>	<b>\$2,426,885</b>	<b>19.4%</b>

## Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Administrative Services</b>						
LEASE PAYMENTS	601.19.7780.62655				\$200,000	N/A
CREDIT CARD FEES	601.19.7780.62705	\$18	\$319			N/A
AUTOMOTIVE EQUIPMENT	601.19.7780.65550	\$0	\$0	\$3,365,167	\$5,296,912	57.4%
<b>Total Administrative Services:</b>		<b>\$18</b>	<b>\$319</b>	<b>\$3,365,167</b>	<b>\$5,496,912</b>	<b>63.3%</b>
<b>Public Works</b>						
DEPRECIATION EXPENSE	601.26.7780.68010	\$1,506,351	\$1,596,479			N/A
<b>Total Public Works:</b>		<b>\$1,506,351</b>	<b>\$1,596,479</b>			<b>N/A</b>
<b>Non-Departmental</b>						
DEBT SERVICE-INTEREST	601.99.5607.68315	\$8,188	\$0			N/A
<b>Total Non-Departmental:</b>		<b>\$8,188</b>	<b>\$0</b>			<b>N/A</b>
<b>Total Expenditures:</b>		<b>\$1,514,557</b>	<b>\$1,596,799</b>	<b>\$3,365,167</b>	<b>\$5,496,912</b>	<b>63.3%</b>



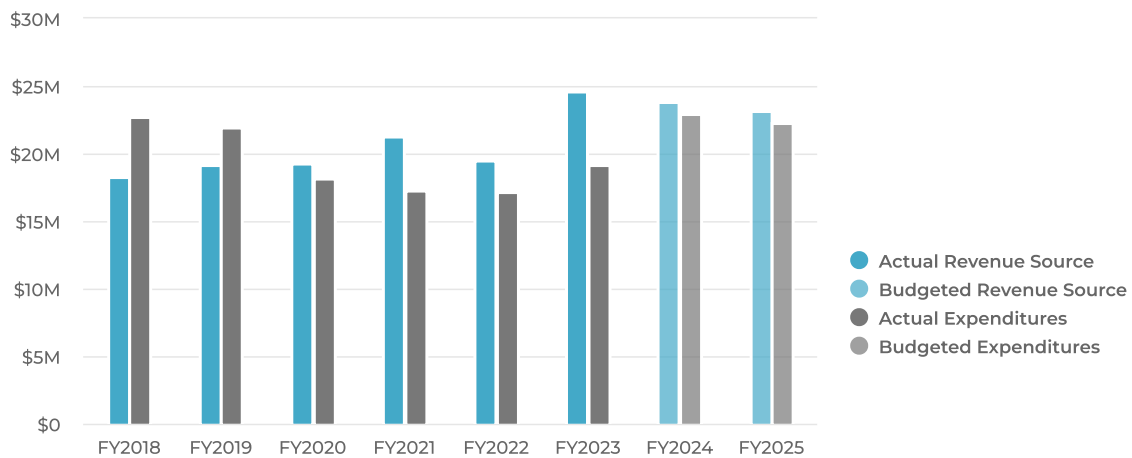


## Insurance Fund (605)

The City maintains excess liability coverage for general tort matters. The City's self-insured retention is \$1,250,000. The City also maintains insurance in the areas of property, inland marine, and paramedic. Claims are recorded when a determinable loss has been incurred, including reported losses and an estimated amount for losses incurred, but not yet reported, at year-end. The general liability claims account is administered by the Law Department. The worker's compensation account is administered by the Administrative Services Department.

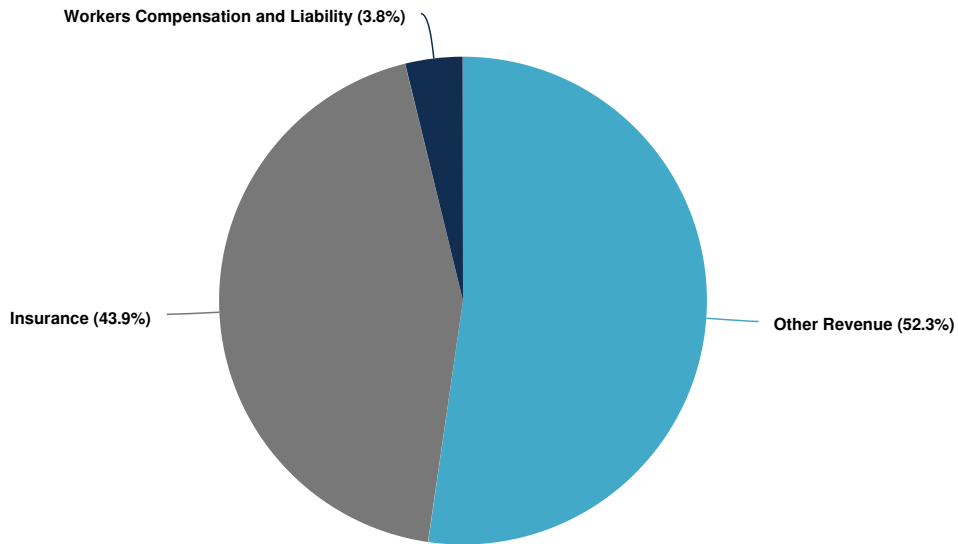
### Summary

The Insurance Fund is projecting \$16,925,000 in revenues (excluding \$6,316,654 in transfers in) and \$22,373,693 in expenses in the FY 2025 budget.



# Revenues by Source

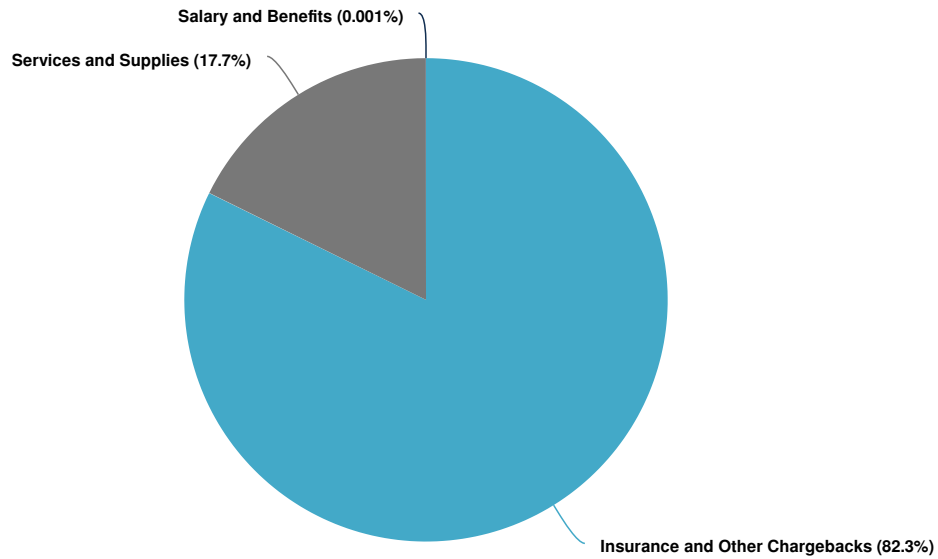
## Projected 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Revenue Source					
Charges for Services	\$16,467	\$725			N/A
Other Revenue	\$9,772,731	\$10,883,673	\$12,850,076	\$12,155,000	-5.4%
Interest Income		\$9,051			N/A
Interfund Transfers		\$3,000,000			N/A
Workers Compensation and Liability	\$784,445	\$1,229,729	\$886,000	\$886,000	0%
Insurance	\$8,997,191	\$9,506,290	\$10,107,586	\$10,200,654	0.9%
<b>Total Revenue Source:</b>	<b>\$19,570,834</b>	<b>\$24,629,468</b>	<b>\$23,843,662</b>	<b>\$23,241,654</b>	<b>-2.5%</b>

# Expenditures by Type

## Budgeted Expenditures by Expense Type Expenditures by Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
Expense Objects					
Salary and Benefits	\$73,621	\$29,456	\$3,805	\$193	-94.9%
Services and Supplies	\$1,094,698	\$3,250,244	\$3,660,000	\$3,961,000	8.2%
Insurance and Other Chargebacks	\$16,050,531	\$15,912,440	\$19,330,965	\$18,412,500	-4.8%
<b>Total Expense Objects:</b>	<b>\$17,218,850</b>	<b>\$19,192,139</b>	<b>\$22,994,770</b>	<b>\$22,373,693</b>	<b>-2.7%</b>

## Line Item Detail - Revenue

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Revenue</b>						
<b>Non-Departmental</b>						
LEGAL SETTLEMENTS	605.99.7800.56125	\$94,501	\$0			N/A
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	\$16,467	\$725			N/A
INVESTMENT INCOME	605.99.7800.56501		\$9,051			N/A
TRANSFER FROM GENERAL FUND	605.99.7800.57005		\$3,000,000			N/A
LIABILITY/PROPERTY CONTRIBUTION-GENERAL FUND	605.99.7800.57204	\$750,000	\$787,500	\$811,000	\$811,000	0%
LIABILITY/PROPERTY CONTRIBUTION-WATER FUND	605.99.7800.57206	\$1,000,000	\$1,050,000	\$1,050,000	\$1,050,000	0%
WORKERS COMP CONTRIBUTION-GENERAL FUND	605.99.7800.57211	\$2,850,000	\$2,992,500	\$3,082,500	\$3,082,500	0%
WORKERS COMP CONTRIBUTION-PARKING FUND	605.99.7800.57212	\$351,502	\$369,072	\$369,077	\$369,077	0%
WORKERS COMP CONTRIBUTION-WATER FUND	605.99.7800.57213	\$585,843	\$615,132	\$615,135	\$615,135	0%
WORKERS COMP CONTRIBUTION-SEWER FUND	605.99.7800.57214	\$352,190	\$369,804	\$369,800	\$369,800	0%
WORKERS COMP CONTRIBUTION- E911	605.99.7800.57215	\$18,230	\$19,140	\$19,142	\$19,142	0%
SUBROGATION PROCEEDS	605.99.7800.57226	\$9,332	\$106,845	\$75,000	\$75,000	0%
EXCESS REIMBURSEMENT FROM INSURANCE COMPANIES	605.99.7800.57227	\$25,114	\$335,384			N/A
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	\$75,025	\$157,522	\$173,327	\$203,000	17.1%
HEALTH INSURANCE CHARGEBACKS-GENERAL FUND	605.99.7801.57218	\$8,256,045	\$8,916,293	\$10,380,428	\$9,995,000	-3.7%
HEALTH INSURANCE CHARGEBACKS-E911 FUND	605.99.7801.57219	\$99,876	\$103,707	\$110,956	\$109,000	-1.8%
HEALTH INSURANCE CHARGEBACKS-CDBG	605.99.7801.57220	\$35,234	\$65,754	\$90,366	\$26,000	-71.2%
HEALTH INSURANCE CHARGEBACKS-PARKING FUND	605.99.7801.57222	\$192,235	\$215,107	\$178,101	\$155,000	-13%
HEALTH INSURANCE CHARGEBACKS-WATER FUND	605.99.7801.57223	\$621,429	\$749,955	\$1,044,580	\$860,000	-17.7%
HEALTH INSURANCE CHARGEBACKS-SEWER FUND	605.99.7801.57224	\$163,313	\$166,123	\$213,489	\$170,000	-20.4%
HEALTH INSURANCE CHARGEBACKS-FLEET FUND	605.99.7801.57225	\$156,434	\$216,123	\$245,487	\$240,000	-2.2%
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	\$59,947	\$62,147	\$68,082	\$66,000	-3.1%
RETIREE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57230	\$1,607,036	\$1,635,786	\$1,700,000	\$1,700,000	0%
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	\$18,691	\$11,996	\$2,779	\$1,000	-64%
HEALTH INSURANCE CHARGEBACKS-HUMAN SERVICES FUND	605.99.7801.57233	\$0	\$218,948	\$342,481	\$330,000	-3.6%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
HEALTH INSURANCE CHARGEBACKS-SUSTAINABILTY FUND	605.99.7801.57234	\$0	\$3,809	\$4,007	\$20,000	399.1%
EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57235	\$1,682,035	\$1,853,825	\$2,088,918	\$2,170,000	3.9%
HEALTH INSURANCE CHARGEBACKS-HOME FUND	605.99.7801.57237	\$0	\$5,134	\$5,488	\$5,000	-8.9%
HEALTH INSURANCE CHARGEBACKS-LIBRARY FUND	605.99.7801.57262	\$550,355	\$592,088	\$803,519	\$800,000	-0.4%
<b>Total Non-Departmental:</b>		<b>\$19,570,834</b>	<b>\$24,629,468</b>	<b>\$23,843,662</b>	<b>\$23,241,654</b>	<b>-2.5%</b>
<b>Total Revenue:</b>		<b>\$19,570,834</b>	<b>\$24,629,468</b>	<b>\$23,843,662</b>	<b>\$23,241,654</b>	<b>-2.5%</b>

