2027 Proposed Budget



10/06/2026

TABLE OF CONTENTS

Prior Year GFOA Award **4**
City Council Goals **5**
Transmittal Letter **9**
All Funds Summary **20**
Property Tax Levy **22**
General Information **25**
About the City 26
Demographics 27
Organization Chart 32
Budget Calendar 33
Fund Structure and Descriptions 34
Basis of Budgeting 39
Financial Policies 40
Revenue Sources **43**
Revenues by Source Summary 44
Property Taxes 46
Other Taxes 48
Charges for Service 51
Licenses, Permits, and Fees 57
Fines and Forefeitures 63
Intergovernmental Revenue 66
Other Revenues 70
All Funds **78**
All Funds Summary 79
General Fund (100) 84
City Council - General Fund 91
City Clerk - General Fund 93
City Manager's Office - General Fund 98
Law Department - General Fund 113
Administrative Services - General Fund 117
Community Development - General Fund 125
Police Department - General Fund 133
Fire Department - General Fund 143
Health & Human Services - General Fund 150
Public Works Agency - General Fund 158
Non-Departmental - General Fund 171
909 Davis Lease - General Fund 172
Public Safety Pension Transfers - General Fund 173
Vacancy Adjustment - General Fund 174
Interfund Transfers - General Fund 175
Parks and Recreation Fund (130) 177
American Rescue Plan Act (ARPA) Fund (170) 205
General Assistance Fund (175) 208

Human Services Fund (176) ... 212
Reparations Fund (177) ... 222
Sustainability Fund (178) ... 224
Good Neighbor Fund (180) ... 230
Library Fund (185) ... 232
Library Debt Service Fund (186) ... 243
Library Capital Improvement Fund (187) ... 244
Motor Fuel Tax (MFT) Fund (200) ... 246
Emergency Telephone System (E911) Fund (205) ... 250
Foreign Fire Insurance Fund (206) ... 253
Community Development Block Grant (CDBG) Fund (215) ... 254
Community Development Block Grant (CDBG) Loan Fund (220) ... 259
Grants Fund (230) ... 261
Home Fund (240) ... 265
Affordable Housing Fund (250) ... 269
Debt Service Fund (320) ... 274
Howard-Ridge TIF Fund (330) ... 279
West Evanston TIF Fund (335) ... 282
Dempster-Dodge TIF Fund (340) ... 285
Chicago-Main TIF Fund (345) ... 288
Five-Fifths TIF Fund (365) ... 291
SSA#6 Fund (350) ... 294
SSA#7 Fund (355) ... 296
SSA#8 Fund (360) ... 298
SSA#9 Fund (210) ... 300
SSA#10 Fund (361) ... 302
Capital Improvements Fund (415) ... 304
Crown Construction Fund (416) ... 309
Crown Maintenance Fund (417) ... 311
Special Assessment Fund (420) ... 312
Parking System Fund (505) ... 316
Water Fund (510) ... 325
Sewer Fund (515) ... 339
Solid Waste Fund (520) ... 346
Fleet Services Fund (600) ... 352
Equipment Replacement Fund (601) ... 356
Insurance Fund (605) ... 360
Capital Improvement Plan (CIP) ... **366**
Capital Improvement Plan ... 367
5-Year Capital Improvement Plan ... 371
2027 Capital Improvement Plan ... 374
Position Information ... **378**
Position Control ... 379
Debt ... **400**
City Debt Summary ... 401
Debt Service by Series ... 403
Glossary ... **404**

GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

City of Evanston
Illinois

For the Fiscal Year Beginning

January 01, 2026



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Evanston, Illinois** for its annual budget for the fiscal year beginning **January 1, 2026**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City Council Goals

Throughout the Spring and Summer of 2026, the Evanston City Council held multiple meetings to establish City Council Goals with opportunities for public and staff feedback. At the April 13, 2026 Meeting, the City Council adopted the goals listed below for 2025-2029 *(link to website)*.

Vision Statement

Creating the Most Livable City in America

Organizational Values

- Excellent customer service
- Continuous improvement
- Integrity
- Accountability

Housing Affordability

Provide opportunities to increase access to safe, high-quality, and affordable housing by expanding housing, preserving existing affordable units, and implementing policies that reduce housing cost burdens for residents. Key Initiatives Include:

- Council approval of market-rate developments with 150 inclusionary affordable units by 2029.
- Attract at least 50 new subsidized housing units by 2029.
- Increase support for maintaining Naturally Occurring Affordable Housing (NOAH) through the rehabilitation of 25+ units by 2029.
- Preserve at least 50 rental housing units with affordability restrictions that end between 2026 and 2031.
- Create a Landlord Mitigation Fund to support housing providers who rent to households with perceived risk factors by 2028.
- Support the expansion of shelter capacity for people experiencing homelessness by 30 beds by 2028.

Climate Action and Resiliency

Offer pathways to reduce greenhouse gas emissions and strengthen community resiliency through sustainable policies, resilient infrastructure, and proactive climate action with guidance from our Climate Action & Resilience Plan. Key Initiatives Include:

- Procure 100% renewable electricity for municipal operations annually.
- Implement at least one recommendation from each action plan area of the Environmental Equity Investigation by the end of 2027.
- Council approval of funding for at least 100 fossil fuel pollution reduction and climate resilience projects through the Sustain Evanston and Evanston Green Homes programs by 2029.
- Create decarbonization plans for all municipal buildings by 2030.
- Electrify 25% of the municipal vehicle fleet by 2030.
- Develop and implement a plan to modernize lighting to LED across all City infrastructure (parks, facilities, and right-of-way) by 2035.

Economic Development

Propose initiatives to strengthen economic vitality and fiscal sustainability by promoting responsible development of commercial and business districts through recruiting, supporting, and retaining local businesses. Key Initiatives Include:

- Create a “Pop-Up Leasing” program to reduce storefront vacancies by June, 2026.
- Create a "Signature Events Series" in 2027 to draw visiting artists to Evanston.
- Publish a "Business Start-up Guide" and implement a satisfaction survey system to create a baseline with a 70% or higher satisfaction rate by December, 2026.

Finance & Operational Performance

Implement sound financial management policies and strengthen operational performance through data-driven decisions, modernized systems, improved efficiency, and greater accountability to ensure responsible stewardship of public resources. Key Initiatives Include:

- Reduce the structural deficit by 2028 through a balanced mix of new and expanded revenue sources and targeted expenditure reductions, resulting in an adopted budget in which recurring revenues meet or exceed recurring expenditures.
- Deploy zero-based, priority-based, or outcome-based budgeting for one department annually, resulting in measurable operational efficiencies and improved resource allocation.
- Implement Denver Peak Academy to identify process improvements, reduce redundancies, and enhance customer experience.
- Identify major areas of required capital spending; develop a 10-year forecast for the Enterprise Funds and Capital Improvement Funds; and use them to produce a range of projected debt issuance needs, including timing, amounts, and funding strategies.
- Consolidate major technology platforms to improve interoperability, reduce expenses, and significantly enhance payment integration and offerings.
- Elevate our What Works Cities certification from Silver to Gold by 2027 and Platinum by 2029.
- Conduct the National Community Survey (NCS) and utilize results to assist in making better data-driven decisions regarding budget, service delivery, and resource allocations.
- Reduce the Average Time to Close 311 Service Requests 25% by 2027 and 50% by 2029.

Public Health and Safety

Protect and enhance public health and safety by ensuring effective emergency response, promoting community well-being, and delivering equitable, proactive public health services. Key Initiatives Include:

- Achieve a 10% reduction in Crimes Against Persons in Evanston by December 2029, compared to 2024 levels, using data-driven strategies, enhanced intelligence sharing, and community policing efforts. (We average about 880 crimes against persons per year, most of which are assaults, batteries, and intimidation. A ten percent reduction is about 80 fewer incidents.)
- Fill 95% of sworn officer positions at the Evanston Police Department by December 31, 2029, through targeted recruitment campaigns, streamlined onboarding processes, and increased engagement.
- Fully implement a coordinated plan between mental health providers, the Evanston Police Department, and the CARE Team to comply with the Community Emergency Services and Supports Act (CESSA).
- Renew our Insurance Office Standards (ISO) Class 1 rating for Evanston Fire Department by 2029.

Parks and Infrastructure

Propose investing in and maintaining high-quality parks and resilient infrastructure to enhance quality of life, support community connectivity, and ensure long-term sustainability. Key Initiatives Include:

- Develop a 10-year capital improvement plan to update playgrounds and other park amenities, aligned with safety, equity, and park utilization data.
    - Compare current park updates with those with little to no investment to ensure parks in high-need, high-usage areas are prioritized for updates.
- Identify locations of public restrooms and identify where current restrooms can be updated and new facilities added.

- Construct a new police station that complies with industry best management practices and that supports both existing City police department operations as well as other public health and safety initiatives developed in compliance with City Council goals. Identify the target location by the end of 2026 and complete construction by the end of 2029.
- Prioritize inclusivity and accessibility in City infrastructure improvements.
    - Continue implementing the ADA transition plan for City infrastructure projects.
    - Ensure all City amenities and services are fully accessible to all members of the public.
    - Develop and implement a long-term, phased plan to systematically rehabilitate existing sidewalk infrastructure, with measurable milestones and sustained annual funding, prioritizing sidewalks as a critical component of the public transportation network for all community members, including people with disabilities.
- Develop a long-term plan to accelerate alley improvement timelines, including streamlining both the grant-eligible and Special Assessment processes.
- Review and update asphalt and concrete design standards by 2027 to support a holistic, sustainable resurfacing program, while maintaining industry standards for performance and serviceability.
- Develop an enhanced capital plan for a comprehensive and detailed 5-year program with additional key capital needs forecasted for Years 6-10.
- Present final plans for 2100 Ridge, Police/Fire Headquarters site, and Noyes Cultural Arts Center, as part of the Putting Assets to Work Initiative.
- Present final options for the long-term City Hall location.
- Replace lead service lines throughout Evanston. Beginning in 2027, the City will be required to replace 500/year until all lead and galvanized services have been completed (2047). This amount could increase to 1,000/year if the federal Lead and Copper Rule Improvements (LCRI) are enacted.
- Begin replacing 3.2 miles (previously 1.5 miles) of water mains each year beginning in 2026.

City Plans and Initiatives

Any goals, priorities, or decisions should be acted upon in accordance with existing City plans adopted by the City Council. Plans have undergone community engagement processes with residents, boards, committees, and commissions (BCCs), stakeholders, and elected officials to finalize documents that reflect the community's needs, values, and priorities *(link to website)*. Such Current and Future Plans Include:

- Evanston Process for Local Assessment of Need (EPLAN)
- Envision Evanston
- Climate Action Resilience Plan (CARP)
- Evanston Thrives
- Parks and Green Space Strategic Plan
- Bike Plan
- Environmental Equity Investigation
- Preserve 2040
- Shoreline Repair Plan
- Stormwater Master Plan
- Housing4All

City of Evanston

2025-2029 City Council Goals

Economic Development

Propose initiatives to strengthen economic vitality and fiscal sustainability by promoting responsible development of commercial and business districts through recruiting, supporting, and retaining local businesses.

Parks and Infrastructure

Propose investing in and maintaining high-quality parks and resilient infrastructure to enhance quality of life, support community connectivity, and ensure long-term sustainability.

Housing Affordability

Provide opportunities to increase access to safe, high-quality, and affordable housing by expanding housing, preserving existing affordable units, and implementing policies that reduce housing cost burdens for residents.

Public Health & Safety

Protect and enhance public health and safety by ensuring effective emergency response, promoting community well-being, and delivering equitable, proactive public health services.

Finance & Operational Performance

Implement sound financial management policies and strengthen operational performance through data-driven decisions, modernized systems, improved efficiency, and greater accountability to ensure responsible stewardship of public resources.

Climate Action and Resiliency

Offer pathways to reduce greenhouse gas emissions and strengthen community resiliency through sustainable policies, resilient infrastructure, and proactive climate action with guidance from our Climate Action & Resilience Plan.

City Plans and Initiatives

Any goals, priorities, or decisions should be acted upon in accordance with existing City plans adopted by the City Council. Plans have undergone community engagement processes with residents, boards, committees, and commissions), stakeholders, and elected officials to finalize documents that reflect the community's needs, values, and priorities.

Mission Statement

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

Vision Statement

Creating the Most Livable City in America

Organizational Values

- Excellent Customer Service
- Continuous Improvement
- Integrity
- Accountability

Budget Transmittal Letter

October 6, 2026

Mayor and Members of the City Council,

I am honored to present the proposed Fiscal Year (FY) 2027 Budget for the City of Evanston, Illinois. This budget reflects the collective efforts of city staff, leadership, elected officials, and committee members to make thoughtful financial decisions while positioning Evanston for the future.

Evanston enters FY 2027 from a position of relative financial strength. Strong sales tax performance, continued real estate activity, and more than 895 housing units under or approaching construction reflect continued investment in the community. In recent years, healthy reserves and revenue performance have allowed the city to limit property tax increases, advance funding for public safety pensions, and support significant capital investment.

At the same time, growing expenditure pressures require a disciplined approach to FY 2027. Public safety pension obligations, significant capital needs, rising health insurance costs, and continued demand for high-quality services and programs are placing greater pressure on city resources. Additionally, all four city collective bargaining agreements expire at the end of 2026, creating further uncertainty around future personnel costs.

The proposed FY 2027 budget responds through a comprehensive review of expenditures, targeted revenue adjustments, and a proposed property tax increase primarily dedicated to Parks and Recreation. The budget also proposes adjustments to the Transportation Network Provider Tax, Amusement Tax on streaming services, and Natural Gas Use Tax to better align these rates with neighboring communities.

Together, these measures represent an important step toward aligning recurring revenues with ongoing expenditures while preserving essential services and investing in the city's infrastructure and community priorities. The sections that follow provide:

- Details on changes to the presentation and structure of the budget.
- A high-level overview of the total FY 2027 budget and General Fund.
- A summary of other major city funds.
- A review of key priorities for the upcoming fiscal year.

Overall Budget

The City of Evanston's Fiscal Year 2027 begins January 1, 2027, and ends December 31, 2027. The proposed budget includes $357.1 million in revenues and $349.0 million in expenditures, excluding operating transfers and the use of fund balance. These amounts represent the combined financial activity of all city funds, excluding the independently administered Police and Fire Pension Funds.

Figure 1: All Fund Budget Summary (FY 2024 - FY 2027)

	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted	FY2027 Proposed	% Change
Revenues	$ 336,187,521	$ 317,315,969	$ 338,636,161	$ 357,068,472	5.4%
Operating Transfers In	$ 27,180,010	$ 27,186,966	$ 31,581,322	$ 33,574,006	6.3%
Use of Fund Balance	$ 10,532,793	$ 12,478,221	$ 13,242,296	$ 6,325,000	-52.2%
TOTAL	**$ 373,900,324**	**$ 356,981,156**	**$ 383,459,779**	**$ 396,967,478**	**3.5%**
Expenditures	$ 355,504,626	$ 338,705,108	$ 342,108,097	$ 348,977,295	2.0%
Operating Transfers Out	$ 52,750,194	$ 56,783,310	$ 61,904,799	$ 63,897,483	3.2%
TOTAL	**$ 408,254,820**	**$ 395,488,418**	**$ 404,012,896**	**$ 412,874,778**	**2.2%**
EXCESS/(DEFICIT)	**$ (34,354,496)**	**$ (38,507,262)**	**$ (20,553,117)**	**$ (15,907,300)**	**-22.6%**

Compared with FY 2026, revenues are projected to increase by $18.4 million or 5.4%. This growth is concentrated in the General Fund and Grants Fund. The General Fund reflects budgeted growth in economic revenues, while the Grants Fund includes more than $8 million in anticipated state and federal funding focused on housing initiatives.

Total expenditures are projected to increase by $6.9 million, or 2%, with the largest increases occurring in the Grants and Insurance Funds. Grant Fund expenditures reflect the planned use of state and federal grant resources, while Insurance Fund costs are increasing as health insurance expenses are projected to rise approximately 17 percent due to recent claims experience and increased utilization of GLP-1 medications.

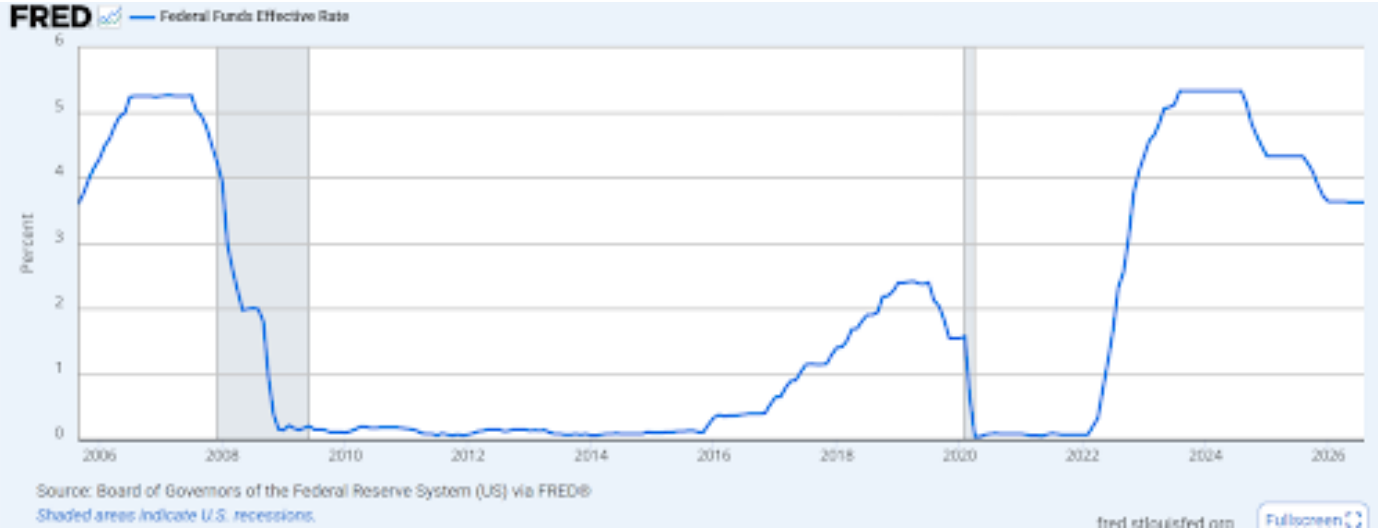
Importantly, the FY 2027 budget reduces the use of excess reserves by approximately half through a combination of revenue adjustments and expenditure controls.

Financial Environment Outlook

The City approaches FY 2027 with caution given continued uncertainty in the broader economic and political environment. Shifting local priorities in response to federal actions, elimination and reduction of grants, geopolitical instability, inflationary pressures, and the November midterm elections could affect the city's financial outlook. These external risks underscore the importance of maintaining financial flexibility.

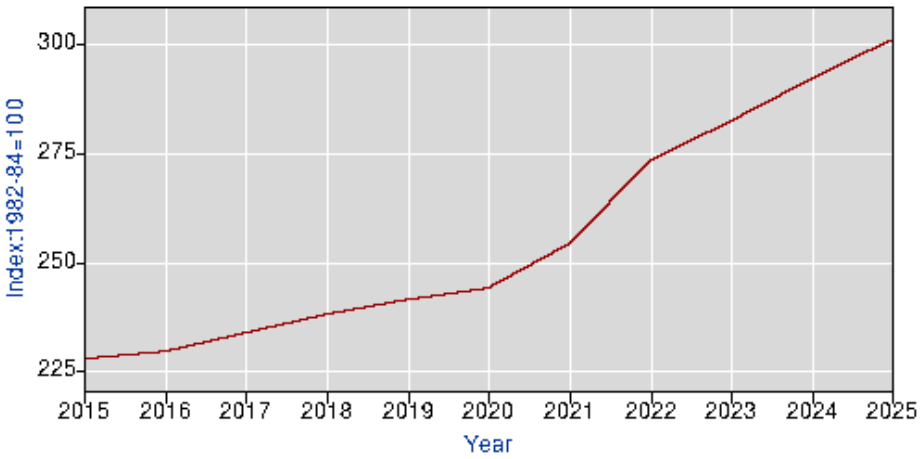
Moving into FY 2027, one of the city's primary financial concerns is its ability to finance planned capital projects. The city's two most recent bond issuances occurred during a period of elevated interest rates, increasing borrowing costs and debt service requirements. In September 2026, the Federal Reserve raised its benchmark interest rate by 25 basis points to a target range of 3.75% to 4.00%, its first increase in more than three years. With additional increases possible, higher borrowing costs may require the city to further prioritize the timing and scope of future capital projects.

Figure 2 : Federal Funds Effective Rate (2006-2026) | Source: https://fred.stlouisfed.org/series/fedfunds



The Chicago-Naperville-Elgin area CPI-U increased 2.4% for the 12 months ending August 2026 (+21% since August 2021), reflecting continued moderation in overall inflation. Energy costs, however, increased 11%, demonstrating continued volatility in individual cost categories. These cumulative price increases and continued cost pressures remain important considerations in developing the city's FY 2027 operating and capital budgets.

Figure 3: Consumer Price Index (2015-2026) | Source: https://data.bls.gov/pdq/SurveyOutputServlet



General Fund Summary

The General Fund serves as the city's primary operating fund. Beginning with the FY 2026 budget, the city established a separate Parks and Recreation Fund to enhance transparency into the revenues and expenditures associated with parks and recreation programs, community centers, recreation facilities, beaches, playgrounds, and other departmental operations.

While the creation of the Parks and Recreation Fund provided a clearer picture of the cost of delivering parks and recreation services, it did not capture the full cost of maintaining and investing in the city's parks and recreational assets. For FY 2027, the Parks and Recreation Fund has been expanded to provide a more comprehensive view of these costs. The fund now includes greenways operations, which maintain city parks and related infrastructure; capital investment in parks and community centers; and future debt service associated with parks capital projects.

This expanded structure brings the operating, maintenance, and capital costs of the City's parks and recreation system into a single fund, providing greater transparency into the resources needed to sustain these assets and services over the long term.

The following section outlines the projected results for FY 2026 and their implications for the FY 2027 General Fund and Parks and Recreation Fund budgets, including anticipated revenue trends, expenditure pressures, and fund balance considerations.

Projected Financial Results (FY 2026)

The General Fund ended FY 2025 with a $6.5 million deficit and a $42.5 million fund balance, significantly better than the budgeted $11.1 million deficit, primarily due to $6.2 million in one-time, unbudgeted permit revenue from Northwestern University projects.

For FY 2026, revenues are projected to finish $6.8 million to $10.1 million above budget, primarily due to approximately $2.0 million in large real estate transfer stamp transactions and potential permit revenue from the 605 Davis development. These gains are partially offset by unbudgeted transfers to the Special Assessment and Debt Service Funds.

Overall, the General Fund is projected to end FY 2026 with a deficit of $3.6 million to $8.9 million, compared with the budgeted $12.0 million deficit, again resulting in a smaller draw on fund balance than originally anticipated.

Figure 4 Projected FY 2026 Ending General Fund Balance

	FY 2026 Budget	FY 2026 Low Projection	FY 2026 Projection	FY 2026 High Projection
Beginning Fund Balance	**$ 42,460,735**	**$ 42,460,735**	**$ 42,460,735**	**$ 42,460,735**
Revenues	$ 151,995,720	$ 158,819,976	$ 160,758,575	$ 162,078,376
Expenses	$ (163,989,930)	$ (167,720,184)	$ (166,211,474)	$ (165,697,883)
Surplus / (Deficit)	**$ (11,994,210)**	**$ (8,900,208)**	**$ (5,452,899)**	**$ (3,619,507)**
Projected Ending Fund Balance	**$ 30,466,525**	**$ 33,560,527**	**$ 37,007,836**	**$ 38,841,228**
Required Fund Balance	$ 26,394,643	$ 27,016,103	$ 26,764,752	$ 26,679,188
Excess Reserves	**$ 4,071,882**	**$ 6,544,424**	**$ 10,243,084**	**$ 12,162,040**

**Note: Parks and Recreation Fund expenses are included for purposes of required fund balance and excess reserve calculations.*

As has been the City Council's general direction, the FY 2026 deficit will be covered with reserves, and the FY 2027 budget proposes continuing to draw on the remaining excess reserves. This section details the total excess reserves and the amount needed to balance the FY 2026 budget.

General Fund Budget (FY 2027)

The proposed FY 2027 General Fund budget includes $143.8 million in revenues and operating transfers and $149.9 million in expenditures and operating transfers, resulting in a planned use of approximately $6.1 million in fund balance.

Figure 5: General Fund Summary (FY 2023 - FY 2027)

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	% Change
Revenues	$ 123,481,586	$ 129,846,245	$ 124,645,336	$ 132,899,636	6.6%
Operating Transfers In	$ 9,973,390	$ 10,381,740	$ 11,090,182	$ 10,942,496	-1.3%
Revenue TOTAL	**$ 133,454,976**	**$ 140,227,985**	**$ 135,735,518**	**$ 143,842,132**	**6.0%**
Expenditures	$ 109,476,759	$ 113,331,458	$ 105,464,449	$ 106,723,271	1.2%
Operating Transfers Out	$ 34,450,784	$ 37,946,944	$ 42,265,279	$ 43,177,077	2.2%
Expenditure TOTAL	**$ 143,927,543**	**$ 151,278,402**	**$ 147,729,728**	**$ 149,900,348**	**1.5%**
Net Surplus/(Deficit)	**$ (10,472,567)**	**$ (11,050,417)**	**$ (11,994,210)**	**$ (6,058,216)**	**-49.5%**
Use of Fund Balance	**$ 10,532,793**	**$ 11,085,000**	**$ 12,050,000**	**$ 6,070,000**	**-49.6%**

Note: Beginning in FY 2026, the Parks and Recreation Department was moved to a separate fund.

General Fund Revenues (FY 2027)

General Fund revenues are budgeted to increase by 6.6%, primarily due to growth in economy-based revenues and proposed tax rate increases for the Streaming Tax, Rideshare Tax, and Natural Gas Use Tax. Below is a summary of the 16 General Fund revenues over $2 million. These revenues collectively account for 86% of total General Fund revenues.

Figure 6: Major General Fund Revenues (FY 2026 - FY 2027)

Account Description	FY 2026 Adopted	FY 2027 Proposed	Change ($)	Notes
PENSION PROPERTY TAX	$ 19,990,105	$ 19,990,105	$ -	Remaining contribution to be provided by General Fund's balance
SALES TAX - BASIC	$ 15,200,000	$ 16,900,000	$ 1,700,000	Year to date revenues exceeding FY 2025 Actuals by 12% through six months
STATE INCOME TAX	$ 14,200,000	$ 14,600,000	$ 400,000	Based on latest estimates from the Illinois Municipal League
SALES TAX - HOME RULE	$ 12,600,000	$ 13,500,000	$ 900,000	Year to date revenues exceeding FY 2025 actuals by 10.2% through six months
PROPERTY TAXES	$ 9,949,797	$ 9,399,797	$ (550,000)	Shifting property tax levy to the City's Parks Fund
BUILDING PERMITS	$ 5,250,000	$ 6,000,000	$ 750,000	Based on current trends and residential construction projects
TICKETS FINES-PARKING	$ 4,100,000	$ 4,100,000	$ -	Anticipate enforcement levels to be held flat
AMBULANCE SERVICE	$ 3,800,000	$ 3,400,000	$ (400,000)	Based on actual revenues at current rate
LIQUOR TAX	$ 3,300,000	$ 3,200,000	$ (100,000)	Based on trends
REAL ESTATE TRANSFER TAX	$ 3,000,000	$ 4,500,000	$ 1,500,000	Increase based on 2026 trends and increases to rate for exempt transfer stamps and properties in excess of $5 million
PARKING TAX	$ 3,000,000	$ 3,100,000	$ 100,000	Based on trends
ELECTRIC UTILITY TAX	$ 2,800,000	$ 2,800,000	$ -	Flat
WHEEL TAX	$ 2,800,000	$ 2,700,000	$ (100,000)	Based on trends
MUNICIPAL HOTEL TAX	$ 2,350,000	$ 2,350,000	$ -	Based on current collection trends
PERSONAL PROPERTY REPLACEMENT TAX	$ 2,000,000	$ 2,600,000	$ 600,000	Based on latest estimates from the Illinois Municipal League
AMUSEMENT TAX	$ 1,400,000	$ 3,200,000	$ 1,800,000	Budget includes an increase in the streaming portion of this tax from 5% to 10%
TRANSPORTATION NETWORK PROVIDER TAX	$ 950,000	$ 2,500,000	$ 1,550,000	Increased as the budget includes an increase in this tax rate from $0.20 per ride to $0.50 per ride.

General Fund Expenses (FY 2027)

The proposed FY 2027 budget includes $106.7 million in General Fund expenditures, excluding operating transfers, an increase of just $1.3 million from the FY 2026 Adopted Budget of $105.5 million. Despite significant cost pressures, overall expenditure growth has been limited through departmental reductions, reallocations, and the transfer of the Greenways Division to the Parks and Recreation Fund. Major cost drivers include:

Wages and Salaries: All collective bargaining agreements expire at the end of 2026, creating uncertainty around FY 2027 wage increases. The proposed budget assumes a 2% increase for all employees. If the City Council approves agreements that result in higher increases, a budget amendment may be necessary.

Health Insurance: The city participates in the Illinois Benefit Purchasing Cooperative (IPBC), a pool of more than 180 local government employers. After holding annual health insurance increases below 10% in recent years, the city is budgeting a 17% increase for FY 2027, shared between the city and employees. The increase reflects higher claims experience and increased utilization of GLP-1 (weight loss) medications.

Public Safety Pensions: Public safety pension contributions remain a significant expenditure. Under the pension funding policy adopted in July 2023, the city is working toward 100% funding by 2040 through a combination of property taxes, General Fund reserves, and other resources. Updated actuarial reports were not available in time for the proposed budget, so FY 2027 contributions are currently assumed to remain at FY 2026 levels. Because the proposed budget uses available excess reserves, additional funding will be needed if required contributions exceed the amounts currently budgeted.

Figure 7: Public Safety Pension Contributions and Funding Sources (2023-2027)

	2023	2024	2025	2026	2027
Police Pension Contrib.	$ 13,295,458	$ 13,215,001	$ 15,785,426	$ 16,176,012	$ 16,176,012
Fire Pension Contrib.	$ 11,793,978	$ 12,355,183	$ 13,810,918	$ 14,147,465	$ 14,147,465
TOTAL:	**$ 25,089,436**	**$ 25,570,184**	**$ 29,596,344**	**$ 30,323,477**	**$ 30,323,477**
Property Tax Levy	$ 19,990,105	$ 19,990,105	$ 19,990,105	$ 19,990,105	$ 19,990,105
Other Funding Sources	$ 5,099,331	$ 5,580,079	$ 9,606,239	$ 8,381,972	$ 8,027,172
PPRT	$ -	$ -	$ -	$ 1,951,400	$ 2,306,200
Funding Target (%)	90%	100%	100%	100%	100%

**Per Resolution 12-R-26, 88.7% of PPRT Revenue will be part of the the City's public saftey pension conribution. FY 2027 Estimate assumes PPRT at $2.6M total revenue, awaiting actuarial study.*

Vehicle Replacements: Since 2022, the city has used approximately $6.6 million in ARPA funding to offset vehicle replacement costs. With those resources exhausted at the end of 2026, these costs return to the General Fund, resulting in a $630,000 increase to the General Fund in FY 2027 (additional $250,000 increase in the Parks and Recreation Fund).

Operating Requests: Staff focused on maintaining existing service levels while limiting growth in discretionary operating costs. Finance worked with departments to identify reductions and reallocate existing resources to higher-priority needs. As a result, General Fund non-personnel operating expenses show a net increase of 1.7%, or approximately $990,000. Significant requests include:

- Economic Development ($400,000): The proposed budget includes an additional $400,000 for economic development initiatives. The Economic Development Committee approved $1.0 million in additional spending at its August meeting. Staff identified funding for $400,000, with direction needed during the budget process regarding the remaining $600,000.
- Facilities ($400,000): Additional funding supports right-sizing the budget for increases in electricity costs over the last few years ($300,000) and building maintenance services ($100,000).
- Community Development ($370,000): Costs to execute the city's contract to revise the zoning code. Work is scheduled to begin in October 2026 and continue through 2028.
- Information Technology ($150,000): Additional resources support cybersecurity improvements, including data loss prevention, data classification tools, and enhanced secure network access. These investments are intended to strengthen protections for sensitive information as the city expands use of generative/agentic AI technologies.

A comprehensive summary of these items, along with supporting memos, is available on the city's website at https://www.cityofevanston.org/government/budget.

Budget Balancing (FY 2027)

To balance the proposed FY 2027 General Fund budget, the city has incorporated a combination of expenditure reductions, revenue increases, vacancy savings, and the planned use of reserves.

- Vacancy Rate: The proposed budget assumes a 3% vacancy adjustment, down from 4% in FY 2026, reflecting current staffing levels and hiring trends. The adjustment is expected to generate approximately $3.4 million in General Fund savings.
- Expense Reductions and Reallocations: Departments were asked to identify savings while preserving existing service levels. As a result, the budget includes a net reduction of 7.48 positions as summarized in the personnel summary. Departments identified additional savings through targeted reductions in other expense accounts and programmatic changes such as the Police Department's insourcing of vehicle storage operations. Such as:
  - ($700,000) for Tree Inoculations *(every 3 years, next is 2029)*
  - ($147,000) reduced for City Manager Service Agreements and Contracts
  - ($2,593,000) Greenways Division expenses reallocated from General Fund to the Parks and Recreation fund
- Amusement (Streaming) Tax: Increase the rate from 5% to 10%, consistent with the rate imposed by Chicago.
- Natural Gas Use Tax: Increase the rate from $0.025 to $0.05 per therm to better align with neighboring communities and support the city's CARP goals.
- Transportation Network Provider (Rideshare) Tax: Increase the tax from $0.20 to $0.50 per ride for trips originating or ending in Evanston.
- Real Estate Transfer Tax: Increase the two highest rates applicable to transactions over $1.5 million by $1 per $1,000 of value and increase the transfer tax fee for exempt properties from $100 to $500.
- General Fund Reserves: After these measures, approximately $6.1 million in reserves is required to balance the General Fund. This planned use of fund balance is consistent with the lower end of the projected FY 2026 operating deficit range.

The table below summarizes the combined impact of these measures on the proposed FY 2027 General Fund budget.

Figure 8: FY 2027 General Fund Budget Balancing

General Fund Summary	Revenues	Expenses	NET
Baseline Budget:	$ 140,892,132	$ 145,870,781	**$ (4,978,649)**
Proposed Changes (detail below):	$ 9,020,000	$ 4,029,567	**$ 4,990,433**
Use of Excess Reserves	$ 6,070,000		
Transportation Network Provider Tax Increase	$ 1,500,000		
Streaming Tax (Amusement) Increase	$ 1,200,000		
Natural Gas Use Tax Increase	$ 750,000		
Real Estate Transfer Tax Increases	$ 500,000		
Property Tax Reduction (Corporate Levy)	$ (1,000,000)		
Transfer to Parks Fund (Expense)		$ 4,500,000	
Increase transfer to Equipment Replacement		$ 780,000	
Reduce Vacancy Rate from 4% to 3%		$ 738,022	
Transfer to Special Assessment Fund		$ 600,000	
Admin Services Items		$ 550,000	
Economic Development Spending		$ 400,000	
Admin Services Position Increase Cost		$ 51,545	
Police Vehicle Storage Savings		$ (100,000)	
Services & Supply Reductions from FY26		$ (897,000)	
Greenways Reallocation to Parks Fund		$ (2,593,000)	
General Fund - Proposed Budget Total:	**$ 149,912,132**	**$ 149,900,348**	**$ 11,784**

Parks and Recreation Fund Budget (FY 2027)

As noted, the proposed FY 2027 budget significantly expands the scope of the Parks and Recreation Fund by adding the Greenways Division, capital improvements at parks and community centers, and the debt service associated with those improvements. The proposed budget is balanced, with $27.4 million in revenues and operating transfers supporting $27.3 million in expenditures and operating transfers.

Key changes reflected in the proposed FY 2027 budget include:

- Property Tax Support: Of the city's proposed $5.1 million property tax increase, $3.8 million is allocated to the Parks and Recreation Fund. This provides a dedicated source of property tax support for Parks and Recreation operations and capital needs and represents a significant change in how these services are funded that aligns with neighboring communities. The budget includes a mix of program fees (48%), property taxes (29%), and General Fund support (23%) to cover operating expenses.
- Capital Improvements and Debt Service: Approximately $7.4 million in General Obligation Bond proceeds, previously budgeted in the Capital Improvement Program Fund, are now reflected in the Parks and Recreation Fund. These proceeds will support capital improvements at parks and community centers. The related capital expenditures and debt service obligations are also reflected within the fund.
- Operating Expenditures: Operating expenditures increase by approximately $3.2 million, driven primarily by the addition of the Greenways Division, as well as standard increases in salaries and health insurance costs and expenses associated with dredging.

Figure 9: Parks and Recreation Fund Summary (FY 2026 - FY 2027)

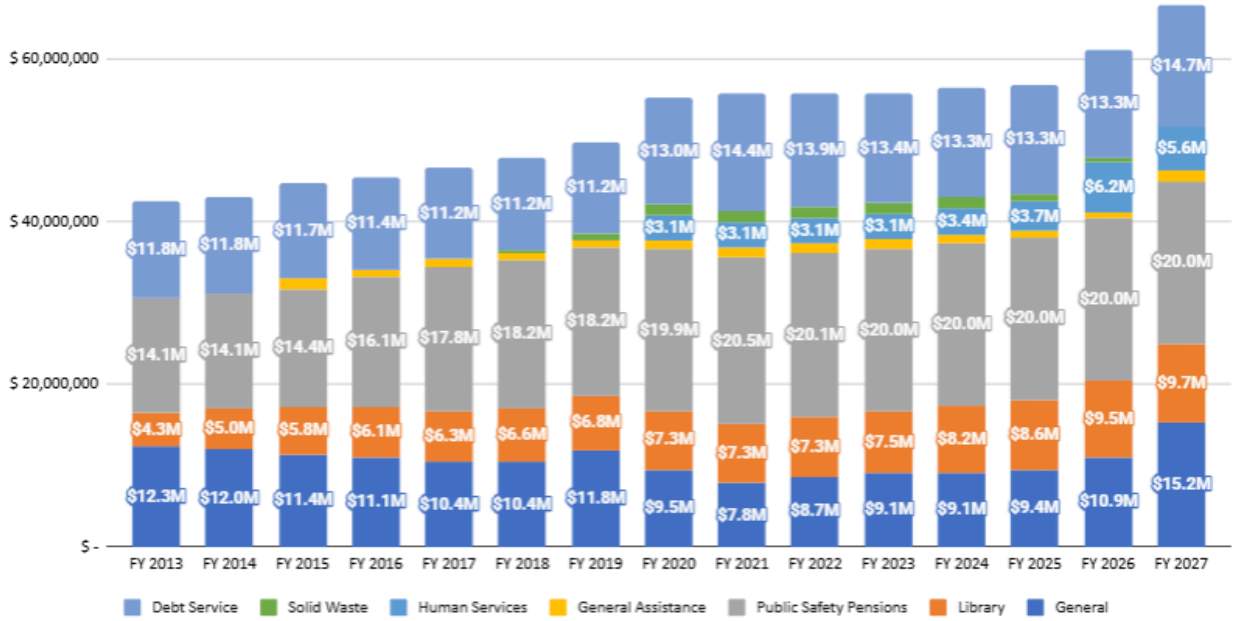
	2026 Adopted	2027 Proposed	% Change
Revenues	$ 10,701,500	$ 15,483,000	44.7%
Operating Transfers In	$ 5,558,702	$ 4,500,000	-19.0%
GO Bonds (Parks)	$ -	$ 7,390,000	-
TOTAL:	**$ 16,260,202**	**$ 27,373,000**	**68.3%**

Operating Expenses	$ 15,380,202	$ 18,600,324	20.9%
Operating Transfers Out	$ 880,000	$ 1,108,500	26.0%
Capital/Debt Services	$ -	$ 7,590,000	-
TOTAL:	**$ 16,260,202**	**$ 27,298,824**	**67.9%**

Property Tax Levy

Since 2021, salaries and wages have increased by nearly $49 million, while contributions to public safety pension funds have grown by $9.3 million. Although economy-based revenues have generally increased with inflation, Property Tax revenue, which accounts for nearly a quarter of General Fund revenues, remained largely flat through 2025. During this period, the city relied on reserves built through one-time permit revenues, federal stimulus funding, and inflation-driven revenue growth to help offset rising costs without increasing the property tax levy. While the overall levy was held flat for six consecutive years, Property Tax revenue available for core government services has remained essentially flat for nearly 13 years.

Figure 10: Property Tax Levy (FY 2013 - FY 2027)



The city successfully avoided property tax increases for several years; however, a levy increase was approved in FY 2026 to begin addressing structural deficits associated with employee salaries and benefits, as well as new and expanded programming in the Human Services Fund. For FY 2027, an 8.9% increase is proposed, primarily to establish dedicated property tax support for the Parks and Recreation Fund. With this increase, the city's property tax levy would be approximately 20% above 2020 levels, compared with approximately 26% inflation over the same period.

A summary of the major components of the proposed levy follows:

- **Parks and Recreation Fund:** The levy increases by $4.8 million, partially offset by a combined $1.0 million reduction in the General Fund and Solid Waste Fund levies. Historically, Parks and Recreation operations have been subsidized by other General Fund revenues rather than supported by a dedicated property tax levy. The proposed levy establishes a more direct funding source for Parks operations and aligns the fund more closely with the funding structure used by surrounding park districts.
- **General Fund and Solid Waste Fund:** Levies decrease by $550,000 and $450,000, respectively, reflecting the reallocation of property tax support to the Parks and Recreation Fund.
- **Human Services and General Assistance Funds:** The Human Services Fund levy decreases by a net $525,000, offset by an increase in the General Assistance Fund levy. In recent years, the city has reduced the General Assistance levy and drawn upon accumulated fund balance. With that balance projected to be substantially depleted by the end of FY 2026, the FY 2027 levy is increased to more closely align recurring revenues with expenditures.
- **Debt Service Fund:** Reserves were available to offset a portion of debt service obligations in FY 2026 but will not be available in FY 2027, requiring $1.3 million in additional levy support
- **Public Safety Pension Funds:** Updated actuarial reports were not available in time for development of the initial proposed budget. Accordingly, the proposed FY 2027 budget assumes pension contributions remain flat with FY 2026 levels. The levy will be adjusted, if necessary, once the actuarial reports are received.

Figure 11: 2026 Proposed Tax Levy (FY 2027)

Tax Levies	2023 Adopted Tax Levy (FY 2024)	2024 Adopted Tax Levy (FY 2025)	2025 Adopted Tax Levy (FY 2026)	2026 Proposed Tax Levy (FY 2027)	2026 Levy vs. 2025 Levy (FY2027 vs. FY2026)	
					Change ($)	Change (%)
General Fund Tax Levy	$ 9,057,297	$ 9,057,297	$ 9,949,797	$ 9,399,797	$ (550,000)	-5.5%
Parks and Recreation Levy	$ -	$ -	$ 1,000,000	$ 5,800,000	$ 4,800,000	480.0%
Human Services Fund	$ 3,360,000	$ 3,360,000	$ 6,150,000	$ 5,625,000	$ (525,000)	-8.5%
General Assistance Fund	$ 1,050,000	$ 1,050,000	$ 750,000	$ 1,275,000	$ 525,000	70.0%
Solid Waste Fund	$ 1,332,500	$ 1,332,500	$ 450,000	$ -	$ (450,000)	-100.0%
Debt Service (City)	$ 12,766,093	$ 12,766,093	$ 12,766,093	$ 14,104,532	$ 1,338,439	10.5%
Fire Pension Fund	$ 9,598,610	$ 9,598,610	$ 9,598,610	$ 9,598,610	$ -	0.0%
Police Pension Fund	$ 10,391,495	$ 10,391,495	$ 10,391,495	$ 10,391,495	$ -	0.0%
Total City Levy	**$ 47,555,995**	**$ 47,555,995**	**$ 51,055,995**	**$ 56,194,434**	**$ 5,138,439**	**10.1%**
Library Fund	$ 8,213,664	$ 8,624,347	$ 9,486,782	$ 9,723,951	$ 237,169	2.5%
Debt Service (Library)	$ 574,677	$ 576,946	$ 547,822	$ 626,976	$ 79,154	14.4%
Total Library Levy	**$ 8,788,341**	**$ 9,201,293**	**$ 10,034,604**	**$ 10,350,927**	**$ 316,323**	**3.2%**
Total Levy (City & Library)	**$ 56,344,336**	**$ 56,757,288**	**$ 61,090,599**	**$ 66,545,361**	**$ 5,454,762**	**8.9%**

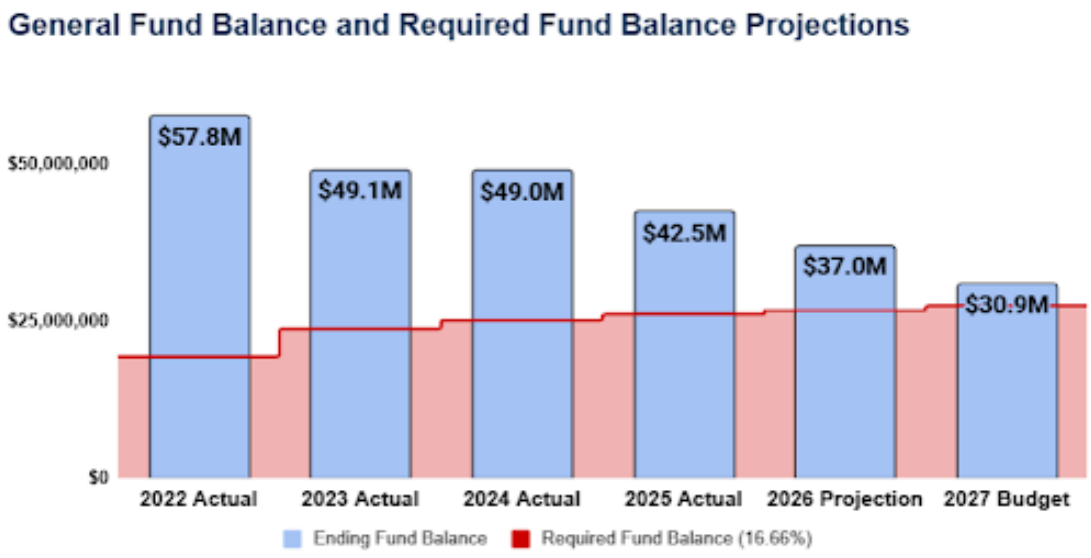
General Fund Projected Fund Balance

The city has not yet adopted a fund balance policy for the Parks and Recreation Fund comparable to the General Fund's 16.6% reserve requirement. For the proposed FY 2027 budget, the reserve requirement for Parks operating expenses, excluding capital and debt service, is therefore incorporated into the General Fund reserve calculation.

The General Fund is projected to end FY 2026 with a fund balance of $33.6 million to $38.8 million, including $6.5 million to $12.2 million in excess reserves. Nearly $20 million of the fund balance is attributable to one-time permit revenues received since 2024.

The FY 2027 budget begins addressing the General Fund's structural deficit through tax rate adjustments and increased property tax support for Parks and Recreation. At the same time, excess reserves continue to support public safety pension contributions, totaling $36.7 million from 2022 through 2027.

Figure 12: General Fund Balance & Reserve Requirement Projections (FY 2022 - FY 2027)



Note: 2026 projection assumes a deficit of $5.5 million. Current projection is a deficit of $3.6 million to $8.9 million.

FY 2027 reserve requirement is calculated as 16.67% of total expenses of GF ($149,900,348) and PRF ($19,708,824) minus the expense for the transfer from GF to PRF ($4,500,000).

As illustrated above, the proposed FY 2027 budget is expected to fully utilize remaining excess reserves, increasing the importance of achieving structural balance in FY 2028 and beyond. To meet growing public safety pension obligations while maintaining fiscal stability, the city will need to consider a combination of additional property tax revenue, operating expenditure reductions, and new or expanded revenue sources.

Capital Improvement Plan

Historically, the city has issued approximately $10 million in General Obligation bonds annually, generally aligned with the retirement of existing debt. Today, maintaining a comparable level of infrastructure investment requires more than $20 million annually due to higher construction costs. Additional mandates, including lead service line replacement and aging water infrastructure, have further increased capital needs beyond the funding available through low-interest state and federal loan programs. Given these pressures, the city will need to continue prioritizing projects based on life safety, infrastructure condition, and availability of outside funding.

In 2024, the city issued $17.1 million in GO bonds to reimburse costs for projects initiated in 2022 and 2023. In 2026, the city issued $27 million to reimburse costs for projects initiated in 2024 and 2025. Meanwhile, additional projects have continued to move forward. As of August 31, the Capital Improvement Fund had a fund balance of $2 million and a cash balance of $6.8 million, with a significant portion of the difference related to completed projects awaiting reimbursement from the Illinois Department of Transportation. Additional bonds or other funding sources will be necessary to restore these balances and finance future projects.

The proposed FY 2027 budget includes an ambitious $86.3 million Capital Improvement Program across 13 funds. Further discussion will be necessary to prioritize projects and identify a sustainable financing plan. Additional project detail is provided in the Capital Improvements section of the budget.

Figure 13: FY 2027 Proposed Capital Improvement Program

Fund / Source	FY 2027 CIP Expenditures
130 - Parks and Recreation Fund	$ 7,390,000
187 - Library Capital Improvement Fund	$ 255,000
200 - Motor Fuel Tax Fund	$ 4,800,000
215 - CDBG Fund	$ 450,000
330 - Howard Ridge TIF Fund	$ 100,000
335 - West Evanston TIF Fund	$ 1,550,000
345 - Chicago-Main TIF Fund	$ 840,000
365 - Five Fifths TIF Fund	$ 220,000
415 - Capital Improvements Fund	$ 18,930,000
420 - Special Assessment Fund	$ 720,000
505 - Parking Fund	$ 1,500,000
510 - Water Fund	$ 40,875,000
515 - Sewer Fund	$ 8,650,000
Total - 2027 Budgeted CIP	**$ 86,280,000**
Large Facility Projects, Funding TBD	$ 2,300,000
Pass Through Grant Projects	$ 11,400,000
Grand Total - 2027 CIP	**$ 99,980,000**

As noted, the primary funding source for the CIP 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 2027:

- 2027 Bonds - Parks and Recreation: $7,390,000
- 2027 Bonds - City: $15,155,000
- 2027 Bonds - Water: $20,000,000

Additionally, the budget includes IEPA ($11.7 million) loans to fund projects in the Water Fund. Other funding sources include grant funds, property tax increments, and funding from other government agencies, such as Motor Fuel Tax funds and CDBG Funds.

Community Benefits Agreement with Northwestern University

In Fall 2023, the City Council approved a 15-year Community Benefits Agreement (CBA) with Northwestern University. Beginning in 2024, the agreement provides $3.0 million annually to the Good Neighbor Fund, including $1.0 million for Affordable Housing and $500,000 for Sustainability. The proposed FY 2027 budget transfers the remaining $1.5 million to the General Fund for operating expenses.

The CBA also guarantees $2.5 million annually in Liquor and Amusement Tax revenue following the opening of Ryan Field. Of this amount, $1.5 million supports the General Fund and an additional $1.0 million supports Affordable Housing, with additional General Fund revenue possible if actual tax collections exceed the guaranteed amount.

Enterprise Funds

The city's budget includes four enterprise funds, which provide services primarily supported by user fees and charges. These revenues fund infrastructure improvements, personnel and benefits, contractual services, and other costs associated with providing each service.

Parking Fund: In FY 2026, the city began passing credit card processing fees on parking transactions to customers, eliminating more than $500,000 in annual costs to the fund. As of August 31, 2026, the Parking Fund has an unaudited fund balance of $2.8 million, compared with a FY 2027 reserve requirement of approximately $1.7 million. The proposed budget uses $1.2 million in reserves for parking garage roof, elevator, and fire panel repairs. Given the fund's improved financial position and available reserves, parking rates remain unchanged in FY 2027.

Water Fund: The proposed FY 2027 budget includes $40.9 million in capital improvements, funded through state loans, GO bonds, and available reserves. The Water Fund faces significant long-term pressures from aging water mains, higher construction costs, and the requirement to replace approximately 10,000 lead service lines between 2027 and 2047. Following a 23.3% rate increase in 2025 and no increase in 2026, the FY 2027 budget proposes a 25% water rate increase to support planned infrastructure investments and associated financing costs.

Sewer Fund: The proposed budget includes $8.7 million in capital improvements, funded through existing Sewer Fund reserves. Given the fund's financial position, no sewer rate increase is proposed for FY 2027.

Solid Waste Fund: The proposed budget includes fee and tax increases of $600,000 to offset increased labor costs and the elimination of $450,000 in annual property tax support to the fund. The revenue increases include a +$0.05 bag tax increase, a +5% rate increase to solid waste franchise fees, and a combined +9% rate increase across the city's residential refuse fees *(rate increase varies by cart size and service type)*. The fund will draw down $1.1 million of fund balance in 2027. The City will phase in rate increases in future years to steadily eliminate the fund's operating deficit and reduce future drawdowns on fund balance.

Conclusion

The proposed FY 2027 budget represents an important step toward strengthening the city's financial position while maintaining essential services and addressing significant infrastructure needs. Through targeted revenue adjustments, expenditure reductions, controls, and reallocations, increased support for Parks and Recreation, and the continued use of available reserves, the budget begins addressing structural pressures that have developed over several years.

Significant challenges remain. Rising personnel and pension costs, substantial capital needs, higher borrowing costs, and continued economic uncertainty will require careful financial management. With excess General Fund reserves expected to be fully utilized in FY 2027, achieving structural balance in FY 2028 and beyond will require bringing recurring revenues and expenditures into closer alignment.

The FY 2027 Proposed Budget reflects the collective efforts of the Mayor, City Council, staff, and particularly the budget team. I am grateful for the thoughtful input, collaboration, and dedication that have shaped this proposal. As the budget process moves forward, staff look forward to continued engagement with the City Council and community to refine the budget, preserve essential services, address the city's most critical priorities, and position Evanston for a financially sustainable future.

Sincerely,

Luke Stowe
City Manager

All Funds Summary (Adjusted for Interfund Transfers)

The City's FY 2027 Budgeted expenses (adjusted for interfund transfers) in all 41 funds are summarized below.

Fund	FY 2026 Net Budget (Excluding Transfers)	FY 2027 Proposed Budget	Less Transfers to Other Funds	FY 2027 Net Budget (Excluding Transfers)	FY 2026 vs FY 2027 ($)
GENERAL FUND (100)	$ 105,464,449	$ 149,900,348	$ 43,177,077	$ 106,723,271	$ 1,258,822
PARKS AND RECREATION FUND (130)	$ 15,380,202	$ 27,298,824	$ 1,108,500	$ 26,190,324	$ 10,810,122
AMERICAN RESCUE PLAN (170)	$ 10,838,341	$ 31,884	$ -	$ 31,884	$ (10,806,457)
GENERAL ASSISTANCE FUND (175)	$ 1,380,191	$ 1,306,867	$ -	$ 1,306,867	$ (73,324)
HUMAN SERVICES FUND (176)	$ 6,616,338	$ 6,059,863	$ -	$ 6,059,863	$ (556,475)
REPARATIONS FUND (177)	$ 1,101,000	$ 1,202,500	$ -	$ 1,202,500	$ 101,500
SUSTAINABILITY FUND (178)	$ 1,526,309	$ 1,560,646	$ -	$ 1,560,646	$ 34,337
GOOD NEIGHBOR FUND (180)	$ -	$ 3,252,719	$ 3,252,719	$ -	$ -
LIBRARY FUND (185)	$ 10,189,695	$ 11,012,175	$ 615,325	$ 10,396,850	$ 207,155
LIBRARY DEBT SERVICE FUND (186)	$ 547,823	$ 626,976	$ -	$ 626,976	$ 79,153
LIBRARY CAPITAL IMPROVEMENT FD (187)	$ 1,155,000	$ 255,000	$ -	$ 255,000	$ (900,000)
MOTOR FUEL TAX FUND (200)	$ 6,120,000	$ 6,100,000	$ -	$ 6,100,000	$ (20,000)
EMERGENCY TELEPHONE (E911) FUND (205)	$ 1,714,170	$ 1,710,112	$ 119,142	$ 1,590,970	$ (123,200)
FOREIGN FIRE INSURANCE (206)	$ 200,000	$ 270,000	$ -	$ 270,000	$ 70,000
SPECIAL SERVICE AREA (SSA) #9 (210)	$ 675,000	$ 675,000	$ -	$ 675,000	$ -
CDBG FUND (215)	$ 1,862,559	$ 1,695,000	$ -	$ 1,695,000	$ (167,559)
CDBG LOAN FUND (220)	$ 308,000	$ 668,000	$ -	$ 668,000	$ 360,000
PRO HOUSING FUND (230)	$ 1,000,000	$ 8,416,580	$ -	$ 8,416,580	$ 7,416,580
HOME FUND (240)	$ 2,074,988	$ 2,228,905	$ -	$ 2,228,905	$ 153,917
AFFORDABLE HOUSING FUND (250)	$ 2,695,872	$ 4,569,293	$ -	$ 4,569,293	$ 1,873,421
DEBT SERVICE FUND (320)	$ 15,722,798	$ 16,319,186	$ -	$ 16,319,186	$ 596,388
HOWARD-RIDGE TIF FUND (330)	$ 780,574	$ 1,573,109	$ 385,535	$ 1,187,574	$ 407,000
WEST EVANSTON TIF FUND (335)	$ 3,980,574	$ 2,856,713	$ 151,139	$ 2,705,574	$ (1,275,000)
DEMPSTER-DODGE TIF FUND (340)	$ 204,787	$ 1,580,988	$ 1,576,201	$ 4,787	$ (200,000)
CHICAGO-MAIN TIF (345)	$ 1,300,574	$ 1,436,405	$ 340,831	$ 1,095,574	$ (205,000)
SPECIAL SERVICE AREA (SSA) #6 (350)	$ 210,000	$ 324,000	$ -	$ 324,000	$ 114,000
SPECIAL SERVICE AREA (SSA) #7 (355)	$ 146,392	$ 146,392	$ -	$ 146,392	$ -
SPECIAL SERVICE AREA (SSA) #8 (360)	$ 62,006	$ 62,006	$ -	$ 62,006	$ -
SPECIAL SERVICE AREA (SSA) #10 (361)	$ 97,595	$ 90,720	$ -	$ 90,720	$ (6,875)
FIVE FIFTH TIF FUND (365)	$ 1,825,148	$ 1,387,329	$ 89,542	$ 1,297,787	$ (527,361)
CAPITAL IMPROVEMENTS FUND (415)	$ 31,628,000	$ 18,930,000	$ -	$ 18,930,000	$ (12,698,000)
CROWN CONSTRUCTION FUND (416)	$ 300,060	$ 668,618	$ 668,618	$ -	$ (300,060)
CROWN COMMUNITY CTR MAINTENANCE (417	$ 175,000	$ 175,000	$ -	$ 175,000	$ -
SPECIAL ASSESSMENT FUND (420)	$ 500,050	$ 884,796	$ 164,746	$ 720,050	$ 220,000
PARKING SYSTEM FUND (505)	$ 7,031,840	$ 11,736,575	$ 3,705,793	$ 8,030,782	$ 998,942
WATER FUND (510)	$ 58,447,828	$ 69,171,732	$ 6,213,870	$ 62,957,862	$ 4,510,034
SEWER FUND (515)	$ 11,486,994	$ 15,045,099	$ 1,909,845	$ 13,135,254	$ 1,648,260
SOLID WASTE FUND (520)	$ 7,169,170	$ 8,263,408	$ 418,600	$ 7,844,808	$ 675,638
FLEET SERVICES FUND (600)	$ 4,410,955	$ 4,371,413	$ -	$ 4,371,413	$ (39,542)
EQUIPMENT REPLACEMENT FUND (601)	$ 2,800,000	$ 2,500,097	$ -	$ 2,500,097	$ (299,903)
INSURANCE FUND (605)	$ 22,977,815	$ 26,510,500	$ -	$ 26,510,500	$ 3,532,685
TOTAL:	**$ 342,108,097**	**$ 412,874,778**	**$ 63,897,483**	**$ 348,977,295**	**$ 6,869,198**

All Funds Summary (Including Interfund Transfers)

The City's FY 2027 Budgeted expenses (including interfund transfers) in all 41 funds are summarized below.

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY 2026 vs FY 2027 ($)
GENERAL FUND (100)	$ 151,306,491	$ 157,117,700	$ 147,729,728	$ 149,900,348	$ 2,170,620
PARKS AND RECREATION FUND (130)	$ -	$ -	$ 16,260,202	$ 27,298,824	$ 11,038,622
AMERICAN RESCUE PLAN (170)	$ 11,126,689	$ 5,418,149	$ 11,538,341	$ 31,884	$ (11,506,457)
GENERAL ASSISTANCE FUND (175)	$ 1,246,739	$ 1,301,401	$ 1,380,191	$ 1,306,867	$ (73,324)
HUMAN SERVICES FUND (176)	$ 5,218,272	$ 5,306,427	$ 6,616,338	$ 6,059,863	$ (556,475)
REPARATIONS FUND (177)	$ 2,617,960	$ 1,311,500	$ 1,101,000	$ 1,202,500	$ 101,500
SUSTAINABILITY FUND (178)	$ 1,097,475	$ 934,233	$ 1,526,309	$ 1,560,646	$ 34,337
GOOD NEIGHBOR FUND (180)	$ 3,250,962	$ 3,776,056	$ 3,556,750	$ 3,252,719	$ (304,031)
LIBRARY FUND (185)	$ 8,468,446	$ 10,202,629	$ 10,550,020	$ 11,012,175	$ 462,155
LIBRARY DEBT SERVICE FUND (186)	$ 574,676	$ 576,948	$ 547,823	$ 626,976	$ 79,153
LIBRARY CAPITAL IMPROVEMENT FD (187)	$ 205,050	$ -	$ 1,155,000	$ 255,000	$ (900,000)
MOTOR FUEL TAX FUND (200)	$ 3,045,564	$ 5,878,513	$ 6,120,000	$ 6,100,000	$ (20,000)
EMERGENCY TELEPHONE (E911) FUND (205)	$ 1,953,760	$ 2,092,096	$ 1,833,312	$ 1,710,112	$ (123,200)
FOREIGN FIRE INSURANCE (206)	$ 234,513	$ 262,582	$ 200,000	$ 270,000	$ 70,000
SPECIAL SERVICE AREA (SSA) #9 (210)	$ 618,341	$ 642,145	$ 675,000	$ 675,000	$ -
CDBG FUND (215)	$ 1,682,909	$ 1,513,933	$ 1,862,559	$ 1,695,000	$ (167,559)
CDBG LOAN FUND (220)	$ 57,103	$ 31,568	$ 308,000	$ 668,000	$ 360,000
PRO HOUSING FUND (230)	$ -	$ -	$ 1,000,000	$ 8,416,580	$ 7,416,580
HOME FUND (240)	$ 169,895	$ 135,469	$ 2,074,988	$ 2,228,905	$ 153,917
AFFORDABLE HOUSING FUND (250)	$ 391,091	$ 873,748	$ 2,695,872	$ 4,569,293	$ 1,873,421
DEBT SERVICE FUND (320)	$ 15,033,322	$ 15,994,813	$ 15,722,798	$ 16,319,186	$ 596,388
HOWARD-RIDGE TIF FUND (330)	$ 1,401,664	$ 445,615	$ 1,127,887	$ 1,573,109	$ 445,222
WEST EVANSTON TIF FUND (335)	$ 2,051,405	$ 1,093,619	$ 4,091,124	$ 2,856,713	$ (1,234,411)
DEMPSTER-DODGE TIF FUND (340)	$ 204,648	$ 215,240	$ 399,910	$ 1,580,988	$ 1,181,078
CHICAGO-MAIN TIF (345)	$ 1,692,149	$ 1,212,667	$ 1,608,944	$ 1,436,405	$ (172,539)
SPECIAL SERVICE AREA (SSA) #6 (350)	$ 214,230	$ 212,734	$ 210,000	$ 324,000	$ 114,000
SPECIAL SERVICE AREA (SSA) #7 (355)	$ 139,844	$ 142,001	$ 146,392	$ 146,392	$ -
SPECIAL SERVICE AREA (SSA) #8 (360)	$ 57,832	$ 54,923	$ 62,006	$ 62,006	$ -
SPECIAL SERVICE AREA (SSA) #10 (361)	$ -	$ 92,624	$ 97,595	$ 90,720	$ (6,875)
FIVE FIFTH TIF FUND (365)	$ 1,015,535	$ 788,272	$ 1,898,998	$ 1,387,329	$ (511,669)
CAPITAL IMPROVEMENTS FUND (415)	$ 20,957,828	$ 14,953,716	$ 31,628,000	$ 18,930,000	$ (12,698,000)
CROWN CONSTRUCTION FUND (416)	$ 738,684	$ 930,898	$ 929,929	$ 668,618	$ (261,311)
CROWN COMMUNITY CTR MAINTENANCE (417)	$ -	$ -	$ 175,000	$ 175,000	$ -
SPECIAL ASSESSMENT FUND (420)	$ 575,923	$ 1,214,986	$ 665,726	$ 884,796	$ 219,070
PARKING SYSTEM FUND (505)	$ 13,346,277	$ 12,952,083	$ 10,670,479	$ 11,736,575	$ 1,066,096
WATER FUND (510)	$ 26,601,471	$ 30,620,628	$ 64,631,333	$ 69,171,732	$ 4,540,399
SEWER FUND (515)	$ 7,726,864	$ 8,283,045	$ 13,438,802	$ 15,045,099	$ 1,606,297
SOLID WASTE FUND (520)	$ 6,294,948	$ 6,487,339	$ 7,587,770	$ 8,263,408	$ 675,638
FLEET SERVICES FUND (600)	$ 4,047,627	$ 3,928,363	$ 4,410,955	$ 4,371,413	$ (39,542)
EQUIPMENT REPLACEMENT FUND (601)	$ 1,834,077	$ 2,064,871	$ 2,800,000	$ 2,500,097	$ (299,903)
INSURANCE FUND (605)	$ 20,866,842	$ 23,021,959	$ 22,977,815	$ 26,510,500	$ 3,532,685
TOTAL:	**$ 318,067,106**	**$ 322,085,493**	**$ 404,012,896**	**$ 412,874,778**	**$ 8,861,882**

Property Tax Levy

	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED	FY 2027 PROPOSED	CHANGE ($)	CHANGE (%)
GENERAL FUND - CORPORATE						
Gross Levy	$ 8,414,703	$ 8,371,551	$ 8,507,292	$ 7,943,542	$ (563,750)	-6.6%
Loss Factor*	$ 252,441	$ 209,289	$ 207,495	$ 193,745	$ (13,750)	-6.6%
Net Levy	**$ 8,162,262**	**$ 8,162,262**	**$ 8,299,797**	**$ 7,749,797**	**$ (550,000)**	**-6.6%**
PARKS AND RECREATION FUND						
Gross Levy	$ -	$ -	$ 1,025,000	$ 5,945,000	$ 4,920,000	480.0%
Loss Factor*	$ -	$ -	$ 25,000	$ 145,000	$ 120,000	480.0%
Net Levy	**$ -**	**$ -**	**$ 1,000,000**	**$ 5,800,000**	**$ 4,800,000**	**480.0%**
GENERAL FUND - IMRF PENSION						
Gross Levy	$ 922,716	$ 1,320,549	$ 1,691,250	$ 1,691,250	$ -	0.0%
Loss Factor*	$ 27,681	$ 33,014	$ 41,250	$ 41,250	$ -	0.0%
Net Levy	**$ 895,035**	**$ 1,287,535**	**$ 1,650,000**	**$ 1,650,000**	**$ -**	**0.0%**
HUMAN SERVICES FUND						
Gross Levy	$ 3,463,918	$ 3,743,590	$ 6,303,750	$ 5,765,625	$ (538,125)	-8.5%
Loss Factor*	$ 103,918	$ 93,590	$ 153,750	$ 140,625	$ (13,125)	-8.5%
Net Levy	**$ 3,360,000**	**$ 3,650,000**	**$ 6,150,000**	**$ 5,625,000**	**$ (525,000)**	**-8.5%**
SOLID WASTE FUND						
Gross Levy	$ 1,373,711	$ 974,359	$ 461,250	$ -	$ (461,250)	-100.0%
Loss Factor*	$ 41,211	$ 24,359	$ 11,250	$ -	$ (11,250)	-100.0%
Net Levy	**$ 1,332,500**	**$ 950,000**	**$ 450,000**	$ -	**$ (450,000)**	**-100.0%**
FIRE PENSION FUND						
Gross Levy	$ 9,895,474	$ 9,844,728	$ 9,838,575	$ 9,838,575	$ -	0.0%
Loss Factor*	$ 296,864	$ 246,118	$ 239,965	$ 239,965	$ -	0.0%
Net Levy	**$ 9,598,610**	**$ 9,598,610**	**$ 9,598,610**	**$ 9,598,610**	**$ -**	**0.0%**
POLICE PENSION FUND						
Gross Levy	$ 10,712,881	$ 10,657,944	$ 10,651,282	$ 10,651,282	$ -	0.0%
Loss Factor*	$ 321,386	$ 266,449	$ 259,787	$ 259,787	$ -	0.0%
Net Levy	**$ 10,391,495**	**$ 10,391,495**	**$ 10,391,495**	**$ 10,391,495**	**$ -**	**0.0%**
TOTAL CITY LEVY						
Gross Levy	$ 34,783,404	$ 34,912,720	$ 38,478,400	$ 41,835,275	$ 3,356,875	8.7%
Loss Factor*	$ 1,043,502	$ 872,818	$ 938,498	$ 1,020,373	$ 81,875	8.7%
TOTAL CITY NET LEVY	**$ 33,739,902**	**$ 34,039,902**	**$ 37,539,902**	**$ 40,814,902**	**$ 3,275,000**	**8.7%**
GENERAL ASSISTANCE FUND						
Gross Levy	$ 1,082,474	$ 769,231	$ 768,750	$ 1,306,875	$ 538,125	70.0%
Loss Factor*	$ 32,474	$ 19,231	$ 18,750	$ 31,875	$ 13,125	70.0%
TOTAL GA NET LEVY	**$ 1,050,000**	**$ 750,000**	**$ 750,000**	**$ 1,275,000**	**$ 525,000**	**70.0%**
LIBRARY FUND						
Gross Levy	$ 8,467,695	$ 8,845,484	$ 9,723,951	$ 9,967,050	$ 243,098	2.5%
Loss Factor*	$ 254,031	$ 221,137	$ 237,170	$ 243,099	$ 5,929	2.5%
TOTAL LIBRARY NET LEVY	**$ 8,213,664**	**$ 8,624,347**	**$ 9,486,782**	**$ 9,723,951**	**$ 237,169**	**2.5%**
DEBT SERVICE FUND						
Gross Levy	$ 13,404,398	$ 13,149,076	$ 13,149,076	$ 14,527,668	$ 1,378,592	10.5%
Loss Factor*	$ 638,305	$ 382,983	$ 382,983	$ 423,136	$ 40,153	10.5%
Net Levy	**$ 12,766,093**	**$ 12,766,093**	**$ 12,766,093**	**$ 14,104,532**	**$ 1,338,439**	**10.5%**
LIBRARY DEBT SERVICE						
Gross Levy	$ 603,411	$ 594,254	$ 564,257	$ 645,785	$ 81,529	14.4%
Loss Factor*	$ 28,734	$ 17,308	$ 16,435	$ 18,809	$ 2,375	14.4%
Net Levy - Library Debt	**$ 574,677**	**$ 576,946**	**$ 547,822**	**$ 626,976**	**$ 79,154**	**14.4%**
DEBT SERVICE LEVY						
Gross Levy	$ 14,007,809	$ 13,743,330	$ 13,713,332	$ 15,173,453	$ 1,460,121	10.6%
Loss Factor*	$ 667,039	$ 400,291	$ 399,417	$ 441,945	$ 42,528	10.6%
TOTAL DEBT SERVICE NET LEVY	**$ 13,340,770**	**$ 13,343,039**	**$ 13,313,915**	**$ 14,731,508**	**$ 1,417,593**	**10.6%**
TOTAL GROSS LEVY	$ 58,341,382	$ 58,270,765	$ 62,684,433	$ 68,282,653	$ 5,598,219	8.9%
TOTAL LOSS FACTOR*	$ 1,997,046	$ 1,513,477	$ 1,593,835	$ 1,737,292	$ 143,457	9.0%
TOTAL NET LEVY	**$ 56,344,336**	**$ 56,757,288**	**$ 61,090,599**	**$ 66,545,361**	**$ 5,454,762**	**8.9%**

*3% loss factor for debt service levies and 2.5% loss factor for all other levies.

Each property in Cook County is assessed a property tax based on the levies of all taxing districts that support the property. You can look up your property's tax information online or learn more about how Cook County calculates property taxes.

The FY 2027 Proposed Budget includes an 8.9% Property Tax increase (including the Library). The table below shows the approximate impact of that increase on different valued homes.

Market Value	10% Market Assessed Value	Equalized Value*	Estimated City/Library 2025 Tax Levy	Projected City/Library 2026 Tax Levy (with 8.9% Increase)	Estimated Increase (Annual)
$250,000	$25,000	$75,750	$1,047.47	$1,141.02	$93.55
(Median) $481,200	$48,120	$145,804	$2,016.17	$2,196.23	$180.06
$750,000	$75,000	$227,250	$3,142.41	$3,423.06	$280.64
$1,000,000	$100,000	$303,000	$4,189.88	$4,564.07	$374.19

*Does not account for homeowner or other exemptions

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 2024, the Finance & Budget Committee asked staff to create a list of Peer Communities to compare various attributes, financials, and policies. Information on how these communities were selected can be found on the committee's website.

Property Tax Rate Comparison: The table below shows how Evanston's 2025 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 a separate taxing body from the municipality.

The City of Evanston's property tax rate for municipal services (including Library and Parks) as a percentage of the average composite rate is 18.77%, which is the middle of its peer communities, which range from 14.47% to 24.5%.

	2025 Avg Composite Rate	2025 Municipality Rate	2025 Park District Rate	2025 Library Rate	City + Library + Park District Rate	City + Library + Parks as % of Composite Rate
Oak Park	11.6646	1.7599	0.5686	0.5288	2.8573	24.50%
Arlington Heights	8.3389	0.8878	0.4275	0.3521	1.6674	20.00%
Palatine	8.7467	0.7793	0.5689	0.3073	1.6555	18.93%
Evanston*	7.3690	1.1683**	0.0000	0.2145	1.3828	18.77%
Des Plaines	7.9658	0.8268	0.4075	0.1945	1.4288	17.94%
Bloomington*	8.0679	0.9616	0.0000	0.2643	1.2259	15.19%
Park Ridge	8.2597	0.6103	0.4561	0.1789	1.2453	15.08%
Skokie	8.6014	0.4479	0.3859	0.4023	1.2361	14.37%

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

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

Property Tax Amount Comparison: The table below shows the approximate dollar amount for a $481,200 (median) home in Evanston and its seven Peer Communities. It also shows approximately how much goes towards: 1) City +

Library + Park District, 2) its elementary and secondary school districts, and 3) all other taxing bodies. Note, any individual property's rate may be higher or lower depending on the specific combination of taxing districts servicing a property.

Evanston has the lowest average composite rate in Tax Year 2025, which means that on average an Evanston resident in 2026 will have paid the least amount of property taxes on a similarly valued home compared to the listed peer communities.

	Home Value	2025 Avg Composite Rate	Approximate Tax Bill for Composite Rate	Approximate Tax Bill for City + Library + Park District	Approximate Tax Bill for Elem. & High School Districts	Approximate Tax Bill for All Other Taxing Districts
Oak Park	$ 481,200	11.6646	$ 17,007.41	$ 4,166.05	$ 10,865.28	$ 1,976.08
Palatine	$ 481,200	8.7467	$ 12,753.00	$ 2,413.78	$ 8,438.82	$ 1,900.40
Skokie	$ 481,200	8.6014	$ 12,541.15	$ 1,802.28	$ 9,591.11	$ 1,147.77
Arlington Heights	$ 481,200	8.3389	$ 12,158.42	$ 2,431.13	$ 7,807.49	$ 1,919.80
Park Ridge	$ 481,200	8.2597	$ 12,042.94	$ 1,815.69	$ 8,622.53	$ 1,604.71
Bloomington*	$ 481,200	8.0679	$ 12,811.50	$ 1,946.68	$ 7,783.86	$ 3,080.96
Des Plaines	$ 481,200	7.9658	$ 11,614.42	$ 2,083.24	$ 7,940.32	$ 1,590.86
Evanston**	$ 481,200	7.3690	$ 10,744.27	$ 2,016.17	$ 7,213.78	$ 1,514.32

*Bloomington uses McLean County's calculation for a property's EAV at 33.33% of market value, which differs from Cook County

**Evanston Municipality rate also includes the General Assistant property tax levy.

Note: Total taxes for this table do not include homeowner or other exemptions.

GENERAL INFORMATION

About the City



The City of Evanston

The City 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 2027 Budget includes 41 funds. Several departments have operations in multiple funds. More detailed information on this 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, 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 the Parks and Recreation Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

Population Overview

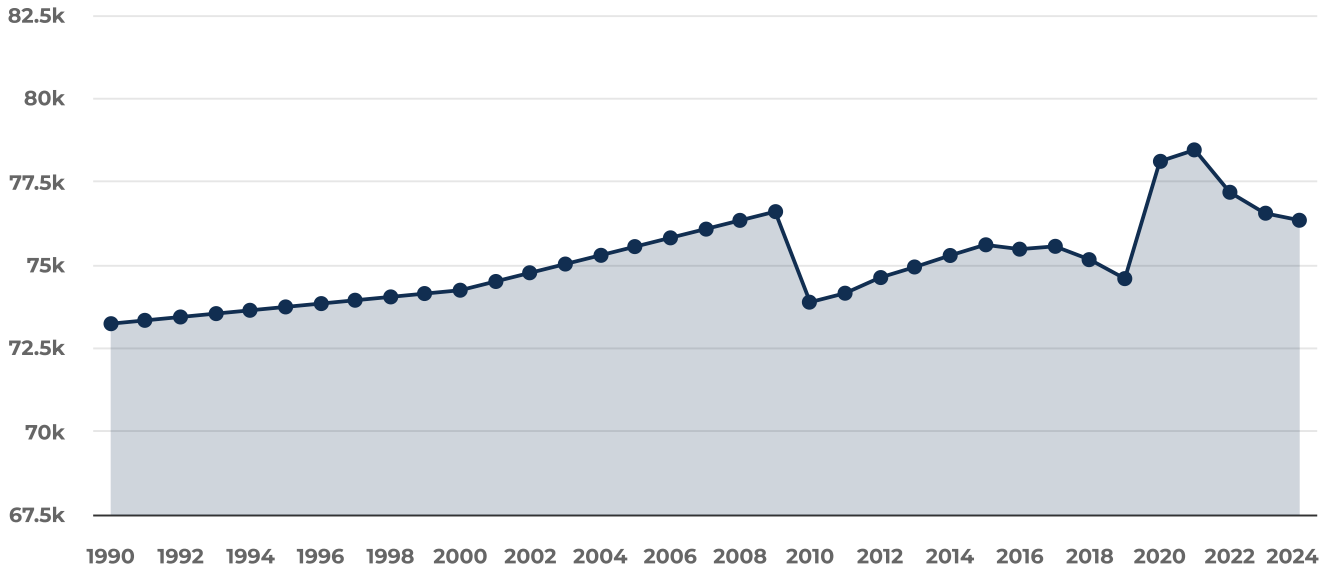
TOTAL POPULATION

76,340

-0.28%
vs. 2023

GROWTH RANK

1411 out of **2737** Municipalities in Illinois



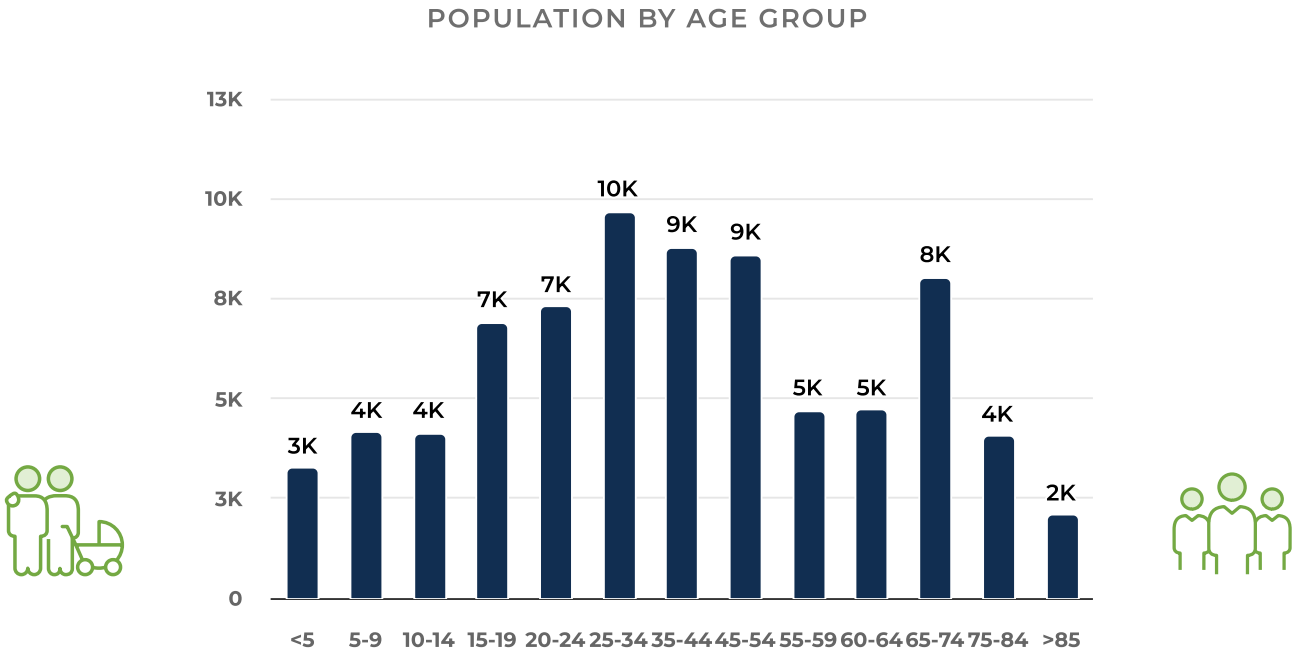
** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

DAYTIME POPULATION

87,402

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*



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

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

Principal Property Taxpayers

Below is a list of the top Principal Property Taxpayers in the City of Evanston. This information is from the City's 2025 Annual Comprehensive Financial Report.

CITY OF EVANSTON, ILLINOIS

Principal Property Taxpayers

Current Year and Nine Years Ago

	2024 Levy			2015 Levy		
Tax Payer	Total Equalized Assessed Value (EAV)	Rank	Percentage of Total City Taxable EAV	Tax Payer	Total Equalized Assessed Value (EAV)	Rank	Percentage of Total City Taxable EAV
ROTARY INTERNATIONAL	$ 48,720,496	1	1.27%	Rotary International	$ 25,179,949	1	1.15%
GREGOCO Orrington Own	44,986,914	2	1.17%	FSP 909 Davis Street	19,966,576	2	0.91%
HREX E2 DST	28,106,044	3	0.73%	Lowe Enterprises	17,461,023	3	0.80%
TIAA PK EVANSTON INC	25,267,887	4	0.66%	McCaffery Interests	15,310,340	4	0.70%
1710 ORR HOTEL LLC	23,409,609	5	0.61%	Evanston Hotel Assoc.	9,784,205	5	0.45%
MB SHERMAN HIGHLANDS	23,277,647	6	0.61%	Inland	9,759,474	6	0.44%
900 950 CHURCH STREET	21,878,257	7	0.57%	Northshore University Healthcare	9,556,069	7	0.44%
RED RIVER 909 DAVIS LL	21,058,791	8	0.55%	Azurri of Evanston	8,476,109	8	0.39%
ALBION AT EVANSTON LLC	17,763,682	9	0.46%	Target Proptx T927	7,336,363	9	0.33%
FDS/DAVID ALPERSTEIN	16,850,361	10	0.44%	1007 Church St LLS	7,279,722	10	0.33%
Total	$ 271,319,688		7.07%	Total	$ 130,109,830		5.92%
Total EAV	$ 3,835,885,830			Total EAV	$ 2,196,021,525		

Source: Cook County

List of Principal Property Tax Payers in the City of Evanston as identified by Cook County in the City's 2025 Annual Comprehensive Financial Report.

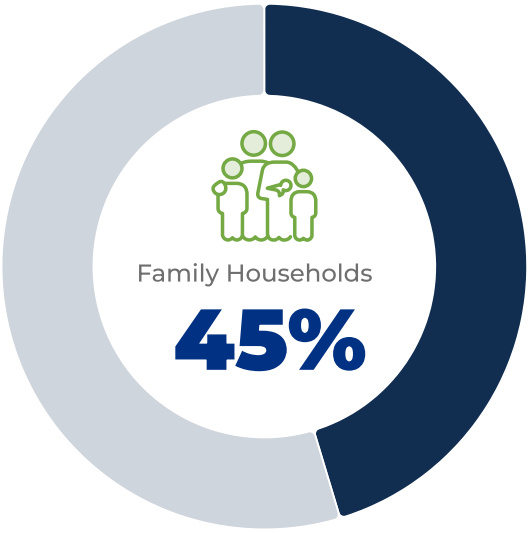
Source: City of Evanston, Illinois: Annual Comprehensive Financial Report For the Year Ended December 31, 2025 (pg 211)

Household Analysis

TOTAL HOUSEHOLDS

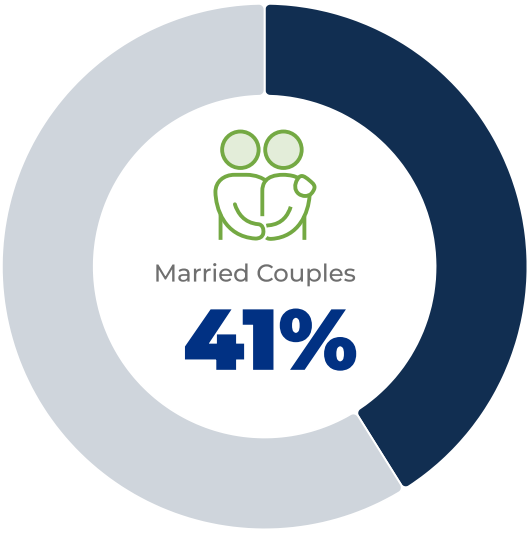
31,705

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.



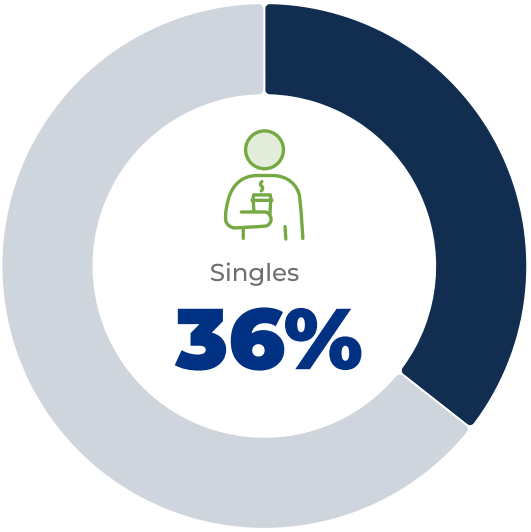
-12%

lower than state average



-14%

lower than state average



22%

higher than state average



28%

higher than state average

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

Economic Analysis

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



HOUSEHOLD INCOME

Above $200,000

24%

70.19%
higher than state average

Median income

$96,434

15.64%
higher than state average

Below $25,000

13%

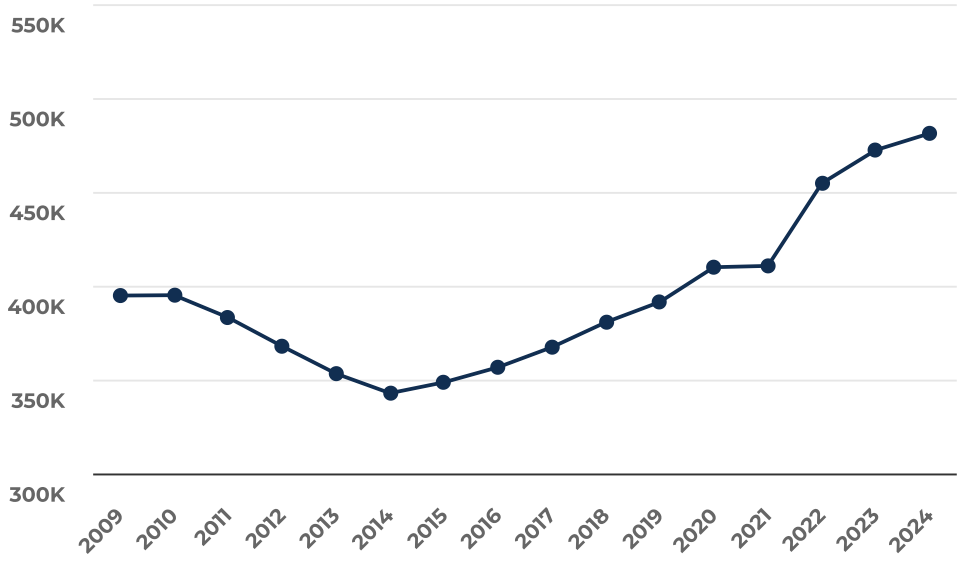
-7.75%
lower than state average

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

Housing Overview

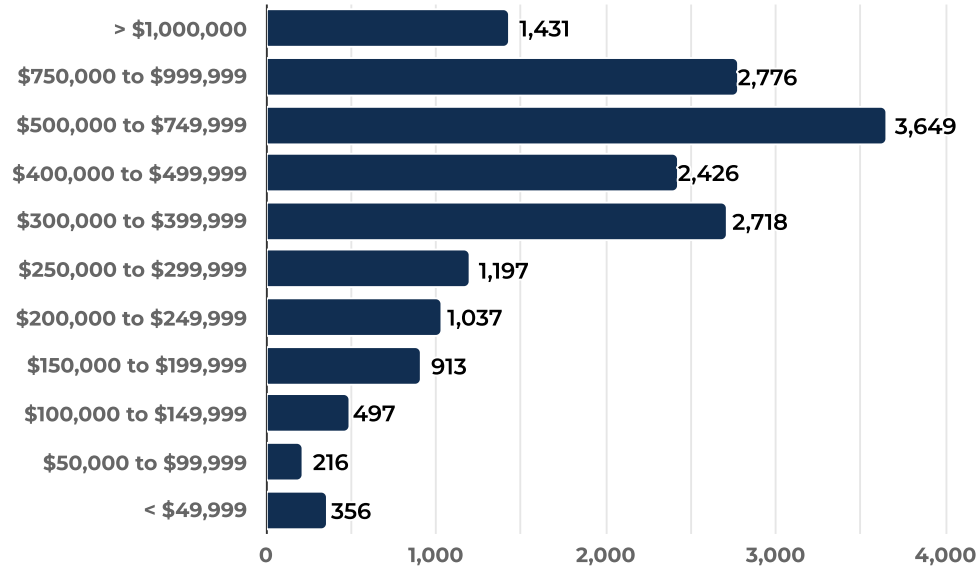
2024 MEDIAN HOME VALUE

$481,200



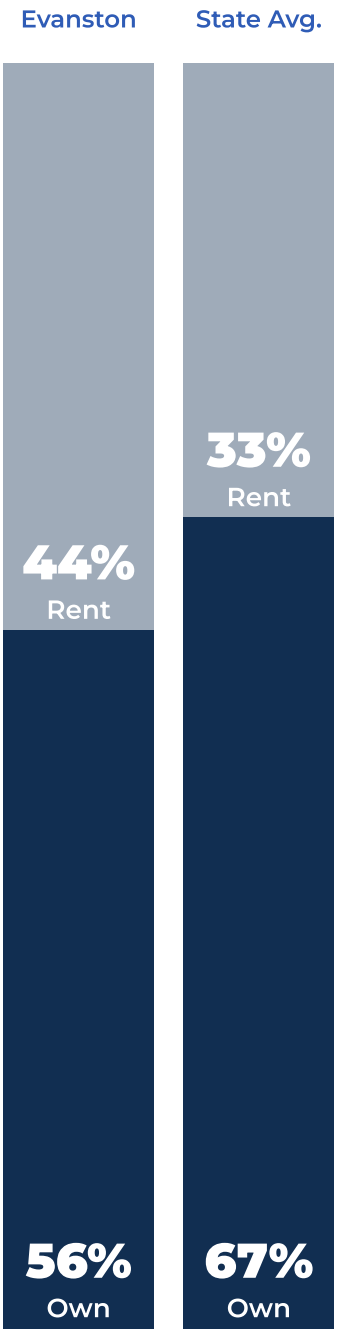
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

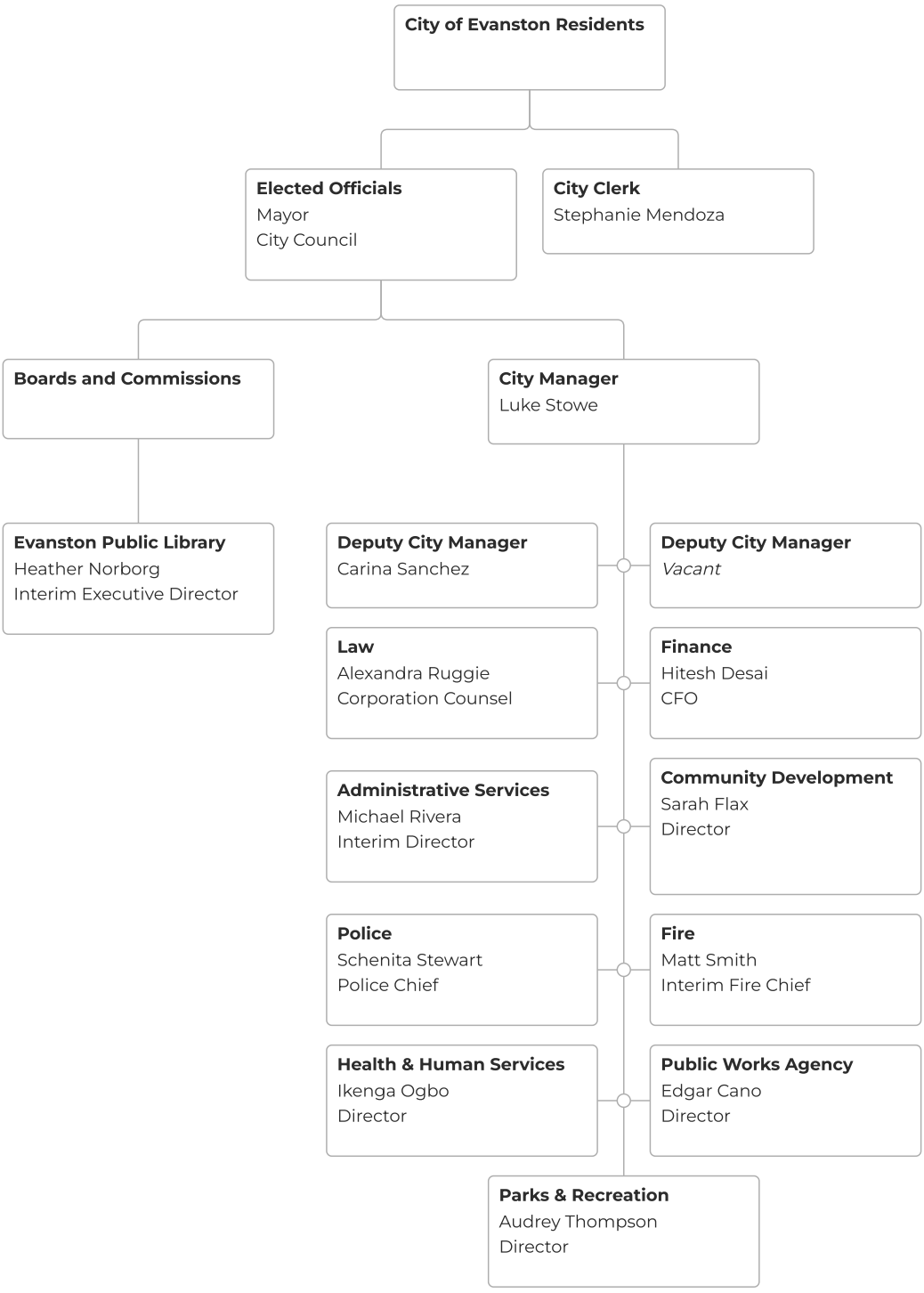


** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart

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

City of Evanston Org Chart



2027 Budget Calendar

Date(s)	Task/Step/Meeting
Jan 1, 2026	Fiscal Year 2026 Begins.
Mar 2026	City Manager and Finance staff began discussing FY 2027 Budget Planning ideas.
Apr 2026	City Manager and Finance staff met with Departments to review FY 2025 unaudited financials, discuss cost containment for FY 2026, and FY 2027 Budget Planning ideas.
Jun 2026	City Manager and Finance staff met with Departments to discuss FY 2027 Budget Planning.
Jul 2026	Finance Staff provide FY 2027 Budget Planning Materials to Departments. Departments began developing Department Budgets.
July 21-30, 2026	City Manager and Finance staff met with the Mayor and Councilmembers to discuss FY 2027 Budget Planning.
July 30 - Aug 20, 2026	City Manager and Finance staff met with Departments about their FY 2027 Budgets. Finance Staff began compiling FY 2027 Budget Documentation.
Aug 2, 2026	FY 2027 Preliminary Budget Preview at the regular Finance & Budget Committee meeting.
Aug 31 - Sep 21 2026	City Manager and Finance staff met with Departments as needed, to refine FY 2027 budgets.
Sep 2, 2026	FY 2027 Preliminary Budget Preview at the regular Finance & Budget Committee meeting.
Sep 11, 2026	FY 2027 Department Budgets and Budget Requests “Soft Locked.”
Sep 11 - Oct 5, 2026	Finance staff finished compiling Budget Documentation. Finance staff reviewed and entered FY 2027 Proposed Budget numbers in New World ERP and ClearGov.
Oct 6, 2026	FY 2027 Proposed Budget was published on the City’s website.
Oct 7, 2026	FY 2027 Proposed Budget presented at the regular Finance & Budget Committee meeting.
Oct 12, 2026	FY 2027 Proposed Budget will be presented at the regular City Council meeting.
Oct 16 - Nov 23, 2026	Staff refine and update the FY 2027 Proposed Budget based on the feedback received from City Council, Finance & Budget Committee, and the Community.
Oct-Nov, 2026	FY 2027 Proposed Budget will be presented at Ward meetings.
Oct 26, 2026	FY 2027 Budget Public Hearing and FY 2027 Proposed Budget Discussion will be held at the regular City Council meeting.
Nov 2, 2026	FY 2027 Truth in Taxation Hearing will be held at a Special City Council meeting.
Nov 4, 2026	FY 2027 Proposed Budget discussion at the regular Finance & Budget Committee meeting.
Nov 9, 2026	FY 2027 Proposed Budget Discussion and Introduction of Budget and Tax Levy Ordinances at the regular City Council meeting.
Nov 23, 2026	FY 2027 Budget Adoption by the City Council at the regular City Council Meeting.
Dec 2026	Following approval by City Council, FY 2027 Adopted Budget is published on the website.
Dec 28, 2026	Tax Levy filing deadline with Cook County.

Fund Structure

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

Fund Type / Fund List	Fund Type / Fund List
General Funds	**Special Revenue Funds**
General Fund (100)	American Rescue Plan Fund (170)
Parks and Recreation Fund (130)	General Assistance Fund (175)
Human Services Fund (176)	Reparations Fund (177)
	Sustainability Fund (178)
Debt Service Funds	Good Neighbor Fund (180)
Debt Service Fund (320)	Motor Fuel Tax Fund (200)
Howard-Ridge TIF Fund (330)	Emergency Telephone Fund (205)
West Evanston TIF Fund (335)	Foreign Fire Insurance (206)
Dempster-Dodge TIF Fund (340)	CDBG Fund (215)
Chicago-Main TIF (345)	CDBG Loan Fund (220)
Five-Fifths Fund (365)	Grants Fund (230)*
Special Service Area (SSA) #6 (350)	Home Fund (240)
Special Service Area (SSA) #7 (355)	Affordable Housing Fund (250)
Special Service Area (SSA) #8 (360)	
Special Service Area (SSA) #9 (210)	**Internal Service Funds**
Special Service Area (SSA) #10 (361)	Fleet Services Fund (600)
	Equipment Replacement Fund (601)
Capital Project Funds	Insurance Fund (605)
Capital Improvements Fund (415)	
Crown Construction Fund (416)	**Component Unit Funds**
Crown Maintenance Fund (417)	Library Fund (185)
Special Assessment Fund (420)	Library Debt Service Fund (186)
	Library Capital Improvement Fd (187)
Enterprise Funds	
Parking System Fund (505)	
Water Fund (510)	
Sewer Fund (515)	
Solid Waste Fund (520)	

* In 2026, Fund#230's name changed from the PRO Housing Fund to the "Grants Fund"

Fund-Department Relationships

Department / Fund List	Department / Fund List
13 City Council General Fund (100)	**30 Parks and Recreation** Parks and Recreation Fund (130) Human Services Fund (176) Parking Fund (505)
14 City Clerk General Fund (100)	**40 Public Works Agency** General Fund (100) Parks and Recreation Fund (130) Motor Fuel Tax Fund (200) Capital Improvements Fund (415) Crown Construction Fund (416) Crown Center Maintenance (417) Special Assesment Fund (420) Parking System Fund (505) Water Fund (510) Sewer Fund (515) Solid Waste Fund (520)
15 City Manager's Office General Fund (100) Reparations Fund (177) Sustainability Fund (178)	
17 Law General Fund (100)	**48 Library** Library Fund (185) Library Debt Service Fund (186) Library Capital Improvement FD (187)
19 Administrative Services General Fund (100) Capital Improvements Fund (415) Parking System Fund (505) Fleet Services Fund (600) Equipment Replacement Fund (601)	**99 Non-Departmental** General Fund (100) American Rescue Plan (170) Good Neighbor Fund (180) Debt Service Fund (320) Howard-Ridge TIF Fund (330) West Evanston TIF Fund (335) Dempster-Dodge TIF Fund (340) Chicago-Main TIF Fund (345) 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)
21 Community Development General Fund (100) Human Services Fund (176) CDBG Fund (215) CDBG Loan Fund (220) Grants Fund (230) HOME Fund (240) Affordable Housing Fund (250)	
22 Police General Fund (100) Emergency Telephone Fund (205)	
23 Fire Mgmt & Support General Fund (100)	
24 Health General Fund (100) General Assistance Fund (175) Human Services Fund (176)	

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.

Parks and Recreation Fund - To account for all Parks and Recreation Department activities including Capital Projects.

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 costs related to health insurance, general liability and workers' compensation claims. This 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 a reliable source of income to support special projects and the acquisition of 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 and capital projects as authorized per the Illinois Department of Transportation. Financing provided from a State of Illinois municipal allotment of gasoline taxes.

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.

Foreign Fire Insurance 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, or to the secretary of a fire protection district. The funds are managed by the Fire Department.

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.

Grants Fund - To account for current and future work on grant-funded projects, including the City's federal PRO Housing Grant.

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.

PENSION TRUST FUNDS (not included in budget)

Police and Fire Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police and 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.

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, expenditures and changes in fund balances - budget and actual GAAP revenues and expenditures have been adjusted to the budgetary basis.

The level of control (the 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, reserves 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.

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 (example, water user fees are recognized as revenue when bills are produced).

The Annual Comprehensive Financial Report (ACFR) 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, then approved, and then the related appropriation is encumbered before a check is issued.

Financial Policies

The FY 2027 budget complies with all relevant financial policies. In ongoing efforts to formally address long-term budgeting provisions, the City of Evanston has endorsed the following Budget Policy.

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

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

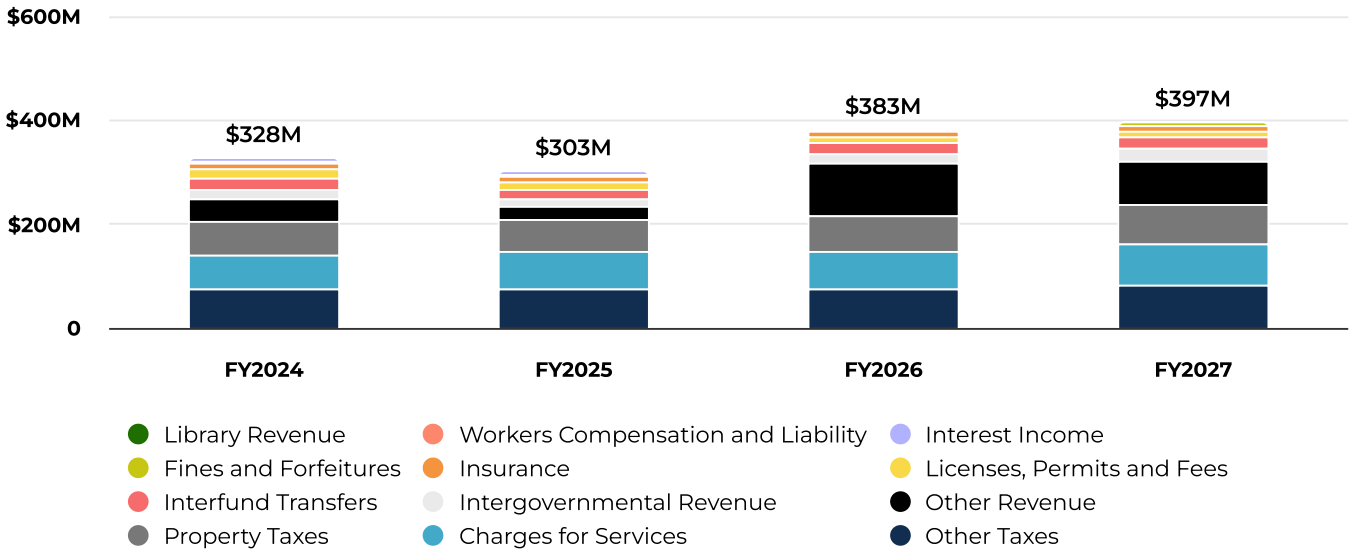
Fleet Maintenance Fund - Fleet Maintenance Fund Reserves should remain in a positive position with sufficient funds to operate during the year.

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

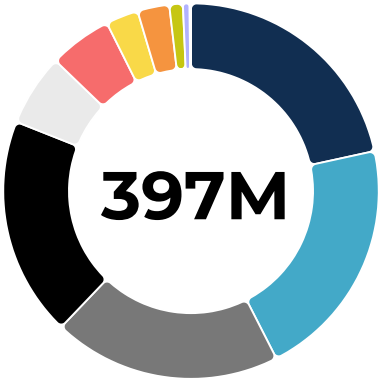
REVENUE SOURCES

All Revenues by Source Summary

Historical Revenues by Source



2027 Projected Revenues by Source



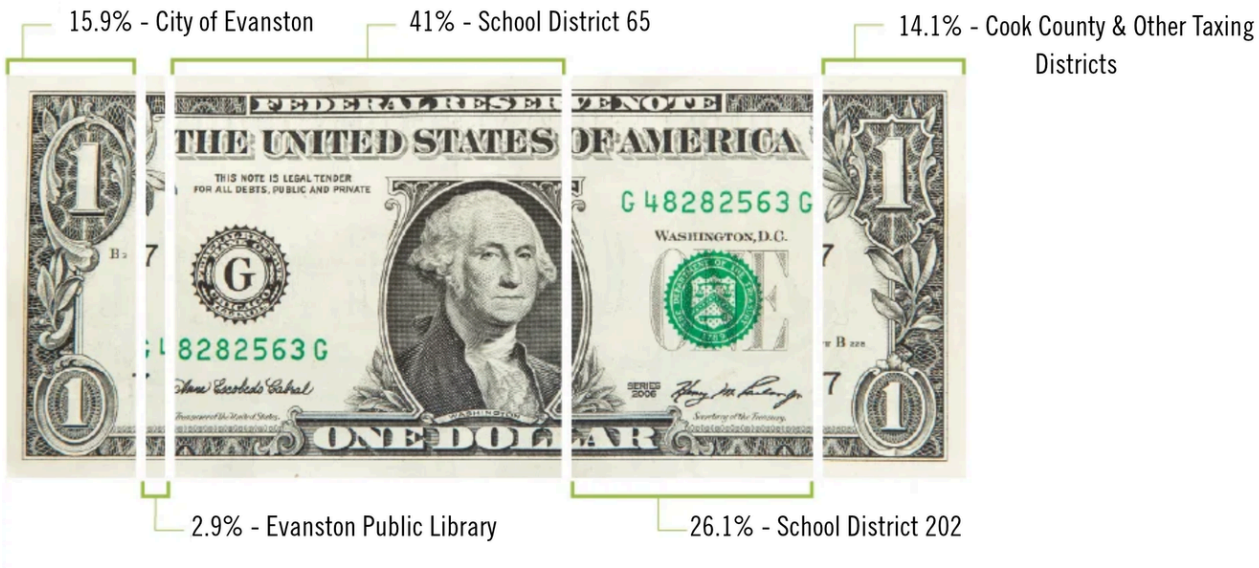
Other Revenue	$85,689,880	21.6%
Other Taxes	$82,990,000	20.9%
Charges for Services	$77,936,073	19.6%
Property Taxes	$74,929,479	18.9%
Intergovernmental Revenue	$24,576,013	6.2%
Interfund Transfers	$21,508,839	5.4%
Insurance	$11,105,794	2.8%
Licenses, Permits and Fees	$10,885,750	2.7%
Fines and Forfeitures	$4,577,500	1.2%
Interest Income	$2,274,150	0.6%
Workers Compensation and Liability	$417,000	0.1%
Library Revenue	$77,000	0.0%

All Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 62,294,898	$ 69,088,592	$ 74,929,479	8.5%
Other Taxes	$ 74,951,242	$ 73,455,000	$ 82,990,000	13.0%
Licenses, Permits and Fees	$ 16,540,112	$ 10,069,300	$ 10,885,750	8.1%
Charges for Services	$ 71,709,370	$ 72,231,725	$ 77,936,073	7.9%
Fines and Forfeitures	$ 4,562,005	$ 4,593,000	$ 4,577,500	(0.3%)
Intergovernmental Revenue	$ 16,118,092	$ 17,728,839	$ 24,576,013	38.6%
Other Revenue	$ 22,926,088	$ 102,649,796	$ 85,689,880	(16.5%)
Interest Income	$ 6,418,566	$ 2,187,600	$ 2,274,150	4.0%
Interfund Transfers	$ 16,186,417	$ 20,853,393	$ 21,508,839	3.1%
Workers Compensation and Liability	$ 1,009,252	$ 386,000	$ 417,000	8.0%
Insurance	$ 9,876,828	$ 10,158,534	$ 11,105,794	9.3%
Library Revenue	$ 100,185	$ 58,000	$ 77,000	32.8%
Total Revenues	**$ 302,693,055**	**$ 383,459,779**	**$ 396,967,478**	**3.5%**

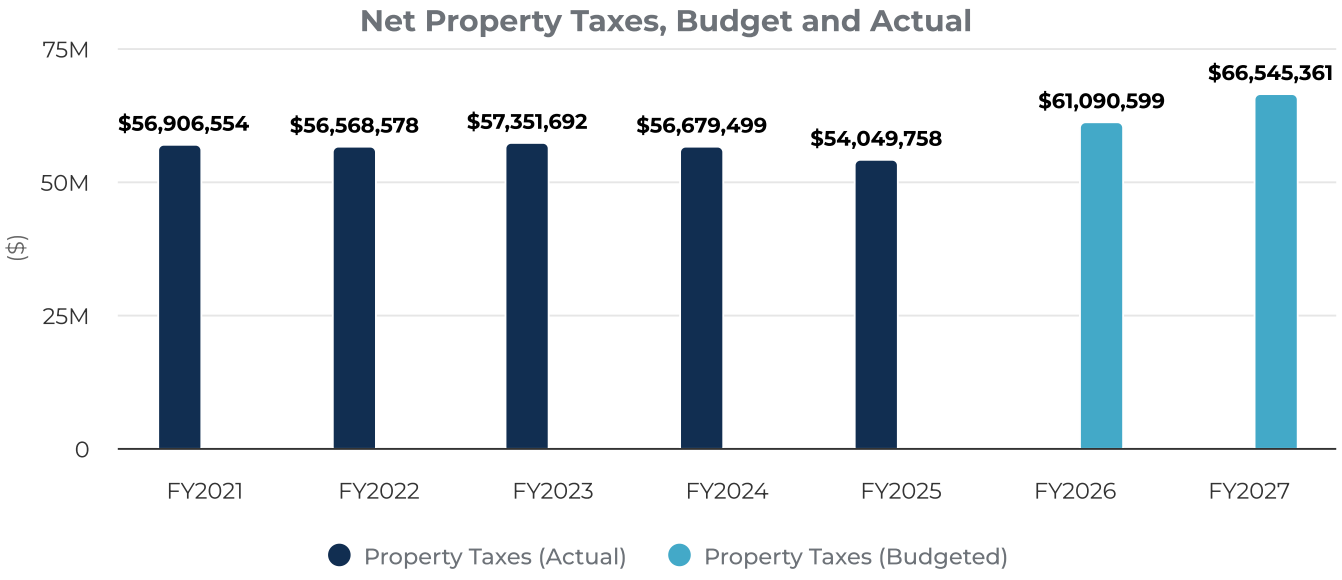
Citywide Property Taxes

Property taxes paid by Evanston residents go to multiple taxing bodies. For every dollar of property tax paid by a resident of Evanston, 16 cents goes to the City, an additional 3 cents goes to the Evanston Public Library. The City' property tax levy as shown in this document represents only this portion of total property taxes paid by residents.



Property Tax Summary

The FY 2027 Budget included a net Property Tax increase of $5.1M for the City. The increase to the City levy will support the Parks and Recreation Fund and Debt Service Fund, parietally offset with reductions to the General Fund corporate levy and Solid Waste Fund levy. The FY 2027 Budget also includes a $0.3M increase to the Library's net Property Tax Levy. FY 2025 Actuals are less than prior years as a result of delays by Cook County in processing second installments of property tax bills.



2027 Property Taxes by Fund

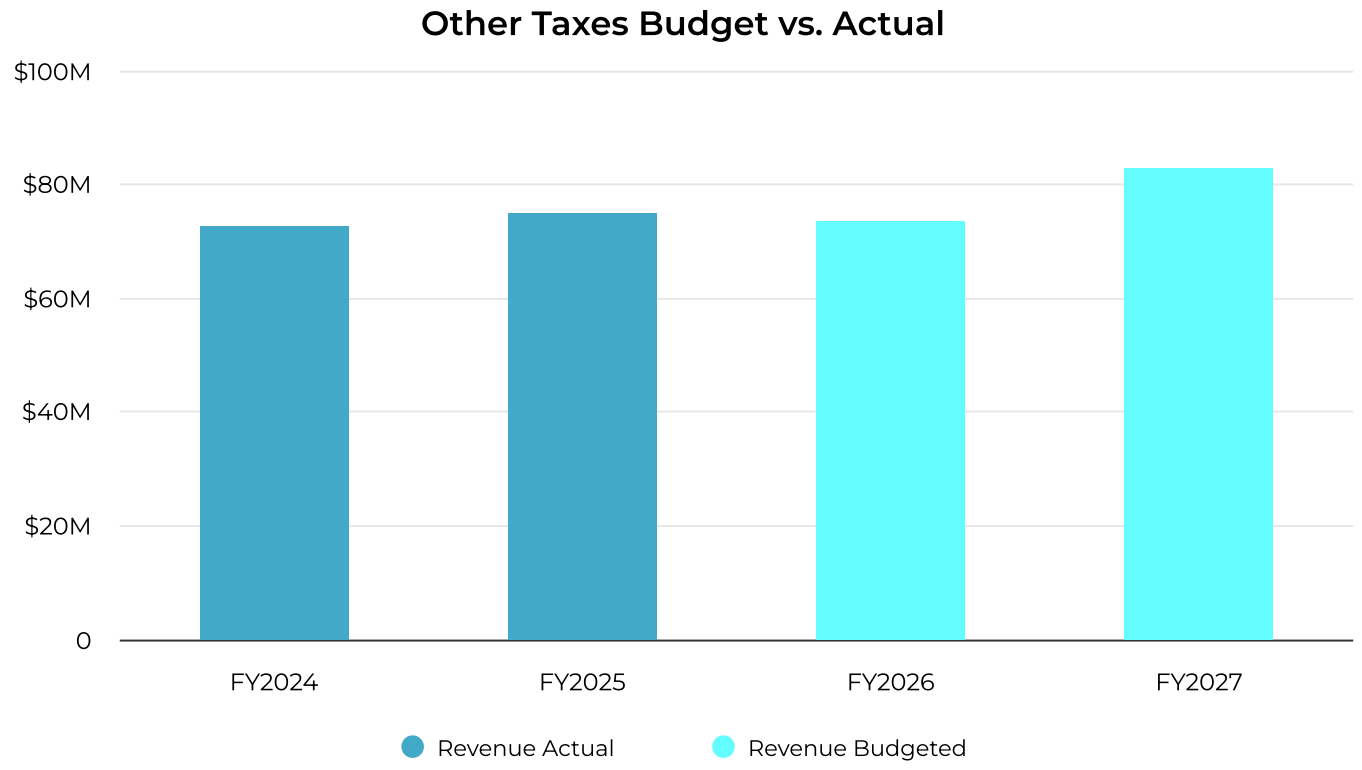


- Debt Service Fund **$14,104,532** (21.20%)
- Police Pension Fund **$10,391,495** (15.62%)
- Library Fund **$9,723,951** (14.61%)
- Fire Pension Fund **$9,598,610** (14.43%)
- General Fund **$9,399,797** (14.13%)
- Parks and Recreation Fund **$5,800,000** (8.72%)
- Human Services Fund **$5,625,000** (8.45%)
- General Assistance Fund **$1,275,000** (1.92%)
- Library Debt Service **$616,976** (0.93%)

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.

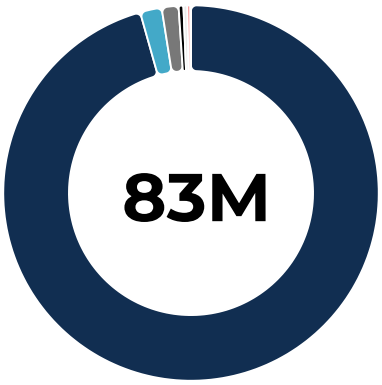
The State of Illinois imposes a 6.25% Sales Tax, 1% of which is distributed to municipalities on a point-of-sale basis. In addition, the City of Evanston imposes a 1.25% Home Rule Sales Tax on transactions that generally applies to the purchase of goods with the exception of groceries, drugs, and licensed 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.



Revenue in the Other Taxes category is expected to increase in 2027, primarily driven by the impact of inflation on sales, income and use taxes.

Other Taxes by Fund

2027 Other Taxes by Fund



General Fund	**$79,360,000**	95.6%
Emergency Telephone (E911) Fund	**$1,550,000**	1.9%
Reparations Fund	**$1,200,000**	1.4%
Solid Waste Fund	**$350,000**	0.4%
Foreign Fire Insurance	**$270,000**	0.3%
Special Assessment Fund	**$210,000**	0.3%
Affordable Housing Fund	**$50,000**	0.1%

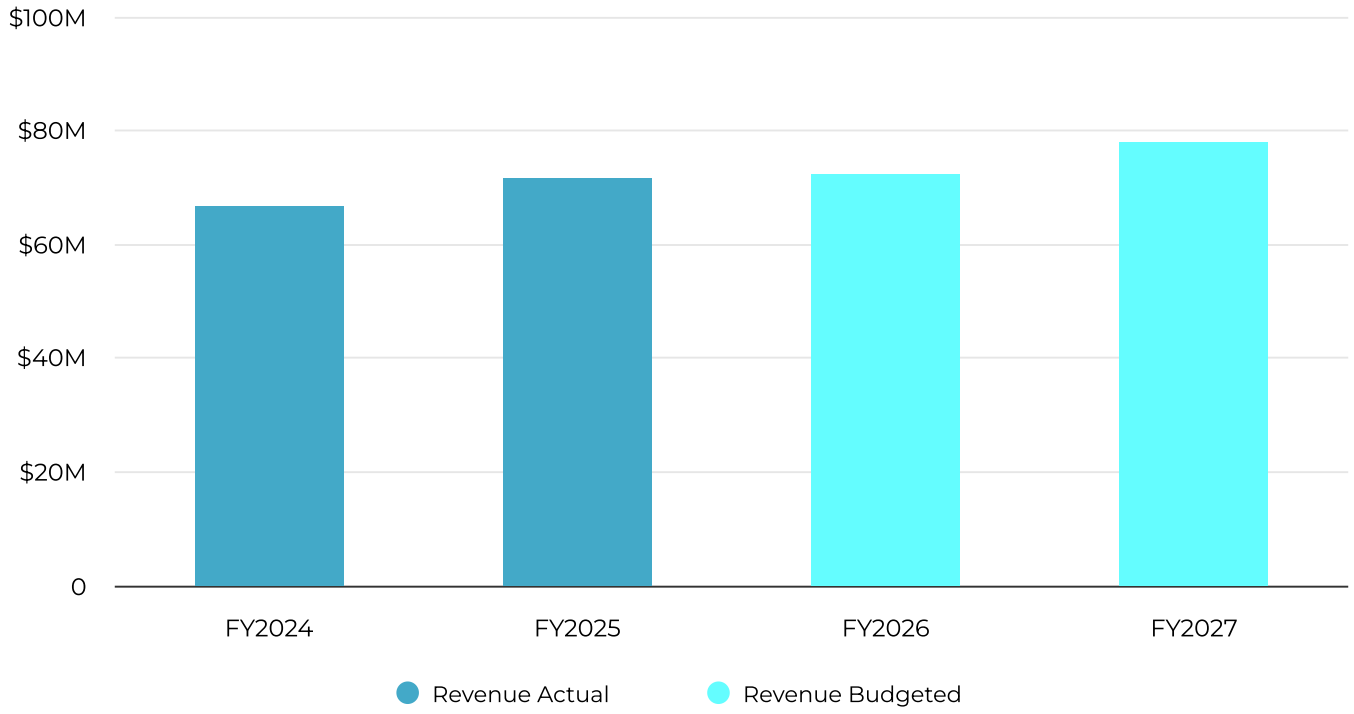
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund	$ 71,429,325	$ 70,195,000	$ 79,360,000	13.1%
STATE USE TAX	$ 700,735	$ 500,000	$ 700,000	40.0%
SALES TAX - BASIC	$ 15,896,857	$ 15,200,000	$ 16,900,000	11.2%
SALES TAX - HOME RULE	$ 12,452,215	$ 12,600,000	$ 13,500,000	7.1%
AUTO RENTAL TAX	$ 54,884	$ 65,000	$ 60,000	(7.7%)
TRANSPORTATION NETWORK PROVIDER TAX	$ 1,005,414	$ 950,000	$ 2,500,000	163.2%
ATHLETIC CONTEST TAX	$ 735,207	$ 1,300,000	$ 1,300,000	-
STATE INCOME TAX	$ 14,145,983	$ 14,200,000	$ 14,600,000	2.8%
MUNICIPAL HOTEL TAX	$ 2,516,140	$ 2,350,000	$ 2,350,000	-
ELECTRIC UTILITY TAX	$ 2,717,468	$ 2,800,000	$ 2,800,000	-
NATURAL GAS UTILITY TAX	$ 1,466,878	$ 1,500,000	$ 1,500,000	-
NAT GAS USE TAX HOME RULE	$ 753,286	$ 800,000	$ 1,550,000	93.8%
CIGARETTE TAX	$ 99,000	$ 200,000	$ 120,000	(40.0%)
EVANSTON MOTOR FUEL TAX	$ 1,053,650	$ 1,000,000	$ 1,050,000	5.0%
LIQUOR TAX	$ 3,289,121	$ 3,300,000	$ 3,200,000	(3.0%)
RECREATIONAL CANNABIS TAX	$ 179,073	-	-	-
PARKING TAX	$ 2,967,907	$ 3,000,000	$ 3,100,000	3.3%
PERSONAL PROPERTY REPLACEMENT TAX	$ 2,098,324	$ 2,000,000	$ 2,600,000	30.0%
REAL ESTATE TRANSFER TAX	$ 3,674,099	$ 3,000,000	$ 4,500,000	50.0%
TELECOMMUNICATIONS TAX	$ 1,035,555	$ 1,000,000	$ 900,000	(10.0%)
AMUSEMENT TAX	$ 1,642,322	$ 1,400,000	$ 3,200,000	128.6%
WHEEL TAX	$ 2,724,765	$ 2,800,000	$ 2,700,000	(3.6%)
CANNABIS USE TAX	$ 117,451	$ 130,000	$ 130,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
BAG TAX	$ 102,990	$ 100,000	$ 100,000	-
Reparations Fund	$ 1,175,000	$ 1,200,000	$ 1,200,000	-
RECREATIONAL CANNABIS TAX	$ 175,000	$ 200,000	$ 200,000	-
REAL ESTATE TRANSFER TAX	$ 1,000,000	$ 1,000,000	$ 1,000,000	-
Emergency Telephone (E911) Fund	$ 1,629,663	$ 1,450,000	$ 1,550,000	6.9%
EMERGENCY TELEPHONE SYSTM	$ 1,629,663	$ 1,450,000	$ 1,550,000	6.9%
Foreign Fire Insurance	$ 277,400	$ 250,000	$ 270,000	8.0%
FOREIGN FIRE INSURANCE INCOME	$ 277,400	$ 250,000	$ 270,000	8.0%
Affordable Housing Fund	$ 84,337	$ 50,000	$ 50,000	-
AFFORDABLE HOUSING DEMOLITION TAX	$ 84,337	$ 50,000	$ 50,000	-
Special Assessment Fund	$ 201,034	$ 210,000	$ 210,000	-
SPEC ASSESS PRINCIPAL PMT	-	-	-	-
SPEC ASSESS PRINCIPAL PMT	$ 201,034	$ 210,000	$ 210,000	-
Solid Waste Fund	$ 154,484	$ 100,000	$ 350,000	250.0%
BAG TAX	$ 154,484	$ 100,000	$ 350,000	250.0%
Total Revenues	**$ 74,951,242**	**$ 73,455,000**	**$ 82,990,000**	**13.0%**

Charges for Service Summary

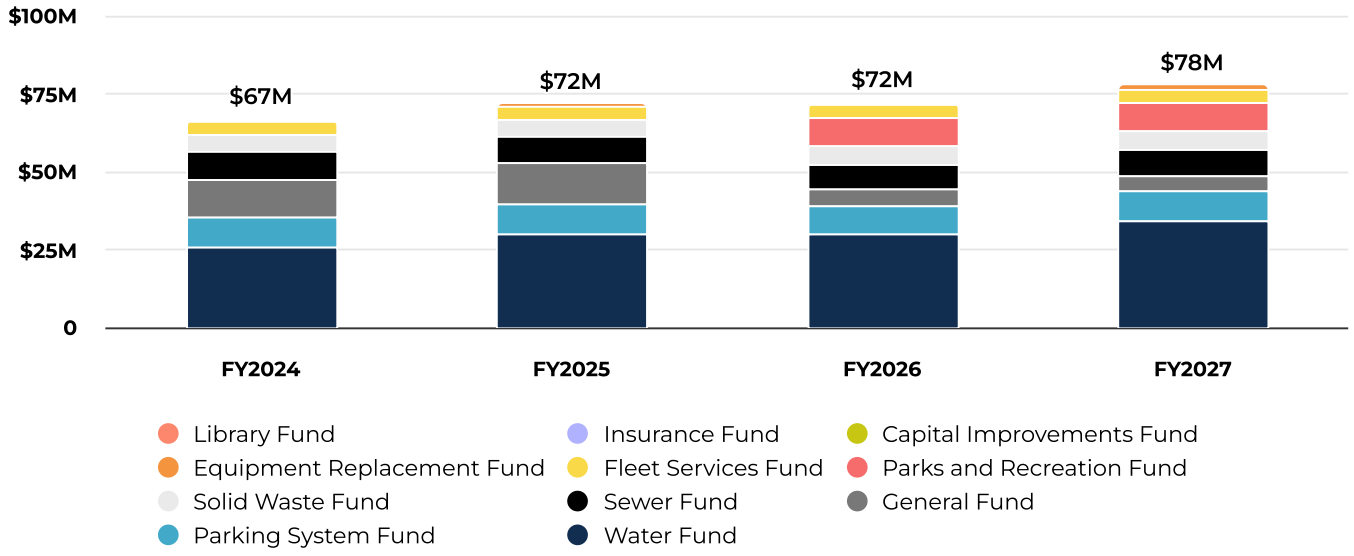
Charges for services occur most in the City's enterprise funds - Parking, Water, Sewer, and Solid Waste. These are user fees that residents and visitors pay for services. User Fees are the primary revenue source for the Parks & Recreation Fund. Citywide Charges for Services are budgeted to increase from 2026 to 2027. This is mostly due to increases in water rates.

