2026 Adopted Budget



1/1/2026

(Document Updated 01/21/2026)

- Revenue and Expenditure by Type Schedules added to pgs. 79/80

- Fund Balance Projections moved to pg. 81 with descriptions of changes over 10%

- Pension Funding Policy language corrected on pg. 175

TABLE OF CONTENTS

Prior Year GFOA Award **4**
City Council Goals **5**
Transmittal Letter **6**
Budget Changes Over Time **18**
All Funds Summary **19**
Property Tax Levy **21**
Changes to Adopted Budget **23**
General Information **24**
- About the City 25
- Demographics 26
- Organization Chart 31
- Budget Calendar 32
- Fund Structure and Descriptions 33
- Basis of Budgeting 38
- Financial Policies 39

Revenue Sources **42**
- Revenues by Source Summary 43
- Property Taxes 44
- Other Taxes 46
- Charges for Service 50
- Licenses, Permits, and Fees 57
- Fines and Forefeitures 65
- Intergovernmental Revenue 69

All Funds **75**
- All Funds Summary 76
- Fund Balance Projections 81
- General Fund (100) 84
  - City Council - General Fund 91
  - City Clerk - General Fund 93
  - City Manager's Office - General Fund 96
  - Law Department - General Fund 112
  - Administrative Services - General Fund 116
  - Community Development - General Fund 126
  - Police Department - General Fund 134
  - Fire Department - General Fund 145
  - Health & Human Services - General Fund 152
  - Public Works Agency - General Fund 160
  - Non-Departmental - General Fund 173
    - 909 Davis Lease - General Fund 174
    - Public Safety Pension Transfers - General Fund 175
    - Vacancy Adjustment - General Fund 176
  - General Fund, Fund Balance Forecast 177
- Parks and Recreation Fund (130) 179

American Rescue Plan Act (ARPA) Fund (170) ... 211
General Assistance Fund (175) ... 217
Human Services Fund (176) ... 220
Reparations Fund (177) ... 231
Sustainability Fund (178) ... 233
Good Neighbor Fund (180) ... 238
Library Fund (185) ... 240
Library Debt Service Fund (186) ... 251
Library Capital Improvement Fund (187) ... 253
Motor Fuel Tax (MFT) Fund (200) ... 255
Emergency Telephone System (E911) Fund (205) ... 259
Foreign Fire Insurance Fund (206) ... 262
Community Development Block Grant (CDBG) Fund (215) ... 264
Community Development Block Grant (CDBG) Loan Fund (220) ... 269
Pro Housing Fund (230) ... 271
Home Fund (240) ... 273
Affordable Housing Fund (250) ... 277
Debt Service Fund (320) ... 282
Howard-Ridge TIF Fund (330) ... 288
West Evanston TIF Fund (335) ... 291
Dempster-Dodge TIF Fund (340) ... 294
Chicago-Main TIF Fund (345) ... 297
Five-Fifths TIF Fund (365) ... 300
SSA#6 Fund (350) ... 303
SSA#7 Fund (355) ... 305
SSA#8 Fund (360) ... 307
SSA#9 Fund (210) ... 309
SSA#10 Fund (361) ... 311
Capital Improvements Fund (415) ... 313
Crown Construction Fund (416) ... 319
Crown Maintenance Fund (417) ... 322
Special Assessment Fund (420) ... 324
Parking System Fund (505) ... 327
Water Fund (510) ... 335
Sewer Fund (515) ... 350
Solid Waste Fund (520) ... 359
Fleet Services Fund (600) ... 366
Equipment Replacement Fund (601) ... 370
Insurance Fund (605) ... 373
Capital Improvements ... **378**
Capital Improvement Plan ... 379
5-Year Capital Improvements Plan ... 383
2026 Capital Improvements Plan ... 386
Position Information ... **390**
Position Control ... 391
Debt ... **411**
City Debt Summary ... 412
Debt Service by Series ... 414
Glossary ... **415**

GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Evanston
Illinois

For the Fiscal Year Beginning

January 01, 2025



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, 2025**. 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 Summer and Fall of 2023, the Evanston City Council held multiple meetings to establish City Council Goals with opportunities for public and staff feedback. At the December 9, 2023 Meeting, City Council adopted the six goals listed below for 2023-2025 with **equity** being a key objective within each. As of December 2025, the Evanston City Council is actively reviewing these goals for the 2026-2028 time period.

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

Budget Transmittal Letter

November 24, 2025

Mayor Biss and Members of the City Council,

I am honored to present the adopted Fiscal Year (FY) 2026 Budget for the City of Evanston, Illinois. This budget serves as a strategic policy document that charts the City's financial direction and outlines the priorities for services provided to our residents, businesses, and visitors. It represents the culmination of months of collaboration among City leadership, staff, and elected officials, working to align resources with the needs of our community.

Over the past five years, Evanston's financial position has benefited from favorable conditions—including federal stimulus funding, inflation-driven revenue growth, and one-time permit revenues from major Northwestern University construction projects. These factors have enabled the City to delay issuing new bonds and maintain a flat property tax levy.

Looking ahead, the City faces an increasingly complex fiscal landscape. Rising costs associated with public safety pension obligations, inflationary pressures on capital projects, continued demand for high-quality municipal services and social programs, and contractual wage increases to attract and retain talent all contribute to mounting budgetary challenges.

The adopted FY 2026 budget seeks to address these challenges with available resources. After five consecutive years of holding the City's portion of the property tax levy flat, the budget includes a $3.5 million increase to support key community priorities—funding expanded human services programming and enhanced investment in our parks.

This budget—and the included property tax increase—reflects Evanston's commitment to long-term financial sustainability, while continuing to invest in the services and infrastructure that make Evanston a vibrant and inclusive community.

The sections that follow provide:

- Details on changes to the presented budget information, including the creation of a new Parks and Recreation Fund.
- A high-level overview of the total FY 2026 budget and the 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 2026 spans from January 1, 2026, through December 31, 2026. The total adopted budget includes projected revenues of $341.6 million and expenditures of $342.1 million, excluding operating transfers and the use of fund balances. These figures represent the combined financial activity across all City funds, with the exception of the Evanston Police and Fire Pension Funds.

Figure 1: All Fund Budget Summary (FY 2023 - FY 2026)

	FY 2023 Adopted	FY 2024 Adopted	2025 Adopted	2026 Adopted	% Change
Revenues	$ 310,924,256	$ 336,187,521	$ 317,315,969	$ 338,636,161	6.7%
Operating Transfers In	$ 24,417,147	$ 27,180,010	$ 27,186,966	$ 31,581,322	16.2%
Use of Fund Balance	$ 10,085,454	$ 10,532,793	$ 12,478,221	$ 13,242,296	6.1%
TOTAL	**$ 345,426,857**	**$ 373,900,324**	**$ 356,981,156**	**$ 383,459,779**	**7.4%**
Expenditures	$ 319,996,795	$ 355,504,626	$ 338,705,108	$ 342,108,097	1.0%
Operating Transfers Out	$ 49,506,583	$ 52,750,194	$ 56,783,310	$ 61,904,799	9.0%
TOTAL	**$ 369,503,378**	**$ 408,254,820**	**$ 395,488,418**	**$ 404,012,896**	**2.2%**
EXCESS/(DEFICIT)	**$ (24,076,521)**	**$ (34,354,496)**	**$ (38,507,262)**	**$ (20,553,117)**	**12.1%**

The City's public safety pension funds are managed independently by separate pension boards. As such, the $30.3 million difference between operating transfers in and operating transfers out in the FY 2026 budget reflects the City's contribution to the Police and Fire Pension Funds.

The increase in both revenues and expenditures from FY 2025 to FY 2026 is primarily driven by the issuance of bonds to support capital improvement projects and related spending. Additionally, the rise in operating transfers is largely attributed to the creation of a new Parks and Recreation Fund in FY 2026. This fund will isolate departmental expenses and be supported by user fees, a General Fund transfer, and a dedicated property tax levy.

Creation of Parks and Recreation Fund

The General Fund serves as the City's primary operating fund, supporting essential services such as public safety, streets and transportation, and general administration. Beginning with the FY 2026 budget, the City will establish a dedicated Parks and Recreation Fund to separately account for programmatic revenues and expenditures related to parks, playgrounds, recreation facilities, beaches, and other assets managed by the Parks and Recreation Department. This structural change enhances transparency and enables more precise tracking of departmental performance relative to peer communities. It also provides deeper insight into the resources required to deliver the high-quality services residents expect, supporting more informed decision-making and strategic investment in the City's parks. This fund will focus exclusively on programmatic expenses of the Parks and Recreation Department; capital infrastructure costs will continue to be financed through the City's Capital Improvement Fund.

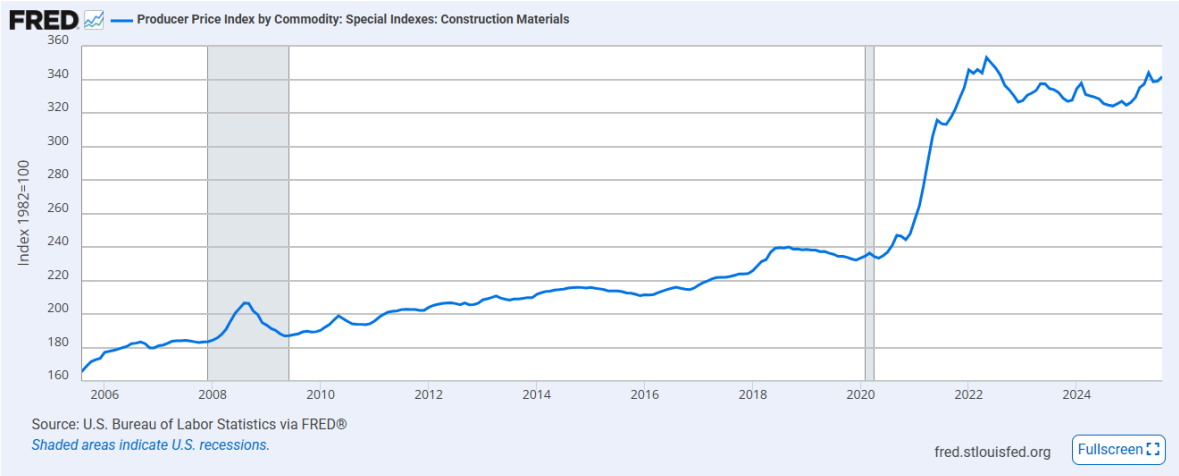
Financial Environment Outlook

As the City adopts its FY 2026 budget, growing uncertainty around federal grant funding, the impact of tariffs, and broader economic conditions present significant fiscal challenges. Potential reductions or delays in federal support—particularly for infrastructure, housing, and sustainability grant programs—could jeopardize key initiatives and strain local resources. For example, the City's budget relies on $2.2 million in new annual entitlement grants from the US Department of Housing and Urban Development to fund local housing and support programs, as well as $1.7 million in remaining funds from previous allocations. If these grants were reduced or eliminated, the City would need to determine whether additional local revenues could be generated to fund these services. Additionally, evolving tariffs and supply chain disruptions continue to drive up costs for construction materials and delay completion of projects. These external pressures, coupled with inflation and unpredictable legislative changes and executive orders, underscore the need for cautious financial forecasting and flexible budget strategies.

Inflation has notably boosted the City's tax revenues in recent years. However, it has also driven up costs for capital, labor, supplies, and services. The most recent data for the Chicago-Naperville-Elgin Consumer Price Index (CPI) in August 2025 registered a 24% increase compared to August 2020 (CPI Table). While month-over-month CPI growth has moderated, the index remains significantly above its 10-year average, highlighting the persistent challenge of rising operating costs in our region. During this period, salaries and wages have increased by 36%, and Sales and Income Tax revenues have grown by 20%, yet property taxes—nearly a quarter of General Fund revenues—have remained flat, limiting the City's fiscal flexibility.

Inflation has also had a pronounced impact on the cost of capital projects. As shown in the chart below, the cost of construction materials has more than doubled over the past 20 years, with the majority of the increase occurring in the last five years. Historically, the City has issued approximately $10 million in new General Obligation (GO) bonds annually, aligned with the retirement of existing debt. However, to keep pace with inflation, the City now requires more than $20 million in bond-funded capital investment annually to maintain the same level of infrastructure work as was performed two decades ago. Since 2021, the City's capital spending has nearly doubled, reflecting both inflationary pressures and growing demand for facility upgrades, water infrastructure, and public space improvements.

Figure 2 Producer Price Index Change (2005-2025)



General Fund Summary

The following section outlines the projected results for FY 2025 and their implications for the FY 2026 General Fund budget, including anticipated revenue trends, expenditure pressures, and fund balance considerations. As the Parks and Recreation Department is part of the General Fund in 2025 and will continue to be largely supported by the General Fund, the discussion follows past practice and reviews the two funds together. Summaries of the individual funds can be found in the Fund Summary section of the budget.

FY 2025 Projected Financial Results

In FY 2024, the General Fund closed with a modest deficit of ($45,821) and maintained a fund balance of $49.1 million. This outcome was significantly better than anticipated, driven by $10.9 million in one-time, unbudgeted permit revenues from Northwestern University's Ryan Field project. Absent these one-time permit revenues, the General Fund would have finished FY2024 much closer to the budgeted deficit of ($10,500,000).

The FY 2025 General Fund budget included revenue projections consistent with historical trends and anticipated a drawdown of fund balance to support increased contributions to public safety pensions. With some exceptions, General Fund revenues have tracked with the budget and are projected to finish between $5.2 million and $9.9 million over budget. This is primarily driven by $6.2 million in one-time, unbudgeted permit revenue from Northwestern University's Kellogg Educational Center and Donald P. Jacobs Center construction projects.

Through August, Income Tax receipts exceeded FY 2024 returns by 7.5%. Following recent legislative changes, a significant portion of Use Taxes is now being collected and remitted to municipalities as destination-based Sales Taxes and Home Rule Sales Taxes. Combined, these three revenue sources are averaging 1.8% monthly growth over FY 2024. The City Council's decision to continue the 1% Grocery Tax ensures uninterrupted revenue from this source heading into FY 2026.

However, several revenue sources have declined sharply from the record highs seen in 2022. Personal Property Replacement Taxes (PPRT), which peaked at $5.6 million in 2022, fell to $2.5 million in 2024 and are projected to finish below $2 million in 2025, due to changes in state allocation formulas. These reductions are expected to persist into FY 2026.

On the expense side, the most significant variance relates to the staff vacancy rate. While the FY 2025 budget assumed a 6% vacancy rate, resulting in $5.3 million in projected salary savings, the City is likely to finish the year closer to a 4.9% vacancy rate, yielding approximately $4.4 million in savings. Through September 2025, the City has carefully managed operating expenditures, with no major unbudgeted expenses incurred.

After accounting for revenues and expenditures, the General Fund is expected to close FY2025 with an operating deficit between $1.8 million and $7 million, outperforming the budgeted deficit of $11.1 million. The FY 2025 net deficit will be covered by reserves, and the FY 2026 budget proposes to continue drawing on the fund balance. This section will detail the total amount of excess reserves and the amount needed to balance the FY 2026 budget.

Figure 3: Projected FY 2025 Ending General Fund Balance

	FY 25 Budget	FY 25 Low Projection	FY 25 High Projection
Beginning Fund Balance	$49,020,651	$49,020,651	$49,020,651
Revenues	$140,227,985	$145,382,435	$150,086,329
Expenses	-$156,613,597	-$156,760,144	-$156,613,597
Staff Vacancy Savings	$5,335,195	$4,375,923	$4,721,277
Surplus / (Deficit)	**-$11,050,417**	**-$7,001,786**	**-$1,805,991**
Projected Ending Fund Balance	**$37,970,234**	**$42,018,865**	**$47,214,660**

FY 2026 General Fund Budget

The combined 2026 budget for the General Fund and Parks and Recreation Fund reflects $155 million in revenues and operating transfers and $164 million in expenditures and operating transfers, requiring the use of $9 million in fund balance.

- Revenues are up 4.2% or $5.5 million, primarily due to an increase in the corporate and parks levies ($1.5 million), and other economy-based revenues.
- Increases to operating transfers are due to a $5.6 million transfer from the General Fund to the newly created Parks and Recreation Fund, as well as an increase in the city's required contribution to public safety pensions.
- Operating expenses have increased by $2,841,347 (15.3%). After excluding the rent payments at the new 909 Davis Civic Center ($2,550,000) and tri-annual tree inoculation ($700,000), other operating expenses have been reduced by 2%, indicating continued efforts to manage costs and improve efficiency.

Figure 4: General Fund and Parks and Recreation Fund Summary (FY 2023 - FY 2026)

	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	% Change
Revenues	$ 109,623,211	$ 123,481,586	$ 129,846,245	$ 135,346,836	4.2%
Operating Transfers In	$ 8,028,949	$ 9,973,390	$ 10,381,740	$ 16,648,884	60.4%
TOTAL	**$ 117,652,160**	**$ 133,454,976**	**$ 140,227,985**	**$ 151,995,720**	**8.4%**
Personnel Expenditures	$ 78,725,100	$ 90,880,775	$ 94,716,119	$ 99,387,965	4.9%
Operating Expenditures	$ 15,894,328	$ 18,595,984	$ 18,615,339	$ 21,456,686	15.3%
Operating Transfers Out	$ 33,118,186	$ 34,450,784	$ 37,946,944	$ 43,145,279	13.7%
TOTAL	**$ 127,737,614**	**$ 143,927,543**	**$ 151,278,402**	**$ 163,989,930**	**8.4%**
Net Surplus/(Deficit)	**$ (10,085,454)**	**$ (10,472,567)**	**$ (11,050,417)**	**$ (11,994,210)**	**8.5%**
Use of Fund Balance	**$ 10,085,454**	**$ 10,532,793**	**$ 11,085,000**	**$ 12,050,000**	**8.7%**

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

FY 2026 General Fund and Parks and Recreation Fund Revenues

The following is a summary of the 16 General Fund and Parks and Recreation Fund revenues exceeding $2 million. These revenues collectively account for 83% of total General Fund revenues.

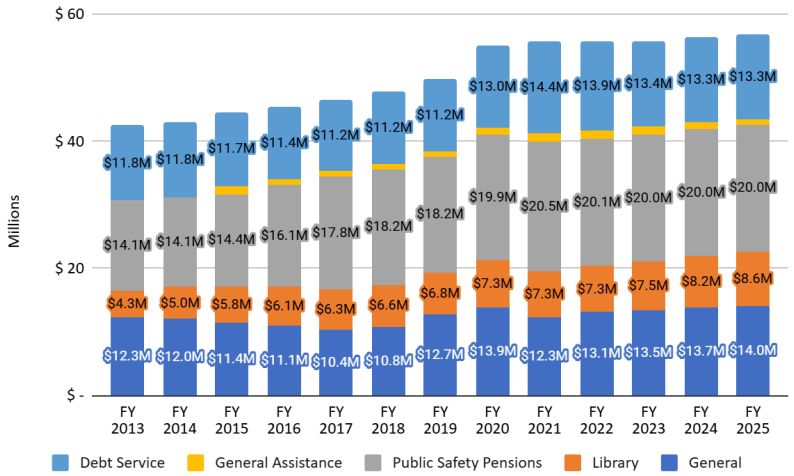
Figure 5: Major General Fund Revenues (FY 2025 - FY 2026)

Account Description	FY 2025 Adopted	FY 2026 Adopted	Change ($)	Notes
PENSION PROPERTY TAX	$ 19,990,105	$ 19,990,105	$ -	Full contribution increased to $30.3 million drawing down reserves.
SALES TAX - BASIC	$ 13,350,000	$ 15,200,000	$ 1,850,000	Increased to account for point of destination sales taxes now being remitted as sales taxes.
STATE INCOME TAX	$ 13,500,000	$ 14,200,000	$ 700,000	Based on latest estimates from the Illinois Municipal League
SALES TAX - HOME RULE	$ 10,500,000	$ 12,600,000	$ 2,100,000	Increased to account for point of destination sales taxes now being remitted as home rule sales taxes.
PROPERTY TAXES	$ 9,449,797	$ 9,949,797	$ 500,000	Increase offset with reduction to Solid Waste tax levy.
RECREATION PROGRAM FEES	$ 8,217,409	$ 8,591,000	$ 373,591	Based on estimates from the Parks and Recreation Department.
BUILDING PERMITS	$ 5,000,000	$ 5,250,000	$ 250,000	Increased building activity expected as well as enforcement of reinspection fees in the City Code.
TICKET FINES-PARKING	$ 3,800,000	$ 4,100,000	$ 300,000	Based on actual results in 2024 and 2025.
AMBULANCE SERVICE	$ 2,800,000	$ 3,800,000	$ 1,000,000	Based on current trends and assuming an increase to the rate to mirror GEMT.
LIQUOR TAX	$ 3,300,000	$ 3,300,000	$ -	Based on actual results in 2024 and 2025.
REAL ESTATE TRANSFER TAX	$ 2,500,000	$ 3,000,000	$ 500,000	Projected increase assuming current trends hold and interest rates decrease.
PARKING TAX	$ 2,900,000	$ 3,000,000	$ 100,000	Based on current trends.
WHEEL TAX	$ 2,800,000	$ 2,800,000	$ -	Consistent revenue source, based on number of vehicles.
ELECTRIC UTILITY TAX	$ 2,900,000	$ 2,800,000	$ (100,000)	Based on current trends.
MUNICIPAL HOTEL TAX	$ 2,350,000	$ 2,350,000	$ -	Based on current trends.
PERSONAL PROPERTY REPLACEMENT TAX	$ 2,500,000	$ 2,000,000	$ (500,000)	Reduction based on latest estimates from the Illinois Municipal League

FY 2026 Property Tax Levy

Since 2021, salaries and wages have increased by nearly $40 million while contributions to public safety pension funds have grown by $9.3 million. Economy-based revenues like Sales and Income Taxes have generally increased with inflation but property taxes, nearly a quarter of General Fund revenues, have remained flat. Instead, the City has utilized reserves that were built up as a result of one-time permit revenues, federal stimulus funding, and inflation-driven revenue growth to avoid a property tax increase. While the overall property tax levy has been held flat for six consecutive years, the amount of Property Tax revenue the City has available for core government services has remained essentially flat for even longer, going on 13 years.

Figure 6: Property Tax Levy (FY 2013 - FY 2025)



The City has successfully avoided property tax increases in recent years. However, a levy increase is necessary in FY 2026 to begin addressing the structural deficits driven by employee salaries, benefits, new/expanded services, and pension obligations. A summary of the component parts of the property tax levy is below:

Figure 7: FY 2026 Adopted Tax Levy

Tax Levies	2022 Adopted Tax Levy (FY 2023)	2023 Adopted Tax Levy (FY 2024)	2024 Adopted Tax Levy (FY 2025)	2025 Adopted Tax Levy (FY 2026)	2025 Adopted Change ($)	2025 Adopted Change (%)
General Fund Tax Levy	9,057,297	9,057,297	9,449,797	9,949,797	500,000	5.3%
Parks and Recreation Levy	0	0	0	1,000,000	1,000,000	-
Human Services Fund	3,110,000	3,360,000	3,650,000	6,150,000	2,500,000	68.5%
General Assistance Fund	1,300,000	1,050,000	750,000	750,000	0	0.0%
Solid Waste Fund	1,332,500	1,332,500	950,000	450,000	-500,000	-52.6%
Debt Service (City)	12,878,258	12,766,093	12,766,093	12,766,093	0	0.0%
Fire Pension Fund	9,598,610	9,598,610	9,598,610	9,598,610	0	0.0%
Police Pension Fund	10,391,495	10,391,495	10,391,495	10,391,495	0	0.0%
Total City Levy	**47,668,160**	**47,555,995**	**47,555,995**	**51,055,995**	**3,500,000**	**7.4%**
Library Fund	7,535,472	8,213,664	8,624,347	9,486,782	862,435	10.0%
Debt Service (Library)	507,913	574,677	576,946	547,822	-29,124	-5.0%
Total Library Levy	**8,043,385**	**8,788,341**	**9,201,293**	**10,034,604**	**833,311**	**9.1%**
Total Levy (City & Library)	**55,711,545**	**56,344,336**	**56,757,288**	**61,090,599**	**4,333,311**	**7.6%**

- General Fund: Net increase of $500,000 to partially offset rising employer IMRF contributions, based on updated actuarial calculations. This increase is offset by a corresponding reduction to the Solid Waste Fund levy.
- Parks and Recreation Fund: in FY 2026 the Parks and Recreation Department will have a dedicated fund with a property tax levy of $1,000,000.
- Human Services Fund: Net increase of $2,500,000 to support expanded programming and rising costs. Total expenses in this fund have grown to $6.6 million, driven by the expansion of the CARE Team, increased social service grants, higher employee salaries, and continued participation in the Mayor's Summer Youth Employment Program (MYSEP). Property taxes comprise 93% of this fund's revenue, making the increase essential to sustain service levels.
- Debt Service Levy: Debt service obligations have increased from $12,766,093 in FY 2024 to $13,958,389 in FY 2026. The adopted budget utilizes existing fund balance to absorb this increase without adjusting the levy.

Even with the increase to the City's property tax levy, the FY 2026 budget relies on nearly $13.7 million in reserves to achieve full balance. Without access to these reserves, the City would face the need for a substantial 32% increase to the property tax levy—or would need to identify alternative revenue sources or significantly cut expenditures to close the gap.

Figure 8: FY 2026 Adopted Tax Levy (If Reserves were not available)

Tax Levies	FY 2024 Tax Levy (FY 2025)	2025 Adopted Tax Levy (FY 2026)	Change (%)	2025 Adopted Tax Levy w/o Reserves	Change (%)
General Fund Tax Levy	9,449,797	9,949,797	5.3%	9,949,797	5.3%
Parks and Recreation Levy	-	1,000,000	-	2,700,000	-
Human Services Fund	3,650,000	6,150,000	68.5%	6,150,000	68.5%
General Assistance Fund	750,000	750,000	0.0%	750,000	0.0%
Solid Waste Fund	950,000	450,000	-52.6%	950,000	0.0%
Debt Service (City)	12,766,093	12,766,093	0.0%	13,958,389	9.3%
Fire Pension Fund	9,598,610	9,598,610	0.0%	14,147,465	47.4%
Police Pension Fund	10,391,495	10,391,495	0.0%	16,176,012	55.7%
Total City Levy	**47,555,995**	**51,055,995**	**7.4%**	**64,781,663**	**36.2%**

Library Fund	8,624,347	9,486,782	10.0%	9,486,782	10.0%
Debt Service (Library)	576,946	547,822	-5.0%	547,822	-5.0%
Total Library Levy	**9,201,293**	**10,034,604**	**9.1%**	**10,034,604**	**9.1%**
Total Levy (City & Library)	**56,757,288**	**61,090,599**	**7.6%**	**74,816,267**	**31.8%**

General Fund and Parks and Recreation Fund Expenses

The FY 2026 Adopted Budget includes $120.8 million in expenses for the General and Parks Funds (excluding operating transfers), reflecting a $7.5 million increase from the FY 2025 Adopted Budget of $113.3 million. This net increase is driven by four key factors:

Wage Increases ($4.6 million): The FY 2026 budget incorporates contractual wage adjustments approved by the City Council in 2023, along with corresponding increases for exempt employees to align with union agreements. Across all employee groups, salaries and benefits in the General Fund are projected to rise by $4.6 million.

The FY 2026 Adopted Budget includes $120.8 million in General Fund expenses (excluding operating transfers), reflecting a $7.5 million increase from the FY 2025 Adopted Budget of $113.3 million. This net increase is driven by four key factors:

Wage Increases ($4.6 million): The FY 2026 budget incorporates contractual wage adjustments approved by the City Council in 2023, along with corresponding increases for exempt employees to align with union agreements. Across all employee groups, salaries and benefits in the General Fund are projected to rise by $4.6 million.

This increase in salaries and benefits also includes a new FT Public Works Maintenance Worker II in Greenways (+1 FTE) and a PT Graphic and Video Specialist (+0.5 FTE). As discussed later in the document, some of these increases are offset by freezing approximately 6 FT positions in the General Fund.

Civic Center Lease at 909 Davis ($2.55 million): 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 are expected to begin in February 2026, totaling approximately $2.55 million.

Public Safety Pensions ($700,000): The City's required contribution to public safety pensions remains 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. The annual contribution will increase to $30.3 million in FY 2026, largely due to the impact of 2023 wage increases for Police (18%) and Fire (13%) personnel on total pension liability. To meet this obligation, $20 million will be covered by property taxes and $10.3 million covered by General Fund reserves and other funding sources.

Figure 9: Public Safety Pension Contributions and Funding Sources (2022-2026)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Adopted
Police	$ 11,194,538	$ 13,295,458	$ 13,215,001	$ 15,785,426	$ 16,176,012
Fire	$ 9,528,524	$ 11,793,978	$ 12,355,183	$ 13,810,918	$ 14,147,465
TOTAL	**$ 20,723,062**	**$ 25,089,436**	**$ 25,570,184**	**$ 29,596,344**	**$ 30,323,477**
Property Tax Levy	$ 20,118,062	$ 19,990,105	$ 19,990,105	$ 19,990,105	$ 19,990,105
Other Funding Sources	$ 605,000	$ 5,099,331	$ 5,580,079	$ 9,606,239	$ 10,333,372
Funding Target (by 2040)	90%	100%	100%	100%	100%

Operating Requests - This year, staff focused on maintaining operating costs at their existing level. Finance staff worked closely with departments on a number of net-neutral and slight reduction exercises in order to ensure minimal growth in this area. As a result, total General Fund operating expenses (excluding new rent and tri-annual tree inoculation) are

decreasing by just 2% or $400,000. In many instances, the available budget was reallocated from one account where it was not being used on a regular basis to where it was requested or needed. Some of the larger changes include:

- Triennial Tree inoculation ($700,000)
- Rat Fertility Pilot Program ($50,000)
- Building Maintenance Service Costs ($75,000)

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

FY 2026 Budget Balancing

In order to balance the 2026 General Fund budget, the following measures are included:

Vacancy Rate - The FY 2026 adopted budget includes a 4% vacancy adjustment based on current staffing levels. This is a decrease from the 6% vacancy rate in 2025 and assumes a continued challenging hiring environment for new positions and existing vacancies, resulting in a potential net savings of $3.4 million for the General Fund.

Increase to the City's Property Tax Levy for City Parks - Also, as noted, the General Fund includes a $1.0 million increase to cover the cost of City parks and recreation services. To fully balance the new Parks and Recreation Fund, a $5.6 million transfer from the General Fund to the Parks and Recreation Fund is included in the FY 2026 budget.

Cuts and Reallocation of Expenses - The FY 2026 budget prioritizes the preservation of existing service levels and avoids layoffs of current staff. To achieve this, departments were asked to identify potential expense reductions. As a result, seven vacant or soon-to-be vacant positions—primarily through attrition—have been frozen. Additional general reductions were implemented across departments, resulting in a 2% decrease in operating expenses. A comprehensive staff evaluation also led to the reallocation of certain personnel costs to the City's special revenue and enterprise funds, aligning expenses with appropriate funding sources.

General Fund Reserves - The General Fund is projected to finish 2025 in a strong fund balance position, given the one-time permit revenue from Northwestern's educational building projects in 2025. In 2026, $12.1 million will be used from reserves to balance the remainder of the General Fund.

Zero-Based Budgeting in Public Works - In July 2025, the City began work with Raftelis Financial Consultants on a zero-based budgeting evaluation of the Public Works Department. This comprehensive review is designed to assess service delivery, staffing, and resource allocation from the ground up. Work is underway, and the consultants will be presenting initial findings and observations during this budget approval process. The full project will be completed in early 2026, and the City Council can determine at that time if there are cost-saving measures they wish to implement.

Given these adjustments, the following table shows how the FY 2026 General Fund budget is balanced.

Figure 10: FY 2026 General Fund Budget Balancing Worksheet

Adopted 2026 Budget Balancing Worksheet			
General Fund Summary	**Revenues**	**Expenses**	**Net**
Baseline General Fund	$ 145,437,018	$ 159,442,315	**$(14,505,297)**
Adopted General Fund Changes (detail below)	$ 18,608,702	$ 4,547,615	$ 14,561,087
Adopted General Fund Budget	**$ 164,045,720**	**$ 163,989,930**	**$ 55,790**
Adopted General Fund Changes	**Revenues**	**Expenses**	**Notes:**
Transfer to Parks Fund	$ 5,558,702	$ 5,558,702	
Use of General Fund Balance	$ 12,050,000		
Increase Property Tax Levy for City Parks	$ 1,000,000		
Rent at 909 Davis		$ 2,550,000	
Tree Innoculation and Other New Requests		$ 953,000	
Public Safety Pension Contribution Increase from 2025		$ 727,133	
Cut/Reallocation of Expenses		$ (1,816,582)	
Implementation of a 4% vacancy rate		$ (3,424,638)	
Zero Based Budgeting in Public Works	TBD	TBD	

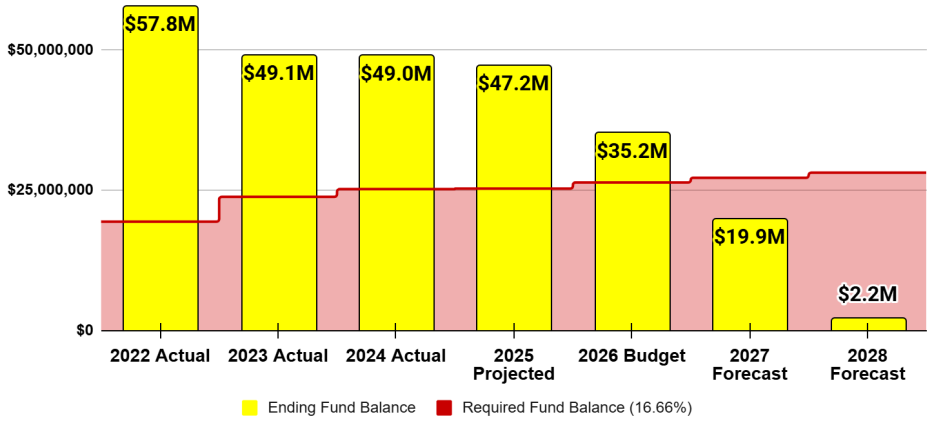
Note: This table reflects the General Fund and Parks and Recreation Fund combined

General Fund Projected Fund Balance

As noted earlier, the General Fund is projected to end FY 2025 with a fund balance between $42 million and $47.2 million, resulting in excess reserves of $15.6 million to $20.8 million. A significant portion of this fund balance—$17.2 million—is attributable to one-time permit revenues from Northwestern University in 2024 and 2025.