### Line Item Detail - Expenses

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
<b>Expenditures</b>						
<b>Non-Departmental</b>						
REGULAR PAY	605.99.7800.61010	\$52,963	\$20,187			N/A
OVERTIME PAY	605.99.7800.61110	\$0	\$159			N/A
HEALTH INSURANCE	605.99.7800.61510	\$7,911	\$2,493			N/A
VISION INSURANCE	605.99.7800.61513	\$38	\$0			N/A
LIFE INSURANCE	605.99.7800.61615	\$7	\$0			N/A
IMRF	605.99.7800.61710	\$3,039	\$751			N/A
SOCIAL SECURITY	605.99.7800.61725	\$3,917	\$1,217			N/A
MEDICARE	605.99.7800.61730	\$916	\$285			N/A
LEGAL SERVICES-GENERAL	605.99.7800.62130	\$925,659	\$848,872	\$850,000	\$750,000	-11.8%
SETTLEMENT COSTS - LIABILITY	605.99.7800.62260	-\$1,027,277	\$1,047,455	\$1,250,000	\$1,250,000	0%
TPA SERVICE CHARGES	605.99.7800.62266	\$104,000	\$102,500	\$120,000	\$120,000	0%
CITY WIDE TRAINING	605.99.7800.62310	\$0	\$14,721	\$40,000	\$40,000	0%
COURT COST/LITIGATION	605.99.7800.62345	\$0	\$200			N/A
SERVICE AGREEMENTS/ CONTRACTS	605.99.7800.62509	\$9,392	\$0			N/A
INSURANCE PREMIUM	605.99.7800.62615	\$1,080,323	\$1,234,114	\$1,400,000	\$1,800,000	28.6%
BANK FEES	605.99.7800.62703				\$1,000	N/A
CREDIT CARD FEES	605.99.7800.62705		\$284			N/A
WORKERS COMP INSURANCE PREMIUMS	605.99.7800.66044	\$214,490	\$17,853	\$250,000	\$50,000	-80%
WORKERS COMP LEGAL FEES	605.99.7800.66045	\$48,277	\$38,118	\$60,000	\$50,000	-16.7%
WORKERS COMP MEDICAL PAYMENTS	605.99.7800.66046	\$1,019,136	\$633,945	\$900,000	\$900,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget	FY2024 Adopted vs. FY2025 Proposed (%)
WORKERS COMP SETTLEMENT PAYMENTS	605.99.7800.66047	\$400,698	\$663,815	\$800,000	\$600,000	-25%
LIFE INSURANCE	605.99.7801.61615	\$113	\$76	\$72	\$2	-97.1%
IMRF	605.99.7801.61710	\$11	\$0			N/A
SOCIAL SECURITY	605.99.7801.61725	\$3,596	\$3,244	\$2,766	\$155	-94.4%
MEDICARE	605.99.7801.61730	\$1,110	\$1,044	\$967	\$36	-96.3%
CREDIT CARD FEES	605.99.7801.62705	\$2,601	\$2,098			N/A
HEALTH INSURANCE PREMIUMS-PPO	605.99.7801.66050	\$10,447,047	\$10,707,179	\$13,149,365	\$12,750,000	-3%
HEALTH INSURANCE PREMIUMS-HMO	605.99.7801.66051	\$3,046,272	\$2,927,505	\$3,200,000	\$3,000,000	-6.2%
SENIOR RETIREE HEALTH INSURANCE	605.99.7801.66054	\$796,721	\$835,287	\$780,000	\$780,000	0%
IPBC MEDICAL WAIVER FEE	605.99.7801.66055	\$789	\$15,888			N/A
HEALTH INSURANCE OPT OUT EXPENSE	605.99.7801.66059	\$77,100	\$72,850	\$191,600	\$282,500	47.4%
<b>Total Non-Departmental:</b>		<b>\$17,218,850</b>	<b>\$19,192,139</b>	<b>\$22,994,770</b>	<b>\$22,373,693</b>	<b>-2.7%</b>
<b>Total Expenditures:</b>		<b>\$17,218,850</b>	<b>\$19,192,139</b>	<b>\$22,994,770</b>	<b>\$22,373,693</b>	<b>-2.7%</b>

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# **CAPITAL IMPROVEMENTS**

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## 2025 Capital Improvements Plan

The 2025 Budget includes a Capital Improvements Plan of \$86,760,400 in total expenses across ten funds. Pass-through grants are highlighted, but the City is not responsible for covering the expenses on these projects as contracts are typically held by IDOT, hence why they are not budgeted as part of the City's budget.

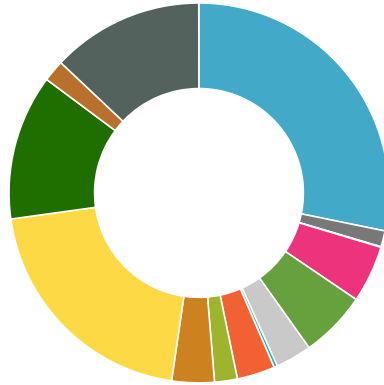
Fund	FY 2025 Proposed
187- Library Fund	\$1,900,000
200- Motor Fuel Tax Fund	\$4,117,185
215- CDBG Fund	\$1,160,000
335- West Evanston TIF Fund	\$1,560,790
365- Five Fifths TIF Fund	\$40,520
415- Capital Improvements Fund	\$28,771,000
420- Special Assessment Fund	\$1,650,000
505 - Parking Fund	\$2,600,000
510- Water Fund	\$41,970,905
515- Sewer Fund	\$2,740,000
Pass Through Grants	\$250,000
<b>Total</b>	<b>\$86,790,400</b>

**Total Capital Requested**  
**\$86,760,400**

92 Capital Improvement Projects



### Total Funding Requested by Source



● 2025 GO Bonds (28%)	\$23,944,000.00
● CDBG (1%)	\$1,160,000.00
● Five Fifths TIF (0%)	\$40,520.00
● MFT (5%)	\$4,117,185.00
● Other Non-Bond Capital (6%)	\$4,827,000.00
● Parking Fund (3%)	\$2,600,000.00
● Pass-Through Grants (0%)	\$250,000.00
● Sewer Fund Reserves (3%)	\$2,740,000.00
● Special Assessment (2%)	\$1,650,000.00
● Water Fund Reserves (4%)	\$3,065,820.00
● Water Fund-Abated Bonds (20%)	\$17,391,000.00
● Water IEPA SRF (12%)	\$10,513,085.00
● West Evanston TIF (2%)	\$1,560,790.00
● WIFIA (13%)	\$11,001,000.00
<b>TOTAL</b>	<b>\$84,860,400.00</b>

# No Department

## Itemized Requests for 2025

<b>36"/42" Intake Replacement</b>	<b>\$15,914,085</b>
Description	
<b>4160V Electrical System Reliability</b>	<b>\$3,300,000</b>
Description	
<b>ADA Improvements in Facilities</b>	<b>\$300,000</b>
Description	
<b>ADA Improvements in Parks</b>	<b>\$110,000</b>
Description	
<b>Alley Paving</b>	<b>\$2,700,000</b>
Description	
<b>Annual Water Main Replacement</b>	<b>\$8,008,000</b>
Description	
<b>Beck Park Expansion/Shore School</b>	<b>\$3,300,000</b>
Description	
<b>Bridge Inspection</b>	<b>\$10,000</b>
Description	
<b>Bus Stop ADA Improvements</b>	<b>\$200,000</b>
Description	
<b>Cartright Park Renovations</b>	<b>\$150,000</b>
Description	
<b>Chandler - Building Envelope and Drainage Improvements</b>	<b>\$400,000</b>
Description	
<b>Chicago Ave, Howard to Davis</b>	<b>\$625,000</b>
Description	
<b>Church St Corridor Improvements</b>	<b>\$1,060,000</b>
Description	
<b>CIPP Rehabilitation</b>	<b>\$795,000</b>
Description	
<b>City Fleet Charging Infrastructure</b>	<b>\$150,000</b>
Description	
<b>City Network Disaster Recovery Infrastructure</b>	<b>\$300,000</b>
Description	

<b>City Solar Infrastructure</b>	<b>\$200,000</b>
Description	
<b>Citywide Building Automation Systems Upgrade</b>	<b>\$250,000</b>
Description	
<b>Citywide Roof Repairs (locations to be determined)</b>	<b>\$800,000</b>
Description	
<b>CL to Hypo Conversion</b>	<b>\$100,000</b>
Description	
<b>Corrosion Control Improvements</b>	<b>\$200,000</b>
Description	
<b>Court Rehabilitation</b>	<b>\$200,000</b>
Description	
<b>Crown Kiln Room/SW Hallways HVAC Improvements</b>	<b>\$275,000</b>
Description	
<b>CSO Outlet Rehab</b>	<b>\$200,000</b>
Description	
<b>Divyv Bike Expansion</b>	<b>\$685,000</b>
Description	
<b>Dog Beach ADA Accessibility</b>	<b>\$750,000</b>
Description	
<b>Drainage Structure Lining</b>	<b>\$200,000</b>
Description	
<b>Emergency Sewer Repairs</b>	<b>\$100,000</b>
Description	
<b>Emergency Water Main Repair</b>	<b>\$100,000</b>
Description	
<b>Environmental Justice Initiative Study</b>	<b>\$150,000</b>
Description	
<b>Facilities Contingency</b>	<b>\$600,000</b>
Description	
<b>Facilities Lighting Modernization</b>	<b>\$300,000</b>
Description	
<b>Fence Replacement (Various Parks)</b>	<b>\$110,000</b>
Description	

<b>Fiber Optic System Upgrades</b>	<b>\$500,000</b>
Description	
<b>Filter Plant Reliability</b>	<b>\$800,000</b>
Description	
<b>Fire Sprinkler System Study</b>	<b>\$75,000</b>
Description	
<b>Fire Station 3 - Interior Renovations (Kitchen, Finishes)</b>	<b>\$400,000</b>
Description	
<b>Fire Stations 1 &amp; 3 Locker Room Improvements</b>	<b>\$400,000</b>
Description	
<b>Fitzsimons Park Renovations</b>	<b>\$100,000</b>
Description	
<b>Fleetwood - East/North Site Improvements</b>	<b>\$400,000</b>
Description	
<b>Fountain Square Improvements</b>	<b>\$2,750,000</b>
Description	
<b>General Phase I Engineering</b>	<b>\$90,000</b>
Description	
<b>Green Bay Road, McCormick to Isabella</b>	<b>\$5,013,185</b>
Description	
<b>Grey Park - Dog Park Installation</b>	<b>\$300,000</b>
Description	
<b>Hydrant Painting</b>	<b>\$100,000</b>
Description	
<b>Levy Center - Kitchen Upgrade</b>	<b>\$330,000</b>
Description	
<b>Library Roof Replacement</b>	<b>\$1,900,000</b>
Description	
<b>Lincoln Street Bridge Replacement</b>	<b>\$640,000</b>
Description	
<b>Lincoln Street, Sheridan to Green Bay Rd, Ped and Bike Impr</b>	<b>\$450,000</b>
Description	
<b>LSLR for Annual Water Main Replacement</b>	<b>\$1,923,000</b>
Description	

<b>LSLR for SRF Program</b>	<b>\$5,300,000</b>
Description	
<b>LSLR Pilot</b>	<b>\$1,192,130</b>
Description	
<b>LSLR Professional Support</b>	<b>\$625,000</b>
Description	
<b>Mason Park/Davis St Extension</b>	<b>\$500,000</b>
Description	
<b>Municipal Storage Center - Renovation</b>	<b>\$100,000</b>
Description	
<b>Park Fieldhouses Restrooms (Baker, Leahy)</b>	<b>\$500,000</b>
Description	
<b>Parking Garages - Church Elevators</b>	<b>\$175,000</b>
Description	
<b>Parking Garages - Gate Controls</b>	<b>\$1,500,000</b>
Description	
<b>Parking Garages - Maple - HVAC/Electrical Evaluation</b>	<b>\$175,000</b>
Description	
<b>Parking Garages - Sherman - Structural Inspection</b>	<b>\$200,000</b>
Description	
<b>Parking Garages - Sherman Fire Panel/System Upgrade</b>	<b>\$350,000</b>
Description	
<b>Parks Contingency</b>	<b>\$110,000</b>
Description	
<b>Parks Lighting Modernization</b>	<b>\$300,000</b>
Description	
<b>Pathway improvements</b>	<b>\$300,000</b>
Description	
<b>Pickleball Court Improvements</b>	<b>\$650,000</b>
Description	
<b>Playground Equipment Replacement</b>	<b>\$1,050,000</b>
Description	
<b>Police/Fire HQ - Improvements</b>	<b>\$400,000</b>
Description	

<b>Public Art</b>	<b>\$30,000</b>
Description	
<b>Public Canoe Launch (incl. Eco Cntr Parking Lot)</b>	<b>\$1,600,000</b>
Description	
<b>Public Vehicle Charging Stations</b>	<b>\$350,000</b>
Description	
<b>Pump Station Dehumidification</b>	<b>\$300,000</b>
Description	
<b>Pumping Locker Room Improvements</b>	<b>\$50,000</b>
Description	
<b>Retail Water Meter Replacement Program Phase 2 &amp; MIU</b>	<b>\$2,000,000</b>
Description	
<b>Security Fence</b>	<b>\$200,000</b>
Description	
<b>Service Center - Electrical, HVAC, domestic water Improvements</b>	<b>\$800,000</b>
Description	
<b>Service Center - Various Roofs</b>	<b>\$1,600,000</b>
Description	
<b>Sewer Repairs on WM/Street Projects</b>	<b>\$215,000</b>
Description	
<b>Shoreline Improvements</b>	<b>\$1,200,000</b>
Description	
<b>Sidewalk - Safe Routes to School</b>	<b>\$490,000</b>
Description	
<b>Sidewalk Gap Infill</b>	<b>\$450,000</b>
Description	
<b>Sidewalk Grinding Program</b>	<b>\$50,000</b>
Description	
<b>Sidewalk Improvement Program</b>	<b>\$500,000</b>
Description	
<b>Sidewalks, Benson from Davis to Clark</b>	<b>\$500,000</b>
Description	
<b>Sidewlks, Clark from Benson to Sherman</b>	<b>\$250,000</b>
Description	

<b>South End - HVAC Electrification</b>	<b>\$200,000</b>
Description	
<b>Standpipe Water Quality</b>	<b>\$825,000</b>
Description	
<b>Stormwater Improvements</b>	<b>\$400,000</b>
Description	
<b>Street Resurfacing Annual Program</b>	<b>\$1,500,000</b>
Description	
<b>Streetlight LED Conversion</b>	<b>\$50,000</b>
Description	
<b>Streetlight Pole and Fixture Replacement</b>	<b>\$300,000</b>
Description	
<b>Traffic Calming, Bicycle &amp; Ped Improvements</b>	<b>\$360,000</b>
Description	
<b>Traffic Signal, Central and Central Park</b>	<b>\$400,000</b>
Description	
<b>Total: \$86,760,400</b>	

# 5-Year Capital Improvements Plan

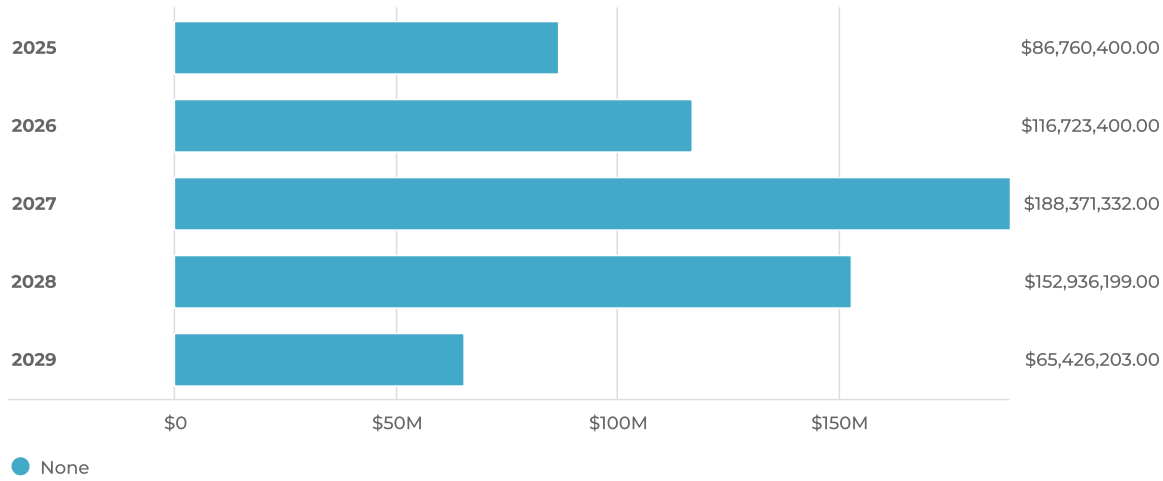
The five-year Capital Improvements Plan is adjusted on a regular basis as these projects change and evolve. Staff continue to fill in project descriptions as details become known.