Charges for Services Budget vs. Actual

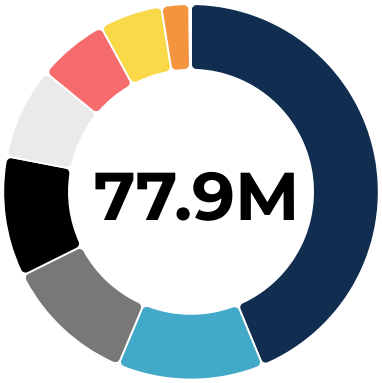


Charges for Services by Fund

Historical Revenues by Fund



2027 Charges for Service by Fund



Water Fund	**$34,110,560**	43.8%
Parking System Fund	**$9,795,000**	12.6%
Parks and Recreation Fund	**$8,823,000**	11.3%
Sewer Fund	**$8,080,000**	10.4%
Solid Waste Fund	**$6,181,488**	7.9%
General Fund	**$4,754,500**	6.1%
Fleet Services Fund	**$4,216,140**	5.4%
Equipment Replacement Fund	**$1,874,885**	2.4%
Capital Improvements Fund	**$100,000**	0.1%
Library Fund	**$500**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund	$ 12,878,120	$ 5,163,700	$ 4,754,500	(7.9%)
BIRTH CERTIFICATE	$ 118,945	$ 85,000	$ 85,000	-
DEATH CERTIFICATE	$ 9,816	$ 7,000	$ 7,500	7.1%
TELECOMMUNICATION MAINTENANCE FEE	-	$ 35,000	-	(100.0%)
PARKING ENFORCEMT REIMB	$ 5,294	-	-	-
HISTORIC PRESERVATION REVIEWS	$ 20,575	$ 30,000	$ 30,000	-
ZONING FEES	$ 88,320	$ 85,000	$ 85,000	-
BEV SNACK VENDING MACHINE	$ 479	$ 500	$ 500	-
POLICE OVERTIME REIMBURSEMENT	$ 602,965	$ 600,000	$ 600,000	-
POLICE REPORT FEES	$ 17,176	$ 20,000	$ 20,000	-
POLICE OVERTIME REIMBURSEMENT	$ 60,394	$ 20,000	$ 20,000	-
POLICE OVERTIME REIMBURSEMENT	$ 68,164	$ 42,000	$ 42,000	-
AMBULANCE SERVICE	$ 3,192,846	$ 3,800,000	$ 3,400,000	(10.5%)
PLAN REVIEW	-	$ 5,000	-	(100.0%)
HEALTH FOOD ESTABLISHMENT LICENSE FEE	$ 220,965	$ 230,000	$ 220,000	(4.3%)
TEMPORARY FOOD LICENSE	$ 10,198	$ 11,000	$ 11,000	-
FOOD DELIVERY VEHICLE	$ 4,542	$ 6,500	$ 6,500	-
BEV SNACK VENDING MACHINE	$ (1,040)	$ 31,000	-	(100.0%)
FOOD VENDING MACHINE	$ 18,946	-	$ 30,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TOBACCO LICENSE	$ 15,027	$ 17,000	$ 15,000	(11.8%)
BEEKEEPER LICENSE FEE	$ 225	$ 300	-	(100.0%)
FUNERAL DIRECTOR LICENSE	-	$ 6,000	-	(100.0%)
BACKGR CHKS DAYCARE PROV	-	$ 400	-	(100.0%)
RECREATION - CHARGES FOR SERVICES	$ 89,084	-	-	-
SPECIAL EVENT REVENUE	$ 36,499	-	-	-
BEV SNACK VENDING MACHINE	$ 13,215	-	-	-
CONCESSIONS	$ 11,574	-	-	-
RECREATION PROGRAM FEES	$ 2,554,807	-	-	-
RECREATION - DEFERRED REVENUE	$ 75,481	-	-	-
BEV SNACK VENDING MACHINE	$ 1,597	-	-	-
RECREATION - CHARGES FOR SERVICES	$ (2,789)	-	-	-
RECREATION PROGRAM FEES	$ 1,158,980	-	-	-
RECREATION - DEFERRED REVENUE	$ 160,997	-	-	-
BEV SNACK VENDING MACHINE	$ 2,823	-	-	-
CONCESSIONS	$ 1,276	-	-	-
RECREATION - CHARGES FOR SERVICES	$ 39,013	-	-	-
RECREATION PROGRAM FEES	$ 223,071	-	-	-
RECREATION - DEFERRED REVENUE	$ 536	-	-	-
RECREATION PROGRAM FEES	$ 32,267	-	-	-
BEV SNACK VENDING MACHINE	$ 2,368	-	-	-
RECREATION PROGRAM FEES	$ 723,080	-	-	-
RECREATION - DEFERRED REVENUE	$ 120,685	-	-	-
SENIOR TAXI COUPON SALES	$ 59,784	-	-	-
RECREATION PROGRAM FEES	$ 268,749	-	-	-
CONCESSIONS	$ 78,831	-	-	-
RECREATION PROGRAM FEES	$ 842,784	-	-	-
RECREATION - DEFERRED REVENUE	$ 10,692	-	-	-
RECREATION PROGRAM FEES	$ 4,290	-	-	-
CONCESSIONS	$ 7,580	-	-	-
RECREATION PROGRAM FEES	$ 163,978	-	-	-
RECREATION PROGRAM FEES	$ 81,175	-	-	-
RECREATION - DEFERRED REVENUE	$ 7,814	-	-	-
RECREATION PROGRAM FEES	$ 68,090	-	-	-
RECREATION PROGRAM FEES	$ (7,318)	-	-	-
RECREATION PROGRAM FEES	$ 250	-	-	-
SPECIAL EVENT REVENUE	$ 47,427	-	-	-
RECREATION PROGRAM FEES	$ 159,449	-	-	-
RECREATION - DEFERRED REVENUE	$ 11,910	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
RECREATION PROGRAM FEES	$ 414,395	-	-	-
RECREATION - DEFERRED REVENUE	$ 23,189	-	-	-
BEV SNACK VENDING MACHINE	$ 728	-	-	-
RECREATION PROGRAM FEES	$ 323,861	-	-	-
RECREATION PROGRAM FEES	$ 296,770	-	-	-
RECREATION - DEFERRED REVENUE	$ 17,221	-	-	-
STATE HIGHWAY MAINTENANCE	$ 18,306	$ 72,000	$ 72,000	-
TREE PRESERVATION REVENUES PUBLIC	$ 170,436	$ 20,000	$ 70,000	250.0%
NEW PAVEMENT DEGRADATION FEES	$ 34,148	$ 20,000	$ 20,000	-
STATE HIGHWAY MAINTENANCE	$ 75,185	$ 20,000	$ 20,000	-
Parks and Recreation Fund	-	$ 9,001,000	$ 8,823,000	(2.0%)
SPECIAL EVENT REVENUE	-	$ 25,000	$ 25,000	-
BEV SNACK VENDING MACHINE	-	$ 10,000	$ 10,000	-
CONCESSIONS	-	$ 50,000	-	(100.0%)
RECREATION PROGRAM FEES	-	$ 3,200,000	$ 3,000,000	(6.3%)
BEV SNACK VENDING MACHINE	-	$ 1,000	$ 1,000	-
RECREATION PROGRAM FEES	-	$ 1,300,000	$ 1,250,000	(3.8%)
BEV SNACK VENDING MACHINE	-	$ 2,000	$ 2,000	-
CONCESSIONS	-	$ 10,000	-	(100.0%)
RECREATION - CHARGES FOR SERVICES	-	$ 30,000	-	(100.0%)
RECREATION PROGRAM FEES	-	$ 240,000	$ 265,000	10.4%
RECREATION PROGRAM FEES	-	$ 20,000	$ 25,000	25.0%
CONCESSIONS	-	-	$ 232,000	-
BEV SNACK VENDING MACHINE	-	$ 1,500	$ 1,500	-
RECREATION PROGRAM FEES	-	$ 720,000	$ 800,000	11.1%
SENIOR TAXI COUPON SALES	-	$ 60,000	$ 60,000	-
RECREATION PROGRAM FEES	-	$ 250,000	$ 250,000	-
CONCESSIONS	-	$ 75,000	-	(100.0%)
RECREATION PROGRAM FEES	-	$ 700,000	$ 700,000	-
CONCESSIONS	-	$ 25,000	-	(100.0%)
RECREATION PROGRAM FEES	-	$ 200,000	$ 200,000	-
RECREATION PROGRAM FEES	-	$ 100,000	$ 110,000	10.0%
RECREATION PROGRAM FEES	-	$ 60,000	$ 60,000	-
SPECIAL EVENT REVENUE	-	$ 45,000	$ 45,000	-
CONCESSIONS	-	$ 75,000	-	(100.0%)
RECREATION PROGRAM FEES	-	$ 664,000	$ 664,000	-
RECREATION PROGRAM FEES	-	$ 425,000	$ 450,000	5.9%
BEV SNACK VENDING MACHINE	-	$ 500	$ 500	-
RECREATION PROGRAM FEES	-	$ 352,000	$ 352,000	-
RECREATION PROGRAM FEES	-	$ 360,000	$ 320,000	(11.1%)
Library Fund	$ 320	$ 1,000	$ 500	(50.0%)
BEV SNACK VENDING MACHINE	$ 320	$ 1,000	$ 500	(50.0%)
Capital Improvements Fund	-	-	$ 100,000	-

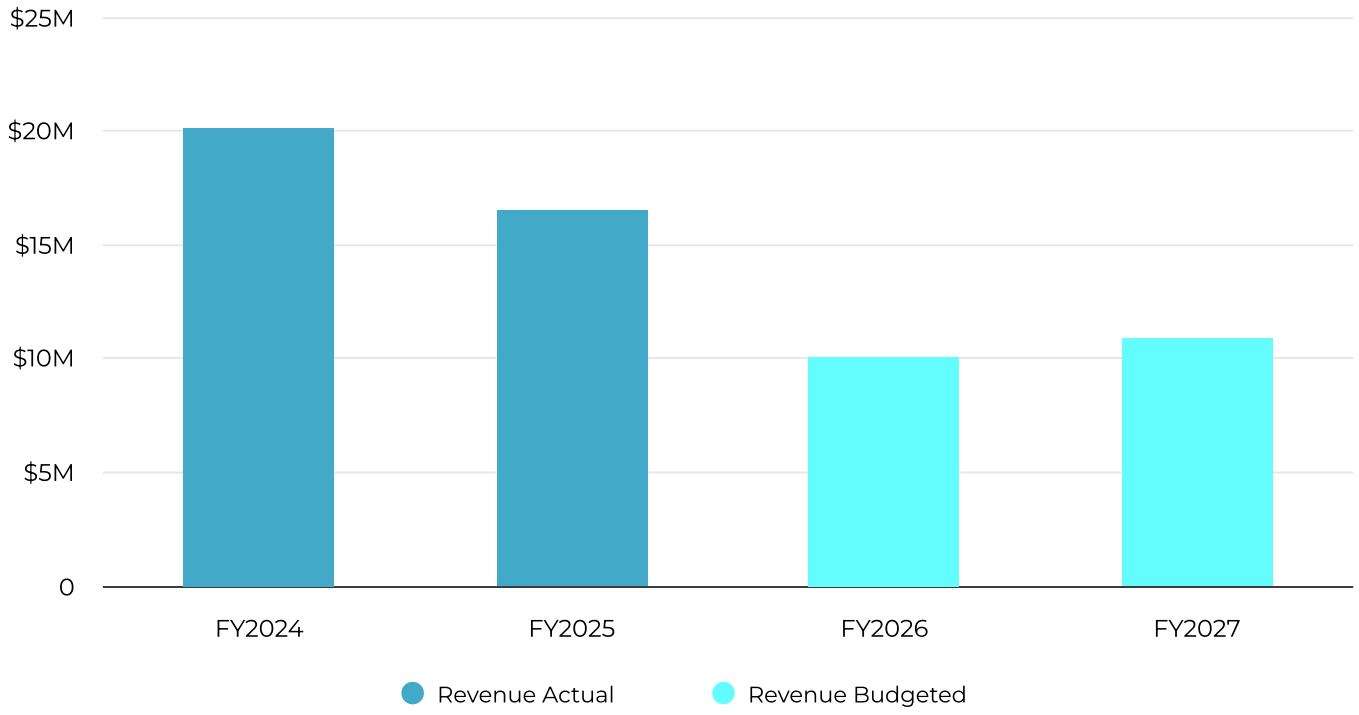
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CURB/SIDEWALK REPLACEMENT FEE	-	-	$ 100,000	-
Parking System Fund	$ 9,966,237	$ 9,455,000	$ 9,795,000	3.6%
HOODING FOR METERS	$ 18,571	$ 35,000	$ 20,000	(42.9%)
PARKING METER REVENUE (MULTI / SINGLE SPACE)	$ 1,101,544	$ 1,260,000	$ 1,350,000	7.1%
PARKING METER REVENUE (PASSPORT ONLY)	$ 3,870,439	$ 3,750,000	$ 4,100,000	9.3%
SPACE (LOT) RENTALS	$ 658,894	$ 600,000	$ 625,000	4.2%
DAILY TICKETS	$ 360,533	$ 450,000	$ 240,000	(46.7%)
MONTHLY INVOICES	$ 546,018	$ 450,000	$ 475,000	5.6%
KEYCARD DEPOSITS	$ 4,840	$ 3,500	$ 3,500	-
DAILY TICKETS	$ 698,241	$ 575,000	$ 650,000	13.0%
MONTHLY INVOICES	$ 941,563	$ 975,000	$ 975,000	-
KEYCARD DEPOSITS	$ 3,512	$ 3,000	$ 3,000	-
DAILY TICKETS	$ 573,609	$ 450,000	$ 450,000	-
MONTHLY INVOICES	$ 1,185,144	$ 900,000	$ 900,000	-
KEYCARD DEPOSITS	$ 3,330	$ 3,500	$ 3,500	-
Water Fund	$ 29,777,945	$ 29,673,000	$ 34,110,560	15.0%
BEV SNACK VENDING MACHINE	$ 296	-	-	-
WATER SALES-EVANSTON	$ 13,721,992	$ 13,958,000	$ 17,447,500	25.0%
WATER SALES-EVANSTON FIRE	$ 115,834	$ 104,000	$ 104,000	-
WATER SALES EVAN-PENALTY	$ 125,969	$ 68,000	$ 68,000	-
WATER SALES-SKOKIE	$ 3,575,037	$ 3,686,000	$ 3,833,440	4.0%
WATER SALES - MGNWC	$ 2,151,963	$ 2,233,000	$ 2,322,320	4.0%
WATER SALES - LINCOLNWOOD	$ 1,084,747	$ 1,141,000	$ 1,186,640	4.0%
WATER SALES-NWWC.	$ 8,464,559	$ 8,020,000	$ 8,685,660	8.3%
PHOSPHATE SALES - NWWC	$ 204,248	$ 185,000	$ 185,000	-
CROSS CONNECTION CONTROL FEES	$ 166,766	$ 150,000	$ 150,000	-
WATER METER IMPACT FEES	$ 166,534	$ 128,000	$ 128,000	-
Sewer Fund	$ 8,382,632	$ 8,080,000	$ 8,080,000	-
STORM WATER DETENTION REVENUE	$ 24,900	-	-	-
SEWER SERVICE CHARGE	$ 8,283,474	$ 7,995,000	$ 7,995,000	-
SEWER SERV CHARGE-PENALTY	$ 74,259	$ 85,000	$ 85,000	-
Solid Waste Fund	$ 5,603,937	$ 5,767,000	$ 6,181,488	7.2%
RESIDENTIAL REFUSE	$ 4,167,745	$ 3,952,201	$ 4,164,032	5.4%
RESIDENTIAL REFUSE-- PENALTY	$ 70,896	$ 45,000	$ 60,000	33.3%
APARTMENT REFUSE FEES	$ 229,202	$ 222,955	$ 245,282	10.0%
CONDOMINIUM REFUSE FEES	$ 757,477	$ 724,344	$ 824,174	13.8%
YARD WASTE FEE	$ 377,672	$ 822,500	$ 888,000	8.0%
PILOT FOOD & YARD WASTE CART	$ 945	-	-	-
Fleet Services Fund	$ 4,216,290	$ 4,216,140	$ 4,216,140	-
CHARGES TO GENERAL FUND	$ 3,012,258	$ 3,012,100	$ 3,012,100	-
CHARGES TO PARKING FUND	$ 207,996	$ 208,000	$ 208,000	-
CHARGES TO WATER FUND	$ 234,000	$ 234,000	$ 234,000	-
CHARGES TO SEWER FUND	$ 338,004	$ 338,000	$ 338,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CHARGES TO SOLID WASTE FUND	$ 418,596	$ 418,600	$ 418,600	-
FROM LIBRARY FUND TO FLEET FUND	$ 5,436	$ 5,440	$ 5,440	-
Equipment Replacement Fund	$ 874,884	$ 874,885	$ 1,874,885	114.3%
CHARGES TO GENERAL FUND	$ 870,000	$ 870,000	$ 1,500,000	72.4%
CHARGES TO PARKS FUND	-	-	$ 370,000	-
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	$ 4,884	$ 4,885	$ 4,885	-
Insurance Fund	$ 9,005	-	-	-
OVERPAYMENT REFUNDS RECEIVED	$ 9,005	-	-	-
Total Revenues	**$ 71,709,370**	**$ 72,231,725**	**$ 77,936,073**	**7.9%**

Licenses, Permits, and Fees Summary

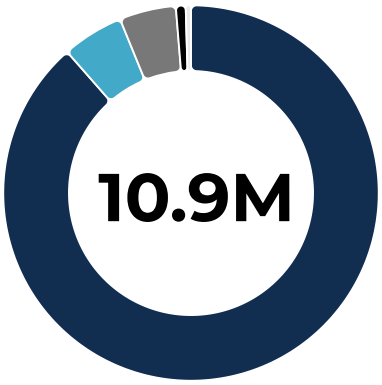
In FY 2024, the City received $10.8M in permit revenues related to the construction of the new Ryan Field at Northwestern. In FY 2025, the City received $6.2M in permit revenues related to the construction of the Jacobs Center and Kellogg Educational Center at Northwestern. Those one-time revenues led to historically high permit revenues in those years. FY 2026 and FY 2027 are not expected to see significant one-time permit revenues. A majority of licenses, permit and fee revenues go entirely to the General Fund with some recorded in the CIP Fund, Parks and Recreation Fund, Solid Waste Fund, and Water Fund.

Licenses, Permits, and Fees Budget vs. Actual



Licenses, Permits, and Fees by Fund

2027 Licenses, Permits, and Fees by Fund



General Fund	**$9,637,700**	88.5%
Solid Waste Fund	**$577,050**	5.3%
Capital Improvements Fund	**$530,000**	4.9%
Parks and Recreation Fund	**$91,000**	0.8%
Water Fund	**$50,000**	0.5%

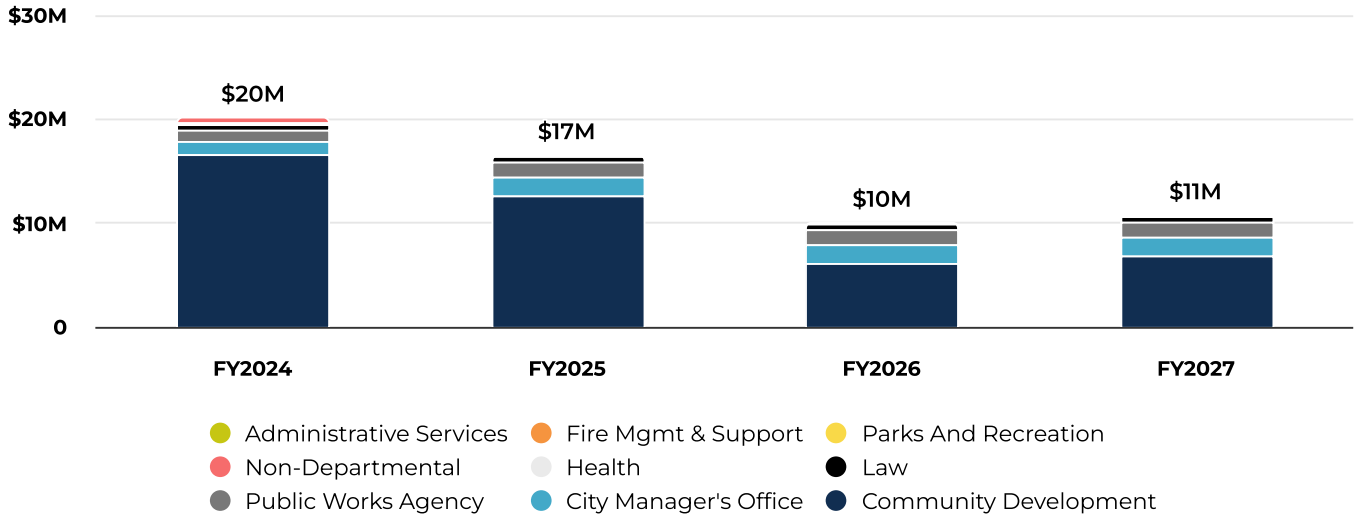
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund	$ 15,411,225	$ 8,998,300	$ 9,637,700	7.1%
CABLE FRANCHISE FEE	$ 687,583	$ 800,000	$ 800,000	-
PEG FEES - CABLE COMPANIES	$ 99,617	$ 120,000	$ 120,000	-
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	$ 485,528	$ 500,000	$ 500,000	-
BUSINESS REGISTRATION FEE	$ 1,000	-	-	-
PET LICENSES	$ 25,393	$ 20,000	$ 22,000	10.0%
RESIDENTS ANNUAL PARKING PERMITS	$ 2,378	-	-	-
MOVING VAN PERMIT FEES	-	$ 55,000	-	(100.0%)
IL BELL FRANCHISE FEE	$ 72,433	$ 90,000	$ 85,000	(5.6%)
EASEMENTS	$ 112,457	$ 47,000	$ 50,000	6.4%
NICOR FRANCHISE FEE	$ 83,883	$ 75,000	$ 80,000	6.7%
L.E.P. PROGRAM PENALTIES	$ 57,484	$ 10,000	$ 10,000	-
BUSINESS REGISTRATION FEE	$ 22,580	$ 50,000	$ 50,000	-
LIQUOR LICENSES	$ 516,388	$ 520,000	$ 520,000	-
ONE DAY LIQUOR LICENSE	$ 18,624	$ 17,000	$ 17,000	-
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	$ 130	-	-	-
VACATION RENTAL LICENSES	$ 19,100	$ 16,000	$ 16,000	-
ROOMING HOUSE LICENSES	-	$ 200,000	$ 200,000	-
RENTAL BUILDING REGISTRATIONS	$ 429,532	$ 387,200	$ 387,200	-
CONTRACTORS' LICENSES	$ 211,150	$ 170,000	$ 170,000	-
BUILDING PERMITS	$ 11,961,892	$ 5,250,000	$ 6,000,000	14.3%
ELEVATOR PERMITS	$ 16,548	$ 42,000	$ 42,000	-
FIRE PLAN REVIEW	$ 540	-	-	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
BED & BREAKFAST LICENSE	-	$ 150	-	(100.0%)
COLLECTION BOX LICENSE	$ 1,050	$ 2,500	$ 2,500	-
OTHER LICENSES	-	$ 20,000	$ 20,000	-
LONG TERM CARE LICENSES	$ 121,340	$ 180,000	$ 141,000	(21.7%)
SEASONAL FOOD ESTABLISHMENT LICENSE	$ 8,800	$ 15,000	$ 15,000	-
MOBILE FOOD VEHICLE VENDOR LICENSE	-	$ 1,450	-	(100.0%)
HEN COOP LICENSE	$ 630	$ 800	-	(100.0%)
RESIDENT CARE HOME LICENSE	-	$ 1,200	-	(100.0%)
FARMERS' MARKET LICENSES	$ 83,577	-	-	-
SPONSORSHIP FEES	$ 12,500	-	-	-
DUMPSTER PERMIT FEE	$ 50	-	-	-
RIGHT-OF-WAY PERMIT	$ 290,489	$ 383,000	$ 350,000	(8.6%)
OVERSIZE TRUCK PERMIT	$ 68,550	$ 25,000	$ 40,000	60.0%
Parks and Recreation Fund	-	$ 76,000	$ 91,000	19.7%
FARMERS' MARKET LICENSES	-	$ 65,000	-	(100.0%)
SPONSORSHIP FEES	-	$ 10,000	-	(100.0%)
FARMERS' MARKET LICENSES	-	-	$ 80,000	-
SPONSORSHIP FEES	-	-	$ 10,000	-
SPONSORSHIP FEES	-	$ 1,000	$ 1,000	-
Capital Improvements Fund	$ 670,449	$ 594,000	$ 530,000	(10.8%)
PUBLIC CHARGING FEE	$ 62,196	$ 30,000	$ 30,000	-
EASEMENTS	$ 608,253	$ 564,000	$ 500,000	(11.3%)
Water Fund	$ 41,133	$ 50,000	$ 50,000	-
FEES AND OUTSIDE WORK	$ 41,133	$ 50,000	$ 50,000	-
Solid Waste Fund	$ 417,305	$ 351,000	$ 577,050	64.4%
SOLID WASTE FRANCHISE FEES	$ 326,378	$ 321,000	$ 337,050	5.0%
SANIT SPECIAL PICKUP FEES	$ 90,927	$ 30,000	$ 240,000	700.0%
Total Revenues	**$ 16,540,112**	**$ 10,069,300**	**$ 10,885,750**	**8.1%**

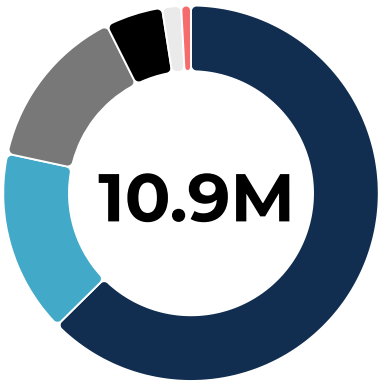
Licenses, Permits, and Fees by Department

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).

Historical Revenues by Department



2027 Licenses, Permits, and Fees by Department



Community Development	**$6,815,200**	62.6%
City Manager's Office	**$1,717,000**	15.8%
Public Works Agency	**$1,547,050**	14.2%
Law	**$537,000**	4.9%
Health	**$178,500**	1.6%
Parks And Recreation	**$91,000**	0.8%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
City Manager's Office				
Public Information	$ 787,200	$ 920,000	$ 920,000	-
CABLE FRANCHISE FEE	$ 687,583	$ 800,000	$ 800,000	-
PEG FEES - CABLE COMPANIES	$ 99,617	$ 120,000	$ 120,000	-
Revenue & Collections	$ 783,072	$ 787,000	$ 737,000	(6.4%)

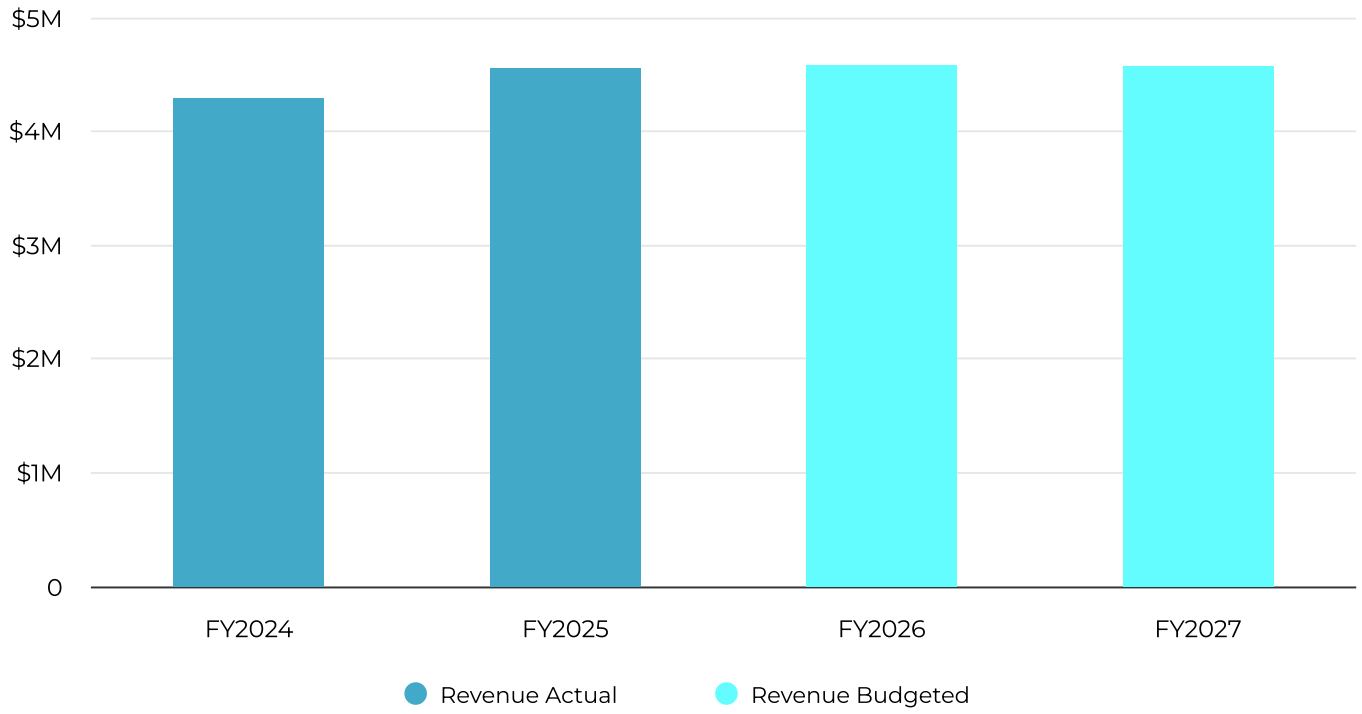
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	$ 485,528	$ 500,000	$ 500,000	-
BUSINESS REGISTRATION FEE	$ 1,000	-	-	-
PET LICENSES	$ 25,393	$ 20,000	$ 22,000	10.0%
RESIDENTS ANNUAL PARKING PERMITS	$ 2,378	-	-	-
MOVING VAN PERMIT FEES	-	$ 55,000	-	(100.0%)
IL BELL FRANCHISE FEE	$ 72,433	$ 90,000	$ 85,000	(5.6%)
EASEMENTS	$ 112,457	$ 47,000	$ 50,000	6.4%
NICOR FRANCHISE FEE	$ 83,883	$ 75,000	$ 80,000	6.7%
Accounting	$ 57,484	$ 10,000	$ 10,000	-
L.E.P. PROGRAM PENALTIES	$ 57,484	$ 10,000	$ 10,000	-
Econ. Development	$ 22,580	$ 50,000	$ 50,000	-
BUSINESS REGISTRATION FEE	$ 22,580	$ 50,000	$ 50,000	-
Total City Manager's Office	$ 1,650,336	$ 1,767,000	$ 1,717,000	(2.8%)
Law				
Legal Administration	$ 535,012	$ 537,000	$ 537,000	-
LIQUOR LICENSES	$ 516,388	$ 520,000	$ 520,000	-
ONE DAY LIQUOR LICENSE	$ 18,624	$ 17,000	$ 17,000	-
Total Law	$ 535,012	$ 537,000	$ 537,000	-
Administrative Services				
Facilities	$ 130	-	-	-
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	$ 130	-	-	-
Total Administrative Services	$ 130	-	-	-
Community Development				
Property Standards	$ 448,632	$ 603,200	$ 603,200	-
VACATION RENTAL LICENSES	$ 19,100	$ 16,000	$ 16,000	-
ROOMING HOUSE LICENSES	-	$ 200,000	$ 200,000	-
RENTAL BUILDING REGISTRATIONS	$ 429,532	$ 387,200	$ 387,200	-
Building Inspection Services	$ 12,189,590	$ 5,462,000	$ 6,212,000	13.7%
CONTRACTORS' LICENSES	$ 211,150	$ 170,000	$ 170,000	-
BUILDING PERMITS	$ 11,961,892	$ 5,250,000	$ 6,000,000	14.3%
ELEVATOR PERMITS	$ 16,548	$ 42,000	$ 42,000	-
Total Community Development	$ 12,638,222	$ 6,065,200	$ 6,815,200	12.4%
Fire Mgmt & Support				
Fire Prevention	$ 540	-	-	-
FIRE PLAN REVIEW	$ 540	-	-	-
Total Fire Mgmt & Support	$ 540	-	-	-
Health				
Public Health Division	$ 131,820	$ 221,100	$ 178,500	(19.3%)
BED & BREAKFAST LICENSE	-	$ 150	-	(100.0%)
COLLECTION BOX LICENSE	$ 1,050	$ 2,500	$ 2,500	-
OTHER LICENSES	-	$ 20,000	$ 20,000	-
LONG TERM CARE LICENSES	$ 121,340	$ 180,000	$ 141,000	(21.7%)
SEASONAL FOOD ESTABLISHMENT LICENSE	$ 8,800	$ 15,000	$ 15,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MOBILE FOOD VEHICLE VENDOR LICENSE	-	$ 1,450	-	(100.0%)
HEN COOP LICENSE	$ 630	$ 800	-	(100.0%)
RESIDENT CARE HOME LICENSE	-	$ 1,200	-	(100.0%)
Total Health	$ 131,820	$ 221,100	$ 178,500	(19.3%)
Parks And Recreation				
Admin - Special Events	$ 12,500	$ 1,000	$ 1,000	-
SPONSORSHIP FEES	$ 12,500	-	-	-
SPONSORSHIP FEES	-	$ 1,000	$ 1,000	-
Admin - Farmer'S Market	$ 83,577	$ 75,000	-	(100.0%)
FARMERS' MARKET LICENSES	$ 83,577	-	-	-
FARMERS' MARKET LICENSES	-	$ 65,000	-	(100.0%)
SPONSORSHIP FEES	-	$ 10,000	-	(100.0%)
C&A - Rec Outreach Program	-	-	$ 90,000	-
FARMERS' MARKET LICENSES	-	-	$ 80,000	-
SPONSORSHIP FEES	-	-	$ 10,000	-
Total Parks And Recreation	$ 96,077	$ 76,000	$ 91,000	19.7%
Public Works Agency				
Public Works Agency Admin	$ 1,029,538	$ 1,002,000	$ 920,000	(8.2%)
DUMPSTER PERMIT FEE	$ 50	-	-	-
RIGHT-OF-WAY PERMIT	$ 290,489	$ 383,000	$ 350,000	(8.6%)
OVERSIZE TRUCK PERMIT	$ 68,550	$ 25,000	$ 40,000	60.0%
PUBLIC CHARGING FEE	$ 62,196	$ 30,000	$ 30,000	-
EASEMENTS	$ 608,253	$ 564,000	$ 500,000	(11.3%)
Water Production	$ 41,133	$ 50,000	$ 50,000	-
FEES AND OUTSIDE WORK	$ 41,133	$ 50,000	$ 50,000	-
Recycling And Environmental Main	$ 417,305	$ 351,000	$ 577,050	64.4%
SOLID WASTE FRANCHISE FEES	$ 326,378	$ 321,000	$ 337,050	5.0%
SANIT SPECIAL PICKUP FEES	$ 90,927	$ 30,000	$ 240,000	700.0%
Total Public Works Agency	$ 1,487,976	$ 1,403,000	$ 1,547,050	10.3%
Total Revenues	**$ 16,540,112**	**$ 10,069,300**	**$ 10,885,750**	**8.1%**

Fines and Forfeitures Summary

Fines and Forfeitures are expected to remain flat from FY 2026 to FY 2027. Fine and forfeiture revenue is fully received by the General Fund, Sustainability Fund, and Library Fund.

Fines and Forfeitures Budget vs. Actual



Fines and Forfeitures by Fund

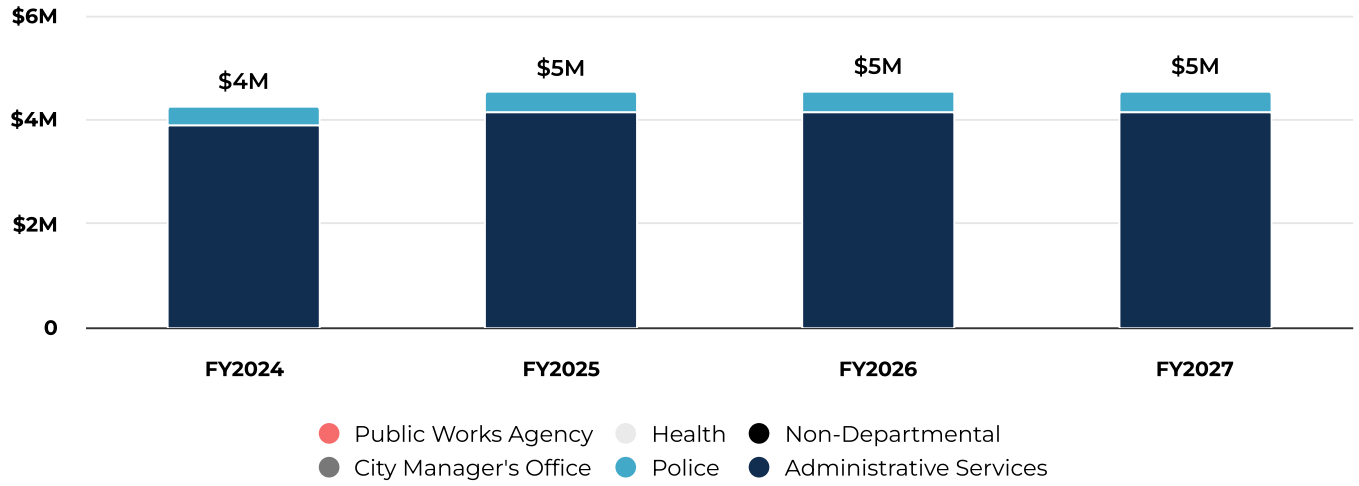
–

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 4,562,005	$ 4,583,000	$ 4,565,000	(0.4%)
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$ 37,605	$ 30,000	$ 35,000	16.7%
TICKET FINES-PARKING	100.19.1941.52505	$ 4,117,394	$ 4,100,000	$ 4,100,000	-
BOOT RELEASE FEE	100.19.1941.52530	$ 19,420	$ 50,000	$ 30,000	(40.0%)
POLICE CTA DETAIL	100.22.2205.52541	$ 264,689	$ 265,000	$ 265,000	-
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$ 11,037	$ 20,000	$ 20,000	-
REGULAR FINES	100.22.2270.52510	$ 111,810	$ 115,000	$ 115,000	-
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	-	$ 3,000	-	(100.0%)
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$ 50	-	-	-
Sustainability Fund		-	$ 10,000	$ 12,500	25.0%
REGULAR FINES	178.15.1535.52510	-	-	$ 12,500	-
REGULAR FINES	178.99.9910.52510	-	$ 10,000	-	(100.0%)
Total Revenues		**$ 4,562,005**	**$ 4,593,000**	**$ 4,577,500**	**(0.3%)**

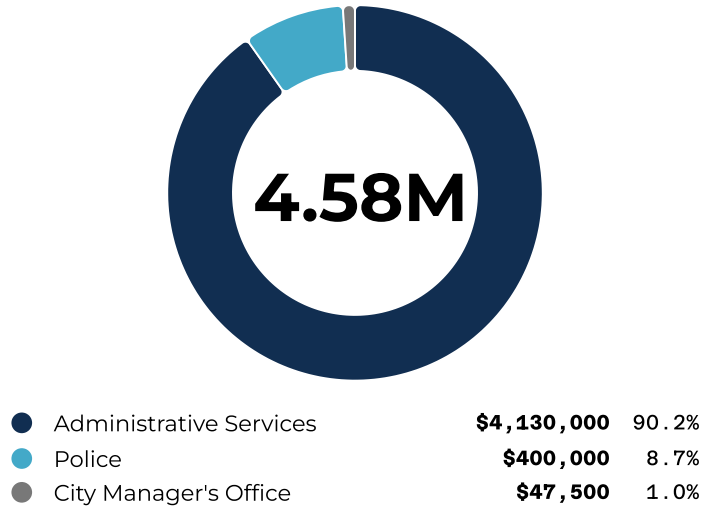
Fines and Forfeitures by Department

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.

Historical Revenues by Department



2027 Fines and Forfeitures by Department



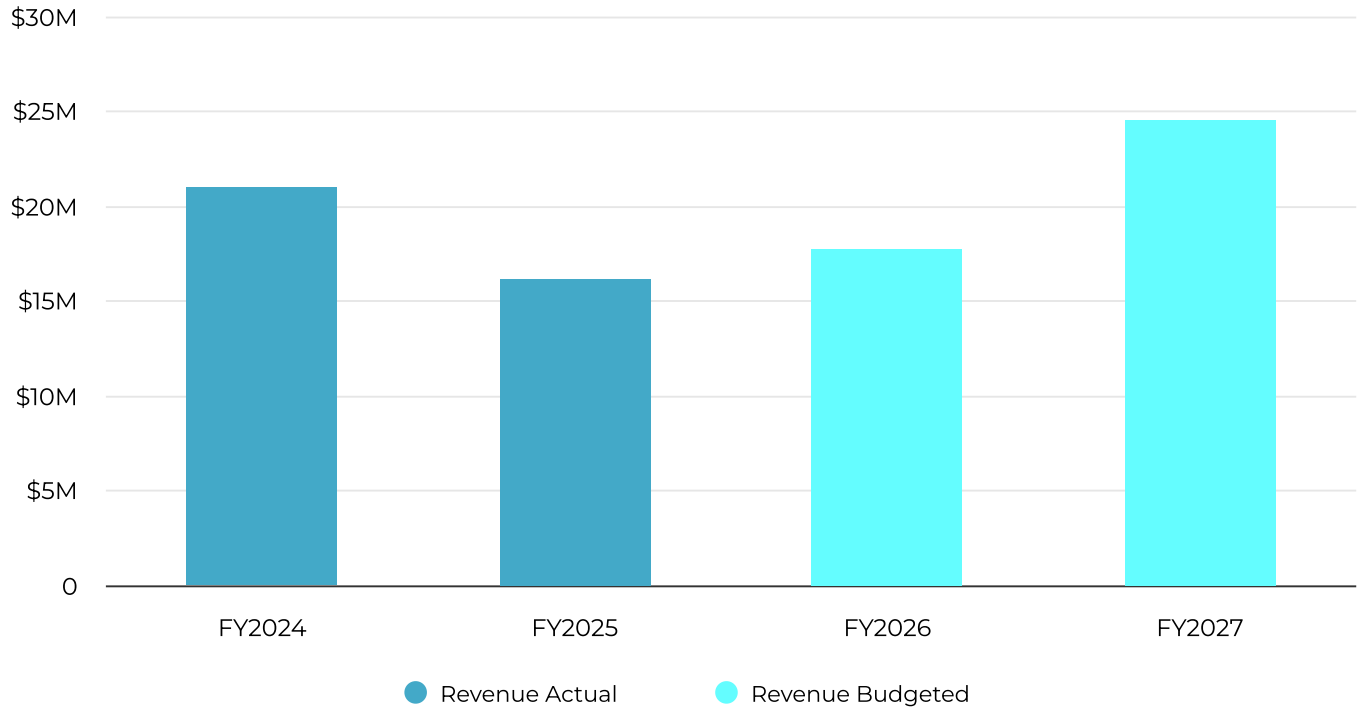
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
City Manager's Office				
Sustainability	-	-	$ 12,500	-
REGULAR FINES	-	-	$ 12,500	-
Administrative Hearings	$ 37,605	$ 30,000	$ 35,000	16.7%
NON PARKING ORDINANCE VIOLATIONS	$ 37,605	$ 30,000	$ 35,000	16.7%
Total City Manager's Office	$ 37,605	$ 30,000	$ 47,500	58.3%
Administrative Services				
Parking Enforcement & Tickets	$ 4,136,814	$ 4,150,000	$ 4,130,000	(0.5%)
TICKET FINES-PARKING	$ 4,117,394	$ 4,100,000	$ 4,100,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
BOOT RELEASE FEE	$ 19,420	$ 50,000	$ 30,000	(40.0%)
Total Administrative Services	$ 4,136,814	$ 4,150,000	$ 4,130,000	(0.5%)
Police				
Police Administration	$ 264,689	$ 265,000	$ 265,000	-
POLICE CTA DETAIL	$ 264,689	$ 265,000	$ 265,000	-
Neighborhood Enforcement Team	$ 11,037	$ 20,000	$ 20,000	-
NARCOTICS SEIZURE REVENUE	$ 11,037	$ 20,000	$ 20,000	-
Traffic Bureau	$ 111,810	$ 115,000	$ 115,000	-
REGULAR FINES	$ 111,810	$ 115,000	$ 115,000	-
Total Police	$ 387,535	$ 400,000	$ 400,000	-
Health				
Public Health Division	-	$ 3,000	-	(100.0%)
PUBLIC HEALTH CODE VIOLATIONS	-	$ 3,000	-	(100.0%)
Total Health	-	$ 3,000	-	(100.0%)
Public Works Agency				
Traf. Sig.& St Light Maint	$ 50	-	-	-
DAMAGE TO STREET LIGHTS	$ 50	-	-	-
Total Public Works Agency	$ 50	-	-	-
Non-Departmental				
Sustainability Admin	-	$ 10,000	-	(100.0%)
REGULAR FINES	-	$ 10,000	-	(100.0%)
Total Non-Departmental	-	$ 10,000	-	(100.0%)
Total Revenues	**$ 4,562,005**	**$ 4,593,000**	**$ 4,577,500**	**(0.3%)**

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 gradual decrease in Intergovernmental Revenue from 2022 through 2026. The increase in FY 2027 is attributed to the $7M PRO Housing Grant in the Grants Fund (230).

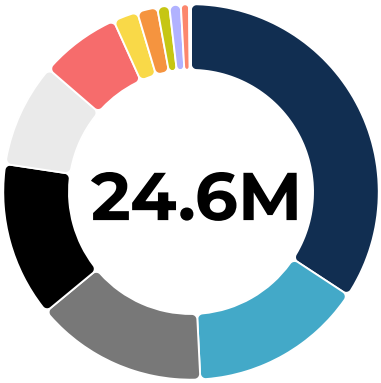
Intergovernmental Revenue Budget vs. Actual



Intergovernmental Revenue by Fund

The largest source of intergovernmental revenue in 2027 will be federal, state, and county grants in the Capital Improvements Fund and the federal PRO Housing Grant in the Grants Fund. Other funds which receive intergovernmental funds include the MFT Fund, CDBG Fund, and General Fund.

2027 Intergovernmental Revenue by Fund



Grants Fund	**$8,416,580**	34.2%
Capital Improvements Fund	**$3,675,000**	15.0%
Motor Fuel Tax Fund	**$3,640,260**	14.8%
General Fund	**$3,284,034**	13.4%
Home Fund	**$2,203,755**	9.0%
CDBG Fund	**$1,695,000**	6.9%
Equipment Replacement Fund	**$525,000**	2.1%
Parks and Recreation Fund	**$427,500**	1.7%
Library Capital Improvement Fd	**$255,000**	1.0%
Human Services Fund	**$240,000**	1.0%
Library Fund	**$172,000**	0.7%
American Rescue Plan	**$31,884**	0.1%
Sustainability Fund	**$10,000**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund	$ 3,823,872	$ 3,163,434	$ 3,284,034	3.8%
GRANTS AND AID	$ 3,210	$ 50,000	$ 50,000	-
STATE, COUNTY AND OTHER GRANTS	$ 96,466	$ 20,000	$ 20,000	-
TRANSFERS FROM LIBRARY FUND	-	$ 350,000	-	(100.0%)
IAC PROJECT GRANT	-	$ 30,000	$ 35,000	16.7%
NEA PROJECT GRANT	-	-	$ 50,000	-
GRANTS AND AID	-	$ 5,000	-	(100.0%)
PUTTING ASSETS TO WORK GRANT	$ 148,699	$ 300,000	$ 210,000	(30.0%)
POLICE TRAINING	$ 40,125	$ 5,000	$ 5,000	-
STATE, COUNTY AND OTHER GRANTS	$ 44,971	-	-	-
STATE, COUNTY AND OTHER GRANTS	$ 6,157	-	-	-
eSHARE REVENUE	$ 110,293	$ 120,000	$ 120,000	-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
POLICE DUI REIMBURSEMENT	-	$ 7,400	-	(100.0%)
STATE, COUNTY AND OTHER GRANTS	$ 4,224	-	-	-
GEMT SERVICE REVENUE	$ 2,104,406	$ 1,500,000	$ 1,900,000	26.7%
GRANTS AND AID	$ 24,943	-	-	-
FEMA	$ 9,022	$ 30,000	$ 28,000	(6.7%)
COMPREHENSIVE HEALTH PROTECTION GRANT REV	$ 146,315	$ 166,875	$ 166,875	-
IL TOBACCO FREE COMMUNITY	$ 27,954	$ 27,954	$ 27,954	-
IL HIV SURVEILLANCE GRANT	$ 28,487	$ 34,150	$ 34,150	-
DIS GRANT	$ 84,956	$ 100,000	-	(100.0%)
STRENGTHENING PUBLIC HEALTH GRANT	-	$ 115,000	$ 115,000	-
RESPIRATORY OUTBREAK GRANT	$ 157,329	$ 125,000	-	(100.0%)
STATE, COUNTY AND OTHER GRANTS	$ 127	-	-	-
CRI GRANT-REVENUE HHS	$ 75,986	$ 64,841	$ 64,841	-
PHEP GRANT-REVENUE HHS	$ 56,704	$ 62,944	$ 62,944	-
GRANTS AND AID	$ 11,000	$ 7,000	$ 7,000	-
BEACH GRANT - REVENUE HHS	$ 18,900	$ 23,000	$ 23,000	-
RETHINK YOUR DRINK - HHS REVENUE	-	$ 5,000	-	(100.0%)
COOK COUNTY WNV GRANT	$ 14,270	$ 14,270	$ 14,270	-
GRANTS AND AID	$ 53,986	-	-	-
GRANTS AND AID	$ 169,193	-	-	-
GRANTS AND AID	$ 41,557	-	-	-
GRANTS AND AID	$ 209,792	-	-	-
GRANTS AND AID	$ 8,100	-	-	-
COMM AGING GRANT - ADVOCATE	$ 23,961	-	-	-
STATE, COUNTY AND OTHER GRANTS	$ 30,450	-	-	-
GRANTS AND AID	$ 72,290	-	-	-
TRANSFERS FROM LIBRARY FUND	-	-	$ 350,000	-
Parks and Recreation Fund	-	$ 536,000	$ 427,500	(20.2%)
GRANTS AND AID	-	$ 130,000	$ 150,000	15.4%
GRANTS AND AID	-	$ 140,000	$ 75,000	(46.4%)
GRANTS AND AID	-	$ 230,000	$ 200,000	(13.0%)
GRANTS AND AID	-	$ 36,000	$ 2,500	(93.1%)
American Rescue Plan	$ 3,917,986	-	$ 31,884	-
GRANTS AND AID	$ 3,917,986	-	$ 31,884	-
Human Services Fund	$ 376,089	$ 335,000	$ 240,000	(28.4%)
ASPIRE PROGRAM GRANT	$ 150,000	$ 200,000	$ 75,000	(62.5%)
GRANTS AND AID	$ 58,696	$ 50,000	$ 50,000	-
COMM AGING GRANT - ADVOCATE	$ 132,393	$ 85,000	$ 115,000	35.3%
YOU STREETS GRANT	$ 35,000	-	-	-
Sustainability Fund	-	-	$ 10,000	-
GRANTS AND AID	-	-	$ 10,000	-
Library Fund	$ (197,109)	$ 155,000	$ 172,000	11.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TRANSFERS FROM LIBRARY FUND	$ (350,004)	-	-	-
Federal Grants	$ 37,683	$ 40,000	$ 40,000	-
LIBRARY STATE PER CAPITA GRANT	$ 115,212	$ 115,000	$ 132,000	14.8%
Library Capital Improvement Fd	-	-	$ 255,000	-
TRANSFERS FROM LIBRARY FUND	-	-	$ 255,000	-
Motor Fuel Tax Fund	$ 3,565,969	$ 3,300,000	$ 3,640,260	10.3%
STATE ALLOTMENT	$ 3,565,969	$ 3,300,000	$ 3,640,260	10.3%
CDBG Fund	$ 1,348,297	$ 1,862,559	$ 1,695,000	(9.0%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	$ 1,348,297	$ 1,727,559	$ 1,695,000	(1.9%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	-	$ 135,000	-	(100.0%)
Grants Fund	-	$ 1,000,000	$ 8,416,580	741.7%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	-	-	$ 150,503	-
PROGRAM REIMBURSEMENTS - GRANTS	-	-	$ 155,000	-
PROGRAM REIMBURSEMENTS - GRANTS	-	-	$ 47,139	-
PROGRAM REIMBURSEMENTS - GRANTS	-	-	$ 1,063,938	-
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	-	$ 1,000,000	$ 7,000,000	600.0%
Home Fund	$ 108,110	$ 2,049,838	$ 2,203,755	7.5%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	$ 85,796	$ 944,775	$ 1,153,136	22.1%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	$ 22,313	$ 1,105,063	$ 1,050,619	(4.9%)
Affordable Housing Fund	$ 13,139	$ 97,008	-	(100.0%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	$ 13,139	$ 97,008	-	(100.0%)
Capital Improvements Fund	$ 2,269,314	$ 5,230,000	$ 3,675,000	(29.7%)
STATE, COUNTY AND OTHER GRANTS	$ 1,469,914	$ 5,230,000	$ 3,675,000	(29.7%)
GRANTS AND AID	$ 799,400	-	-	-
Water Fund	$ 794,663	-	-	-
GRANTS AND AID	$ 794,663	-	-	-
Equipment Replacement Fund	$ 97,762	-	$ 525,000	-
GRANTS AND AID	$ 97,762	-	$ 525,000	-
Total Revenues	**$ 16,118,092**	**$ 17,728,839**	**$ 24,576,013**	**38.6%**

Other Revenues Summary

Most of "Other Revenue" are budgeted General Obligation Bonds ($42.5M), IEPA Loans ($11.8M), Health Insurance Chargebacks in the Insurance Fund ($15.7M), and Use of Fund Balance ($6.3M). All remaining "Other Revenue" accounts represent only $9.4M of the "Other Revenue" total budget of $85.7M (10.9%).

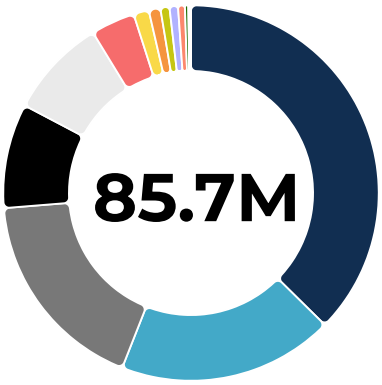
Following GAAP requirements, use of Fund Balance will not actually be realized as a revenue throughout the year.

Other Revenues Budget vs. Actual



Other Revenues by Fund

2027 Other Revenues by Fund



Water Fund	**$32,033,345**	37.4%
Insurance Fund	**$15,925,416**	18.6%
Capital Improvements Fund	**$15,215,000**	17.8%
Parks and Recreation Fund	**$7,706,500**	9.0%
General Fund	**$7,328,500**	8.6%
Good Neighbor Fund	**$3,252,719**	3.8%
Affordable Housing Fund	**$1,130,000**	1.3%
Library Fund	**$857,000**	1.0%
CDBG Loan Fund	**$663,000**	0.8%
Parking System Fund	**$633,500**	0.7%
Crown Construction Fund	**$500,000**	0.6%
Sustainability Fund	**$250,000**	0.3%
Equipment Replacement Fund	**$50,000**	0.1%
Fleet Services Fund	**$44,000**	0.1%
General Assistance Fund	**$27,500**	0.0%
Home Fund	**$25,000**	0.0%
Solid Waste Fund	**$20,000**	0.0%
Emergency Telephone (E911) Fund	**$20,000**	0.0%
Five-Fifths TIF Fund	**$8,400**	0.0%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 2,249,616	$ 14,002,000	$ 7,328,500	(47.7%)
MISCELLANEOUS REVENUE	100.12.1300.56045	$ (255)	-	-	-
MISCELLANEOUS REVENUE	100.14.1400.56045	$ 12,463	$ 500	$ 2,000	300.0%
REIMBURSEMENTS	100.15.1505.53632	$ 125	-	-	-
PROPERTY SALES AND RENTAL	100.15.1505.56010	$ 308,725	-	-	-
MISCELLANEOUS REVENUE	100.15.1505.56045	$ 1,500	-	-	-
REBATE REVENUE	100.15.1555.56007	$ 3,338	$ 5,000	-	(100.0%)
REIMBURSEMENTS	100.15.1560.53632	$ 31,474	-	-	-
PROPERTY SALES AND RENTAL	100.15.1560.56010	$ 84,995	$ 100,000	$ 100,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DONATIONS	100.15.1560.56011	$ 550	-	-	-
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	100.15.1560.56013	-	$ 500,000	-	(100.0%)
MISCELLANEOUS REVENUE	100.15.1560.56045	$ 134,107	$ 255,000	$ 200,000	(21.6%)
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	$ 55,000	$ 60,000	$ 60,000	-
FUND BALANCE APPLIED	100.15.1560.56106	-	$ 12,050,000	$ 6,070,000	(49.6%)
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	100.15.1560.56585	$ (25,606)	-	-	-
REALIZED GAIN/LOSS	100.15.1560.56586	-	$ 60,000	-	(100.0%)
RTU AMORTIZATION - LEASES	100.15.1560.56750	$ 10,148	$ 10,000	$ 10,000	-
COMPONENT UNIT RECEIPTS	100.15.1560.56801	$ 350,004	-	-	-
CHARGEBACK REVENUE	100.15.1570.56158	-	$ 350,000	$ 10,000	(97.1%)
REBATE REVENUE	100.15.1575.56007	$ 30,442	$ 30,000	$ 35,000	16.7%
MISCELLANEOUS REVENUE	100.15.1575.56045	$ 383	-	-	-
DONATIONS	100.15.1580.56011	$ 50,000	-	-	-
MISCELLANEOUS REVENUE	100.15.5300.56045	-	-	$ 50,000	-
LOAN PROCEEDS	100.15.5300.56120	$ 3,822	$ 2,000	$ 2,000	-
MISCELLANEOUS REVENUE	100.17.1705.56045	$ 136	-	-	-
REIMBURSEMENTS	100.19.1932.53632	$ 8,944	-	-	-
PROPERTY SALES AND RENTAL	100.19.1950.56010	$ 3,275	-	-	-
MISCELLANEOUS REVENUE	100.19.1950.56045	$ 8,035	-	-	-
CHARGEBACK REVENUE	100.21.2115.56158	$ 263,312	-	$ 200,000	-
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	$ 25,233	$ 12,500	$ 12,500	-
MISCELLANEOUS REVENUE	100.22.2205.56045	$ 8,876	$ 10,000	$ 10,000	-
SALE OF SURPLUS PROPERTY	100.22.2205.56065	-	$ 2,000	-	(100.0%)
REIMBURSEMENTS	100.22.2235.53632	$ 29,465	$ 50,000	$ 50,000	-
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	$ 5,395	$ 20,000	$ 20,000	-
FIRE MISC REVENUE	100.23.2305.56043	$ 371,717	$ 400,000	$ 425,000	6.3%
CITIZENS CPR CLASS FEES	100.23.2315.56157	$ 10,019	$ 10,000	$ 10,000	-
MISCELLANEOUS REVENUE	100.24.2407.56045	$ 100	-	-	-
WE'RE OUT WALKING	100.24.2435.56002	$ 1,819	$ 6,000	$ 2,000	(66.7%)
DONATIONS	100.30.3015.56011	$ 13,389	-	-	-
MARKET LINK VOUCHERS	100.30.3015.56049	$ 40,046	-	-	-
FACILITY RENTAL FEES	100.30.3030.56055	$ 20,295	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3030.56067	$ 231,496	-	-	-
FACILITY RENTAL FEES	100.30.3035.56055	$ 70	-	-	-
FACILITY RENTAL FEES	100.30.3040.56055	$ 7,070	-	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3040.56067	$ (519)	-	-	-
DONATIONS	100.30.3045.56011	$ 18,180	-	-	-
PROPERTY SALES AND RENTAL	100.30.3055.56010	$ (224)	-	-	-
Aging Well Conference Revenues	100.30.3055.56016	$ 9,050	-	-	-
FACILITY RENTAL FEES	100.30.3055.56055	$ 6,402	-	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3055.56067	$ 6,516	-	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3130.56067	$ 2,015	-	-	-
RTU AMORTIZATION - LEASES	100.30.3225.56750	$ 44,606	-	-	-
Holiday Food Drive Revenue	100.30.3500.55166	$ 2,850	-	-	-
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	$ 23,765	$ 32,000	$ 32,000	-
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	$ 37,070	$ 28,000	$ 28,000	-
DONATIONS	100.40.4330.56011	-	$ 9,000	-	(100.0%)
Parks and Recreation Fund		-	$ 88,500	$ 7,706,500	8,607.9%
DONATIONS	130.30.3015.56011	-	$ 10,000	-	(100.0%)
MISCELLANEOUS REVENUE	130.30.3015.56045	-	$ 1,500	-	(100.0%)
MARKET LINK VOUCHERS	130.30.3015.56049	-	$ 35,000	-	(100.0%)
MISCELLANEOUS REVENUE	130.30.3030.56045	-	$ 3,500	$ 3,500	-
FACILITY RENTAL FEES	130.30.3030.56055	-	-	$ 50,000	-
MISCELLANEOUS REVENUE	130.30.3035.56045	-	$ 500	-	(100.0%)
FACILITY RENTAL FEES	130.30.3040.56055	-	-	$ 45,000	-
DONATIONS	130.30.3045.56011	-	$ 18,000	$ 2,000	(88.9%)
DONATIONS	130.30.3050.56011	-	-	$ 10,000	-
MARKET LINK VOUCHERS	130.30.3050.56049	-	-	$ 64,000	-
REIMBURSEMENTS	130.30.3055.53632	-	$ 5,000	-	(100.0%)
PROPERTY SALES AND RENTAL	130.30.3055.56010	-	-	$ 36,000	-
Aging Well Conference Revenues	130.30.3055.56016	-	-	$ 7,000	-
MISCELLANEOUS REVENUE	130.30.3055.56045	-	$ 5,000	-	(100.0%)
FACILITY RENTAL FEES	130.30.3055.56055	-	-	$ 80,000	-
Holiday Food Drive Revenue	130.30.3500.55166	-	$ 10,000	$ 10,000	-
DONATIONS	130.30.3800.56011	-	-	$ 9,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
BOND PROCEEDS	130.40.4127.56060	-	-	$ 7,390,000	-
American Rescue Plan		$ (14,080)	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	170.99.1700.56585	$ (14,080)	-	-	-
General Assistance Fund		$ 28,314	$ 27,500	$ 27,500	-
MISCELLANEOUS REVENUE	175.24.4605.56045	$ 407	-	-	-
SSI REIMBURSEMENT	175.24.4605.56057	$ 27,907	$ 27,500	$ 27,500	-
Human Services Fund		$ 8,000	$ 20,000	-	(100.0%)
CHARGEBACK REVENUE	176.24.2445.56158	-	$ 20,000	-	(100.0%)
DONATIONS	176.30.3215.56011	$ 8,000	-	-	-
Reparations Fund		$ 2,530	-	-	-
DONATIONS	177.15.1595.56011	$ 2,530	-	-	-
Sustainability Fund		-	$ 250,000	$ 250,000	-
ACCESSIBLE SOLAR PROGRAM	178.15.1535.55135	-	-	$ 100,000	-
MC SQUARED (COMMUNITY & MUNI AGG)	178.15.1535.57101	-	-	$ 150,000	-
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	-	$ 250,000	-	(100.0%)
Good Neighbor Fund		$ 3,090,000	$ 3,182,700	$ 3,252,719	2.2%
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	180.99.1800.56013	$ 3,090,000	$ 3,182,700	$ 3,252,719	2.2%
Library Fund		$ 465,464	$ 602,000	$ 857,000	42.4%
DONATIONS	185.48.4845.56011	$ 448,020	$ 600,000	$ 600,000	-
MISCELLANEOUS REVENUE	185.48.4845.56045	$ 17,494	$ 2,000	$ 2,000	-
FUND BALANCE APPLIED	185.48.4845.56106	-	-	$ 255,000	-
FEES AND MERCHANDISE SALE	185.48.4845.56140	$ (50)	-	-	-
Library Capital Improvement Fd		-	$ 1,155,000	-	(100.0%)
BOND PROCEEDS	187.48.4862.56060	-	$ 1,155,000	-	(100.0%)
Emergency Telephone (E911) Fund		$ 9,000	-	$ 20,000	-
MISCELLANEOUS REVENUE	205.22.5150.56045	$ 9,000	-	$ 20,000	-
CDBG Fund		$ 164,206	-	-	-
MISCELLANEOUS REVENUE	215.21.5187.56045	$ 2,584	-	-	-
MISCELLANEOUS REVENUE	215.21.5220.56045	$ 161,622	-	-	-
CDBG Loan Fund		$ 82,141	$ 303,000	$ 663,000	118.8%
CITY REHAB REPAYMENTS	220.21.5280.56600	$ 78,081	$ 300,000	$ 660,000	120.0%
CITY REHAB REPAYMENTS	220.21.5285.56600	$ 4,061	$ 3,000	$ 3,000	-
Home Fund		$ 24,852	$ 25,000	$ 25,000	-
CITY REHAB REPAYMENTS	240.21.5450.56600	$ 24,852	$ 25,000	$ 25,000	-
Affordable Housing Fund		$ 399,547	$ 1,130,000	$ 1,130,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	250.21.5465.56013	-	$ 1,000,000	$ 1,000,000	-
MISCELLANEOUS REVENUE	250.21.5465.56045	$ 1,000	-	-	-
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	$ 393,964	$ 125,000	$ 125,000	-
CITY REHAB REPAYMENTS	250.21.5465.56600	$ 4,583	$ 5,000	$ 5,000	-
Debt Service Fund		-	$ 1,192,296	-	(100.0%)
FUND BALANCE APPLIED	320.99.5560.56106	-	$ 1,192,296	-	(100.0%)
Howard-Ridge TIF Fund		$ 39,799	$ 500,000	-	(100.0%)
SALE OF LAND / BUILDING	330.99.5860.56587	-	$ 500,000	-	(100.0%)
PROPERTY SALES AND RENTAL - 633 Howard St	330.99.5860.56701	$ (65,960)	-	-	-
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	$ (15,642)	-	-	-
RTU AMORTIZATION - LEASES	330.99.5860.56750	$ 121,401	-	-	-
Chicago-Main TIF		-	$ 1,200,000	-	(100.0%)
SALE OF LAND / BUILDING	345.99.3400.56587	-	$ 1,200,000	-	(100.0%)
Five-Fifths TIF Fund		$ 3,397	$ 8,400	$ 8,400	-
LOAN PROCEEDS	365.99.5900.56120	$ 3,397	$ 8,400	$ 8,400	-
Capital Improvements Fund		$ 1,321,267	$ 26,253,000	$ 15,215,000	(42.0%)
BOND PROCEEDS	415.40.4125.56060	-	$ 3,725,000	-	(100.0%)
BOND PROCEEDS	415.40.4126.56060	-	$ 22,498,000	$ 1,125,000	(95.0%)
BOND PROCEEDS	415.40.4127.56060	-	-	$ 14,030,000	-
REIMBURSEMENTS	415.40.4219.53632	$ 1,255,104	-	-	-
WASTE TRANSFER STATION REVENUE	415.40.4419.53196	$ 61,966	$ 30,000	$ 60,000	100.0%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585	$ 4,196	-	-	-
Crown Construction Fund		$ 514,914	$ 1,000,000	$ 500,000	(50.0%)
DONATIONS	416.40.4160.56011	$ 500,000	$ 1,000,000	$ 500,000	(50.0%)
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	416.40.4160.56585	$ 14,914	-	-	-
Parking System Fund		$ 536,802	$ 798,900	$ 633,500	(20.7%)
PROPERTY SALES AND RENTAL	505.19.7005.56010	-	$ 375,000	-	(100.0%)
MISCELLANEOUS REVENUE	505.19.7005.56045	$ 300	$ 1,000	-	(100.0%)
PROPERTY SALES AND RENTAL	505.19.7025.56010	$ 2,400	$ 1,500	$ 1,500	-
MISCELLANEOUS REVENUE	505.19.7025.56045	$ 5,700	$ 11,400	$ 12,000	5.3%
PROPERTY SALES AND RENTAL	505.19.7036.56010	$ 276,000	$ 10,000	$ 250,000	2,400.0%
REIMBURSEMENT-SHERMAN PLAZA TENANTS	505.19.7036.56066	$ 36,213	$ 50,000	$ 20,000	(60.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PROPERTY SALES AND RENTAL	505.19.7037.56010	$ (65,128)	$ 137,600	$ 137,600	-
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	$ (68,770)	$ 180,000	$ 180,000	-
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	$ (1,182)	$ 32,400	$ 32,400	-
RTU AMORTIZATION - LEASES	505.19.7037.56750	$ 345,606	-	-	-
BOND PREMIUM	505.40.4105.56061	$ 5,663	-	-	-
Water Fund		$ 1,731,845	$ 34,232,150	$ 32,033,345	(6.4%)
BOND PREMIUM	510.40.4105.56061	$ 52,358	-	-	-
LEGAL SETTLEMENTS	510.40.4105.56125	$ 1,276,352	-	-	-
BOND PROCEEDS	510.40.4127.56060	-	-	$ 20,000,000	-
PROPERTY SALES AND RENTAL	510.40.4200.56010	$ 74,090	$ 129,150	$ 75,000	(41.9%)
MISCELLANEOUS REVENUE	510.40.4200.56045	$ 20,283	$ 10,000	$ 10,000	-
BOND PROCEEDS	510.40.4200.56060	-	$ 22,548,000	-	(100.0%)
PROCEEDS FROM IEPA LOAN	510.40.4200.56115	-	$ 11,475,000	$ 11,752,091	2.4%
LEGAL SETTLEMENTS	510.40.4200.56125	-	-	$ 126,254	-
FEES AND MERCHANDISE SALE	510.40.4200.56140	$ 73,398	$ 70,000	$ 70,000	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4225.56585	$ 92,848	-	-	-
BOND PREMIUM	510.71.5602.56061	$ 14,986	-	-	-
BOND PREMIUM	510.71.5606.56061	$ 30,839	-	-	-
BOND PREMIUM	510.71.5609.56061	$ 16,162	-	-	-
BOND PREMIUM	510.71.5610.56061	$ 43,535	-	-	-
BOND PREMIUM	510.71.5731.56061	$ 7,159	-	-	-
BOND PREMIUM	510.71.5733.56061	$ 1,968	-	-	-
BOND PREMIUM	510.71.7151.56061	$ 2,352	-	-	-
BOND PREMIUM	510.71.7152.56061	$ 15,385	-	-	-
BOND PREMIUM	510.71.7509.56061	$ 10,130	-	-	-
Sewer Fund		$ 37,968	$ 3,751,000	-	(100.0%)
MISCELLANEOUS REVENUE	515.40.4530.56045	-	$ 1,000	-	(100.0%)
BOND PROCEEDS	515.40.4530.56060	-	$ 3,750,000	-	(100.0%)
BOND PREMIUM	515.40.4530.56061	$ 12,760	-	-	-
BOND PREMIUM	515.71.5603.56061	$ 14,683	-	-	-
BOND PREMIUM	515.71.5606.56061	$ 10,525	-	-	-
Solid Waste Fund		$ 12,605	$ 39,350	$ 20,000	(49.2%)
INCENTIVES PROGRAM	520.40.4310.53602	$ 9,166	-	-	-
SALE OF SURPLUS PROPERTY	520.40.4310.56065	-	$ 20,000	$ 20,000	-
TRASH CART SALES	520.40.4310.56155	$ 3,438	$ 19,350	-	(100.0%)
Fleet Services Fund		$ 54,924	$ 44,000	$ 44,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MISCELLANEOUS REVENUE	600.19.7710.56045	$ 2,453	-	-	-
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	$ 28,872	$ 44,000	$ 44,000	-
FUEL REIMB	600.19.7710.56072	$ 23,599	-	-	-
Equipment Replacement Fund		$ 126,476	$ 100,000	$ 50,000	(50.0%)
SALE OF SURPLUS PROPERTY	601.19.7780.56065	$ 126,476	$ 100,000	$ 50,000	(50.0%)
Insurance Fund		$ 12,036,500	$ 12,745,000	$ 15,925,416	25.0%
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	$ 191,147	$ 260,000	$ 235,972	(9.2%)
HEALTH INSURANCE CHARGEBACKS- GENERAL FUND	605.99.7801.57218	$ 9,979,081	$ 10,250,000	$ 11,495,796	12.2%
HEALTH INSURANCE CHARGEBACKS- E911 FUND	605.99.7801.57219	$ 102,636	$ 92,000	$ 107,386	16.7%
HEALTH INSURANCE CHARGEBACKS- CDBG	605.99.7801.57220	$ 24,482	$ 12,000	$ 14,446	20.4%
HEALTH INSURANCE CHARGEBACKS- PARKING FUND	605.99.7801.57222	$ 145,950	$ 160,000	$ 211,157	32.0%
HEALTH INSURANCE CHARGEBACKS- WATER FUND	605.99.7801.57223	$ 809,785	$ 1,010,000	$ 1,172,115	16.1%
HEALTH INSURANCE CHARGEBACKS- SEWER FUND	605.99.7801.57224	$ 160,074	$ 179,000	$ 236,353	32.0%
HEALTH INSURANCE CHARGEBACKS- FLEET FUND	605.99.7801.57225	$ 225,986	$ 273,000	$ 314,988	15.4%
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	$ 62,146	$ 73,000	$ 72,691	(0.4%)
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	$ 942	$ 18,000	$ 35,409	96.7%
HEALTH INSURANCE CHARGEBACKS- HUMAN SERVICES FUND	605.99.7801.57233	$ 310,731	$ 370,000	$ 477,667	29.1%
HEALTH INSURANCE CHARGEBACKS- SUSTAINABILTY FUND	605.99.7801.57234	$ 4,708	$ 47,000	$ 100,138	113.1%
HEALTH INSURANCE CHARGEBACKS- HOME FUND	605.99.7801.57237	$ 18,832	$ 1,000	$ 1,172	17.2%
HEALTH INSURANCE CHARGEBACKS- PARKS FUND	605.99.7801.57238	-	-	$ 1,400,794	-
HEALTH INSURANCE CHARGEBACKS - GRANTS FUND	605.99.7801.57239	-	-	$ 49,332	-
Total Revenues		**$ 22,926,088**	**$ 102,649,796**	**$ 85,689,880**	**(16.5%)**

ALL FUNDS

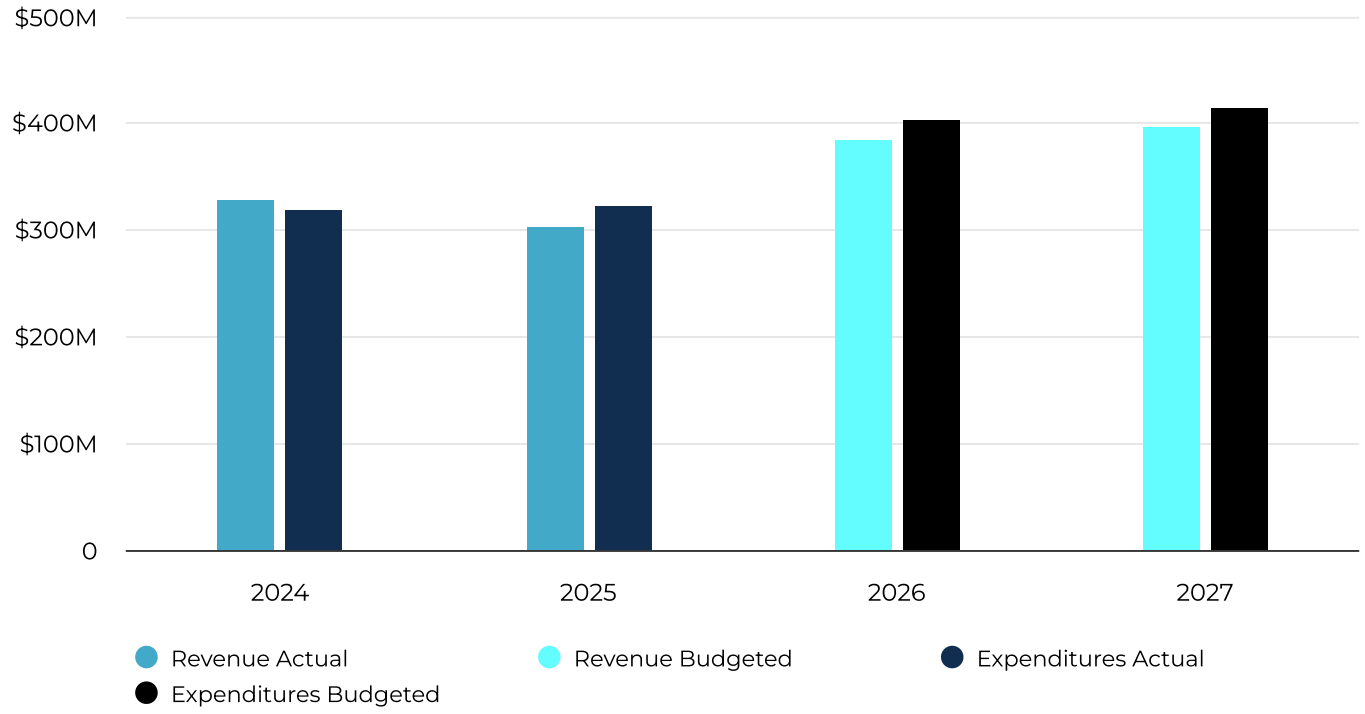
All Funds Summary

This section shows a summary of all funds in the City's budget and is followed by individual fund summaries.

Summary

The total adopted budget for FY 2027 includes revenues *(excluding operating transfers and use of fund balance)* of **$357 million** and expenditures *(excluding operating transfers)* of **$349 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.

Revenues vs Expenditures Summary



All Revenues by Fund

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 ($)	FY2027 vs. FY2026 (%)
General Fund	$ 150,557,783	$ 147,785,518	$ 149,912,132	$ 2,126,614	1.4%
Parks and Recreation Fund	-	$ 16,260,202	$ 27,373,000	$ 11,112,798	68.3%
American Rescue Plan	$ 4,482,192	$ 300,000	$ 31,884	$ (268,116)	(89.4%)
General Assistance Fund	$ 942,357	$ 778,500	$ 1,327,500	$ 549,000	70.5%
Human Services Fund	$ 4,048,143	$ 6,511,000	$ 5,871,000	$ (640,000)	(9.8%)
Reparations Fund	$ 1,185,020	$ 1,202,500	$ 1,202,500	-	-
Sustainability Fund	$ 734,426	$ 992,450	$ 1,146,620	$ 154,170	15.5%
Good Neighbor Fund	$ 3,099,349	$ 3,190,700	$ 3,252,719	$ 62,019	1.9%
Library Fund	$ 8,704,761	$ 10,501,532	$ 11,052,451	$ 550,919	5.2%
Library Debt Service Fund	$ 576,946	$ 547,822	$ 626,976	$ 79,154	14.4%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 ($)	FY2027 vs. FY2026 (%)
Library Capital Improvement Fd	$ 693,564	$ 1,155,000	$ 255,000	$ (900,000)	(77.9%)
Motor Fuel Tax Fund	$ 3,903,048	$ 3,350,000	$ 3,790,260	$ 440,260	13.1%
Emergency Telephone (E911) Fund	$ 1,650,496	$ 1,460,000	$ 1,575,500	$ 115,500	7.9%
Foreign Fire Insurance	$ 277,400	$ 250,000	$ 270,000	$ 20,000	8.0%
Special Service Area (SSA) #9	$ 578,916	$ 675,000	$ 675,000	-	-
CDBG Fund	$ 1,513,933	$ 1,862,559	$ 1,695,000	$ (167,559)	(9.0%)
CDBG Loan Fund	$ 82,141	$ 308,000	$ 668,000	$ 360,000	116.9%
Grants Fund	-	$ 1,000,000	$ 8,416,580	$ 7,416,580	741.7%
Neighborhood Improvement	$ 399	-	-	-	-
Home Fund	$ 134,101	$ 2,074,988	$ 2,228,905	$ 153,917	7.4%
Affordable Housing Fund	$ 1,729,477	$ 2,377,908	$ 2,304,240	$ (73,668)	(3.1%)
Debt Service Fund	$ 14,580,230	$ 15,722,798	$ 17,692,515	$ 1,969,717	12.5%
Howard-Ridge TIF Fund	$ 1,538,916	$ 1,876,000	$ 1,440,000	$ (436,000)	(23.2%)
West Evanston TIF Fund	$ 2,466,312	$ 2,241,000	$ 2,410,000	$ 169,000	7.5%
Dempster-Dodge TIF Fund	$ 537,525	$ 491,000	$ 503,000	$ 12,000	2.4%
Chicago-Main TIF	$ 1,428,537	$ 2,515,000	$ 1,348,000	$ (1,167,000)	(46.4%)
Special Service Area (SSA) #6	$ 210,299	$ 210,250	$ 324,000	$ 113,750	54.1%
Special Service Area (SSA) #7	$ 132,534	$ 146,592	$ 146,392	$ (200)	(0.1%)
Special Service Area (SSA) #8	$ 53,828	$ 62,006	$ 62,006	-	-
Special Service Area (SSA) #10	-	$ 97,595	$ 90,720	$ (6,875)	(7.0%)
Five-Fifths TIF Fund	$ 1,559,550	$ 1,488,900	$ 1,512,400	$ 23,500	1.6%
Capital Improvements Fund	$ 4,384,935	$ 32,152,000	$ 19,570,000	$ (12,582,000)	(39.1%)
Crown Construction Fund	$ 762,431	$ 1,060,000	$ 650,000	$ (410,000)	(38.7%)
Crown Maintenance Fund	$ 174,996	$ 175,000	$ 175,000	-	-
Special Assessment Fund	$ 273,374	$ 220,000	$ 825,000	$ 605,000	275.0%
Parking System Fund	$ 10,618,299	$ 10,313,900	$ 10,488,500	$ 174,600	1.7%
Water Fund	$ 33,241,446	$ 64,255,150	$ 66,493,905	$ 2,238,755	3.5%
Sewer Fund	$ 8,692,275	$ 11,911,000	$ 8,180,000	$ (3,731,000)	(31.3%)
Solid Waste Fund	$ 7,209,909	$ 6,710,350	$ 7,131,538	$ 421,188	6.3%
Fleet Services Fund	$ 4,276,907	$ 4,261,140	$ 4,261,140	-	-
Equipment Replacement Fund	$ 2,636,880	$ 1,676,885	$ 2,469,885	$ 793,000	47.3%
Insurance Fund	$ 23,019,418	$ 23,289,534	$ 27,518,210	$ 4,228,676	18.2%
Total Revenues	**$ 302,693,055**	**$ 383,459,779**	**$ 396,967,478**	**$ 13,507,699**	**3.5%**

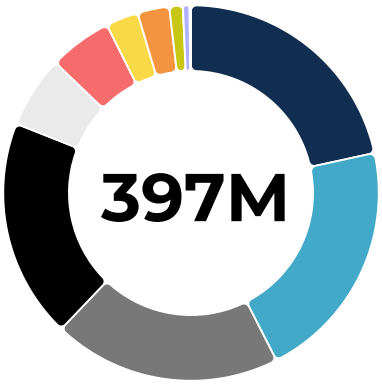
All Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY 2027 vs. FY 2026 ($)	FY2027 vs. FY2026 (%)
General Fund	$ 157,117,700	$ 147,729,728	$ 149,900,348	$ 2,170,620	1.5%
Parks and Recreation Fund	-	$ 16,260,202	$ 27,298,824	$ 11,038,622	67.9%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY 2027 vs. FY 2026 ($)	FY2027 vs. FY2026 (%)
American Rescue Plan	$ 5,418,149	$ 11,538,341	$ 31,884	$ (11,506,457)	(99.7%)
General Assistance Fund	$ 1,301,401	$ 1,380,191	$ 1,306,867	$ (73,324)	(5.3%)
Human Services Fund	$ 5,306,427	$ 6,616,338	$ 6,059,863	$ (556,475)	(8.4%)
Reparations Fund	$ 1,311,500	$ 1,101,000	$ 1,202,500	$ 101,500	9.2%
Sustainability Fund	$ 934,233	$ 1,526,309	$ 1,560,646	$ 34,337	2.2%
Good Neighbor Fund	$ 3,776,056	$ 3,556,750	$ 3,252,719	$ (304,031)	(8.5%)
Library Fund	$ 10,202,629	$ 10,550,020	$ 11,012,175	$ 462,155	4.4%
Library Debt Service Fund	$ 576,948	$ 547,823	$ 626,976	$ 79,153	14.4%
Library Capital Improvement Fd	-	$ 1,155,000	$ 255,000	$ (900,000)	(77.9%)
Motor Fuel Tax Fund	$ 5,878,513	$ 6,120,000	$ 6,100,000	$ (20,000)	(0.3%)
Emergency Telephone (E911) Fund	$ 2,092,096	$ 1,833,312	$ 1,710,112	$ (123,200)	(6.7%)
Foreign Fire Insurance	$ 262,582	$ 200,000	$ 270,000	$ 70,000	35.0%
Special Service Area (SSA) #9	$ 642,145	$ 675,000	$ 675,000	-	-
CDBG Fund	$ 1,513,933	$ 1,862,559	$ 1,695,000	$ (167,559)	(9.0%)
CDBG Loan Fund	$ 31,568	$ 308,000	$ 668,000	$ 360,000	116.9%
Grants Fund	-	$ 1,000,000	$ 8,416,580	$ 7,416,580	741.7%
Home Fund	$ 135,469	$ 2,074,988	$ 2,228,905	$ 153,917	7.4%
Affordable Housing Fund	$ 873,748	$ 2,695,872	$ 4,569,293	$ 1,873,421	69.5%
Debt Service Fund	$ 15,994,813	$ 15,722,798	$ 16,319,186	$ 596,388	3.8%
Howard-Ridge TIF Fund	$ 445,615	$ 1,127,887	$ 1,573,109	$ 445,222	39.5%
West Evanston TIF Fund	$ 1,093,619	$ 4,091,124	$ 2,856,713	$ (1,234,411)	(30.2%)
Dempster-Dodge TIF Fund	$ 215,240	$ 399,910	$ 1,580,988	$ 1,181,078	295.3%
Chicago-Main TIF	$ 1,212,667	$ 1,608,944	$ 1,436,405	$ (172,539)	(10.7%)
Special Service Area (SSA) #6	$ 212,734	$ 210,000	$ 324,000	$ 114,000	54.3%
Special Service Area (SSA) #7	$ 142,001	$ 146,392	$ 146,392	-	-
Special Service Area (SSA) #8	$ 54,923	$ 62,006	$ 62,006	-	-
Special Service Area (SSA) #10	$ 92,624	$ 97,595	$ 90,720	$ (6,875)	(7.0%)
Five-Fifths TIF Fund	$ 788,272	$ 1,898,998	$ 1,387,329	$ (511,669)	(26.9%)
Capital Improvements Fund	$ 14,953,716	$ 31,628,000	$ 18,930,000	$ (12,698,000)	(40.1%)
Crown Construction Fund	$ 930,898	$ 929,929	$ 668,618	$ (261,311)	(28.1%)
Crown Maintenance Fund	-	$ 175,000	$ 175,000	-	-
Special Assessment Fund	$ 1,214,986	$ 665,726	$ 884,796	$ 219,070	32.9%
Parking System Fund	$ 12,952,083	$ 10,670,479	$ 11,736,575	$ 1,066,096	10.0%
Water Fund	$ 30,619,388	$ 64,631,333	$ 69,171,732	$ 4,540,399	7.0%
Water Depr Imprv &Extension Fund	$ (1,240)	-	-	-	-
Sewer Fund	$ 8,283,045	$ 13,438,802	$ 15,045,099	$ 1,606,297	12.0%
Solid Waste Fund	$ 6,487,339	$ 7,587,770	$ 8,263,408	$ 675,638	8.9%
Fleet Services Fund	$ 3,928,363	$ 4,410,955	$ 4,371,413	$ (39,542)	(0.9%)
Equipment Replacement Fund	$ 2,064,871	$ 2,800,000	$ 2,500,097	$ (299,903)	(10.7%)
Insurance Fund	$ 23,021,959	$ 22,977,815	$ 26,510,500	$ 3,532,685	15.4%
Total Expenditures	**$ 322,083,013**	**$ 404,012,896**	**$ 412,874,778**	**$ 8,861,882**	**2.2%**

All Revenues by Source

2027 Projected Revenues by Source

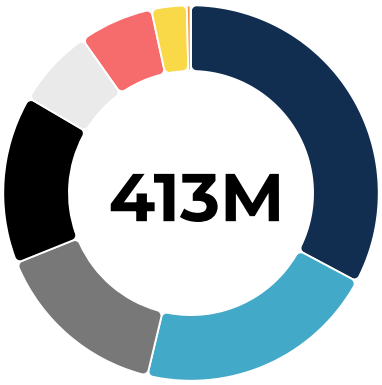


Other Revenue	**$85,689,880**	21.6%
Other Taxes	**$82,990,000**	20.9%
Charges for Services	**$77,936,073**	19.6%
Property Taxes	**$74,929,479**	18.9%
Intergovernmental Revenue	**$24,576,013**	6.2%
Interfund Transfers	**$21,508,839**	5.4%
Insurance	**$11,105,794**	2.8%
Licenses, Permits and Fees	**$10,885,750**	2.7%
Fines and Forfeitures	**$4,577,500**	1.2%
Interest Income	**$2,274,150**	0.6%
Workers Compensation and Liability	**$417,000**	0.1%
Library Revenue	**$77,000**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs FY2026 ($)	FY2027 vs. FY2026 (%)
Property Taxes	$ 62,294,898	$ 69,088,592	$ 74,929,479	$ 5,840,887	8.5%
Other Taxes	$ 74,951,242	$ 73,455,000	$ 82,990,000	$ 9,535,000	13.0%
Licenses, Permits and Fees	$ 16,540,112	$ 10,069,300	$ 10,885,750	$ 816,450	8.1%
Charges for Services	$ 71,709,370	$ 72,231,725	$ 77,936,073	$ 5,704,348	7.9%
Fines and Forfeitures	$ 4,562,005	$ 4,593,000	$ 4,577,500	$ (15,500)	(0.3%)
Intergovernmental Revenue	$ 16,118,092	$ 17,728,839	$ 24,576,013	$ 6,847,174	38.6%
Other Revenue	$ 22,926,088	$ 102,649,796	$ 85,689,880	$ (16,959,916)	(16.5%)
Interest Income	$ 6,418,566	$ 2,187,600	$ 2,274,150	$ 86,550	4.0%
Interfund Transfers	$ 16,186,417	$ 20,853,393	$ 21,508,839	$ 655,446	3.1%
Workers Compensation and Liability	$ 1,009,252	$ 386,000	$ 417,000	$ 31,000	8.0%
Insurance	$ 9,876,828	$ 10,158,534	$ 11,105,794	$ 947,260	9.3%
Library Revenue	$ 100,185	$ 58,000	$ 77,000	$ 19,000	32.8%
Total Revenues	**$ 302,693,055**	**$ 383,459,779**	**$ 396,967,478**	**$ 13,507,699**	**3.5%**

All Expenditures by Type

2027 Budgeted Expenditures by Type



Salary and Benefits	**$135,427,778**	32.8%
Capital Outlay	**$86,492,697**	20.9%
Services and Supplies	**$62,669,710**	15.2%
Insurance and Other Chargebacks	**$59,907,232**	14.5%
Interfund Transfers	**$28,007,864**	6.8%
Debt Service	**$26,322,673**	6.4%
Miscellaneous	**$12,549,322**	3.0%
Community Sponsored Organizations	**$1,404,502**	0.3%
Contingencies	**$93,000**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 127,125,973	$ 130,102,840	$ 135,427,778	4.1%
Services and Supplies	$ 55,793,477	$ 65,535,433	$ 62,669,710	(4.4%)
Miscellaneous	$ 4,964,219	$ 11,521,769	$ 12,549,322	8.9%
Capital Outlay	$ 26,468,455	$ 84,778,949	$ 86,492,697	2.0%
Interfund Transfers	$ 21,103,859	$ 26,120,668	$ 28,007,864	7.2%
Community Sponsored Organizations	$ 1,693,632	$ 3,124,074	$ 1,404,502	(55.0%)
Insurance and Other Chargebacks	$ 53,269,866	$ 56,261,443	$ 59,907,232	6.5%
Debt Service	$ 18,883,585	$ 26,442,720	$ 26,322,673	(0.5%)
Depreciation Expense	$ 12,399,820	-	-	-
Contingencies	$ 380,128	$ 125,000	$ 93,000	(25.6%)
Total Expenditures	**$ 322,083,013**	**$ 404,012,896**	**$ 412,874,778**	**2.2%**

General Fund (100)

The General Fund serves as the City's primary operating fund, supporting essential services such as public safety, streets and transportation, and general administration and accounting for 36% of the City's total budget. In 2026, the City established a dedicated Parks and Recreation Fund to separately account for operating revenues and expenditures related to the Parks and Recreation Department. This structural change enhances transparency and enables more precise tracking of departmental performance relative to peer communities. As a result of this change, as well as the transfer of Public Works' Greenways Division to the Parks Fund, revenues and expenses have decreased in the General Fund for FY 2027 and FY 2026 compared to FY 2025 actuals.

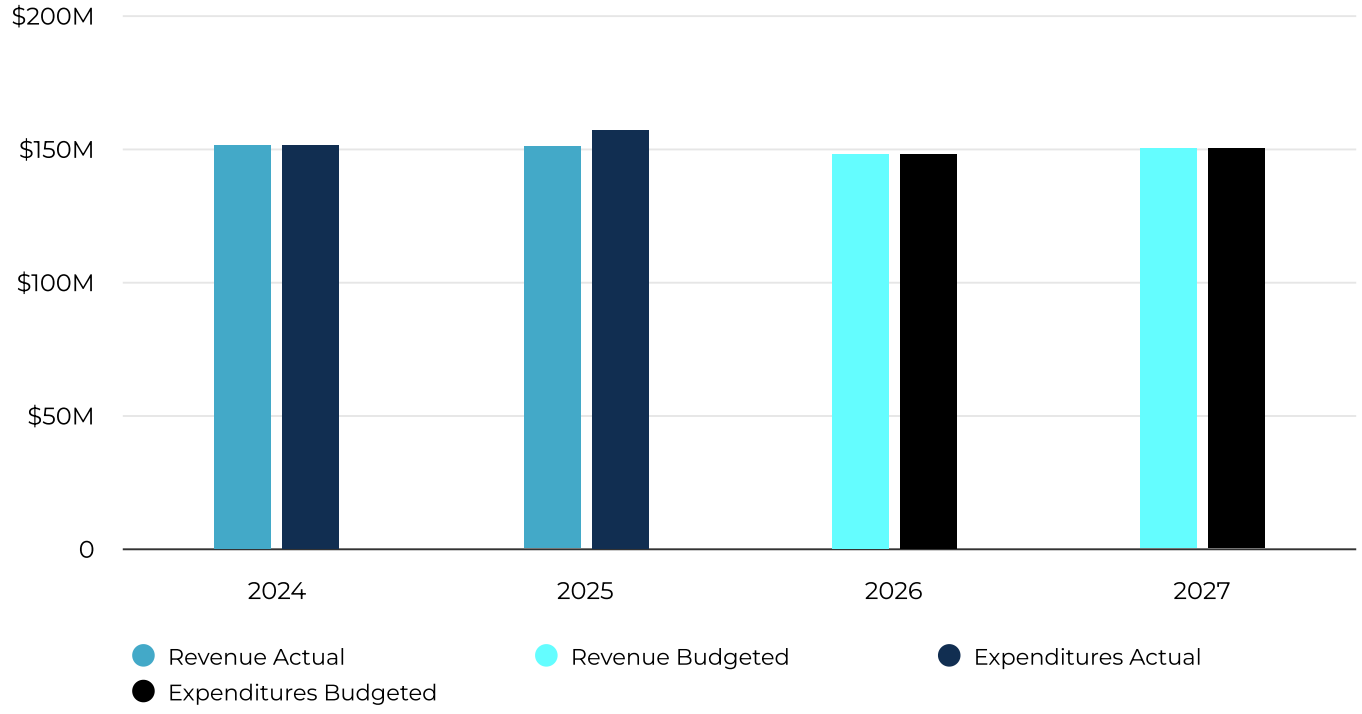
Revenues and Expenses Summary

The General Fund is projecting $132,899,636 in revenues (excluding transfers in of $10,942,496). Also budgeted is $6,070,000 use of fund balance. However, the use of fund balance is not a true revenue from an accounting standpoint and will not be recognized as revenue during FY 2027.

The FY 2027 budget incorporates 2% wage adjustments for all employees and a 17% increase to health insurance costs. Across all employee groups, salaries and benefits in the General Fund are projected to rise by $1.2 million.

The City's required contribution to public safety pensions continues to be a significant cost driver. Following the adoption of the new pension funding policy in July 2023, the City is committed to achieving 100% funding by 2040 through a combination of property taxes, General Fund reserves, and other sources. At present, no increase is budgeted for FY 2027 due to the actuarial report being unavailable.

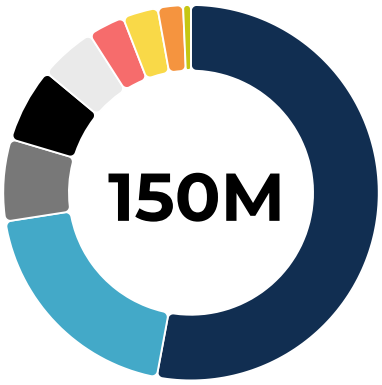
General Fund Historical Revenues and Expenses



Revenues by Source

The General Fund budget includes a (5.5%) decrease to the City's Corporate property tax levy which will instead be used by the Parks and Recreation Fund to support their operations. The increases in Other Taxes is primarily due to growth in economy-based revenues and proposed rate increases for the Streaming (Amusement) Tax, Transportation Network Provider Tax, and Natural Gas Use Tax. The reduction in Other Revenue is a decrease in the "Use of Fund Balance" from $12M in FY 2026 to $6M in FY 2027.

2027 Projected Revenues by Source



Other Taxes	$79,360,000	52.9%
Property Taxes	$29,389,902	19.6%
Interfund Transfers	$10,592,496	7.1%
Licenses, Permits and Fees	$9,637,700	6.4%
Other Revenue	$7,328,500	4.9%
Charges for Services	$4,754,500	3.2%
Fines and Forfeitures	$4,565,000	3.0%
Intergovernmental Revenue	$3,284,034	2.2%
Interest Income	$1,000,000	0.7%

General Fund Revenues by Source	FY2025 Actual	FY2026 Budget	FY2027 Proposed	2027 vs. 2026 $ Change	2027 vs. 2026 % Change
Other Taxes Total	**$ 71,429,325**	**$ 70,195,000**	**$ 79,360,000**	**$ 9,165,000**	**13.1%**
51515 - STATE USE TAX	$ 700,735	$ 500,000	$ 700,000	$ 200,000	40.0%
51525 - SALES TAX - BASIC	$ 15,896,857	$ 15,200,000	$ 16,900,000	$ 1,700,000	11.2%
51530 - SALES TAX - HOME RULE	$ 12,452,215	$ 12,600,000	$ 13,500,000	$ 900,000	7.1%
51535 - AUTO RENTAL TAX	$ 54,884	$ 65,000	$ 60,000	$ (5,000)	-7.7%
51536 - TRANSPORTATION NETWORK PROVIDER TAX	$ 1,005,414	$ 950,000	$ 2,500,000	$ 1,550,000	163.2%
51540 - ATHLETIC CONTEST TAX	$ 735,207	$ 1,300,000	$ 1,300,000	$ -	0.0%
51545 - STATE INCOME TAX	$ 14,145,983	$ 14,200,000	$ 14,600,000	$ 400,000	2.8%
51550 - MUNICIPAL HOTEL TAX	$ 2,516,140	$ 2,350,000	$ 2,350,000	$ -	0.0%
51565 - ELECTRIC UTILITY TAX	$ 2,717,468	$ 2,800,000	$ 2,800,000	$ -	0.0%
51570 - NATURAL GAS UTILITY TAX	$ 1,466,878	$ 1,500,000	$ 1,500,000	$ -	0.0%
51575 - NAT GAS USE TAX HOME RULE	$ 753,286	$ 800,000	$ 1,550,000	$ 750,000	93.8%
51585 - CIGARETTE TAX	$ 99,000	$ 200,000	$ 120,000	$ (80,000)	-40.0%
51590 - EVANSTON MOTOR FUEL TAX	$ 1,053,650	$ 1,000,000	$ 1,050,000	$ 50,000	5.0%
51593 - BAG TAX	$ 102,990	$ 100,000	$ 100,000	$ -	0.0%
51595 - LIQUOR TAX	$ 3,289,121	$ 3,300,000	$ 3,200,000	$ (100,000)	-3.0%
51598 - RECREATIONAL CANNABIS TAX	$ 179,073	$ -	$ -	$ -	-
51599 - CANNABIS USE TAX	$ 117,451	$ 130,000	$ 130,000	$ -	0.0%
51600 - PARKING TAX	$ 2,967,907	$ 3,000,000	$ 3,100,000	$ 100,000	3.3%

51605 - PERSONAL PROPERTY REPLACEMENT TAX	$ 2,098,324	$ 2,000,000	$ 2,600,000	$ 600,000	30.0%
51620 - REAL ESTATE TRANSFER TAX	$ 3,674,099	$ 3,000,000	$ 4,500,000	$ 1,500,000	50.0%
51625 - TELECOMMUNICATIONS TAX	$ 1,035,555	$ 1,000,000	$ 900,000	$ (100,000)	-10.0%
51630 - AMUSEMENT TAX	$ 1,642,322	$ 1,400,000	$ 3,200,000	$ 1,800,000	128.6%
52010 - WHEEL TAX	$ 2,724,765	$ 2,800,000	$ 2,700,000	$ (100,000)	-3.6%
Property Taxes Total	**$ 27,735,535**	**$ 29,939,902**	**$ 29,389,902**	**$ (550,000)**	**-1.8%**
51015 - PROPERTY TAXES	$ 8,829,697	$ 9,949,797	$ 9,399,797	$ (550,000)	-5.5%
51017 - PENSION PROPERTY TAX	$ 18,905,838	$ 19,990,105	$ 19,990,105	$ -	0.0%
Interfund Transfers Total	**$ 10,076,736**	**$ 10,740,182**	**$ 10,592,496**	**$ (147,686)**	**-1.4%**
57007 - FROM WEST EVANSTON TIF	$ 110,556	$ 110,550	$ 151,139	$ 40,589	36.7%
57040 - FROM EMERGENCY TEL SYSTEM	$ 99,996	$ 100,000	$ 100,000	$ -	0.0%
57058 - TRANSFER FROM GOOD NEIGHBOR FUND	$ 1,545,000	$ 1,965,400	$ 1,626,359	$ (339,041)	-17.3%
57087 - FROM DEMPSTER-DODGE TIF	$ 24,396	$ 24,400	$ 30,629	$ 6,229	25.5%
57088 - FROM CHICAGO-MAIN TIF	$ 64,752	$ 64,750	$ 92,141	$ 27,391	42.3%
57090 - FROM FIVE FIFTH TIF	$ 73,848	$ 73,850	$ 89,542	$ 15,692	21.2%
57096 - FROM HOWARD RIDGE TIF	$ 56,796	$ 56,800	$ 97,023	$ 40,223	70.8%
57130 - FROM PARKING FUND	$ 2,972,388	$ 3,061,562	$ 3,122,793	$ 61,231	2.0%
57135 - FROM WATER FUND	$ 500,004	$ 515,000	$ 515,000	$ -	0.0%
57140 - FROM WATER FUND-ROI	$ 2,888,004	$ 2,974,640	$ 2,974,640	$ -	0.0%
57145 - FROM WATER FUND-ADMIN. EX	$ 741,000	$ 763,230	$ 763,230	$ -	0.0%
57165 - TRANSFER FROM SEWER FUND	$ 999,996	$ 1,030,000	$ 1,030,000	$ -	0.0%
Licenses, Permits and Fees Total	**$ 15,411,225**	**$ 8,998,300**	**$ 9,637,700**	**$ 639,400**	**7.1%**
51577 - ELECTRICITY INFRASTRUCTURE MAINT. FEE	$ 485,658	$ 500,000	$ 500,000	$ -	0.0%
52015 - BUSINESS REGISTRATION FEE	$ 23,580	$ 50,000	$ 50,000	$ -	0.0%
52016 - BED & BREAKFAST LICENSE	$ -	$ 150	$ -	$ (150)	-100.0%
52017 - COLLECTION BOX LICENSE	$ 1,050	$ 2,500	$ 2,500	$ -	0.0%
52018 - VACATION RENTAL LICENSES	$ 19,100	$ 16,000	$ 16,000	$ -	0.0%
52020 - PET LICENSES	$ 25,393	$ 20,000	$ 22,000	$ 2,000	10.0%
52030 - CONTRACTORS' LICENSES	$ 211,150	$ 170,000	$ 170,000	$ -	0.0%
52035 - ROOMING HOUSE LICENSES	$ -	$ 200,000	$ 200,000	$ -	0.0%
52040 - LIQUOR LICENSES	$ 516,388	$ 520,000	$ 520,000	$ -	0.0%
52041 - ONE DAY LIQUOR LICENSE	$ 18,624	$ 17,000	$ 17,000	$ -	0.0%
52045 - FARMERS' MARKET LICENSES	$ 83,577	$ -	$ -	$ -	-
52046 - RENTAL BUILDING REGISTRATIONS	$ 429,532	$ 387,200	$ 387,200	$ -	0.0%
52050 - OTHER LICENSES	$ -	$ 20,000	$ 20,000	$ -	0.0%
52055 - LONG TERM CARE LICENSES	$ 121,340	$ 180,000	$ 141,000	$ (39,000)	-21.7%
52061 - SEASONAL FOOD ESTABLISHMENT LICENSE	$ 8,800	$ 15,000	$ 15,000	$ -	0.0%
52062 - MOBILE FOOD VEHICLE VENDOR LICENSE	$ -	$ 1,450	$ -	$ (1,450)	-100.0%
52063 - HEN COOP LICENSE	$ 630	$ 800	$ -	$ (800)	-100.0%
52070 - RESIDENT CARE HOME LICENSE	$ -	$ 1,200	$ -	$ (1,200)	-100.0%
52080 - BUILDING PERMITS	$ 11,961,892	$ 5,250,000	$ 6,000,000	$ 750,000	14.3%
52081 - DUMPSTER PERMIT FEE	$ 50	$ -	$ -	$ -	-
52115 - ELEVATOR PERMITS	$ 16,548	$ 42,000	$ 42,000	$ -	0.0%
52126 - RIGHT-OF-WAY PERMIT	$ 290,489	$ 383,000	$ 350,000	$ (33,000)	-8.6%
52130 - RESIDENTS ANNUAL PARKING PERMITS	$ 2,378	$ -	$ -	$ -	-
52135 - FIRE PLAN REVIEW	$ 540	$ -	$ -	$ -	-
52140 - OVERSIZE TRUCK PERMIT	$ 68,550	$ 25,000	$ 40,000	$ 15,000	60.0%
52146 - MOVING VAN PERMIT FEES	$ -	$ 55,000	$ -	$ (55,000)	-100.0%
52147 - SPONSORSHIP FEES	$ 12,500	$ -	$ -	$ -	-
52165 - IL BELL FRANCHISE FEE	$ 72,433	$ 90,000	$ 85,000	$ (5,000)	-5.6%
52175 - EASEMENTS	$ 112,457	$ 47,000	$ 50,000	$ 3,000	6.4%
52180 - CABLE FRANCHISE FEE	$ 687,583	$ 800,000	$ 800,000	$ -	0.0%
52181 - PEG FEES - CABLE COMPANIES	$ 99,617	$ 120,000	$ 120,000	$ -	0.0%
52185 - NICOR FRANCHISE FEE	$ 83,883	$ 75,000	$ 80,000	$ 5,000	6.7%
52516 - L.E.P. PROGRAM PENALTIES	$ 57,484	$ 10,000	$ 10,000	$ -	0.0%

Other Revenue Total	**$ 2,249,871**	**$ 14,002,000**	**$ 7,328,500**	**$ (6,673,500)**	**-47.7%**
52546 - POLICE EQUIPMENT REIMBURSEMENT	$ 25,233	$ 12,500	$ 12,500	$ -	0.0%
52547 - NARCOTICS ENFORCEMENT REVENUE	$ 5,395	$ 20,000	$ 20,000	$ -	0.0%
53632 - REIMBURSEMENTS	$ 70,007	$ 50,000	$ 50,000	$ -	0.0%
55166 - Holiday Food Drive Revenue	$ 2,850	$ -	$ -	$ -	-
56002 - WE'RE OUT WALKING	$ 1,819	$ 6,000	$ 2,000	$ (4,000)	-66.7%
56007 - REBATE REVENUE	$ 33,780	$ 35,000	$ 35,000	$ -	0.0%
56010 - PROPERTY SALES AND RENTAL	$ 396,771	$ 100,000	$ 100,000	$ -	0.0%
56011 - DONATIONS	$ 82,119	$ 9,000	$ -	$ (9,000)	-100.0%
56013 - CONTRIBUTIONS FROM NORTHWESTERN UNI	$ -	$ 500,000	$ -	$ (500,000)	-100.0%
56016 - AGING WELL CONFERENCE REVENUES	$ 9,050	$ -	$ -	$ -	-
56043 - FIRE MISC REVENUE	$ 371,717	$ 400,000	$ 425,000	$ 25,000	6.3%
56045 - MISCELLANEOUS REVENUE	$ 165,600	$ 265,500	$ 262,000	$ (3,500)	-1.3%
56049 - MARKET LINK VOUCHERS	$ 40,046	$ -	$ -	$ -	-
56055 - FACILITY RENTAL FEES	$ 33,837	$ -	$ -	$ -	-
56065 - SALE OF SURPLUS PROPERTY	$ -	$ 2,000	$ -	$ (2,000)	-100.0%
56067 - REIMBURSEMENTS-SERVICES AND SUPPLIES	$ 239,507	$ -	$ -	$ -	-
56068 - REIMB. SALT USAGE DIST 65 ETHS NW	$ 23,765	$ 32,000	$ 32,000	$ -	0.0%
56105 - PAYMENT IN LIEU OF TAXES	$ 55,000	$ 60,000	$ 60,000	$ -	0.0%
56106 - FUND BALANCE APPLIED	$ -	$ 12,050,000	$ 6,070,000	$ (5,980,000)	-49.6%
56120 - LOAN PROCEEDS	$ 3,822	$ 2,000	$ 2,000	$ -	0.0%
56134 - PRIVATE ELM TREE INSURANCE MONEY	$ 37,070	$ 28,000	$ 28,000	$ -	0.0%
56157 - CITIZENS CPR CLASS FEES	$ 10,019	$ 10,000	$ 10,000	$ -	0.0%
56158 - CHARGEBACK REVENUE	$ 263,312	$ 350,000	$ 210,000	$ (140,000)	-40.0%
56585 - CHANGE IN APPRECIATION / DEPRECIATION	$ (25,606)	$ -	$ -	$ -	-
56586 - REALIZED GAIN/LOSS	$ -	$ 60,000	$ -	$ (60,000)	-100.0%
56750 - RTU AMORTIZATION - LEASES	$ 54,754	$ 10,000	$ 10,000	$ -	0.0%
56801 - COMPONENT UNIT RECEIPTS	$ 350,004	$ -	$ -	$ -	-
Charges for Services Total	**$ 12,878,120**	**$ 5,163,700**	**$ 4,754,500**	**$ (409,200)**	**-7.9%**
52085 - PLAN REVIEW	$ -	$ 5,000	$ -	$ (5,000)	-100.0%
53105 - HEALTH FOOD ESTABLISHMENT LICENSE FEE	$ 220,965	$ 230,000	$ 220,000	$ (10,000)	-4.3%
53185 - TEMPORARY FOOD LICENSE	$ 10,198	$ 11,000	$ 11,000	$ -	0.0%
53190 - FOOD DELIVERY VEHICLE	$ 4,542	$ 6,500	$ 6,500	$ -	0.0%
53200 - BEV SNACK VENDING MACHINE	$ 20,169	$ 31,500	$ 500	$ (31,000)	-98.4%
53203 - CONCESSIONS	$ 99,261	$ -	$ -	$ -	-
53205 - FOOD VENDING MACHINE	$ 18,946	$ -	$ 30,000	$ 30,000	-
53210 - TOBACCO LICENSE	$ 15,027	$ 17,000	$ 15,000	$ (2,000)	-11.8%
53211 - BEEKEEPER LICENSE FEE	$ 225	$ 300	$ -	$ (300)	-100.0%
53215 - BIRTH CERTIFICATE	$ 118,945	$ 85,000	$ 85,000	$ -	0.0%
53220 - DEATH CERTIFICATE	$ 9,816	$ 7,000	$ 7,500	$ 500	7.1%
53230 - FUNERAL DIRECTOR LICENSE	$ -	$ 6,000	$ -	$ (6,000)	-100.0%
53516 - PARKING ENFORCEMT REIMB	$ 5,294	$ -	$ -	$ -	-
53560 - RECREATION - CHARGES FOR SERVICES	$ 125,308	$ -	$ -	$ -	-
53565 - RECREATION PROGRAM FEES	$ 7,308,676	$ -	$ -	$ -	-
53566 - RECREATION - DEFERRED REVENUE	$ 428,524	$ -	$ -	$ -	-
53569 - SPECIAL EVENT REVENUE	$ 83,925	$ -	$ -	$ -	-
53625 - POLICE OVERTIME REIMBURSEMENT	$ 731,523	$ 662,000	$ 662,000	$ -	0.0%
53640 - SENIOR TAXI COUPON SALES	$ 59,784	$ -	$ -	$ -	-
53650 - STATE HIGHWAY MAINTENANCE	$ 93,491	$ 92,000	$ 92,000	$ -	0.0%
53666 - HISTORIC PRESERVATION REVIEWS	$ 20,575	$ 30,000	$ 30,000	$ -	0.0%
53667 - TREE PRESERVATION REVENUES PUBLIC	$ 170,436	$ 20,000	$ 70,000	$ 50,000	250.0%
53675 - AMBULANCE SERVICE	$ 3,192,846	$ 3,800,000	$ 3,400,000	$ (400,000)	-10.5%
53685 - POLICE REPORT FEES	$ 17,176	$ 20,000	$ 20,000	$ -	0.0%
53695 - ZONING FEES	$ 88,320	$ 85,000	$ 85,000	$ -	0.0%
53725 - BACKGR CHKS DAYCARE PROV	$ -	$ 400	$ -	$ (400)	-100.0%

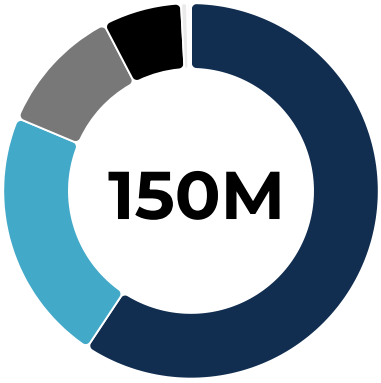
53730 - TELECOMMUNICATION MAINTENANCE FEE	$ -	$ 35,000	$ -	$ (35,000)	-100.0%
53736 - NEW PAVEMENT DEGRADATION FEES	$ 34,148	$ 20,000	$ 20,000	$ -	0.0%
Fines and Forfeitures Total	**$ 4,562,005**	**$ 4,583,000**	**$ 4,565,000**	**$ (18,000)**	**-0.4%**
52505 - TICKET FINES-PARKING	$ 4,117,394	$ 4,100,000	$ 4,100,000	$ -	0.0%
52510 - REGULAR FINES	$ 111,810	$ 115,000	$ 115,000	$ -	0.0%
52530 - BOOT RELEASE FEE	$ 19,420	$ 50,000	$ 30,000	$ (20,000)	-40.0%
52541 - POLICE CTA DETAIL	$ 264,689	$ 265,000	$ 265,000	$ -	0.0%
52548 - NARCOTICS SEIZURE REVENUE	$ 11,037	$ 20,000	$ 20,000	$ -	0.0%
52556 - PUBLIC HEALTH CODE VIOLATIONS	$ -	$ 3,000	$ -	$ (3,000)	-100.0%
52570 - NON PARKING ORDINANCE VIOLATIONS	$ 37,605	$ 30,000	$ 35,000	$ 5,000	16.7%
56031 - DAMAGE TO STREET LIGHTS	$ 50	$ -	$ -	$ -	-
Intergovernmental Revenue Total	**$ 3,823,872**	**$ 3,163,434**	**$ 3,284,034**	**$ 120,600**	**3.8%**
52542 - POLICE DUI REIMBURSEMENT	$ -	$ 7,400	$ -	$ (7,400)	-100.0%
53676 - GEMT SERVICE REVENUE	$ 2,104,406	$ 1,500,000	$ 1,900,000	$ 400,000	26.7%
55025 - COMPREHENSIVE HEALTH PROTECTION GRANT	$ 146,315	$ 166,875	$ 166,875	$ -	0.0%
55051 - eSHARE REVENUE	$ 110,293	$ 120,000	$ 120,000	$ -	0.0%
55085 - IL TOBACCO FREE COMMUNITY	$ 27,954	$ 27,954	$ 27,954	$ -	0.0%
55086 - IL HIV SURVEILLANCE GRANT	$ 28,487	$ 34,150	$ 34,150	$ -	0.0%
55121 - DIS GRANT	$ 84,956	$ 100,000	$ -	$ (100,000)	-100.0%
55122 - STRENGTHENING PUBLIC HEALTH GRANT	$ -	$ 115,000	$ 115,000	$ -	0.0%
55123 - RESPIRATORY OUTBREAK GRANT	$ 157,329	$ 125,000	$ -	$ (125,000)	-100.0%
55146 - STATE, COUNTY AND OTHER GRANTS	$ 182,395	$ 20,000	$ 20,000	$ -	0.0%
55173 - CRI GRANT-REVENUE HHS	$ 75,986	$ 64,841	$ 64,841	$ -	0.0%
55174 - PHEP GRANT-REVENUE HHS	$ 56,704	$ 62,944	$ 62,944	$ -	0.0%
55180 - IAC PROJECT GRANT	$ -	$ 30,000	$ 35,000	$ 5,000	16.7%
55182 - NEA PROJECT GRANT	$ -	$ -	$ 50,000	$ 50,000	-
55251 - GRANTS AND AID	$ 594,070	$ 62,000	$ 57,000	$ (5,000)	-8.1%
55254 - BEACH GRANT - REVENUE HHS	$ 18,900	$ 23,000	$ 23,000	$ -	0.0%
55255 - COMM AGING GRANT - ADVOCATE	$ 23,961	$ -	$ -	$ -	-
55258 - RETHINK YOUR DRINK - HHS REVENUE	$ -	$ 5,000	$ -	$ (5,000)	-100.0%
55259 - COOK COUNTY WNV GRANT	$ 14,270	$ 14,270	$ 14,270	$ -	0.0%
55265 - FEMA	$ 9,022	$ 30,000	$ 28,000	$ (2,000)	-6.7%
55270 - POLICE TRAINING	$ 40,125	$ 5,000	$ 5,000	$ -	0.0%
55271 - PUTTING ASSETS TO WORK GRANT	$ 148,699	$ 300,000	$ 210,000	$ (90,000)	-30.0%
57009 - TRANSFERS FROM LIBRARY FUND	$ -	$ 350,000	$ 350,000	$ -	0.0%
Interest Income Total	**$ 2,391,351**	**$ 1,000,000**	**$ 1,000,000**	**$ -**	**0.0%**
56501 - INVESTMENT INCOME	$ 2,391,414	$ 1,000,000	$ 1,000,000	$ -	0.0%
56504 - INTEREST REVENUE - LEASES	$ (63)	$ -	$ -	$ -	-
Grand Total	**$ 150,558,038**	**$ 147,785,518**	**$ 149,912,132**	**$ 2,126,614**	**1.4%**

Expenditures by Type

The largest increase to General Fund expenditures in FY 2027 is +$1.2M for Salary and Benefits. This is driven primarily by a budgeted +2% increase to wages and +17% increase to health insurance costs. The FY 2027 Budget also includes new programmatic expenses such as: +$400,000 for Economic Development initiatives, +$400,000 to cover the increasing costs for facility maintenance/electricity, and +$370,000 for contracted services to revise the City's Zoning Code.

Midyear in 2026, the City moved oversight of the Greenways Division from the Public Works Department to the Parks and Recreation Department. This results in roughly $2.6M of combined expenses moving from the General Fund #100 to the Parks Fund #130 when compared to the FY 2026 Budget.

2027 Budgeted Expenditures by Type



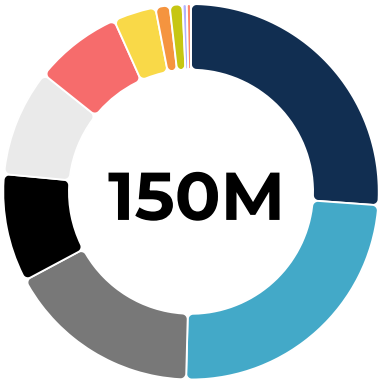
Salary and Benefits	**$88,945,707**	59.3%
Insurance and Other Chargebacks	**$32,956,977**	22.0%
Services and Supplies	**$16,510,864**	11.0%
Interfund Transfers	**$10,220,100**	6.8%
Miscellaneous	**$791,200**	0.5%
Capital Outlay	**$262,500**	0.2%
Community Sponsored Organizations	**$120,000**	0.1%
Contingencies	**$93,000**	0.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 98,417,232	$ 87,764,576	$ 88,945,707	1.3%
Services and Supplies	$ 20,264,690	$ 16,383,672	$ 16,510,864	0.8%
Miscellaneous	$ 1,215,321	$ 745,701	$ 791,200	6.1%
Capital Outlay	$ 77,839	$ 325,500	$ 262,500	(19.4%)
Interfund Transfers	$ 4,257,092	$ 9,360,802	$ 10,220,100	9.2%
Community Sponsored Organizations	$ 121,946	$ 120,000	$ 120,000	-
Insurance and Other Chargebacks	$ 32,383,461	$ 32,904,477	$ 32,956,977	0.2%
Contingencies	$ 380,119	$ 125,000	$ 93,000	(25.6%)
Total Expenditures	**$ 157,117,700**	**$ 147,729,728**	**$ 149,900,348**	**1.5%**

Expenditures by Department

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

2027 Budgeted Expenditures by Department



Police	**$39,193,095**	26.1%
Non-Departmental	**$36,391,861**	24.3%
Fire Mgmt & Support	**$25,127,270**	16.8%
Public Works Agency	**$13,975,439**	9.3%
Administrative Services	**$13,810,643**	9.2%
City Manager's Office	**$11,352,415**	7.6%
Community Development	**$5,482,531**	3.7%
Health	**$1,829,655**	1.2%
Law	**$1,657,620**	1.1%
City Clerk	**$553,498**	0.4%
City Council	**$526,321**	0.4%

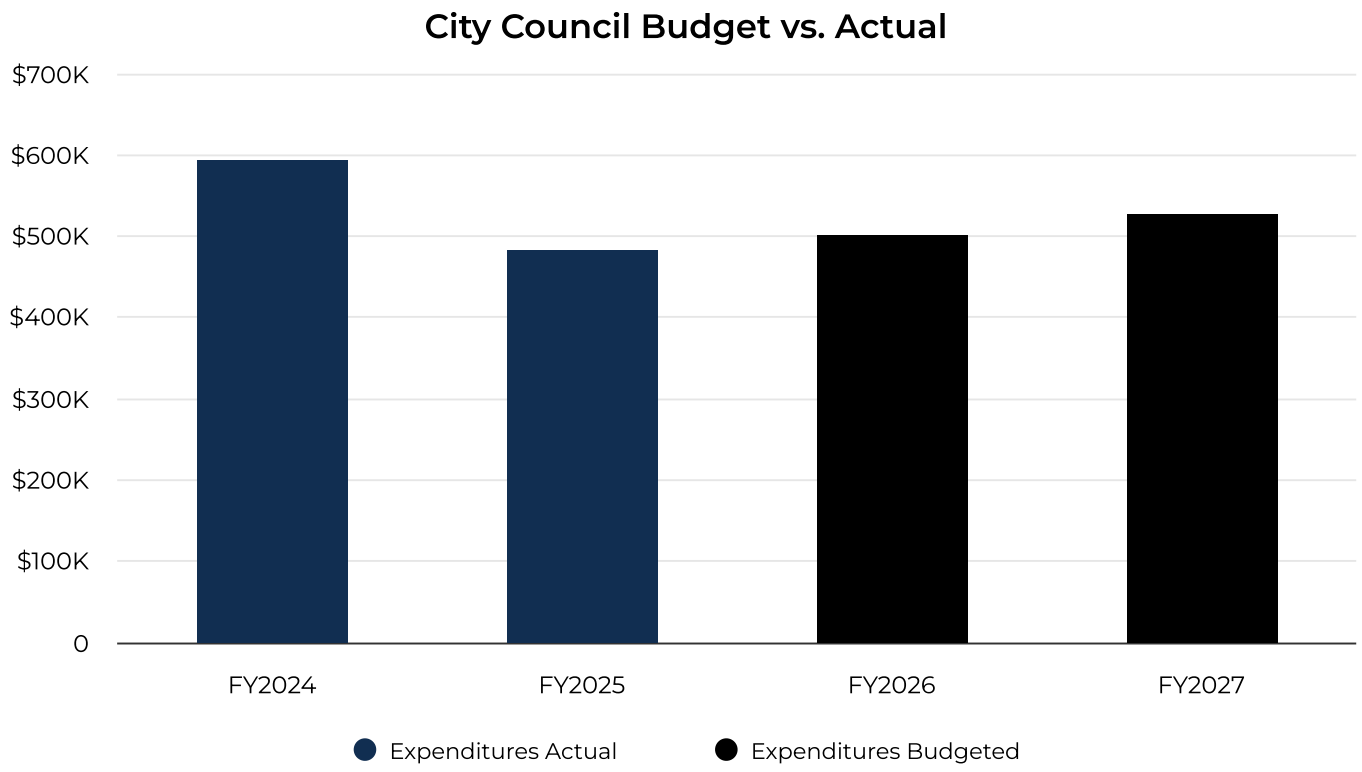
Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
City Council	$ 483,643	$ 501,937	$ 526,321	4.9%
City Clerk	$ 581,678	$ 540,681	$ 553,498	2.4%
City Manager's Office	$ 12,413,156	$ 17,036,912	$ 11,352,415	(33.4%)
Law	$ 1,770,109	$ 1,630,641	$ 1,657,620	1.7%
Administrative Services	$ 14,474,588	$ 12,937,120	$ 13,810,643	6.8%
Community Development	$ 4,594,776	$ 4,903,165	$ 5,482,531	11.8%
Police	$ 36,396,231	$ 37,909,695	$ 39,193,095	3.4%
Fire Mgmt & Support	$ 23,673,065	$ 23,879,720	$ 25,127,270	5.2%
Health	$ 1,909,490	$ 1,826,349	$ 1,829,655	0.2%
Parks And Recreation	$ 16,106,454	-	-	-
Public Works Agency	$ 16,202,432	$ 17,114,669	$ 13,975,439	(18.3%)
Non-Departmental	$ 28,512,078	$ 29,448,839	$ 36,391,861	23.6%
Total Expenditures	**$ 157,117,700**	**$ 147,729,728**	**$ 149,900,348**	**1.5%**

City Council

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.

Expenditure Summary

Expenditures for the City Council in FY 2026 are $501,937 (+4.9% from FY 2026). The increase in expenditures is a result of wage increases per the City Code.



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 338,638	$ 361,487	$ 386,021	6.8%
Services and Supplies	$ 144,719	$ 139,450	$ 139,300	(0.1%)
Miscellaneous	$ 286	$ 1,000	$ 1,000	-
Total Expenditures	**$ 483,643**	**$ 501,937**	**$ 526,321**	**4.9%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 483,643	$ 501,937	$ 526,321	4.9%
City Council					
REGULAR PAY	100.13.1300.61010	$ 196,901	$ 219,208	$ 223,397	1.9%
HEALTH INSURANCE	100.13.1300.61510	$ 118,828	$ 115,707	$ 135,725	17.3%
VISION INSURANCE	100.13.1300.61513	$ 124	$ 112	$ 112	-
CELL PHONE ALLOWANCE	100.13.1300.61626	$ 9,000	$ 9,000	$ 9,000	-
SOCIAL SECURITY	100.13.1300.61725	$ 11,172	$ 14,150	$ 14,414	1.9%
MEDICARE	100.13.1300.61730	$ 2,613	$ 3,310	$ 3,373	1.9%
EXTERNAL SERVICES	100.13.1300.62175	$ 81,120	-	$ 60,000	-
PRINTING	100.13.1300.62210	-	$ 100	$ 100	-
ADVOCACY SERVICES	100.13.1300.62227	-	$ 60,000	-	(100.0%)
TRAINING & TRAVEL	100.13.1300.62295	$ 18,794	$ 16,000	$ 16,000	-
MEMBERSHIP DUES	100.13.1300.62360	$ 32,295	$ 56,000	$ 56,000	-
OTHER PROGRAM COSTS	100.13.1300.62490	$ 286	$ 1,000	$ 1,000	-
FOOD	100.13.1300.65025	$ 12,484	$ 7,200	$ 7,200	-
OFFICE SUPPLIES	100.13.1300.65095	$ 27	$ 150	-	(100.0%)
Total City Council		$ 483,643	$ 501,937	$ 526,321	4.9%
Total Expenditures		**$ 483,643**	**$ 501,937**	**$ 526,321**	**4.9%**

City Clerk

The City Clerk's Office serves as the central hub for many of Evanston's administrative functions. The Office maintains the City Code and publishes ordinances and resolutions, retaining them as permanent records in the municipal library. Annual updates to the Municipal Code are executed through amendatory ordinances, and the City Clerk is the custodian of the City seal.

- Freedom of Information Act (FOIA) requests management for City departments, residents, and elected officials.
- Vital records: birth and death certificates and permits.
- Election services as a local election official and deputy registrar: voter registration, petitions, and vote-by-mail (absentee) ballots, and early voting.
- Management of all 40 active Boards, Commissions, and Committees (BCCs): applications, appointments, terms, compliance, and retirements.
- City Council support: agendas, minutes, referrals, meeting notices, and roll call schedule.
- Records management, digitization, and the City of Evanston Document Center.
- Resident services: temporary accessible parking placards, notary services, marriage solemnization, City Seal certified documents, lease agreements, and public comment support.
- Maintenance of the Office's web properties: the City Clerk's Office page, City Council page, Meeting Portal, BCCs landing page, Compliance Requirements page, Public Comment Guide, and Public Comment Directory.

Accomplishments in 2026

- Laserfiche Integration: On track to fully connect Laserfiche to all Office platforms by end of 2026.
- City of Evanston Records: Digitized all Public Works plats and drawings for City properties and HR documents (sorting is underway) and City Clerk's Office records, including birth and death records from 1863. Successfully updated our records management application with the State of Illinois. Launched a new Document Center page on the City website.
- FOIA Volume + Integration of new FOIA Management System: Processed over 4,000 FOIA requests as of September 10, 2026, on pace for 6,000 requests by year-end. On track to implement JustFOIA by November 2026, integrated with Laserfiche and the City's new payment system.
- Public Comment Guide aligned with the Council Rules adopted June 8, 2026.
- Meeting Portal Transition and Standardization: The redesigned and ADA-accessible BCC landing page organizes each body by category and directly connects residents to the Public Comment Directory, the BCC application, current vacancies list, compliance training video, and recorded meetings linked directly to agendas.
- Staff BCC Standardization Handbook Launch (fall/winter 2026): Developing comprehensive CivicWeb/iCompass standards to assist staff with meeting scheduling, memos, agendas, resolution-writing, and minutes publication.
- BCC Member Compliance Efforts and New Platform: As of September 2026, only 13 BCC members remain non-compliant (outstanding financial disclosures) with next steps underway. Submittable now serves as the single electronic system for managing compliance for BCC appointees, elected officials, appointed City officials, and staff liaisons.
- Workforce Programs: Two Northwestern University students provided constituent services as part of federal work-study program. Six interns through Mayor's Summer Youth Employment Program (MSYEP) began importing historical BCC actions into Laserfiche (summer 2026).

Performance Measures

Department Mission Statement: The City Clerk's Office is committed to providing outstanding customer service and communication with City departments, residents, and elected officials to ensure fairness in service delivery and universal access for all. The Office strives to strengthen accessibility by digitizing records, streamlining online request procedures, and maintaining accurate information across our digital platforms, while also maintaining high-quality in-person services.

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Provide high quality services					
Voter Registrations	Output	100	100	100	100
Accessible Parking Placards Issued	Output	72	41	33	33
FOIA Requests Processed	Output	4,035	4,546	6,000	6,000
Responses to 311 Requests Submitted Online	Output	60	84	84	84
Phone Calls to the Clerk's Office	Output	2,000	1,500	1,560	1,560
Certifications	Output	30	30	30	30
Notary services provided	Output	400	400	100	400
Vital Records (In-Person)	Output	2,013	2,508	3,125	3,125
Vital Records (Online)	Output	1,400	1,500	1,600	1,600
Ordinance, Resolutions, Minutes and Actions Publications	Output	400	400	600	600
Activity: Community Outreach					
Community Outreach Events	Output	12	12	12	12
Baby Welcome Kits Distributed	Output	110	100	100	100
Boards, Commissions and Committee Compliance Training	Output	12	10	10	10
Texting Campaigns	Output	1	1	1	1
Activity: Staff Support					
Next Request Trainings	Output	2	2	2	2
Interpretation Services	Output	150	150	150	150
Translation Services	Output	25	25	X	X
Website Pages Updated	Output	46	46	46	46
Mail Distribution by Division	Output	48	48	48	39,000
Activity: Boards, Commissions, and Committees					
BCC Volunteer Members Tracked (Current Roster)	Output	X	X	295	295
BCC Appointments/Reappointments Processed	Output	X	X	131	131
Annual Meetings Supported in Meeting Portal	Output	X	X	335	330
Ordinances & Resolutions Tracked (signature, Municode, Laserfiche)	Output	X	192	385	385
Boards, Commissions, and Committees Tracked	Output	42	42	40	47

Factors Impacting the 2027 Budget

- A dedicated, fully trained FOIA Officer to manage FOIA requests across the city. JustFOIA, the new management system, is set to launch in November 2026. FY 2027 will focus on training for staff and residents.
- Reclassify a Deputy City Clerk position as an Administrative Lead/Community Support Specialist.
- Ranked Choice Voting (RCV) Advocacy: The City Clerk was appointed to this task force by the Governor and will continue attending events and meeting with interest groups.
- ASPIRE Workforce Development Position: Establish a permanent workforce development position for the Clerk's Office in an administrative role. Training & Travel funds (line 62295) are maintained at $8,000 to support this

position and staff training.

- Archive Digitization Funding: The Office is digitizing final documents in the City's archives and adding them to Laserfiche. Completion is targeted for 2029 if funding is available, at a rate of approximately $14,500 in digitization per year (line 65010).
- Codification and Digitization Budget Realignment: Beginning in FY 2027, the Codification Services (line 62457) will be split into $15,500 for codification (the annual CivicPlus invoice) and $14,500 for digitization. .
- Small Donor Matching Program: The Small Donor Matching System for Fair Elections has been created by ordinance of the City Council, and the fund is available for use.

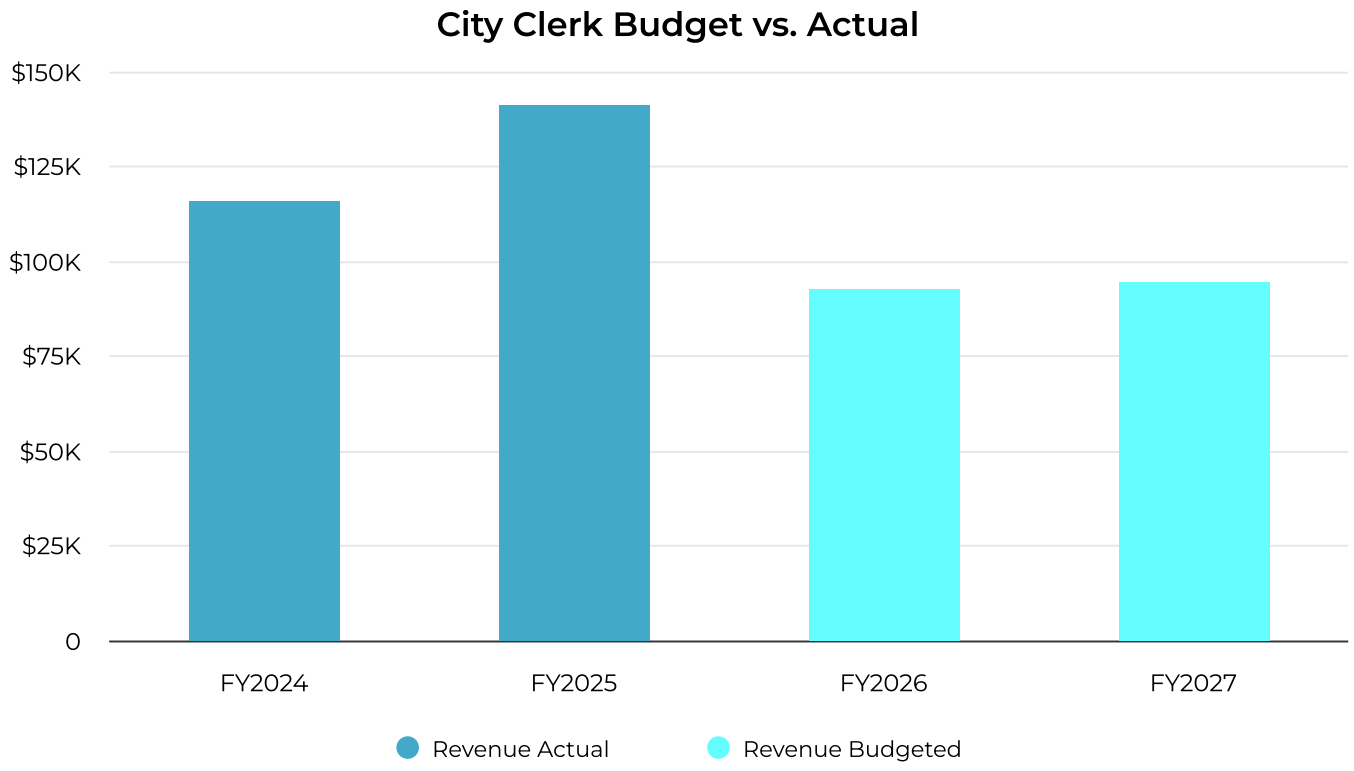
Upcoming Initiatives

The City Clerk's Office will maintain the systems built in FY 2026 and continuously monitor them for improvement as follows:

- Digitize records at an established pace of approximately $14,500 per year.
- Establish staff training: strive for three iCompass trainings and two FOIA trainings per year.
- Finalize the Staff BCC Standardization Handbook and updates to the BCC Members Manual.
- Maintain accurate BCC information across all City platforms: Specifically, train Library staff to use iCompass via a new intergovernmental agreement (IGA).
- Aim for 100% BCC compliance with 2027 requirements.

Revenue Summary

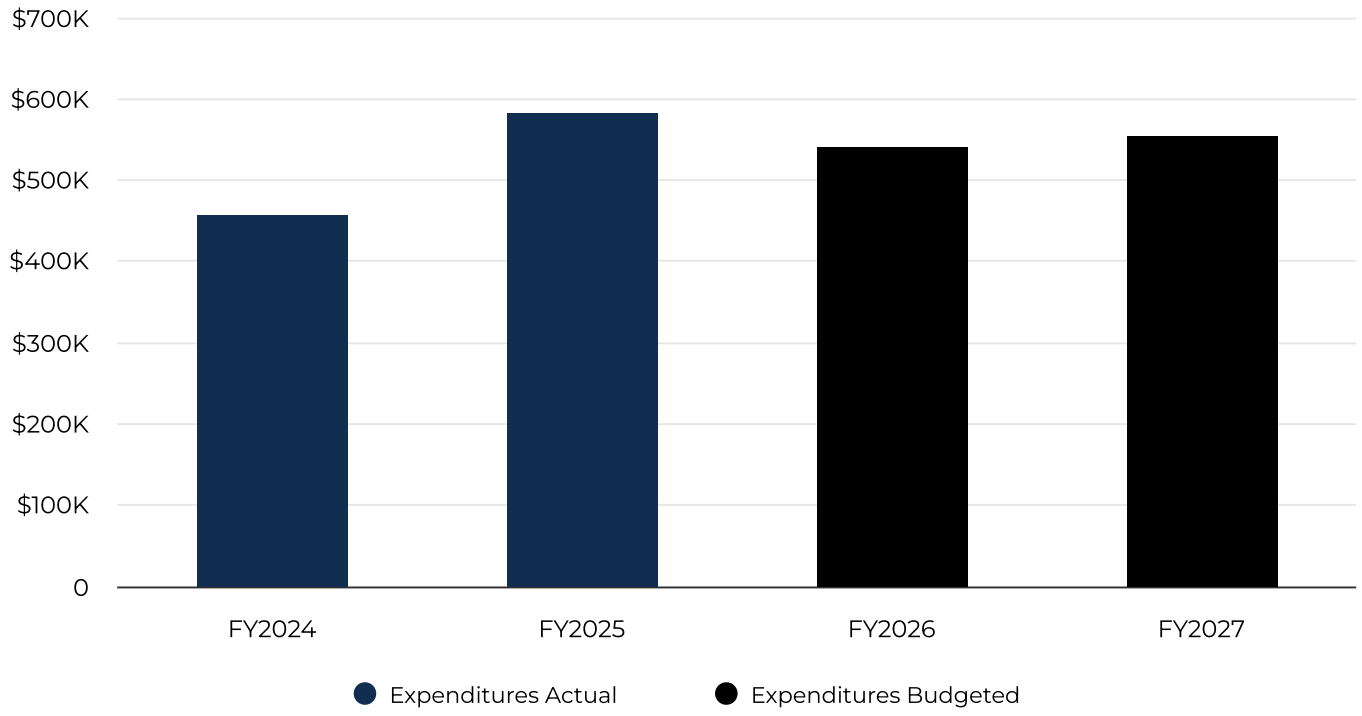
In FY 2027, the City Clerk's Office is projected to generate $94,500 in revenue, a +2.2% increase from last year.



Expenditure Summary

In FY 2027, the City Clerk's Office has $553,498 in budgeted expenditures, a +2.4% increase from last year. This increase is driven exclusively by annual increases to employee wages and benefits.

City Clerk Budget vs. Actual



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 258,612	$ 334,681	$ 347,498	3.8%
Services and Supplies	$ 323,066	$ 206,000	$ 206,000	-
Total Expenditures	**$ 581,678**	**$ 540,681**	**$ 553,498**	**2.4%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 141,224	$ 92,500	$ 94,500	2.2%
City Clerk					
BIRTH CERTIFICATE	100.14.1400.53215	$ 118,945	$ 85,000	$ 85,000	-
DEATH CERTIFICATE	100.14.1400.53220	$ 9,816	$ 7,000	$ 7,500	7.1%
MISCELLANEOUS REVENUE	100.14.1400.56045	$ 12,463	$ 500	$ 2,000	300.0%
Total City Clerk		$ 141,224	$ 92,500	$ 94,500	2.2%
Total Revenues		**$ 141,224**	**$ 92,500**	**$ 94,500**	**2.2%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 581,678	$ 540,681	$ 553,498	2.4%
City Clerk					
REGULAR PAY	100.14.1400.61010	$ 180,527	$ 237,912	$ 261,897	10.1%
PERMANENT PART-TIME	100.14.1400.61050	$ 825	-	-	-
TEMPORARY EMPLOYEES	100.14.1400.61055	$ 5,144	-	-	-
OVERTIME PAY	100.14.1400.61110	$ 4,449	$ 500	-	(100.0%)
TERMINATION PAYOUTS	100.14.1400.61415	$ 3,959	-	-	-
HEALTH INSURANCE	100.14.1400.61510	$ 41,509	$ 65,835	$ 53,409	(18.9%)
LIFE INSURANCE	100.14.1400.61615	$ 17	-	$ 1	-
IMRF	100.14.1400.61710	$ 8,515	$ 12,230	$ 12,153	(0.6%)
SOCIAL SECURITY	100.14.1400.61725	$ 11,076	$ 14,752	$ 16,239	10.1%
MEDICARE	100.14.1400.61730	$ 2,590	$ 3,452	$ 3,799	10.1%
PRINTING	100.14.1400.62210	$ 2,880	$ 1,000	$ 1,000	-
TRAINING & TRAVEL	100.14.1400.62295	$ 2,443	$ 8,000	$ 8,000	-
POSTAGE	100.14.1400.62315	$ 61,096	$ 45,000	$ 45,000	-
MEMBERSHIP DUES	100.14.1400.62360	-	$ 500	$ 500	-
CODIFICATION SERVICES	100.14.1400.62457	$ 28,328	$ 30,000	$ 15,500	(48.3%)
WORK- STUDY	100.14.1400.62506	$ 1,292	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.14.1400.62509	$ 209,953	$ 109,000	$ 109,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.14.1400.65010	-	-	$ 14,500	-
FOOD	100.14.1400.65025	$ 4,286	$ 2,500	$ 2,500	-
OFFICE SUPPLIES	100.14.1400.65095	$ 10,445	$ 5,000	$ 5,000	-
ELECTION SUPPLIES	100.14.1400.65175	$ 2,343	$ 5,000	$ 5,000	-
Total City Clerk		$ 581,678	$ 540,681	$ 553,498	2.4%
Total Expenditures		**$ 581,678**	**$ 540,681**	**$ 553,498**	**2.4%**

City Manager's Office

The City Manager and staff direct the administration and execution of the policies and goals formulated by the City Council and propose solutions to community problems for City Council consideration. These responsibilities include advising the Council on present and future financial, personnel, and programmatic 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 2026

CMO Overall

- Distributed approximately $1 million in Reparations funding, advancing the City's commitment to racial equity and restorative justice through targeted investments aligned with the Reparations Subcommittee's priorities.
- 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

- Successfully adopted and adhered to GASB 87 and GASB 96 standards for the FY 2025 Annual Audit.
- Completed the 2025 Single Audit and the Illinois Division of Insurance Annual Compliance Reports for Fire and Police Pension Plans with no findings, reflecting strong internal controls and fiscal stewardship.
- Implemented new staff-driven processes to enhance the FY 2027 Budget Planning Cycle, improving coordination, forecasting accuracy, and documentation.
- Strengthened General Fund forecasting and reporting, providing clearer projections and more timely updates to the Finance and Budget Committee.
- Improved the collection of Home Rule Taxes, loans, and leases.