To address increased expenses in FY 2026, the adopted budget includes a $1.5 million increase to the property tax levy for parks, along with $12.1 million in reserve utilization. The graph below illustrates the long-term impact on the General Fund if the City continues to rely on reserves in lieu of more substantial property tax increases to offset rising costs.

Figure 11: General Fund Balance and Required Fund Balance Projections (FY 2021 - FY 2028)



The graph also incorporates a steady decline in the City's staff vacancy rate and assumes a flat property tax levy beyond FY 2026. Under these conditions, the General Fund balance is projected to fall below the City's 16.66% reserve policy in FY 2027 unless corrective action is taken. To keep up with increases to public safety pension contributions and maintain fiscal stability, the City will need to consider additional property taxes, reductions to operating expenses, or new revenue sources.

Capital Improvement Plan

In 2024, the City issued $17.1 million in General Obligation (GO) bonds to reimburse the city for projects initiated in 2022 and 2023. Over the past two years, the City Council has approved two bond reimbursement resolutions to allow the City to spend money from future bond issuances for 2024 and 2025 projects. They are intended as a temporary measure to allow the City to time the purchase of GO Bonds to get a favorable interest rate or identify an alternative funding source.

As of August 31, the Capital Improvement Fund reflects a negative fund balance of ($12.1 million) and a negative cash balance of ($5.9 million). The difference is primarily for projects that have been completed but not invoiced by the Illinois Department of Transportation (IDOT). These balances will remain negative until bonds are issued or alternative funding sources are identified. The City has utilized a range of temporary measures to fund these projects, including the use of cash earmarked for IDOT reimbursements on six completed projects, as well as temporary advances from the General Fund and the Debt Service Fund.

While further discussion is needed to determine how the City will fund 2024 and 2025 projects, the 2026 Adopted Budget includes a Capital Improvements Plan with total expenses of $90.5 million across 12 funds. Details on all projects in the plan can be found in the Capital Improvements Section of the budget book.

Figure 12: FY 2026 Adopted Capital Improvement Program

Fund	Total	
187- Library Fund	$	1,155,000
200- Motor Fuel Tax Fund	$	3,930,000
215- CDBG Fund	$	600,000
335- West Evanston TIF Fund	$	1,725,000
345- Chicago-Main TIF Fund	$	740,000
365- Five Fifths TIF Fund	$	207,361
415- Capital Improvements Fund	$	37,628,000
416 - Crown Construction Fund	$	300,000
420- Special Assessment Fund	$	225,000
505 - Parking Fund	$	775,000
510- Water Fund	$	37,003,000
515- Sewer Fund	$	6,230,000
TOTAL	$	90,518,361

A critical portion of developing the CIP is determining the appropriate funding sources. The City uses many different types of funding to implement the CIP. The primary funding source is general obligation bonds. The City works to manage the volume of bonds issued, but it is the current choice when no other funding source is available. The adopted budget includes the following General Obligation bonds for capital improvement projects in 2026:

- 2026 Bonds - City: $26,223,000
- 2026 Bonds - Water: $22,548,000
- 2026 Bonds - Library Capital Improvements Fund: $1,155,000

The budget also includes IEPA ($11.5 million) loans to fund projects in the Water Fund. Other funding sources include grants, property tax increments, and funding from other government agencies, such as Motor Fuel Tax and CDBG funds.

Community Benefits Agreement with Northwestern University

In Fall 2023, the City Council approved a new Community Benefits Agreement (CBA) between the City of Evanston and Northwestern University. Among the many components of the CBA is a $3 million annual contribution to the Good Neighbor Fund for 15 years beginning in 2024. Of that $3 million, $1 million is to be directed to Affordable Housing, and $500,000 is to be directed towards sustainability efforts. The budget proposes to transfer the remaining $1.5 million to the General Fund to cover operating expenses. The agreement also includes a fifteen-year guarantee of $2.5 million annually from Liquor and Amusement Taxes, commencing upon completion of Ryan Field. While concerts are not planned for the stadium in 2026, the budget assumes the resumption of football games, beginning in September 2026, which is expected

to generate approximately $1 million in revenue. Per the agreement, Northwestern University will contribute the remaining $1.5 million to meet the guaranteed amount, with $1 million contributed to the Affordable Housing Fund.

Enterprise Funds

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

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

Parking Fund – In FY 2025, the Parking Division leveraged excess reserves to complete several key capital improvements, including modernization of the PARC system gate controls, roof repairs, elevator upgrades, and fire panel replacements. The FY 2026 CIP includes a scaled-back slate of projects, with $775,000 allocated for structural and roof repairs.

As of August 31, 2025, the Parking Fund holds an unaudited fund balance of $2.4 million. The Parking Fund Balance Policy requires a reserve equal to 16.66% of annual expenses, approximately $1.8 million for FY 2026. Given the fund's positive financial position and excess reserves, the FY 2026 Adopted Budget does not include any increases to parking fees.

Water Funds – The Water Fund supports both operations and capital improvements for the Water Treatment Plant and the Distribution Division. The FY 2026 Adopted Budget includes $37 million in capital spending within the Water Fund, financed through a combination of state loans, General Obligation (GO) Bonds, and available fund balance.

Since 2009, the City's Water Production Bureau has utilized a cost-of-service rate model to monitor the financial health of the Water and Sewer Funds. This model is regularly updated with current data on revenues, expenditures, and future capital needs. Recent updates indicate that the Water Fund may face financial instability within the next few years unless corrective measures are taken.

Several factors are contributing to this pressure, all tied to the Evanston distribution system:

- The need to replace the aging water mains.
- The need to replace lead service lines as part of the water main projects.
- The need to replace all 10,500 lead service lines between 2027 and 2047.
- The increased cost of water main construction.
- The cost of water main and lead service line replacement must be borne by the Evanston retail customers.

The 2025 budget included a 23.3% increase to water rates to keep up with these needs, with additional increases needed in 2026. Both the water and sewer fund cost-of-service models were updated and reviewed to reevaluate the 2026 rate increases. Given the rate of spending on capital projects, available reserves, and outside funding opportunities, 2026 rate increases can be deferred until 2027 with rates held flat.

Sewer Fund – The budget includes $6.2 million in capital spending in the sewer fund drawing upon the existing fund balance and potential issuance of bonds. As with the water fund, sewer rate adjustments can be deferred to 2026, given the current fund balance.

Solid Waste Fund – The Solid Waste Fund is primarily supported by sanitation service fees and, since 2018, property tax revenue. Rather than raising rates at that time, the City incrementally increased the levy over three years. While the fund has improved from its negative $1.2 million balance in 2018, long-term sustainability remains a concern.

To stabilize the fund, the City Council approved a $1 million transfer from General Fund reserves in 2022 and a modest 1.8% rate increase in 2023. In December 2023, the Council approved 7.5% increases to sanitation service fees for both 2024 and 2025, covering rising service costs and contractual wage obligations.

Service costs continue to rise, and the FY 2026 Adopted Budget includes targeted increases to yard waste and special/bulk pickup rates—set at $7.00 per month and $1.11 per unit, respectively. These adjustments align fees with actual service delivery costs while maintaining current service levels. Rates for residential, apartment, and condo refuse collection will remain unchanged.

Budget Priorities and City Council Goals

Based upon the feedback received from the community and the City Council, staff focused on the following six Council Goals that were established by the previous Council for the development and adoption of this budget. Throughout each department section, the budget touches on key FY 2025 accomplishments and FY 2026 initiatives that are planned to make progress toward these goals.

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

Conclusion

As the City moves into FY 2026, several key fiscal and policy considerations will require thoughtful deliberation by the City Council:

- Addressing the structural deficit and reducing reliance on reserves and one-time revenues by approving a property tax levy increase for FY 2026.
- Develop and adopt a long-term funding strategy for rising public safety pension contributions and major capital needs, including building construction and rehabilitation.
- Identify and allocate funding sources for outstanding FY 2024 and FY 2025 capital projects, and prioritize strategic CIP investments for FY 2026.
- Ensuring the sustainability of the City's enterprise funds, particularly the Solid Waste Fund, where rate adjustments are necessary to maintain current service levels.

Finally, I would like to extend my sincere appreciation to City staff—especially the budget team—for their dedication and professionalism in preparing this budget. I also thank the Mayor and City Council for their strategic input and collaboration throughout the year. City staff look forward to working closely with the Mayor, City Council, community members, and other stakeholders to implement all programs, services, and priorities laid out in the FY 2026 Budget.

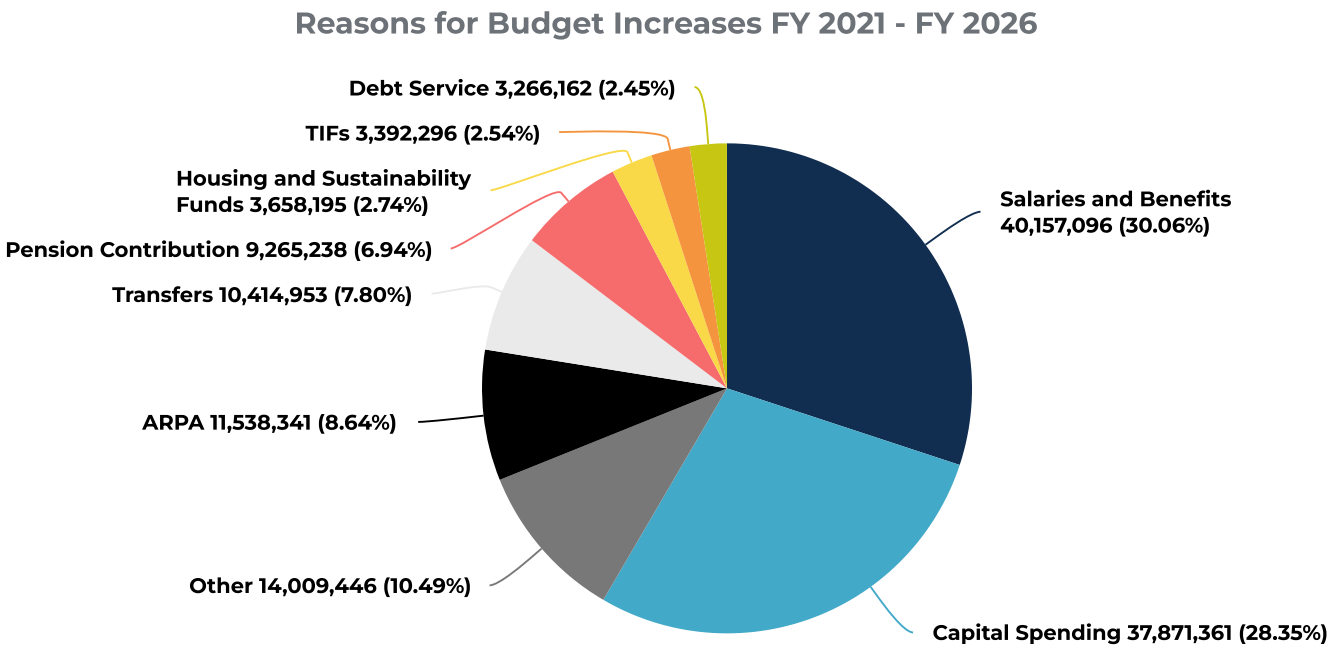
Sincerely,

Luke Stowe
City Manager

Budget Changes Over Time

Since FY 2021, total expenses and operating transfers have grown by $133.8 million—from $270.4 million to $404.0 million. The key drivers, in order of magnitude, are as follows:

1. **Increases to salaries and benefits (+$40.2 million since 2021):** In FY 2023, all four of the City's collective bargaining agreements were approved at rates exceeding the 4.5% budgeted. These adjustments reflect inflationary trends and were designed to align salaries with peer communities, supporting recruitment and retention. Increases included: Police Patrol (18%), Police Sergeant (~8%), Fire Department (11%), AFSCME (8%), and Non-union employees (8%)
2. **Increase to Capital Improvement Program (+$37.9 million since 2021):** The FY 2026 Capital Improvement Program totals $84.5 million. Inflation continues to impact construction costs, while demand for improvements to facilities, parks, alleys, and water infrastructure has grown significantly.
3. **Continued inclusion of ARPA in the budget (+$11.5 million since 2021):** The City continues to budget American Rescue Plan Act (ARPA) funds for projects and programs approved by the City Council.
4. **Increase in transfers (+$10.4 million since 2021):** While these transfers do not affect net expenses, the creation of the Parks and Recreation Fund in FY 2026 has led to a notable increase in internal transfers.
5. **Increase in contributions to public safety pensions (+$9.3 million since 2021):** In line with the Council's commitment to achieve 100% pension funding by 2040—and following significant wage increases in 2023—pension obligations have risen. While past increases were covered by reserves and one-time revenues, the FY 2026 budget includes modest property tax increases to meet these growing costs.
6. **Increase in spending on social services and sustainability (+$3.7 million):** Compared to FY 2021, spending has increased across:
    - Human Services Fund (CARE Team, Mayor's Summer Youth Program)
    - Reparations Fund (Real Estate Transfer Tax allocations)
    - Good Neighbor Fund (community benefits agreement with Northwestern University)
    - Sustainability Fund (established in 2022)
    - Additional increases are reflected in federal grant programs (CDBG, HOME, CDBG Loan, Pro Housing) and the Affordable Housing Fund.
7. **Other (+$20.7 million):** Other major increases include increases to debt service (+$3.3 million), TIF spending (+$3.4 million), and general increases to contracts and services resulting from 25% inflation since 2020.



All Funds Summary (Adjusted for Interfund Transfers)

The City's FY 2026 Budgeted expenses (adjusted for interfund transfers) in all 41 funds are summarized below.

Fund	FY 2025 Net Budget (Excluding Transfers)	FY 2026 Adopted Budget	Less Transfers to Other Funds	FY 2026 Net Budget (Excluding Transfers)	FY 2025 vs FY 2026 ($)
GENERAL FUND (100)	$ 113,331,458	$ 147,729,728	$ 42,265,279	$ 105,464,449	$ (7,867,009)
PARKS AND RECREATION FUND (130)	$ -	$ 16,260,202	$ 880,000	$ 15,380,202	$ 15,380,202
AMERICAN RESCUE PLAN (170)	$ 16,562,975	$ 11,538,341	$ 700,000	$ 10,838,341	$ (5,724,634)
GENERAL ASSISTANCE FUND (175)	$ 1,342,920	$ 1,380,191	$ -	$ 1,380,191	$ 37,271
HUMAN SERVICES FUND (176)	$ 6,360,977	$ 6,616,338	$ -	$ 6,616,338	$ 255,361
REPARATIONS FUND (177)	$ 1,301,000	$ 1,101,000	$ -	$ 1,101,000	$ (200,000)
SUSTAINABILITY FUND (178)	$ 1,706,513	$ 1,526,309	$ -	$ 1,526,309	$ (180,204)
GOOD NEIGHBOR FUND (180)	$ 164,000	$ 3,556,750	$ 3,556,750	$ -	$ (164,000)
LIBRARY FUND (185)	$ 9,646,921	$ 10,550,020	$ 360,325	$ 10,189,695	$ 542,774
LIBRARY DEBT SERVICE FUND (186)	$ 576,946	$ 547,823	$ -	$ 547,823	$ (29,123)
LIBRARY CAPITAL IMPROVEMENT FD (187)	$ 1,900,000	$ 1,155,000	$ -	$ 1,155,000	$ (745,000)
MOTOR FUEL TAX FUND (200)	$ 6,359,650	$ 6,120,000	$ -	$ 6,120,000	$ (239,650)
EMERGENCY TELEPHONE (E911) FUND (205)	$ 1,743,699	$ 1,833,312	$ 119,142	$ 1,714,170	$ (29,529)
FOREIGN FIRE INSURANCE (206)	$ 200,000	$ 200,000	$ -	$ 200,000	$ -
SPECIAL SERVICE AREA (SSA) #9 (210)	$ 642,145	$ 675,000	$ -	$ 675,000	$ 32,855
CDBG FUND (215)	$ 3,788,998	$ 1,862,559	$ -	$ 1,862,559	$ (1,926,439)
CDBG LOAN FUND (220)	$ 306,565	$ 308,000	$ -	$ 308,000	$ 1,435
PRO HOUSING FUND (230)	$ -	$ 1,000,000	$ -	$ 1,000,000	$ 1,000,000
HOME FUND (240)	$ 2,275,912	$ 2,074,988	$ -	$ 2,074,988	$ (200,924)
AFFORDABLE HOUSING FUND (250)	$ 2,362,480	$ 2,695,872	$ -	$ 2,695,872	$ 333,392
DEBT SERVICE FUND (320)	$ 15,988,861	$ 15,722,798	$ -	$ 15,722,798	$ (266,063)
HOWARD-RIDGE TIF FUND (330)	$ 513,500	$ 1,127,887	$ 347,313	$ 780,574	$ 267,074
WEST EVANSTON TIF FUND (335)	$ 2,712,790	$ 4,091,124	$ 110,550	$ 3,980,574	$ 1,267,784
DEMPSTER-DODGE TIF FUND (340)	$ 12,000	$ 399,910	$ 195,123	$ 204,787	$ 192,787
CHICAGO-MAIN TIF (345)	$ 850,010	$ 1,608,944	$ 308,370	$ 1,300,574	$ 450,564
SPECIAL SERVICE AREA (SSA) #6 (350)	$ 220,000	$ 210,000	$ -	$ 210,000	$ (10,000)
SPECIAL SERVICE AREA (SSA) #7 (355)	$ 140,000	$ 146,392	$ -	$ 146,392	$ 6,392
SPECIAL SERVICE AREA (SSA) #8 (360)	$ 60,200	$ 62,006	$ -	$ 62,006	$ 1,806
SPECIAL SERVICE AREA (SSA) #10 (361)	$ 90,000	$ 97,595	$ -	$ 97,595	$ 7,595
FIVE FIFTH TIF FUND (365)	$ 1,150,520	$ 1,898,998	$ 73,850	$ 1,825,148	$ 674,628
CAPITAL IMPROVEMENTS FUND (415)	$ 26,222,000	$ 31,628,000	$ -	$ 31,628,000	$ 5,406,000
CROWN CONSTRUCTION FUND (416)	$ 200,060	$ 929,929	$ 629,869	$ 300,060	$ 100,000
CROWN MAINTENANCE FUND (417)	$ 175,000	$ 175,000	$ -	$ 175,000	$ -
SPECIAL ASSESSMENT FUND (420)	$ 1,650,050	$ 665,726	$ 165,676	$ 500,050	$ (1,150,000)
PARKING SYSTEM FUND (505)	$ 8,334,232	$ 10,670,479	$ 3,638,639	$ 7,031,840	$ (1,302,392)
WATER FUND (510)	$ 62,760,447	$ 64,631,333	$ 6,183,505	$ 58,447,828	$ (4,312,619)
SEWER FUND (515)	$ 8,470,950	$ 13,438,802	$ 1,951,808	$ 11,486,994	$ 3,016,044
SOLID WASTE FUND (520)	$ 6,506,458	$ 7,587,770	$ 418,600	$ 7,169,170	$ 662,712
FLEET SERVICES FUND (600)	$ 4,204,265	$ 4,410,955	$ -	$ 4,410,955	$ 206,690
EQUIPMENT REPLACEMENT FUND (601)	$ 5,496,912	$ 2,800,000	$ -	$ 2,800,000	$ (2,696,912)
INSURANCE FUND (605)	$ 22,373,693	$ 22,977,815	$ -	$ 22,977,815	$ 604,122
TOTAL:	**$ 338,705,108**	**$ 404,012,896**	**$ 61,904,799**	**$ 342,108,097**	**$ 3,402,989**

All Funds Summary (Including Interfund Transfers)

The City's FY 2026 Budgeted expenses (including interfund transfers) in all 41 funds are summarized below.

Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2025 vs FY 2026 ($)
General Fund (100)	$ 143,029,844	$ 151,306,491	$ 151,278,402	$ 147,729,728	$ (3,548,674)
Parks and Recreation Fund (130)	$ -	$ -	$ -	$ 16,260,202	$ 16,260,202
American Rescue Plan (170)	$ 7,434,037	$ 11,126,689	$ 18,062,975	$ 11,538,341	$ (6,524,634)
General Assistance Fund (170)	$ 1,091,177	$ 1,246,739	$ 1,342,920	$ 1,380,191	$ 37,271
Human Services Fund (176)	$ 4,246,737	$ 5,218,272	$ 6,360,977	$ 6,616,338	$ 255,361
Reparations Fund (177)	$ 2,261,405	$ 2,617,960	$ 1,301,000	$ 1,101,000	$ (200,000)
Sustainability Fund (178)	$ 567,747	$ 1,097,475	$ 1,706,513	$ 1,526,309	$ (180,204)
Good Neighbor Fund (180)	$ 557,887	$ 3,250,962	$ 3,164,000	$ 3,556,750	$ 392,750
Library Fund (185)	$ 7,762,567	$ 8,468,446	$ 10,007,246	$ 10,550,020	$ 542,774
Library Debt Service Fund (186)	$ 507,913	$ 574,676	$ 576,946	$ 547,823	$ (29,123)
Library Capital Improvement Fd (187)	$ 1,192,903	$ 205,050	$ 1,900,000	$ 1,155,000	$ (745,000)
Motor Fuel Tax Fund (200)	$ 2,831,512	$ 3,045,564	$ 6,359,650	$ 6,120,000	$ (239,650)
Emergency Telephone (E911) Fund (205)	$ 1,664,398	$ 1,953,760	$ 1,862,841	$ 1,833,312	$ (29,529)
Foreign Fire Insurance (206)	$ 261,615	$ 234,513	$ 200,000	$ 200,000	$ -
Special Service Area (SSA) #9 (210)	$ 640,515	$ 618,341	$ 642,145	$ 675,000	$ 32,855
CDBG Fund (215)	$ 2,020,464	$ 1,682,909	$ 3,788,998	$ 1,862,559	$ (1,926,439)
CDBG Loan Fund (220)	$ 151,862	$ 57,103	$ 306,565	$ 308,000	$ 1,435
Pro Housing Fund (230)	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
Home Fund (240)	$ 104,159	$ 169,895	$ 2,275,912	$ 2,074,988	$ (200,924)
Affordable Housing Fund (250)	$ 487,487	$ 391,091	$ 2,362,480	$ 2,695,872	$ 333,392
Debt Service Fund (320)	$ 15,203,557	$ 15,033,322	$ 15,988,861	$ 15,722,798	$ (266,063)
Howard-Ridge TIF Fund (330)	$ 1,553,879	$ 1,401,664	$ 857,413	$ 1,127,887	$ 270,474
West Evanston TIF Fund (335)	$ 2,282,700	$ 2,051,405	$ 2,823,340	$ 4,091,124	$ 1,267,784
Dempster-Dodge TIF Fund (340)	$ 185,426	$ 204,648	$ 205,343	$ 399,910	$ 194,567
Chicago-Main TIF (345)	$ 2,722,028	$ 1,692,149	$ 1,158,000	$ 1,608,944	$ 450,944
Special Service Area (SSA) #6 (350)	$ 206,759	$ 214,230	$ 220,000	$ 210,000	$ (10,000)
Special Service Area (SSA) #7 (355)	$ 144,223	$ 139,844	$ 140,000	$ 146,392	$ 6,392
Special Service Area (SSA) #8 (360)	$ 60,632	$ 57,832	$ 60,200	$ 62,006	$ 1,806
Special Service Area (SSA) #10 (361)	$ -	$ -	$ 90,000	$ 97,595	$ 7,595
Five-Fifths Fund (365)	$ 920,970	$ 1,015,535	$ 1,224,370	$ 1,898,998	$ 674,628
Capital Improvements Fund (415)	$ 14,164,514	$ 20,957,828	$ 26,222,000	$ 31,628,000	$ 5,406,000
Crown Construction Fund (416)	$ 1,013,010	$ 738,684	$ 788,429	$ 929,929	$ 141,500
Crown Maintenance Fund (417)	$ -	$ -	$ 175,000	$ 175,000	$ -
Special Assessment Fund (420)	$ 1,137,031	$ 575,923	$ 1,880,681	$ 665,726	$ (1,214,955)
Parking System Fund (505)	$ 12,888,981	$ 13,346,277	$ 11,883,699	$ 10,670,479	$ (1,213,220)
Water Fund (510)	$ 21,683,305	$ 26,601,471	$ 68,788,582	$ 64,631,333	$ (4,157,249)
Sewer Fund (515)	$ 7,604,285	$ 7,726,864	$ 10,483,001	$ 13,438,802	$ 2,955,801
Solid Waste Fund (520)	$ 6,191,417	$ 6,294,948	$ 6,925,058	$ 7,587,770	$ 662,712
Fleet Services Fund (600)	$ 4,137,721	$ 4,047,627	$ 4,204,265	$ 4,410,955	$ 206,690
Equipment Replacement Fund (601)	$ 1,596,799	$ 1,834,077	$ 5,496,912	$ 2,800,000	$ (2,696,912)
Insurance Fund (605)	$ 19,192,139	$ 20,866,842	$ 22,373,693	$ 22,977,815	$ 604,122
TOTAL:	**$ 289,703,605**	**$ 318,067,106**	**$ 395,488,417**	**$ 404,012,896**	**$ 8,524,479**

Property Tax Levy

	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	FY 2026 ADOPTED	CHANGE ($)	CHANGE (%)
GENERAL FUND - CORPORATE						
Gross Levy	8,414,703	8,414,703	8,371,551	8,507,292		
Loss Factor*	252,441	252,441	209,289	207,495		
Net Levy	**$ 8,162,262**	**$ 8,162,262**	**$ 8,162,262**	**$ 8,299,797**	**$ 137,535**	**1.7%**
PARKS AND RECREATION FUND						
Gross Levy	0	0	0	1,025,000		
Loss Factor*	0	0	0	25,000		
Net Levy	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ 1,000,000**	**-**
GENERAL FUND - IMRF PENSION						
Gross Levy	922,716	922,716	1,320,549	1,691,250		
Loss Factor*	27,681	27,681	33,014	41,250		
Net Levy	**$ 895,035**	**$ 895,035**	**$ 1,287,535**	**$ 1,650,000**	**$ 362,465**	**28.2%**
HUMAN SERVICES FUND						
Gross Levy	3,206,186	3,463,918	3,743,590	6,303,750		
Loss Factor*	96,186	103,918	93,590	153,750		
Net Levy	**$ 3,110,000**	**$ 3,360,000**	**$ 3,650,000**	**$ 6,150,000**	**$ 2,500,000**	**68.5%**
SOLID WASTE FUND						
Gross Levy	1,373,711	1,373,711	974,359	461,250		
Loss Factor*	41,211	41,211	24,359	11,250		
Net Levy	**$ 1,332,500**	**$ 1,332,500**	**$ 950,000**	**$ 450,000**	**$ (500,000)**	**-52.6%**
FIRE PENSION FUND						
Gross Levy	9,895,474	9,895,474	9,844,728	9,838,575		
Loss Factor*	296,864	296,864	246,118	239,965		
Net Levy	**$ 9,598,610**	**$ 9,598,610**	**$ 9,598,610**	**$ 9,598,610**	**$ -**	**0.0%**
POLICE PENSION FUND						
Gross Levy	10,712,881	10,712,881	10,657,944	10,651,282		
Loss Factor*	321,386	321,386	266,449	259,787		
Net Levy	**$ 10,391,495**	**$ 10,391,495**	**$ 10,391,495**	**$ 10,391,495**	**$ -**	**0.0%**
CITY LEVY SUBTOTAL						
Gross Levy	34,525,671	34,783,403	34,912,720	38,478,399		
Loss Factor*	1,035,769	1,043,501	872,819	938,497		
TOTAL CITY NET LEVY	**$ 33,489,902**	**$ 33,739,902**	**$ 34,039,902**	**$ 37,539,902**	**$ 3,500,000**	**10.3%**
GENERAL ASSISTANCE (GA) FUND						
Gross Levy	1,340,206	1,082,474	769,231	768,750		
Loss Factor*	40,206	32,474	19,231	18,750		
TOTAL GA FUND NET LEVY	**$ 1,300,000**	**$ 1,050,000**	**$ 750,000**	**$ 750,000**	**$ -**	**0.0%**
LIBRARY FUND						
Gross Levy	7,768,528	8,467,695	8,845,484	9,723,951		
Loss Factor*	224,289	254,031	221,137	237,170		
TOTAL LIBRARY NET LEVY	**$ 7,535,472**	**$ 8,213,664**	**$ 8,624,347**	**$ 9,486,782**	**$ 862,435**	**10.0%**
DEBT SERVICE FUND						
Gross Levy	13,522,171	13,404,398	13,149,076	13,149,076		
Loss Factor*	643,913	638,305	382,983	382,983		
Net Levy	**$ 12,878,258**	**$ 12,766,093**	**$ 12,766,093**	**$ 12,766,093**	**$ -**	**0.0%**
LIBRARY DEBT SERVICE						
Gross Levy	533,309	603,411	594,254	564,257		
Loss Factor*	25,396	28,734	17,308	16,435		
Net Levy - Library Debt	**$ 507,913**	**$ 574,677**	**$ 576,946**	**$ 547,822**	**$ (29,124)**	**-5.0%**
DEBT SERVICE LEVY SUBTOTAL						
Gross Levy	14,055,480	14,007,809	13,743,330	13,713,333		
Loss Factor*	699,309	667,039	400,291	399,418		
DEBT SERVICE NET LEVY	**$ 13,386,171**	**$ 13,340,770**	**$ 13,343,039**	**$ 13,313,915**	**$ (29,124)**	**-0.2%**

TOTAL GROSS LEVY	57,689,885	58,341,381	58,270,765	62,684,433	4,413,669	7.6%
Total Loss Factor*	1,999,573	1,997,045	1,513,477	1,593,835	80,358	
TOTAL NET LEVY	**$ 55,711,545**	**$ 56,344,336**	**$ 56,757,288**	**$ 61,090,599**	**$ 4,333,311**	**7.6%**

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

Property Tax Explanation

Each 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.

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 2023 Composite Tax Rate compares to its seven Peer Communities (2024 composite rates are not yet available from Cook County). 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.

City	2023 Composite Rate	2023 Municipality Rate	2023 Library Rate	2023 Park District Rate	City + Library + Park District Rate	City + Library + Parks as % of Composite Rate
Oak Park	10.811	1.622	0.482	0.521	2.625	24.28%
Palatine	9.825	0.978	0.353	0.649	1.980	20.15%
Arlington Heights	9.204	1.009	0.394	0.481	1.884	20.47%
Skokie	8.986	0.486	0.430	0.407	1.323	14.72%
Park Ridge	8.985	0.706	0.200	0.524	1.430	15.92%
Des Plaines	8.694	0.923	0.224	0.441	1.588	18.27%
Bloomington*	8.415	0.993	0.293	0.000	1.286	15.28%
Evanston*	8.066	1.298**	0.221	0.000	1.519	18.83%

*Bloomington and Evanston have a Parks and Recreation Department, not a separate taxing Park District
**Evanston Municipality rate also includes the General Assistance property tax levy

Property Tax Amount Comparison: The table below shows the approximate dollar amount for a $454,600 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.

City	Home Value	2023 Average Composite Tax Rate	Approximate Tax Bill for Composite Rate	Approximate Tax Bill (City + Library + Park District)	Approximate Tax Bill (Elementary & Secondary School Districts)	Approximate Tax Bill (All Other Taxing Districts)
Oak Park	$454,600	10.811	$13,743.05	$3,336.93	$8,543.80	$1,862.32
Palatine	$454,600	9.825	$12,489.64	$2,517.00	$8,447.19	$1,525.45
Arlington Heights	$454,600	9.204	$11,700.22	$2,394.96	$7,468.36	$1,836.90
Skokie	$454,600	8.986	$11,423.09	$1,681.81	$8,634.06	$1,107.22
Park Ridge	$454,600	8.985	$11,421.82	$1,817.83	$8,096.34	$1,507.66
Des Plaines	$454,600	8.694	$11,051.90	$2,018.68	$7,468.36	$1,564.86
Bloomington*	$454,600	8.415	$12,247.07	$1,871.56	$7,617.21	$2,758.29
Evanston**	$454,600	8.066	$10,253.58	$1,930.97	$6,907.76	$1,414.86

*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 Assistance property tax levy
Note: Total taxes for all communities include the maximum allowable Homeowners exemption for their respective counties

Changes from Proposed Budget to Adopted Budget

The City Council made two changes to the proposed budget prior to adopting it on November 24, 2025.

Adjustments to Expenses

Fund	Description of Adjustment	Adjustment Amount
Sustainability Fund	Added $25,000 for Climate Action Outreach.	$25,000
	TOTAL	**$25,000**

Adjustments to Revenues

Fund	Description of Adjustment	Adjustment Amount
General Fund	Eliminate $3,000,000 proposed property tax increase to fund public safety pensions.	($3,000,000)
General Fund	Increase use of fund balance by $3,000,000 for public safety pension contributions.	$3,000,000
	TOTAL	**$0**

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 2026 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 Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Funds.

Historically, the City's Parks and Recreation Department was resourced through the City's General Fund. In the City's 2026 budget, this department is now supported by its own fund (Parks and Recreation Fund #130).