## Total Capital Requested

# \$610,217,534

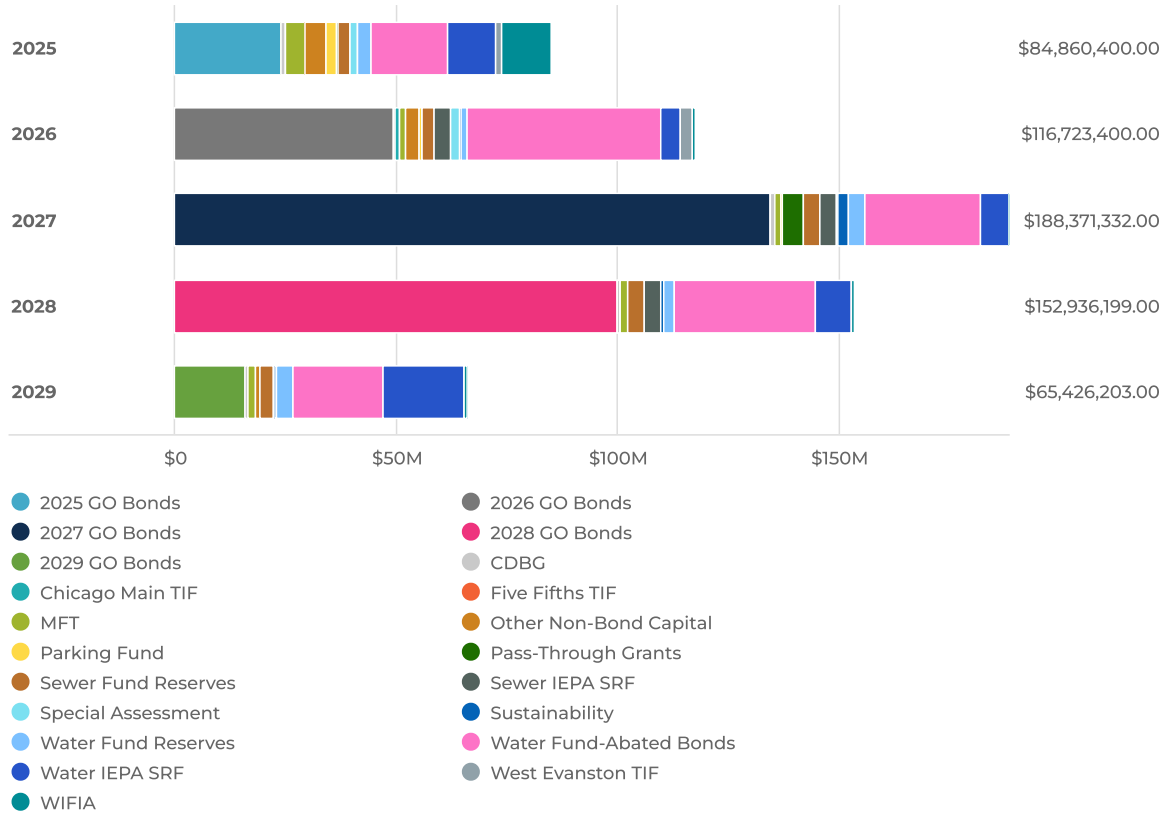
182 Capital Improvement Projects

### Total Funding Requested by Department





### Total Funding Requested by Source



# No Department

## Itemized Requests for 2025-2030

<b>36" Meter and Backwash Tap</b>	<b>\$3,000,000</b>
Description	
<b>36"/42" Intake Replacement</b>	<b>\$15,914,085</b>
Description	
<b>4160V Electrical System Reliability</b>	<b>\$6,600,000</b>
Description	
<b>ADA Improvements</b>	<b>\$1,200,000</b>
Description	
<b>ADA Improvements in Facilities</b>	<b>\$300,000</b>
Description	
<b>ADA Improvements in Parks</b>	<b>\$656,000</b>
Description	
<b>Alley Paving</b>	<b>\$5,950,000</b>
Description	
<b>Annual Water Main Replacement</b>	<b>\$39,031,000</b>
Description	
<b>Beck Park Expansion/Shore School</b>	<b>\$4,300,000</b>
Description	
<b>Boiler Improvements</b>	<b>\$1,710,000</b>
Description	
<b>Bridge Inspection</b>	<b>\$50,000</b>
Description	
<b>Bus Stop ADA Improvements</b>	<b>\$250,000</b>
Description	
<b>Cartright Park Renovations</b>	<b>\$150,000</b>
Description	
<b>Cartwright Park Renovation</b>	<b>\$1,350,000</b>
Description	
<b>Central Street Streetscape, Hartrey to Eastwood</b>	<b>\$11,900,000</b>
Description	
<b>Chandler - Building Envelope and Drainage Improvements</b>	<b>\$400,000</b>
Description	

<b>Chandler - Program Improvements</b>	<b>\$750,000</b>
Description	
<b>Chandler Gym Upgrades</b>	<b>\$400,000</b>
Description	
<b>Chicago Ave, Howard to Davis</b>	<b>\$15,525,000</b>
Description	
<b>Church St Corridor Improvements</b>	<b>\$7,810,000</b>
Description	
<b>Church Street Harbor - Pier Renovations</b>	<b>\$2,200,000</b>
Description	
<b>CIPP Rehabilitation</b>	<b>\$4,175,000</b>
Description	
<b>City Fleet Charging Infrastructure</b>	<b>\$2,150,000</b>
Description	
<b>City Network Disaster Recovery Infrastructure</b>	<b>\$300,000</b>
Description	
<b>City Solar Infrastructure</b>	<b>\$2,200,000</b>
Description	
<b>Citywide Building Automation Systems Upgrade</b>	<b>\$250,000</b>
Description	
<b>Citywide Generator Evaluation</b>	<b>\$100,000</b>
Description	
<b>Citywide Roof Repairs (locations to be determined)</b>	<b>\$3,475,000</b>
Description	
<b>Civic Center - Improvements</b>	<b>\$30,000,000</b>
Description	
<b>Civic Center Improvements</b>	<b>\$37,100,000</b>
Description	
<b>CL to Hypo Conversion</b>	<b>\$2,815,000</b>
Description	
<b>Clyde-Brummel Park Renovations</b>	<b>\$1,200,000</b>
Description	
<b>Corrosion Control Improvements</b>	<b>\$1,275,000</b>
Description	

<b>Court Rehabilitation</b>	<b>\$500,000</b>
Description	
<b>Crown Interior Storage</b>	<b>\$500,000</b>
Description	
<b>Crown Kiln Room/SW Hallways HVAC Improvements</b>	<b>\$275,000</b>
Description	
<b>CSO Outlet Rehab</b>	<b>\$2,350,000</b>
Description	
<b>Custer Oasis, Main to Washington</b>	<b>\$1,000,000</b>
Description	
<b>Dempster Beachhouse Improvements</b>	<b>\$1,250,000</b>
Description	
<b>Divvy Bike Expansion</b>	<b>\$685,000</b>
Description	
<b>Dog Beach ADA Accessibility</b>	<b>\$750,000</b>
Description	
<b>Downtown Sidewalks</b>	<b>\$1,000,000</b>
Description	
<b>Drainage Structure Lining</b>	<b>\$1,215,000</b>
Description	
<b>Emergency Sewer Repairs</b>	<b>\$500,000</b>
Description	
<b>Emergency Water Main Repair</b>	<b>\$500,000</b>
Description	
<b>Emerging Contaminant Treatment</b>	<b>\$1,000,000</b>
Description	
<b>Emerson Bike Path and Underpass</b>	<b>\$3,350,000</b>
Description	
<b>Entrance Security, Office, and Locker Room</b>	<b>\$2,940,000</b>
Description	
<b>Environmental Justice Initiative Study</b>	<b>\$150,000</b>
Description	
<b>Facilities Contingency</b>	<b>\$3,200,000</b>
Description	

<b>Facilities Lighting Modernization</b>	<b>\$1,940,000</b>
Description	
<b>Fence Replacement (Various Parks)</b>	<b>\$364,000</b>
Description	
<b>Fiber Optic System Upgrades</b>	<b>\$1,000,000</b>
Description	
<b>Fifth Ward Microgrid</b>	<b>\$1,800,000</b>
Description	
<b>Filter Plant Reliability</b>	<b>\$12,300,000</b>
Description	
<b>Fire Sprinkler System Study</b>	<b>\$75,000</b>
Description	
<b>Fire Station 2 - Restroom Upgrades</b>	<b>\$600,000</b>
Description	
<b>Fire Station 2 - Second Floor Rehabilitation</b>	<b>\$1,500,000</b>
Description	
<b>Fire Station 3 - Interior Renovations (Kitchen, Finishes)</b>	<b>\$400,000</b>
Description	
<b>Fire Stations 1 &amp; 3 Locker Room Improvements</b>	<b>\$400,000</b>
Description	
<b>Fitzsimons Park Renovation</b>	<b>\$900,000</b>
Description	
<b>Fitzsimons Park Renovations</b>	<b>\$100,000</b>
Description	
<b>Fleetwood - East/North Site Improvements</b>	<b>\$400,000</b>
Description	
<b>Fleetwood - Envelope Repairs</b>	<b>\$350,000</b>
Description	
<b>Fleetwood - Main Office Rehabilitation</b>	<b>\$100,000</b>
Description	
<b>Fleetwood - Stage</b>	<b>\$350,000</b>
Description	
<b>Fleetwood - Upstairs Office Renovation/Security</b>	<b>\$100,000</b>
Description	

<b>Fountain Square Improvements</b>	<b>\$2,750,000</b>
Description	
<b>General Phase I Eng</b>	<b>\$90,000</b>
Description	
<b>General Phase I Engineering</b>	<b>\$625,000</b>
Description	
<b>Green Bay Road, McCormick to Isabella</b>	<b>\$5,013,185</b>
Description	
<b>Grey Park - Dog Park Installation</b>	<b>\$300,000</b>
Description	
<b>Harbert Park Pathway / Drainage Improvements Phase B</b>	<b>\$500,000</b>
Description	
<b>HL 7 Engine Replacement</b>	<b>\$700,000</b>
Description	
<b>HL Pump MCC Reliability Improvements</b>	<b>\$1,210,000</b>
Description	
<b>Hobart Park Renovations</b>	<b>\$850,000</b>
Description	
<b>Hydrant Painting</b>	<b>\$300,000</b>
Description	
<b>James Park - Entry and Landscaping Renovations</b>	<b>\$500,000</b>
Description	
<b>James Park - Existing Field Lighting Replacement - South Baseball Diamonds</b>	<b>\$2,050,000</b>
Description	
<b>James Park - Pathway Lighting</b>	<b>\$1,150,000</b>
Description	
<b>James Park - Pathway Reconstruction</b>	<b>\$800,000</b>
Description	
<b>James Park - Playground Improvements</b>	<b>\$500,000</b>
Description	
<b>James Park - West Field Improvements</b>	<b>\$1,500,000</b>
Description	
<b>Large Diameter Sewer Rehab</b>	<b>\$11,250,000</b>
Description	

<b>Large Diameter Valve Replacement</b>	<b>\$675,000</b>
Description	
<b>Large Diameter Water Main Lining - Pitner</b>	<b>\$2,000,000</b>
Description	
<b>Levy Center - Kitchen Upgrade</b>	<b>\$330,000</b>
Description	
<b>Levy Center Screening and Trash Enclosure</b>	<b>\$1,400,000</b>
Description	
<b>Library Roof Replacement</b>	<b>\$1,900,000</b>
Description	
<b>Lincoln Street Bridge</b>	<b>\$7,220,000</b>
Description	
<b>Lincoln Street Bridge Replacement</b>	<b>\$640,000</b>
Description	
<b>Lincoln Street, Sheridan to Green Bay Rd, Ped and Bike Impr</b>	<b>\$450,000</b>
Description	
<b>Lining Small Diameter Water Mains on Private Easements</b>	<b>\$1,300,000</b>
Description	
<b>Lovelace Park - Playground Improvements</b>	<b>\$600,000</b>
Description	
<b>Lovelace Park Athletic Field and Drainage Improvements</b>	<b>\$900,000</b>
Description	
<b>Lovelace Park Parking Lot Expansion</b>	<b>\$675,000</b>
Description	
<b>Lovelace Park Playground</b>	<b>\$125,000</b>
Description	
<b>Lovelace Park Security Lighting</b>	<b>\$200,000</b>
Description	
<b>Low Lift Pump 4/5/6 &amp; MCC Improvements</b>	<b>\$4,225,000</b>
Description	
<b>LSLR - Annual WM</b>	<b>\$1,658,000</b>
Description	
<b>LSLR - Annual WM Engineering - Future WM</b>	<b>\$336,600</b>
Description	

<b>LSLR - SRF Program</b>	<b>\$2,300,000</b>
Description	
<b>LSLR for Annual Water Main Replacement</b>	<b>\$10,362,334</b>
Description	
<b>LSLR for SRF Program</b>	<b>\$61,234,600</b>
Description	
<b>LSLR Pilot</b>	<b>\$1,192,130</b>
Description	
<b>LSLR Professional Support</b>	<b>\$2,027,000</b>
Description	
<b>LSLR SRF Program Engineering</b>	<b>\$1,500,000</b>
Description	
<b>LSLR WM Construction - Bond</b>	<b>\$7,500,000</b>
Description	
<b>LSLR WM Construction - Cash</b>	<b>\$129,600</b>
Description	
<b>Main Street, Hartrey to Asbury</b>	<b>\$2,060,000</b>
Description	
<b>Mason Park</b>	<b>\$5,000,000</b>
Description	
<b>Mason Park/Davis St Extension</b>	<b>\$7,000,000</b>
Description	
<b>Municipal Storage Center - Renovation</b>	<b>\$1,350,000</b>
Description	
<b>Noyes - ADA Ramp</b>	<b>\$350,000</b>
Description	
<b>Noyes - Exterior Improvements</b>	<b>\$2,500,000</b>
Description	
<b>Noyes - HVAC and Electrical Modernization</b>	<b>\$28,000,000</b>
Description	
<b>Park Fieldhouses Restrooms (Ackerman, Lagoon)</b>	<b>\$500,000</b>
Description	
<b>Park Fieldhouses Restrooms (Baker, Leahy)</b>	<b>\$500,000</b>
Description	