Human Resources

- Rolled out an employee engagement survey to gain employee feedback which was benchmarked across other organizations.
- 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.

Communications

- Completed ADA staff-wide compliance trainings and developed guidelines and checklists
- Launched a new ADA-compliant website, taking the page count from 1700 down to 1000
- Enhanced language access policies and procedures. Began all staff trainings for Language Accessibility.
- Hired and on-boarded a Video and Graphic Design Specialist part-time.
- Significantly increased social media following and engagement through enhanced video and updated photo content.
- Developed an annual strategic plan and content calendar.
- Managed an increase in communications requests from other departments and divisions.
- Successfully managed and kept good rapport with media counterparts and ensured higher accuracy in local media publications.

Economic Development

- Managed the ongoing *Putting Assets to Work / Innovative Finance* community engagement process for Civic Center, Noyes Cultural Arts Center, and Police/Fire HQ.

- Advanced *Evanston Thrives* implementation: Ongoing improvements to Enjoy Evanston website and social media, manage the event placemaking equipment, continue to oversee fabrication of new gateway signage, oversaw implementation of Callan Plaza, coordinate downtown Evanston enhanced cleaning, coordinate with PWA the Fountain Square south plaza plan, oversee gateway murals, and manage the CTA/Metra bridge lighting plan.
- Coordinating potential parking system changes in response to business owners in collaboration with administrative services
- Continued Howard Street planning and Special Service Area coordination
- Continued to advanced *Five Fifths TIF* planning: Ashland Arts district improvements and affordable housing program design.
- Continued West Evanston TIF planning.
- Oversaw demolition and disposition of city-owned property at 801 Main Street
- Implemented a Northlight Theater welcome / placemaking initiative
- Leading the Legacy Business Alliance initiative

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 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Increase awareness of City initiatives, programs, and goals					
# of contacts (email and SMS) subscribed to City notifications	Output	187,483	182,906	195,000	190,000
# of social media followers (Instagram, Facebook)	Output	26,526	29,270	28,600	32,000
% of email and SMS contacts engaged	Efficiency	72.80%	74.50%	80.00%	78.00%
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	316	320	330	335
# of residents signed up to recieve Reparation updates	Output	45	3,179	3,300	3,600
# number of community engagement meetings	Output	45	9	9	9
Amount of dollars ($) disbursed	Output	$5,173,545	$6,446,600	$7,334,647	$8,500,000
Activity: Finance GFOA Award					
# of years received GFOA's Distinguished Budget Award	Output	30	31	32	33

Factors Impacting the 2027 Budget

- The City continues to rely on reserves and one-time revenues to offset large structural deficits in several major funds. While this approach has provided short-term flexibility, it delays the implementation of sustainable solutions and increases long-term fiscal risk.
- Upcoming retirements within the Finance Department pose a risk to continuity and institutional knowledge. Succession planning, documentation of key processes, and targeted staff development will be critical.

Upcoming Initiatives

Finance

- Collaborate with the Finance and Budget Committee and City Council to address structural deficits, advance progress toward full funding of public safety pensions, and explore sustainable revenue-generating opportunities.
- Complete the 2026 Annual Comprehensive Financial Report (ACFR) in alignment with GFOA standards, maintaining transparency and excellence in financial reporting.
- Implement the new city-wide cashiering system in partnership with Euna Payment Solutions, streamlining payment processing, reducing the City's transaction fees, and improving customer service across departments.
- Advance zero-based budgeting initiatives, including the implementation of recommendations from the FY2025 Public Works evaluation and potential expansion to a second departmental review for the FY2027 budget cycle.

Communications

- Increase Instagram following by 15%.
- Re-establish inclusive, internal staff engagement events.
- Complete website migration and implementation
- Train and equip staff on ADA compliance
- Train and equip staff on usage of the new website
- Continue to support the Envision Evanston 2045 initiative
- Focus content on data
- Increase community relations presence at community events
- Obtain part-time permanent position to improve video content
- Support major City initiatives

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..

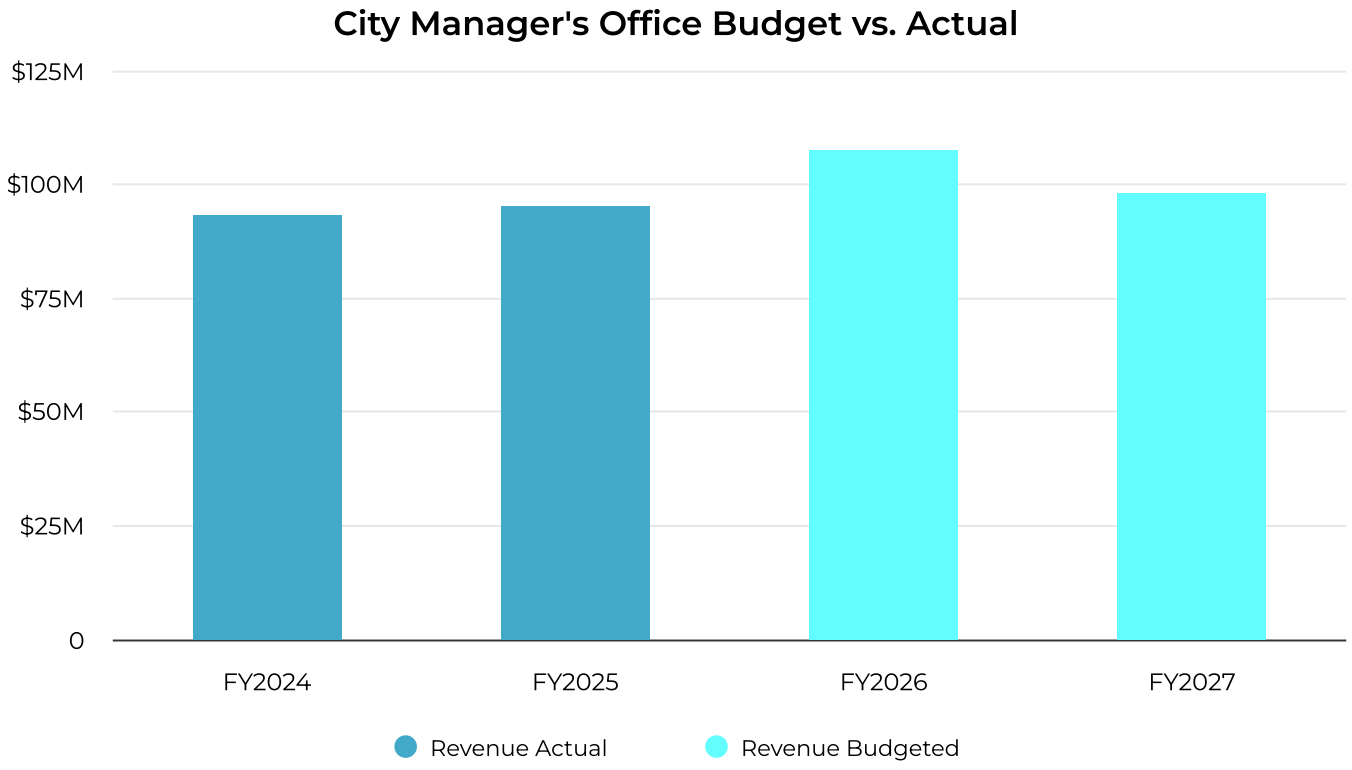
Economic Development

- Complete final year of ARPA-funded *Evanston Thrives* recommendations
- Continued implementation of Evanston Thrives recommendations internal policy strategies, communications, and initiatives using other funding sources.
- Deliver first year of Howard Street Special Service Area operations.
- Finish bridge lighting, Callan Plaza, and 909 Davis Plaza improvements.
- Launch retail incubator and related business support services.Implementation of Evanston Thrives Recommendations

Revenue Summary

In FY 2027, the City Manager's Office projects $98,183,797 in revenue, an (8.8%) decrease from last year. This change is driven by a variety of changes in FY 2027:

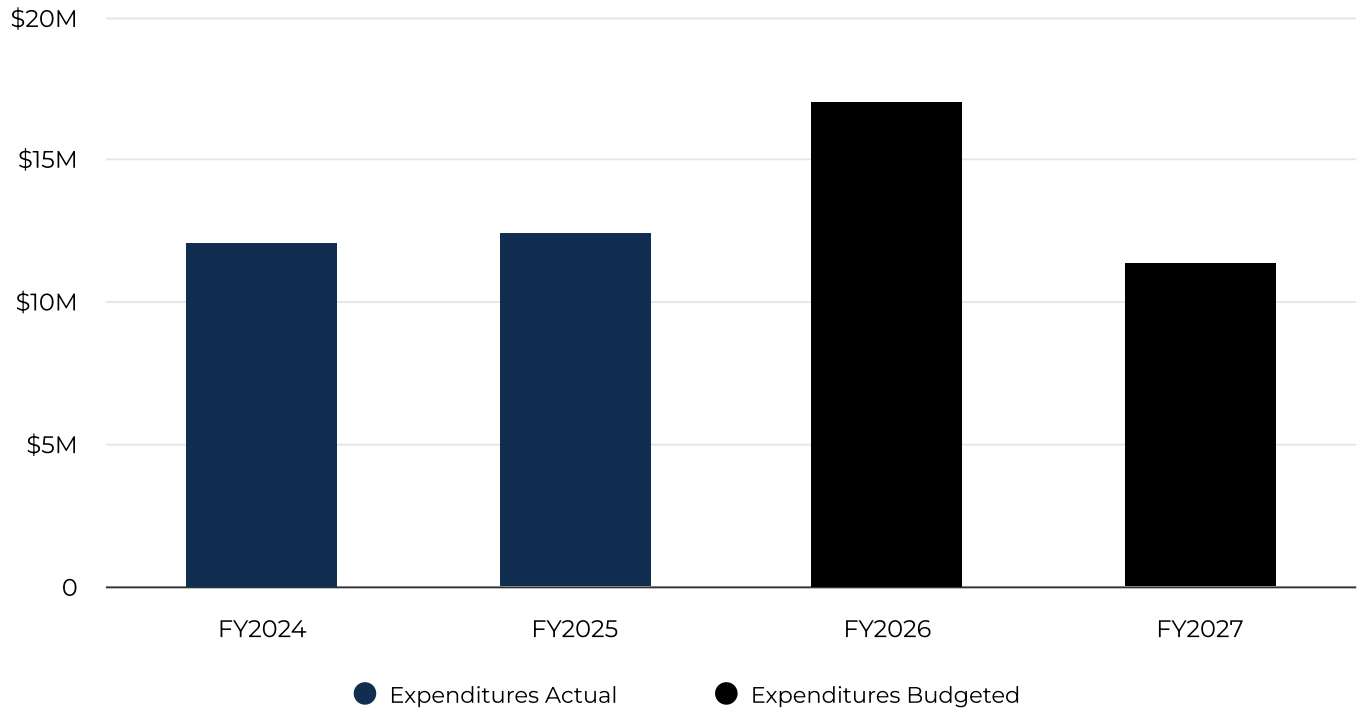
- The City is now budgeting all Interfund Transfers for the General Fund (approximately $11.2M in revenue) in the "Non-Departmental" category. These revenues are now reflected in the Non-Departmental summary at the end of the General Fund section of this document.
- The FY 2027 Budget reduces Property Tax support for the General Fund by ($550K) in order to increase tax revenue in the Parks and Recreation Fund by an equivalent amount.
- Revenue in the "Other Taxes" category has increases by +$9.2M compared to last year due to a combination of projected growth in existing taxes and proposed increases to several of the City's other taxes like the Streaming Tax, Natural Gas Use Tax, Transportation Provider Tax, and Real Estate Transfer Tax. These trends and proposed increases are detailed in the transmittal letter of this document.
- The use of the General Fund's fund balance *(which is displayed as revenue in the budget document)* has decreased by ($6.8M) compared to last year.



Expenditure Summary

In FY 2027, the City Manager's Office has $11,352,415 in budgeted expenditures, a (33.3%) decrease from last year. This is driven by an accounting change in FY 2027 budget. Now all Interfund Transfers for the General Fund are no longer recorded in this department and are now recorded in the "Non-Departmental" category, which is summarized at the end of the General Fund section of this document. This change reallocates ($5.6M) of interfund transfers, decreasing expenses in the City Manager's Office and increasing them in the Non-Departmental category.

City Manager's Office Budget vs. Actual



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 7,486,988	$ 8,017,116	$ 7,997,306	(0.2%)
Services and Supplies	$ 3,443,102	$ 2,747,094	$ 2,963,109	7.9%
Miscellaneous	$ 272,530	$ 100,000	$ 99,000	(1.0%)
Capital Outlay	$ 18,632	$ 178,000	$ 200,000	12.4%
Interfund Transfers	-	$ 5,558,702	-	(100.0%)
Community Sponsored Organizations	$ 1,000	-	-	-
Insurance and Other Chargebacks	$ 810,996	$ 311,000	-	(100.0%)
Contingencies	$ 379,909	$ 125,000	$ 93,000	(25.6%)
Total Expenditures	**$ 12,413,156**	**$ 17,036,912**	**$ 11,352,415**	**(33.4%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 95,481,991	$ 107,663,979	$ 98,183,797	(8.8%)
City Manager's Office					
Community Arts		$ 50,000	$ 35,000	$ 85,000	142.9%
IAC PROJECT GRANT	100.15.1580.55180	-	$ 30,000	$ 35,000	16.7%
NEA PROJECT GRANT	100.15.1580.55182	-	-	$ 50,000	-
GRANTS AND AID	100.15.1580.55251	-	$ 5,000	-	(100.0%)
DONATIONS	100.15.1580.56011	$ 50,000	-	-	-
City Manager		$ 313,560	$ 50,000	$ 50,000	-
REIMBURSEMENTS	100.15.1505.53632	$ 125	-	-	-
GRANTS AND AID	100.15.1505.55251	$ 3,210	$ 50,000	$ 50,000	-
PROPERTY SALES AND RENTAL	100.15.1505.56010	$ 308,725	-	-	-
MISCELLANEOUS REVENUE	100.15.1505.56045	$ 1,500	-	-	-
Public Information		$ 787,200	$ 920,000	$ 920,000	-
CABLE FRANCHISE FEE	100.15.1510.52180	$ 687,583	$ 800,000	$ 800,000	-
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$ 99,617	$ 120,000	$ 120,000	-
Financial Administration		$ 3,338	$ 5,000	-	(100.0%)
REBATE REVENUE	100.15.1555.56007	$ 3,338	$ 5,000	-	(100.0%)
Revenue & Collections		$ 94,026,878	$ 105,881,979	$ 96,726,797	(8.6%)
PROPERTY TAXES	100.15.1560.51015	$ 8,829,697	$ 9,949,797	$ 9,399,797	(5.5%)
STATE USE TAX	100.15.1560.51515	$ 700,735	$ 500,000	$ 700,000	40.0%
SALES TAX - BASIC	100.15.1560.51525	$ 15,896,857	$ 15,200,000	$ 16,900,000	11.2%
SALES TAX - HOME RULE	100.15.1560.51530	$ 12,452,215	$ 12,600,000	$ 13,500,000	7.1%
AUTO RENTAL TAX	100.15.1560.51535	$ 54,884	$ 65,000	$ 60,000	(7.7%)
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	$ 1,005,414	$ 950,000	$ 2,500,000	163.2%
ATHLETIC CONTEST TAX	100.15.1560.51540	$ 735,207	$ 1,300,000	$ 1,300,000	-
STATE INCOME TAX	100.15.1560.51545	$ 14,145,983	$ 14,200,000	$ 14,600,000	2.8%
MUNICIPAL HOTEL TAX	100.15.1560.51550	$ 2,516,140	$ 2,350,000	$ 2,350,000	-
ELECTRIC UTILITY TAX	100.15.1560.51565	$ 2,717,468	$ 2,800,000	$ 2,800,000	-
NATURAL GAS UTILITY TAX	100.15.1560.51570	$ 1,466,878	$ 1,500,000	$ 1,500,000	-
NAT GAS USE TAX HOME RULE	100.15.1560.51575	$ 753,286	$ 800,000	$ 1,550,000	93.8%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577	$ 485,528	$ 500,000	$ 500,000	-
CIGARETTE TAX	100.15.1560.51585	$ 99,000	$ 200,000	$ 120,000	(40.0%)
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	$ 1,053,650	$ 1,000,000	$ 1,050,000	5.0%
LIQUOR TAX	100.15.1560.51595	$ 3,289,121	$ 3,300,000	$ 3,200,000	(3.0%)
RECREATIONAL CANNABIS TAX	100.15.1560.51598	$ 179,073	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PARKING TAX	100.15.1560.51600	$ 2,967,907	$ 3,000,000	$ 3,100,000	3.3%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	$ 2,098,324	$ 2,000,000	$ 2,600,000	30.0%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	$ 3,674,099	$ 3,000,000	$ 4,500,000	50.0%
TELECOMMUNICATIONS TAX	100.15.1560.51625	$ 1,035,555	$ 1,000,000	$ 900,000	(10.0%)
AMUSEMENT TAX	100.15.1560.51630	$ 1,642,322	$ 1,400,000	$ 3,200,000	128.6%
WHEEL TAX	100.15.1560.52010	$ 2,724,765	$ 2,800,000	$ 2,700,000	(3.6%)
BUSINESS REGISTRATION FEE	100.15.1560.52015	$ 1,000	-	-	-
PET LICENSES	100.15.1560.52020	$ 25,393	$ 20,000	$ 22,000	10.0%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$ 2,378	-	-	-
MOVING VAN PERMIT FEES	100.15.1560.52146	-	$ 55,000	-	(100.0%)
IL BELL FRANCHISE FEE	100.15.1560.52165	$ 72,433	$ 90,000	$ 85,000	(5.6%)
EASEMENTS	100.15.1560.52175	$ 112,457	$ 47,000	$ 50,000	6.4%
NICOR FRANCHISE FEE	100.15.1560.52185	$ 83,883	$ 75,000	$ 80,000	6.7%
REIMBURSEMENTS	100.15.1560.53632	$ 31,474	-	-	-
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730	-	$ 35,000	-	(100.0%)
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	$ 96,466	$ 20,000	$ 20,000	-
PROPERTY SALES AND RENTAL	100.15.1560.56010	$ 84,995	$ 100,000	$ 100,000	-
DONATIONS	100.15.1560.56011	$ 550	-	-	-
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	100.15.1560.56013	-	$ 500,000	-	(100.0%)
MISCELLANEOUS REVENUE	100.15.1560.56045	$ 134,107	$ 255,000	$ 200,000	(21.6%)
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	$ 55,000	$ 60,000	$ 60,000	-
FUND BALANCE APPLIED	100.15.1560.56106	-	$ 12,050,000	$ 6,070,000	(49.6%)
INVESTMENT INCOME	100.15.1560.56501	$ 2,391,414	$ 1,000,000	$ 1,000,000	-
INTEREST REVENUE - LEASES	100.15.1560.56504	$ (63)	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	100.15.1560.56585	$ (25,606)	-	-	-
REALIZED GAIN/LOSS	100.15.1560.56586	-	$ 60,000	-	(100.0%)
RTU AMORTIZATION - LEASES	100.15.1560.56750	$ 10,148	$ 10,000	$ 10,000	-
COMPONENT UNIT RECEIPTS	100.15.1560.56801	$ 350,004	-	-	-
FROM WEST EVANSTON TIF	100.15.1560.57007	$ 110,556	$ 110,550	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	-	$ 350,000	-	(100.0%)
FROM EMERGENCY TEL SYSTEM	100.15.1560.57040	$ 99,996	$ 100,000	-	(100.0%)
TRANSFER FROM GOOD NEIGHBOR FUND	100.15.1560.57058	$ 1,545,000	$ 1,965,400	-	(100.0%)
FROM DEMPSTER-DODGE TIF	100.15.1560.57087	$ 24,396	$ 24,400	-	(100.0%)
FROM CHICAGO-MAIN TIF	100.15.1560.57088	$ 64,752	$ 64,750	-	(100.0%)
FROM FIVE FIFTH TIF	100.15.1560.57090	$ 73,848	$ 73,850	-	(100.0%)
FROM HOWARD RIDGE TIF	100.15.1560.57096	$ 56,796	$ 56,800	-	(100.0%)
FROM PARKING FUND	100.15.1560.57130	$ 2,972,388	$ 3,061,562	-	(100.0%)
FROM WATER FUND	100.15.1560.57135	$ 500,004	$ 515,000	-	(100.0%)
FROM WATER FUND-ROI	100.15.1560.57140	$ 2,888,004	$ 2,974,640	-	(100.0%)
FROM WATER FUND-ADMIN. EX	100.15.1560.57145	$ 741,000	$ 763,230	-	(100.0%)
TRANSFER FROM SEWER FUND	100.15.1560.57165	$ 999,996	$ 1,030,000	-	(100.0%)
Accounting		$ 57,484	$ 360,000	$ 20,000	(94.4%)
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	$ 57,484	$ 10,000	$ 10,000	-
CHARGEBACK REVENUE	100.15.1570.56158	-	$ 350,000	$ 10,000	(97.1%)
Purchasing		$ 30,825	$ 30,000	$ 35,000	16.7%
REBATE REVENUE	100.15.1575.56007	$ 30,442	$ 30,000	$ 35,000	16.7%
MISCELLANEOUS REVENUE	100.15.1575.56045	$ 383	-	-	-
Administrative Hearings		$ 37,605	$ 30,000	$ 35,000	16.7%
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$ 37,605	$ 30,000	$ 35,000	16.7%
Econ. Development		$ 175,101	$ 352,000	$ 312,000	(11.4%)
BUSINESS REGISTRATION FEE	100.15.5300.52015	$ 22,580	$ 50,000	$ 50,000	-
PUTTING ASSETS TO WORK GRANT	100.15.5300.55271	$ 148,699	$ 300,000	$ 210,000	(30.0%)
MISCELLANEOUS REVENUE	100.15.5300.56045	-	-	$ 50,000	-
LOAN PROCEEDS	100.15.5300.56120	$ 3,822	$ 2,000	$ 2,000	-
Total City Manager's Office		$ 95,481,991	$ 107,663,979	$ 98,183,797	(8.8%)
Total Revenues		**$ 95,481,991**	**$ 107,663,979**	**$ 98,183,797**	**(8.8%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 12,413,156	$ 17,036,912	$ 11,352,415	(33.4%)
City Manager's Office					
City Manager		$ 2,477,089	$ 2,321,666	$ 2,332,392	0.5%
REGULAR PAY	100.15.1505.61010	$ 1,411,370	$ 1,515,102	$ 1,568,292	3.5%
SEASONAL EMPLOYEES	100.15.1505.61060	$ 20,120	$ 29,400	$ 22,000	(25.2%)
OVERTIME PAY	100.15.1505.61110	$ 6,040	-	$ 4,000	-
TERMINATION PAYOUTS	100.15.1505.61415	$ 9,526	-	-	-
COMP / VACATION PAYOUTS	100.15.1505.61430	$ 26,502	-	-	-
HEALTH INSURANCE	100.15.1505.61510	$ 144,968	$ 171,300	$ 189,790	10.8%
VISION INSURANCE	100.15.1505.61513	$ 260	$ 261	$ 150	(42.5%)
LIFE INSURANCE	100.15.1505.61615	$ 1,020	$ 979	$ 991	1.2%
AUTO ALLOWANCE	100.15.1505.61625	$ 11,125	$ 14,370	$ 10,635	(26.0%)
CELL PHONE ALLOWANCE	100.15.1505.61626	$ 2,850	$ 3,600	$ 1,800	(50.0%)
IMRF	100.15.1505.61710	$ 60,543	$ 69,879	$ 70,464	0.8%
SOCIAL SECURITY	100.15.1505.61725	$ 71,141	$ 76,440	$ 82,924	8.5%
MEDICARE	100.15.1505.61730	$ 19,895	$ 22,235	$ 23,346	5.0%
PRINTING	100.15.1505.62210	$ 2,913	$ 1,100	$ 1,000	(9.1%)
TRAINING & TRAVEL	100.15.1505.62295	$ 20,777	$ 20,000	$ 20,000	-
MEMBERSHIP DUES	100.15.1505.62360	$ 19,469	$ 10,000	$ 10,000	-
OUTSIDE MAIL SERVICES	100.15.1505.62456	$ 2,374	-	-	-
OTHER PROGRAM COSTS	100.15.1505.62490	$ 54,700	$ 75,000	$ 77,000	2.7%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1505.62509	$ 198,197	$ 180,000	$ 150,000	(16.7%)
OTHER CHARGES	100.15.1505.62605	$ 3,000	-	-	-
MISCELLANEOUS	100.15.1505.62770	$ 25	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1505.65010	$ 900	-	-	-
FOOD	100.15.1505.65025	$ 4,090	$ 5,000	$ 5,000	-
OFFICE SUPPLIES	100.15.1505.65095	$ 1,428	$ 2,000	$ 2,000	-
IT COMPUTER HARDWARE	100.15.1505.65555	$ 2,900	-	-	-
COMMUNITY ART	100.15.1505.66040	$ 49	-	-	-
COMMUNITY SPONSORED ORGANIZATIONS	100.15.1505.67010	$ 1,000	-	-	-
CONTINGENCIES	100.15.1505.68205	$ 379,909	$ 125,000	$ 93,000	(25.6%)
Public Information		$ 501,673	$ 564,072	$ 586,242	3.9%
REGULAR PAY	100.15.1510.61010	$ 353,072	$ 362,674	$ 374,621	3.3%
PERMANENT PART-TIME	100.15.1510.61050	-	$ 22,838	$ 42,429	85.8%
SEASONAL EMPLOYEES	100.15.1510.61060	$ 15,231	$ 32,528	$ 15,660	(51.9%)
HEALTH INSURANCE	100.15.1510.61510	$ 53,548	$ 57,706	$ 67,928	17.7%
VISION INSURANCE	100.15.1510.61513	$ 72	$ 73	$ 73	-
LIFE INSURANCE	100.15.1510.61615	$ 158	$ 163	$ 167	2.5%
AUTO ALLOWANCE	100.15.1510.61625	$ 1,800	$ 1,800	$ 1,800	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CELL PHONE ALLOWANCE	100.15.1510.61626	$ 1,704	$ 1,704	$ 1,704	-
IMRF	100.15.1510.61710	$ 15,645	$ 18,643	$ 17,384	(6.8%)
SOCIAL SECURITY	100.15.1510.61725	$ 22,527	$ 24,510	$ 27,048	10.4%
MEDICARE	100.15.1510.61730	$ 5,268	$ 5,733	$ 6,328	10.4%
ADVERTISING	100.15.1510.62205	$ 374	-	-	-
PRINTING	100.15.1510.62210	$ 6,273	$ 5,000	$ 6,900	38.0%
TRAINING & TRAVEL	100.15.1510.62295	$ 3,361	$ 4,300	$ 3,500	(18.6%)
MEMBERSHIP DUES	100.15.1510.62360	$ 230	$ 400	$ 250	(37.5%)
OTHER PROGRAM COSTS	100.15.1510.62490	$ 21,363	$ 20,000	$ 20,000	-
WORK- STUDY	100.15.1510.62506	$ 278	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1510.62509	$ 377	$ 5,000	$ 450	(91.0%)
PEG FEE DISTRIBUTION	100.15.1510.64004	$ 300	$ 1,000	-	(100.0%)
FOOD	100.15.1510.65025	$ 92	-	-	-
Sustainability		$ 684	-	-	-
OTHER PROGRAM COSTS	100.15.1535.62490	$ 684	-	-	-
Transportation & Mobility		$ 128,646	$ 138,464	-	(100.0%)
REGULAR PAY	100.15.1540.61010	$ 95,814	$ 99,319	-	(100.0%)
HEALTH INSURANCE	100.15.1540.61510	$ 9,546	$ 10,340	-	(100.0%)
LIFE INSURANCE	100.15.1540.61615	-	$ 1	-	(100.0%)
IMRF	100.15.1540.61710	$ 4,246	$ 5,105	-	(100.0%)
SOCIAL SECURITY	100.15.1540.61725	$ 5,767	$ 6,158	-	(100.0%)
MEDICARE	100.15.1540.61730	$ 1,349	$ 1,441	-	(100.0%)
TRAINING & TRAVEL	100.15.1540.62295	$ 717	$ 2,500	-	(100.0%)
OTHER PROGRAM COSTS	100.15.1540.62490	$ 3,187	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1540.62509	$ 8,020	$ 13,600	-	(100.0%)
Performance & Equity		$ 75,047	$ 59,002	-	(100.0%)
REGULAR PAY	100.15.1550.61010	-	$ 2	-	(100.0%)
PRINTING	100.15.1550.62210	-	$ 1,000	-	(100.0%)
TRAINING & TRAVEL	100.15.1550.62295	-	$ 3,000	-	(100.0%)
MEMBERSHIP DUES	100.15.1550.62360	-	$ 1,000	-	(100.0%)
OTHER PROGRAM COSTS	100.15.1550.62490	$ 28,870	$ 3,000	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	100.15.1550.62509	$ 46,177	$ 50,000	-	(100.0%)
FOOD	100.15.1550.65025	-	$ 1,000	-	(100.0%)
Financial Administration		$ 1,597,945	$ 1,193,587	$ 794,970	(33.4%)
REGULAR PAY	100.15.1555.61010	$ 552,376	$ 607,394	$ 619,547	2.0%
HEALTH INSURANCE	100.15.1555.61510	$ 57,661	$ 76,931	$ 80,670	4.9%
VISION INSURANCE	100.15.1555.61513	$ 38	$ 38	$ 38	-
LIFE INSURANCE	100.15.1555.61615	$ 431	$ 423	$ 521	23.2%
AUTO ALLOWANCE	100.15.1555.61625	$ 3,735	$ 3,735	$ 3,735	-
CELL PHONE ALLOWANCE	100.15.1555.61626	$ 1,800	$ 1,800	$ 1,800	-
IMRF	100.15.1555.61710	$ 21,818	$ 29,268	$ 26,978	(7.8%)
SOCIAL SECURITY	100.15.1555.61725	$ 30,496	$ 35,308	$ 36,315	2.9%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MEDICARE	100.15.1555.61730	$ 7,547	$ 8,890	$ 9,066	2.0%
CONSULTING SERVICES	100.15.1555.62185	$ 98,693	-	-	-
ADVERTISING	100.15.1555.62205	$ 311	$ 600	$ 300	(50.0%)
TRAINING & TRAVEL	100.15.1555.62295	$ 5,218	$ 6,000	$ 6,200	3.3%
IT COMPUTER SOFTWARE	100.15.1555.62340	$ 1,143	$ 5,000	-	(100.0%)
MEMBERSHIP DUES	100.15.1555.62360	$ 2,443	$ 1,600	$ 2,000	25.0%
OTHER PROGRAM COSTS	100.15.1555.62490	$ 1,799	$ 2,000	$ 2,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1555.62509	-	$ 102,000	$ 5,000	(95.1%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1555.65010	$ 409	$ 200	$ 500	150.0%
FOOD	100.15.1555.65025	$ 946	$ 200	$ 200	-
OFFICE SUPPLIES	100.15.1555.65095	$ 85	$ 1,200	$ 100	(91.7%)
TRANSFER TO INSURANCE - RISK	100.15.1555.66030	$ 810,996	$ 311,000	-	(100.0%)
Revenue & Collections		$ 1,460,171	$ 6,898,602	$ 1,320,708	(80.9%)
REGULAR PAY	100.15.1560.61010	$ 550,282	$ 619,046	$ 623,001	0.6%
SEASONAL EMPLOYEES	100.15.1560.61060	$ 44,726	$ 20,000	-	(100.0%)
OVERTIME PAY	100.15.1560.61110	$ 1,629	-	-	-
TERMINATION PAYOUTS	100.15.1560.61415	$ 7,636	-	-	-
HEALTH INSURANCE	100.15.1560.61510	$ 89,308	$ 120,353	$ 130,082	8.1%
VISION INSURANCE	100.15.1560.61513	$ 291	$ 334	$ 340	1.8%
LIFE INSURANCE	100.15.1560.61615	$ 189	$ 203	$ 179	(11.8%)
CELL PHONE ALLOWANCE	100.15.1560.61626	$ 168	-	-	-
IMRF	100.15.1560.61710	$ 24,794	$ 31,799	$ 28,910	(9.1%)
SOCIAL SECURITY	100.15.1560.61725	$ 33,493	$ 38,384	$ 39,870	3.9%
MEDICARE	100.15.1560.61730	$ 7,833	$ 8,981	$ 9,326	3.8%
PRINTING	100.15.1560.62210	$ 4,636	-	-	-
OFFICE EQUIPMENT MAINT	100.15.1560.62235	$ 24,999	$ 24,000	-	(100.0%)
TRAINING & TRAVEL	100.15.1560.62295	$ 417	$ 2,000	-	(100.0%)
POSTAGE	100.15.1560.62315	$ 20,753	$ 25,000	$ 20,000	(20.0%)
IT COMPUTER SOFTWARE	100.15.1560.62340	-	-	$ 200,000	-
ARMORED CAR SERVICES	100.15.1560.62431	$ 10,220	$ 35,000	$ 35,000	-
BANK FEES	100.15.1560.62703	$ 28,710	$ 25,000	$ 30,000	20.0%
CREDIT CARD FEES	100.15.1560.62705	$ 373,270	$ 200,000	$ 200,000	-
UTILITY TAX AUDIT SERVICES	100.15.1560.64541	-	$ 10,800	-	(100.0%)
PERSONAL COMPUTER SOFTWARE	100.15.1560.64545	$ 106,075	$ 95,000	-	(100.0%)
LICENSING/REGULATORY SUPP	100.15.1560.65045	$ 127,012	$ 80,000	-	(100.0%)
OFFICE SUPPLIES	100.15.1560.65095	$ 3,727	$ 4,000	$ 4,000	-
TRANSFER TO PARKS AND RECREATION FUND	100.15.1560.66135	-	$ 5,558,702	-	(100.0%)
Accounting		$ 652,177	$ 658,080	$ 645,376	(1.9%)
REGULAR PAY	100.15.1570.61010	$ 365,178	$ 333,275	$ 342,624	2.8%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SEASONAL EMPLOYEES	100.15.1570.61060	$ 46,907	$ 75,000	$ 55,000	(26.7%)
OVERTIME PAY	100.15.1570.61110	$ 275	-	-	-
HEALTH INSURANCE	100.15.1570.61510	$ 37,102	$ 37,503	$ 36,644	(2.3%)
VISION INSURANCE	100.15.1570.61513	$ 110	$ 111	$ 73	(34.2%)
LIFE INSURANCE	100.15.1570.61615	$ 201	$ 193	$ 194	0.5%
CELL PHONE ALLOWANCE	100.15.1570.61626	$ 900	$ 900	$ 900	-
IMRF	100.15.1570.61710	$ 16,152	$ 17,132	$ 15,899	(7.2%)
SOCIAL SECURITY	100.15.1570.61725	$ 25,037	$ 20,720	$ 25,950	25.2%
MEDICARE	100.15.1570.61730	$ 5,855	$ 4,846	$ 5,092	5.1%
AUDITING	100.15.1570.62110	$ 126,550	$ 130,000	$ 145,000	11.5%
CONSULTING SERVICES	100.15.1570.62185	$ 10,500	-	-	-
TRAINING & TRAVEL	100.15.1570.62295	$ 2,864	$ 1,500	$ 1,500	-
IT COMPUTER SOFTWARE	100.15.1570.62340	$ 15,570	$ 15,000	-	(100.0%)
MEMBERSHIP DUES	100.15.1570.62360	$ 909	$ 1,000	$ 1,000	-
OTHER PROGRAM COSTS	100.15.1570.62490	$ 486	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1570.62509	-	$ 20,000	$ 15,000	(25.0%)
L.E.P. PROGRAM EXPENSES	100.15.1570.62514	$ (3,869)	-	-	-
MINOR EQUIPMENT & TOOLS	100.15.1570.65085	$ 832	-	-	-
OFFICE SUPPLIES	100.15.1570.65095	$ 618	$ 900	$ 500	(44.4%)
Community Arts		$ 99,603	$ 125,000	$ 165,000	32.0%
TRAINING & TRAVEL	100.15.1580.62295	$ 83	-	-	-
COMMUNITY ART	100.15.1580.66040	$ 99,520	$ 125,000	$ 165,000	32.0%
Tax Assessment Advocacy		$ 128,650	$ 135,234	$ 141,335	4.5%
REGULAR PAY	100.15.1571.61010	$ 90,604	$ 93,324	$ 95,187	2.0%
HEALTH INSURANCE	100.15.1571.61510	$ 26,251	$ 28,433	$ 33,209	16.8%
LIFE INSURANCE	100.15.1571.61615	$ 38	$ 39	$ 39	-
IMRF	100.15.1571.61710	$ 4,016	$ 4,797	$ 4,417	(7.9%)
SOCIAL SECURITY	100.15.1571.61725	$ 5,038	$ 5,787	$ 5,902	2.0%
MEDICARE	100.15.1571.61730	$ 1,178	$ 1,354	$ 1,381	2.0%
PERSONAL COMPUTER SOFTWARE	100.15.1571.64545	$ 1,025	$ 1,500	$ 1,200	(20.0%)
FITNESS INCENTIVE	100.15.1571.65141	$ 500	-	-	-
Purchasing		$ 768,603	$ 725,450	$ 757,433	4.4%
REGULAR PAY	100.15.1575.61010	$ 341,515	$ 354,469	$ 332,432	(6.2%)
HEALTH INSURANCE	100.15.1575.61510	$ 44,002	$ 47,366	$ 42,061	(11.2%)
VISION INSURANCE	100.15.1575.61513	$ 72	$ 73	$ 73	-
LIFE INSURANCE	100.15.1575.61615	$ 196	$ 202	$ 156	(22.8%)
IMRF	100.15.1575.61710	$ 15,193	$ 18,221	$ 15,426	(15.3%)
SOCIAL SECURITY	100.15.1575.61725	$ 20,446	$ 21,978	$ 20,613	(6.2%)
MEDICARE	100.15.1575.61730	$ 4,782	$ 5,141	$ 4,822	(6.2%)
TRAINING & TRAVEL	100.15.1575.62295	-	$ 1,000	$ 1,000	-
MEMBERSHIP DUES	100.15.1575.62360	$ 196	$ 500	$ 200	(60.0%)
OTHER PROGRAM COSTS	100.15.1575.62490	$ 779	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TELECOMMUNICATIONS - WIRELESS	100.15.1575.64540	$ 340,856	$ 275,000	$ 340,000	23.6%
OFFICE SUPPLIES	100.15.1575.65095	$ 566	$ 1,500	$ 650	(56.7%)
Administrative Hearings		$ 204,134	$ 215,835	$ 219,191	1.6%
REGULAR PAY	100.15.1585.61010	$ 90,128	$ 92,833	$ 94,689	2.0%
ANNUAL SICK LEAVE PAYOUT	100.15.1585.61420	$ 829	-	-	-
HEALTH INSURANCE	100.15.1585.61510	$ 9,546	$ 10,340	$ 12,077	16.8%
LIFE INSURANCE	100.15.1585.61615	$ 38	$ 37	$ 37	-
IMRF	100.15.1585.61710	$ 4,031	$ 4,772	$ 4,394	(7.9%)
SOCIAL SECURITY	100.15.1585.61725	$ 5,500	$ 5,756	$ 5,871	2.0%
MEDICARE	100.15.1585.61730	$ 1,286	$ 1,347	$ 1,373	1.9%
PRINTING	100.15.1585.62210	$ 3,721	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1585.62509	$ 88,431	$ 100,000	$ 100,000	-
OFFICE SUPPLIES	100.15.1585.65095	$ 623	$ 750	$ 750	-
Payroll		$ 396,251	$ 324,178	$ 337,003	4.0%
REGULAR PAY	100.15.1915.61010	$ 320,118	$ 273,255	$ 283,113	3.6%
SEASONAL EMPLOYEES	100.15.1915.61060	$ 5,970	-	-	-
OVERTIME PAY	100.15.1915.61110	$ 1,476	-	-	-
COMP / VACATION PAYOUTS	100.15.1915.61430	$ 7,716	-	-	-
HEALTH INSURANCE	100.15.1915.61510	$ 18,770	$ 14,920	$ 17,860	19.7%
VISION INSURANCE	100.15.1915.61513	$ 76	$ 76	$ 76	-
LIFE INSURANCE	100.15.1915.61615	$ 199	$ 183	$ 188	2.7%
CELL PHONE ALLOWANCE	100.15.1915.61626	$ 537	$ 504	$ 900	78.6%
IMRF	100.15.1915.61710	$ 14,560	$ 14,046	$ 13,138	(6.5%)
SOCIAL SECURITY	100.15.1915.61725	$ 20,310	$ 16,974	$ 17,609	3.7%
MEDICARE	100.15.1915.61730	$ 4,750	$ 3,970	$ 4,119	3.8%
TRAINING & TRAVEL	100.15.1915.62295	$ 1,160	-	-	-
MEMBERSHIP DUES	100.15.1915.62360	$ 610	$ 250	-	(100.0%)
Human Resource Division		$ 2,268,563	$ 2,179,743	$ 2,164,238	(0.7%)
REGULAR PAY	100.15.1929.61010	$ 1,136,694	$ 1,353,288	$ 1,316,545	(2.7%)
TEMPORARY EMPLOYEES	100.15.1929.61055	$ 121,983	-	-	-
SEASONAL EMPLOYEES	100.15.1929.61060	$ 51,395	$ 25,000	$ 25,000	-
OVERTIME PAY	100.15.1929.61110	$ 24,424	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	100.15.1929.61415	$ 21,640	-	-	-
HEALTH INSURANCE	100.15.1929.61510	$ 141,290	$ 187,455	$ 211,208	12.7%
VISION INSURANCE	100.15.1929.61513	$ 365	$ 373	$ 223	(40.2%)
LIFE INSURANCE	100.15.1929.61615	$ 653	$ 672	$ 442	(34.2%)
AUTO ALLOWANCE	100.15.1929.61625	$ 934	-	-	-
CELL PHONE ALLOWANCE	100.15.1929.61626	$ 225	-	-	-
IMRF	100.15.1929.61710	$ 48,734	$ 68,174	$ 61,094	(10.4%)
SOCIAL SECURITY	100.15.1929.61725	$ 72,520	$ 83,252	$ 81,632	(1.9%)
MEDICARE	100.15.1929.61730	$ 17,185	$ 19,629	$ 19,094	(2.7%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
EMPLOYMENT TESTING SERVICES	100.15.1929.62160	$ 144,965	$ 115,000	$ 115,000	-
TESTING SERVICES	100.15.1929.62165	$ 3,255	-	-	-
CONSULTING SERVICES	100.15.1929.62185	$ 375	$ 1,000	-	(100.0%)
ADVERTISING	100.15.1929.62205	$ 13,637	$ 30,000	$ 20,000	(33.3%)
MEDICAL/HOSPITAL SERVICES	100.15.1929.62270	$ 54,277	$ 60,000	$ 60,000	-
OTHER PROFESSIONAL SERVICES	100.15.1929.62272	$ 6,073	-	-	-
TRAINING & TRAVEL	100.15.1929.62295	-	$ 6,000	$ 2,000	(66.7%)
CITY WIDE TRAINING	100.15.1929.62310	$ 46,131	$ 60,000	$ 35,000	(41.7%)
MEMBERSHIP DUES	100.15.1929.62360	$ 489	$ 2,000	$ 1,000	(50.0%)
SERVICE AGREEMENTS/ CONTRACTS	100.15.1929.62509	$ 193,099	$ 40,000	$ 80,000	100.0%
RECRUITMENT	100.15.1929.62512	$ 25,023	$ 40,000	-	(100.0%)
UNEMP. COMP. & ADMIN. FEE	100.15.1929.62630	$ 98,896	$ 50,000	$ 105,000	110.0%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1929.65010	-	$ 500	-	(100.0%)
FOOD	100.15.1929.65025	$ 320	$ 2,000	$ 500	(75.0%)
OFFICE SUPPLIES	100.15.1929.65095	$ 263	$ 6,400	$ 1,500	(76.6%)
OTHER COMMODITIES	100.15.1929.65125	$ 42,522	$ 24,000	$ 24,000	-
IT COMPUTER HARDWARE	100.15.1929.65555	$ 1,196	-	-	-
Econ. Development		$ 1,653,921	$ 1,497,999	$ 1,888,527	26.1%
REGULAR PAY	100.15.5300.61010	$ 371,475	$ 475,456	$ 499,129	5.0%
HEALTH INSURANCE	100.15.5300.61510	$ 61,395	$ 69,181	$ 81,384	17.6%
VISION INSURANCE	100.15.5300.61513	$ 112	$ 112	$ 112	-
LIFE INSURANCE	100.15.5300.61615	$ 176	$ 187	$ 191	2.1%
AUTO ALLOWANCE	100.15.5300.61625	$ 450	$ 450	$ 450	-
CELL PHONE ALLOWANCE	100.15.5300.61626	$ 900	$ 900	$ 900	-
IMRF	100.15.5300.61710	$ 19,042	$ 24,439	$ 23,162	(5.2%)
SOCIAL SECURITY	100.15.5300.61725	$ 25,246	$ 29,564	$ 31,031	5.0%
MEDICARE	100.15.5300.61730	$ 5,904	$ 6,916	$ 7,259	5.0%
CONSULTING SERVICES	100.15.5300.62185	-	$ 10,000	$ 10,000	-
TRAINING & TRAVEL	100.15.5300.62295	$ 5,538	$ 3,000	$ 3,000	-
REAL ESTATE TAX PAYMENTS TO COUNTY	100.15.5300.62346	$ 14,759	-	-	-
MEMBERSHIP DUES	100.15.5300.62360	$ 1,161	$ 1,500	$ 1,155	(23.0%)
OTHER PROGRAM COSTS	100.15.5300.62490	$ 156,137	-	-	-
SUSTAIN EVANSTON PROGRAM	100.15.5300.62648	$ 221,266	-	-	-
ECONOMIC DEVELOPMENT DATABASES	100.15.5300.62649	$ 55,623	$ 22,294	$ 22,294	-
GREAT MERCHANT GRANT	100.15.5300.62656	$ 111,010	-	-	-
STOREFRONT MODERNIZATION	100.15.5300.62657	$ 45,030	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PROGRAM					
LEGACY BUSINESS PROGRAM	100.15.5300.62658	$ 26,798	$ 25,000	$ 15,000	(40.0%)
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	100.15.5300.62659	$ 82,000	$ 84,000	$ 84,460	0.5%
BUSINESS RETENTION / EXPANSION INVESTMENTS	100.15.5300.62662	-	-	$ 400,000	-
ENTREPRENEURSHIP SUPPORT	100.15.5300.62664	$ 55,001	$ 100,000	$ 100,000	-
REVENUE SHARING AGREEMENTS	100.15.5300.62706	$ 231,813	$ 132,000	$ 132,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.5300.65010	$ 275	-	-	-
FOOD	100.15.5300.65025	$ 473	-	-	-
PUTTING ASSETS TO WORK EXPENSE	100.15.5300.65041	$ 142,707	$ 275,000	$ 210,000	(23.6%)
FITNESS INCENTIVE	100.15.5300.65141	$ 1,000	-	-	-
BUSINESS DISTRICT IMPROVEMENTS	100.15.5300.65522	$ 18,632	$ 178,000	$ 200,000	12.4%
COMMUNITY ART	100.15.5300.66040	-	$ 60,000	$ 67,000	11.7%
Total City Manager's Office		$ 12,413,156	$ 17,036,912	$ 11,352,415	(33.4%)
Total Expenditures		**$ 12,413,156**	**$ 17,036,912**	**$ 11,352,415**	**(33.4%)**

Law Department

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 nine, 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. The Law Department also includes the City's Safety team, ensuring safety and OSHA compliance for all City staff.

Accomplishments in 2026

- The City's Litigation team resolved numerous cases, including a finding of not guilty after a several day jury trial in Cook County Circuit Court
- Worked with the City Collector's Office to charge fees for commercial FOIA requests
- Worked in conjunction with Citywide departments to begin negotiating new Collective Bargaining Agreements with the City's four Unions. Previously this was handled by outside counsel, but for the 2027 contract negotiations, this was handled entirely by the in-house attorneys.
- Provided support to Community Development with the Envision Evanston 2045 Project
- The Safety Division and Law Department drafted the City's first Employee Safety Handbook, conducted safety trainings throughout the City for employees, and established a management check-list for compliance with the Safety Manual
- Assisted on the closing of several Affordable Housing initiatives, including 2120-2122 Darrow Avenue, 801 Main Street, and Church Street properties for the HODC affordable housing project and land swamp with Mt. Pisquah
- Worked with client departments to continue 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 2024 Actual	FY 2025 Actual	FY 2026 Projectd	FY 2027 Projected
Activity: Draft resolutions and ordinances					
# of resolutions delivered	Output	88	117	400	500
# of ordinances delivered	Output	107	76	120	120
Activity: Reduce expenditures on litigation					
Fee paid for outside counsel & settlements/judgments (excluding Workers Comp.)	Output	$1,159,897	$2,352,177	$2,000,000	$1,500,000
Activity: Issue liquor licenses					
# of liquor licenses issued	Output	280	266	300	300
Activity: Respond to requests for Legal Assistance					
# of Requests for Legal Assistance Completed	Output	310	500	450	500
Activity: Respond to Freedom of Information Act (FOIA) requests					
# of FOIA Requested Responded To	Output	1800	3500	4,000	4,500

Factors Impacting the 2027 Budget

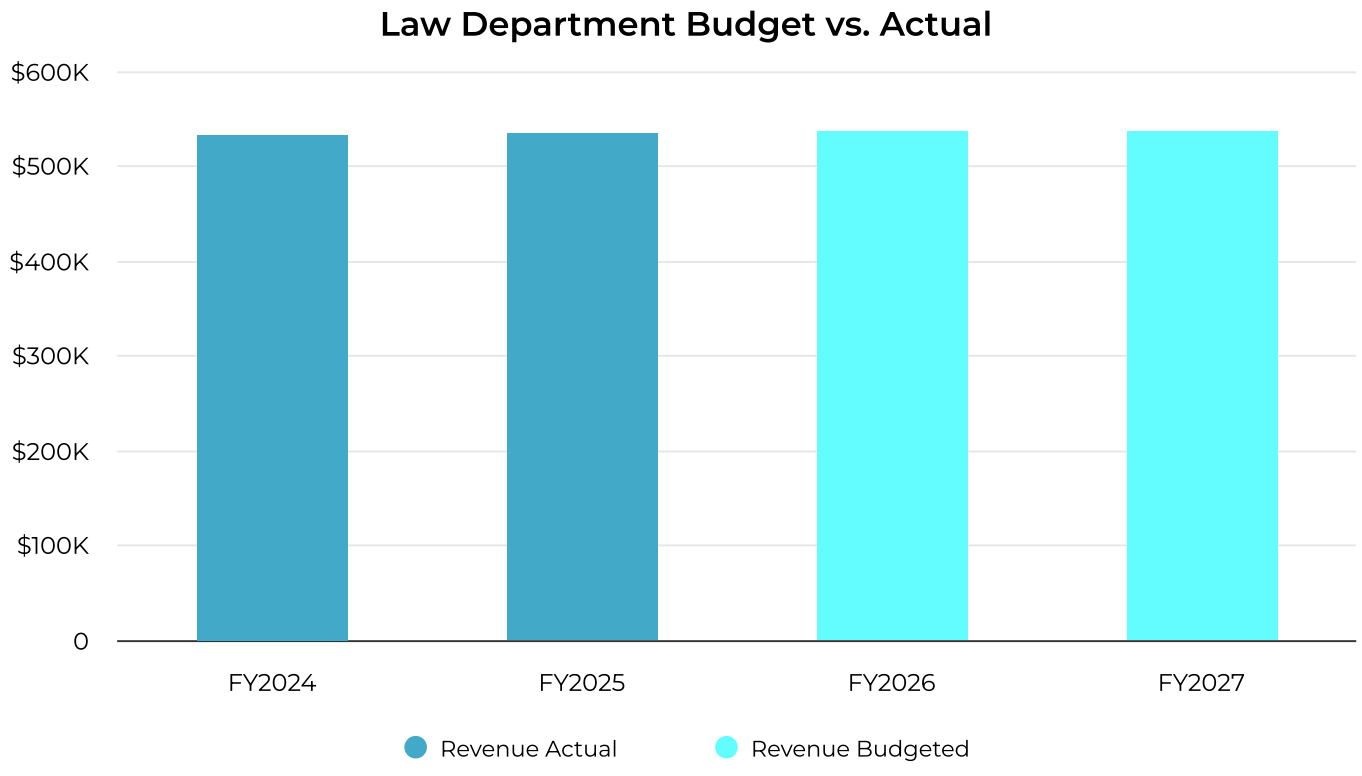
- The Law Department remains fully staffed. Due to being fully staffed and the expertise contained within the Law Department, the Department has been able to reduce its projected budget for outside counsel in FY 2027,. This is the third year in a row that these costs have been reduced.

Upcoming Initiatives

- In conjunction with the City's Community Development Department, work on the zoning code re-write
- In conjunction with the City's Policy team, 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 to continue to mitigate risk.
- Continue to handle 85% or more of the City's litigation in-house.

Revenue Summary

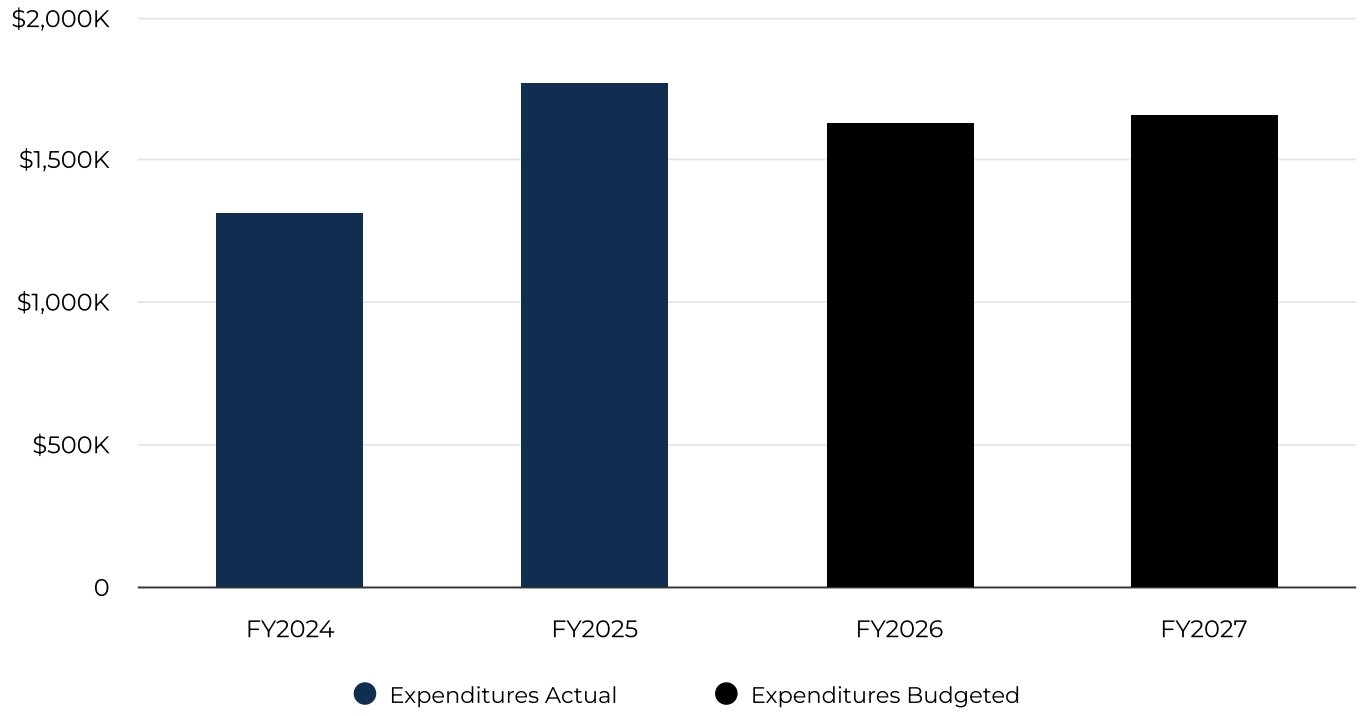
In FY 2027, the Law Department is projected to generate $537,000 in revenue, no change from FY 2026.



Expenditure Summary

In FY 2027, the Law Department has $1,657,620 in budgeted expenditures, a +1.7% increase from FY 2026. This increase is driven exclusively by increases to employee wages and benefits.

Law Department Budget vs. Actual



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 1,417,796	$ 1,519,741	$ 1,555,220	2.3%
Services and Supplies	$ 352,313	$ 110,900	$ 102,400	(7.7%)
Total Expenditures	**$ 1,770,109**	**$ 1,630,641**	**$ 1,657,620**	**1.7%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 535,148	$ 537,000	$ 537,000	-
Legal Administration		$ 535,148	$ 537,000	$ 537,000	-
LIQUOR LICENSES	100.17.1705.52040	$ 516,388	$ 520,000	$ 520,000	-
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$ 18,624	$ 17,000	$ 17,000	-
MISCELLANEOUS REVENUE	100.17.1705.56045	$ 136	-	-	-
Total Revenues		**$ 535,148**	**$ 537,000**	**$ 537,000**	**-**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 1,770,109	$ 1,630,641	$ 1,657,620	1.7%
Legal Administration		$ 1,770,109	$ 1,630,641	$ 1,657,620	1.7%
REGULAR PAY	100.17.1705.61010	$ 1,148,119	$ 1,214,078	$ 1,254,921	3.4%
OVERTIME PAY	100.17.1705.61110	$ 1,000	$ 1,200	$ 500	(58.3%)
TERMINATION PAYOUTS	100.17.1705.61415	$ 909	-	-	-
HEALTH INSURANCE	100.17.1705.61510	$ 131,787	$ 152,881	$ 147,677	(3.4%)
VISION INSURANCE	100.17.1705.61513	$ 38	$ 38	$ 150	294.7%
LIFE INSURANCE	100.17.1705.61615	$ 736	$ 801	$ 878	9.6%
AUTO ALLOWANCE	100.17.1705.61625	$ 3,735	$ 3,735	$ 3,735	-
CELL PHONE ALLOWANCE	100.17.1705.61626	$ 750	$ 900	-	(100.0%)
SHOE ALLOWANCE	100.17.1705.61630	$ 460	$ 460	$ 460	-
IMRF	100.17.1705.61710	$ 46,382	$ 55,403	$ 53,296	(3.8%)
SOCIAL SECURITY	100.17.1705.61725	$ 67,661	$ 72,564	$ 75,343	3.8%
MEDICARE	100.17.1705.61730	$ 16,221	$ 17,681	$ 18,260	3.3%
LEGAL SERVICES-GENERAL	100.17.1705.62130	$ 13,212	$ 20,000	$ 16,000	(20.0%)
EXTERNAL SERVICES	100.17.1705.62175	$ 244,308	$ 20,000	$ 20,000	-
TRAINING & TRAVEL	100.17.1705.62295	$ 13,502	$ 8,500	$ 5,000	(41.2%)
POSTAGE	100.17.1705.62315	$ 1,058	$ 400	$ 400	-
COURT COST/LITIGATION	100.17.1705.62345	$ 28,804	$ 20,000	$ 20,000	-
MEMBERSHIP DUES	100.17.1705.62360	$ 4,381	$ 5,000	$ 5,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.17.1705.62509	$ 40,307	$ 33,500	$ 33,500	-
CREDIT CARD FEES	100.17.1705.62705	$ 5,861	$ 1,500	$ 1,500	-
OFFICE SUPPLIES	100.17.1705.65095	$ 880	$ 2,000	$ 1,000	(50.0%)
Total Expenditures		**$ 1,770,109**	**$ 1,630,641**	**$ 1,657,620**	**1.7%**

Administrative Services

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 2026

- Facilities & Fleet Management (FFM) is on track to administer and oversee approximately 3600 invoices for FY 2026. This is an increase of 5.5% over FY 2025 which also includes newly implemented sustainability initiatives. In addition, Facilities & Fleet Management continues to maintain its SLA's of request for services.
- The FFM team, with our critical Asset Specialists have tediously worked to set up and launch the new Computerized Maintenance Management System (CMMS) called Novotx. The data on the City facilities that continues to be collected and entered on a daily basis in this facilities program and its existing Fleet counterpart program CFA is key in planning proper maintenance and replacements of the City's assets. This data will continue to grow allowing staff and the City Council to make well-informed recommendations and decisions on City Facilities & Fleet assets.
- Facilities & Fleet has continued to be up to date on ALL preventative maintenance requirements for all city facilities and all city vehicles.
- Facilities staff has cleaned up and brought the interior of the 633 Howard space to a "white box" condition using in-house manpower. This will make the space more appealing to parties interested in leasing or buying it.
- Facilities staff is currently making in-house improvements to the Teen Space in the Main Library.
- Parking meters and garages are stable and trending up due to new businesses, and downtown residents.

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 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Projected
Activity: Fleet Repairs and Maintenance					
Number of in-house/outside vendor maintenance visits	Output	685	798	1,410	900
Number of in-house/outside vendor repair visits	Output	4,533	2,761	5,500	4,000
Activity: Expand Parking Program					
# of ParkEvanston App transactions	Output	1,546,179	1,562,676	1,650,000	1,750,000
# of Pay Station transactions	Output	487,473	387,209	360,000	340,000
Activity: IT Assistance					
# of service tickets	Output	5,010	5,162	5,200	5,200
Activity: Facilities Repairs and Maintenance					
# of 311 tickets	Output	2,256		3,200	3,200
# of VueWorks Planned Maintenance tickets	Output	11,671		5,500	5,500

Upcoming Initiatives

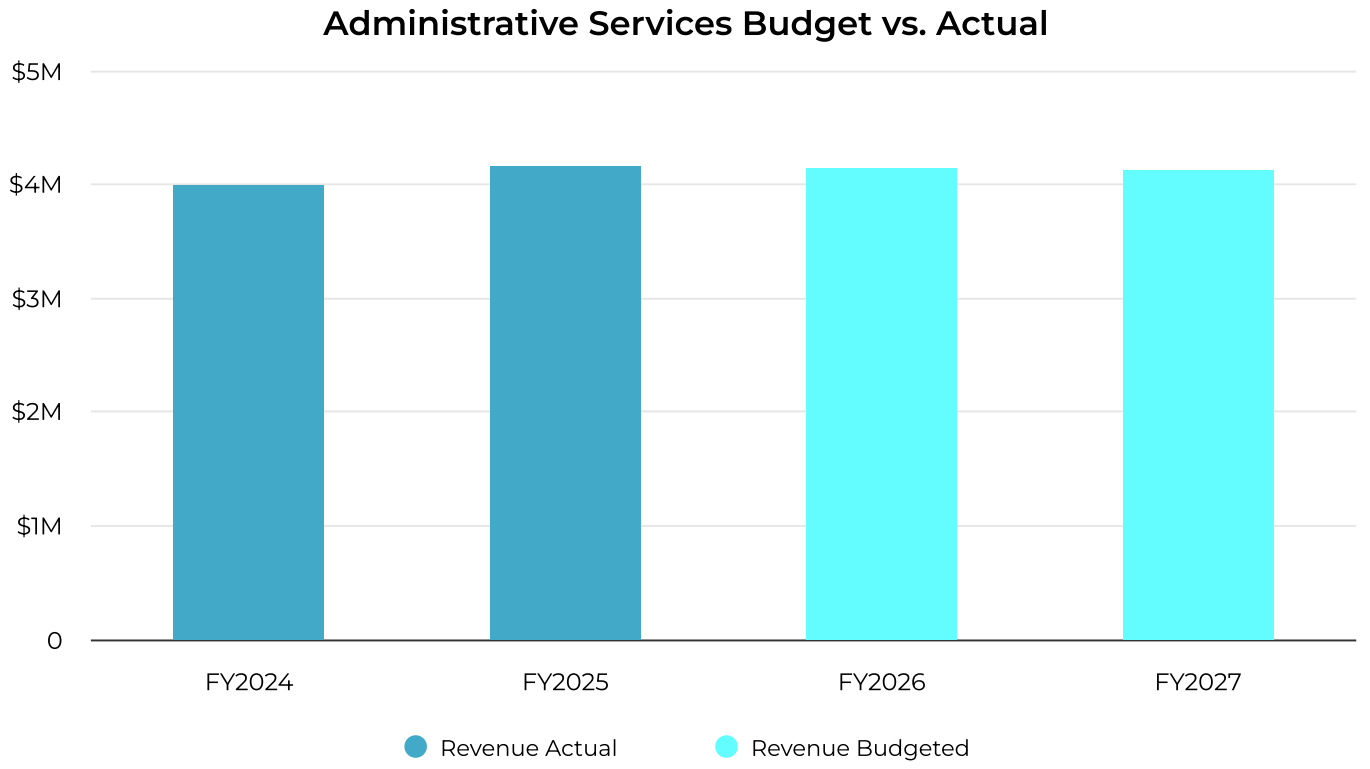
- FFM staff has continued to make progress using the CMMS and CFA programs in order to better plan maintenance, replacements and improvements on our City Facilities and Fleet assets in a manner that is proactive rather than reactive.
- FFM staff continue the coordination for adding EV chargers at the Levy Center and Maple and Parking Garage.
- As part of the 2027 CIP, Parking will be upgrading the fire alarm system at the Sherman Garage.
- Parking staff will be evaluating revenues in order to recommend increases or demand based models.
- 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.

Factors Impacting the 2027 Budget

- Administrative Services, the Department needs to further "right-size" its workforce to continue its efficient and robust operations while focusing on sustainability initiatives.
- City facilities continue to age and critical replacements and improvements have been deferred for decades due to lack of funding and manpower. Although staff has been slowly making progress, additional emergency services and purchases are anticipated as facilities components reach their useful life and simply fail. This continues to result in unexpected spending and in some cases will also negatively affect operations.
- Maintenance on City facilities continues to be addressed. However, due to limited funding and manpower there is a backlog of multiple required system replacements and upgrades. Staff assembled a customized report format for each facility, providing a general overview of its systems and assets. This will allow staff to focus on the condition of each major building component but staffing levels need to be whole in order to do something with this information. Facilities and Fleet Management (FFM) has been recently filling critical vacant positions which will increase collaboration on "vertical asset" CIP planning. Filling all vacancies on this team will allow staff to get re-focused on implementing creative solutions to the backlog.
- Availability of replacement Fleet equipment continues to be a challenge. Specialized equipment builds and slot availability have stretched out to 24 months or beyond. This is inclusive of EMS and Public Works large equipment, making Fleet Equipment Replacement planning even more difficult.
- Costs for IT, FFM, and Parking items (software, hardware, parts, fuel, equipment, vehicles) continue to escalate. Fuel and all petroleum based products are contributing towards pricing vulnerability. In addition, it is taking longer to receive products.
- Progress continues on the electrification of the City's facilities and fleet assets. However, the increased cost for these upgrades results in additional expenses. Although it is helping the City meet its sustainability goals, we are getting "less equipment for our money." Larger construction and commercial grade equipment is a challenge to purchase due to increased pricing, and unknown reliability in cold regions. The good news is that staff has developed an approach to achieve 25% of our City fleet as EV by 2030. The bad news is that staff has recently seen several reliable manufacturers stop making EV models, making it harder to stick to that approach and meet that goal. In addition, staff has experienced significant delays in implementing new charging station infrastructure due to ComEd being overloaded with workload. These additional charging stations are vital to our goals of electrification of the fleet.
- 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.

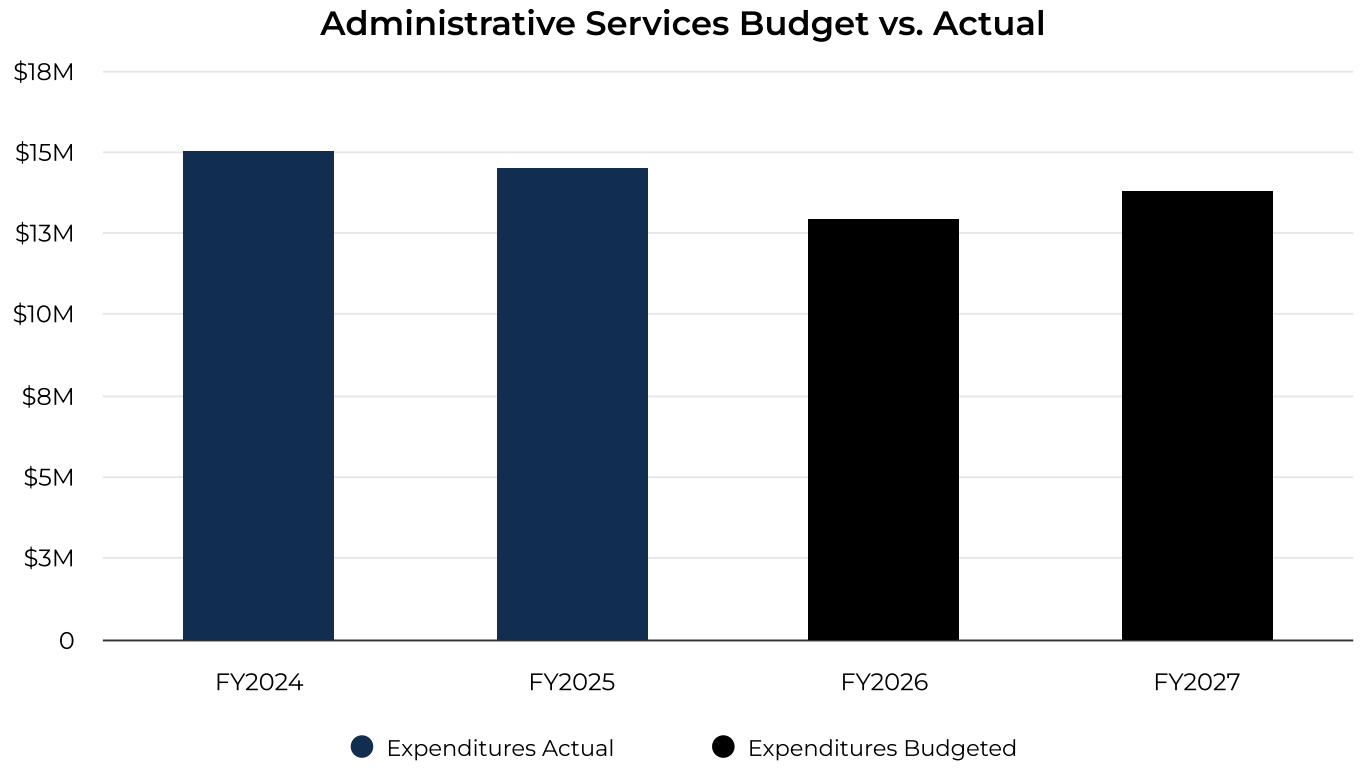
Revenue Summary

In FY 2027, the Administrative Services Department is projected to generate $4,130,000 in revenue (0.5% decrease from FY 2026).



Expenditure Summary

In FY 2027, the Administrative Services Department has $13,180,643 in budgeted expenditures (6.8% increase from FY 2026).



Expenditures by Type

-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 6,985,525	$ 7,069,185	$ 7,601,778	7.5%
Services and Supplies	$ 7,262,538	$ 5,657,935	$ 6,198,865	9.6%
Miscellaneous	$ 4,010	-	-	-
Capital Outlay	$ 11,054	$ 10,000	$ 10,000	-
Interfund Transfers	$ 200,000	$ 200,000	-	(100.0%)
Insurance and Other Chargebacks	$ 11,461	-	-	-
Total Expenditures	**$ 14,474,588**	**$ 12,937,120**	**$ 13,810,643**	**6.8%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 4,162,492	$ 4,150,000	$ 4,130,000	(0.5%)
Information Technology Divi.		$ 8,944	-	-	-
REIMBURSEMENTS	100.19.1932.53632	$ 8,944	-	-	-
Parking Enforcement & Tickets		$ 4,142,108	$ 4,150,000	$ 4,130,000	(0.5%)
TICKET FINES-PARKING	100.19.1941.52505	$ 4,117,394	$ 4,100,000	$ 4,100,000	-
BOOT RELEASE FEE	100.19.1941.52530	$ 19,420	$ 50,000	$ 30,000	(40.0%)
PARKING ENFORCEMT REIMB	100.19.1941.53516	$ 5,294	-	-	-
Facilities		$ 11,440	-	-	-
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.19.1950.51577	$ 130	-	-	-
PROPERTY SALES AND RENTAL	100.19.1950.56010	$ 3,275	-	-	-
MISCELLANEOUS REVENUE	100.19.1950.56045	$ 8,035	-	-	-
Total Revenues		**$ 4,162,492**	**$ 4,150,000**	**$ 4,130,000**	**(0.5%)**

Line Item Detail - Expenses

–

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 14,474,588	$ 12,937,120	$ 13,810,643	6.8%
Parking Enforcement & Tickets		$ 1,930,114	$ 1,933,350	$ 2,005,949	3.8%
REGULAR PAY	100.19.1941.61010	$ 1,030,981	$ 1,069,008	$ 1,102,008	3.1%
PERMANENT PART-TIME	100.19.1941.61050	$ 36,562	$ 41,970	$ 43,877	4.5%
OVERTIME PAY	100.19.1941.61110	$ 25,213	$ 12,000	$ 12,000	-
HEALTH INSURANCE	100.19.1941.61510	$ 162,529	$ 176,083	$ 193,863	10.1%
VISION INSURANCE	100.19.1941.61513	$ 440	$ 449	$ 411	(8.5%)
LIFE INSURANCE	100.19.1941.61615	$ 347	$ 367	$ 372	1.4%
SHOE ALLOWANCE	100.19.1941.61630	$ 3,220	$ 5,520	$ 2,760	(50.0%)
IMRF	100.19.1941.61710	$ 48,409	$ 57,111	$ 53,173	(6.9%)
SOCIAL SECURITY	100.19.1941.61725	$ 65,274	$ 69,228	$ 71,221	2.9%
MEDICARE	100.19.1941.61730	$ 15,266	$ 16,194	$ 16,664	2.9%
COMPUTER EQUIPMENT MAINT	100.19.1941.62250	$ 1,405	$ 2,000	$ 1,500	(25.0%)
TRAINING & TRAVEL	100.19.1941.62295	$ 50	$ 420	$ 100	(76.2%)
TOWING AND BOOTING CONTRACTS	100.19.1941.62451	$ 58,612	$ 30,000	$ 40,000	33.3%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1941.62509	$ 450,406	$ 435,000	$ 450,000	3.4%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CLOTHING	100.19.1941.65020	$ 4,979	$ 5,000	$ 5,000	-
FOOD	100.19.1941.65025	$ 26	-	-	-
LICENSING/REGULATORY SUPP	100.19.1941.65045	$ 9,079	$ 8,500	$ 8,500	-
SAFETY EQUIPMENT	100.19.1941.65090	$ 1,870	$ 3,500	$ 3,500	-
OFFICE SUPPLIES	100.19.1941.65095	$ 986	$ 1,000	$ 1,000	-
FITNESS INCENTIVE	100.19.1941.65141	$ 3,000	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1941.66049	$ 11,461	-	-	-
Adm.Services- General Support		$ 256,926	$ 301,317	$ 274,447	(8.9%)
REGULAR PAY	100.19.1905.61010	$ 213,938	$ 281,387	$ 226,375	(19.6%)
COMP / VACATION PAYOUTS	100.19.1905.61430	$ 6,277	-	-	-
HEALTH INSURANCE	100.19.1905.61510	$ 9,546	$ 5,170	$ 20,200	290.7%
LIFE INSURANCE	100.19.1905.61615	$ 174	$ 91	$ 47	(48.4%)
CELL PHONE ALLOWANCE	100.19.1905.61626	$ 900	$ 450	-	(100.0%)
IMRF	100.19.1905.61710	$ 9,759	$ 5,700	$ 10,505	84.3%
SOCIAL SECURITY	100.19.1905.61725	$ 13,237	$ 6,904	$ 14,036	103.3%
MEDICARE	100.19.1905.61730	$ 3,096	$ 1,615	$ 3,284	103.3%
Human Resource Division		$ 703	-	-	-
ADVERTISING	100.19.1929.62205	$ 165	-	-	-
OTHER COMMODITIES	100.19.1929.65125	$ 538	-	-	-
Information Technology Divi.		$ 5,359,261	$ 5,037,902	$ 5,545,020	10.1%
REGULAR PAY	100.19.1932.61010	$ 1,524,756	$ 1,561,049	$ 1,842,584	18.0%
SEASONAL EMPLOYEES	100.19.1932.61060	$ 69,730	$ 64,000	$ 64,000	-
OVERTIME PAY	100.19.1932.61110	$ 5,586	-	-	-
TERMINATION PAYOUTS	100.19.1932.61415	$ 7,363	-	-	-
HEALTH INSURANCE	100.19.1932.61510	$ 211,824	$ 237,818	$ 315,676	32.7%
VISION INSURANCE	100.19.1932.61513	$ 220	$ 222	$ 149	(32.9%)
LIFE INSURANCE	100.19.1932.61615	$ 776	$ 668	$ 917	37.3%
CELL PHONE ALLOWANCE	100.19.1932.61626	$ 4,716	$ 4,632	$ 3,960	(14.5%)
IMRF	100.19.1932.61710	$ 64,889	$ 78,212	$ 80,746	3.2%
SOCIAL SECURITY	100.19.1932.61725	$ 91,614	$ 97,077	$ 116,514	20.0%
MEDICARE	100.19.1932.61730	$ 21,723	$ 22,709	$ 27,709	22.0%
EXTERNAL SERVICES	100.19.1932.62175	$ 18,645	$ 15,000	$ 15,000	-
CONSULTING SERVICES	100.19.1932.62185	$ 68,392	$ 65,000	$ 65,000	-
COMPUTER EQUIPMENT MAINT	100.19.1932.62250	$ 17,232	-	-	-
TRAINING & TRAVEL	100.19.1932.62295	$ 12,129	$ 25,000	$ 14,000	(44.0%)
POSTAGE	100.19.1932.62315	$ 9	-	-	-
IT COMPUTER SOFTWARE	100.19.1932.62340	$ 2,092,268	$ 1,752,000	$ 1,950,000	11.3%
SOFTWARE AS A SERVICE (SaaS)	100.19.1932.62341	$ 40,665	-	-	-
MEMBERSHIP DUES	100.19.1932.62360	-	$ 1,500	-	(100.0%)
COPY MACHINE CHARGES	100.19.1932.62380	$ 141,145	$ 62,000	$ 62,000	-
WORK- STUDY	100.19.1932.62506	$ 1,795	$ 5,000	$ 2,000	(60.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SERVICE AGREEMENTS/ CONTRACTS	100.19.1932.62509	$ 139,203	$ 261,000	$ 200,000	(23.4%)
MISCELLANEOUS	100.19.1932.62770	$ 10	-	-	-
TELECOMMUNICATIONS	100.19.1932.64505	$ 368,383	$ 360,000	$ 360,000	-
PERSONAL COMPUTER SOFTWARE	100.19.1932.64545	$ 1,100	-	-	-
FOOD	100.19.1932.65025	$ 363	$ 200	$ 200	-
OFFICE SUPPLIES	100.19.1932.65095	$ 239	$ 500	$ 250	(50.0%)
IT COMPUTER HARDWARE	100.19.1932.65555	$ 311,838	$ 333,315	$ 333,315	-
DATA CENTER MAINTENANCE	100.19.1932.65605	$ 19,946	$ 6,000	$ 6,000	-
INFRASTRUCTURE SUPPLIES	100.19.1932.65615	$ 68,404	$ 35,000	$ 35,000	-
SECURITY CAMERA SUPPLIES	100.19.1932.65618	$ 54,298	$ 50,000	$ 50,000	-
School Crossing Guards		$ 362,414	$ 200,000	$ 150,000	(25.0%)
SERVICE AGREEMENTS/ CONTRACTS	100.19.1942.62509	$ 362,414	$ 200,000	$ 150,000	(25.0%)
Facilities		$ 6,565,170	$ 5,464,551	$ 5,835,227	6.8%
REGULAR PAY	100.19.1950.61010	$ 2,463,436	$ 2,377,124	$ 2,414,256	1.6%
OVERTIME PAY	100.19.1950.61110	$ 64,580	$ 70,000	$ 70,000	-
TERMINATION PAYOUTS	100.19.1950.61415	$ 20,138	-	-	-
HEALTH INSURANCE	100.19.1950.61510	$ 481,245	$ 494,723	$ 584,477	18.1%
VISION INSURANCE	100.19.1950.61513	$ 397	$ 392	$ 374	(4.6%)
LIFE INSURANCE	100.19.1950.61615	$ 840	$ 728	$ 706	(3.0%)
SHOE ALLOWANCE	100.19.1950.61630	$ 6,505	$ 6,045	$ 5,400	(10.7%)
IMRF	100.19.1950.61710	$ 112,943	$ 122,202	$ 112,035	(8.3%)
SOCIAL SECURITY	100.19.1950.61725	$ 151,617	$ 147,769	$ 154,371	4.5%
MEDICARE	100.19.1950.61730	$ 35,459	$ 34,568	$ 37,108	7.3%
ADVERTISING	100.19.1950.62205	$ 17	-	-	-
BLDG MAINTENANCE SERVICES	100.19.1950.62225	$ 621,478	$ 350,000	$ 500,000	42.9%
OTHER EQMT MAINTENANCE	100.19.1950.62245	$ 8,243	-	-	-
TRAINING & TRAVEL	100.19.1950.62295	$ 8,119	$ 5,000	$ 5,000	-
MEMBERSHIP DUES	100.19.1950.62360	$ 3,203	$ 2,000	$ 2,000	-
ELEVATOR CONTRACT COSTS	100.19.1950.62425	$ 19,890	-	-	-
LICENSED PEST CONTROL SERVICES	100.19.1950.62495	$ 150	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.19.1950.62509	$ 307,640	$ 298,000	$ 300,000	0.7%
SECURITY ALARM CONTRACTS	100.19.1950.62518	$ 8,200	-	-	-
ELECTRICITY	100.19.1950.64005	$ 1,299,113	$ 605,000	$ 905,000	49.6%
NATURAL GAS	100.19.1950.64015	$ 226,639	$ 195,000	$ 195,000	-
TELECOMMUNICATIONS - WIRELESS	100.19.1950.64540	-	$ 3,000	-	(100.0%)
CLOTHING	100.19.1950.65020	$ 3,899	$ 3,000	$ 3,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
FOOD	100.19.1950.65025	$ 4,417	$ 4,000	$ 4,000	-
JANITORIAL SUPPLIES	100.19.1950.65040	$ 8,463	$ 5,000	$ 5,000	-
BLDG MAINTENANCE MATERIAL	100.19.1950.65050	$ 450,531	$ 500,000	$ 500,000	-
MATER. TO MAINT. AUTOS	100.19.1950.65060	$ 201	-	-	-
MINOR EQUIPMENT & TOOLS	100.19.1950.65085	$ 23,933	$ 20,000	$ 20,000	-
SAFETY EQUIPMENT	100.19.1950.65090	$ 19,075	$ 6,000	$ 6,000	-
OFFICE SUPPLIES	100.19.1950.65095	$ 2,745	$ 5,000	$ 1,500	(70.0%)
FITNESS INCENTIVE	100.19.1950.65141	$ 1,000	-	-	-
FURNITURE & FIXTURES	100.19.1950.65625	$ 11,054	$ 10,000	$ 10,000	-
TRANSFER TO SUSTAINABILITY FD	100.19.1950.69101	$ 200,000	$ 200,000	-	(100.0%)
Total Expenditures		**$ 14,474,588**	**$ 12,937,120**	**$ 13,810,643**	**6.8%**

Community Development

The Community Development Department of Evanston fosters a safe, inclusive, and thriving city through its three key divisions. **Building and Development Services** ensures the built environment is safe and modern through permitting, inspections, and code enforcement. **Grants and Compliance** administers federal, state, and local funds to support affordable housing, infrastructure, and services for low- to moderate-income residents. **Planning and Zoning** shapes Evanston's future by managing zoning regulations, historic preservation, and development reviews. Together, these divisions support equitable growth, housing access, and neighborhood vitality, honoring Evanston's past while building a dynamic, resilient community for all residents.

Accomplishments in 2026

- Continued successful implementation of American Rescue Plan Act (ARPA) funded programs, and timely reporting to the U.S. Treasury in compliance with regulations.
- Rehabilitation of key shelter projects started: Margarita Inn (non-congregate) and Hilda's Place (congregate) through state and federal grants.
- Completed the rollout of the rental housing inspection and registration program, focusing on improving overall housing quality.
- Ongoing monitoring and inspection of vacant and dangerous buildings to improve safety and reduce neighborhood impact.
- Improved communication channels with housing providers and property managers.
- Implementation of a customer satisfaction survey to identify ways to improve customer service.
- Piloted a new CDBG-funded emergency assistance program (for tenants and homeowners) to assist residents encountering a financial emergency and at potential risk of displacement/eviction.
- Directed CDBG funds toward housing rehabilitation for low- and moderate-income households.
- Updated the website and marketing materials to improve customer service and program accessibility.
- Supported the construction of affordable housing developments on City-owned properties at 1811 Church Street and 504 South Boulevard.
- Advanced new and existing housing initiatives to develop, preserve, and protect affordable housing, while addressing displacement and gentrification.
- Revised the public services allocation process with the Social Services Committee.

Performance Measures

Department Goal: foster a safe, vibrant, and inclusive community through proactive planning, equitable housing initiatives, and responsible development services. We work collaboratively to ensure safe structures, thoughtful land use, and expanded access to quality housing. Through transparent governance, community engagement, and strategic investment, we strive to enhance the quality of life for all community members and promote long-term resilience in our neighborhoods.

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Process Building Permits					
# of Building Permits Processed	Output	3,422	3,410	3,425	3,400
# of Inspections	Output	6,821	5,906	6,000	6,000
Activity: Complete rental inspections					
# of initial rental inspections	Output	3,211	1,165	7,693	7,000
# of complaint inspections	Output	1,369	501	799	550
Activity: Increase awareness and use of landlord and tenant services					
# of webinars offered and views on recordings	Output	0	5	4	4
# of cases handled by MTO/LCBH	Output	315	484	350	382
Activity: Expand affordable housing					
# of affordable housing units financed	Output	0	1	93	15
# of affordable units rented/recertified	Output	78	95	91	134
# of affordable housing units rehabbed	Output	4	1	30	20
# of households receiving TBRA/rent assistance	Output	8	8	15	25
# of Inclusionary Housing units added	Output	18	8	7	30
Activity: Ensure equitable access to social services					
# of people receiving case management	Output	328	395	150	150
# of people receiving safety net services	Output	4,743	5,688	5,000	5,000
# of people receiving support /mental health services	Output	49	73	0	0
Activity: Funded programs and projects management					
# of Grant funded & Human Services funded projects	Output	45	46	42	43
# of ARPA funded projects and programs managed	Output	31	35	31	0

Factors Impacting the 2027 Budget

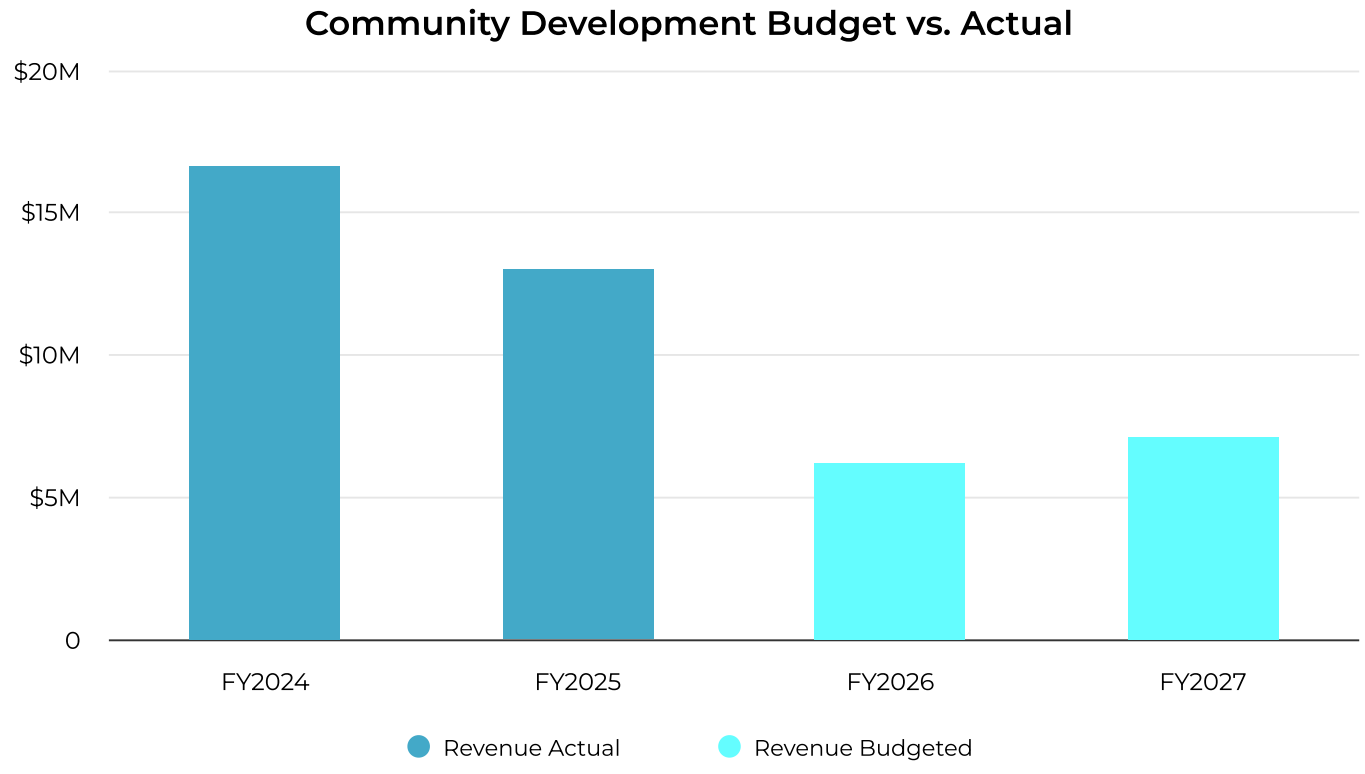
- The Accela Optimization project and new cashiering system being implemented in 2026 will streamline permitting, inspections, and registration/licensing for several departments, including Planning and Zoning, Health, Public Works, and Fire, and automate payment processing and license/registration renewals.
- The 24-month contract with Code Studio to develop a new zoning code will increase the Consulting Services budget by $400,000 in 2027 and approximately $300,000 in 2028. Community Development will adopt the 2027 International Building Codes, including amendments that facilitate new building types, such as single-stair apartment buildings, to reduce costs and carbon footprint, and the 2026 Illinois Stretch Energy Code.-
- Community Development received a competitive $500K EPA Brownfields Assessment grant and a $143K State of Illinois Stretch Energy Code Implementation grant in 2026. A new Grants Fund, Number 230, has been created to track these grants, as well as the $7M HUD PRO Housing grant awarded in 2025. Staff will continue to seek new sources of financing in 2027. New grant awards to achieve the City Council's affordable housing goals will also be tracked in this fund.
- Community Development will continue to manage CDBG, HOME, ESG, and HOME-ARP grants, and implement the 2025-2029 Consolidated Plan. Uncertainty around federal funding and regulations may affect the general fund and reduce the reliability of financial projections.

Upcoming Initiatives

- Begin a process to update the zoning code to implement the new Comprehensive Plan.
- Review the Inclusionary Housing Ordinance to improve its effectiveness.
- Complete the grant closeout for the American Rescue Plan Act (ARPA), in compliance with requirements, and report to the U.S. Treasury.
- Oversee completion of the rehabilitation of non-congregate and congregate shelter projects, the Margarita Inn and Hilda's Place, respectively.
- Enhance communication with housing providers and property managers.
- Use CDBG funds for capital improvement and housing-related projects addressing the needs of low- and moderate-income residents and neighborhoods.
- Update the website and marketing materials to improve customer service, outreach, and accessibility.
- Create online resources to educate and assist residents, contractors, housing providers, and developers, providing the knowledge necessary to navigate the City's processes.
- Adopt the 2026 Illinois Stretch Energy Code and 2027 International Building Codes, including amendments that facilitate new building types, such as single-stair apartment buildings, to reduce costs and carbon footprint.
- Implement housing projects and programs to create new affordable housing, preserve naturally occurring affordable housing, and address displacement and gentrification.
- Continue designing and implementing activities funded by the PRO Housing Grant.

Revenue Summary

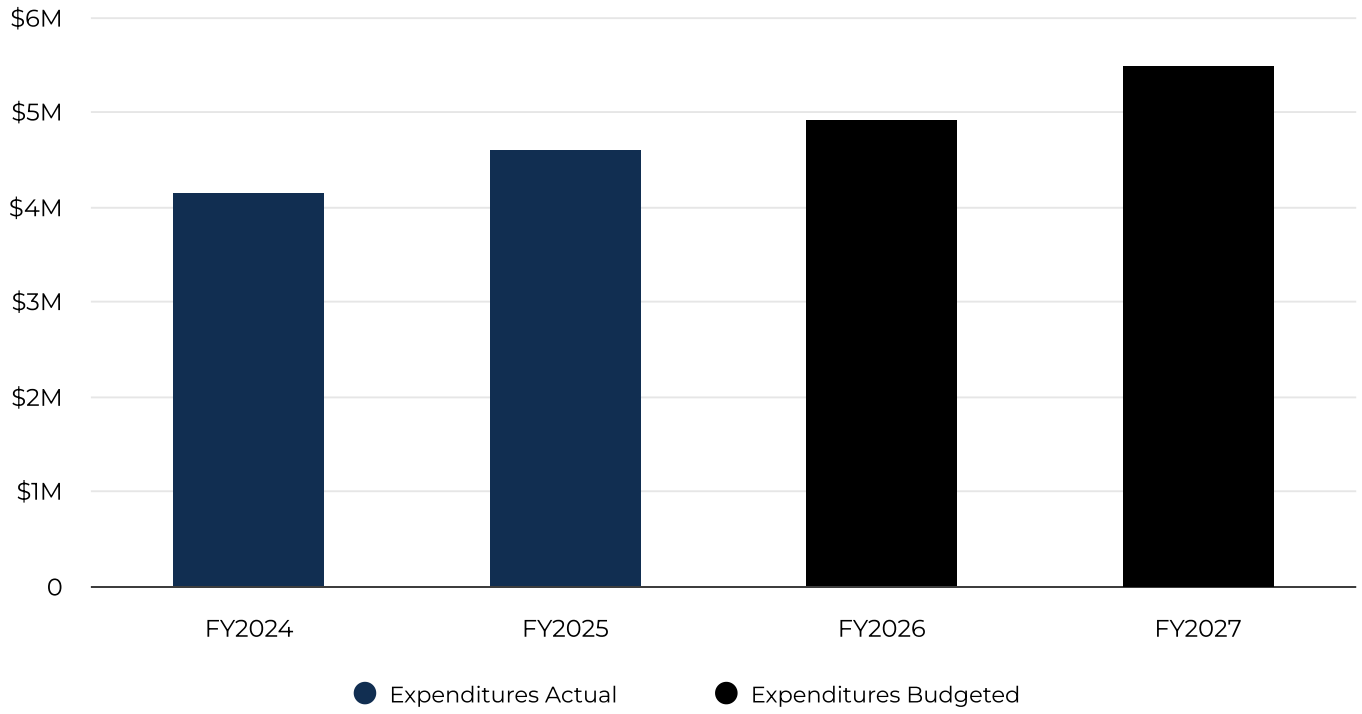
In FY 2027, Community Development is projected to generate $7,130,200 in revenue, a +15.4% increase over last year. This is driven by projected growth in Building Permit revenues of +$750K.



Expenditure Summary

In FY 2027, Community Development has $5,482,531 in budgeted expenditures, a +11.8% increase from last year. This change is primarily driven by an increase of $370K to Services and Supplies to fund contractual services for a rewrite of the City's Zoning Code.

Community Development Budget vs. Actual



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 4,270,252	$ 4,658,300	$ 4,851,856	4.2%
Services and Supplies	$ 358,748	$ 219,365	$ 605,675	176.1%
Miscellaneous	$ 13,053	$ 25,500	$ 25,000	(2.0%)
Insurance and Other Chargebacks	$ (47,276)	-	-	-
Total Expenditures	**$ 4,594,776**	**$ 4,903,165**	**$ 5,482,531**	**11.8%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 13,010,429	$ 6,180,200	$ 7,130,200	15.4%
Planning & Zoning		$ 108,895	$ 115,000	$ 115,000	-
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	$ 20,575	$ 30,000	$ 30,000	-
ZONING FEES	100.21.2105.53695	$ 88,320	$ 85,000	$ 85,000	-
Property Standards		$ 711,944	$ 603,200	$ 803,200	33.2%
VACATION RENTAL LICENSES	100.21.2115.52018	$ 19,100	$ 16,000	$ 16,000	-
ROOMING HOUSE LICENSES	100.21.2115.52035	-	$ 200,000	$ 200,000	-
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$ 429,532	$ 387,200	$ 387,200	-
CHARGEBACK REVENUE	100.21.2115.56158	$ 263,312	-	$ 200,000	-
Building Inspection Services		$ 12,189,590	$ 5,462,000	$ 6,212,000	13.7%
CONTRACTORS' LICENSES	100.21.2126.52030	$ 211,150	$ 170,000	$ 170,000	-
BUILDING PERMITS	100.21.2126.52080	$ 11,961,892	$ 5,250,000	$ 6,000,000	14.3%
ELEVATOR PERMITS	100.21.2126.52115	$ 16,548	$ 42,000	$ 42,000	-
Total Revenues		**$ 13,010,429**	**$ 6,180,200**	**$ 7,130,200**	**15.4%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 4,594,776	$ 4,903,165	$ 5,482,531	11.8%
Community Development Admin		$ 586,967	$ 517,424	$ 538,366	4.0%
REGULAR PAY	100.21.2101.61010	$ 380,442	$ 393,099	$ 403,811	2.7%
OVERTIME PAY	100.21.2101.61110	$ 1,198	-	-	-
HEALTH INSURANCE	100.21.2101.61510	$ 43,413	$ 46,902	$ 54,997	17.3%
VISION INSURANCE	100.21.2101.61513	$ 38	$ 38	$ 38	-
LIFE INSURANCE	100.21.2101.61615	$ 285	$ 295	$ 303	2.7%
AUTO ALLOWANCE	100.21.2101.61625	$ 3,735	$ 3,735	$ 3,735	-
CELL PHONE ALLOWANCE	100.21.2101.61626	$ 900	$ 900	$ 900	-
IMRF	100.21.2101.61710	$ 16,944	$ 20,207	$ 18,739	(7.3%)
SOCIAL SECURITY	100.21.2101.61725	$ 22,516	$ 23,005	$ 23,943	4.1%
MEDICARE	100.21.2101.61730	$ 5,440	$ 5,768	$ 5,925	2.7%
CONSULTING SERVICES	100.21.2101.62185	$ 7,500	$ 7,000	$ 7,000	-
ADVERTISING	100.21.2101.62205	$ 3,648	$ 5,325	$ 5,325	-
PRINTING	100.21.2101.62210	$ 382	$ 2,700	$ 2,700	-
SOFTWARE MAINTENANCE	100.21.2101.62236	$ 3,842	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TRAINING & TRAVEL	100.21.2101.62295	$ 4,973	$ 5,000	$ 5,000	-
MEMBERSHIP DUES	100.21.2101.62360	$ 535	$ 700	$ 700	-
DIGITAL ARCHIVING	100.21.2101.62645	-	-	$ 2,500	-
OTHER CHARGES-CHARGEBACK	100.21.2101.62740	$ 88,279	-	-	-
FOOD	100.21.2101.65025	$ 1,049	$ 1,750	$ 1,750	-
OFFICE SUPPLIES	100.21.2101.65095	$ 1,846	$ 1,000	$ 1,000	-
Planning & Zoning		$ 1,199,741	$ 1,182,183	$ 1,647,158	39.3%
REGULAR PAY	100.21.2105.61010	$ 893,902	$ 881,884	$ 942,688	6.9%
SEASONAL EMPLOYEES	100.21.2105.61060	$ 11,920	$ 15,000	$ 15,000	-
OVERTIME PAY	100.21.2105.61110	$ 33,547	$ 25,000	$ 25,000	-
TERMINATION PAYOUTS	100.21.2105.61415	$ 19,877	-	-	-
HEALTH INSURANCE	100.21.2105.61510	$ 89,788	$ 109,499	$ 141,473	29.2%
VISION INSURANCE	100.21.2105.61513	$ 299	$ 300	$ 335	11.7%
LIFE INSURANCE	100.21.2105.61615	$ 292	$ 303	$ 310	2.3%
CELL PHONE ALLOWANCE	100.21.2105.61626	$ 600	$ 900	-	(100.0%)
IMRF	100.21.2105.61710	$ 38,407	$ 43,257	$ 40,600	(6.1%)
SOCIAL SECURITY	100.21.2105.61725	$ 56,908	$ 54,736	$ 60,498	10.5%
MEDICARE	100.21.2105.61730	$ 13,355	$ 12,804	$ 14,254	11.3%
CONSULTING SERVICES	100.21.2105.62185	$ 71,278	-	-	-
ADVERTISING	100.21.2105.62205	$ 4,567	-	-	-
PRINTING	100.21.2105.62210	$ 706	-	-	-
TRAINING & TRAVEL	100.21.2105.62295	$ 3,325	$ 5,000	$ 5,000	-
MEMBERSHIP DUES	100.21.2105.62360	$ 1,955	$ 3,500	$ 2,000	(42.9%)
OTHER PROGRAM COSTS	100.21.2105.62490	$ 749	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.21.2105.62509	$ 34,250	$ 30,000	$ 400,000	1,233.3%
CREDIT CARD FEES	100.21.2105.62705	$ 363	-	-	-
OTHER CHARGES-CHARGEBACK	100.21.2105.62740	$ (76,939)	-	-	-
FOOD	100.21.2105.65025	$ 93	-	-	-
OFFICE SUPPLIES	100.21.2105.65095	-	-	-	-
FITNESS INCENTIVE	100.21.2105.65141	$ 500	-	-	-
Property Standards		$ 847,421	$ 1,038,931	$ 930,555	(10.4%)
REGULAR PAY	100.21.2115.61010	$ 637,089	$ 752,528	$ 675,677	(10.2%)
PERMANENT PART-TIME	100.21.2115.61050	$ 2,280	-	-	-
OVERTIME PAY	100.21.2115.61110	$ 5,343	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	100.21.2115.61415	$ 1,024	-	-	-
COMP / VACATION PAYOUTS	100.21.2115.61430	$ 1,572	-	-	-
HEALTH INSURANCE	100.21.2115.61510	$ 108,428	$ 149,628	$ 135,862	(9.2%)
VISION INSURANCE	100.21.2115.61513	$ 263	$ 264	$ 226	(14.4%)
LIFE INSURANCE	100.21.2115.61615	$ 204	$ 223	$ 145	(35.0%)
SHOE ALLOWANCE	100.21.2115.61630	$ 1,150	$ 1,150	$ 460	(60.0%)
IMRF	100.21.2115.61710	$ 28,724	$ 38,683	$ 31,356	(18.9%)
SOCIAL SECURITY	100.21.2115.61725	$ 38,517	$ 46,731	$ 41,923	(10.3%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MEDICARE	100.21.2115.61730	$ 9,008	$ 10,934	$ 9,806	(10.3%)
TRAINING & TRAVEL	100.21.2115.62295	$ 2,139	$ 4,000	$ 3,000	(25.0%)
MEMBERSHIP DUES	100.21.2115.62360	-	$ 240	-	(100.0%)
PROPERTY CLEAN UP EXPENSE	100.21.2115.62493	$ 11,679	$ 25,000	$ 25,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2115.65010	-	$ 1,800	-	(100.0%)
CLOTHING	100.21.2115.65020	-	$ 2,000	$ 1,600	(20.0%)
MINOR EQUIPMENT & TOOLS	100.21.2115.65085	-	$ 750	$ 500	(33.3%)
Housing & Grants		$ 50,353	$ 111,758	$ 116,216	4.0%
REGULAR PAY	100.21.2124.61010	$ 88,583	$ 90,504	$ 93,416	3.2%
OVERTIME PAY	100.21.2124.61110	$ 754	-	-	-
HEALTH INSURANCE	100.21.2124.61510	$ 8,913	$ 9,693	$ 11,322	16.8%
LIFE INSURANCE	100.21.2124.61615	$ 38	$ 42	$ 42	-
IMRF	100.21.2124.61710	$ 3,911	$ 4,591	$ 4,286	(6.6%)
SOCIAL SECURITY	100.21.2124.61725	$ 5,387	$ 5,614	$ 5,794	3.2%
MEDICARE	100.21.2124.61730	$ 1,260	$ 1,314	$ 1,356	3.2%
OTHER CHARGES-CHARGEBACK	100.21.2124.62740	$ (58,617)	-	-	-
FITNESS INCENTIVE	100.21.2124.65141	$ 125	-	-	-
Building Inspection Services		$ 1,910,294	$ 2,052,869	$ 2,250,236	9.6%
REGULAR PAY	100.21.2126.61010	$ 1,315,313	$ 1,467,331	$ 1,598,556	8.9%
SEASONAL EMPLOYEES	100.21.2126.61060	$ 47,664	$ 49,000	$ 49,000	-
OVERTIME PAY	100.21.2126.61110	$ 17,272	$ 15,000	$ 15,000	-
TERMINATION PAYOUTS	100.21.2126.61415	$ 335	-	-	-
HEALTH INSURANCE	100.21.2126.61510	$ 153,754	$ 184,082	$ 218,796	18.9%
VISION INSURANCE	100.21.2126.61513	$ 157	$ 146	$ 111	(24.0%)
LIFE INSURANCE	100.21.2126.61615	$ 451	$ 434	$ 485	11.8%
SHOE ALLOWANCE	100.21.2126.61630	$ 690	$ 1,610	$ 690	(57.1%)
IMRF	100.21.2126.61710	$ 57,791	$ 73,831	$ 72,744	(1.5%)
SOCIAL SECURITY	100.21.2126.61725	$ 81,507	$ 91,039	$ 103,128	13.3%
MEDICARE	100.21.2126.61730	$ 19,062	$ 21,296	$ 24,126	13.3%
CONSTRUCTION ENGINEERING SERVICES	100.21.2126.62150	-	$ 6,000	$ 2,500	(58.3%)
SOFTWARE MAINTENANCE	100.21.2126.62236	$ 108,977	$ 100,000	$ 100,000	-
OTHER EQMT MAINTENANCE	100.21.2126.62245	$ 398	$ 1,000	$ 1,000	-
TRAINING & TRAVEL	100.21.2126.62295	$ 8,528	$ 8,000	$ 12,000	50.0%
COURT COST/LITIGATION	100.21.2126.62345	-	$ 400	-	(100.0%)
MEMBERSHIP DUES	100.21.2126.62360	$ 691	$ 1,000	$ 1,000	-
ELEVATOR CONTRACT COSTS	100.21.2126.62425	$ 2,800	$ 3,000	$ 3,000	-
PLUMB, ELEC, PLAN REVEIW SERV	100.21.2126.62464	$ 90,336	$ 20,000	$ 40,000	100.0%
OTHER PROGRAM COSTS	100.21.2126.62490	-	$ 500	-	(100.0%)
DIGITAL ARCHIVING	100.21.2126.62645	$ 1,127	$ 2,500	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2126.65010	$ 3,379	$ 2,400	$ 4,200	75.0%
CLOTHING	100.21.2126.65020	$ 63	$ 3,600	$ 3,200	(11.1%)
MINOR EQUIPMENT & TOOLS	100.21.2126.65085	-	$ 700	$ 700	-
Total Expenditures		**$ 4,594,776**	**$ 4,903,165**	**$ 5,482,531**	**11.8%**

Police Department

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 2026

- Three consecutive years without a homicide in Evanston.
- Evanston Police Department certified its first-ever female motorcycle officers.
- Evanston Police Department's continued partnership with IDOT on major traffic safety initiatives.
- National Night Out returned to the Police Department. The event was hosted by the Police on August 4, 2026, for the first time in many years.
- The department was awarded the FY 2026 Illinois Law Enforcement Camera Grant in the amount of $689,013.83 to pay for in-car cameras, body-worn cameras, body-camera storage, and related training

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 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Evanston Crime Data					
Crimes - NIBRS Group A1	Effectiveness	4,200	3,787	3,072	3,179
Crimes - NIBRS Group B2	Effectiveness	361	369	388	405
Activity: Service to the Community					
Total Calls for Service (911)	Efficiency	91,582	97,111	107,000	100,000
Written Reports3	Output	11,501	12,201	11,903	12,300
Activity: Statute Enforcement					
Arrests (Felony and Misdemeanor)	Effectiveness	1,078	1,126	1,006	1,084
Citations Issued (Traffic & City Ordinance)	Effectiveness	4,739	6,616	9,342	10,270

1 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.

2 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.

3 Written reports include incident, crash and arrest reports.

Factors Impacting the 2027 Budget

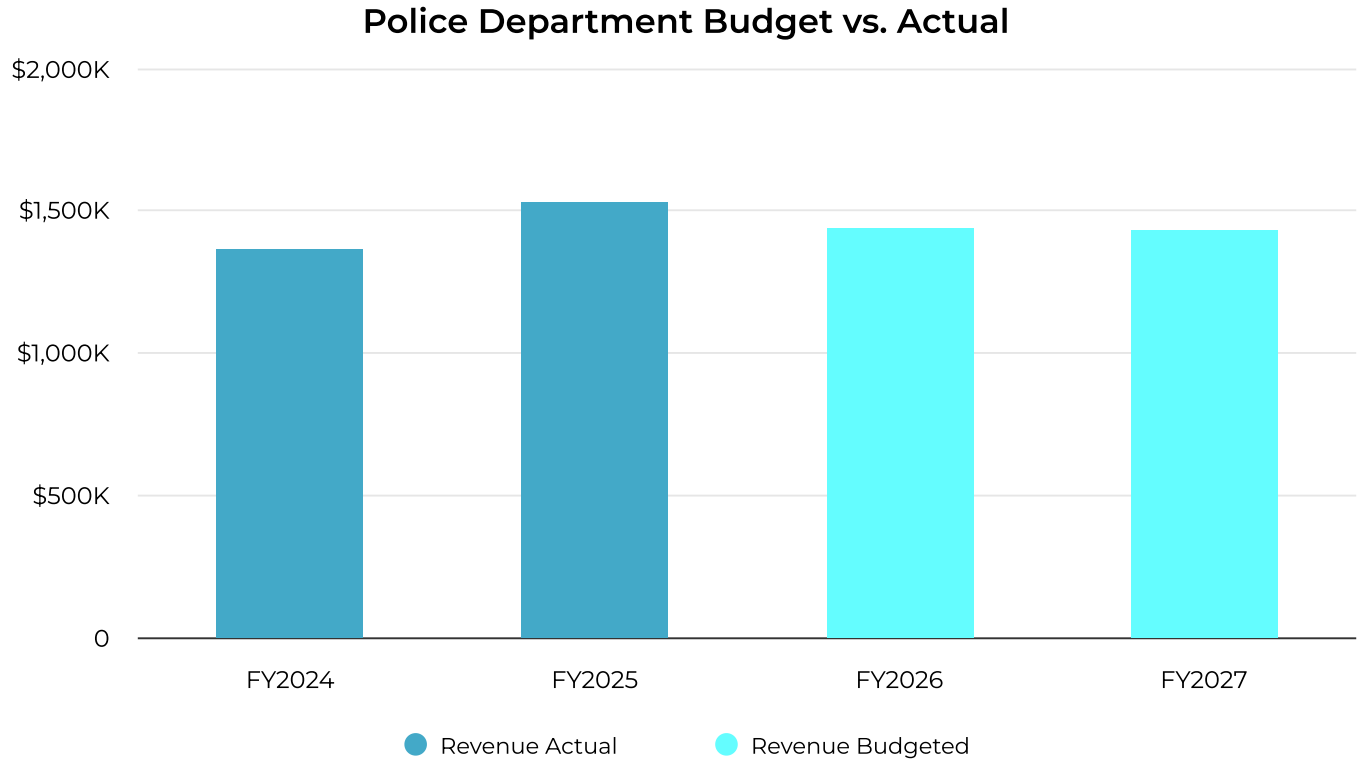
- Fill vacant positions with competent, qualified personnel as quickly as possible.
- Completion of the Tyler Technology implementation.
- Continued research and development of a master plan for the replacement or complete renovation of the Evanston Police Department Building in conjunction with City Departments and stakeholders.

Upcoming Initiatives

- Fill vacant positions with competent, qualified personnel as quickly as possible.
- Implement Axon's Taser 10 System.
- Research and replace the previous automated license plate reader (ALPR) with a system reflecting the values of Evanston.
- 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.

Revenue Summary

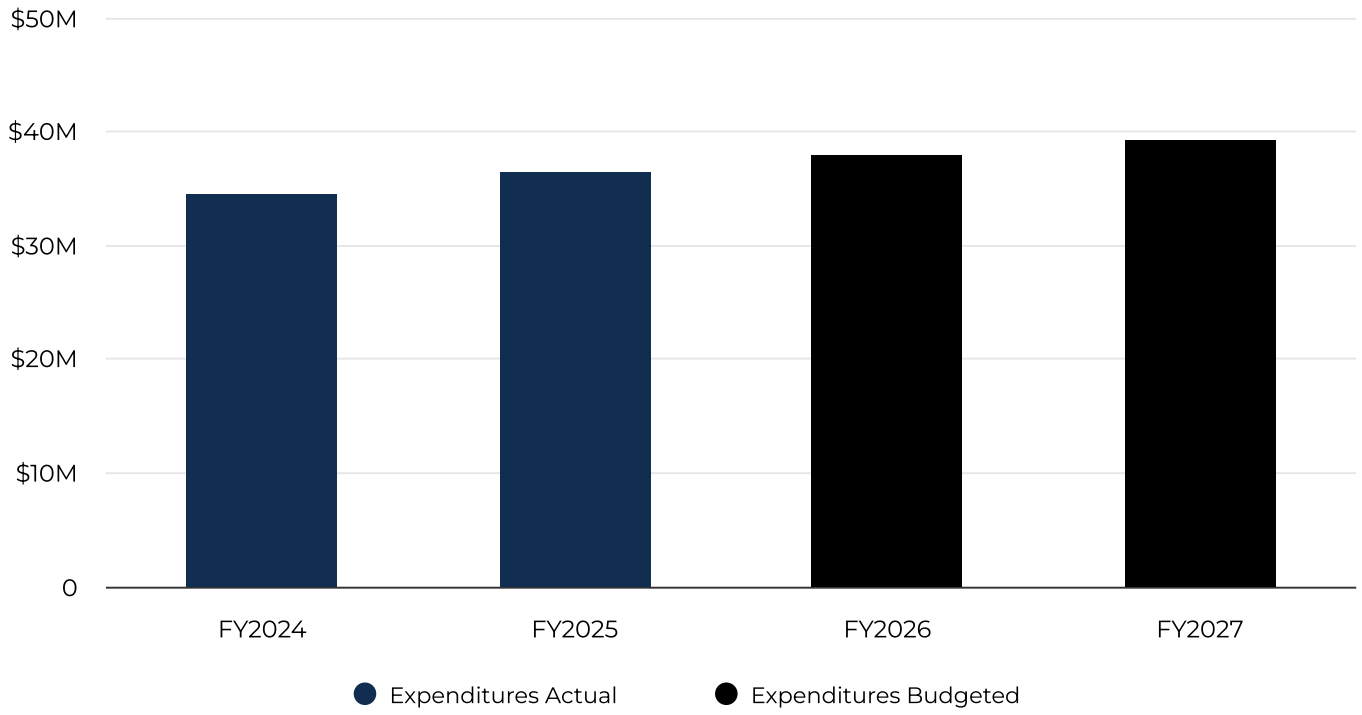
In FY 2027, the Police Department is projected to generate $1,430,000 in revenue, a (0.7%) decrease from last year. .



Expenditure Summary

In FY 2027, the Police Department has $39,193,095 in budgeted expenditures, a +3.4% increase from last year. This change is primarily due to an increase of +$930K for employee salary and benefits. Additionally, interfund transfer expenses increase +$260K to increase funding for planned vehicle replacements being paid for by the Equipment Replacement Fund#601.

Police Department Budget vs. Actual



Expenditures by Type

-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 32,233,803	$ 34,445,217	$ 35,374,280	2.7%
Services and Supplies	$ 2,356,283	$ 1,774,578	$ 1,819,215	2.5%
Miscellaneous	$ 221,691	$ 134,900	$ 178,000	31.9%
Capital Outlay	-	$ 20,000	$ 20,000	-
Interfund Transfers	$ 1,085,004	$ 1,085,000	$ 1,345,000	24.0%
Community Sponsored Organizations	$ 120,946	$ 120,000	$ 120,000	-
Insurance and Other Chargebacks	$ 378,504	$ 330,000	$ 336,600	2.0%
Total Expenditures	**$ 36,396,231**	**$ 37,909,695**	**$ 39,193,095**	**3.4%**

Line Item Details - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 1,528,902	$ 1,439,400	$ 1,430,000	(0.7%)
Police Administration		$ 1,059,817	$ 1,025,000	$ 1,023,000	(0.2%)
CANNABIS USE TAX	100.22.2205.51599	$ 117,451	$ 130,000	$ 130,000	-
POLICE CTA DETAIL	100.22.2205.52541	$ 264,689	$ 265,000	$ 265,000	-
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	$ 25,233	$ 12,500	$ 12,500	-
BEV SNACK VENDING MACHINE	100.22.2205.53200	$ 479	$ 500	$ 500	-
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	$ 602,965	$ 600,000	$ 600,000	-
POLICE TRAINING	100.22.2205.55270	$ 40,125	$ 5,000	$ 5,000	-
MISCELLANEOUS REVENUE	100.22.2205.56045	$ 8,876	$ 10,000	$ 10,000	-
SALE OF SURPLUS PROPERTY	100.22.2205.56065	-	$ 2,000	-	(100.0%)
Social Services Bureau		$ 44,971	-	-	-
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	$ 44,971	-	-	-
Juvenile Bureau		$ 6,157	-	-	-
STATE, COUNTY AND OTHER GRANTS	100.22.2230.55146	$ 6,157	-	-	-
School Liaison		$ 29,465	$ 50,000	$ 50,000	-
REIMBURSEMENTS	100.22.2235.53632	$ 29,465	$ 50,000	$ 50,000	-
Police Records		$ 17,176	$ 20,000	$ 20,000	-
POLICE REPORT FEES	100.22.2240.53685	$ 17,176	$ 20,000	$ 20,000	-
Neighborhood Enforcement Team		$ 187,119	$ 180,000	$ 180,000	-
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	$ 5,395	$ 20,000	$ 20,000	-
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$ 11,037	$ 20,000	$ 20,000	-
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	$ 60,394	$ 20,000	$ 20,000	-
eSHARE REVENUE	100.22.2265.55051	$ 110,293	$ 120,000	$ 120,000	-
Traffic Bureau		$ 184,197	$ 164,400	$ 157,000	(4.5%)
REGULAR FINES	100.22.2270.52510	$ 111,810	$ 115,000	$ 115,000	-
POLICE DUI REIMBURSEMENT	100.22.2270.52542	-	$ 7,400	-	(100.0%)
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	$ 68,164	$ 42,000	$ 42,000	-
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	$ 4,224	-	-	-
Total Revenues		**$ 1,528,902**	**$ 1,439,400**	**$ 1,430,000**	**(0.7%)**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 36,396,231	$ 37,909,695	$ 39,193,095	3.4%
Police Administration		$ 5,284,074	$ 4,178,588	$ 8,279,548	98.1%
REGULAR PAY	100.22.2205.61010	$ 362,274	$ 371,940	$ 2,033,168	446.6%
OVERTIME PAY	100.22.2205.61110	-	-	$ 25,000	-
HIREBACK OT PAY	100.22.2205.61111	-	-	$ 140,000	-
SPECIAL DETAIL OT	100.22.2205.61112	$ 315,361	$ 265,000	$ 265,000	-
TERMINATION PAYOUTS	100.22.2205.61415	$ 349,022	$ 400,000	$ 400,000	-
ANNUAL SICK LEAVE PAYOUT	100.22.2205.61420	$ 213,582	$ 218,000	$ 218,000	-
COMP / VACATION PAYOUTS	100.22.2205.61430	$ 1,205,406	$ 1,144,000	$ 1,144,000	-
POLICE EDUCATION INCENTIVES	100.22.2205.61441	$ 261,500	$ 285,000	$ 285,000	-
HEALTH INSURANCE	100.22.2205.61510	$ 46,123	$ 49,626	$ 325,010	554.9%
VISION INSURANCE	100.22.2205.61513	$ 76	$ 76	$ 76	-
LIFE INSURANCE	100.22.2205.61615	$ 286	$ 299	$ 1,671	458.9%
CELL PHONE ALLOWANCE	100.22.2205.61626	$ 504	$ 504	$ 1,008	100.0%
UNIFORM ALLOWANCE	100.22.2205.61635	-	-	$ 1,000	-
IMRF	100.22.2205.61710	$ 4,991	$ 5,798	$ 24,650	325.1%
SOCIAL SECURITY	100.22.2205.61725	$ 17,828	$ 17,944	$ 44,437	147.6%
MEDICARE	100.22.2205.61730	$ 5,927	$ 5,401	$ 29,513	446.4%
TRAINING & TRAVEL	100.22.2205.62295	-	-	$ 220,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2205.62305	$ 845,004	$ 845,000	$ 845,000	-
RENTAL OF AUTO REPLACEMENT	100.22.2205.62309	$ 240,000	$ 240,000	$ 500,000	108.3%
MEMBERSHIP DUES	100.22.2205.62360	$ 138,375	-	$ 134,921	-
OTHER PROGRAM COSTS	100.22.2205.62490	$ 138,859	-	$ 70,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.22.2205.62509	$ 760,053	-	$ 913,174	-
CLOTHING	100.22.2205.65020	-	-	$ 90,450	-
FOOD	100.22.2205.65025	$ 387	-	$ 14,870	-
MINOR EQUIPMENT & TOOLS	100.22.2205.65085	-	-	$ 100,000	-
OFFICE SUPPLIES	100.22.2205.65095	-	-	$ 15,000	-
OTHER COMMODITIES	100.22.2205.65125	$ 12	-	$ 82,000	-
FURNITURE & FIXTURES	100.22.2205.65625	-	-	$ 20,000	-
TRANSFER TO INSURANCE - RISK	100.22.2205.66030	$ 378,504	$ 330,000	$ 336,600	2.0%
Patrol Operations		$ 17,807,177	$ 18,738,758	$ 18,110,904	(3.4%)
REGULAR PAY	100.22.2210.61010	$ 14,157,227	$ 15,121,306	$ 14,678,783	(2.9%)
OVERTIME PAY	100.22.2210.61110	$ 101,721	$ 109,000	$ 3,000	(97.2%)
HIREBACK OT PAY	100.22.2210.61111	$ 1,328,228	$ 1,075,000	$ 708,000	(34.1%)
HEALTH INSURANCE	100.22.2210.61510	$ 1,781,302	$ 1,981,270	$ 2,290,700	15.6%
VISION INSURANCE	100.22.2210.61513	$ 1,291	$ 1,312	$ 1,237	(5.7%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
LIFE INSURANCE	100.22.2210.61615	$ 11,558	$ 12,184	$ 11,102	(8.9%)
UNIFORM ALLOWANCE	100.22.2210.61635	$ 110,250	$ 130,000	$ 116,000	(10.8%)
MEDICARE	100.22.2210.61730	$ 243,946	$ 221,186	$ 214,582	(3.0%)
OTHER PROGRAM COSTS	100.22.2210.62490	-	-	-	-
OTHER COMMODITIES	100.22.2210.65125	$ 252	-	-	-
FITNESS INCENTIVE	100.22.2210.65141	$ 71,400	$ 87,500	$ 87,500	-
Criminal Investigation		$ 1,363,335	$ 1,427,552	$ 1,481,767	3.8%
REGULAR PAY	100.22.2215.61010	$ 1,129,246	$ 1,191,245	$ 1,175,576	(1.3%)
OVERTIME PAY	100.22.2215.61110	$ 9,765	$ 10,000	-	(100.0%)
HIREBACK OT PAY	100.22.2215.61111	$ 108,961	$ 105,426	$ 105,426	-
HEALTH INSURANCE	100.22.2215.61510	$ 88,696	$ 94,124	$ 175,695	86.7%
VISION INSURANCE	100.22.2215.61513	$ 150	$ 150	$ 38	(74.7%)
LIFE INSURANCE	100.22.2215.61615	$ 945	$ 961	$ 879	(8.5%)
UNIFORM ALLOWANCE	100.22.2215.61635	$ 7,000	$ 8,250	$ 7,000	(15.2%)
MEDICARE	100.22.2215.61730	$ 18,572	$ 17,396	$ 17,153	(1.4%)
Juvenile Bureau		$ 333,897	$ 363,944	$ 1,177,272	223.5%
REGULAR PAY	100.22.2230.61010	$ 255,065	$ 280,344	$ 917,368	227.2%
OVERTIME PAY	100.22.2230.61110	$ 2,364	$ 6,278	-	(100.0%)
HIREBACK OT PAY	100.22.2230.61111	$ 24,673	$ 17,038	$ 45,000	164.1%
HEALTH INSURANCE	100.22.2230.61510	$ 45,350	$ 53,346	$ 195,097	265.7%
VISION INSURANCE	100.22.2230.61513	$ 93	$ 112	$ 76	(32.1%)
LIFE INSURANCE	100.22.2230.61615	$ 208	$ 224	$ 592	164.3%
UNIFORM ALLOWANCE	100.22.2230.61635	$ 2,500	$ 2,500	$ 5,750	130.0%
MEDICARE	100.22.2230.61730	$ 3,643	$ 4,102	$ 13,389	226.4%
School Liaison		$ 546,272	$ 743,264	$ 313,495	(57.8%)
REGULAR PAY	100.22.2235.61010	$ 442,706	$ 597,626	$ 233,071	(61.0%)
OVERTIME PAY	100.22.2235.61110	$ 1,343	$ 1,000	-	(100.0%)
HIREBACK OT PAY	100.22.2235.61111	$ 12,989	$ 10,000	$ 26,250	162.5%
HEALTH INSURANCE	100.22.2235.61510	$ 78,209	$ 119,181	$ 49,298	(58.6%)
VISION INSURANCE	100.22.2235.61513	$ 121	$ 112	$ 112	-
LIFE INSURANCE	100.22.2235.61615	$ 334	$ 336	$ 115	(65.8%)
UNIFORM ALLOWANCE	100.22.2235.61635	$ 3,750	$ 6,250	$ 1,250	(80.0%)
MEDICARE	100.22.2235.61730	$ 6,821	$ 8,759	$ 3,399	(61.2%)
Police Records		$ 412,775	$ 434,446	$ 444,959	2.4%
REGULAR PAY	100.22.2240.61010	$ 294,468	$ 301,450	$ 300,116	(0.4%)
OVERTIME PAY	100.22.2240.61110	$ 17,165	$ 10,000	$ 15,000	50.0%
HEALTH INSURANCE	100.22.2240.61510	$ 64,700	$ 84,365	$ 97,110	15.1%
VISION INSURANCE	100.22.2240.61513	$ 60	$ 38	$ 38	-
LIFE INSURANCE	100.22.2240.61615	$ 32	$ 33	$ 33	-
IMRF	100.22.2240.61710	$ 13,609	$ 15,495	$ 9,699	(37.4%)
SOCIAL SECURITY	100.22.2240.61725	$ 18,430	$ 18,692	$ 18,609	(0.4%)
MEDICARE	100.22.2240.61730	$ 4,310	$ 4,373	$ 4,354	(0.4%)
Communications		$ 1,783,880	$ 1,784,740	$ 1,746,790	(2.1%)
REGULAR PAY	100.22.2245.61010	$ 1,204,156	$ 1,319,294	$ 1,256,992	(4.7%)
OVERTIME PAY	100.22.2245.61110	$ 188,015	$ 60,589	$ 100,000	65.0%
HEALTH INSURANCE	100.22.2245.61510	$ 159,049	$ 175,620	$ 174,877	(0.4%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
VISION INSURANCE	100.22.2245.61513	$ 242	$ 264	$ 190	(28.0%)
LIFE INSURANCE	100.22.2245.61615	$ 987	$ 1,006	$ 1,025	1.9%
UNIFORM ALLOWANCE	100.22.2245.61635	$ 12,100	$ 13,200	$ 13,200	-
IMRF	100.22.2245.61710	$ 64,134	$ 67,819	$ 58,326	(14.0%)
SOCIAL SECURITY	100.22.2245.61725	$ 89,310	$ 82,618	$ 78,757	(4.7%)
MEDICARE	100.22.2245.61730	$ 20,887	$ 19,330	$ 18,423	(4.7%)
SERVICE AGREEMENTS/ CONTRACTS	100.22.2245.62509	$ 45,000	$ 45,000	$ 45,000	-
Service Desk		$ 1,462,210	$ 1,661,503	$ 1,777,846	7.0%
REGULAR PAY	100.22.2250.61010	$ 1,028,040	$ 1,219,441	$ 1,241,664	1.8%
OVERTIME PAY	100.22.2250.61110	$ 134,831	$ 67,593	$ 114,000	68.7%
HEALTH INSURANCE	100.22.2250.61510	$ 144,060	$ 214,365	$ 275,413	28.5%
VISION INSURANCE	100.22.2250.61513	$ 403	$ 149	$ 223	49.7%
LIFE INSURANCE	100.22.2250.61615	$ 805	$ 861	$ 763	(11.4%)
UNIFORM ALLOWANCE	100.22.2250.61635	$ 6,600	$ 13,200	$ 7,700	(41.7%)
IMRF	100.22.2250.61710	$ 53,202	$ 56,554	$ 42,494	(24.9%)
SOCIAL SECURITY	100.22.2250.61725	$ 75,961	$ 72,401	$ 77,464	7.0%
MEDICARE	100.22.2250.61730	$ 17,862	$ 16,939	$ 18,125	7.0%
FOOD	100.22.2250.65025	$ 445	-	-	-
311 Center		$ 773,104	$ 820,151	$ 844,576	3.0%
REGULAR PAY	100.22.2251.61010	$ 529,604	$ 559,056	$ 564,072	0.9%
OVERTIME PAY	100.22.2251.61110	$ 27,566	$ 22,875	$ 25,000	9.3%
HEALTH INSURANCE	100.22.2251.61510	$ 138,883	$ 152,729	$ 170,629	11.7%
VISION INSURANCE	100.22.2251.61513	$ 38	$ 38	-	(100.0%)
LIFE INSURANCE	100.22.2251.61615	$ 427	$ 468	$ 465	(0.6%)
UNIFORM ALLOWANCE	100.22.2251.61635	$ 8,250	$ 8,800	$ 8,800	-
IMRF	100.22.2251.61710	$ 25,214	$ 28,738	$ 26,177	(8.9%)
SOCIAL SECURITY	100.22.2251.61725	$ 34,949	$ 35,210	$ 35,522	0.9%
MEDICARE	100.22.2251.61730	$ 8,173	$ 8,237	$ 8,311	0.9%
TELECOMMUNICATIONS	100.22.2251.64505	-	$ 4,000	$ 5,600	40.0%
Office-Professional Standards		$ 524,487	$ 551,092	$ 614,268	11.5%
REGULAR PAY	100.22.2255.61010	$ 434,400	$ 456,018	$ 470,501	3.2%
OVERTIME PAY	100.22.2255.61110	-	-	$ 10,000	-
HIREBACK OT PAY	100.22.2255.61111	-	-	$ 25,000	-
HEALTH INSURANCE	100.22.2255.61510	$ 71,756	$ 77,390	$ 90,985	17.6%
VISION INSURANCE	100.22.2255.61513	$ 72	$ 73	$ 73	-
LIFE INSURANCE	100.22.2255.61615	$ 294	$ 306	$ 313	2.3%
UNIFORM ALLOWANCE	100.22.2255.61635	$ 1,000	$ 1,000	$ 1,000	-
IMRF	100.22.2255.61710	$ 3,983	$ 4,386	$ 4,091	(6.7%)
SOCIAL SECURITY	100.22.2255.61725	$ 5,081	$ 5,291	$ 5,466	3.3%
MEDICARE	100.22.2255.61730	$ 7,902	$ 6,628	$ 6,839	3.2%
Office Of Administration		$ 1,273,654	$ 2,013,174	-	(100.0%)
REGULAR PAY	100.22.2260.61010	$ 481,550	$ 499,132	-	(100.0%)
HEALTH INSURANCE	100.22.2260.61510	$ 53,120	$ 57,535	-	(100.0%)
LIFE INSURANCE	100.22.2260.61615	$ 397	$ 413	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CELL PHONE ALLOWANCE	100.22.2260.61626	$ 504	$ 504	-	(100.0%)
IMRF	100.22.2260.61710	$ 12,486	$ 14,747	-	(100.0%)
SOCIAL SECURITY	100.22.2260.61725	$ 17,195	$ 17,819	-	(100.0%)
MEDICARE	100.22.2260.61730	$ 7,321	$ 7,246	-	(100.0%)
TRAINING & TRAVEL	100.22.2260.62295	$ 247,004	$ 220,000	-	(100.0%)
MEMBERSHIP DUES	100.22.2260.62360	-	$ 134,921	-	(100.0%)
OTHER PROGRAM COSTS	100.22.2260.62490	-	$ 20,000	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	100.22.2260.62509	-	$ 712,828	-	(100.0%)
CABLE - VIDEO	100.22.2260.64565	$ 1,679	$ 2,000	-	(100.0%)
CLOTHING	100.22.2260.65020	$ 141,478	$ 90,450	-	(100.0%)
FOOD	100.22.2260.65025	$ 17,187	$ 14,870	-	(100.0%)
MINOR EQUIPMENT & TOOLS	100.22.2260.65085	$ 165,160	$ 100,000	-	(100.0%)
OFFICE SUPPLIES	100.22.2260.65095	$ 23,185	$ 15,000	-	(100.0%)
OTHER COMMODITIES	100.22.2260.65125	$ 67,268	$ 49,876	-	(100.0%)
PUBLIC SAFETY EQUIPMENT/SUPPLIES	100.22.2260.65616	$ 38,119	$ 35,833	-	(100.0%)
FURNITURE & FIXTURES	100.22.2260.65625	-	$ 20,000	-	(100.0%)
Neighborhood Enforcement Team		$ 1,788,243	$ 1,790,017	$ 1,925,823	7.6%
REGULAR PAY	100.22.2265.61010	$ 1,198,671	$ 1,232,149	$ 1,294,105	5.0%
OVERTIME PAY	100.22.2265.61110	$ 6,676	$ 7,267	-	(100.0%)
HIREBACK OT PAY	100.22.2265.61111	$ 209,818	$ 162,253	$ 200,000	23.3%
HEALTH INSURANCE	100.22.2265.61510	$ 185,239	$ 201,006	$ 244,540	21.7%
VISION INSURANCE	100.22.2265.61513	-	$ 112	-	(100.0%)
LIFE INSURANCE	100.22.2265.61615	$ 982	$ 992	$ 1,053	6.1%
UNIFORM ALLOWANCE	100.22.2265.61635	$ 8,250	$ 8,250	$ 7,250	(12.1%)
MEDICARE	100.22.2265.61730	$ 22,340	$ 17,988	$ 18,875	4.9%
eSHARE EXPENSE	100.22.2265.62861	$ 120,946	$ 120,000	$ 120,000	-
NARCOTICS ENFORCEMENT EXPENSE	100.22.2265.65122	$ 11,931	$ 20,000	$ 20,000	-
NARCOTICS SEIZURE EXPENSE	100.22.2265.65123	$ 23,390	$ 20,000	$ 20,000	-
Traffic Bureau		$ 1,018,601	$ 831,793	$ 1,104,766	32.8%
REGULAR PAY	100.22.2270.61010	$ 498,894	$ 593,191	$ 850,394	43.4%
OVERTIME PAY	100.22.2270.61110	$ 1,637	$ 2,000	-	(100.0%)
HIREBACK OT PAY	100.22.2270.61111	-	-	$ 100,000	-
HEALTH INSURANCE	100.22.2270.61510	$ 80,963	$ 96,308	$ 113,879	18.2%
VISION INSURANCE	100.22.2270.61513	-	-	$ 114	-
LIFE INSURANCE	100.22.2270.61615	$ 413	$ 486	$ 691	42.2%
UNIFORM ALLOWANCE	100.22.2270.61635	$ 2,500	$ 3,750	$ 7,250	93.3%
MEDICARE	100.22.2270.61730	$ 10,015	$ 8,658	$ 12,438	43.7%
TOWING AND BOOTING CONTRACTS	100.22.2270.62451	$ 424,181	$ 120,000	$ 20,000	(83.3%)
POLICE DUI EXPENSE	100.22.2270.65120	-	$ 7,400	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Community Strategic Bureau		$ 174,089	$ 172,371	-	(100.0%)
REGULAR PAY	100.22.2275.61010	$ 117,260	$ 121,094	-	(100.0%)
OVERTIME PAY	100.22.2275.61110	$ 15,212	$ 7,256	-	(100.0%)
HEALTH INSURANCE	100.22.2275.61510	$ 26,251	$ 28,433	-	(100.0%)
LIFE INSURANCE	100.22.2275.61615	$ 98	$ 99	-	(100.0%)
IMRF	100.22.2275.61710	$ 5,854	$ 6,225	-	(100.0%)
SOCIAL SECURITY	100.22.2275.61725	$ 7,631	$ 7,508	-	(100.0%)
MEDICARE	100.22.2275.61730	$ 1,785	$ 1,756	-	(100.0%)
Animal Control		$ 285,339	$ 198,508	$ 201,904	1.7%
REGULAR PAY	100.22.2280.61010	$ 75,823	$ 79,296	$ 82,223	3.7%
OVERTIME PAY	100.22.2280.61110	$ 272	$ 543	$ 1,340	146.8%
HEALTH INSURANCE	100.22.2280.61510	$ 6,228	$ 6,639	$ 7,947	19.7%
VISION INSURANCE	100.22.2280.61513	$ 38	$ 38	$ 38	-
LIFE INSURANCE	100.22.2280.61615	-	$ 1	$ 1	-
SHOE ALLOWANCE	100.22.2280.61630	$ 460	$ 230	$ 230	-
IMRF	100.22.2280.61710	$ 3,372	$ 4,076	$ 3,816	(6.4%)
SOCIAL SECURITY	100.22.2280.61725	$ 4,670	$ 4,931	$ 5,113	3.7%
MEDICARE	100.22.2280.61730	$ 1,092	$ 1,154	$ 1,196	3.6%
BLDG MAINTENANCE SERVICES	100.22.2280.62225	-	$ 1,600	-	(100.0%)
OTHER PROFESSIONAL SERVICES	100.22.2280.62272	$ 106,336	$ 100,000	$ 100,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.22.2280.62509	$ 87,048	-	-	-
Community Policing		$ 1,109,010	$ 1,679,790	$ 664,165	(60.5%)
REGULAR PAY	100.22.2285.61010	$ 805,482	$ 1,319,647	$ 448,081	(66.0%)
OVERTIME PAY	100.22.2285.61110	$ 3,279	$ 1,193	-	(100.0%)
HIREBACK OT PAY	100.22.2285.61111	$ 139,110	$ 71,705	$ 100,000	39.5%
HEALTH INSURANCE	100.22.2285.61510	$ 140,077	$ 255,040	$ 106,818	(58.1%)
LIFE INSURANCE	100.22.2285.61615	$ 657	$ 638	$ 230	(63.9%)
UNIFORM ALLOWANCE	100.22.2285.61635	$ 6,000	$ 12,250	$ 2,500	(79.6%)
MEDICARE	100.22.2285.61730	$ 14,405	$ 19,317	$ 6,536	(66.2%)
Property Bureau		$ 283,347	$ 301,427	$ 325,260	7.9%
REGULAR PAY	100.22.2291.61010	$ 222,736	$ 233,545	$ 248,682	6.5%
OVERTIME PAY	100.22.2291.61110	-	-	$ 1,000	-
HEALTH INSURANCE	100.22.2291.61510	$ 33,306	$ 37,047	$ 44,045	18.9%
VISION INSURANCE	100.22.2291.61513	-	$ 150	$ 150	-
LIFE INSURANCE	100.22.2291.61615	$ 60	$ 69	$ 72	4.3%
SHOE ALLOWANCE	100.22.2291.61630	$ 690	$ 690	$ 690	-
IMRF	100.22.2291.61710	$ 9,865	$ 12,005	$ 11,541	(3.9%)
SOCIAL SECURITY	100.22.2291.61725	$ 13,525	$ 14,523	$ 15,462	6.5%
MEDICARE	100.22.2291.61730	$ 3,163	$ 3,398	$ 3,618	6.5%
Building Management		$ 172,736	$ 218,577	$ 179,752	(17.8%)
REGULAR PAY	100.22.2295.61010	$ 68,868	$ 72,403	$ 75,306	4.0%
OVERTIME PAY	100.22.2295.61110	-	-	$ 3,000	-
HEALTH INSURANCE	100.22.2295.61510	$ 26,251	$ 28,433	$ 33,209	16.8%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
LIFE INSURANCE	100.22.2295.61615	-	$ 31	$ 32	3.2%
SHOE ALLOWANCE	100.22.2295.61630	-	$ 230	$ 230	-
IMRF	100.22.2295.61710	$ 3,176	$ 3,722	$ 3,495	(6.1%)
SOCIAL SECURITY	100.22.2295.61725	$ 4,229	$ 4,504	$ 4,684	4.0%
MEDICARE	100.22.2295.61730	$ 989	$ 1,054	$ 1,096	4.0%
BLDG MAINTENANCE SERVICES	100.22.2295.62225	$ 59,016	$ 100,000	$ 50,000	(50.0%)
JANITORIAL SUPPLIES	100.22.2295.65040	$ 10,487	$ 8,200	$ 8,200	-
OTHER COMMODITIES	100.22.2295.65125	$ 221	-	-	-
FITNESS INCENTIVE	100.22.2295.65141	$ (500)	-	$ 500	-
Total Expenditures		**$ 36,396,231**	**$ 37,909,695**	**$ 39,193,095**	**3.4%**

Fire Department

The Fire Department provides emergency services, including fire prevention, fire protection, fire suppression, rescue, and medical assistance to community members and visitors in Evanston. Our firefighters/paramedics are on call 24 hours a day staffing five fire stations and ten emergency response vehicles. Fire Administration oversees overall department operations, including training efforts, scheduling staff, and budgeting and payroll. The Fire Prevention Bureau helps prevent fires through plan reviews, routine inspections, and general public outreach and education efforts. Fire Suppression responds to emergencies, ranging from small house fires to emergency medical situations. The Office of Emergency Management is responsible for planning and preparing for emergencies. The Fire Department also operates and manages lifeguard operations at the City's public beaches.