Population Overview

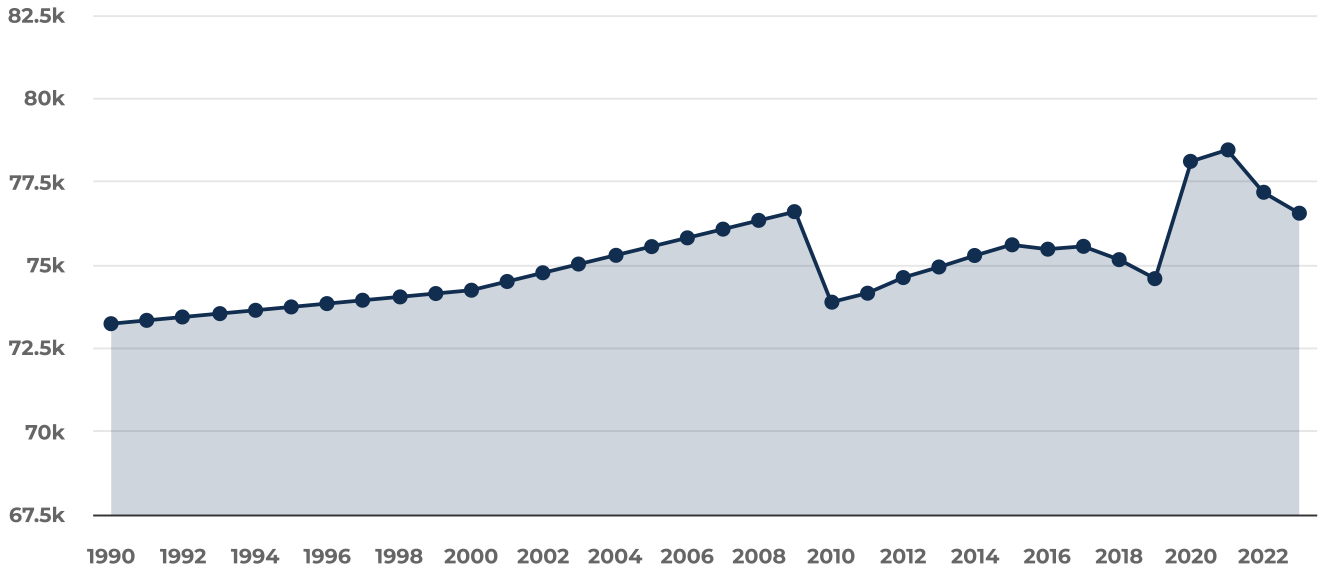
TOTAL POPULATION

76,552

-0.81%
vs. 2022

GROWTH RANK

1481 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*

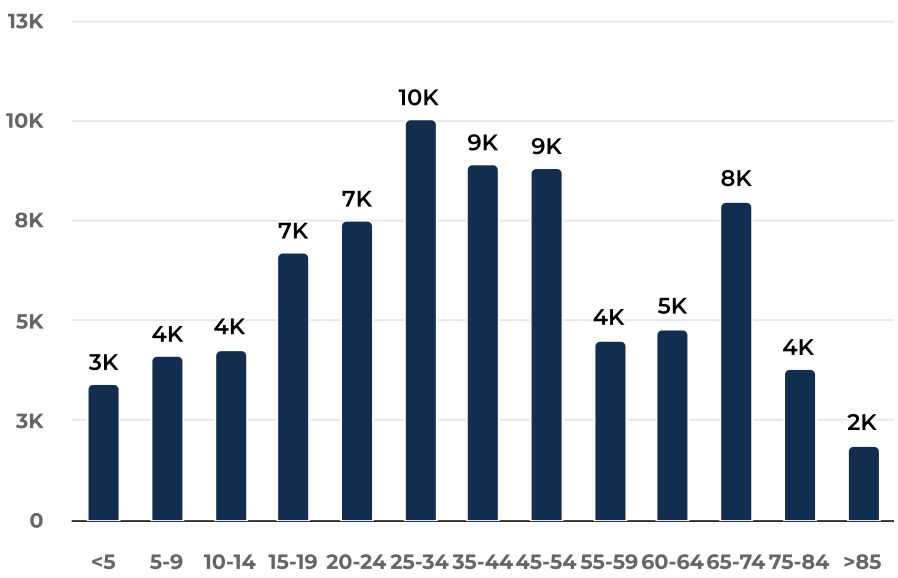
DAYTIME POPULATION

87,640

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

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

POPULATION BY AGE GROUP



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

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

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 2024 Annual Comprehensive Financial Report.

CITY OF EVANSTON, ILLINOIS

Principal Property Taxpayers

Current Year and Nine Years Ago

	2023 Levy			2014 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	$ 48,412,313	1	1.26%	Rotary International	$ 25,715,912	1	1.15%
ORRINGTON TT LLC GOLUB	45,492,498	2	1.18%	FSP 909 Davis Street	20,391,572	2	0.91%
1890 MAPLE LLC	27,928,251	3	0.73%	Lowe Enterprises	18,484,963	3	0.82%
TIAA PK EVANSTON INC	25,108,058	4	0.65%	McCaffery Interests	15,636,226	4	0.70%
OMNI ORRINGTON HOTEL	23,261,528	5	0.60%	Evanston Hotel Assoc.	9,992,465	5	0.45%
MB SHERMAN HIGHLANDS	23,130,400	6	0.60%	Inland	9,759,474	6	0.43%
900 950 CHURCH STREET	23,051,494	7	0.60%	Northshore University Healthcare	9,557,404	7	0.43%
FSP 909 DAVIS STREET	20,925,581	8	0.54%	Target Pk Evanston Inc	7,492,520	8	0.33%
ALBION AT EVANSTON LLC	17,651,319	9	0.46%	ITAA Pk Evanston Inc	7,379,412	9	0.33%
AZZURRI OF EVANSTON	16,908,404	10	0.44%	500 Davis St. Holdings	7,013,472	10	0.31%
Total	$ 271,869,846		7.07%	Total	$ 131,423,420		5.86%
Total EAV	$ 3,845,100,807			Total EAV	$ 2,244,569,975		

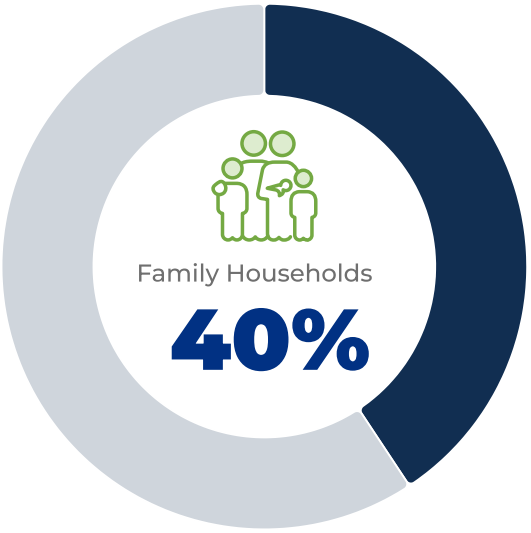
Source: City of Evanston, Illinois: Annual Comprehensive Financial Report For the Year Ended December 31, 2024 (pg 169)

Household Analysis

TOTAL HOUSEHOLDS

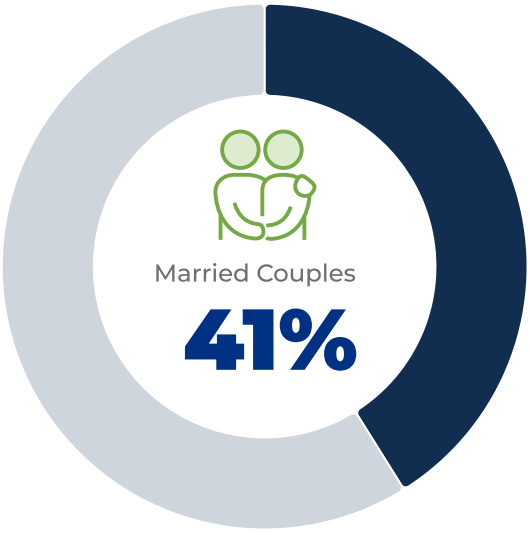
31,387

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.



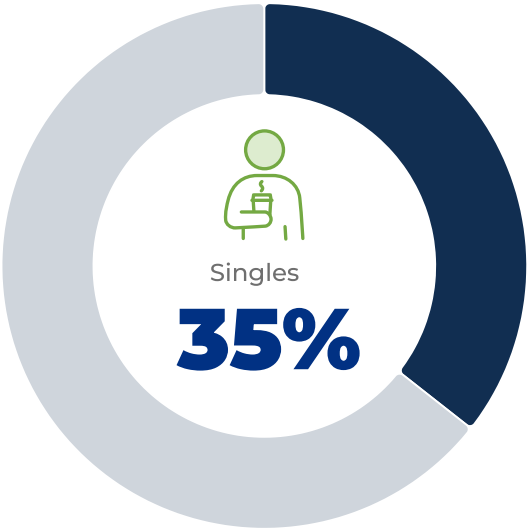
-20%

lower than state average



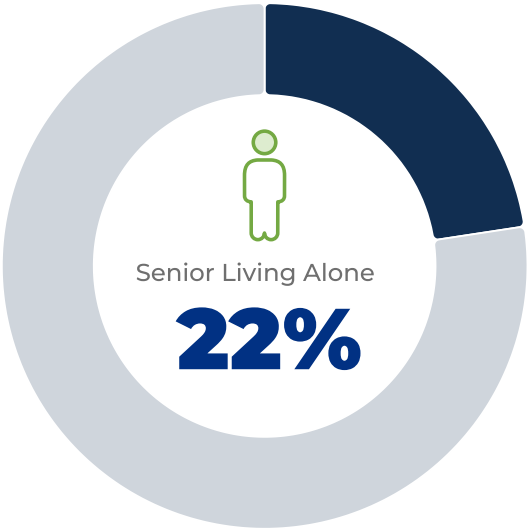
-13%

lower than state average



21%

higher than state average



84%

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%

83.00%
higher than state average

Median income

$95,766

17.21%
higher than state average

Below $25,000

13%

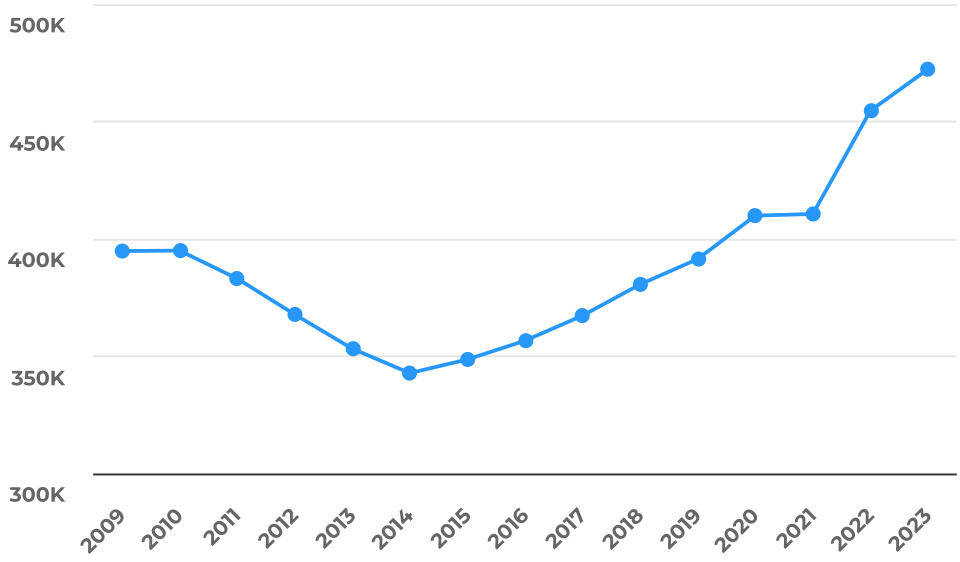
-10.22%
lower than state average

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

Housing Overview

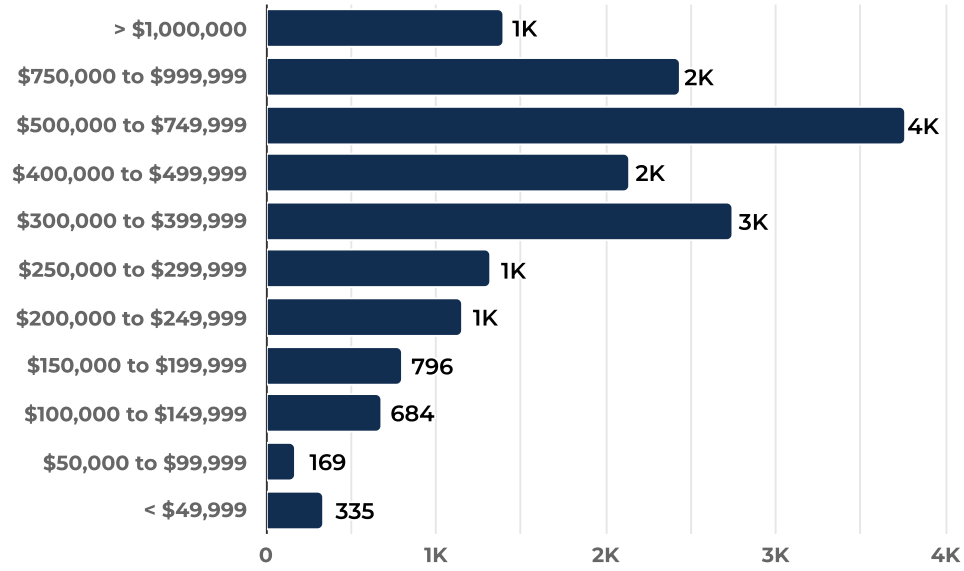
2023 MEDIAN HOME VALUE

$472,300



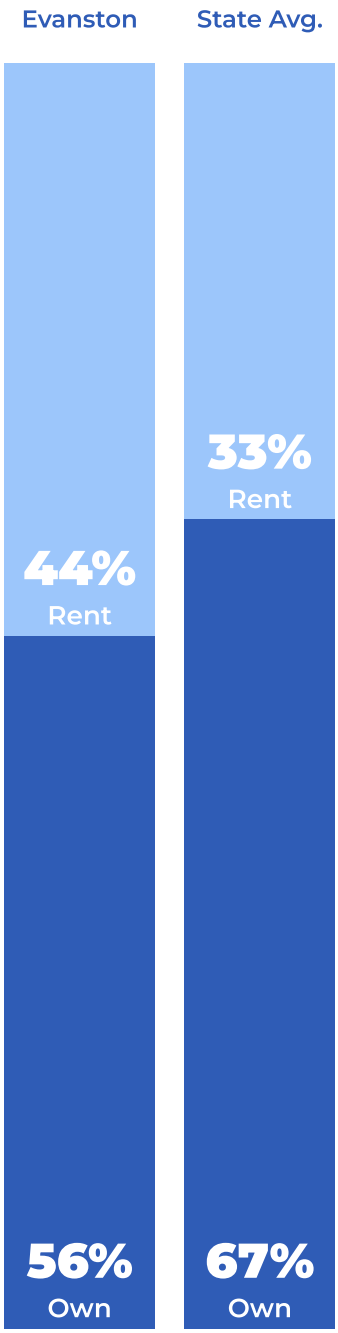
** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

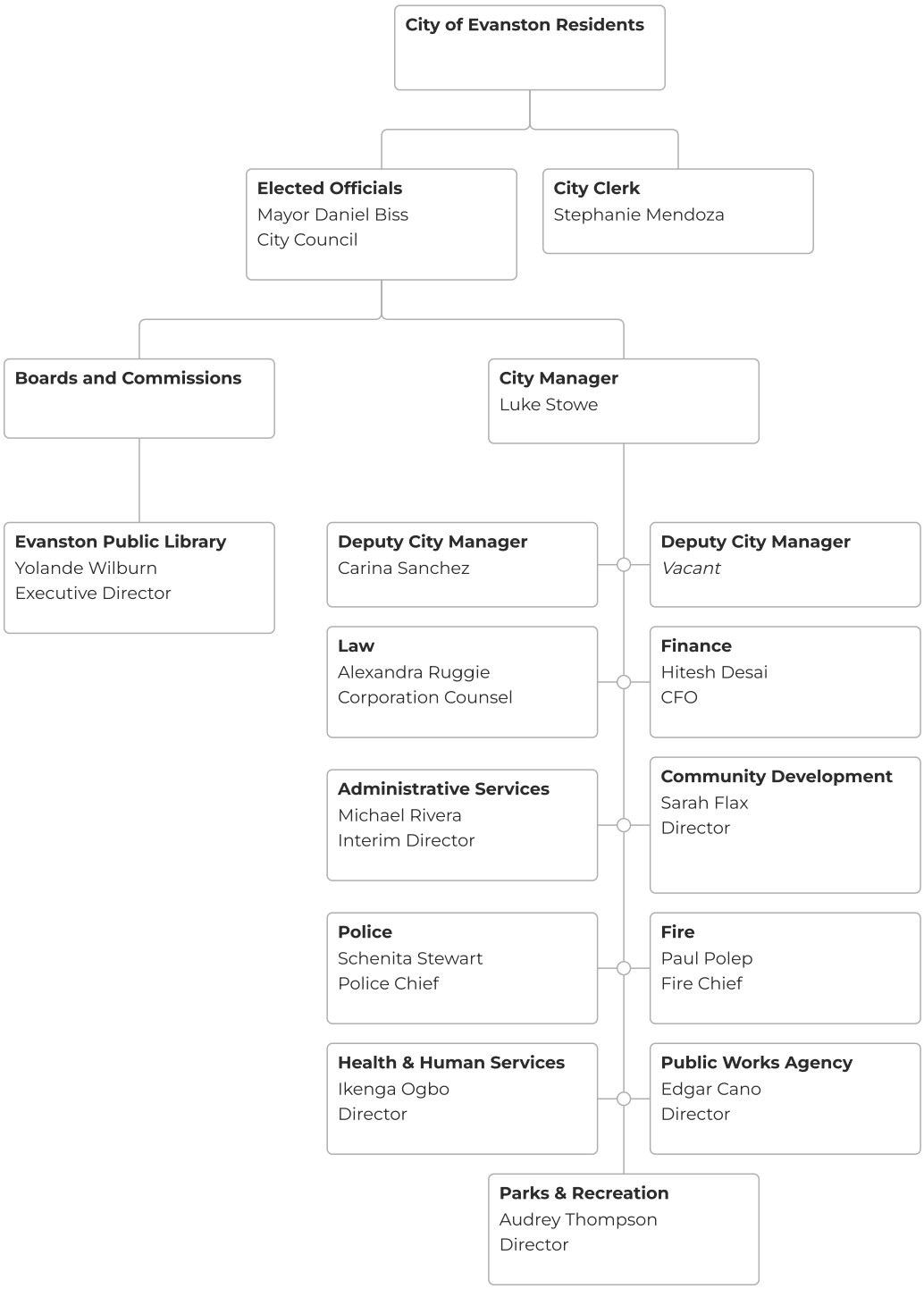


** Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

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



2026 Budget Calendar

Date(s)	Task/Step/Meeting
Jan 1, 2025	Fiscal Year 2025 Begins.
May 11 - May 30, 2025	Finance Staff held preliminary Budget Meetings with Departments about the FY 2026 Budget Planning Process.
May 22 - Jun 6, 2025	Staff met with Councilmembers about preliminary FY 2026 Budget Planning ideas.
June 2025	Finance Staff provide FY 2026 Budget Planning Materials to Departments. Departments began developing Department Budgets.
July 2025	Departments continued developing Department Budgets. Finance Staff hosted a training for staff on Budget Planning Materials. Finance Staff initialized Budget Planning settings in New World ERP.
Aug 4-29, 2025	Finance and CMO met with Departments about their FY 2026 Budgets. Finance Staff began compiling FY 2026 Budget Documentation.
Sep 2-19, 2025	Finance and CMO met with Departments again about FY 2026 Budgets.
Sep 5, 2025	FY 2026 Department Budgets and Budget Requests “Soft Locked.”
Sep 5 - Oct 2, 2025	Finance Staff finished compiling Budget Documentation. Finance Staff reviewed and entered FY 2026 Proposed Budget numbers in New World ERP and ClearGov.
Sep 9-18, 2025	Staff met individually with Councilmembers and the Mayor to preview FY 2026 Proposed Budget challenges and opportunities.
Oct 6, 2025	FY 2026 Proposed Budget was published on the City’s website.
Oct 13, 2025	FY 2026 Proposed Budget will be presented at the regular City Council meeting.
Oct 14, 2025	FY 2026 Proposed Budget will be presented at the regular Finance & Budget Committee meeting.
Oct 15 - Nov 24, 2025	Staff refine and update the FY 2026 Proposed Budget based on the feedback received from City Council, Finance & Budget Committee, and the Community.
Oct-Nov, 2025	FY 2026 Proposed Budget will be presented at Ward meetings.
Oct 27, 2025	FY 2026 Budget Public Hearing will be held at the regular City Council meeting.
Nov 3, 2025	FY 2026 Truth in Taxation Hearing will be held at a Special City Council meeting.
Nov 10, 2025	Budget Discussion and Introduction of Tax Levy Ordinances at the regular City Council meeting.
Nov 24, 2025	FY 2026 Budget Adoption by the City Council at the regular City Council Meeting.
December 2025	Following approval by City Council, FY 2026 Adopted Budget is published on the City’s website.
Dec 26, 2025	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, and lay across the City's funds. The funds are categorized into different types, as shown in the table below.

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

* The Parks and Recreation Fund (130) and PRO Housing Fund (230) are new funds that were added in the FY2026 Budget.

Fund-Department Relationships

Department	Fund Title
13 City Council	General Fund (100)
14 City Clerk	General Fund (100)
15 City Manager's Office	General Fund (100)
	Reparations Fund (177)
	Sustainability Fund (178)
17 Law	General Fund (100)
19 Administrative Services	General Fund (100)
	Capital Improvements Fund (415)
	Parking System Fund (505)
	Fleet Services Fund (600)
	Equipment Replacement Fund (601)
21 Community Development	General Fund (100)
	Human Services Fund (176)
	CDBG Fund (215)
	CDBG Loan Fund (220)
	PRO Housing 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)
30 Parks and Recreation	Parks and Recreation Fund (130)
	Human Services Fund (176)
40 Public Works Agency	General Fund (100)
	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)
48 Library	Library Fund (185)
	Library Debt Service Fund (186)
	Library Capital Improvement FD (187)
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)

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.

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.

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.

Pathways to Removing Obstacles (PRO) Housing Fund - To account for the revenues and expenditures of the Federal Pathways to Removing Obstacles to Housing grant program.

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 2026 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.

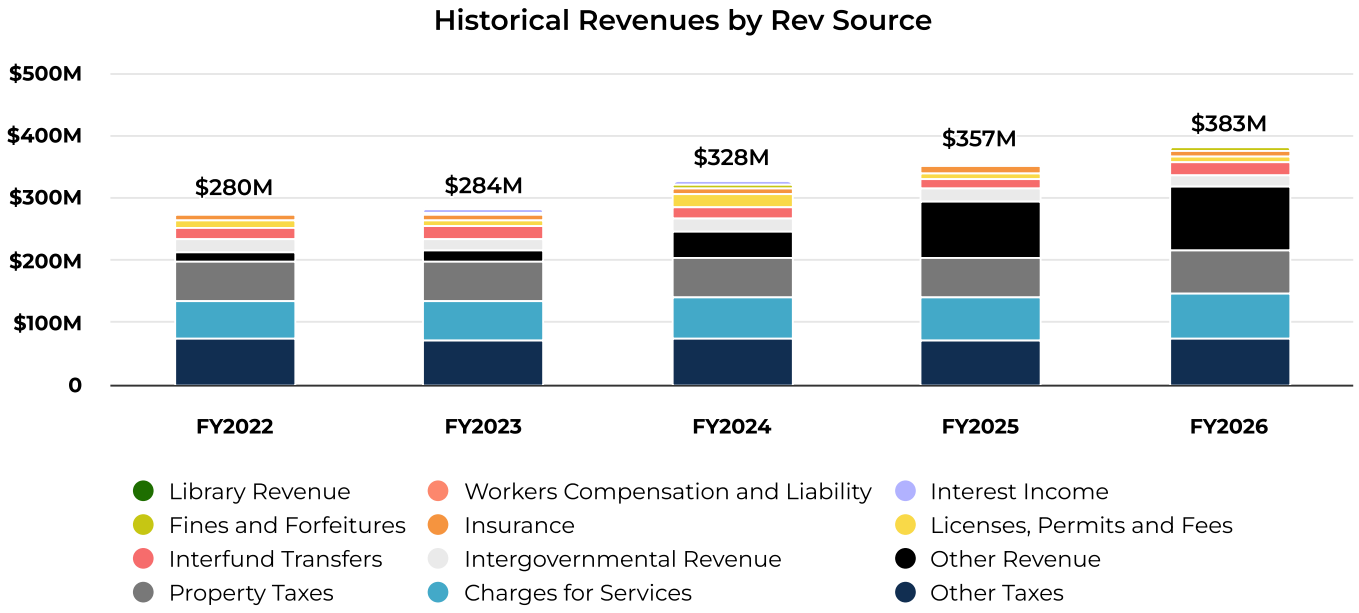
Insurance Fund - Health Insurance Reserves should be no less than three months of annual expenses. At least one month of the three month reserve is required to be kept at the Intergovernmental Personal Benefits Cooperative (IPBC). This reserve will be utilized to cover the claims payable cycle cost which 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

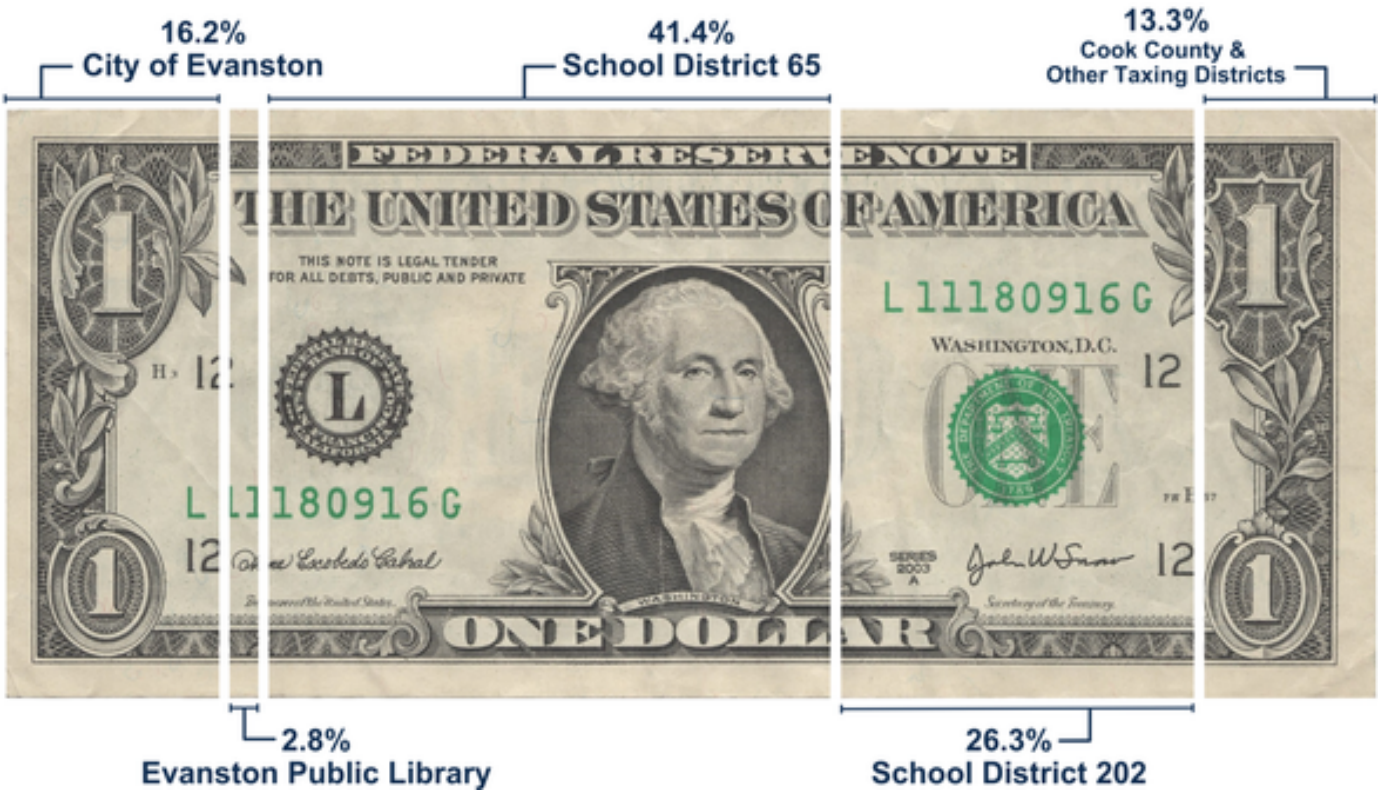
Summary - All Revenues by Source



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$64,012,129	$64,187,921	$64,722,257	$69,088,592	6.75%
Other Taxes	$71,770,191	$72,589,830	$70,165,000	$73,485,000	4.73%
Licenses, Permits and Fees	$7,904,311	$20,143,189	$10,298,300	$10,029,300	-2.61%
Charges for Services	$61,886,921	$66,646,855	$68,809,834	$72,231,725	4.97%
Fines and Forfeitures	$4,458,841	$4,308,948	$4,385,000	$4,603,000	4.97%
Intergovernmental Revenue	$17,403,155	$20,911,129	$18,955,203	$17,978,839	-5.15%
Other Revenue	$17,398,197	$42,733,604	$90,903,771	$102,351,796	12.59%
Interest Income	$5,804,573	$6,962,562	$1,970,100	$2,187,600	11.04%
Interfund Transfers	$22,663,027	$18,938,449	$15,603,037	$20,853,393	33.65%
Workers Compensation and Liability	$1,229,729	$896,752	$886,000	$386,000	-56.43%
Insurance	$9,506,290	$9,860,355	$10,200,654	$10,206,534	0.06%
Library Revenue	$114,761	$131,495	$82,000	$58,000	-29.27%
Total Revenues	**$284,152,126**	**$328,311,088**	**$356,981,156**	**$383,459,779**	**7.42%**

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 of Evanston's property tax levy as shown in this document represents only this portion of total property taxes paid by residents.

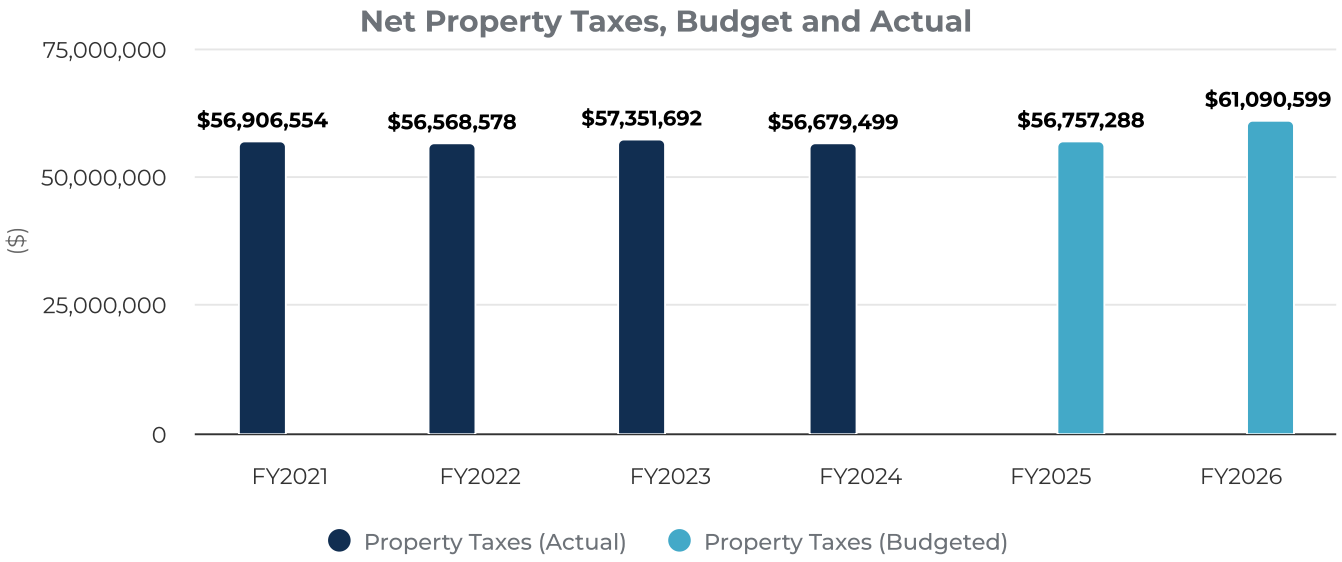


Property Tax Summary

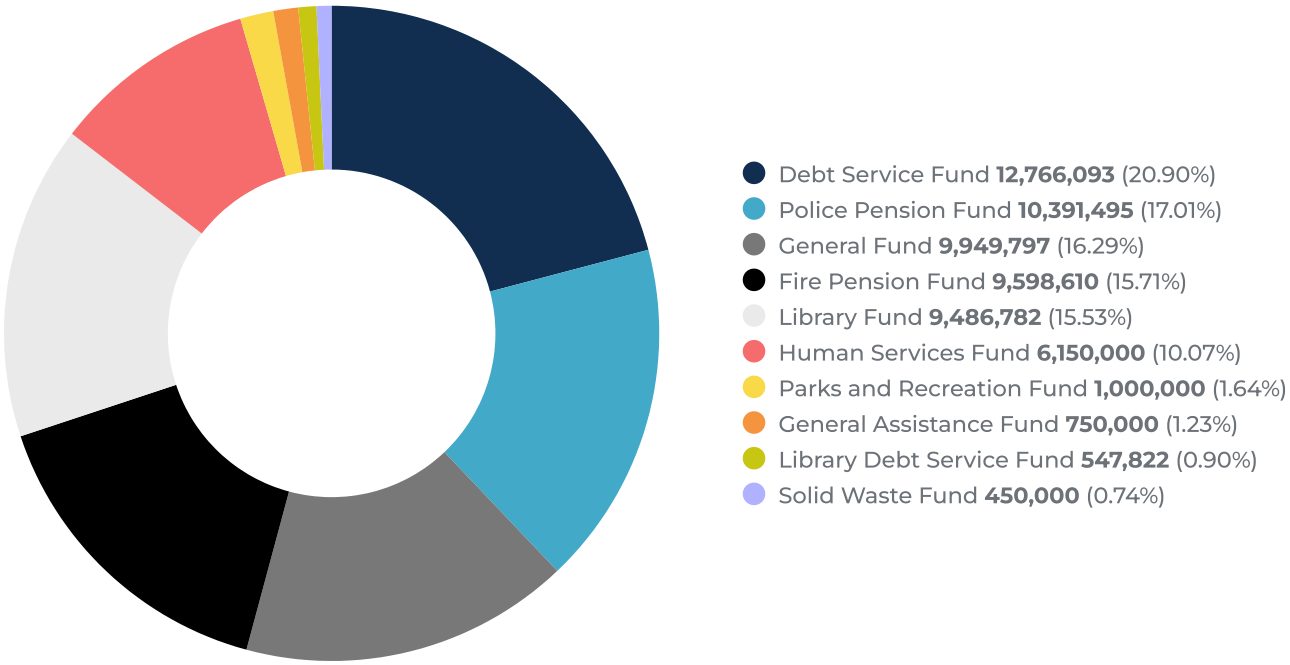
The City's total net Property Tax Levy remained flat from FY 2021 through FY 2025.