<b>Parking Garages - Church Elevators</b>	<b>\$175,000</b>
Description	
<b>Parking Garages - Gate Controls</b>	<b>\$1,500,000</b>
Description	
<b>Parking Garages - Maple - HVAC/Electrical Evaluation</b>	<b>\$175,000</b>
Description	
<b>Parking Garages - Sherman - Structural Inspection</b>	<b>\$200,000</b>
Description	
<b>Parking Garages - Sherman Fire Panel/System Upgrade</b>	<b>\$350,000</b>
Description	
<b>Parking Garages - Structural Inspection</b>	<b>\$500,000</b>
Description	
<b>Parking Garages - Structural Repairs</b>	<b>\$500,000</b>
Description	
<b>Parking Garages - Traffic Coating / Striping</b>	<b>\$1,750,000</b>
Description	
<b>Parks Contingency</b>	<b>\$664,000</b>
Description	
<b>Parks Lighting Modernization</b>	<b>\$663,000</b>
Description	
<b>Pathway improvements</b>	<b>\$1,791,000</b>
Description	
<b>Philbrick Park Renovation</b>	<b>\$1,175,000</b>
Description	
<b>Pickleball Court Improvements</b>	<b>\$650,000</b>
Description	
<b>Playground Equipment Replacement</b>	<b>\$4,034,000</b>
Description	
<b>Police Fire HQ - Fence Police Vehicle Lot</b>	<b>\$100,000</b>
Description	
<b>Police/Fire HQ - Improvements</b>	<b>\$71,600,000</b>
Description	
<b>Police/Fire HQ Chiller Repair</b>	<b>\$500,000</b>
Description	

<b>Porter Park Renovations</b>	<b>\$1,080,000</b>
Description	
<b>Public Art</b>	<b>\$90,000</b>
Description	
<b>Public Canoe Launch (incl. Eco Cntr Parking Lot)</b>	<b>\$2,100,000</b>
Description	
<b>Public Vehicle Charging Stations</b>	<b>\$1,150,000</b>
Description	
<b>Pump Station Dehumidification</b>	<b>\$300,000</b>
Description	
<b>Pumping Locker Room Improvements</b>	<b>\$140,000</b>
Description	
<b>Raymond Park</b>	<b>\$2,400,000</b>
Description	
<b>Raymond Park Renovations</b>	<b>\$500,000</b>
Description	
<b>Relief Sewer Rehab</b>	<b>\$500,000</b>
Description	
<b>Retail Water Meter Replacement Program Phase 2 &amp; MIU</b>	<b>\$3,100,000</b>
Description	
<b>Roof Improvements</b>	<b>\$4,100,000</b>
Description	
<b>Security Fence</b>	<b>\$3,200,000</b>
Description	
<b>Service Center - Building A Roof Replacement</b>	<b>\$1,150,000</b>
Description	
<b>Service Center - Building C Roof Replacement</b>	<b>\$130,000</b>
Description	
<b>Service Center - Building D Repairs</b>	<b>\$3,400,000</b>
Description	
<b>Service Center - Electrical, HVAC Improvements</b>	<b>\$7,800,000</b>
Description	
<b>Service Center - Electrical, HVAC, domestic water Improvements</b>	<b>\$800,000</b>
Description	

<b>Service Center - Facility Electrification Charging</b>	<b>\$2,100,000</b>
Description	
<b>Service Center - HVAC, Domestic Water Improvements</b>	<b>\$7,800,000</b>
Description	
<b>Service Center - South Island Fuel Island Removal</b>	<b>\$400,000</b>
Description	
<b>Service Center - Various Roofs</b>	<b>\$1,600,000</b>
Description	
<b>Sewer - Annual Budget for Sewer Support of Major Street Improvements</b>	<b>\$200,000</b>
Description	
<b>Sewer Repairs on WM/Street Projects</b>	<b>\$2,155,000</b>
Description	
<b>Sheridan Road - S. Limits to South Blvd</b>	<b>\$500,000</b>
Description	
<b>Shoreline Improvements</b>	<b>\$1,200,000</b>
Description	
<b>Shoreline Stabilization</b>	<b>\$10,300,000</b>
Description	
<b>Sidewalk - Safe Routes to School</b>	<b>\$490,000</b>
Description	
<b>Sidewalk Gap Infill</b>	<b>\$2,250,000</b>
Description	
<b>Sidewalk Grinding Program</b>	<b>\$50,000</b>
Description	
<b>Sidewalk Improvement Program</b>	<b>\$2,740,000</b>
Description	
<b>Sidewalks, Benson from Davis to Clark</b>	<b>\$500,000</b>
Description	
<b>Sidewalks, Clark from Benson to Sherman</b>	<b>\$250,000</b>
Description	
<b>South End - HVAC Electrification</b>	<b>\$1,700,000</b>
Description	
<b>Southwest Park Renovations</b>	<b>\$965,000</b>
Description	

<b>St. Paul Park Renovations</b>	<b>\$150,000</b>
Description	
<b>Standpipe Water Quality</b>	<b>\$825,000</b>
Description	
<b>Stormwater Improvements</b>	<b>\$2,510,000</b>
Description	
<b>Street Resurfacing Annual Program</b>	<b>\$7,466,000</b>
Description	
<b>Streetlight LED Conversion</b>	<b>\$300,000</b>
Description	
<b>Streetlight Pole and Fixture Replacement</b>	<b>\$1,791,000</b>
Description	
<b>Traffic Calming, Bicycle &amp; Ped Improvements</b>	<b>\$2,150,000</b>
Description	
<b>Traffic Signal, Central and Central Park</b>	<b>\$400,000</b>
Description	
<b>Twiggs Park - Renovation</b>	<b>\$800,000</b>
Description	
<b>West Plant Dehumidificatinon</b>	<b>\$300,000</b>
Description	
<b>WM - Central Street</b>	<b>\$1,000,000</b>
Description	
<b>WM - Lincoln St Bridge</b>	<b>\$1,000,000</b>
Description	
<b>WM - Main St, Hartrey to Asbury</b>	<b>\$1,500,000</b>
Description	
<b>Total: \$610,217,534</b>	

## 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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# Position Control

The 2025 Position Control document details the number and title of positions included in the 2025 Proposed 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	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>General Fund (100)</b>					
	<b>LEGISLATIVE</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	1.00	1.00	0.00
	Policy Coordinator	1.00	0.00	0.00	0.00
	<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	2.00	2.00	2.00	0.00
	<b>CITY CLERK TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
	<b>LEGISLATIVE TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	<b>CITY MANAGER'S OFFICE</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	2.00	2.00	0.00
	Administrative Assistant	1.00	0.00	0.00	0.00
	Administrative Coordinator	1.00	0.00	0.00	0.00
	Assistant to the City Manager	1.00	1.00	1.00	0.00
	Accounts Payable Coordinator	1.00	1.00	1.00	0.00
	ADA Coordinator	1.00	0.00	0.00	0.00
	Policy Coordinator	0.00	1.00	1.00	0.00
	Chief Legislative Policy Advisor	0.00	0.00	1.00	1.00
	Manager of Organizational Performance and Equity	1.00	0.00	0.00	0.00
	<b>CITY MANAGER TOTAL</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</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
	Temporary Cable TV Staff	0.50	0.50	0.50	0.00
	Broadcast Operations Coordinator	1.00	1.00	1.00	0.00
	<b>COMMUNITY ENGAGEMENT TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>1540</b>	<b>TRANSPORTATION AND MOBILITY</b>				
	Transportation and Mobility Coordinator	0.00	1.00	1.00	0.00
	<b>TRANSPORTATION AND MOBILITY TOTAL</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

<b>1550</b>	<b>PERFORMANCE &amp; EQUITY</b>				
	Manager of Organizational Performance and Equity	0.00	1.00	1.00	0.00
	Equity Professional Learning Specialist	0.00	1.00	1.00	0.00
	<b>PERFORMANCE &amp; EQUITY TOTAL</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>1555</b>	<b>FINANCIAL ADMINISTRATION</b>				
	Senior Financial Analyst	1.00	1.00	1.00	0.00
	Financial Analyst	1.00	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>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>1560</b>	<b>REVENUE</b>				
	Revenue Supervisor	0.50	0.50	1.00	0.50
	Collections Coordinator	0.00	0.00	1.00	1.00
	Accounts Receivable Coordinator	1.00	1.00	1.00	0.00
	Customer Service Representative	2.00	2.00	4.00	2.00
	<b>REVENUE TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>7.00</b>	<b>3.50</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
	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>3.50</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	0.40	1.00	0.50	-0.50
	<b>COMMUNITY ARTS TOTAL</b>	<b>0.40</b>	<b>1.00</b>	<b>0.50</b>	<b>-0.50</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>1915</b>	<b>PAYROLL</b>				
	Payroll Manager	0.00	0.00	1.00	1.00
	Payroll/Pension Administrator	0.00	0.00	1.50	1.50
	<b>PAYROLL TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2.50</b>	<b>2.50</b>
<b>1929</b>	<b>HUMAN RESOURCES</b>				
		0.00	0.00	1.00	1.00
	Assistant HR Manager	0.00	0.00	1.00	1.00
	Safety & Workers' Comp Manager	0.00	0.00	1.00	1.00
	Recruitment and Retention Coordinator	0.00	0.00	1.00	1.00
	Human Resources Assistant	0.00	0.00	2.00	2.00
	Human Resources Generalist	0.00	0.00	4.00	4.00
	Human Resources Division Manager	0.00	0.00	1.00	1.00
	<b>HUMAN RESOURCES TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>

<b>5300</b>	<b>ECONOMIC DEVELOPMENT</b>				
	Economic Development Specialist	2.00	2.00	2.00	0.00
	Economic Development Coordinator	0.00	1.00	1.00	0.00
	Economic Development Division Mgr.	1.00	1.00	1.00	0.00
	<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
	<b>CITY MANAGER'S OFFICE TOTAL</b>	<b>31.90</b>	<b>35.50</b>	<b>53.00</b>	<b>17.50</b>
	<b>LAW DEPARTMENT</b>				
<b>1705</b>	<b>LEGAL ADMINISTRATION</b>				
	Paralegal	1.00	1.00	1.00	0.00
	Administrative Lead	0.00	0.00	0.00	0.00
	Administrative Secretary	1.00	1.00	1.00	0.00
	Deputy City Attorney	1.00	1.00	1.00	0.00
	Safety Specialist	0.00	1.00	1.00	0.00
	Safety Assistant	0.00	1.00	1.00	0.00
	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>9.00</b>	<b>9.00</b>	<b>0.00</b>
	<b>LAW DEPARTMENT TOTAL</b>	<b>7.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>				
<b>1905</b>	<b>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</b>	<b>PAYROLL</b>				
	Payroll Manager	1.00	1.00	0.00	-1.00
	Payroll/Pension Administrator	1.50	1.50	0.00	-1.50
	<b>PAYROLL TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>	<b>-2.50</b>
<b>1929</b>	<b>HUMAN RESOURCES</b>				
	HR Assistant/Benefits Coordinator	1.00	1.00	0.00	-1.00
	Assistant HR Manager	1.00	1.00	0.00	-1.00
	Safety & Workers' Comp Manager	1.00	1.00	0.00	-1.00
	Safety Specialist	1.00	0.00	0.00	0.00
	Class and Compensation Specialist	0.00	1.00	0.00	-1.00
	Recruitment and Retention Coordinator	1.00	1.00	0.00	-1.00
	Human Resources Assistant	2.00	2.00	0.00	-2.00
	Human Resources Generalist	3.00	4.00	0.00	-4.00
	Human Resources Division Manager	1.00	1.00	0.00	-1.00
	<b>HUMAN RESOURCES TOTAL</b>	<b>11.00</b>	<b>12.00</b>	<b>0.00</b>	<b>-12.00</b>
<b>1932</b>	<b>INFORMATION TECHNOLOGY</b>				
	GIS Analyst	1.00	1.00	1.00	0.00
	Network Engineer	1.00	1.00	1.00	0.00
	Digital Services Specialist	1.00	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	1.00	1.00	1.00	0.00
	Programmer Analyst	1.00	1.00	1.00	0.00
	Technical Support Specialist I	3.00	3.00	3.00	0.00
	IT Service Delivery Manager	1.00	1.00	1.00	0.00