Accomplishments in 2026

- Delivery of a new Tower Truck 22, with a 100' retractable ladder and ??? for ventilation and rescues.
- Delivery of Squad 21, providing special teams members with the necessary resources to handle any incident.
- Completed the new Lexipol Policy and Operations Manuals, providing better organization and ensuring important information is current.
- Conducted Captain and Shift Chief promotional processes.
- The successful third year of lifeguard operations.
- Transitioned to a new incident reporting software to provide better National Emergency Response Information System (NEIRS) compliance and support.
- Awarded a federal grant for an enhanced JHAT (Joint Hazard Assessment Team) water rescue vessel for search, rescue and patrol of Evanston shoreline and Lake Michigan.

Performance Measures

Department Goal: In 2027 the Department's focus will be on ensuring its emergency/safety equipment is up to date, expanding training opportunities to enhance our "all hazards" approach to life safety, and enhancing the mental health of our members. These efforts will help provide better responses to meet the evolving needs of the City.

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Proposed	FY 2027 Proposed
Activity: Increase number Community Engagement by 5%					
Number of Special Events/Number of Personnel on Duty (not City program, Fire presence requested)	Output	55/220	55/214	42/130	55/215
Station Tours	Output	30	18	30	25
School Visit/Fire Drill	Output	35	40	35	50
Special Event Presentation/Program Speaker	Output	20	53	50	60
Block Parties	Output	139	139	160	160
Activity: Increase our total annual training activities per employee by 5%					
Total # of Training Hours	Output	51,273	54,544	55,000	55,000
Average # of training activities per employee	Output	457	487	491	500
Activity: Emergency Preparedness - Enhance/Increase outreach to community					
CPR classes (estimated participants)	Output	535	242	575	400
Everbridge Mass Notification (registered users)	Output	40,985	41,458	42,000	43,500
Mass Shelter Facilities	Output	8	10	15	20
CERT Members	Output	26	89	89	100
CERT Training/Deployment	Output	20	28	28	30
ICS/NQS Training	Output	6	19	20	25
Emergency Plans	Output	7	36	36	45
Emergency Preparedness Exercises	Output	15	28	28	30

Factors Impacting 2027 Budget

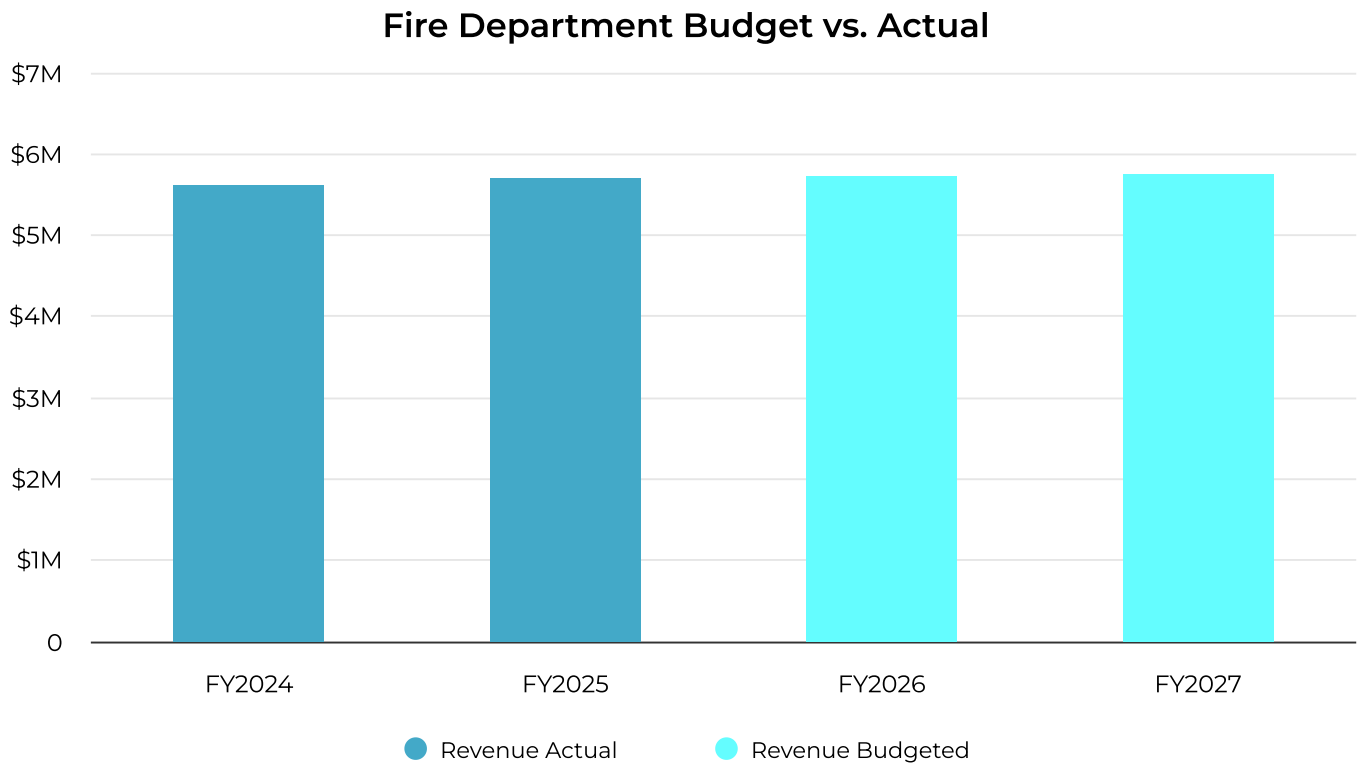
- Facilities upgrades for aging Stations and Fire Headquarters.
- Replacement of aging Fleet apparatus and equipment.
- Update software and technology to meet the needs of the department.
- Overtime costs to cover all emergency apparatus with members using Fire Training Hours, sick, Family Medical Leave Act, injuries, and other allowed absences.

Upcoming Initiatives

- Replacement of turnout gear. Gear must be replaced every 10 years.
- Plan/budget for future vehicle replacements and facility upgrades.
- Continue to enhance the new Policy and Operational Guidelines Manuals.
- Complete the OSFM special rescue certification classes to enhance our response capabilities with an increased number of highly trained rescue technicians
- Conduct an OSFM Company Fire Officer certification course that will provide approximately 20 EFD leaders and future leaders officer credentials and save the City approximately $81,000
- Produce a five year Strategic Plan that will evaluate internal strengths and weaknesses alongside external opportunities and threats. Improve emergency response, support personnel, and upgrade community risk reduction.
- Receive the new grant funded water rescue vessel in September and begin operator training.

Revenue Summary

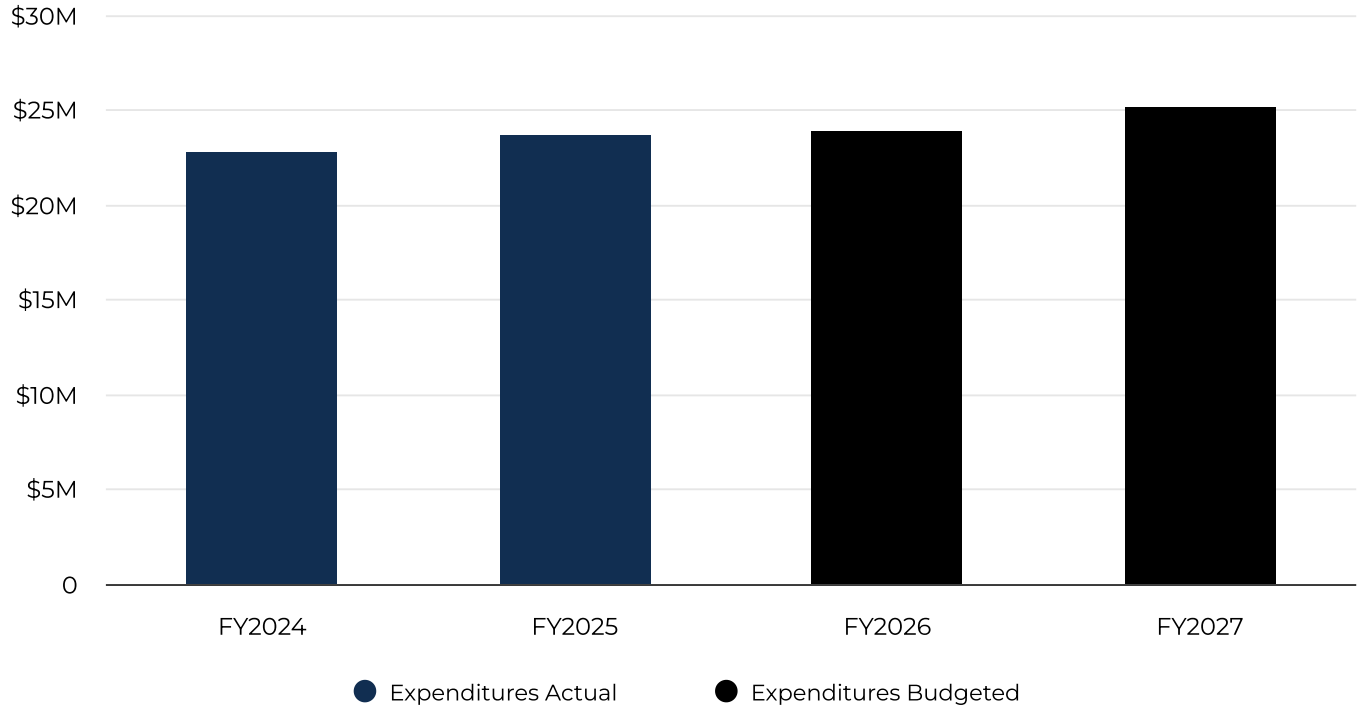
In FY 2027, the Fire Department is projected to generate $5,763,000 in revenue, a +0.4% increase from last year.



Expenditure Summary

In FY 2027, the Fire Department has $25,127,270 in budgeted expenditures, a +5.2% increase from last year. This change is driven by a +$1.0M increase to employee salary and benefits and an increase of +$260K to Interfund Transfers to support planned vehicle replacements in the Equipment Replacement Fund #601.

Fire Department Budget vs. Actual



Expenditures by Type

-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 20,588,617	$ 20,882,520	$ 21,879,420	4.8%
Services and Supplies	$ 819,781	$ 839,600	$ 829,450	(1.2%)
Miscellaneous	$ 340,892	$ 342,500	$ 342,200	(0.1%)
Capital Outlay	$ 19,480	$ 33,000	$ 18,000	(45.5%)
Interfund Transfers	$ 977,100	$ 977,100	$ 1,237,100	26.6%
Insurance and Other Chargebacks	$ 927,194	$ 805,000	$ 821,100	2.0%
Total Expenditures	**$ 23,673,065**	**$ 23,879,720**	**$ 25,127,270**	**5.2%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 5,713,494	$ 5,740,000	$ 5,763,000	0.4%
Fire Mgt & Support		$ 371,717	$ 400,000	$ 425,000	6.3%
FIRE MISC REVENUE	100.23.2305.56043	$ 371,717	$ 400,000	$ 425,000	6.3%
Fire Prevention		$ 540	-	-	-
FIRE PLAN REVIEW	100.23.2310.52135	$ 540	-	-	-
Fire Suppression		$ 5,332,215	$ 5,310,000	$ 5,310,000	-
AMBULANCE SERVICE	100.23.2315.53675	$ 3,192,846	$ 3,800,000	$ 3,400,000	(10.5%)
GEMT SERVICE REVENUE	100.23.2315.53676	$ 2,104,406	$ 1,500,000	$ 1,900,000	26.7%
GRANTS AND AID	100.23.2315.55251	$ 24,943	-	-	-
CITIZENS CPR CLASS FEES	100.23.2315.56157	$ 10,019	$ 10,000	$ 10,000	-
Emergency Preparedness		$ 9,022	$ 30,000	$ 28,000	(6.7%)
FEMA	100.23.2320.55265	$ 9,022	$ 30,000	$ 28,000	(6.7%)
Total Revenues		**$ 5,713,494**	**$ 5,740,000**	**$ 5,763,000**	**0.4%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 23,673,065	$ 23,879,720	$ 25,127,270	5.2%
Fire Mgt & Support		$ 904,558	$ 857,937	$ 909,745	6.0%
REGULAR PAY	100.23.2305.61010	$ 552,813	$ 570,201	$ 617,463	8.3%
PERMANENT PART-TIME	100.23.2305.61050	$ 53,051	$ 63,538	$ 48,609	(23.5%)
OVERTIME PAY	100.23.2305.61110	$ 2,482	$ 500	$ 500	-
TERMINATION PAYOUTS	100.23.2305.61415	$ 40,470	-	-	-
COMP / VACATION PAYOUTS	100.23.2305.61430	$ 17,725	-	-	-
HEALTH INSURANCE	100.23.2305.61510	$ 54,981	$ 58,841	$ 73,609	25.1%
VISION INSURANCE	100.23.2305.61513	$ 112	$ 112	-	(100.0%)
LIFE INSURANCE	100.23.2305.61615	$ 445	$ 479	$ 181	(62.2%)
IMRF	100.23.2305.61710	$ 7,651	$ 9,144	$ 18,458	101.9%
SOCIAL SECURITY	100.23.2305.61725	$ 10,414	$ 11,030	$ 20,865	89.2%
MEDICARE	100.23.2305.61730	$ 9,471	$ 9,192	$ 9,660	5.1%
PRINTING	100.23.2305.62210	$ 2,322	$ 4,000	$ 2,000	(50.0%)
MEDICAL/HOSPITAL SERVICES	100.23.2305.62270	$ 55,840	$ 65,000	$ 60,000	(7.7%)
TRAINING & TRAVEL	100.23.2305.62295	$ 3,500	$ 3,500	$ 3,500	-
POSTAGE	100.23.2305.62315	$ 836	$ 500	$ 500	-
DATA PROCESSING SERVICES	100.23.2305.62335	$ 391	-	-	-
LAUNDRY/OTHER CLEANING	100.23.2305.62355	-	$ 500	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MEMBERSHIP DUES	100.23.2305.62360	$ 3,515	$ 3,000	$ 3,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.23.2305.62509	$ 47,331	$ 30,000	$ 30,000	-
NATURAL GAS	100.23.2305.64015	$ 2,080	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2305.65010	$ 4,132	$ 900	$ 900	-
FOOD	100.23.2305.65025	$ 1,346	$ 1,500	$ 1,500	-
JANITORIAL SUPPLIES	100.23.2305.65040	$ 641	-	-	-
BLDG MAINTENANCE MATERIAL	100.23.2305.65050	$ 625	$ 1,000	$ 500	(50.0%)
MINOR EQUIPMENT & TOOLS	100.23.2305.65085	$ 138	-	-	-
SAFETY EQUIPMENT	100.23.2305.65090	$ 5,400	-	-	-
OFFICE SUPPLIES	100.23.2305.65095	$ 3,213	$ 10,000	$ 3,500	(65.0%)
OTHER COMMODITIES	100.23.2305.65125	$ 21,143	$ 12,000	$ 12,000	-
FURNITURE & FIXTURES	100.23.2305.65625	$ 2,489	$ 3,000	$ 3,000	-
Fire Prevention		$ 570,377	$ 580,220	$ 589,202	1.5%
REGULAR PAY	100.23.2310.61010	$ 458,063	$ 447,320	$ 458,614	2.5%
OVERTIME PAY	100.23.2310.61110	$ 16,481	$ 19,000	$ 19,000	-
TERMINATION PAYOUTS	100.23.2310.61415	-	$ 10,000	-	(100.0%)
ANNUAL SICK LEAVE PAYOUT	100.23.2310.61420	$ 9,766	$ 10,000	$ 10,000	-
HEALTH INSURANCE	100.23.2310.61510	$ 62,049	$ 67,206	$ 78,495	16.8%
LIFE INSURANCE	100.23.2310.61615	$ 173	$ 173	$ 174	0.6%
IMRF	100.23.2310.61710	$ 4,753	$ 5,678	$ 5,228	(7.9%)
SOCIAL SECURITY	100.23.2310.61725	$ 6,218	$ 6,848	$ 6,985	2.0%
MEDICARE	100.23.2310.61730	$ 6,658	$ 6,495	$ 6,666	2.6%
PRINTING	100.23.2310.62210	$ 270	-	-	-
TRAINING & TRAVEL	100.23.2310.62295	$ 1,167	$ 1,000	$ 1,000	-
MEMBERSHIP DUES	100.23.2310.62360	$ 1,798	$ 3,000	$ 1,500	(50.0%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2310.65010	$ 881	$ 500	$ 500	-
OFFICE SUPPLIES	100.23.2310.65095	$ 1,175	$ 1,500	$ 500	(66.7%)
OTHER COMMODITIES	100.23.2310.65125	$ 425	-	-	-
FITNESS INCENTIVE	100.23.2310.65141	$ 500	$ 1,500	$ 540	(64.0%)
Fire Suppression		$ 21,371,012	$ 21,675,449	$ 22,818,224	5.3%
REGULAR PAY	100.23.2315.61010	$ 14,254,764	$ 14,867,320	$ 15,145,568	1.9%
SEASONAL EMPLOYEES	100.23.2315.61060	-	$ 5,000	-	(100.0%)
OVERTIME PAY	100.23.2315.61110	$ 174,697	$ 125,000	$ 125,000	-
HIREBACK OT PAY	100.23.2315.61111	$ 1,180,179	$ 885,000	$ 885,000	-
TRAINING OT	100.23.2315.61113	$ 231,506	$ 240,000	$ 240,000	-
TERMINATION PAYOUTS	100.23.2315.61415	$ 4,419	$ 30,000	$ 20,000	(33.3%)
ANNUAL SICK LEAVE PAYOUT	100.23.2315.61420	$ 181,503	$ 200,000	$ 200,000	-
COMP / VACATION PAYOUTS	100.23.2315.61430	$ 110,873	-	$ 100,000	-
HEALTH INSURANCE	100.23.2315.61510	$ 2,125,116	$ 2,315,083	$ 2,800,141	21.0%
VISION INSURANCE	100.23.2315.61513	$ 1,072	$ 1,048	$ 600	(42.7%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
LIFE INSURANCE	100.23.2315.61615	$ 4,562	$ 4,680	$ 4,708	0.6%
MEDICARE	100.23.2315.61730	$ 220,719	$ 215,118	$ 220,247	2.4%
PRINTING	100.23.2315.62210	$ 515	-	-	-
TRAINING & TRAVEL	100.23.2315.62295	$ 98,424	$ 125,000	$ 125,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2315.62305	$ 737,100	$ 737,100	$ 737,100	-
RENTAL OF AUTO REPLACEMENT	100.23.2315.62309	$ 240,000	$ 240,000	$ 500,000	108.3%
POSTAGE	100.23.2315.62315	$ 729	-	-	-
MEMBERSHIP DUES	100.23.2315.62360	$ 9,229	$ 8,000	$ 8,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.23.2315.62509	$ 115,633	$ 120,000	$ 120,000	-
MEDICAL EQ MAINT AGREEMENTS	100.23.2315.62521	$ 299,680	$ 298,000	$ 298,000	-
OTHER CHARGES	100.23.2315.62605	$ 35	-	-	-
CREDIT CARD FEES	100.23.2315.62705	$ 251	$ 100	$ 100	-
MISCELLANEOUS	100.23.2315.62770	$ 16	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2315.65010	$ 1,600	$ 5,000	$ 1,500	(70.0%)
CHEMICALS/ SALT	100.23.2315.65015	$ 7,562	$ 10,000	$ 7,500	(25.0%)
CLOTHING	100.23.2315.65020	$ 69,128	$ 66,500	$ 66,500	-
FOOD	100.23.2315.65025	$ 1,571	-	-	-
JANITORIAL SUPPLIES	100.23.2315.65040	$ 14,326	$ 12,000	$ 12,000	-
MEDICAL & LAB SUPPLIES	100.23.2315.65075	$ 27,979	$ 40,000	$ 28,000	(30.0%)
MINOR EQUIPMENT & TOOLS	100.23.2315.65085	$ 86,214	$ 92,000	$ 92,000	-
SAFETY EQUIPMENT	100.23.2315.65090	$ 176,795	$ 120,000	$ 180,000	50.0%
OFFICE SUPPLIES	100.23.2315.65095	$ 1,484	$ 5,500	$ 1,500	(72.7%)
OTHER COMMODITIES	100.23.2315.65125	$ 8,885	$ 30,000	$ 20,000	(33.3%)
FITNESS INCENTIVE	100.23.2315.65141	$ 40,660	$ 43,000	$ 43,660	1.5%
FURNITURE & FIXTURES	100.23.2315.65625	$ 16,991	$ 30,000	$ 15,000	(50.0%)
TRANSFER TO INSURANCE - RISK	100.23.2315.66030	$ 919,500	$ 805,000	$ 821,100	2.0%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2315.66049	$ 7,294	-	-	-
Emergency Preparedness		$ 4,045	$ 7,600	$ 3,200	(57.9%)
PRINTING	100.23.2320.62210	-	$ 2,500	-	(100.0%)
TRAINING & TRAVEL	100.23.2320.62295	$ 462	$ 500	$ 500	-
FOOD	100.23.2320.65025	$ 48	-	-	-
MINOR EQUIPMENT & TOOLS	100.23.2320.65085	$ 2,479	$ 2,000	$ 2,000	-
SAFETY EQUIPMENT	100.23.2320.65090	$ 792	$ 1,500	$ 500	(66.7%)
OFFICE SUPPLIES	100.23.2320.65095	$ 263	$ 1,100	$ 200	(81.8%)
Beaches		$ 823,074	$ 758,514	$ 806,899	6.4%
REGULAR PAY	100.23.2325.61010	$ 7,198	-	-	-
SEASONAL EMPLOYEES	100.23.2325.61060	$ 705,442	$ 623,875	$ 704,000	12.8%
OVERTIME PAY	100.23.2325.61110	$ 16,830	$ 25,000	$ 10,000	(60.0%)
SOCIAL SECURITY	100.23.2325.61725	$ 45,353	$ 40,230	$ 40,238	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MEDICARE	100.23.2325.61730	$ 10,607	$ 9,409	$ 9,411	-
TRAINING & TRAVEL	100.23.2325.62295	$ 7,038	$ 3,000	$ 5,500	83.3%
CLOTHING	100.23.2325.65020	$ 25,438	$ 42,000	$ 25,000	(40.5%)
JANITORIAL SUPPLIES	100.23.2325.65040	-	$ 500	$ 250	(50.0%)
MINOR EQUIPMENT & TOOLS	100.23.2325.65085	$ 180	-	-	-
SAFETY EQUIPMENT	100.23.2325.65090	$ 4,393	$ 12,500	$ 12,500	-
OFFICE SUPPLIES	100.23.2325.65095	$ 195	$ 2,000	-	(100.0%)
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2325.66049	$ 400	-	-	-
Total Expenditures		**$ 23,673,065**	**$ 23,879,720**	**$ 25,127,270**	**5.2%**

Health & Human Services

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 2026

- Partnering with an organization, Live4Lali to provide mobile outreach, overdose prevention, harm reduction and peer support services to Evanston residents and community members demonstrating the City's program expansion geared towards opioid prevention.
- Partnering with an organization, Live4Lali to provide mobile outreach, overdose prevention, harm reduction and peer support services to Evanston residents and community members demonstrating the City's program expansion geared towards opioid prevention.
- Acquired and maintained a grant that helped expand free access to flu and COVID-vaccines. Staying up to date on these vaccines helps protect against severe illness, hospitalization, and death.
- Investigated and responded to a dozen communicable disease outbreaks in Evanston.
- Continued with the new application of qPCR beach water testing used to monitor the safety of beach water. This advanced science has aided the City in expediting beach water results thereby allowing for quicker public health decisions for all Evanston beachgoers.

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 certified, 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 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Projected
Activity: Disease Surveillance Responses					
Estimate # of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output, Equity	1,142	937	966	712
# of Diseases reported (non COVID-19)	Effectiveness, Output, Input	1,163	1,209	1,054	1,054
# of communicable disease outbreaks reported	Effectiveness, Equity	26	18	20	12
# of individuals who received education on STI prevention	Output, Equity	453	414	400	382
Activity: Inspections and programs					
# of food establishment licenses issued	Output	416	420	425	430
# of food inspections performed	Output, Effectiveness	1,066	1,100	1,200	1,250
# of foodborne illness investigations performed.	Output, Effectiveness	21	20	20	15
Temporary food inspections performed	Output, Effectiveness	112	120	120	120
Food establishment plans reviewed	Output, Effectiveness	37	25	35	40
Rat and rodent complaints investigated	Output, Effectiveness	925	750	750	750
Leaf Blower complaints investigated	Output, Effectiveness	289	120	130	150
Licenses issued minus food establishments	Output, input, Effectiveness	614	625	625	500
Beach water samples collected and analyzed	Output, Effectiveness	680	680	680	693
Home Lead poisoning assessments and mitigations	Output, Effectiveness	15	27	30	30
Activity: Maintain and Acquire Grants					
# of grants received and maintained	Output, Equity	20	20	20	18

Factors Impacting 2027 Budget

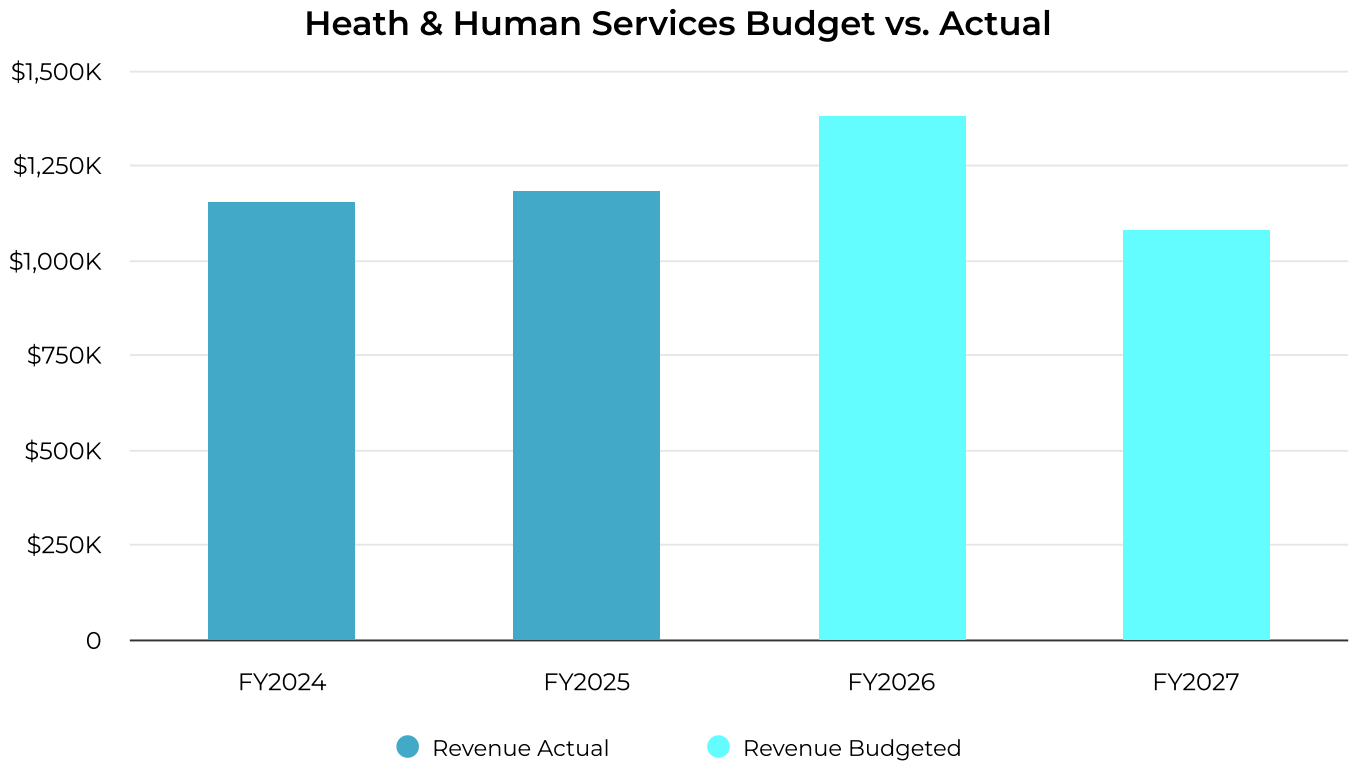
- No allocation of funds for emerging disease or public health crisis responses.

Upcoming Initiatives

- Develop the next Evanston Project for Local Needs Assessment of Plans (EPLAN) that will identify at least three Evanston health priorities and determine the most effective health interventions.
- Integration of the Department into the city-wide Civic Platform modernization—alongside other relevant departments —which is a highly strategic approach to municipal operations. This integration will eliminate data silos and create a centralized hub for all permitting, licensing, plan reviews, and constituent interactions including access to public records such as restaurant inspections.
- 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
- Acquisition of additional grants to support operations and activities of the Department.

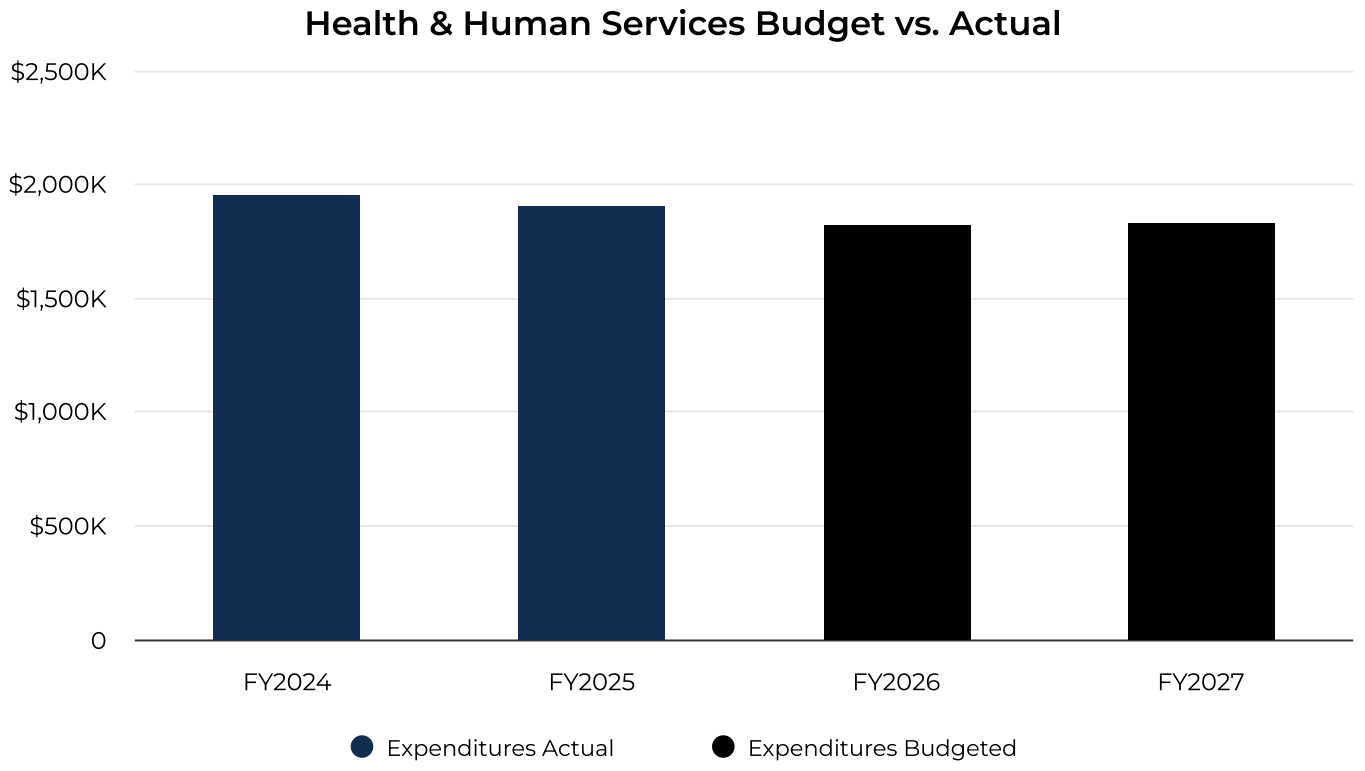
Revenue Summary

In FY 2027, the Health and Human Services Department is projected to generate $1,,079,034 in revenue (22.0% decrease from FY 2026).



Expenditure Summary

In FY 2027, the Health and Human Services Department has $1,829,655 in budgeted expenditures (0.2% increase from FY 2026).



Expenditures by Type

-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 1,683,617	$ 1,614,448	$ 1,614,205	-
Services and Supplies	$ 71,633	$ 70,100	$ 69,450	(0.9%)
Miscellaneous	$ 154,240	$ 141,801	$ 146,000	3.0%
Total Expenditures	**$ 1,909,490**	**$ 1,826,349**	**$ 1,829,655**	**0.2%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 1,181,605	$ 1,383,334	$ 1,079,034	(22.0%)
Health Services Admin		$ 100	-	-	-
MISCELLANEOUS REVENUE	100.24.2407.56045	$ 100	-	-	-
Public Health Division		$ 1,127,519	$ 1,383,334	$ 1,079,034	(22.0%)
BAG TAX	100.24.2435.51593	$ 102,990	$ 100,000	$ 100,000	-
BED & BREAKFAST LICENSE	100.24.2435.52016	-	$ 150	-	(100.0%)
COLLECTION BOX LICENSE	100.24.2435.52017	$ 1,050	$ 2,500	$ 2,500	-
OTHER LICENSES	100.24.2435.52050	-	$ 20,000	$ 20,000	-
LONG TERM CARE LICENSES	100.24.2435.52055	$ 121,340	$ 180,000	$ 141,000	(21.7%)
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$ 8,800	$ 15,000	$ 15,000	-
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	-	$ 1,450	-	(100.0%)
HEN COOP LICENSE	100.24.2435.52063	$ 630	$ 800	-	(100.0%)
RESIDENT CARE HOME LICENSE	100.24.2435.52070	-	$ 1,200	-	(100.0%)
PLAN REVIEW	100.24.2435.52085	-	$ 5,000	-	(100.0%)
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	-	$ 3,000	-	(100.0%)
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	$ 220,965	$ 230,000	$ 220,000	(4.3%)
TEMPORARY FOOD LICENSE	100.24.2435.53185	$ 10,198	$ 11,000	$ 11,000	-
FOOD DELIVERY VEHICLE	100.24.2435.53190	$ 4,542	$ 6,500	$ 6,500	-
BEV SNACK VENDING MACHINE	100.24.2435.53200	$ (1,040)	$ 31,000	-	(100.0%)
FOOD VENDING MACHINE	100.24.2435.53205	$ 18,946	-	$ 30,000	-
TOBACCO LICENSE	100.24.2435.53210	$ 15,027	$ 17,000	$ 15,000	(11.8%)
BEEKEEPER LICENSE FEE	100.24.2435.53211	$ 225	$ 300	-	(100.0%)
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	-	$ 6,000	-	(100.0%)
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	-	$ 400	-	(100.0%)
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	$ 146,315	$ 166,875	$ 166,875	-
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	$ 27,954	$ 27,954	$ 27,954	-
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	$ 28,487	$ 34,150	$ 34,150	-
DIS GRANT	100.24.2435.55121	$ 84,956	$ 100,000	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
STRENGTHENING PUBLIC HEALTH GRANT	100.24.2435.55122	-	$ 115,000	$ 115,000	-
RESPIRATORY OUTBREAK GRANT	100.24.2435.55123	$ 157,329	$ 125,000	-	(100.0%)
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	$ 127	-	-	-
CRI GRANT-REVENUE HHS	100.24.2435.55173	$ 75,986	$ 64,841	$ 64,841	-
PHEP GRANT-REVENUE HHS	100.24.2435.55174	$ 56,704	$ 62,944	$ 62,944	-
GRANTS AND AID	100.24.2435.55251	$ 11,000	$ 7,000	$ 7,000	-
BEACH GRANT - REVENUE HHS	100.24.2435.55254	$ 18,900	$ 23,000	$ 23,000	-
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258	-	$ 5,000	-	(100.0%)
COOK COUNTY WNV GRANT	100.24.2435.55259	$ 14,270	$ 14,270	$ 14,270	-
WE'RE OUT WALKING	100.24.2435.56002	$ 1,819	$ 6,000	$ 2,000	(66.7%)
Community Health		$ 53,986	-	-	-
GRANTS AND AID	100.24.2455.55251	$ 53,986	-	-	-
Total Revenues		**$ 1,181,605**	**$ 1,383,334**	**$ 1,079,034**	**(22.0%)**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 1,909,490	$ 1,826,349	$ 1,829,655	0.2%
Health Services Admin		$ 214,733	$ 218,992	$ 226,567	3.5%
REGULAR PAY	100.24.2407.61010	$ 158,114	$ 166,249	$ 169,575	2.0%
OVERTIME PAY	100.24.2407.61110	$ 491	$ 800	$ 800	-
COMP / VACATION PAYOUTS	100.24.2407.61430	$ 1,995	-	-	-
HEALTH INSURANCE	100.24.2407.61510	$ 20,929	$ 22,412	$ 26,414	17.9%
VISION INSURANCE	100.24.2407.61513	$ 47	$ 47	$ 47	-
LIFE INSURANCE	100.24.2407.61615	$ 113	$ 117	$ 121	3.4%
AUTO ALLOWANCE	100.24.2407.61625	$ 934	$ 934	$ 934	-
CELL PHONE ALLOWANCE	100.24.2407.61626	$ 225	$ 225	$ 225	-
IMRF	100.24.2407.61710	$ 7,120	$ 8,547	$ 7,870	(7.9%)
SOCIAL SECURITY	100.24.2407.61725	$ 9,254	$ 9,832	$ 10,104	2.8%
MEDICARE	100.24.2407.61730	$ 2,253	$ 2,429	$ 2,477	2.0%
PRINTING	100.24.2407.62210	$ 90	$ 200	$ 100	(50.0%)
TRAINING & TRAVEL	100.24.2407.62295	$ 2,935	$ 3,000	$ 3,000	-
MEMBERSHIP DUES	100.24.2407.62360	$ 5,665	$ 2,900	$ 2,900	-
OTHER PROGRAM COSTS	100.24.2407.62490	$ 1,770	-	$ 1,000	-
FOOD	100.24.2407.65025	$ 1,853	$ 600	$ 500	(16.7%)
OFFICE SUPPLIES	100.24.2407.65095	$ 947	$ 500	$ 500	-
OTHER COMMODITIES	100.24.2407.65125	-	$ 200	-	(100.0%)
Public Health Division		$ 1,683,310	$ 1,607,357	$ 1,603,088	(0.3%)
REGULAR PAY	100.24.2435.61010	$ 1,005,948	$ 1,026,422	$ 1,028,967	0.2%
PERMANENT PART-TIME	100.24.2435.61050	$ 33,937	$ 37,527	$ 39,914	6.4%
SEASONAL EMPLOYEES	100.24.2435.61060	$ 97,563	$ 32,000	$ 32,000	-
OVERTIME PAY	100.24.2435.61110	$ 12,950	$ 10,000	$ 10,000	-
TERMINATION PAYOUTS	100.24.2435.61415	$ 23,779	-	-	-
COMP / VACATION PAYOUTS	100.24.2435.61430	$ 4,311	-	-	-
HEALTH INSURANCE	100.24.2435.61510	$ 160,346	$ 156,142	$ 145,721	(6.7%)
VISION INSURANCE	100.24.2435.61513	$ 208	$ 225	$ 152	(32.4%)
LIFE INSURANCE	100.24.2435.61615	$ 379	$ 386	$ 423	9.6%
CELL PHONE ALLOWANCE	100.24.2435.61626	$ 2,160	$ 2,160	$ 1,980	(8.3%)
SHOE ALLOWANCE	100.24.2435.61630	$ 1,610	$ 1,610	$ 1,610	-
IMRF	100.24.2435.61710	$ 49,522	$ 54,693	$ 49,601	(9.3%)
SOCIAL SECURITY	100.24.2435.61725	$ 68,963	$ 66,203	$ 69,104	4.4%
MEDICARE	100.24.2435.61730	$ 16,129	$ 15,488	$ 16,166	4.4%
PRINTING	100.24.2435.62210	$ 694	$ 500	$ 500	-
TRAINING & TRAVEL	100.24.2435.62295	$ 5,678	$ 3,700	$ 3,700	-
MEMBERSHIP DUES	100.24.2435.62360	$ 385	-	-	-
WE'RE OUT WALKING EXPENSE	100.24.2435.62371	$ 16,365	$ 6,000	$ 6,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
VECTOR SURVEILLANCE EXP	100.24.2435.62471	$ 9,207	-	-	-
BEACH WATER TESTING EXP	100.24.2435.62472	$ 100,931	$ 115,000	$ 115,000	-
COMPREHENSIVE HEALTH PROTECTION GRANT EXP	100.24.2435.62474	$ 2,040	$ 12,696	$ 12,000	(5.5%)
CRI GRANT -EXPENSE (HHS)	100.24.2435.62476	$ 2,824	$ 8,505	$ 8,000	(5.9%)
PHEP GRANT-EXPENSE	100.24.2435.62477	$ 3,005	$ 600	$ 5,000	733.3%
OTHER PROGRAM COSTS	100.24.2435.62490	$ 25,353	$ 5,000	$ 5,000	-
RODENT CONTROL CONTRACT	100.24.2435.62606	$ 33,042	$ 50,000	$ 50,000	-
CLOTHING	100.24.2435.65020	$ 784	-	-	-
FOOD	100.24.2435.65025	$ 382	$ 500	$ 250	(50.0%)
MEDICAL & LAB SUPPLIES	100.24.2435.65075	$ 1,665	-	$ 1,000	-
OFFICE SUPPLIES	100.24.2435.65095	$ 1,149	$ 2,000	$ 1,000	(50.0%)
FITNESS INCENTIVE	100.24.2435.65141	$ 2,000	-	-	-
Community Health		$ 7,110	-	-	-
OTHER PROGRAM COSTS	100.24.2455.62490	$ 7,110	-	-	-
Y&FS - Youth Engagement		$ 4,337	-	-	-
SEASONAL EMPLOYEES	100.24.3215.61060	$ 4,029	-	-	-
SOCIAL SECURITY	100.24.3215.61725	$ 250	-	-	-
MEDICARE	100.24.3215.61730	$ 58	-	-	-
Total Expenditures		**$ 1,909,490**	**$ 1,826,349**	**$ 1,829,655**	**0.2%**

Public Works Agency

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), manages waste hauler contracts, 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 2026

- Green Bay Road Corridor Improvements, from McCormick Boulevard to Isabella Street included significant improvements to pedestrian & ADA compliance, traffic signals, intersections, street lighting, transit stops, sidewalks, water & sewer infrastructure. The nearly $10 million project was funded through a combination of $5.47 million in federal Surface Transportation Program (STP) funding and state/local funding.
- Completed the Twiggs Park Playground Improvements, reconstructing both the ages 2–5 and ages 5–12 playgrounds with new play equipment, upgraded play surfacing and drainage, pavement improvements, updated site furnishings, and ADA improvements. The project started in 2025 and finished in 2026. This was funded through Community Development Block Grant (CDBG).
- The 2026 Street Resurfacing Project, funded by the Motor Fuel Tax, was substantially completed.
- The Fountain Square South Plaza Improvements transformed a central downtown public space with new permeable pavers, upgraded LED lighting, enhanced landscaping, new site furnishings, and electrical improvements. The approximately $593,000 project was funded primarily through $500,000 in American Rescue Plan Act (ARPA) funding, with the remaining $93,362 supported through local funding.
- Completed approximately $1.4 million in roofing and envelope improvements at seven City facilities, including full roof replacements at the Sherman, Maple, and Church Street Garages and roof restoration and repairs at Fire Stations 1 and 3, 633 Howard Street, and Fleetwood-Jourdain.
- Completed four pedestrian crossing improvements along designated Safe Routes to School, prioritizing pedestrian safety and neighborhood traffic calming. Improvements included concrete curb extensions, a median refuge island, ADA sidewalk and ramp improvements, pavement markings, and new solar-powered LED flashing

pedestrian crossing signs with push buttons. The improvements were funded through identified Traffic Calming Funds.
- Projected to replace approximately 450 light fixtures in street light poles with new LED fixtures.
- Recycling and Environmental Maintenance staff swept approximately 1,600 curb miles in 2026.
- Rejuvenated 22,615 sq. yds and patched 28,907 sq. yds of asphalt pavement and applied 43,425 lbs of crack seal on asphalt surfaces
- Pavement striping program completed 110,000 linear feet of roadway markings
- Through the Sidewalk Grinding Program, approximately 1,175 individual cuts are set to be completed in 2026 while also continuing to replace sidewalk squares.
- Dutch elm disease inoculations were applied to approximately 1,100 elm trees that are under a three-year cycle treatment.
- Conducted the Red Oak Study with Morton Arboretum, analyzing root rot and oak tree decline.
- Projected to replace a total of 600 trees throughout Evanston by the end of 2026 through in-house Forestry Operations
- Forestry staff responded to over 2,000 storm-related service requests during the summer months with no recorded injuries.
- Completed LiDAR inventory of all city trees, offering new holistic insight into the urban forestry ecosystem.
- 213 Trees removed from parks, and 187 Tree Hazards removed utilizing a US Forest Service Grant.

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, sidewalks, traffic signals, and signage, streetlights, parkways and green spaces, the urban forest, and City facilities.

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projectd
Activity: Maintain City streets and alleys in drivable condition					
Miles of streets resurfaced– primary routes	Output	0.6	TBD	0.0	TBD
Miles of streets resurfaced– residential streets	Output	1.9	TBD	4.2	TBD
Number of unimproved alleys cut out refreshed with new material	Output	10	9	16	10
Square yards of streets asphalt patched by contractor	Output	31,404	32,698	31,000	38,000
Number of Unimproved alleys paved	Output	4	TBD	3	TBD
Activity: Manage urban forest					
Parkway trees trimmed by City crews	Output	713	1,377	1,200	2,000
Total number of parkway elm removed due to DED	Output	29	27	25	40
Percentage of parkway elms actually removed	Effectiveness	1.84%	1.70%	1.66%	7.00%
Total number of other trees removed	Output	101	530	200	100
Total number of new park and parkway trees planted	Output	500	250	738	500
Elm trees covered under private insurance program	Output	181	197	204	200
Percentage of trees that are removed by the City and replaced within one year	Efficiency	75%	80%	80%	80%
Total number of Public trees inventoried	Output	5,707	5,111	26,875	0
Activity: Manage snow operations to incorporate sustainability goals					
Tons of salt used/season	Output	3,731	4,285	5,000	5,000

Factors Impacting the 2027 Budget

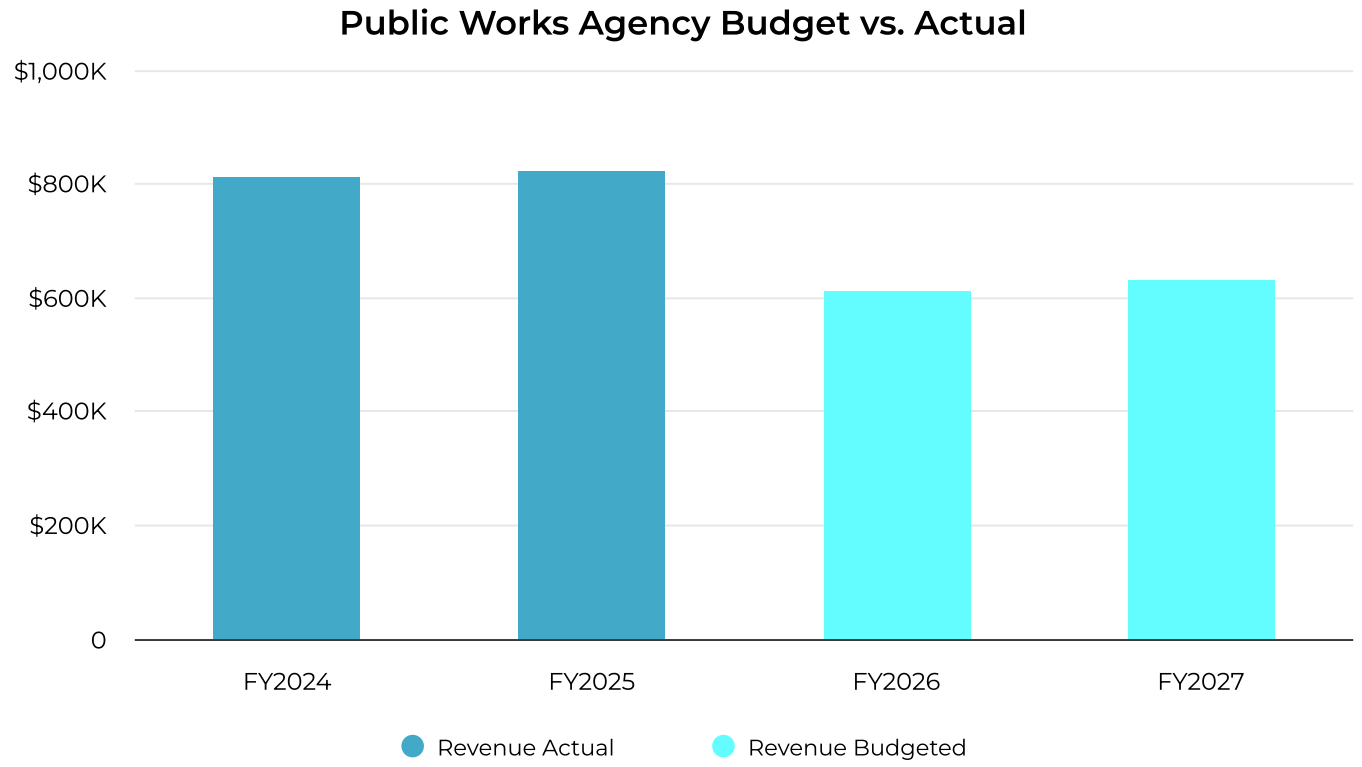
- For decades, the City has issued $10-$12M in general obligation bonds to help fund capital improvement projects, especially those that improve City parks and facilities. However, the buying power of this amount has eroded to the point where the City would need to issue at least $20M of bonds in today's dollars. Increasing to this level of debt could have impacts on the General Fund.
- Major facility projects, including the Police/Fire Headquarters, Noyes Cultural Arts Center, Service Center, and Library improvements, represent significant future capital obligations that cannot be accommodated entirely within the City's routine annual GO Bond program without affecting other capital priorities.
- The number and age of existing park amenities continue to create significant capital needs. The City is shifting toward a targeted investment strategy that addresses individual amenities before failure, rather than relying primarily on full-park renovations or reactive replacement. This approach is intended to establish a more sustainable long-term maintenance, rehabilitation, and replacement cycle.
- Construction costs and the age of existing infrastructure continue to increase the amount of funding necessary to maintain existing assets, meaning that maintaining current service levels requires greater capital investment over time.
- With capital needs exceeding available funding, the CIP increasingly emphasizes maintaining and extending the useful life of existing infrastructure. Programs such as pavement maintenance, sidewalk improvements, park amenity rehabilitation, and facility improvements can reduce the need for more expensive full replacements

Upcoming Initiatives

- Lincoln Street Bridge Replacement is on pace to finish the design phase and have the project finalized in late 2027, with construction anticipated to begin in 2028.
- Chicago Avenue Multimodal Improvements Project is expected to be finalized in mid to late 2027, subject to state review and approval, with construction anticipated to begin in 2028.
- Church Street Pedestrian and Bicycle Improvements Project is expected to finalize design in mid to late 2027, with minimal construction expected to begin in late 2027 and all roadway-related construction expected to begin in 2028.
- Mason Park Expansion Project is expected to begin construction in late 2027 and will expand the park with new recreational and open space amenities, including a nature trail, community garden, overlook, boardwalk and seating areas, and improvements to the existing playground, and park amenities.
- The Electrical Reliability Project at the water plant (funded by an IEPA state revolving loan) will continue construction.
- Continue Implementation of the Sidewalk Improvement and Sidewalk Gap Infill Programs.
- Philbrick Park of which have seen capital investment in almost 30 years, are expected to be fully renovated.
- Continue the incorporation of CARP goals into City infrastructure projects.
- Continue to implement recommendations from the ADA Transition Plan on City projects.

Revenue Summary

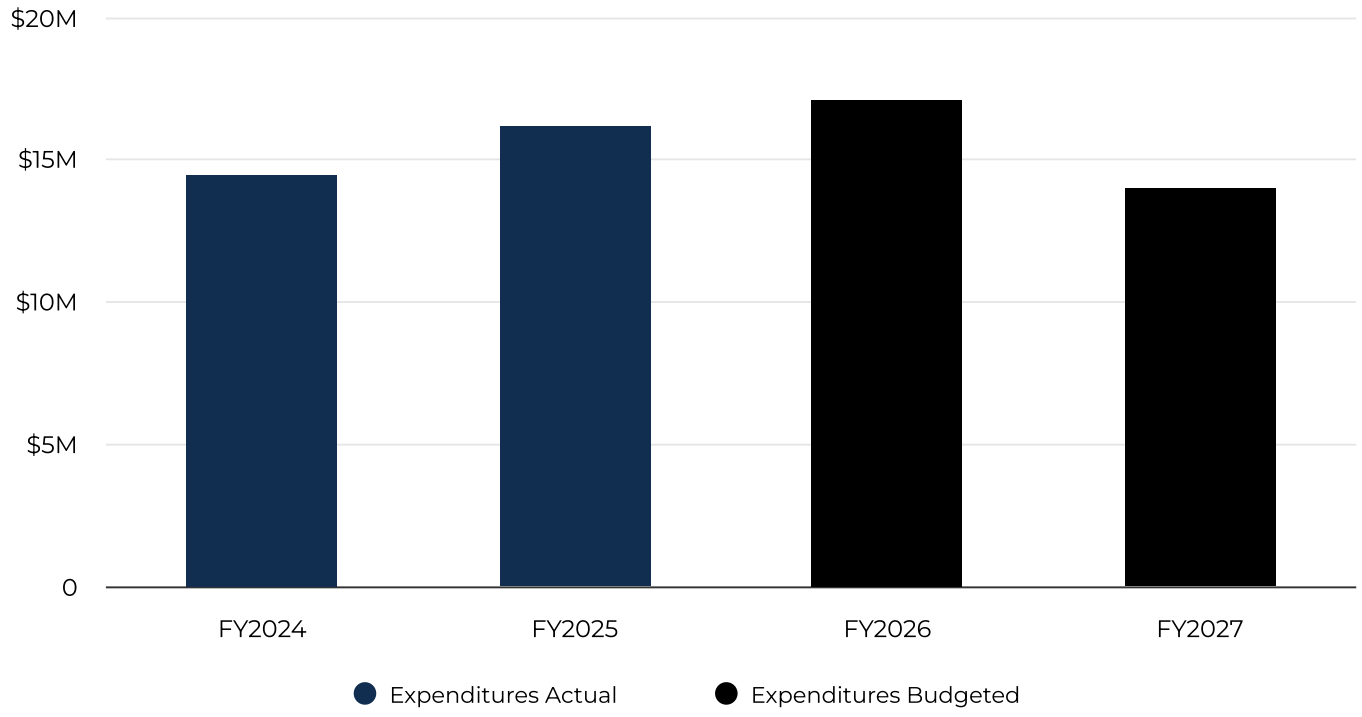
In FY 2027, the Public Works Agency is projected to generate $632,000 in revenue, a +3.8% increase from last year. This is primarily driven by anticipated growth in Tree Preservation Revenues of +$50,000 combined with small decreases in projected revenues for other permits.



Expenditure Summary

In FY 2026, the Public Works Agency has $13,975,439 in budgeted expenditures, a (18.3%) decrease from last year. This decrease is driven by two things. First, the Greenways Division was moved from Public Works to the Parks and Recreation Department in 2026. This reduced Public Works' General Fund expenditures by ($2.6M) and increased expenses in the Parks and Recreation Fund#130 by a similar amount. Second, the budget was reduced by ($700K) associated with triennial tree inoculations. Funding the inoculation program will not need to occur again until 2029.

Public Works Agency Budget vs. Actual



Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 11,636,442	$ 12,286,519	$ 10,024,739	(18.4%)
Services and Supplies	$ 1,698,189	$ 2,068,650	$ 977,400	(52.8%)
Miscellaneous	$ 9,000	-	-	-
Capital Outlay	$ 14,960	$ 84,500	$ 14,500	(82.8%)
Interfund Transfers	$ 1,539,996	$ 1,540,000	$ 1,800,000	16.9%
Insurance and Other Chargebacks	$ 1,303,635	$ 1,135,000	$ 1,158,800	2.1%
Contingencies	$ 210	-	-	-
Total Expenditures	**$ 16,202,432**	**$ 17,114,669**	**$ 13,975,439**	**(18.3%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 820,788	$ 609,000	$ 632,000	3.8%
Public Works Agency Admin		$ 673,263	$ 580,000	$ 612,000	5.5%
DUMPSTER PERMIT FEE	100.40.4105.52081	$ 50	-	-	-
RIGHT-OF-WAY PERMIT	100.40.4105.52126	$ 290,489	$ 383,000	$ 350,000	(8.6%)
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$ 68,550	$ 25,000	$ 40,000	60.0%
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	$ 18,306	$ 72,000	$ 72,000	-
TREE PRESERVATION REVENUES PUBLIC	100.40.4105.53667	$ 170,436	$ 20,000	$ 70,000	250.0%
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	$ 34,148	$ 20,000	$ 20,000	-
STATE, COUNTY AND OTHER GRANTS	100.40.4105.55146	$ 30,450	-	-	-
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	$ 23,765	$ 32,000	$ 32,000	-
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	$ 37,070	$ 28,000	$ 28,000	-
Forestry		$ 72,290	-	-	-
GRANTS AND AID	100.40.4320.55251	$ 72,290	-	-	-
Greenways		-	$ 9,000	-	(100.0%)
DONATIONS	100.40.4330.56011	-	$ 9,000	-	(100.0%)
Traf. Sig.& St Light Maint		$ 75,235	$ 20,000	$ 20,000	-
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	$ 75,185	$ 20,000	$ 20,000	-
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$ 50	-	-	-
Total Revenues		**$ 820,788**	**$ 609,000**	**$ 632,000**	**3.8%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Fund		$ 16,202,432	$ 17,114,669	$ 13,975,439	(18.3%)
Public Works Agency Admin		$ 3,359,241	$ 3,229,896	$ 3,376,496	4.5%
REGULAR PAY	100.40.4105.61010	$ 324,722	$ 337,453	$ 233,052	(30.9%)
SEASONAL EMPLOYEES	100.40.4105.61060	-	$ 12,100	$ 12,000	(0.8%)
OVERTIME PAY	100.40.4105.61110	$ 424	-	-	-
COMP / VACATION PAYOUTS	100.40.4105.61430	$ 5,268	-	-	-
HEALTH INSURANCE	100.40.4105.61510	$ 31,568	$ 34,619	$ 16,996	(50.9%)
VISION INSURANCE	100.40.4105.61513	$ 74	$ 76	-	(100.0%)
LIFE INSURANCE	100.40.4105.61615	$ 226	$ 238	$ 149	(37.4%)
IMRF	100.40.4105.61710	$ 14,659	$ 17,347	$ 10,815	(37.7%)
SOCIAL SECURITY	100.40.4105.61725	$ 17,744	$ 18,868	$ 12,504	(33.7%)
MEDICARE	100.40.4105.61730	$ 4,502	$ 4,895	$ 3,380	(30.9%)
OTHER EQMT MAINTENANCE	100.40.4105.62245	$ 100	-	-	-
TRAINING & TRAVEL	100.40.4105.62295	$ 3,616	$ 10,000	$ 10,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	100.40.4105.62305	$ 1,299,996	$ 1,300,000	$ 1,300,000	-
RENTAL OF AUTO REPLACEMENT	100.40.4105.62309	$ 240,000	$ 240,000	$ 500,000	108.3%
POSTAGE	100.40.4105.62315	$ 36	-	-	-
MEMBERSHIP DUES	100.40.4105.62360	$ 5,954	$ 6,500	$ 6,500	-
TREE SERVICES	100.40.4105.62385	$ 9,774	-	-	-
CLOTHING	100.40.4105.65020	$ 88,578	$ 90,000	$ 90,000	-
FOOD	100.40.4105.65025	$ 1,596	$ 1,000	$ 1,000	-
MINOR EQUIPMENT & TOOLS	100.40.4105.65085	-	$ 500	-	(100.0%)
SAFETY EQUIPMENT	100.40.4105.65090	$ 4,621	$ 2,000	$ 2,000	-
OFFICE SUPPLIES	100.40.4105.65095	$ 1,543	$ 1,500	$ 1,500	-
OTHER COMMODITIES	100.40.4105.65125	$ 901	$ 1,300	$ 1,300	-
FURNITURE / FIXTURES / EQUIPMENT	100.40.4105.65503	$ 5,123	$ 10,000	$ 10,000	-
OTHER IMPROVEMENTS	100.40.4105.65515	-	$ 1,500	$ 1,500	-
OFFICE MACH. & EQUIP.	100.40.4105.65620	-	$ 5,000	$ 5,000	-
TRANSFER TO INSURANCE - RISK	100.40.4105.66030	$ 1,298,004	$ 1,135,000	$ 1,158,800	2.1%
CONTINGENCIES	100.40.4105.68205	$ 210	-	-	-
Environmental Services		$ 3,783	-	-	-
RENTALS	100.40.4300.62375	$ 2,800	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4300.65085	$ 983	-	-	-
Recycling And Environmental Main		$ 766,999	$ 736,344	$ 772,544	4.9%
REGULAR PAY	100.40.4310.61010	$ 535,068	$ 530,189	$ 548,252	3.4%
OVERTIME PAY	100.40.4310.61110	$ 62,909	$ 30,000	$ 30,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
HEALTH INSURANCE	100.40.4310.61510	$ 94,393	$ 105,743	$ 124,304	17.6%
VISION INSURANCE	100.40.4310.61513	$ 145	$ 150	$ 150	-
LIFE INSURANCE	100.40.4310.61615	$ 171	$ 184	$ 189	2.7%
SHOE ALLOWANCE	100.40.4310.61630	$ 2,100	$ 2,100	$ 2,100	-
IMRF	100.40.4310.61710	$ 26,466	$ 27,252	$ 25,441	(6.6%)
SOCIAL SECURITY	100.40.4310.61725	$ 36,174	$ 33,005	$ 34,125	3.4%
MEDICARE	100.40.4310.61730	$ 8,460	$ 7,721	$ 7,983	3.4%
FOOD	100.40.4310.65025	$ 119	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4310.65085	$ 414	-	-	-
OFFICE SUPPLIES	100.40.4310.65095	$ 80	-	-	-
FITNESS INCENTIVE	100.40.4310.65141	$ 500	-	-	-
Forestry		$ 2,084,393	$ 3,089,615	$ 2,373,183	(23.2%)
REGULAR PAY	100.40.4320.61010	$ 1,045,156	$ 1,457,305	$ 1,479,557	1.5%
PERMANENT PART-TIME	100.40.4320.61050	$ 14,270	-	-	-
SEASONAL EMPLOYEES	100.40.4320.61060	$ 17,072	$ 44,000	-	(100.0%)
OVERTIME PAY	100.40.4320.61110	$ 175,719	$ 75,000	$ 75,000	-
TERMINATION PAYOUTS	100.40.4320.61415	$ 531	-	-	-
COMP / VACATION PAYOUTS	100.40.4320.61430	$ 6,782	-	-	-
HEALTH INSURANCE	100.40.4320.61510	$ 168,031	$ 261,910	$ 291,613	11.3%
VISION INSURANCE	100.40.4320.61513	$ 305	$ 337	$ 299	(11.3%)
LIFE INSURANCE	100.40.4320.61615	$ 265	$ 233	$ 387	66.1%
SHOE ALLOWANCE	100.40.4320.61630	$ 3,850	$ 5,250	$ 5,250	-
IMRF	100.40.4320.61710	$ 54,360	$ 74,681	$ 68,476	(8.3%)
SOCIAL SECURITY	100.40.4320.61725	$ 76,140	$ 90,684	$ 92,064	1.5%
MEDICARE	100.40.4320.61730	$ 17,807	$ 21,215	$ 21,537	1.5%
PRINTING	100.40.4320.62210	$ 98	-	-	-
TRAINING & TRAVEL	100.40.4320.62295	$ 857	-	-	-
TREE SERVICES	100.40.4320.62385	$ 334,152	$ 150,000	$ 130,000	(13.3%)
DED INOCULATION	100.40.4320.62496	$ 42,972	$ 43,000	$ 43,000	-
INOCULATION FUNDING	100.40.4320.62497	-	$ 700,000	-	(100.0%)
AGRI/BOTANICAL SUPPLIES	100.40.4320.65005	$ 94,321	$ 140,000	$ 140,000	-
FOOD	100.40.4320.65025	$ 254	-	-	-
MATER. TO MAINT. IMP.	100.40.4320.65055	$ 1,272	$ 3,000	$ 1,500	(50.0%)
MEDICAL & LAB SUPPLIES	100.40.4320.65075	-	$ 1,000	$ 1,000	-
MINOR EQUIPMENT & TOOLS	100.40.4320.65085	$ 15,610	$ 12,000	$ 12,000	-
SAFETY EQUIPMENT	100.40.4320.65090	$ 12,963	$ 10,000	$ 11,500	15.0%
FITNESS INCENTIVE	100.40.4320.65141	$ 1,000	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4320.66049	$ 606	-	-	-
Greenways		$ 2,328,739	$ 2,592,810	-	(100.0%)
REGULAR PAY	100.40.4330.61010	$ 1,370,035	$ 1,530,408	-	(100.0%)
SEASONAL EMPLOYEES	100.40.4330.61060	$ 40,610	$ 66,000	-	(100.0%)
OVERTIME PAY	100.40.4330.61110	$ 110,712	$ 35,000	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TERMINATION PAYOUTS	100.40.4330.61415	$ 1,953	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4330.61420	$ 714	-	-	-
HEALTH INSURANCE	100.40.4330.61510	$ 268,702	$ 336,660	-	(100.0%)
VISION INSURANCE	100.40.4330.61513	$ 463	$ 481	-	(100.0%)
LIFE INSURANCE	100.40.4330.61615	$ 456	$ 476	-	(100.0%)
SHOE ALLOWANCE	100.40.4330.61630	$ 4,780	$ 5,130	-	(100.0%)
IMRF	100.40.4330.61710	$ 65,730	$ 78,670	-	(100.0%)
SOCIAL SECURITY	100.40.4330.61725	$ 91,826	$ 95,211	-	(100.0%)
MEDICARE	100.40.4330.61730	$ 21,476	$ 22,274	-	(100.0%)
CONSULTING SERVICES	100.40.4330.62185	$ 710	-	-	-
LANDSCAPE MAINTENANCE SERVICES	100.40.4330.62195	$ 194,590	$ 230,000	-	(100.0%)
PARK MNTNCE & FURNITURE RPLCMN	100.40.4330.62199	$ 54,291	$ 40,000	-	(100.0%)
AGRI/BOTANICAL SUPPLIES	100.40.4330.65005	$ 45,606	$ 32,000	-	(100.0%)
MATER. TO MAINT. IMP.	100.40.4330.65055	$ 13,653	$ 20,000	-	(100.0%)
OFFICE/OTHER EQT MTN MATL	100.40.4330.65070	$ 21,358	$ 20,000	-	(100.0%)
MINOR EQUIPMENT & TOOLS	100.40.4330.65085	$ 11,432	$ 7,000	-	(100.0%)
SAFETY EQUIPMENT	100.40.4330.65090	$ 2,770	$ 3,500	-	(100.0%)
OFFICE SUPPLIES	100.40.4330.65095	$ 81	-	-	-
FITNESS INCENTIVE	100.40.4330.65141	$ 4,500	-	-	-
AUTOMOTIVE EQUIPMENT	100.40.4330.65550	-	$ 60,000	-	(100.0%)
FURNITURE & FIXTURES	100.40.4330.65625	$ 2,291	$ 10,000	-	(100.0%)
Capital Planning & Engineering		$ 454,125	$ 438,871	$ 459,719	4.8%
REGULAR PAY	100.40.4400.61010	$ 284,635	$ 290,330	$ 296,139	2.0%
SEASONAL EMPLOYEES	100.40.4400.61060	$ 24,174	$ 55,000	$ 55,000	-
OVERTIME PAY	100.40.4400.61110	-	$ 1,000	$ 1,000	-
HEALTH INSURANCE	100.40.4400.61510	$ 20,124	$ 21,677	$ 25,535	17.8%
VISION INSURANCE	100.40.4400.61513	$ 38	$ 38	$ 38	-
LIFE INSURANCE	100.40.4400.61615	$ 236	$ 244	$ 250	2.5%
AUTO ALLOWANCE	100.40.4400.61625	$ 675	$ 675	$ 675	-
SHOE ALLOWANCE	100.40.4400.61630	$ 230	$ 230	$ 350	52.2%
IMRF	100.40.4400.61710	$ 10,304	$ 12,152	$ 11,219	(7.7%)
SOCIAL SECURITY	100.40.4400.61725	$ 18,079	$ 16,501	$ 17,159	4.0%
MEDICARE	100.40.4400.61730	$ 4,442	$ 4,224	$ 4,304	1.9%
CONSULTING SERVICES	100.40.4400.62185	-	-	$ 12,000	-
PRINTING	100.40.4400.62210	$ 2,374	$ 2,000	$ 2,000	-
OFFICE EQUIPMENT MAINT	100.40.4400.62235	$ 610	$ 1,000	$ 1,000	-
TRAINING & TRAVEL	100.40.4400.62295	$ 3,379	$ 6,500	$ 7,000	7.7%
POSTAGE	100.40.4400.62315	$ 698	$ 250	$ 200	(20.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
IT COMPUTER SOFTWARE	100.40.4400.62340	$ 11,848	$ 11,000	$ 11,000	-
MEMBERSHIP DUES	100.40.4400.62360	$ 2,091	$ 2,000	$ 2,800	40.0%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4400.65010	$ 62,649	-	-	-
CLOTHING	100.40.4400.65020	$ 760	$ 1,000	$ 1,000	-
FOOD	100.40.4400.65025	$ 1,655	-	-	-
MATER. TO MAINT. IMP.	100.40.4400.65055	$ 353	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4400.65085	$ 1,545	$ 10,000	$ 8,000	(20.0%)
SAFETY EQUIPMENT	100.40.4400.65090	$ 790	$ 550	$ 550	-
OFFICE SUPPLIES	100.40.4400.65095	$ 2,331	$ 2,000	$ 2,000	-
PHOTO/DRAFTING SUPPLIE	100.40.4400.65105	$ 84	$ 500	$ 500	-
IT COMPUTER HARDWARE	100.40.4400.65555	$ 20	-	-	-
Streets And Right Of Way		$ 1,177,631	$ 1,247,926	$ 1,265,280	1.4%
REGULAR PAY	100.40.4410.61010	$ 745,356	$ 911,517	$ 950,104	4.2%
OVERTIME PAY	100.40.4410.61110	$ 3,246	$ 5,000	$ 4,500	(10.0%)
TERMINATION PAYOUTS	100.40.4410.61415	$ 926	-	-	-
COMP / VACATION PAYOUTS	100.40.4410.61430	$ 8,493	-	-	-
HEALTH INSURANCE	100.40.4410.61510	$ 104,411	$ 162,185	$ 140,862	(13.1%)
VISION INSURANCE	100.40.4410.61513	$ 23	$ 55	$ 55	-
LIFE INSURANCE	100.40.4410.61615	$ 385	$ 387	$ 416	7.5%
AUTO ALLOWANCE	100.40.4410.61625	$ 2,250	$ 2,250	$ 2,250	-
SHOE ALLOWANCE	100.40.4410.61630	$ 930	$ 1,630	$ 1,800	10.4%
IMRF	100.40.4410.61710	$ 32,058	$ 44,865	$ 42,300	(5.7%)
SOCIAL SECURITY	100.40.4410.61725	$ 45,594	$ 56,760	$ 59,154	4.2%
MEDICARE	100.40.4410.61730	$ 10,663	$ 13,277	$ 13,839	4.2%
CONSTRUCTION ENGINEERING SERVICES	100.40.4410.62150	$ 75,559	-	-	-
CONSULTING SERVICES	100.40.4410.62185	$ 147,738	$ 50,000	$ 50,000	-
Transportation		$ 264,208	$ 299,987	$ 231,537	(22.8%)
REGULAR PAY	100.40.4420.61010	$ 172,814	$ 225,370	$ 172,008	(23.7%)
OVERTIME PAY	100.40.4420.61110	$ 2,323	$ 1,500	$ 1,000	(33.3%)
TERMINATION PAYOUTS	100.40.4420.61415	$ 21,079	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4420.61420	$ 548	-	-	-
COMP / VACATION PAYOUTS	100.40.4420.61430	$ 9,257	-	-	-
HEALTH INSURANCE	100.40.4420.61510	$ 32,614	$ 42,984	$ 37,196	(13.5%)
LIFE INSURANCE	100.40.4420.61615	$ 107	$ 148	$ 1	(99.3%)
AUTO ALLOWANCE	100.40.4420.61625	$ 675	$ 900	-	(100.0%)
SHOE ALLOWANCE	100.40.4420.61630	$ 175	$ 175	$ 175	-
IMRF	100.40.4420.61710	$ 9,214	$ 11,585	$ 7,983	(31.1%)
SOCIAL SECURITY	100.40.4420.61725	$ 12,482	$ 14,040	$ 10,676	(24.0%)
MEDICARE	100.40.4420.61730	$ 2,919	$ 3,285	$ 2,498	(24.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Parks And Facilities		$ 552,185	$ 611,917	$ 648,353	6.0%
REGULAR PAY	100.40.4430.61010	$ 432,469	$ 469,448	$ 490,733	4.5%
OVERTIME PAY	100.40.4430.61110	-	-	$ 1,500	-
HEALTH INSURANCE	100.40.4430.61510	$ 64,450	$ 77,909	$ 91,287	17.2%
VISION INSURANCE	100.40.4430.61513	$ 56	$ 56	$ 56	-
LIFE INSURANCE	100.40.4430.61615	$ 347	$ 395	$ 249	(37.0%)
AUTO ALLOWANCE	100.40.4430.61625	$ 2,100	$ 2,250	$ 2,250	-
CELL PHONE ALLOWANCE	100.40.4430.61626	$ 984	$ 1,044	$ 800	(23.4%)
SHOE ALLOWANCE	100.40.4430.61630	$ 575	$ 575	$ 1,050	82.6%
IMRF	100.40.4430.61710	$ 19,097	$ 24,027	$ 22,562	(6.1%)
SOCIAL SECURITY	100.40.4430.61725	$ 26,021	$ 29,348	$ 30,687	4.6%
MEDICARE	100.40.4430.61730	$ 6,086	$ 6,865	$ 7,179	4.6%
Infrastructure Maintenance		$ 922,063	$ 1,067,183	$ 1,030,276	(3.5%)
REGULAR PAY	100.40.4500.61010	$ 669,607	$ 735,092	$ 693,691	(5.6%)
SEASONAL EMPLOYEES	100.40.4500.61060	$ 2,736	-	-	-
JOB TRAINING PROGRAM	100.40.4500.61072	-	$ 60,760	$ 60,760	-
OVERTIME PAY	100.40.4500.61110	$ 7,813	-	-	-
HEALTH INSURANCE	100.40.4500.61510	$ 84,745	$ 100,945	$ 116,014	14.9%
VISION INSURANCE	100.40.4500.61513	$ 372	$ 381	$ 384	0.8%
LIFE INSURANCE	100.40.4500.61615	$ 483	$ 561	$ 525	(6.4%)
SHOE ALLOWANCE	100.40.4500.61630	$ 920	$ 920	-	(100.0%)
IMRF	100.40.4500.61710	$ 30,100	$ 37,786	$ 32,190	(14.8%)
SOCIAL SECURITY	100.40.4500.61725	$ 40,501	$ 44,764	$ 42,350	(5.4%)
MEDICARE	100.40.4500.61730	$ 9,546	$ 10,674	$ 10,062	(5.7%)
OTHER EQMT MAINTENANCE	100.40.4500.62245	-	$ 2,000	-	(100.0%)
TRAINING & TRAVEL	100.40.4500.62295	$ 30,768	$ 25,000	$ 25,000	-
POSTAGE	100.40.4500.62315	$ 20	-	-	-
MEMBERSHIP DUES	100.40.4500.62360	$ 1,065	$ 3,000	$ 3,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4500.65010	-	$ 300	$ 300	-
CLOTHING	100.40.4500.65020	$ 4,255	$ 3,000	$ 3,000	-
FOOD	100.40.4500.65025	$ 2,061	$ 2,000	$ 3,000	50.0%
MATER. TO MAINT. IMP.	100.40.4500.65055	$ 24	-	-	-
OFFICE/OTHER EQT MTN MATL	100.40.4500.65070	$ 232	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4500.65085	$ 25,035	$ 30,000	$ 30,000	-
SAFETY EQUIPMENT	100.40.4500.65090	$ 5,039	$ 5,000	$ 5,000	-
OFFICE SUPPLIES	100.40.4500.65095	$ 865	$ 2,000	$ 2,000	-
TRAFFIC CONTROL SUPPLI	100.40.4500.65115	$ 1,456	-	-	-
IT COMPUTER HARDWARE	100.40.4500.65555	$ 4,421	$ 3,000	$ 3,000	-
Street Maintenance		$ 2,117,177	$ 2,258,156	$ 2,227,001	(1.4%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
REGULAR PAY	100.40.4510.61010	$ 1,389,114	$ 1,578,651	$ 1,505,097	(4.7%)
PERMANENT PART-TIME	100.40.4510.61050	$ 357	-	-	-
SEASONAL EMPLOYEES	100.40.4510.61060	-	$ 22,000	-	(100.0%)
OVERTIME PAY	100.40.4510.61110	$ 130,926	$ 42,000	$ 42,000	-
TERMINATION PAYOUTS	100.40.4510.61415	$ 24,728	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4510.61420	$ 1,884	-	-	-
COMP / VACATION PAYOUTS	100.40.4510.61430	$ 8,945	-	-	-
HEALTH INSURANCE	100.40.4510.61510	$ 239,514	$ 309,643	$ 397,656	28.4%
VISION INSURANCE	100.40.4510.61513	$ 476	$ 560	$ 446	(20.4%)
LIFE INSURANCE	100.40.4510.61615	$ 414	$ 471	$ 280	(40.6%)
SHOE ALLOWANCE	100.40.4510.61630	$ 5,130	$ 5,480	$ 4,200	(23.4%)
IMRF	100.40.4510.61710	$ 68,348	$ 81,148	$ 69,845	(13.9%)
SOCIAL SECURITY	100.40.4510.61725	$ 94,443	$ 98,224	$ 93,583	(4.7%)
MEDICARE	100.40.4510.61730	$ 22,087	$ 22,979	$ 21,894	(4.7%)
TRAINING & TRAVEL	100.40.4510.62295	$ 1,156	-	-	-
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	100.40.4510.62415	$ 970	$ 1,000	$ 1,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.40.4510.62509	$ 942	$ 3,000	$ 3,000	-
AGRI/BOTANICAL SUPPLIES	100.40.4510.65005	$ 24,891	-	-	-
FOOD	100.40.4510.65025	$ 191	-	-	-
MATER. TO MAINT. IMP.	100.40.4510.65055	$ 68,495	$ 75,000	$ 70,000	(6.7%)
MINOR EQUIPMENT & TOOLS	100.40.4510.65085	$ 16,375	$ 10,000	$ 10,000	-
SAFETY EQUIPMENT	100.40.4510.65090	$ 8,631	$ 5,000	$ 5,000	-
FITNESS INCENTIVE	100.40.4510.65141	$ 3,000	-	-	-
OTHER IMPROVEMENTS	100.40.4510.65515	$ 1,133	-	-	-
FURNITURE & FIXTURES	100.40.4510.65625	-	$ 3,000	$ 3,000	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4510.66049	$ 5,025	-	-	-
Traf. Sig.& St Light Maint		$ 1,316,045	$ 1,307,714	$ 1,364,800	4.4%
REGULAR PAY	100.40.4520.61010	$ 838,315	$ 837,274	$ 881,073	5.2%
PERMANENT PART-TIME	100.40.4520.61050	$ 370	-	-	-
OVERTIME PAY	100.40.4520.61110	$ 52,714	$ 40,000	$ 40,000	-
ANNUAL SICK LEAVE PAYOUT	100.40.4520.61420	$ 1,071	-	-	-
COMP / VACATION PAYOUTS	100.40.4520.61430	$ 5,355	-	-	-
HEALTH INSURANCE	100.40.4520.61510	$ 135,220	$ 145,723	$ 173,851	19.3%
VISION INSURANCE	100.40.4520.61513	$ 429	$ 447	$ 372	(16.8%)
LIFE INSURANCE	100.40.4520.61615	$ 346	$ 351	$ 256	(27.1%)
SHOE ALLOWANCE	100.40.4520.61630	$ 2,680	$ 2,680	$ 2,450	(8.6%)
IMRF	100.40.4520.61710	$ 39,333	$ 42,976	$ 40,703	(5.3%)
SOCIAL SECURITY	100.40.4520.61725	$ 54,427	$ 52,080	$ 54,781	5.2%
MEDICARE	100.40.4520.61730	$ 12,729	$ 12,183	$ 12,814	5.2%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TRAINING & TRAVEL	100.40.4520.62295	$ 559	-	-	-
FESTIVAL LIGHTING	100.40.4520.64008	$ 8,036	$ 5,000	$ 5,000	-
FOOD	100.40.4520.65025	$ 41	-	-	-
MATER. TO MAINT. IMP.	100.40.4520.65055	$ 10,801	-	-	-
OFFICE/OTHER EQT MTN MATL	100.40.4520.65070	$ 57,633	$ 100,000	$ 85,000	(15.0%)
MINOR EQUIPMENT & TOOLS	100.40.4520.65085	$ 17,064	$ 3,000	$ 3,000	-
SAFETY EQUIPMENT	100.40.4520.65090	$ 419	$ 1,000	$ 500	(50.0%)
OFFICE SUPPLIES	100.40.4520.65095	$ 25	-	-	-
TRAFFIC CONTROL SUPPLI	100.40.4520.65115	$ 72,063	$ 65,000	$ 65,000	-
OTHER IMPROVEMENTS	100.40.4520.65515	$ 6,413	-	-	-
Sewer Maintenance		$ 93	-	-	-
OFFICE SUPPLIES	100.40.4530.65095	$ 93	-	-	-
Distribution Maintenance		$ 31,388	-	-	-
JOB TRAINING PROGRAM	100.40.4540.61072	$ 24,805	-	-	-
HEALTH INSURANCE	100.40.4540.61510	$ 3,640	-	-	-
IMRF	100.40.4540.61710	$ 1,080	-	-	-
SOCIAL SECURITY	100.40.4540.61725	$ 1,509	-	-	-
MEDICARE	100.40.4540.61730	$ 353	-	-	-
Maint-Snow & Ice		$ 824,362	$ 234,250	$ 226,250	(3.4%)
OVERTIME PAY	100.40.4550.61110	-	$ 75,000	$ 75,000	-
SNOW OT	100.40.4550.61114	$ 562,778	-	-	-
SNOW OT ADMIN SERV	100.40.4550.61115	$ 65,303	$ 50,000	$ 50,000	-
HEALTH INSURANCE	100.40.4550.61510	$ 78,305	-	-	-
VISION INSURANCE	100.40.4550.61513	$ 167	-	-	-
LIFE INSURANCE	100.40.4550.61615	$ 261	-	-	-
IMRF	100.40.4550.61710	$ 23,735	-	-	-
SOCIAL SECURITY	100.40.4550.61725	$ 33,002	-	-	-
MEDICARE	100.40.4550.61730	$ 8,840	-	-	-
ADVERTISING	100.40.4550.62205	$ 17	-	-	-
RENTALS	100.40.4550.62375	$ 10,000	$ 20,000	$ 12,000	(40.0%)
TOWING AND BOOTING CONTRACTS	100.40.4550.62451	$ 5,670	$ 50,000	$ 50,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.40.4550.62509	$ 23,957	$ 18,000	$ 18,000	-
FOOD	100.40.4550.65025	$ 1,645	$ 1,250	$ 1,250	-
MINOR EQUIPMENT & TOOLS	100.40.4550.65085	$ 10,684	$ 20,000	$ 20,000	-
Total Expenditures		**$ 16,202,432**	**$ 17,114,669**	**$ 13,975,439**	**(18.3%)**

Non-Departmental - General Fund

The General Fund budget includes three expenses that are considered "Non-Departmental" in nature and are included in this section of the budget. These include rent payments for 909 Davis (City Hall), transfers to the public safety pension funds, interfund transfers, and the staff vacancy rate adjustment.

909 Davis Lease Payments - General Fund

In 2024, the City entered into a lease agreement for office space at 909 Davis Street to support Civic Center operations. The previous facility at 2100 Ridge requires extensive investment in ventilation, HVAC, building envelope repairs, fire safety, and ADA compliance. Leasing 909 Davis enables the City to advance the replacement of the Civic Center and Police and Fire Headquarters while mitigating cost uncertainties and operational disruptions. Rent payments began in 2026, which along with other costs for HVAC and pass-through of parking costs totaling approximately $2.6 million per year.

Line Item Detail - Expenses

_

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
General Fund		-	$ 2,550,000	$ 2,600,000	2.0%
Civic Center Rent Expenses		-	$ 2,550,000	$ 2,600,000	2.0%
SERVICE AGREEMENTS/ CONTRACTS	100.99.5305.62509	-	-	$ 250,000	-
LEASE PAYMENTS	100.99.5305.62655	-	$ 2,550,000	$ 2,350,000	(7.8%)
Total Expenditures		**-**	**$ 2,550,000**	**$ 2,600,000**	**2.0%**

Public Safety Pension Transfers - General Fund

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 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. The full pension policy is on the City's website.

According to the policy, sources of pension contributions come from any one or more of the following:

1) A Pension Property Tax levy that is at the same dollar value level as the prior year adjusted for allocated PPRT per item 2 below;

2) The maximum allowable PPRT allocation.

3) Additional unrestricted revenues, net of expenses available in the General Fund.

a. If the subsequent year budget, after due consideration of discretionary and non-discretionary expenses such as the ADC, is in deficit, then the ADC may be funded, in part, by any General Fund Reserves in excess of the General Fund required fund balance.

b. The City Council may, at its discretion, also consider transferring to the General Fund, for use in making the ADC, any excess fund balances in other unrestricted City Funds.

4) If there are not excess reserves available to make the full ADC, then the City Council shall raise the Pension Property Tax levy in order to fund the ADC.

a. It is the intent of this Funding Policy that if adequate budget revenues net of expenses or reserves are not available to make the full ADC, then the Pension Property Tax levy shall be raised in order to provide additional funds to achieve the required contribution.

5) The City Council is encouraged to devote a portion of any unrestricted proceeds from asset sales or any other non-recurring revenue sources to fund incremental pension contributions above the ADC for that year. Any incremental contributions shall then be considered in calculating the required future contributions under this Policy.

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
General Fund		$ 18,905,838	$ 19,990,105	$ 19,990,105	-
Public Safety Pension Transfers		$ 18,905,838	$ 19,990,105	$ 19,990,105	-
PENSION PROPERTY TAX	100.99.9989.51017	$ 18,905,838	$ 19,990,105	$ 19,990,105	-
Total Revenues		**$ 18,905,838**	**$ 19,990,105**	**$ 19,990,105**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
General Fund		$ 28,512,078	$ 30,323,477	$ 30,323,477	-
Public Safety Pension Transfers		$ 28,512,078	$ 30,323,477	$ 30,323,477	-
INTERDEPT TRANSFER PENSIONS	100.99.9989.62675	$ 28,512,078	$ 30,323,477	$ 30,323,477	-
Total Expenditures		**$ 28,512,078**	**$ 30,323,477**	**$ 30,323,477**	**-**

Vacancy Adjustment - General Fund

The FY 2027 Budget includes a 3% vacancy adjustment based on current staffing levels. This is a decrease from the 4% vacancy rate in 2025 and the 6% in 2024 and assumes a continued challenging hiring environment for new positions and existing vacancies, resulting in a budgeted net savings of $2.7 million for the General Fund.

Line Item Detail - Expenses

Category	FY 2026 Adopted Budget	FY 2027 Budgeted	FY 2026 Adopted Budget vs. FY 2027 Budgeted (% Change)
General Fund	$ (3,424,638)	$ (2,686,616)	(21.6%)
Other Wages	$ (3,424,638)	$ (2,686,616)	(21.6%)
SALARY ADJUSTMENTS	$ (3,424,638)	$ (2,686,616)	(21.6%)
Total Expenditures	**$ (3,424,638)**	**$ (2,686,616)**	**(21.6%)**

Interfund Transfers - General Fund

Beginning in 2027, an adjustment to accounting has been made to move all interfund transfers in the General Fund to a single business unit for ease of tracking and transparency.

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
General Fund		-	-	$ 10,942,496	-
Interfund Transfers		-	-	$ 10,942,496	-
FROM WEST EVANSTON TIF	100.99.7411.57007	-	-	$ 151,139	-
TRANSFERS FROM LIBRARY FUND	100.99.7411.57009	-	-	$ 350,000	-
FROM EMERGENCY TEL SYSTEM	100.99.7411.57040	-	-	$ 100,000	-
TRANSFER FROM GOOD NEIGHBOR FUND	100.99.7411.57058	-	-	$ 1,626,359	-
FROM DEMPSTER-DODGE TIF	100.99.7411.57087	-	-	$ 30,629	-
FROM CHICAGO-MAIN TIF	100.99.7411.57088	-	-	$ 92,141	-
FROM FIVE FIFTH TIF	100.99.7411.57090	-	-	$ 89,542	-
FROM HOWARD RIDGE TIF	100.99.7411.57096	-	-	$ 97,023	-
FROM PARKING FUND	100.99.7411.57130	-	-	$ 3,122,793	-
FROM WATER FUND	100.99.7411.57135	-	-	$ 515,000	-
FROM WATER FUND-ROI	100.99.7411.57140	-	-	$ 2,974,640	-
FROM WATER FUND-ADMIN. EX	100.99.7411.57145	-	-	$ 763,230	-
TRANSFER FROM SEWER FUND	100.99.7411.57165	-	-	$ 1,030,000	-
Total Revenues		**-**	**-**	**$ 10,942,496**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
General Fund		-	-	$ 6,155,000	-
Interfund Transfers		-	-	$ 6,155,000	-
TRANSFER TO INSURANCE - RISK	100.99.7411.66030	-	-	$ 317,000	-
TRANSFER TO PARKS AND RECREATION FUND	100.99.7411.66135	-	-	$ 4,500,000	-
TRANSFER TO SPECIAL ASSESSMENT	100.99.7411.66146	-	-	$ 600,000	-
TRANSFER TO SUSTAINABILITY FD	100.99.7411.69101	-	-	$ 330,000	-
TRANSFERS TO DEBT SERVICE FUND	100.99.7411.69320	-	-	$ 408,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Budgeted	FY2027 vs. FY2026 (%)
Total Expenditures		-	-	**$ 6,155,000**	-

Parks and Recreation Fund (130)

The Parks and Recreation Department supports over 70 park sites, eight recreation centers, sports programs, after school and preschool programs, camps, recreation programs, outreach services for youth and families, two crisis alternative response teams, park and athletic field scheduling, accessible recreation programs for people with disabilities, 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 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 the 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.

- **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, figure skating, soccer and lacrosse. This Division also provides preschool and childcare services at two community centers.

- **Inclusion and Accessibility Division** – includes the City's ADA/Disability Services, Inclusion services, and Accessible Recreation programs Communication including accommodation requests, inquiries, and grievances, as well as community resources and staff training are provided through ADA/Disability Services. Inclusion services provide support for the safe, successful participation of individuals with disabilities in general Parks & Recreation programming as well as other services and activities provided by the City. Accessible Recreation includes programming designed especially for the unique abilities, goals, and needs of individuals with disabilities such as Special Olympics, after-school activities, adapted sports and social outings.

- **Lakefront and Athletics Division –** provides and manages a wide range of recreational, athletic, and lakefront opportunities for the community. The division oversees beaches and boating activities, youth sports, gymnastics, camps, a variety of specialty classes, and outdoor court rentals. It also manages approximately 140 seasonal summer employees across the lakefront and Chandler-Newberger summer camp programs. Overall, the division works to provide safe, accessible, and enjoyable opportunities for residents and visitors to stay active, connect with the community, and enjoy Evanston's lakefront and recreational resources.

- **Senior Services Division -** Focuses on providing specialized programs, services, and resources that address the unique needs and interests of older adults in Evanston and surrounding communities, promoting health, wellness, connection, and independence. Services include Health & Wellness Programs, Social and Recreational Activities, Educational Workshops, Transportation Services, and Information and Referral Services.

- **NEW Community Response Division –** provides coordinated, community-centered services designed to support youth, families, and residents experiencing challenges that may require intervention, connection to resources, or restorative support. The Division brings together Youth and Family Services, the CARE Team, and the Department's restorative justice programs and services under one unified structure. This alignment strengthens collaboration, improves access to services, and allows the Department to respond more effectively to the social, behavioral, and community needs of residents.

Through prevention, early intervention, outreach, case coordination, crisis response, and restorative practices, the Division works to reduce barriers, strengthen families, support young people, and promote safer and more connected communities. Staff partner with residents, schools, community organizations, service providers, and other City departments to connect individuals and families with appropriate resources and to develop alternatives to traditional enforcement-based responses when appropriate.

The Community Response Division reflects the Department's commitment to proactive engagement, relationship-building, accountability, healing, and equitable access to support services across the community. No individual should enter a Parks and Recreation Department facility, park, or program space without having the opportunity to receive, or be connected to, programs, services, resources, or supports that can help improve their quality of life and address their individual or family needs.

Accomplishments in FY 2026

- In collaboration with the Inclusion & Accessibility Division, CARE Team, Police Department, Fire Department, and Parks and Recreation, the City implemented its Emergency Communication Bracelet Program. Since its launch in April, the program has provided an important safety and communication resource to more than 140 individuals with disabilities, helping first responders better identify and respond to individual communication and support needs during emergency situations.
- Continued the successful operation of the CARE Team, responding to more than 4 ,000 calls for service within the first two years of implementation and providing an alternative, community-based response to residents in need.
- Developed and implemented a new process for prioritizing park and playground improvements, incorporating data, community input, and guidance from the Parks and Recreation Board to support transparent and consistent capital planning.
- Expanded the use of program participation and registration data to better evaluate program performance, inform budget decisions, maximize resources, and reduce program cancellation rates.
- Successfully launched Amilia, the Department's new recreation management software system, improving the administration of program registration, facility rentals, outdoor space reservations, and other customer services.
- Expanded the Evanston Farmers' Market, resulting in an 18% increase in participating vendors and average weekly attendance of approximately 2,500 visitors.
- Successfully transitioned the Greenways Division to the Parks and Recreation Department, strengthening coordination of park maintenance, forestry, landscaping, and other green-space operations.
- Successfully opened the new preschool program at the Prieto Community Center, expanding early childhood programming and increasing opportunities for families to access high-quality recreation and enrichment services.
- On track to provide 20% more fee assistance than in 2025, reducing financial barriers and enabling more residents to participate in Parks and Recreation programs and services that may otherwise have been financially out of reach.

Performance Measures

The Parks and Recreation Department strives to provide a wide range of equitable recreation services that improve the quality of life of those who live, work, or play in Evanston.

This Department IS a Community Service. Every interaction with the Parks and Recreation Department should serve as an opportunity to connect residents with programs, services, resources, and supports that can improve their quality of life. Whether an individual enters a community center, visits a park, participates in a program, or engages with Department staff, our goal is to ensure they can receive assistance directly or be connected to the appropriate resources to help address their needs.

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Projected
Activity: Improve recreation opportunities for vulnerable populations.					
# of participants age 55+ who participated in recreation programming (virtual and in person)	Output	7,896	8,210	8,500	8,500
# of participants completing special recreation program	Output	956		1000	1100
Scholarship dollars granted.	Output, Equity	$232,363	$296,600	$300,000	$350,000
Activity: Provide healthy food and meal options to residents.					
# of meals served through the Summer Meals Program	Output, Equity	36,565	38,747	40,000	40,000
# Vendors at the Downtown Evanston Farmers' Market.	Output	55		65	65
# of meals served through the Senior Congregate Meal program	Output, Equity	5,105	6,392	5,306	0
Activity: Deliver a diversity of recreational opportunities to community members					
# total recreation program participants	Output	32,317		45,000	47,000
# of summer camp participants	Output	4,434		4,500	4,500
Activity: Increase food/concession service in 5 Parks and Rec spaces					
Revenue generated by new food/concession service	Output	24,000	118,220	160,000	175,000
Number of Parks and Rec spaces where food/concession revenue will be provided	Output	3	5	5	5
Activity: Increase # of volunteers annually					
Increase # of volunteers annually by 15%	Output	375	366	400	460
Activity: Increase call types by 50% by 3rd quarter of 2025					
CARE Team Calls	Output		1,500	2,100	3,000
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	43	75	75	77

Factors Impacting 2027 Budget

- Increased annual dredging costs. Church Street Boat Launch permits no longer cover the cost of the project.
- The increasing number of youth requesting employment through MSYEP continues to be challenging to manage, given the uncertainties of how many youth will apply for employment.
- The opening of the new Fifth Ward School and closure of other schools could affect the execution of specific programs including numbers of those enrolled in those programs.
- The department will see an overall increase in seasonal employee expenses as the minimum wage continues to increase.
- Many programs and services executed by the Department continue to represent the City's values but are not revenue generating. Decreasing or eliminating any of the Department's programs and services could have disastrous effects for the community overall.
- As engagement and participation continues to grow within Evanston's disability community, the cost of providing accommodations including Inclusion Assistants, interpreters, and equipment will continue to increase.
- Demand for fee assistance continues to increase as the Department works to reduce financial barriers and ensure that residents are able to participate in Parks and Recreation programs and services regardless of their ability to pay. The Department is on track to provide approximately 20% more fee assistance than in 2025, which

will require continued consideration of funding levels and available resources in FY 2027 to sustain equitable access to programs.

Upcoming Initiatives

- Establish Department-wide performance metrics to evaluate participant satisfaction, program quality, participation trends, and overall program success.
- Establish formal partnerships with District 202 and Northwestern University to expand opportunities for the shared use of facilities and recreational space.
- Develop and implement a Department-wide safety plan for all recreation facilities, programs, and spaces.
- Implement established annual work plans for each Department division and monitor progress toward identified goals and priorities.
- Begin implementation of the action items and recommendations identified in the Parks and Green Space Strategic Plan.
- Develop, administer, and implement a Department-wide program needs assessment survey to better understand community interests, service gaps, and future programming priorities.
- Finalize and implement policies and procedures governing commercial fitness use of City parks and recreation spaces.
- Develop and implement a citywide memorial and dedication program for benches, trees, picnic tables, and other approved amenities, including a centralized system for tracking existing and future dedications.
- Complete the first phase of the Department's Financial Sustainability Plan, including the development of strategies to strengthen cost recovery, pricing, resource allocation, and long-term financial sustainability.
- Develop and implement a comprehensive Department-wide sponsorship program that establishes a consistent framework for City partnerships and jointly sponsored programs, events, and initiatives. The program will clearly define the roles, responsibilities, financial and in-kind contributions, and benefits provided by both the City and its sponsoring partners. It will also establish marketing, branding, recognition, and promotional guidelines to ensure consistency, transparency, and appropriate use of the City's name and resources.

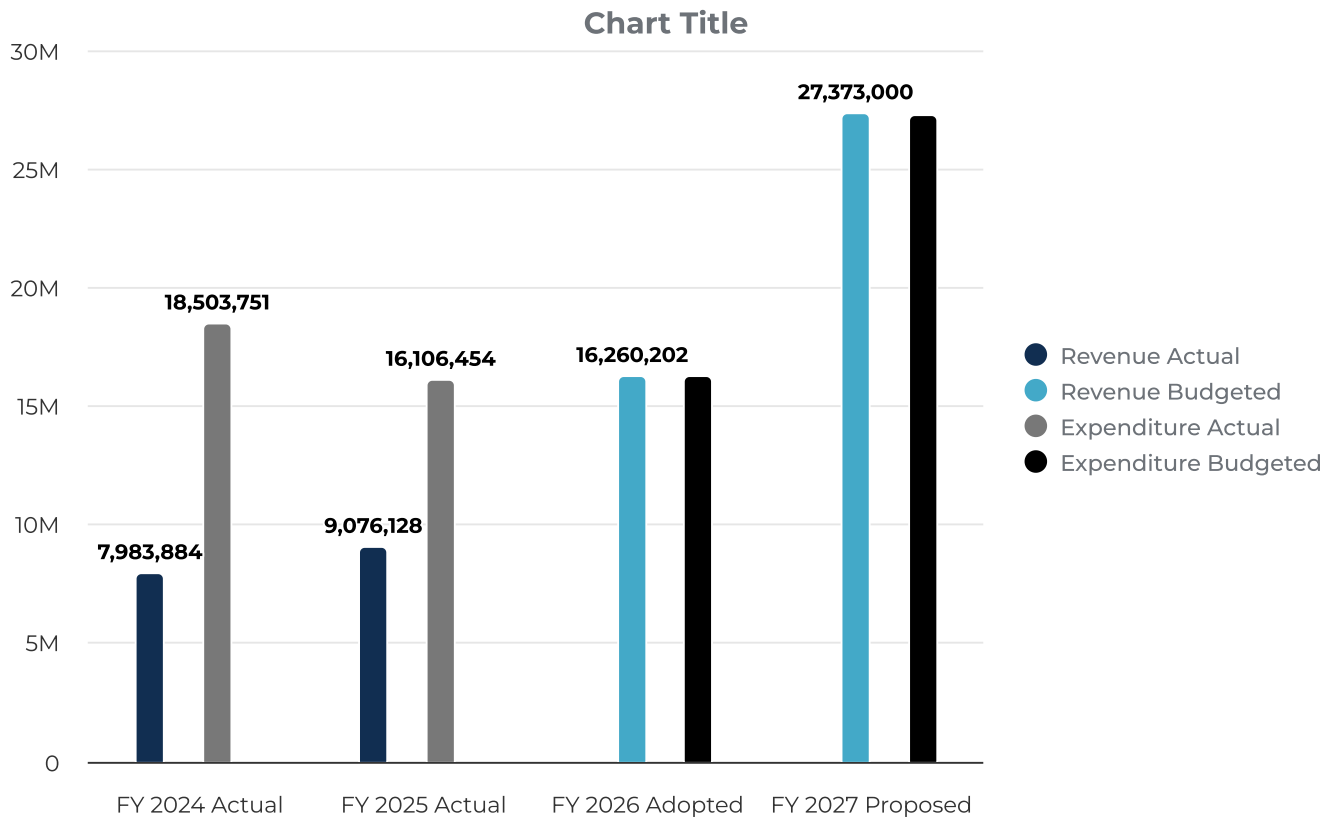
Summary

The Parks and Recreation Fund is projecting $22,873,000 in revenues (excluding $4,500,000 in transfers in from the General Fund) and $26,190,324 in expenses (excluding $1,108,500 in transfers out)in the FY 2027 Budget.

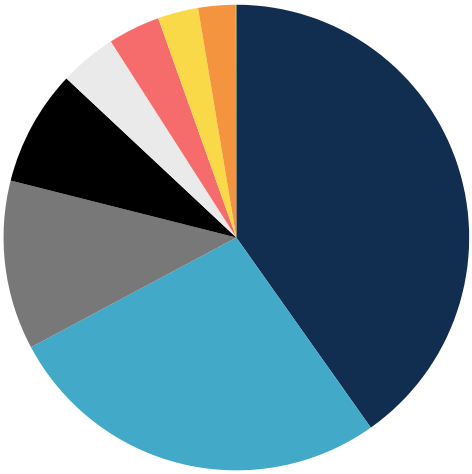
The Parks and Recreation Department was categorized as part of the General Fund through FY 2025. Starting in FY 2026, all Parks and Recreation operations that existed in the General Fund were reallocated to the newly created Parks and Recreation Fund.

Prior to FY 2026, only Parks and Recreation Department revenues were recorded as revenues in the Parks and Recreation Budget. The remaining expenses were subsidized by other General Fund revenues (sales taxes, home rule sales taxes, etc.). Starting in FY 2026, a dedicated Property Tax and a Transfer from the General Fund to the Parks and Recreation Fund are included as revenue to create a balanced budget in the Parks and Recreation Fund.

Beginning in FY 2027, capital expenses as part of the CIP and corresponding General Obligation Bonds have been added to the Parks Fund for parks related projects. Additionally, debt service related to future issuances of GO Bonds will also be recorded in the Parks Fund.

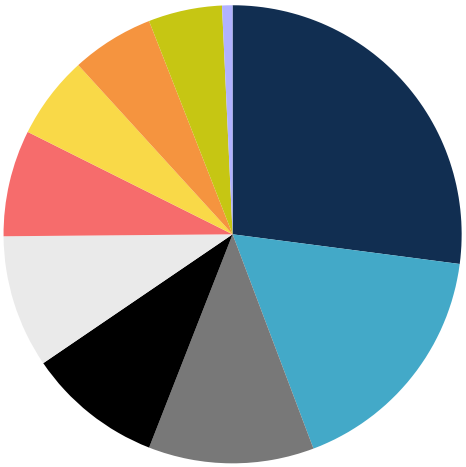


Revenues by Division



- Parks Administration **$11,002,000**
- Capital Improvements **$7,390,000**
- Enrichment & Specialty Programs (Robert Crown Cen.) **$3,213,500**
- Lakefront & Athletics **$2,201,000**
- Community & Arts **$1,086,500**
- Senior Services **$987,000**
- Accessible Recreation **$774,000**
- Conservation & Outdoors **$710,000**
- Greenways **$9,000**

Expenditures by Division



- Capital Improvements **$7,390,000**
- Enrichment & Specialty Programs (Robert Crown Cen.) **$4,693,905**
- Parks Administration **$3,188,490**
- Greenways **$2,603,926**
- Lakefront & Athletics **$2,560,970**
- Community & Arts **$2,052,081**
- Accessible Recreation **$1,598,729**
- Senior Services **$1,586,749**
- Conservation & Outdoors **$1,423,974**
- Debt Service **$200,000**

Line Item Detail - Revenues

In FY 2025, The Parks and Recreation Department was still a part of the General Fund, hence FY 2025 Actuals are from the General Fund.

The Greenways Division was not transitioned to the Parks and Recreation Department until April 2026. Therefore, no FY 2025 Actuals or FY 2026 Adopted Budget exists for Greenways in the Parks and Recreation Fund. The FY 2025 Actuals and FY 2026 Adopted budget for Greenways is listed in the Public Works section of the General Fund.

Capital Improvement revenues (such as GO Bonds) for Parks assets were received in and budgeted in the CIP Fund (415) in the FY 2025 Actuals and FY 2026 Adopted Budget.

Category	Account ID	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY2027 vs. FY 2026 (%)
Admin - Mgmt & Gen Support					
RECREATION - CHARGES FOR SERVICES	100.30.3005.53560	$89,084	$0	$0	-
SPECIAL EVENT REVENUE	100.30.3005.53569	$36,499	$0	$0	-
PROPERTY TAXES	130.30.3005.51015	$0	$1,000,000	$5,800,000	480.0%
SPECIAL EVENT REVENUE	130.30.3005.53569	$0	$25,000	$25,000	-
INVESTMENT INCOME	130.30.3005.56501	$0	$0	$25,000	-
TRANSFER FROM GENERAL FUND	130.30.3005.57005	$0	$5,558,702	$4,500,000	-19.0%
Admin - Mgmt & Gen Support Total		**$125,583**	**$6,583,702**	**$10,350,000**	**57.2%**
Admin - Farmer's Market					
FARMERS' MARKET LICENSES	100.30.3015.52045	$83,577	$0	$0	-
DONATIONS	100.30.3015.56011	$13,389	$0	$0	-
MARKET LINK VOUCHERS	100.30.3015.56049	$40,046	$0	$0	-
FARMERS' MARKET LICENSES	130.30.3015.52045	$0	$65,000	$0	-100.0%
SPONSORSHIP FEES	130.30.3015.52147	$0	$10,000	$0	-100.0%
DONATIONS	130.30.3015.56011	$0	$10,000	$0	-100.0%
MISCELLANEOUS REVENUE	130.30.3015.56045	$0	$1,500	$0	-100.0%
MARKET LINK VOUCHERS	130.30.3015.56049	$0	$35,000	$0	-100.0%
Admin - Farmer'S Market Total		**$137,011**	**$121,500**	**$0**	**-100.0%**
Crown Community Center					
BEV SNACK VENDING MACHINE	100.30.3030.53200	$13,215	$0	$0	-
CONCESSIONS	100.30.3030.53203	$11,574	$0	$0	-
RECREATION PROGRAM FEES	100.30.3030.53565	$2,554,807	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3030.53566	$75,481	$0	$0	-
GRANTS AND AID	100.30.3030.55251	$169,193	$0	$0	-
FACILITY RENTAL FEES	100.30.3030.56055	$20,295	$0	$0	-
REIMBURSEMENTS-SERVICES AND SUPPLI	100.30.3030.56067	$231,496	$0	$0	-
BEV SNACK VENDING MACHINE	130.30.3030.53200	$0	$10,000	$10,000	-
CONCESSIONS	130.30.3030.53203	$0	$50,000	$0	-100.0%
RECREATION PROGRAM FEES	130.30.3030.53565	$0	$3,200,000	$3,000,000	-6.3%
GRANTS AND AID	130.30.3030.55251	$0	$130,000	$150,000	15.4%
MISCELLANEOUS REVENUE	130.30.3030.56045	$0	$3,500	$3,500	-
FACILITY RENTAL FEES	130.30.3030.56055	$0	$0	$50,000	-
Crown Community Center Total		**$3,076,060**	**$3,393,500**	**$3,213,500**	**-5.3%**
Lake & Ath - Chandler Center					
BEV SNACK VENDING MACHINE	100.30.3035.53200	$1,597	$0	$0	-
RECREATION - CHARGES FOR SERVICES	100.30.3035.53560	-$2,789	$0	$0	-
RECREATION PROGRAM FEES	100.30.3035.53565	$1,158,980	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3035.53566	$160,997	$0	$0	-
FACILITY RENTAL FEES	100.30.3035.56055	$70	$0	$0	-

BEV SNACK VENDING MACHINE	130.30.3035.53200	$0	$1,000	$1,000	-
RECREATION PROGRAM FEES	130.30.3035.53565	$0	$1,300,000	$1,250,000	-3.8%
MISCELLANEOUS REVENUE	130.30.3035.56045	$0	$500	$0	-100.0%
Lake & Ath - Chandler Center Total		**$1,318,855**	**$1,301,500**	**$1,251,000**	**-3.9%**
C&A - Fleetwood Jourdain Ctr					
BEV SNACK VENDING MACHINE	100.30.3040.53200	$2,823	$0	$0	-
CONCESSIONS	100.30.3040.53203	$1,276	$0	$0	-
RECREATION - CHARGES FOR SERVICES	100.30.3040.53560	$39,013	$0	$0	-
RECREATION PROGRAM FEES	100.30.3040.53565	$223,071	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3040.53566	$536	$0	$0	-
GRANTS AND AID	100.30.3040.55251	$41,557	$0	$0	-
FACILITY RENTAL FEES	100.30.3040.56055	$7,070	$0	$0	-
REIMBURSEMENTS-SERVICES AND SUPPLI	100.30.3040.56067	-$519	$0	$0	-
BEV SNACK VENDING MACHINE	130.30.3040.53200	$0	$2,000	$2,000	-
CONCESSIONS	130.30.3040.53203	$0	$10,000	$0	-100.0%
RECREATION - CHARGES FOR SERVICES	130.30.3040.53560	$0	$30,000	$0	-100.0%
RECREATION PROGRAM FEES	130.30.3040.53565	$0	$240,000	$265,000	10.4%
GRANTS AND AID	130.30.3040.55251	$0	$140,000	$75,000	-46.4%
FACILITY RENTAL FEES	130.30.3040.56055	$0	$0	$45,000	-
C&A - Fleetwood Jourdain Ctr Total		**$314,825**	**$422,000**	**$387,000**	**-8.3%**
C&A - Fleetwood Jourdain Thtr					
RECREATION PROGRAM FEES	100.30.3045.53565	$32,267	$0	$0	-
DONATIONS	100.30.3045.56011	$18,180	$0	$0	-
RECREATION PROGRAM FEES	130.30.3045.53565	$0	$20,000	$25,000	25.0%
DONATIONS	130.30.3045.56011	$0	$18,000	$2,000	-88.9%
C&A - Fleetwood Jourdain Thtr Total		**$50,447**	**$38,000**	**$27,000**	**-28.9%**
Admin - Food Service					
GRANTS AND AID	100.30.3050.55251	$209,792	$0	$0	-
FARMERS' MARKET LICENSES	130.30.3050.52045	$0	$0	$80,000	-
SPONSORSHIP FEES	130.30.3050.52147	$0	$0	$10,000	-
CONCESSIONS	130.30.3050.53203	$0	$0	$232,000	-
GRANTS AND AID	130.30.3050.55251	$0	$230,000	$200,000	-13.0%
DONATIONS	130.30.3050.56011	$0	$0	$10,000	-
MARKET LINK VOUCHERS	130.30.3050.56049	$0	$0	$64,000	-
Admin - Food Service Total		**$209,792**	**$230,000**	**$596,000**	**159.1%**
Senior Services - Levy Center					
BEV SNACK VENDING MACHINE	100.30.3055.53200	$2,368	$0	$0	-
RECREATION PROGRAM FEES	100.30.3055.53565	$723,080	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3055.53566	$120,685	$0	$0	-
SENIOR TAXI COUPON SALES	100.30.3055.53640	$59,784	$0	$0	-
GRANTS AND AID	100.30.3055.55251	$8,100	$0	$0	-
COMM AGING GRANT - ADVOCATE	100.30.3055.55255	$23,961	$0	$0	-
PROPERTY SALES AND RENTAL	100.30.3055.56010	-$224	$0	$0	-
Aging Well Conference Revenues	100.30.3055.56016	$9,050	$0	$0	-
FACILITY RENTAL FEES	100.30.3055.56055	$6,402	$0	$0	-
REIMBURSEMENTS-SERVICES AND SUPPLI	100.30.3055.56067	$6,516	$0	$0	-
BEV SNACK VENDING MACHINE	130.30.3055.53200	$0	$1,500	$1,500	-
RECREATION PROGRAM FEES	130.30.3055.53565	$0	$720,000	$800,000	11.1%
REIMBURSEMENTS	130.30.3055.53632	$0	$5,000	$0	-100.0%
SENIOR TAXI COUPON SALES	130.30.3055.53640	$0	$60,000	$60,000	-
GRANTS AND AID	130.30.3055.55251	$0	$36,000	$2,500	-93.1%
PROPERTY SALES AND RENTAL	130.30.3055.56010	$0	$0	$36,000	-

Aging Well Conference Revenues	130.30.3055.56016	$0	$0	$7,000	-
MISCELLANEOUS REVENUE	130.30.3055.56045	$0	$5,000	$0	-100.0%
FACILITY RENTAL FEES	130.30.3055.56055	$0	$0	$80,000	-
Senior Services - Levy Center Total		**$959,722**	**$827,500**	**$987,000**	**19.3%**
Lake & Ath - Boat Ramp Ops					
RECREATION PROGRAM FEES	100.30.3065.53565	$268,749	$0	$0	-
RECREATION PROGRAM FEES	130.30.3065.53565	$0	$250,000	$250,000	-
Lake & Ath - Boat Ramp Ops Total		**$268,749**	**$250,000**	**$250,000**	**-**
Lake & Ath - Beaches					
CONCESSIONS	100.30.3080.53203	$78,831	$0	$0	-
RECREATION PROGRAM FEES	100.30.3080.53565	$842,784	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3080.53566	$10,692	$0	$0	-
CONCESSIONS	130.30.3080.53203	$0	$75,000	$0	-100.0%
RECREATION PROGRAM FEES	130.30.3080.53565	$0	$700,000	$700,000	-
Lake & Ath - Beaches Total		**$932,306**	**$775,000**	**$700,000**	**-9.7%**
Pooch Park					
RECREATION PROGRAM FEES	100.30.3081.53565	$4,290	$0	$0	-
Pooch Park Total		**$4,290**	**$0**	**$0**	**-**
Cons & Out - Sports Leagues					
CONCESSIONS	100.30.3100.53203	$7,580	$0	$0	-
RECREATION PROGRAM FEES	100.30.3100.53565	$163,978	$0	$0	-
CONCESSIONS	130.30.3100.53203	$0	$25,000	$0	-100.0%
RECREATION PROGRAM FEES	130.30.3100.53565	$0	$200,000	$200,000	-
Cons & Out - Sports Leagues Total		**$171,558**	**$225,000**	**$200,000**	**-11.1%**
Access Rec - Special Recreation					
RECREATION PROGRAM FEES	100.30.3130.53565	$81,175	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3130.53566	$7,814	$0	$0	-
REIMBURSEMENTS-SERVICES AND SUPPLI	100.30.3130.56067	$2,015	$0	$0	-
RECREATION PROGRAM FEES	130.30.3130.53565	$0	$100,000	$110,000	10.0%
Access Rec - Special Recreation Total		**$91,003**	**$100,000**	**$110,000**	**10.0%**
Cons & Out - Park Rental					
RECREATION PROGRAM FEES	100.30.3131.53565	$68,090	$0	$0	-
Cons & Out - Park Rental Total		**$68,090**	**$0**	**$0**	**-**
Cons & Out - Park Service Unit					**-**
RECREATION PROGRAM FEES	130.30.3150.53565	$0	$60,000	$60,000	-
Cons & Out - Park Service Unit Total		**$0**	**$60,000**	**$60,000**	**-**
Y&FS - Gibbs-Morrison Ctr					
RECREATION PROGRAM FEES	100.30.3225.53565	-$7,318	$0	$0	-
RTU AMORTIZATION - LEASES	100.30.3225.56750	$44,606	$0	$0	-
Y&FS - Gibbs-Morrison Ctr Total		**$37,289**	**$0**	**$0**	**-**
Admin - Special Events					
SPONSORSHIP FEES	100.30.3500.52147	$12,500	$0	$0	-
RECREATION PROGRAM FEES	100.30.3500.53565	$250	$0	$0	-
SPECIAL EVENT REVENUE	100.30.3500.53569	$47,427	$0	$0	-
Holiday Food Drive Revenue	100.30.3500.55166	$2,850	$0	$0	-
SPONSORSHIP FEES	130.30.3500.52147	$0	$1,000	$1,000	-
SPECIAL EVENT REVENUE	130.30.3500.53569	$0	$45,000	$45,000	-
Holiday Food Drive Revenue	130.30.3500.55166	$0	$10,000	$10,000	-
Admin - Special Events Total		**$63,027**	**$56,000**	**$56,000**	**-**
Access Rec - Prieto Center					
RECREATION PROGRAM FEES	100.30.3505.53565	$159,449	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3505.53566	$11,910	$0	$0	-

CONCESSIONS	130.30.3505.53203	$0	$75,000	$0	-100.0%
RECREATION PROGRAM FEES	130.30.3505.53565	$0	$664,000	$664,000	-
Access Rec - Prieto Center Total		**$171,359**	**$739,000**	**$664,000**	**-10.1%**
Cons & Out - Ecology Ctr					
RECREATION PROGRAM FEES	100.30.3605.53565	$414,395	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3605.53566	$23,189	$0	$0	-
RECREATION PROGRAM FEES	130.30.3605.53565	$0	$425,000	$450,000	5.9%
Cons & Out - Ecology Ctr Total		**$437,584**	**$425,000**	**$450,000**	**5.9%**
C&A - Noyes Cultural Arts Ctr					
BEV SNACK VENDING MACHINE	100.30.3710.53200	$728	$0	$0	-
RECREATION PROGRAM FEES	100.30.3710.53565	$323,861	$0	$0	-
BEV SNACK VENDING MACHINE	130.30.3710.53200	$0	$500	$500	-
RECREATION PROGRAM FEES	130.30.3710.53565	$0	$352,000	$352,000	-
C&A - Noyes Cultural Arts Ctr Total		**$324,589**	**$352,500**	**$352,500**	**-**
C&A - Cultural Arts Programs					
RECREATION PROGRAM FEES	100.30.3720.53565	$296,770	$0	$0	-
RECREATION - DEFERRED REVENUE	100.30.3720.53566	$17,221	$0	$0	-
RECREATION PROGRAM FEES	130.30.3720.53565	$0	$360,000	$320,000	-11.1%
C&A - Cultural Arts Programs Total		**$313,991**	**$360,000**	**$320,000**	**-11.1%**
Greenways					
DONATIONS	130.30.3800.56011	$0	$0	$9,000	-
Greenways Total		**$0**	**$0**	**$9,000**	**-**
2027 GO Bond Capital					
BOND PROCEEDS	130.40.4127.56060	$0	$0	$7,390,000	-
2027 GO Bond Capital Total		**$0**	**$0**	**$7,390,000**	**-**
Total Revenues		**$9,076,128**	**$16,260,202**	**$27,373,000**	**68.3%**

Line Item Detail - Expenses

In FY 2025, The Parks and Recreation Department was still a part of the General Fund, hence FY 2025 Actuals are from the General Fund.

The Greenways Division was not transitioned to the Parks and Recreation Department until April 2026. Therefore, no FY 2025 Actuals or FY 2026 Adopted Budget exists for Greenways in the Parks and Recreation Fund. The FY 2025 Actuals and FY 2026 Adopted budget for Greenways is listed in the Public Works section of the General Fund.

Capital Improvement expenses for Parks assets were expensed to and budgeted in the CIP Fund (415) in the FY 2025 Actuals and FY 2026 Adopted Budget.