The FY 2026 Budget includes a net Property Tax increase of $3.5M for the City. The increase to the City levy will support the Human Services Levy and the Parks and Recreation Fund.

The FY 2026 Budget also includes a $0.8M increase to the Library's net Property Tax Levy.



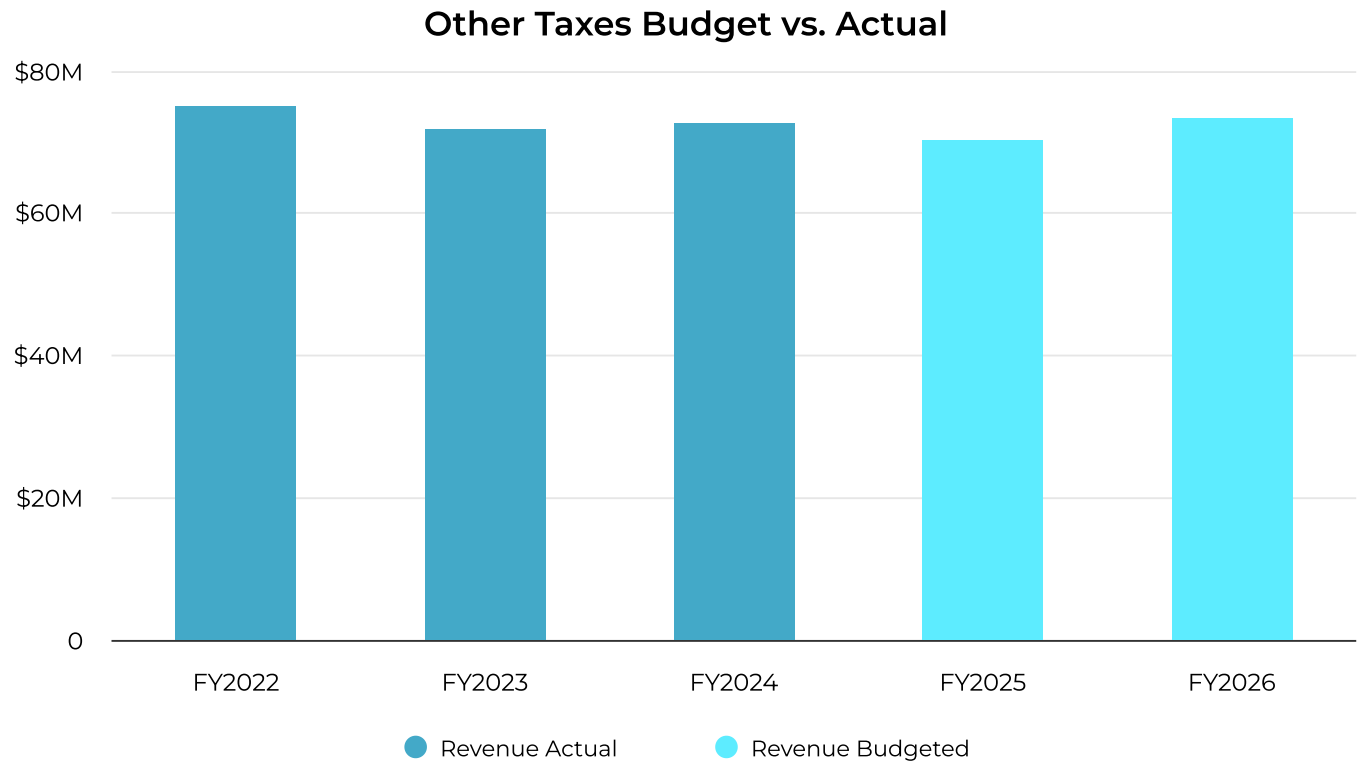
2026 Net Property Taxes by Fund



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.

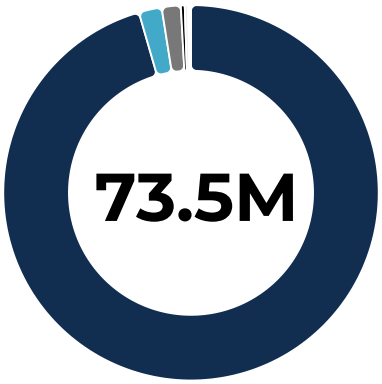
The State of Illinois imposes a 6.25% Sales Tax, 1% of which is distributed to municipalities on a point-of-sale basis. In addition, the City of Evanston imposes a 1.25% Home Rule Sales Tax on transactions that generally applies to the purchase of goods with the exception of groceries, drugs, and licensed 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 2026, primarily driven by the impact of inflation on sales, income and use taxes.

Other Taxes by Fund

2026 Other Taxes by Fund



General Fund	**$70,195,000**	95.52%
Emergency Telephone (E911) Fund	**$1,450,000**	1.97%
Reparations Fund	**$1,200,000**	1.63%
Foreign Fire Insurance	**$250,000**	0.34%
Special Assessment Fund	**$210,000**	0.29%
Solid Waste Fund	**$100,000**	0.14%
Affordable Housing Fund	**$50,000**	0.07%
Capital Improvements Fund	**$30,000**	0.04%

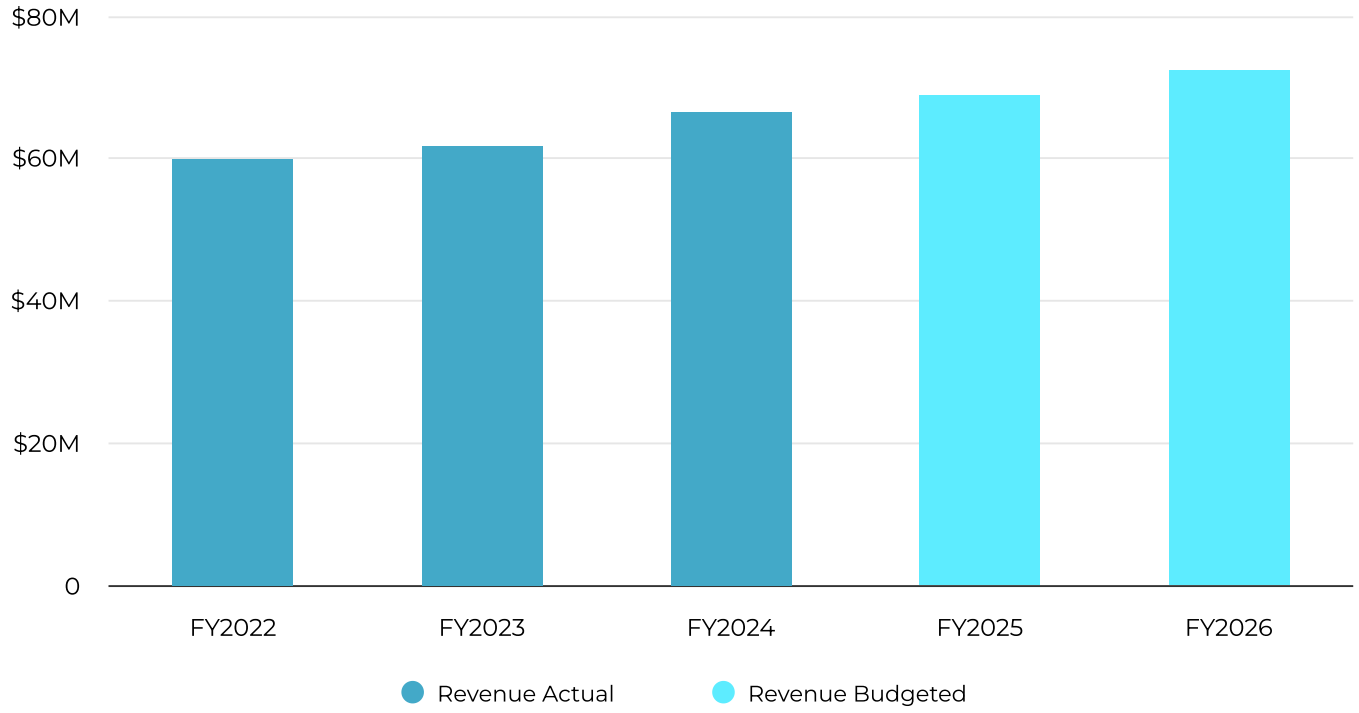
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund						
Other Taxes		$66,598,813	$69,306,996	$67,015,000	$70,195,000	4.75%
STATE USE TAX	100.15.1560.51515	$3,040,435	$2,768,657	$2,900,000	$500,000	-82.76%
SALES TAX - BASIC	100.15.1560.51525	$13,329,108	$13,914,646	$13,350,000	$15,200,000	13.86%
SALES TAX - HOME RULE	100.15.1560.51530	$10,396,123	$10,856,616	$10,500,000	$12,600,000	20.00%
AUTO RENTAL TAX	100.15.1560.51535	$69,883	$75,116	$65,000	$65,000	0.00%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	$855,245	$937,411	$800,000	$950,000	18.75%
ATHLETIC CONTEST TAX	100.15.1560.51540	$747,432	$799,176	$500,000	$1,300,000	160.00%
STATE INCOME TAX	100.15.1560.51545	$12,558,980	$13,446,239	$13,500,000	$14,200,000	5.19%
MUNICIPAL HOTEL TAX	100.15.1560.51550	$2,546,217	$2,664,421	$2,350,000	$2,350,000	0.00%
FIRE INSURANCE TAX	100.15.1560.51555		$14,912			
ELECTRIC UTILITY TAX	100.15.1560.51565	$2,734,420	$2,866,390	$2,900,000	$2,800,000	-3.45%
NATURAL GAS UTILITY TAX	100.15.1560.51570	$1,584,891	$1,251,250	$1,500,000	$1,500,000	0.00%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	$738,412	$700,861	$800,000	$800,000	0.00%
TELEPHONE UTILITY TAX	100.15.1560.51580	$2,485				
CIGARETTE TAX	100.15.1560.51585	$225,000	$144,000	$200,000	$200,000	0.00%
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	$897,720	$1,289,317	$1,000,000	$1,000,000	0.00%
LIQUOR TAX	100.15.1560.51595	$3,772,043	$3,217,898	$3,300,000	$3,300,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATIONAL CANNABIS TAX	100.15.1560.51598	$193,978	$181,915			
PARKING TAX	100.15.1560.51600	$2,952,554	$3,093,968	$2,900,000	$3,000,000	3.45%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	$3,482,124	$2,457,303	$2,500,000	$2,000,000	-20.00%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	$310,770	$3,083,708	$2,500,000	$3,000,000	20.00%
TELECOMMUNICATIONS TAX	100.15.1560.51625	$1,115,998	$1,032,275	$1,050,000	$1,000,000	-4.76%
AMUSEMENT TAX	100.15.1560.51630	$1,367,347	$1,548,571	$1,300,000	$1,400,000	7.69%
WHEEL TAX	100.15.1560.52010	$2,875,749	$2,748,583	$2,800,000	$2,800,000	0.00%
CANNABIS USE TAX	100.22.2205.51599	$118,281	$124,708	$100,000	$130,000	30.00%
BAG TAX	100.24.2435.51593	$78,617	$89,054	$200,000	$100,000	-50.00%
PENSION PPRT	100.99.9989.51606	$605,000				
Total General Fund		$66,598,813	$69,306,996	$67,015,000	$70,195,000	4.75%
Reparations Fund						
Other Taxes		$3,000,000	$1,180,000	$1,200,000	$1,200,000	0.00%
RECREATIONAL CANNABIS TAX	177.15.1595.51598		$180,000	$200,000	$200,000	0.00%
REAL ESTATE TRANSFER TAX	177.15.1595.51620	$3,000,000	$1,000,000	$1,000,000	$1,000,000	0.00%
Total Reparations Fund		$3,000,000	$1,180,000	$1,200,000	$1,200,000	0.00%
Emergency Telephone (E911) Fund						
Other Taxes		$1,714,128	$1,497,617	$1,450,000	$1,450,000	0.00%
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	$1,714,128	$1,497,617	$1,450,000	$1,450,000	0.00%
Total Emergency Telephone (E911) Fund		$1,714,128	$1,497,617	$1,450,000	$1,450,000	0.00%
Foreign Fire Insurance						
Other Taxes		$248,204	$273,157	$250,000	$250,000	0.00%
FOREIGN FIRE INSURANCE INCOME	206.23.0020.56044	$248,204	$273,157	$250,000	$250,000	0.00%
Total Foreign Fire Insurance		$248,204	$273,157	$250,000	$250,000	0.00%
Affordable Housing Fund						
Other Taxes		$36,380	$40,500	$50,000	$50,000	0.00%
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	$36,380	$40,500	$50,000	$50,000	0.00%
Total Affordable Housing Fund		$36,380	$40,500	$50,000	$50,000	0.00%
Capital Improvements Fund						
Other Taxes					$30,000	
PUBLIC CHARGING FEE	415.40.4105.51578				$30,000	
Total Capital Improvements Fund					$30,000	
Special Assessment Fund						
Other Taxes		$172,666	$157,979	$200,000	$210,000	5.00%
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	$172,666	$157,979	$200,000		
SPEC ASSESS PRINCIPAL PMT	420.40.6000.56590				$210,000	
Total Special Assessment Fund		$172,666	$157,979	$200,000	$210,000	5.00%
Solid Waste Fund						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes			$133,582		$100,000	
BAG TAX	520.40.4310.51593		$133,582		$100,000	
Total Solid Waste Fund			$133,582		$100,000	
Total Revenues		**$71,770,191**	**$72,589,830**	**$70,165,000**	**$73,485,000**	**4.73%**

Charges for Service Summary

Charges for Services Budget vs. Actual

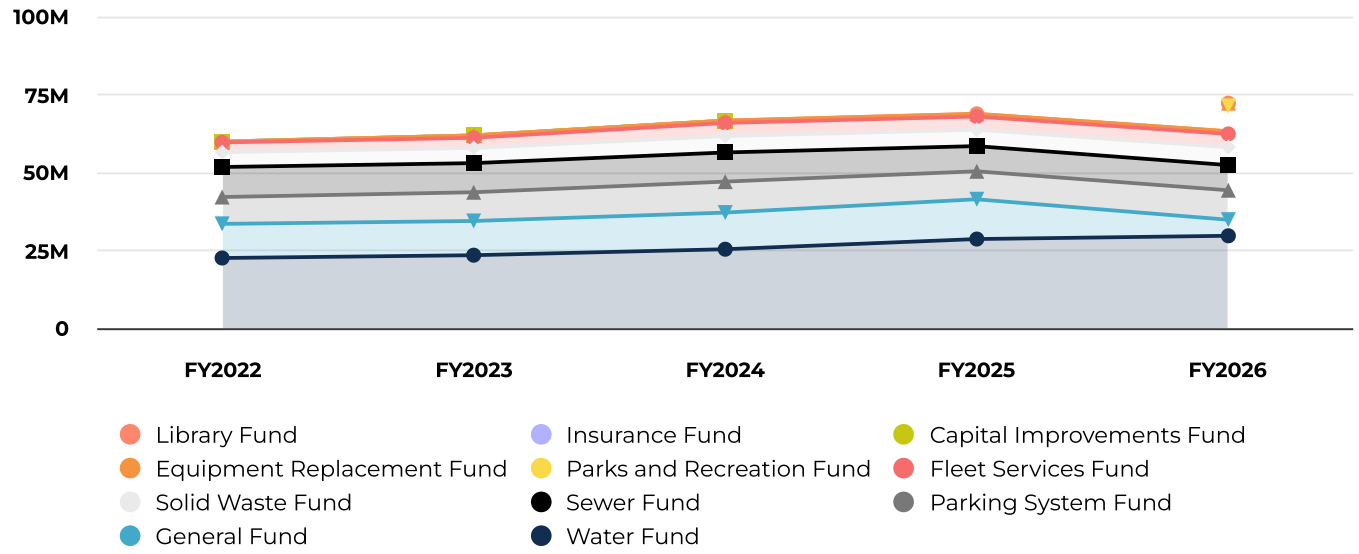


Citywide Charges for Services are budgeted to increase from 2025 to 2026. This is mostly due to increases in Yard Waste Collection rates, increased projected revenues from wholesale water customers, and increased ambulance fee rates.

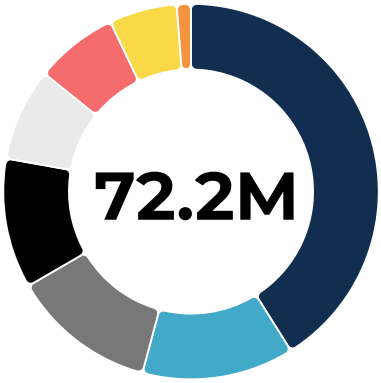
Charges for Services by Fund

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.

Historical Revenues by Fund



2026 Charges for Services by Fund



Water Fund	**$29,673,000**	41.08%
Parking System Fund	**$9,455,000**	13.09%
Parks and Recreation Fund	**$9,001,000**	12.46%
Sewer Fund	**$8,080,000**	11.19%
Solid Waste Fund	**$5,767,000**	7.98%
General Fund	**$5,163,700**	7.15%
Fleet Services Fund	**$4,216,140**	5.84%
Equipment Replacement Fund	**$874,885**	1.21%
Library Fund	**$1,000**	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund						
Charges for Services		$10,983,534	$11,754,233	$12,765,709	$5,163,700	-59.55%
BIRTH CERTIFICATE	100.14.1400.53215	$107,124	$106,799	$85,000	$85,000	0.00%
DEATH CERTIFICATE	100.14.1400.53220	$11,009	$7,914	$7,000	$7,000	0.00%
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730	$37,658	-	$35,000	$35,000	0.00%
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	$4,630	$1,925	$30,000	$30,000	0.00%
ZONING FEES	100.21.2105.53695	$31,900	$37,830	$50,000	$85,000	70.00%
BEV SNACK VENDING MACHINE	100.22.2205.53200	$387	$499	-	$500	-
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	$509,084	$514,211	$535,000	$600,000	12.15%
POLICE REPORT FEES	100.22.2240.53685	$23,696	$19,943	$25,000	$20,000	-20.00%
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	$10,021	$22,706	-	$20,000	-
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	$7,095	$69,034	$40,000	$42,000	5.00%
AMBULANCE SERVICE	100.23.2315.53675	$2,595,001	$2,988,227	$2,800,000	$3,800,000	35.71%
PLAN REVIEW	100.24.2435.52085	-	-	$5,000	$5,000	0.00%
SANITATION CLASSES	100.24.2435.53050	$500	-	-	-	-
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	$209,040	$216,420	$230,000	$230,000	0.00%
TEMPORARY FOOD LICENSE	100.24.2435.53185	$2,997	$5,901	$11,000	$11,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FOOD DELIVERY VEHICLE	100.24.2435.53190	$2,800	$4,150	$6,500	$6,500	0.00%
BEV SNACK VENDING MACHINE	100.24.2435.53200	$130	$15,925	$31,000	$31,000	0.00%
FOOD VENDING MACHINE	100.24.2435.53205	$24,635	$1,625	-	-	-
TOBACCO LICENSE	100.24.2435.53210	$14,000	$18,222	$17,000	$17,000	0.00%
BEEKEEPER LICENSE FEE	100.24.2435.53211	$300	$350	$300	$300	0.00%
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	-	-	$6,000	$6,000	0.00%
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	-	-	$400	$400	0.00%
BIRTH AND DEATH RECORDS	100.24.2440.53010	$4,815	-	-	-	-
I HEART EVANSTON TREES PROJECT	100.26.2655.53737	$17	-	-	-	-
RECREATION PROGRAM FEES	100.30.3005.53565	$36,857	$32,741	-	-	-
SPECIAL EVENT REVENUE	100.30.3005.53569	$26,831	$35,249	$25,000	-	-
BEV SNACK VENDING MACHINE	100.30.3030.53200	$13,807	$12,290	$10,000	-	-
CONCESSIONS	100.30.3030.53203	-	-	$100,000	-	-
RECREATION PROGRAM FEES	100.30.3030.53565	$2,481,314	$2,641,993	$3,200,000	-	-
BEV SNACK VENDING MACHINE	100.30.3035.53200	$1,304	$1,593	$1,000	-	-
RECREATION PROGRAM FEES	100.30.3035.53565	$1,088,160	$1,039,659	$950,000	-	-
BEV SNACK VENDING MACHINE	100.30.3040.53200	$2,283	$3,746	$2,000	-	-
CONCESSIONS	100.30.3040.53203	-	-	$10,000	-	-
RECREATION - CHARGES FOR SERVICES	100.30.3040.53560	-	$38,587	-	-	-
RECREATION PROGRAM FEES	100.30.3040.53565	$179,151	$213,401	$220,000	-	-
RECREATION PROGRAM FEES	100.30.3045.53565	$35,347	$33,186	$20,000	-	-
RECREATION PROGRAM FEES	100.30.3050.53565	$232,046	$192,493	-	-	-
BEV SNACK VENDING MACHINE	100.30.3055.53200	$2,775	$1,926	$1,500	-	-
RECREATION PROGRAM FEES	100.30.3055.53565	$723,068	$687,054	$675,000	-	-
SENIOR TAXI COUPON SALES	100.30.3055.53640	$59,322	$54,818	$60,000	-	-
RECREATION PROGRAM FEES	100.30.3065.53565	$267,112	$264,941	$250,000	-	-
CONCESSIONS	100.30.3080.53203	-	-	$107,100	-	-
RECREATION PROGRAM FEES	100.30.3080.53565	$652,815	$734,989	$560,000	-	-
RECREATION - DEFERRED REVENUE	100.30.3080.53566	$6,416	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION PROGRAM FEES	100.30.3081.53565	$10,435	$3,500	$10,000	-	-
RECREATION PROGRAM FEES	100.30.3095.53565	-	-$1,579	-	-	-
CONCESSIONS	100.30.3100.53203	-	-	$25,000	-	-
RECREATION PROGRAM FEES	100.30.3100.53565	-	$220,060	$266,409	-	-
RECREATION PROGRAM FEES	100.30.3130.53565	$81,335	$82,816	$100,000	-	-
RECREATION PROGRAM FEES	100.30.3131.53565	$58,674	$62,776	$60,000	-	-
RECREATION PROGRAM FEES	100.30.3135.53565	$625	-	-	-	-
RECREATION PROGRAM FEES	100.30.3150.53565	-	-	$90,000	-	-
RECREATION PROGRAM FEES	100.30.3225.53565	-$15,932	-$13,553	-	-	-
SPECIAL EVENT REVENUE	100.30.3500.53569	-	$37,438	$50,000	-	-
CONCESSIONS	100.30.3505.53203	-	-	$120,000	-	-
RECREATION PROGRAM FEES	100.30.3505.53565	-	$45,960	$739,000	-	-
RECREATION PROGRAM FEES	100.30.3605.53565	$592,762	$400,059	$375,000	-	-
BEV SNACK VENDING MACHINE	100.30.3710.53200	$568	$598	$500	-	-
RECREATION PROGRAM FEES	100.30.3710.53565	$329,940	$342,901	$342,000	-	-
RECREATION PROGRAM FEES	100.30.3720.53565	$357,794	$363,038	$360,000	-	-
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	$42,503	$63,556	$72,000	$72,000	0.00%
TREE PRESERVATION REVENUES	100.40.4105.53667	$35,051	$96,879	$10,000	$20,000	100.00%
WOOD RECYCLING	100.40.4105.53690	$2,970	-	-	-	-
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	$41,511	$29,436	$20,000	$20,000	0.00%
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	$39,853	-	$20,000	$20,000	0.00%
Total General Fund		$10,983,534	$11,754,233	$12,765,709	$5,163,700	-59.55%
Parks and Recreation Fund						
Charges for Services		-	-	-	$9,001,000	-
SPECIAL EVENT REVENUE	130.30.3005.53569	-	-	-	$25,000	-
BEV SNACK VENDING MACHINE	130.30.3030.53200	-	-	-	$10,000	-
CONCESSIONS	130.30.3030.53203	-	-	-	$50,000	-
RECREATION PROGRAM FEES	130.30.3030.53565	-	-	-	$3,200,000	-
BEV SNACK VENDING MACHINE	130.30.3035.53200	-	-	-	$1,000	-
RECREATION PROGRAM FEES	130.30.3035.53565	-	-	-	$1,300,000	-
BEV SNACK VENDING MACHINE	130.30.3040.53200	-	-	-	$2,000	-
CONCESSIONS	130.30.3040.53203	-	-	-	$10,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION - CHARGES FOR SERVICES	130.30.3040.53560	-	-	-	$30,000	-
RECREATION PROGRAM FEES	130.30.3040.53565	-	-	-	$240,000	-
RECREATION PROGRAM FEES	130.30.3045.53565	-	-	-	$20,000	-
BEV SNACK VENDING MACHINE	130.30.3055.53200	-	-	-	$1,500	-
RECREATION PROGRAM FEES	130.30.3055.53565	-	-	-	$720,000	-
SENIOR TAXI COUPON SALES	130.30.3055.53640	-	-	-	$60,000	-
RECREATION PROGRAM FEES	130.30.3065.53565	-	-	-	$250,000	-
CONCESSIONS	130.30.3080.53203	-	-	-	$75,000	-
RECREATION PROGRAM FEES	130.30.3080.53565	-	-	-	$700,000	-
CONCESSIONS	130.30.3100.53203	-	-	-	$25,000	-
RECREATION PROGRAM FEES	130.30.3100.53565	-	-	-	$200,000	-
RECREATION PROGRAM FEES	130.30.3130.53565	-	-	-	$100,000	-
RECREATION PROGRAM FEES	130.30.3150.53565	-	-	-	$60,000	-
SPECIAL EVENT REVENUE	130.30.3500.53569	-	-	-	$45,000	-
CONCESSIONS	130.30.3505.53203	-	-	-	$75,000	-
RECREATION PROGRAM FEES	130.30.3505.53565	-	-	-	$664,000	-
RECREATION PROGRAM FEES	130.30.3605.53565	-	-	-	$425,000	-
BEV SNACK VENDING MACHINE	130.30.3710.53200	-	-	-	$500	-
RECREATION PROGRAM FEES	130.30.3710.53565	-	-	-	$352,000	-
RECREATION PROGRAM FEES	130.30.3720.53565	-	-	-	$360,000	-
Total Parks and Recreation Fund		-	-	-	$9,001,000	-
Library Fund						
Charges for Services		$373	$1,687	$1,000	$1,000	0.00%
BEV SNACK VENDING MACHINE	185.48.4845.53200	$373	$1,687	$1,000	$1,000	0.00%
Total Library Fund		$373	$1,687	$1,000	$1,000	0.00%
Capital Improvements Fund						
Charges for Services		$14,148	$6,729	-	-	-
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	$14,148	$6,729	-	-	-
Total Capital Improvements Fund		$14,148	$6,729	-	-	-
Parking System Fund						
Charges for Services		$9,214,761	$9,941,427	$8,980,000	$9,455,000	5.29%
HOODING FOR METERS	505.19.7005.53245	$16,375	$18,190	$35,000	$35,000	0.00%

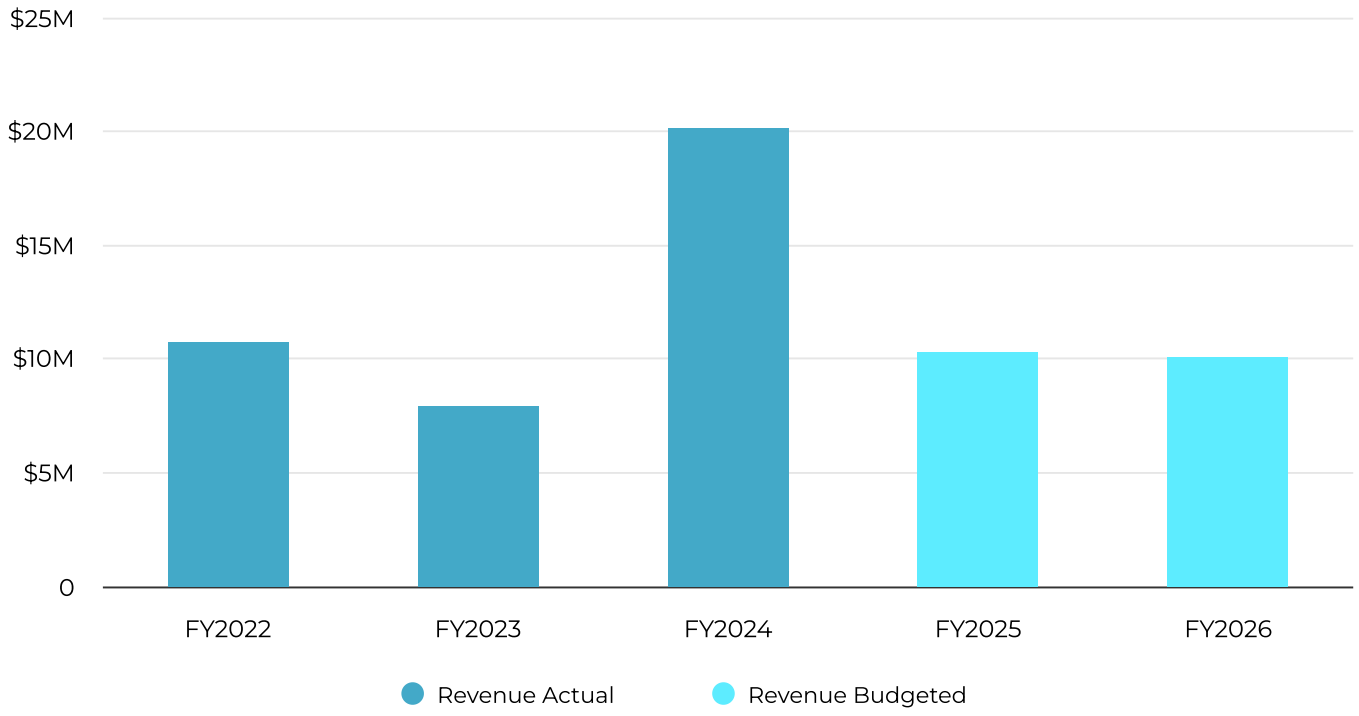
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	$1,368,884	$1,231,091	$1,260,000	$1,260,000	0.00%
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	$3,561,024	$3,826,295	$3,375,000	$3,750,000	11.11%
SPACE (LOT) RENTALS	505.19.7005.53385	$552,102	$525,941	$625,000	$600,000	-4.00%
DAILY TICKETS	505.19.7025.53500	$680,156	$476,757	$375,000	$450,000	20.00%
MONTHLY INVOICES	505.19.7025.53510	$605,546	$471,656	$400,000	$450,000	12.50%
KEYCARD DEPOSITS	505.19.7025.53515	$2,415	$42,910	$3,500	$3,500	0.00%
DAILY TICKETS	505.19.7036.53500	$437,228	$581,851	$575,000	$575,000	0.00%
MONTHLY INVOICES	505.19.7036.53510	$882,985	$1,001,745	$975,000	$975,000	0.00%
KEYCARD DEPOSITS	505.19.7036.53515	$2,495	$2,690	$3,000	$3,000	0.00%
DAILY TICKETS	505.19.7037.53500	$370,242	$454,257	$450,000	$450,000	0.00%
MONTHLY INVOICES	505.19.7037.53510	$733,724	$1,305,927	$900,000	$900,000	0.00%
KEYCARD DEPOSITS	505.19.7037.53515	$1,585	$2,115	$3,500	$3,500	0.00%
Total Parking System Fund		$9,214,761	$9,941,427	$8,980,000	$9,455,000	5.29%
Water Fund						
Charges for Services		$23,446,286	$25,363,162	$28,625,100	$29,673,000	3.66%
BEV SNACK VENDING MACHINE	510.40.4200.53200	$348	$490	-	-	-
WATER SALES-EVANSTON	510.40.4200.53575	$9,430,024	$11,252,068	$13,957,000	$13,958,000	0.01%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	$112,926	$113,341	$104,000	$104,000	0.00%
WATER SALES EVAN-PENALTY	510.40.4200.53580	$91,238	$79,396	$68,000	$68,000	0.00%
WATER SALES-SKOKIE	510.40.4200.53585	$3,495,675	$3,215,905	$3,710,000	$3,686,000	-0.65%
WATER SALES - MGNWC	510.40.4200.53586	$1,933,664	$2,024,170	$2,238,000	$2,233,000	-0.22%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	$964,398	$1,033,869	$1,027,100	$1,141,000	11.09%
WATER SALES-NWWC.	510.40.4200.53590	$6,825,485	$7,164,185	$7,134,500	$8,020,000	12.41%
PHOSPHATE SALES - NWWC	510.40.4200.53591	$194,363	$201,490	$185,000	$185,000	0.00%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	$131,817	$190,753	$150,000	$150,000	0.00%
WATER METER IMPACT FEES	510.40.4200.56141	$266,346	$87,494	$51,500	$128,000	148.54%
Total Water Fund		$23,446,286	$25,363,162	$28,625,100	$29,673,000	3.66%
Sewer Fund						
Charges for Services		$9,348,891	$9,353,365	$8,080,000	$8,080,000	0.00%
STORM WATER DETENTION REVENUE	515.40.4310.53593	$24,750	$25,050	-	-	-
SEWER SERVICE CHARGE	515.40.4530.53595	$9,241,886	$9,262,890	$7,995,000	$7,995,000	0.00%
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	$82,256	$65,425	$85,000	$85,000	0.00%
Total Sewer Fund		$9,348,891	$9,353,365	$8,080,000	$8,080,000	0.00%
Solid Waste Fund						
Charges for Services		$4,878,891	$5,251,622	$5,267,000	$5,767,000	9.49%
RESIDENTIAL REFUSE	520.40.4310.53605	$3,617,348	$3,881,623	$3,952,201	$3,952,201	0.00%
RESIDENTIAL REFUSE--PENALTY	520.40.4310.53610	$63,221	$52,432	$45,000	$45,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
APARTMENT REFUSE FEES	520.40.4310.53620	$203,382	$217,162	$222,955	$222,955	0.00%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	$662,456	$727,696	$724,344	$724,344	0.00%
YARD WASTE FEE	520.40.4310.56156	$332,485	$372,709	$322,500	$822,500	155.04%
Total Solid Waste Fund		$4,878,891	$5,251,622	$5,267,000	$5,767,000	9.49%
Fleet Services Fund						
Charges for Services		$3,244,428	$4,216,128	$4,216,140	$4,216,140	0.00%
CHARGES TO GENERAL FUND	600.19.7710.53750	$2,316,996	$3,012,096	$3,012,100	$3,012,100	0.00%
CHARGES TO PARKING FUND	600.19.7710.53755	$159,996	$207,996	$208,000	$208,000	0.00%
CHARGES TO WATER FUND	600.19.7710.53760	$180,000	$234,000	$234,000	$234,000	0.00%
CHARGES TO SEWER FUND	600.19.7710.53770	$260,004	$338,004	$338,000	$338,000	0.00%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	$321,996	$418,596	$418,600	$418,600	0.00%
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	$5,436	$5,436	$5,440	$5,440	0.00%
Total Fleet Services Fund		$3,244,428	$4,216,128	$4,216,140	$4,216,140	0.00%
Equipment Replacement Fund						
Charges for Services		$754,884	$754,884	$874,885	$874,885	0.00%
CHARGES TO GENERAL FUND	601.19.7780.53750	$750,000	$750,000	$870,000	$870,000	0.00%
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	$4,884	$4,884	$4,885	$4,885	0.00%
Total Equipment Replacement Fund		$754,884	$754,884	$874,885	$874,885	0.00%
Insurance Fund						
Charges for Services		$725	$3,620	-	-	-
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	$725	$3,620	-	-	-
Total Insurance Fund		$725	$3,620	-	-	-
Total Revenues		**$61,886,921**	**$66,646,855**	**$68,809,834**	**$72,231,725**	**4.97%**

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. That one-time revenue is driving the spike in FY 2024 in the above chart.