	Systems Administrator	2.00	2.00	2.00	0.00
	<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>
<b>1941</b>	<b>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
	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</b>	<b>FACILITIES</b>				
	Facilities & Fleet Management Supervisor	2.00	2.00	2.00	0.00
	FFM Procurement Specialist	0.00	0.00	0.50	0.50
	Administrative Lead	0.50	0.50	0.50	0.00
	Asset Specialist	1.00	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	1.00	0.00	-1.00
	Facilities Operations Coordinator	1.00	1.00	1.00	0.00
	Facilities Maintenance Worker III	12.00	13.00	13.00	0.00
	Master Tradesman	2.00	2.00	2.00	0.00
	<b>FACILITIES TOTAL</b>	<b>22.00</b>	<b>24.00</b>	<b>23.50</b>	<b>-0.50</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT TOTAL</b>	<b>65.00</b>	<b>68.00</b>	<b>53.00</b>	<b>-15.00</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>2101</b>	<b>COMMUNITY DEVELOPMENT ADMINISTRATION</b>				
	Director, Community Development	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	1.00	0.00
	<b>COMMUNITY DEVELOPMENT ADMINISTRATION TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>2105</b>	<b>PLANNING AND ZONING</b>				
	Planning & Policy Supervisor	0.00	1.00	1.00	0.00
	Planning Manager	1.00	1.00	1.00	0.00
	Planner	4.00	4.00	3.00	-1.00
	Senior Planner	0.00	0.00	1.00	1.00
	Senior Housing Planner	0.00	0.00	0.50	0.50
	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>7.00</b>	<b>8.00</b>	<b>8.50</b>	<b>0.50</b>
<b>2115</b>	<b>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	1.00	1.00	1.00	0.00
	Customer Service Representative	0.00	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>2124</b>	<b>HOUSING AND GRANTS</b>				
	Housing and Grants Manager	0.00	1.00	0.50	-0.50
	Housing & Economic Development Analyst	0.00	0.00	0.25	0.25
	Senior Grants Comp. Specialist	0.00	0.00	0.25	0.25
	Housing & Grants Supervisor	0.00	0.00	0.25	0.25
	<b>HOUSING AND GRANTS TOTAL</b>	<b>0.00</b>	<b>1.50</b>	<b>1.25</b>	<b>-0.25</b>
<b>2126</b>	<b>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
	Plan Reviewer	1.00	1.00	2.00	1.00
	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	0.00	0.00	0.00
	Customer Service Representative	0.00	1.00	1.00	0.00
	Permit Services Representative	4.00	4.00	4.00	0.00
	Permit Desk Supervisor	1.00	1.00	1.00	0.00
	Build/Insp Serv. Division Manager	1.00	1.00	1.00	0.00
	Combination Building Inspector	0.00	0.00	1.00	1.00
	<b>BUILDING INSPECTION SERVICES TOTAL</b>	<b>12.40</b>	<b>13.00</b>	<b>15.00</b>	<b>2.00</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>29.40</b>	<b>32.50</b>	<b>34.75</b>	<b>2.25</b>
	<b>POLICE DEPARTMENT</b>				
<b>2205</b>	<b>POLICE ADMINISTRATION</b>				
	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</b>	<b>PATROL OPERATIONS</b>				
	Police Commander	4.00	4.00	4.00	0.00
	Police Officer	74.00	79.00	85.00	6.00
	Police Sergeant	14.00	15.00	14.00	-1.00
	Deputy Chief	2.00	2.00	2.00	0.00
	<b>PATROL OPERATIONS TOTAL</b>	<b>94.00</b>	<b>100.00</b>	<b>105.00</b>	<b>5.00</b>
<b>2215</b>	<b>CRIMINAL INVESTIGATION</b>				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	13.00	11.00	9.00	-2.00
	Police Sergeant	1.00	1.00	2.00	1.00
	<b>CRIMINAL INVESTIGATION TOTAL</b>	<b>15.00</b>	<b>13.00</b>	<b>12.00</b>	<b>-1.00</b>
<b>2230</b>	<b>JUVENILE BUREAU</b>				
	Police Officer	7.00	7.00	4.00	-3.00
	<b>JUVENILE BUREAU TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>4.00</b>	<b>-3.00</b>
<b>2235</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>OFFICE OF PROFESSIONAL STANDARDS</b>				
	Administrative Assistant	1.00	0.00	0.00	0.00
	Administrative Lead	0.00	1.00	1.00	0.00
	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</b>	<b>OFFICE OF ADMINISTRATION</b>				
	Deputy Chief	1.00	1.00	1.00	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	6.00	6.00	0.00
	Police Sergeant	2.00	2.00	2.00	0.00
	<b>NEIGHBORHOOD ENFORCEMENT TEAM TOTAL</b>	<b>13.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
<b>2270</b>	<b>TRAFFIC BUREAU</b>				
	Police Commander	0.00	1.00	1.00	0.00
	Police Officer	5.00	6.00	5.00	-1.00
	Police Sergeant	1.00	0.00	0.00	0.00
	<b>TRAFFIC BUREAU TOTAL</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</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	2.00	2.00	0.00
	<b>PROPERTY BUREAU TOTAL</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</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 TOTAL</b>	<b>201.00</b>	<b>203.00</b>	<b>203.00</b>	<b>0.00</b>
	<b>FIRE DEPARTMENT</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	26.00	24.00	24.00	0.00
	Firefighter/Paramedic	80.00	80.00	80.00	0.00
	Field Chief	0.00	2.00	2.00	0.00
	Shift Chief, Fire	3.00	3.00	3.00	0.00
	<b>FIRE SUPPRESSION TOTAL</b>	<b>111.50</b>	<b>111.50</b>	<b>111.50</b>	<b>0.00</b>
	<b>FIRE DEPARTMENT TOTAL</b>	<b>118.50</b>	<b>118.50</b>	<b>118.50</b>	<b>0.00</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT</b>				
<b>2407</b>	<b>HEALTH SERVICES ADMINISTRATION</b>				
	Director, Health & Human Services	0.25	0.25	0.25	0.00
	Management Analyst	0.50	0.50	0.50	0.00
	Administrative Lead	0.50	0.50	0.50	0.00
	<b>HEALTH SERVICES ADMINISTRATION TOTAL</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>
<b>2435</b>	<b>FOOD AND ENVIRONMENTAL HEALTH</b>				
	Environmental Health Practitioner	3.00	3.00	3.00	0.00
	Community Health Specialist	0.20	0.00	0.00	0.00
	Senior Environmental Health Practitioner	1.00	1.00	1.00	0.00
	Communicable Disease Surveillance Specialist	2.00	2.00	2.00	0.00
	Disease Intervention Specialist	0.00	1.00	1.00	0.00
	Public Health Preparedness Specialist	1.00	1.00	1.00	0.00
	Environmental Health Technicians	1.00	1.00	1.00	0.00
	Health License Coordinator	1.00	1.00	1.00	0.00
	PT Pest Control Operator	0.50	0.50	1.25	0.75
	Public Health Manager	0.50	0.50	0.50	0.00
	<b>FOOD AND ENVIRONMENTAL HEALTH TOTAL</b>	<b>10.20</b>	<b>11.00</b>	<b>11.75</b>	<b>0.75</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL</b>	<b>11.45</b>	<b>12.25</b>	<b>13.00</b>	<b>0.75</b>
	<b>PARKS &amp; RECREATION DEPARTMENT</b>				
<b>3005</b>	<b>RECREATION MANAGEMENT &amp; GENERAL SUPPORT</b>				
	Director, Parks & Recreation	1.00	1.00	1.00	0.00
	Deputy Director	2.00	2.00	2.50	0.50
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Disability Rights & Advocacy Mgr	0.00	1.00	0.00	-1.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Recreation Support Specialist	1.00	0.00	0.00	0.00
	Recreation Support Manager	0.00	1.00	1.00	0.00
	Digital Communications Coordinator	1.00	1.00	1.00	0.00
	Special Events Coordinator	1.00	0.00	0.00	0.00
	Food Services Coordinator	0.00	1.00	1.00	0.00
	<b>RECREATION MGMT &amp; GENERAL SUPPORT TOTAL</b>	<b>8.00</b>	<b>9.00</b>	<b>8.50</b>	<b>-0.50</b>
<b>3030</b>	<b>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	3.00	3.00	3.00	0.00
	Clerk II PT	0.67	0.67	1.42	0.75
	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	0.00	-1.00
	Lead Preschool Teacher	0.00	0.00	1.00	1.00
	Lead Preschool Instructor	0.00	1.00	1.00	0.00
	Preschool Instructor	3.00	3.00	0.75	-2.25
	Assistant Preschool Instructor	6.11	6.00	6.00	0.00
	Preschool Program Supervisor	1.00	1.00	1.00	0.00
	Enrichment & Specialty Programs Division Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	3.00	3.00	2.00	-1.00
	Custodian II	0.00	1.00	1.00	0.00
	PT Custodian	4.50	2.75	2.25	-0.50
	<b>CROWN COMMUNITY CENTER TOTAL</b>	<b>34.28</b>	<b>34.42</b>	<b>31.42</b>	<b>-3.00</b>
<b>3035</b>	<b>CHANDLER COMMUNITY CENTER</b>				
	Clerk III	0.75	0.75	0.75	0.00
	Recreation Manager	0.00	0.50	0.50	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	PT Custodian	2.08	1.08	1.08	0.00
	Facilities Supervisor	0.65	0.65	0.40	-0.25
	<b>CHANDLER COMMUNITY CENTER TOTAL</b>	<b>5.48</b>	<b>4.98</b>	<b>4.73</b>	<b>-0.25</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	2.00	2.00	0.00
	Recreation Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	1.00	2.00	2.00	0.00
	Program Supervisor	0.50	0.50	0.50	0.00
	Assistant Program Coordinator	1.00	0.00	0.00	0.00
	PT Custodian	1.25	0.50	0.50	0.00
	<b>FLEETWOOD JOURDAIN COMM. CENTER TOTAL</b>	<b>7.45</b>	<b>7.70</b>	<b>7.70</b>	<b>0.00</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	0.00	0.00	0.00	0.00
	<b>RECREATION OUTREACH</b>	<b>0.00</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
	Office Coordinator	1.00	1.00	1.00	0.00
	PT Office Assistant	1.17	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	1.70	1.70	0.00

	<b>LEVY CENTER SENIOR SERVICES TOTAL</b>	<b>10.84</b>	<b>11.09</b>	<b>11.09</b>	<b>0.00</b>
<b>3080</b>	<b>BEACHES</b>				
	Recreation Manager	1.00	0.50	0.50	0.00
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	<b>BEACHES TOTAL</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>3130</b>	<b>ACCESSIBLE RECREATION</b>				
	Recreation Program Coordinator	2.00	2.00	1.00	-1.00
	Disability Rights Advocacy Manager	0.00	0.00	1.00	1.00
	Program Coordinator - Inclusion	0.00	0.00	1.00	1.00
	Program Supervisor	0.46	0.46	0.46	0.00
	<b>SPECIAL RECREATION TOTAL</b>	<b>2.46</b>	<b>2.46</b>	<b>3.46</b>	<b>1.00</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	0.00	-1.00
	<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 Supervisor	1.00	1.00	0.50	-0.50
	<b>GIBBS-MORRISON CULTURAL CENTER TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>-0.50</b>
<b>3500</b>	<b>SPECIAL EVENTS</b>				
	Special Events Coordinator	0.00	1.00	1.00	0.00
	<b>SPECIAL EVENTS TOTAL</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>3505</b>	<b>SOUTH END</b>				
	Recreation Program Coordinator	0.00	0.00	1.00	1.00
	Preschool Instructor	0.00	0.00	2.75	2.75
	Office Coordinator	0.00	0.00	1.00	1.00
	<b>SOUTH END TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4.75</b>	<b>4.75</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	1.00	1.00	1.00	0.00
	Garden Coordinator	1.00	1.00	1.00	0.00
	Facilities Supervisor	0.50	0.50	0.50	0.00
	Custodian I	1.00	1.00	1.00	0.00
	<b>ECOLOGY CENTER TOTAL</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>0.00</b>
<b>3710</b>	<b>NOYES CULTURAL ARTS CENTER</b>				
	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>2.68</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 TOTAL</b>	<b>84.84</b>	<b>86.48</b>	<b>86.98</b>	<b>0.50</b>
	<b>PUBLIC WORKS AGENCY</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	1.00	-1.00
	Administrative Coordinator	0.00	0.00	1.00	1.00
	<b>PUBLIC WORKS AGENCY ADMIN TOTAL</b>	<b>2.50</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	0.00	0.00	0.00
	<b>ENVIRONMENTAL SERVICES TOTAL</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	4.00	1.00
	Forestry Worker III	11.00	10.00	8.00	-2.00
	Forestry Worker II	0.00	1.00	2.00	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</b>	<b>CAPITAL PLANNING &amp; ENGINEERING</b>				
	Assistant City Engineer	0.00	1.00	1.00	0.00
	Capital Planning Bureau Chief	0.50	0.50	0.50	0.00
	<b>PARKS AND FACILITIES TOTAL</b>	<b>0.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>4410</b>	<b>STREETS AND RIGHT OF WAY</b>				
	Civil Engineer III	1.75	1.75	1.75	0.00
	Civil Engineer II	1.50	1.50	2.50	1.00
	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>7.75</b>	<b>1.00</b>
<b>4420</b>	<b>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</b>	<b>PARKS AND FACILITIES</b>				
	ADA/CIP Project Manager	1.00	1.00	0.00	-1.00
	Sr. Project Manager: Facilities/Parks	1.00	1.00	1.00	0.00
	Landscape Architect	0.00	1.00	1.00	0.00
	Architect	0.50	0.50	1.50	1.00
	<b>PARKS AND FACILITIES TOTAL</b>	<b>2.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>

<b>4500</b>	<b>INFRASTRUCTURE MAINTENANCE</b>				
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Public Services Coordinator	0.00	1.00	1.00	0.00
	Tree Preservation Coordinator	0.00	1.00	1.00	0.00
	Public Services Bureau Chief	0.75	0.75	0.75	0.00
	Clerk	1.00	1.00	1.00	0.00
	Manager of Field Services	0.00	0.00	1.00	1.00
	<b>INFRASTRUCTURE MAINTENANCE TOTAL</b>	<b>2.75</b>	<b>4.75</b>	<b>5.75</b>	<b>1.00</b>
<b>4510</b>	<b>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</b>	<b>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 TOTAL</b>	<b>78.50</b>	<b>81.50</b>	<b>83.50</b>	<b>2.00</b>
	<b>GENERAL FUND TOTAL</b>	<b>630.59</b>	<b>649.73</b>	<b>657.73</b>	<b>8.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>American Rescue Plan Act (ARPA) Fund (170)</b>					
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>9971</b>	<b>ARPA ADMIN</b>				
	ARPA Admin Coordinator	0.00	0.00	1.00	1.00
	<b>ARPA ADMIN TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
	<b>ARPA FUND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>General Assistance Fund (175)</b>					
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT</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
	<b>GENERAL ASSISTANCE ADMINISTRATION TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>
	<b>GENERAL ASSISTANCE FUND TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
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Human Services Fund (176)					
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>4651</b>	<b>MENTAL HEALTH BOARD ALLOCATIONS</b>				
	Senior Grants and Comp. Specialist	0.30	0.30	0.65	0.35
	<b>MENTAL HEALTH BOARD ALLOCATIONS TOTAL</b>	<b>0.30</b>	<b>0.30</b>	<b>0.65</b>	<b>0.35</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>0.30</b>	<b>0.30</b>	<b>0.65</b>	<b>0.35</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT</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	0.50	0.50	0.50	0.00
	Community Health Specialist	0.80	1.00	1.00	0.00
	Public Health Manager	0.50	0.50	0.50	0.00
	Family Advocate	1.00	1.00	0.00	-1.00
	Senior Human Services Advocate	0.00	0.00	1.00	1.00
	Human Services Advocate	3.00	3.00	2.00	-1.00
	Senior Services Advocate	1.00	1.00	0.00	-1.00
	Long-term Care Ombudsman	1.00	1.00	1.00	0.00
	Comunity Ombudsman	0.00	0.00	0.40	0.40
	Business Workforce Compliance Coordinator	1.00	1.00	1.00	0.00
	Workforce Development Coordinator	1.00	1.00	1.00	0.00
	Career Development Coordinator	1.00	1.00	1.00	0.00
	Human Services Manager	1.00	1.00	1.00	0.00
	<b>HUMAN SERVICES TOTAL</b>	<b>12.80</b>	<b>13.00</b>	<b>11.40</b>	<b>-1.60</b>
	<b>HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL</b>	<b>12.80</b>	<b>13.00</b>	<b>11.40</b>	<b>-1.60</b>
	<b>PARKS AND RECREATION DEPARTMENT</b>				
<b>3210</b>	<b>YOUTH &amp; FAMILY SERVICES - HUMAN SERVICES</b>				
	Family Advocate	0.00	0.00	1.00	1.00
	Senior Services Advocate	0.00	0.00	1.00	1.00
	<b>YOUTH &amp; FAMILY SERVICES - HUMAN SERVICES TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>3215</b>	<b>YOUTH &amp; FAMILY SERVICES - YOUTH ENGAGEMENT</b>				
	Community Services Manager	1.00	0.00	0.00	0.00
	Youth and Family Program Coordinator	1.00	1.00	1.00	0.00
	Youth and Family Program Manager	0.00	1.00	1.00	0.00
	Outreach Supervisor	1.00	0.00	0.00	0.00
	Lead Outreach Worker	1.00	1.00	1.00	0.00
	Outreach Worker	5.00	5.00	5.00	0.00
	<b>YOUTH &amp; COMMUNITY ENGAGEMENT TOTAL</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
<b>3300</b>	<b>COMMUNITY RESPONSE - CARE TEAM</b>				
	Deputy Director	0.00	0.00	0.50	0.50
	Crisis Alternative Responder	0.00	0.00	4.00	4.00
	<b>COMMUNITY RESPONSE - CARE TEAM TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>	<b>4.50</b>
	<b>PARKS AND RECREATION DEPARTMENT</b>	<b>8.00</b>	<b>8.00</b>	<b>14.50</b>	<b>6.50</b>
	<b>HUMAN SERVICES FUND TOTAL</b>	<b>22.10</b>	<b>21.30</b>	<b>26.55</b>	<b>5.25</b>
	Position Description	2023 Adopted	2024 Adopted	2054 Proposed	2024-2025 Difference
<b>Sustainability Fund (180)</b>					
<b>9910</b>	<b>CITY MANAGER'S OFFICE</b>				
	<b>SUSTAINABILITY FUND</b>				