Category	Account ID	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY2027 vs. FY2026 (%)
Admin - Mgmt & Gen Support					
REGULAR PAY	100.30.3005.61010	$1,131,759	$0	$0	-
PERMANENT PART-TIME	100.30.3005.61050	$2,342	$0	$0	-
SEASONAL EMPLOYEES	100.30.3005.61060	$5,631	$0	$0	-
OVERTIME PAY	100.30.3005.61110	$16,118	$0	$0	-
HEALTH INSURANCE	100.30.3005.61510	$152,594	$0	$0	-
VISION INSURANCE	100.30.3005.61513	$260	$0	$0	-
LIFE INSURANCE	100.30.3005.61615	$785	$0	$0	-
AUTO ALLOWANCE	100.30.3005.61625	$8,010	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3005.61626	$3,414	$0	$0	-
IMRF	100.30.3005.61710	$50,168	$0	$0	-
SOCIAL SECURITY	100.30.3005.61725	$67,429	$0	$0	-

MEDICARE	100.30.3005.61730	$16,382	$0	$0	-
ADVERTISING	100.30.3005.62205	$720	$0	$0	-
PRINTING	100.30.3005.62210	$3,733	$0	$0	-
TRAINING & TRAVEL	100.30.3005.62295	$14,015	$0	$0	-
RENTAL OF AUTO-FLEET MAINTENA	100.30.3005.62305	$129,996	$0	$0	-
RENTAL OF AUTO REPLACEMENT	100.30.3005.62309	$150,000	$0	$0	-
POSTAGE	100.30.3005.62315	$265	$0	$0	-
MEMBERSHIP DUES	100.30.3005.62360	$45	$0	$0	-
OTHER PROGRAM COSTS	100.30.3005.62490	$51,171	$0	$0	-
CREDIT CARD FEES	100.30.3005.62705	$216,324	$0	$0	-
FOOD	100.30.3005.65025	$877	$0	$0	-
LICENSING/REGULATORY SUPP	100.30.3005.65045	$10,357	$0	$0	-
OFFICE SUPPLIES	100.30.3005.65095	$2,973	$0	$0	-
RECREATION SUPPLIES	100.30.3005.65110	$3,261	$0	$0	-
TRANSFER TO INSURANCE - RISK	100.30.3005.66030	$486,504	$0	$0	-
REGULAR PAY	130.30.3005.61010	$0	$1,167,570	$1,104,084	-5.4%
SEASONAL EMPLOYEES	130.30.3005.61060	$0	$33,000	$33,000	-
OVERTIME PAY	130.30.3005.61110	$0	$5,050	$0	-100.0%
HEALTH INSURANCE	130.30.3005.61510	$0	$165,020	$158,064	-4.2%
VISION INSURANCE	130.30.3005.61513	$0	$261	$261	-
LIFE INSURANCE	130.30.3005.61615	$0	$816	$833	2.1%
AUTO ALLOWANCE	130.30.3005.61625	$0	$8,010	$8,010	-
CELL PHONE ALLOWANCE	130.30.3005.61626	$0	$3,414	$3,414	-
IMRF	130.30.3005.61710	$0	$59,114	$50,416	-14.7%
SOCIAL SECURITY	130.30.3005.61725	$0	$69,813	$67,476	-3.3%
MEDICARE	130.30.3005.61730	$0	$17,749	$16,302	-8.2%
TRAINING & TRAVEL	130.30.3005.62295	$0	$17,000	$17,000	-
RENTAL OF AUTO-FLEET MAINTENA	130.30.3005.62305	$0	$130,000	$130,000	-
RENTAL OF AUTO REPLACEMENT	130.30.3005.62309	$0	$150,000	$370,000	146.7%
MEMBERSHIP DUES	130.30.3005.62360	$0	$4,500	$4,500	-
OTHER PROGRAM COSTS	130.30.3005.62490	$0	$110,000	$62,500	-43.2%
CREDIT CARD FEES	130.30.3005.62705	$0	$100,000	$216,324	116.3%
FOOD	130.30.3005.65025	$0	$700	$700	-
OFFICE SUPPLIES	130.30.3005.65095	$0	$6,000	$3,500	-41.7%
TRANSFER TO INSURANCE - RISK	130.30.3005.66030	$0	$425,000	$433,500	2.0%
Admin - Mgmt & Gen Support Total		**$2,525,133**	**$2,473,017**	**$2,679,884**	**8.4%**
Admin - Farmer'S Market					
REGULAR PAY	100.30.3015.61010	$320	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3015.61011	$754	$0	$0	-
SEASONAL EMPLOYEES	100.30.3015.61060	$27,747	$0	$0	-
OVERTIME PAY	100.30.3015.61110	$89	$0	$0	-
SOCIAL SECURITY	100.30.3015.61725	$1,792	$0	$0	-
MEDICARE	100.30.3015.61730	$419	$0	$0	-
ADVERTISING	100.30.3015.62205	$1,364	$0	$0	-
PRINTING	100.30.3015.62210	$1,218	$0	$0	-
TRAINING & TRAVEL	100.30.3015.62295	$966	$0	$0	-
MEMBERSHIP DUES	100.30.3015.62360	$92	$0	$0	-
RENTALS	100.30.3015.62375	$270	$0	$0	-
OTHER PROGRAM COSTS	100.30.3015.62490	$74,710	$0	$0	-
CLOTHING	100.30.3015.65020	$495	$0	$0	-
FOOD	100.30.3015.65025	$1,397	$0	$0	-
OFFICE SUPPLIES	100.30.3015.65095	$11	$0	$0	-

RECREATION SUPPLIES	100.30.3015.65110	$7,164	$0	$0	-
SEASONAL EMPLOYEES	130.30.3015.61060	$0	$30,000	$0	-100.0%
SOCIAL SECURITY	130.30.3015.61725	$0	$372	$0	-100.0%
MEDICARE	130.30.3015.61730	$0	$87	$0	-100.0%
PRINTING	130.30.3015.62210	$0	$2,500	$0	-100.0%
TRAINING & TRAVEL	130.30.3015.62295	$0	$200	$0	-100.0%
MEMBERSHIP DUES	130.30.3015.62360	$0	$300	$0	-100.0%
OTHER PROGRAM COSTS	130.30.3015.62490	$0	$35,000	$0	-100.0%
CLOTHING	130.30.3015.65020	$0	$500	$0	-100.0%
FOOD	130.30.3015.65025	$0	$2,000	$0	-100.0%
JANITORIAL SUPPLIES	130.30.3015.65040	$0	$100	$0	-100.0%
MINOR EQUIPMENT & TOOLS	130.30.3015.65085	$0	$1,700	$0	-100.0%
OFFICE SUPPLIES	130.30.3015.65095	$0	$200	$0	-100.0%
RECREATION SUPPLIES	130.30.3015.65110	$0	$2,000	$0	-100.0%
Admin - Farmer'S Market Total		**$118,808**	**$74,959**	**$0**	**-100.0%**
Admin - Park Utilities					
ELECTRICITY	100.30.3025.64005	-$1,514	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3025.65085	$7,470	$0	$0	-
Admin - Park Utilities Total		**$5,956**	**$0**	**$0**	**-**
Crown Community Center					
REGULAR PAY	100.30.3030.61010	$1,637,322	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3030.61011	$221,608	$0	$0	-
PROGRAM ASSISTANTS	100.30.3030.61013	$14,347	$0	$0	-
PERMANENT PART-TIME	100.30.3030.61050	$453,760	$0	$0	-
SEASONAL EMPLOYEES	100.30.3030.61060	$363,708	$0	$0	-
OVERTIME PAY	100.30.3030.61110	$41,824	$0	$0	-
TERMINATION PAYOUTS	100.30.3030.61415	$364	$0	$0	-
COMP / VACATION PAYOUTS	100.30.3030.61430	$2,674	$0	$0	-
HEALTH INSURANCE	100.30.3030.61510	$211,629	$0	$0	-
VISION INSURANCE	100.30.3030.61513	$263	$0	$0	-
LIFE INSURANCE	100.30.3030.61615	$474	$0	$0	-
AUTO ALLOWANCE	100.30.3030.61625	$900	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3030.61626	$3,750	$0	$0	-
SHOE ALLOWANCE	100.30.3030.61630	$2,760	$0	$0	-
IMRF	100.30.3030.61710	$89,941	$0	$0	-
SOCIAL SECURITY	100.30.3030.61725	$167,132	$0	$0	-
MEDICARE	100.30.3030.61730	$39,087	$0	$0	-
ADVERTISING	100.30.3030.62205	$175	$0	$0	-
PRINTING	100.30.3030.62210	$1,386	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3030.62245	$26,335	$0	$0	-
CROWN CENTER SYSTEMS REPAIR	100.30.3030.62251	$13,713	$0	$0	-
TRAINING & TRAVEL	100.30.3030.62295	$5,396	$0	$0	-
POSTAGE	100.30.3030.62315	$167	$0	$0	-
MEMBERSHIP DUES	100.30.3030.62360	$12,037	$0	$0	-
OTHER PROGRAM COSTS	100.30.3030.62490	$19,971	$0	$0	-
LICENSED PEST CONTROL SERVICE	100.30.3030.62495	$225	$0	$0	-
INSTRUCTOR SERVICES	100.30.3030.62505	$60,003	$0	$0	-
FIELD TRIPS	100.30.3030.62507	$40,631	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3030.62509	$433,739	$0	$0	-
RENTAL SERVICES	100.30.3030.62515	$1,661	$0	$0	-
SECURITY ALARM CONTRACTS	100.30.3030.62518	$2,638	$0	$0	-
ELECTRICITY	100.30.3030.64005	$62,958	$0	$0	-

NATURAL GAS	100.30.3030.64015	$42,594	$0	$0	-
CLOTHING	100.30.3030.65020	$2,980	$0	$0	-
FOOD	100.30.3030.65025	$48,960	$0	$0	-
JANITORIAL SUPPLIES	100.30.3030.65040	$29,384	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3030.65050	$10,062	$0	$0	-
OFFICE/OTHER EQT MTN MATL	100.30.3030.65070	$12,150	$0	$0	-
MEDICAL & LAB SUPPLIES	100.30.3030.65075	$1,642	$0	$0	-
OFFICE SUPPLIES	100.30.3030.65095	$3,717	$0	$0	-
RECREATION SUPPLIES	100.30.3030.65110	$111,692	$0	$0	-
FITNESS INCENTIVE	100.30.3030.65141	$500	$0	$0	-
TRANSFER TO CROWN MAINTENAN	100.30.3030.66158	$174,996	$0	$0	-
REGULAR PAY	130.30.3030.61010	$0	$1,789,752	$1,858,890	3.9%
RECREATION INSTRUCTORS REG P	130.30.3030.61011	$0	$168,235	$230,000	36.7%
PROGRAM ASSISTANTS	130.30.3030.61013	$0	$14,000	$14,000	-
PERMANENT PART-TIME	130.30.3030.61050	$0	$462,964	$449,828	-2.8%
SEASONAL EMPLOYEES	130.30.3030.61060	$0	$295,000	$295,000	-
OVERTIME PAY	130.30.3030.61110	$0	$40,000	$40,000	-
HEALTH INSURANCE	130.30.3030.61510	$0	$245,829	$304,039	23.7%
VISION INSURANCE	130.30.3030.61513	$0	$264	$302	14.4%
LIFE INSURANCE	130.30.3030.61615	$0	$491	$536	9.2%
AUTO ALLOWANCE	130.30.3030.61625	$0	$900	$900	-
CELL PHONE ALLOWANCE	130.30.3030.61626	$0	$2,448	$2,448	-
SHOE ALLOWANCE	130.30.3030.61630	$0	$2,990	$2,300	-23.1%
IMRF	130.30.3030.61710	$0	$110,313	$102,019	-7.5%
SOCIAL SECURITY	130.30.3030.61725	$0	$182,363	$176,622	-3.1%
MEDICARE	130.30.3030.61730	$0	$42,662	$41,321	-3.1%
PRINTING	130.30.3030.62210	$0	$2,500	$1,500	-40.0%
OTHER EQMT MAINTENANCE	130.30.3030.62245	$0	$23,100	$23,100	-
CROWN CENTER SYSTEMS REPAIR	130.30.3030.62251	$0	$25,000	$25,000	-
TRAINING & TRAVEL	130.30.3030.62295	$0	$15,000	$15,000	-
MEMBERSHIP DUES	130.30.3030.62360	$0	$18,000	$18,000	-
OTHER PROGRAM COSTS	130.30.3030.62490	$0	$14,000	$14,000	-
LICENSED PEST CONTROL SERVICE	130.30.3030.62495	$0	$1,500	$1,500	-
INSTRUCTOR SERVICES	130.30.3030.62505	$0	$82,000	$82,000	-
FIELD TRIPS	130.30.3030.62507	$0	$36,000	$36,000	-
SPORTS OFFICIALS	130.30.3030.62508	$0	$12,000	$12,000	-
SERVICE AGREEMENTS/ CONTRAC	130.30.3030.62509	$0	$165,000	$250,000	51.5%
SECURITY ALARM CONTRACTS	130.30.3030.62518	$0	$2,100	$2,100	-
ELECTRICITY	130.30.3030.64005	$0	$260,000	$260,000	-
NATURAL GAS	130.30.3030.64015	$0	$80,000	$80,000	-
CLOTHING	130.30.3030.65020	$0	$5,000	$5,000	-
FOOD	130.30.3030.65025	$0	$40,000	$40,000	-
JANITORIAL SUPPLIES	130.30.3030.65040	$0	$30,000	$30,000	-
BLDG MAINTENANCE MATERIAL	130.30.3030.65050	$0	$8,000	$8,000	-
OFFICE/OTHER EQT MTN MATL	130.30.3030.65070	$0	$10,000	$10,000	-
MEDICAL & LAB SUPPLIES	130.30.3030.65075	$0	$2,500	$2,500	-
OFFICE SUPPLIES	130.30.3030.65095	$0	$5,000	$5,000	-
RECREATION SUPPLIES	130.30.3030.65110	$0	$80,000	$80,000	-
TRANSFER TO CROWN MAINTENAN	130.30.3030.66158	$0	$175,000	$175,000	-
Crown Community Center Total		**$4,371,254**	**$4,449,911**	**$4,693,905**	**5.5%**
Lake & Ath - Chandler Center					
REGULAR PAY	100.30.3035.61010	$179,114	$0	$0	-

RECREATION INSTRUCTORS REG P	100.30.3035.61011	$65,693	$0	$0	-
PROGRAM ASSISTANTS	100.30.3035.61013	$1,573	$0	$0	-
PERMANENT PART-TIME	100.30.3035.61050	$130,971	$0	$0	-
SEASONAL EMPLOYEES	100.30.3035.61060	$201,330	$0	$0	-
OVERTIME PAY	100.30.3035.61110	$14,665	$0	$0	-
TERMINATION PAYOUTS	100.30.3035.61415	$3,875	$0	$0	-
HEALTH INSURANCE	100.30.3035.61510	$18,972	$0	$0	-
LIFE INSURANCE	100.30.3035.61615	$67	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3035.61626	$360	$0	$0	-
SHOE ALLOWANCE	100.30.3035.61630	$690	$0	$0	-
IMRF	100.30.3035.61710	$13,419	$0	$0	-
SOCIAL SECURITY	100.30.3035.61725	$36,848	$0	$0	-
MEDICARE	100.30.3035.61730	$8,618	$0	$0	-
TRAINING & TRAVEL	100.30.3035.62295	$7,980	$0	$0	-
MEMBERSHIP DUES	100.30.3035.62360	$158	$0	$0	-
OTHER PROGRAM COSTS	100.30.3035.62490	$906	$0	$0	-
INSTRUCTOR SERVICES	100.30.3035.62505	$517,776	$0	$0	-
WORK- STUDY	100.30.3035.62506	$3,412	$0	$0	-
FIELD TRIPS	100.30.3035.62507	$14,604	$0	$0	-
SPORTS OFFICIALS	100.30.3035.62508	$1,300	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3035.62511	$448	$0	$0	-
NATURAL GAS	100.30.3035.64015	$1,956	$0	$0	-
CLOTHING	100.30.3035.65020	$7,687	$0	$0	-
FOOD	100.30.3035.65025	$561	$0	$0	-
JANITORIAL SUPPLIES	100.30.3035.65040	$3,842	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3035.65050	$2,397	$0	$0	-
SAFETY EQUIPMENT	100.30.3035.65090	$174	$0	$0	-
OFFICE SUPPLIES	100.30.3035.65095	$922	$0	$0	-
RECREATION SUPPLIES	100.30.3035.65110	$28,575	$0	$0	-
REGULAR PAY	130.30.3035.61010	$0	$226,190	$293,244	29.6%
RECREATION INSTRUCTORS REG P	130.30.3035.61011	$0	$75,000	$75,000	-
PERMANENT PART-TIME	130.30.3035.61050	$0	$133,661	$105,187	-21.3%
SEASONAL EMPLOYEES	130.30.3035.61060	$0	$200,000	$200,000	-
OVERTIME PAY	130.30.3035.61110	$0	$18,000	$18,000	-
HEALTH INSURANCE	130.30.3035.61510	$0	$34,897	$52,352	50.0%
VISION INSURANCE	130.30.3035.61513	$0	$0	$84	-
LIFE INSURANCE	130.30.3035.61615	$0	$124	$150	21.0%
AUTO ALLOWANCE	130.30.3035.61625	$0	$450	$450	-
CELL PHONE ALLOWANCE	130.30.3035.61626	$0	$612	$612	-
SHOE ALLOWANCE	130.30.3035.61630	$0	$690	$690	-
IMRF	130.30.3035.61710	$0	$17,736	$18,491	4.3%
SOCIAL SECURITY	130.30.3035.61725	$0	$40,589	$42,519	4.8%
MEDICARE	130.30.3035.61730	$0	$9,497	$9,949	4.8%
TRAINING & TRAVEL	130.30.3035.62295	$0	$4,000	$4,000	-
MEMBERSHIP DUES	130.30.3035.62360	$0	$800	$800	-
LICENSED PEST CONTROL SERVICE	130.30.3035.62495	$0	$700	$700	-
INSTRUCTOR SERVICES	130.30.3035.62505	$0	$600,000	$600,000	-
FIELD TRIPS	130.30.3035.62507	$0	$10,000	$10,000	-
CLOTHING	130.30.3035.65020	$0	$5,000	$15,000	200.0%
FOOD	130.30.3035.65025	$0	$1,000	$1,000	-
JANITORIAL SUPPLIES	130.30.3035.65040	$0	$1,000	$3,500	250.0%
BLDG MAINTENANCE MATERIAL	130.30.3035.65050	$0	$2,500	$2,500	-

SAFETY EQUIPMENT	130.30.3035.65090	$0	$500	$200	-60.0%
OFFICE SUPPLIES	130.30.3035.65095	$0	$1,000	$1,100	10.0%
RECREATION SUPPLIES	130.30.3035.65110	$0	$20,000	$20,000	-
Lake & Ath - Chandler Center Total		**$1,268,892**	**$1,403,946**	**$1,475,528**	**5.1%**
C&A - Fleetwood Jourdain Ctr					
REGULAR PAY	100.30.3040.61010	$505,578	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3040.61011	$14,208	$0	$0	-
PERMANENT PART-TIME	100.30.3040.61050	$131,098	$0	$0	-
SEASONAL EMPLOYEES	100.30.3040.61060	$161,325	$0	$0	-
OVERTIME PAY	100.30.3040.61110	$25,304	$0	$0	-
TERMINATION PAYOUTS	100.30.3040.61415	$227	$0	$0	-
HEALTH INSURANCE	100.30.3040.61510	$88,987	$0	$0	-
VISION INSURANCE	100.30.3040.61513	$261	$0	$0	-
LIFE INSURANCE	100.30.3040.61615	$235	$0	$0	-
AUTO ALLOWANCE	100.30.3040.61625	$900	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3040.61626	$1,494	$0	$0	-
SHOE ALLOWANCE	100.30.3040.61630	$690	$0	$0	-
IMRF	100.30.3040.61710	$30,018	$0	$0	-
SOCIAL SECURITY	100.30.3040.61725	$51,150	$0	$0	-
MEDICARE	100.30.3040.61730	$11,962	$0	$0	-
ADVERTISING	100.30.3040.62205	$17	$0	$0	-
BLDG MAINTENANCE SERVICES	100.30.3040.62225	$6,327	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3040.62245	$442	$0	$0	-
TRAINING & TRAVEL	100.30.3040.62295	$7,260	$0	$0	-
MEMBERSHIP DUES	100.30.3040.62360	$45	$0	$0	-
OTHER PROGRAM COSTS	100.30.3040.62490	$14,861	$0	$0	-
LICENSED PEST CONTROL SERVICE	100.30.3040.62495	$1,586	$0	$0	-
INSTRUCTOR SERVICES	100.30.3040.62505	$11,613	$0	$0	-
FIELD TRIPS	100.30.3040.62507	$20,683	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3040.62509	$2,000	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3040.62511	$1,596	$0	$0	-
CONTRACTUAL SERVICES CHARGE	100.30.3040.62525	$13,382	$0	$0	-
NATURAL GAS	100.30.3040.64015	$2,642	$0	$0	-
TELECOMMUNICATIONS	100.30.3040.64505	$593	$0	$0	-
CLOTHING	100.30.3040.65020	$2,270	$0	$0	-
FOOD	100.30.3040.65025	$40,717	$0	$0	-
JANITORIAL SUPPLIES	100.30.3040.65040	$9,096	$0	$0	-
OFFICE SUPPLIES	100.30.3040.65095	$1,748	$0	$0	-
RECREATION SUPPLIES	100.30.3040.65110	$8,409	$0	$0	-
REGULAR PAY	130.30.3040.61010	$0	$608,866	$561,604	-7.8%
RECREATION INSTRUCTORS REG P	130.30.3040.61011	$0	$13,000	$13,000	-
PROGRAM ASSISTANTS	130.30.3040.61013	$0	$35,000	$35,000	-
PERMANENT PART-TIME	130.30.3040.61050	$0	$53,375	$98,389	84.3%
SEASONAL EMPLOYEES	130.30.3040.61060	$0	$120,000	$120,000	-
OVERTIME PAY	130.30.3040.61110	$0	$7,000	$16,700	138.6%
HEALTH INSURANCE	130.30.3040.61510	$0	$116,764	$136,379	16.8%
VISION INSURANCE	130.30.3040.61513	$0	$226	$257	13.7%
LIFE INSURANCE	130.30.3040.61615	$0	$244	$248	1.6%
AUTO ALLOWANCE	130.30.3040.61625	$0	$900	$1,800	100.0%
CELL PHONE ALLOWANCE	130.30.3040.61626	$0	$1,224	$864	-29.4%
SHOE ALLOWANCE	130.30.3040.61630	$0	$690	$920	33.3%
IMRF	130.30.3040.61710	$0	$34,044	$30,628	-10.0%

SOCIAL SECURITY	130.30.3040.61725	$0	$48,127	$51,150	6.3%
MEDICARE	130.30.3040.61730	$0	$12,186	$11,967	-1.8%
ADVERTISING	130.30.3040.62205	$0	$500	$0	-100.0%
BLDG MAINTENANCE SERVICES	130.30.3040.62225	$0	$6,500	$6,500	-
OTHER EQMT MAINTENANCE	130.30.3040.62245	$0	$1,400	$2,400	71.4%
TRAINING & TRAVEL	130.30.3040.62295	$0	$5,000	$5,000	-
MEMBERSHIP DUES	130.30.3040.62360	$0	$1,300	$0	-100.0%
OTHER PROGRAM COSTS	130.30.3040.62490	$0	$7,500	$6,500	-13.3%
LICENSED PEST CONTROL SERVICE	130.30.3040.62495	$0	$800	$800	-
INSTRUCTOR SERVICES	130.30.3040.62505	$0	$20,000	$20,000	-
FIELD TRIPS	130.30.3040.62507	$0	$25,500	$25,500	-
ENTERTAIN/PERFORMER SERV	130.30.3040.62511	$0	$1,000	$2,000	100.0%
CLOTHING	130.30.3040.65020	$0	$5,000	$5,000	-
FOOD	130.30.3040.65025	$0	$25,000	$16,000	-36.0%
JANITORIAL SUPPLIES	130.30.3040.65040	$0	$8,700	$7,000	-19.5%
OFFICE SUPPLIES	130.30.3040.65095	$0	$3,000	$3,000	-
RECREATION SUPPLIES	130.30.3040.65110	$0	$22,000	$22,000	-
C&A - Fleetwood Jourdain Ctr Total		**$1,168,723**	**$1,184,846**	**$1,200,606**	**1.3%**
C&A - Fleetwood Jourdain Thtr					
REGULAR PAY	100.30.3045.61010	$99,774	$0	$0	-
HEALTH INSURANCE	100.30.3045.61510	$9,546	$0	$0	-
LIFE INSURANCE	100.30.3045.61615	$83	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3045.61626	$360	$0	$0	-
IMRF	100.30.3045.61710	$4,405	$0	$0	-
SOCIAL SECURITY	100.30.3045.61725	$6,069	$0	$0	-
MEDICARE	100.30.3045.61730	$1,419	$0	$0	-
ADVERTISING	100.30.3045.62205	$432	$0	$0	-
PRINTING	100.30.3045.62210	$2,500	$0	$0	-
OTHER PROFESSIONAL SERVICES	100.30.3045.62272	$19,842	$0	$0	-
MEMBERSHIP DUES	100.30.3045.62360	$90	$0	$0	-
RENTALS	100.30.3045.62375	$1,151	$0	$0	-
OTHER PROGRAM COSTS	100.30.3045.62490	$5,361	$0	$0	-
INSTRUCTOR SERVICES	100.30.3045.62505	$29,710	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3045.62511	$9,050	$0	$0	-
CLOTHING	100.30.3045.65020	$258	$0	$0	-
FOOD	100.30.3045.65025	$795	$0	$0	-
OFFICE SUPPLIES	100.30.3045.65095	$684	$0	$0	-
RECREATION SUPPLIES	100.30.3045.65110	$4,204	$0	$0	-
REGULAR PAY	130.30.3045.61010	$0	$103,038	$105,100	2.0%
HEALTH INSURANCE	130.30.3045.61510	$0	$10,340	$12,077	16.8%
LIFE INSURANCE	130.30.3045.61615	$0	$87	$89	2.3%
CELL PHONE ALLOWANCE	130.30.3045.61626	$0	$360	$360	-
IMRF	130.30.3045.61710	$0	$5,297	$4,877	-7.9%
SOCIAL SECURITY	130.30.3045.61725	$0	$6,411	$6,539	2.0%
MEDICARE	130.30.3045.61730	$0	$1,500	$1,530	2.0%
PRINTING	130.30.3045.62210	$0	$1,000	$1,000	-
OTHER PROFESSIONAL SERVICES	130.30.3045.62272	$0	$15,000	$33,000	120.0%
OTHER PROGRAM COSTS	130.30.3045.62490	$0	$3,400	$3,400	-
INSTRUCTOR SERVICES	130.30.3045.62505	$0	$10,000	$0	-100.0%
ENTERTAIN/PERFORMER SERV	130.30.3045.62511	$0	$33,000	$25,000	-24.2%
RENTAL SERVICES	130.30.3045.62515	$0	$5,000	$2,500	-50.0%
CLOTHING	130.30.3045.65020	$0	$2,000	$1,000	-50.0%

FOOD	130.30.3045.65025	$0	$2,000	$1,000	-50.0%
OFFICE SUPPLIES	130.30.3045.65095	$0	$500	$500	-
RECREATION SUPPLIES	130.30.3045.65110	$0	$1,000	$2,000	100.0%
C&A - Fleetwood Jourdain Thtr Total		**$195,733**	**$199,933**	**$199,972**	**0.0%**
Admin - Food Service					
REGULAR PAY	100.30.3050.61010	$1,398	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3050.61011	$2,144	$0	$0	-
PROGRAM ASSISTANTS	100.30.3050.61013	$25,394	$0	$0	-
PERMANENT PART-TIME	100.30.3050.61050	$2,468	$0	$0	-
SEASONAL EMPLOYEES	100.30.3050.61060	$88,804	$0	$0	-
OVERTIME PAY	100.30.3050.61110	$249	$0	$0	-
SOCIAL SECURITY	100.30.3050.61725	$7,467	$0	$0	-
MEDICARE	100.30.3050.61730	$1,746	$0	$0	-
SUMMER MEAL PROGRAM	100.30.3050.63546	$105,212	$0	$0	-
FOOD	100.30.3050.65025	$319	$0	$0	-
JANITORIAL SUPPLIES	100.30.3050.65040	$100	$0	$0	-
REGULAR PAY	130.30.3050.61010	$0	$0	$199,238	-
PROGRAM ASSISTANTS	130.30.3050.61013	$0	$0	$15,000	-
SEASONAL EMPLOYEES	130.30.3050.61060	$0	$102,000	$102,000	-
OVERTIME PAY	130.30.3050.61110	$0	$0	$5,000	-
HEALTH INSURANCE	130.30.3050.61510	$0	$0	$44,221	-
VISION INSURANCE	130.30.3050.61513	$0	$0	$112	-
LIFE INSURANCE	130.30.3050.61615	$0	$0	$1	-
AUTO ALLOWANCE	130.30.3050.61625	$0	$0	$1,000	-
CELL PHONE ALLOWANCE	130.30.3050.61626	$0	$0	$1,080	-
IMRF	130.30.3050.61710	$0	$0	$9,246	-
SOCIAL SECURITY	130.30.3050.61725	$0	$6,200	$19,607	216.2%
MEDICARE	130.30.3050.61730	$0	$1,450	$4,587	216.3%
PRINTING	130.30.3050.62210	$0	$2,000	$4,500	125.0%
TRAINING & TRAVEL	130.30.3050.62295	$0	$0	$1,500	-
MEMBERSHIP DUES	130.30.3050.62360	$0	$0	$150	-
OTHER PROGRAM COSTS	130.30.3050.62490	$0	$0	$74,000	-
SUMMER MEAL PROGRAM	130.30.3050.63546	$0	$120,000	$100,000	-16.7%
CLOTHING	130.30.3050.65020	$0	$1,000	$1,500	50.0%
FOOD	130.30.3050.65025	$0	$70,000	$80,250	14.6%
JANITORIAL SUPPLIES	130.30.3050.65040	$0	$0	$100	-
MINOR EQUIPMENT & TOOLS	130.30.3050.65085	$0	$0	$1,700	-
OFFICE SUPPLIES	130.30.3050.65095	$0	$0	$200	-
RECREATION SUPPLIES	130.30.3050.65110	$0	$700	$4,200	500.0%
Admin - Food Service Total		**$235,300**	**$303,350**	**$669,192**	**120.6%**
Senior Services - Levy Center					
REGULAR PAY	100.30.3055.61010	$586,550	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3055.61011	$57,180	$0	$0	-
PROGRAM ASSISTANTS	100.30.3055.61013	$10,388	$0	$0	-
PERMANENT PART-TIME	100.30.3055.61050	$163,973	$0	$0	-
SEASONAL EMPLOYEES	100.30.3055.61060	$2,265	$0	$0	-
OVERTIME PAY	100.30.3055.61110	$10,478	$0	$0	-
TERMINATION PAYOUTS	100.30.3055.61415	$5,447	$0	$0	-
COMP / VACATION PAYOUTS	100.30.3055.61430	$1,219	$0	$0	-
HEALTH INSURANCE	100.30.3055.61510	$79,420	$0	$0	-
VISION INSURANCE	100.30.3055.61513	$85	$0	$0	-
LIFE INSURANCE	100.30.3055.61615	$284	$0	$0	-

AUTO ALLOWANCE	100.30.3055.61625	$900	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3055.61626	$1,794	$0	$0	-
SHOE ALLOWANCE	100.30.3055.61630	$1,840	$0	$0	-
IMRF	100.30.3055.61710	$32,315	$0	$0	-
SOCIAL SECURITY	100.30.3055.61725	$50,937	$0	$0	-
MEDICARE	100.30.3055.61730	$11,913	$0	$0	-
ADVERTISING	100.30.3055.62205	$722	$0	$0	-
PRINTING	100.30.3055.62210	$1,094	$0	$0	-
BLDG MAINTENANCE SERVICES	100.30.3055.62225	$398	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3055.62245	$6,723	$0	$0	-
TRAINING & TRAVEL	100.30.3055.62295	$5,176	$0	$0	-
MEMBERSHIP DUES	100.30.3055.62360	$690	$0	$0	-
OTHER PROGRAM COSTS	100.30.3055.62490	$2,500	$0	$0	-
INSTRUCTOR SERVICES	100.30.3055.62505	$353,159	$0	$0	-
FIELD TRIPS	100.30.3055.62507	$6,484	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3055.62509	$5,577	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3055.62511	$320	$0	$0	-
RENTAL SERVICES	100.30.3055.62515	$64	$0	$0	-
COUPON PMTS-CAB SUBSIDY	100.30.3055.62695	$112,163	$0	$0	-
MISCELLANEOUS	100.30.3055.62770	$393	$0	$0	-
CLOTHING	100.30.3055.65020	$1,791	$0	$0	-
FOOD	100.30.3055.65025	$31,906	$0	$0	-
JANITORIAL SUPPLIES	100.30.3055.65040	$12,409	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3055.65050	$20,901	$0	$0	-
OFFICE SUPPLIES	100.30.3055.65095	$3,144	$0	$0	-
RECREATION SUPPLIES	100.30.3055.65110	$31,333	$0	$0	-
FITNESS INCENTIVE	100.30.3055.65141	$2,500	$0	$0	-
Aging Well Conference Expenses	100.30.3055.66461	$597	$0	$0	-
REGULAR PAY	130.30.3055.61010	$0	$518,528	$531,648	2.5%
RECREATION INSTRUCTORS REG P	130.30.3055.61011	$0	$60,000	$70,000	16.7%
PROGRAM ASSISTANTS	130.30.3055.61013	$0	$12,000	$12,000	-
PERMANENT PART-TIME	130.30.3055.61050	$0	$212,762	$173,495	-18.5%
SEASONAL EMPLOYEES	130.30.3055.61060	$0	$1,000	$4,000	300.0%
OVERTIME PAY	130.30.3055.61110	$0	$7,500	$10,000	33.3%
HEALTH INSURANCE	130.30.3055.61510	$0	$74,373	$83,170	11.8%
VISION INSURANCE	130.30.3055.61513	$0	$76	$114	50.0%
LIFE INSURANCE	130.30.3055.61615	$0	$279	$286	2.5%
AUTO ALLOWANCE	130.30.3055.61625	$0	$900	$900	-
CELL PHONE ALLOWANCE	130.30.3055.61626	$0	$1,224	$1,224	-
SHOE ALLOWANCE	130.30.3055.61630	$0	$1,840	$1,840	-
IMRF	130.30.3055.61710	$0	$36,852	$31,434	-14.7%
SOCIAL SECURITY	130.30.3055.61725	$0	$52,250	$49,302	-5.6%
MEDICARE	130.30.3055.61730	$0	$12,225	$11,536	-5.6%
ADVERTISING	130.30.3055.62205	$0	$2,000	$750	-62.5%
PRINTING	130.30.3055.62210	$0	$4,300	$1,200	-72.1%
OTHER EQMT MAINTENANCE	130.30.3055.62245	$0	$6,000	$6,000	-
TRAINING & TRAVEL	130.30.3055.62295	$0	$5,000	$5,000	-
MEMBERSHIP DUES	130.30.3055.62360	$0	$1,000	$800	-20.0%
LICENSED PEST CONTROL SERVICE	130.30.3055.62495	$0	$750	$0	-100.0%
INSTRUCTOR SERVICES	130.30.3055.62505	$0	$320,000	$400,000	25.0%
FIELD TRIPS	130.30.3055.62507	$0	$10,000	$10,000	-
SERVICE AGREEMENTS/ CONTRAC	130.30.3055.62509	$0	$4,800	$4,800	-

ENTERTAIN/PERFORMER SERV	130.30.3055.62511	$0	$1,000	$350	-65.0%
RENTAL SERVICES	130.30.3055.62515	$0	$2,000	$1,000	-50.0%
COUPON PMTS-CAB SUBSIDY	130.30.3055.62695	$0	$125,000	$125,000	-
CLOTHING	130.30.3055.65020	$0	$4,000	$1,800	-55.0%
FOOD	130.30.3055.65025	$0	$43,000	$3,000	-93.0%
JANITORIAL SUPPLIES	130.30.3055.65040	$0	$12,000	$12,000	-
BLDG MAINTENANCE MATERIAL	130.30.3055.65050	$0	$10,000	$10,000	-
OFFICE SUPPLIES	130.30.3055.65095	$0	$4,100	$3,500	-14.6%
RECREATION SUPPLIES	130.30.3055.65110	$0	$20,600	$20,600	-
Senior Services - Levy Center Total		**$1,617,034**	**$1,567,359**	**$1,586,749**	**1.2%**
Lake & Ath - Boat Ramp Ops					
BLDG MAINTENANCE MATERIAL	100.30.3065.65050	$105,475	$0	$0	-
RECREATION SUPPLIES	100.30.3065.65110	$3,285	$0	$0	-
TESTING SERVICES	130.30.3065.62165	$0	$4,000	$0	-100.0%
BLDG MAINTENANCE MATERIAL	130.30.3065.65050	$0	$115,000	$315,000	173.9%
Lake & Ath - Boat Ramp Ops Total		**$108,760**	**$119,000**	**$315,000**	**164.7%**
Lake & Ath - Beaches					
REGULAR PAY	100.30.3080.61010	$219,074	$0	$0	-
PERMANENT PART-TIME	100.30.3080.61050	$6,561	$0	$0	-
SEASONAL EMPLOYEES	100.30.3080.61060	$391,157	$0	$0	-
OVERTIME PAY	100.30.3080.61110	$13,190	$0	$0	-
HEALTH INSURANCE	100.30.3080.61510	$32,479	$0	$0	-
VISION INSURANCE	100.30.3080.61513	$38	$0	$0	-
LIFE INSURANCE	100.30.3080.61615	$175	$0	$0	-
AUTO ALLOWANCE	100.30.3080.61625	$900	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3080.61626	$864	$0	$0	-
IMRF	100.30.3080.61710	$9,393	$0	$0	-
SOCIAL SECURITY	100.30.3080.61725	$38,716	$0	$0	-
MEDICARE	100.30.3080.61730	$9,055	$0	$0	-
ADVERTISING	100.30.3080.62205	$512	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3080.62245	$3,219	$0	$0	-
TRAINING & TRAVEL	100.30.3080.62295	$3,869	$0	$0	-
OTHER PROGRAM COSTS	100.30.3080.62490	$2,477	$0	$0	-
LICENSED PEST CONTROL SERVICE	100.30.3080.62495	$60	$0	$0	-
INSTRUCTOR SERVICES	100.30.3080.62505	$17,246	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3080.62509	$25,195	$0	$0	-
CLOTHING	100.30.3080.65020	$5,972	$0	$0	-
FOOD	100.30.3080.65025	$38,452	$0	$0	-
JANITORIAL SUPPLIES	100.30.3080.65040	$194	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3080.65085	$99	$0	$0	-
SAFETY EQUIPMENT	100.30.3080.65090	$5,559	$0	$0	-
OFFICE SUPPLIES	100.30.3080.65095	$122	$0	$0	-
RECREATION SUPPLIES	100.30.3080.65110	$32,161	$0	$0	-
WORKERS COMP TTD PYMTS (NON	100.30.3080.66049	$364	$0	$0	-
REGULAR PAY	130.30.3080.61010	$0	$153,102	$156,158	2.0%
SEASONAL EMPLOYEES	130.30.3080.61060	$0	$450,000	$450,000	-
OVERTIME PAY	130.30.3080.61110	$0	$20,000	$14,000	-30.0%
HEALTH INSURANCE	130.30.3080.61510	$0	$20,855	$24,552	17.7%
VISION INSURANCE	130.30.3080.61513	$0	$38	$38	-
LIFE INSURANCE	130.30.3080.61615	$0	$129	$131	1.6%
AUTO ALLOWANCE	130.30.3080.61625	$0	$450	$450	-
CELL PHONE ALLOWANCE	130.30.3080.61626	$0	$612	$612	-

IMRF	130.30.3080.61710	$0	$7,871	$7,247	-7.9%
SOCIAL SECURITY	130.30.3080.61725	$0	$38,699	$37,649	-2.7%
MEDICARE	130.30.3080.61730	$0	$9,051	$8,805	-2.7%
OTHER EQMT MAINTENANCE	130.30.3080.62245	$0	$1,000	$1,000	-
TRAINING & TRAVEL	130.30.3080.62295	$0	$3,100	$3,100	-
OTHER PROGRAM COSTS	130.30.3080.62490	$0	$500	$500	-
LICENSED PEST CONTROL SERVICE	130.30.3080.62495	$0	$700	$0	-100.0%
INSTRUCTOR SERVICES	130.30.3080.62505	$0	$20,000	$20,000	-
CLOTHING	130.30.3080.65020	$0	$8,000	$10,000	25.0%
FOOD	130.30.3080.65025	$0	$30,000	$0	-100.0%
PETROLEUM PRODUCTS	130.30.3080.65035	$0	$500	$0	-100.0%
JANITORIAL SUPPLIES	130.30.3080.65040	$0	$750	$200	-73.3%
SAFETY EQUIPMENT	130.30.3080.65090	$0	$5,000	$6,000	20.0%
OFFICE SUPPLIES	130.30.3080.65095	$0	$1,000	$0	-100.0%
RECREATION SUPPLIES	130.30.3080.65110	$0	$30,000	$30,000	-
Lake & Ath - Beaches Total		**$857,106**	**$801,357**	**$770,442**	**-3.9%**
Cons & Out - Sports Leagues					
REGULAR PAY	100.30.3100.61010	$117	$0	$0	-
SEASONAL EMPLOYEES	100.30.3100.61060	$30,541	$0	$0	-
OVERTIME PAY	100.30.3100.61110	$7,714	$0	$0	-
HEALTH INSURANCE	100.30.3100.61510	$1,132	$0	$0	-
IMRF	100.30.3100.61710	$348	$0	$0	-
SOCIAL SECURITY	100.30.3100.61725	$2,358	$0	$0	-
MEDICARE	100.30.3100.61730	$551	$0	$0	-
OTHER PROGRAM COSTS	100.30.3100.62490	$1,561	$0	$0	-
FOOD	100.30.3100.65025	$5,509	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3100.65050	$117,413	$0	$0	-
RECREATION SUPPLIES	100.30.3100.65110	$9,943	$0	$0	-
SEASONAL EMPLOYEES	130.30.3100.61060	$0	$22,900	$23,000	0.4%
SOCIAL SECURITY	130.30.3100.61725	$0	$1,420	$1,426	0.4%
MEDICARE	130.30.3100.61730	$0	$332	$334	0.6%
ADVERTISING	130.30.3100.62205	$0	$100	$0	-100.0%
MEMBERSHIP DUES	130.30.3100.62360	$0	$150	$0	-100.0%
SPORTS OFFICIALS	130.30.3100.62508	$0	$9,600	$0	-100.0%
FOOD	130.30.3100.65025	$0	$8,250	$0	-100.0%
RECREATION SUPPLIES	130.30.3100.65110	$0	$45,800	$12,000	-73.8%
Cons & Out - Sports Leagues Total		**$177,187**	**$88,552**	**$36,760**	**-58.5%**
Lake & Ath - Aquatic Camp					
SEASONAL EMPLOYEES	100.30.3105.61060	$8,598	$0	$0	-
OVERTIME PAY	100.30.3105.61110	$1,224	$0	$0	-
SOCIAL SECURITY	100.30.3105.61725	$609	$0	$0	-
MEDICARE	100.30.3105.61730	$142	$0	$0	-
Lake & Ath - Aquatic Camp Total		**$10,573**	**$0**	**$0**	**-**
Access Rec - Special Recreation					
REGULAR PAY	100.30.3130.61010	$278,321	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3130.61011	$4,800	$0	$0	-
PROGRAM ASSISTANTS	100.30.3130.61013	$10,672	$0	$0	-
PERMANENT PART-TIME	100.30.3130.61050	$19,453	$0	$0	-
SEASONAL EMPLOYEES	100.30.3130.61060	$401,440	$0	$0	-
OVERTIME PAY	100.30.3130.61110	$22,646	$0	$0	-
TERMINATION PAYOUTS	100.30.3130.61415	$17,896	$0	$0	-
HEALTH INSURANCE	100.30.3130.61510	$34,904	$0	$0	-

VISION INSURANCE	100.30.3130.61513	$139	$0	$0	-
LIFE INSURANCE	100.30.3130.61615	$203	$0	$0	-
AUTO ALLOWANCE	100.30.3130.61625	$2,100	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3130.61626	$1,008	$0	$0	-
IMRF	100.30.3130.61710	$14,476	$0	$0	-
SOCIAL SECURITY	100.30.3130.61725	$46,182	$0	$0	-
MEDICARE	100.30.3130.61730	$10,801	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3130.62245	$225	$0	$0	-
OTHER PROFESSIONAL SERVICES	100.30.3130.62272	$1,800	$0	$0	-
TRAINING & TRAVEL	100.30.3130.62295	$12,279	$0	$0	-
MEMBERSHIP DUES	100.30.3130.62360	$1,036	$0	$0	-
OTHER PROGRAM COSTS	100.30.3130.62490	$13,765	$0	$0	-
WORK- STUDY	100.30.3130.62506	$160	$0	$0	-
FIELD TRIPS	100.30.3130.62507	$28,352	$0	$0	-
CLOTHING	100.30.3130.65020	$2,627	$0	$0	-
FOOD	100.30.3130.65025	$6,682	$0	$0	-
OFFICE SUPPLIES	100.30.3130.65095	$70	$0	$0	-
RECREATION SUPPLIES	100.30.3130.65110	$19,709	$0	$0	-
REGULAR PAY	130.30.3130.61010	$0	$313,214	$217,313	-30.6%
RECREATION INSTRUCTORS REG P	130.30.3130.61011	$0	$10,000	$5,500	-45.0%
PROGRAM ASSISTANTS	130.30.3130.61013	$0	$30,000	$30,000	-
SEASONAL EMPLOYEES	130.30.3130.61060	$0	$200,500	$500,000	149.4%
OVERTIME PAY	130.30.3130.61110	$0	$4,000	$8,000	100.0%
HEALTH INSURANCE	130.30.3130.61510	$0	$39,598	$38,713	-2.2%
VISION INSURANCE	130.30.3130.61513	$0	$152	$114	-25.0%
LIFE INSURANCE	130.30.3130.61615	$0	$227	$148	-34.8%
AUTO ALLOWANCE	130.30.3130.61625	$0	$2,250	$1,800	-20.0%
CELL PHONE ALLOWANCE	130.30.3130.61626	$0	$1,008	$1,008	-
IMRF	130.30.3130.61710	$0	$16,101	$10,084	-37.4%
SOCIAL SECURITY	130.30.3130.61725	$0	$34,750	$46,849	34.8%
MEDICARE	130.30.3130.61730	$0	$7,768	$10,958	41.1%
OTHER PROFESSIONAL SERVICES	130.30.3130.62272	$0	$10,000	$4,000	-60.0%
TRAINING & TRAVEL	130.30.3130.62295	$0	$15,000	$15,000	-
MEMBERSHIP DUES	130.30.3130.62360	$0	$400	$400	-
OTHER PROGRAM COSTS	130.30.3130.62490	$0	$8,000	$8,000	-
FIELD TRIPS	130.30.3130.62507	$0	$59,946	$33,000	-45.0%
CLOTHING	130.30.3130.65020	$0	$6,000	$6,000	-
FOOD	130.30.3130.65025	$0	$5,000	$5,000	-
MEDICAL & LAB SUPPLIES	130.30.3130.65075	$0	$600	$0	-100.0%
OFFICE SUPPLIES	130.30.3130.65095	$0	$500	$500	-
RECREATION SUPPLIES	130.30.3130.65110	$0	$7,000	$7,000	-
Access Rec - Special Recreation Total		**$951,746**	**$772,014**	**$949,387**	**23.0%**
C&A - Bus Program					
REGULAR PAY	100.30.3140.61010	$129	$0	$0	-
PERMANENT PART-TIME	100.30.3140.61050	$46,794	$0	$0	-
OVERTIME PAY	100.30.3140.61110	$852	$0	$0	-
IMRF	100.30.3140.61710	$1,591	$0	$0	-
SOCIAL SECURITY	100.30.3140.61725	$2,963	$0	$0	-
MEDICARE	100.30.3140.61730	$693	$0	$0	-
FIELD TRIPS	100.30.3140.62507	$4,566	$0	$0	-
PERMANENT PART-TIME	130.30.3140.61050	$0	$89,601	$91,394	2.0%
OVERTIME PAY	130.30.3140.61110	$0	$0	$2,000	-

IMRF	130.30.3140.61710	$0	$2,493	$2,295	-7.9%
SOCIAL SECURITY	130.30.3140.61725	$0	$5,556	$5,668	2.0%
MEDICARE	130.30.3140.61730	$0	$1,301	$1,328	2.1%
C&A - Bus Program Total		**$57,589**	**$98,951**	**$102,685**	**3.8%**
Cons & Out - Park Service Unit					
SEASONAL EMPLOYEES	100.30.3150.61060	$256,562	$0	$0	-
SOCIAL SECURITY	100.30.3150.61725	$15,909	$0	$0	-
MEDICARE	100.30.3150.61730	$3,721	$0	$0	-
CLOTHING	100.30.3150.65020	$75	$0	$0	-
JANITORIAL SUPPLIES	100.30.3150.65040	$18,085	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3150.65085	$2,357	$0	$0	-
RECREATION SUPPLIES	100.30.3150.65110	$819	$0	$0	-
SEASONAL EMPLOYEES	130.30.3150.61060	$0	$221,000	$221,000	-
SOCIAL SECURITY	130.30.3150.61725	$0	$13,330	$13,702	2.8%
MEDICARE	130.30.3150.61730	$0	$3,118	$3,205	2.8%
PRINTING	130.30.3150.62210	$0	$1,800	$1,800	-
CLOTHING	130.30.3150.65020	$0	$5,000	$5,000	-
JANITORIAL SUPPLIES	130.30.3150.65040	$0	$18,800	$18,800	-
MINOR EQUIPMENT & TOOLS	130.30.3150.65085	$0	$1,000	$1,000	-
Cons & Out - Park Service Unit Total		**$297,527**	**$264,048**	**$264,507**	**0.2%**
Golf					
SEASONAL EMPLOYEES	100.30.3155.61060	$3,227	$0	$0	-
SOCIAL SECURITY	100.30.3155.61725	$200	$0	$0	-
MEDICARE	100.30.3155.61730	$47	$0	$0	-
Golf Total		**$3,474**	**$0**	**$0**	**-**
Community Relations					
SEASONAL EMPLOYEES	100.30.3205.61060	$5,187	$0	$0	-
SOCIAL SECURITY	100.30.3205.61725	$322	$0	$0	-
MEDICARE	100.30.3205.61730	$75	$0	$0	-
Community Relations Total		**$5,584**	**$0**	**$0**	**-**
Y&FS - Youth Engagement					
RECREATION SUPPLIES	100.30.3215.65110	$2,039	$0	$0	-
Y&FS - Youth Engagement Total		**$2,039**	**$0**	**$0**	**-**
Y&FS - Gibbs-Morrison Ctr					
OTHER PROGRAM COSTS	100.30.3225.62490	$1,643	$0	$0	-
FOOD	100.30.3225.65025	$809	$0	$0	-
JANITORIAL SUPPLIES	100.30.3225.65040	$1,099	$0	$0	-
OFFICE SUPPLIES	100.30.3225.65095	$78	$0	$0	-
RECREATION SUPPLIES	100.30.3225.65110	$3,978	$0	$0	-
BLDG MAINTENANCE SERVICES	130.30.3225.62225	$0	$1,717	$0	-100.0%
OTHER PROGRAM COSTS	130.30.3225.62490	$0	$15,000	$1,700	-88.7%
LICENSED PEST CONTROL SERVICE	130.30.3225.62495	$0	$1,200	$0	-100.0%
INSTRUCTOR SERVICES	130.30.3225.62505	$0	$5,000	$0	-100.0%
SERVICE AGREEMENTS/ CONTRAC	130.30.3225.62509	$0	$5,100	$0	-100.0%
FOOD	130.30.3225.65025	$0	$1,000	$0	-100.0%
JANITORIAL SUPPLIES	130.30.3225.65040	$0	$4,000	$2,000	-50.0%
OFFICE SUPPLIES	130.30.3225.65095	$0	$2,000	$0	-100.0%
RECREATION SUPPLIES	130.30.3225.65110	$0	$5,000	$4,000	-20.0%
Y&FS - Gibbs-Morrison Ctr Total		**$7,608**	**$40,017**	**$7,700**	**-80.8%**
Community Responders - Care Team					
OVERTIME PAY	100.30.3300.61110	$628	$0	$0	-
HEALTH INSURANCE	100.30.3300.61510	$52	$0	$0	-

VISION INSURANCE	100.30.3300.61513	$0	$0	$0	-
LIFE INSURANCE	100.30.3300.61615	$0	$0	$0	-
IMRF	100.30.3300.61710	$60	$0	$0	-
SOCIAL SECURITY	100.30.3300.61725	$77	$0	$0	-
MEDICARE	100.30.3300.61730	$18	$0	$0	-
TRAINING & TRAVEL	100.30.3300.62295	$121	$0	$0	-
OFFICE SUPPLIES	100.30.3300.65095	$2,784	$0	$0	-
Community Responders - Care Team Total		**$3,740**	**$0**	**$0**	**-**
Admin - Special Events					
REGULAR PAY	100.30.3500.61010	$80,255	$0	$0	-
SEASONAL EMPLOYEES	100.30.3500.61060	$10,884	$0	$0	-
OVERTIME PAY	100.30.3500.61110	$71	$0	$0	-
HEALTH INSURANCE	100.30.3500.61510	$18,826	$0	$0	-
VISION INSURANCE	100.30.3500.61513	$112	$0	$0	-
LIFE INSURANCE	100.30.3500.61615	$67	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3500.61626	$504	$0	$0	-
IMRF	100.30.3500.61710	$3,558	$0	$0	-
SOCIAL SECURITY	100.30.3500.61725	$5,489	$0	$0	-
MEDICARE	100.30.3500.61730	$1,284	$0	$0	-
ADVERTISING	100.30.3500.62205	$220	$0	$0	-
PRINTING	100.30.3500.62210	$2,323	$0	$0	-
MEMBERSHIP DUES	100.30.3500.62360	$265	$0	$0	-
OTHER PROGRAM COSTS	100.30.3500.62490	$1,778	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3500.62509	$13,313	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3500.62511	$23,170	$0	$0	-
COMMUNITY PICNIC-SPECIAL EVEN	100.30.3500.62513	$4,600	$0	$0	-
RENTAL SERVICES	100.30.3500.62515	$6,164	$0	$0	-
Holiday Food Drive Expenses	100.30.3500.62996	$5,380	$0	$0	-
FOOD	100.30.3500.65025	$2,781	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3500.65085	$1,020	$0	$0	-
OFFICE SUPPLIES	100.30.3500.65095	$46	$0	$0	-
RECREATION SUPPLIES	100.30.3500.65110	$4,753	$0	$0	-
REGULAR PAY	130.30.3500.61010	$0	$82,766	$84,418	2.0%
SEASONAL EMPLOYEES	130.30.3500.61060	$0	$15,200	$15,000	-1.3%
OVERTIME PAY	130.30.3500.61110	$0	$5,000	$5,000	-
HEALTH INSURANCE	130.30.3500.61510	$0	$20,068	$24,021	19.7%
VISION INSURANCE	130.30.3500.61513	$0	$112	$112	-
LIFE INSURANCE	130.30.3500.61615	$0	$69	$71	2.9%
CELL PHONE ALLOWANCE	130.30.3500.61626	$0	$504	$504	-
IMRF	130.30.3500.61710	$0	$4,255	$3,918	-7.9%
SOCIAL SECURITY	130.30.3500.61725	$0	$6,229	$6,196	-0.5%
MEDICARE	130.30.3500.61730	$0	$1,457	$1,450	-0.5%
ADVERTISING	130.30.3500.62205	$0	$7,500	$7,500	-
PRINTING	130.30.3500.62210	$0	$6,000	$6,000	-
TRAINING & TRAVEL	130.30.3500.62295	$0	$250	$250	-
OTHER PROGRAM COSTS	130.30.3500.62490	$0	$6,000	$6,000	-
SERVICE AGREEMENTS/ CONTRAC	130.30.3500.62509	$0	$27,000	$27,000	-
ENTERTAIN/PERFORMER SERV	130.30.3500.62511	$0	$23,000	$23,000	-
COMMUNITY PICNIC-SPECIAL EVEN	130.30.3500.62513	$0	$8,000	$8,000	-
RENTAL SERVICES	130.30.3500.62515	$0	$20,700	$20,700	-
Holiday Food Drive Expenses	130.30.3500.62996	$0	$10,000	$10,000	-
CLOTHING	130.30.3500.65020	$0	$3,000	$3,000	-

FOOD	130.30.3500.65025	$0	$10,000	$10,000	-
OFFICE SUPPLIES	130.30.3500.65095	$0	$1,000	$1,000	-
RECREATION SUPPLIES	130.30.3500.65110	$0	$8,000	$8,000	-
Admin - Special Events Total		**$186,861**	**$266,110**	**$271,140**	**1.9%**
Access Rec - Prieto Center					
REGULAR PAY	100.30.3505.61010	$206,417	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3505.61011	$6,402	$0	$0	-
PROGRAM ASSISTANTS	100.30.3505.61013	$111	$0	$0	-
PERMANENT PART-TIME	100.30.3505.61050	$44,657	$0	$0	-
SEASONAL EMPLOYEES	100.30.3505.61060	$44,563	$0	$0	-
OVERTIME PAY	100.30.3505.61110	$4,712	$0	$0	-
HEALTH INSURANCE	100.30.3505.61510	$40,461	$0	$0	-
VISION INSURANCE	100.30.3505.61513	$40	$0	$0	-
LIFE INSURANCE	100.30.3505.61615	$2	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3505.61626	$480	$0	$0	-
IMRF	100.30.3505.61710	$10,239	$0	$0	-
SOCIAL SECURITY	100.30.3505.61725	$18,609	$0	$0	-
MEDICARE	100.30.3505.61730	$4,352	$0	$0	-
OTHER EQMT MAINTENANCE	100.30.3505.62245	$4,665	$0	$0	-
OTHER PROFESSIONAL SERVICES	100.30.3505.62272	$5,722	$0	$0	-
TRAINING & TRAVEL	100.30.3505.62295	$2,302	$0	$0	-
MEMBERSHIP DUES	100.30.3505.62360	$265	$0	$0	-
INSTRUCTOR SERVICES	100.30.3505.62505	$43,119	$0	$0	-
WORK- STUDY	100.30.3505.62506	$138	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3505.62511	$1,350	$0	$0	-
CLOTHING	100.30.3505.65020	$949	$0	$0	-
FOOD	100.30.3505.65025	$160	$0	$0	-
JANITORIAL SUPPLIES	100.30.3505.65040	$2,372	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3505.65050	$658	$0	$0	-
OFFICE/OTHER EQT MTN MATL	100.30.3505.65070	$9,688	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3505.65085	$5,911	$0	$0	-
OFFICE SUPPLIES	100.30.3505.65095	$3,242	$0	$0	-
RECREATION SUPPLIES	100.30.3505.65110	$4,867	$0	$0	-
REGULAR PAY	130.30.3505.61010	$0	$258,055	$273,132	5.8%
RECREATION INSTRUCTORS REG P	130.30.3505.61011	$0	$20,000	$7,500	-62.5%
PROGRAM ASSISTANTS	130.30.3505.61013	$0	$65,000	$30,000	-53.8%
PERMANENT PART-TIME	130.30.3505.61050	$0	$105,983	$96,236	-9.2%
SEASONAL EMPLOYEES	130.30.3505.61060	$0	$30,000	$45,000	50.0%
OVERTIME PAY	130.30.3505.61110	$0	$5,000	$5,000	-
HEALTH INSURANCE	130.30.3505.61510	$0	$53,773	$74,365	38.3%
VISION INSURANCE	130.30.3505.61513	$0	$38	$38	-
LIFE INSURANCE	130.30.3505.61615	$0	$1	$2	100.0%
CELL PHONE ALLOWANCE	130.30.3505.61626	$0	$360	$360	-
IMRF	130.30.3505.61710	$0	$18,714	$17,141	-8.4%
SOCIAL SECURITY	130.30.3505.61725	$0	$30,034	$28,016	-6.7%
MEDICARE	130.30.3505.61730	$0	$7,026	$6,552	-6.7%
TRAINING & TRAVEL	130.30.3505.62295	$0	$1,000	$2,500	150.0%
MEMBERSHIP DUES	130.30.3505.62360	$0	$800	$0	-100.0%
LICENSED PEST CONTROL SERVICE	130.30.3505.62495	$0	$500	$0	-100.0%
INSTRUCTOR SERVICES	130.30.3505.62505	$0	$80,000	$45,000	-43.8%
FIELD TRIPS	130.30.3505.62507	$0	$2,000	$0	-100.0%
CLOTHING	130.30.3505.65020	$0	$5,000	$1,000	-80.0%

FOOD	130.30.3505.65025	$0	$22,500	$0	-100.0%
JANITORIAL SUPPLIES	130.30.3505.65040	$0	$5,000	$5,000	-
BLDG MAINTENANCE MATERIAL	130.30.3505.65050	$0	$2,000	$2,000	-
SAFETY EQUIPMENT	130.30.3505.65090	$0	$500	$500	-
OFFICE SUPPLIES	130.30.3505.65095	$0	$1,500	$2,000	33.3%
RECREATION SUPPLIES	130.30.3505.65110	$0	$8,500	$8,000	-5.9%
Access Rec - Prieto Center Total		**$466,454**	**$723,284**	**$649,342**	**-10.2%**
Cons & Out - Ecology Ctr					
REGULAR PAY	100.30.3605.61010	$456,595	$0	$0	-
RECREATION INSTRUCTORS REG P	100.30.3605.61011	$110,296	$0	$0	-
PERMANENT PART-TIME	100.30.3605.61050	$24,356	$0	$0	-
SEASONAL EMPLOYEES	100.30.3605.61060	$125,834	$0	$0	-
OVERTIME PAY	100.30.3605.61110	$7,622	$0	$0	-
TERMINATION PAYOUTS	100.30.3605.61415	$3,933	$0	$0	-
HEALTH INSURANCE	100.30.3605.61510	$46,543	$0	$0	-
VISION INSURANCE	100.30.3605.61513	$114	$0	$0	-
LIFE INSURANCE	100.30.3605.61615	$229	$0	$0	-
AUTO ALLOWANCE	100.30.3605.61625	$900	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3605.61626	$1,134	$0	$0	-
SHOE ALLOWANCE	100.30.3605.61630	$690	$0	$0	-
IMRF	100.30.3605.61710	$20,642	$0	$0	-
SOCIAL SECURITY	100.30.3605.61725	$44,775	$0	$0	-
MEDICARE	100.30.3605.61730	$10,471	$0	$0	-
PRINTING	100.30.3605.62210	$670	$0	$0	-
TRAINING & TRAVEL	100.30.3605.62295	$5,462	$0	$0	-
MEMBERSHIP DUES	100.30.3605.62360	$310	$0	$0	-
OTHER PROGRAM COSTS	100.30.3605.62490	$3,770	$0	$0	-
INSTRUCTOR SERVICES	100.30.3605.62505	$16,589	$0	$0	-
FIELD TRIPS	100.30.3605.62507	$20,712	$0	$0	-
ENTERTAIN/PERFORMER SERV	100.30.3605.62511	$3,300	$0	$0	-
OTHER CONTRACTUAL SERVICES	100.30.3605.62520	$909	$0	$0	-
MISCELLANEOUS	100.30.3605.62770	$205	$0	$0	-
AGRI/BOTANICAL SUPPLIES	100.30.3605.65005	$1,140	$0	$0	-
CLOTHING	100.30.3605.65020	$4,695	$0	$0	-
FOOD	100.30.3605.65025	$5,788	$0	$0	-
JANITORIAL SUPPLIES	100.30.3605.65040	$2,584	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3605.65085	$608	$0	$0	-
OFFICE SUPPLIES	100.30.3605.65095	$1,742	$0	$0	-
RECREATION SUPPLIES	100.30.3605.65110	$12,804	$0	$0	-
REGULAR PAY	130.30.3605.61010	$0	$525,444	$516,289	-1.7%
RECREATION INSTRUCTORS REG P	130.30.3605.61011	$0	$130,000	$130,000	-
PERMANENT PART-TIME	130.30.3605.61050	$0	$26,574	$26,387	-0.7%
SEASONAL EMPLOYEES	130.30.3605.61060	$0	$137,000	$137,000	-
OVERTIME PAY	130.30.3605.61110	$0	$10,000	$10,000	-
HEALTH INSURANCE	130.30.3605.61510	$0	$61,878	$98,261	58.8%
VISION INSURANCE	130.30.3605.61513	$0	$149	$152	2.0%
LIFE INSURANCE	130.30.3605.61615	$0	$248	$221	-10.9%
AUTO ALLOWANCE	130.30.3605.61625	$0	$900	$900	-
CELL PHONE ALLOWANCE	130.30.3605.61626	$0	$1,224	$864	-29.4%
SHOE ALLOWANCE	130.30.3605.61630	$0	$690	$640	-7.2%
IMRF	130.30.3605.61710	$0	$27,012	$23,960	-11.3%
SOCIAL SECURITY	130.30.3605.61725	$0	$51,577	$50,352	-2.4%

MEDICARE	130.30.3605.61730	$0	$12,067	$11,781	-2.4%
PRINTING	130.30.3605.62210	$0	$500	$500	-
TRAINING & TRAVEL	130.30.3605.62295	$0	$10,000	$10,000	-
MEMBERSHIP DUES	130.30.3605.62360	$0	$1,200	$1,200	-
OTHER PROGRAM COSTS	130.30.3605.62490	$0	$8,600	$8,600	-
LICENSED PEST CONTROL SERVICE	130.30.3605.62495	$0	$800	$800	-
INSTRUCTOR SERVICES	130.30.3605.62505	$0	$35,000	$22,000	-37.1%
FIELD TRIPS	130.30.3605.62507	$0	$24,900	$24,900	-
ENTERTAIN/PERFORMER SERV	130.30.3605.62511	$0	$6,300	$6,300	-
AGRI/BOTANICAL SUPPLIES	130.30.3605.65005	$0	$6,500	$6,500	-
CLOTHING	130.30.3605.65020	$0	$12,000	$10,000	-16.7%
FOOD	130.30.3605.65025	$0	$6,500	$6,500	-
JANITORIAL SUPPLIES	130.30.3605.65040	$0	$4,000	$4,000	-
MINOR EQUIPMENT & TOOLS	130.30.3605.65085	$0	$1,000	$1,000	-
OFFICE SUPPLIES	130.30.3605.65095	$0	$2,500	$2,500	-
RECREATION SUPPLIES	130.30.3605.65110	$0	$11,100	$11,100	-
Cons & Out - Ecology Ctr Total		**$935,422**	**$1,115,663**	**$1,122,707**	**0.6%**
Eco-Quest Day Camp					
SEASONAL EMPLOYEES	100.30.3610.61060	$852	$0	$0	-
SOCIAL SECURITY	100.30.3610.61725	$53	$0	$0	-
MEDICARE	100.30.3610.61730	$12	$0	$0	-
Eco-Quest Day Camp Total		**$917**	**$0**	**$0**	**-**
Arts Council G&A					
REGULAR PAY	100.30.3705.61010	$46	$0	$0	-
PERMANENT PART-TIME	100.30.3705.61050	$799	$0	$0	-
SEASONAL EMPLOYEES	100.30.3705.61060	$2,517	$0	$0	-
SOCIAL SECURITY	100.30.3705.61725	$208	$0	$0	-
MEDICARE	100.30.3705.61730	$49	$0	$0	-
Arts Council G&A Total		**$3,618**	**$0**	**$0**	**-**
C&A - Noyes Cultural Arts Ctr					
REGULAR PAY	100.30.3710.61010	$97,914	$0	$0	-
PERMANENT PART-TIME	100.30.3710.61050	$50,920	$0	$0	-
SEASONAL EMPLOYEES	100.30.3710.61060	$2,085	$0	$0	-
OVERTIME PAY	100.30.3710.61110	$571	$0	$0	-
TERMINATION PAYOUTS	100.30.3710.61415	$231	$0	$0	-
HEALTH INSURANCE	100.30.3710.61510	$26,251	$0	$0	-
LIFE INSURANCE	100.30.3710.61615	$0	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3710.61626	$360	$0	$0	-
SHOE ALLOWANCE	100.30.3710.61630	$690	$0	$0	-
IMRF	100.30.3710.61710	$4,537	$0	$0	-
SOCIAL SECURITY	100.30.3710.61725	$9,212	$0	$0	-
MEDICARE	100.30.3710.61730	$2,154	$0	$0	-
TRAINING & TRAVEL	100.30.3710.62295	$328	$0	$0	-
SECURITY ALARM CONTRACTS	100.30.3710.62518	$1,354	$0	$0	-
NATURAL GAS	100.30.3710.64015	$2,826	$0	$0	-
JANITORIAL SUPPLIES	100.30.3710.65040	$2,590	$0	$0	-
BLDG MAINTENANCE MATERIAL	100.30.3710.65050	$497	$0	$0	-
MINOR EQUIPMENT & TOOLS	100.30.3710.65085	$200	$0	$0	-
RECREATION SUPPLIES	100.30.3710.65110	$617	$0	$0	-
REGULAR PAY	130.30.3710.61010	$0	$97,335	$99,290	2.0%
PERMANENT PART-TIME	130.30.3710.61050	$0	$65,383	$55,949	-14.4%
OVERTIME PAY	130.30.3710.61110	$0	$2,000	$1,000	-50.0%

HEALTH INSURANCE	130.30.3710.61510	$0	$28,433	$33,209	16.8%
LIFE INSURANCE	130.30.3710.61615	$0	$1	$1	-
CELL PHONE ALLOWANCE	130.30.3710.61626	$0	$360	$360	-
SHOE ALLOWANCE	130.30.3710.61630	$0	$690	$920	33.3%
IMRF	130.30.3710.61710	$0	$5,973	$4,607	-22.9%
SOCIAL SECURITY	130.30.3710.61725	$0	$10,156	$9,706	-4.4%
MEDICARE	130.30.3710.61730	$0	$2,377	$2,271	-4.5%
BLDG MAINTENANCE SERVICES	130.30.3710.62225	$0	$1,700	$1,700	-
TRAINING & TRAVEL	130.30.3710.62295	$0	$2,500	$1,000	-60.0%
OTHER PROGRAM COSTS	130.30.3710.62490	$0	$2,700	$0	-100.0%
LICENSED PEST CONTROL SERVICE	130.30.3710.62495	$0	$600	$0	-100.0%
SECURITY ALARM CONTRACTS	130.30.3710.62518	$0	$1,400	$1,400	-
JANITORIAL SUPPLIES	130.30.3710.65040	$0	$3,000	$3,000	-
BLDG MAINTENANCE MATERIAL	130.30.3710.65050	$0	$1,000	$500	-50.0%
RECREATION SUPPLIES	130.30.3710.65110	$0	$1,200	$1,000	-16.7%
C&A - Noyes Cultural Arts Ctr Total		**$203,338**	**$226,808**	**$215,913**	**-4.8%**
C&A - Cultural Arts Programs					
REGULAR PAY	100.30.3720.61010	$111,010	$0	$0	-
PROGRAM ASSISTANTS	100.30.3720.61013	$98	$0	$0	-
PERMANENT PART-TIME	100.30.3720.61050	$983	$0	$0	-
SEASONAL EMPLOYEES	100.30.3720.61060	$115,633	$0	$0	-
OVERTIME PAY	100.30.3720.61110	$483	$0	$0	-
HEALTH INSURANCE	100.30.3720.61510	$26,251	$0	$0	-
LIFE INSURANCE	100.30.3720.61615	$92	$0	$0	-
CELL PHONE ALLOWANCE	100.30.3720.61626	$360	$0	$0	-
IMRF	100.30.3720.61710	$4,883	$0	$0	-
SOCIAL SECURITY	100.30.3720.61725	$13,678	$0	$0	-
MEDICARE	100.30.3720.61730	$3,199	$0	$0	-
OTHER PROFESSIONAL SERVICES	100.30.3720.62272	$1,941	$0	$0	-
MEMBERSHIP DUES	100.30.3720.62360	$45	$0	$0	-
OTHER PROGRAM COSTS	100.30.3720.62490	$950	$0	$0	-
INSTRUCTOR SERVICES	100.30.3720.62505	$13,866	$0	$0	-
WORK- STUDY	100.30.3720.62506	$1,890	$0	$0	-
FIELD TRIPS	100.30.3720.62507	$4,066	$0	$0	-
SERVICE AGREEMENTS/ CONTRAC	100.30.3720.62509	$5,704	$0	$0	-
RENTAL SERVICES	100.30.3720.62515	$2,618	$0	$0	-
CLOTHING	100.30.3720.65020	$2,246	$0	$0	-
FOOD	100.30.3720.65025	$393	$0	$0	-
RECREATION SUPPLIES	100.30.3720.65110	$9,691	$0	$0	-
REGULAR PAY	130.30.3720.61010	$0	$114,198	$116,482	2.0%
SEASONAL EMPLOYEES	130.30.3720.61060	$0	$122,000	$105,000	-13.9%
HEALTH INSURANCE	130.30.3720.61510	$0	$28,433	$33,990	19.5%
LIFE INSURANCE	130.30.3720.61615	$0	$93	$95	2.2%
CELL PHONE ALLOWANCE	130.30.3720.61626	$0	$360	$360	-
IMRF	130.30.3720.61710	$0	$5,870	$5,405	-7.9%
SOCIAL SECURITY	130.30.3720.61725	$0	$14,667	$13,755	-6.2%
MEDICARE	130.30.3720.61730	$0	$3,431	$3,218	-6.2%
MEMBERSHIP DUES	130.30.3720.62360	$0	$700	$700	-
OTHER PROGRAM COSTS	130.30.3720.62490	$0	$2,400	$1,400	-41.7%
INSTRUCTOR SERVICES	130.30.3720.62505	$0	$26,000	$26,000	-
WORK- STUDY	130.30.3720.62506	$0	$4,000	$4,000	-
FIELD TRIPS	130.30.3720.62507	$0	$6,000	$6,000	-

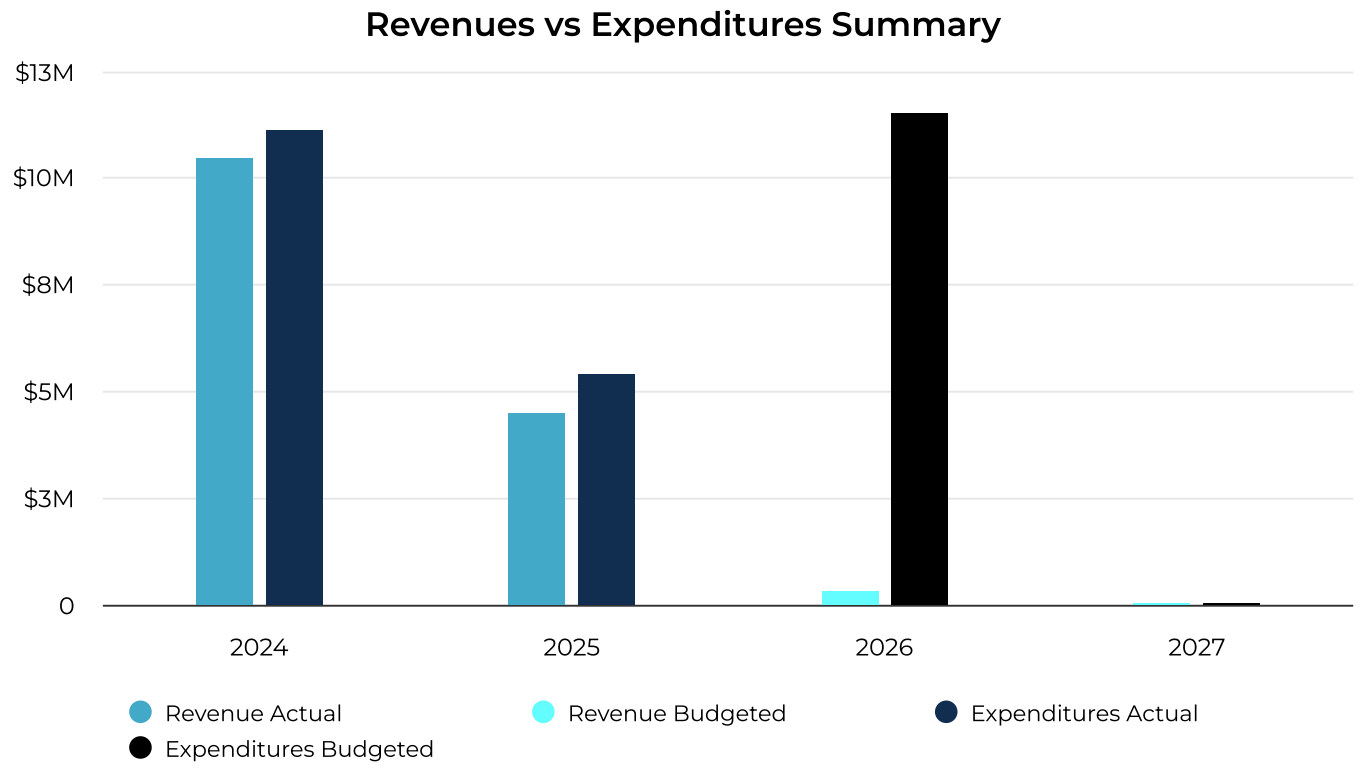
SERVICE AGREEMENTS/ CONTRAC	130.30.3720.62509	$0	$9,000	$8,000	-11.1%
CLOTHING	130.30.3720.65020	$0	$4,700	$3,000	-36.2%
FOOD	130.30.3720.65025	$0	$500	$500	-
RECREATION SUPPLIES	130.30.3720.65110	$0	$15,000	$5,000	-66.7%
C&A - Cultural Arts Programs Total		**$320,079**	**$357,352**	**$332,905**	**-6.8%**
Greenways					
REGULAR PAY	130.30.3800.61010	$0	$0	$1,563,339	-
SEASONAL EMPLOYEES	130.30.3800.61060	$0	$0	$45,000	-
OVERTIME PAY	130.30.3800.61110	$0	$0	$35,000	-
HEALTH INSURANCE	130.30.3800.61510	$0	$0	$326,704	-
VISION INSURANCE	130.30.3800.61513	$0	$0	$445	-
LIFE INSURANCE	130.30.3800.61615	$0	$0	$483	-
SHOE ALLOWANCE	130.30.3800.61630	$0	$0	$4,200	-
IMRF	130.30.3800.61710	$0	$0	$72,547	-
SOCIAL SECURITY	130.30.3800.61725	$0	$0	$100,254	-
MEDICARE	130.30.3800.61730	$0	$0	$23,454	-
LANDSCAPE MAINTENANCE SERVIC	130.30.3800.62195	$0	$0	$230,000	-
PARK MNTNCE & FURNITURE RPLCI	130.30.3800.62199	$0	$0	$40,000	-
TRAINING & TRAVEL	130.30.3800.62295	$0	$0	$10,000	-
AGRI/BOTANICAL SUPPLIES	130.30.3800.65005	$0	$0	$32,000	-
MATER. TO MAINT. IMP.	130.30.3800.65055	$0	$0	$20,000	-
OFFICE/OTHER EQT MTN MATL	130.30.3800.65070	$0	$0	$20,000	-
MINOR EQUIPMENT & TOOLS	130.30.3800.65085	$0	$0	$7,000	-
SAFETY EQUIPMENT	130.30.3800.65090	$0	$0	$3,500	-
AUTOMOTIVE EQUIPMENT	130.30.3800.65550	$0	$0	$60,000	-
FURNITURE & FIXTURES	130.30.3800.65625	$0	$0	$10,000	-
Greenways Total		**$0**	**$0**	**$2,603,926**	**-**
2027 GO Bond Capital					
ENGINEERING SERVICES	130.40.4127.62145	$0	$0	$200,000	-
OTHER IMPROVEMENTS	130.40.4127.65515	$0	$0	$7,190,000	-
2027 GO Bond Capital Total		**$0**	**$0**	**$7,390,000**	**-**
2027 Bonds					
DEBT SERVICE- INTEREST	130.99.5613.68315	$0	$0	$200,000	-
2027 Bonds Total		**$0**	**$0**	**$200,000**	**-**
Other Wages					
SALARY ADJUSTMENTS	130.30.9988.61001	$0	-$270,275	-$439,426	62.6%
Other Wages Total		**$0**	**-$270,275**	**-$439,426**	**62.6%**
Total Expenditures		**$16,106,454**	**$16,260,202**	**$27,298,824**	**67.9%**

American Rescue Plan Act Fund (170)

The City of Evanston received approximately $43 million in Federal American Rescue Plan Act (ARPA) funding in 2021 and 2022. The City was required to expend these funds by the end of 2026 with close-out of the grant the only allowable expense in 2027. The budget includes $33,884 for the closeout of the program.

Summary

The American Rescue Plan Act (ARPA) Fund is projecting $31,884 in revenues and $31,884 in expenses in the FY 2027 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
American Rescue Plan		$ 4,482,192	$ 300,000	$ 31,884	(89.4%)
American Rescue Plan		$ 4,482,192	$ 300,000	$ 31,884	(89.4%)
GRANTS AND AID	170.99.1700.55251	$ 3,917,986	-	$ 31,884	-
INVESTMENT INCOME	170.99.1700.56501	$ 578,286	$ 300,000	-	(100.0%)
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	170.99.1700.56585	$ (14,080)	-	-	-
Total Revenues		**$ 4,482,192**	**$ 300,000**	**$ 31,884**	**(89.4%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
American Rescue Plan		$ 5,418,149	$ 11,538,341	$ 31,884	(99.7%)
American Rescue Plan		$ 1,500,164	$ 700,000	-	(100.0%)
OTHER PROGRAM COSTS	170.99.1700.62490	$ 164	-	-	-
TRANSFER TO EQUIPMENT REPLACEMENT	170.99.1700.69601	$ 1,500,000	$ 700,000	-	(100.0%)
Living Room Program		$ 160,731	$ 600,000	-	(100.0%)
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9911.67010	$ 160,731	$ 600,000	-	(100.0%)
The Northlight Theatre		$ 620,220	-	-	-
OTHER IMPROVEMENTS	170.99.9914.65515	$ 620,220	-	-	-
Workforce Development-Aspire		$ 43,593	$ 43,593	-	(100.0%)
SEASONAL EMPLOYEES	170.99.9921.61060	-	$ 22,573	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9921.62490	-	$ 21,020	-	(100.0%)
OTHER CHARGES-CHARGEBACK	170.99.9921.62740	$ 43,593	-	-	-
Evanston Thrives		$ 805,057	$ 1,598,474	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9924.62490	$ 746,824	$ 1,598,474	-	(100.0%)
OTHER CHARGES-CHARGEBACK	170.99.9924.62740	$ 58,233	-	-	-
One Stop Shop		$ 197,392	$ 200,000	-	(100.0%)
OTHER IMPROVEMENTS	170.99.9932.65515	$ 197,392	$ 200,000	-	(100.0%)
Welcoming Center - Family Focus		$ 26,758	-	-	-
OTHER PROGRAM COSTS	170.99.9936.62490	$ 26,758	-	-	-
Guranteed Income Program		$ 228,463	$ 350,656	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9937.62490	$ 225,000	$ 350,656	-	(100.0%)
OTHER IMPROVEMENTS	170.99.9937.65515	$ 3,463	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
HDOC		-	$ 1,250,000	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	170.99.9938.62509	-	$ 1,250,000	-	(100.0%)
MCGAW YMCA		$ 51,000	$ 2,865,125	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9939.62490	$ 51,000	$ 2,865,125	-	(100.0%)
Comprehensive Plan		$ 25,343	$ 274,757	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9943.62490	$ 25,343	$ 44,757	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	170.99.9943.62509	-	$ 230,000	-	(100.0%)
Permit Software		-	$ 339,640	-	(100.0%)
SOFTWARE MAINTENANCE	170.99.9950.62236	-	$ 339,640	-	(100.0%)
Vehicle Lead Service Rplcmnt		$ 399,320	$ 15,088	-	(100.0%)
MATER. TO MAINT. AUTOS	170.99.9952.65060	$ 7,708	-	-	-
AUTOMOTIVE EQUIPMENT	170.99.9952.65550	$ 391,612	$ 15,088	-	(100.0%)
ARPA Admin		$ 117,389	$ 477,820	$ 31,884	(93.3%)
REGULAR PAY	170.99.9971.61010	-	$ 84,173	$ 10,191	(87.9%)
HEALTH INSURANCE	170.99.9971.61510	-	$ 18,701	$ 3,335	(82.2%)
LIFE INSURANCE	170.99.9971.61615	-	-	$ 5	-
IMRF	170.99.9971.61710	-	$ 4,327	$ 473	(89.1%)
SOCIAL SECURITY	170.99.9971.61725	-	$ 5,219	$ 632	(87.9%)
MEDICARE	170.99.9971.61730	-	$ 1,221	$ 148	(87.9%)
OTHER PROGRAM COSTS	170.99.9971.62490	$ 1,124	-	$ 134	-
SERVICE AGREEMENTS/ CONTRACTS	170.99.9971.62509	$ 68,230	$ 82,560	-	(100.0%)
OTHER CHARGES-CHARGEBACK	170.99.9971.62740	$ 48,035	$ 281,619	$ 16,966	(94.0%)
Participatory Budgeting		$ 506,655	$ 2,619,074	-	(100.0%)
RENTAL SERVICES	170.99.9973.62515	$ 147,810	$ 615,000	-	(100.0%)
OTHER CHARGES-CHARGEBACK	170.99.9973.62740	$ 45,000	-	-	-
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9973.67010	$ 313,845	$ 2,004,074	-	(100.0%)
Gibbs Morrison Project		-	$ 204,114	-	(100.0%)
OTHER PROGRAM COSTS	170.99.9930.62490	-	$ 204,114	-	(100.0%)
Greenhomes		$ 336,064	-	-	-
OTHER IMPROVEMENTS	170.99.9934.65515	$ 336,064	-	-	-
Paths to Wellbeing		$ 400,000	-	-	-
REGULAR PAY	170.99.9974.61010	$ 322,731	-	-	-
HEALTH INSURANCE	170.99.9974.61510	$ 30,817	-	-	-
VISION INSURANCE	170.99.9974.61513	$ 76	-	-	-
LIFE INSURANCE	170.99.9974.61615	$ 65	-	-	-
IMRF	170.99.9974.61710	$ 17,180	-	-	-
SOCIAL SECURITY	170.99.9974.61725	$ 23,609	-	-	-
MEDICARE	170.99.9974.61730	$ 5,522	-	-	-
Total Expenditures		**$ 5,418,149**	**$ 11,538,341**	**$ 31,884**	**(99.7%)**

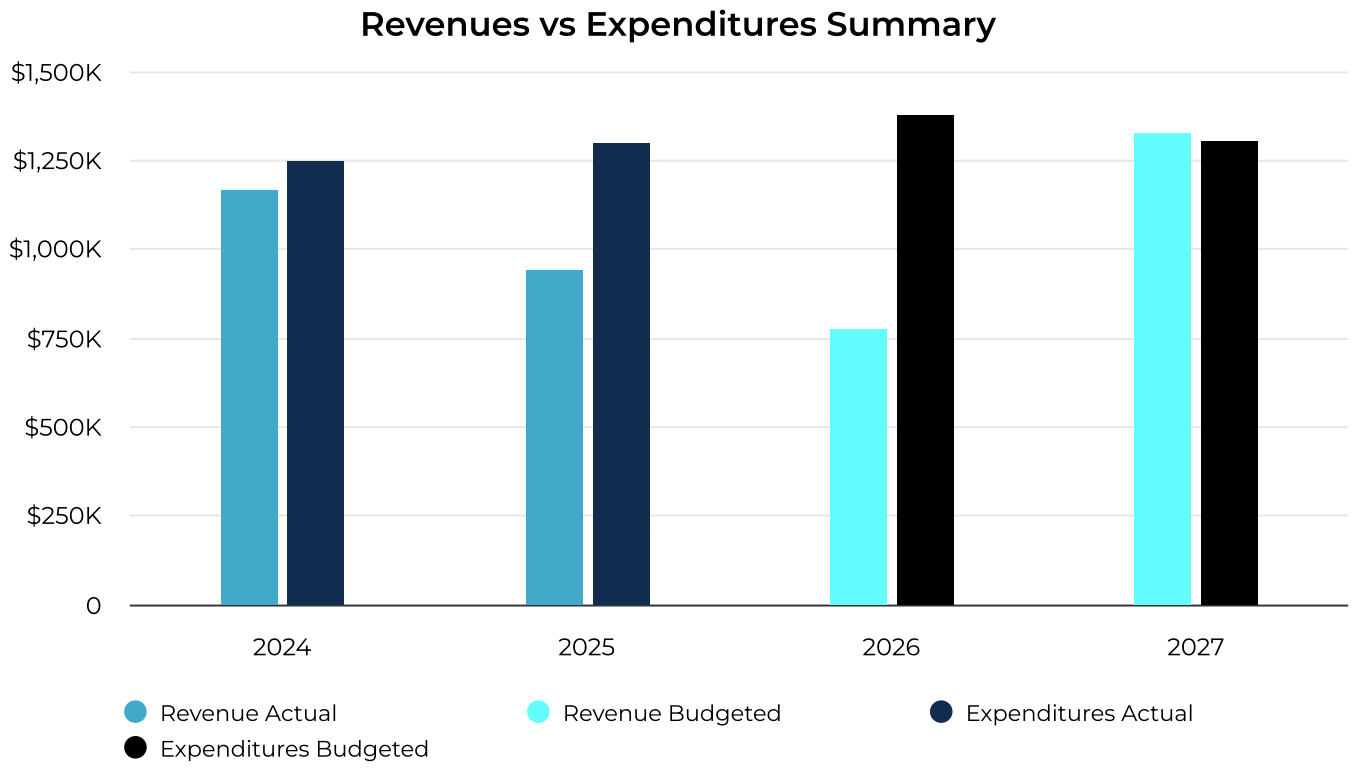
General Assistance Fund (175)

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.

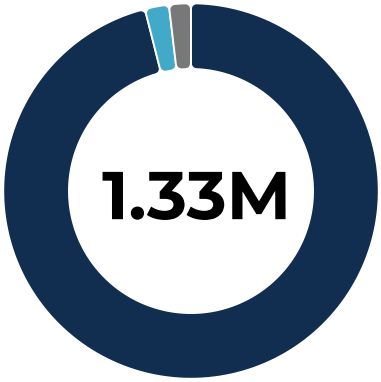
Summary

The General Assistance Fund is projecting $1,327,500 in revenues and $1,306,867 in expenses in the FY 2027 budget.



Revenues by Source

2027 Projected Revenues by Source

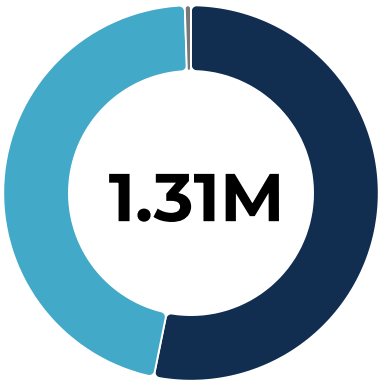


Property Taxes	**$1,275,000**	96.0%
Other Revenue	**$27,500**	2.1%
Interest Income	**$25,000**	1.9%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 860,182	$ 750,000	$ 1,275,000	70.0%
Other Revenue	$ 28,314	$ 27,500	$ 27,500	-
Interest Income	$ 53,861	$ 1,000	$ 25,000	2,400.0%
Total Revenues	**$ 942,357**	**$ 778,500**	**$ 1,327,500**	**70.5%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Services and Supplies	**$695,000**	53.2%
Salary and Benefits	**$604,867**	46.3%
Miscellaneous	**$7,000**	0.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 554,500	$ 597,691	$ 604,867	1.2%
Services and Supplies	$ 728,409	$ 775,500	$ 695,000	(10.4%)
Miscellaneous	$ 18,493	$ 7,000	$ 7,000	-
Total Expenditures	**$ 1,301,401**	**$ 1,380,191**	**$ 1,306,867**	**(5.3%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Assistance Fund		$ 942,357	$ 778,500	$ 1,327,500	70.5%
Health					
General Assistance Admin		$ 942,357	$ 778,500	$ 1,327,500	70.5%
PROPERTY TAXES	175.24.4605.51015	$ 860,182	$ 750,000	$ 1,275,000	70.0%
MISCELLANEOUS REVENUE	175.24.4605.56045	$ 407	-	-	-
SSI REIMBURSEMENT	175.24.4605.56057	$ 27,907	$ 27,500	$ 27,500	-
INVESTMENT INCOME	175.24.4605.56501	$ 53,861	$ 1,000	$ 25,000	2,400.0%
Total Health		$ 942,357	$ 778,500	$ 1,327,500	70.5%
Total Revenues		**$ 942,357**	**$ 778,500**	**$ 1,327,500**	**70.5%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
General Assistance Fund		$ 1,301,401	$ 1,380,191	$ 1,306,867	(5.3%)
Health					
General Assistance Admin		$ 1,301,401	$ 1,380,191	$ 1,306,867	(5.3%)
REGULAR PAY	175.24.4605.61010	$ 421,459	$ 460,237	$ 469,510	2.0%
OVERTIME PAY	175.24.4605.61110	$ 10,003	$ 1,500	$ 1,500	-
HEALTH INSURANCE	175.24.4605.61510	$ 71,068	$ 75,920	$ 74,939	(1.3%)
VISION INSURANCE	175.24.4605.61513	$ 288	$ 292	$ 254	(13.0%)
LIFE INSURANCE	175.24.4605.61615	$ 166	$ 171	$ 174	1.8%
AUTO ALLOWANCE	175.24.4605.61625	$ 934	$ 934	$ 934	-
CELL PHONE ALLOWANCE	175.24.4605.61626	$ 225	$ 225	$ 225	-
IMRF	175.24.4605.61710	$ 18,917	$ 23,659	$ 21,788	(7.9%)
SOCIAL SECURITY	175.24.4605.61725	$ 25,409	$ 28,060	$ 28,714	2.3%
MEDICARE	175.24.4605.61730	$ 6,031	$ 6,693	$ 6,829	2.0%
PRINTING	175.24.4605.62210	$ 135	-	-	-
TRAINING & TRAVEL	175.24.4605.62295	$ 216	$ 1,000	-	(100.0%)
MEMBERSHIP DUES	175.24.4605.62360	$ 159	-	-	-
OTHER PROGRAM COSTS	175.24.4605.62490	$ 17,993	$ 7,000	$ 7,000	-
BANK FEES	175.24.4605.62703	$ 824	$ 1,000	$ 1,000	-
RENTAL EXPENSE- GA CLIENT	175.24.4605.64566	$ 349,822	$ 400,000	$ 350,000	(12.5%)
PERSONAL EXPENSE-GA CLIENT	175.24.4605.64567	$ 224,636	$ 250,000	$ 225,000	(10.0%)
TRANSPORTATION EXPENSE- GA CLIENT	175.24.4605.64568	$ 25	-	-	-
CLIENT OTHER NEEDS-GA CLIENT	175.24.4605.64570	$ 2,140	$ 5,000	$ 2,500	(50.0%)
MORTGAGE/RENTAL EXPENSE-EAS CLIENT	175.24.4605.64582	$ 127,473	$ 100,000	$ 100,000	-
UTILITIES - COMED-EAS CLIENT	175.24.4605.64585	$ 19,722	$ 15,000	$ 15,000	-
UTILITIES - COE WATER -EAS CLIENT	175.24.4605.64587	-	$ 1,000	-	(100.0%)
CLIENT OTHER NEEDS - EAS CLIENT	175.24.4605.64588	-	$ 1,000	-	(100.0%)
FOOD	175.24.4605.65025	$ 1,911	$ 500	$ 500	-
OFFICE SUPPLIES	175.24.4605.65095	$ 1,345	$ 1,000	$ 1,000	-
FITNESS INCENTIVE	175.24.4605.65141	$ 500	-	-	-
Total Health		$ 1,301,401	$ 1,380,191	$ 1,306,867	(5.3%)
Total Expenditures		**$ 1,301,401**	**$ 1,380,191**	**$ 1,306,867**	**(5.3%)**

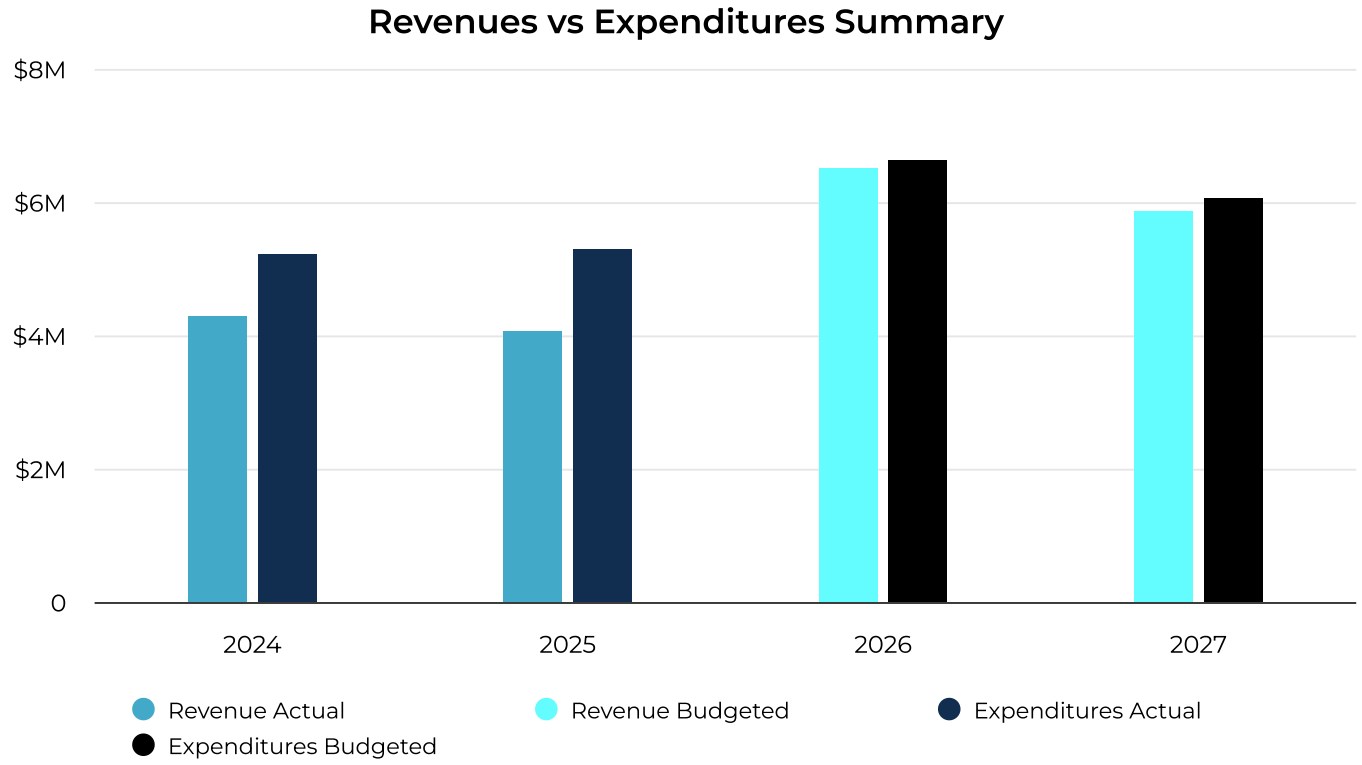
Human Services Fund (176)

The Human Services Fund was created for benefits and facilities such as education, food subsidies, health care, and subsidized housing provided by the government to improve the lives and living conditions of children, the 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, Parks and Recreation Department, and Community Development Department: Human Services, Senior Services, Crisis Alternative Response (CARE), Community Outreach, Mayor's Summer Youth Employment (MSYEP), and distributions to community organizations for mental health support as allocated by the Social Services Committee.

Summary

The Human Services Fund is projecting $5,871,000 in revenues and $6,059,863 in expenses in the FY 2027 budget.



Accomplishments in 2026

Victim Services

- The Victim services unit continues to respond to calls for service regarding crisis situations in Evanston. In 2026, they responded to close to 800 service situations ranging from death notifications, court advocacy, crisis intervention, domestic disturbances and so forth.
- Attended training and informational sessions geared towards improving programs and tailoring programs to increase efficiency in operations.

Workforce Development.

- 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. The Aspire Program was redesigned and shifted to a crucial evolution from an exploratory general interest model to a dedicated, high-intent workforce pipeline. The redesign focuses on an initiative that ensures resources target candidates that are truly committed to overcoming the hurdles of entering the medical and public health fields. Of the 15 individuals who participated in this year's program, four of them were hired into the medical field.
- Embarked on Empower U that was designed to help with job skills and marketability for General Assistance clients who need additional assistance to acquire marketable skills in the job market.

Ombudsman Program

- The Ombudsman program successfully created and implemented an Emergency Preparedness model for all long term care facilities. The program created a document to ensure accurate tracking of shared emergency plans. These have been collected as part of a collaboration between the City of Evanston Health and Human Services and the Evanston Fire Department Division of Emergency for emergency response purposes.

Crisis Alternative Response (CARE) Program

- Successful expansion from 4 CARE Responders to 6 CARE Responders in FY 2026.
- Marginal increase in service hours for CARE response.

Performance Measures

Department Goal/Mission: 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.
- 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 - 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 Program - provides robust workforce opportunities, training and wrap-around services to assist 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 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Projected
Activity: Ombudsman Program					
Total Facility Visits	Output	187	100	45	100
Resident Council Meetings	Output	70	20	7	
Information and Assistance to Individuals/residents	Output	416	235	300	300
Community Education Sessions	Effectiveness, Output, Equity	43	47	14	15
# of training sessions for Ombudsman (hours)	Input, Output	140	110	75	75
# of Volunteers	Output	4	4	4	3
# of New Cases	Output, Equity	137	96	75	75
# of Closed Cases	Output, Equity, Effectiveness	137	96	75	75
# of Closed Complaints	Output, Effectiveness	167	90	75	75
# of new initiatives established	Output, Equity, Effectiveness	5	3	3	3
Activity: Human Services					
# individuals provided housing	Output, Equity, Effectiveness	180	240	250	250
# of wrap around services provided(food, clothing, transportation etc)	Output, Equity, Effectiveness	50	55	75	55
Activity: Workforce Development					
# of employment opportunities provided	Output, Equity, Outcome	116	45	45	45
# of workforce training provided	Output, Equity, Outcome	93	125	125	125
# new workforce initiatives	Outcome, Output	4	5	5	5
# of workforce partnership agreements	Outcome, Output	7	4	4	4
Activity: Victim Services					
Number of crisis calls and activities performed	Output, Equity, Effectiveness			33	35
Court cases/Advocacy	Output, Equity, Effectiveness			731	750
Number of death notifications /investigations	Output, Equity, Effectiveness	51	35	30	30

Factors Impacting the 2027 Budget

- There are no current issues especially after the budget increase during the 2026 cycle to ensure that the budget is sufficient for operations and initiatives.

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. Staff continue to fine-tune the program to ensure its feasibility.

Victim Services

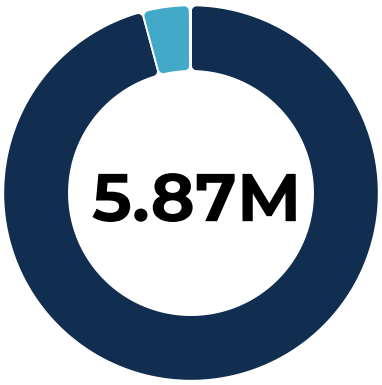
- Increase training and resources for the unit to continue to provide up-to-date trauma-informed support, crisis intervention and services for community members.
- Securing long-term funding to support personnel and operations.

Ombudsman Program

- Connecting facility staff to use AgeOptions to seek out local opportunities and resources available within the community with the goal of increasing residents' sense of what is available to them.

Revenues by Source

2027 Projected Revenues by Source

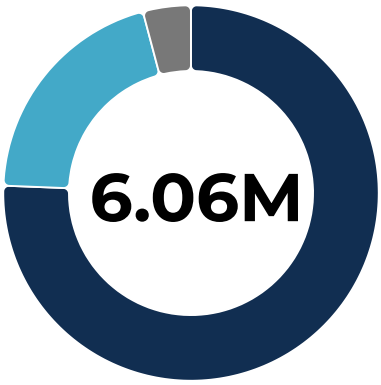


Property Taxes	**$5,625,000**	95.8%
Intergovernmental Revenue	**$240,000**	4.1%
Interest Income	**$6,000**	0.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 3,650,000	$ 6,150,000	$ 5,625,000	(8.5%)
Intergovernmental Revenue	$ 376,089	$ 335,000	$ 240,000	(28.4%)
Other Revenue	$ 8,000	$ 20,000	-	(100.0%)
Interest Income	$ 14,054	$ 6,000	$ 6,000	-
Total Revenues	**$ 4,048,143**	**$ 6,511,000**	**$ 5,871,000**	**(9.8%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Salary and Benefits	**$4,583,163**	75.6%
Services and Supplies	**$1,226,700**	20.2%
Miscellaneous	**$250,000**	4.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 3,991,656	$ 4,776,188	$ 4,583,163	(4.0%)
Services and Supplies	$ 145,717	$ 1,560,150	$ 1,226,700	(21.4%)
Miscellaneous	$ 294,560	$ 220,000	$ 250,000	13.6%
Community Sponsored Organizations	$ 879,046	$ 60,000	-	(100.0%)
Insurance and Other Chargebacks	$ (4,552)	-	-	-
Total Expenditures	**$ 5,306,427**	**$ 6,616,338**	**$ 6,059,863**	**(8.4%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Human Services Fund		$ 4,048,143	$ 6,511,000	$ 5,871,000	(9.8%)
Health					
Human Services		$ 4,005,143	$ 6,511,000	$ 5,871,000	(9.8%)
PROPERTY TAXES	176.24.2445.51015	$ 3,650,000	$ 6,150,000	$ 5,625,000	(8.5%)
ASPIRE PROGRAM GRANT	176.24.2445.55205	$ 150,000	$ 200,000	$ 75,000	(62.5%)
GRANTS AND AID	176.24.2445.55251	$ 58,696	$ 50,000	$ 50,000	-
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	$ 132,393	$ 85,000	$ 115,000	35.3%
CHARGEBACK REVENUE	176.24.2445.56158	-	$ 20,000	-	(100.0%)
INVESTMENT INCOME	176.24.2445.56501	$ 14,054	$ 6,000	$ 6,000	-
Y&FS - Youth Engagement		$ 35,000	-	-	-
YOU STREETS GRANT	176.24.3215.55235	$ 35,000	-	-	-
Total Health		$ 4,040,143	$ 6,511,000	$ 5,871,000	(9.8%)
Parks And Recreation					
Y&FS - Youth Engagement		$ 8,000	-	-	-
DONATIONS	176.30.3215.56011	$ 8,000	-	-	-
Total Parks And Recreation		$ 8,000	-	-	-
Total Revenues		**$ 4,048,143**	**$ 6,511,000**	**$ 5,871,000**	**(9.8%)**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Human Services Fund		$ 5,306,427	$ 6,616,338	$ 6,059,863	(8.4%)
Community Development					
Mental Health Board Allocations		$ 974,444	$ 1,556,648	$ 1,261,106	(19.0%)
REGULAR PAY	176.21.4651.61010	$ 75,175	$ 77,431	$ 78,979	2.0%
OVERTIME PAY	176.21.4651.61110	$ 1,392	$ 800	$ 800	-
HEALTH INSURANCE	176.21.4651.61510	$ 17,063	$ 18,481	$ 21,586	16.8%
LIFE INSURANCE	176.21.4651.61615	$ 32	$ 32	$ 33	3.1%
IMRF	176.21.4651.61710	$ 3,394	$ 3,980	$ 3,665	(7.9%)
SOCIAL SECURITY	176.21.4651.61725	$ 4,513	$ 4,801	$ 4,897	2.0%
MEDICARE	176.21.4651.61730	$ 1,056	$ 1,123	$ 1,146	2.0%
OTHER CHARGES-CHARGEBACK	176.21.4651.62740	$ (4,552)	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
INFANT WELFARE SOCIETY	176.21.4651.62890	$ 96,000	-	-	-
INTERFAITH ACTION COUNCIL	176.21.4651.62960	$ 7,500	-	-	-
BOOKS AND BREAKFAST	176.21.4651.62961	$ 47,250	-	-	-
CONNECTION FOR HOMELESS	176.21.4651.62970	$ 77,500	-	-	-
NORTH SHORE SENIOR CENTER	176.21.4651.62980	$ 25,000	-	-	-
CHILDCARE NETWORK EVANSTON	176.21.4651.63067	$ 108,570	-	-	-
IMPACT BEHAVIORAL HEALTH PARTNERS	176.21.4651.63068	$ 25,000	-	-	-
JAMES MORAN CENTER	176.21.4651.63069	$ 126,000	-	-	-
PEER SERVICES	176.21.4651.63070	$ 99,500	-	-	-
MEALS AT HOME	176.21.4651.63120	$ 31,500	-	-	-
FITNESS INCENTIVE	176.21.4651.65141	$ 325	-	-	-
COMMUNITY GRANT PROGRAMS	176.21.4651.65546	-	$ 1,450,000	$ 1,150,000	(20.7%)
FAMILY FOCUS	176.21.4651.67030	$ 87,360	-	-	-
YOU	176.21.4651.67045	$ 100,800	-	-	-
YWCA	176.21.4651.67111	$ 5,000	-	-	-
SKYLIGHT COUNSELING CENTER	176.21.4651.67126	$ 34,386	-	-	-
METROPOLITAN FAMILY SERV	176.21.4651.67145	$ 4,680	-	-	-
Total Community Development		$ 974,444	$ 1,556,648	$ 1,261,106	(19.0%)
Health					
Human Services		$ 1,803,607	$ 2,126,461	$ 1,821,689	(14.3%)
REGULAR PAY	176.24.2445.61010	$ 1,021,770	$ 1,295,111	$ 1,176,668	(9.1%)
PERMANENT PART-TIME	176.24.2445.61050	$ 7,327	-	$ 40,574	-
SEASONAL EMPLOYEES	176.24.2445.61060	$ 265,294	$ 200,000	$ 70,000	(65.0%)
OVERTIME PAY	176.24.2445.61110	$ 15,248	$ 30,000	$ 25,000	(16.7%)
COMP / VACATION PAYOUTS	176.24.2445.61430	$ 1,995	-	-	-
HEALTH INSURANCE	176.24.2445.61510	$ 157,675	$ 209,485	$ 227,671	8.7%
VISION INSURANCE	176.24.2445.61513	$ 220	$ 227	$ 189	(16.7%)
LIFE INSURANCE	176.24.2445.61615	$ 608	$ 644	$ 719	11.6%
AUTO ALLOWANCE	176.24.2445.61625	$ 3,218	$ 3,218	$ 2,768	(14.0%)
CELL PHONE ALLOWANCE	176.24.2445.61626	$ 2,358	$ 2,358	$ 2,538	7.6%
IMRF	176.24.2445.61710	$ 42,927	$ 62,452	$ 55,290	(11.5%)
SOCIAL SECURITY	176.24.2445.61725	$ 78,824	$ 106,214	$ 74,838	(29.5%)
MEDICARE	176.24.2445.61730	$ 18,591	$ 25,102	$ 17,734	(29.4%)
PRINTING	176.24.2445.62210	$ 445	-	-	-
TRAINING & TRAVEL	176.24.2445.62295	$ 8,723	$ 5,000	$ 5,000	-
MEMBERSHIP DUES	176.24.2445.62360	$ 365	$ 500	$ 400	(20.0%)
ASPIRE GRANT- EXPENSE	176.24.2445.62467	$ 64,073	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
OTHER PROGRAM COSTS	176.24.2445.62490	$ 45,282	$ 75,000	$ 115,000	53.3%
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.2445.62491	$ 3,000	$ 60,000	-	(100.0%)
COMMUNITY MEMBER RELIEF/REFUGEE FUND	176.24.2445.62502	$ 5,581	$ 50,000	-	(100.0%)
OTHER CONTRACTUAL SERVICES	176.24.2445.62520	$ 55,988	-	$ 6,000	-
BANK FEES	176.24.2445.62703	$ 402	-	$ 150	-
CLOTHING	176.24.2445.65020	$ 646	-	-	-
FOOD	176.24.2445.65025	$ 1,835	$ 1,000	$ 1,000	-
OFFICE SUPPLIES	176.24.2445.65095	$ 213	$ 150	$ 150	-
FITNESS INCENTIVE	176.24.2445.65141	$ 1,000	-	-	-
Total Health		$ 1,803,607	$ 2,126,461	$ 1,821,689	(14.3%)
Parks And Recreation					
Y&FS - Human Services		$ 125,910	$ 227,690	$ 242,729	6.6%
REGULAR PAY	176.30.3210.61010	$ 92,415	$ 176,806	$ 188,129	6.4%
OVERTIME PAY	176.30.3210.61110	$ 13,725	$ 10,000	$ 10,000	-
HEALTH INSURANCE	176.30.3210.61510	$ 6,998	$ 17,800	$ 21,007	18.0%
VISION INSURANCE	176.30.3210.61513	$ 38	$ 38	$ 38	-
LIFE INSURANCE	176.30.3210.61615	$ 37	$ 42	$ 44	4.8%
CELL PHONE ALLOWANCE	176.30.3210.61626	-	$ 360	$ 360	-
IMRF	176.30.3210.61710	$ 4,691	$ 9,088	$ 8,730	(3.9%)
SOCIAL SECURITY	176.30.3210.61725	$ 6,488	$ 10,986	$ 11,687	6.4%
MEDICARE	176.30.3210.61730	$ 1,517	$ 2,570	$ 2,734	6.4%
Community Responders - Care Team		$ 227,014	$ 831,483	$ 874,758	5.2%
REGULAR PAY	176.30.3300.61010	$ 104,814	$ 584,770	$ 604,738	3.4%
OVERTIME PAY	176.30.3300.61110	$ 67,986	$ 50,000	$ 69,500	39.0%
HEALTH INSURANCE	176.30.3300.61510	$ 14,470	$ 86,398	$ 96,541	11.7%
VISION INSURANCE	176.30.3300.61513	-	$ 76	$ 114	50.0%
LIFE INSURANCE	176.30.3300.61615	$ 65	$ 142	$ 146	2.8%
AUTO ALLOWANCE	176.30.3300.61625	$ 675	$ 675	$ 675	-
CELL PHONE ALLOWANCE	176.30.3300.61626	$ 576	$ 450	$ 450	-
SHOE ALLOWANCE	176.30.3300.61630	$ 920	$ 920	$ 920	-
IMRF	176.30.3300.61710	$ 4,047	$ 29,156	$ 27,247	(6.5%)
SOCIAL SECURITY	176.30.3300.61725	$ 6,663	$ 36,386	$ 37,625	3.4%
MEDICARE	176.30.3300.61730	$ 1,558	$ 8,510	$ 8,802	3.4%
TRAINING & TRAVEL	176.30.3300.62295	$ 3,682	$ 4,000	$ 8,000	100.0%
OTHER PROGRAM COSTS	176.30.3300.62490	$ 1,500	$ 30,000	$ 20,000	(33.3%)
TELECOMMUNICATIONS	176.30.3300.64505	$ 2,786	-	-	-
CLOTHING	176.30.3300.65020	$ 675	-	-	-
FOOD	176.30.3300.65025	$ 128	-	-	-
SAFETY EQUIPMENT	176.30.3300.65090	$ 1,638	-	-	-
OFFICE SUPPLIES	176.30.3300.65095	$ 12,831	-	-	-
FITNESS INCENTIVE	176.30.3300.65141	$ 2,000	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Y&FS - Youth Engagement		$ 2,175,451	$ 1,874,056	$ 1,859,581	(0.8%)
REGULAR PAY	176.30.3215.61010	$ 698,066	$ 723,650	$ 719,639	(0.6%)
PERMANENT PART-TIME	176.30.3215.61050	$ 2,516	-	-	-
SEASONAL EMPLOYEES	176.30.3215.61060	$ 898,285	$ 652,000	$ 652,000	-
OVERTIME PAY	176.30.3215.61110	$ 81,504	$ 60,000	$ 50,000	(16.7%)
HEALTH INSURANCE	176.30.3215.61510	$ 103,618	$ 109,586	$ 125,635	14.6%
VISION INSURANCE	176.30.3215.61513	$ 413	$ 414	$ 187	(54.8%)
LIFE INSURANCE	176.30.3215.61615	$ 275	$ 288	$ 75	(74.0%)
AUTO ALLOWANCE	176.30.3215.61625	$ 900	$ 900	-	(100.0%)
CELL PHONE ALLOWANCE	176.30.3215.61626	$ 3,486	$ 3,528	$ 2,520	(28.6%)
IMRF	176.30.3215.61710	$ 33,747	$ 36,164	$ 33,394	(7.7%)
SOCIAL SECURITY	176.30.3215.61725	$ 99,268	$ 99,705	$ 85,202	(14.5%)
MEDICARE	176.30.3215.61730	$ 23,216	$ 23,321	$ 19,929	(14.5%)
TRAINING & TRAVEL	176.30.3215.62295	$ 416	$ 1,000	$ 1,000	-
OTHER PROGRAM COSTS	176.30.3215.62490	$ 178,380	$ 115,000	$ 115,000	-
SERVICE AGREEMENTS/ CONTRACTS	176.30.3215.62509	$ 40,000	$ 40,000	$ 50,000	25.0%
CLOTHING	176.30.3215.65020	$ 4,400	$ 2,500	$ 2,500	-
FOOD	176.30.3215.65025	$ 1,494	$ 6,000	$ 2,500	(58.3%)
RECREATION SUPPLIES	176.30.3215.65110	$ 3,470	-	-	-
FITNESS INCENTIVE	176.30.3215.65141	$ 2,000	-	-	-
Total Parks And Recreation		$ 2,528,376	$ 2,933,229	$ 2,977,068	1.5%
Total Expenditures		**$ 5,306,427**	**$ 6,616,338**	**$ 6,059,863**	**(8.4%)**

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 General Fund.

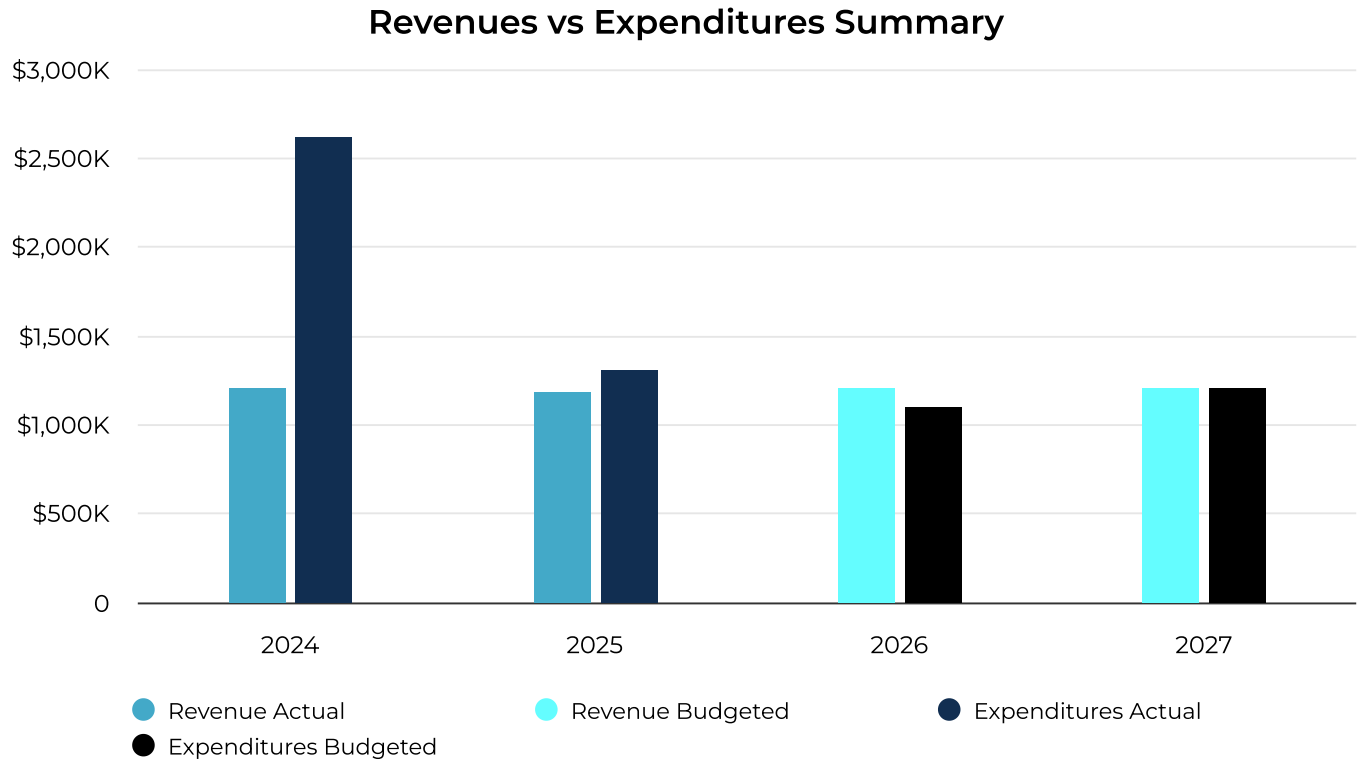
Spending from the Reparations Fund will be determined by the Reparations Subcommittee. Programs may include: housing assistance and relief initiatives for African American residents in Evanston; and various Economic Development programs and opportunities for African American residents and entrepreneurs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

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

See more information on the City's Reparations Program

Summary

The Reparations Fund is projecting $1,202,500 in revenues and $1,202,500 in expenses in the FY 2027 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Reparations Fund		$ 1,185,020	$ 1,202,500	$ 1,202,500	-
City Manager's Office					
Reparations Fund		$ 1,185,020	$ 1,202,500	$ 1,202,500	-
RECREATIONAL CANNABIS TAX	177.15.1595.51598	$ 175,000	$ 200,000	$ 200,000	-
REAL ESTATE TRANSFER TAX	177.15.1595.51620	$ 1,000,000	$ 1,000,000	$ 1,000,000	-
DONATIONS	177.15.1595.56011	$ 2,530	-	-	-
INVESTMENT INCOME	177.15.1595.56501	$ 7,490	$ 2,500	$ 2,500	-
Total City Manager's Office		$ 1,185,020	$ 1,202,500	$ 1,202,500	-
Total Revenues		**$ 1,185,020**	**$ 1,202,500**	**$ 1,202,500**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Reparations Fund		$ 1,311,500	$ 1,101,000	$ 1,202,500	9.2%
City Manager's Office					
Reparations Fund		$ 1,311,500	$ 1,101,000	$ 1,202,500	9.2%
OTHER PROGRAM COSTS	177.15.1595.62490	$ 1,310,017	$ 1,100,000	$ 1,200,000	9.1%
BANK FEES	177.15.1595.62703	$ (3)	-	-	-
CREDIT CARD FEES	177.15.1595.62705	$ 1,487	$ 1,000	$ 2,500	150.0%
Total City Manager's Office		$ 1,311,500	$ 1,101,000	$ 1,202,500	9.2%
Total Expenditures		**$ 1,311,500**	**$ 1,101,000**	**$ 1,202,500**	**9.2%**

Sustainability Fund (178)

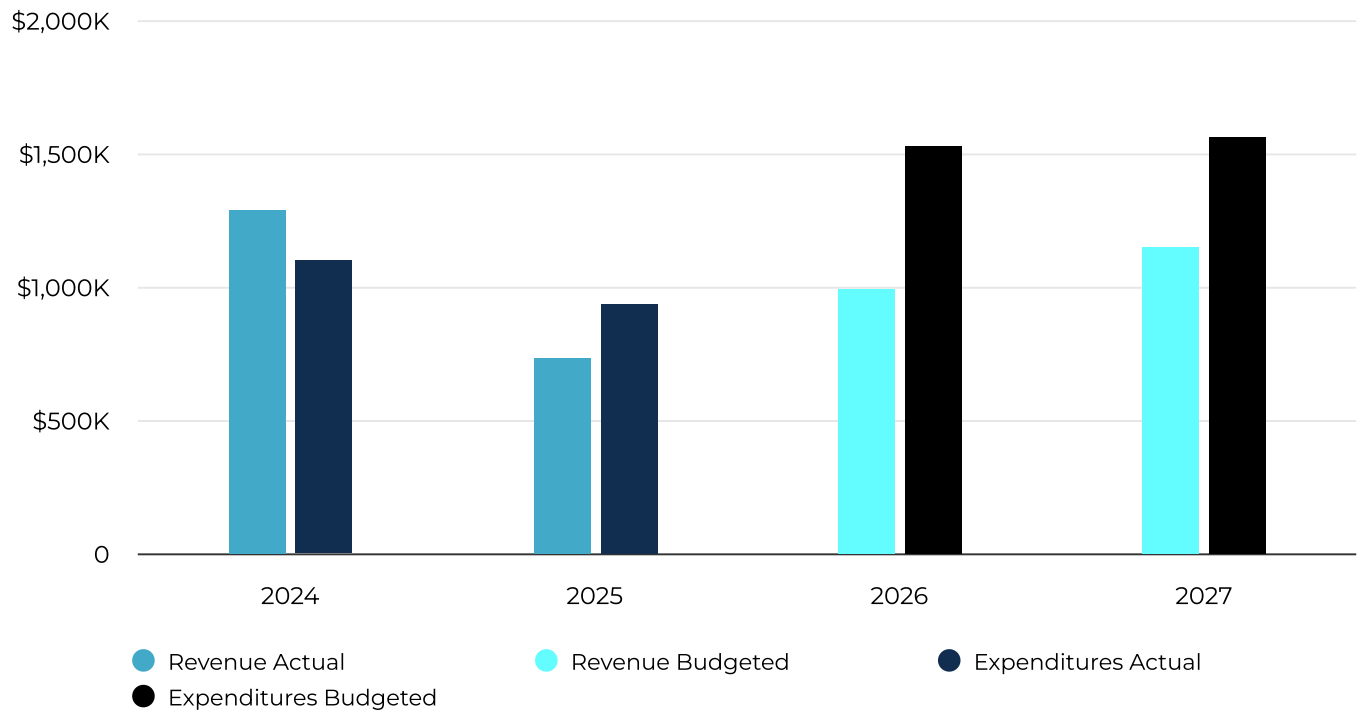
The Sustainability Fund was created as part of the 2022 Budget in order to advance the implementation of the Climate Action and Resilience Plan (CARP), including the continued implementation of the recommendations of the Environmental Justice Resolution and the enforcement of the Energy and Water Benchmarking Ordinance, among other CARP-related legislation. Key goals include: reduce community-wide fossil fuel pollution through pollution reduction policies and programs available to households and businesses and conduct community outreach to educate community members about the Climate Action & Resilience Plan and environmental justice efforts.

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. In the FY 2027 Budget, the City has adjusted the accounting structure of this fund to clearly delineate between "Sustainability Administration" and "Transportation and Mobility" expenditures.

Summary

The Sustainability Fund is projecting $274,000 in revenues (excluding $872,120 in transfers) and $1,560,646 in expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



Accomplishments in 2026

- The Evanston Green Homes Pilot has been completed.
- The Environmental Equity Investigation was completed.
- The Evanston Sun Power program was launched and will be completed, installing 20 rooftop solar arrays on Evanston homes.
- The Climate Coach program in partnership with Climate Action Evanston is underway.

- $250,000 in Sustain Evanston funding will be disbursed by the end of the year.

Performance Measures

Department Goal: Reduce community-wide fossil fuel pollution through pollution reduction policies and 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 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 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	unknown	<1%	1%	1%
# of total households and businesses that receive grants	Output	109	55	40	40
# of low-income and BIPOC households/businesses that receive grants	Equity, Output	90	40	100	25
Activity: Conduct Community Engagement					
# of paid Climate Action Coaches	Output	0	7	12	15
# of engagement events	Output	50	84	75	100
# of unique individuals reached	Output, Equity	27000	32,158	40,000	40,000
Activity: Capital Improvements					
# of capital projects that support CARP implementation	Output	49	86	80	82
kWs of solar installed on City facilities	Output	0	0	966	200
EV charging stations installed (public and municipal)	Output	8	0	2	5
Activity: Capital Improvements					
Benchmarking Compliance Rate	Output, Input, Outcome	61%	69%	90%	95%

Factors Impacting the 2027 Budget

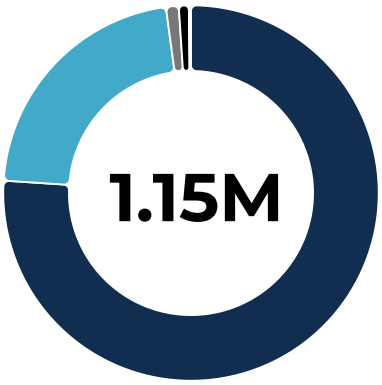
- Uncertainty remains about the status of the $10.4 M Department of Energy Inflation Reduction Act Codes Grant

Upcoming Initiatives

- Implement the Healthy Buildings Ordinance.
- Improve the Energy & Water Benchmarking Ordinance implementation and compliance rate.
- Continue to implement the Climate Action and Resilience Plan (CARP).
- Implement the recommendations of the Environmental Equity Investigation.
- Identify near term implementable actions of Envision Evanston 2045 related to CARP.
- Disseminate grant funding through the Sustain Evanston Program.
- Conduct community outreach to educate community members about climate resilience, fossil fuel pollution, and environmental justice initiatives.

Revenues by Source

2027 Projected Revenues by Source

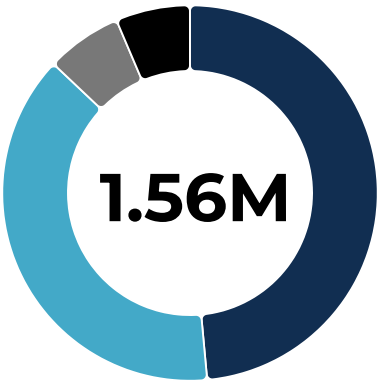


Interfund Transfers	**$872,120**	76.1%
Other Revenue	**$250,000**	21.8%
Fines and Forfeitures	**$12,500**	1.1%
Intergovernmental Revenue	**$10,000**	0.9%
Interest Income	**$2,000**	0.2%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Fines and Forfeitures	-	$ 10,000	$ 12,500	25.0%
Intergovernmental Revenue	-	-	$ 10,000	-
Other Revenue	-	$ 250,000	$ 250,000	-
Interest Income	$ 19,426	$ 2,000	$ 2,000	-
Interfund Transfers	$ 715,000	$ 730,450	$ 872,120	19.4%
Total Revenues	**$ 734,426**	**$ 992,450**	**$ 1,146,620**	**15.5%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Salary and Benefits	**$757,646**	48.5%
Services and Supplies	**$601,000**	38.5%
Miscellaneous	**$102,000**	6.5%
Community Sponsored Organizations	**$100,000**	6.4%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 244,181	$ 350,309	$ 757,646	116.3%
Services and Supplies	$ 328,474	$ 781,000	$ 601,000	(23.0%)
Miscellaneous	$ 361,578	$ 145,000	$ 102,000	(29.7%)
Community Sponsored Organizations	-	$ 250,000	$ 100,000	(60.0%)
Total Expenditures	**$ 934,233**	**$ 1,526,309**	**$ 1,560,646**	**2.2%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Sustainability Fund		$ 734,426	$ 992,450	$ 1,146,620	15.5%
Sustainability Admin		$ 734,426	$ 992,450	-	(100.0%)
REGULAR FINES	178.99.9910.52510	-	$ 10,000	-	(100.0%)
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	-	$ 250,000	-	(100.0%)
INVESTMENT INCOME	178.99.9910.56501	$ 19,426	$ 2,000	-	(100.0%)
TRANSFER FROM GENERAL FUND	178.99.9910.57005	$ 200,000	$ 200,000	-	(100.0%)
TRANSFER FROM GOOD NEIGHBOR FUND	178.99.9910.57058	$ 515,000	$ 530,450	-	(100.0%)
Sustainability		-	-	$ 1,146,620	-
REGULAR FINES	178.15.1535.52510	-	-	$ 12,500	-
ACCESSIBLE SOLAR PROGRAM	178.15.1535.55135	-	-	$ 100,000	-
GRANTS AND AID	178.15.1535.55251	-	-	$ 10,000	-
INVESTMENT INCOME	178.15.1535.56501	-	-	$ 2,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
TRANSFER FROM GENERAL FUND	178.15.1535.57005	-	-	$ 330,000	-
TRANSFER FROM GOOD NEIGHBOR FUND	178.15.1535.57058	-	-	$ 542,120	-
MC SQUARED (COMMUNITY & MUNI AGG)	178.15.1535.57101	-	-	$ 150,000	-
Total Revenues		**$ 734,426**	**$ 992,450**	**$ 1,146,620**	**15.5%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Sustainability Fund		$ 934,233	$ 1,526,309	$ 1,560,646	2.2%
Sustainability					
REGULAR PAY	178.15.1535.61010	-	-	$ 464,033	-
SEASONAL EMPLOYEES	178.15.1535.61060	-	-	$ 10,000	-
HEALTH INSURANCE	178.15.1535.61510	-	-	$ 91,158	-
VISION INSURANCE	178.15.1535.61513	-	-	$ 185	-
LIFE INSURANCE	178.15.1535.61615	-	-	$ 318	-
IMRF	178.15.1535.61710	-	-	$ 20,609	-
SOCIAL SECURITY	178.15.1535.61725	-	-	$ 28,772	-
MEDICARE	178.15.1535.61730	-	-	$ 6,731	-
TRAINING & TRAVEL	178.15.1535.62295	-	-	$ 5,000	-
MEMBERSHIP DUES	178.15.1535.62360	-	-	$ 7,500	-
SERVICE AGREEMENTS/ CONTRACTS	178.15.1535.62509	-	-	$ 20,000	-
SUSTAIN EVANSTON PROGRAM	178.15.1535.62650	-	-	$ 550,000	-
BANK FEES	178.15.1535.62703	-	-	$ 500	-
ACCESSIBLE SOLAR PROGRAM	178.15.1535.63110	-	-	$ 100,000	-
OUTREACH	178.15.1535.67107	-	-	$ 45,000	-
Total Sustainability		-	-	$ 1,349,806	-
Transportation & Mobility					
REGULAR PAY	178.15.1540.61010	-	-	$ 101,310	-
SEASONAL EMPLOYEES	178.15.1540.61060	-	-	$ 10,000	-
HEALTH INSURANCE	178.15.1540.61510	-	-	$ 12,077	-
LIFE INSURANCE	178.15.1540.61615	-	-	$ 1	-
IMRF	178.15.1540.61710	-	-	$ 4,701	-
SOCIAL SECURITY	178.15.1540.61725	-	-	$ 6,282	-
MEDICARE	178.15.1540.61730	-	-	$ 1,469	-
TRAINING & TRAVEL	178.15.1540.62295	-	-	$ 2,500	-
MEMBERSHIP DUES	178.15.1540.62360	-	-	$ 2,500	-
OTHER PROGRAM COSTS	178.15.1540.62490	-	-	$ 32,000	-
SERVICE AGREEMENTS/ CONTRACTS	178.15.1540.62509	-	-	$ 13,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
OUTREACH	178.15.1540.67107	-	-	$ 25,000	-
Total Transportation & Mobility		-	-	$ 210,840	-
Sustainability Admin					
REGULAR PAY	178.99.9910.61010	$ 185,618	$ 249,591	-	(100.0%)
SEASONAL EMPLOYEES	178.99.9910.61060	-	$ 20,000	-	(100.0%)
TERMINATION PAYOUTS	178.99.9910.61415	$ 6,476	-	-	-
HEALTH INSURANCE	178.99.9910.61510	$ 29,197	$ 48,730	-	(100.0%)
VISION INSURANCE	178.99.9910.61513	$ 94	$ 92	-	(100.0%)
LIFE INSURANCE	178.99.9910.61615	$ 146	$ 137	-	(100.0%)
IMRF	178.99.9910.61710	$ 8,301	$ 12,663	-	(100.0%)
SOCIAL SECURITY	178.99.9910.61725	$ 11,628	$ 15,475	-	(100.0%)
MEDICARE	178.99.9910.61730	$ 2,719	$ 3,621	-	(100.0%)
TRAINING & TRAVEL	178.99.9910.62295	$ 6,264	$ 5,000	-	(100.0%)
MEMBERSHIP DUES	178.99.9910.62360	$ 4,770	$ 5,000	-	(100.0%)
OTHER PROGRAM COSTS	178.99.9910.62490	$ 349,077	$ 75,000	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	178.99.9910.62509	$ 14,689	$ 20,000	-	(100.0%)
SUSTAIN EVANSTON PROGRAM	178.99.9910.62650	$ 251,272	$ 500,000	-	(100.0%)
BANK FEES	178.99.9910.62703	$ 563	$ 1,000	-	(100.0%)
ACCESSIBLE SOLAR PROGRAM	178.99.9910.63110	-	$ 250,000	-	(100.0%)
BUILDING DECARBONIZATION PROGRAM	178.99.9910.63205	$ 49,636	$ 250,000	-	(100.0%)
IT COMPUTER HARDWARE	178.99.9910.65555	$ 1,281	-	-	-
OUTREACH	178.99.9910.67107	$ 12,501	$ 70,000	-	(100.0%)
Total Sustainability Admin		$ 934,233	$ 1,526,309	-	(100.0%)
Total Expenditures		**$ 934,233**	**$ 1,526,309**	**$ 1,560,646**	**2.2%**

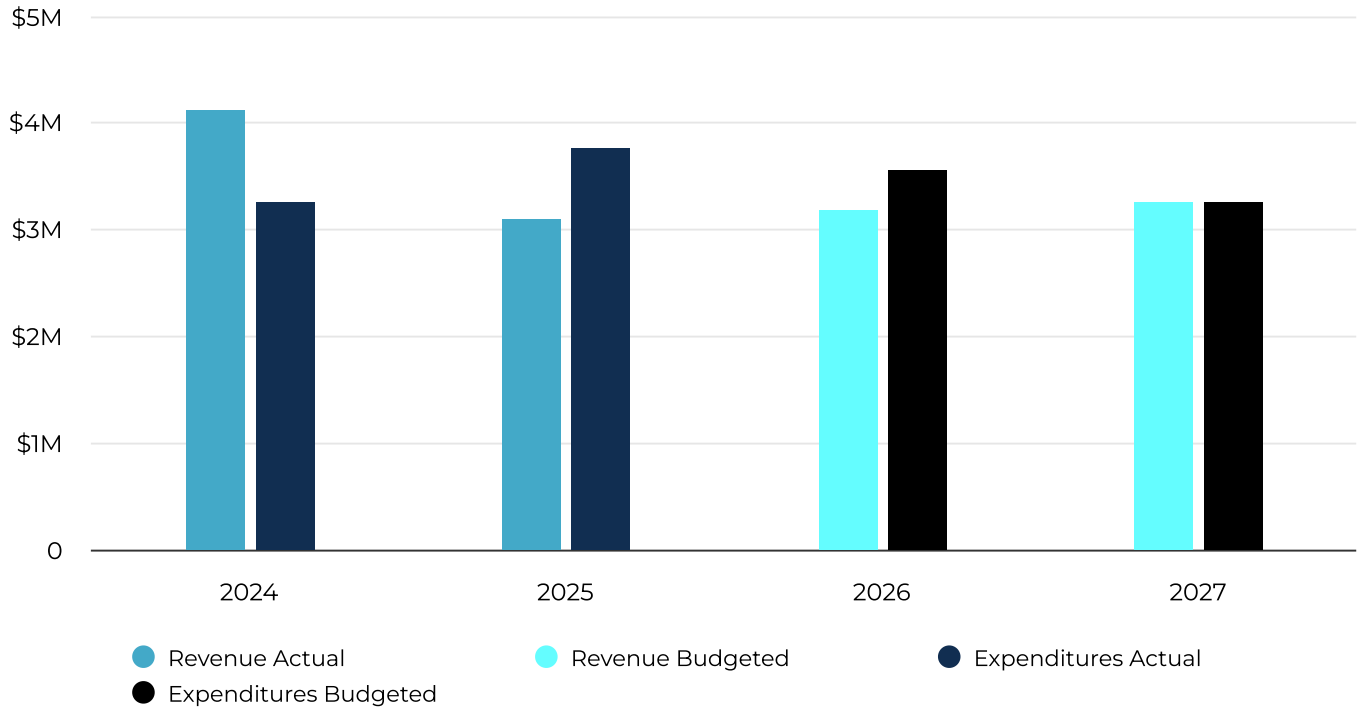
Good Neighbor Fund (180)

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, which increases annually with inflation. The contribution is split with 33.3% directed to Affordable Housing and 16.6% directed towards Sustainability efforts. The remaining 50% is transferred to the General Fund.

Summary

The Good Neighbor Fund is projecting $3,252,719 in revenues and $3,252,719 in transfers out to other funds in the FY 2027 budget. The Good Neighbor Fund is structured to serve as a pass-through for Northwestern University's contributions to the City.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Good Neighbor Fund		$ 3,099,349	$ 3,190,700	$ 3,252,719	1.9%
Non-Departmental					
Good Neighbor Administration		$ 3,099,349	$ 3,190,700	$ 3,252,719	1.9%
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	180.99.1800.56013	$ 3,090,000	$ 3,182,700	$ 3,252,719	2.2%
INVESTMENT INCOME	180.99.1800.56501	$ 9,349	$ 8,000	-	(100.0%)
Total Non-Departmental		$ 3,099,349	$ 3,190,700	$ 3,252,719	1.9%
Total Revenues		**$ 3,099,349**	**$ 3,190,700**	**$ 3,252,719**	**1.9%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Good Neighbor Fund		$ 3,776,056	$ 3,556,750	$ 3,252,719	(8.5%)
Non-Departmental					
Good Neighbor Administration		$ 3,776,056	$ 3,556,750	$ 3,252,719	(8.5%)
BANK FEES	180.99.1800.62703	$ 277	-	-	-
REVENUE SHARING AGREEMENTS	180.99.1800.62706	$ 685,779	-	-	-
TRANSFER TO GENERAL FUND	180.99.1800.66131	$ 1,545,000	$ 1,965,400	$ 1,626,359	(17.3%)
TRANSFER TO AFFORDABLE HOUSING	180.99.1800.66155	$ 1,030,000	$ 1,060,900	$ 1,084,240	2.2%
TRANSFER TO SUSTAINABILITY FD	180.99.1800.69101	$ 515,000	$ 530,450	$ 542,120	2.2%
Total Non-Departmental		$ 3,776,056	$ 3,556,750	$ 3,252,719	(8.5%)
Total Expenditures		**$ 3,776,056**	**$ 3,556,750**	**$ 3,252,719**	**(8.5%)**

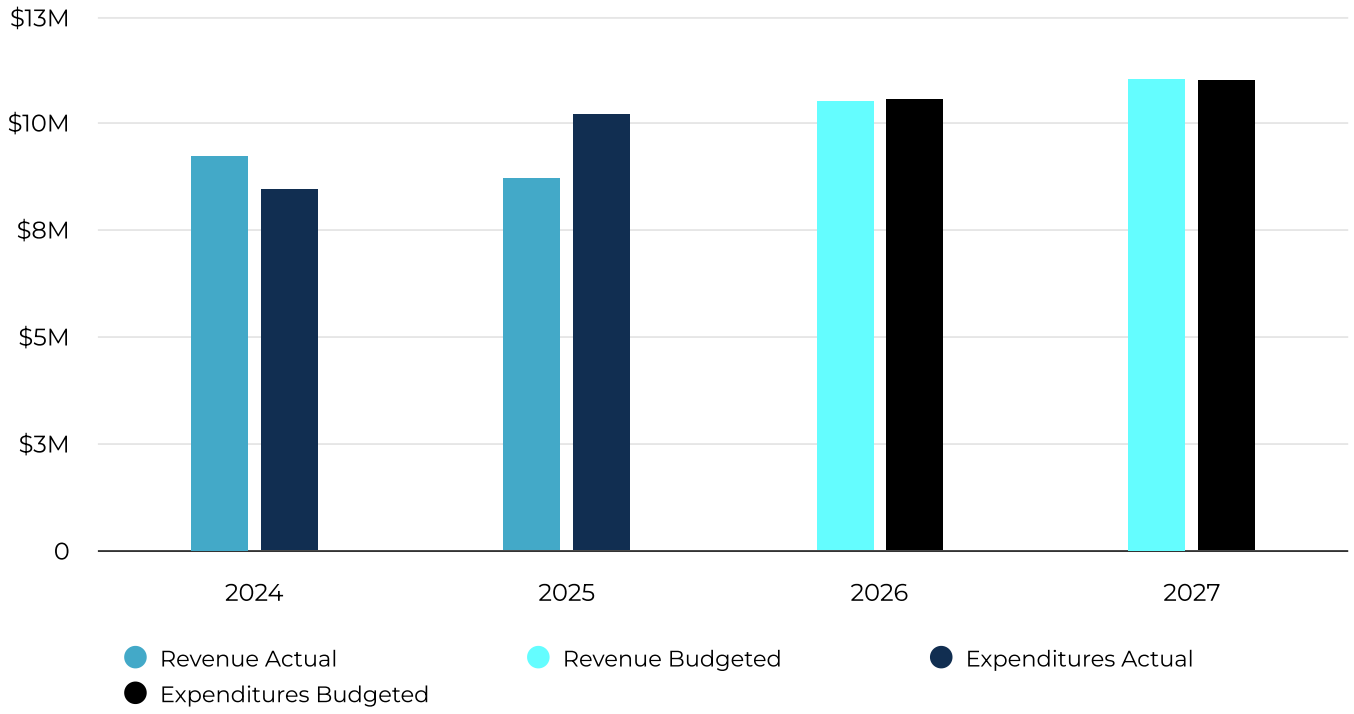
Library Fund (185)

Evanston Public Library staff serve 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 $10,797,451 in revenues (excluding $255,000 in use of fund balance) and $10,396,850 in expenses (excluding $615,325 in transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary



Accomplishments in 2026

- Had over 229,000 visitors to the libraries in the first half of 2026.
- Had over 20,000 attendees at 934 library events in the first half of 2026.
- Offered 143 library programs and service visits at partner organization sites and community events in the first half of 2026.
- Library users borrowed 225 museum passes in the first half of 2026
- Library users borrowed over 479,000 items (physical and digital) from the library in the first half of 2025.
- Library users borrowed WiFi hotspots almost 400 times in the first half of 2026.
- Had over 25,000 public computer sessions, averaging 64 minutes per session, in the first half of 2026.