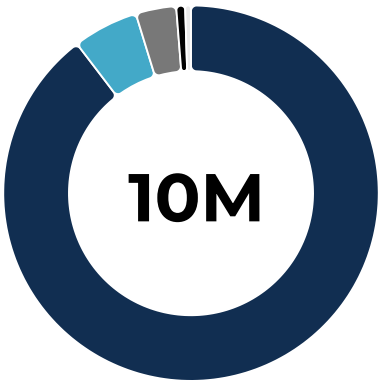
Licenses, Permits, and Fees Budget vs. Actual



Licenses, Permits, and Fees by Fund

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, Parks and Recreation Fund, and Water Fund.

2026 Licenses, Permits, and Fees by Fund



General Fund	**$8,988,300**	89.62%
Capital Improvements Fund	**$564,000**	5.62%
Solid Waste Fund	**$351,000**	3.50%
Parks and Recreation Fund	**$76,000**	0.76%
Water Fund	**$50,000**	0.50%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund						
Licenses, Permits and Fees						
CABLE FRANCHISE FEE	100.15.1510.52180	$825,835	$733,368	$800,000	$800,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$113,813	$110,349	$120,000	$120,000	0.00%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577	-	-	$500,000	$500,000	0.00%
BUSINESS REGISTRATION FEE	100.15.1560.52015	$650	$1,796	-	-	-
PET LICENSES	100.15.1560.52020	$26,963	$29,501	$20,000	$20,000	0.00%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$1,160	$3,020	-	-	-
MOVING VAN PERMIT FEES	100.15.1560.52146	$54,470	$37,225	$55,000	$55,000	0.00%
IL BELL FRANCHISE FEE	100.15.1560.52165	$98,573	$97,143	$90,000	$90,000	0.00%
EASEMENTS	100.15.1560.52175	$119,882	$78,838	$47,000	$47,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1560.52181	-	-$4,358	-	-	-
NICOR FRANCHISE FEE	100.15.1560.52185	-	$90,218	$75,000	$75,000	0.00%
CREDIT CARD FEES - REVENUE	100.15.1560.52705	-	-	$300,000	-	-
BUSINESS REGISTRATION FEE	100.15.5300.52015	$31,320	$38,193	$50,000	$50,000	0.00%

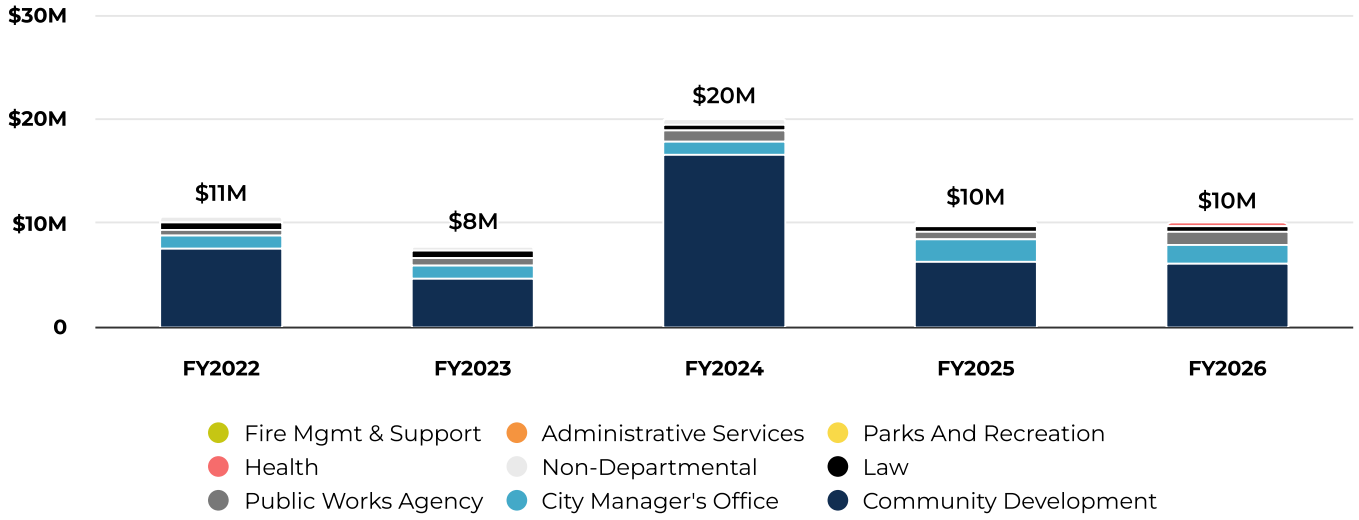
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
LIQUOR LICENSES	100.17.1705.52040	$540,463	$512,344	$520,000	$520,000	0.00%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$17,619	$22,119	$17,000	$17,000	0.00%
VACATION RENTAL LICENSES	100.21.2115.52018	-	-	-	$16,000	-
ROOMING HOUSE LICENSES	100.21.2115.52035	$1,500	$1,050	-	$200,000	-
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$322,316	$194,277	$587,200	$387,200	-34.06%
CONTRACTORS' LICENSES	100.21.2126.52030	$186,475	$182,200	$170,000	$170,000	0.00%
BUILDING PERMITS	100.21.2126.52080	$4,058,773	$16,214,371	$5,000,000	$5,250,000	5.00%
PLUMBING PERMITS	100.21.2126.52090	$90	$135	-	-	-
OTHER/MISC PERMITS	100.21.2126.52110	$2,803	-	$495,000	-	-
ELEVATOR PERMITS	100.21.2126.52115	$40,026	$32,444	$42,000	$42,000	0.00%
FIRE PLAN REVIEW	100.23.2310.52135	$890	$25,431	-	-	-
BED & BREAKFAST LICENSE	100.24.2435.52016	-	-	$150	$150	0.00%
COLLECTION BOX LICENSE	100.24.2435.52017	$1,700	$1,750	$2,500	$2,500	0.00%
OTHER LICENSES	100.24.2435.52050	-	$20,265	$20,000	$20,000	0.00%
LONG TERM CARE LICENSES	100.24.2435.52055	$116,040	$90,780	$180,000	$180,000	0.00%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$7,575	$5,289	$15,000	$15,000	0.00%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	-	-	$1,450	$1,450	0.00%
HEN COOP LICENSE	100.24.2435.52063	-	-	$800	$800	0.00%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	-	-	$1,200	$1,200	0.00%
FARMERS' MARKET LICENSES	100.30.3015.52045	$57,160	$56,530	$55,000	-	-
FARMERS' MARKET LICENSES	100.30.3205.52045	$50	-	-	-	-
SPONSORSHIP FEES	100.30.3500.52147	-	$1,550	$25,000	-	-
DUMPSTER PERMIT FEE	100.40.4105.52081	$8,100	$14,015	-	-	-
RIGHT-OF-WAY PERMIT	100.40.4105.52126	$312,511	$494,941	$383,000	$383,000	0.00%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$23,475	$51,400	$25,000	$25,000	0.00%
Total Licenses, Permits and Fees		$6,970,232	$19,136,184	$9,597,300	$8,988,300	-6.35%
Total General Fund		$6,970,232	$19,136,184	$9,597,300	$8,988,300	-6.35%
Parks and Recreation Fund						
Licenses, Permits and Fees						
FARMERS' MARKET LICENSES	130.30.3015.52045	-	-	-	$65,000	-
SPONSORSHIP FEES	130.30.3015.52147	-	-	-	$10,000	-
SPONSORSHIP FEES	130.30.3500.52147	-	-	-	$1,000	-
Total Licenses, Permits and Fees		-	-	-	$76,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Parks and Recreation Fund		-	-	-	$76,000	-
Sustainability Fund						
Licenses, Permits and Fees						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	$480,754	$486,037	-	-	-
Total Licenses, Permits and Fees		$480,754	$486,037	-	-	-
Total Sustainability Fund		$480,754	$486,037	-	-	-
Capital Improvements Fund						
Licenses, Permits and Fees						
EASEMENTS	415.40.4105.52175	$18,601	$18,601	-	$564,000	-
Total Licenses, Permits and Fees		$18,601	$18,601	-	$564,000	-
Total Capital Improvements Fund		$18,601	$18,601	-	$564,000	-
Parking System Fund						
Licenses, Permits and Fees						
OTHER/MISC PERMITS	505.19.7005.52110	-	$225	-	-	-
CREDIT CARD FEES - REVENUE	505.19.7005.52705	-	-	$300,000	-	-
Total Licenses, Permits and Fees		-	$225	$300,000	-	-
Total Parking System Fund		-	$225	$300,000	-	-
Water Fund						
Licenses, Permits and Fees						
FEES AND OUTSIDE WORK	510.40.4200.56145	$42,233	$99,627	$50,000	$50,000	0.00%
Total Licenses, Permits and Fees		$42,233	$99,627	$50,000	$50,000	0.00%
Total Water Fund		$42,233	$99,627	$50,000	$50,000	0.00%
Solid Waste Fund						
Licenses, Permits and Fees						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$307,928	$330,917	$321,000	$321,000	0.00%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$84,563	$71,599	$30,000	$30,000	0.00%
Total Licenses, Permits and Fees		$392,491	$402,516	$351,000	$351,000	0.00%
Total Solid Waste Fund		$392,491	$402,516	$351,000	$351,000	0.00%
Total Revenues		**$7,904,311**	**$20,143,189**	**$10,298,300**	**$10,029,300**	**-2.61%**

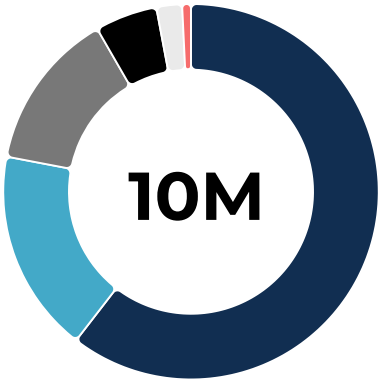
Licenses, Permits, and Fees by Department

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



2026 Licenses, Permits, and Fees by Department



Community Development	**$6,065,200**	60.47%
City Manager's Office	**$1,757,000**	17.52%
Public Works Agency	**$1,373,000**	13.69%
Law	**$537,000**	5.35%
Health	**$221,100**	2.20%
Parks And Recreation	**$76,000**	0.76%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
City Manager's Office						
Public Information						
CABLE FRANCHISE FEE	100.15.1510.52180	$825,835	$733,368	$800,000	$800,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$113,813	$110,349	$120,000	$120,000	0.00%
Total Public Information		$939,648	$843,717	$920,000	$920,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Revenue & Collections						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577			$500,000	$500,000	0.00%
BUSINESS REGISTRATION FEE	100.15.1560.52015	$650	$1,796			
PET LICENSES	100.15.1560.52020	$26,963	$29,501	$20,000	$20,000	0.00%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$1,160	$3,020			
MOVING VAN PERMIT FEES	100.15.1560.52146	$54,470	$37,225	$55,000	$55,000	0.00%
IL BELL FRANCHISE FEE	100.15.1560.52165	$98,573	$97,143	$90,000	$90,000	0.00%
EASEMENTS	100.15.1560.52175	$119,882	$78,838	$47,000	$47,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1560.52181		-$4,358			
NICOR FRANCHISE FEE	100.15.1560.52185		$90,218	$75,000	$75,000	0.00%
CREDIT CARD FEES - REVENUE	100.15.1560.52705			$300,000		
Total Revenue & Collections		$301,698	$333,383	$1,087,000	$787,000	-27.60%
Econ. Development						
BUSINESS REGISTRATION FEE	100.15.5300.52015	$31,320	$38,193	$50,000	$50,000	0.00%
Total Econ. Development		$31,320	$38,193	$50,000	$50,000	0.00%
Total City Manager's Office		$1,272,666	$1,215,294	$2,057,000	$1,757,000	-14.58%
Law						
Legal Administration						
LIQUOR LICENSES	100.17.1705.52040	$540,463	$512,344	$520,000	$520,000	0.00%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$17,619	$22,119	$17,000	$17,000	0.00%
Total Legal Administration		$558,082	$534,462	$537,000	$537,000	0.00%
Total Law		$558,082	$534,462	$537,000	$537,000	0.00%
Administrative Services						
Parking System Mgt						
OTHER/MISC PERMITS	505.19.7005.52110		$225			
CREDIT CARD FEES - REVENUE	505.19.7005.52705			$300,000		
Total Parking System Mgt			$225	$300,000		
Total Administrative Services			$225	$300,000		
Community Development						
Property Standards						
VACATION RENTAL LICENSES	100.21.2115.52018				$16,000	
ROOMING HOUSE LICENSES	100.21.2115.52035	$1,500	$1,050		$200,000	
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$322,316	$194,277	$587,200	$387,200	-34.06%
Total Property Standards		$323,816	$195,327	$587,200	$603,200	2.72%
Building Inspection Services						

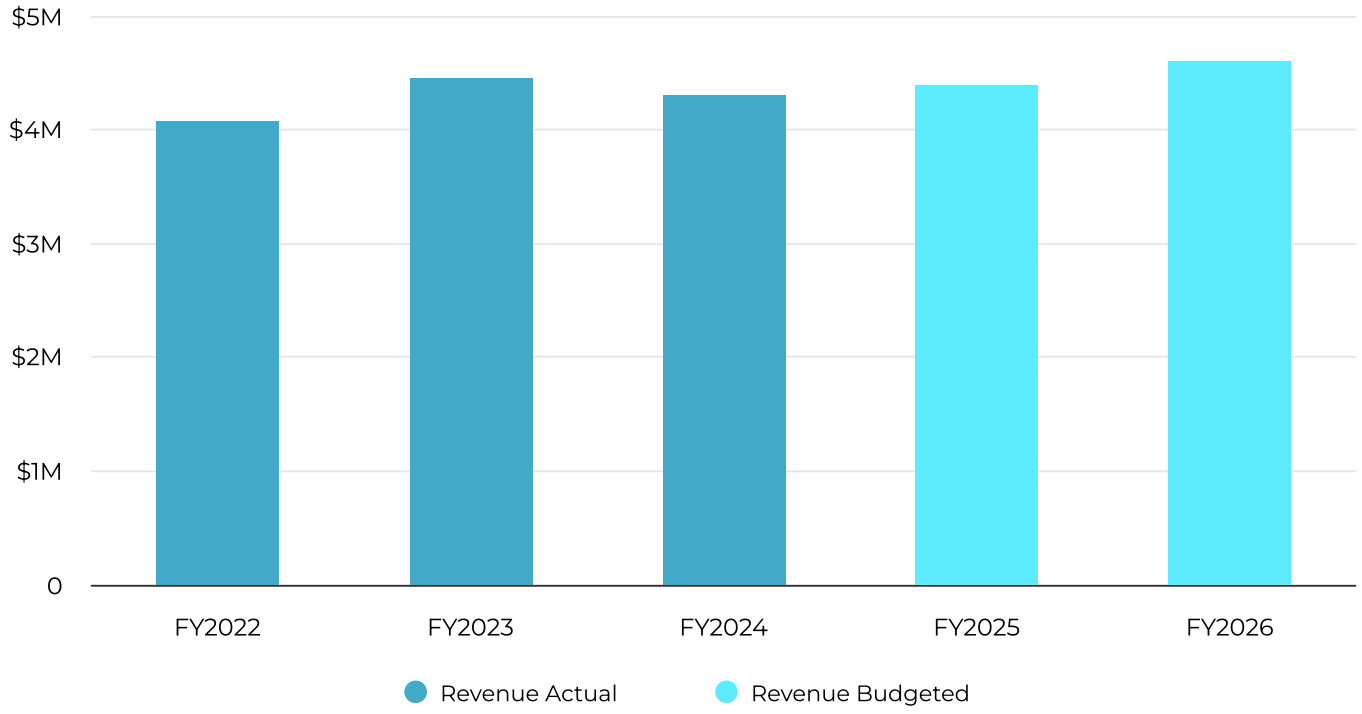
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CONTRACTORS' LICENSES	100.21.2126.52030	$186,475	$182,200	$170,000	$170,000	0.00%
BUILDING PERMITS	100.21.2126.52080	$4,058,773	$16,214,371	$5,000,000	$5,250,000	5.00%
PLUMBING PERMITS	100.21.2126.52090	$90	$135			
OTHER/MISC PERMITS	100.21.2126.52110	$2,803		$495,000		
ELEVATOR PERMITS	100.21.2126.52115	$40,026	$32,444	$42,000	$42,000	0.00%
Total Building Inspection Services		$4,288,166	$16,429,150	$5,707,000	$5,462,000	-4.29%
Total Community Development		$4,611,982	$16,624,477	$6,294,200	$6,065,200	-3.64%
Fire Mgmt & Support						
Fire Prevention						
FIRE PLAN REVIEW	100.23.2310.52135	$890	$25,431			
Total Fire Prevention		$890	$25,431			
Total Fire Mgmt & Support		$890	$25,431			
Health						
Public Health Division						
BED & BREAKFAST LICENSE	100.24.2435.52016			$150	$150	0.00%
COLLECTION BOX LICENSE	100.24.2435.52017	$1,700	$1,750	$2,500	$2,500	0.00%
OTHER LICENSES	100.24.2435.52050		$20,265	$20,000	$20,000	0.00%
LONG TERM CARE LICENSES	100.24.2435.52055	$116,040	$90,780	$180,000	$180,000	0.00%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$7,575	$5,289	$15,000	$15,000	0.00%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062			$1,450	$1,450	0.00%
HEN COOP LICENSE	100.24.2435.52063			$800	$800	0.00%
RESIDENT CARE HOME LICENSE	100.24.2435.52070			$1,200	$1,200	0.00%
Total Public Health Division		$125,315	$118,084	$221,100	$221,100	0.00%
Total Health		$125,315	$118,084	$221,100	$221,100	0.00%
Parks And Recreation						
Admin - Special Events						
SPONSORSHIP FEES	100.30.3500.52147		$1,550	$25,000		
SPONSORSHIP FEES	130.30.3500.52147				$1,000	
Total Admin - Special Events			$1,550	$25,000	$1,000	-96.00%
Farmer's Market						
FARMERS' MARKET LICENSES	100.30.3015.52045	$57,160	$56,530	$55,000		
FARMERS' MARKET LICENSES	130.30.3015.52045				$65,000	
SPONSORSHIP FEES	130.30.3015.52147				$10,000	
Total Farmer's Market		$57,160	$56,530	$55,000	$75,000	36.36%
Community Relations						
FARMERS' MARKET LICENSES	100.30.3205.52045	$50				

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Community Relations		$50				
Total Parks And Recreation		$57,210	$58,080	$80,000	$76,000	-5.00%
Public Works Agency						
Public Works Agency Admin						
DUMPSTER PERMIT FEE	100.40.4105.52081	$8,100	$14,015			
RIGHT-OF-WAY PERMIT	100.40.4105.52126	$312,511	$494,941	$383,000	$383,000	0.00%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$23,475	$51,400	$25,000	$25,000	0.00%
EASEMENTS	415.40.4105.52175	$18,601	$18,601		$564,000	
Total Public Works Agency Admin		$362,687	$578,956	$408,000	$972,000	138.24%
Water Production						
FEES AND OUTSIDE WORK	510.40.4200.56145	$42,233	$99,627	$50,000	$50,000	0.00%
Total Water Production		$42,233	$99,627	$50,000	$50,000	0.00%
Recycling And Environmental Main						
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$307,928	$330,917	$321,000	$321,000	0.00%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$84,563	$71,599	$30,000	$30,000	0.00%
Total Recycling And Environmental Main		$392,491	$402,516	$351,000	$351,000	0.00%
Total Public Works Agency		$797,411	$1,081,099	$809,000	$1,373,000	69.72%
Non-Departmental						
Sustainability Admin						
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	$480,754	$486,037			
Total Sustainability Admin		$480,754	$486,037			
Total Non-Departmental		$480,754	$486,037			
Total Revenues		**$7,904,311**	**$20,143,189**	**$10,298,300**	**$10,029,300**	**-2.61%**

Fines and Forfeitures Summary

The increase from FY 2025 to FY 2026 is a result of continued traffic enforcement.

Fines and Forfeitures Budget vs. Actual



Fines and Forfeitures by Fund

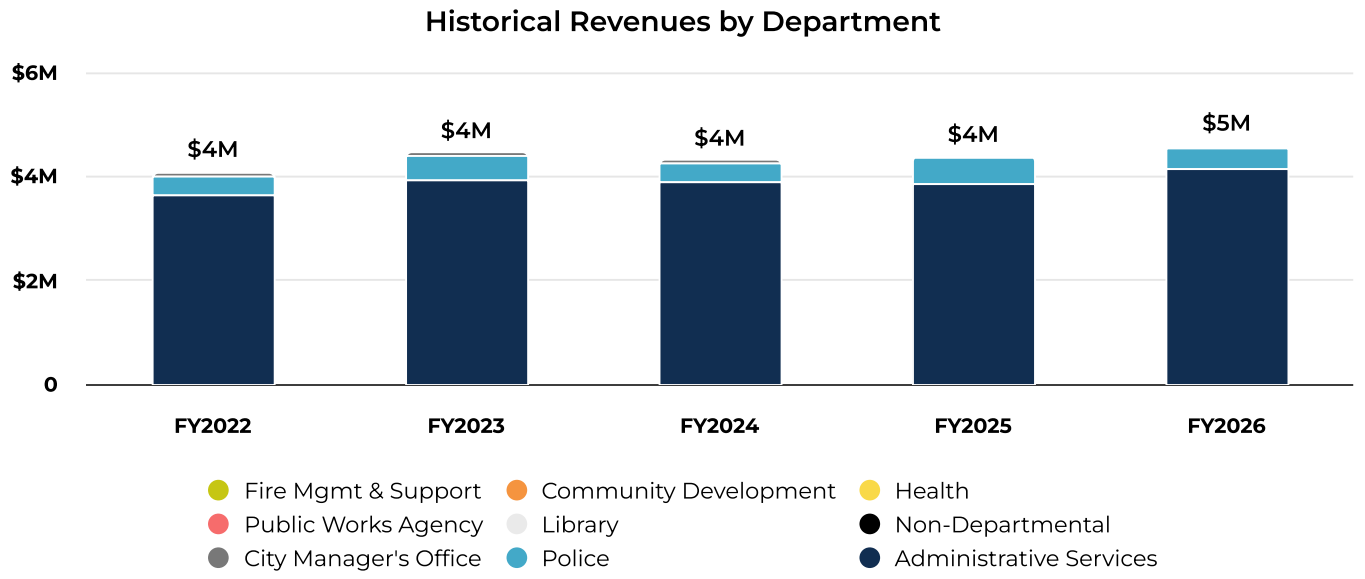
Fine and forfeiture revenue is fully received by the General Fund, Sustainability Fund, and Library Fund.

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund						
Fines and Forfeitures						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	$14,732	$20,577	-	$10,000	-
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$28,540	$28,625	$30,000	$30,000	0.00%
TICKET FINES-PARKING	100.19.1941.52505	$3,868,180	$3,830,638	$3,800,000	$4,100,000	7.89%
BOOT RELEASE FEE	100.19.1941.52530	$52,049	$38,390	$50,000	$50,000	0.00%
HOUSING CODE VIOL FINES	100.21.2115.52555	$500	-	-	-	-
POLICE CTA DETAIL	100.22.2205.52541	$271,805	$252,213	$357,000	$265,000	-25.77%
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$80,319	$50,217	$20,000	$20,000	0.00%
REGULAR FINES	100.22.2270.52510	$130,916	$86,654	$115,000	$115,000	0.00%
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	-	-	$3,000	$3,000	0.00%

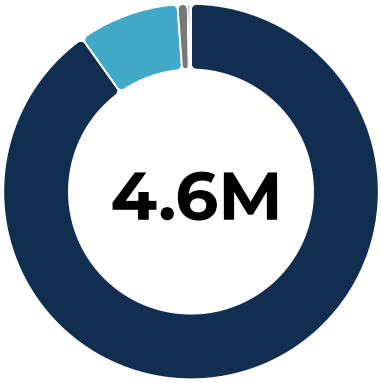
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,451	$1,634	-	-	-
Total Fines and Forfeitures		$4,449,491	$4,308,948	$4,375,000	$4,593,000	4.98%
Total General Fund		$4,449,491	$4,308,948	$4,375,000	$4,593,000	4.98%
Sustainability Fund						
Fines and Forfeitures						
REGULAR FINES	178.99.9910.52510	-	-	$10,000	$10,000	0.00%
Total Fines and Forfeitures		-	-	$10,000	$10,000	0.00%
Total Sustainability Fund		-	-	$10,000	$10,000	0.00%
Library Fund						
Fines and Forfeitures						
LIBRARY FINES & FEES	185.48.4845.52610	$9,349	-	-	-	-
Total Fines and Forfeitures		$9,349	-	-	-	-
Total Library Fund		$9,349	-	-	-	-
Total Revenues		**$4,458,841**	**$4,308,948**	**$4,385,000**	**$4,603,000**	**4.97%**

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.



2026 Fines and Forfeitures by Department



Administrative Services	**$4,150,000**	90.16%
Police	**$400,000**	8.69%
City Manager's Office	**$40,000**	0.87%
Non-Departmental	**$10,000**	0.22%
Health	**$3,000**	0.07%

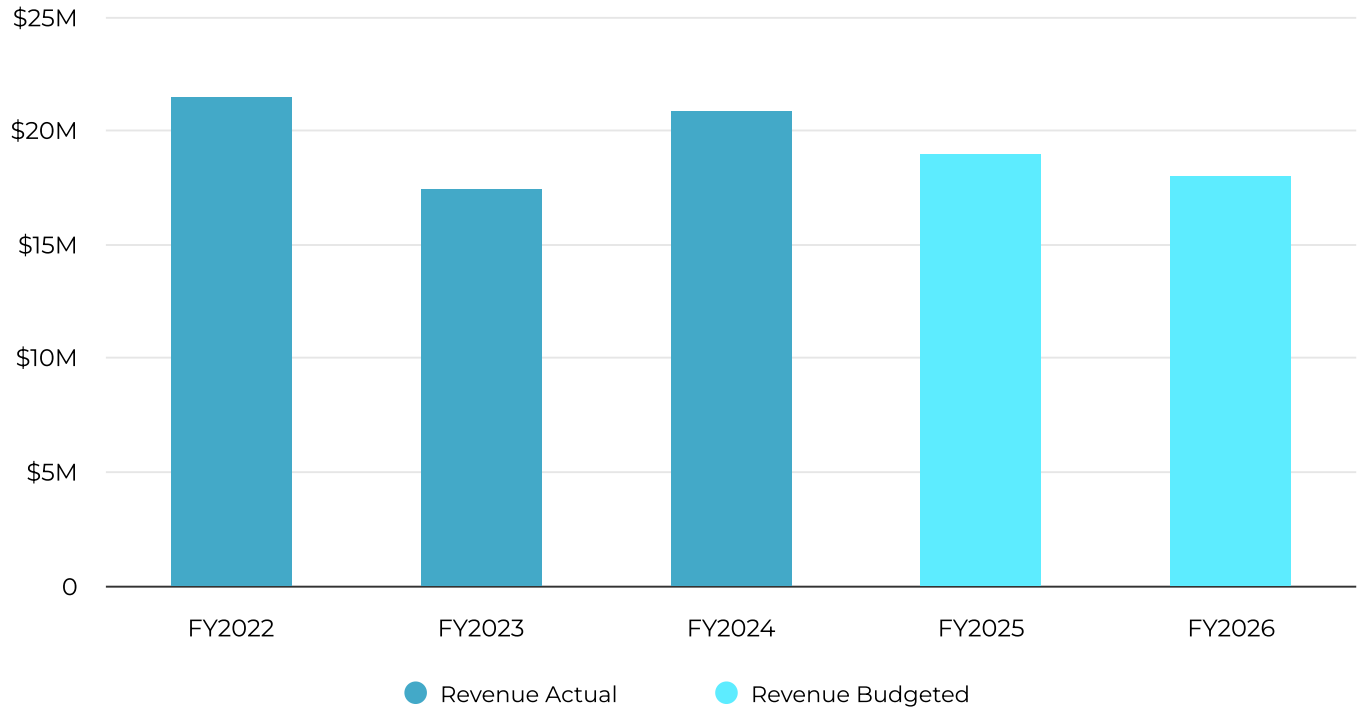
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
City Manager's Office						
Accounting						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	$14,732	$20,577		$10,000	
Total Accounting		$14,732	$20,577		$10,000	
Administrative Hearings						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$28,540	$28,625	$30,000	$30,000	0.00%
Total Administrative Hearings		$28,540	$28,625	$30,000	$30,000	0.00%
Total City Manager's Office		$43,272	$49,202	$30,000	$40,000	33.33%
Administrative Services						
Parking Enforcement & Tickets						
TICKET FINES-PARKING	100.19.1941.52505	$3,868,180	$3,830,638	$3,800,000	$4,100,000	7.89%
BOOT RELEASE FEE	100.19.1941.52530	$52,049	$38,390	$50,000	$50,000	0.00%
Total Parking Enforcement & Tickets		$3,920,229	$3,869,028	$3,850,000	$4,150,000	7.79%
Total Administrative Services		$3,920,229	$3,869,028	$3,850,000	$4,150,000	7.79%
Community Development						
Property Standards						
HOUSING CODE VIOL FINES	100.21.2115.52555	$500				
Total Property Standards		$500				
Total Community Development		$500				
Police						
Police Administration						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
POLICE CTA DETAIL	100.22.2205.52541	$271,805	$252,213	$357,000	$265,000	-25.77%
Total Police Administration		$271,805	$252,213	$357,000	$265,000	-25.77%
Neighborhood Enforcement Team						
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$80,319	$50,217	$20,000	$20,000	0.00%
Total Neighborhood Enforcement Team		$80,319	$50,217	$20,000	$20,000	0.00%
Traffic Bureau						
REGULAR FINES	100.22.2270.52510	$130,916	$86,654	$115,000	$115,000	0.00%
Total Traffic Bureau		$130,916	$86,654	$115,000	$115,000	0.00%
Total Police		$483,040	$389,084	$492,000	$400,000	-18.70%
Health						
Public Health Division						
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556			$3,000	$3,000	0.00%
Total Public Health Division				$3,000	$3,000	0.00%
Total Health				$3,000	$3,000	0.00%
Public Works Agency						
Traf. Sig.& St Light Maint						
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,451	$1,634			
Total Traf. Sig.& St Light Maint		$2,451	$1,634			
Total Public Works Agency		$2,451	$1,634			
Library						
Library Administration						
LIBRARY FINES & FEES	185.48.4845.52610	$9,349				
Total Library Administration		$9,349				
Total Library		$9,349				
Non-Departmental						
Sustainability Admin						
REGULAR FINES	178.99.9910.52510			$10,000	$10,000	0.00%
Total Sustainability Admin				$10,000	$10,000	0.00%
Total Non-Departmental				$10,000	$10,000	0.00%
Total Revenues		**$4,458,841**	**$4,308,948**	**$4,385,000**	**$4,603,000**	**4.97%**

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 from 2022 through 2026. The City has also received several other grants in this timeframe.