Sustainability & Resilience Manager	0.50	0.50	0.50	0.00
Sustainability & Resilience Specialist	2.00	2.00	2.00	0.00
Building Electrification Program Coordinator	0.00	0.00	1.00	1.00
<b>Sustainability Fund Total</b>	<b>2.50</b>	<b>2.50</b>	<b>3.50</b>	<b>0.00</b>
<b>CITY MANAGER'S OFFICE TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>3.50</b>	<b>1.00</b>
<b>SUSTAINABILITY FUND TOTAL</b>	<b>2.50</b>	<b>2.50</b>	<b>3.50</b>	<b>1.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Library Fund (185)</b>					
	<b>LIBRARY</b>				
<b>4805</b>	<b>EARLY LEARNING &amp; LITERACY</b>				
	Librarian I	2.50	2.50	2.53	0.03
	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	4.05	-0.13
	<b>EARLY LEARNING &amp; LITERACY TOTAL</b>	<b>8.68</b>	<b>8.68</b>	<b>8.58</b>	<b>-0.10</b>
<b>4806</b>	<b>LIFELONG LEARNING &amp; LITERACY</b>				
	Librarian I	5.03	5.03	5.12	0.09
	Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Branch Assistant	1.53	1.00	1.00	0.00
	Library Assistant	2.53	2.06	2.12	0.06
	<b>LIFELONG LEARNING &amp; LITERACY TOTAL</b>	<b>10.09</b>	<b>9.09</b>	<b>9.24</b>	<b>0.15</b>
<b>4820</b>	<b>ACCESS SERVICES</b>				
	Access Manager	1.00	1.00	1.00	0.00
	Assistant Circulation Manager	0.00	0.00	1.00	1.00
	Customer Service Manager	1.00	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	7.67	7.80	7.27	-0.53
	Shelver	4.00	3.33	3.06	-0.27
	<b>ACCESS SERVICES TOTAL</b>	<b>20.67</b>	<b>20.13</b>	<b>20.33</b>	<b>0.20</b>
<b>4825</b>	<b>ENGAGEMENT SERVICES</b>				
	Community Engagement Manager	1.00	1.00	1.00	0.00
	Family Engagement Coordinator	2.00	2.00	1.00	-1.00
	Latino Engagement Librarian	1.00	1.00	1.00	0.00
	Branch Assistant	4.26	4.26	1.00	-3.26
	Library Assistant	0.67	1.67	0.67	-1.00
	Security Monitor	0.53	0.53	0.00	-0.53
	Supervising Librarian	1.00	1.00	0.00	-1.00
	Library Clerk	2.12	2.12	0.00	-2.12
	<b>ENGAGEMENT SERVICES TOTAL</b>	<b>12.58</b>	<b>13.58</b>	<b>4.67</b>	<b>-8.91</b>
<b>4826</b>	<b>ROBERT CROWN OPERATIONS</b>				
	Family Engagement Coordinator	0.00	0.00	1.00	1.00
	Branch Assistant	0.00	0.00	2.53	2.53
	Library Assistant	0.00	0.00	1.00	1.00
	Branch Manager	0.00	0.00	1.00	1.00
	Library Clerk	0.00	0.00	1.59	1.59
	<b>ROBERT CROWN OPERATIONS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>7.12</b>	<b>7.12</b>
<b>4835</b>	<b>INNOVATION &amp; DIGITAL LEARNING</b>				

	Innovation & Digital Learning Manager	1.00	1.00	1.00	0.00
	Library Assistant	5.18	5.18	5.35	0.17
	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 Trainer	1.20	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>11.38</b>	<b>11.38</b>	<b>11.55</b>	<b>0.17</b>
<b>4840</b>	<b>MAINTENANCE</b>				
	Custodian II	2.00	2.00	3.00	1.00
	Custodian I	1.00	1.00	0.00	-1.00
	Security Supervisor	1.00	0.00	0.00	0.00
	Security Monitor	2.19	5.00	5.00	0.00
	Safety Manager	0.00	0.00	1.00	1.00
	Facilities Manager	1.00	1.00	1.00	0.00
	<b>MAINTENANCE TOTAL</b>	<b>7.19</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</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	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	0.00	-1.00
	Finance Manager	0.00	0.00	1.00	1.00
	Development Associate	1.34	1.34	0.67	-0.67
	Volunteer Services Coordinator	0.00	0.00	0.67	0.67
	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>9.34</b>	<b>9.34</b>	<b>0.00</b>
	<b>LIBRARY FUND</b>	<b>78.93</b>	<b>81.20</b>	<b>80.83</b>	<b>-0.37</b>
	<b>LIBRARY FUND TOTAL</b>	<b>78.93</b>	<b>81.20</b>	<b>80.83</b>	<b>-0.37</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Emergency Telephone System Fund (205)</b>					
	<b>POLICE DEPARTMENT</b>				
<b>5150</b>	<b>EMERGENCY TELEPHONE SYSTEM</b>				
	Assistant Communications Manager	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>POLICE DEPARTMENT TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	<b>EMERGENCY TELEPHONE SYSTEM FUND TOTAL</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>CDBG Fund (215)</b>					
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>5187</b>	<b>HOUSING REHABILITATION</b>				
	Customer Service Coordinator	0.60	0.00	0.00	0.00
	Housing Loan Specialist	0.00	0.00	0.50	0.50

	<b>HOUSING REHABILITATION TOTAL</b>	<b>0.60</b>	<b>0.00</b>	<b>0.50</b>	<b>0.50</b>
<b>5220</b>	<b>CDBG ADMINISTRATION</b>				
	Housing and Grant Manager	0.60	0.00	0.00	0.00
	Housing & Grants Supervisor	1.00	1.00	0.60	-0.40
	Senior Housing Planner	1.00	0.50	0.00	-0.50
	PT Financial Analyst	0.50	0.50	0.50	0.00
	Housing & Economic Development Analyst	0.60	1.00	0.40	-0.60
	Senior Grants and Compliance Specialist	0.70	0.70	0.10	-0.60
	Compliance and Grants Coordinator	1.00	1.00	0.00	-1.00
	<b>CDBG ADMINISTRATION TOTAL</b>	<b>5.40</b>	<b>4.70</b>	<b>2.10</b>	<b>-2.60</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>6.00</b>	<b>4.70</b>	<b>2.60</b>	<b>-2.10</b>
	<b>CDBG FUND TOTAL</b>	<b>6.00</b>	<b>4.70</b>	<b>2.60</b>	<b>-2.10</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>HOME Fund (240)</b>					
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>5430</b>	<b>HOME FUND</b>				
	Housing & Economic Development Analyst	0.70	0.60	0.35	-0.25
	<b>HOME FUND TOTAL</b>	<b>0.70</b>	<b>0.60</b>	<b>0.35</b>	<b>-0.25</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>0.70</b>	<b>0.60</b>	<b>0.35</b>	<b>-0.25</b>
	<b>HOME FUND TOTAL</b>	<b>0.70</b>	<b>0.60</b>	<b>0.35</b>	<b>-0.25</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2054 Difference
<b>Affordable Housing Fund (250)</b>					
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>5465</b>	<b>AFFORDABLE HOUSING</b>				
	Housing & Economic Development Analyst	0.70	0.40	0.00	-0.40
	Housing & Grant Manager	0.40	0.00	0.50	0.50
	Housing & Grant Supervisor	0.00	0.00	0.15	0.15
	Senior Housing Planner	0.00	0.00	0.50	0.50
	<b>AFFORDABLE HOUSING TOTAL</b>	<b>1.10</b>	<b>0.40</b>	<b>1.15</b>	<b>0.75</b>
	<b>COMMUNITY DEVELOPMENT DEPARTMENT TOTAL</b>	<b>1.10</b>	<b>0.40</b>	<b>1.15</b>	<b>0.75</b>
	<b>AFFORDABLE HOUSING FUND TOTAL</b>	<b>1.10</b>	<b>0.40</b>	<b>1.15</b>	<b>0.75</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Parking Fund (505)</b>					
	<b>CITY MANAGER'S OFFICE</b>				
<b>1560</b>	<b>REVENUE AND COLLECTIONS</b>				
	Revenue Supervisor	0.50	0.50	0.00	-0.50
	Customer Service Representative	2.00	2.00	0.00	-2.00
	Collections Coordinator	1.00	1.00	0.00	-1.00
	<b>REVENUE AND COLLECTIONS TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>-3.50</b>
	<b>CITY MANAGER'S OFFICE TOTAL</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>-3.50</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>				
<b>7005</b>	<b>PARKING SYSTEM MANAGEMENT</b>				



	Transportation and Mobility Coordinator	1.00	0.00	0.00	0.00
	PEO/Parking Office Assistant	1.00	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>3.00</b>	<b>3.00</b>	<b>-1.00</b>
<b>7015</b>	<b>PARKING LOTS &amp; METERS</b>				
	Parking Maintenance Worker	4.00	3.00	3.00	0.00
	<b>PARKING LOTS &amp; METERS TOTAL</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT TOTAL</b>	<b>8.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY</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>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>PUBLIC WORKS AGENCY TOTAL</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>
	<b>PARKING FUND TOTAL</b>	<b>16.00</b>	<b>14.00</b>	<b>10.50</b>	<b>-3.50</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Water Fund (510)</b>					
	<b>CITY MANAGER'S OFFICE</b>				
<b>4105</b>	<b>PUBLIC WORKS AGENCY ADMIN</b>				
	Sustainability & Resilience Manager	0.25	0.25	0.25	0.00
	<b>PUBLIC WORKS AGENCY ADMIN TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
	<b>CITY MANAGER'S OFFICE TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY</b>				
<b>4105</b>	<b>PUBLIC WORKS AGENCY ADMIN</b>				
	CMMS Analyst	1.00	1.00	1.00	0.00
	Management Analyst	0.50	0.50	0.50	0.00
	Plumbing Inspector	1.50	1.50	1.50	0.00
	<b>PUBLIC WORKS AGENCY ADMIN TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>4200</b>	<b>WATER PRODUCTION</b>				
	Director of Public Works Agency	0.50	0.33	0.33	0.00
	Civil Engineer II	2.00	2.00	1.00	-1.00
	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	0.25	0.25	0.00
	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>6.00</b>	<b>6.08</b>	<b>5.08</b>	<b>-1.00</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	7.00	7.00	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>FILTRATION TOTAL</b>	<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>4440</b>	<b>WATER AND SEWER CAPITAL</b>				
	Civil Engineer II	0.00	0.00	1.00	1.00
	Civil Engineer III	2.00	2.00	1.00	-1.00
	GIS / Engineering Technician	1.00	1.00	2.00	1.00
	<b>WATER AND SEWER CAPITAL TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>
<b>4440</b>	<b>STREET MAINTENANCE</b>				
	Equipment Operator II	2.00	2.00	2.00	0.00
	Crew Leader	1.00	1.00	1.00	0.00
	<b>STREET MAINTENANCE TOTAL</b>	<b>3.00</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	1.00	1.00	1.00	0.00
	Water Worker I	3.00	3.00	3.00	0.00
	Water Worker III	5.00	5.00	5.00	0.00
	Water / Sewer Crew Leader	3.00	3.00	3.00	0.00
	<b>DISTRIBUTION MAINTENANCE TOTAL</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY TOTAL</b>	<b>56.00</b>	<b>58.08</b>	<b>58.08</b>	<b>0.00</b>
	<b>WATER FUND TOTAL</b>	<b>56.25</b>	<b>58.33</b>	<b>58.33</b>	<b>0.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Sewer Maintenance Fund (515)</b>					
	<b>PUBLIC WORKS AGENCY</b>				
<b>4530</b>	<b>SEWER MAINTENANCE</b>				
	Management Analyst	0.50	0.50	0.50	0.00
	Plumbing Inspector	0.50	0.50	0.50	0.00
	GIS / Engineering Technician	1.00	1.00	1.00	0.00
	Sewer Supervisor	1.00	1.00	1.00	0.00
	Water Worker I	2.00	2.00	2.00	0.00
	Water Worker II	1.00	1.00	0.00	-1.00