Performance Measures

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Projected
Activity: Support improved access to resources					
Print & digital material circulations	Output	1.1M	986,000	1.0M	1.0M
WiFi hotspot circulations	Output	822	804	800	800
Activity: Support improved early childhood literacy					
Number of book bags distributed at preschool and daycare centers	Output	242	241	240	240
Number of programs for age 0-5	Output		215	230	250
Activity: Engage and connect diverse community members with library services					
Library services at partner organization sites and community events	Equity, Output	485	305	350	350
Percent of library events in Spanish	Equity, Output	7%	6%	7%	7%

Factors Impacting the 2027 Budget

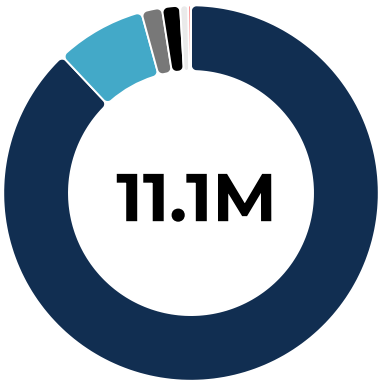
- Property tax levy revenue accounts for nearly 90% of the library's revenue and other revenue sources for public libraries are limited.
- Federal grant opportunities are reduced.

Upcoming Initiatives

- Onboard new Library Executive Director.
- Complete building automation system sensor upgrade project.
- Complete next phase of RFID project, upgrading library technology to improve the patron experience.
- Implement recommendations from the Library's Strategic Development and Advancement Plan.

Revenues by Source

2027 Projected Revenues by Source

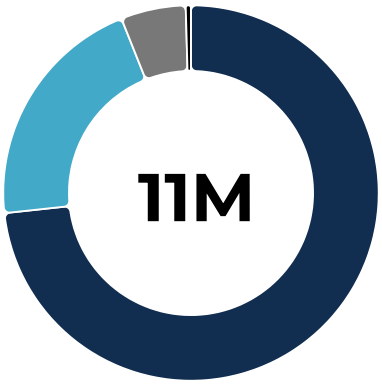


Property Taxes	**$9,723,951**	88.0%
Other Revenue	**$857,000**	7.8%
Interfund Transfers	**$197,000**	1.8%
Intergovernmental Revenue	**$172,000**	1.6%
Library Revenue	**$77,000**	0.7%
Interest Income	**$25,000**	0.2%
Charges for Services	**$500**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 7,891,784	$ 9,486,782	$ 9,723,951	2.5%
Charges for Services	$ 320	$ 1,000	$ 500	(50.0%)
Intergovernmental Revenue	$ (197,109)	$ 155,000	$ 172,000	11.0%
Other Revenue	$ 465,464	$ 602,000	$ 857,000	42.4%
Interest Income	$ 270,548	$ 25,000	$ 25,000	-
Interfund Transfers	$ 173,570	$ 173,750	$ 197,000	13.4%
Library Revenue	$ 100,185	$ 58,000	$ 77,000	32.8%
Total Revenues	**$ 8,704,761**	**$ 10,501,532**	**$ 11,052,451**	**5.2%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Salary and Benefits	**$8,069,981**	73.3%
Services and Supplies	**$2,276,869**	20.7%
Interfund Transfers	**$615,325**	5.6%
Capital Outlay	**$50,000**	0.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 7,097,732	$ 7,957,295	$ 8,069,981	1.4%
Services and Supplies	$ 2,388,633	$ 2,227,400	$ 2,276,869	2.2%
Miscellaneous	$ 11,500	-	-	-
Capital Outlay	$ 880	$ 5,000	$ 50,000	900.0%
Interfund Transfers	$ 703,884	$ 360,325	$ 615,325	70.8%
Total Expenditures	**$ 10,202,629**	**$ 10,550,020**	**$ 11,012,175**	**4.4%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Fund		$ 8,704,761	$ 10,501,532	$ 11,052,451	5.2%
Library					
Engagement Services		$ (350,004)	-	-	-
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	$ (350,004)	-	-	-
Library Administration		$ 9,054,765	$ 10,501,532	$ 11,052,451	5.2%
PROPERTY TAXES	185.48.4845.51015	$ 7,891,784	$ 9,486,782	$ 9,723,951	2.5%
BEV SNACK VENDING MACHINE	185.48.4845.53200	$ 320	$ 1,000	$ 500	(50.0%)
Federal Grants	185.48.4845.55201	$ 37,683	$ 40,000	$ 40,000	-
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	$ 115,212	$ 115,000	$ 132,000	14.8%
DONATIONS	185.48.4845.56011	$ 448,020	$ 600,000	$ 600,000	-
MISCELLANEOUS REVENUE	185.48.4845.56045	$ 17,494	$ 2,000	$ 2,000	-
FUND BALANCE APPLIED	185.48.4845.56106	-	-	$ 255,000	-
FEES AND MERCHANDISE SALE	185.48.4845.56140	$ (50)	-	-	-
INVESTMENT INCOME	185.48.4845.56501	$ 270,548	$ 25,000	$ 25,000	-
TRANSFER FROM ENDOWMENT	185.48.4845.57002	$ 173,570	$ 173,750	$ 197,000	13.4%
LIBRARY MATERIAL REPLACEMENT CHARGES	185.48.4845.57515	$ 27,573	$ 20,000	$ 20,000	-
LIBRARY BOOK SALE	185.48.4845.57526	$ 4,092	$ 3,000	$ 3,000	-
LIBRARY COPY MACH. CHG	185.48.4845.57535	$ 16,316	$ 5,000	$ 5,000	-
LIBRARY MEETING RM RENTAL	185.48.4845.57540	$ 6,633	$ 4,000	$ 4,000	-
RENTAL INCOME	185.48.4845.57545	$ 20,735	$ 20,000	$ 20,000	-
LIBRARY GRANTS	185.48.4845.57551	$ 24,836	$ 6,000	$ 25,000	316.7%
Total Library		$ 8,704,761	$ 10,501,532	$ 11,052,451	5.2%
Total Revenues		**$ 8,704,761**	**$ 10,501,532**	**$ 11,052,451**	**5.2%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Fund		$ 10,202,629	$ 10,550,020	$ 11,012,175	4.4%
Library					
Early Learning & Literacy		$ 1,013,621	$ 987,840	$ 999,966	1.2%
REGULAR PAY	185.48.4805.61010	$ 404,770	$ 483,462	$ 488,772	1.1%
PERMANENT PART-TIME	185.48.4805.61050	$ 237,994	$ 252,712	$ 250,591	(0.8%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SEASONAL EMPLOYEES	185.48.4805.61060	$ 2,385	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	185.48.4805.61415	$ 19,803	-	-	-
ANNUAL SICK LEAVE PAYOUT	185.48.4805.61420	$ 652	-	-	-
HEALTH INSURANCE	185.48.4805.61510	$ 90,751	$ 112,744	$ 121,917	8.1%
VISION INSURANCE	185.48.4805.61513	$ 72	$ 73	$ 67	(8.2%)
LIFE INSURANCE	185.48.4805.61615	$ 118	$ 91	$ 160	75.8%
IMRF	185.48.4805.61710	$ 28,218	$ 36,434	$ 33,012	(9.4%)
SOCIAL SECURITY	185.48.4805.61725	$ 40,189	$ 43,862	$ 45,846	4.5%
MEDICARE	185.48.4805.61730	$ 9,399	$ 10,262	$ 10,726	4.5%
WORK- STUDY	185.48.4805.62506	-	$ 1,200	-	(100.0%)
STATE GRANT EXPENSE	185.48.4805.65002	$ 352	-	-	-
LIBRARY SUPPLIES	185.48.4805.65100	$ 36,452	$ 42,000	$ 43,875	4.5%
FITNESS INCENTIVE	185.48.4805.65141	$ 1,000	-	-	-
LIBRARY BOOKS	185.48.4805.65630	$ 130,368	-	-	-
PERIODICALS	185.48.4805.65635	$ 30	-	-	-
AUDIO VISUAL COLLECTIONS	185.48.4805.65641	$ 11,069	-	-	-
Lifelong Learning & Literacy		$ 1,713,991	$ 973,922	$ 1,016,215	4.3%
REGULAR PAY	185.48.4806.61010	$ 500,109	$ 529,591	$ 553,040	4.4%
PERMANENT PART-TIME	185.48.4806.61050	$ 219,860	$ 233,877	$ 245,874	5.1%
SEASONAL EMPLOYEES	185.48.4806.61060	$ 3,425	$ 5,000	$ 5,000	-
HEALTH INSURANCE	185.48.4806.61510	$ 79,289	$ 97,615	$ 101,935	4.4%
VISION INSURANCE	185.48.4806.61513	$ 38	$ 38	$ 35	(7.9%)
LIFE INSURANCE	185.48.4806.61615	$ 126	$ 135	$ 127	(5.9%)
IMRF	185.48.4806.61710	$ 31,868	$ 36,749	$ 37,076	0.9%
SOCIAL SECURITY	185.48.4806.61725	$ 43,613	$ 47,340	$ 49,537	4.6%
MEDICARE	185.48.4806.61730	$ 10,200	$ 11,077	$ 11,591	4.6%
LEGAL SERVICES-GENERAL	185.48.4806.62130	$ 31,766	-	-	-
FEDERAL GRANT EXPENSE	185.48.4806.65001	$ 4,083	$ 2,500	-	(100.0%)
LIBRARY SUPPLIES	185.48.4806.65100	$ 9,919	$ 10,000	$ 12,000	20.0%
FITNESS INCENTIVE	185.48.4806.65141	$ 1,000	-	-	-
Library Electronic Resources	185.48.4806.65628	$ 289,864	-	-	-
LIBRARY BOOKS	185.48.4806.65630	$ 455,524	-	-	-
PERIODICALS	185.48.4806.65635	$ 14,359	-	-	-
AUDIO VISUAL COLLECTIONS	185.48.4806.65641	$ 18,948	-	-	-
Access Services		$ 1,595,454	$ 1,454,630	$ 1,557,349	7.1%
REGULAR PAY	185.48.4820.61010	$ 805,974	$ 825,257	$ 858,948	4.1%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PERMANENT PART-TIME	185.48.4820.61050	$ 258,896	$ 279,931	$ 297,171	6.2%
SEASONAL EMPLOYEES	185.48.4820.61060	$ 4,820	$ 5,000	$ 5,000	-
OVERTIME PAY	185.48.4820.61110	$ 36	-	-	-
TERMINATION PAYOUTS	185.48.4820.61415	$ 2,157	-	-	-
ANNUAL SICK LEAVE PAYOUT	185.48.4820.61420	$ 816	-	-	-
HEALTH INSURANCE	185.48.4820.61510	$ 182,062	$ 194,085	$ 235,446	21.3%
VISION INSURANCE	185.48.4820.61513	$ 110	$ 111	$ 137	23.4%
LIFE INSURANCE	185.48.4820.61615	$ 314	$ 290	$ 348	20.0%
IMRF	185.48.4820.61710	$ 44,409	$ 52,985	$ 49,384	(6.8%)
SOCIAL SECURITY	185.48.4820.61725	$ 64,148	$ 64,804	$ 70,435	8.7%
MEDICARE	185.48.4820.61730	$ 15,002	$ 15,167	$ 16,480	8.7%
IT COMPUTER SOFTWARE	185.48.4820.62340	$ 130,978	-	-	-
LIBRARY SUPPLIES	185.48.4820.65100	$ 43,731	$ 17,000	$ 24,000	41.2%
FITNESS INCENTIVE	185.48.4820.65141	$ 2,000	-	-	-
IT COMPUTER HARDWARE	185.48.4820.65555	$ 40,000	-	-	-
Engagement Services		$ 464,358	$ 481,781	$ 517,907	7.5%
REGULAR PAY	185.48.4825.61010	$ 295,782	$ 307,040	$ 326,913	6.5%
PERMANENT PART-TIME	185.48.4825.61050	$ 51,376	$ 51,912	$ 55,146	6.2%
SEASONAL EMPLOYEES	185.48.4825.61060	$ 1,430	-	-	-
OVERTIME PAY	185.48.4825.61110	$ 44	-	-	-
HEALTH INSURANCE	185.48.4825.61510	$ 42,796	$ 46,233	$ 54,216	17.3%
VISION INSURANCE	185.48.4825.61513	$ 38	$ 38	$ 35	(7.9%)
LIFE INSURANCE	185.48.4825.61615	$ 139	$ 142	$ 138	(2.8%)
IMRF	185.48.4825.61710	$ 15,345	$ 18,453	$ 17,728	(3.9%)
SOCIAL SECURITY	185.48.4825.61725	$ 20,861	$ 22,257	$ 23,690	6.4%
MEDICARE	185.48.4825.61730	$ 4,879	$ 5,206	$ 5,541	6.4%
FEDERAL GRANT EXPENSE	185.48.4825.65001	$ 2,900	$ 3,500	$ 3,500	-
STATE GRANT EXPENSE	185.48.4825.65002	$ 5,400	-	-	-
LIBRARY SUPPLIES	185.48.4825.65100	$ 22,514	$ 27,000	$ 31,000	14.8%
FITNESS INCENTIVE	185.48.4825.65141	$ 500	-	-	-
LIBRARY BOOKS	185.48.4825.65630	$ 355	-	-	-
Robert Crown Operations		$ 741,025	$ 803,223	$ 867,563	8.0%
REGULAR PAY	185.48.4826.61010	$ 439,288	$ 475,952	$ 496,599	4.3%
PERMANENT PART-TIME	185.48.4826.61050	$ 90,015	$ 86,020	$ 88,692	3.1%
SEASONAL EMPLOYEES	185.48.4826.61060	$ 6,944	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	185.48.4826.61415	$ 1,984	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
HEALTH INSURANCE	185.48.4826.61510	$ 81,604	$ 88,555	$ 111,377	25.8%
VISION INSURANCE	185.48.4826.61513	$ 76	$ 76	$ 105	38.2%
LIFE INSURANCE	185.48.4826.61615	$ 152	$ 130	$ 198	52.3%
IMRF	185.48.4826.61710	$ 24,937	$ 28,890	$ 27,163	(6.0%)
SOCIAL SECURITY	185.48.4826.61725	$ 34,346	$ 34,847	$ 36,293	4.1%
MEDICARE	185.48.4826.61730	$ 8,033	$ 8,153	$ 8,492	4.2%
BLDG MAINTENANCE SERVICES	185.48.4826.62225	-	$ 20,000	$ 23,144	15.7%
IT COMPUTER SOFTWARE	185.48.4826.62340	-	$ 2,600	-	(100.0%)
LIBRARY SUPPLIES	185.48.4826.65100	$ 15,832	$ 11,500	$ 14,000	21.7%
FITNESS INCENTIVE	185.48.4826.65141	$ 1,500	-	-	-
FURNITURE / FIXTURES / EQUIPMENT	185.48.4826.65503	$ 880	$ 5,000	$ 10,000	100.0%
LIBRARY BOOKS	185.48.4826.65630	$ 34,799	$ 35,000	$ 45,000	28.6%
AUDIO VISUAL COLLECTIONS	185.48.4826.65641	$ 636	$ 1,500	$ 1,500	-
Innovation & Digital Learning		$ 956,068	$ 953,428	$ 1,043,036	9.4%
REGULAR PAY	185.48.4835.61010	$ 455,162	$ 514,788	$ 546,978	6.3%
PERMANENT PART-TIME	185.48.4835.61050	$ 174,622	$ 206,397	$ 206,580	0.1%
SEASONAL EMPLOYEES	185.48.4835.61060	$ 12,339	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	185.48.4835.61415	$ 8,348	-	-	-
HEALTH INSURANCE	185.48.4835.61510	$ 86,672	$ 109,706	$ 118,050	7.6%
VISION INSURANCE	185.48.4835.61513	$ 159	$ 150	$ 173	15.3%
LIFE INSURANCE	185.48.4835.61615	$ 121	$ 128	$ 124	(3.1%)
IMRF	185.48.4835.61710	$ 28,286	$ 37,074	$ 34,971	(5.7%)
SOCIAL SECURITY	185.48.4835.61725	$ 39,294	$ 44,720	$ 46,727	4.5%
MEDICARE	185.48.4835.61730	$ 9,190	$ 10,465	$ 10,933	4.5%
IT COMPUTER SOFTWARE	185.48.4835.62340	$ 40,473	-	-	-
FEDERAL GRANT EXPENSE	185.48.4835.65001	$ 21,524	-	$ 40,000	-
STATE GRANT EXPENSE	185.48.4835.65002	$ 5,222	-	$ 3,500	-
BLDG MAINTENANCE MATERIAL	185.48.4835.65050	$ 225	-	-	-
LIBRARY SUPPLIES	185.48.4835.65100	$ 25,802	$ 25,000	$ 30,000	20.0%
FITNESS INCENTIVE	185.48.4835.65141	$ 4,500	-	-	-
IT COMPUTER HARDWARE	185.48.4835.65555	$ 30,730	-	-	-
LIBRARY BOOKS	185.48.4835.65630	$ 12,302	-	-	-
AUDIO VISUAL COLLECTIONS	185.48.4835.65641	$ 1,098	-	-	-
Library Maintenance		$ 1,164,456	$ 1,441,533	$ 1,419,522	(1.5%)
REGULAR PAY	185.48.4840.61010	$ 532,667	$ 746,195	$ 699,134	(6.3%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PERMANENT PART-TIME	185.48.4840.61050	$ 2,433	-	-	-
SEASONAL EMPLOYEES	185.48.4840.61060	-	$ 2,000	-	(100.0%)
OVERTIME PAY	185.48.4840.61110	$ 385	$ 5,000	$ 5,000	-
TERMINATION PAYOUTS	185.48.4840.61415	$ 7,089	-	-	-
HEALTH INSURANCE	185.48.4840.61510	$ 95,240	$ 130,707	$ 158,810	21.5%
VISION INSURANCE	185.48.4840.61513	$ 165	$ 150	$ 173	15.3%
LIFE INSURANCE	185.48.4840.61615	$ 102	$ 92	$ 161	75.0%
CELL PHONE ALLOWANCE	185.48.4840.61626	$ 336	$ 672	-	(100.0%)
SHOE ALLOWANCE	185.48.4840.61630	$ 1,610	$ 1,380	$ 1,840	33.3%
IMRF	185.48.4840.61710	$ 24,090	$ 34,904	$ 32,443	(7.1%)
SOCIAL SECURITY	185.48.4840.61725	$ 32,697	$ 42,229	$ 43,467	2.9%
MEDICARE	185.48.4840.61730	$ 7,647	$ 9,879	$ 10,169	2.9%
BLDG MAINTENANCE SERVICES	185.48.4840.62225	$ 323,216	$ 275,000	$ 275,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	185.48.4840.62305	$ 5,436	$ 5,440	$ 5,440	-
RENTAL OF AUTO REPLACEMENT	185.48.4840.62309	$ 4,884	$ 4,885	$ 4,885	-
ELECTRICITY	185.48.4840.64005	$ 72,269	$ 100,000	$ 100,000	-
UTILITIES - COE WATER	185.48.4840.64009	-	$ 13,000	$ 13,000	-
NATURAL GAS	185.48.4840.64015	$ 19,443	$ 30,000	$ 30,000	-
JANITORIAL SUPPLIES	185.48.4840.65040	$ 17,751	$ 20,000	$ 20,000	-
BLDG MAINTENANCE MATERIAL	185.48.4840.65050	$ 15,258	$ 20,000	$ 20,000	-
OFFICE SUPPLIES	185.48.4840.65095	$ 891	-	-	-
LIBRARY SUPPLIES	185.48.4840.65100	$ 344	-	-	-
FITNESS INCENTIVE	185.48.4840.65141	$ 500	-	-	-
Library Administration		$ 2,553,655	$ 3,694,706	$ 3,518,902	(4.8%)
REGULAR PAY	185.48.4845.61010	$ 1,011,343	$ 1,356,883	$ 1,068,115	(21.3%)
PERMANENT PART-TIME	185.48.4845.61050	$ 102,673	$ 55,379	-	(100.0%)
HEALTH INSURANCE	185.48.4845.61510	$ 109,893	$ 179,242	$ 181,202	1.1%
VISION INSURANCE	185.48.4845.61513	$ 112	$ 112	$ 103	(8.0%)
LIFE INSURANCE	185.48.4845.61615	$ 669	$ 706	$ 424	(39.9%)
AUTO ALLOWANCE	185.48.4845.61625	$ 3,600	$ 3,600	$ 3,600	-
CELL PHONE ALLOWANCE	185.48.4845.61626	$ 1,404	$ 1,404	$ 900	(35.9%)
IMRF	185.48.4845.61710	$ 46,540	$ 69,280	$ 49,066	(29.2%)
SOCIAL SECURITY	185.48.4845.61725	$ 65,700	$ 86,942	$ 65,285	(24.9%)
MEDICARE	185.48.4845.61730	$ 15,452	$ 20,558	$ 15,557	(24.3%)
TRANSFER TO LIBRARY CAPITAL IMPROVEMENT	185.48.4845.62101	$ 693,564	-	$ 255,000	-
CONSULTING SERVICES	185.48.4845.62185	$ 228,277	$ 120,000	$ 115,000	(4.2%)

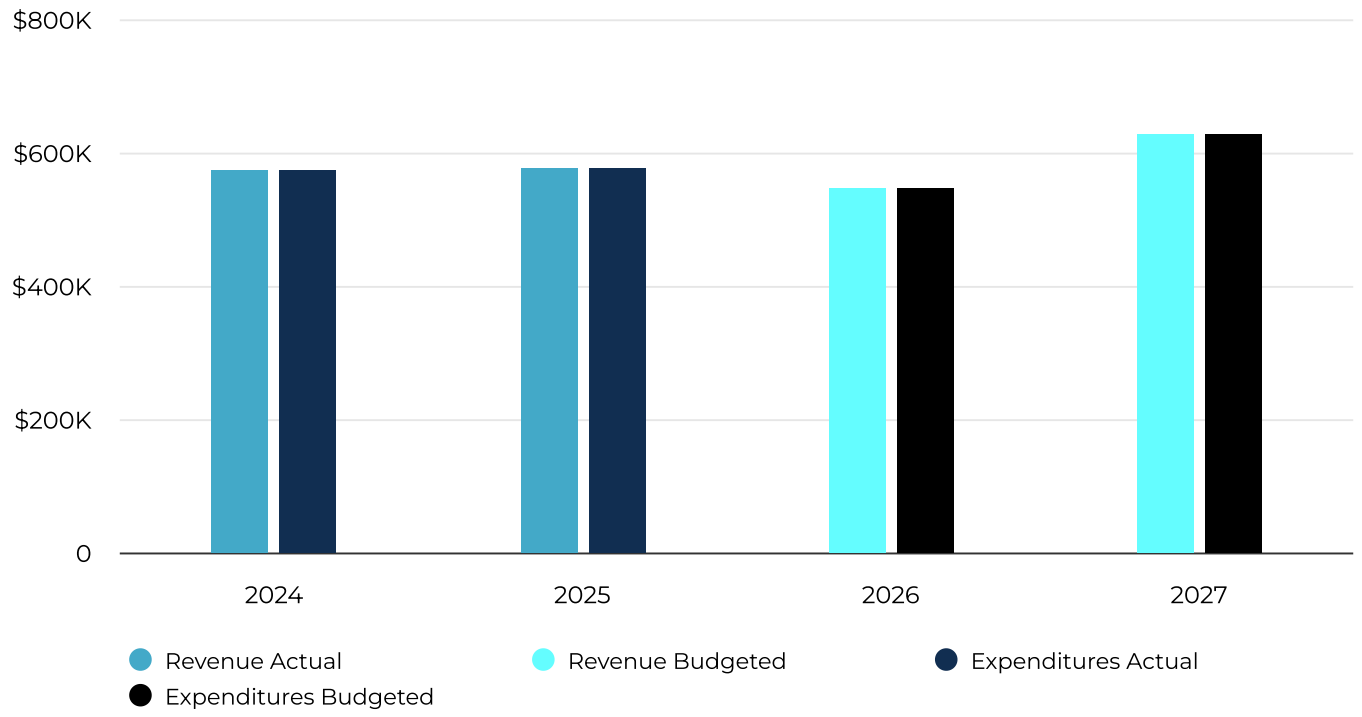
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
ADVERTISING	185.48.4845.62205	$ 126	$ 5,000	$ 1,500	(70.0%)
PRINTING	185.48.4845.62210	$ 44,166	$ 39,000	$ 26,000	(33.3%)
BLDG MAINTENANCE SERVICES	185.48.4845.62225	$ 3,524	-	-	-
TUITION	185.48.4845.62290	$ 5,826	$ 15,000	$ 15,000	-
TRAINING & TRAVEL	185.48.4845.62295	$ 89,750	$ 99,000	$ 47,400	(52.1%)
POSTAGE	185.48.4845.62315	$ 1,914	$ 3,000	$ 3,000	-
IT COMPUTER SOFTWARE	185.48.4845.62340	$ 80,847	$ 275,000	$ 215,000	(21.8%)
MEMBERSHIP DUES	185.48.4845.62360	$ 4,546	$ 3,500	$ 4,000	14.3%
WORK- STUDY	185.48.4845.62506	$ 999	$ 2,500	-	(100.0%)
BANK FEES	185.48.4845.62703	$ 238	-	-	-
CREDIT CARD FEES	185.48.4845.62705	$ 2,570	$ 4,500	$ 4,500	-
UTILITIES - COE WATER	185.48.4845.64009	$ 11,788	-	-	-
FOOD	185.48.4845.65025	$ 8,348	$ 5,000	$ 5,000	-
OFFICE SUPPLIES	185.48.4845.65095	$ 18,605	$ 21,000	$ 10,000	(52.4%)
LIBRARY SUPPLIES	185.48.4845.65100	$ 681	-	-	-
FITNESS INCENTIVE	185.48.4845.65141	$ 500	-	-	-
FURNITURE / FIXTURES / EQUIPMENT	185.48.4845.65503	-	-	$ 40,000	-
IT COMPUTER HARDWARE	185.48.4845.65555	-	$ 36,000	$ 148,750	313.2%
Library Electronic Resources	185.48.4845.65628	-	$ 307,600	$ 270,000	(12.2%)
LIBRARY BOOKS	185.48.4845.65630	-	$ 384,500	$ 374,500	(2.6%)
LIBRARY ELECTRONIC BOOKS	185.48.4845.65631	-	$ 200,000	$ 200,000	-
PERIODICALS	185.48.4845.65635	-	$ 6,500	$ 6,500	-
AUDIO VISUAL COLLECTIONS	185.48.4845.65641	-	$ 43,500	$ 43,500	-
TRANSFER TO GENERAL FUND	185.48.4845.66131	-	$ 350,000	$ 350,000	-
Library Development		-	-	$ 319,155	-
REGULAR PAY	185.48.4846.61010	-	-	$ 185,274	-
HEALTH INSURANCE	185.48.4846.61510	-	-	$ 53,409	-
IMRF	185.48.4846.61710	-	-	$ 8,597	-
SOCIAL SECURITY	185.48.4846.61725	-	-	$ 11,488	-
MEDICARE	185.48.4846.61730	-	-	$ 2,687	-
PRINTING	185.48.4846.62210	-	-	$ 3,500	-
IT COMPUTER SOFTWARE	185.48.4846.62340	-	-	$ 17,700	-
WORK- STUDY	185.48.4846.62506	-	-	$ 1,500	-
LIBRARY SUPPLIES	185.48.4846.65100	-	-	$ 35,000	-
Total Library		$ 10,202,629	$ 10,791,063	$ 11,259,615	4.3%
Non-Departmental					
Other Wages		-	$ (241,043)	$ (247,440)	2.7%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SALARY ADJUSTMENTS	185.99.9988.61001	-	$ (241,043)	$ (247,440)	2.7%
Total Non-Departmental		-	$ (241,043)	$ (247,440)	2.7%
Total Expenditures		**$ 10,202,629**	**$ 10,550,020**	**$ 11,012,175**	**4.4%**

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. The Library Debt Service Fund is projecting $626,976 in revenues and expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

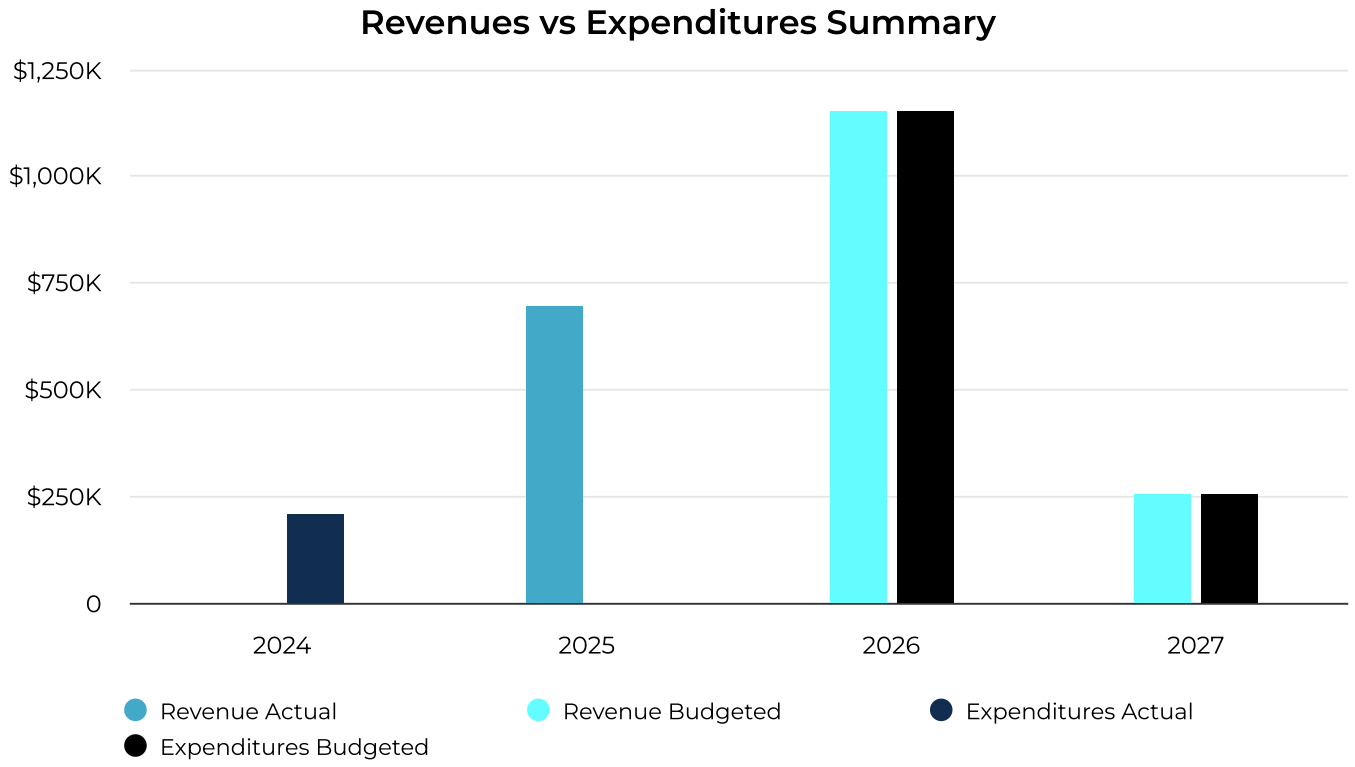
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Debt Service Fund		$ 576,946	$ 547,822	$ 626,976	14.4%
PROPERTY TAXES	186.48.4861.51015	$ 576,946	$ 547,822	$ 626,976	14.4%
Total Revenues		**$ 576,946**	**$ 547,822**	**$ 626,976**	**14.4%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Debt Service Fund		$ 576,948	$ 547,823	$ 626,976	14.4%
DEBT SERVICE- PRINCIPAL	186.48.4861.68305	$ 370,083	$ 356,396	$ 407,929	14.5%
DEBT SERVICE- INTEREST	186.48.4861.68315	$ 206,865	$ 191,427	$ 219,047	14.4%
Total Expenditures		**$ 576,948**	**$ 547,823**	**$ 626,976**	**14.4%**

Library Capital Improvement Fund (187)

This fund accounts for all 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. The Library Capital Improvement Fund projects $255,000 in transfers in from the Library Fund (185) and $255,000 in expenses in the FY 2027 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Capital Improvement Fd		$ 693,564	$ 1,155,000	$ 255,000	(77.9%)
BOND PROCEEDS	187.48.4862.56060	-	$ 1,155,000	-	(100.0%)
TRANSFERS FROM LIBRARY FUND	187.48.4862.57009	-	-	$ 255,000	-
TRANSFER FROM OTHER FUNDS	187.48.4862.57057	$ 693,564	-	-	-
Total Revenues		**$ 693,564**	**$ 1,155,000**	**$ 255,000**	**(77.9%)**

Line Item Detail - Expenses

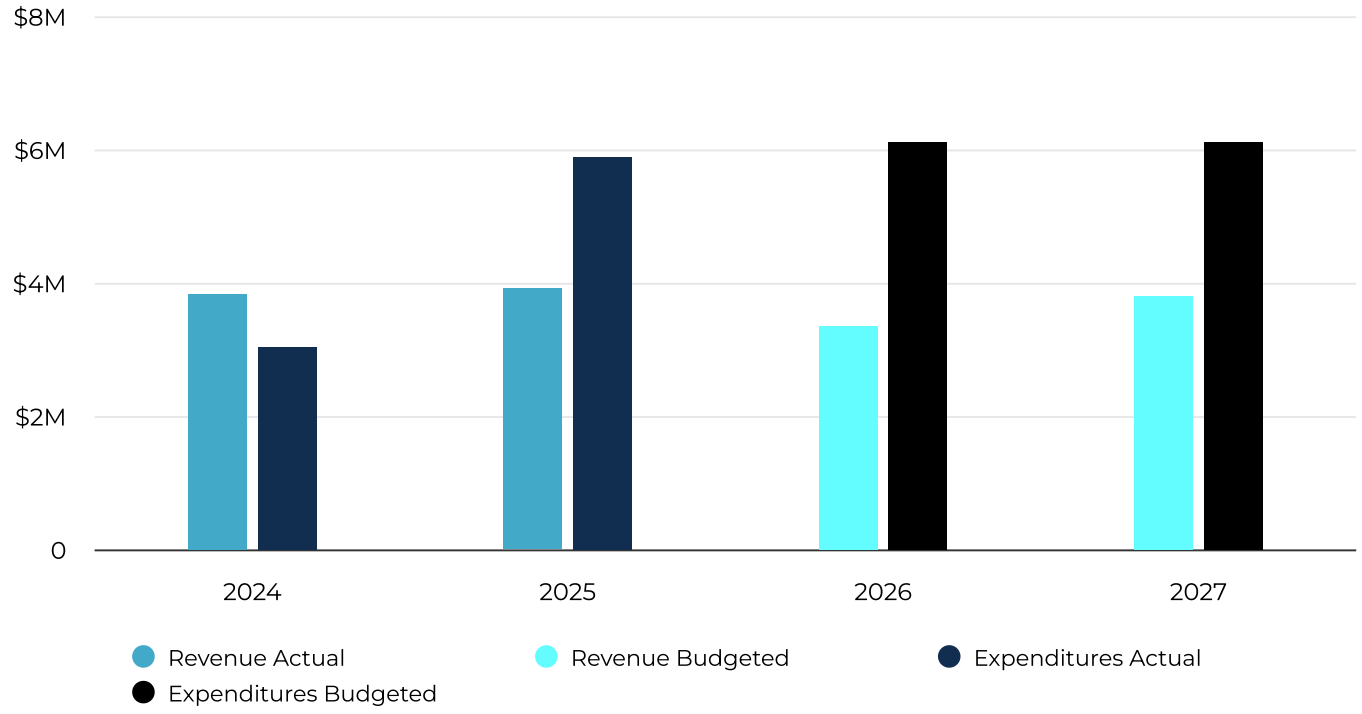
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Library Capital Improvement Fd		-	$ 1,155,000	$ 255,000	(77.9%)
OTHER IMPROVEMENTS	187.48.4862.65515	-	$ 1,155,000	$ 255,000	(77.9%)
Total Expenditures		**-**	**$ 1,155,000**	**$ 255,000**	**(77.9%)**

Motor Fuel Tax 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 snow removal. The Motor Fuel Tax Fund is projecting $3,790,260 in revenues and $6,100,000 in expenses in the FY 2027 budget.

Summary

Revenues vs Expenditures Summary



Accomplishments in 2026

- Resurfaced 8 blocks (0.92 centerline miles) of Evanston streets.
- Paid for streetlight and traffic signal electricity.
- Staff labor costs for snow and ice removal operations.
- Purchase of salt and deicing chemicals for snow and ice management.

Factors Impacting the 2027 Budget

- Motor Fuel Tax (MFT) funds are used to offset eligible costs associated with snow and ice removal operations, including the purchase of salt and deicing materials and staff labor. In recent years, milder winter conditions have resulted in lower-than-anticipated snow and ice management expenditures, allowing additional funds to remain available in the MFT Fund. In addition, several projects that had been anticipated to begin during the current budget period did not proceed as planned after bids were not received or delayed by the State, resulting in funds remaining unobligated.
- The resulting unobligated MFT funds are proposed to be strategically utilized for eligible transportation-related capital improvements rather than relying solely on the General Fund or additional general obligation bond debt. The identified funds are proposed to support the City's local match for major transportation projects, including the Lincoln Street Bridge Replacement Project, as well as the multi-million-dollar 2026 Traffic Signal Improvements Project, the downtown sidewalk replacement project, and other eligible transportation improvements. This approach allows the City to utilize available MFT resources for needed infrastructure improvements while preserving other local funding sources for competing priorities.

- Unfortunately, high construction inflation in recent years has decreased the purchasing power of MFT funds, which may impact how much can be accomplished using the funds in future years.

Upcoming Initiatives

- $1.8 million of Motor Fuel Tax funds will be set aside for the City’s local match for the Lincoln Street Bridge Replacement Project. The project has an estimated construction cost of $10.6 million, including approximately $7 million in Surface Transportation Program–Bridge (STP-BR) grant funding and the remaining will be covered by City matching funds.

- $2.0 million will be used to fund the 2026 Traffic Signal Improvements Project, including the replacement of traffic signals at four intersections throughout the City that have been identified as reaching the end of their useful service life. Three of the intersections are located along Ridge Avenue and will be interconnected.

- Replacement of approximately 22,500 square feet of downtown paver sidewalks with Portland cement concrete sidewalks, including brick banding to maintain the downtown streetscape character.

- Purchase of salt and deicing chemicals for snow and ice management.

- Staff labor costs for snow and ice removal operations.

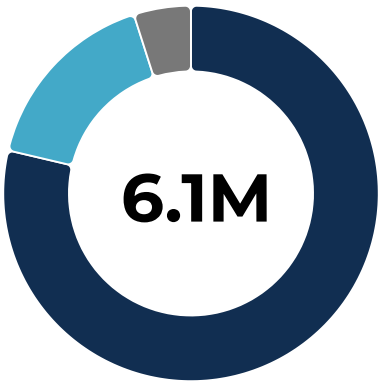
- Payment of streetlight and traffic signal electricity.

Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Intergovernmental Revenue	$ 3,565,969	$ 3,300,000	$ 3,640,260	10.3%
Interest Income	$ 337,079	$ 50,000	$ 150,000	200.0%
Total Revenues	**$ 3,903,048**	**$ 3,350,000**	**$ 3,790,260**	**13.1%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$4,800,000**	78.7%
Services and Supplies	**$1,000,000**	16.4%
Salary and Benefits	**$300,000**	4.9%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	-	$ 300,000	$ 300,000	-
Services and Supplies	$ 1,822,923	$ 1,890,000	$ 1,000,000	(47.1%)
Capital Outlay	$ 4,055,590	$ 3,930,000	$ 4,800,000	22.1%
Total Expenditures	**$ 5,878,513**	**$ 6,120,000**	**$ 6,100,000**	**(0.3%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Motor Fuel Tax Fund		$ 3,903,048	$ 3,350,000	$ 3,790,260	13.1%
Public Works Agency					
Motor Fuel Tax - Administration		$ 3,903,048	$ 3,350,000	$ 3,790,260	13.1%
STATE ALLOTMENT	200.40.5100.55185	$ 3,565,969	$ 3,300,000	$ 3,640,260	10.3%
INVESTMENT INCOME	200.40.5100.56501	$ 337,079	$ 50,000	$ 150,000	200.0%
Total Public Works Agency		$ 3,903,048	$ 3,350,000	$ 3,790,260	13.1%
Total Revenues		**$ 3,903,048**	**$ 3,350,000**	**$ 3,790,260**	**13.1%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Motor Fuel Tax Fund		$ 5,878,513	$ 6,120,000	$ 6,100,000	(0.3%)
Public Works Agency					
Motor Fuel Tax - Administration		$ 5,724,496	$ 6,120,000	$ 6,100,000	(0.3%)
SNOW OT	200.40.5100.61114	-	$ 300,000	$ 300,000	-
SERVICE AGREEMENTS/ CONTRACTS	200.40.5100.62509	$ 951,143	$ 970,000	-	(100.0%)
BANK FEES	200.40.5100.62703	$ 150	-	-	-
LIGHTING	200.40.5100.64006	$ 365,225	$ 170,000	$ 300,000	76.5%
TRAFFIC LIGHT ELECTRICITY	200.40.5100.64007	$ 87,864	$ 75,000	$ 75,000	-
CHEMICALS/ SALT	200.40.5100.65015	$ 400,012	$ 625,000	$ 625,000	-
MATER. TO MAINT. IMP.	200.40.5100.65055	$ 18,531	$ 50,000	-	(100.0%)
OTHER IMPROVEMENTS	200.40.5100.65515	$ 3,901,573	$ 3,920,000	$ 4,800,000	22.4%
PHASE I ENGINEERING	200.40.5100.65671	-	$ 10,000	-	(100.0%)
Motor Fuel Tax - Rebuild II		$ 154,017	-	-	-
OTHER IMPROVEMENTS	200.40.5105.65515	$ 154,017	-	-	-
Total Public Works Agency		$ 5,878,513	$ 6,120,000	$ 6,100,000	(0.3%)
Total Expenditures		**$ 5,878,513**	**$ 6,120,000**	**$ 6,100,000**	**(0.3%)**

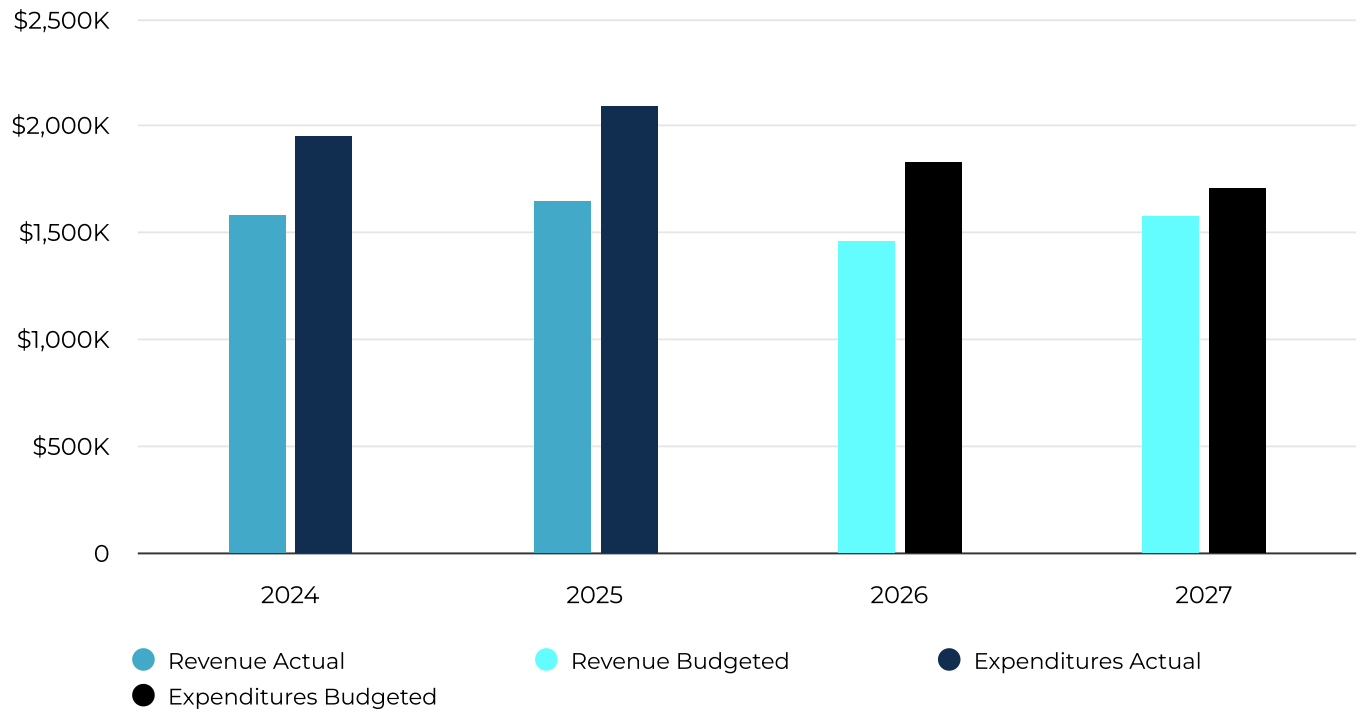
Emergency Telephone System Fund (205)

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 $1,575,500 in revenues and $1,590,970 in expenses (excluding $119,142 on transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary

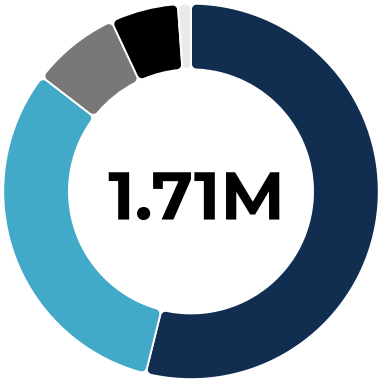


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Other Taxes	$ 1,629,663	$ 1,450,000	$ 1,550,000	6.9%
Other Revenue	$ 9,000	-	$ 20,000	-
Interest Income	$ 11,834	$ 10,000	$ 5,500	(45.0%)
Total Revenues	**$ 1,650,496**	**$ 1,460,000**	**$ 1,575,500**	**7.9%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Salary and Benefits	**$921,470**	53.9%
Services and Supplies	**$539,500**	31.5%
Capital Outlay	**$130,000**	7.6%
Interfund Transfers	**$100,000**	5.8%
Insurance and Other Chargebacks	**$19,142**	1.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 785,209	$ 851,620	$ 921,470	8.2%
Services and Supplies	$ 585,818	$ 492,550	$ 539,500	9.5%
Miscellaneous	$ 2,000	-	-	-
Capital Outlay	$ 599,933	$ 370,000	$ 130,000	(64.9%)
Interfund Transfers	$ 99,996	$ 100,000	$ 100,000	-
Insurance and Other Chargebacks	$ 19,140	$ 19,142	$ 19,142	-
Total Expenditures	**$ 2,092,096**	**$ 1,833,312**	**$ 1,710,112**	**(6.7%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Emergency Telephone (E911) Fund		$ 1,650,496	$ 1,460,000	$ 1,575,500	7.9%
Emergency Telephone Systm					
MISCELLANEOUS REVENUE	205.22.5150.56045	$ 9,000	-	$ 20,000	-
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	$ 1,629,663	$ 1,450,000	$ 1,550,000	6.9%
INVESTMENT INCOME	205.22.5150.56501	$ 11,834	$ 10,000	$ 5,500	(45.0%)
Total Emergency Telephone Systm		$ 1,650,496	$ 1,460,000	$ 1,575,500	7.9%
Total Revenues		**$ 1,650,496**	**$ 1,460,000**	**$ 1,575,500**	**7.9%**

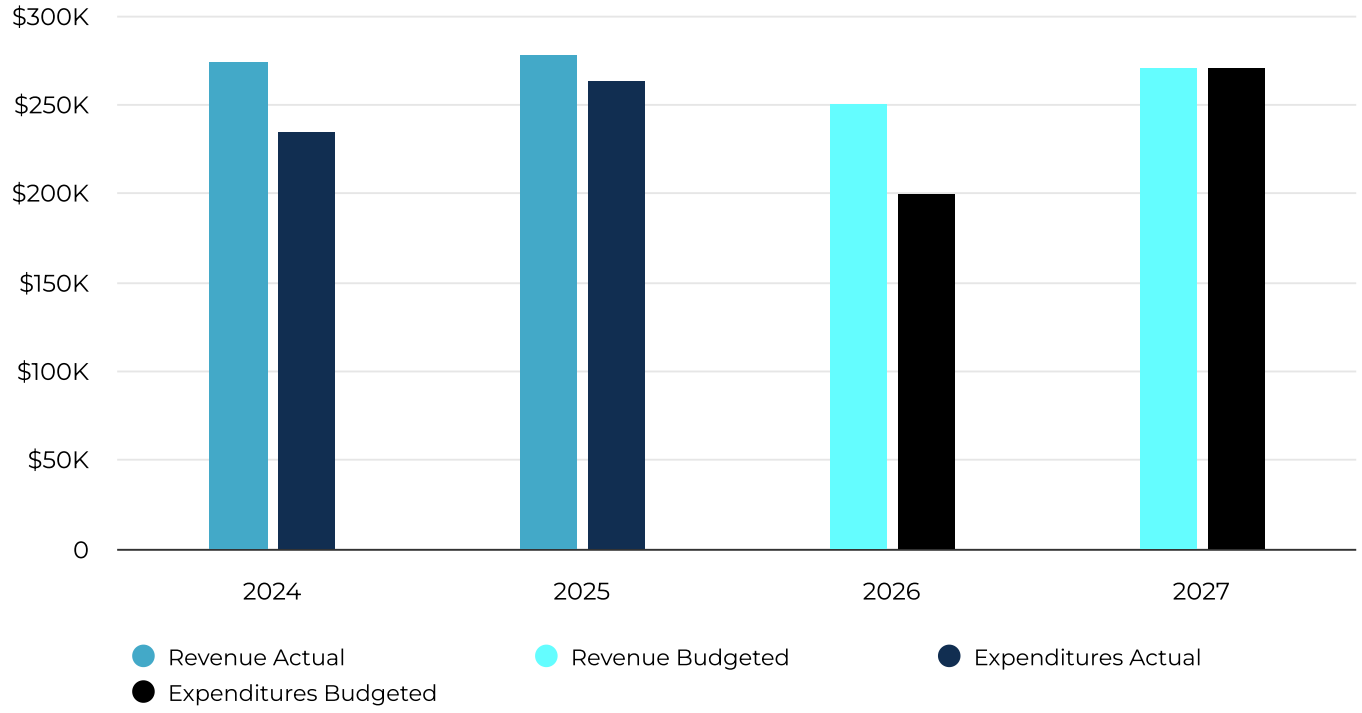
Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Emergency Telephone (E911) Fund		$ 2,092,096	$ 1,833,312	$ 1,710,112	(6.7%)
Emergency Telephone Systm					
REGULAR PAY	205.22.5150.61010	$ 556,030	$ 652,082	$ 704,250	8.0%
OVERTIME PAY	205.22.5150.61110	$ 43,954	$ 15,000	$ 15,000	-
HIREBACK OT PAY	205.22.5150.61111	$ 3,602	-	-	-
TERMINATION PAYOUTS	205.22.5150.61415	$ 10,590	-	-	-
COMP / VACATION PAYOUTS	205.22.5150.61430	$ 5,723	-	-	-
EDUCATION PAY	205.22.5150.61440	$ 4,000	-	-	-
HEALTH INSURANCE	205.22.5150.61510	$ 82,679	$ 96,073	$ 110,707	15.2%
VISION INSURANCE	205.22.5150.61513	$ 92	$ 76	$ 226	197.4%
LIFE INSURANCE	205.22.5150.61615	$ 457	$ 482	$ 589	22.2%
UNIFORM ALLOWANCE	205.22.5150.61635	$ 3,300	$ 4,400	$ 3,800	(13.6%)
IMRF	205.22.5150.61710	$ 27,529	$ 33,281	$ 32,680	(1.8%)
SOCIAL SECURITY	205.22.5150.61725	$ 38,298	$ 40,704	$ 43,939	7.9%
MEDICARE	205.22.5150.61730	$ 8,957	$ 9,522	$ 10,279	8.0%
TRAINING & TRAVEL	205.22.5150.62295	$ 7,433	$ 6,500	$ 5,000	(23.1%)
MEMBERSHIP DUES	205.22.5150.62360	$ 858	$ 1,000	-	(100.0%)
SERVICE AGREEMENTS/ CONTRACTS	205.22.5150.62509	$ 559,271	$ 475,000	$ 525,000	10.5%
BANK FEES	205.22.5150.62703	$ 342	$ 500	$ 300	(40.0%)
CLOTHING	205.22.5150.65020	$ 1,209	-	-	-
MINOR EQUIPMENT & TOOLS	205.22.5150.65085	$ 14,396	$ 8,000	$ 8,000	-
OFFICE SUPPLIES	205.22.5150.65095	$ 2,309	$ 750	$ 1,200	60.0%
FITNESS INCENTIVE	205.22.5150.65141	$ 2,000	-	-	-
OTHER IMPROVEMENTS	205.22.5150.65515	$ 599,933	$ 370,000	$ 130,000	(64.9%)
OFFICE MACH. & EQUIP.	205.22.5150.65620	-	$ 800	-	(100.0%)
TRANSFER TO INSURANCE	205.22.5150.66130	$ 19,140	$ 19,142	$ 19,142	-
TRANSFER TO GENERAL FUND	205.22.5150.66131	$ 99,996	$ 100,000	$ 100,000	-
Total Emergency Telephone Systm		$ 2,092,096	$ 1,833,312	$ 1,710,112	(6.7%)
Total Expenditures		**$ 2,092,096**	**$ 1,833,312**	**$ 1,710,112**	**(6.7%)**

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 Illinois. Those funds are distributed to departments across the state to provide for their needs as the departments sees fit to compensate for what is not provided by the municipality. The Foreign Fire Insurance Fund is projecting $270,000 in revenues and expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Foreign Fire Insurance		$ 277,400	$ 250,000	$ 270,000	8.0%
FOREIGN FIRE INSURANCE INCOME	206.23.0020.56044	$ 277,400	$ 250,000	$ 270,000	8.0%
Total Revenues		**$ 277,400**	**$ 250,000**	**$ 270,000**	**8.0%**

Line Item Detail - Expenses

-

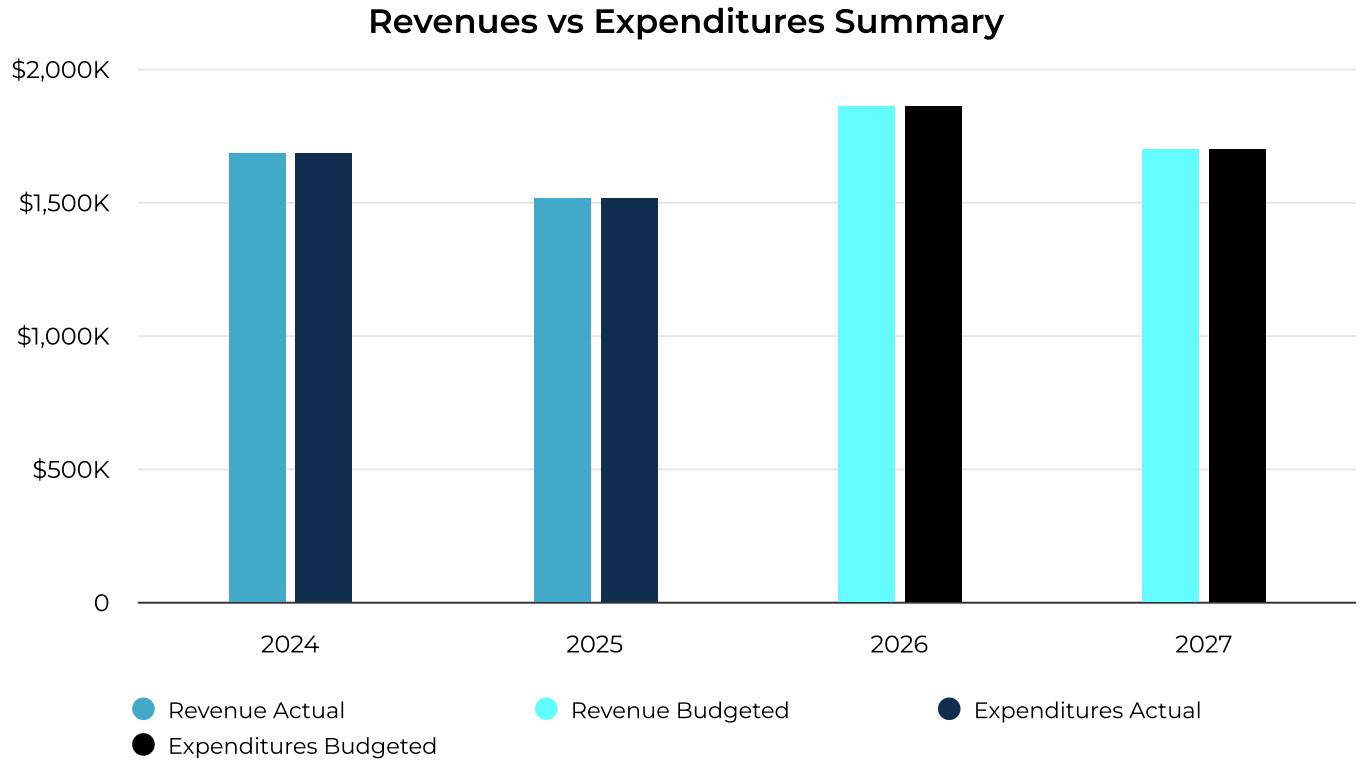
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Foreign Fire Insurance		$ 262,582	$ 200,000	$ 270,000	35.0%
MINOR EQUIPMENT AND TOOLS	206.23.0020.65155	$ 262,582	-	$ 270,000	-
OTHER IMPROVEMENTS	206.23.0020.65515	-	$ 200,000	-	(100.0%)
Total Expenditures		**$ 262,582**	**$ 200,000**	**$ 270,000**	**35.0%**

Community Development Block Grant 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 $1,695,000in revenues and $1,695,000 in expenses in the FY 2027 budget.

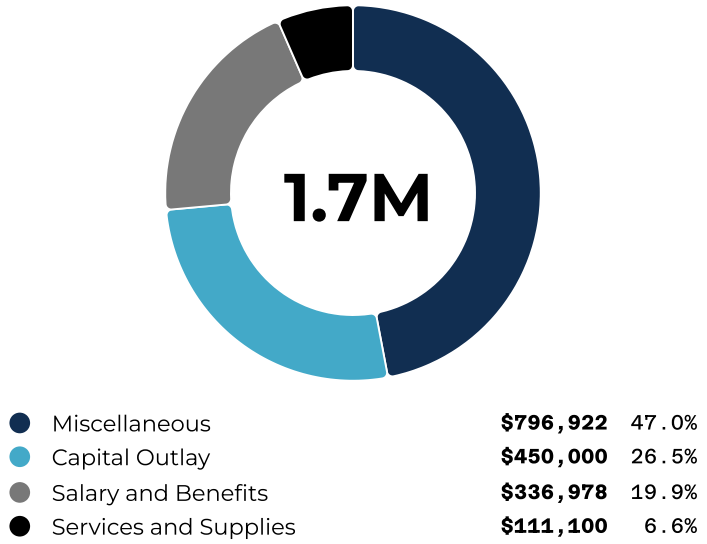


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Intergovernmental Revenue	$ 1,348,297	$ 1,862,559	$ 1,695,000	(9.0%)
Other Revenue	$ 164,206	-	-	-
Interest Income	$ 1,430	-	-	-
Total Revenues	**$ 1,513,933**	**$ 1,862,559**	**$ 1,695,000**	**(9.0%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 349,146	$ 323,887	$ 336,978	4.0%
Services and Supplies	$ 61,232	$ 108,350	$ 111,100	2.5%
Miscellaneous	$ 115,062	$ 830,322	$ 796,922	(4.0%)
Capital Outlay	$ 450,438	$ 600,000	$ 450,000	(25.0%)
Community Sponsored Organizations	$ 204,925	-	-	-
Insurance and Other Chargebacks	$ 333,131	-	-	-
Total Expenditures	**$ 1,513,933**	**$ 1,862,559**	**$ 1,695,000**	**(9.0%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CDBG Fund		$ 1,513,933	$ 1,862,559	$ 1,695,000	(9.0%)
Community Development					
Rehab Construction Admin		$ 4,014	-	-	-
MISCELLANEOUS REVENUE	215.21.5187.56045	$ 2,584	-	-	-
INVESTMENT INCOME	215.21.5187.56501	$ 1,430	-	-	-
Cdbg Administration		$ 1,509,919	$ 1,727,559	$ 1,695,000	(1.9%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	$ 1,348,297	$ 1,727,559	$ 1,695,000	(1.9%)
MISCELLANEOUS REVENUE	215.21.5220.56045	$ 161,622	-	-	-
Cdbg-Cv		-	$ 135,000	-	(100.0%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	-	$ 135,000	-	(100.0%)
Total Community Development		$ 1,513,933	$ 1,862,559	$ 1,695,000	(9.0%)
Total Revenues		**$ 1,513,933**	**$ 1,862,559**	**$ 1,695,000**	**(9.0%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CDBG Fund		$ 1,513,933	$ 1,862,559	$ 1,695,000	(9.0%)
Community Development					
Public Improvements		$ 450,438	$ 600,000	$ 450,000	(25.0%)
TWIGGS PARK	215.21.5170.62830	$ 239,338	-	-	-
OTHER IMPROVEMENTS	215.21.5170.65515	$ 211,100	$ 600,000	$ 450,000	(25.0%)
Rehab Construction Admin		$ 117,956	$ 141,154	$ 144,501	2.4%
REGULAR PAY	215.21.5187.61010	$ 40,450	$ 41,489	$ 44,072	6.2%
HEALTH INSURANCE	215.21.5187.61510	$ 3,113	$ 3,320	$ 3,974	19.7%
VISION INSURANCE	215.21.5187.61513	$ 19	$ 19	$ 19	-
LIFE INSURANCE	215.21.5187.61615	$ 16	$ 18	$ 19	5.6%
IMRF	215.21.5187.61710	$ 1,790	$ 2,133	$ 2,045	(4.1%)
SOCIAL SECURITY	215.21.5187.61725	$ 2,426	$ 2,573	$ 2,733	6.2%
MEDICARE	215.21.5187.61730	$ 567	$ 602	$ 639	6.1%
CONTRIB TO OTHER AGENCIES	215.21.5187.62665	$ 55,709	$ 85,000	$ 85,000	-
BANK FEES	215.21.5187.62703	$ 4	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
OTHER CHARGES-CHARGEBACK	215.21.5187.62740	$ 9,888	-	-	-
PERSONAL COMPUTER SOFTWARE	215.21.5187.64545	$ 3,973	$ 6,000	$ 6,000	-
Housing Code Compliance		$ 259,423	-	-	-
OTHER CHARGES-CHARGEBACK	215.21.5204.62740	$ 259,423	-	-	-
Cdbg Administration		$ 339,909	$ 986,405	$ 1,100,499	11.6%
REGULAR PAY	215.21.5220.61010	$ 175,071	$ 166,675	$ 173,084	3.8%
PERMANENT PART-TIME	215.21.5220.61050	$ 84,336	$ 65,174	$ 66,973	2.8%
OVERTIME PAY	215.21.5220.61110	$ 564	$ 3,000	$ 3,000	-
HEALTH INSURANCE	215.21.5220.61510	$ 9,589	$ 9,266	$ 10,918	17.8%
VISION INSURANCE	215.21.5220.61513	$ 19	$ 19	$ 19	-
LIFE INSURANCE	215.21.5220.61615	$ 85	$ 89	$ 92	3.4%
IMRF	215.21.5220.61710	$ 11,453	$ 11,769	$ 11,020	(6.4%)
SOCIAL SECURITY	215.21.5220.61725	$ 15,923	$ 14,377	$ 14,886	3.5%
MEDICARE	215.21.5220.61730	$ 3,724	$ 3,364	$ 3,485	3.6%
ADVERTISING	215.21.5220.62205	$ 250	$ 500	$ 500	-
POSTAGE CHARGEBACKS	215.21.5220.62275	-	$ 350	$ 350	-
TRAINING & TRAVEL	215.21.5220.62295	$ 35	$ 5,000	$ 5,000	-
IT COMPUTER SOFTWARE	215.21.5220.62340	$ 120	$ 9,000	$ 11,750	30.6%
MEMBERSHIP DUES	215.21.5220.62360	$ 1,140	$ 2,000	$ 2,000	-
OTHER PROGRAM COSTS	215.21.5220.62490	$ 217	$ 695,322	$ 796,922	14.6%
OTHER CHARGES-CHARGEBACK	215.21.5220.62740	$ 37,333	-	-	-
OFFICE SUPPLIES	215.21.5220.65095	-	$ 500	$ 500	-
FITNESS INCENTIVE	215.21.5220.65141	$ 50	-	-	-
Cdbg-Cv		$ 136,207	$ 135,000	-	(100.0%)
OTHER PROGRAM COSTS	215.21.5226.62490	$ 114,795	$ 135,000	-	(100.0%)
OTHER CHARGES-CHARGEBACK	215.21.5226.62740	$ 26,487	-	-	-
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5226.63065	$ (5,075)	-	-	-
Public Services		$ 200,000	-	-	-
YWCA SHELTER PROGRAM	215.21.5240.62955	$ 30,000	-	-	-
INTERFAITH ACTION COUNCIL	215.21.5240.62960	$ 45,000	-	-	-
CONNECTION FOR HOMELESS	215.21.5240.62970	$ 125,000	-	-	-
Economic Development		$ 10,000	-	-	-
DIRECT FINANCIAL ASSISTANCE TO BUSINESSES	215.21.5260.63065	$ 10,000	-	-	-

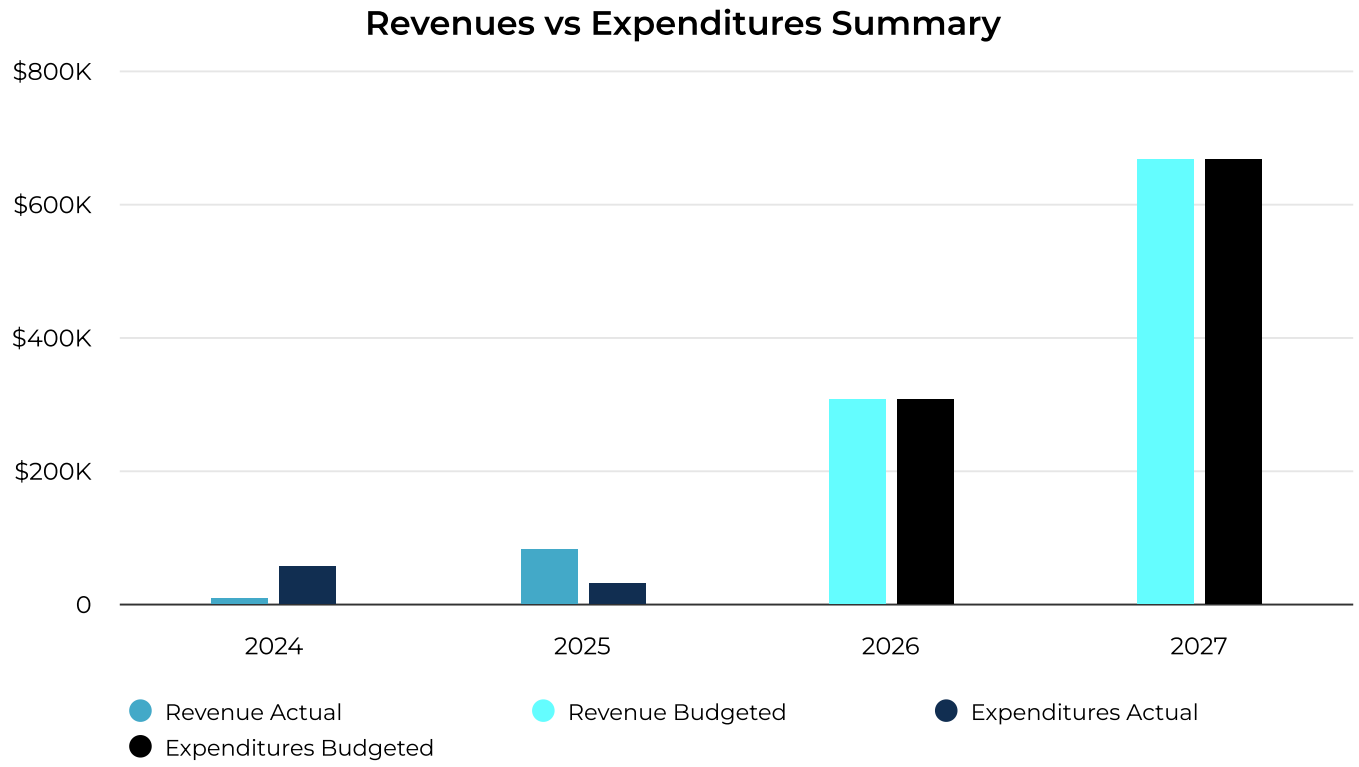
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Total Community Development		$ 1,513,933	$ 1,862,559	$ 1,695,000	(9.0%)
Total Expenditures		**$ 1,513,933**	**$ 1,862,559**	**$ 1,695,000**	**(9.0%)**

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 multifamily 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 utilized before additional entitlement funds can be used for eligible activities.

Summary

The CDBG Loan Fund is projecting $668,000 in revenues and $668,000 in expenses in the FY 2027 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CDBG Loan Fund		$ 82,141	$ 308,000	$ 668,000	116.9%
Community Development					
Cd Loan		$ 78,081	$ 305,000	$ 665,000	118.0%
INVESTMENT INCOME	220.21.5280.56501	-	$ 5,000	$ 5,000	-
CITY REHAB REPAYMENTS	220.21.5280.56600	$ 78,081	$ 300,000	$ 660,000	120.0%
Multi Fam Rehab Program		$ 4,061	$ 3,000	$ 3,000	-
CITY REHAB REPAYMENTS	220.21.5285.56600	$ 4,061	$ 3,000	$ 3,000	-
Total Community Development		$ 82,141	$ 308,000	$ 668,000	116.9%
Total Revenues		**$ 82,141**	**$ 308,000**	**$ 668,000**	**116.9%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CDBG Loan Fund		$ 31,568	$ 308,000	$ 668,000	116.9%
Community Development					
Cd Loan		$ 31,568	$ 183,000	$ 368,000	101.1%
REHAB LOANS	220.21.5280.65535	$ 31,568	$ 183,000	$ 368,000	101.1%
Multi Fam Rehab Program		-	$ 125,000	$ 300,000	140.0%
REHAB LOANS	220.21.5285.65535	-	$ 125,000	$ 300,000	140.0%
Total Community Development		$ 31,568	$ 308,000	$ 668,000	116.9%
Total Expenditures		**$ 31,568**	**$ 308,000**	**$ 668,000**	**116.9%**

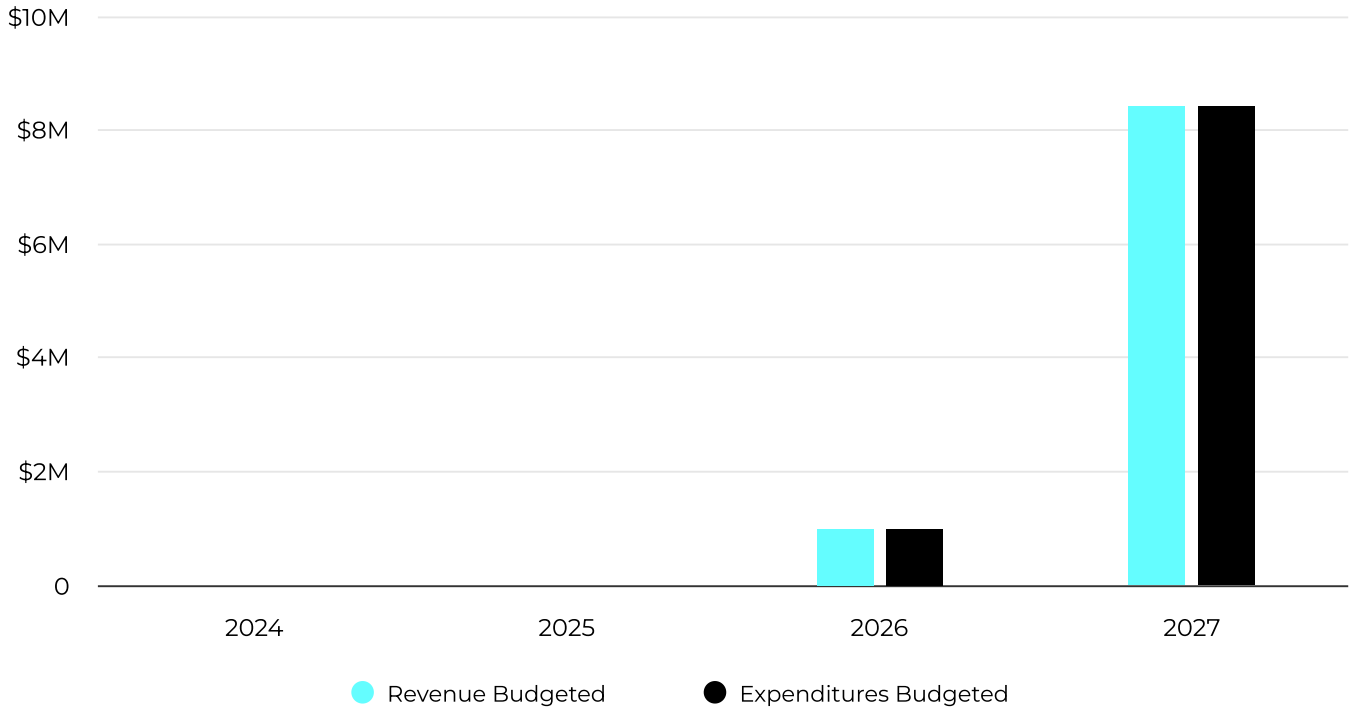
Grants Fund (230)

The Grants Fund was created in 2026 to track a competitive $500K EPA Brownfields Assessment grant and a $143K State of Illinois Stretch Energy Code Implementation grant that were awarded in 2026. The $7M HUD PRO Housing grant awarded in 2025 will also be tracked here. This facilitates tracking and management of restricted funds, in compliance with grants management best practices. In addition, the City's Emergency Solutions Grant (ESG), the smallest of our HUD entitlement grants for which HUD does not require a separate fund, will be moved to this fund from the City's Affordable Housing Fund. Because HUD's formula for allocating ESG impacts the allocations to individual grantees, Evanston does not receive ESG funding in years when our grant amount falls below the minimum award threshold.

Staff will continue to seek new sources of financing in 2027, including federal, state, and private foundation grants, to expand capacity to achieve the City Council's affordable housing goals. Any new grants that are awarded will also be included in this fund. The Grants Fund is balanced with $8,416,580 in revenues and expenses in the FY 2027 budget.

Summary

Revenues vs Expenditures Summary

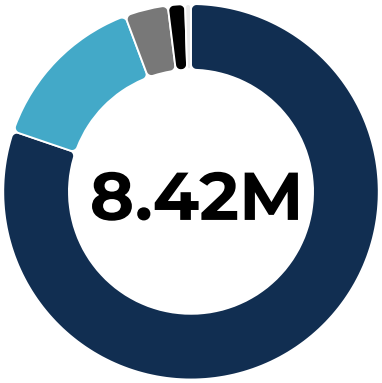


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Intergovernmental Revenue	-	$ 1,000,000	$ 8,416,580	741.7%
Total Revenues	**-**	**$ 1,000,000**	**$ 8,416,580**	**741.7%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Miscellaneous	**$6,752,536**	80.2%
Community Sponsored Organizations	**$1,184,502**	14.1%
Salary and Benefits	**$312,464**	3.7%
Services and Supplies	**$125,000**	1.5%
Insurance and Other Chargebacks	**$42,078**	0.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	-	-	$ 312,464	-
Services and Supplies	-	-	$ 125,000	-
Miscellaneous	-	$ 1,000,000	$ 6,752,536	575.3%
Community Sponsored Organizations	-	-	$ 1,184,502	-
Insurance and Other Chargebacks	-	-	$ 42,078	-
Total Expenditures	**-**	**$ 1,000,000**	**$ 8,416,580**	**741.7%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Grants Fund		-	$ 1,000,000	$ 8,416,580	741.7%
Community Development					
Emergency Solutions Grant		-	-	$ 150,503	-
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	230.21.2128.56001	-	-	$ 150,503	-
PRO Housing Grant		-	$ 1,000,000	$ 7,000,000	600.0%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	230.21.5207.56001	-	$ 1,000,000	$ 7,000,000	600.0%
Brownsfield Grant		-	-	$ 155,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PROGRAM REIMBURSEMENTS - GRANTS	230.21.2131.56000	-	-	$ 155,000	-
Stretch Code Grant		-	-	$ 47,139	-
PROGRAM REIMBURSEMENTS - GRANTS	230.21.2180.56000	-	-	$ 47,139	-
DCEO Urban Shelter Grant		-	-	$ 1,063,938	-
PROGRAM REIMBURSEMENTS - GRANTS	230.21.2181.56000	-	-	$ 1,063,938	-
Total Community Development		-	$ 1,000,000	$ 8,416,580	741.7%
Total Revenues		**-**	**$ 1,000,000**	**$ 8,416,580**	**741.7%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Grants Fund		-	$ 1,000,000	$ 8,416,580	741.7%
Community Development					
Emergency Solutions Grant		-	-	$ 150,503	-
OTHER CHARGES-CHARGEBACK	230.21.2128.62740	-	-	$ 11,250	-
COMMUNITY SPONSORED ORGANIZATIONS	230.21.2128.67010	-	-	$ 139,253	-
PRO Housing Grant		-	$ 1,000,000	$ 7,000,000	600.0%
REGULAR PAY	230.21.5207.61010	-	-	$ 191,240	-
HEALTH INSURANCE	230.21.5207.61510	-	-	$ 37,196	-
LIFE INSURANCE	230.21.5207.61615	-	-	$ 22	-
IMRF	230.21.5207.61710	-	-	$ 8,874	-
SOCIAL SECURITY	230.21.5207.61725	-	-	$ 11,858	-
MEDICARE	230.21.5207.61730	-	-	$ 2,774	-
OTHER PROGRAM COSTS	230.21.5207.62490	-	$ 1,000,000	$ 6,748,036	574.8%
Brownsfield Grant		-	-	$ 155,000	-
REGULAR PAY	230.21.2131.61010	-	-	$ 7,242	-
HEALTH INSURANCE	230.21.2131.61510	-	-	$ 2,366	-
LIFE INSURANCE	230.21.2131.61615	-	-	$ 3	-
IMRF	230.21.2131.61710	-	-	$ 336	-
SOCIAL SECURITY	230.21.2131.61725	-	-	$ 448	-
MEDICARE	230.21.2131.61730	-	-	$ 105	-
OTHER PROGRAM COSTS	230.21.2131.62490	-	-	$ 4,500	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SERVICE AGREEMENTS/ CONTRACTS	230.21.2131.62509	-	-	$ 125,000	-
OTHER CHARGES-CHARGEBACK	230.21.2131.62740	-	-	$ 15,000	-
Stretch Code Grant		-	-	$ 47,139	-
OTHER CHARGES-CHARGEBACK	230.21.2180.62740	-	-	$ 15,828	-
COMMUNITY SPONSORED ORGANIZATIONS	230.21.2180.67010	-	-	$ 31,311	-
DCEO Urban Shelter Grant		-	-	$ 1,063,938	-
REGULAR PAY	230.21.2181.61010	-	-	$ 34,451	-
HEALTH INSURANCE	230.21.2181.61510	-	-	$ 11,295	-
LIFE INSURANCE	230.21.2181.61615	-	-	$ 15	-
IMRF	230.21.2181.61710	-	-	$ 1,600	-
SOCIAL SECURITY	230.21.2181.61725	-	-	$ 2,139	-
MEDICARE	230.21.2181.61730	-	-	$ 500	-
COMMUNITY SPONSORED ORGANIZATIONS	230.21.2181.67010	-	-	$ 1,013,938	-
Total Community Development		-	$ 1,000,000	$ 8,416,580	741.7%
Total Expenditures		**-**	**$ 1,000,000**	**$ 8,416,580**	**741.7%**

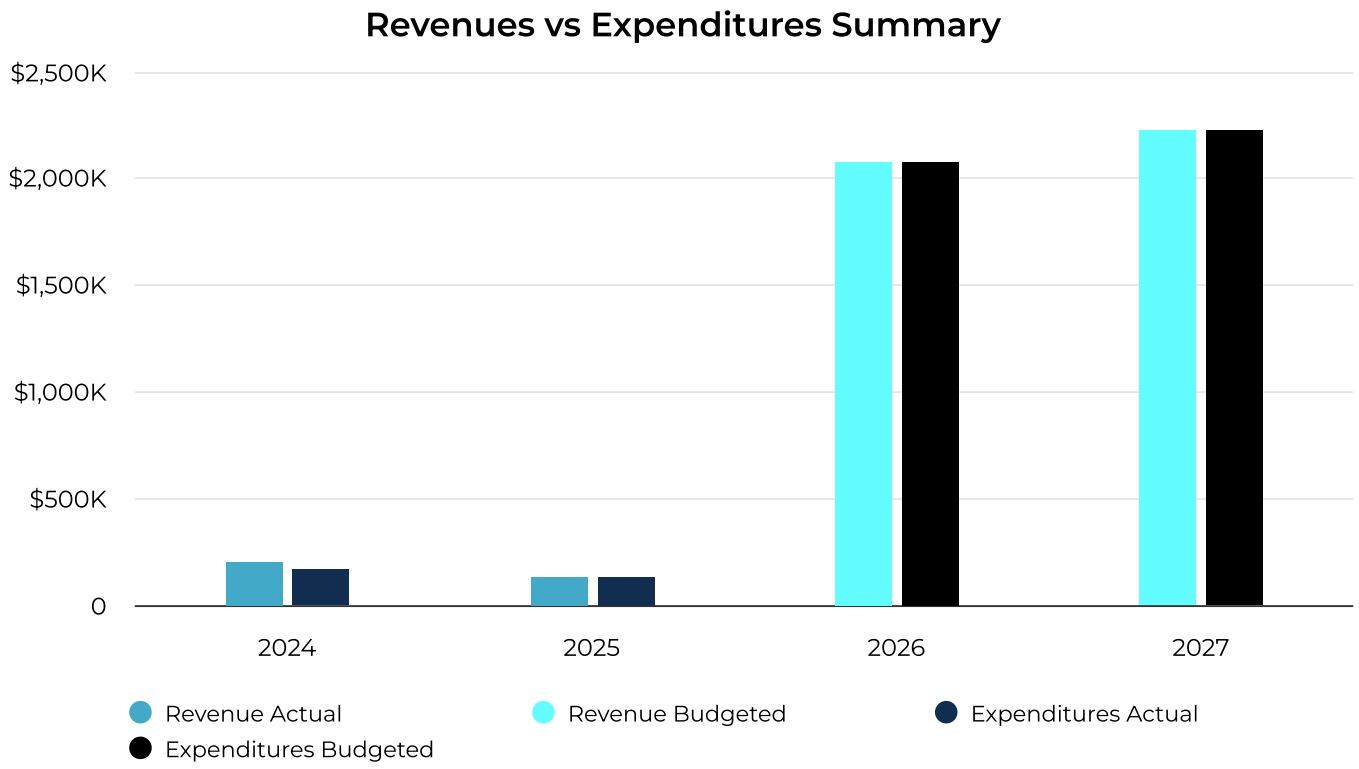
HOME Fund (240)

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 $2,228,905 in revenues and $2,228,905 in expenses in the FY 2027 budget.

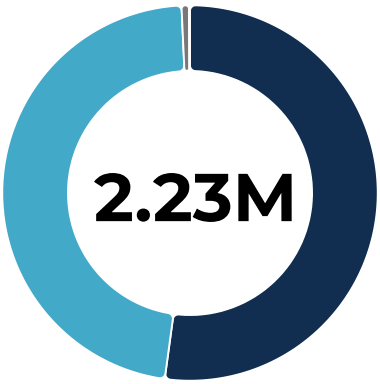


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Intergovernmental Revenue	$ 108,110	$ 2,049,838	$ 2,203,755	7.5%
Other Revenue	$ 24,852	$ 25,000	$ 25,000	-
Interest Income	$ 1,139	$ 150	$ 150	-
Total Revenues	**$ 134,101**	**$ 2,074,988**	**$ 2,228,905**	**7.4%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Services and Supplies	**$1,162,238**	52.1%
Insurance and Other Chargebacks	**$1,050,569**	47.1%
Salary and Benefits	**$14,098**	0.6%
Miscellaneous	**$2,000**	0.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 43,157	$ 13,240	$ 14,098	6.5%
Services and Supplies	$ 112,787	$ 954,685	$ 1,162,238	21.7%
Miscellaneous	-	$ 2,000	$ 2,000	-
Insurance and Other Chargebacks	$ (20,475)	$ 1,105,063	$ 1,050,569	(4.9%)
Total Expenditures	**$ 135,469**	**$ 2,074,988**	**$ 2,228,905**	**7.4%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Home Fund		$ 134,101	$ 2,074,988	$ 2,228,905	7.4%
Community Development					
Home ARP		$ 22,313	$ 1,105,063	$ 1,050,619	(4.9%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001	$ 22,313	$ 1,105,063	$ 1,050,619	(4.9%)
Home Fund		$ 85,796	$ 944,775	$ 1,153,136	22.1%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	$ 85,796	$ 944,775	$ 1,153,136	22.1%
Home Rehab Loan		$ 1,139	$ 150	$ 150	-
INVESTMENT INCOME	240.21.5440.56501	$ 1,139	$ 150	$ 150	-
HOME Acquisition and Financing		$ 24,852	$ 25,000	$ 25,000	-
CITY REHAB REPAYMENTS	240.21.5450.56600	$ 24,852	$ 25,000	$ 25,000	-
Total Community Development		$ 134,101	$ 2,074,988	$ 2,228,905	7.4%
Total Revenues		**$ 134,101**	**$ 2,074,988**	**$ 2,228,905**	**7.4%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Home Fund		$ 135,469	$ 2,074,988	$ 2,228,905	7.4%
Community Development					
Home Fund		$ 113,094	$ 969,860	$ 1,178,271	21.5%
REGULAR PAY	240.21.5430.61010	$ 35,267	$ 10,821	$ 11,478	6.1%
OVERTIME PAY	240.21.5430.61110	$ 306	-	-	-
HEALTH INSURANCE	240.21.5430.61510	$ 3,343	$ 1,034	$ 1,208	16.8%
LIFE INSURANCE	240.21.5430.61615	-	-	-	-
IMRF	240.21.5430.61710	$ 1,581	$ 557	$ 533	(4.3%)
SOCIAL SECURITY	240.21.5430.61725	$ 2,156	$ 671	$ 712	6.1%
MEDICARE	240.21.5430.61730	$ 504	$ 157	$ 167	6.4%
TRAINING & TRAVEL	240.21.5430.62295	-	$ 500	$ 500	-
MEMBERSHIP DUES	240.21.5430.62360	-	$ 500	$ 500	-
OTHER PROGRAM COSTS	240.21.5430.62490	-	$ 2,000	$ 2,000	-
OTHER CHARGES-CHARGEBACK	240.21.5430.62740	$ (42,788)	-	-	-
DEVELOPMENT GRANTS/FORGIVABLE LOANS	240.21.5430.65530	-	$ 750,000	$ 930,107	24.0%
TENANT-BASED RENTAL ASSISTANCE	240.21.5430.65538	$ 112,726	$ 203,620	$ 231,066	13.5%
Home ARP		$ 22,313	$ 1,105,063	$ 1,050,569	(4.9%)
OTHER CHARGES-CHARGEBACK	240.21.5435.62740	$ 22,313	$ 1,105,063	$ 1,050,569	(4.9%)
Home Rehab Loan		$ 61	$ 65	$ 65	-
BANK FEES	240.21.5440.62703	$ 61	$ 65	$ 65	-
Total Community Development		$ 135,469	$ 2,074,988	$ 2,228,905	7.4%
Total Expenditures		**$ 135,469**	**$ 2,074,988**	**$ 2,228,905**	**7.4%**

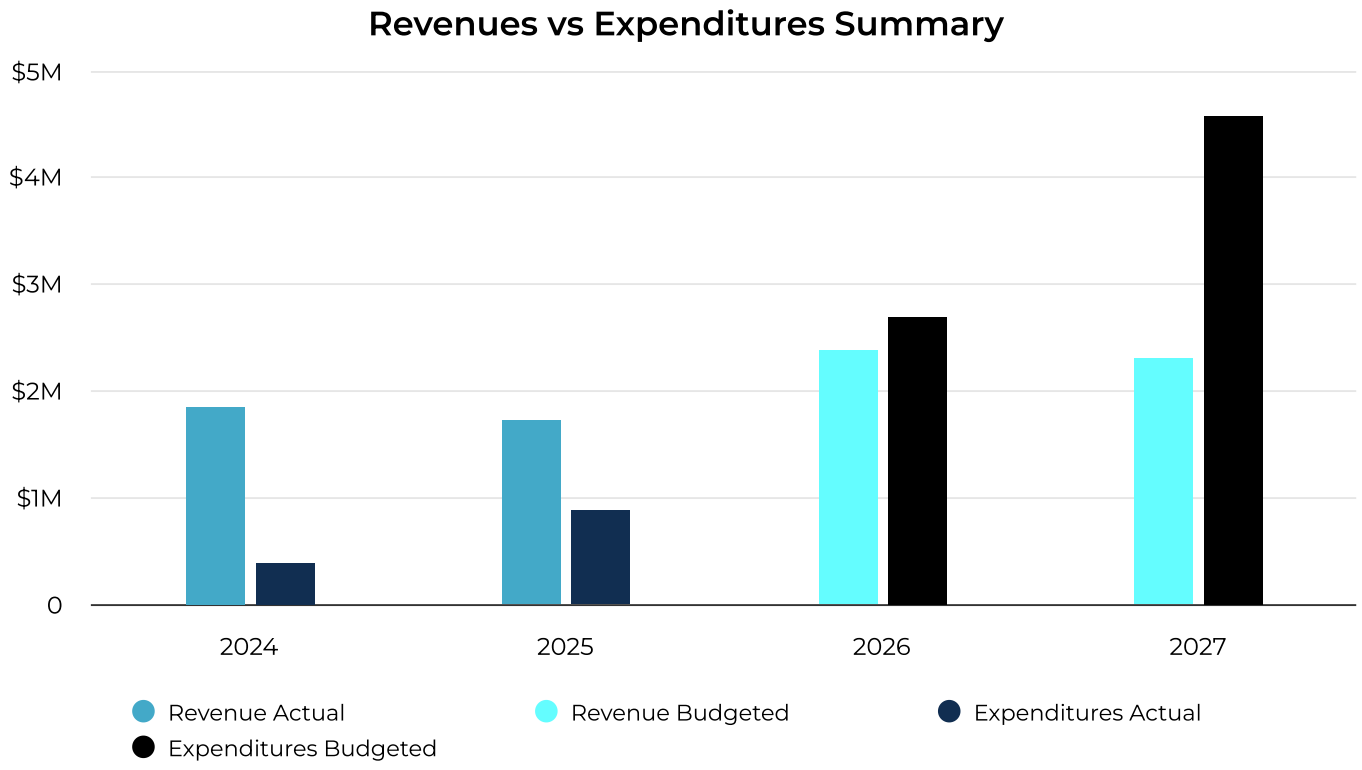
Affordable Housing Fund (250)

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 primarily using Low Income Housing Tax Credits or other funds, particularly those with units restricted to households with incomes that don't 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 the Senior Handyman Program, Senior Bridge Housing, and management of the IHO Wait List.
- Administration of the Inclusionary Housing Ordinance, development of a comprehensive Affordable Housing Plan, and implementation of the strategies in that plan.

Summary

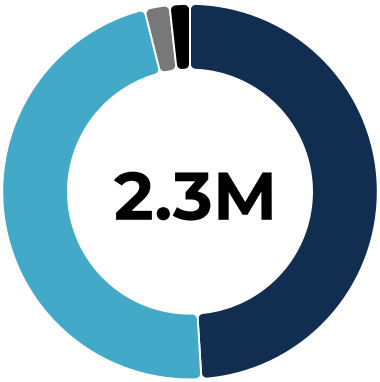
The Affordable Housing Fund is projecting $1,220,000 in revenues (excluding $1,084,240 of transfers in) and $4,569,293 in expenses in the FY 2027 budget.



Revenues by Source

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. Starting in FY 2026, an additional $1,000,000 in contributions from Northwestern University to the Affordable Housing Fund which will be derived from events held at the newly opened Ryan Field.

2027 Projected Revenues by Source



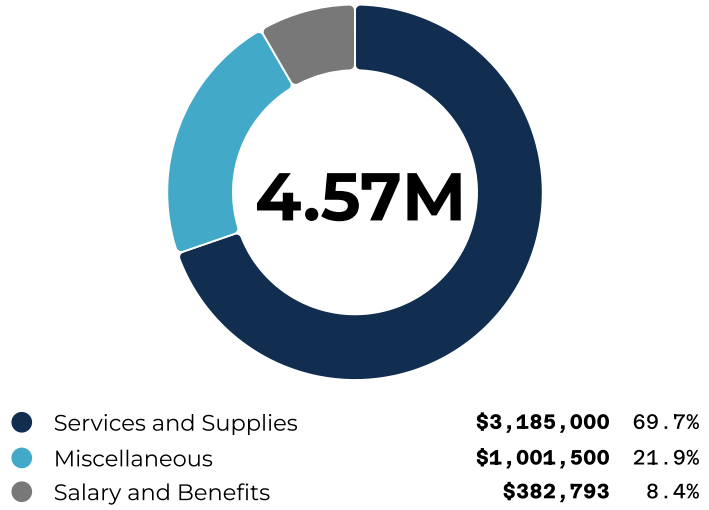
Other Revenue	**$1,130,000**	49.0%
Interfund Transfers	**$1,084,240**	47.1%
Other Taxes	**$50,000**	2.2%
Interest Income	**$40,000**	1.7%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Other Taxes	$ 84,337	$ 50,000	$ 50,000	-
Intergovernmental Revenue	$ 13,139	$ 97,008	-	(100.0%)
Other Revenue	$ 399,547	$ 1,130,000	$ 1,130,000	-
Interest Income	$ 202,453	$ 40,000	$ 40,000	-
Interfund Transfers	$ 1,030,000	$ 1,060,900	$ 1,084,240	2.2%
Total Revenues	**$ 1,729,477**	**$ 2,377,908**	**$ 2,304,240**	**(3.1%)**

Expenditures by Type

In FY 2027 there is an increase of $1,870,000 in expenses. Of this increase, $1,371,000 is for a Housing Opportunity Development Corporation (HODC) 33-unit housing project on Church St. The remainder will be spent on additional programming to supplement PRO Housing grant programming that starts in 2027, a combination of preserving existing affordable housing, constructing new affordable housing, and preventing the displacement of Evanston households with incomes below the area median.

2027 Budgeted Expenditures by Type



Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 100,442	$ 412,364	$ 382,793	(7.2%)
Services and Supplies	$ 669,611	$ 1,185,000	$ 3,185,000	168.8%
Miscellaneous	$ 121,742	$ 1,001,500	$ 1,001,500	-
Community Sponsored Organizations	$ 13,139	$ 90,000	-	(100.0%)
Insurance and Other Chargebacks	$ (31,187)	$ 7,008	-	(100.0%)
Total Expenditures	**$ 873,748**	**$ 2,695,872**	**$ 4,569,293**	**69.5%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Affordable Housing Fund		$ 1,729,477	$ 2,377,908	$ 2,304,240	(3.1%)
Community Development					
Emergency Solutions Grant		$ 13,139	$ 97,008	-	(100.0%)
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	$ 13,139	$ 97,008	-	(100.0%)
Affordable Housing		$ 1,716,338	$ 2,280,900	$ 2,304,240	1.0%
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	$ 84,337	$ 50,000	$ 50,000	-
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	250.21.5465.56013	-	$ 1,000,000	$ 1,000,000	-
MISCELLANEOUS REVENUE	250.21.5465.56045	$ 1,000	-	-	-
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	$ 393,964	$ 125,000	$ 125,000	-
INVESTMENT INCOME	250.21.5465.56501	$ 202,453	$ 40,000	$ 40,000	-
CITY REHAB REPAYMENTS	250.21.5465.56600	$ 4,583	$ 5,000	$ 5,000	-
TRANSFER FROM GOOD NEIGHBOR FUND	250.21.5465.57058	$ 1,030,000	$ 1,060,900	$ 1,084,240	2.2%
Total Community Development		$ 1,729,477	$ 2,377,908	$ 2,304,240	(3.1%)
Total Revenues		**$ 1,729,477**	**$ 2,377,908**	**$ 2,304,240**	**(3.1%)**

Line Item Details - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Affordable Housing Fund		$ 873,748	$ 2,695,872	$ 4,569,293	69.5%
Community Development					
Emergency Solutions Grant		$ 13,139	$ 97,008	-	(100.0%)
OTHER CHARGES-CHARGEBACK	250.21.2128.62740	-	$ 7,008	-	(100.0%)
COMMUNITY SPONSORED ORGANIZATIONS	250.21.2128.67010	-	$ 90,000	-	(100.0%)
CONNECTIONS FOR THE HOMELESS	250.21.2128.67110	$ 13,139	-	-	-
Affordable Housing		$ 860,608	$ 2,598,864	$ 4,569,293	75.8%
REGULAR PAY	250.21.5465.61010	$ 78,370	$ 336,659	$ 308,393	(8.4%)
OVERTIME PAY	250.21.5465.61110	$ 7,114	-	-	-
HEALTH INSURANCE	250.21.5465.61510	$ 4,777	$ 32,660	$ 36,504	11.8%
LIFE INSURANCE	250.21.5465.61615	$ 16	$ 19	$ 19	-
IMRF	250.21.5465.61710	$ 3,748	$ 17,269	$ 14,281	(17.3%)
SOCIAL SECURITY	250.21.5465.61725	$ 5,202	$ 20,874	$ 19,122	(8.4%)
MEDICARE	250.21.5465.61730	$ 1,217	$ 4,883	$ 4,474	(8.4%)
OTHER PROGRAM COSTS	250.21.5465.62490	$ 121,742	$ 1,000,000	$ 1,000,000	-
BANK FEES	250.21.5465.62703	$ 60	-	-	-
OTHER CHARGES-CHARGEBACK	250.21.5465.62740	$ (31,187)	-	-	-
MISCELLANEOUS	250.21.5465.62770	-	$ 1,500	$ 1,500	-
WAITLIST MANAGEMENT	250.21.5465.65496	-	$ 100,000	$ 100,000	-
LANDLORD-TENANT	250.21.5465.65497	$ 74,078	$ 85,000	$ 85,000	-
DEVELOPMENT GRANTS/FORGIVABLE LOANS	250.21.5465.65530	$ 595,474	$ 1,000,000	$ 3,000,000	200.0%
Total Community Development		$ 873,748	$ 2,695,872	$ 4,569,293	69.5%
Total Expenditures		**$ 873,748**	**$ 2,695,872**	**$ 4,569,293**	**69.5%**

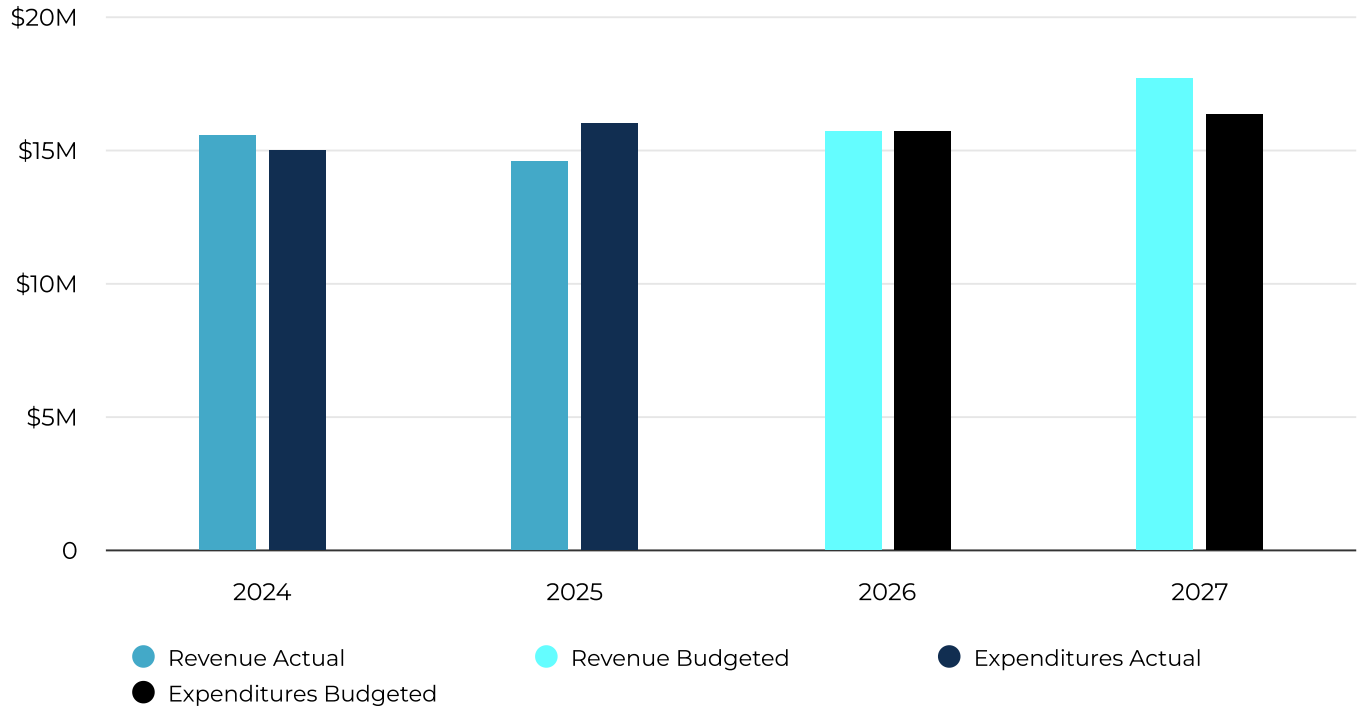
Debt Service Fund (320)

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

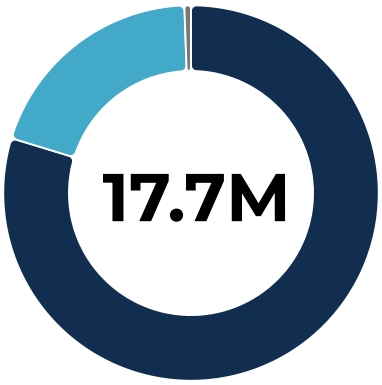
The Debt Service Fund is projecting $14,204,532 in revenues (excluding $3,487,983 in transfers in) and $16,319,186 in expenses. Included among budgeted transfers in is $1,545,572 for all outstanding debt obligations in the Dempter-Dodge TIF. The city is looking to close that TIF by the end of 2027 prior to its expiration.

Revenues vs Expenditures Summary



Revenues by Source

2027 Projected Revenues by Source



Property Taxes	**$14,104,532**	79.7%
Interfund Transfers	**$3,487,983**	19.7%
Interest Income	**$100,000**	0.6%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 12,385,312	$ 12,766,093	$ 14,104,532	10.5%
Other Revenue	-	$ 1,192,296	-	(100.0%)
Interest Income	$ 372,368	$ 50,000	$ 100,000	100.0%
Interfund Transfers	$ 1,822,551	$ 1,714,409	$ 3,487,983	103.5%
Total Revenues	**$ 14,580,230**	**$ 15,722,798**	**$ 17,692,515**	**12.5%**

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 12,952	$ 108,000	$ 208,000	92.6%
Debt Service	$ 15,981,860	$ 15,614,798	$ 16,111,186	3.2%
Total Expenditures	**$ 15,994,813**	**$ 15,722,798**	**$ 16,319,186**	**3.8%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Debt Service Fund		$ 14,580,230	$ 15,722,798	$ 17,692,515	12.5%
Non-Departmental					
General Administration		$ 14,580,230	$ 15,722,798	$ 17,692,515	12.5%
PROPERTY TAXES	320.99.5560.51015	$ 12,385,312	$ 12,766,093	$ 14,104,532	10.5%
FUND BALANCE APPLIED	320.99.5560.56106	-	$ 1,192,296	-	(100.0%)
INVESTMENT INCOME	320.99.5560.56501	$ 372,368	$ 50,000	$ 100,000	100.0%
TRANSFER FROM GENERAL FUND	320.99.5560.57005	-	-	$ 408,000	-
FROM DEMPSTER-DODGE TIF	320.99.5560.57087	$ 168,948	$ 170,723	$ 1,545,572	805.3%
FROM CHICAGO-MAIN TIF	320.99.5560.57088	$ 243,240	$ 243,620	$ 248,690	2.1%
FROM HOWARD RIDGE TIF	320.99.5560.57096	$ 287,112	$ 290,513	$ 288,512	(0.7%)
FROM SPECIAL ASSMT. FUND	320.99.5560.57110	$ 230,631	$ 165,676	$ 164,746	(0.6%)
FROM CROWN CONSTRUCTION FUND	320.99.5560.57120	$ 588,372	$ 629,869	$ 668,618	6.2%
TRANSFER FROM SEWER FUND	320.99.5560.57165	$ 304,248	$ 214,008	$ 163,845	(23.4%)
Total Non-Departmental		$ 14,580,230	$ 15,722,798	$ 17,692,515	12.5%
Total Revenues		**$ 14,580,230**	**$ 15,722,798**	**$ 17,692,515**	**12.5%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Debt Service Fund		$ 15,994,813	$ 15,722,798	$ 16,319,186	3.8%
Non-Departmental					
General Administration		$ 12,952	$ 8,000	$ 8,000	-
FISCAL AGENT SERVICES	320.99.5560.62350	$ 12,950	$ 8,000	$ 8,000	-
BANK FEES	320.99.5560.62703	$ 2	-	-	-
2018A Bonds		$ 1,688,119	$ 1,688,869	$ 1,687,618	(0.1%)
DEBT SERVICE-PRINCIPAL	320.99.5601.68305	$ 785,000	$ 825,000	$ 865,000	4.8%
DEBT SERVICE-INTEREST	320.99.5601.68315	$ 903,119	$ 863,869	$ 822,618	(4.8%)
2018B Bonds		$ 840,965	$ 840,672	$ 842,134	0.2%
DEBT SERVICE-PRINCIPAL	320.99.5602.68305	$ 473,684	$ 497,076	$ 523,392	5.3%
DEBT SERVICE-INTEREST	320.99.5602.68315	$ 367,281	$ 343,596	$ 318,742	(7.2%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
2018C Bonds		$ 804,507	$ 803,676	$ 804,175	0.1%
DEBT SERVICE-PRINCIPAL	320.99.5603.68305	$ 681,222	$ 714,452	$ 743,529	4.1%
DEBT SERVICE-INTEREST	320.99.5603.68315	$ 123,285	$ 89,224	$ 60,646	(32.0%)
2018D Bonds		$ 287,113	$ 290,513	$ 288,512	(0.7%)
DEBT SERVICE-PRINCIPAL	320.99.5604.68305	$ 165,000	$ 175,000	$ 180,000	2.9%
DEBT SERVICE-INTEREST	320.99.5604.68315	$ 122,113	$ 115,513	$ 108,512	(6.1%)
2019A Bonds		$ 970,250	$ 966,000	$ 966,000	-
DEBT SERVICE-PRINCIPAL	320.99.5605.68305	$ 385,000	$ 400,000	$ 420,000	5.0%
DEBT SERVICE-INTEREST	320.99.5605.68315	$ 585,250	$ 566,000	$ 546,000	(3.5%)
2019B Bonds		$ 564,181	$ 564,317	$ 563,769	(0.1%)
DEBT SERVICE-PRINCIPAL	320.99.5606.68305	$ 271,795	$ 285,522	$ 299,249	4.8%
DEBT SERVICE-INTEREST	320.99.5606.68315	$ 292,386	$ 278,795	$ 264,520	(5.1%)
2020B Bonds		$ 1,745,163	$ 1,744,327	$ 1,750,092	0.3%
DEBT SERVICE-PRINCIPAL	320.99.5608.68305	$ 1,296,983	$ 1,363,175	$ 1,439,366	5.6%
DEBT SERVICE-INTEREST	320.99.5608.68315	$ 448,180	$ 381,152	$ 310,726	(18.5%)
2024 GO Bonds		$ 1,317,950	$ 1,316,950	$ 1,319,700	0.2%
DEBT SERVICE-PRINCIPAL	320.99.5611.68305	$ 520,000	$ 545,000	$ 575,000	5.5%
DEBT SERVICE-INTEREST	320.99.5611.68315	$ 797,950	$ 771,950	$ 744,700	(3.5%)
2021 Bonds		$ 1,089,415	$ 967,415	$ 877,224	(9.3%)
DEBT SERVICE-PRINCIPAL	320.99.5609.68305	$ 817,000	$ 629,350	$ 648,200	3.0%
DEBT SERVICE-INTEREST	320.99.5609.68315	$ 272,415	$ 338,065	$ 229,024	(32.3%)
2013A Bonds		$ 841,324	$ 847,124	-	(100.0%)
DEBT SERVICE-PRINCIPAL	320.99.5715.68305	$ 605,000	$ 635,000	-	(100.0%)
DEBT SERVICE-INTEREST	320.99.5715.68315	$ 236,324	$ 212,124	-	(100.0%)
2013 B Bonds		$ 917,545	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5716.68305	$ 890,798	-	-	-
DEBT SERVICE-INTEREST	320.99.5716.68315	$ 26,747	-	-	-
2014A G.O. Bonds		$ 644,113	$ 641,362	$ 642,612	0.2%
DEBT SERVICE-PRINCIPAL	320.99.5717.68305	$ 455,000	$ 475,000	$ 500,000	5.3%
DEBT SERVICE-INTEREST	320.99.5717.68315	$ 189,113	$ 166,362	$ 142,612	(14.3%)
2015 A Bonds		$ 543,106	$ 517,906	$ 518,106	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DEBT SERVICE-PRINCIPAL	320.99.5719.68305	$ 380,000	$ 370,000	$ 385,000	4.1%
DEBT SERVICE-INTEREST	320.99.5719.68315	$ 163,106	$ 147,906	$ 133,106	(10.0%)
2016A Bonds		$ 644,488	$ 645,288	$ 590,288	(8.5%)
DEBT SERVICE-PRINCIPAL	320.99.5731.68305	$ 480,000	$ 500,000	$ 465,000	(7.0%)
DEBT SERVICE-INTEREST	320.99.5731.68315	$ 164,488	$ 145,288	$ 125,288	(13.8%)
2016B Bonds		$ 891,150	$ 890,950	-	(100.0%)
DEBT SERVICE-PRINCIPAL	320.99.5732.68305	$ 840,000	$ 865,000	-	(100.0%)
DEBT SERVICE-INTEREST	320.99.5732.68315	$ 51,150	$ 25,950	-	(100.0%)
2017A Bonds		$ 831,975	$ 829,575	$ 826,375	(0.4%)
DEBT SERVICE-PRINCIPAL	320.99.5733.68305	$ 560,000	$ 580,000	$ 600,000	3.4%
DEBT SERVICE-INTEREST	320.99.5733.68315	$ 271,975	$ 249,575	$ 226,375	(9.3%)
2017B Bonds		$ 948,315	$ 945,511	$ 946,614	0.1%
DEBT SERVICE-PRINCIPAL	320.99.5734.68305	$ 859,639	$ 882,624	$ 910,206	3.1%
DEBT SERVICE-INTEREST	320.99.5734.68315	$ 88,676	$ 62,887	$ 36,408	(42.1%)
2017C Bonds		$ 412,183	$ 414,343	$ 420,932	1.6%
DEBT SERVICE-PRINCIPAL	320.99.5735.68305	$ 280,000	$ 290,000	$ 305,000	5.2%
DEBT SERVICE-INTEREST	320.99.5735.68315	$ 132,183	$ 124,343	$ 115,932	(6.8%)
2026 Bonds		-	$ 800,000	$ 2,767,035	245.9%
BOND ISSUANCE COSTS	320.99.5612.62716	-	$ 100,000	-	(100.0%)
DEBT SERVICE-PRINCIPAL	320.99.5612.68305	-	$ 200,000	$ 1,540,000	670.0%
DEBT SERVICE-INTEREST	320.99.5612.68315	-	$ 500,000	$ 1,227,035	145.4%
2027 Bonds		-	-	$ 500,000	-
BOND ISSUANCE COSTS	320.99.5613.62716	-	-	$ 200,000	-
DEBT SERVICE-INTEREST	320.99.5613.68315	-	-	$ 300,000	-
Total Non-Departmental		$ 15,994,813	$ 15,722,798	$ 16,319,186	3.8%
Total Expenditures		**$ 15,994,813**	**$ 15,722,798**	**$ 16,319,186**	**3.8%**

Howard-Ridge TIF Fund (330)

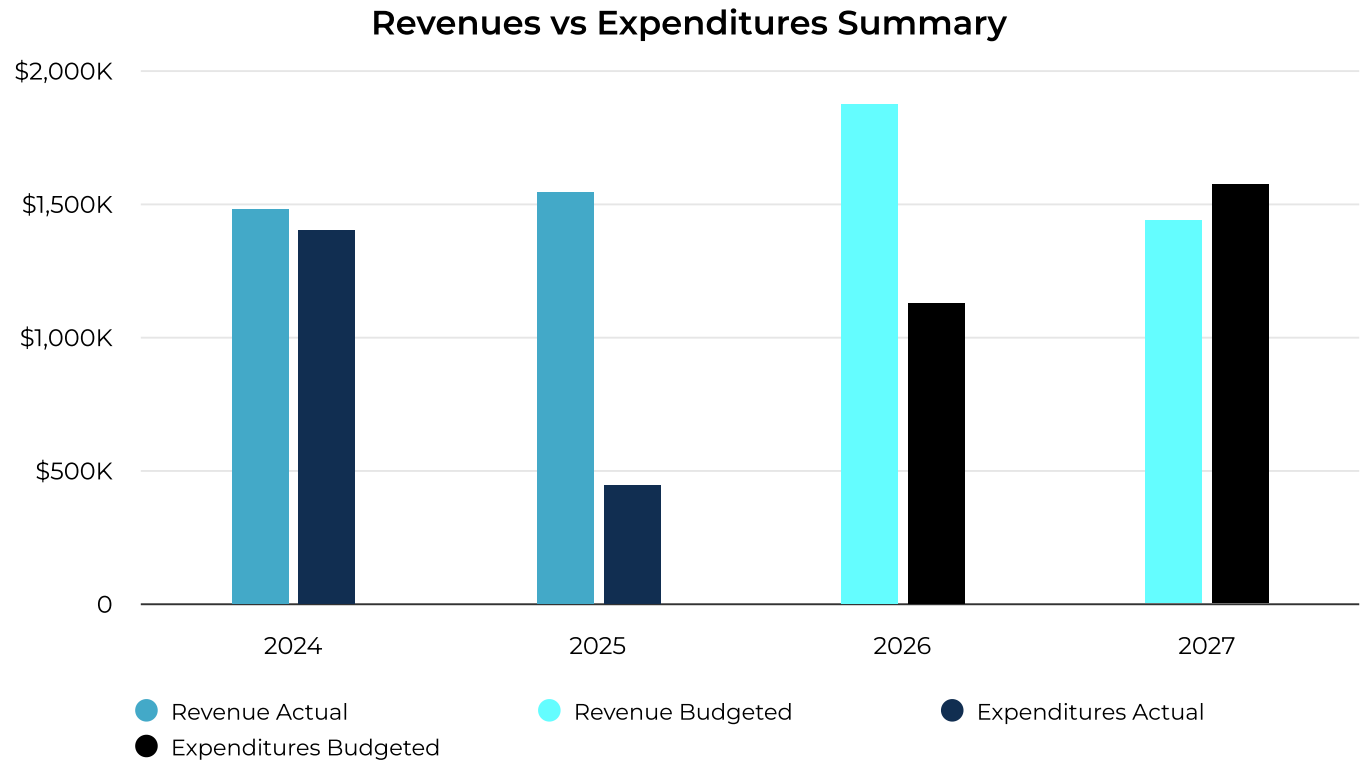
The City Council adopted the Howard-Ridge Tax Increment Financing (TIF) District on January 26, 2004. This TIF will expire in 2027, with last year of collection in 2028. The TIF District is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the 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.

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

Summary

The Howard-Ridge TIF Fund is projecting $1,440,000 in revenues and $1,187,574 in expenses (excluding $385,535 in transfers out) in the FY 2027 budget.

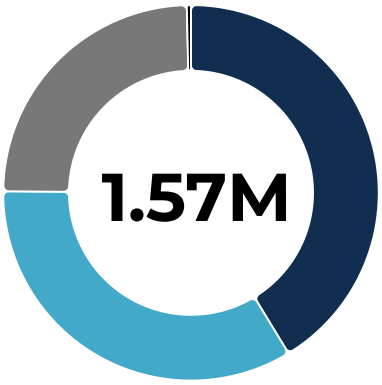


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 1,444,396	$ 1,336,000	$ 1,400,000	4.8%
Other Revenue	$ 39,799	$ 500,000	-	(100.0%)
Interest Income	$ 54,722	$ 40,000	$ 40,000	-
Total Revenues	**$ 1,538,916**	**$ 1,876,000**	**$ 1,440,000**	**(23.2%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$650,000**	41.3%
Miscellaneous	**$532,000**	33.8%
Interfund Transfers	**$385,535**	24.5%
Services and Supplies	**$5,574**	0.4%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 9,103	$ 5,574	$ 5,574	-
Miscellaneous	$ 85,581	$ 75,000	$ 532,000	609.3%
Capital Outlay	$ 7,023	$ 700,000	$ 650,000	(7.1%)
Interfund Transfers	$ 343,908	$ 347,313	$ 385,535	11.0%
Total Expenditures	**$ 445,615**	**$ 1,127,887**	**$ 1,573,109**	**39.5%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Howard-Ridge TIF Fund		$ 1,538,916	$ 1,876,000	$ 1,440,000	(23.2%)
Howard Ridge Tif		$ 1,538,916	$ 1,876,000	$ 1,440,000	(23.2%)
PROPERTY TAXES	330.99.5860.51015	$ 1,444,396	$ 1,336,000	$ 1,400,000	4.8%
INVESTMENT INCOME	330.99.5860.56501	$ 54,801	$ 40,000	$ 40,000	-
INTEREST REVENUE - LEASES	330.99.5860.56504	$ (79)	-	-	-
SALE OF LAND / BUILDING	330.99.5860.56587	-	$ 500,000	-	(100.0%)
PROPERTY SALES AND RENTAL - 633 Howard St	330.99.5860.56701	$ (65,960)	-	-	-
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	$ (15,642)	-	-	-
RTU AMORTIZATION - LEASES	330.99.5860.56750	$ 121,401	-	-	-
Total Revenues		**$ 1,538,916**	**$ 1,876,000**	**$ 1,440,000**	**(23.2%)**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Howard-Ridge TIF Fund		$ 445,615	$ 1,127,887	$ 1,573,109	39.5%
Howard Ridge Tif		$ 445,615	$ 1,127,887	$ 1,573,109	39.5%
CONSULTING SERVICES	330.99.5860.62185	$ 8,792	-	-	-
OTHER PROGRAM COSTS	330.99.5860.62490	$ 85,581	$ 75,000	$ 532,000	609.3%
ECONOMIC DEVELOPMENT DATABASES	330.99.5860.62649	-	$ 5,574	$ 5,574	-
ELECTRICITY	330.99.5860.64005	$ 196	-	-	-
NATURAL GAS	330.99.5860.64015	$ 115	-	-	-
OTHER IMPROVEMENTS	330.99.5860.65515	$ 7,023	$ 700,000	$ 650,000	(7.1%)
TRANSFER TO GENERAL FUND	330.99.5860.66131	$ 56,796	$ 56,800	$ 97,023	70.8%
TRANSFERS TO DEBT SERVICE FUND	330.99.5860.69320	$ 287,112	$ 290,513	$ 288,512	(0.7%)
Total Expenditures		**$ 445,615**	**$ 1,127,887**	**$ 1,573,109**	**39.5%**

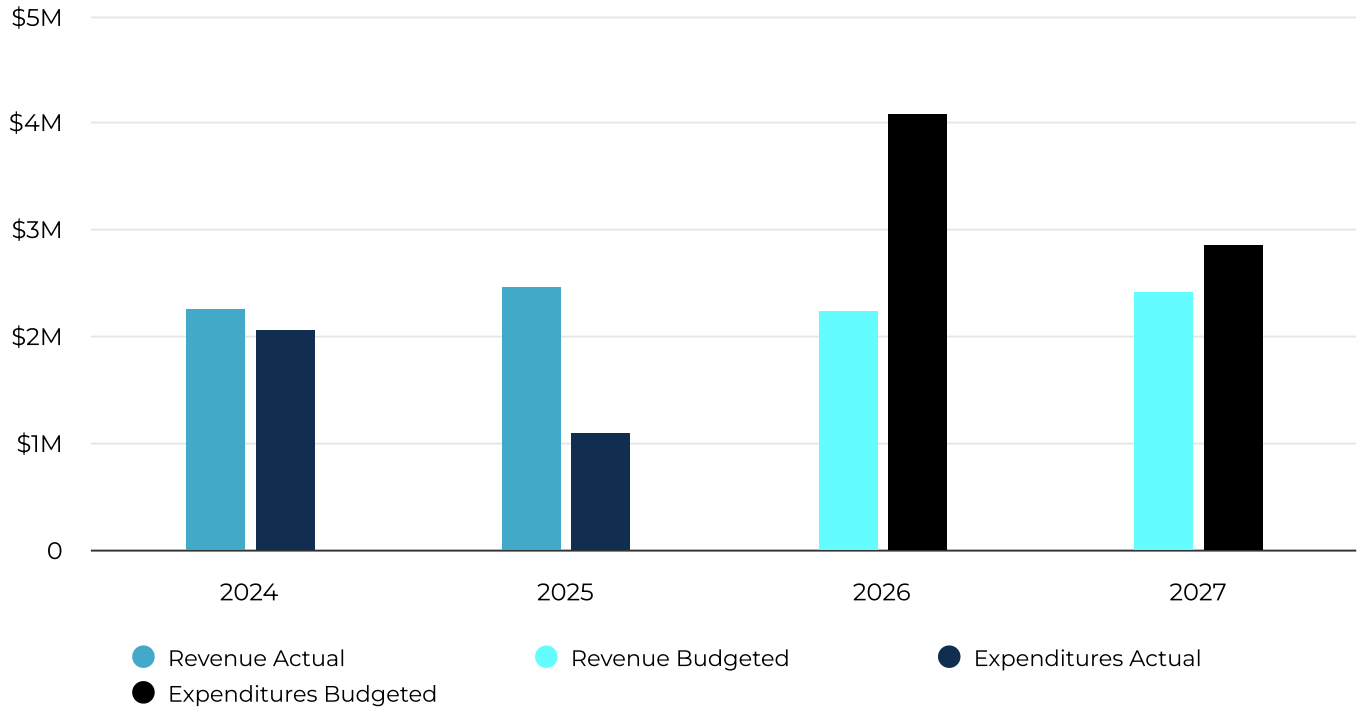
West Evanston TIF Fund (335)

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 $2,410,000 in revenues and $2,705,574 in expenses (excluding $151,139 in transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary

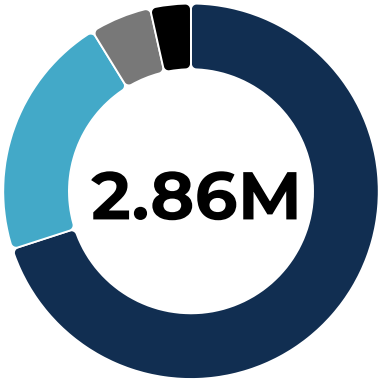


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 2,397,426	$ 2,211,000	$ 2,350,000	6.3%
Interest Income	$ 68,886	$ 30,000	$ 60,000	100.0%
Total Revenues	**$ 2,466,312**	**$ 2,241,000**	**$ 2,410,000**	**7.5%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$2,000,000**	70.0%
Services and Supplies	**$605,574**	21.2%
Interfund Transfers	**$151,139**	5.3%
Miscellaneous	**$100,000**	3.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 66,290	$ 1,830,574	$ 605,574	(66.9%)
Miscellaneous	$ 82,316	$ 150,000	$ 100,000	(33.3%)
Capital Outlay	$ 834,457	$ 2,000,000	$ 2,000,000	-
Interfund Transfers	$ 110,556	$ 110,550	$ 151,139	36.7%
Total Expenditures	**$ 1,093,619**	**$ 4,091,124**	**$ 2,856,713**	**(30.2%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
West Evanston TIF Fund		$ 2,466,312	$ 2,241,000	$ 2,410,000	7.5%
West Evanston Tif		$ 2,466,312	$ 2,241,000	$ 2,410,000	7.5%
PROPERTY TAXES	335.99.5870.51015	$ 2,397,426	$ 2,211,000	$ 2,350,000	6.3%
INVESTMENT INCOME	335.99.5870.56501	$ 68,886	$ 30,000	$ 60,000	100.0%
Total Revenues		**$ 2,466,312**	**$ 2,241,000**	**$ 2,410,000**	**7.5%**

Line Item Detail - Expenses

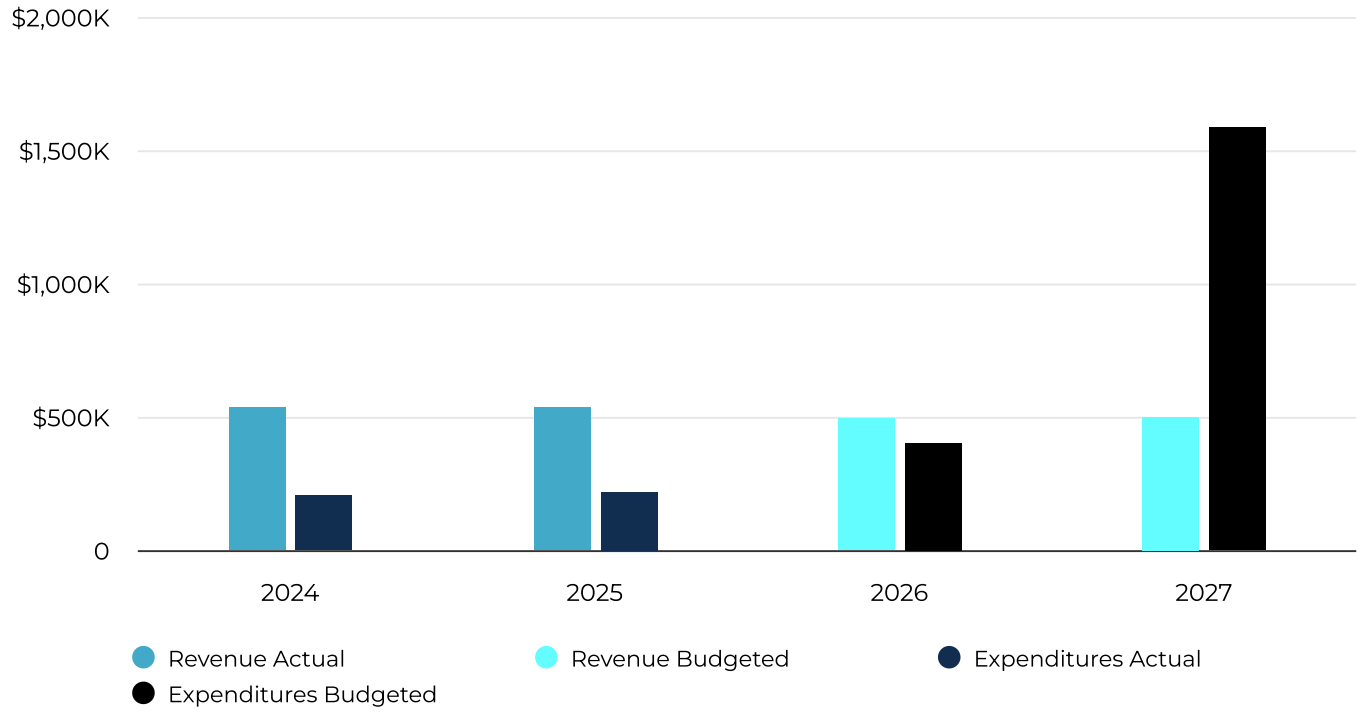
-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
West Evanston TIF Fund		$ 1,093,619	$ 4,091,124	$ 2,856,713	(30.2%)
West Evanston Tif		$ 1,093,619	$ 4,091,124	$ 2,856,713	(30.2%)
ENGINEERING SERVICES	335.99.5870.62145	-	$ 725,000	$ 550,000	(24.1%)
CONSULTING SERVICES	335.99.5870.62185	$ 66,268	$ 100,000	$ 50,000	(50.0%)
OTHER PROGRAM COSTS	335.99.5870.62490	$ 82,316	$ 150,000	$ 100,000	(33.3%)
ECONOMIC DEVELOPMENT DATABASES	335.99.5870.62649	-	$ 5,574	$ 5,574	-
BANK FEES	335.99.5870.62703	$ 23	-	-	-
PROPERTY ACQUISITIONS	335.99.5870.65507	-	$ 1,000,000	$ 1,000,000	-
OTHER IMPROVEMENTS	335.99.5870.65515	$ 834,457	$ 1,000,000	$ 1,000,000	-
DEVELOPMENT GRANTS/FORGIVABLE LOANS	335.99.5870.65530	-	$ 1,000,000	-	(100.0%)
TRANSFER TO GENERAL FUND	335.99.5870.66131	$ 110,556	$ 110,550	$ 151,139	36.7%
Total Expenditures		**$ 1,093,619**	**$ 4,091,124**	**$ 2,856,713**	**(30.2%)**

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. The 2027 budget proposes to transfer all remaining debt service obligations to the Debt Servicer Fund and to close this TIF by the end of 2027. The Dempster-Dodge TIF Fund is projecting $503,000 in revenues and $4,787 in expenses (excluding $1,576,201 in transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary

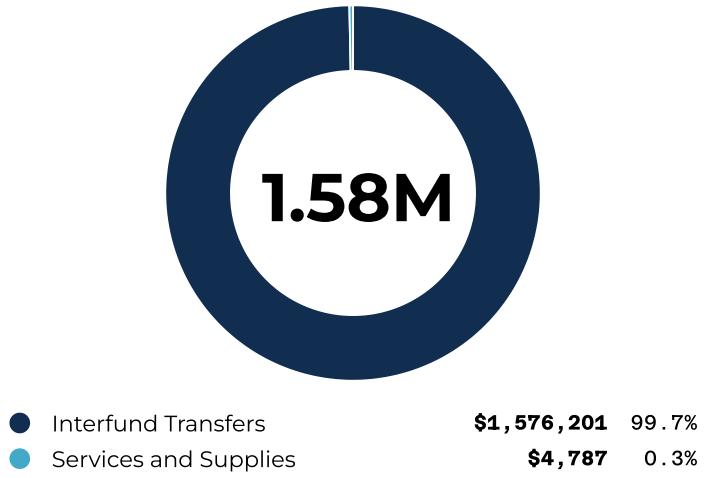


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 510,482	$ 488,000	$ 500,000	2.5%
Interest Income	$ 27,043	$ 3,000	$ 3,000	-
Total Revenues	**$ 537,525**	**$ 491,000**	**$ 503,000**	**2.4%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 1,827	$ 4,787	$ 4,787	-
Miscellaneous	$ 20,069	$ 200,000	-	(100.0%)
Interfund Transfers	$ 193,344	$ 195,123	$ 1,576,201	707.8%
Total Expenditures	**$ 215,240**	**$ 399,910**	**$ 1,580,988**	**295.3%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Dempster-Dodge TIF Fund		$ 537,525	$ 491,000	$ 503,000	2.4%
Dempster-Dodge Tif Admin Acct		$ 537,525	$ 491,000	$ 503,000	2.4%
PROPERTY TAXES	340.99.5875.51015	$ 510,482	$ 488,000	$ 500,000	2.5%
INVESTMENT INCOME	340.99.5875.56501	$ 27,043	$ 3,000	$ 3,000	-
Total Revenues		**$ 537,525**	**$ 491,000**	**$ 503,000**	**2.4%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Dempster-Dodge TIF Fund		$ 215,240	$ 399,910	$ 1,580,988	295.3%
Dempster-Dodge Tif Admin Acct		$ 215,240	$ 399,910	$ 1,580,988	295.3%
CONSULTING SERVICES	340.99.5875.62185	$ 1,827	$ 2,000	$ 2,000	-
OTHER PROGRAM COSTS	340.99.5875.62490	$ 20,069	$ 200,000	-	(100.0%)
ECONOMIC DEVELOPMENT DATABASES	340.99.5875.62649	-	$ 2,787	$ 2,787	-
TRANSFER TO GENERAL FUND	340.99.5875.66131	$ 24,396	$ 24,400	$ 30,629	25.5%
TRANSFERS TO DEBT SERVICE FUND	340.99.5875.69320	$ 168,948	$ 170,723	$ 1,545,572	805.3%
Total Expenditures		**$ 215,240**	**$ 399,910**	**$ 1,580,988**	**295.3%**

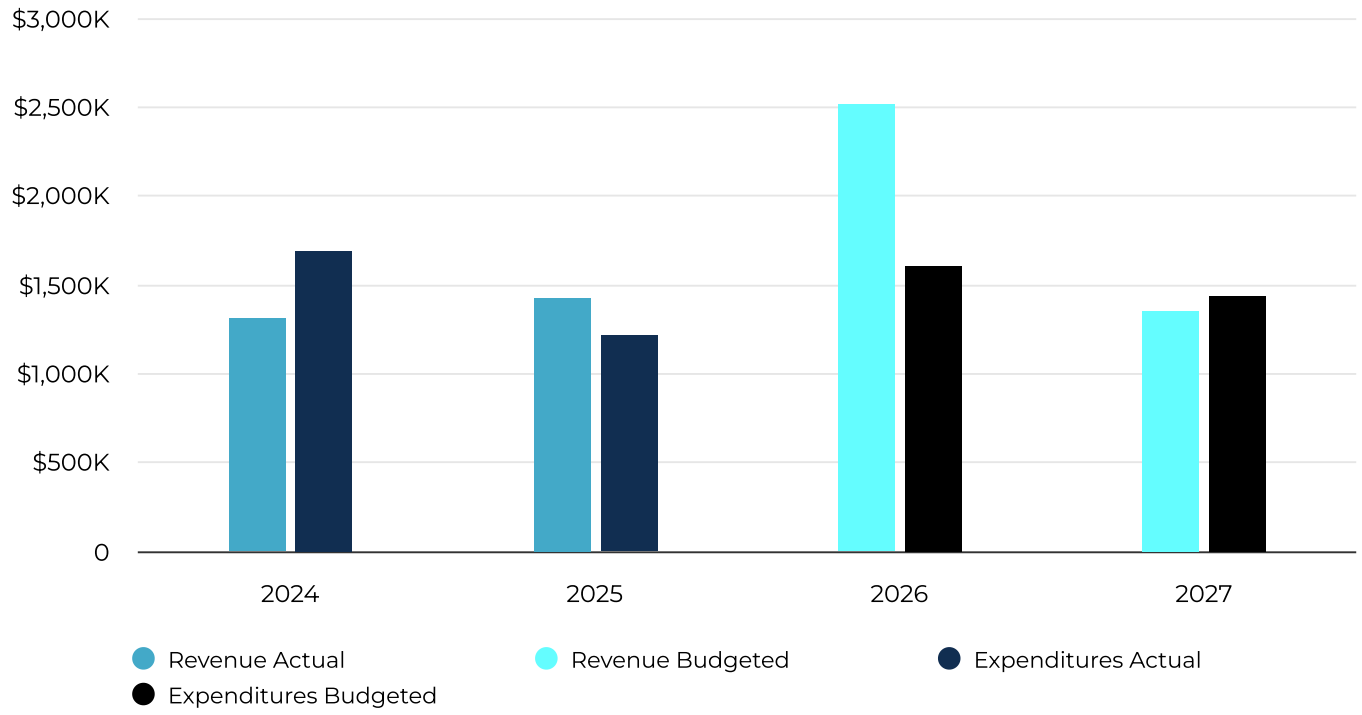
Chicago-Main TIF Fund (345)

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 $1,348,000in revenues and $1,095,574 in expenses (excluding $340,831 in transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary

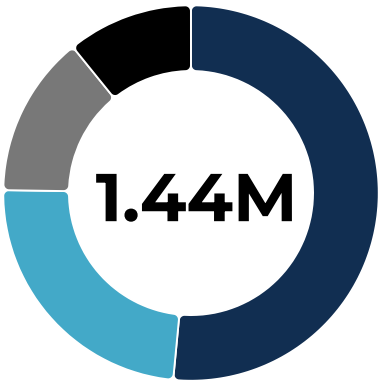


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 1,398,121	$ 1,295,000	$ 1,336,000	3.2%
Other Revenue	-	$ 1,200,000	-	(100.0%)
Interest Income	$ 30,416	$ 20,000	$ 12,000	(40.0%)
Total Revenues	**$ 1,428,537**	**$ 2,515,000**	**$ 1,348,000**	**(46.4%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$740,000**	51.5%
Interfund Transfers	**$340,831**	23.7%
Miscellaneous	**$200,000**	13.9%
Services and Supplies	**$155,574**	10.8%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 18,170	$ 55,574	$ 155,574	179.9%
Miscellaneous	$ 196,141	$ 300,000	$ 200,000	(33.3%)
Capital Outlay	$ 690,365	$ 945,000	$ 740,000	(21.7%)
Interfund Transfers	$ 307,992	$ 308,370	$ 340,831	10.5%
Total Expenditures	**$ 1,212,667**	**$ 1,608,944**	**$ 1,436,405**	**(10.7%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Chicago-Main TIF		$ 1,428,537	$ 2,515,000	$ 1,348,000	(46.4%)
PROPERTY TAXES	345.99.3400.51015	$ 1,398,121	$ 1,295,000	$ 1,336,000	3.2%
INVESTMENT INCOME	345.99.3400.56501	$ 30,416	$ 20,000	$ 12,000	(40.0%)
SALE OF LAND / BUILDING	345.99.3400.56587	-	$ 1,200,000	-	(100.0%)
Total Revenues		**$ 1,428,537**	**$ 2,515,000**	**$ 1,348,000**	**(46.4%)**

Line Item Detail - Expenses

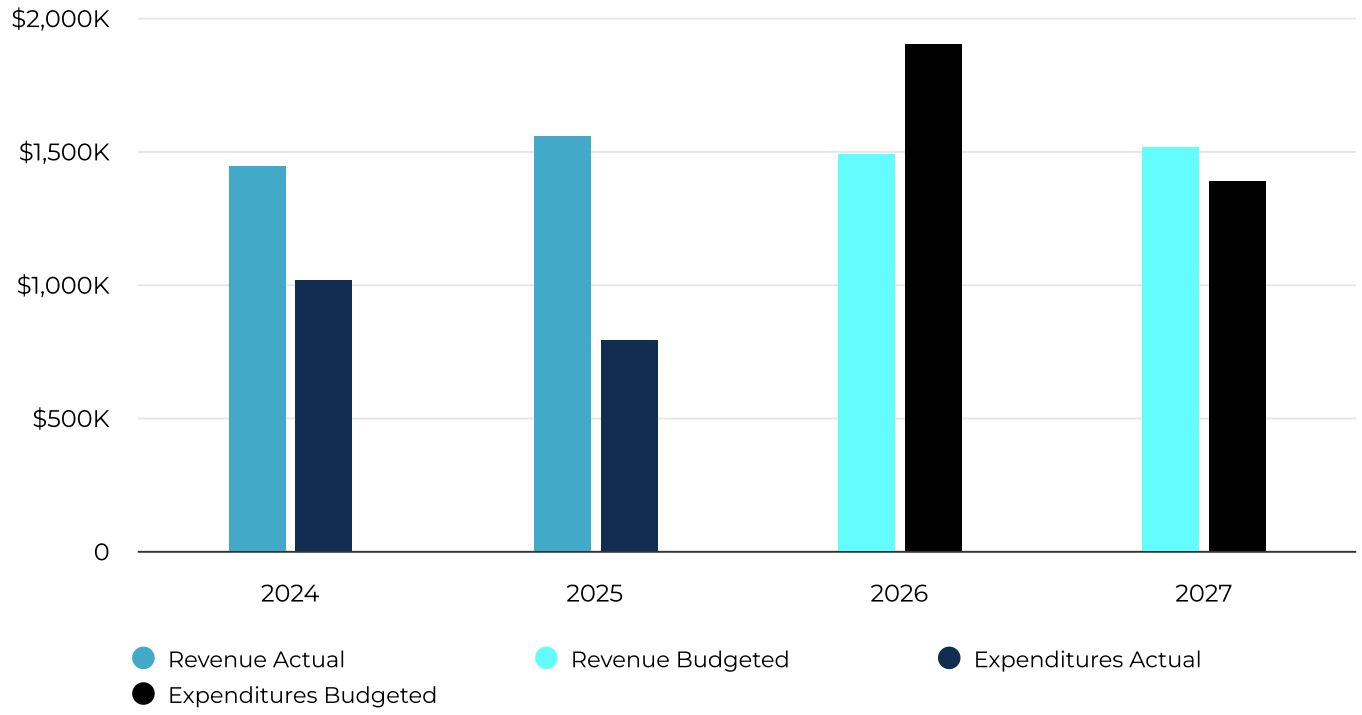
-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Chicago-Main TIF		$ 1,212,667	$ 1,608,944	$ 1,436,405	(10.7%)
ENGINEERING SERVICES	345.99.3400.62145	-	-	$ 100,000	-
CONSULTING SERVICES	345.99.3400.62185	$ 18,160	$ 50,000	$ 50,000	-
OTHER PROGRAM COSTS	345.99.3400.62490	$ 196,141	$ 300,000	$ 200,000	(33.3%)
ECONOMIC DEVELOPMENT DATABASES	345.99.3400.62649	-	$ 5,574	$ 5,574	-
BANK FEES	345.99.3400.62703	$ 10	-	-	-
OTHER IMPROVEMENTS	345.99.3400.65515	$ 690,365	$ 945,000	$ 740,000	(21.7%)
TRANSFER TO GENERAL FUND	345.99.3400.66131	$ 64,752	$ 64,750	$ 92,141	42.3%
TRANSFERS TO DEBT SERVICE FUND	345.99.3400.69320	$ 243,240	$ 243,620	$ 248,690	2.1%
Total Expenditures		**$ 1,212,667**	**$ 1,608,944**	**$ 1,436,405**	**(10.7%)**

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 can be found on the City's website. The Five Fifths TIF Fund is projecting $1,512,400 in revenues and $1,297,787 in expenses (excluding $89,542 in transfers out) in the FY 2027 budget.