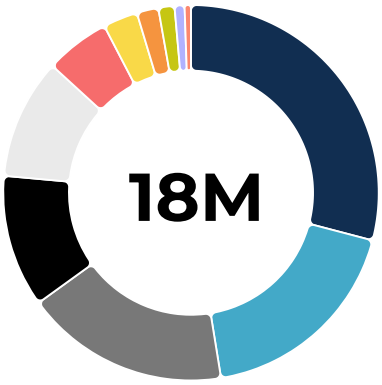
Intergovernmental Revenue Budget vs. Actual



Intergovernmental Revenue by Fund

The largest source of intergovernmental revenue in 2026 will be federal, state, and county grants in the Capital Improvements Fund. Other funds which receive intergovernmental funds include the MFT Fund, CDBG Fund, and General Fund.

2026 Intergovernmental Revenue by Fund



Capital Improvements Fund	**$5,230,000**	29.09%
Motor Fuel Tax Fund	**$3,300,000**	18.35%
General Fund	**$3,163,434**	17.60%
Home Fund	**$2,049,838**	11.40%
CDBG Fund	**$1,862,559**	10.36%
Pro Housing Fund	**$1,000,000**	5.56%
Parks and Recreation Fund	**$536,000**	2.98%
Human Services Fund	**$335,000**	1.86%
Sustainability Fund	**$250,000**	1.39%
Library Fund	**$155,000**	0.86%
Affordable Housing Fund	**$97,008**	0.54%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund						
Intergovernmental Revenue						
GRANTS AND AID	100.15.1505.55251	-	$24,971	-	$50,000	-
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	$18,900	$6,500	$20,000	$20,000	0.00%
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	-	-	$350,000	$350,000	0.00%
GRANTS AND AID	100.15.1575.55251	-$3,242	-	-	-	-
IAC PROJECT GRANT	100.15.1580.55180	-	$56,900	$30,000	$30,000	0.00%
NEA OPERATING GRANT	100.15.1580.55181	$11,250	$27,950	-	-	-
NEA PROJECT GRANT	100.15.1580.55182	-	$50,000	$50,000	-	-
GRANTS AND AID	100.15.1580.55251	-	-	$5,900	$5,000	-15.25%
PUTTING ASSETS TO WORK GRANT	100.15.5300.55271	-	-	-	$300,000	-
GRANTS AND AID	100.19.1932.55251	-	$119,000	-	-	-
POLICE TRAINING	100.22.2205.55270	-	-	-	$5,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
STATE, COUNTY AND OTHER GRANTS	100.22.2210.55146	-	$169	-	-	-
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	$1,530	$1,530	-	-	-
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	$5,917	$6,096	-	-	-
eSHARE REVENUE	100.22.2265.55051	$7,408	$142,571	$120,000	$120,000	0.00%
POLICE DUI REIMBURSEMENT	100.22.2270.52542	$543	-	$7,400	$7,400	0.00%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	$49,790	$1,785	-	-	-
GRANTS AND AID	100.23.2305.55251	$6,090	-	-	-	-
GEMT SERVICE REVENUE	100.23.2315.53676	$2,399,317	$2,123,210	$2,500,000	$1,500,000	-40.00%
FEMA	100.23.2320.55265	-	$65,284	$30,000	$30,000	0.00%
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	$198,585	-	-	-	-
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	$28,767	$161,074	$166,875	$166,875	0.00%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	$20,761	$27,954	$27,954	$27,954	0.00%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	$13,472	$20,879	$34,150	$34,150	0.00%
DIS GRANT	100.24.2435.55121	-	$114,528	$100,000	$100,000	0.00%
STRENGTHENING PUBLIC HEALTH GRANT	100.24.2435.55122	-	-	$115,000	$115,000	0.00%
RESPIRATORY OUTBREAK GRANT	100.24.2435.55123	-	-	$125,000	$125,000	0.00%
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	$135,346	-	-	-	-
CRI GRANT-REVENUE HHS	100.24.2435.55173	$67,187	$56,553	$64,841	$64,841	0.00%
PHEP GRANT-REVENUE HHS	100.24.2435.55174	$80,164	$61,765	$62,944	$62,944	0.00%
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	-	-	$150,000	-	-
GRANTS AND AID	100.24.2435.55251	-	$10,000	$7,000	$7,000	0.00%
BEACH GRANT - REVENUE HHS	100.24.2435.55254	$23,098	-	$23,000	$23,000	0.00%
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258	-	-	$5,000	$5,000	0.00%
COOK COUNTY WNV GRANT	100.24.2435.55259	-	-	$14,270	$14,270	0.00%
GRANTS AND AID	100.24.2455.55251	$53,899	$102,614	-	-	-
OFFICER & GENTLEMEN	100.30.3005.55312	$1,000	-	$1,000	-	-
GRANTS AND AID	100.30.3020.55251	$20,989	-	-	-	-
GRANTS AND AID	100.30.3030.55251	$449,494	$132,950	$90,000	-	-
GRANTS AND AID	100.30.3040.55251	$67,640	$139,456	$75,000	-	-
GRANTS AND AID	100.30.3050.55251	-	-	$230,000	-	-
Total Intergovernmental Revenue		$3,657,904	$3,453,738	$4,405,334	$3,163,434	-28.19%
Total General Fund		$3,657,904	$3,453,738	$4,405,334	$3,163,434	-28.19%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Parks and Recreation Fund						
Intergovernmental Revenue						
GRANTS AND AID	130.30.3030.55251	-	-	-	$130,000	-
GRANTS AND AID	130.30.3040.55251	-	-	-	$140,000	-
GRANTS AND AID	130.30.3050.55251	-	-	-	$230,000	-
GRANTS AND AID	130.30.3055.55251	-	-	-	$36,000	-
Total Intergovernmental Revenue		-	-	-	$536,000	-
Total Parks and Recreation Fund		-	-	-	$536,000	-
American Rescue Plan						
Intergovernmental Revenue						
GRANTS AND AID	170.99.1700.55251	$7,434,037	$9,171,093	-	-	-
Total Intergovernmental Revenue		$7,434,037	$9,171,093	-	-	-
Total American Rescue Plan		$7,434,037	$9,171,093	-	-	-
Human Services Fund						
Intergovernmental Revenue						
ASPIRE PROGRAM GRANT	176.24.2445.55205	-	-	-	$200,000	-
GRANTS AND AID	176.24.2445.55251	-	$14,290	$50,000	$50,000	0.00%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	$107,334	$187,681	$85,000	$85,000	0.00%
ASPIRE PROGRAM GRANT	176.24.3215.55205	$200,000	$600,000	$200,000	-	-
YOU STREETS GRANT	176.24.3215.55235	$65,030	$55,000	-	-	-
Total Intergovernmental Revenue		$372,364	$856,971	$335,000	$335,000	0.00%
Total Human Services Fund		$372,364	$856,971	$335,000	$335,000	0.00%
Reparations Fund						
Intergovernmental Revenue						
GRANTS AND AID	177.15.1595.55251	$100,000	-	$100,000	-	-
Total Intergovernmental Revenue		$100,000	-	$100,000	-	-
Total Reparations Fund		$100,000	-	$100,000	-	-
Sustainability Fund						
Intergovernmental Revenue						
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	-	-	$500,000	$250,000	-50.00%
GRANTS AND AID	178.99.9910.55251	-	$10,000	$10,000	-	-
DOE HEALTHY BUILDINGS GRANT	178.99.9910.55320	-	-	$250,000	-	-
Total Intergovernmental Revenue		-	$10,000	$760,000	$250,000	-67.11%
Total Sustainability Fund		-	$10,000	$760,000	$250,000	-67.11%
Library Fund						
Intergovernmental Revenue						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	-$294,996	-$349,992	-	-	-
Federal Grants	185.48.4845.55201	$60,398	$72,660	$40,000	$40,000	0.00%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	$115,212	$115,993	$115,000	$115,000	0.00%
Total Intergovernmental Revenue		-$119,386	-$161,339	$155,000	$155,000	0.00%
Total Library Fund		-$119,386	-$161,339	$155,000	$155,000	0.00%
Motor Fuel Tax Fund						
Intergovernmental Revenue						
STATE ALLOTMENT	200.40.5100.55185	$3,371,349	$3,471,996	$3,300,000	$3,300,000	0.00%
Total Intergovernmental Revenue		$3,371,349	$3,471,996	$3,300,000	$3,300,000	0.00%
Total Motor Fuel Tax Fund		$3,371,349	$3,471,996	$3,300,000	$3,300,000	0.00%
Emergency Telephone (E911) Fund						
Intergovernmental Revenue						
STATE, COUNTY AND OTHER GRANTS	205.22.5150.55146	-	$56,599	-	-	-
Total Intergovernmental Revenue		-	$56,599	-	-	-
Total Emergency Telephone (E911) Fund		-	$56,599	-	-	-
CDBG Fund						
Intergovernmental Revenue						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	$2,016,980	$1,679,521	$2,381,400	$1,727,559	-27.46%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	-	-	$235,000	$135,000	-42.55%
Total Intergovernmental Revenue		$2,016,980	$1,679,521	$2,616,400	$1,862,559	-28.81%
Total CDBG Fund		$2,016,980	$1,679,521	$2,616,400	$1,862,559	-28.81%
Pro Housing Fund						
Intergovernmental Revenue						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	230.21.5207.56001	-	-	-	$1,000,000	-
Total Intergovernmental Revenue		-	-	-	$1,000,000	-
Total Pro Housing Fund		-	-	-	$1,000,000	-
Home Fund						
Intergovernmental Revenue						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	$51,212	$111,450	$1,056,469	$944,775	-10.57%
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001	$28,082	$45,012	$1,200,000	$1,105,063	-7.91%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Intergovernmental Revenue		$79,294	$156,462	$2,256,469	$2,049,838	-9.16%
Total Home Fund		$79,294	$156,462	$2,256,469	$2,049,838	-9.16%
Affordable Housing Fund						
Intergovernmental Revenue						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	$154,765	$179,471	-	$97,008	-
Total Intergovernmental Revenue		$154,765	$179,471	-	$97,008	-
Total Affordable Housing Fund		$154,765	$179,471	-	$97,008	-
Capital Improvements Fund						
Intergovernmental Revenue						
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	$13,349	$246,354	$5,027,000	$5,230,000	4.04%
GRANTS AND AID	415.40.4219.55251	$322,500	$1,084,925	-	-	-
Total Intergovernmental Revenue		$335,849	$1,331,279	$5,027,000	$5,230,000	4.04%
Total Capital Improvements Fund		$335,849	$1,331,279	$5,027,000	$5,230,000	4.04%
Crown Construction Fund						
Intergovernmental Revenue						
GRANTS AND AID	416.40.4160.55251	-	$500,000	-	-	-
Total Intergovernmental Revenue		-	$500,000	-	-	-
Total Crown Construction Fund		-	$500,000	-	-	-
Water Fund						
Intergovernmental Revenue						
GRANTS AND AID	510.40.7330.55251	-	$205,337	-	-	-
Total Intergovernmental Revenue		-	$205,337	-	-	-
Total Water Fund		-	$205,337	-	-	-
Total Revenues		**$17,403,155**	**$20,911,129**	**$18,955,203**	**$17,978,839**	**-5.15%**

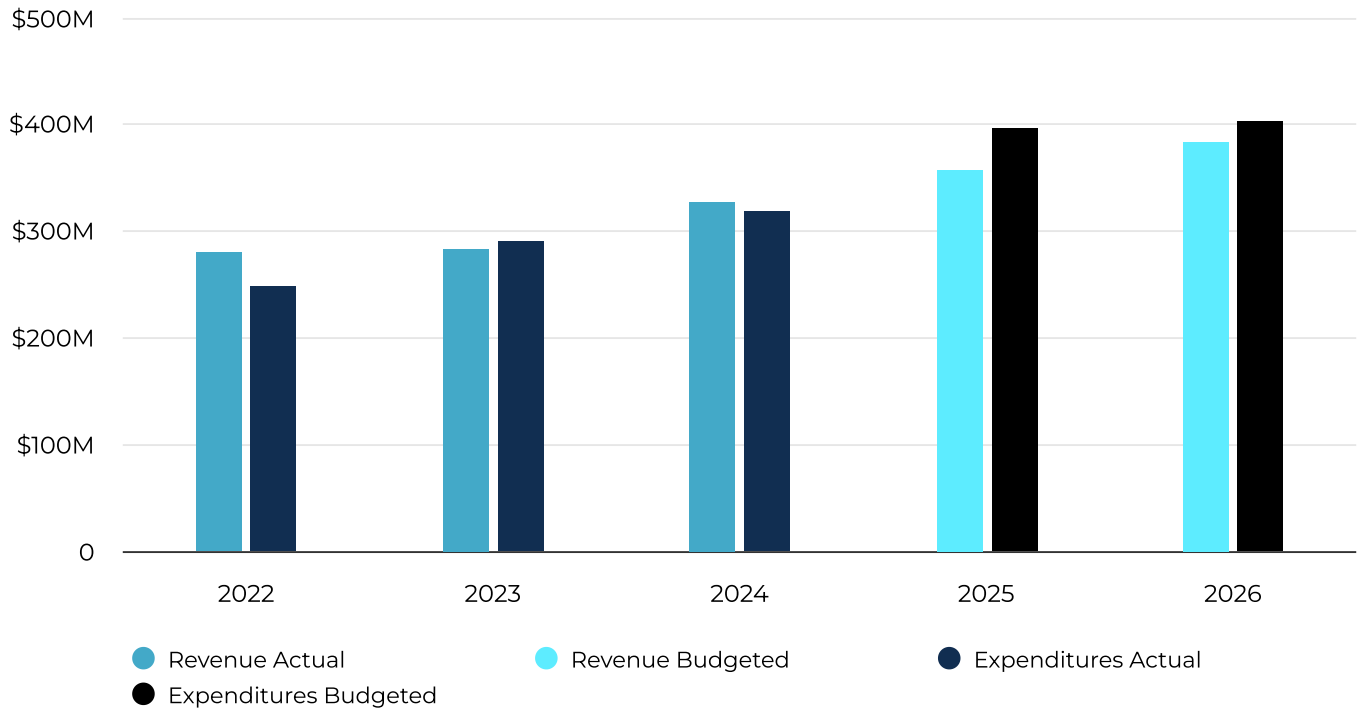
ALL FUNDS

All Funds Summary

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

The total adopted budget for FY 2026 includes revenues (excluding operating transfers and use of fund balance) of **$338.6 million** and expenditures (excluding operating transfers) of **$342.1 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

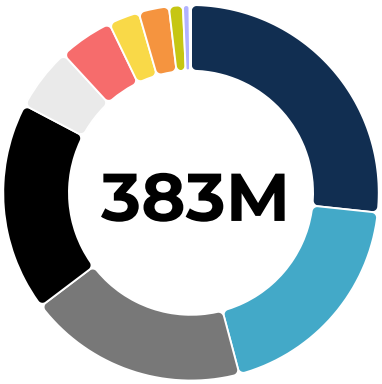
Category	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	2025 vs. 2026 (%)
General Fund	$151,260,671	$151,312,985	$147,785,518	-2.33%
Parks and Recreation Fund	-	-	$16,260,202	-
American Rescue Plan	$10,484,562	$650,000	$300,000	-53.85%
General Assistance Fund	$1,168,434	$778,500	$778,500	0.00%
Human Services Fund	$4,274,207	$4,011,000	$6,511,000	62.33%
Reparations Fund	$1,208,899	$1,302,500	$1,202,500	-7.68%
Sustainability Fund	$1,289,728	$1,572,000	$992,450	-36.87%
Good Neighbor Fund	$4,116,372	$3,000,000	$3,190,700	6.36%
Library Fund	$9,244,406	$9,463,097	$10,501,532	10.97%
Library Debt Service Fund	$574,676	$576,946	$547,822	-5.05%
Library Capital Improvement Fd	-	$1,900,000	$1,155,000	-39.21%
Motor Fuel Tax Fund	$3,838,004	$3,350,000	$3,350,000	0.00%
Emergency Telephone (E911) Fund	$1,583,768	$1,465,000	$1,460,000	-0.34%
Foreign Fire Insurance	$273,157	$250,000	$250,000	0.00%
Special Service Area (SSA) #9	$619,174	$642,145	$675,000	5.12%
CDBG Fund	$1,682,909	$2,616,400	$1,862,559	-28.81%
CDBG Loan Fund	$8,813	$306,565	$308,000	0.47%
Pro Housing Fund	-	-	$1,000,000	-
Neighborhood Improvement	$597	-	-	-
Home Fund	$199,371	$2,281,619	$2,074,988	-9.06%
Affordable Housing Fund	$1,844,682	$1,220,000	$2,377,908	94.91%
Debt Service Fund	$15,581,292	$15,991,861	$15,722,798	-1.68%
Howard-Ridge TIF Fund	$1,479,131	$1,348,000	$1,876,000	39.17%
West Evanston TIF Fund	$2,256,442	$2,217,000	$2,241,000	1.08%
Dempster-Dodge TIF Fund	$537,606	$491,000	$491,000	0.00%
Chicago-Main TIF	$1,305,004	$1,305,000	$2,515,000	92.72%
Special Service Area (SSA) #6	$238,423	$221,250	$210,250	-4.97%
Special Service Area (SSA) #7	$146,499	$142,200	$146,592	3.09%
Special Service Area (SSA) #8	$59,439	$60,200	$62,006	3.00%
Special Service Area (SSA) #10	-	$92,624	$97,595	5.37%
Five-Fifths Fund	$1,442,702	$1,478,000	$1,488,900	0.74%
Capital Improvements Fund	$21,040,713	$26,327,000	$32,152,000	22.13%
Crown Construction Fund	$1,061,792	$1,010,000	$1,060,000	4.95%
Crown Maintenance Fund	$174,996	$175,000	$175,000	0.00%
Special Assessment Fund	$1,215,545	$220,000	$220,000	0.00%
Parking System Fund	$10,776,229	$9,858,900	$10,313,900	4.62%
Water Fund	$29,520,461	$64,543,335	$64,255,150	-0.45%
Sewer Fund	$9,531,307	$8,161,000	$11,911,000	45.95%
Solid Waste Fund	$7,206,354	$6,710,350	$6,710,350	0.00%
Fleet Services Fund	$4,332,744	$4,261,140	$4,261,140	0.00%
Equipment Replacement Fund	$4,549,243	$2,426,885	$1,676,885	-30.90%
Insurance Fund	$22,182,738	$23,241,654	$23,289,534	0.21%
Total Revenues	**$328,311,088**	**$356,981,156**	**$383,459,779**	**7.42%**

All Expenses by Fund

Category	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund	$151,306,491	$151,278,402	$147,729,728	-2.35%
Parks and Recreation Fund	-	-	$16,260,202	-
American Rescue Plan	$11,126,689	$18,062,975	$11,538,341	-36.12%
General Assistance Fund	$1,246,739	$1,342,920	$1,380,191	2.78%
Human Services Fund	$5,218,272	$6,360,977	$6,616,338	4.01%
Reparations Fund	$2,617,960	$1,301,000	$1,101,000	-15.37%
Sustainability Fund	$1,097,475	$1,706,513	$1,526,309	-10.56%
Good Neighbor Fund	$3,250,962	$3,164,000	$3,556,750	12.41%
Library Fund	$8,468,446	$10,007,246	$10,550,020	5.42%
Library Debt Service Fund	$574,676	$576,946	$547,823	-5.05%
Library Capital Improvement Fd	$205,050	$1,900,000	$1,155,000	-39.21%
Motor Fuel Tax Fund	$3,045,564	$6,359,650	$6,120,000	-3.77%
Emergency Telephone (E911) Fund	$1,953,760	$1,862,841	$1,833,312	-1.59%
Foreign Fire Insurance	$234,513	$200,000	$200,000	0.00%
Special Service Area (SSA) #9	$618,341	$642,145	$675,000	5.12%
CDBG Fund	$1,682,909	$3,788,998	$1,862,559	-50.84%
CDBG Loan Fund	$57,103	$306,565	$308,000	0.47%
Pro Housing Fund	-	-	$1,000,000	-
Home Fund	$169,895	$2,275,912	$2,074,988	-8.83%
Affordable Housing Fund	$391,091	$2,362,480	$2,695,872	14.11%
Debt Service Fund	$15,033,322	$15,988,861	$15,722,798	-1.66%
Howard-Ridge TIF Fund	$1,401,664	$857,413	$1,127,887	31.55%
West Evanston TIF Fund	$2,051,405	$2,823,340	$4,091,124	44.90%
Dempster-Dodge TIF Fund	$204,648	$205,343	$399,910	94.75%
Chicago-Main TIF	$1,692,149	$1,158,000	$1,608,944	38.94%
Special Service Area (SSA) #6	$214,230	$220,000	$210,000	-4.55%
Special Service Area (SSA) #7	$139,844	$140,000	$146,392	4.57%
Special Service Area (SSA) #8	$57,832	$60,200	$62,006	3.00%
Special Service Area (SSA) #10	-	$90,000	$97,595	8.44%
Five-Fifths Fund	$1,015,535	$1,224,370	$1,898,998	55.10%
Capital Improvements Fund	$20,957,828	$26,222,000	$31,628,000	20.62%
Crown Construction Fund	$738,684	$788,429	$929,929	17.95%
Crown Maintenance Fund	-	$175,000	$175,000	0.00%
Special Assessment Fund	$575,923	$1,880,681	$665,726	-64.60%
Parking System Fund	$13,346,277	$11,883,699	$10,670,479	-10.21%
Water Fund	$10,383,479	$68,788,582	$64,631,333	-6.04%
Water Depr Imprv &Extension Fund	$16,217,992	-	-	-
Sewer Fund	$7,726,864	$10,483,001	$13,438,802	28.20%
Solid Waste Fund	$6,294,948	$6,925,058	$7,587,770	9.57%
Fleet Services Fund	$4,047,627	$4,204,265	$4,410,955	4.92%
Equipment Replacement Fund	$1,834,077	$5,496,912	$2,800,000	-49.06%
Insurance Fund	$20,866,842	$22,373,693	$22,977,815	2.70%
Total Expenditures	**$318,067,106**	**$395,488,418**	**$404,012,896**	**2.16%**

All Revenues by Type

2026 Projected Revenues by Type



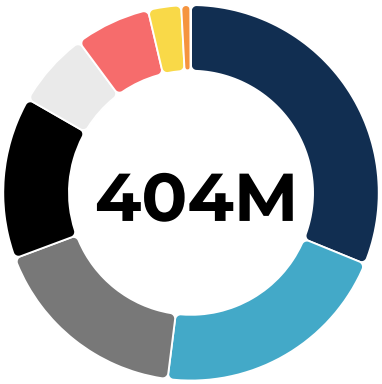
Other Revenue	**$102,351,796**	26.69%
Other Taxes	**$73,485,000**	19.16%
Charges for Services	**$72,231,725**	18.84%
Property Taxes	**$69,088,592**	18.02%
Interfund Transfers	**$20,853,393**	5.44%
Intergovernmental Revenue	**$17,978,839**	4.69%
Insurance	**$10,206,534**	2.66%
Licenses, Permits and Fees	**$10,029,300**	2.62%
Fines and Forfeitures	**$4,603,000**	1.20%
Interest Income	**$2,187,600**	0.57%
Workers Compensation and Liability	**$386,000**	0.10%
Library Revenue	**$58,000**	0.02%

All Revenues by Type FY 2023 to FY 2026

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$64,012,129	$64,187,921	$64,722,257	$69,088,592	6.75%
Other Taxes	$71,770,191	$72,589,830	$70,165,000	$73,485,000	4.73%
Licenses, Permits and Fees	$7,904,311	$20,143,189	$10,298,300	$10,029,300	-2.61%
Charges for Services	$61,886,921	$66,646,855	$68,809,834	$72,231,725	4.97%
Fines and Forfeitures	$4,458,841	$4,308,948	$4,385,000	$4,603,000	4.97%
Intergovernmental Revenue	$17,403,155	$20,911,129	$18,955,203	$17,978,839	-5.15%
Other Revenue	$17,398,197	$42,733,604	$90,903,771	$102,351,796	12.59%
Interest Income	$5,804,573	$6,962,562	$1,970,100	$2,187,600	11.04%
Interfund Transfers	$22,663,027	$18,938,449	$15,603,037	$20,853,393	33.65%
Workers Compensation and Liability	$1,229,729	$896,752	$886,000	$386,000	-56.43%
Insurance	$9,506,290	$9,860,355	$10,200,654	$10,206,534	0.06%
Library Revenue	$114,761	$131,495	$82,000	$58,000	-29.27%
Total Revenues	**$284,152,126**	**$328,311,088**	**$356,981,156**	**$383,459,779**	**7.42%**

All Expenditures by Type

2026 Budgeted Expenditures by Type



Salary and Benefits	**$125,970,004**	31.18%
Capital Outlay	**$84,078,949**	20.81%
Services and Supplies	**$70,053,269**	17.34%
Insurance and Other Chargebacks	**$56,446,443**	13.97%
Debt Service	**$26,442,720**	6.55%
Interfund Transfers	**$26,120,668**	6.47%
Miscellaneous	**$11,521,769**	2.85%
Community Sponsored Organizations	**$3,254,074**	0.81%
Contingencies	**$125,000**	0.03%

All Expenditures by Type FY 2023 to FY 2026

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$103,005,896	$111,276,786	$118,705,458	$125,970,004	6.12%
Services and Supplies	$49,052,066	$56,919,263	$69,031,337	$70,053,269	1.48%
Miscellaneous	$5,923,045	$6,151,081	$15,407,092	$11,521,769	-25.22%
Capital Outlay	$25,748,034	$38,739,324	$86,526,055	$84,078,949	-2.83%
Interfund Transfers	$23,219,313	$23,665,982	$20,870,312	$26,120,668	25.16%
Community Sponsored Organizations	$1,443,543	$1,967,366	$3,432,000	$3,254,074	-5.18%
Insurance and Other Chargebacks	$51,199,038	$49,480,332	$55,691,398	$56,446,443	1.36%
Debt Service	$17,681,868	$17,707,339	$25,699,766	$26,442,720	2.89%
Depreciation Expense	$12,158,017	$12,157,902	-	-	-
Contingencies	$272,783	$1,730	$125,000	$125,000	0.00%
Total Expenditures	**$289,703,603**	**$318,067,106**	**$395,488,418**	**$404,012,896**	**2.16%**

Fund Balance Projections

These projections are subject to revision throughout the 2025 audit and year-end close process.

Fund	FY2024 Audited Ending Fund Balance 12/31/24	FY2025 Projected Ending Fund Balance 12/31/25	FY2026 Budgeted Revenues	FY2026 Budgeted Expenses	FY2026 Net	FY26 Budgeted Ending Fund Balance
GENERAL FUNDS						
General Fund	$ 49,020,653	$ 47,214,660	$ 135,735,518	$ 147,729,728	$ (11,994,210)	$ 35,220,450
Parks and Recreation Fund	$ -	$ -	$ 16,260,202	$ 16,260,202	$ -	$ -
Human Services Fund	$ 1,444,945	$ 750,000	$ 6,511,000	$ 6,616,338	$ (105,338)	$ 644,662
SPECIAL REVENUE FUNDS						
American Rescue Plan	$ 1,392,844	$ 11,238,341	$ 300,000	$ 11,538,341	$ (11,238,341)	$ -
General Assistance Fund	$ 1,216,539	$ 800,000	$ 778,500	$ 1,380,191	$ (601,691)	$ 198,309
Reparations Fund	$ 145,015	$ 20,000	$ 1,202,500	$ 1,101,000	$ 101,500	$ 121,500
Sustainability Fund	$ 979,553	$ 1,000,000	$ 992,450	$ 1,526,309	$ (533,859)	$ 466,141
Good Neighbor Fund	$ 1,053,734	$ 380,000	$ 3,190,700	$ 3,556,750	$ (366,050)	$ 13,950
Motor Fuel Tax Fund	$ 7,076,642	$ 6,500,000	$ 3,350,000	$ 6,120,000	$ (2,770,000)	$ 3,730,000
Emergency Telephone E911 Fund	$ 1,190,782	$ 500,000	$ 1,460,000	$ 1,833,312	$ (373,312)	$ 126,688
Foreign Fire Insurance Fund	$ 281,891	$ 250,000	$ 250,000	$ 200,000	$ 50,000	$ 300,000
CDBG Fund	$ 59,323	$ 60,000	$ 1,862,559	$ 1,862,559	$ -	$ 60,000
CDBG Loan Fund	$ 342,674	$ 375,000	$ 308,000	$ 308,000	$ -	$ 375,000
Neighborhood Improvement Fund	$ 23,482	$ 23,800	$ -	$ -	$ -	$ 23,800
PRO Housing Fund	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -
HOME Fund	$ 37,331	$ 30,000	$ 2,074,988	$ 2,074,988	$ -	$ 30,000
Affordable Housing Fund	$ 4,224,217	$ 5,150,000	$ 2,377,908	$ 2,695,872	$ (317,964)	$ 4,832,036
LIBRARY FUNDS						
Library Fund	$ 5,602,732	$ 6,737,692	$ 10,501,532	$ 10,550,020	$ (48,488)	$ 6,689,204
Library Debt Service Fund	$ 2,781	$ 2,800	$ 547,822	$ 547,823	$ (1)	$ 2,799
Library Capital Improvement Fund	$ (693,564)	$ -	$ 1,155,000	$ 1,155,000	$ -	$ -
DEBT SERVICE FUND	$ 3,453,006	$ 2,059,785	$ 14,530,502	$ 15,722,798	$ (1,192,296)	$ 867,489
TIF & SSA FUNDS						
Howard-Ridge TIF Fund	$ 1,914,304	$ 2,600,000	$ 1,876,000	$ 1,127,887	$ 748,113	$ 3,348,113
West Evanston TIF Fund	$ 2,422,071	$ 3,200,000	$ 2,241,000	$ 4,091,124	$ (1,850,124)	$ 1,349,876
Dempster-Dodge TIF Fund	$ 981,217	$ 1,266,873	$ 491,000	$ 399,910	$ 91,090	$ 1,357,963
Chicago-Main TIF	$ (165,099)	$ -	$ 2,515,000	$ 1,608,944	$ 906,056	$ 906,056
Five Fifths TIF	$ 289,777	$ 581,208	$ 1,488,900	$ 1,898,998	$ (410,098)	$ 171,110
Special Service Area (SSA) #6	$ 58,419	$ 59,000	$ 210,250	$ 210,000	$ 250	$ 59,250
Special Service Area (SSA) #7	$ 20,990	$ 21,000	$ 146,592	$ 146,392	$ 200	$ 21,200
Special Service Area (SSA) #8	$ 8,759	$ 8,800	$ 62,006	$ 62,006	$ -	$ 8,800
Special Service Area (SSA) #9	$ 14,084	$ 15,000	$ 675,000	$ 675,000	$ -	$ 15,000
Special Service Area (SSA) #10	$ -	$ -	$ 97,595	$ 97,595	$ -	$ -
CAPITAL PROJECT FUNDS						
Capital Improvements Fund	$ (8,090,525)	$ (19,000,000)	$ 32,152,000	$ 31,628,000	$ 524,000	$ (18,476,000)
Crown Construction Fund	$ 5,127,215	$ 4,500,000	$ 1,060,000	$ 929,929	$ 130,071	$ 4,630,071
Crown Maintenance Fund	$ 840,037	$ 985,867	$ 175,000	$ 175,000	$ -	$ 985,867
Special Assessment Fund	$ 1,202,680	$ 1,100,000	$ 220,000	$ 665,726	$ (445,726)	$ 654,274
ENTERPRISE FUNDS						
Parking System Fund	$ 2,652,098	$ 2,418,646	$ 10,313,900	$ 10,670,479	$ (356,579)	$ 2,062,067
Sewer Fund	$ 10,346,415	$ 10,912,524	$ 11,911,000	$ 13,438,802	$ (1,527,802)	$ 9,384,722
Solid Waste Fund	$ 3,727,788	$ 3,600,000	$ 6,710,350	$ 7,587,770	$ (877,420)	$ 2,722,580
Water Fund	$ 5,152,008	$ 7,250,000	$ 64,255,150	$ 64,631,333	$ (376,183)	$ 6,873,817
INTERNAL SERVICE FUNDS						
Fleet Services Fund	$ 1,531,693	$ 1,987,153	$ 4,261,140	$ 4,410,955	$ (149,815)	$ 1,837,338
Equipment Replacement Fund	$ 4,773,882	$ 2,742,267	$ 1,676,885	$ 2,800,000	$ (1,123,115)	$ 1,619,152
Insurance Fund	$ 4,606,027	$ 4,653,988	$ 23,289,534	$ 22,977,815	$ 311,719	$ 4,965,707

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

General Fund
The fund balance is expected to decrease by 25%. As part of the FY 2026 Budget Planning Process, the City Council approved a $12M budget deficit in the General Fund to draw down on excess reserves in the fund. The primary driver for this budgeted deficit is the cost of increased wages and meeting public safety pension obligations for 100% funding by 2040.