	Civil Engineer II	0.50	0.50	0.50	0.00
	Civil Engineer III	0.25	0.25	0.25	0.00
	Water Worker III	1.00	1.00	2.00	1.00
	NPDES Compliance Coordinator	0.00	0.75	0.75	0.00
	Water/Sewer Crew Leader	4.00	4.00	4.00	0.00
	<b>SEWER MAINTENANCE TOTAL</b>	<b>11.75</b>	<b>12.50</b>	<b>12.50</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY TOTAL</b>	<b>11.75</b>	<b>12.50</b>	<b>12.50</b>	<b>0.00</b>
	<b>SEWER FUND TOTAL</b>	<b>11.75</b>	<b>12.50</b>	<b>12.50</b>	<b>0.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Solid Waste Fund (520)</b>					
	<b>CITY MANAGER'S OFFICE</b>				
<b>4310</b>	<b>REFUSE COLLECTION &amp; DISPOSAL</b>				
	Sustainability & Resilience Manager	0.25	0.25	0.25	0.00
	<b>REFUSE COLLECTION &amp; DISPOSAL TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
	<b>CITY MANAGER'S OFFICE TOTAL</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY</b>				
<b>4310</b>	<b>REFUSE COLLECTION &amp; DISPOSAL</b>				
	Director of Public Works Agency	0.00	0.17	0.17	0.00
	Solid Waste Coordinator	1.00	1.00	1.00	0.00
	Public Services Bureau Chief	0.25	0.25	0.25	0.00
	PW Crew Leader	1.00	2.00	2.00	0.00
	Public Works Maintenance Worker I	1.00	1.00	1.00	0.00
	Sanitation Supervisor	1.00	1.00	1.00	0.00
	Equipment Operator II	11.00	11.00	11.00	0.00
	<b>REFUSE COLLECTION &amp; DISPOSAL TOTAL</b>	<b>15.50</b>	<b>16.42</b>	<b>16.42</b>	<b>0.00</b>
	<b>PUBLIC WORKS AGENCY TOTAL</b>	<b>15.50</b>	<b>16.42</b>	<b>16.42</b>	<b>0.00</b>
	<b>SOLID WASTE FUND TOTAL</b>	<b>15.75</b>	<b>16.67</b>	<b>16.67</b>	<b>0.00</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
<b>Fleet Maintenance Fund (600)</b>					
	<b>ADMINISTRATIVE SERVICES DEPARTMENT</b>				
<b>7710</b>	<b>FLEET MAINTENANCE</b>				
	FFM Procurement Specialist	0.00	0.00	0.50	0.50
	Administrative Lead	0.50	0.50	0.50	0.00
	Facilities & Fleet Supervisor	1.00	1.00	1.00	0.00
	Facilities & Fleet Division Manager	0.50	0.50	0.50	0.00
	Equipment Mechanic III	7.00	7.00	7.00	0.00
	Fleet Asset Specialist	1.00	1.00	1.00	0.00
	Lead Mechanic	2.00	2.00	2.00	0.00
	<b>FLEET MAINTENANCE TOTAL</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
	<b>ADMINISTRATIVE SERVICES DEPARTMENT FUND</b>	<b>12.00</b>	<b>12.00</b>	<b>12.50</b>	<b>0.50</b>
	<b>FLEET MAINTENANCE FUNDFUND TOTAL</b>	<b>12.00</b>	<b>12.00</b>	<b>12.50</b>	<b>0.50</b>

	Position Description	2023 Adopted	2024 Adopted	2025 Proposed	2024-2025 Difference
	<b>ALL FUNDS TOTAL</b>	<b>863.67</b>	<b>884.18</b>	<b>894.46</b>	<b>10.28</b>

# Personnel Changes

As part of the FY 2025 budget process, department directors requested around a dozen new positions to include in the budget. 10.4 FTE were advanced, of which 4.4 FTE were already approved by City Council in the FY 2024 budget.

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

1. **Life Safety Issues** - There were no requests in FY 2025 that fell under this criterion.
2. **Protecting Existing City Assets & Facilities** - The GIS/Engineering Associate II will support asset management and tracking for various city-owned utilities and buildings.
3. **Incoming Revenue Will Exceed Expenses** - There were no requests in FY 2025 that fell under this criterion.
4. **Bring Work In-House & Reduce Consultant/Third Party Spend** - The Planner Reviewer and Combination Building Inspector are fully offset by reductions in operating expenses that were otherwise spent on third party vendors to meet public demand.
5. **Grant Funded** - The Building Electrification Program Coordinator will help with the implementation of the new \$10.7M grant awarded to the Sustainability Fund.
6. **Offset by Reducing Other Expenses** - There were no requests in FY 2025 that full under this criterion.
7. **Reducing Risk and Liability** - The Manager of Field Services will help improve workplace deliverables and develop strategies to reduce workplace accidents.
8. **City Council Priority** - The four Crisis Alternative Responder positions were already approved by City Council in FY 2024 as part of the broad Crisis Alternative Response (CARE) initiatives.

\*Positions already approved by the City Council or Library Board throughout FY 2024.

Fund	Department	Position	FTE	Explanation
General	Community Development	Plan Reviewer	1.0	This position is being brought in-house to improve quality control of plan inspections, and to help with the increased workload from Ryan Field and other increased construction demands throughout the City.
General	Community Development	Combination Building Inspector	1.0	This position is being brought in-house to improve quality control of Building Inspections, and to help with the increased workload from Ryan Field and other increased construction demands throughout the City.
General	Health & Human Services	PT Rodent Control Technician*	0.4*	This grant-funded position will increase environmental health efforts throughout the City.
General	Public Works	Manager of Field Services	1.0	This position will help with supervision of Public Works employees and improve workplace practices.
	<b>Total in General Fund</b>		<b>3.40</b>	
Fund	Department	Position	FTE	Explanation
Human Services Fund	Health & Human Services	Community Ombudsman	1.0	This grant-funded position will enhance the City's ability to support the over 1,600 residents living in long-term care facilities in Evanston.
Human Services Fund	Parks & Recreation	Crisis Alternative Responders	4.0*	As part of Crisis Alternative Response (CARE) Evanston, these positions were already approved by the City Council in FY 2024 to provide an alternative response to low-risk service calls received by the Police Department.
Sustainability Fund	City Manager's Office - Sustainability	Building Electrification Program Coordinator	1.0	This grant-funded position will oversee the rule-making process for the Healthy Buildings Ordinance as well as help manage the \$10.7M grant received from the Department of Energy.
Water Fund	Public Works	GIS/Engineering ASsociate II	1.0	This position will asset management and tracking for various city-owned utilities and buildings.
	<b>Total in Other Funds</b>		<b>7.00</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 Aa2 by Moodys for the 2024 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, 2024

	As of 12/31/2022	As of 12/31/2023	As of 12/31/2024
General City	\$128,908,440	\$119,829,709	\$128,165,633
Library Fund	\$5,761,880	\$5,486,150	\$5,132,758
<b>Total Tax Supported G.O. Debt</b>	<b>\$134,670,320</b>	<b>\$125,315,859</b>	<b>\$133,298,391</b>
Water Fund	\$28,454,722	\$27,017,987	\$39,819,891
Sewer Fund	\$3,501,990	\$3,266,019	\$3,016,428
Sewer Surcharge	\$499,321	\$356,648	\$0
Parking Fund	\$1,380,000	\$1,340,000	\$1,295,000
Special Assessment Fund	\$1,398,646	\$1,093,487	\$805,290
Tax-Increment Financing (TIF) Districts	\$7,680,000	\$7,235,000	\$6,805,000
<b>Total Self-Supporting G.O. Debt</b>	<b>\$42,914,679</b>	<b>\$40,309,141</b>	<b>\$51,741,609</b>
<b>Total Principal Outstanding - G.O. Debt</b>	<b>\$177,585,000</b>	<b>\$165,625,000</b>	<b>\$185,040,000</b>
Sewer Fund – IEPA Loans	\$14,887,925	\$11,704,349	\$8,772,899*
Water Fund – IEPA Loans	\$32,615,902	\$41,605,321	\$40,049,898*
<b>Total Principal Outstanding – IEPA Loans</b>	<b>\$47,503,827</b>	<b>\$53,309,670</b>	<b>\$48,822,797</b>

\*Estimated

## Annual Debt Service

Includes principal and interest payments for general obligation bonds and IEPA loans.

Fund	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Library Debt Service	\$504,987	\$507,913	\$574,677	\$576,946
Debt Service	\$15,696,744	\$15,197,222	\$15,460,034	\$15,981,861
Water	\$3,596,365	\$4,072,486	\$4,826,609	\$6,395,895
Sewer	\$3,772,691	\$3,809,232	\$3,550,270	\$2,668,164
Parking	\$72,900	\$76,150	\$79,150	\$76,900
<b>Total Annual Debt Service</b>	<b>\$23,643,687</b>	<b>\$23,663,003</b>	<b>\$24,490,740</b>	<b>\$25,699,766</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	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Howard-Ridge TIF	\$323,113	\$320,913	\$288,513	\$287,113
Dempster-Dodge TIF	\$161,833	\$164,483	\$166,857	\$168,943
Chicago-Main TIF	\$237,763	\$241,355	\$242,480	\$243,240
Crown Construction	\$900,000	\$945,000	\$619,118	\$588,369
Special Assessment	\$372,938	\$363,360	\$333,652	\$230,631
Sewer (sewer surcharge)	\$274,394	\$283,858	\$293,321	\$304,251
<b>Total Transfers to Debt Service</b>	<b>\$2,270,041</b>	<b>\$2,318,969</b>	<b>\$1,943,941</b>	<b>\$1,822,547</b>

**New Debt**

The 2025 Proposed Budget includes the issuance of debt for capital improvement projects. More information on specific projects can be found in the Capital Improvements Section. Debt issued for the Capital Improvement and Library Capital Funds is supported by property taxes and subject to the self-imposed debt limit.

	2025 Proposed Budget
Capital Improvement Fund (2025)	\$28,771,000
Library Capital Improvement Fund	\$1,900,000
Water Fund	\$14,000,000
<b>Total GO Bond Proceeds Revenue</b>	<b>\$44,671,000</b>
Water Fund – IEPA Loans	\$10,513,085
Water Fund – WIFIA Loans	\$11,001,000
<b>Total IEPA Loan Proceeds Revenue</b>	<b>\$21,514,085</b>

## Debt Snapshot



# \$20,697,175

\$1,811,079 (9.59% vs. 2024 year)

Debt service requirements for FY 2025 are \$20,697,175. Of this amount, \$5,427,539 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.

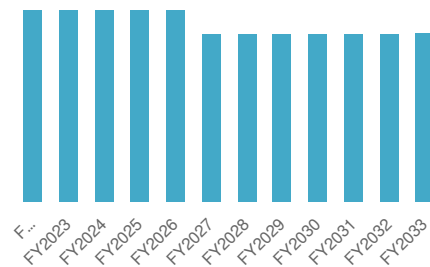
### Schedule of Annual Debt Service Payments - Principal and Interest

Bond Series Name	2024	2025	2026	2027	2028-2043	Total (2025-2043)
Series 2013A	\$995,795	\$993,395	\$994,995	\$870,395	\$5,226,383	\$8,085,168
Series 2013B	\$949,450	\$947,600	\$ -	0	0	\$947,600
Series 2014A	\$876,177	\$836,175	\$836,675	\$835,677	\$5,855,888	\$8,364,415
Series 2015A	\$934,038	\$929,038	\$903,238	\$907,438	\$7,251,269	\$9,990,983
Series 2016A	\$931,038	\$925,938	\$928,538	\$874,938	\$7,845,619	\$10,575,033
Series 2016B	\$890,600	\$891,150	\$890,950	\$0	0	\$1,782,100
Series 2017A	\$998,325	\$997,525	\$995,725	\$992,925	\$9,341,669	\$12,327,844
Series 2017B	\$1,028,598	\$1,031,450	\$1,028,402	\$1,029,600	\$0	\$3,089,452
Series 2017C	\$409,337	\$412,183	\$414,343	\$420,933	\$3,371,086	\$4,618,545
Series 2018A	\$1,690,619	\$1,688,119	\$1,688,869	\$1,687,619	\$27,023,300	\$32,087,907
Series 2018B	\$1,436,550	\$1,438,050	\$1,437,550	\$1,440,050	\$15,817,969	\$20,133,619
Series 2018C	\$967,400	\$968,400	\$967,400	\$968,000	\$967,200	\$3,871,000
Series 2018D	\$288,513	\$287,113	\$290,513	\$288,513	\$3,185,788	\$4,051,927
Series 2019A	\$968,500	\$970,250	\$966,000	\$966,000	\$15,499,750	\$18,402,000
Series 2019B	\$1,026,000	\$1,027,500	\$1,027,750	\$1,026,750	\$12,306,750	\$15,388,750
Series 2020A/B	\$2,438,900	\$2,446,900	\$2,445,400	\$2,444,650	\$21,883,000	\$29,219,950
Series 2021A	\$1,484,338	\$1,475,738	\$1,116,388	\$1,116,788	\$10,388,938	\$14,097,852
Series 2024A	\$571,920	\$2,430,650	\$2,427,650	\$2,432,400	\$41,360,250	\$48,650,950
<b>TOTAL</b>	<b>\$18,886,098</b>	<b>\$20,697,174</b>	<b>\$19,360,386</b>	<b>\$18,302,676</b>	<b>\$187,324,859</b>	<b>\$245,685,095</b>



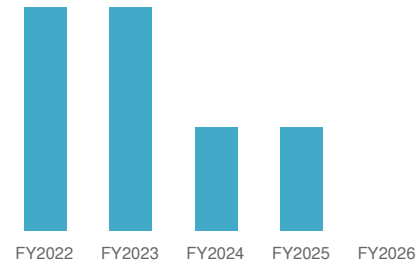
Financial Summary	FY2024	FY2025	FY2026	FY2027	% Change
Debt	Budget	Forecast	Forecast	Forecast	FY2024 vs FY2025
2018B Refunding	\$0	\$0	\$0	\$0	0%
2013A Capital Projects	\$995,795	\$993,395	\$994,995	\$870,395	-0.2%
2013B Capital Projects	\$949,450	\$947,600	\$0	\$0	-0.2%
2014A Capital Projects	\$876,177	\$836,175	\$836,675	\$835,677	-4.6%
2015A Capital Projects	\$934,037	\$929,037	\$903,237	\$907,437	-0.5%
2016A Capital Projects	\$931,038	\$925,938	\$928,538	\$874,938	-0.5%
2016B Refunding	\$890,600	\$891,150	\$890,950	\$0	0.1%
2017A Capital Projects	\$998,325	\$997,525	\$995,725	\$992,925	-0.1%
2017B Refunding	\$1,028,598	\$1,031,450	\$1,028,402	\$1,029,600	0.3%
2018A Robert Crown Center	\$1,690,619	\$1,688,119	\$1,688,869	\$1,687,619	-0.1%
2018B Capital Projects	\$1,436,550	\$1,438,050	\$1,437,550	\$1,440,050	0.1%
2018C Refunding	\$967,400	\$968,400	\$967,400	\$968,000	0.1%
2019A Robert Crown Center	\$968,500	\$970,250	\$966,000	\$966,000	0.2%
2019B Capital Projects	\$1,025,999	\$1,027,501	\$1,027,749	\$1,026,750	0.1%
2020A Capital Projects	\$717,350	\$719,600	\$720,850	\$721,100	0.3%
2020B Refunding	\$1,721,550	\$1,727,300	\$1,724,550	\$1,723,550	0.3%
2021A Capital Projects	\$923,366	\$919,811	\$772,271	\$772,051	-0.4%
2021B Refunding	\$560,972	\$555,928	\$344,118	\$344,737	-0.9%
2017C TIF Capital Projects	\$409,337	\$412,183	\$414,343	\$420,933	0.7%
2018D TIF Capital Projects	\$288,513	\$287,113	\$290,513	\$288,513	-0.5%
2024 Capital Projects	\$571,920	\$2,430,650	\$2,427,650	\$2,432,400	325%
<b>Total Debt:</b>	<b>\$18,886,096</b>	<b>\$20,697,175</b>	<b>\$19,360,385</b>	<b>\$18,302,675</b>	<b>9.6%</b>