Revenues vs Expenditures Summary

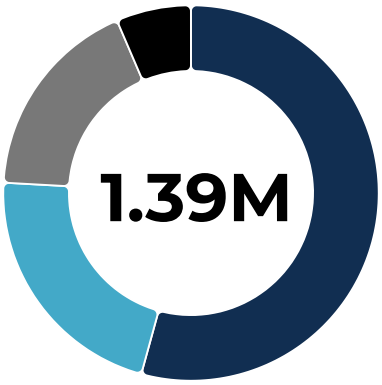


Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 1,527,673	$ 1,477,000	$ 1,500,000	1.6%
Other Revenue	$ 3,397	$ 8,400	$ 8,400	-
Interest Income	$ 28,480	$ 3,500	$ 4,000	14.3%
Total Revenues	**$ 1,559,550**	**$ 1,488,900**	**$ 1,512,400**	**1.6%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Services and Supplies	**$752,787**	54.3%
Miscellaneous	**$300,000**	21.6%
Capital Outlay	**$245,000**	17.7%
Interfund Transfers	**$89,542**	6.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 568,467	$ 1,017,787	$ 752,787	(26.0%)
Miscellaneous	$ 20,954	$ 300,000	$ 300,000	-
Capital Outlay	$ 125,003	$ 507,361	$ 245,000	(51.7%)
Interfund Transfers	$ 73,848	$ 73,850	$ 89,542	21.2%
Total Expenditures	**$ 788,272**	**$ 1,898,998**	**$ 1,387,329**	**(26.9%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Five-Fifths TIF Fund		$ 1,559,550	$ 1,488,900	$ 1,512,400	1.6%
PROPERTY TAXES	365.99.5900.51015	$ 1,527,673	$ 1,477,000	$ 1,500,000	1.6%
LOAN PROCEEDS	365.99.5900.56120	$ 3,397	$ 8,400	$ 8,400	-
INVESTMENT INCOME	365.99.5900.56501	$ 28,480	$ 3,500	$ 4,000	14.3%
Total Revenues		**$ 1,559,550**	**$ 1,488,900**	**$ 1,512,400**	**1.6%**

Line Item Detail - Expenses

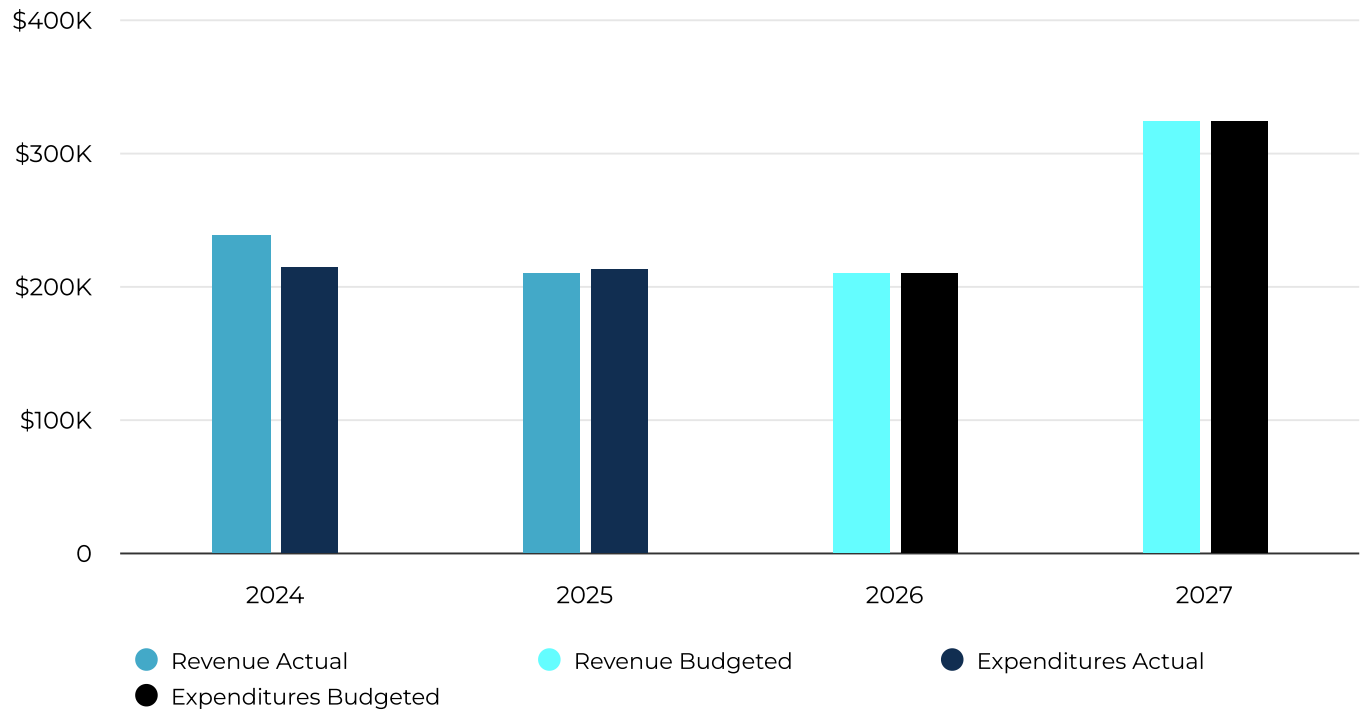
-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Five-Fifths TIF Fund		$ 788,272	$ 1,898,998	$ 1,387,329	(26.9%)
Non-Departmental					
TIF		$ 788,272	$ 1,898,998	$ 1,387,329	(26.9%)
CONSULTING SERVICES	365.99.5900.62185	$ 1,827	$ 100,000	$ 100,000	-
OTHER PROGRAM COSTS	365.99.5900.62490	$ 20,954	$ 300,000	$ 300,000	-
ECONOMIC DEVELOPMENT DATABASES	365.99.5900.62649	-	$ 2,787	$ 2,787	-
REVENUE SHARING AGREEMENTS	365.99.5900.62706	$ 566,640	$ 915,000	$ 650,000	(29.0%)
BUILDING IMPROVEMENTS	365.99.5900.65511	$ 17,494	$ 300,000	-	(100.0%)
OTHER IMPROVEMENTS	365.99.5900.65515	$ 107,509	$ 207,361	$ 145,000	(30.1%)
PHASE I ENGINEERING	365.99.5900.65671	-	-	$ 100,000	-
TRANSFER TO GENERAL FUND	365.99.5900.66131	$ 73,848	$ 73,850	$ 89,542	21.2%
Total Non-Departmental		$ 788,272	$ 1,898,998	$ 1,387,329	(26.9%)
Total Expenditures		**$ 788,272**	**$ 1,898,998**	**$ 1,387,329**	**(26.9%)**

Special Service Area #6 Fund (350)

Special Service Area (SSA) #6 was established by City Council in July 2015, to support targeted enhancements in key commercial corridors. The district encompasses portions of Dempster, Chicago, and Main between Hinman and Maple. The SSA provides funding for marketing initiatives and streetscape improvements designed to enhance the area's aesthetic appeal and economic vitality. SSA #6 is administered by The Main Dempster Mile, a not-for-profit organization. The SSA #6 Fund is projecting $324,000 in revenues and expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

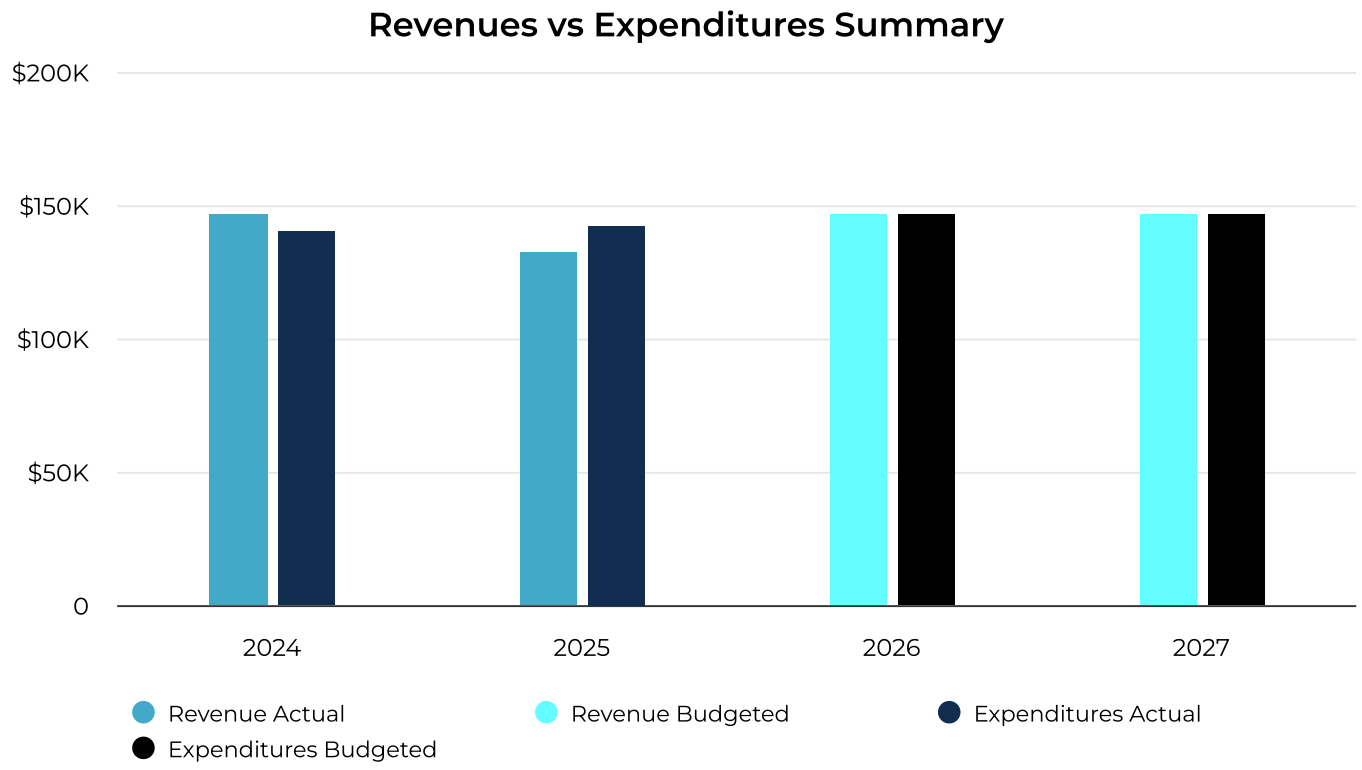
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #6		$ 210,299	$ 210,250	$ 324,000	54.1%
PROPERTY TAXES	350.99.3500.51015	$ 205,509	$ 210,000	$ 324,000	54.3%
INVESTMENT INCOME	350.99.3500.56501	$ 4,790	$ 250	-	(100.0%)
Total Revenues		**$ 210,299**	**$ 210,250**	**$ 324,000**	**54.1%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #6		$ 212,734	$ 210,000	$ 324,000	54.3%
OTHER PROFESSIONAL SERVICES	350.99.3500.62272	$ 212,734	$ 210,000	$ 324,000	54.3%
Total Expenditures		**$ 212,734**	**$ 210,000**	**$ 324,000**	**54.3%**

Special Service Area #7 Fund (355)

Special Service Area (SSA) #7 was established to support commercial properties within the Central Street merchant district. The district encompasses the eastern portion of Central Street, bounded by Hartrey to the west, Eastwood to the east, Isabella to the north, and Lincoln to the south. SSA #7 provides a stable funding source for the Central Street Merchant Association, enabling a range of business district enhancements. These include streetscape improvements—as well as programmatic support for event management, marketing, and organizational development. The SSA #7 Fund is projecting $146,392 in revenues and in expenses in the FY 2027 budget.



Line Item Detail - Revenues

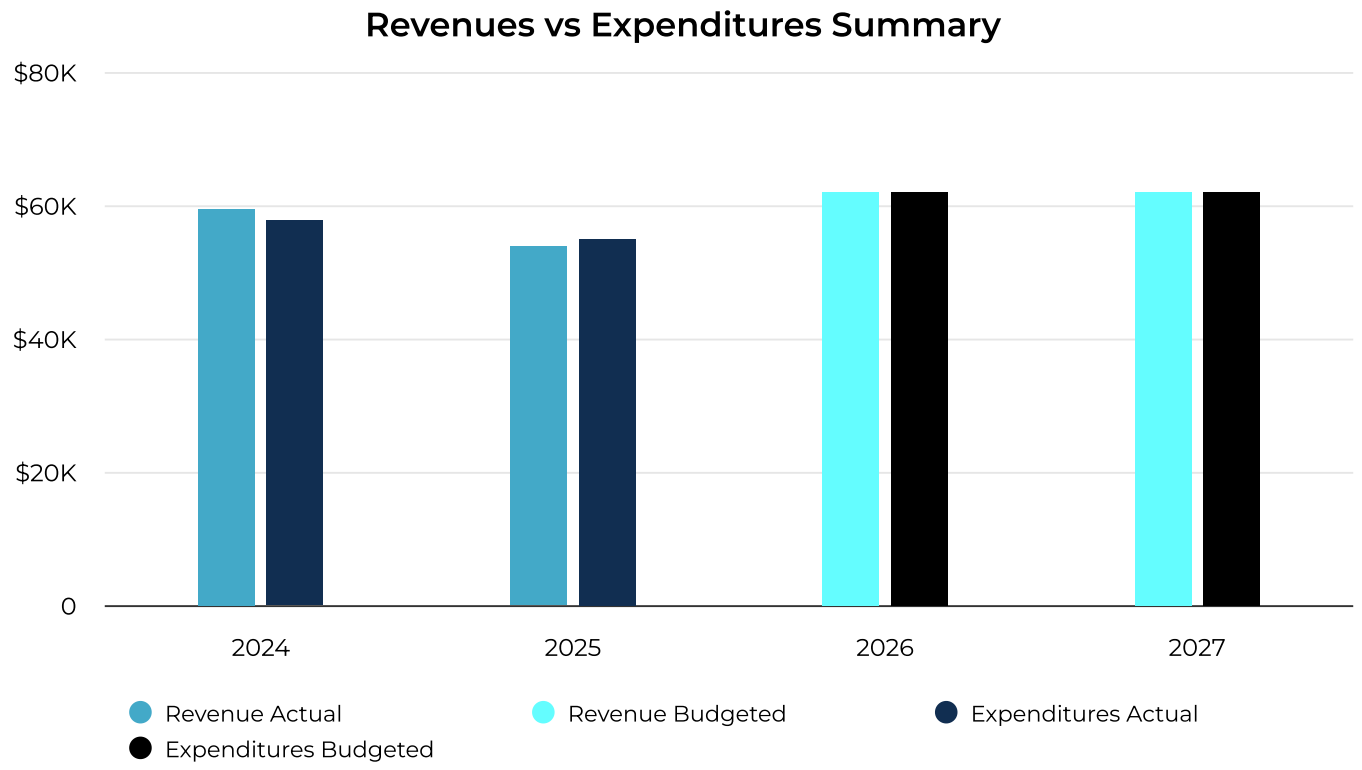
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #7		$ 132,534	$ 146,592	$ 146,392	(0.1%)
PROPERTY TAXES	355.99.3557.51015	$ 131,523	$ 146,392	$ 146,392	-
INVESTMENT INCOME	355.99.3557.56501	$ 1,011	$ 200	-	(100.0%)
Total Revenues		**$ 132,534**	**$ 146,592**	**$ 146,392**	**(0.1%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #7		$ 142,001	$ 146,392	$ 146,392	-
SPECIAL SERVICE AREA AGREEMENT	355.99.3557.62517	$ 142,001	$ 146,392	$ 146,392	-
Total Expenditures		**$ 142,001**	**$ 146,392**	**$ 146,392**	**-**

Special Service Area #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). The SSA #8 Fund is projecting $62,006 in revenues and $62,006 in expenses in the FY 2027 budget.



Line Item Detail - Revenues

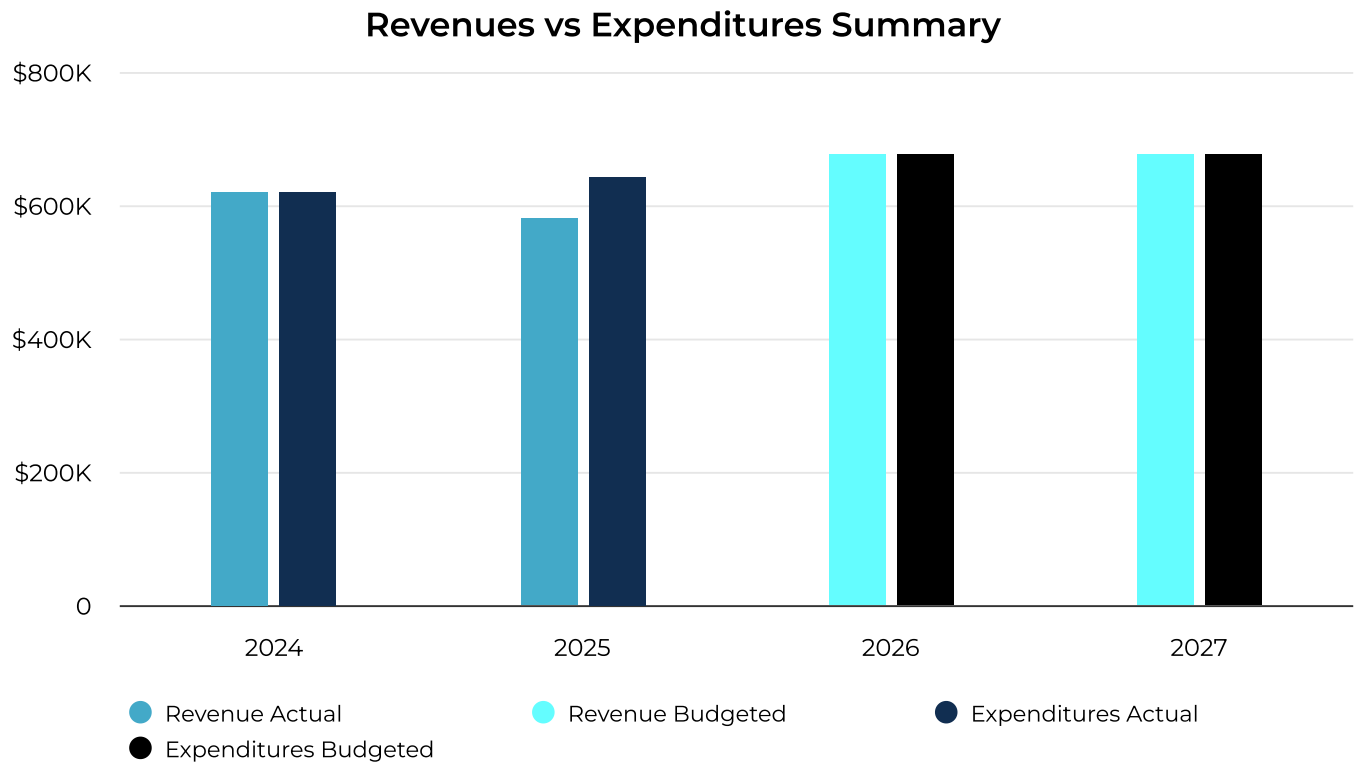
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #8		$ 53,828	$ 62,006	$ 62,006	-
PROPERTY TAXES	360.99.3608.51015	$ 53,385	$ 62,006	$ 62,006	-
INVESTMENT INCOME	360.99.3608.56501	$ 443	-	-	-
Total Revenues		**$ 53,828**	**$ 62,006**	**$ 62,006**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #8		$ 54,923	$ 62,006	$ 62,006	-
SPECIAL SERVICE AREA AGREEMENT	360.99.3608.62517	$ 54,923	$ 62,006	$ 62,006	-
Total Expenditures		**$ 54,923**	**$ 62,006**	**$ 62,006**	**-**

Special Service Area #9 Fund (210)

Special Service Area (SSA) #9 was established in 2019 to provide enhanced public services that supplement those traditionally offered by the City. With some exceptions, the area covered is between Elgin/Clark to the North, Oakto the West, Lake to the South, and Hinman to the East. The district focuses on promoting the area, while also supporting additional services as deemed appropriate. SSA #9 is managed by Downtown Evanston, an Illinois not-for-profit organization that partners with the City to implement programs aligned with the district's goals. The SSA #9 Fund is projecting $675,000 in revenues and expenses in the FY 2027 budget.



Line Item Detail - Revenues

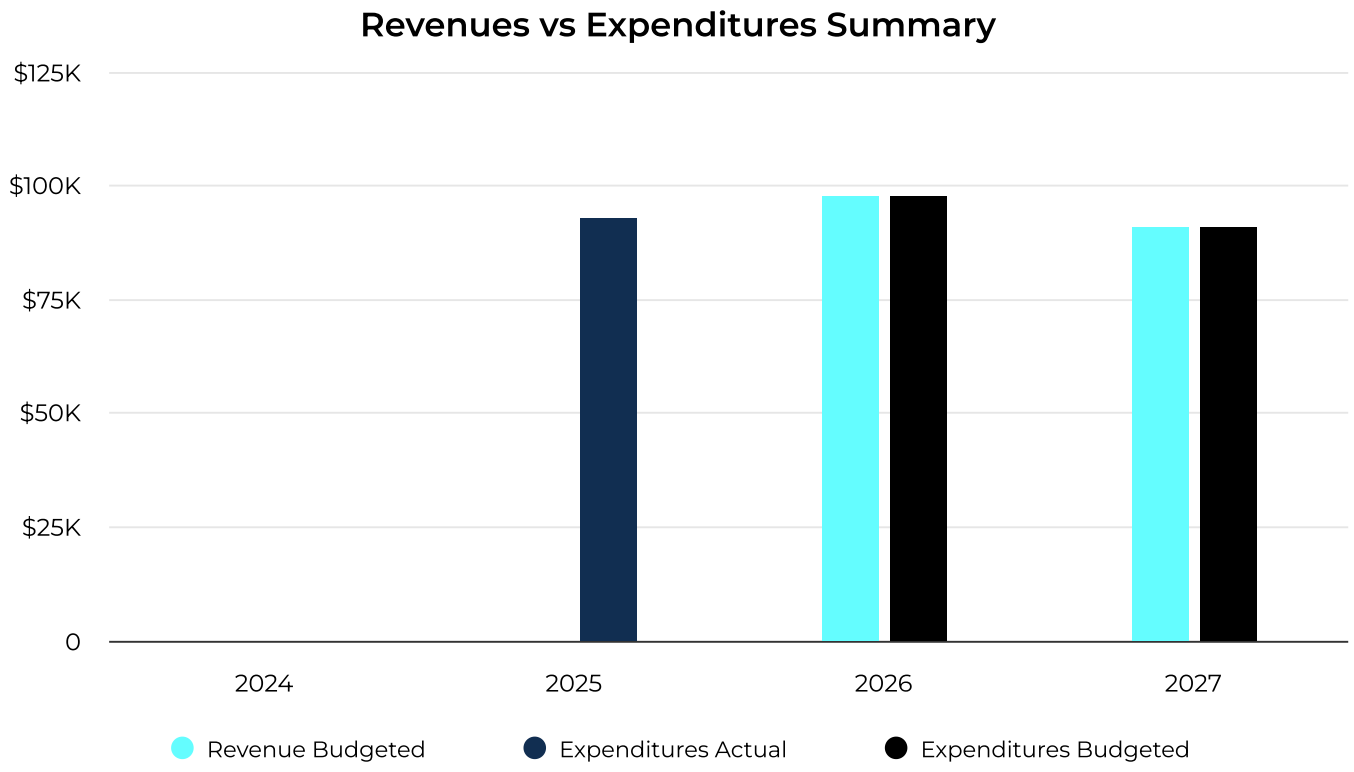
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #9		$ 578,916	$ 675,000	$ 675,000	-
PROPERTY TAXES	210.21.5160.51015	$ 576,624	$ 675,000	$ 675,000	-
INVESTMENT INCOME	210.21.5160.56501	$ 2,292	-	-	-
Total Revenues		**$ 578,916**	**$ 675,000**	**$ 675,000**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #9		$ 642,145	$ 675,000	$ 675,000	-
SPECIAL SERVICE AREA AGREEMENT	210.21.5160.62517	$ 642,145	$ 675,000	$ 675,000	-
Total Expenditures		**$ 642,145**	**$ 675,000**	**$ 675,000**	**-**

Special Service Area #10 Fund (361)

Established in 2024, Special Service Area (SSA) #10 supports a contiguous commercial corridor along Howard Street, extending from the CTA tracks to just west of Asbury Avenue. The SSA provides a dedicated funding stream for business district activities aimed at enhancing the area's appeal and economic vitality. Key services include streetscape beautification, event management, marketing and communications support, and organizational development. These efforts are designed to strengthen the district's identity, attract visitors, and foster a vibrant commercial environment. The SSA #10 Fund is projecting $90,720 in revenues and expenses in the FY 2027 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #10		-	$ 97,595	$ 90,720	(7.0%)
PROPERTY TAXES	361.99.3310.51015	-	$ 97,595	$ 90,720	(7.0%)
Total Revenues		**-**	**$ 97,595**	**$ 90,720**	**(7.0%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Service Area (SSA) #10		$ 92,624	$ 97,595	$ 90,720	(7.0%)
SPECIAL SERVICE AREA AGREEMENT	361.99.3310.62517	$ 92,624	$ 97,595	$ 90,720	(7.0%)
Total Expenditures		**$ 92,624**	**$ 97,595**	**$ 90,720**	**(7.0%)**

Capital Improvements Fund (415)

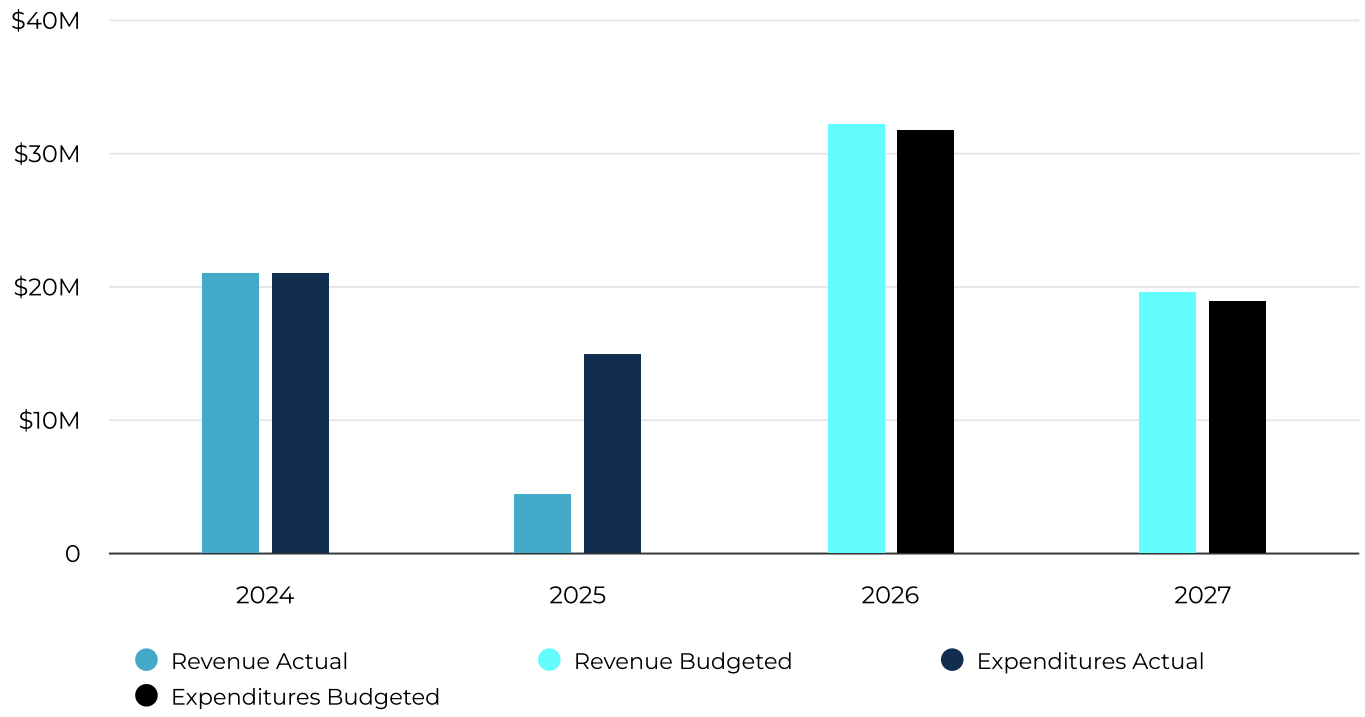
The Capital Improvements Fund accounts for capital outlay expenditures not covered by annual operating or maintenance budgets in other funds, as outlined in the City's detailed Capital Improvement Plan. Projects supported by this fund are part of a multi-year program aimed at constructing, rehabilitating, or enhancing physical City assets—including, but not limited to, streets, water mains, sewers, bridges, sidewalks, facilities, and parks. Additional information on specific projects is available in the Capital Improvements section of the budget document.

Capital improvements are financed through a variety of sources and span multiple funds within the City's budget. The Capital Improvements Fund primarily supports projects funded by bonds and grants. Prior to 2022, certain engineering staff salaries were charged to this fund; however, beginning in 2022, those costs were transitioned back to the General Fund. All current expenditures within the Capital Improvements Fund represent direct investments in capital projects.

Summary

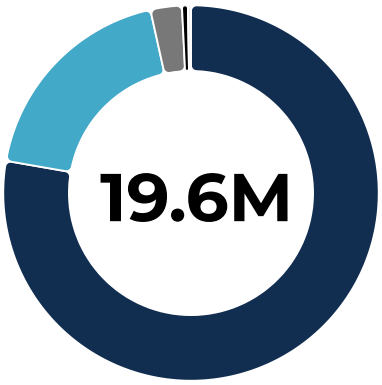
The Capital Improvements Fund is projecting $19,570,000 in revenues and $18,930,000 in expenses in the FY 2027 budget. Note, part of the decrease in this fund from 2026 to 2027 is the result of the FY 2027 Budget consolidating all Parks and Recreation capital projects in the Parks and Recreation Fund #130. That fund now contains approximately $7.4M in Parks related capital project expenses.

Revenues vs Expenditures Summary



Revenues by Source

2027 Projected Revenues by Source

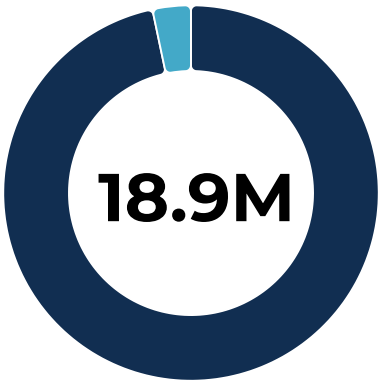


Other Revenue	**$15,215,000**	77.7%
Intergovernmental Revenue	**$3,675,000**	18.8%
Licenses, Permits and Fees	**$530,000**	2.7%
Charges for Services	**$100,000**	0.5%
Interest Income	**$50,000**	0.3%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Licenses, Permits and Fees	$ 670,449	$ 594,000	$ 530,000	(10.8%)
Charges for Services	-	-	$ 100,000	-
Intergovernmental Revenue	$ 2,269,314	$ 5,230,000	$ 3,675,000	(29.7%)
Other Revenue	$ 1,321,267	$ 26,253,000	$ 15,215,000	(42.0%)
Interest Income	$ 123,904	$ 75,000	$ 50,000	(33.3%)
Total Revenues	**$ 4,384,935**	**$ 32,152,000**	**$ 19,570,000**	**(39.1%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$18,305,000**	96.7%
Services and Supplies	**$625,000**	3.3%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 1,905,388	$ 2,670,000	$ 625,000	(76.6%)
Capital Outlay	$ 13,048,328	$ 28,958,000	$ 18,305,000	(36.8%)
Total Expenditures	**$ 14,953,716**	**$ 31,628,000**	**$ 18,930,000**	**(40.1%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Capital Improvements Fund		$ 4,384,935	$ 32,152,000	$ 19,570,000	(39.1%)
Public Works Agency					
WTS Host Fees		$ 61,966	$ 30,000	$ 60,000	100.0%
WASTE TRANSFER STATION REVENUE	415.40.4419.53196	$ 61,966	$ 30,000	$ 60,000	100.0%
Public Works Agency Admin		$ 670,449	$ 594,000	$ 580,000	(2.4%)
PUBLIC CHARGING FEE	415.40.4105.51578	$ 62,196	$ 30,000	$ 30,000	-
EASEMENTS	415.40.4105.52175	$ 608,253	$ 564,000	$ 500,000	(11.3%)
INVESTMENT INCOME	415.40.4105.56501	-	-	$ 50,000	-
2025 GO Bond Capital		-	$ 3,725,000	-	(100.0%)
BOND PROCEEDS	415.40.4125.56060	-	$ 3,725,000	-	(100.0%)
2016 Capital From Other Sources		$ 38,357	$ 75,000	-	(100.0%)
INVESTMENT INCOME	415.40.4216.56501	$ 38,357	$ 75,000	-	(100.0%)
Non-Bond Capital		$ 3,524,419	$ 5,230,000	$ 3,775,000	(27.8%)
REIMBURSEMENTS	415.40.4219.53632	$ 1,255,104	-	-	-
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	-	-	$ 100,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	$ 1,469,914	$ 5,230,000	$ 3,675,000	(29.7%)
GRANTS AND AID	415.40.4219.55251	$ 799,400	-	-	-
2026 GO Bond Capital		-	$ 22,498,000	$ 1,125,000	(95.0%)
BOND PROCEEDS	415.40.4126.56060	-	$ 22,498,000	$ 1,125,000	(95.0%)
2027 GO Bond Capital		-	-	$ 14,030,000	-
BOND PROCEEDS	415.40.4127.56060	-	-	$ 14,030,000	-
Total Public Works Agency		$ 4,295,191	$ 32,152,000	$ 19,570,000	(39.1%)
Non-Departmental					
Capital Projects		$ 89,744	-	-	-
INVESTMENT INCOME	415.99.4150.56501	$ 85,548	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585	$ 4,196	-	-	-
Total Non-Departmental		$ 89,744	-	-	-
Total Revenues		**$ 4,384,935**	**$ 32,152,000**	**$ 19,570,000**	**(39.1%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Capital Improvements Fund		$ 14,953,716	$ 31,628,000	$ 18,930,000	(40.1%)
Public Works Agency					
2021 Go Bond Capital		$ 19,258	-	-	-
ENGINEERING SERVICES	415.40.4121.62145	$ 19,258	-	-	-
2022 GO Bond Capital		$ 56,468	-	-	-
ENGINEERING SERVICES	415.40.4122.62145	$ 17,736	-	-	-
OTHER IMPROVEMENTS	415.40.4122.65515	$ 38,732	-	-	-
2024 GO Bond Capital		$ 4,264,743	-	-	-
ENGINEERING SERVICES	415.40.4124.62145	$ 242,867	-	-	-
STUDIES	415.40.4124.62180	$ 114,878	-	-	-
ADVERTISING	415.40.4124.62205	$ 102	-	-	-
OTHER IMPROVEMENTS	415.40.4124.65515	$ 3,877,220	-	-	-
PHASE II ENGINEERING	415.40.4124.65672	$ 29,676	-	-	-
2025 GO Bond Capital		$ 8,184,261	$ 3,725,000	-	(100.0%)
ENGINEERING SERVICES	415.40.4125.62145	$ 559,106	-	-	-
STUDIES	415.40.4125.62180	$ 51,872	-	-	-
ADVERTISING	415.40.4125.62205	$ 1,386	-	-	-

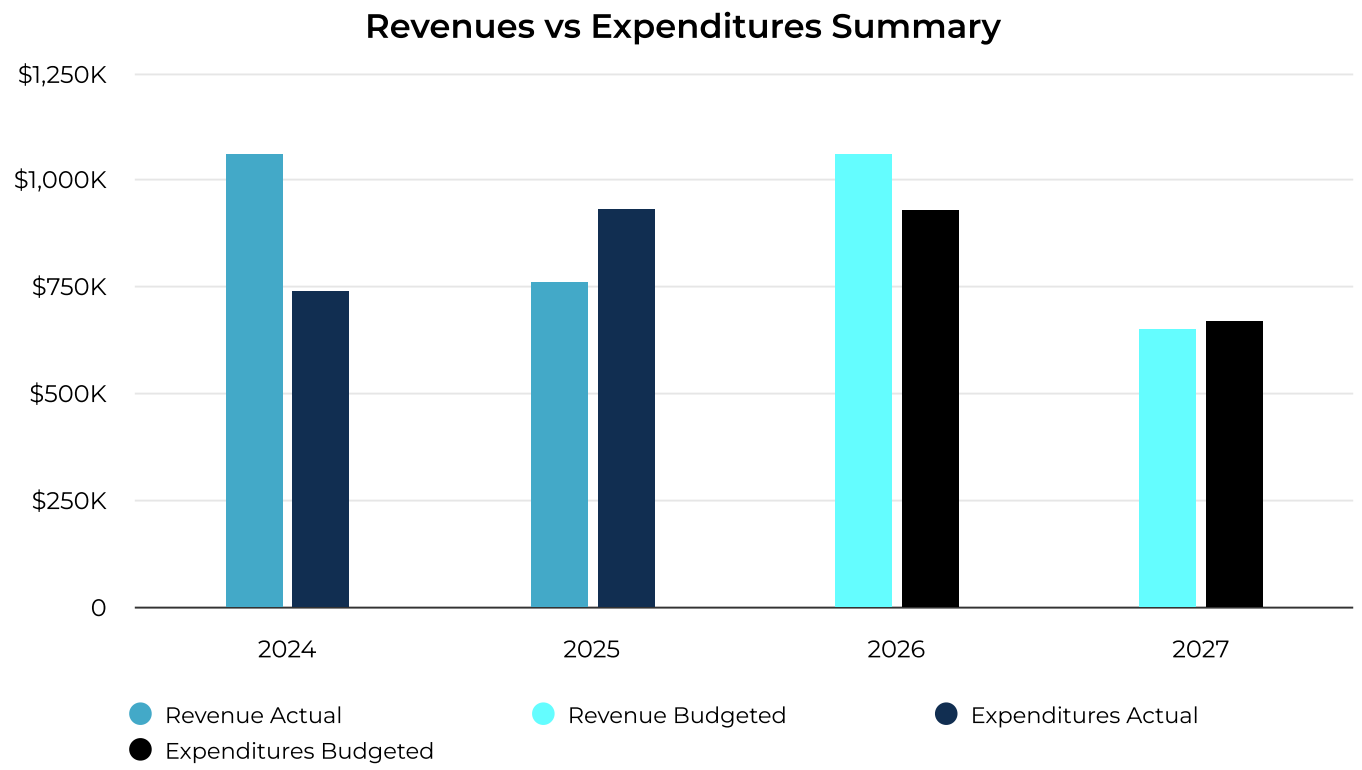
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
OTHER IMPROVEMENTS	415.40.4125.65515	$ 7,023,797	$ 3,725,000	-	(100.0%)
PHASE II ENGINEERING	415.40.4125.65672	$ 261,697	-	-	-
PHASE III ENGINEERING	415.40.4125.65673	$ 286,404	-	-	-
2023 GO Bond Capital		$ 1,132,087	-	-	-
ENGINEERING SERVICES	415.40.4123.62145	$ 605,367	-	-	-
ADVERTISING	415.40.4123.62205	$ 98	-	-	-
OTHER IMPROVEMENTS	415.40.4123.65515	$ 526,622	-	-	-
2016 Capital From Other Sources		$ 60	-	-	-
BANK FEES	415.40.4216.62703	$ 60	-	-	-
Non-Bond Capital		$ 1,296,838	$ 5,405,000	$ 3,775,000	(30.2%)
ENGINEERING SERVICES	415.40.4219.62145	$ 292,658	$ 125,000	$ 125,000	-
OTHER IMPROVEMENTS	415.40.4219.65515	$ 726,982	$ 5,280,000	$ 3,650,000	(30.9%)
PHASE III ENGINEERING	415.40.4219.65673	$ 277,199	-	-	-
2026 GO Bond Capital		-	$ 22,498,000	$ 1,125,000	(95.0%)
ENGINEERING SERVICES	415.40.4126.62145	-	$ 1,845,000	$ 125,000	(93.2%)
STUDIES	415.40.4126.62180	-	$ 700,000	-	(100.0%)
OTHER IMPROVEMENTS	415.40.4126.65515	-	$ 19,633,000	$ 1,000,000	(94.9%)
PHASE I ENGINEERING	415.40.4126.65671	-	$ 50,000	-	(100.0%)
PHASE II ENGINEERING	415.40.4126.65672	-	$ 170,000	-	(100.0%)
PHASE III ENGINEERING	415.40.4126.65673	-	$ 100,000	-	(100.0%)
2027 GO Bond Capital		-	-	$ 14,030,000	-
ENGINEERING SERVICES	415.40.4127.62145	-	-	$ 275,000	-
STUDIES	415.40.4127.62180	-	-	$ 100,000	-
OTHER IMPROVEMENTS	415.40.4127.65515	-	-	$ 11,385,000	-
PHASE I ENGINEERING	415.40.4127.65671	-	-	$ 500,000	-
PHASE II ENGINEERING	415.40.4127.65672	-	-	$ 100,000	-
PHASE III ENGINEERING	415.40.4127.65673	-	-	$ 1,670,000	-
Total Public Works Agency		$ 14,953,716	$ 31,628,000	$ 18,930,000	(40.1%)
Total Expenditures		**$ 14,953,716**	**$ 31,628,000**	**$ 18,930,000**	**(40.1%)**

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 $650,000 in revenues and $668,618 in transfers out to the Debt Service Fund in the FY 2027 budget.



Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Other Revenue	$ 514,914	$ 1,000,000	$ 500,000	(50.0%)
Interest Income	$ 247,517	$ 60,000	$ 150,000	150.0%
Total Revenues	**$ 762,431**	**$ 1,060,000**	**$ 650,000**	**(38.7%)**

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 8,358	$ 60	-	(100.0%)
Capital Outlay	$ 334,169	$ 300,000	-	(100.0%)
Interfund Transfers	$ 588,372	$ 629,869	$ 668,618	6.2%
Total Expenditures	**$ 930,898**	**$ 929,929**	**$ 668,618**	**(28.1%)**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Crown Construction Fund		$ 762,431	$ 1,060,000	$ 650,000	(38.7%)
DONATIONS	416.40.4160.56011	$ 500,000	$ 1,000,000	$ 500,000	(50.0%)
INVESTMENT INCOME	416.40.4160.56501	$ 247,517	$ 60,000	$ 150,000	150.0%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	416.40.4160.56585	$ 14,914	-	-	-
Total Revenues		**$ 762,431**	**$ 1,060,000**	**$ 650,000**	**(38.7%)**

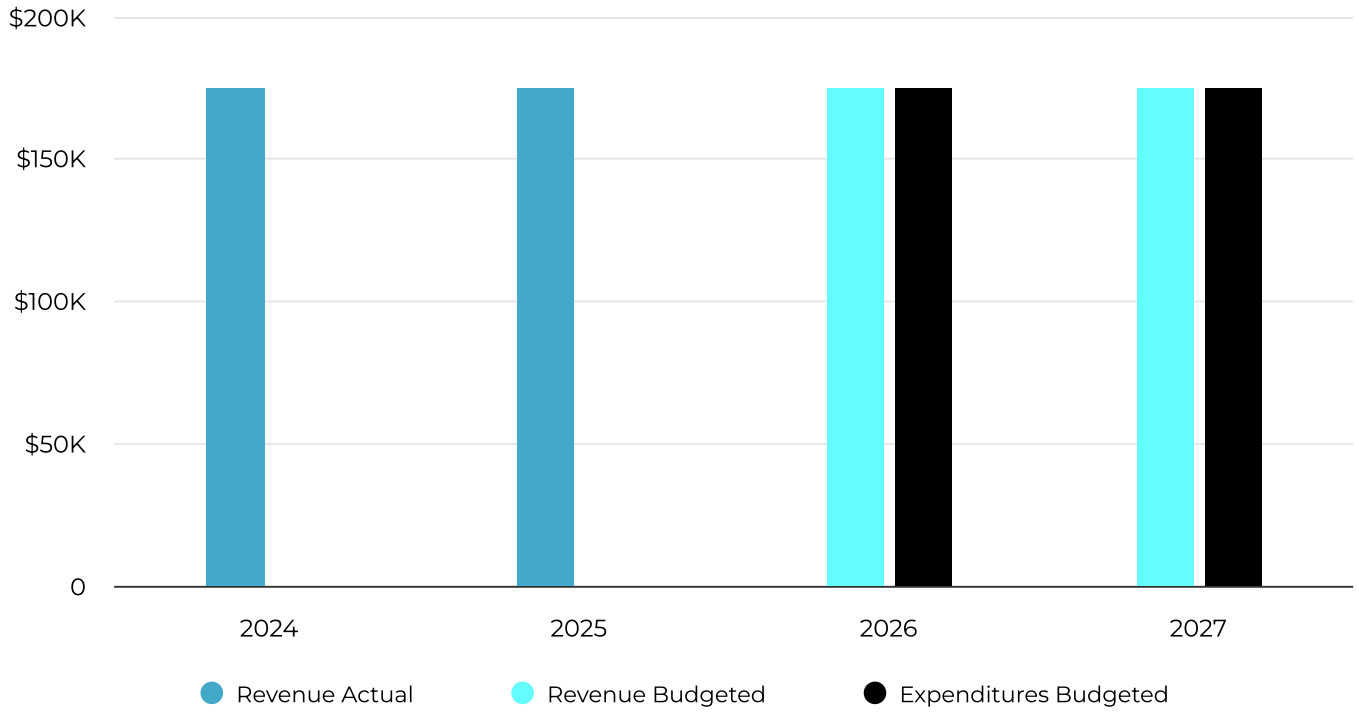
Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Crown Construction Fund		$ 930,898	$ 929,929	$ 668,618	(28.1%)
ENGINEERING SERVICES	416.40.4160.62145	$ 8,298	-	-	-
BANK FEES	416.40.4160.62703	$ 60	-	-	-
CREDIT CARD FEES	416.40.4160.62705	-	$ 60	-	(100.0%)
OTHER IMPROVEMENTS	416.40.4160.65515	$ 334,169	$ 300,000	-	(100.0%)
TRANSFER TO DEBT SERVICE	416.40.4160.66026	$ 588,372	$ 629,869	$ 668,618	6.2%
Total Expenditures		**$ 930,898**	**$ 929,929**	**$ 668,618**	**(28.1%)**

Crown Maintenance Fund (417)

The Robert Crown Center Maintenance Fund, created by resolution 65-R-17 specifically for the allocation of operating funds and donations for the maintenance of the Robert Crown Community Center facility and park. As stated in the Memorandum of Understanding with the Friends of the Robert Crown Center, the City will provide annual deposits of at least $175,000 to the Robert Crown Community Center Maintenance Fund for 30 years starting in 2020. The Maintenance Fund shall not be used, borrowed from, or posted as collateral for any purpose other than maintenance of the Robert Crown Center. The Fund is projecting $175,000 in transfers in and expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Crown Maintenance Fund		$ 174,996	$ 175,000	$ 175,000	-
TRANSFER FROM GENERAL FUND	417.40.4170.57005	$ 174,996	$ 175,000	$ 175,000	-
Total Revenues		**$ 174,996**	**$ 175,000**	**$ 175,000**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Crown Maintenance Fund		-	$ 175,000	$ 175,000	-
OTHER IMPROVEMENTS	417.40.4170.65515	-	$ 175,000	$ 175,000	-
Total Expenditures		**-**	**$ 175,000**	**$ 175,000**	**-**

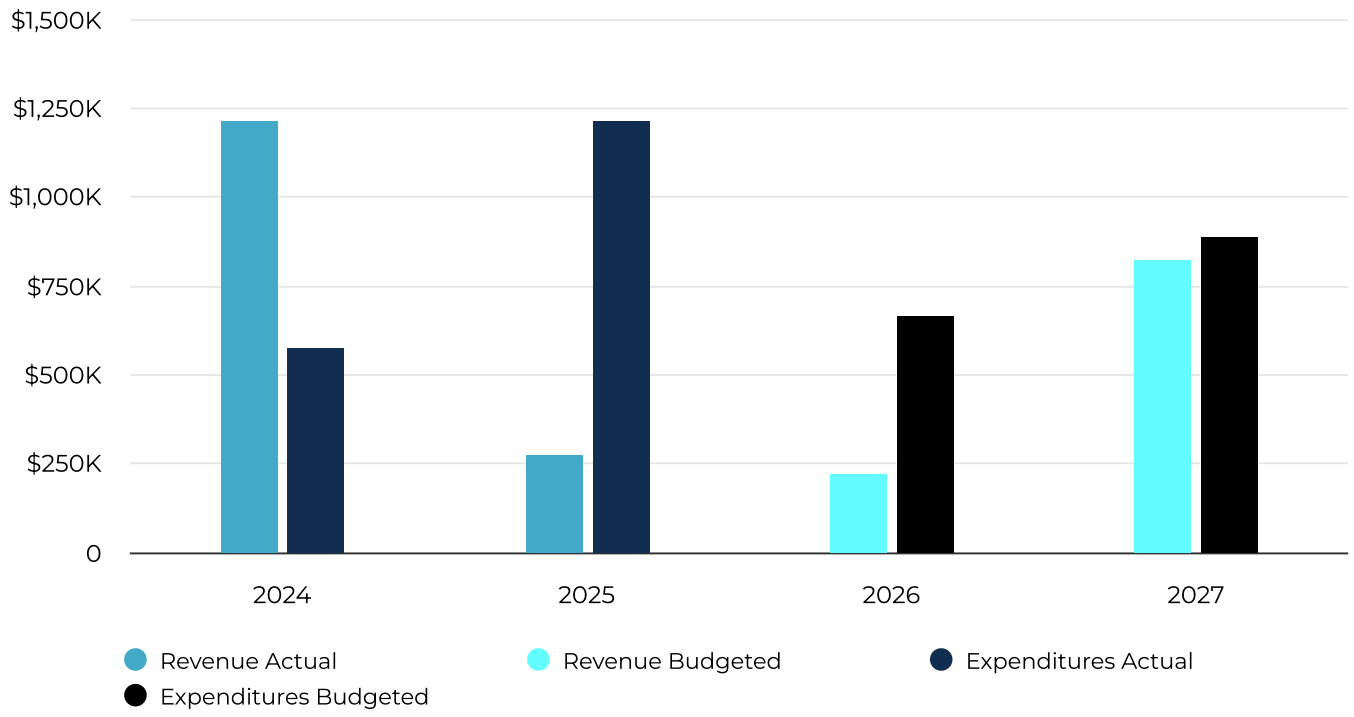
Special Assessment Fund (420)

The Special Assessment Fund serves as a collection center for special assessments for property owners for their share of the cost of alley paving as well as transfers funds to the debt service fund to support past year bond issuances for special assessment alleys. The fund is supported by payments of special assessments.

Summary

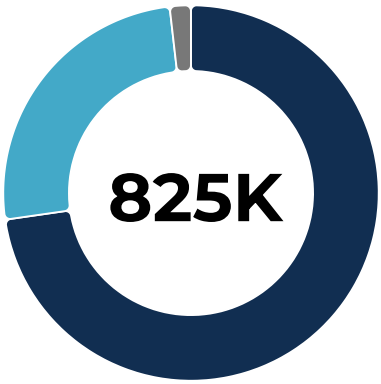
The Special Assessment Fund is projecting $225,000 in revenues (excluding $600,000 in transfers in) and $720,050 in expenses (excluding $164,746 in transfers out) in the FY 2027 budget. The budget includes a $600,000 transfer from the General Fund to begin to improve the fund balance for future alley repairs.

Revenues vs Expenditures Summary



Revenues by Source

2027 Projected Revenues by Source

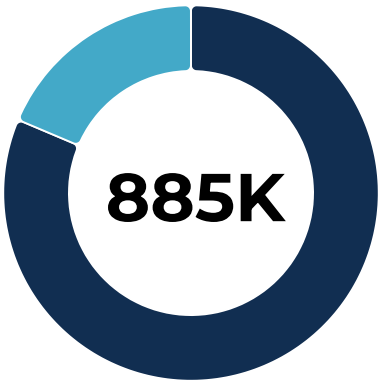


Interfund Transfers	**$600,000**	72.7%
Other Taxes	**$210,000**	25.5%
Interest Income	**$15,000**	1.8%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Other Taxes	$ 201,034	$ 210,000	$ 210,000	-
Interest Income	$ 72,341	$ 10,000	$ 15,000	50.0%
Interfund Transfers	-	-	$ 600,000	-
Total Revenues	**$ 273,374**	**$ 220,000**	**$ 825,000**	**275.0%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$720,000**	81.4%
Interfund Transfers	**$164,746**	18.6%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 60	$ 50	$ 50	-
Capital Outlay	$ 984,295	$ 500,000	$ 720,000	44.0%
Interfund Transfers	$ 230,631	$ 165,676	$ 164,746	(0.6%)
Total Expenditures	**$ 1,214,986**	**$ 665,726**	**$ 884,796**	**32.9%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Assessment Fund		$ 273,374	$ 220,000	$ 825,000	275.0%
Special Assessment		$ 273,524	$ 220,000	$ 825,000	275.0%
SPEC. ASSESS. INTEREST	420.26.6365.56570	$ (859)	-	-	-
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	-	-	-	-
INVESTMENT INCOME	420.40.6000.56501	$ 57,404	$ 10,000	$ 15,000	50.0%
SPEC. ASSESS. INTEREST	420.40.6000.56570	$ 15,946	-	-	-
SPEC ASSESS PRINCIPAL PMT	420.40.6000.56590	$ 201,034	$ 210,000	$ 210,000	-
TRANSFER FROM GENERAL FUND	420.40.6000.57005	-	-	$ 600,000	-
Special Assessment 1422		$ (150)	-	-	-
SPEC. ASSESS. INTEREST	420.26.6265.56570	$ (150)	-	-	-
Total Revenues		**$ 273,374**	**$ 220,000**	**$ 825,000**	**275.0%**

Line Item Detail - Expenses

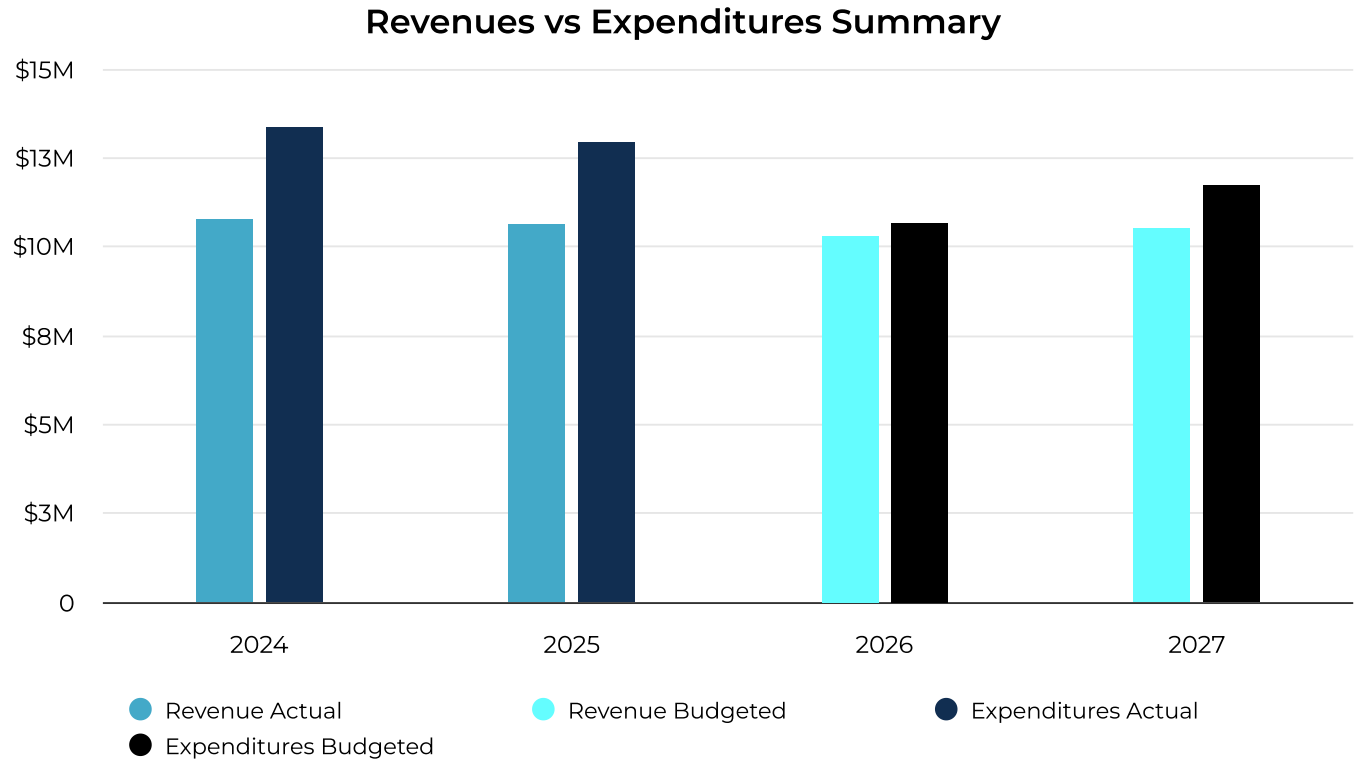
Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Special Assessment Fund		$ 1,214,986	$ 665,726	$ 884,796	32.9%
Special Assessment		$ 1,214,986	$ 665,726	$ 884,796	32.9%
BANK FEES	420.40.6000.62703	$ 60	$ 50	$ 50	-
OTHER IMPROVEMENTS	420.40.6000.65515	$ 984,295	$ 500,000	$ 720,000	44.0%
TRANSFER TO DEBT SERVICE	420.40.6000.66026	$ 230,631	$ 165,676	$ 164,746	(0.6%)
Total Expenditures		**$ 1,214,986**	**$ 665,726**	**$ 884,796**	**32.9%**

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.

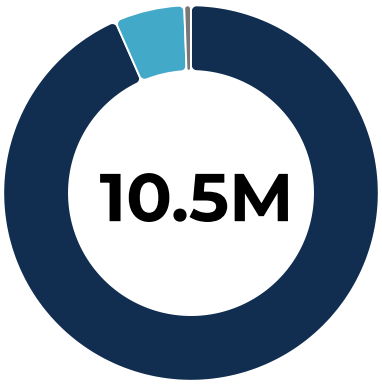
Summary

The Parking System Fund is projecting $10,488,500 in revenues and $8,238,782 in expenses (excluding $3,497,793 in transfers out) in the FY 2027 budget.



Revenues by Rev Source

FY27 Revenues by Source



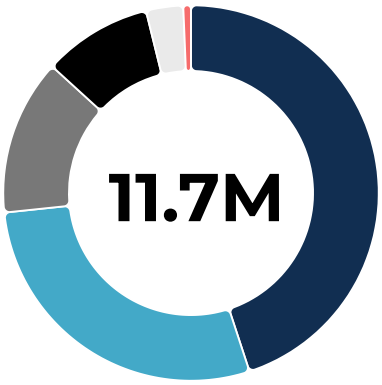
Charges for Services	**$9,795,000**	93.4%
Other Revenue	**$633,500**	6.0%
Interest Income	**$60,000**	0.6%

Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Charges for Services	$ 9,966,237	$ 9,455,000	$ 9,795,000	3.6%
Other Revenue	$ 536,802	$ 798,900	$ 633,500	(20.7%)
Interest Income	$ 115,260	$ 60,000	$ 60,000	-
Total Revenues	**$ 10,618,299**	**$ 10,313,900**	**$ 10,488,500**	**1.7%**

Expenditures by Type

FY27 Expenditures by Type



Services and Supplies	**$5,275,600**	45.0%
Interfund Transfers	**$3,330,793**	28.4%
Salary and Benefits	**$1,578,032**	13.4%
Capital Outlay	**$1,100,000**	9.4%
Insurance and Other Chargebacks	**$375,000**	3.2%
Debt Service	**$77,150**	0.7%

Expenditures by Type

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 1,648,352	$ 1,511,040	$ 1,578,032	4.4%
Services and Supplies	$ 4,872,611	$ 4,550,900	$ 5,275,600	15.9%
Miscellaneous	$ 1,500	$ 118,000	-	(100.0%)
Capital Outlay	$ 97,627	$ 775,000	$ 1,100,000	41.9%
Interfund Transfers	$ 3,180,384	$ 3,269,562	$ 3,330,793	1.9%
Insurance and Other Chargebacks	$ 369,072	$ 369,077	$ 375,000	1.6%
Debt Service	$ 31,900	$ 76,900	$ 77,150	0.3%
Depreciation Expense	$ 2,750,636	-	-	-
Total Expenditures	**$ 12,952,083**	**$ 10,670,479**	**$ 11,736,575**	**10.0%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Parking System Fund		$ 10,618,299	$ 10,313,900	$ 10,488,500	1.7%
Administrative Services					
Parking System Mgt					
HOODING FOR METERS	505.19.7005.53245	$ 18,571	$ 35,000	$ 20,000	(42.9%)
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	$ 1,101,544	$ 1,260,000	$ 1,350,000	7.1%
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	$ 3,870,439	$ 3,750,000	$ 4,100,000	9.3%
SPACE (LOT) RENTALS	505.19.7005.53385	$ 658,894	$ 600,000	$ 625,000	4.2%
PROPERTY SALES AND RENTAL	505.19.7005.56010	-	$ 375,000	-	(100.0%)
MISCELLANEOUS REVENUE	505.19.7005.56045	$ 300	$ 1,000	-	(100.0%)
INVESTMENT INCOME	505.19.7005.56501	$ 115,643	$ 60,000	$ 60,000	-
Total Parking System Mgt		$ 5,765,390	$ 6,081,000	$ 6,155,000	1.2%
Church Street Garage					
DAILY TICKETS	505.19.7025.53500	$ 360,533	$ 450,000	$ 240,000	(46.7%)
MONTHLY INVOICES	505.19.7025.53510	$ 546,018	$ 450,000	$ 475,000	5.6%
KEYCARD DEPOSITS	505.19.7025.53515	$ 4,840	$ 3,500	$ 3,500	-
PROPERTY SALES AND RENTAL	505.19.7025.56010	$ 2,400	$ 1,500	$ 1,500	-
MISCELLANEOUS REVENUE	505.19.7025.56045	$ 5,700	$ 11,400	$ 12,000	5.3%
Total Church Street Garage		$ 919,491	$ 916,400	$ 732,000	(20.1%)
Sherman Garage					
DAILY TICKETS	505.19.7036.53500	$ 698,241	$ 575,000	$ 650,000	13.0%
MONTHLY INVOICES	505.19.7036.53510	$ 941,563	$ 975,000	$ 975,000	-
KEYCARD DEPOSITS	505.19.7036.53515	$ 3,512	$ 3,000	$ 3,000	-
PROPERTY SALES AND RENTAL	505.19.7036.56010	$ 276,000	$ 10,000	$ 250,000	2,400.0%
REIMBURSEMENT-SHERMAN PLAZA TENANTS	505.19.7036.56066	$ 36,213	$ 50,000	$ 20,000	(60.0%)
Total Sherman Garage		$ 1,955,529	$ 1,613,000	$ 1,898,000	17.7%
Maple Garage					
DAILY TICKETS	505.19.7037.53500	$ 573,609	$ 450,000	$ 450,000	-
MONTHLY INVOICES	505.19.7037.53510	$ 1,185,144	$ 900,000	$ 900,000	-
KEYCARD DEPOSITS	505.19.7037.53515	$ 3,330	$ 3,500	$ 3,500	-
PROPERTY SALES AND RENTAL	505.19.7037.56010	$ (65,128)	$ 137,600	$ 137,600	-
INTEREST REVENUE - LEASES	505.19.7037.56504	$ (383)	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	$ (68,770)	$ 180,000	$ 180,000	-
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	$ (1,182)	$ 32,400	$ 32,400	-
RTU AMORTIZATION - LEASES	505.19.7037.56750	$ 345,606	-	-	-
Total Maple Garage		$ 1,972,227	$ 1,703,500	$ 1,703,500	-
Total Administrative Services		$ 10,612,636	$ 10,313,900	$ 10,488,500	1.7%
Public Works Agency					
Public Works Agency Admin					
BOND PREMIUM	505.40.4105.56061	$ 5,663	-	-	-
Total Public Works Agency Admin		$ 5,663	-	-	-
Total Public Works Agency		$ 5,663	-	-	-
Total Revenues		**$ 10,618,299**	**$ 10,313,900**	**$ 10,488,500**	**1.7%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Parking System Fund		$ 12,952,083	$ 10,670,479	$ 11,736,575	10.0%
Administrative Services					
2020A Bonds					
DEBT SERVICE-PRINCIPAL	505.19.5607.68305	-	$ 45,000	$ 50,000	11.1%
DEBT SERVICE- INTEREST	505.19.5607.68315	$ 31,900	$ 31,900	$ 27,150	(14.9%)
Total 2020A Bonds		$ 31,900	$ 76,900	$ 77,150	0.3%
Parking System Mgt					
REGULAR PAY	505.19.7005.61010	$ 344,622	$ 447,640	$ 450,359	0.6%
OVERTIME PAY	505.19.7005.61110	$ 471	-	-	-
HEALTH INSURANCE	505.19.7005.61510	$ 9,517	$ 15,510	$ 12,077	(22.1%)
LIFE INSURANCE	505.19.7005.61615	$ 167	$ 265	$ 224	(15.5%)
CELL PHONE ALLOWANCE	505.19.7005.61626	-	$ 450	-	(100.0%)
SHOE ALLOWANCE	505.19.7005.61630	$ 460	$ 460	$ 460	-
IMRF	505.19.7005.61710	$ 337,447	$ 23,011	$ 20,899	(9.2%)
SOCIAL SECURITY	505.19.7005.61725	$ 21,627	$ 27,812	$ 26,298	(5.4%)
MEDICARE	505.19.7005.61730	$ 5,376	$ 6,506	$ 6,539	0.5%
ENGINEERING SERVICES	505.19.7005.62145	-	-	$ 400,000	-
ADVERTISING	505.19.7005.62205	$ 17	-	-	-
PRINTING	505.19.7005.62210	$ 174	-	-	-
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7005.62305	$ 207,996	$ 208,000	$ 208,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
ARMORED CAR SERVICES	505.19.7005.62431	$ 30,846	$ 50,000	-	(100.0%)
TOWING AND BOOTING CONTRACTS	505.19.7005.62451	$ 90	-	-	-
BANK FEES	505.19.7005.62703	$ 893	-	-	-
CREDIT CARD FEES	505.19.7005.62705	$ 567,796	$ 500,000	$ 570,000	14.0%
MISCELLANEOUS	505.19.7005.62770	-	$ 118,000	-	(100.0%)
FOOD	505.19.7005.65025	$ 1,234	-	-	-
SAFETY EQUIPMENT	505.19.7005.65090	-	$ 1,000	$ 1,000	-
OFFICE SUPPLIES	505.19.7005.65095	$ 561	$ 900	$ 900	-
FITNESS INCENTIVE	505.19.7005.65141	$ 500	-	-	-
OTHER IMPROVEMENTS	505.19.7005.65515	$ 97,627	$ 775,000	$ 1,100,000	41.9%
DEPRECIATION EXPENSE	505.19.7005.68010	$ 2,750,636	-	-	-
Total Parking System Mgt		$ 4,378,056	$ 2,174,554	$ 2,796,756	28.6%
Parking Lots & Meters					
REGULAR PAY	505.19.7015.61010	$ 230,945	$ 262,600	$ 274,078	4.4%
OVERTIME PAY	505.19.7015.61110	$ 5,463	$ 3,000	$ 3,000	-
HEALTH INSURANCE	505.19.7015.61510	$ 55,525	$ 60,571	$ 70,939	17.1%
VISION INSURANCE	505.19.7015.61513	$ 113	$ 114	$ 114	-
LIFE INSURANCE	505.19.7015.61615	$ 71	$ 75	$ 78	4.0%
SHOE ALLOWANCE	505.19.7015.61630	$ 690	$ 690	$ 690	-
IMRF	505.19.7015.61710	$ 11,436	$ 13,499	$ 12,719	(5.8%)
SOCIAL SECURITY	505.19.7015.61725	$ 15,325	$ 16,325	$ 17,038	4.4%
MEDICARE	505.19.7015.61730	$ 3,584	$ 3,819	$ 3,986	4.4%
BLDG MAINTENANCE SERVICES	505.19.7015.62225	$ 1,500	-	-	-
IMPROVEMENT MAINT SERVICE	505.19.7015.62230	$ 135	$ 7,500	$ 5,000	(33.3%)
OTHER EQMT MAINTENANCE	505.19.7015.62245	$ 10,220	$ 30,000	$ 20,000	(33.3%)
PARKING TAX PAYMENTS TO COUNTY	505.19.7015.62347	$ 16,163	$ 6,000	$ 6,000	-
PARKING TAX PAYMENTS TO CITY	505.19.7015.62348	$ 295,750	$ 300,000	$ 300,000	-
RENTALS	505.19.7015.62375	$ 11,880	$ 20,000	$ 15,000	(25.0%)
SERVICE AGREEMENTS/ CONTRACTS	505.19.7015.62509	$ 302,918	$ 300,000	$ 300,000	-
PASSPORT MOBILE PARKING APP FEES	505.19.7015.62519	$ 343,823	$ 300,000	$ 340,000	13.3%
ELECTRICITY	505.19.7015.64005	$ 995	-	-	-
Total Parking Lots & Meters		$ 1,306,537	$ 1,324,193	$ 1,368,642	3.4%
Church Street Garage					
PARKING TAX PAYMENTS TO COUNTY	505.19.7025.62347	$ 13,764	$ 12,500	$ 12,500	-
PARKING TAX PAYMENTS TO CITY	505.19.7025.62348	$ 241,702	$ 200,000	$ 200,000	-
CONTRACT SVC-PARKING GARAGE	505.19.7025.62400	$ 171,477	$ 200,000	$ 200,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
ELEVATOR CONTRACT COSTS	505.19.7025.62425	$ 5,291	$ 22,000	$ 6,500	(70.5%)
SERVICE AGREEMENTS/ CONTRACTS	505.19.7025.62509	$ 42,785	$ 90,000	$ 50,000	(44.4%)
ELECTRICITY	505.19.7025.64005	$ 34,600	$ 35,000	$ 35,000	-
TELECOMMUNICATIONS	505.19.7025.64505	$ 20,887	$ 10,000	$ 10,000	-
BLDG MAINTENANCE MATERIAL	505.19.7025.65050	$ 3,905	$ 2,000	$ 2,000	-
Total Church Street Garage		$ 534,411	$ 571,500	$ 516,000	(9.7%)
Sherman Garage					
BLDG MAINTENANCE SERVICES	505.19.7036.62225	$ 1,763	-	-	-
PARKING TAX PAYMENTS TO COUNTY	505.19.7036.62347	$ 41,442	$ 30,000	$ 42,000	40.0%
PARKING TAX PAYMENTS TO CITY	505.19.7036.62348	$ 563,331	$ 525,000	$ 570,000	8.6%
CONTRACT SVC-PARKING GARAGE	505.19.7036.62400	$ 675,380	$ 600,000	$ 700,000	16.7%
ELEVATOR CONTRACT COSTS	505.19.7036.62425	$ 36,684	$ 50,000	$ 40,000	(20.0%)
SERVICE AGREEMENTS/ CONTRACTS	505.19.7036.62509	$ 77,519	$ 115,000	$ 85,000	(26.1%)
CREDIT CARD FEES	505.19.7036.62705	$ 7,827	$ 4,000	$ 8,000	100.0%
ELECTRICITY	505.19.7036.64005	$ 132,494	$ 115,000	$ 115,000	-
TELECOMMUNICATIONS	505.19.7036.64505	$ 14,460	$ 10,000	$ 10,000	-
BLDG MAINTENANCE MATERIAL	505.19.7036.65050	$ 2,450	$ 3,000	$ 3,000	-
Total Sherman Garage		$ 1,553,349	$ 1,452,000	$ 1,573,000	8.3%
Maple Garage					
BLDG MAINTENANCE SERVICES	505.19.7037.62225	$ 4,051	-	-	-
OTHER EQMT MAINTENANCE	505.19.7037.62245	$ 331	-	-	-
PARKING TAX PAYMENTS TO COUNTY	505.19.7037.62347	$ 21,312	$ 12,000	$ 20,000	66.7%
PARKING TAX PAYMENTS TO CITY	505.19.7037.62348	$ 661,788	$ 420,000	$ 675,000	60.7%
CONTRACT SVC-PARKING GARAGE	505.19.7037.62400	$ 342,067	$ 350,000	$ 350,000	-
ELEVATOR CONTRACT COSTS	505.19.7037.62425	$ 8,819	$ 35,000	$ 10,000	(71.4%)
SERVICE AGREEMENTS/ CONTRACTS	505.19.7037.62509	$ 58,516	$ 75,000	$ 60,000	(20.0%)
CREDIT CARD FEES	505.19.7037.62705	$ 9,291	$ 6,000	$ 10,000	66.7%
ELECTRICITY	505.19.7037.64005	$ 79,383	$ 100,000	$ 90,000	(10.0%)
NATURAL GAS	505.19.7037.64015	$ 1,826	$ 2,500	$ 2,200	(12.0%)
TELECOMMUNICATIONS	505.19.7037.64505	$ 11,083	$ 10,000	$ 10,000	-
BLDG MAINTENANCE MATERIAL	505.19.7037.65050	$ 1,510	$ 1,500	$ 1,500	-
Total Maple Garage		$ 1,199,976	$ 1,012,000	$ 1,228,700	21.4%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Transfers					
TRANSFER TO INSURANCE	505.19.7050.66130	$ 369,072	$ 369,077	$ 375,000	1.6%
TRANSFER TO GENERAL FUND	505.19.7050.66131	$ 2,972,388	$ 3,061,562	$ 3,122,793	2.0%
Total Transfers		$ 3,341,460	$ 3,430,639	$ 3,497,793	2.0%
Total Administrative Services		$ 12,345,689	$ 10,041,786	$ 11,058,041	10.1%
Parks And Recreation					
Greenways					
REGULAR PAY	505.30.3800.61010	-	-	$ 274,753	-
HEALTH INSURANCE	505.30.3800.61510	-	-	$ 99,627	-
LIFE INSURANCE	505.30.3800.61615	-	-	$ 75	-
SHOE ALLOWANCE	505.30.3800.61630	-	-	$ 1,050	-
IMRF	505.30.3800.61710	-	-	$ 12,750	-
SOCIAL SECURITY	505.30.3800.61725	-	-	$ 17,102	-
MEDICARE	505.30.3800.61730	-	-	$ 4,001	-
Total Greenways		-	-	$ 409,358	-
Total Parks And Recreation		-	-	$ 409,358	-
Public Works Agency					
Greenways					
REGULAR PAY	505.40.4330.61010	$ 91,270	$ 181,907	-	(100.0%)
OVERTIME PAY	505.40.4330.61110	$ 1,082	-	-	-
HEALTH INSURANCE	505.40.4330.61510	$ 31,659	$ 38,773	-	(100.0%)
LIFE INSURANCE	505.40.4330.61615	$ 62	$ 74	-	(100.0%)
SHOE ALLOWANCE	505.40.4330.61630	$ 700	$ 700	-	(100.0%)
IMRF	505.40.4330.61710	$ 5,406	$ 9,350	-	(100.0%)
SOCIAL SECURITY	505.40.4330.61725	$ 7,057	$ 11,323	-	(100.0%)
MEDICARE	505.40.4330.61730	$ 1,650	$ 2,649	-	(100.0%)
FITNESS INCENTIVE	505.40.4330.65141	$ 500	-	-	-
Total Greenways		$ 139,386	$ 244,776	-	(100.0%)
Parks And Facilities					
REGULAR PAY	505.40.4430.61010	$ 64,573	$ 66,937	$ 71,069	6.2%
HEALTH INSURANCE	505.40.4430.61510	$ 9,413	$ 10,034	$ 12,011	19.7%
VISION INSURANCE	505.40.4430.61513	$ 56	$ 56	$ 56	-
LIFE INSURANCE	505.40.4430.61615	$ 54	$ 56	$ 1	(98.2%)
AUTO ALLOWANCE	505.40.4430.61625	$ 450	$ 450	$ 450	-
CELL PHONE ALLOWANCE	505.40.4430.61626	$ 180	$ 180	$ 180	-
SHOE ALLOWANCE	505.40.4430.61630	$ 115	$ 115	$ 175	52.2%
IMRF	505.40.4430.61710	$ 2,838	$ 3,337	$ 3,088	(7.5%)
SOCIAL SECURITY	505.40.4430.61725	$ 3,861	$ 4,197	$ 4,457	6.2%
MEDICARE	505.40.4430.61730	$ 903	$ 982	$ 1,043	6.2%
Total Parks And Facilities		$ 82,443	$ 86,344	$ 92,530	7.2%
Street Maintenance					
REGULAR PAY	505.40.4510.61010	$ 171,123	$ 133,536	$ 136,910	2.5%
OVERTIME PAY	505.40.4510.61110	$ 2,323	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
ANNUAL SICK LEAVE PAYOUT	505.40.4510.61420	$ 548	-	-	-
HEALTH INSURANCE	505.40.4510.61510	$ 18,501	$ 19,721	$ 23,033	16.8%
LIFE INSURANCE	505.40.4510.61615	$ 68	$ 72	$ 73	1.4%
AUTO ALLOWANCE	505.40.4510.61625	$ 450	$ 450	$ 450	-
SHOE ALLOWANCE	505.40.4510.61630	$ 175	$ 175	$ 175	-
IMRF	505.40.4510.61710	$ 5,350	$ 5,900	$ 5,481	(7.1%)
SOCIAL SECURITY	505.40.4510.61725	$ 8,456	$ 8,319	$ 8,528	2.5%
MEDICARE	505.40.4510.61730	$ 1,977	$ 1,946	$ 1,996	2.6%
Total Street Maintenance		$ 208,972	$ 170,119	$ 176,646	3.8%
Parking Lots & Meters					
REGULAR PAY	505.40.7015.61010	$ 89,786	$ 87,456	-	(100.0%)
OVERTIME PAY	505.40.7015.61110	$ 9,365	-	-	-
OPEB EXPENSES	505.40.7015.61447	$ 39,683	-	-	-
HEALTH INSURANCE	505.40.7015.61510	$ 25,119	$ 28,433	-	(100.0%)
LIFE INSURANCE	505.40.7015.61615	-	$ 1	-	(100.0%)
SHOE ALLOWANCE	505.40.7015.61630	$ 350	$ 350	-	(100.0%)
IMRF	505.40.7015.61710	$ 4,118	$ 4,496	-	(100.0%)
SOCIAL SECURITY	505.40.7015.61725	$ 5,503	$ 5,444	-	(100.0%)
MEDICARE	505.40.7015.61730	$ 1,287	$ 1,274	-	(100.0%)
FOOD	505.40.7015.65025	$ (119)	-	-	-
FITNESS INCENTIVE	505.40.7015.65141	$ 500	-	-	-
Total Parking Lots & Meters		$ 175,593	$ 127,454	-	(100.0%)
Total Public Works Agency		$ 606,394	$ 628,693	$ 269,176	(57.2%)
Total Expenditures		**$ 12,952,083**	**$ 10,670,479**	**$ 11,736,575**	**10.0%**

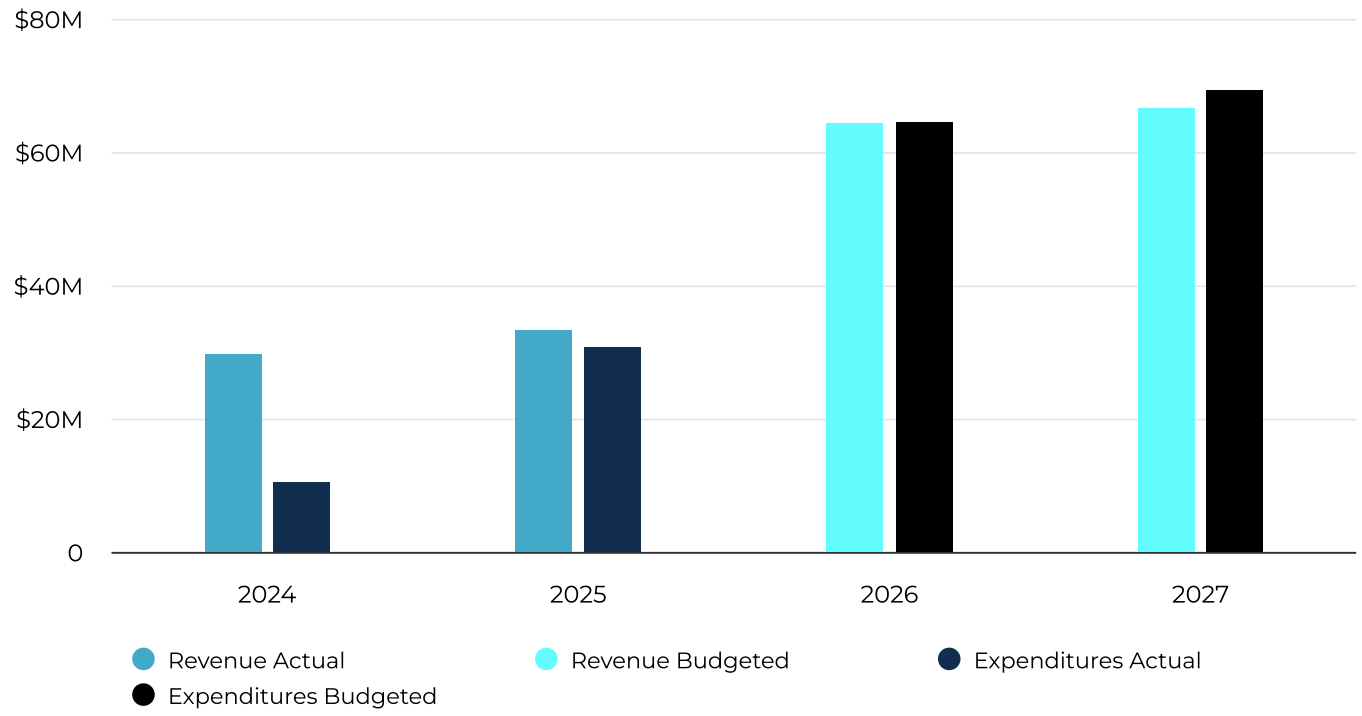
Water Fund (510)

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), Des Plaines, and the Morton Grove / Niles Water Commission. 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. The Water Fund supports 58.33 employees in Water Billing, Filtration, Pumping, Distribution, Capital Planning, and Administration. Detail on Water Fund capital projects can be found in the Capital Improvements Section.

Summary

The Water Fund is projecting $66,493,905 in revenues and $62,957,862 in expenses (excluding $6,213,870 in transfers out) in the FY 2027 budget. Compared to the prior year, The budget includes a proposed water rate increase of +25% to generate an additional $3.5M in user fees that will pay for planned capital projects, allowing the City to manage the size of its annual bond issuance for capital work while interest rates remain high.

Revenues vs Expenditures Summary



Water Fund Operations

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.

Accomplishments in 2026

- Completed the PFAS Treatment Technique Study and Chlorine Conversion Feasibility Study
- The Corrosion Control Treatment Optimization Study is ongoing.
- Completed construction on the replacement of the City's 42"/36" Lake Michigan Raw Water Intake installed in 1909 to address diminished flow capacity.
- Submitted the third revision of 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.
- Construction has begun for the Medium Voltage Switchgear Reliability and Generator Replacement Project, which includes replacement of outdated medium voltage switchgear and generators.
- Continue the Phase II citywide meter replacement project whereby approximately 1,000 meters and approximately 13,000 metering interface units will be replaced.
- Continue the security fence and gate design project at the water plant, north standpipe, and south standpipe locations.
- Installation of a desiccant dehumidification system in the filtration plant.
- The SRF prioritized LSLRs and water main replacement projects in census tract 8092 (5th ward). This project in 8092 will include the replacement of 280 LSLRs and 1500 feet of watermain.
- Installation of the natural gas standby generator in the filtration plant to provide redundancy and reliability in the event of a power failure.
- Continue the engineering design of the High Lift pump #7 natural gas engine replacement project.

- Complete the installation and implementation of the drone detection system.
- Completed the installation of the BluePoint Alert System.
- Procurement of 24/7 armed security services.

Performance Measures

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Water Fund					
Number of customers experiencing unscheduled disruption of service	Output	19	12	15	12
Number of customer complaints about water service (low pressure, service disruption, quality, etc.)	Output	453	85	431	78
Days lost from work due to illness or injury	Outcome	388	387	361	386
Number of Illinois Environmental Protection Agency regulatory violations	Output	0	0	0	0
Number of known breaks/leaks per mile of water main	Outcome	5	4	4	4
Millions of gallons sold to outside communities (wholesale)	Input	15,078	17,656	15,000	17,226
Activity: Water Main Maintenance					
Miles of WaterMain replaced	Output	1.2	2.0	3.2	3.2
Number of valves replaced	Output	18	41	40	40
Miles of water main surveyed	Output	134	156	157	156
Activity: Lead Service Line Replacements					
Lead Service Line Replacements	Output	327	330	500	500

Factors Impacting the 2027 Budget

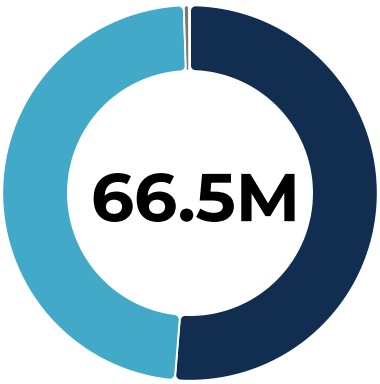
- The Lead Service Line Replacement and Notification Act requires the full replacement of all lead water service lines. This Act had an immediate impact on the Water Fund by requiring the replacement of any damaged lead service lines and the full replacement of lead service lines during the installation of new water mains.
- In order to eliminate all water mains in Evanston's distribution system that are 121 years old or older by approximately 2042, PWA will be replacing 3.2 miles of water main each year instead of 1.5 miles.

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 will replace 3.2 miles of water main.
- Coordinate capital improvement projects with the Street Resurfacing Program and with TIF District improvement projects to ensure cost-effective and efficient use of capital improvement funding.
- Complete the Phase II citywide meter replacement project whereby approximately 1,000 meters and approximately 13,000 metering interface units will be replaced.
- Continue 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.
- Continue the engineering design of the water utility security fence and gate project.
- Continue the engineering design for the High-lift pump #7 natural gas engine replacement.

Revenues by Source

2027 Projected Revenues by Source



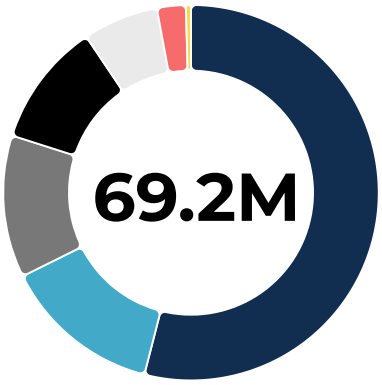
Charges for Services	**$34,110,560**	51.3%
Other Revenue	**$32,033,345**	48.2%
Interest Income	**$300,000**	0.5%
Licenses, Permits and Fees	**$50,000**	0.1%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Licenses, Permits and Fees	$ 41,133	$ 50,000	$ 50,000	-
Charges for Services	$ 29,777,945	$ 29,673,000	$ 34,110,560	15.0%
Intergovernmental Revenue	$ 794,663	-	-	-
Other Revenue	$ 1,731,845	$ 34,232,150	$ 32,033,345	(6.4%)
Interest Income	$ 895,860	$ 300,000	$ 300,000	-
Total Revenues	**$ 33,241,446**	**$ 64,255,150**	**$ 66,493,905**	**3.5%**

Expenditures by Type

Compared to last year, Water Fund expenditures increased by +$4.4M. This is primarily driven by an increase in planned capital work of +$4.6M compared to the prior year along with a combination of increases/decreases in the other major categories of expenditures (Salary & Benefits and Services & Supplies).

2027 Budgeted Expenditures by Type



Capital Outlay	**$37,346,000**	54.0%
Services and Supplies	**$9,462,370**	13.7%
Salary and Benefits	**$8,479,428**	12.3%
Debt Service	**$7,372,634**	10.7%
Interfund Transfers	**$4,486,870**	6.5%
Insurance and Other Chargebacks	**$1,727,000**	2.5%
Miscellaneous	**$297,430**	0.4%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 8,280,805	$ 7,804,298	$ 8,479,428	8.7%
Services and Supplies	$ 7,321,019	$ 10,418,110	$ 9,462,370	(9.2%)
Miscellaneous	$ 5,500	-	$ 297,430	-
Capital Outlay	$ 3,377,830	$ 32,693,000	$ 37,346,000	14.2%
Interfund Transfers	$ 4,364,248	$ 4,486,870	$ 4,486,870	-
Insurance and Other Chargebacks	$ 1,665,132	$ 1,696,635	$ 1,727,000	1.8%
Debt Service	$ 2,015,879	$ 7,532,420	$ 7,372,634	(2.1%)
Depreciation Expense	$ 3,588,966	-	-	-
Contingencies	$ 9	-	-	-
Total Expenditures	**$ 30,619,388**	**$ 64,631,333**	**$ 69,171,732**	**7.0%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Water Fund		$ 33,241,446	$ 64,255,150	$ 66,493,905	3.5%
Public Works Agency					
Water Fund Dep, Imp, Ext		$ 794,663	-	-	-
GRANTS AND AID	510.40.7330.55251	$ 794,663	-	-	-
Public Works Agency Admin		$ 1,328,710	-	-	-
BOND PREMIUM	510.40.4105.56061	$ 52,358	-	-	-
LEGAL SETTLEMENTS	510.40.4105.56125	$ 1,276,352	-	-	-
Water Production		$ 30,882,709	$ 64,255,150	$ 46,493,905	(27.6%)
BEV SNACK VENDING MACHINE	510.40.4200.53200	$ 296	-	-	-
WATER SALES-EVANSTON	510.40.4200.53575	$ 13,721,992	$ 13,958,000	$ 17,447,500	25.0%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	$ 115,834	$ 104,000	$ 104,000	-
WATER SALES EVAN-PENALTY	510.40.4200.53580	$ 125,969	$ 68,000	$ 68,000	-
WATER SALES-SKOKIE	510.40.4200.53585	$ 3,575,037	$ 3,686,000	$ 3,833,440	4.0%
WATER SALES - MGNWC	510.40.4200.53586	$ 2,151,963	$ 2,233,000	$ 2,322,320	4.0%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	$ 1,084,747	$ 1,141,000	$ 1,186,640	4.0%
WATER SALES-NWWC.	510.40.4200.53590	$ 8,464,559	$ 8,020,000	$ 8,685,660	8.3%
PHOSPHATE SALES - NWWC	510.40.4200.53591	$ 204,248	$ 185,000	$ 185,000	-
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	$ 166,766	$ 150,000	$ 150,000	-
PROPERTY SALES AND RENTAL	510.40.4200.56010	$ 74,090	$ 129,150	$ 75,000	(41.9%)
MISCELLANEOUS REVENUE	510.40.4200.56045	$ 20,283	$ 10,000	$ 10,000	-
BOND PROCEEDS	510.40.4200.56060	-	$ 22,548,000	-	(100.0%)
PROCEEDS FROM IEPA LOAN	510.40.4200.56115	-	$ 11,475,000	$ 11,752,091	2.4%
LEGAL SETTLEMENTS	510.40.4200.56125	-	-	$ 126,254	-
FEES AND MERCHANDISE SALE	510.40.4200.56140	$ 73,398	$ 70,000	$ 70,000	-
WATER METER IMPACT FEES	510.40.4200.56141	$ 166,534	$ 128,000	$ 128,000	-
FEES AND OUTSIDE WORK	510.40.4200.56145	$ 41,133	$ 50,000	$ 50,000	-
INVESTMENT INCOME	510.40.4200.56501	$ 895,860	$ 300,000	$ 300,000	-
Water Other Operations		$ 92,848	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4225.56585	$ 92,848	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
2027 GO Bond Capital		-	-	$ 20,000,000	-
BOND PROCEEDS	510.40.4127.56060	-	-	$ 20,000,000	-
Total Public Works Agency		$ 33,098,930	$ 64,255,150	$ 66,493,905	3.5%
Utilities					
2021 Bonds		$ 16,162	-	-	-
BOND PREMIUM	510.71.5609.56061	$ 16,162	-	-	-
2018B Bonds		$ 14,986	-	-	-
BOND PREMIUM	510.71.5602.56061	$ 14,986	-	-	-
2019B Bonds		$ 30,839	-	-	-
BOND PREMIUM	510.71.5606.56061	$ 30,839	-	-	-
2016A Bonds		$ 7,159	-	-	-
BOND PREMIUM	510.71.5731.56061	$ 7,159	-	-	-
2017A Bonds		$ 1,968	-	-	-
BOND PREMIUM	510.71.5733.56061	$ 1,968	-	-	-
2013A Bonds		$ 2,352	-	-	-
BOND PREMIUM	510.71.7151.56061	$ 2,352	-	-	-
2015 A Bonds		$ 15,385	-	-	-
BOND PREMIUM	510.71.7152.56061	$ 15,385	-	-	-
2014A Bonds		$ 10,130	-	-	-
BOND PREMIUM	510.71.7509.56061	$ 10,130	-	-	-
2024 Bonds		$ 43,535	-	-	-
BOND PREMIUM	510.71.5610.56061	$ 43,535	-	-	-
Total Utilities		$ 142,516	-	-	-
Total Revenues		**$ 33,241,446**	**$ 64,255,150**	**$ 66,493,905**	**3.5%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Water Fund		$ 30,619,388	$ 64,631,333	$ 69,171,732	7.0%
Public Works Agency					
Public Works Agency Admin		$ 279,404	$ 399,520	$ 398,291	(0.3%)
REGULAR PAY	510.40.4105.61010	$ 221,230	$ 321,833	$ 305,534	(5.1%)
TERMINATION PAYOUTS	510.40.4105.61415	$ 261	-	-	-
OPEB EXPENSES	510.40.4105.61447	$ 13,127	-	-	-
HEALTH INSURANCE	510.40.4105.61510	$ 17,005	$ 36,476	$ 54,921	50.6%
VISION INSURANCE	510.40.4105.61513	$ 9	$ 10	-	(100.0%)
LIFE INSURANCE	510.40.4105.61615	$ 112	$ 115	$ 91	(20.9%)
SHOE ALLOWANCE	510.40.4105.61630	-	-	$ 175	-
IMRF	510.40.4105.61710	$ 9,722	$ 16,460	$ 14,179	(13.9%)
SOCIAL SECURITY	510.40.4105.61725	$ 13,533	$ 19,957	$ 18,956	(5.0%)
MEDICARE	510.40.4105.61730	$ 3,165	$ 4,669	$ 4,435	(5.0%)
TRANSFERS TO OTHER FUNDS	510.40.4105.66020	$ 1,240	-	-	-
Water Production		$ 2,398,548	$ 2,486,910	$ 2,178,722	(12.4%)
REGULAR PAY	510.40.4200.61010	$ 737,639	$ 829,417	$ 850,534	2.5%
SEASONAL EMPLOYEES	510.40.4200.61060	$ 16,992	$ 20,000	$ 20,000	-
HEALTH INSURANCE	510.40.4200.61510	$ 59,557	$ 64,221	$ 76,371	18.9%
VISION INSURANCE	510.40.4200.61513	$ 121	$ 122	$ 112	(8.2%)
LIFE INSURANCE	510.40.4200.61615	$ 493	$ 515	$ 525	1.9%
AUTO ALLOWANCE	510.40.4200.61625	$ 2,925	$ 2,925	$ 2,925	-
SHOE ALLOWANCE	510.40.4200.61630	$ 408	$ 408	$ 350	(14.2%)
IMRF	510.40.4200.61710	$ 33,074	$ 39,877	$ 36,965	(7.3%)
SOCIAL SECURITY	510.40.4200.61725	$ 45,738	$ 47,008	$ 48,857	3.9%
MEDICARE	510.40.4200.61730	$ 11,407	$ 12,077	$ 12,383	2.5%
STUDIES	510.40.4200.62180	$ 848,104	$ 987,000	$ 650,000	(34.1%)
CONSULTING SERVICES	510.40.4200.62185	$ 128,851	$ 5,000	$ 5,000	-
PRINTING	510.40.4200.62210	$ 4,777	$ 4,500	$ 4,500	-
OFFICE EQUIPMENT MAINT	510.40.4200.62235	$ 129	$ 300	$ 300	-
OTHER EQMT MAINTENANCE	510.40.4200.62245	$ 37,628	$ 40,000	$ 40,000	-
OTHER PROFESSIONAL SERVICES	510.40.4200.62272	$ 495	-	-	-
TRAINING & TRAVEL	510.40.4200.62295	$ 26,717	$ 23,000	$ 23,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4200.62305	$ 19,500	$ 19,500	$ 19,500	-
POSTAGE	510.40.4200.62315	$ 4,638	$ 2,500	$ 2,500	-
MEMBERSHIP DUES	510.40.4200.62360	$ 16,365	$ 10,000	$ 10,000	-
SERVICE AGREEMENTS/ CONTRACTS	510.40.4200.62509	-	$ 355,000	$ 355,000	-
TELECOMMUNICATIONS	510.40.4200.64505	$ 7,737	$ 15,440	$ 11,000	(28.8%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4200.65010	-	$ 200	-	(100.0%)
FOOD	510.40.4200.65025	$ 1,997	$ 2,000	$ 2,000	-
BLDG MAINTENANCE MATERIAL	510.40.4200.65050	-	$ 1,000	$ 1,000	-
OFFICE/OTHER EQT MTN MATL	510.40.4200.65070	$ 44,624	-	-	-
MEDICAL & LAB SUPPLIES	510.40.4200.65075	$ 697	-	-	-
OFFICE SUPPLIES	510.40.4200.65095	$ 2,964	$ 4,900	$ 4,900	-
OTHER IMPROVEMENTS	510.40.4200.65515	$ 344,081	-	-	-
IT COMPUTER HARDWARE	510.40.4200.65555	$ 889	-	$ 1,000	-
Water Billing		$ 388,948	$ 397,092	$ 411,014	3.5%
REGULAR PAY	510.40.4208.61010	$ 207,507	$ 208,812	$ 213,533	2.3%
OVERTIME PAY	510.40.4208.61110	$ 1,674	$ 2,000	$ 2,000	-
HEALTH INSURANCE	510.40.4208.61510	$ 53,120	$ 57,535	$ 67,199	16.8%
LIFE INSURANCE	510.40.4208.61615	$ 32	$ 35	$ 36	2.9%
IMRF	510.40.4208.61710	$ 8,901	$ 10,734	$ 9,909	(7.7%)
SOCIAL SECURITY	510.40.4208.61725	$ 11,556	$ 12,947	$ 13,240	2.3%
MEDICARE	510.40.4208.61730	$ 2,703	$ 3,029	$ 3,097	2.2%
PRINTING	510.40.4208.62210	$ 1,325	$ 2,000	$ 2,000	-
OTHER EQMT MAINTENANCE	510.40.4208.62245	$ 571	-	-	-
TELECOMMUNICATIONS - WIRELESS	510.40.4208.64540	$ 1,368	-	-	-
OFFICE/OTHER EQT MTN MATL	510.40.4208.65070	$ 99,690	$ 100,000	$ 100,000	-
FITNESS INCENTIVE	510.40.4208.65141	$ 500	-	-	-
Pumping		$ 3,422,936	$ 2,971,889	$ 3,001,473	1.0%
REGULAR PAY	510.40.4210.61010	$ 1,171,117	$ 1,250,658	$ 1,270,107	1.6%
JOB TRAINING PROGRAM	510.40.4210.61072	$ 15,683	$ 20,000	$ 20,000	-
OVERTIME PAY	510.40.4210.61110	$ 96,443	$ 45,000	$ 45,000	-
TERMINATION PAYOUTS	510.40.4210.61415	$ 21,103	-	-	-
HEALTH INSURANCE	510.40.4210.61510	$ 169,863	$ 200,012	$ 206,362	3.2%
VISION INSURANCE	510.40.4210.61513	$ 112	$ 112	$ 150	33.9%
LIFE INSURANCE	510.40.4210.61615	$ 487	$ 463	$ 429	(7.3%)
SHOE ALLOWANCE	510.40.4210.61630	$ 3,610	$ 3,960	$ 2,800	(29.3%)
IMRF	510.40.4210.61710	$ 57,248	$ 54,266	$ 58,938	8.6%
SOCIAL SECURITY	510.40.4210.61725	$ 79,094	$ 65,659	$ 78,925	20.2%
MEDICARE	510.40.4210.61730	$ 18,498	$ 15,359	$ 18,462	20.2%
IMPROVEMENT MAINT SERVICE	510.40.4210.62230	$ 5,333	$ 6,000	$ 6,000	-
OTHER EQMT MAINTENANCE	510.40.4210.62245	$ 97,365	$ 100,000	$ 100,000	-
MEMBERSHIP DUES	510.40.4210.62360	$ 139	-	-	-
ELECTRICITY	510.40.4210.64005	$ 1,548,929	$ 940,200	$ 940,200	-
NATURAL GAS	510.40.4210.64015	$ 58,768	$ 75,000	$ 60,000	(20.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
CLOTHING	510.40.4210.65020	$ 794	$ 800	$ 800	-
PETROLEUM PRODUCTS	510.40.4210.65035	$ (12,808)	$ 12,800	$ 12,800	-
JANITORIAL SUPPLIES	510.40.4210.65040	$ 2,200	$ 3,000	$ 3,000	-
BLDG MAINTENANCE MATERIAL	510.40.4210.65050	$ (343)	$ 2,600	$ 1,500	(42.3%)
OFFICE/OTHER EQT MTN MATL	510.40.4210.65070	$ (3,804)	$ 70,000	$ 70,000	-
MINOR EQUIPMENT & TOOLS	510.40.4210.65085	$ 76,782	$ 100,000	$ 100,000	-
SAFETY EQUIPMENT	510.40.4210.65090	$ 15,823	$ 6,000	$ 6,000	-
FITNESS INCENTIVE	510.40.4210.65141	$ 500	-	-	-
Filtration		$ 3,802,803	$ 4,082,940	$ 4,178,697	2.3%
REGULAR PAY	510.40.4220.61010	$ 1,270,682	$ 1,571,642	$ 1,631,512	3.8%
JOB TRAINING PROGRAM	510.40.4220.61072	$ 14,796	$ 20,000	$ 20,000	-
OVERTIME PAY	510.40.4220.61110	$ 108,249	$ 40,000	$ 40,000	-
TERMINATION PAYOUTS	510.40.4220.61415	$ 7,599	-	-	-
HEALTH INSURANCE	510.40.4220.61510	$ 238,046	$ 324,079	$ 370,217	14.2%
VISION INSURANCE	510.40.4220.61513	$ 168	$ 150	$ 112	(25.3%)
DENTAL INSURANCE	510.40.4220.61610	$ 517	-	-	-
LIFE INSURANCE	510.40.4220.61615	$ 411	$ 420	$ 459	9.3%
SHOE ALLOWANCE	510.40.4220.61630	$ 4,540	$ 4,310	$ 3,150	(26.9%)
IMRF	510.40.4220.61710	$ 62,434	$ 80,791	$ 75,710	(6.3%)
SOCIAL SECURITY	510.40.4220.61725	$ 83,511	$ 97,717	$ 101,357	3.7%
MEDICARE	510.40.4220.61730	$ 19,531	$ 22,861	$ 23,710	3.7%
OTHER EQMT MAINTENANCE	510.40.4220.62245	$ 24,492	$ 4,000	$ 4,000	-
TRAINING & TRAVEL	510.40.4220.62295	$ 6,691	-	-	-
MWRD FEES	510.40.4220.62420	$ 406,973	$ 300,000	$ 410,000	36.7%
OUTSIDE LABARATORY COSTS	510.40.4220.62465	$ 19,046	$ 32,500	$ 24,000	(26.2%)
CHEMICALS/ SALT	510.40.4220.65015	$ 684,433	$ 750,000	$ 750,000	-
CLOTHING	510.40.4220.65020	$ 467	$ 770	$ 770	-
PHOSPHATE CHEMICALS	510.40.4220.65030	$ 432,393	$ 400,000	$ 400,000	-
PETROLEUM PRODUCTS	510.40.4220.65035	$ 950	-	-	-
JANITORIAL SUPPLIES	510.40.4220.65040	$ 3,027	$ 2,200	$ 2,200	-
OFFICE/OTHER EQT MTN MATL	510.40.4220.65070	$ 232,184	$ 94,500	$ 94,500	-
MEDICAL & LAB SUPPLIES	510.40.4220.65075	$ 25,767	$ 21,000	$ 21,000	-
MINOR EQUIPMENT & TOOLS	510.40.4220.65085	$ 139,281	$ 300,500	$ 190,500	(36.6%)
SAFETY EQUIPMENT	510.40.4220.65090	$ 15,616	$ 15,500	$ 15,500	-
FITNESS INCENTIVE	510.40.4220.65141	$ 1,000	-	-	-
Water Other Operations		$ 4,577,791	$ 802,000	$ 792,000	(1.2%)
CONSULTING SERVICES	510.40.4225.62185	$ 106,712	$ 100,000	$ 100,000	-
POSTAGE	510.40.4225.62315	$ 25,000	$ 25,000	$ 25,000	-
IT COMPUTER SOFTWARE	510.40.4225.62340	$ 276,772	$ 235,000	$ 235,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
LEAD SERVICE ABATEMENT	510.40.4225.62410	$ 313,348	$ 325,000	$ 325,000	-
MWRD FEES	510.40.4225.62420	$ 9,527	$ 10,000	$ 10,000	-
WTR/SWR BILL PRINT AND MAIL CO	510.40.4225.62455	$ 6,691	$ 15,000	$ 12,000	(20.0%)
BANK FEES	510.40.4225.62703	$ 267	$ 1,000	-	(100.0%)
CREDIT CARD FEES	510.40.4225.62705	$ 132,382	$ 55,000	$ 55,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4225.65010	-	$ 6,000	-	(100.0%)
MERCHANDISE FOR RESALE	510.40.4225.65080	$ 47,254	$ 30,000	$ 30,000	-
DEPRECIATION EXPENSE	510.40.4225.68010	$ 3,588,966	-	-	-
AMORTIZATION EXPENSE	510.40.4225.68020	$ 70,863	-	-	-
CONTINGENCIES	510.40.4225.68205	$ 9	-	-	-
Water Capital Outlay		$ 16,126	$ 123,000	$ 340,000	176.4%
CONSULTING SERVICES	510.40.4230.62185	$ 61,402	-	-	-
AUTOMOTIVE EQUIPMENT	510.40.4230.65550	-	$ 120,000	$ 340,000	183.3%
IT COMPUTER HARDWARE	510.40.4230.65555	-	$ 3,000	-	(100.0%)
WATER GENERAL PLANT	510.40.4230.65702	$ (45,276)	-	-	-
Capital Planning & Engineering		$ 204	-	-	-
TRAINING & TRAVEL	510.40.4400.62295	$ 204	-	-	-
Water And Sewer Capital		$ 466,710	$ 611,607	$ 634,119	3.7%
REGULAR PAY	510.40.4440.61010	$ 349,672	$ 451,526	$ 460,558	2.0%
OVERTIME PAY	510.40.4440.61110	$ 1,778	$ 5,000	$ 5,000	-
ANNUAL SICK LEAVE PAYOUT	510.40.4440.61420	$ 1,616	-	-	-
HEALTH INSURANCE	510.40.4440.61510	$ 70,708	$ 95,635	$ 110,639	15.7%
VISION INSURANCE	510.40.4440.61513	$ 76	$ 76	$ 76	-
LIFE INSURANCE	510.40.4440.61615	$ 106	$ 107	$ 107	-
SHOE ALLOWANCE	510.40.4440.61630	$ 1,050	$ 1,400	$ 1,050	(25.0%)
IMRF	510.40.4440.61710	$ 15,718	$ 23,210	$ 21,372	(7.9%)
SOCIAL SECURITY	510.40.4440.61725	$ 21,060	$ 28,084	$ 28,621	1.9%
MEDICARE	510.40.4440.61730	$ 4,925	$ 6,569	$ 6,696	1.9%
Street Maintenance		$ 324,769	$ 360,001	$ 376,656	4.6%
REGULAR PAY	510.40.4510.61010	$ 239,344	$ 280,323	$ 279,134	(0.4%)
PERMANENT PART-TIME	510.40.4510.61050	$ 117	-	-	-
OVERTIME PAY	510.40.4510.61110	$ 17,392	-	-	-
HEALTH INSURANCE	510.40.4510.61510	$ 35,835	$ 42,532	$ 62,339	46.6%
VISION INSURANCE	510.40.4510.61513	$ 56	$ 76	$ 38	(50.0%)
LIFE INSURANCE	510.40.4510.61615	$ 73	$ 81	$ 80	(1.2%)
SHOE ALLOWANCE	510.40.4510.61630	$ 1,050	$ 1,050	$ 700	(33.3%)
IMRF	510.40.4510.61710	$ 11,536	$ 14,410	$ 12,954	(10.1%)
SOCIAL SECURITY	510.40.4510.61725	$ 15,694	$ 17,447	$ 17,351	(0.6%)
MEDICARE	510.40.4510.61730	$ 3,670	$ 4,082	$ 4,060	(0.5%)
Distribution Maintenance		$ 2,354,886	$ 2,545,127	$ 2,593,076	1.9%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
REGULAR PAY	510.40.4540.61010	$ 1,187,349	$ 1,238,695	$ 1,274,787	2.9%
PERMANENT PART-TIME	510.40.4540.61050	$ 2,076	-	-	-
JOB TRAINING PROGRAM	510.40.4540.61072	$ 76,331	$ 150,000	$ 150,000	-
OVERTIME PAY	510.40.4540.61110	$ 170,923	$ 160,000	$ 160,000	-
ANNUAL SICK LEAVE PAYOUT	510.40.4540.61420	$ 2,287	-	-	-
HEALTH INSURANCE	510.40.4540.61510	$ 177,891	$ 229,970	$ 260,317	13.2%
VISION INSURANCE	510.40.4540.61513	$ 367	$ 373	$ 373	-
LIFE INSURANCE	510.40.4540.61615	$ 444	$ 476	$ 486	2.1%
SHOE ALLOWANCE	510.40.4540.61630	$ 3,960	$ 4,430	$ 4,200	(5.2%)
IMRF	510.40.4540.61710	$ 61,852	$ 63,673	$ 59,158	(7.1%)
SOCIAL SECURITY	510.40.4540.61725	$ 84,801	$ 77,080	$ 79,303	2.9%
MEDICARE	510.40.4540.61730	$ 19,833	$ 18,030	$ 18,552	2.9%
PRINTING	510.40.4540.62210	-	$ 500	-	(100.0%)
IMPROVEMENT MAINT SERVICE	510.40.4540.62230	$ 1,990	$ 1,000	$ 1,000	-
OTHER EQMT MAINTENANCE	510.40.4540.62245	$ 102	$ 500	-	(100.0%)
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4540.62305	$ 214,500	$ 214,500	$ 214,500	-
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	510.40.4540.62415	$ 25,000	$ 45,000	$ 45,000	-
CLOTHING	510.40.4540.65020	$ 2,746	$ 900	$ 900	-
BLDG MAINTENANCE MATERIAL	510.40.4540.65050	-	$ 500	-	(100.0%)
MATERIALS - STREETS DIVISION	510.40.4540.65051	$ 45,000	$ 45,000	$ 45,000	-
MATER. TO MAINT. IMP.	510.40.4540.65055	$ 222,183	$ 230,000	$ 230,000	-
OFFICE/OTHER EQT MTN MATL	510.40.4540.65070	$ 5,041	$ 3,500	$ 3,500	-
MINOR EQUIPMENT & TOOLS	510.40.4540.65085	$ 36,000	$ 55,000	$ 40,000	(27.3%)
SAFETY EQUIPMENT	510.40.4540.65090	$ 10,711	$ 6,000	$ 6,000	-
FITNESS INCENTIVE	510.40.4540.65141	$ 3,500	-	-	-
Water Fund Dep, Imp, Ext		$ 3,990,784	$ 37,008,000	$ 15,579,000	(57.9%)
ENGINEERING SERVICES	510.40.7330.62145	$ 950,753	$ 4,430,000	$ 2,025,000	(54.3%)
ADVERTISING	510.40.7330.62205	$ 6,281	$ 5,000	$ 5,000	-
OTHER IMPROVEMENTS	510.40.7330.65515	$ 3,033,750	$ 32,233,000	$ 13,549,000	(58.0%)
PHASE I ENGINEERING	510.40.7330.65671	-	$ 190,000	-	(100.0%)
PHASE II ENGINEERING	510.40.7330.65672	-	$ 150,000	-	(100.0%)
Other Wages		-	$ (638,678)	$ (262,250)	(58.9%)
SALARY ADJUSTMENTS	510.40.9988.61001	-	$ (638,678)	$ (262,250)	(58.9%)
2027 GO Bond Capital		-	-	$ 25,301,000	-
ENGINEERING SERVICES	510.40.4127.62145	-	-	$ 1,844,000	-
OTHER IMPROVEMENTS	510.40.4127.65515	-	-	$ 21,657,000	-
PHASE I ENGINEERING	510.40.4127.65671	-	-	$ 1,600,000	-
PHASE III ENGINEERING	510.40.4127.65673	-	-	$ 200,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Total Public Works Agency		$ 22,023,908	$ 51,149,408	$ 55,521,798	8.5%
Utilities					
2018B Bonds		$ 183,640	$ 420,336	$ 421,068	0.2%
DEBT SERVICE-PRINCIPAL	510.71.5602.68305	-	$ 248,538	$ 261,696	5.3%
DEBT SERVICE- INTEREST	510.71.5602.68315	$ 183,640	$ 171,798	$ 159,372	(7.2%)
2019B Bonds		$ 122,036	$ 235,535	$ 235,305	(0.1%)
DEBT SERVICE-PRINCIPAL	510.71.5606.68305	-	$ 119,171	$ 124,900	4.8%
DEBT SERVICE- INTEREST	510.71.5606.68315	$ 122,036	$ 116,364	$ 110,405	(5.1%)
2020B Bonds		$ 192,426	$ 491,937	$ 490,468	(0.3%)
DEBT SERVICE-PRINCIPAL	510.71.5608.68305	-	$ 312,989	$ 325,290	3.9%
DEBT SERVICE- INTEREST	510.71.5608.68315	$ 192,426	$ 178,948	$ 165,178	(7.7%)
2024 Bonds		-	$ 1,110,700	$ 1,112,700	0.2%
DEBT SERVICE-PRINCIPAL	510.71.5610.68305	-	$ 460,000	$ 485,000	5.4%
DEBT SERVICE- INTEREST	510.71.5610.68315	-	$ 650,700	$ 627,700	(3.5%)
2024 GO Bonds		$ 728,758	-	-	-
DEBT SERVICE- INTEREST	510.71.5611.68315	$ 728,758	-	-	-
2021 Bonds		$ 58,322	$ 248,973	$ 239,564	(3.8%)
DEBT SERVICE-PRINCIPAL	510.71.5609.68305	-	$ 190,650	$ 196,800	3.2%
DEBT SERVICE- INTEREST	510.71.5609.68315	$ 58,322	$ 58,323	$ 42,764	(26.7%)
2013A Bonds		$ 47,071	$ 147,871	-	(100.0%)
DEBT SERVICE-PRINCIPAL	510.71.7151.68305	-	$ 105,000	-	(100.0%)
DEBT SERVICE- INTEREST	510.71.7151.68315	$ 47,071	$ 42,871	-	(100.0%)
2015 A Bonds		$ 120,931	$ 385,331	$ 389,331	1.0%
DEBT SERVICE-PRINCIPAL	510.71.7152.68305	-	$ 275,000	$ 290,000	5.5%
DEBT SERVICE- INTEREST	510.71.7152.68315	$ 120,931	$ 110,331	$ 99,331	(10.0%)
2016A Bonds		$ 64,744	$ 237,743	$ 240,543	1.2%
DEBT SERVICE-PRINCIPAL	510.71.5731.68305	-	$ 180,000	$ 190,000	5.6%
DEBT SERVICE- INTEREST	510.71.5731.68315	$ 64,744	$ 57,743	$ 50,543	(12.5%)
2017A Bonds		$ 22,575	$ 70,775	$ 68,775	(2.8%)
DEBT SERVICE-PRINCIPAL	510.71.5733.68305	-	$ 50,000	$ 50,000	-
DEBT SERVICE- INTEREST	510.71.5733.68315	$ 22,575	$ 20,775	$ 18,775	(9.6%)
Water General Support		$ 785,461	-	-	-
IMRF	510.71.7100.61710	$ 785,461	-	-	-
ARRA/ IEPA Loan Ds (L173382)		-	$ 67,505	$ 67,505	-
DEBT SERVICE-PRINCIPAL	510.71.7133.68305	-	$ 67,505	$ 67,505	-
IEPA Loan L174820		$ 19,650	$ 107,927	$ 107,927	-
DEBT SERVICE-PRINCIPAL	510.71.7135.68305	-	$ 88,058	$ 91,624	4.0%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DEBT SERVICE- INTEREST	510.71.7135.68315	$ 19,650	$ 19,869	$ 16,303	(17.9%)
IEPA Loan L175107		$ 17,879	$ 95,958	$ 95,959	-
DEBT SERVICE-PRINCIPAL	510.71.7136.68305	-	$ 77,919	$ 80,507	3.3%
DEBT SERVICE- INTEREST	510.71.7136.68315	$ 17,879	$ 18,039	$ 15,452	(14.3%)
IEPA Loan L175108		$ 318,355	$ 1,273,359	$ 1,273,359	-
DEBT SERVICE-PRINCIPAL	510.71.7137.68305	-	$ 954,272	$ 989,877	3.7%
DEBT SERVICE- INTEREST	510.71.7137.68315	$ 318,355	$ 319,087	$ 283,482	(11.2%)
IEPA Loan L175106		$ 104,509	$ 584,645	$ 584,644	-
DEBT SERVICE-PRINCIPAL	510.71.7142.68305	-	$ 477,705	$ 488,398	2.2%
DEBT SERVICE- INTEREST	510.71.7142.68315	$ 104,509	$ 106,940	$ 96,246	(10.0%)
IEPA Loan L173797		$ (42,081)	$ 1,536,910	$ 768,455	(50.0%)
DEBT SERVICE-PRINCIPAL	510.71.7143.68305	-	$ 1,203,982	$ 600,131	(50.2%)
DEBT SERVICE- INTEREST	510.71.7143.68315	$ (42,081)	$ 332,928	$ 168,324	(49.4%)
WIFIA Loan N20154II		-	$ 321,602	$ 435,297	35.4%
DEBT SERVICE-PRINCIPAL	510.71.7154.68305	-	$ 225,877	$ 240,315	6.4%
DEBT SERVICE- INTEREST	510.71.7154.68315	-	$ 95,725	$ 194,982	103.7%
Interfund Transfers		$ 5,794,140	$ 5,949,505	$ 5,979,870	0.5%
TRANSFER TO INSURANCE	510.71.7160.66130	$ 1,665,132	$ 1,696,635	$ 1,727,000	1.8%
TRANSFER TO GENERAL FUND	510.71.7160.66131	$ 4,129,008	$ 4,252,870	$ 4,252,870	-
2014A Bonds		$ 57,062	$ 195,313	$ 193,062	(1.2%)
DEBT SERVICE-PRINCIPAL	510.71.7509.68305	-	$ 145,000	$ 150,000	3.4%
DEBT SERVICE- INTEREST	510.71.7509.68315	$ 57,062	$ 50,313	$ 43,062	(14.4%)
2026 Bonds		-	-	$ 148,672	-
DEBT SERVICE-PRINCIPAL	510.71.5612.68305	-	-	$ 110,000	-
DEBT SERVICE- INTEREST	510.71.5612.68315	-	-	$ 38,672	-
2027 Bonds		-	-	$ 500,000	-
DEBT SERVICE- INTEREST	510.71.5613.68315	-	-	$ 500,000	-
Total Utilities		$ 8,595,480	$ 13,481,925	$ 13,352,504	(1.0%)
Non-Departmental					
Family Focus Rehab		-	-	$ 297,430	-
OTHER PROGRAM COSTS	510.99.9940.62490	-	-	$ 297,430	-
Total Non-Departmental		-	-	$ 297,430	-
Total Expenditures		**$ 30,619,388**	**$ 64,631,333**	**$ 69,171,732**	**7.0%**

Sewer Fund (515)

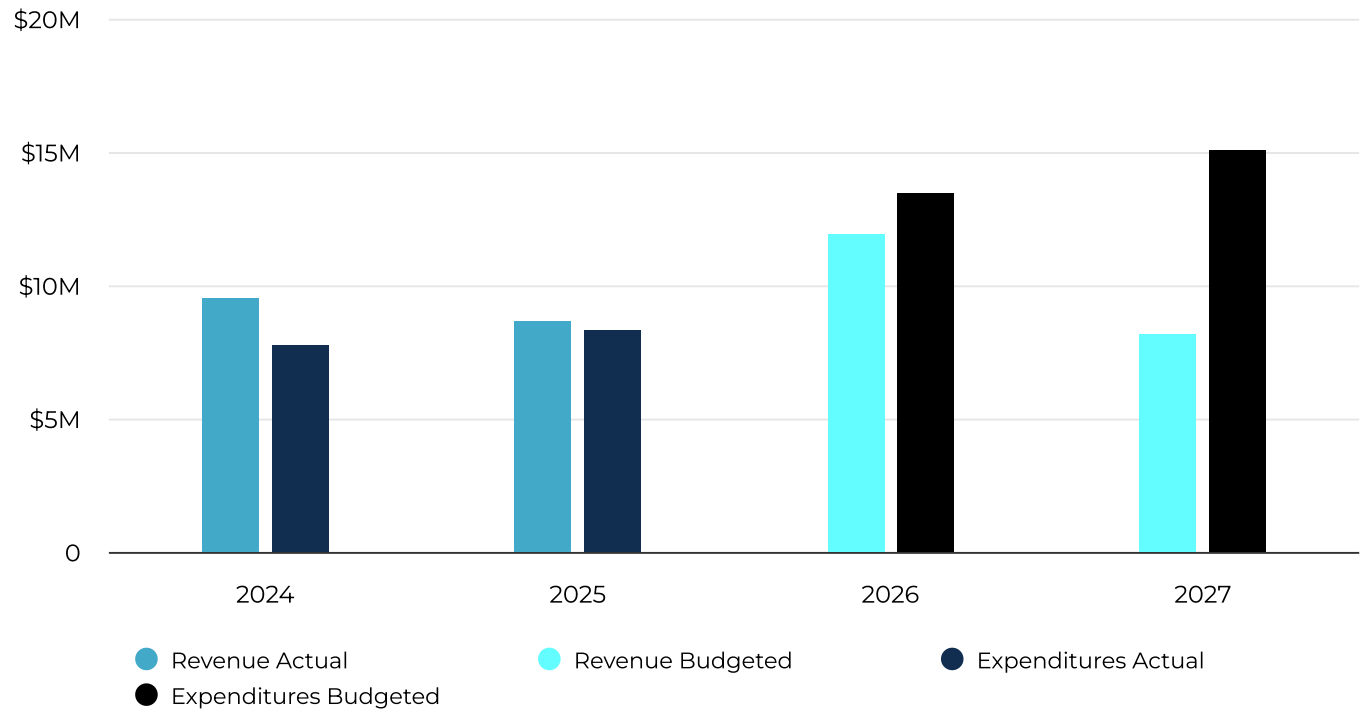
The Sewer Fund includes operations, maintenance and capital improvements for the City's Combined, Relief, and Storm Sewer Systems. The Sewer Division manages operation, inspection, maintenance, and repair of the City's sewer mains and drainage structures (sewer manholes, catch basins, and storm water 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.

Revenue to the sewer fund is from charges for services, which are paid by Evanston property owners through their water bill. The Sewer Fund supports 13.0 FTE employees. More detail on Capital Outlay expenses can be found in the Capital Improvements section.

Summary

The Sewer Fund is projecting $8,180,000 in revenues and $13,135,254 in expenses (excluding $1,909,845 in transfers out) in the FY 2027 budget. The decrease in revenues compared to last year is due to ($3.8M) less in bond revenue for the Sewer Fund in FY 2027. The increase in expenditures compared to the prior year is driven by increases of +$2M to fund additional capital projects. With less bond revenue supporting this fund in FY 2027, it will heavily rely on its fund balance to cover budgeted expenses.

Revenues vs Expenditures Summary



Accomplishments in 2026

- Completed the annual sewer cured-in-place pipe rehabilitation project.
- Sewer improvements performed as part of the City's annual water main and street resurfacing projects.
- Relief and storm sewer improvements as part of the City's alley improvement project.
- Completed stormwater improvements (typically alleys).
- Animal shelter sewer improvements.
- Completed engineering inspections and conceptual design for the North Shore Channel sewer outfall structure repair.
- Began the rehabilitation of large diameter sewers.

Performance Measures

Measure	Type of Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Projected
Activity: Sewer Fund					
Number of customer complaints about sewer service (sewer, odor complaint, basement flooding, broken sewer, poor drainage, street/alley flooding)	Input	330	381	705	543
Days lost from work due to illness or injury	Input	97	59	79	74
Activity: Sewer Main Maintenance					
Miles of Sewer Main Rehabilitation (Lining)	Output	2	2	4	2
Miles of Sewer Main Cleaned (Hydroflush)	Output	7	13	28	26
Miles of Sewer Main Televised	Output	8	12	16	15

Upcoming Initiatives

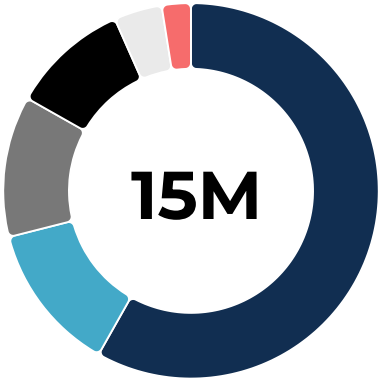
- Continue the annual small diameter sewer CIPP rehabilitation program at a rate of at least 1% (1.34 miles) of the combined, small diameter sewer system rehabilitated per year.
- Continue to coordinate the inspection and repair of sewer mains and drainage structures in advance of the street resurfacing 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 construction phase of the North Shore Channel 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.
- Begin the sewer rehabilitation in the alley south of Davis Street at Benson Avenue.
- Continue the Large Diameter Sewer Rehabilitation project.
- Complete the annual sewer system drainage structure.
- Begin the engineering and construction of the Mason Park sewer project.
- Begin construction of the Church Street corridor sewer improvements.