American Rescue Plan Fund
The fund balance is expected to decrease by 100%. The decrease is a result of the planned use of the ARPA dollars as allocated by City Council for a variety of programs and services. These funds must be spent in their entirety by the end of 2026.

General Assistance Fund
The fund balance is expected to decrease by 75%. The decrease is caused by a continued net-netural reduction of Property Tax revenues in the fund in the amount of $300,000 that began in FY 2025. These revenues have been consolidated in the City's General Fund, reflected by a $300,000 increase starting in FY 2025.

Human Services Fund
The fund balance is expected to decrease by 14%. The City increased its property tax levy by $2,500,000 to increase the annual revenues that support this fund. While revenues increased, the drawdown on fund balance is caused by a simultaneous increase in staffing within the fund (+2 FTE). Service and Supplies expenses were reduced in FY 2026 to partially offset the costs of additional FTEs.

Reparations Fund
The fund balance is expected to increase by 507%. This fund is used exclusively to distribute funds for the City's Local Reparations program and carries few to no operating expenses. This is a planned increase in fund balance to build up reserves to be used for future program investment and to satisfy local funding matches for potential grant awards.

Sustainability Fund
The fund balance is expected to decrease by 53%. The decrease is the result of a planned draw-down of reserves to increase our investment in sustainability programs.

Good Neighbor Fund
The fund balance is expected to decrease by 96%. The decrease is the result of a planned draw-down of the fund balance for implementing initiatives to support marginalized members of the community.

Motor Fuel Tax (MFT) Fund
The fund balance is expected to decrease by 42%. The decrease is the result of additional one-time capital expenditures for repairing roads and sidewalks.

Emergency Telephone (E911) Fund
The fund balance is expected to decrease by 75%. The decrease is the result of a planned draw-down of the fund balance for one-time capital expenses related to radio and software replacement.

Foreign Fire Insurance Fund
The fund balance is expected to increase by 20%. The fund is managed and controlled by the Fire Department and the Foreign Fire Insurance Board as required by Illinois State Law.

Debt Service Fund
The fund balance is expected to decrease by 58%. The decrease is a planned draw-down on the fund balance to support the debt service on GO Bonds issued in 2024, in lieu of raising property taxes in FY 2026 for this debt service.

Howard-Ridge TIF
The fund balance is expected to increase by 29%. The increase is a planned budget surplus for future capital investment in this TIF.

West Evanston TIF
The fund balance is expected to decrease by 58%. The decrease is a planned draw-down of the fund balance for capital investment and increased economic development programming in this TIF.

Five-Fifths TIF
The fund balance is expected to decrease by 70%. The decrease is a planned draw-down of the fund balance capital investment in this TIF.

Special Assessment Fund
The fund balance is expected to decrease by 40%. The decrease is a planned draw-down of the fund balance for alleyway improvements.

Parking Fund
The fund balance is expected to decrease by 15%. The decrease is a planned draw-down of the fund balance for capital investment.

Sewer Fund
The fund balance is expected to decrease by 14%. The decrease is a planned draw-down of the fund balance for capital investment.

Solid Waste Fund
The fund balance is expected to decrease by 24%. The decrease is the result of a draw-down of the fund balance for increased contracting costs to provide the City's residential solid waste pickup program and the purchase of several new garbage trucks for the City's in-house recycling program. Staff anticipates recommending increased fees for residential services in this fund during FY 2027 budget development.

Equipment Replacement Fund
The fund balance is expected to decrease by 41%. The decrease is a planned draw-down of the fund balance for replacement of capital assets, including carry-over costs from vehicle purchases budgeted in past fiscal years now happening in FY 2026.

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 37% of the City's total budget. Beginning with the FY 2026 budget, the City will establish 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, both revenues and expenses have decreased in the General Fund for FY 2026. A detailed explanation of these changes can be found in the transmittal letter

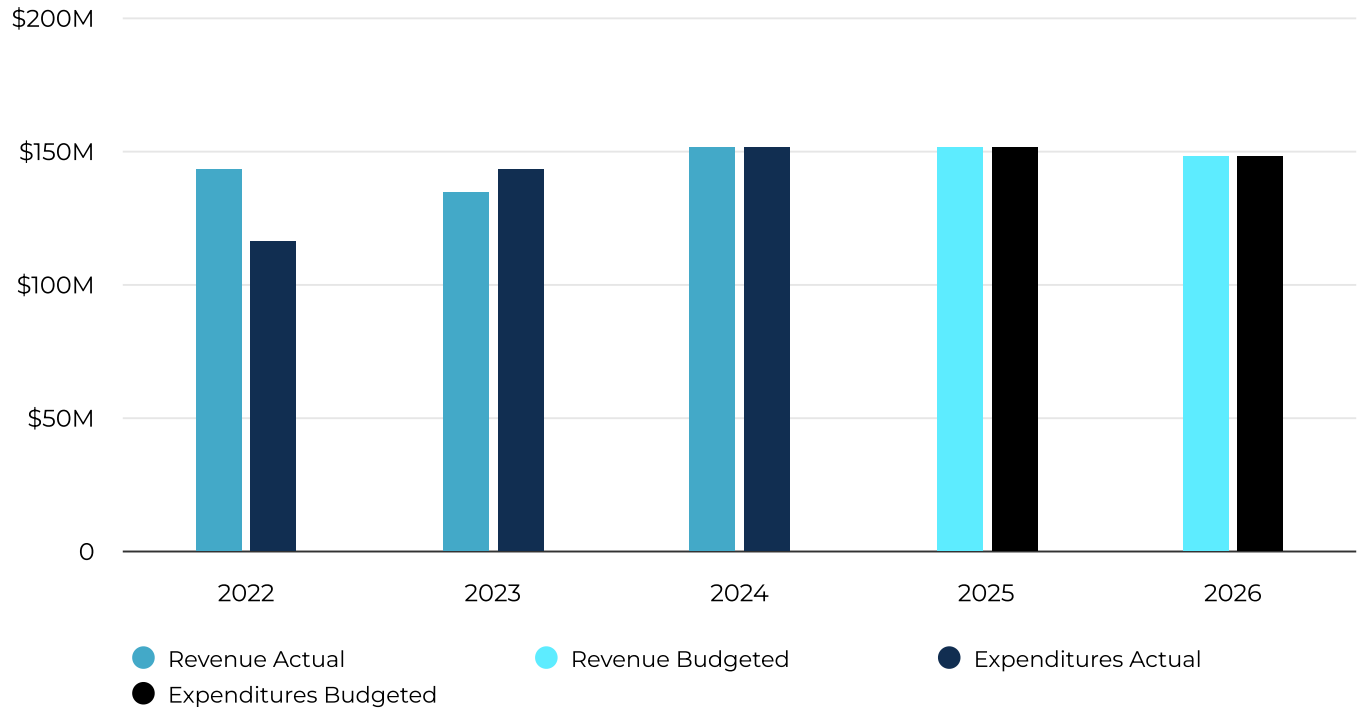
Revenues and Expenses Summary

The General Fund is projecting $136,695,336 in revenues (excluding transfers in of 11,090,182). Included among budgeted revenues is also $12,050,000 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 2026.

The FY 2026 budget incorporates contractual wage adjustments approved by the City Council in 2023, along with corresponding increases for exempt employees to align with union agreements. Across all employee groups, salaries and benefits in the General Fund are projected to rise by $4.6 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. The annual contribution will increase to $30.3 million in FY 2026, largely due to the impact of 2023 wage increases for Police (18%) and Fire (13%) personnel on total pension liability.

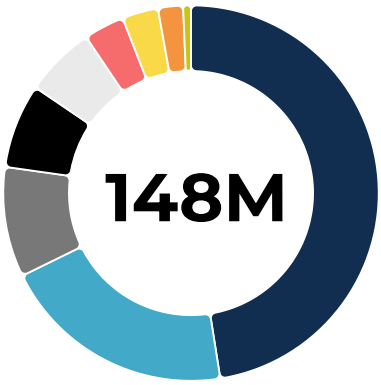
General Fund Historical Revenues and Expenses



Revenues by Source

The General Fund budget includes a 1.7% increase to the City's Corporate and IMRF Pension tax levies. The reduction in Charges for Service is largely a result of moving the Parks and Recreation Department revenues and expenses to the new Parks and Recreation Fund.

2026 Budgeted Revenues by Source



Other Taxes	**$70,195,000**	47.50%
Property Taxes	**$29,939,902**	20.26%
Other Revenue	**$14,002,000**	9.47%
Interfund Transfers	**$10,740,182**	7.27%
Licenses, Permits and Fees	**$8,988,300**	6.08%
Charges for Services	**$5,163,700**	3.49%
Fines and Forfeitures	**$4,593,000**	3.11%
Intergovernmental Revenue	**$3,163,434**	2.14%
Interest Income	**$1,000,000**	0.68%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$29,858,493	$29,045,356	$29,439,902	$29,939,902	1.70%
Other Taxes	$66,598,813	$69,306,996	$67,015,000	$70,195,000	4.75%
Licenses, Permits and Fees	$6,970,232	$19,136,184	$9,597,300	$8,988,300	-6.35%
Charges for Services	$10,983,534	$11,754,233	$12,765,709	$5,163,700	-59.55%
Fines and Forfeitures	$4,449,491	$4,308,948	$4,375,000	$4,593,000	4.98%
Intergovernmental Revenue	$3,657,904	$3,453,738	$4,405,334	$3,163,434	-28.19%
Other Revenue	$2,334,622	$2,173,403	$12,933,000	$14,002,000	8.27%
Interest Income	$1,706,802	$2,041,226	$750,000	$1,000,000	33.33%
Interfund Transfers	$7,733,940	$10,040,588	$10,031,740	$10,740,182	7.06%
Total Revenues	**$134,293,831**	**$151,260,671**	**$151,312,985**	**$147,785,518**	**-2.33%**

General Fund Revenues by Source	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Adopted
Other Tax	**$ 66,598,813**	**$ 69,306,996**	**$ 67,015,000**	**$ 70,195,000**
51515 - STATE USE TAX	$ 3,040,435	$ 2,768,657	$ 2,900,000	$ 500,000
51525 - SALES TAX - BASIC	$ 13,329,108	$ 13,914,646	$ 13,350,000	$ 15,200,000
51530 - SALES TAX - HOME RULE	$ 10,396,123	$ 10,856,616	$ 10,500,000	$ 12,600,000
51535 - AUTO RENTAL TAX	$ 69,883	$ 75,116	$ 65,000	$ 65,000
51536 - TRANSPORTATION PROVIDER TAX	$ 855,245	$ 937,411	$ 800,000	$ 950,000
51540 - ATHLETIC CONTEST TAX	$ 747,432	$ 799,176	$ 500,000	$ 1,300,000
51545 - STATE INCOME TAX	$ 12,558,980	$ 13,446,239	$ 13,500,000	$ 14,200,000
51550 - MUNICIPAL HOTEL TAX	$ 2,546,217	$ 2,664,421	$ 2,350,000	$ 2,350,000
51555 - FIRE INSURANCE TAX	$ -	$ 14,912	$ -	$ -
51565 - ELECTRIC UTILITY TAX	$ 2,734,420	$ 2,866,390	$ 2,900,000	$ 2,800,000
51570 - NATURAL GAS UTILITY TAX	$ 1,584,891	$ 1,251,250	$ 1,500,000	$ 1,500,000
51575 - NAT GAS USE TAX HOME RULE	$ 738,412	$ 700,861	$ 800,000	$ 800,000
51580 - TELEPHONE UTILITY TAX	$ 2,485	$ -	$ -	$ -
51585 - CIGARETTE TAX	$ 225,000	$ 144,000	$ 200,000	$ 200,000
51590 - EVANSTON MOTOR FUEL TAX	$ 897,720	$ 1,289,317	$ 1,000,000	$ 1,000,000
51593 - BAG TAX	$ 78,617	$ 89,054	$ 200,000	$ 100,000
51595 - LIQUOR TAX	$ 3,772,043	$ 3,217,898	$ 3,300,000	$ 3,300,000
51598 - RECREATIONAL CANNABIS TAX	$ 193,978	$ 181,915	$ -	$ -
51599 - CANNABIS USE TAX	$ 118,281	$ 124,708	$ 100,000	$ 130,000
51600 - PARKING TAX	$ 2,952,554	$ 3,093,968	$ 2,900,000	$ 3,000,000
51605 - PERSONAL PROPERTY REPLACEMENT TAX	$ 3,482,124	$ 2,457,303	$ 2,500,000	$ 2,000,000
51606 - PENSION PPRT	$ 605,000	$ -	$ -	$ -
51620 - REAL ESTATE TRANSFER TAX	$ 310,770	$ 3,083,708	$ 2,500,000	$ 3,000,000
51625 - TELECOMMUNICATIONS TAX	$ 1,115,998	$ 1,032,275	$ 1,050,000	$ 1,000,000
51630 - AMUSEMENT TAX	$ 1,367,347	$ 1,548,571	$ 1,300,000	$ 1,400,000
52010 - WHEEL TAX	$ 2,875,749	$ 2,748,583	$ 2,800,000	$ 2,800,000
Prop Tax	**$ 29,858,493**	**$ 29,045,356**	**$ 29,439,902**	**$ 29,939,902**
51015 - PROPERTY TAXES	$ 9,392,325	$ 9,064,254	$ 9,449,797	$ 9,949,797
51017 - PENSION PROPERTY TAX	$ 20,466,167	$ 19,981,102	$ 19,990,105	$ 19,990,105
Other Rev	**$ 2,197,473**	**$ 2,049,051**	**$ 12,934,000**	**$ 14,002,000**
52546 - POLICE EQUIPMENT REIMBURSEMENT	$ 5,015	$ 10,403	$ 10,000	$ 12,500
52547 - NARCOTICS ENFORCEMENT REVENUE	$ 13,852	$ 22,032	$ 20,000	$ 20,000
53632 - REIMBURSEMENTS	$ 44,331	$ 86,728	$ 100,000	$ 50,000
55166 - Holiday Food Drive Revenue	$ -	$ -	$ 10,000	$ -
55312 - OFFICER & GENTLEMEN	$ 1,000	$ -	$ 1,000	$ -
56002 - WE'RE OUT WALKING	$ -	$ -	$ 6,000	$ 6,000
56007 - REBATE REVENUE	$ 33,694	$ 59,165	$ 5,000	$ 35,000
56010 - PROPERTY SALES AND RENTAL	$ 163,483	$ 99,571	$ 100,000	$ 100,000
56011 - DONATIONS	$ 20,331	$ 100,179	$ 35,500	$ 9,000
56013 - DONATION FROM NU	$ -	$ -	$ -	$ 500,000
56016 - Aging Well Conference Revenues	$ -	$ 7,400	$ 5,000	$ -
56043 - FIRE MISC REVENUE	$ 332,044	$ 381,233	$ 400,000	$ 400,000
56045 - MISCELLANEOUS REVENUE	$ 213,308	$ 114,415	$ 684,500	$ 265,500
56049 - MARKET LINK VOUCHERS	$ (53,171)	$ 44,103	$ 35,000	$ -
56065 - SALE OF SURPLUS PROPERTY	$ 1,478	$ -	$ -	$ 2,000
56067 - REIMBURSEMENTS-SERVICES AND SUPPLIES	$ 11,024	$ 31,197	$ 5,000	$ -
56068 - REIMB. SALT USAGE DIST 65 ETHS NW	$ 35,336	$ 15,676	$ 32,000	$ 32,000
56095 - OVER AND SHORT - COLLECTOR'S OFFICE	$ -	$ (11)	$ -	$ -
56105 - PAYMENT IN LIEU OF TAXES	$ 60,000	$ 75,000	$ 60,000	$ 60,000
56106 - FUND BALANCE APPLIED	$ -	$ -	$ 11,085,000	$ 12,050,000
56120 - LOAN PROCEEDS	$ 15,122	$ 3,883	$ 2,000	$ 2,000
56134 - PRIVATE ELM TREE INSURANCE MONEY	$ 30,390	$ 31,955	$ 28,000	$ 28,000
56157 - CITIZENS CPR CLASS FEES	$ 10,160	$ 6,960	$ 10,000	$ 10,000
56158 - CHARGEBACK REVENUE	$ 322,562	$ 361,110	$ 300,000	$ 350,000
56585 - CHANGE IN APPRECIATION / DEPRECIATION	$ 498,993	$ 37,262	$ -	$ -
56586 - REALIZED GAIN/LOSS	$ 116,732	$ 184,008	$ -	$ 60,000

56750 - RTU AMORTIZATION - LEASES	$ 26,793	$ 26,792	$ -	$ 10,000
56801 - COMPONENT UNIT RECEIPTS	$ 294,996	$ 349,992	$ -	$ -
Transfers	**$ 7,733,940**	**$ 10,040,588**	**$ 10,031,740**	**$ 10,740,182**
57007 - FROM WEST EVANSTON TIF	$ 75,000	$ 75,000	$ 110,550	$ 110,550
57040 - FROM EMERGENCY TEL SYSTEM	$ 90,000	$ 99,996	$ 100,000	$ 100,000
57057 - TRANSFER FROM OTHER FUNDS	$ -	$ 417,200	$ -	$ -
57058 - TRANSFER FROM GOOD NEIGHBOR FUND	$ -	$ 1,500,000	$ 1,500,000	$ 1,965,400
57087 - FROM DEMPSTER-DODGE TIF	$ 9,996	$ 9,996	$ 24,400	$ 24,400
57088 - FROM CHICAGO-MAIN TIF	$ 30,000	$ 30,000	$ 64,750	$ 64,750
57090 - FROM FIVE FIFTH TIF	$ -	$ -	$ 73,850	$ 73,850
57096 - FROM HOWARD RIDGE TIF	$ 75,000	$ 75,000	$ 56,800	$ 56,800
57110 - FROM SPECIAL ASSMT. FUND	$ 91,992	$ 92,004	$ -	$ -
57130 - FROM PARKING FUND	$ 2,972,388	$ 2,972,388	$ 2,972,390	$ 3,061,562
57135 - FROM WATER FUND	$ 492,240	$ 500,004	$ 500,000	$ 515,000
57140 - FROM WATER FUND-ROI	$ 2,831,100	$ 2,888,004	$ 2,888,000	$ 2,974,640
57145 - FROM WATER FUND-ADMIN. EX	$ 726,228	$ 741,000	$ 741,000	$ 763,230
57165 - TRANSFER FROM SEWER FUND	$ 339,996	$ 639,996	$ 1,000,000	$ 1,030,000
Lic, Permit, Fee	**$ 6,984,963**	**$ 19,156,760**	**$ 9,597,300**	**$ 8,998,300**
51577 - ELECTRICITY MAINTENANCE FEE	$ -	$ -	$ 500,000	$ 500,000
52015 - BUSINESS REGISTRATION FEE	$ 31,970	$ 39,989	$ 50,000	$ 50,000
52016 - BED & BREAKFAST LICENSE	$ -	$ -	$ 150	$ 150
52017 - COLLECTION BOX LICENSE	$ 1,700	$ 1,750	$ 2,500	$ 2,500
52018 - VACATION RENTAL LICENSES	$ -	$ -	$ -	$ 16,000
52020 - PET LICENSES	$ 26,963	$ 29,501	$ 20,000	$ 20,000
52030 - CONTRACTORS' LICENSES	$ 186,475	$ 182,200	$ 170,000	$ 170,000
52035 - ROOMING HOUSE LICENSES	$ 1,500	$ 1,050	$ -	$ 200,000
52040 - LIQUOR LICENSES	$ 540,463	$ 512,344	$ 520,000	$ 520,000
52041 - ONE DAY LIQUOR LICENSE	$ 17,619	$ 22,119	$ 17,000	$ 17,000
52045 - FARMERS' MARKET LICENSES	$ 57,210	$ 56,530	$ 55,000	$ -
52046 - RENTAL BUILDING REGISTRATIONS	$ 322,316	$ 194,277	$ 587,200	$ 387,200
52050 - OTHER LICENSES	$ -	$ 20,265	$ 20,000	$ 20,000
52055 - LONG TERM CARE LICENSES	$ 116,040	$ 90,780	$ 180,000	$ 180,000
52061 - SEASONAL FOOD ESTABLISHMENT LICENSE	$ 7,575	$ 5,289	$ 15,000	$ 15,000
52062 - MOBILE FOOD VEHICLE VENDOR LICENSE	$ -	$ -	$ 1,450	$ 1,450
52063 - HEN COOP LICENSE	$ -	$ -	$ 800	$ 800
52070 - RESIDENT CARE HOME LICENSE	$ -	$ -	$ 1,200	$ 1,200
52080 - BUILDING PERMITS	$ 4,058,773	$ 16,214,371	$ 5,000,000	$ 5,250,000
52081 - DUMPSTER PERMIT FEE	$ 8,100	$ 14,015	$ -	$ -
52090 - PLUMBING PERMITS	$ 90	$ 135	$ -	$ -
52110 - OTHER/MISC PERMITS	$ 2,803	$ -	$ 495,000	$ -
52115 - ELEVATOR PERMITS	$ 40,026	$ 32,444	$ 42,000	$ 42,000
52126 - RIGHT-OF-WAY PERMIT	$ 312,511	$ 494,941	$ 383,000	$ 383,000
52130 - RESIDENTS ANNUAL PARKING PERMITS	$ 1,160	$ 3,020	$ -	$ -
52135 - FIRE PLAN REVIEW	$ 890	$ 25,431	$ -	$ -
52140 - OVERSIZE TRUCK PERMIT	$ 23,475	$ 51,400	$ 25,000	$ 25,000
52146 - MOVING VAN PERMIT FEES	$ 54,470	$ 37,225	$ 55,000	$ 55,000
52147 - SPONSORSHIP FEES	$ -	$ 1,550	$ 25,000	$ -
52165 - IL BELL FRANCHISE FEE	$ 98,573	$ 97,143	$ 90,000	$ 90,000
52175 - EASEMENTS	$ 119,882	$ 78,838	$ 47,000	$ 47,000
52180 - CABLE FRANCHISE FEE	$ 825,835	$ 733,368	$ 800,000	$ 800,000
52181 - PEG FEES - CABLE COMPANIES	$ 113,813	$ 105,992	$ 120,000	$ 120,000
52185 - NICOR FRANCHISE FEE	$ -	$ 90,218	$ 75,000	$ 75,000
52516 - L.E.P. PROGRAM PENALTIES	$ 14,732	$ 20,577	$ -	$ 10,000
52705 - CREDIT CARD FEES - REVENUE	$ -	$ -	$ 300,000	$ -
Charges for Serv	**$ 10,983,534**	**$ 11,754,233**	**$ 12,765,709**	**$ 5,163,700**
52085 - PLAN REVIEW	$ -	$ -	$ 5,000	$ 5,000
53010 - BIRTH AND DEATH RECORDS	$ 4,815	$ -	$ -	$ -
53050 - SANITATION CLASSES	$ 500	$ -	$ -	$ -

53105 - HEALTH FOOD ESTABLISHMENT LICENSE FEE	$ 209,040	$ 216,420	$ 230,000	$ 230,000
53185 - TEMPORARY FOOD LICENSE	$ 2,997	$ 5,901	$ 11,000	$ 11,000
53190 - FOOD DELIVERY VEHICLE	$ 2,800	$ 4,150	$ 6,500	$ 6,500
53200 - BEV SNACK VENDING MACHINE	$ 21,254	$ 36,578	$ 46,000	$ 31,500
53203 - CONCESSIONS	$ -	$ -	$ 362,100	$ -
53205 - FOOD VENDING MACHINE	$ 24,635	$ 1,625	$ -	$ -
53210 - TOBACCO LICENSE	$ 14,000	$ 18,222	$ 17,000	$ 17,000
53211 - BEEKEEPER LICENSE FEE	$ 300	$ 350	$ 300	$ 300
53215 - BIRTH CERTIFICATE	$ 107,124	$ 106,799	$ 85,000	$ 85,000
53220 - DEATH CERTIFICATE	$ 11,009	$ 7,914	$ 7,000	$ 7,000
53230 - FUNERAL DIRECTOR LICENSE	$ -	$ -	$ 6,000	$ 6,000
53560 - RECREATION - CHARGES FOR SERVICES	$ -	$ 38,587	$ -	$ -
53565 - RECREATION PROGRAM FEES	$ 7,111,501	$ 7,346,435	$ 8,217,409	$ -
53566 - RECREATION - DEFERRED REVENUE	$ 6,416	$ -	$ -	$ -
53569 - SPECIAL EVENT REVENUE	$ 26,831	$ 72,687	$ 75,000	$ -
53625 - POLICE OVERTIME REIMBURSEMENT	$ 526,200	$ 605,951	$ 575,000	$ 662,000
53640 - SENIOR TAXI COUPON SALES	$ 59,322	$ 54,818	$ 60,000	$ -
53650 - STATE HIGHWAY MAINTENANCE	$ 82,356	$ 63,556	$ 92,000	$ 92,000
53666 - HISTORIC PRESERVATION REVIEWS	$ 4,630	$ 1,925	$ 30,000	$ 30,000
53667 - TREE PRESERVATION REVENUES	$ 35,051	$ 96,879	$ 10,000	$ 20,000
53675 - AMBULANCE SERVICE	$ 2,595,001	$ 2,988,227	$ 2,800,000	$ 3,800,000
53685 - POLICE REPORT FEES	$ 23,696	$ 19,943	$ 25,000	$ 20,000
53690 - WOOD RECYCLING	$ 2,970	$ -	$ -	$ -
53695 - ZONING FEES	$ 31,900	$ 37,830	$ 50,000	$ 85,000
53725 - BACKGR CHKS DAYCARE PROV	$ -	$ -	$ 400	$ 400
53730 - TELECOMMUNICATION MAINTENANCE FEE	$ 37,658	$ -	$ 35,000	$ 35,000
53736 - NEW PAVEMENT DEGRADATION FEES	$ 41,511	$ 29,436	$ 20,000	$ 20,000
53737 - I HEART EVANSTON TREES PROJECT	$ 17	$ -	$ -	$ -
Fines & Forfeits	**$ 4,434,760**	**$ 4,288,371**	**$ 4,375,000**	**$ 4,583,000**
52505 - TICKET FINES-PARKING	$ 3,868,180	$ 3,830,638	$ 3,800,000	$ 4,100,000
52510 - REGULAR FINES	$ 130,916	$ 86,654	$ 115,000	$ 115,000
52530 - BOOT RELEASE FEE	$ 52,049	$ 38,390	$ 50,000	$ 50,000
52541 - POLICE CTA DETAIL	$ 271,805	$ 252,213	$ 357,000	$ 265,000
52548 - NARCOTICS SEIZURE REVENUE	$ 80,319	$ 50,217	$ 20,000	$ 20,000
52555 - HOUSING CODE VIOL FINES	$ 500	$ -	$ -	$ -
52556 - PUBLIC HEALTH CODE VIOLATIONS	$ -	$ -	$ 3,000	$ 3,000
52570 - NON PARKING ORDINANCE VIOLATIONS	$ 28,540	$ 28,625	$ 30,000	$ 30,000
56031 - DAMAGE TO STREET LIGHTS	$ 2,451	$ 1,634	$ -	$ -
Intergovernment	**$ 3,795,053**	**$ 3,578,089**	**$ 4,404,334**	**$ 3,163,434**
52542 - POLICE DUI REIMBURSEMENT	$ 543	$ -	$ 7,400	$ 7,400
53676 - GEMT SERVICE REVENUE	$ 2,399,317	$ 2,123,210	$ 2,500,000	$ 1,500,000
55025 - COMPREHENSIVE HEALTH GRANT	$ 28,767	$ 161,074	$ 166,875	$ 166,875
55051 - eSHARE REVENUE	$ 7,408	$ 142,571	$ 120,000	$ 120,000
55085 - IL TOBACCO FREE COMMUNITY	$ 20,761	$ 27,954	$ 27,954	$ 27,954
55086 - IL HIV SURVEILLANCE GRANT	$ 13,472	$ 20,879	$ 34,150	$ 34,150
55121 - DIS GRANT	$ -	$ 114,528	$ 100,000	$ 100,000
55122 - STRENGTHENING PUBLIC HEALTH GRANT	$ -	$ -	$ 115,000	$ 115,000
55123 - RESPIRATORY OUTBREAK GRANT	$ -	$ -	$ 125,000	$ 125,000
55146 - STATE, COUNTY AND OTHER GRANTS	$ 410,068	$ 16,080	$ 20,000	$ 20,000
55173 - CRI GRANT-REVENUE HHS	$ 67,187	$ 56,553	$ 64,841	$ 64,841
55174 - PHEP GRANT-REVENUE HHS	$ 80,164	$ 61,765	$ 62,944	$ 62,944
55180 - IAC PROJECT GRANT	$ -	$ 56,900	$ 30,000	$ 30,000
55181 - NEA OPERATING GRANT	$ 11,250	$ 27,950	$ -	$ -
55182 - NEA PROJECT GRANT	$ -	$ 50,000	$ 50,000	$ -
55231 - LEAD PAINT HAZARD GRANT (TORRENS)	$ -	$ -	$ 150,000	$ -
55251 - GRANTS AND AID	$ 594,869	$ 528,991	$ 407,900	$ 62,000
55254 - BEACH GRANT - REVENUE HHS	$ 23,098	$ -	$ 23,000	$ 23,000
55258 - RETHINK YOUR DRINK - HHS REVENUE	$ -	$ -	$ 5,000	$ 5,000

55259 - COOK COUNTY WNV GRANT	$ -	$ -	$ 14,270	$ 14,270
55265 - FEMA	$ -	$ 65,284	$ 30,000	$ 30,000
55270 - POLICE TRAINING	$ -	$ -	$ -	$ 5,000
55271 - PUTTING ASSETS TO WORK GRANT	$ -	$ -	$ -	$ 300,000
55478 - COVID-19 MASS VACCINATION GRANT	$ 138,149	$ 124,351	$ -	$ -
57009 - TRANSFERS FROM LIBRARY FUND	$ -	$ -	$ 350,000	$ 350,000
Interest Income	**$ 1,706,802**	**$ 2,041,226**	**$ 750,000**	**$ 1,000,000**
56501 - INVESTMENT INCOME	$ 1,702,486	$ 2,041,253	$ 750,000	$ 1,000,000
56504 - INTEREST REVENUE - LEASES	$ 4,316	$ (27)	$ -	$ -
Grand Total	**$ 134,293,831**	**$ 151,260,671**	**$ 151,312,985**	**$ 147,785,518**

Expenditures by Type

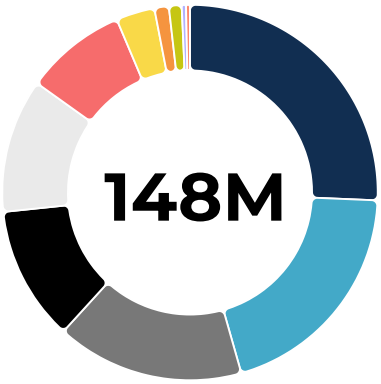
As a service organization, the largest expense type in the General Fund are Salaries and Benefits. This year's budget includes contractual wage increases for all employees as well as non-union wage increases approved by the City Council.