## 2013A Capital Projects



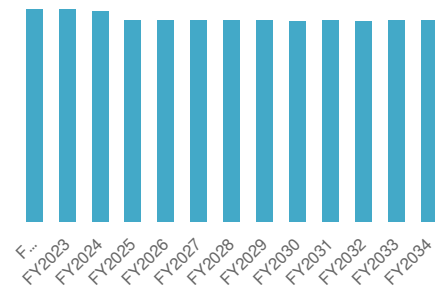
Financial Summary	FY2024	FY2025	% Change
<b>2013A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2013A Capital Projects	\$995,795	\$993,395	-0.2%
<b>Total 2013A Capital Projects:</b>	<b>\$995,795</b>	<b>\$993,395</b>	<b>-0.2%</b>

## 2013B Capital Projects



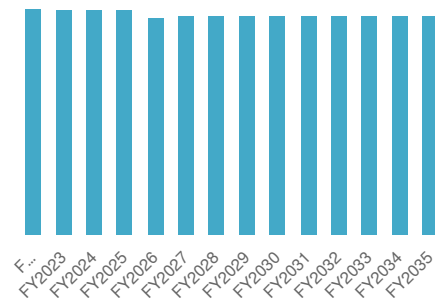
Financial Summary	FY2024	FY2025	% Change
<b>2013B Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2013B Capital Projects	\$949,450	\$947,600	-0.2%
<b>Total 2013B Capital Projects:</b>	<b>\$949,450</b>	<b>\$947,600</b>	<b>-0.2%</b>

## 2014A Capital Projects



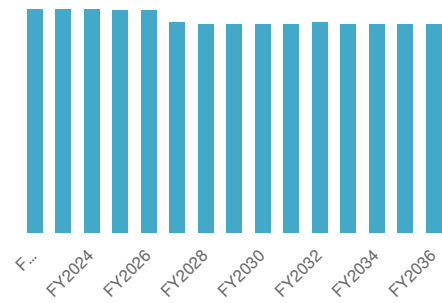
Financial Summary	FY2024	FY2025	% Change
<b>2014A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2014A Capital Projects	\$876,177	\$836,175	-4.6%
<b>Total 2014A Capital Projects:</b>	<b>\$876,177</b>	<b>\$836,175</b>	<b>-4.6%</b>

## 2015A Capital Projects



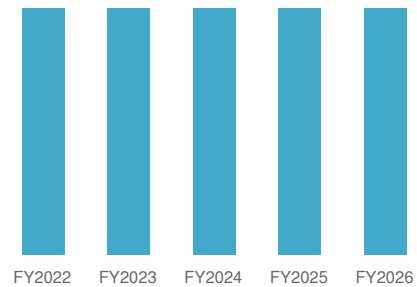
Financial Summary	FY2024	FY2025	% Change
<b>2015A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2015A Capital Projects	\$934,037	\$929,037	-0.5%
<b>Total 2015A Capital Projects:</b>	<b>\$934,037</b>	<b>\$929,037</b>	<b>-0.5%</b>

## 2016A Capital Projects



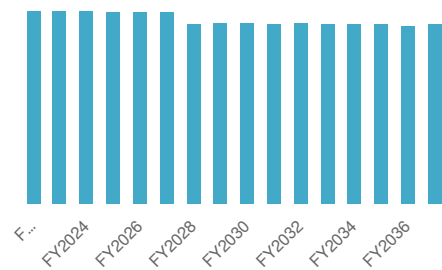
Financial Summary	FY2024	FY2025	% Change
<b>2016A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2016A Capital Projects	\$931,038	\$925,938	-0.5%
<b>Total 2016A Capital Projects:</b>	<b>\$931,038</b>	<b>\$925,938</b>	<b>-0.5%</b>

## 2016B Refunding



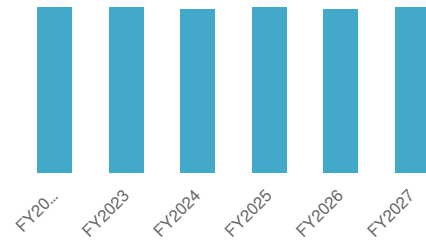
Financial Summary	FY2024	FY2025	% Change
<b>2016B Refunding</b>	<b>Budget</b>	<b>Forecast</b>	
2016B Refunding	\$890,600	\$891,150	0.1%
<b>Total 2016B Refunding:</b>	<b>\$890,600</b>	<b>\$891,150</b>	<b>0.1%</b>

## 2017A Capital Projects



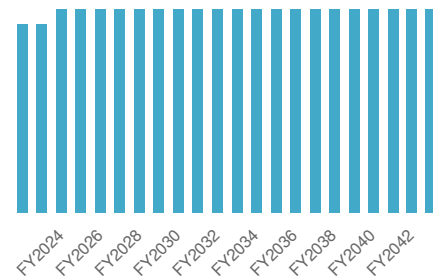
Financial Summary	FY2024	FY2025	% Change
<b>2017A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2017A Capital Projects	\$998,325	\$997,525	-0.1%
<b>Total 2017A Capital Projects:</b>	<b>\$998,325</b>	<b>\$997,525</b>	<b>-0.1%</b>

## 2017B Refunding



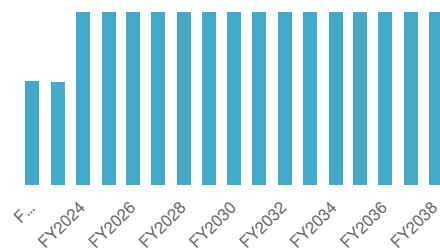
Financial Summary	FY2024	FY2025	% Change
<b>2017B Refunding</b>	<b>Budget</b>	<b>Forecast</b>	
2017B Refunding	\$1,028,598	\$1,031,450	0.3%
<b>Total 2017B Refunding:</b>	<b>\$1,028,598</b>	<b>\$1,031,450</b>	<b>0.3%</b>

## 2018A Robert Crown Center



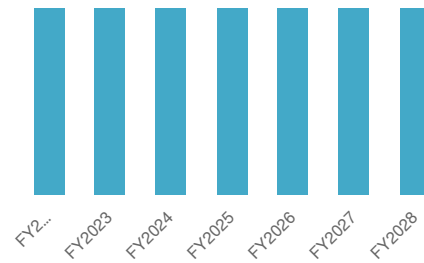
Financial Summary	FY2024	FY2025	% Change
<b>2018A Robert Crown Center</b>	<b>Budget</b>	<b>Forecast</b>	
2018A Robert Crown Center	\$1,690,619	\$1,688,119	-0.1%
<b>Total 2018A Robert Crown Center:</b>	<b>\$1,690,619</b>	<b>\$1,688,119</b>	<b>-0.1%</b>

## 2018B Capital Projects



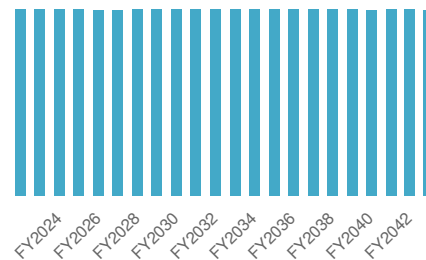
Financial Summary	FY2024	FY2025	% Change
<b>2018B Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2018B Capital Projects	\$1,436,550	\$1,438,050	0.1%
<b>Total 2018B Capital Projects:</b>	<b>\$1,436,550</b>	<b>\$1,438,050</b>	<b>0.1%</b>

## 2018C Refunding



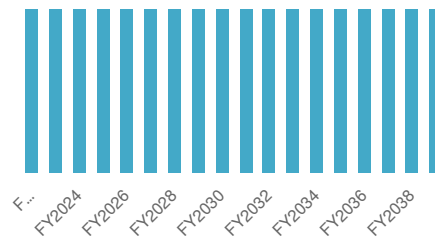
Financial Summary	FY2024	FY2025	% Change
<b>2018C Refunding</b>	<b>Budget</b>	<b>Forecast</b>	
2018C Refunding	\$967,400	\$968,400	0.1%
<b>Total 2018C Refunding:</b>	<b>\$967,400</b>	<b>\$968,400</b>	<b>0.1%</b>

## 2019A Robert Crown Center



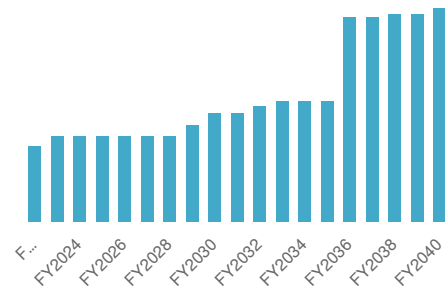
Financial Summary	FY2024	FY2025	% Change
<b>2019A Robert Crown Center</b>	<b>Budget</b>	<b>Forecast</b>	
2019A Robert Crown Center	\$968,500	\$970,250	0.2%
<b>Total 2019A Robert Crown Center:</b>	<b>\$968,500</b>	<b>\$970,250</b>	<b>0.2%</b>

## 2019B Capital Projects



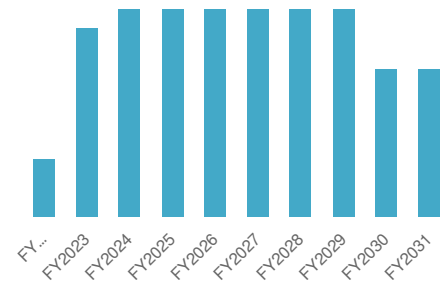
Financial Summary	FY2024	FY2025	% Change
<b>2019B Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2019B Capital Projects	\$1,025,999	\$1,027,501	0.1%
<b>Total 2019B Capital Projects:</b>	<b>\$1,025,999</b>	<b>\$1,027,501</b>	<b>0.1%</b>

## 2020A Capital Projects



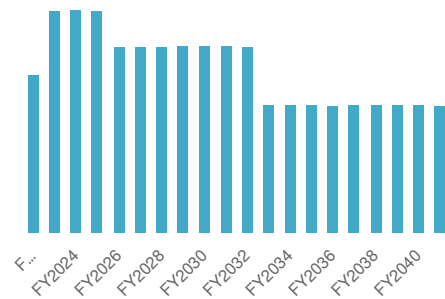
Financial Summary	FY2024	FY2025	% Change
<b>2020A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2020A Capital Projects	\$717,350	\$719,600	0.3%
<b>Total 2020A Capital Projects:</b>	<b>\$717,350</b>	<b>\$719,600</b>	<b>0.3%</b>

## 2020B Refunding



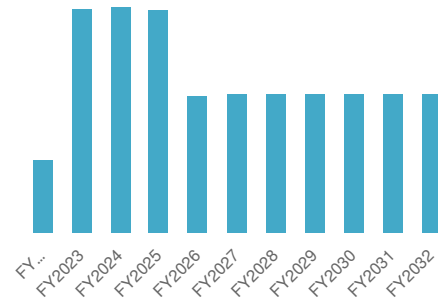
Financial Summary	FY2024	FY2025	% Change
<b>2020B Refunding</b>	<b>Budget</b>	<b>Forecast</b>	
2020B Refunding	\$1,721,550	\$1,727,300	0.3%
<b>Total 2020B Refunding:</b>	<b>\$1,721,550</b>	<b>\$1,727,300</b>	<b>0.3%</b>

## 2021A Capital Projects



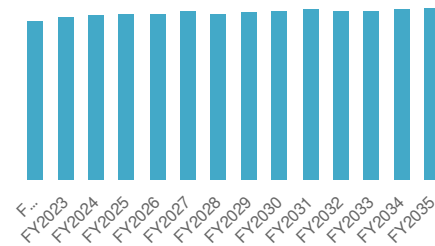
Financial Summary	FY2024	FY2025	% Change
<b>2021A Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2021A Capital Projects	\$923,366	\$919,811	-0.4%
<b>Total 2021A Capital Projects:</b>	<b>\$923,366</b>	<b>\$919,811</b>	<b>-0.4%</b>

## 2021B Refunding



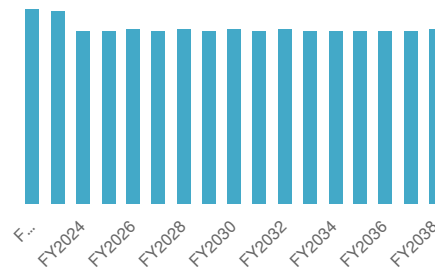
Financial Summary	FY2024	FY2025	% Change
<b>2021B Refunding</b>	<b>Budget</b>	<b>Forecast</b>	
2021B Refunding	\$560,972	\$555,928	-0.9%
<b>Total 2021B Refunding:</b>	<b>\$560,972</b>	<b>\$555,928</b>	<b>-0.9%</b>

## 2017C TIF Capital Projects



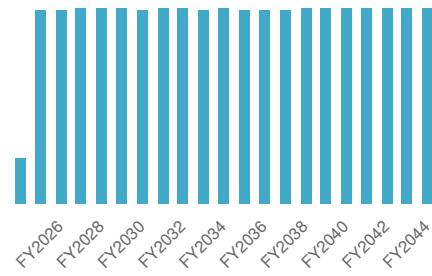
Financial Summary	FY2024	FY2025	% Change
<b>2017C TIF Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2017C TIF Capital Projects	\$409,337	\$412,183	0.7%
<b>Total 2017C TIF Capital Projects:</b>	<b>\$409,337</b>	<b>\$412,183</b>	<b>0.7%</b>

## 2018D TIF Capital Projects



Financial Summary	FY2024	FY2025	% Change
<b>2018D TIF Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
2018D TIF Capital Projects	\$288,513	\$287,113	-0.5%
<b>Total 2018D TIF Capital Projects:</b>	<b>\$288,513</b>	<b>\$287,113</b>	<b>-0.5%</b>

# 2024 Capital Projects



Financial Summary	FY2024	FY2025	% Change
<b>2024 Capital Projects</b>	<b>Budget</b>	<b>Forecast</b>	
Capital Projects	\$310,314	\$1,317,950	324.7%
Water Projects	\$261,606	\$1,112,700	325.3%
<b>Total 2024 Capital Projects:</b>	<b>\$571,920</b>	<b>\$2,430,650</b>	<b>325%</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.