Revenues by Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Charges for Services	$ 8,382,632	$ 8,080,000	$ 8,080,000	-
Other Revenue	$ 37,968	$ 3,751,000	-	(100.0%)
Interest Income	$ 271,675	$ 80,000	$ 100,000	25.0%
Total Revenues	**$ 8,692,275**	**$ 11,911,000**	**$ 8,180,000**	**(31.3%)**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$8,754,600**	58.2%
Debt Service	**$1,934,727**	12.9%
Salary and Benefits	**$1,825,077**	12.1%
Interfund Transfers	**$1,531,845**	10.2%
Services and Supplies	**$620,850**	4.1%
Insurance and Other Chargebacks	**$378,000**	2.5%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 1,485,048	$ 1,677,715	$ 1,825,077	8.8%
Services and Supplies	$ 568,393	$ 363,500	$ 620,850	70.8%
Miscellaneous	$ 1,000	-	-	-
Capital Outlay	$ 67,375	$ 6,775,000	$ 8,754,600	29.2%
Interfund Transfers	$ 1,642,248	$ 1,582,008	$ 1,531,845	(3.2%)
Insurance and Other Chargebacks	$ 369,804	$ 369,800	$ 378,000	2.2%
Debt Service	$ 276,998	$ 2,670,779	$ 1,934,727	(27.6%)
Depreciation Expense	$ 3,872,178	-	-	-
Total Expenditures	**$ 8,283,045**	**$ 13,438,802**	**$ 15,045,099**	**12.0%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Sewer Fund		$ 8,692,275	$ 11,911,000	$ 8,180,000	(31.3%)
Public Works Agency					
Recycling And Environmental Main		$ 24,900	-	-	-
STORM WATER DETENTION REVENUE	515.40.4310.53593	$ 24,900	-	-	-
Sewer Maintenance		$ 8,642,167	$ 11,911,000	$ 8,180,000	(31.3%)
SEWER SERVICE CHARGE	515.40.4530.53595	$ 8,283,474	$ 7,995,000	$ 7,995,000	-
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	$ 74,259	$ 85,000	$ 85,000	-
MISCELLANEOUS REVENUE	515.40.4530.56045	-	$ 1,000	-	(100.0%)
BOND PROCEEDS	515.40.4530.56060	-	$ 3,750,000	-	(100.0%)
BOND PREMIUM	515.40.4530.56061	$ 12,760	-	-	-
INVESTMENT INCOME	515.40.4530.56501	$ 271,675	$ 80,000	$ 100,000	25.0%
Total Public Works Agency		$ 8,667,067	$ 11,911,000	$ 8,180,000	(31.3%)
Utilities					
2018C Bonds		$ 14,683	-	-	-
BOND PREMIUM	515.71.5603.56061	$ 14,683	-	-	-
2019B Bonds		$ 10,525	-	-	-
BOND PREMIUM	515.71.5606.56061	$ 10,525	-	-	-
Total Utilities		$ 25,209	-	-	-
Total Revenues		**$ 8,692,275**	**$ 11,911,000**	**$ 8,180,000**	**(31.3%)**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Sewer Fund		$ 8,283,045	$ 13,438,802	$ 15,045,099	12.0%
Public Works Agency					
Sewer Improvements		$ 118,777	$ 6,280,000	$ 8,650,000	37.7%
ENGINEERING SERVICES	515.40.4535.62145	-	-	$ 300,000	-
ADVERTISING	515.40.4535.62205	$ 17	-	-	-
SEWER MAINTENANCE CONTRACTS	515.40.4535.62461	$ 63,201	-	-	-
OTHER IMPROVEMENTS	515.40.4535.65515	$ 46,347	$ 6,080,000	$ 8,350,000	37.3%
FURNITURE & FIXTURES	515.40.4535.65625	-	$ 50,000	-	(100.0%)
PHASE II ENGINEERING	515.40.4535.65672	$ 9,213	$ 150,000	-	(100.0%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Sewer Maintenance		$ 7,695,306	$ 4,620,253	$ 4,516,818	(2.2%)
REGULAR PAY	515.40.4530.61010	$ 963,821	$ 1,371,031	$ 1,394,905	1.7%
JOB TRAINING PROGRAM	515.40.4530.61072	$ 48,658	$ 40,000	$ 40,000	-
OVERTIME PAY	515.40.4530.61110	$ 58,927	$ 30,000	$ 30,000	-
TERMINATION PAYOUTS	515.40.4530.61415	$ 1,409	-	-	-
ANNUAL SICK LEAVE PAYOUT	515.40.4530.61420	$ 346	-	-	-
HEALTH INSURANCE	515.40.4530.61510	$ 123,596	$ 191,173	$ 243,662	27.5%
VISION INSURANCE	515.40.4530.61513	$ 281	$ 309	$ 280	(9.4%)
LIFE INSURANCE	515.40.4530.61615	$ 378	$ 409	$ 436	6.6%
SHOE ALLOWANCE	515.40.4530.61630	$ 3,313	$ 3,903	$ 2,713	(30.5%)
IMRF	515.40.4530.61710	$ 47,397	$ 68,350	$ 62,793	(8.1%)
SOCIAL SECURITY	515.40.4530.61725	$ 64,786	$ 84,825	$ 86,460	1.9%
MEDICARE	515.40.4530.61730	$ 15,151	$ 19,945	$ 20,274	1.6%
CONSTRUCTION ENGINEERING SERVICES	515.40.4530.62150	$ 85,139	-	-	-
CONSULTING SERVICES	515.40.4530.62185	$ 74,400	-	-	-
OTHER EQMT MAINTENANCE	515.40.4530.62245	$ 9,197	$ 10,000	$ 10,000	-
TRAINING & TRAVEL	515.40.4530.62295	$ 1,620	$ 1,000	$ 1,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	515.40.4530.62305	$ 338,004	$ 338,000	$ 338,000	-
POSTAGE	515.40.4530.62315	$ 6,850	$ 10,000	$ 6,850	(31.5%)
IT COMPUTER SOFTWARE	515.40.4530.62340	$ 6,407	$ 7,000	$ 7,000	-
MEMBERSHIP DUES	515.40.4530.62360	$ 87	-	-	-
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	515.40.4530.62415	$ 73,973	$ 50,000	$ 50,000	-
NPDES FEES - SEWER	515.40.4530.62421	-	-	$ 21,000	-
WTR/SWR BILL PRINT AND MAIL CO	515.40.4530.62455	$ 3,700	$ 5,000	$ 4,000	(20.0%)
SEWER MAINTENANCE CONTRACTS	515.40.4530.62461	$ 141,666	$ 200,000	$ 155,000	(22.5%)
BANK FEES	515.40.4530.62703	$ 3,746	-	$ 3,000	-
CREDIT CARD FEES	515.40.4530.62705	-	$ 5,000	-	(100.0%)
CHEMICALS/ SALT	515.40.4530.65015	$ 2,850	$ 3,200	$ 3,200	-
CLOTHING	515.40.4530.65020	$ 1,116	$ 1,000	$ 1,000	-
MATERIALS - STREETS DIVISION	515.40.4530.65051	$ 10,000	$ 23,000	$ 12,000	(47.8%)
MATER. TO MAINT. IMP.	515.40.4530.65055	$ 41,237	$ 30,000	$ 30,000	-
OFFICE/OTHER EQT MTN MATL	515.40.4530.65070	$ 6,798	$ 7,000	$ 7,000	-
MINOR EQUIPMENT & TOOLS	515.40.4530.65085	$ 1,626	$ 3,300	$ 1,800	(45.5%)
SAFETY EQUIPMENT	515.40.4530.65090	$ 11,601	$ 8,000	$ 8,000	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
FITNESS INCENTIVE	515.40.4530.65141	$ 1,000	-	-	-
AUTOMOTIVE EQUIPMENT	515.40.4530.65550	-	$ 495,000	$ 404,600	(18.3%)
TRANSFER TO DEBT SERVICE	515.40.4530.66026	$ 304,248	$ 214,008	$ 163,845	(23.4%)
TRANSFER TO INSURANCE	515.40.4530.66130	$ 369,804	$ 369,800	$ 378,000	2.2%
TRANSFER TO GENERAL FUND	515.40.4530.66131	$ 999,996	$ 1,030,000	$ 1,030,000	-
DEPRECIATION EXPENSE	515.40.4530.68010	$ 3,872,178	-	-	-
Sewer Other Operations		$ 23,163	-	-	-
NPDES FEES - SEWER	515.40.4531.62421	$ 23,163	-	-	-
Sewer Capital		$ 11,816	-	-	-
FURNITURE & FIXTURES	515.40.4533.65625	$ 11,816	-	-	-
Other Wages		-	$ (132,230)	$ (56,446)	(57.3%)
SALARY ADJUSTMENTS	515.40.9988.61001	-	$ (132,230)	$ (56,446)	(57.3%)
Total Public Works Agency		$ 7,849,063	$ 10,768,023	$ 13,110,372	21.8%
Utilities					
Sewer Maintenance		$ 156,985	-	-	-
OPEB EXPENSES	515.71.7400.61447	$ 17,366	-	-	-
IMRF	515.71.7400.61710	$ 139,619	-	-	-
2018C Bonds		$ 25,115	$ 163,724	$ 163,825	0.1%
DEBT SERVICE-PRINCIPAL	515.71.5603.68305	-	$ 145,548	$ 151,471	4.1%
DEBT SERVICE-INTEREST	515.71.5603.68315	$ 25,115	$ 18,176	$ 12,354	(32.0%)
2019B Bonds		$ 41,650	$ 80,388	$ 80,309	(0.1%)
DEBT SERVICE-PRINCIPAL	515.71.5606.68305	-	$ 40,673	$ 42,628	4.8%
DEBT SERVICE-INTEREST	515.71.5606.68315	$ 41,650	$ 39,715	$ 37,681	(5.1%)
2020B Bonds		$ 44,394	$ 129,486	$ 126,940	(2.0%)
DEBT SERVICE-PRINCIPAL	515.71.5608.68305	-	$ 88,836	$ 90,344	1.7%
DEBT SERVICE-INTEREST	515.71.5608.68315	$ 44,394	$ 40,650	$ 36,596	(10.0%)
IEPA Loan L175241		$ 12,084	$ 68,177	$ 68,178	-
DEBT SERVICE-PRINCIPAL	515.71.7141.68305	-	$ 56,016	$ 57,270	2.2%
DEBT SERVICE-INTEREST	515.71.7141.68315	$ 12,084	$ 12,161	$ 10,908	(10.3%)
IEPA (L 174775)		$ 13,508	$ 80,057	$ 80,057	-
DEBT SERVICE-PRINCIPAL	515.71.7477.68305	-	$ 66,389	$ 68,989	3.9%
DEBT SERVICE-INTEREST	515.71.7477.68315	$ 13,508	$ 13,668	$ 11,068	(19.0%)
IEPA (L 17-5240)		$ 2,461	$ 13,671	$ 13,670	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
DEBT SERVICE-PRINCIPAL	515.71.7478.68305	-	$ 11,154	$ 11,605	4.0%
DEBT SERVICE-INTEREST	515.71.7478.68315	$ 2,461	$ 2,517	$ 2,065	(18.0%)
IEPA (L17-5242)		$ 7,048	$ 38,922	$ 38,922	-
DEBT SERVICE-PRINCIPAL	515.71.7479.68305	-	$ 31,604	$ 32,796	3.8%
DEBT SERVICE-INTEREST	515.71.7479.68315	$ 7,048	$ 7,318	$ 6,126	(16.3%)
IEPA Loan L175387		$ 4,459	$ 21,580	$ 21,580	-
DEBT SERVICE-PRINCIPAL	515.71.7481.68305	-	$ 17,109	$ 17,719	3.6%
DEBT SERVICE-INTEREST	515.71.7481.68315	$ 4,459	$ 4,471	$ 3,861	(13.6%)
IEPA 174430 Ds		$ 32,151	$ 182,380	$ 182,380	-
DEBT SERVICE-PRINCIPAL	515.71.7598.68305	-	$ 149,372	$ 156,347	4.7%
DEBT SERVICE-INTEREST	515.71.7598.68315	$ 32,151	$ 33,008	$ 26,033	(21.1%)
Iepa 10B Ds (L171452)		$ 15,256	$ 441,578	-	(100.0%)
DEBT SERVICE-PRINCIPAL	515.71.7616.68305	-	$ 422,798	-	(100.0%)
DEBT SERVICE-INTEREST	515.71.7616.68315	$ 15,256	$ 18,780	-	(100.0%)
IEPA S82B-1 Ds(L172471)		$ 43,385	$ 720,842	$ 720,841	-
DEBT SERVICE-PRINCIPAL	515.71.7617.68305	-	$ 673,249	$ 707,547	5.1%
DEBT SERVICE-INTEREST	515.71.7617.68315	$ 43,385	$ 47,593	$ 13,294	(72.1%)
IEPA S82B-2 Ds (L172736)		$ 32,708	$ 438,026	$ 438,025	-
DEBT SERVICE-PRINCIPAL	515.71.7618.68305	-	$ 404,055	$ 424,639	5.1%
DEBT SERVICE-INTEREST	515.71.7618.68315	$ 32,708	$ 33,971	$ 13,386	(60.6%)
Iepa Ph 10A Ds (L170895)		$ 2,778	$ 291,948	-	(100.0%)
DEBT SERVICE-PRINCIPAL	515.71.7623.68305	-	$ 288,244	-	(100.0%)
DEBT SERVICE-INTEREST	515.71.7623.68315	$ 2,778	$ 3,704	-	(100.0%)
Total Utilities		$ 433,982	$ 2,670,779	$ 1,934,727	(27.6%)
Total Expenditures		**$ 8,283,045**	**$ 13,438,802**	**$ 15,045,099**	**12.0%**

Solid Waste Fund (520)

The Solid Waste Fund is the primary source of funding for all waste-related initiatives. It helps cover collection costs, disposal costs, administrative support, staffing, and support actions like education and outreach, among other costs. Revenue for this fund is accumulated primarily from fees applied to the various franchise services that the Public Works Agency Staff offers. These fees are, to a large extent, seen on properties' water bills every other month.

Some of the largest services offered are weekly refuse and recycling collection and disposal services under our Residential Franchise agreement for approximately 14,700 dwelling units. Collections for these services are divided up between twenty-eight routes throughout four days of the work week (Monday through Thursday). Materials collected from residents are disposed of through the City's membership with the Solid Waste Agency of Northern Cook County (SWANCC), which is paid for by the City. Each ton of refuse that the City disposes of is paid to SWANCC, but each ton of recycling that the City collects does not have a disposal cost due to SWANCC's Recycling Incentive Program, which is a helpful cost-saving measure to encourage more recycling.

Services for refuse and recycling collection are also offered to properties that are eligible for our condominium franchise program. Currently, properties that are eligible for this program are those that have over 6 dwelling units on the property and have an ownership stake in the property greater than 75%. This approximates to 412 properties covering about 5,519 dwelling units. Refuse and Recycling services for these customers are offered at least twice a week.

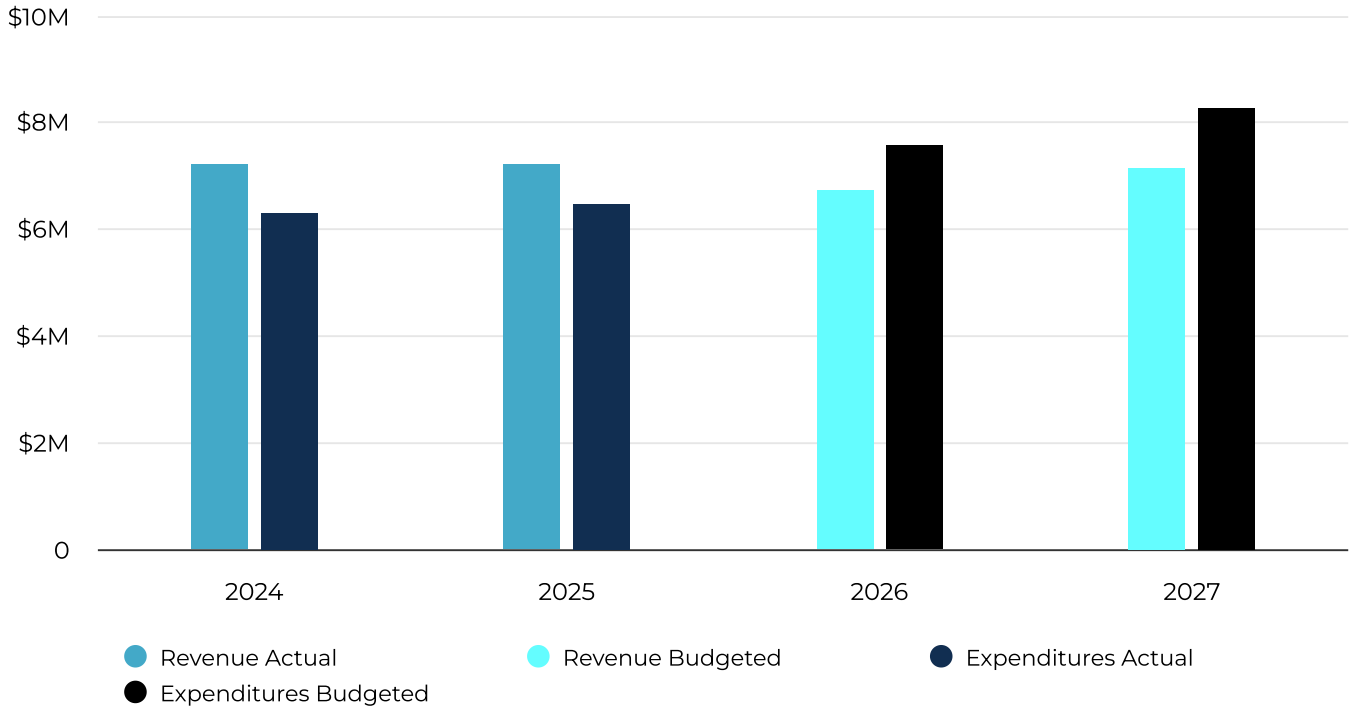
Properties under our Condominium and Residential Franchise services are also eligible for yard waste collection services. Service for Yard waste is offered in one of two ways. One way is through the utilization of carts that are ordered by eligible customers or by purchasing and using yard waste stickers and bags that are found at local retailers.

Other costs covered under the Solid Waste Fund are the creation of education and outreach materials and programs. Solid Waste Fund also covers special pickups and collection events like the SWANCC-sponsored Evanston Recycles Day and Pumpkin Composting Event, among others. This fund is also used to support other Public Works positions that are not directly related to waste management.

Summary

The Solid Waste Fund is projecting $7,131,538 in revenues and $7,844,808 in expenses (excluding $418,600 in transfers out) in the FY 2027 budget. The increase in revenues is driven by a proposed increase to the City's bag tax of $0.05, a +5% increase to solid waste franchise fees, and a combined +9% rate increase to the City's refuse fees *(rate increase varies by cart size and service type)*. The difference in expenditures from the prior year is driven by an increase of +$550K for contractual increases to the City's contracts for waste removal services.

Revenues vs Expenditures Summary



Accomplishments in 2026

- Deployed new, expanded food and yard waste cart program, increasing the number of users with carts by 3,000 households
- Streamlined and improved information on services on the website
- Supported the local Community Fridge organization with help composting excess/inedible food waste they receive.
- Instituted and continue to refine the pilot special pickup service.
- City's Recycling Day in June had the highest attendance ever, and the City partnered with Climate Action Evanston to accept more materials during the same event.
- Deployed new waste and recycling containers to the Chandler Center
- Collected 3,100 tons of recycling as of July 2026 and projected to collect more than 5,000 tons by the end of 2026.
- Set to audit about 400 households' recycling carts over the course of 4 weeks in Wards 3 and 5 during September for the annual Contamination Audit.
- Set to complete Waste Characterization of Residential Trash & Recycling Waste Streams
- Completed a Request for Information on reviewing waste services for multifamily properties

Factors Impacting the 2027 Budget

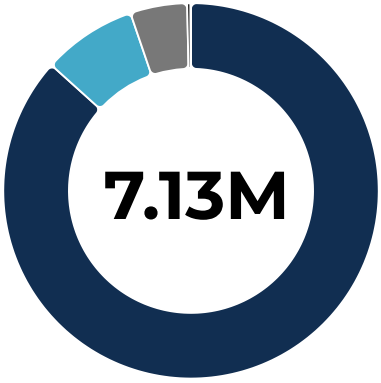
- The removal of the property tax levy contribution will require continued rate increases to cover existing services.

Upcoming Initiatives

- Finalize framework for next Multi-Family programming
- Work on an ordinance to 'Skip the Stuff', reducing unnecessary single-use item distribution from restaurants and retailers
- Work on an ordinance requiring composting and recycling for commercial properties of a certain size or type of operation.
- Continue finding ways to promote the 'Recycle Coach' tool.
- Institute new waste enclosure standards for new developments with the passing of the zoning code.

Revenues by Source

2027 Projected Revenues by Source

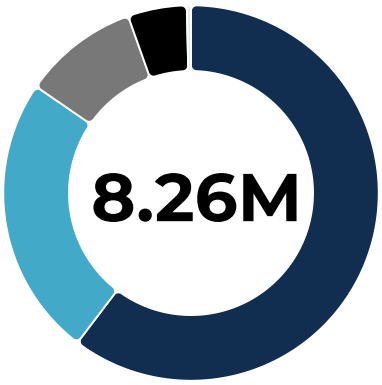


Charges for Services	**$6,181,488**	86.7%
Licenses, Permits and Fees	**$577,050**	8.1%
Other Taxes	**$350,000**	4.9%
Other Revenue	**$20,000**	0.3%
Interest Income	**$3,000**	0.0%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Property Taxes	$ 950,000	$ 450,000	-	(100.0%)
Other Taxes	$ 154,484	$ 100,000	$ 350,000	250.0%
Licenses, Permits and Fees	$ 417,305	$ 351,000	$ 577,050	64.4%
Charges for Services	$ 5,603,937	$ 5,767,000	$ 6,181,488	7.2%
Other Revenue	$ 12,605	$ 39,350	$ 20,000	(49.2%)
Interest Income	$ 71,578	$ 3,000	$ 3,000	-
Total Revenues	**$ 7,209,909**	**$ 6,710,350**	**$ 7,131,538**	**6.3%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Services and Supplies	**$4,984,986**	60.3%
Salary and Benefits	**$2,004,822**	24.3%
Capital Outlay	**$825,000**	10.0%
Interfund Transfers	**$418,600**	5.1%
Miscellaneous	**$30,000**	0.4%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 2,027,805	$ 1,909,261	$ 2,004,822	5.0%
Services and Supplies	$ 3,702,991	$ 4,404,909	$ 4,984,986	13.2%
Miscellaneous	$ 23,175	$ 30,000	$ 30,000	-
Capital Outlay	$ 168,550	$ 825,000	$ 825,000	-
Interfund Transfers	$ 418,596	$ 418,600	$ 418,600	-
Depreciation Expense	$ 146,222	-	-	-
Total Expenditures	**$ 6,487,339**	**$ 7,587,770**	**$ 8,263,408**	**8.9%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Solid Waste Fund		$ 7,209,909	$ 6,710,350	$ 7,131,538	6.3%
Public Works Agency					
Recycling And Environmental Main		$ 7,209,909	$ 6,710,350	$ 7,131,538	6.3%
PROPERTY TAXES	520.40.4310.51015	$ 950,000	$ 450,000	-	(100.0%)
BAG TAX	520.40.4310.51593	$ 154,484	$ 100,000	$ 350,000	250.0%
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$ 326,378	$ 321,000	$ 337,050	5.0%
INCENTIVES PROGRAM	520.40.4310.53602	$ 9,166	-	-	-
RESIDENTIAL REFUSE	520.40.4310.53605	$ 4,167,745	$ 3,952,201	$ 4,164,032	5.4%
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	$ 70,896	$ 45,000	$ 60,000	33.3%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$ 90,927	$ 30,000	$ 240,000	700.0%
APARTMENT REFUSE FEES	520.40.4310.53620	$ 229,202	$ 222,955	$ 245,282	10.0%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	$ 757,477	$ 724,344	$ 824,174	13.8%
SALE OF SURPLUS PROPERTY	520.40.4310.56065	-	$ 20,000	$ 20,000	-
TRASH CART SALES	520.40.4310.56155	$ 3,438	$ 19,350	-	(100.0%)
YARD WASTE FEE	520.40.4310.56156	$ 377,672	$ 822,500	$ 888,000	8.0%
PILOT FOOD & YARD WASTE CART	520.40.4310.56159	$ 945	-	-	-
INVESTMENT INCOME	520.40.4310.56501	$ 71,578	$ 3,000	$ 3,000	-
Total Public Works Agency		$ 7,209,909	$ 6,710,350	$ 7,131,538	6.3%
Total Revenues		**$ 7,209,909**	**$ 6,710,350**	**$ 7,131,538**	**6.3%**

Line Item Detail - Expenses

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Solid Waste Fund		$ 6,487,339	$ 7,587,770	$ 8,263,408	8.9%
Public Works Agency					
Recycling And Environmental Main		$ 6,131,455	$ 7,744,831	$ 8,325,413	7.5%
REGULAR PAY	520.40.4310.61010	$ 1,128,486	$ 1,495,374	$ 1,527,850	2.2%
PERMANENT PART-TIME	520.40.4310.61050	$ 435	-	-	-
SEASONAL EMPLOYEES	520.40.4310.61060	$ 33,085	-	-	-
OVERTIME PAY	520.40.4310.61110	$ 152,202	$ 103,000	$ 103,000	-
TERMINATION PAYOUTS	520.40.4310.61415	$ 3,078	-	-	-
COMP / VACATION PAYOUTS	520.40.4310.61430	$ 7,870	-	-	-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
HEALTH INSURANCE	520.40.4310.61510	$ 180,494	$ 271,079	$ 243,270	(10.3%)
VISION INSURANCE	520.40.4310.61513	$ 584	$ 528	$ 592	12.1%
LIFE INSURANCE	520.40.4310.61615	$ 374	$ 358	$ 485	35.5%
SHOE ALLOWANCE	520.40.4310.61630	$ 4,080	$ 5,360	$ 4,550	(15.1%)
IMRF	520.40.4310.61710	$ 58,688	$ 76,788	$ 70,718	(7.9%)
SOCIAL SECURITY	520.40.4310.61725	$ 82,991	$ 92,066	$ 94,135	2.2%
MEDICARE	520.40.4310.61730	$ 19,554	$ 21,769	$ 22,227	2.1%
TRAINING & TRAVEL	520.40.4310.62295	$ 9,369	$ 9,000	$ 9,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	520.40.4310.62305	$ 418,596	$ 418,600	$ 418,600	-
MEMBERSHIP DUES	520.40.4310.62360	-	$ 500	$ 500	-
CONDOMINIUM REFUSE COLL	520.40.4310.62390	$ 505,266	$ 493,138	$ 520,261	5.5%
SWANCC DISPOSAL FEES	520.40.4310.62405	$ 652,246	$ 694,299	$ 757,197	9.1%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	520.40.4310.62415	$ 1,692,416	$ 2,168,352	$ 2,255,086	4.0%
YARD WASTE REMOVAL CONTRACTUAL COSTS	520.40.4310.62417	$ 757,095	$ 978,420	$ 1,356,742	38.7%
SERVICE AGREEMENTS/ CONTRACTS	520.40.4310.62509	$ 64,247	$ 44,000	$ 70,000	59.1%
BANK FEES	520.40.4310.62703	$ 988	$ 200	$ 200	-
TELECOMMUNICATIONS - WIRELESS	520.40.4310.64540	$ 641	$ 5,000	-	(100.0%)
FOOD	520.40.4310.65025	$ 1,282	$ 1,000	$ 1,500	50.0%
MATER. TO MAINT. IMP.	520.40.4310.65055	$ 2,621	$ 2,200	$ 2,500	13.6%
OFFICE/OTHER EQT MTN MATL	520.40.4310.65070	$ 201	-	-	-
MINOR EQUIPMENT & TOOLS	520.40.4310.65085	$ 8,535	$ 5,500	$ 6,000	9.1%
SAFETY EQUIPMENT	520.40.4310.65090	$ 6,637	$ 3,300	$ 4,000	21.2%
FITNESS INCENTIVE	520.40.4310.65141	$ 2,500	-	-	-
AUTOMOTIVE EQUIPMENT	520.40.4310.65550	$ 17,952	$ 700,000	$ 700,000	-
IT COMPUTER HARDWARE	520.40.4310.65555	$ 1,447	-	$ 2,000	-
FURNITURE & FIXTURES	520.40.4310.65625	$ 150,598	$ 125,000	$ 125,000	-
OUTREACH	520.40.4310.67107	$ 20,675	$ 30,000	$ 30,000	-
DEPRECIATION EXPENSE	520.40.4310.68010	$ 146,222	-	-	-
Residential Recycling Col		$ 53,327	-	-	-
OPEB EXPENSES	520.40.7690.61447	$ 53,327	-	-	-
Other Wages		-	$ (157,061)	$ (62,005)	(60.5%)
SALARY ADJUSTMENTS	520.40.9988.61001	-	$ (157,061)	$ (62,005)	(60.5%)
Total Public Works Agency		$ 6,184,782	$ 7,587,770	$ 8,263,408	8.9%
Utilities					
Residential Recycling Col		$ 302,557	-	-	-
IMRF	520.71.7690.61710	$ 302,557	-	-	-
Total Utilities		$ 302,557	-	-	-
Total Expenditures		**$ 6,487,339**	**$ 7,587,770**	**$ 8,263,408**	**8.9%**

Fleet Services Fund (600)

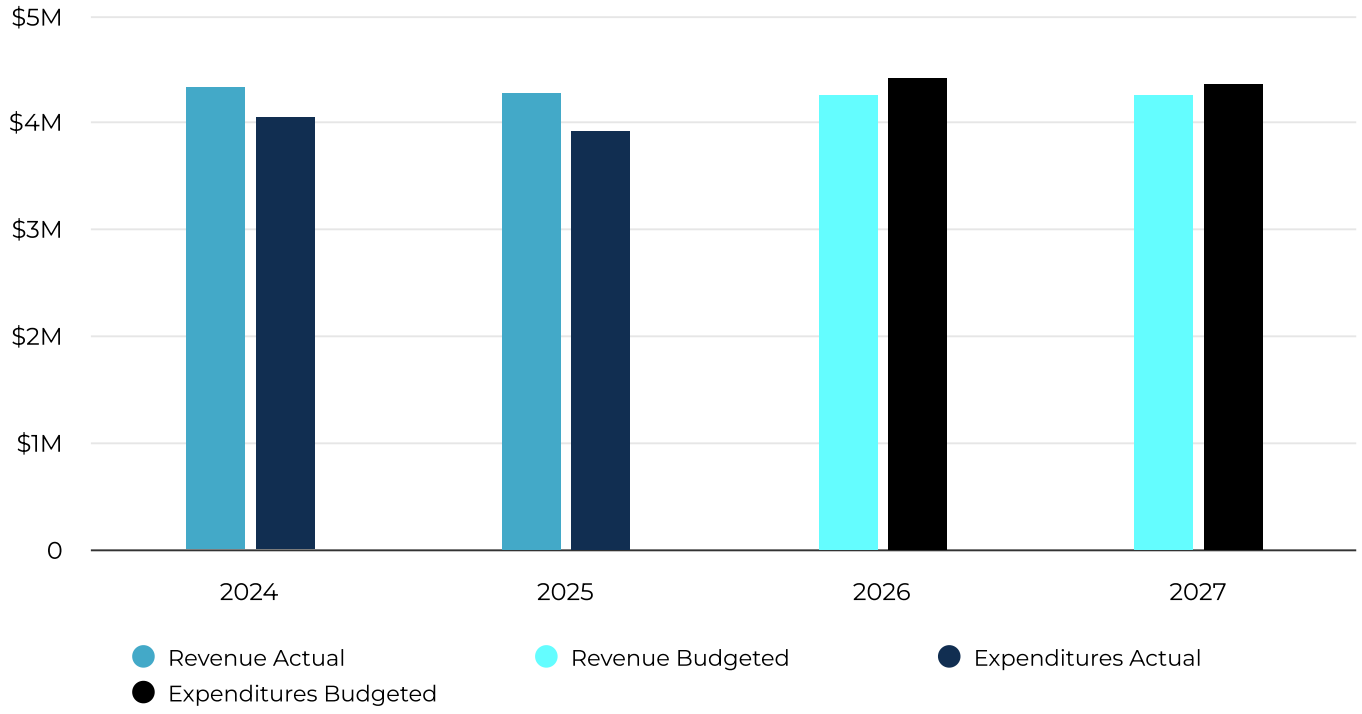
Fleet Services maintains operating cost records, provides billing and chargeable data to all user City departments, develops vehicle specifications, and purchases vehicular and other equipment. In addition, Fleet Services prepares, documents, and provides disposal of surplus vehicles and equipment through 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 revenue (excluding $4,216,140 in transfer in), and $4,371,413 in expenses in the FY 2027 budget.

Revenues vs Expenditures Summary



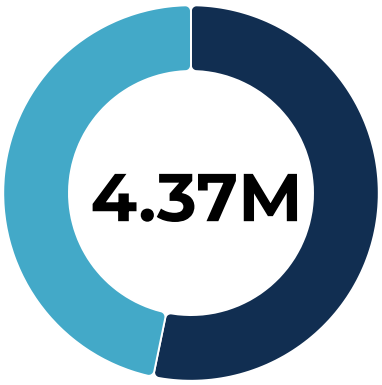
Revenues by Source

FY27 Revenues by Rev Source

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Charges for Services	$ 4,216,290	$ 4,216,140	$ 4,216,140	-
Other Revenue	$ 54,924	$ 44,000	$ 44,000	-
Interest Income	$ 5,693	$ 1,000	$ 1,000	-
Total Revenues	**$ 4,276,907**	**$ 4,261,140**	**$ 4,261,140**	**-**

Expenditures by Type

2027 Budgeted Expenditures by Type



Services and Supplies	**$2,327,195**	53.2%
Salary and Benefits	**$2,044,218**	46.8%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 1,694,523	$ 2,093,060	$ 2,044,218	(2.3%)
Services and Supplies	$ 2,232,340	$ 2,317,895	$ 2,327,195	0.4%
Miscellaneous	$ 1,500	-	-	-
Total Expenditures	**$ 3,928,363**	**$ 4,410,955**	**$ 4,371,413**	**(0.9%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Fleet Services Fund		$ 4,276,907	$ 4,261,140	$ 4,261,140	-
Administrative Services					
Fleet Maintenance		$ 4,276,907	$ 4,261,140	$ 4,261,140	-
CHARGES TO GENERAL FUND	600.19.7710.53750	$ 3,012,258	$ 3,012,100	$ 3,012,100	-
CHARGES TO PARKING FUND	600.19.7710.53755	$ 207,996	$ 208,000	$ 208,000	-
CHARGES TO WATER FUND	600.19.7710.53760	$ 234,000	$ 234,000	$ 234,000	-
CHARGES TO SEWER FUND	600.19.7710.53770	$ 338,004	$ 338,000	$ 338,000	-
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	$ 418,596	$ 418,600	$ 418,600	-
MISCELLANEOUS REVENUE	600.19.7710.56045	$ 2,453	-	-	-
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	$ 28,872	$ 44,000	$ 44,000	-
FUEL REIMB	600.19.7710.56072	$ 23,599	-	-	-
INVESTMENT INCOME	600.19.7710.56501	$ 5,693	$ 1,000	$ 1,000	-
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	$ 5,436	$ 5,440	$ 5,440	-
Total Administrative Services		$ 4,276,907	$ 4,261,140	$ 4,261,140	-
Total Revenues		**$ 4,276,907**	**$ 4,261,140**	**$ 4,261,140**	**-**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Fleet Services Fund		$ 3,928,363	$ 4,410,955	$ 4,371,413	(0.9%)
Administrative Services					
General Support					
OPEB EXPENSES	600.19.7705.61447	$ 21,156	-	-	-
Total General Support		$ 21,156	-	-	-
Fleet Maintenance					
REGULAR PAY	600.19.7710.61010	$ 1,211,107	$ 1,516,849	$ 1,470,827	(3.0%)
SEASONAL EMPLOYEES	600.19.7710.61060	-	$ 41,760	$ 10,000	(76.1%)
OVERTIME PAY	600.19.7710.61110	$ 34,605	$ 21,920	$ 50,000	128.1%
TERMINATION PAYOUTS	600.19.7710.61415	$ 36,379	-	-	-
HEALTH INSURANCE	600.19.7710.61510	$ 230,817	$ 308,209	$ 324,729	5.4%
VISION INSURANCE	600.19.7710.61513	$ 238	$ 279	$ 224	(19.7%)
LIFE INSURANCE	600.19.7710.61615	$ 479	$ 626	$ 397	(36.6%)
SHOE ALLOWANCE	600.19.7710.61630	$ 3,955	$ 4,185	$ 2,800	(33.1%)
IMRF	600.19.7710.61710	$ 57,834	$ 79,664	$ 69,856	(12.3%)
SOCIAL SECURITY	600.19.7710.61725	$ 79,386	$ 96,902	$ 93,509	(3.5%)

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
MEDICARE	600.19.7710.61730	$ 18,566	$ 22,666	$ 21,876	(3.5%)
BLDG MAINTENANCE SERVICES	600.19.7710.62225	$ 3,353	-	$ 5,000	-
SOFTWARE MAINTENANCE	600.19.7710.62236	$ 6,602	-	$ 12,000	-
AUTOMOTIVE EQMP MAINT	600.19.7710.62240	$ 27,685	$ 8,000	$ 15,000	87.5%
OTHER EQMT MAINTENANCE	600.19.7710.62245	$ 1,213	-	-	-
POSTAGE CHARGEBACKS	600.19.7710.62275	-	$ 400	-	(100.0%)
TRAINING & TRAVEL	600.19.7710.62295	$ 13,948	$ 10,000	$ 5,000	(50.0%)
IT COMPUTER SOFTWARE	600.19.7710.62340	$ 11,431	$ 5,395	$ 5,395	-
LAUNDRY/OTHER CLEANING	600.19.7710.62355	$ 12,104	$ 10,000	$ 10,000	-
MEMBERSHIP DUES	600.19.7710.62360	$ 4,106	$ 1,600	$ 1,600	-
RENTALS	600.19.7710.62375	$ 196	$ 1,000	-	(100.0%)
BANK FEES	600.19.7710.62703	$ 163	-	$ 200	-
TELECOMMUNICATIONS - WIRELESS	600.19.7710.64540	$ 45,013	$ 13,000	$ 45,000	246.2%
CLOTHING	600.19.7710.65020	$ 1,684	$ 2,000	$ 2,000	-
FOOD	600.19.7710.65025	$ 2,312	$ 1,000	$ 1,000	-
PETROLEUM PRODUCTS	600.19.7710.65035	$ 692,018	$ 725,000	$ 800,000	10.3%
LICENSING/REGULATORY SUPP	600.19.7710.65045	$ 565	-	-	-
BLDG MAINTENANCE MATERIAL	600.19.7710.65050	$ 1,541	-	-	-
MATER. TO MAINT. IMP.	600.19.7710.65055	$ 114	-	-	-
MATER. TO MAINT. AUTOS	600.19.7710.65060	$ 1,354,847	$ 1,500,000	$ 1,300,000	(13.3%)
TIRES & TUBES	600.19.7710.65065	$ 12,269	-	$ 90,000	-
MINOR EQUIPMENT & TOOLS	600.19.7710.65085	$ 21,952	$ 29,000	$ 20,000	(31.0%)
SAFETY EQUIPMENT	600.19.7710.65090	$ 19,008	$ 10,500	$ 15,000	42.9%
OFFICE SUPPLIES	600.19.7710.65095	$ 216	$ 1,000	-	(100.0%)
FITNESS INCENTIVE	600.19.7710.65141	$ 1,500	-	-	-
Total Fleet Maintenance		$ 3,907,207	$ 4,410,955	$ 4,371,413	(0.9%)
Total Administrative Services		$ 3,928,363	$ 4,410,955	$ 4,371,413	(0.9%)
Total Expenditures		**$ 3,928,363**	**$ 4,410,955**	**$ 4,371,413**	**(0.9%)**

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

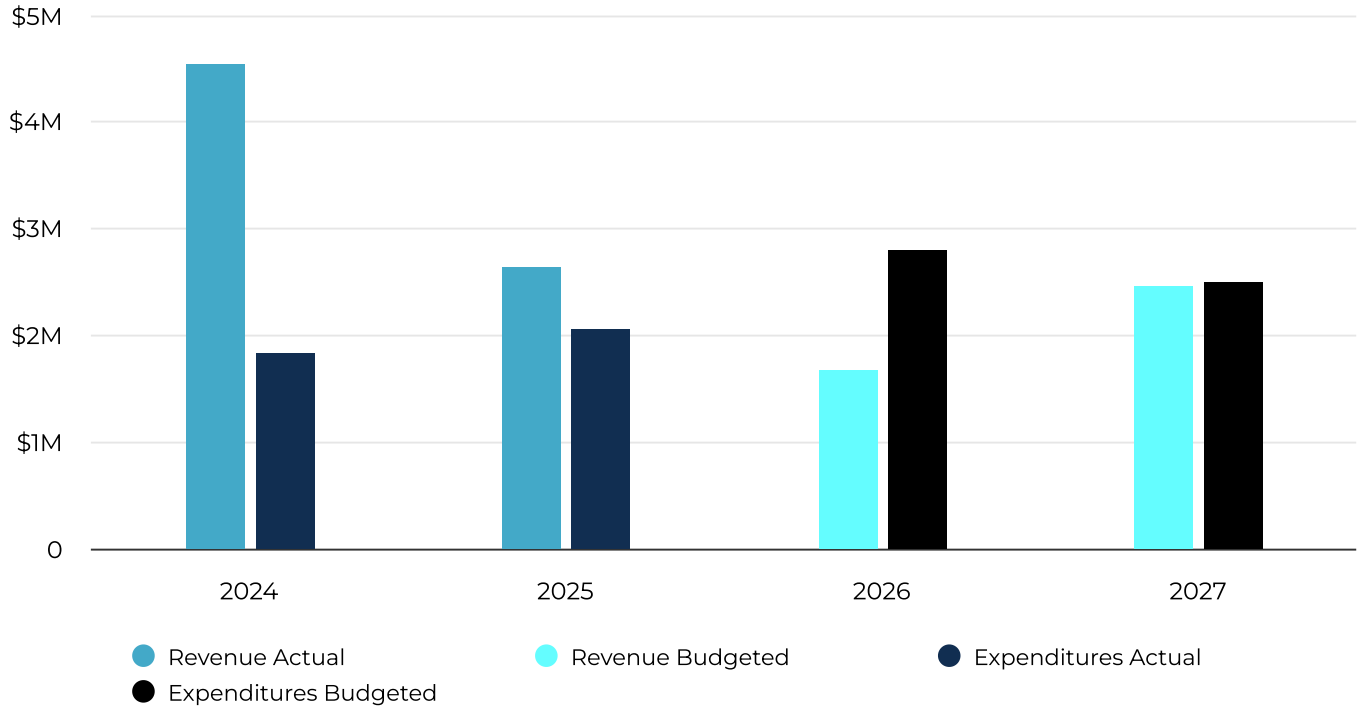
The Equipment Replacement Fund is projecting $595,000 in revenues (excluding $1,874,885 in transfers) and $2,500,097 in expenses in the FY 2027 budget.

Budgeted revenue includes a $525,000 grant from the Federal Emergency Management Agency (FEMA) for purchase of a 29' Metal Shark Vessel. Transfers from the General Fund and Parks and Recreation Fund have also been increased by $1 million due to the expiration of ARPA funds which have been used for $6.6 million in purchases since 2022.

Expenses include $2,399,597 for the purchase of vehicles including:

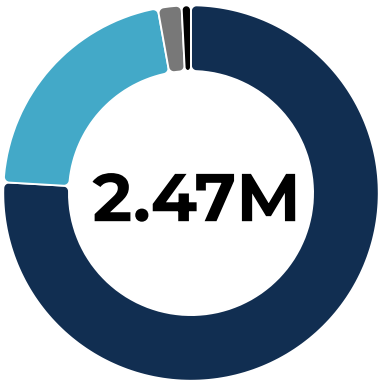
- $84,536 for vehicles purchased in 2025 with delivery anticipated in 2027
- $1,003,295 for vehicles purchased in 2026 with delivery anticipated in 2027
- $1,311,766 for vehicles expected to be purchased and delivered in 2027

Revenues vs Expenditures Summary



Revenues by Source

2027 Projected Revenues by Source



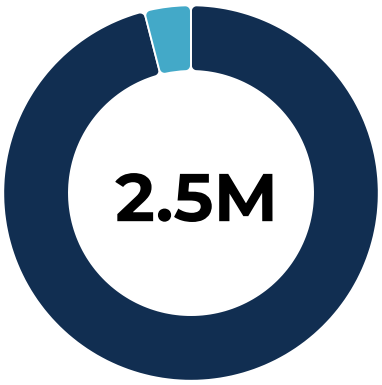
Charges for Services	**$1,874,885**	75.9%
Intergovernmental Revenue	**$525,000**	21.3%
Other Revenue	**$50,000**	2.0%

-

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Charges for Services	$ 874,884	$ 874,885	$ 1,874,885	114.3%
Intergovernmental Revenue	$ 97,762	-	$ 525,000	-
Other Revenue	$ 126,476	$ 100,000	$ 50,000	(50.0%)
Interest Income	$ 37,758	$ 2,000	$ 20,000	900.0%
Interfund Transfers	$ 1,500,000	$ 700,000	-	(100.0%)
Total Revenues	**$ 2,636,880**	**$ 1,676,885**	**$ 2,469,885**	**47.3%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Capital Outlay	**$2,399,597**	96.0%
Services and Supplies	**$100,500**	4.0%

–

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Services and Supplies	$ 23,054	-	$ 100,500	-
Capital Outlay	-	$ 2,800,000	$ 2,399,597	(14.3%)
Depreciation Expense	$ 2,041,818	-	-	-
Total Expenditures	**$ 2,064,871**	**$ 2,800,000**	**$ 2,500,097**	**(10.7%)**

Line Item Detail - Revenues

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Equipment Replacement Fund		$ 2,636,880	$ 1,676,885	$ 2,469,885	47.3%
Administrative Services					
Vehicle Replacements		$ 2,636,880	$ 1,676,885	$ 2,469,885	47.3%
CHARGES TO GENERAL FUND	601.19.7780.53750	$ 870,000	$ 870,000	$ 1,500,000	72.4%
CHARGES TO PARKS FUND	601.19.7780.53751	-	-	$ 370,000	-
GRANTS AND AID	601.19.7780.55251	$ 97,762	-	$ 525,000	-
SALE OF SURPLUS PROPERTY	601.19.7780.56065	$ 126,476	$ 100,000	$ 50,000	(50.0%)
INVESTMENT INCOME	601.19.7780.56501	$ 37,758	$ 2,000	$ 20,000	900.0%
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	$ 4,884	$ 4,885	$ 4,885	-
TRANSFER FROM ARPA FUND	601.19.7780.57170	$ 1,500,000	$ 700,000	-	(100.0%)
Total Administrative Services		$ 2,636,880	$ 1,676,885	$ 2,469,885	47.3%
Total Revenues		**$ 2,636,880**	**$ 1,676,885**	**$ 2,469,885**	**47.3%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Equipment Replacement Fund		$ 2,064,871	$ 2,800,000	$ 2,500,097	(10.7%)
Administrative Services					
Vehicle Replacements		$ 23,054	$ 2,800,000	$ 2,500,097	(10.7%)
SERVICE AGREEMENTS/ CONTRACTS	601.19.7780.62509	$ 4,550	-	-	-
LEASE PAYMENTS	601.19.7780.62655	$ 17,382	-	$ 100,000	-
BANK FEES	601.19.7780.62703	$ 1,122	-	$ 500	-
AUTOMOTIVE EQUIPMENT	601.19.7780.65550	-	$ 2,800,000	$ 2,399,597	(14.3%)
Total Administrative Services		$ 23,054	$ 2,800,000	$ 2,500,097	(10.7%)
Public Works					
Vehicle Replacements		$ 2,041,818	-	-	-
DEPRECIATION EXPENSE	601.26.7780.68010	$ 2,041,818	-	-	-
Total Public Works		$ 2,041,818	-	-	-
Total Expenditures		**$ 2,064,871**	**$ 2,800,000**	**$ 2,500,097**	**(10.7%)**

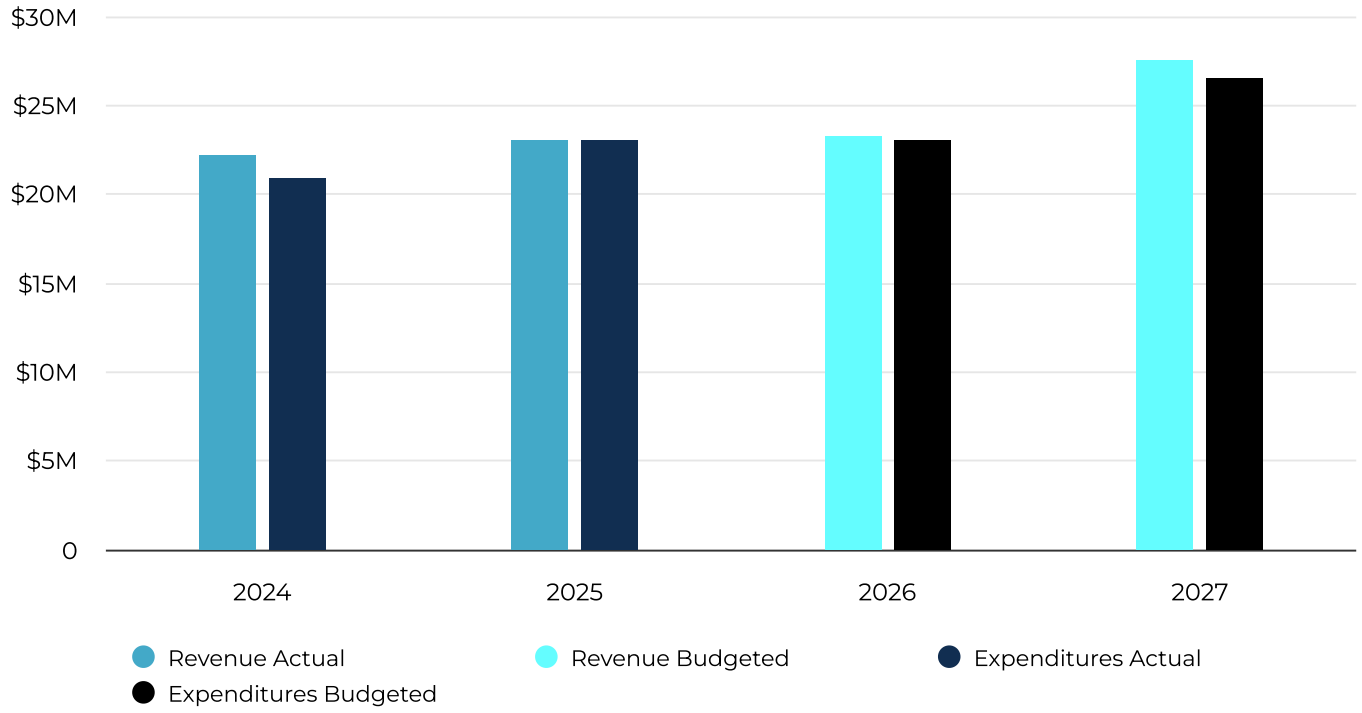
Insurance Fund (605)

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 Human Resources Division.

Summary

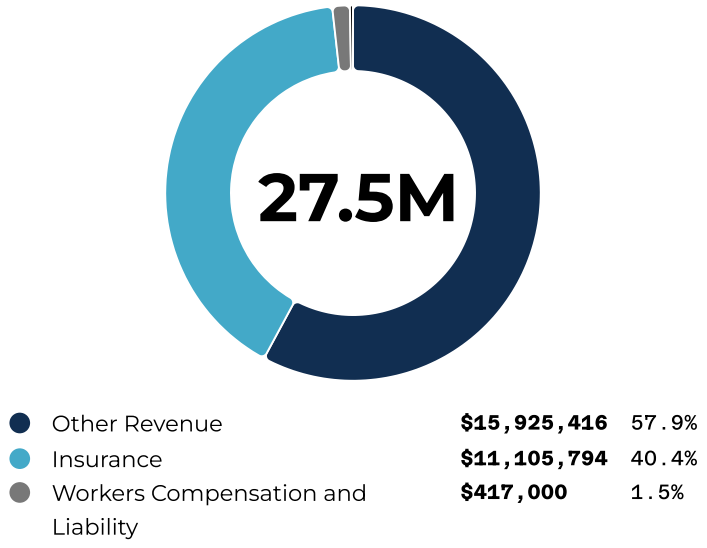
The Insurance Fund is projecting $21,952,068 in revenues (excluding $5,566,142 in transfers in) and $26,510,500 in expenses in the FY 2027 budget. The increase in expenses is largely due to a 17% increase in annual health insurance costs to the City due to recent claim experience and an increase in adoption of GLP-1 drugs.

Revenues vs Expenditures Summary



Revenues by Source

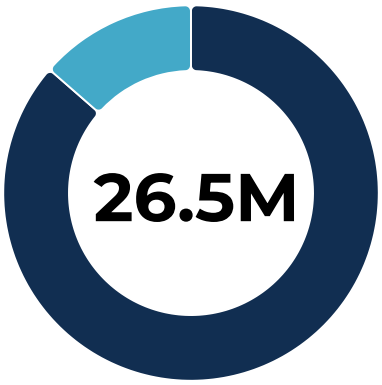
2027 Projected Revenues by Source



Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Charges for Services	$ 9,005	-	-	-
Other Revenue	$ 12,036,500	$ 12,745,000	$ 15,925,416	25.0%
Interest Income	$ 87,833	-	$ 70,000	-
Workers Compensation and Liability	$ 1,009,252	$ 386,000	$ 417,000	8.0%
Insurance	$ 9,876,828	$ 10,158,534	$ 11,105,794	9.3%
Total Revenues	**$ 23,019,418**	**$ 23,289,534**	**$ 27,518,210**	**18.2%**

Expenditures by Type

2027 Budgeted Expenditures by Type



Insurance and Other Chargebacks	**$22,908,000**	86.4%
Services and Supplies	**$3,602,500**	13.6%

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Salary and Benefits	$ 6,184	$ 693	-	(100.0%)
Services and Supplies	$ 5,024,296	$ 3,893,500	$ 3,602,500	(7.5%)
Insurance and Other Chargebacks	$ 17,991,480	$ 19,083,622	$ 22,908,000	20.0%
Total Expenditures	**$ 23,021,959**	**$ 22,977,815**	**$ 26,510,500**	**15.4%**

Line Item Detail - Revenues

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Insurance Fund		$ 23,019,418	$ 23,289,534	$ 27,518,210	18.2%
Non-Departmental					
Risk Management		$ 6,611,750	$ 5,535,654	$ 5,736,142	3.6%
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	$ 9,005	-	-	-
INVESTMENT INCOME	605.99.7800.56501	$ 87,833	-	$ 70,000	-
LIABILITY/PROPERTY CONTRIBUTION-GENERAL FUND	605.99.7800.57204	$ 810,996	$ 311,000	$ 317,000	1.9%
LIABILITY/PROPERTY CONTRIBUTION-WATER FUND	605.99.7800.57206	$ 1,050,000	$ 1,081,500	$ 1,100,000	1.7%
WORKERS COMP CONTRIBUTION-GENERAL FUND	605.99.7800.57211	$ 3,082,512	$ 2,695,000	$ 2,750,000	2.0%
WORKERS COMP CONTRIBUTION-PARKING FUND	605.99.7800.57212	$ 369,072	$ 369,077	$ 375,000	1.6%
WORKERS COMP CONTRIBUTION-WATER FUND	605.99.7800.57213	$ 615,132	$ 615,135	$ 627,000	1.9%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
WORKERS COMP CONTRIBUTION-SEWER FUND	605.99.7800.57214	$ 369,804	$ 369,800	$ 378,000	2.2%
WORKERS COMP CONTRIBUTION- E911	605.99.7800.57215	$ 19,140	$ 19,142	$ 19,142	-
SUBROGATION PROCEEDS	605.99.7800.57226	$ 198,256	$ 75,000	$ 100,000	33.3%
Employee Benefits		$ 16,407,668	$ 17,753,880	$ 21,782,068	22.7%
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	$ 191,147	$ 260,000	$ 235,972	(9.2%)
HEALTH INSURANCE CHARGEBACKS-GENERAL FUND	605.99.7801.57218	$ 9,979,081	$ 10,250,000	$ 11,495,796	12.2%
HEALTH INSURANCE CHARGEBACKS- E911 FUND	605.99.7801.57219	$ 102,636	$ 92,000	$ 107,386	16.7%
HEALTH INSURANCE CHARGEBACKS- CDBG	605.99.7801.57220	$ 24,482	$ 12,000	$ 14,446	20.4%
HEALTH INSURANCE CHARGEBACKS-PARKING FUND	605.99.7801.57222	$ 145,950	$ 160,000	$ 211,157	32.0%
HEALTH INSURANCE CHARGEBACKS-WATER FUND	605.99.7801.57223	$ 809,785	$ 1,010,000	$ 1,172,115	16.1%
HEALTH INSURANCE CHARGEBACKS-SEWER FUND	605.99.7801.57224	$ 160,074	$ 179,000	$ 236,353	32.0%
HEALTH INSURANCE CHARGEBACKS- FLEET FUND	605.99.7801.57225	$ 225,986	$ 273,000	$ 314,988	15.4%
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	$ 62,146	$ 73,000	$ 72,691	(0.4%)
RETIREE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57230	$ 1,740,117	$ 1,800,000	$ 2,034,783	13.0%
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	$ 942	$ 18,000	$ 35,409	96.7%
HEALTH INSURANCE CHARGEBACKS-HUMAN SERVICES FUND	605.99.7801.57233	$ 310,731	$ 370,000	$ 477,667	29.1%
HEALTH INSURANCE CHARGEBACKS-SUSTAINABILTY FUND	605.99.7801.57234	$ 4,708	$ 47,000	$ 100,138	113.1%
EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57235	$ 1,895,756	$ 2,298,880	$ 2,719,597	18.3%
HEALTH INSURANCE CHARGEBACKS-HOME FUND	605.99.7801.57237	$ 18,832	$ 1,000	$ 1,172	17.2%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
HEALTH INSURANCE CHARGEBACKS-PARKS FUND	605.99.7801.57238	-	-	$ 1,400,794	-
HEALTH INSURANCE CHARGEBACKS - GRANTS FUND	605.99.7801.57239	-	-	$ 49,332	-
HEALTH INSURANCE CHARGEBACKS-LIBRARY FUND	605.99.7801.57262	$ 735,296	$ 910,000	$ 1,102,272	21.1%
Total Non-Departmental		$ 23,019,418	$ 23,289,534	$ 27,518,210	18.2%
Total Revenues		**$ 23,019,418**	**$ 23,289,534**	**$ 27,518,210**	**18.2%**

Line Item Detail - Expenses

–

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
Insurance Fund		$ 23,021,959	$ 22,977,815	$ 26,510,500	15.4%
Non-Departmental					
Risk Management		$ 6,439,630	$ 5,373,500	$ 5,292,500	(1.5%)
LEGAL SERVICES-GENERAL	605.99.7800.62130	$ 568,066	$ 500,000	$ 500,000	-
SETTLEMENT COSTS - LIABILITY	605.99.7800.62260	$ 2,436,080	$ 1,250,000	$ 1,250,000	-
TPA SERVICE CHARGES	605.99.7800.62266	$ 102,500	$ 102,500	$ 110,000	7.3%
CITY WIDE TRAINING	605.99.7800.62310	$ 38,452	$ 40,000	$ 40,000	-
INSURANCE PREMIUM	605.99.7800.62615	$ 1,874,352	$ 2,000,000	$ 1,700,000	(15.0%)
BANK FEES	605.99.7800.62703	$ 2,520	$ 1,000	$ 2,500	150.0%
WORKERS COMP INSURANCE PREMIUMS	605.99.7800.66044	$ 1,466	$ 40,000	$ 250,000	525.0%
WORKERS COMP LEGAL FEES	605.99.7800.66045	$ 29,748	$ 40,000	$ 40,000	-
WORKERS COMP MEDICAL PAYMENTS	605.99.7800.66046	$ 549,174	$ 700,000	$ 700,000	-
WORKERS COMP SETTLEMENT PAYMENTS	605.99.7800.66047	$ 836,655	$ 700,000	$ 700,000	-
WORKERS COMP TTD PYMTS (NON SWORN)	605.99.7800.66049	$ 618	-	-	-
Employee Benefits		$ 16,582,329	$ 17,604,315	$ 21,218,000	20.5%
HEALTH INSURANCE	605.99.7801.61510	-	$ 691	-	(100.0%)
LIFE INSURANCE	605.99.7801.61615	$ 92	$ 1	-	(100.0%)
SOCIAL SECURITY	605.99.7801.61725	$ 4,666	$ 1	-	(100.0%)
MEDICARE	605.99.7801.61730	$ 1,426	-	-	-
CREDIT CARD FEES	605.99.7801.62705	$ 2,328	-	-	-
HEALTH INSURANCE PREMIUMS-PPO	605.99.7801.66050	$ 12,518,502	$ 14,108,152	$ 16,285,710	15.4%
HEALTH INSURANCE PREMIUMS-HMO	605.99.7801.66051	$ 2,943,391	$ 3,355,470	$ 3,684,912	9.8%

Category	Account ID	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY2027 vs. FY2026 (%)
SENIOR RETIREE HEALTH INSURANCE	605.99.7801.66054	$ 996,796	-	$ 1,104,000	-
IPBC MEDICAL WAIVER FEE	605.99.7801.66055	$ 16,889	$ 15,000	$ 18,378	22.5%
HEALTH INSURANCE OPT OUT EXPENSE	605.99.7801.66059	$ 98,241	$ 125,000	$ 125,000	-
Total Non-Departmental		$ 23,021,959	$ 22,977,815	$ 26,510,500	15.4%
Total Expenditures		**$ 23,021,959**	**$ 22,977,815**	**$ 26,510,500**	**15.4%**

CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvement Plan 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

The overall goal for Evanston's capital improvement efforts 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.

Section I: Objectives and Priorities

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 appearance and maintenance of rail embankments, viaducts, and 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 ito fund capital projects. The City will strive to find more streams of revenue to support pay-as-you-go financing of 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 that is supporting debt, an annual rate study will be performed to ensure that the rates are sufficient to meet debt service requirements.
- A five-year projection of revenues and expenditures for the 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

- Staff should seek grants for projects which are in the current fiscal year, the five-year plan, or fund a 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.

5-Year Capital Improvement Plan Funding Sources

Please find for your review the FY 2027 to FY 2031 Capital Improvement Plan (CIP). This multi-year plan sets the strategic direction for the City's capital investments over a five-year period, aligning infrastructure priorities with available funding and long-term financial capacity. The CIP is a dynamic, annually adopted document that integrates ongoing initiatives with newly identified high-priority needs, ensuring the City maintains essential infrastructure, enhances public amenities, and advances City Council goals. You can download/view a PDF copy of the City's 5-Year CIP plan on the City's budget webpage (https://www.cityofevanston.org/government/budget/). Highlights of the plan are included in this budget document.

Capital projects included in the CIP typically exceed $50,000 in cost, have a long useful life, and address critical maintenance, replacement, or expansion needs. No single revenue source should be relied upon to fund the capital plan. Rather, a variety of revenue sources are needed to diversify and sustain the spending plan. The five-year plan outlines $543.5 million in total spending, with $65.4 million anticipated from grant funding and state/federal loans, with the remaining $478.1 million to be supported through bonds and other local sources.

The accompanying table details planned funding allocations, including distinctions between pass-through grants—paid directly by the granting agency—and reimbursement grants, which require upfront City funding with reimbursement upon project completion.

2027 - 2031 Capital Improvement Plan by Funding Source

Funding Source	2027	2028	2029	2030	2031	5YR TOTAL
Bonds	**$ 47,446,000**	**$ 62,179,000**	**$ 63,535,000**	**$ 57,132,000**	**$ 46,536,000**	**$ 276,828,000**
GO Bonds	$ 21,020,000	$ 23,310,000	$ 35,100,000	$ 31,670,000	$ 19,380,000	**$ 130,480,000**
Rollover 2026 GO Bonds	$ 1,125,000	$ -	$ -	$ -	$ -	**$ 1,125,000**
Sewer Fund-Abated Bonds	$ -	$ 815,000	$ 815,000	$ -	$ -	
Water Fund-Abated Bonds	$ 25,301,000	$ 38,054,000	$ 27,620,000	$ 25,462,000	$ 27,156,000	**$ 143,593,000**
Grants and Forgivable Loans	**$ 28,867,000**	**$ 21,799,400**	**$ 4,750,000**	**$ 9,500,000**	**$ 500,000**	**$ 65,416,400**
CDBG	$ 450,000	$ -	$ -	$ -	$ -	**$ 450,000**
Other Non-Bond Capital	$ 3,675,000	$ -	$ -	$ -	$ -	**$ 3,675,000**
Pass-Through Grants	$ 11,400,000	$ 13,069,200	$ -	$ -	$ -	**$ 24,469,200**
Sewer IEPA SRF	$ 2,700,000	$ -	$ -	$ -	$ -	**$ 2,700,000**
Water IEPA SRF	$ 10,642,000	$ 8,730,200	$ 4,750,000	$ 9,500,000	$ 500,000	**$ 34,122,200**
Local Sources	**$ 21,367,000**	**$ 16,950,000**	**$ 14,212,000**	**$ 10,985,000**	**$ 6,658,000**	**$ 70,172,000**
Chicago Main TIF	$ 840,000	$ 1,400,000	$ 350,000	$ -	$ -	**$ 2,590,000**
Crown Maintenance	$ 400,000	$ -	$ -	$ -	$ -	**$ 400,000**
Five Fifths TIF	$ 220,000	$ 500,000	$ -	$ -	$ -	**$ 720,000**
Howard Ridge TIF	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Library Fund	$ 255,000	$ -	$ -	$ -	$ -	**$ 255,000**
MFT	$ 4,800,000	$ 3,250,000	$ 2,950,000	$ 2,600,000	$ 2,800,000	**$ 16,400,000**
Parking	$ 1,500,000	$ 800,000	$ 225,000	$ 600,000	$ -	**$ 3,125,000**
Sewer Fund Reserves	$ 5,950,000	$ 4,105,000	$ 3,115,000	$ 2,960,000	$ 2,750,000	**$ 18,880,000**
Sidewalk Resident Share	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
Special Assessment	$ 720,000	$ 750,000	$ 800,000	$ 850,000	$ 850,000	**$ 3,970,000**
Sustainability	$ -	$ -	$ 100,000	$ 1,700,000	$ -	**$ 1,800,000**
Water Fund Reserves	$ 4,932,000	$ 3,045,000	$ 3,572,000	$ 2,175,000	$ 158,000	**$ 13,882,000**
West Evanston TIF	$ 1,550,000	$ 3,000,000	$ 3,000,000	$ -	$ -	**$ 7,550,000**
Large-Scale Facilities, TBD	**$ 2,300,000**	**$ 16,600,000**	**$ 63,100,000**	**$ 43,100,000**	**$ 6,000,000**	**$ 131,100,000**
Total	**$ 99,980,000**	**$117,528,400**	**$145,597,000**	**$120,717,000**	**$ 59,694,000**	**$ 543,516,400**

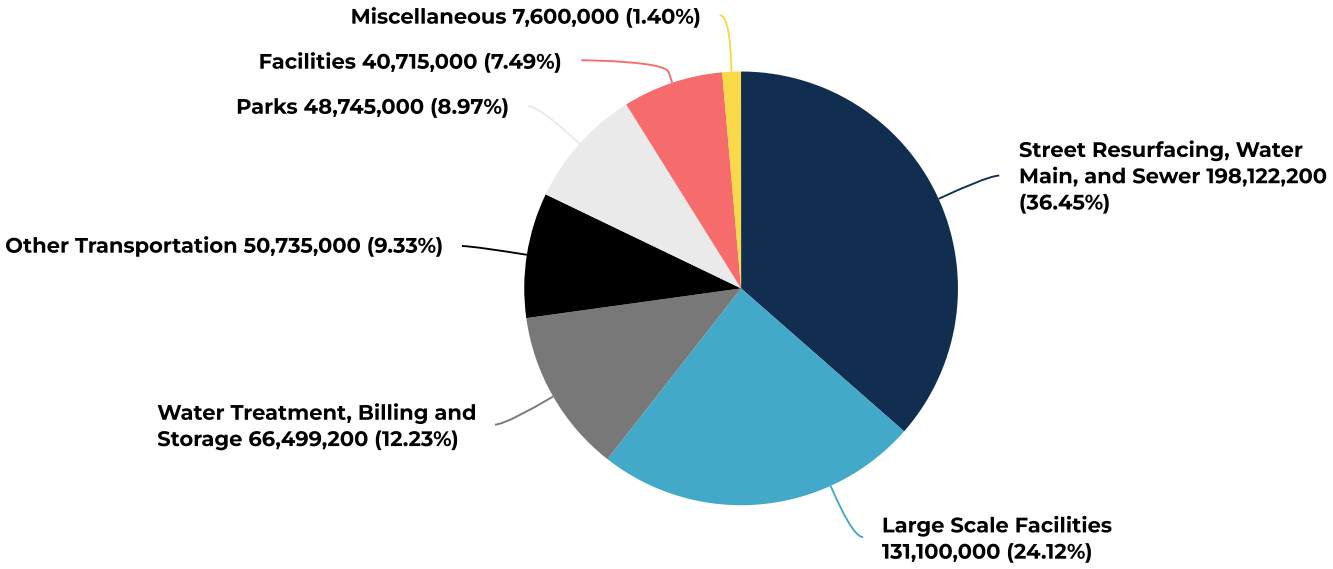
5-Year CIP by Project Type

The FY 2027–FY 2031 Capital Improvement Plan allocates $543.5 million across key infrastructure categories. The largest share—$198.1 million or 36.5%—is dedicated to street resurfacing, water main rehabilitation, and sewer improvements. These investments focus on annual water main upgrades and major street reconstruction, many of which are offset by state and federal grant funding.

The second-largest category, totaling $131.1 million or 24.1%, supports the design and construction of large-scale facilities, including the Service Center, Public Safety Building, and Noyes Cultural Arts Center. These projects represent significant long-term investments and will require further discussion with City Council before advancing. Note, this category represents known upcoming capital costs but a funding source for these projects have not been identified.

Water treatment center improvements account for $66.5 million, or 12.2% of total CIP funding. Remaining allocations support park enhancements, facility upgrades, and other transportation-related projects.

FY 2027 - FY 2031 CIP by Project Type



2027 - 2031 Capital Improvement Plan by Project Type

The table below provides a detailed breakdown of CIP funding by category over the five-year planning horizon.

Project Category	2027	2028	2029	2030	2031	TOTAL FUNDING
Large-Scale Facilities	***$ 2,300,000***	***$ 16,600,000***	***$ 63,100,000***	***$ 43,100,000***	***$ 6,000,000***	***$ 131,100,000***
Street Resurfacing, Water Main, and Sewer	***$ 40,676,000***	***$ 47,753,200***	***$ 38,602,000***	***$ 36,917,000***	***$ 34,174,000***	***$ 198,122,200***
Major Projects	$ 8,100,000	$ 18,069,200	$ 9,335,000	$ 10,450,000	$ 7,350,000	$ 53,304,200
Street Resurfacing	$ 100,000	$ 100,000	$ 1,700,000	$ 1,700,000	$ 1,900,000	$ 5,500,000
Water Main	$ 24,776,000	$ 25,864,000	$ 24,877,000	$ 22,247,000	$ 22,374,000	$ 120,138,000
Sewer Rehabilitation	$ 7,700,000	$ 3,720,000	$ 2,690,000	$ 2,520,000	$ 2,550,000	$ 19,180,000
Other Transportation	***$ 21,355,000***	***$ 10,570,000***	***$ 6,330,000***	***$ 6,050,000***	***$ 6,430,000***	***$ 50,735,000***
Major Projects	$ 14,370,000	$ 2,350,000	$ 350,000	$ -	$ -	$ 17,070,000
Annual Projects	$ 4,435,000	$ 6,220,000	$ 3,930,000	$ 3,900,000	$ 4,130,000	$ 22,615,000
Sidewalk Projects	$ 2,550,000	$ 2,000,000	$ 2,050,000	$ 2,150,000	$ 2,300,000	$ 11,050,000
Parks	***$ 11,200,000***	***$ 11,155,000***	***$ 13,795,000***	***$ 8,285,000***	***$ 4,310,000***	***$ 48,745,000***
Community Parks	$ 7,810,000	$ 8,060,000	$ 9,255,000	$ 3,700,000	$ -	$ 28,825,000
Neighborhood Parks - Legacy	$ 1,100,000	$ 25,000	$ 980,000	$ 1,030,000	$ 500,000	$ 3,635,000
Neighborhood Parks	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
Investment & Modernization	$ 2,220,000	$ 3,070,000	$ 3,560,000	$ 3,555,000	$ 3,810,000	$ 16,215,000
Facilities	***$ 8,530,000***	***$ 7,725,000***	***$ 11,005,000***	***$ 8,825,000***	***$ 4,630,000***	***$ 40,715,000***
Legacy	$ 610,000	$ 700,000	$ 1,730,000	$ -	$ -	$ 3,040,000
Non-Legacy	$ 5,260,000	$ 4,250,000	$ 6,450,000	$ 5,945,000	$ 1,550,000	$ 23,455,000
Investment & Modernization	$ 2,660,000	$ 2,775,000	$ 2,825,000	$ 2,880,000	$ 3,080,000	$ 14,220,000
Miscellaneous	***$ 2,250,000***	***$ 250,000***	***$ 1,350,000***	***$ 2,950,000***	***$ 800,000***	***$ 7,600,000***
Water Treatment, Billing and Storage	***$ 13,669,000***	***$ 23,475,200***	***$ 11,415,000***	***$ 14,590,000***	***$ 3,350,000***	***$ 66,499,200***
Total	***$ 99,980,000***	***$ 117,528,400***	***$ 145,597,000***	***$ 120,717,000***	***$ 59,694,000***	***$ 543,516,400***

2027 Capital Improvement Plan

The FY 2027 Budget includes budgeted expenses of $86.3 million in total expenses across thirteen funds. Approximately $13.7 million in expenses for the 2027 capital plan are not budgeted because they are for pass-through grant projects or a funding source has not been identified. You can download/view a PDF copy of the 2027 Capital Improvement Plan on the City's budget webpage (https://www.cityofevanston.org/government/budget/).

Fund / Source	FY 2027 CIP Expenditures
130 - Parks and Recreation Fund	$ 7,390,000
187 - Library Capital Improvement Fund	$ 255,000
200 - Motor Fuel Tax Fund	$ 4,800,000
215 - CDBG Fund	$ 450,000
330 - Howard Ridge TIF Fund	$ 100,000
335 - West Evanston TIF Fund	$ 1,550,000
345 - Chicago-Main TIF Fund	$ 840,000
365 - Five Fifths TIF Fund	$ 220,000
415 - Capital Improvements Fund	$ 18,930,000
420 - Special Assessment Fund	$ 720,000
505 - Parking Fund	$ 1,500,000
510 - Water Fund	$ 40,875,000
515 - Sewer Fund	$ 8,650,000
Total - 2027 Budgeted CIP	**$ 86,280,000**
Large Facility Projects, Funding TBD	$ 2,300,000
Pass Through Grant Projects	$ 11,400,000
Grand Total - 2027 CIP	**$ 99,980,000**

The following table lists all projects included in the FY 2027 CIP as well as the fund and phase.

Fund / Project	Phase	FY 2027 Expenses
#130 - Parks and Recreation Fund		**$ 7,390,000**
ADA Improvements in Parks	Construction	$ 130,000
Chandler - ADA and Restroom Improvements	Consulting	$ 50,000
Chandler - Exterior Tuckpointing and Waterproofing	Construction	$ 500,000
Court Rehabilitation	Construction	$ 250,000
Dempster Beachhouse Improvements	Consulting	$ 15,000
Fence Replacement (Various Parks)	Construction	$ 130,000
Fleetwood - Envelope Repairs	Construction	$ 350,000
Fountain Square - North Plaza Repairs	Construction	$ 1,200,000
Lakefront Buildings - Window Upgrades	Construction	$ 300,000
Levy - Locker Room and Fitness Upgrades	Consulting	$ 30,000
Park Fieldhouse Restroom Renovation	Construction	$ 350,000
	Consulting	$ 20,000
Parks Contingency	Construction	$ 130,000
Parks Lighting Modernization	Construction	$ 350,000

Pathway improvements	Construction	$	330,000
Philbrick Park Renovation	Construction	$	1,100,000
Playground Equipment Replacement	Construction	$	800,000
Dog Beach ADA Accessibility	Construction	$	700,000
James Park - Baseball Quad Field and Lighting Improvements	Consulting	$	60,000
Eggleston Park Drainage Improvements	Construction	$	70,000
Park Furnishings	Construction	$	100,000
Chandler Gym Upgrades	Consulting	$	25,000
Crown - Ice System Heat Exchanger Replacement	Construction	$	400,000
#187 - Library Capital Improvement Fund		**$**	**255,000**
Main Library - HVAC Controls Upgrades	Construction	$	255,000
#200 - Motor Fuel Tax Fund		**$**	**4,800,000**
Downtown Sidewalks	Construction	$	1,000,000
Lincoln Street Bridge Replacement	Construction	$	1,800,000
Traffic Signal Improvements	Construction	$	2,000,000
#215 - CDBG Fund		**$**	**450,000**
Sidewalk Gap Infill	Construction	$	450,000
#330 - Howard Ridge TIF Fund		**$**	**100,000**
Police Station - Howard Street Outpost	Construction	$	100,000
#335 - West Evanston TIF Fund		**$**	**1,550,000**
Mason Park/Davis St Extension	Construction	$	1,000,000
	Consulting	$	550,000
#345 - Chicago-Main TIF Fund		**$**	**840,000**
Custer Alley- Improvement-- North of Main - Sewer Extension	Construction	$	400,000
Custer Alley- Improvement-- North of Main- Alley Improvement	Construction	$	270,000
Custer Oasis, Main to Washington	Consulting	$	100,000
Custer Resurfacing	Construction	$	70,000
#365 - Five Fifths TIF Fund		**$**	**220,000**
Traffic Calming, Bicycle & Ped Improvements	Construction	$	120,000
Streetlight Study - Ashland Arts Neighborhood	Phase I	$	100,000
#415 - Capital Improvements Fund		**$**	**18,930,000**
ADA Improvements in Facilities	Construction	$	300,000
Alley Paving	Construction	$	780,000
Chicago Ave, Howard to Davis	Construction	$	250,000
City Fleet Charging Infrastructure	Construction	$	500,000
Citywide Roof Repairs (locations to be determined)	Construction	$	500,000
Emergency Street Repairs	Construction	$	100,000
Facilities Contingency	Construction	$	800,000
Facilities Lighting Modernization	Construction	$	350,000
Fiber Optic System Upgrades	Construction	$	50,000
Fountain Square - North Plaza Repairs	Construction	$	800,000
General Phase I Engineering	Phase I	$	100,000
Lincoln Street Bridge Replacement	Phase III	$	920,000
Main Street, Hartrey to Asbury	Phase I	$	250,000
Participatory Budgeting Improvements	Construction	$	1,000,000
Public Canoe Launch (incl. Eco Cntr Parking Lot)	Construction	$	2,800,000
	Consulting	$	250,000
Public Vehicle Charging Stations	Construction	$	200,000
Sidewalk Gap Infill	Construction	$	350,000
Sidewalk Grinding Program	Construction	$	150,000
Sidewalk Improvement Program	Construction	$	600,000

Streetlight LED Conversion/Pole & Fixture Replacement	Construction	$	150,000
Traffic Calming, Bicycle & Ped Improvements	Construction	$	520,000
Church St Corridor Improvements	Construction	$	750,000
	Phase II	$	100,000
	Phase III	$	750,000
Bus Shelter Pilot	Construction	$	60,000
Alley Improvements - 1621 Chicago	Construction	$	550,000
Crack Sealing	Construction	$	120,000
Pavement Marking	Construction	$	250,000
Pavement Patching	Construction	$	1,000,000
Pavement Rejuvenation	Construction	$	100,000
Streetlight Study- Asbury Corridor Improvements	Phase I	$	150,000
Traffic Signal Inspection	Study	$	100,000
Tree Impact Fees	Construction	$	100,000
Bike Plan Update Improvements	Phase I	$	125,000
Service Center - Structural Inspection	Consulting	$	100,000
Fire Station 3 - Interior Renovations (Kitchen, Finishes)	Construction	$	1,200,000
Fire Station 4 - Exercise Addition	Consulting	$	15,000
Fire Station Toning System	Construction	$	775,000
Fleetwood - Fitness Room/Equipment Upgrades	Construction	$	150,000
Main Library - HVAC Controls Upgrades	Construction	$	255,000
Parking Garages - Structural Inspection	Consulting	$	100,000
Citywide Roof Assessment	Consulting	$	60,000
City Network Disaster Recovery Infrastructure	Construction	$	400,000
#420 - Special Assesssment Fund		**$**	**720,000**
Alley Paving	Construction	$	690,000
Special Assessment Assistance Payment	Construction	$	30,000
#505 - Parking Fund		**$**	**1,500,000**
Citywide Roof Repairs (locations to be determined)	Construction	$	250,000
Parking Garages - Maple - Elevator Improvements	Construction	$	400,000
Parking Garages - Structural Inspection	Consulting	$	400,000
Parking Garages - Sherman Fire Panel/System Upgrade	Construction	$	450,000
#510 - Water Fund		**$**	**40,875,000**
A15 Valve Replacement	Construction	$	200,000
Annual LSLR	Construction	$	13,207,000
Annual Water Main Replacement	Construction	$	9,000,000
Fiber Optic System Upgrades	Construction	$	100,000
Filter Plant Reliability	Consulting	$	500,000
General Phase I Engineering	Phase I	$	100,000
HL 7 Engine Replacement	Consulting	$	40,000
Large Diameter Valve Replacement	Construction	$	300,000
Lincoln Street Bridge Replacement	Construction	$	500,000
	Phase III	$	200,000
LSLR Professional Support	Consulting	$	2,269,000
Main Street, Hartrey to Asbury	Phase I	$	1,500,000
Pumping Station Overflow	Construction	$	250,000
	Consulting	$	100,000
Security Fence	Consulting	$	100,000
Shorewell Safety Improvements	Consulting	$	30,000
Citywide Roof Assessment	Consulting	$	30,000
36 Meter and Backwash Tap	Consulting	$	250,000

36"/42" Intake Replacement	Construction	$ 4,149,000
Water Plant 4160V Electrical System Reliability	Construction	$ 7,500,000
	Consulting	$ 550,000
#515 - Sewer Fund		**$ 8,650,000**
CIPP Rehabilitation	Construction	$ 815,000
Emergency Sewer Repairs	Construction	$ 25,000
Large Diameter Sewer Rehab	Construction	$ 3,500,000
Lincoln Street Bridge Replacement	Construction	$ 400,000
Mason Park/Davis St Extension	Construction	$ 350,000
	Consulting	$ 100,000
Stormwater Improvements	Construction	$ 1,310,000
Church St Corridor Improvements	Construction	$ 100,000
Davis Street Alley/Sewer Repair	Construction	$ 150,000
Drainage Structure Lining	Construction	$ 200,000
North Shore Channel Sewer Outfall Repair	Construction	$ 1,500,000
	Consulting	$ 200,000
Total 2027 Budgeted CIP		**$ 86,280,000**

Pass-Through Grant Projects		**$ 11,400,000**
Lincoln Street Bridge Replacement	Construction	$ 7,000,000
Church St Corridor Improvements	Construction	$ 4,400,000
Large Facility Projects, Funding TBD		**$ 2,300,000**
Police/Fire HQ - New Facility	Consulting	$ 1,500,000
Service Center - Electrical, HVAC Improvements	Consulting	$ 800,000
Grand Total 2027 CIP		**$ 99,980,000**

POSITION INFORMATION

Position Control

The 2027 Position Control document details the number and title of positions included in the 2027 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 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	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
General Fund (100)					
1300	**CITY COUNCIL**				
	City Council Admin	1.00	1.00	1.00	0.00
	CITY COUNCIL TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
1400	**CITY CLERK**				
	Deputy City Clerk	2.00	2.00	2.00	0.00
	CITY CLERK TOTAL	**2.00**	**2.00**	**2.00**	**0.00**
	LEGISLATIVE TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
1505	**CITY MANAGER**				
	City Manager	1.00	1.00	1.00	0.00
	Deputy City Manager	2.00	2.00	2.00	0.00
	Administrative Lead	2.00	2.00	2.00	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
	Policy Coordinator	1.00	1.00	1.00	0.00
	Chief Legislative Policy Advisor	1.00	1.00	1.00	0.00
	CITY MANAGER TOTAL	**9.00**	**9.00**	**9.00**	**0.00**
1510	**COMMUNITY ENGAGEMENT**				
	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	0.00	-0.50
	Graphic Design and Video Specialist	0.00	0.50	0.50	0.00
	Broadcast Operations Coordinator	1.00	1.00	1.00	0.00
	COMMUNITY ENGAGEMENT TOTAL	**3.50**	**4.00**	**3.50**	**-0.50**
1540	**TRANSPORTATION AND MOBILITY**				
	Transportation and Mobility Coordinator	1.00	1.00	0.00	-1.00
	TRANSPORTATION AND MOBILITY TOTAL	**1.00**	**1.00**	**0.00**	**-1.00**
1550	**PERFORMANCE & EQUITY**				
	Manager of Organizational Performance and Ec	1.00	1.00	0.00	-1.00
	Equity Professional Learning Specialist	1.00	1.00	1.00	0.00
	PERFORMANCE & EQUITY TOTAL	**2.00**	**2.00**	**1.00**	**-1.00**
1555	**FINANCIAL ADMINISTRATION**				
	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
	FINANCIAL ADMINISTRATION TOTAL	**4.00**	**4.00**	**4.00**	**0.00**
1560	**REVENUE**				
	Revenue Supervisor	1.00	1.00	1.00	0.00
	Revenue Collections Coordinator	1.00	1.00	1.00	0.00
	Accounts Receivable Coordinator	1.00	1.00	1.00	0.00
	Customer Service Representative	4.00	4.00	4.00	0.00
	REVENUE TOTAL	**7.00**	**7.00**	**7.00**	**0.00**
1570	**ACCOUNTING**				
	Accounting Manager	1.00	1.00	1.00	0.00
	Accountant	1.00	1.00	1.00	0.00
	Senior Accountant	1.00	1.00	1.00	0.00
	Payroll/Pension Administrator	0.50	1.00	0.00	-1.00
	ACCOUNTING TOTAL	**3.50**	**4.00**	**3.00**	**-1.00**
1571	**TAX ASSESSMENT REVIEW**				
	Tax Assessment Reviewer	1.00	1.00	1.00	0.00
	TAX ASSESSMENT REVIEW TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
1575	**PURCHASING**				
	Purchasing Manager	1.00	1.00	1.00	0.00
	Purchasing Specialist	2.00	2.00	2.00	0.00
	PURCHASING TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
1580	**Community Arts**				
	Cultural Arts Coordinator	0.50	0.00	0.00	0.00
	COMMUNITY ARTS TOTAL	**0.50**	**0.00**	**0.00**	**0.00**
1585	**ADMINISTRATIVE ADJUDICATION**				
	Admin. Adjudication Aide	1.00	1.00	1.00	0.00
	ADMIN. ADJUDICATION TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
1915	**PAYROLL**				
	Payroll Manager	1.00	1.00	1.00	0.00
	Payroll/Pension Administrator	1.50	1.00	1.00	0.00
	PAYROLL TOTAL	**2.50**	**2.00**	**2.00**	**0.00**
1929	**HUMAN RESOURCES**				
	HR Assistant/Benefits Coordinator	1.00	1.00	1.00	0.00
	Safety & Workers' Comp Manager	1.00	1.00	0.00	-1.00
	Worker's Comp Coordinator	0.00	0.00	1.00	1.00
	Recruitment and Retention Coordinator	1.00	1.00	1.00	0.00
	Human Resources Assistant	2.00	2.00	3.00	1.00
	Human Resources Generalist	4.00	4.00	3.00	-1.00
	Chief Human Resources Officer	1.00	1.00	0.00	-1.00
	Human Resources Director	0.00	0.00	1.00	1.00
	Assistant HR Manager	1.00	1.00	0.00	-1.00
	HR Generalist Manager	0.00	0.00	1.00	1.00
	HUMAN RESOURCES TOTAL	**11.00**	**11.00**	**11.00**	**0.00**

5300	**ECONOMIC DEVELOPMENT**				
	Economic Development Specialist	2.00	1.00	1.00	0.00
	Cultural Engagement Specialist	0.00	1.00	1.00	0.00
	Economic Development Coordinator	1.00	1.00	1.00	0.00
	Economic Development Division Mgr.	1.00	1.00	1.00	0.00
	ECONOMIC DEVELOPMENT TOTAL	**4.00**	**4.00**	**4.00**	**0.00**
	CITY MANAGER'S OFFICE TOTAL	**53.00**	**53.00**	**49.50**	**-3.50**
1705	**LEGAL ADMINISTRATION**				
	Paralegal	1.00	1.00	1.00	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	1.00	1.00	1.00	0.00
	Safety Assistant	1.00	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
	LEGAL ADMINISTRATION TOTAL	**9.00**	**9.00**	**9.00**	**0.00**
	LAW DEPARTMENT TOTAL	**9.00**	**9.00**	**9.00**	**0.00**
1905	**ADMINISTRATIVE SERVICES ADMINISTRATION**				
	Administrative Service Director/CIO	1.00	1.00	1.00	0.00
	Administrative Coordinator	1.00	0.50	0.50	0.00
	Management Analyst	1.00	0.50	0.00	-0.50
	ADMINISTRATIVE SERVICES ADMIN TOTAL	**3.00**	**2.00**	**1.50**	**-0.50**
1932	**INFORMATION TECHNOLOGY**				
	Chief Information Security Officer	1.00	1.00	1.00	0.00
	IT Service Delivery Manager	1.00	1.00	1.00	0.00
	GIS Analyst	1.00	1.00	1.00	0.00
	Security Analyst	1.00	1.00	1.00	0.00
	Civic Technology Analyst	1.00	1.00	1.00	0.00
	Programmer Analyst	1.00	1.00	1.00	0.00
	FOIA Analyst	0.00	0.00	1.00	1.00
	Network Engineer	1.00	1.00	1.00	0.00
	Digital Services Specialist	1.00	1.00	1.00	0.00
	Technical Support Specialist I	3.00	3.00	3.00	0.00
	Public Safety Technology Coordinator	1.00	1.00	1.00	0.00
	Systems Administrator	2.00	2.00	2.00	0.00
	INFORMATION TECHNOLOGY TOTAL	**14.00**	**14.00**	**15.00**	**1.00**
1941	**PARKING ENFORCEMENT AND TICKETS**				
	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
	PARKING ENFORCEMENT AND TICKETS TO	**12.50**	**12.50**	**12.50**	**0.00**
1950	**FACILITIES**				
	Facilities & Fleet Management Supervisor	2.00	1.00	1.00	0.00
	FFM Procurement Specialist	0.50	0.50	0.50	0.00
	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 Operations Coordinator	1.00	1.00	1.00	0.00
	Facilities Maintenance Worker III	13.00	13.00	13.00	0.00
	Master Tradesman	2.00	2.00	2.00	0.00
	FACILITIES TOTAL	**23.50**	**22.50**	**22.50**	**0.00**
	ADMINISTRATIVE SERVICES DEPARTMENT	**53.00**	**51.00**	**51.50**	**0.50**
2101	**COMMUNITY DEVELOPMENT ADMINISTRATION**				
	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
2101	**COMMUNITY DEVELOPMENT ADMINISTRA**	**3.00**	**3.00**	**3.00**	**0.00**
2105	**PLANNING AND ZONING**				
	Planning & Policy Supervisor	1.00	1.00	0.00	-1.00
	Senior Housing Planner	0.50	0.00	0.00	0.00
	Planning Manager	1.00	1.00	1.00	0.00
	Planner	4.00	3.00	3.00	0.00
	Senior Planner	0.00	1.00	1.00	0.00
	Neighborhood & Land Use Planner	1.00	1.00	1.00	0.00
	Development Services Supervisor	0.00	1.00	1.00	0.00
	Zoning Administrator	1.00	0.00	0.00	0.00
2105	**PLANNING AND ZONING TOTAL**	**8.50**	**8.00**	**7.00**	**-1.00**
2115	**PROPERTY STANDARDS**				
	Property Maintenance Inspector I	5.00	5.00	4.00	-1.00
	Property Maintenance Supervisor	1.00	1.00	1.00	0.00
	Property Maintenance Licensing Admin	1.00	2.00	2.00	0.00
2115	**PROPERTY STANDARDS TOTAL**	**7.00**	**8.00**	**7.00**	**-1.00**
2124	**HOUSING AND GRANTS**				
	Housing and Grants Manager	0.50	0.00	0.00	0.00
	Federal Grants Administrator	0.00	0.00	0.00	0.00
	Senior Grants Comp Specialist	0.25	0.25	0.25	0.00
	Housing Economic Development Analyst	0.25	0.25	0.25	0.00
	Housing Grants Supervisor	0.25	0.25	0.25	0.00
2124	**HOUSING AND GRANTS TOTAL**	**1.25**	**0.75**	**0.75**	**0.00**
2126	**BUILDING INSPECTION SERVICES**				
	Electrical Inspector II	1.00	1.00	1.00	0.00
	Plumbing/Mechanical Inspector	2.00	2.00	2.00	0.00
	Plan Reviewer	2.00	2.00	2.00	0.00
	Permit Services Specialist	1.00	1.00	1.00	0.00
	Permit Coordinator	0.00	1.00	1.00	0.00
	Building Construction Insp. Supervisor	1.00	1.00	1.00	0.00
	Customer Service Representative	1.00	1.00	1.00	0.00
	Permit Services Representative	4.00	2.00	3.00	1.00
	Permit Desk Supervisor	1.00	1.00	1.00	0.00
	Combination Building Inspector	1.00	1.00	1.00	0.00
	Build/Insp Serv. Division Manager	1.00	1.00	1.00	0.00
2126	**BUILDING INSPECTION SERVICES TOTAL**	**15.00**	**14.00**	**15.00**	**1.00**

	COMMUNITY DEVELOPMENT DEPARTMEN	**34.75**	**33.75**	**32.75**	**-1.00**
2205	**POLICE ADMINISTRATION**				
	Chief of Police	1.00	1.00	1.00	0.00
	Deputy Chief	0.00	0.00	3.00	3.00
	Police Commander	0.00	0.00	2.00	2.00
	Police Sergeant	0.00	0.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	2.00	1.00
	Manager of Finance & Budget	0.00	0.00	1.00	1.00
	Crime Analyst	0.00	0.00	1.00	1.00
	POLICE ADMINISTRATION TOTAL	**2.00**	**2.00**	**11.00**	**9.00**
2210	**PATROL OPERATIONS**				
	Police Commander	4.00	4.00	4.00	0.00
	Police Officer	79.00	79.00	95.00	16.00
	Police Sergeant	15.00	15.00	13.00	-2.00
	Deputy Chief	2.00	2.00	0.00	-2.00
	PATROL OPERATIONS TOTAL	**100.00**	**100.00**	**112.00**	**12.00**
2215	**CRIMINAL INVESTIGATION**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	11.00	11.00	5.00	-6.00
	Police Sergeant	1.00	1.00	1.00	0.00
	CRIMINAL INVESTIGATION TOTAL	**13.00**	**13.00**	**7.00**	**-6.00**
2230	**JUVENILE BUREAU**				
	Police Officer	7.00	7.00	5.00	-2.00
	Police Sergeant	0.00	0.00	2.00	2.00
	JUVENILE BUREAU TOTAL	**7.00**	**7.00**	**7.00**	**0.00**
2235	**SCHOOL LIAISON**				
	Police Officer	4.00	4.00	2.00	-2.00
	SCHOOL LIAISON TOTAL	**4.00**	**4.00**	**2.00**	**-2.00**
2240	**POLICE RECORDS**				
	Records Input Operator	2.00	3.00	3.00	0.00
	Records Bureau Coordinator	0.00	1.00	1.00	0.00
	Review Clerk	1.00	0.00	0.00	0.00
	Review Officer	1.00	0.00	0.00	0.00
	POLICE RECORDS TOTAL	**4.00**	**4.00**	**4.00**	**0.00**
2245	**COMMUNICATIONS**				
	Telecommunicator	12.00	12.00	12.00	0.00
	COMMUNICATIONS TOTAL	**12.00**	**12.00**	**12.00**	**0.00**
2250	**SERVICE DESK**				
	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
	SERVICE DESK TOTAL	**14.00**	**14.00**	**14.00**	**0.00**
2251	**PUBLIC INFORMATION (311)**				

	Service Desk Officer I	8.00	8.00	8.00	0.00
	PUBLIC INFORMATION TOTAL	**8.00**	**8.00**	**8.00**	**0.00**
2255	**OFFICE OF PROFESSIONAL STANDARDS**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	1.00	0.00
	OFFICE OF PROFESSIONAL STANDARDS T	**3.00**	**3.00**	**3.00**	**0.00**
2260	**OFFICE OF ADMINISTRATION**				
	Deputy Chief	1.00	1.00	0.00	-1.00
	Administrative Coordinator	1.00	1.00	0.00	-1.00
	Manager of Finance and Budget	1.00	1.00	0.00	-1.00
	OFFICE OF ADMINISTRATION TOTAL	**3.00**	**3.00**	**0.00**	**-3.00**
2265	**NEIGHBORHOOD ENFORCEMENT TEAM**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Sergeant	2.00	2.00	1.00	-1.00
	Police Officer	6.00	6.00	5.00	-1.00
	NEIGHBORHOOD ENFORCEMENT TEAM TC	**9.00**	**9.00**	**7.00**	**-2.00**
2270	**TRAFFIC BUREAU**				
	Police Commander	1.00	1.00	0.00	-1.00
	Police Sergeant	0.00	0.00	1.00	1.00
	Police Officer	6.00	6.00	5.00	-1.00
	TRAFFIC BUREAU TOTAL	**7.00**	**7.00**	**6.00**	**-1.00**
2275	**COMMUNITY STRATEGIC BUREAU**				
	Crime Analyst	1.00	1.00	0.00	-1.00
	COMMUNITY STRATEGIC BUREAU TOTAL	**1.00**	**1.00**	**0.00**	**-1.00**
2280	**ANIMAL CONTROL**				
	Animal Control Warden	1.00	1.00	1.00	0.00
	ANIMAL CONTROL TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
2285	**PROBLEM SOLVING TEAM**				
	Police Commander	1.00	1.00	0.00	-1.00
	Police Sergeant	1.00	1.00	1.00	0.00
	Police Officer	9.00	9.00	4.00	-5.00
	PROBLEM SOLVING TEAM TOTAL	**11.00**	**11.00**	**5.00**	**-6.00**
2291	**PROPERTY BUREAU**				
	Property Analyst	1.00	0.00	0.00	0.00
	Property Aide	0.00	2.00	2.00	0.00
	Property Officer	2.00	1.00	1.00	0.00
	PROPERTY BUREAU TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
2295	**BUILDING MANAGEMENT**				
	Custodian I	1.00	1.00	1.00	0.00
	BUILDING MANAGEMENT TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
	POLICE DEPARTMENT TOTAL	**203.00**	**203.00**	**203.00**	**0.00**

2305	**FIRE MANAGEMENT & SUPPORT**				
	Administrative Lead	1.00	1.00	0.67	-0.33
	Fire Chief	1.00	1.00	1.00	0.00
	Deputy Chief	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	1.00	0.00
	FIRE MANAGEMENT & SUPPORT TOTAL	**4.00**	**4.00**	**3.67**	**-0.33**
2310	**FIRE PREVENTION**				
	Fire Captain	2.00	2.00	2.00	0.00
	Fire Plan Reviewer	1.00	1.00	1.00	0.00
	FIRE PREVENTION TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
2315	**FIRE SUPPRESSION**				
	Division Chief, Fire	2.00	2.00	2.00	0.00
	Firefighter Apprentice	0.50	0.00	0.00	0.00
	Fire Captain	24.00	24.00	24.00	0.00
	Firefighter/Paramedic	80.00	80.00	80.00	0.00
	Field Chief	2.00	2.00	2.00	0.00
	Shift Chief, Fire	3.00	3.00	3.00	0.00
	FIRE SUPPRESSION TOTAL	**111.50**	**111.00**	**111.00**	**0.00**
	FIRE DEPARTMENT TOTAL	**118.50**	**118.00**	**117.67**	**-0.33**
2407	**HEALTH SERVICES ADMINISTRATION**				
	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
	HEALTH SERVICES ADMINISTRATION TOT	**1.25**	**1.25**	**1.25**	**0.00**
2435	**FOOD AND ENVIRONMENTAL HEALTH**				
	Environmental Health Practitioner	3.00	3.00	3.00	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	1.00	0.00	0.00	0.00
	Public Health Preparedness Specialist	1.00	1.00	1.00	0.00
	Environmental Health Technicians	1.00	2.50	2.50	0.00
	Health License Coordinator	1.00	1.00	1.00	0.00
	PT Pest Control Operator	1.25	0.00	0.00	0.00
	Public Health Manager	0.50	0.50	0.50	0.00
	FOOD AND ENVIRONMENTAL HEALTH TOT	**11.75**	**11.00**	**11.00**	**0.00**
	HEALTH AND HUMAN SERVICES DEPARTM	**13.00**	**12.25**	**12.25**	**0.00**
4105	**PUBLIC WORKS AGENCY ADMIN**				
	Director of Public Works Agency	0.50	0.50	0.50	0.00
	Administrative Lead	2.00	2.00	1.00	-1.00
	PUBLIC WORKS AGENCY ADMIN TOTAL	**2.50**	**2.50**	**1.50**	**-1.00**
4310	**RECYCLING AND ENVIRONMENTAL MAINTENANCE**				
	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
	RECYCLING AND ENVIRONMENTAL MAINT	**6.00**	**6.00**	**6.00**	**0.00**

4320	**FORESTRY**				
	Arborist/Forestry Supervisor	1.00	1.00	1.00	0.00
	Forestry Crew Leader	4.00	4.00	4.00	0.00
	Forestry Worker III	8.00	8.00	8.00	0.00
	Forestry Worker II	2.00	2.00	2.00	0.00
	Forestry Worker I	1.00	1.00	1.00	0.00
	FORESTRY TOTAL	**16.00**	**16.00**	**16.00**	**0.00**
4330	**GREENWAYS**				
	Equipment Operator II	2.00	2.00	0.00	-2.00
	General Tradesman	1.00	1.00	0.00	-1.00
	Greenway Supervisor	1.00	1.00	0.00	-1.00
	Greenway Crew Leader	4.00	4.00	0.00	-4.00
	Public Works Maintenance Worker II	2.00	3.00	0.00	-3.00
	Public Works Maintenance Worker I	1.00	1.00	0.00	-1.00
	Greenways Worker III	4.00	4.00	0.00	-4.00
	GREENWAYS TOTAL	**15.00**	**16.00**	**0.00**	**-16.00**
4400	**CAPITAL PLANNING & ENGINEERING**				
	Assistant City Engineer	1.00	1.00	1.00	0.00
	Capital Planning Bureau Chief	0.50	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**1.50**	**1.50**	**1.50**	**0.00**
4410	**STREETS AND RIGHT OF WAY**				
	Civil Engineer III	1.75	1.25	1.25	0.00
	Civil Engineer II	2.50	2.50	1.00	-1.50
	Civil Engineer I	0.00	0.00	1.50	1.50
	Senior Project Manager	2.00	2.00	2.00	0.00
	Senor Project Manager: Streets and ROW	0.50	0.50	0.50	0.00
	Engineering Associate II	1.00	1.00	1.00	0.00
	STREETS AND RIGHT OF WAY TOTAL	**7.75**	**7.25**	**7.25**	**0.00**
4420	**TRANSPORTATION**				
	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
	TRANSPORTATION TOTAL	**1.50**	**1.50**	**1.50**	**0.00**
4430	**PARKS AND FACILITIES**				
	Sr. Project Manager: Facilities/Parks	1.00	1.00	1.00	0.00
	Landscape Architect	1.00	1.00	1.00	0.00
	Architect	1.50	1.50	1.50	0.00
	PARKS AND FACILITIES TOTAL	**3.50**	**3.50**	**3.50**	**0.00**
4500	**INFRASTRUCTURE MAINTENANCE**				
	Public Services Bureau Chief	0.75	0.75	0.75	0.00
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Manager of Field Services	1.00	1.00	0.00	-1.00
	Environmental Services Coordinator	1.00	1.00	1.00	0.00
	Tree Preservation Coordinator	1.00	1.00	1.00	0.00
	Administrative Lead	0.00	0.00	1.00	1.00
	Clerk	1.00	1.00	1.00	0.00
	INFRASTRUCTURE MAINTENANCE TOTAL	**5.75**	**5.75**	**5.75**	**0.00**

4510	**STREET MAINTENANCE**				
	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	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
	STREET MAINTENANCE TOTAL	**16.00**	**16.00**	**16.00**	**0.00**
4520	**TRAFFIC SIGNAL AND STREET LIGHT MAINTENANCE**				
	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
4520	**TRAFFIC SIGNS AND STREET LIGHT MAIN**	**8.00**	**8.00**	**8.00**	**0.00**
	PUBLIC WORKS DEPARTMENT TOTAL	**83.50**	**84.00**	**67.00**	**-17.00**
	GENERAL FUND TOTAL	**570.75**	**567.00**	**545.67**	**-21.33**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Parks and Recreation Fund (130)					
3005	**RECREATION MANAGEMENT & GENERAL SUPPORT**				
	Director, PRCS	1.00	1.00	1.00	0.00
	Deputy Director, PRCS	2.50	2.50	2.50	0.00
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Recreation Support Manager	1.00	1.00	1.00	0.00
	Digital Communications Coordinator	1.00	1.00	1.00	0.00
	Food Services Coordinator	1.00	1.00	0.00	-1.00
	RECREATION MGMT & GENERAL SUPPOR	**8.50**	**8.50**	**7.50**	**-1.00**
3030	**CROWN COMMUNITY CENTER**				
	After School Supervisor	1.00	1.00	1.00	0.00
	Enrichment and Specialty Programs Division M	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	4.42	4.50	4.50	0.00
	Crown Operations Supervisor	1.00	1.00	1.00	0.00
	Crown Facilities Maintenance Worker II	5.00	5.00	5.00	0.00
	Facility Coordinator Crown	2.00	2.00	2.00	0.00
	Lead Preschool Instructor	2.00	1.00	1.00	0.00
	Lead Preschool Teacher	0.00	1.00	1.00	0.00
	Preschool Instructor	0.75	0.75	0.75	0.00
	Assistant Preschool Instructor	6.00	6.00	6.00	0.00
	Preschool Program Supervisor	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	Custodian I	1.00	1.00	1.00	0.00
	Custodian II	0.00	1.00	1.00	0.00
	PT Custodian	2.25	2.25	2.25	0.00
	CROWN COMMUNITY CENTER TOTAL	**31.42**	**32.50**	**32.50**	**0.00**
3035	**CHANDLER COMMUNITY CENTER**				

	Clerk III	0.75	0.75	0.00	-0.75
	Clerk II	0.00	0.00	0.60	0.60
	Recreation Manager	0.50	0.50	0.50	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	PT Custodian	1.08	1.33	1.35	0.02
	Facilities Supervisor	0.40	0.40	0.00	-0.40
	Advanced Team Coach	0.00	0.00	0.60	0.60
	CHANDLER COMMUNITY CENTER TOTAL	**4.73**	**4.98**	**5.05**	**0.07**
3040	**FLEETWOOD JOURDAIN COMMUNITY CENTER**				
	Clerk III	0.70	0.70	0.00	-0.70
	Clerk II	0.00	0.50	0.90	0.40
	Office Coordinator	1.00	0.00	0.00	0.00
	Custodian II	2.00	2.00	2.00	0.00
	Recreation Manager	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	2.00	2.00	2.00	0.00
	Program Supervisor	0.50	1.00	1.00	0.00
	Facilities Supervisor	0.00	0.50	0.50	0.00
	PT Custodian	0.50	0.50	1.00	0.50
	FLEETWOOD JOURDAIN COMM. CENTER T	**7.70**	**8.20**	**8.40**	**0.20**
3045	**FLEETWOOD JOURDAIN THEATER**				
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	FLEETWOOD JOURDAIN THEATER TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
3050	**FOOD SERVICES**				
	Food Services Manager	0.00	0.00	1.00	1.00
	Food Services Coordinator	0.00	0.00	1.00	1.00
	FOOD SERVCIES TOTAL	**0.00**	**0.00**	**2.00**	**2.00**
3055	**LEVY CENTER SENIOR SERVICES**				
	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	1.60	1.00	-0.60
	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	1.00	-0.22
	FT Bus Driver	1.00	1.00	1.00	0.00
	PT Custodian	1.70	1.70	1.70	0.00
	LEVY CENTER SENIOR SERVICES TOTAL	**11.09**	**10.69**	**9.87**	**-0.82**
3080	**BEACHES**				
	Recreation Manager	0.50	0.50	0.50	0.00
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	BEACHES TOTAL	**1.50**	**1.50**	**1.50**	**0.00**
3130	**ACCESSIBLE RECREATION**				
	Recreation Program Coordinator	2.00	2.00	1.00	-1.00
	Disability Rights Advocacy Manager	1.00	1.00	1.00	0.00
	Program Supervisor	0.46	0.00	0.00	0.00
	SPECIAL RECREATION TOTAL	**3.46**	**3.00**	**2.00**	**-1.00**

3140	**BUS PROGRAM**				
	PT Bus Driver	1.15	1.15	1.15	0.00
	BUS PROGRAM TOTAL	**1.15**	**1.15**	**1.15**	**0.00**
3225	**GIBBS-MORRISON CULTURAL CENTER**				
	Facilities Supervisor	0.50	0.00	0.00	0.00
	GIBBS-MORRISON CULTURAL CENTER TC	**0.50**	**0.00**	**0.00**	**0.00**
3500	**SPECIAL EVENTS**				
	Special Events Coordinator	1.00	1.00	1.00	0.00
	SPECIAL EVENTS TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
3505	**PRIETO COMMUNITY CENTER**				
	Preschool Instructor	2.75	0.00	0.00	0.00
	Assistant Preschool Instructor	0.00	1.50	1.50	0.00
	Lead Preschool Supervisor	0.00	1.00	1.00	0.00
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	Clerk II	0.00	0.75	0.75	0.00
	Office Coordinator	1.00	1.00	1.00	0.00
	SOUTH END TOTAL	**4.75**	**5.25**	**5.25**	**0.00**
3605	**ECOLOGY CENTER**				
	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	1.00	1.00	1.00	0.00
	ECOLOGY CENTER TOTAL	**6.50**	**6.50**	**6.50**	**0.00**
3710	**NOYES CULTURAL ARTS CENTER**				
	Recreation Coordinator	1.00	1.00	1.00	0.00
	PT Custodian	1.68	1.64	1.25	-0.39
	NOYES CULTURAL ARTS CENTER TOTAL	**2.68**	**2.64**	**2.25**	**-0.39**
3720	**CULTURAL ARTS PROGRAMS**				
	Recreation Program Coordinator	1.00	1.00	1.00	0.00
	CULTURAL ARTS PROGRAMS TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
3800	**GREENWAYS**				
	Equipment Operator II	0.00	0.00	2.00	2.00
	General Tradesman	0.00	0.00	1.00	1.00
	Greenway Supervisor	0.00	0.00	1.00	1.00
	Greenway Crew Leader	0.00	0.00	4.00	4.00
	Public Works Maintenance Worker II	0.00	0.00	3.00	3.00
	Public Works Maintenance Worker I	0.00	0.00	1.00	1.00
	Greenways Worker III	0.00	0.00	4.00	4.00
	GREENWAYS TOTAL	**0.00**	**0.00**	**16.00**	**16.00**
	PARKS & RECREATION FUND TOTAL	**86.98**	**87.91**	**102.97**	**15.06**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
ARPA Fund (170)					
9971	**ARPA Admin**				
	ARPA Admin Coordinator	1.00	1.00	0.10	-0.90
	ARPA ADMIN TOTAL	**1.00**	**1.00**	**0.10**	**-0.90**
	ARPA FUND TOTAL	**1.00**	**1.00**	**0.10**	**-0.90**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
General Assistance Fund (175)					
4605	**GENERAL ASSISTANCE ADMINISTRATION**				
	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	2.00	2.00	0.00
	Senior Human Services Specialist	0.00	1.00	1.00	0.00
	GENERAL ASSISTANCE ADMINISTRATION	**4.25**	**4.25**	**4.25**	**0.00**
	GENERAL ASSISTANCE FUND TOTAL	**4.25**	**4.25**	**4.25**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Human Services Fund (176)					
4651	**MENTAL HEALTH BOARD ALLOCATIONS**				
	Senior Grants and Comp. Specialist	0.65	0.65	0.65	0.00
	MENTAL HEALTH BOARD ALLOCATIONS T	**0.65**	**0.65**	**0.65**	**0.00**
	COMMUNITY DEVELOPMENT DEPARTMEN	**0.65**	**0.65**	**0.65**	**0.00**
2445	**HHS - HUMAN SERVICES**				
	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	1.00	1.00	1.00	0.00
	Public Health Manager	0.50	0.50	0.50	0.00
	Senior Human Services Advocate	1.00	0.00	0.00	0.00
	Human Services Advocate	2.00	2.00	2.00	0.00
	Long-term Care Ombudsman	1.00	1.00	1.00	0.00
	PT Long-Term Cate Ombudsman	0.40	0.40	0.50	0.10
	Disease Intervention Specialist	0.00	1.00	1.00	0.00
	Workforce Development Manager	1.00	1.00	1.00	0.00
	Workforce Development Coordinator	1.00	1.00	0.00	-1.00
	Career Development Coordinator	1.00	1.00	1.00	0.00
	Human Services Manager	1.00	1.00	1.00	0.00
	HHS HUMAN SERVICES TOTAL	**11.40**	**11.40**	**10.50**	**-0.90**
	HEALTH AND HUMAN SERVICES DEPARTM	**11.40**	**11.40**	**10.50**	**-0.90**
3210	**PARKS - HUMAN SERVICES**				
	Family Advocate	1.00	1.00	1.00	0.00
	Senior Services Advocate	1.00	1.00	1.00	0.00
	PARKS HUMAN SERVICES TOTAL	**2.00**	**2.00**	**2.00**	**0.00**
3215	**YOUTH & COMMUNITY ENGAGEMENT**				
	Youth and Family Program Coordinator	1.00	1.00	0.00	-1.00

	Youth and Family Program Manager	1.00	1.00	0.00	-1.00
	Community Response Division Manager	0.00	0.00	1.00	1.00
	Outreach Supervisor	0.00	0.00	1.00	1.00
	Lead Outreach Worker	1.00	1.00	1.00	0.00
	Outreach Worker	5.00	5.00	5.00	0.00
	YOUTH & COMMUNITY ENGAGEMENT TOT	**8.00**	**8.00**	**8.00**	**0.00**
3300	**COMMUNITY RESPONDERS**				
	Deputy Director, PRCS	0.50	0.50	0.50	0.00
	Crisis Alternative Responders	4.00	6.00	6.00	0.00
	COMMUNITY RESPONDERS TOTAL	**4.50**	**6.50**	**6.50**	**0.00**
	PARKS AND RECREATION DEPARTMENT T	**14.50**	**16.50**	**16.50**	**0.00**
	HUMAN SERVICES FUND TOTAL	**26.55**	**28.55**	**27.65**	**-0.90**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Sustainability Fund (178)					
1535	**SUSTAINABILITY**				
	Sustainability Manager	0.50	0.50	1.00	0.50
	Resilient Building Specialist	1.00	1.00	1.00	0.00
	Building Electrical Program Coordinator	1.00	1.00	1.00	0.00
	Community Outreach Specialist	1.00	1.00	1.00	0.00
	SUSTAINABILITY TOTAL	**3.50**	**3.50**	**4.00**	**0.50**
1540	**TRANSPORTATION & MOBILITY**				
	Transportation & Mobility Coordinator	0.00	0.00	1.00	1.00
	TRANSPORTATION & MOBILITY TOTAL	**0.00**	**0.00**	**1.00**	**1.00**
	SUSTAINABILITY FUND TOTAL	**3.50**	**3.50**	**5.00**	**1.50**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Library Fund (185)					
4805	**EARLY LEARNING & LITERACY**				
	Librarian I	2.53	2.53	2.53	0.00
	Early Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Youth Engagement Librarian II	1.00	1.00	1.00	0.00
	Library Assistant	4.05	4.05	4.05	0.00
	EARLY LEARNING & LITERACY TOTAL	**8.58**	**8.58**	**8.58**	**0.00**
4806	**LIFELONG LEARNING & LITERACY**				
	Librarian I	5.12	5.03	5.03	0.00
	Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Branch Assistant	1.00	1.00	0.00	-1.00
	Library Assistant	2.12	2.12	3.12	1.00
	LIFELONG LEARNING & LITERACY TOTAL	**9.24**	**9.15**	**9.15**	**0.00**
4820	**ACCESS SERVICES**				
	Access Manager	1.00	1.00	1.00	0.00
	Assistant Circulation Manager	1.00	1.00	1.00	0.00
	Customer Service Manager	1.00	1.00	1.00	0.00
	Library Services Coordinator	3.00	2.00	2.00	0.00
	Collection Development Manager	1.00	0.00	0.00	0.00

	Library Assistant	3.00	3.00	3.00	0.00
	Library Clerk	7.27	8.66	8.66	0.00
	Shelver	3.06	2.53	2.53	0.00
	ACCESS SERVICES TOTAL	**20.33**	**19.19**	**19.19**	**0.00**
4825	**ENGAGEMENT SERVICES**				
	Community Engagement Manager	1.00	1.00	1.00	0.00
	Family Engagement Coordinator	1.00	1.00	1.00	0.00
	Latino Engagement Librarian	1.00	1.00	1.00	0.00
	Branch Assistant	1.00	0.00	0.00	0.00
	Library Assistant	0.67	0.67	0.67	0.00
	ENGAGEMENT SERVICES TOTAL	**4.67**	**3.67**	**3.67**	**0.00**
4826	**ROBERT CROWN LIBRARY OPERATIONS**				
	Library Assistant	1.00	2.00	2.00	0.00
	Library Clerk	1.59	1.59	2.12	0.53
	Branch Manager	1.00	1.00	1.00	0.00
	Assistant Branch Manager	0.00	1.00	1.00	0.00
	Branch Assistant	2.53	1.53	1.00	-0.53
	Family Engagement Coordinator	1.00	1.00	1.00	0.00
	ROBERT CROWN LIBRARY OPERATIONS T	**7.12**	**8.12**	**8.12**	**0.00**
4835	**INNOVATION & DIGITAL LEARNING**				
	Innovation & Digital Learning Manager	1.00	1.00	1.00	0.00
	Library Assistant	5.35	5.07	4.93	-0.14
	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	0.50	0.50	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
	INNOVATION & DIGITAL LEARNING TOTAL	**11.55**	**10.57**	**10.43**	**-0.14**
4840	**MAINTENANCE**				
	Custodian II	2.00	3.00	3.00	0.00
	Custodian I	1.00	0.00	0.00	0.00
	Safety Manager	1.00	1.00	1.00	0.00
	Security Monitor	5.00	5.00	5.00	0.00
	Facilities Manager	1.00	1.00	1.00	0.00
	MAINTENANCE TOTAL	**10.00**	**10.00**	**10.00**	**0.00**
4845	**ADMINISTRATION**				
	Office Coordinator	1.00	1.00	1.00	0.00
	Executive Director	1.00	1.00	1.00	0.00
	Finance Manager	0.00	1.00	1.00	0.00
	Assistant Library Director	1.00	1.00	1.00	0.00
	Human Resources Manager	0.00	1.00	0.00	-1.00
	Collection Development Manager	0.00	1.00	1.00	0.00
	Social Worker	1.00	0.00	0.00	0.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Management Analyst	1.00	0.00	0.00	0.00
	Systems Administrator	0.00	1.00	1.00	0.00
	Volunteer Services Coordinator	0.00	0.67	0.00	-0.67

	Development Associate	1.34	1.00	0.00	-1.00
	Development Manager	1.00	1.00	0.00	-1.00
	Marketing & Communications Manager	1.00	1.00	1.00	0.00
	ADMINISTRATION TOTAL	**9.34**	**11.67**	**8.00**	**-3.67**
4846	**LIBRARY DEVELOPMENT**				
	Development & Volunteer Associate	0.00	0.00	1.00	1.00
	Development Manager	0.00	0.00	1.00	1.00
	LIBRARY DEVELOPMENT TOTAL	**0.00**	**0.00**	**2.00**	**2.00**
	LIBRARY FUND TOTAL	**80.83**	**80.95**	**79.14**	**-1.81**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Emergency Telephone System Fund (205)					
5150	**EMERGENCY TELEPHONE SYSTEM**				
	Communications Coordinator	1.00	1.00	1.00	0.00
	Communications Manager	1.00	1.00	1.00	0.00
	Telecommunicator	4.00	4.00	4.00	0.00
	EMERGENCY TELEPHONE SYSTEM TOTAL	**6.00**	**6.00**	**6.00**	**0.00**
	EMERGENCY TELEPHONE SYSTEM FUND	**6.00**	**6.00**	**6.00**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
CDBG Fund (215)					
5187	**HOUSING REHABILITATION**				
	Housing Loan Specialist	0.50	0.50	0.50	0.00
	HOUSING REHABILITATION TOTAL	**0.50**	**0.50**	**0.50**	**0.00**
5220	**CDBG ADMINISTRATION**				
	Housing & Grants Supervisor	0.60	0.60	0.60	0.00
	Housing Loan Specialist	0.50	0.50	0.50	0.00
	PT Financial Analyst	0.50	0.50	0.50	0.00
	Housing & Economic Development Analyst	0.40	0.30	0.30	0.00
	Senior Grants and Compliance Specialist	0.10	0.10	0.10	0.00
	CDBG ADMINISTRATION TOTAL	**2.10**	**2.00**	**2.00**	**0.00**
	CDBG FUND TOTAL	**2.60**	**2.50**	**2.50**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Grants Fund (230)					
5207	**PRO HOUSING GRANT**				
	PRO Housing Planner	0.00	0.00	1.00	1.00
	Federal Grants Administrator	0.00	0.00	0.90	0.90
	PRO HOUSING GRANT TOTAL	**0.00**	**0.00**	**1.90**	**1.90**
	GRANTS FUND TOTAL	**0.00**	**0.00**	**1.90**	**1.90**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
HOME Fund (240)					
5430	**HOME FUND**				
	Housing & Economic Development Analyst	0.35	0.10	0.10	0.00

	HOME FUND TOTAL	**0.35**	**0.10**	**0.10**	**0.00**
	HOME FUND TOTAL	**0.35**	**0.10**	**0.10**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Affordable Housing Fund (250)					
5465	**AFFORDABLE HOUSING**				
	Housing & Economic Development Analyst	0.00	0.35	0.35	0.00
	Senior Housing Planner	0.50	1.00	1.00	0.00
	Housing and Grant Supervisor	0.15	0.15	0.15	0.00
	Housing and Grant Manager	0.50	1.00	1.00	0.00
	AFFORDABLE HOUSING TOTAL	**1.15**	**2.50**	**2.50**	**0.00**
	AFFORDABLE HOUSING FUND TOTAL	**1.15**	**2.50**	**2.50**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Parking Fund (505)					
3800	**GREENWAYS**				
	Public Works Maint Worker II	0.00	0.00	3.00	3.00
	REVENUE AND COLLECTIONS TOTAL	**0.00**	**0.00**	**3.00**	**3.00**
	PARKS AND RECREATION DEPARTMENT T	**0.00**	**0.00**	**3.00**	**3.00**
4430	**PARKS AND FACILITIES**				
	Architect	0.50	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**0.50**	**0.50**	**0.50**	**0.00**
4510	**STREET MAINTENANCE**				
	Traffic Engineering Technician	0.50	0.50	0.50	0.00
	Senior Project Manager	0.50	0.50	0.50	0.00
	STREET MAINTENANCE TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
4330	**GREENWAYS**				
	Public Works Maint Worker II	3.00	3.00	0.00	-3.00
	GREENWAYS TOTAL	**3.00**	**3.00**	**0.00**	**-3.00**
	PUBLIC WORKS DEPARTMENT TOTAL	**4.50**	**4.50**	**1.50**	**-3.00**
7005	**PARKING SYSTEM MANAGEMENT**				
	PEO/Parking Office Assistant	1.00	1.00	1.00	0.00
	Management Analyst	0.00	0.50	0.00	-0.50
	Administrative Coordinator	0.00	0.50	0.50	0.00
	Parking Operations Specialist	1.00	1.00	1.00	0.00
	Parking Division Manager	1.00	1.00	1.00	0.00
	PARKING SYSTEM MANAGEMENT TOTAL	**3.00**	**4.00**	**3.50**	**-0.50**
7015	**PARKING LOTS & METERS**				
	Facilities Maintenance Worker III	3.00	3.00	3.00	0.00
	PARKING LOTS & METERS TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
	ADMINISTRATIVE SERVICES DEPARTMENT	**6.00**	**7.00**	**6.50**	**-0.50**
	PARKING SYSTEM FUND TOTAL	**10.50**	**11.50**	**11.00**	**-0.50**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change

Water Fund (510)					
1535	**SUSTAINABILITY**				
	Sustainability Manager	0.25	0.25	0.00	-0.25
	SUSTAINABILITY TOTAL	**0.25**	**0.25**	**0.00**	**-0.25**
	CITY MANAGERS OFFICE TOTAL	**0.25**	**0.25**	**0.00**	**-0.25**
4105	**PUBLIC WORKS AGENCY ADMIN**				
	Asset Project Manager	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
	PUBLIC WORKS AGENCY ADMIN TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
4200	**WATER PRODUCTION**				
	Director of Public Works Agency	0.33	0.33	0.33	0.00
	Civil Engineer II	1.00	1.00	1.00	0.00
	Capital Planning Bureau Chief	0.50	0.50	0.50	0.00
	Senior Project Manager	1.00	1.00	1.00	0.00
	NPDES Compliance Coordinator	0.25	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
	WATER PRODUCTION TOTAL	**5.08**	**5.08**	**5.08**	**0.00**
4208	**WATER BILLING**				
	Cust. Svc./Water Bill Coordinator	1.00	1.00	1.00	0.00
	Billing Clerk	1.00	1.00	1.00	0.00
	WATER BILLING TOTAL	**2.00**	**2.00**	**2.00**	**0.00**
4210	**PUMPING**				
	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	6.00	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	1.00	1.00	0.00
	Pumping Technician	0.00	2.00	2.00	0.00
	PUMPING TOTAL	**13.00**	**12.00**	**12.00**	**0.00**
4220	**FILTRATION**				
	Chemist	1.00	1.00	1.00	0.00
	Division Chief, Filtration	1.00	1.00	1.00	0.00
	Water Quality Lab Technician	1.00	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Water Plant Operator	6.00	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
	FILTRATION TOTAL	**15.00**	**16.00**	**16.00**	**0.00**
4440	**WATER AND SEWER CAPITAL**				
	Civil Engineer III	2.00	2.00	2.00	0.00
	GIS / Engineering Technician	2.00	2.00	2.00	0.00
	WATER AND SEWER CAPITAL TOTAL	**4.00**	**4.00**	**4.00**	**0.00**

4440	**STREET MAINTENANCE**				
	Equipment Operator II	2.00	2.00	2.00	0.00
	Crew Leader	1.00	1.00	1.00	0.00
	STREET MAINTENANCE TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
4540	**DISTRIBUTION MAINTENANCE**				
	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
	DISTRIBUTION MAINTENANCE TOTAL	**13.00**	**13.00**	**13.00**	**0.00**
	PUBLIC WORKS DEPARTMENT TOTAL	**58.08**	**58.08**	**58.08**	**0.00**
	WATER FUND TOTAL	**58.33**	**58.33**	**58.08**	**-0.25**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Sewer Maintenance Fund (515)					
4530	**SEWER MAINTENANCE**				
	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
	Civil Engineer I	0.00	0.00	0.50	0.50
	Civil Engineer II	0.50	0.50	0.00	-0.50
	Civil Engineer III	0.25	0.75	0.75	0.00
	Water Worker III	2.00	2.00	2.00	0.00
	NPDES Compliance Coordinator	0.75	0.75	0.75	0.00
	Water/Sewer Crew Leader	4.00	4.00	4.00	0.00
	SEWER MAINTENANCE TOTAL	**12.50**	**13.00**	**13.00**	**0.00**
	SEWER MAINTENANCE FUND TOTAL	**12.50**	**13.00**	**13.00**	**0.00**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Solid Waste Fund (520)					
1535	**SUSTAINABILITY**				
	Sustainability Manager	0.25	0.25	0.00	-0.25
	SUSTAINABILITY TOTAL	**0.25**	**0.25**	**0.00**	**-0.25**
	CITY MANAGERS OFFICE TOTAL	**0.25**	**0.25**	**0.00**	**-0.25**
4310	**REFUSE COLLECTION & DISPOSAL**				
	Director of Public Works Agency	0.17	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	2.00	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
	REFUSE COLLECTION & DISPOSAL TOTAL	**16.42**	**16.42**	**16.42**	**0.00**
	PUBLIC WORKS DEPARTMENT TOTAL	**16.42**	**16.42**	**16.42**	**0.00**

	SOLID WASTE FUND TOTAL	**16.67**	**16.67**	**16.42**	**-0.25**

	Position Description	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Change
Fleet Maintenance Fund (600)					
7710	**FLEET MAINTENANCE**				
	Administrative Lead	0.50	0.50	0.50	0.00
	Facilities & Fleet Supervisor	1.00	2.00	2.00	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
	FFM Procurement Specialist	0.50	0.50	0.50	0.00
	Lead Mechanic	2.00	2.00	2.00	0.00
	FLEET MAINTENANCE TOTAL	**12.50**	**13.50**	**13.50**	**0.00**
	FLEET MAINTENANCE FUND TOTAL	**12.50**	**13.50**	**13.50**	**0.00**
	ALL FUNDS TOTAL	**894.46**	**897.26**	**889.78**	**-7.48**

Budgeted FTE by Department

Department *(Across All Funds)*	2025 Adopted	2026 Adopted	2027 Proposed	2026-2027 Difference
13 - City Council	1.00	1.00	1.00	0.00
14 - City Clerk	2.00	2.00	2.00	0.00
15 - City Manager's Office	56.50	56.50	54.50	-2.00
17 - Law	9.00	9.00	9.00	0.00
19 - Administrative Services	71.50	71.50	71.50	0.00
21 - Community Development	40.50	40.50	40.50	0.00
22 - Police	209.00	209.00	209.00	0.00
23 - Fire	118.50	118.00	117.67	-0.33
24 - Health & Human Services	28.65	27.90	27.00	-0.90
30 - Parks & Recreation	101.48	104.41	122.47	18.06
40 - Public Works	175.50	176.50	156.00	-20.50
48 - Library	80.83	80.95	79.14	-1.81

Total:	**894.46**	**897.26**	**889.78**	**-7.48**

Personnel Changes

As part of the FY 2027 budget process, department directors were advised to seek position reductions where possible, and that new positions could only be created if fully grant funded or offset by eliminating other positions. There was a reduction of 13.08 FTE and the creation of 5.60 new FTE for a net reduction of -7.48 FTE from FY 2026.

Department	Position	FTE Eliminated	FTE Added	Notes
15 City Manager's Office	Mgr of Org Performance	-1.00		Frozen in 2026
	Payroll/Pension Admin	-1.00		Frozen in 2026
19 Admin Services	Management Analyst	-1.00		
	FOIA Analyst		1.00	Position based in IT
21 Community Development	Planning/Policy Supervisor	-1.00		Frozen in 2026
	PRO Housing Planner		1.00	Fully Grant Funded
24 Health & Human Services	Workforce Development Coordinator	-1.00		
30 Parks and Recreation	Clerk III	-0.75		The Parks and Recreation Department conducted a substantial review of progamming and staffing. As a result, many decisions were made about reorganizing units and personnel to better suit the department's long term goals and needs.
	Facilities Supervisor	-0.40		
	Recreation Program Coordinator	-0.60		
	Recreation Program Coordinator	-1.00		
	Youth & Family Program Coordiantor	-1.00		
	Youth & Family Program Manager	-1.00		
	Advanced Team Coach (Gymnastics)		0.60	
	Food Services Coordinator		1.00	
	Community Response Division Manager		1.00	
	Outreach Supervisor		1.00	
40 Public Works	Manager of Field Services	-1.00		
48 Library	Human Resources Manager	-1.00		
	Volunteer Services Coordinator	-0.67		
All Departments	Cumulative FTE Adjustments to PT Positions	-0.66		Several part-time positions had their FTE counts adjusted. The cumulative impact of those adjustments resulted in a .66 FTE reduction from the total headcount.
	Totals	-13.08	5.60	
	Cumulative FTE Change	-7.48		

DEBT

City Debt Summary

Debt Limit

As a home rule government under Illinois law, there is no legal debt limit for the City. The City Council has adopted as part of its budget policies a self-imposed limit on tax-supported general obligation debt. Tax-supported General Obligation (G.O.) debt shall not exceed $155,000,000 in aggregate principal amount, which limit is expressly subject to increase by action of the City Council as the needs of the City may grow.

Credit Rating

The City of Evanston received a rating of AA by S&P for the 2026 series bonds.

Types of Debt

The City finances capital improvement projects primarily through the issuance of general obligation (GO) bonds. Bonds issued for general municipal purposes are repaid through property tax revenues, while certain project-specific bonds may be supported by alternative revenue sources, including water and sewer fees, special assessments, Tax Increment Financing (TIF) funds, or external donations.

In addition to GO bonds, the City utilizes low-interest loans from the Illinois Environmental Protection Agency (IEPA) to fund water and sewer infrastructure projects. These loans are repaid exclusively through water and sewer fees and are not supported by property taxes, allowing the City to preserve general fund resources while investing in essential utility systems.

Annual Debt Service

The FY 2027 budget includes principal and interest payments for existing general obligation bonds and IEPA loans. All governmental-type debt is paid through the Debt Service Fund. Many funds have transfers to the Debt Service Fund to reduce the amount of debt paid directly through property taxes.

	2023	2024	2025	2026	2027
Library Debt Service	$507,913	$574,677	$576,946	$547,823	$626,976
Debt Service	$15,197,222	$15,460,034	$15,981,861	$15,614,798	$16,111,186
Parks	$0	$0	$0	$0	$200,000
Water	$4,072,486	$4,826,609	$6,395,895	$7,532,420	$7,372,634
Sewer	$3,809,232	$3,550,270	$2,668,164	$2,670,779	$1,934,727
Parking	$76,150	$79,150	$76,900	$76,900	$77,150
Total Annual Debt Service	**$23,663,003**	**$24,490,740**	**$25,699,766**	**$26,442,720**	**$26,322,673**

Fund	2023	2024	2025	2026	2027
Howard-Ridge TIF	$320,913	$288,513	$287,113	$290,513	$288,512
Dempster-Dodge TIF*	$164,483	$166,857	$168,943	$170,723	$172,243
Chicago-Main TIF	$241,355	$242,480	$243,240	$243,620	$248,690
Crown Construction	$945,000	$619,118	$588,369	$629,869	$668,618
Special Assessment	$363,360	$333,652	$230,631	$165,676	$164,746
Sewer (sewer surcharge)	$283,858	$293,321	$304,251	$214,008	$163,845
Total Transfers to Debt Service	**$2,318,969**	**$1,943,941**	**$1,822,547**	**$1,714,409**	**$1,706,654**

* Budget includes transfer of $1,545,572 from Dempster Dodge TIF for all remaining debt service.

Current Principal Debt – As of December 31, 2026

The table below shows the current outstanding principal for GO Bond and Federal and State loans at the end of FY 2026.

	As of 12/31/2023	As of 12/31/2024	As of 12/31/2025	As of 12/31/2026
General City	$119,829,709	$128,165,633	$118,116,306	$129,429,209
Library Fund	$5,486,150	$5,132,758	$4,762,675	$5,291,279
Tax Supported G.O. Debt	**$125,315,859**	**$133,298,391**	**$122,878,981**	**$134,720,488**
Water Fund	$27,017,987	$39,819,891	$37,670,918	$35,584,570
Sewer Fund	$3,266,019	$3,016,428	$2,756,605	$2,481,548
Sewer Surcharge	$356,648	$0	$0	$0
Parking Fund	$1,340,000	$1,295,000	$1,250,000	$1,200,000
Special Assessment Fund	$1,093,487	$805,290	$553,496	$358,394
Tax-Increment Financing (TIF) Districts	$7,235,000	$6,805,000	$6,360,000	$5,895,000
Self-Supporting G.O. Debt	**$40,309,141**	**$51,741,609**	**$48,591,019**	**$45,519,512**
Principal Outstanding - G.O. Debt	**$165,625,000**	**$185,040,000**	**$171,470,000**	**$180,240,000**
Sewer Fund - IEPA Loans*	$11,704,349	$8,772,900	$6,652,911	$4,776,954
Water Fund - IEPA Loans*	$41,605,321	$57,023,732	$55,358,273	$53,666,809
Water Fund - WIFIA Loans*	$0	$4,823,650	$9,984,704	$9,749,101
Principal Outstanding - IEPA/WIFIA	**$53,309,670**	**$70,620,282**	**$71,995,888**	**$68,192,864**

*WIFIA and IEPA debt as of 12/31/2026 is estimated and does not account for additional disbursements in 2027.

New Debt

The 2027 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.

	2027
Capital Improvement Fund	$15,155,000
Parks Fund	$7,390,000
Water Fund	$20,000,000
Total GO Bond Proceeds Revenue	**$42,545,000**
Water Fund – IEPA Loans	$11,752,091
Total IEPA Loan Proceeds Revenue	**$11,752,091**

Debt Snapshot

Debt service requirements for FY 2027 are $20,425,881. Of this amount, $5,694,366 is abated and paid for through means other than the property tax levy including TIF increment, water and sewer fees, and special assessments. The City's Debt Service levy ($14,104,532) and Library Debt Service levy ($626,976) cover the remaining debt service. This section details future debt service requirements for all outstanding bond issuances.

Schedule of Annual Debt Service Payments - Principal and Interest

Bond Series Name	2027	2028	2029	2030	3031-2044	Total (2027-2044)
2014A Capital Projects	$ 835,677	$ 836,177	$ 836,075	$ 835,377	$ 3,348,261	$ 6,691,565
2015A Capital Projects	$ 907,437	$ 905,437	$ 907,437	$ 905,537	$ 4,532,856	$ 8,158,706
2016A Capital Projects	$ 874,938	$ 871,138	$ 872,138	$ 871,944	$ 5,230,401	$ 8,720,556
2017A Capital Projects	$ 992,925	$ 934,125	$ 938,425	$ 936,975	$ 6,532,146	$ 10,334,594
2017B Refunding	$ 1,029,600	$ -	$ -	$ -	$ -	$ 1,029,600
2017C TIF Capital Projects	$ 420,933	$ 413,733	$ 416,333	$ 419,958	$ 2,121,066	$ 3,792,019
2018A Robert Crown Center	$ 1,687,619	$ 1,689,369	$ 1,688,869	$ 1,691,119	$ 21,953,945	$ 28,710,919
2018B Capital Projects	$ 1,440,050	$ 1,440,300	$ 1,438,300	$ 1,439,050	$ 11,500,318	$ 17,258,019
2018C Refunding	$ 968,000	$ 967,200	$ -	$ -	$ -	$ 1,935,200
2018D TIF Capital Projects	$ 288,513	$ 291,313	$ 289,283	$ 291,873	$ 2,313,323	$ 3,474,300
2019A Robert Crown Center	$ 966,000	$ 970,000	$ 967,750	$ 969,500	$ 12,592,500	$ 16,465,750
2019B Capital Projects	$ 1,026,750	$ 1,024,500	$ 1,025,999	$ 1,025,999	$ 9,230,250	$ 13,333,500
2020A Capital Projects	$ 721,100	$ 720,350	$ 808,600	$ 902,700	$ 13,534,600	$ 16,687,350
2020B Refunding	$ 1,723,550	$ 1,724,050	$ 1,730,800	$ 1,232,800	$ 1,229,100	$ 7,640,300
2021A Capital Projects	$ 772,051	$ 771,347	$ 775,159	$ 775,454	$ 6,338,993	$ 9,432,996
2021B Refunding	$ 344,737	$ 345,091	$ 345,180	$ 344,885	$ 692,837	$ 2,072,729
2024 Capital Projects	$ 2,432,400	$ 2,434,400	$ 2,433,650	$ 2,430,150	$ 34,062,050	$ 43,792,650
2026 Capital Projects	$ 2,993,601	$ 2,989,351	$ 2,991,100	$ 2,993,350	$ 25,279,852	$ 37,247,254
TOTAL	**$ 20,425,881**	**$ 19,327,881**	**$ 18,465,098**	**$ 18,066,671**	**$ 160,492,498**	**$ 236,778,007**

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)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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.

ASPIRE Program: An internship program for high school students and recent graduates to shadow healthcare workers in the NorthShore University Health System in Evanston.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

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 live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

CARP: In 2018, the Evanston City Council approved the City's Climate Action and Resilience Plan (CARP), which calls for carbon neutrality by 2050, zero waste by 2050 and 100% renewable electricity by 2030 among other goals. The plan identifies critical actions that need to be taken in order for Evanston to play its part in avoiding cataclysmic climate change as well as identifies key strategies in ensuring Evanston is prepared to deal with those climate hazards.

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 Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

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.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

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 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.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

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.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

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.

FOIA: Refers to requests for public information that are submitted to the CIty of Evanston in compliance with the State of Illinois' Freedom of Information Act (FOIA).

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.

Fund Balance: An accounting term referring to the difference between assets and liabilities, or the net position of governmental funds calculated according to generally accepted accounting principles (GAAP).

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a government jurisdiction.

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.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

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.

Major Funds: Funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

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, with an emphasis on outputs.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

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 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.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

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 on 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.

SSA: Refers to Special Service Area (SSA), where a separate property tax is levied for enchanced services beyond typical municipal operations.

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 to obtain legal title to real property already in tax title and on which property taxes are overdue.

TIF: Refers to Tax Increment Financing (TIF) Districts, which are areas designated by local governments. Additional property taxes generated within a TIF after the designation is applied are dedicated to improvements within the TIF. The City of Evanston has five (5) active TIFs.

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 (funds may not be loaned, used the bank's reserves, or

disbursed).

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.