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$79,945,544	$87,717,012	$91,592,836	$86,594,673	-5.46%
Services and Supplies	$19,694,124	$21,618,656	$19,983,321	$17,368,575	-13.08%
Miscellaneous	$643,286	$1,169,316	$995,423	$745,701	-25.09%
Capital Outlay	$353,107	$3,006,442	$518,978	$445,500	-14.16%
Interfund Transfers	$9,634,081	$8,056,186	$4,457,100	$9,360,802	110.02%
Insurance and Other Chargebacks	$32,487,049	$29,737,148	$33,605,744	$33,089,477	-1.54%
Contingencies	$272,653	$1,730	$125,000	$125,000	0.00%
Total Expenditures	**$143,029,844**	**$151,306,491**	**$151,278,402**	**$147,729,728**	**-2.35%**

Expenditures by Department

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

2026 Budgeted Expenditures by Department



Police	**$37,909,695**	25.66%
Non-Departmental	**$29,448,839**	19.93%
Fire Mgmt & Support	**$23,879,720**	16.16%
Public Works Agency	**$17,114,669**	11.59%
City Manager's Office	**$17,036,912**	11.53%
Administrative Services	**$12,937,120**	8.76%
Community Development	**$4,903,165**	3.32%
Health	**$1,826,349**	1.24%
Law	**$1,630,641**	1.10%
City Clerk	**$540,681**	0.37%
City Council	**$501,937**	0.34%

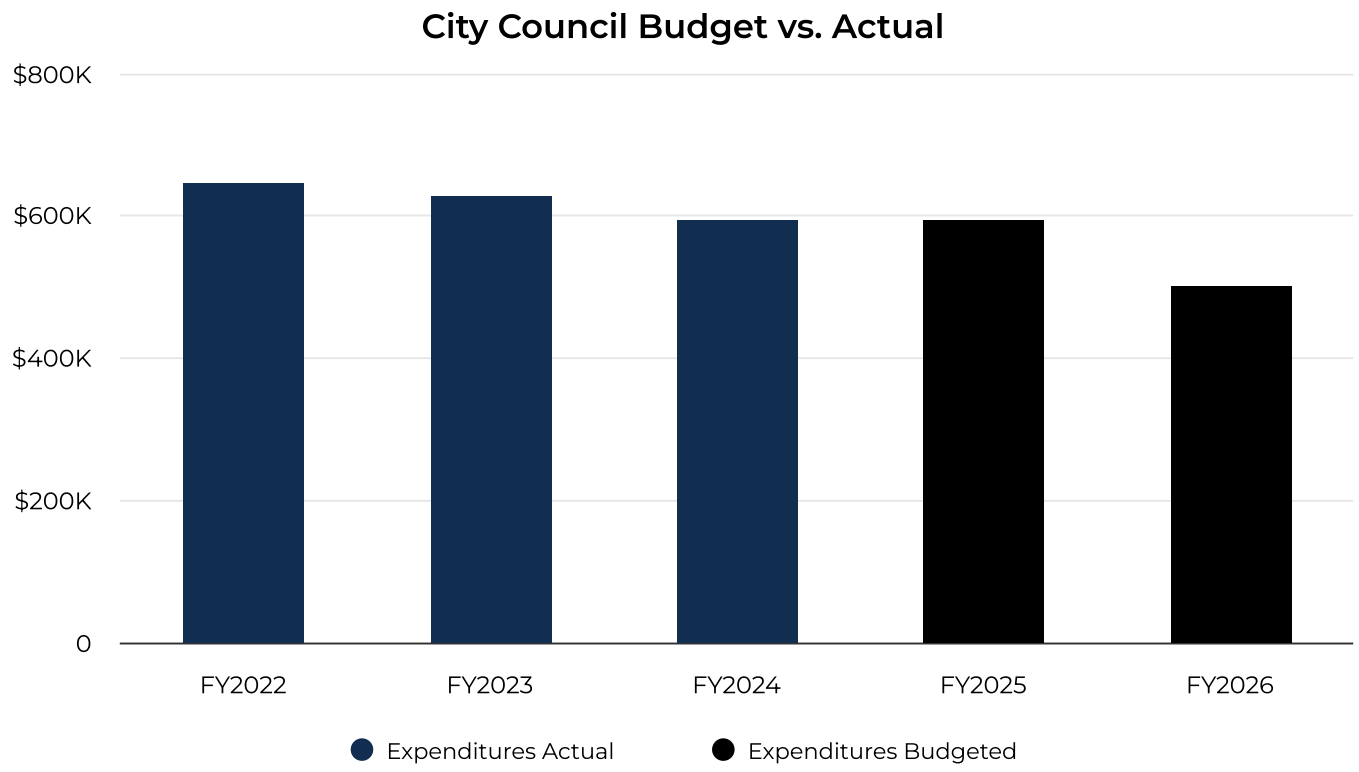
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Legislative	$2,608	-	-	-	-
City Council	$627,836	$593,974	$594,319	$501,937	-15.54%
City Clerk	$421,653	$457,842	$538,319	$540,681	0.44%
City Manager's Office	$16,402,502	$12,047,983	$12,228,582	$17,036,912	39.32%
Law	$1,040,936	$1,311,895	$1,521,045	$1,630,641	7.21%
Administrative Services	$13,581,878	$15,024,180	$13,527,596	$12,937,120	-4.36%
Community Development	$3,467,120	$4,132,142	$5,078,229	$4,903,165	-3.45%
Police	$32,226,845	$34,470,058	$36,152,937	$37,909,695	4.86%
Fire Mgmt & Support	$20,978,789	$22,770,625	$23,294,964	$23,879,720	2.51%
Health	$1,714,807	$1,959,222	$1,969,411	$1,826,349	-7.26%
Parks And Recreation	$13,157,625	$18,503,751	$15,760,980	-	-
Public Works Agency	$13,841,746	$14,463,963	$16,350,871	$17,114,669	4.67%
Non-Departmental	$25,565,498	$25,570,855	$24,261,149	$29,448,839	21.38%
Total Expenditures	**$143,029,844**	**$151,306,491**	**$151,278,402**	**$147,729,728**	**-2.35%**

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 (-15.5% from FY 2025). The reduction in expenditures is a result of the vacant *City Council Admin* position being frozen.



Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$454,428	$394,088	$452,969	$361,487	-20.20%
Services and Supplies	$172,792	$199,709	$140,100	$139,450	-0.46%
Miscellaneous	$616	$177	$1,250	$1,000	-20.00%
Total Expenditures	**$627,836**	**$593,974**	**$594,319**	**$501,937**	**-15.54%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$627,836	$593,974	$594,319	$501,937	-15.54%
REGULAR PAY	100.13.1300.61010	$264,374	$220,847	$261,000	$219,208	-16.01%
JOB TRAINING PROGRAM	100.13.1300.61072	-	$15	-	-	-
HEALTH INSURANCE	100.13.1300.61510	$159,662	$147,712	$158,109	$115,707	-26.82%
VISION INSURANCE	100.13.1300.61513	$150	$150	$150	$112	-25.09%
LIFE INSURANCE	100.13.1300.61615	$76	$35	-	-	-
CELL PHONE ALLOWANCE	100.13.1300.61626	$9,000	$9,000	$9,000	$9,000	0.00%
IMRF	100.13.1300.61710	$3,208	$1,464	$4,055	-	-
SOCIAL SECURITY	100.13.1300.61725	$14,555	$12,048	$16,740	$14,150	-15.47%
MEDICARE	100.13.1300.61730	$3,404	$2,818	$3,915	$3,310	-15.45%
EXTERNAL SERVICES	100.13.1300.62175	$64,282	$68,640	-	-	-
PRINTING	100.13.1300.62210	$244	$105	$100	$100	0.00%
ADVOCACY SERVICES	100.13.1300.62227	$45,000	$50,000	$60,000	$60,000	0.00%
TRAINING & TRAVEL	100.13.1300.62295	$18,053	$21,038	$14,000	$16,000	14.29%
MEMBERSHIP DUES	100.13.1300.62360	$37,997	$53,075	$58,000	$56,000	-3.45%
OTHER PROGRAM COSTS	100.13.1300.62490	$616	$177	$1,250	$1,000	-20.00%
FOOD	100.13.1300.65025	$7,113	$6,732	$7,500	$7,200	-4.00%
OFFICE SUPPLIES	100.13.1300.65095	$103	$119	$500	$150	-70.00%
Total Expenditures		**$627,836**	**$593,974**	**$594,319**	**$501,937**	**-15.54%**

City Clerk

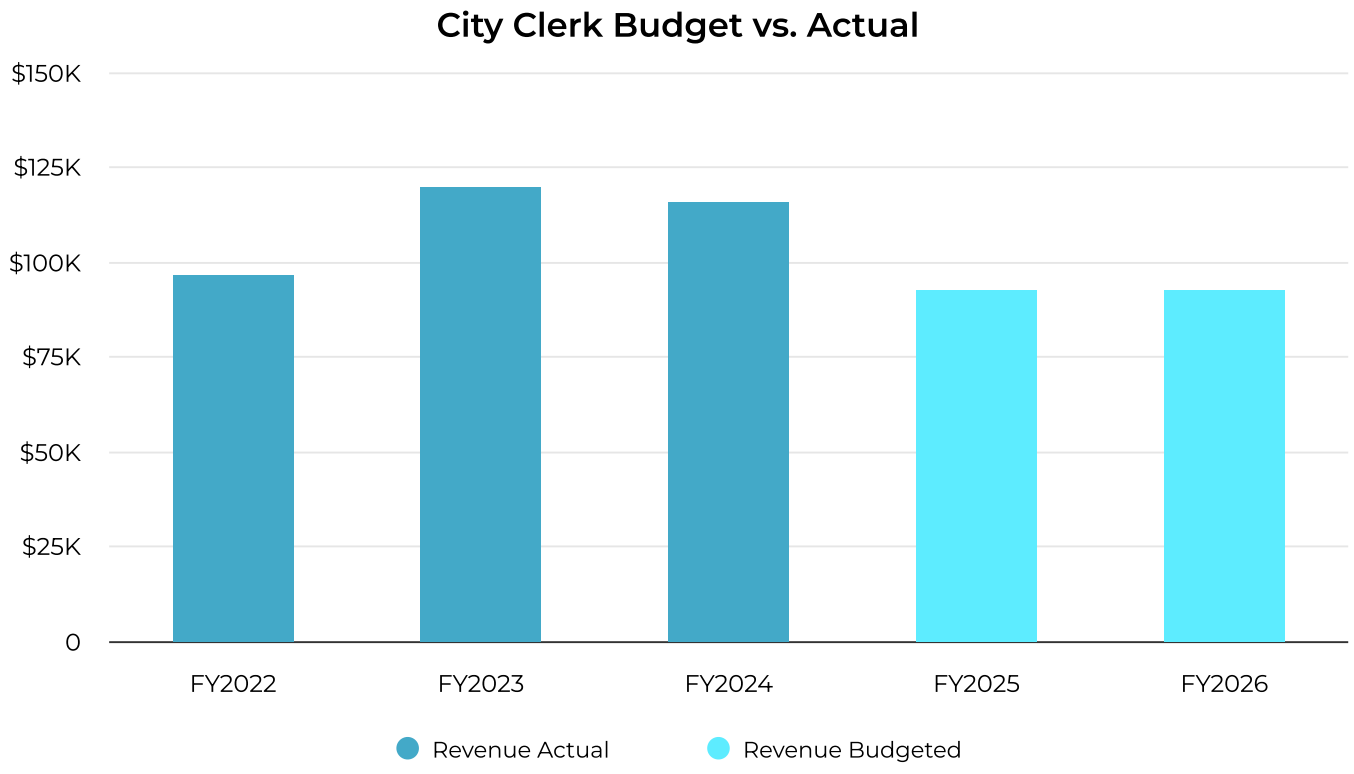
The City Clerk's Office is the central hub for Evanston's administrative functions, playing a vital role in various aspects. The Clerk's Office maintains the City Code and publishes Ordinances and Resolutions to retain them as permanent records in the municipal library. Annual updates to the Municipal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

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

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

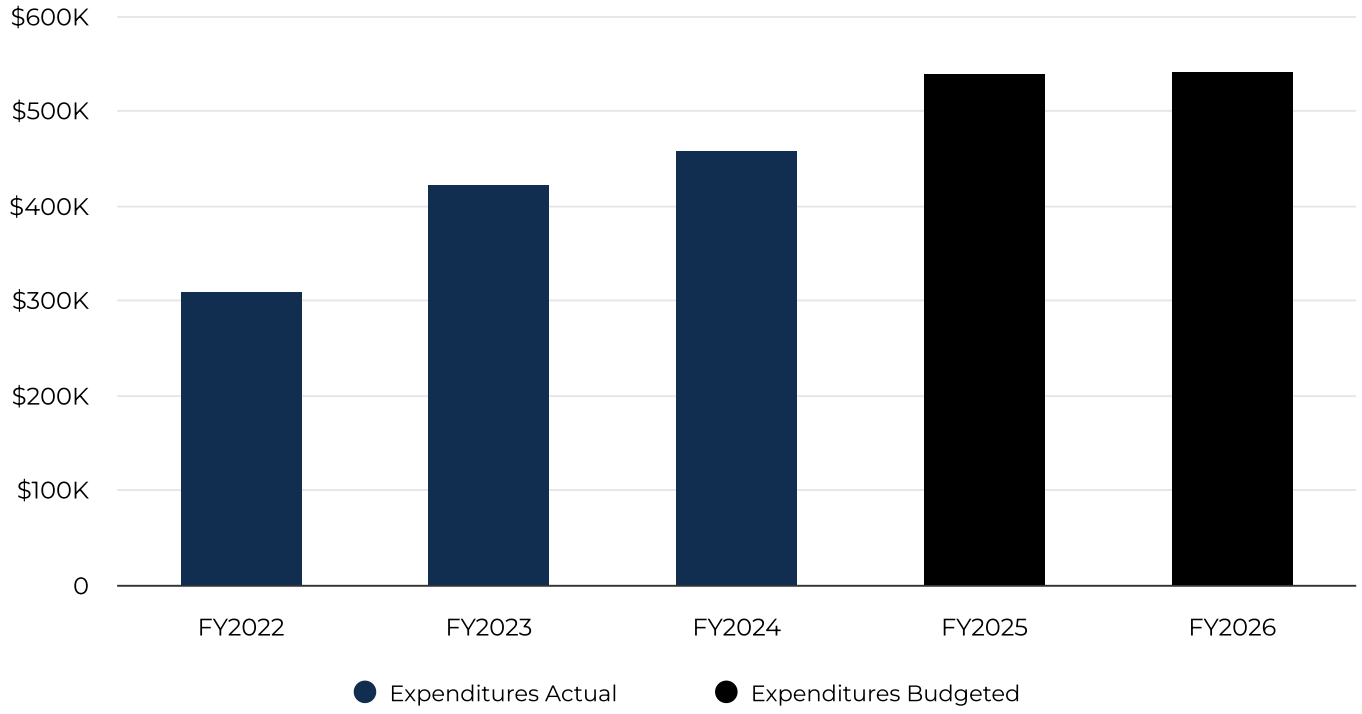
Revenue Summary

In FY 2026, the City Clerk's Office is projected to generate $92,500 in revenue (0% change from FY 2025).



Expenditure Summary

In FY 2026, the City Clerk's Office has $540,681 in budgeted expenditures (a 0.4% increase from FY 2025).



Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$293,117	$219,183	$297,444	$334,681	12.52%
Services and Supplies	$128,536	$238,660	$240,875	$206,000	-14.48%
Total Expenditures	**$421,653**	**$457,842**	**$538,319**	**$540,681**	**0.44%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$119,729	$115,917	$92,500	$92,500	0.00%
City Clerk						
BIRTH CERTIFICATE	100.14.1400.53215	$107,124	$106,799	$85,000	$85,000	0.00%
DEATH CERTIFICATE	100.14.1400.53220	$11,009	$7,914	$7,000	$7,000	0.00%
MISCELLANEOUS REVENUE	100.14.1400.56045	$1,596	$1,204	$500	$500	0.00%
Total City Clerk		$119,729	$115,917	$92,500	$92,500	0.00%
Total Revenues		**$119,729**	**$115,917**	**$92,500**	**$92,500**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$421,653	$457,842	$538,319	$540,681	0.44%
City Clerk						
REGULAR PAY	100.14.1400.61010	$201,655	$144,946	$229,701	$237,912	3.57%
PERMANENT PART-TIME	100.14.1400.61050	-	$4,485	-	-	-
TEMPORARY EMPLOYEES	100.14.1400.61055	-	$17,242	-	-	-
SEASONAL EMPLOYEES	100.14.1400.61060	$20,200	$32,519	-	-	-
OVERTIME PAY	100.14.1400.61110	$2,081	$2,525	$500	$500	0.00%
TERMINATION PAYOUTS	100.14.1400.61415	-	$2,658	-	-	-
HEALTH INSURANCE	100.14.1400.61510	$68,199	$31,921	$42,407	$65,835	55.25%
VISION INSURANCE	100.14.1400.61513	$112	$28	-	-	-
LIFE INSURANCE	100.14.1400.61615	$1	-	$1	-	-
IMRF	100.14.1400.61710	$6,890	$4,593	$6,544	$12,230	86.89%
SOCIAL SECURITY	100.14.1400.61725	$11,492	$8,740	$14,824	$14,752	-0.49%
MEDICARE	100.14.1400.61730	$2,688	$2,044	$3,467	$3,452	-0.43%
LEGAL SERVICES-GENERAL	100.14.1400.62130	-	$1,000	-	-	-
PRINTING	100.14.1400.62210	$156	$4,439	$1,000	$1,000	0.00%
OFFICE EQUIPMENT MAINT	100.14.1400.62235	-	$348	-	-	-
TRAINING & TRAVEL	100.14.1400.62295	$7,567	$5,994	$8,000	$8,000	0.00%
POSTAGE	100.14.1400.62315	$110	$53,383	$45,000	$45,000	0.00%
MEMBERSHIP DUES	100.14.1400.62360	-	$420	$1,000	$500	-50.00%
CODIFICATION SERVICES	100.14.1400.62457	$36,338	$26,389	$30,000	$30,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.14.1400.62509	$37,940	$71,447	$109,000	$109,000	0.00%
DIGITAL ARCHIVING	100.14.1400.62645	$9,957	$5,970	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.14.1400.65010	-	$11,860	-	-	-
FOOD	100.14.1400.65025	$1,468	$2,918	$2,500	$2,500	0.00%
OFFICE SUPPLIES	100.14.1400.65095	$9,227	$5,680	$5,000	$5,000	0.00%
ELECTION SUPPLIES	100.14.1400.65175	$5,573	$16,292	$5,000	$5,000	0.00%
SMALL DONOR MATCH PROGRAM EXPENSE	100.14.1400.65180	-	-	$34,375	-	-
Total City Clerk		$421,653	$457,842	$538,319	$540,681	0.44%
Total Expenditures		**$421,653**	**$457,842**	**$538,319**	**$540,681**	**0.44%**

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

Accomplishments in 2025

CMO Overall

- Successfully migrated city staff and operations from the Civic Center (2100 Ridge Avenue) to Evanston's new City Hall (909 Davis Street).
- Filled critical staffing needs in key operational and programmatic areas, including the hiring of an Accountant, Financial Analyst, Arts Coordinator, and Purchasing Specialist, strengthening internal capacity and service delivery.
- 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.

Finance

- Successfully adopted and adhered to GASB 87 and GASB 96 standards for the FY2024 Annual Audit.
- Completed the 2024 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 2026 Budget Planning Cycle, improving coordination, forecasting accuracy, and documentation.
- Partnered with the Finance and Budget Committee and City Council to advance the public safety pension funding policy, keeping plans on track for 100% funding by 2040.
- 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.
- Advanced community benchmarking initiatives focused on property taxes, pension obligations, and debt levels.

Cultural Arts

- Hired an Arts & Cultural Engagement Specialist
- Established Evanston Arts Council Priorities
- Explored new opportunities to enhance the arts ecosystem in Evanston

Transportation and Mobility

- Partnered with the Evanston Public Library and Recyclery to deliver a free bilingual public cycling education series.
- Collaborated with ETHS on cycling safety education programming and the student-led Anything But a Car Day
- Completed first round of the Bicycle Access Voucher Pilot, Mayor Summer Youth Employment Transit Access program, and Earn-a-Bike programming in partnership with YOU, the Recyclery, and Nichols
- Contributed to transportation and mobility strategies in District 65's first ever sustainability plan
- Rolled out ADA accessible bus pads on Ridge
- Passed Evanston's 2025 Transit Resolution

Human Resources

- Conducted an employee engagement survey to gather staff feedback and benchmark it with other organizations.

Communications

- Began to strategize to begin implementing ADA compliance on all digital platforms and online forms.
- The Communications Division is now fully staffed
- Began strategy for Language Accessibility
- Began producing more videographic content to increase social media presence and engagement
- Maintained digital community engagement throughout the year and increased social media presence

Economic Development

- Launched the *Putting Assets to Work/Innovative Finance* process for Civic Center, Noyes Cultural Arts Center, and Police/Fire HQ.
- Advanced *Evanston Thrives* implementation: Enjoy Evanston website, Independence Park dining terrace, event placemaking equipment, new gateway signage, Callan Plaza plan, downtown waste system, Fountain Square south plaza plan, and CTA/Metra bridge lighting plan.
- Continued Howard Street planning and launched Special Service Area operations.
- Advanced *Five Fifths TIF* planning: Ashland Arts district improvements and affordable housing program design.
- Continued West Evanston TIF planning.
- Distributed nearly $300,000 in small business grants and completed business registration database and map.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Increase awareness of City initiatives, programs, and goals					
# of contacts (email and SMS) subscribed to City notifications	Output	174,000	187,483	190,000	195,000
# of social media followers (Instagram, Facebook)	Output	24000	26,526	28,500	28,600
% of email and SMS contacts engaged	Efficiency	78.50%	72.80%	80.00%	80.00%
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	307	316	325	330
# number of community engagement meetings	Output	40*	45	9	9
Activity: Finance GFOA Award					
# of years received GFOA's Distinguished Budget Award	Output	29	30	31	32

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

Factors Impacting the 2026 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) 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.

Cultural Arts

- Explore the implementation of an Artist in Residence in the Municipal Government Program
- Explore the implementation of Art in Sacred Spaces
- Update the Arts and Culture webpage and Implement a social media strategy to reach new artists
- Explore other sources of funding for arts activities
- Partner with Northwestern University on the lakefront festival

Transportation and Mobility

- Expansion of the Divvy docking network, scooter pilot, and the Divvy for Everyone access program
- Development and implementation of bicycle parking policy
- Expansion of transportation education and access programming in partnership with D65 and community partners
- Development of small e-vehicle policy; working with the community and interdepartmentally to support safe road and sidewalk behavior as cycling and small e-vehicles become more popular alongside cars

Communications

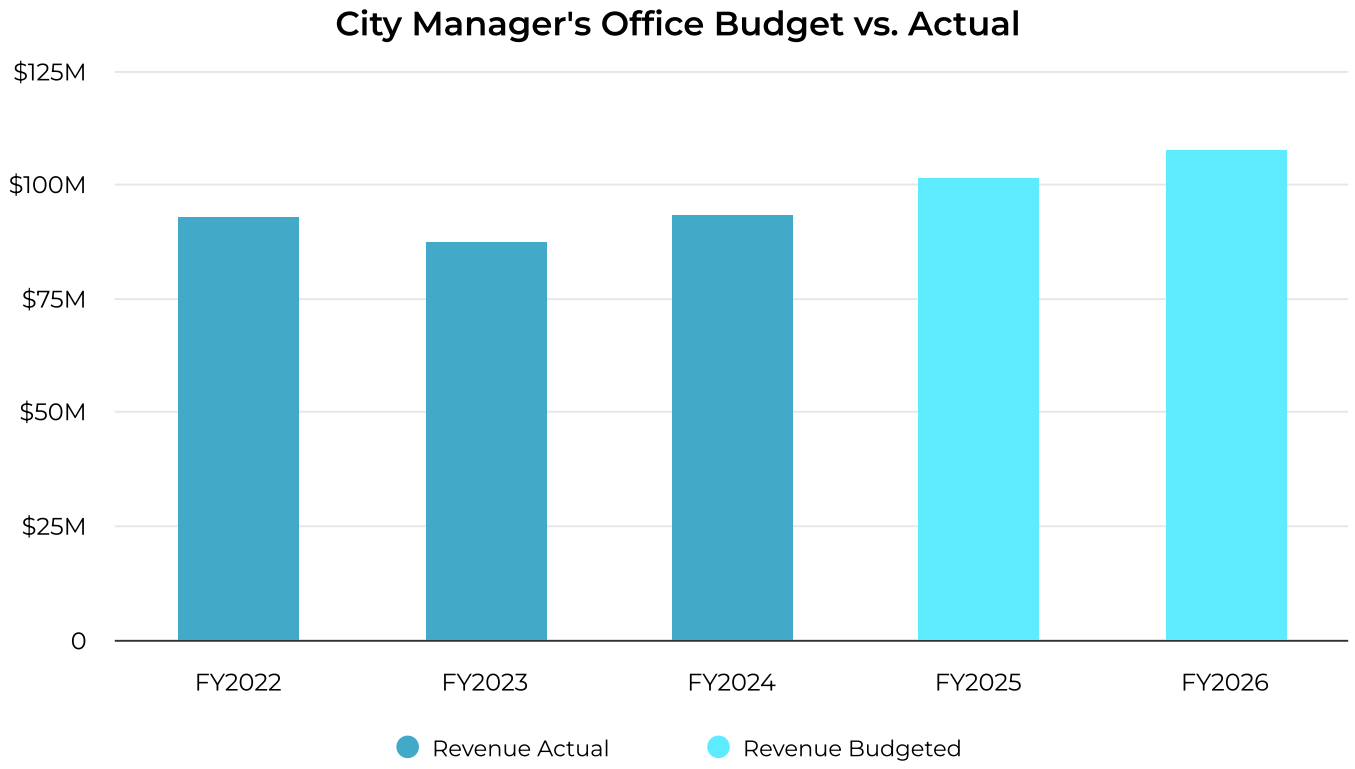
- Increase Instagram following by 15%.
- Re-establish inclusive, internal staff engagement events and increase presence at community events
- Complete website migration and implementation, including training staff on usage of the new website
- Train and equip staff on ADA compliance
- Continue to support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

Economic Development

- 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.

Revenue Summary

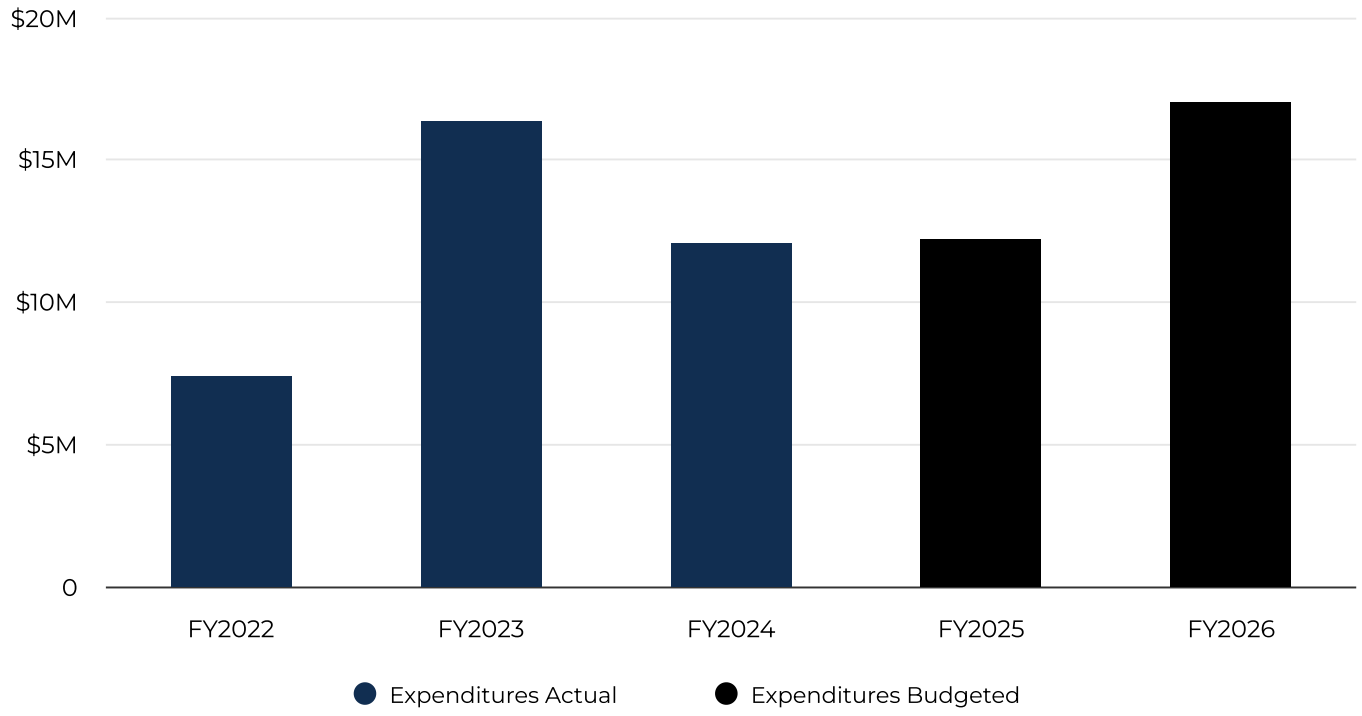
In FY 2026, the City Manager's Office projects $107,663,979 in revenue (6.25% increase from FY 2025).



Expenditure Summary

In FY 2026, the City Manager's Office has $17,036,912 in budgeted expenditures (39.3% increase from FY 2025). Excluding $5,558,702 in transfers to the Parks & Recreation Fund, operating expenditures are $11,478,210 (6.1% decrease from FY 2025).

City Manager's Office Budget vs. Actual



Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$3,660,426	$4,264,605	$8,119,090	$7,835,188	-3.50%
Services and Supplies	$2,360,373	$2,536,737	$2,686,614	$2,744,022	2.14%
Miscellaneous	$44,376	$343,292	$77,000	$100,000	29.87%
Capital Outlay	$20,262	$49,728	$193,978	$178,000	-8.24%
Interfund Transfers	$6,192,085	$3,919,090	$100,000	$5,558,702	5,458.70%
Insurance and Other Chargebacks	$3,853,087	$933,843	$926,900	$496,000	-46.49%
Contingencies	$271,894	$689	$125,000	$125,000	0.00%
Total Expenditures	**$16,402,502**	**$12,047,983**	**$12,228,582**	**$17,036,912**	**39.32%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$87,647,470	$93,049,802	$101,331,437	$107,663,979	6.25%
Community Arts						
IAC PROJECT GRANT	100.15.1580.55180	-	$56,900	$30,000	$30,000	0.00%
NEA OPERATING GRANT	100.15.1580.55181	$11,250	$27,950	-	-	-
NEA PROJECT GRANT	100.15.1580.55182	-	$50,000	$50,000	-	-
GRANTS AND AID	100.15.1580.55251	-	-	$5,900	$5,000	-15.25%
Total Community Arts		$11,250	$134,850	$85,900	$35,000	-59.25%
City Manager						
REIMBURSEMENTS	100.15.1505.53632	-	-$1,957	-	-	-
GRANTS AND AID	100.15.1505.55251	-	$24,971	-	$50,000	-
DONATIONS	100.15.1505.56011	-	$50,000	-	-	-
Total City Manager		-	$73,014	-	$50,000	-
Public Information						
CABLE FRANCHISE FEE	100.15.1510.52180	$825,835	$733,368	$800,000	$800,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1510.52181	$113,813	$110,349	$120,000	$120,000	0.00%
Total Public Information		$939,648	$843,717	$920,000	$920,000	0.00%
Financial Administration						
REIMBURSEMENTS	100.15.1555.53632	-	$18,388	-	-	-
REBATE REVENUE	100.15.1555.56007	-	$27,421	$5,000	$5,000	0.00%
MISCELLANEOUS REVENUE	100.15.1555.56045	-	$66,872	-	-	-
Total Financial Administration		-	$112,681	$5,000	$5,000	0.00%
Revenue & Collections						
PROPERTY TAXES	100.15.1560.51015	$9,392,325	$9,064,254	$9,449,797	$9,949,797	5.29%
STATE USE TAX	100.15.1560.51515	$3,040,435	$2,768,657	$2,900,000	$500,000	-82.76%
SALES TAX - BASIC	100.15.1560.51525	$13,329,108	$13,914,646	$13,350,000	$15,200,000	13.86%
SALES TAX - HOME RULE	100.15.1560.51530	$10,396,123	$10,856,616	$10,500,000	$12,600,000	20.00%
AUTO RENTAL TAX	100.15.1560.51535	$69,883	$75,116	$65,000	$65,000	0.00%
TRANSPORTATION NETWORK PROVIDER TAX	100.15.1560.51536	$855,245	$937,411	$800,000	$950,000	18.75%
ATHLETIC CONTEST TAX	100.15.1560.51540	$747,432	$799,176	$500,000	$1,300,000	160.00%
STATE INCOME TAX	100.15.1560.51545	$12,558,980	$13,446,239	$13,500,000	$14,200,000	5.19%
MUNICIPAL HOTEL TAX	100.15.1560.51550	$2,546,217	$2,664,421	$2,350,000	$2,350,000	0.00%
FIRE INSURANCE TAX	100.15.1560.51555	-	$14,912	-	-	-
ELECTRIC UTILITY TAX	100.15.1560.51565	$2,734,420	$2,866,390	$2,900,000	$2,800,000	-3.45%
NATURAL GAS UTILITY TAX	100.15.1560.51570	$1,584,891	$1,251,250	$1,500,000	$1,500,000	0.00%
NAT GAS USE TAX HOME RULE	100.15.1560.51575	$738,412	$700,861	$800,000	$800,000	0.00%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	100.15.1560.51577	-	-	$500,000	$500,000	0.00%
TELEPHONE UTILITY TAX	100.15.1560.51580	$2,485	-	-	-	-
CIGARETTE TAX	100.15.1560.51585	$225,000	$144,000	$200,000	$200,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
EVANSTON MOTOR FUEL TAX	100.15.1560.51590	$897,720	$1,289,317	$1,000,000	$1,000,000	0.00%
LIQUOR TAX	100.15.1560.51595	$3,772,043	$3,217,898	$3,300,000	$3,300,000	0.00%
RECREATIONAL CANNABIS TAX	100.15.1560.51598	$193,978	$181,915	-	-	-
PARKING TAX	100.15.1560.51600	$2,952,554	$3,093,968	$2,900,000	$3,000,000	3.45%
PERSONAL PROPERTY REPLACEMENT TAX	100.15.1560.51605	$3,482,124	$2,457,303	$2,500,000	$2,000,000	-20.00%
REAL ESTATE TRANSFER TAX	100.15.1560.51620	$310,770	$3,083,708	$2,500,000	$3,000,000	20.00%
TELECOMMUNICATIONS TAX	100.15.1560.51625	$1,115,998	$1,032,275	$1,050,000	$1,000,000	-4.76%
AMUSEMENT TAX	100.15.1560.51630	$1,367,347	$1,548,571	$1,300,000	$1,400,000	7.69%
WHEEL TAX	100.15.1560.52010	$2,875,749	$2,748,583	$2,800,000	$2,800,000	0.00%
BUSINESS REGISTRATION FEE	100.15.1560.52015	$650	$1,796	-	-	-
PET LICENSES	100.15.1560.52020	$26,963	$29,501	$20,000	$20,000	0.00%
RESIDENTS ANNUAL PARKING PERMITS	100.15.1560.52130	$1,160	$3,020	-	-	-
MOVING VAN PERMIT FEES	100.15.1560.52146	$54,470	$37,225	$55,000	$55,000	0.00%
IL BELL FRANCHISE FEE	100.15.1560.52165	$98,573	$97,143	$90,000	$90,000	0.00%
EASEMENTS	100.15.1560.52175	$119,882	$78,838	$47,000	$47,000	0.00%
PEG FEES - CABLE COMPANIES	100.15.1560.52181	-	-$4,358	-	-	-
NICOR FRANCHISE FEE	100.15.1560.52185	-	$90,218	$75,000	$75,000	0.00%
CREDIT CARD FEES - REVENUE	100.15.1560.52705	-	-	$300,000	-	-
TELECOMMUNICATION MAINTENANCE FEE	100.15.1560.53730	$37,658	-	$35,000	$35,000	0.00%
STATE, COUNTY AND OTHER GRANTS	100.15.1560.55146	$18,900	$6,500	$20,000	$20,000	0.00%
PROPERTY SALES AND RENTAL	100.15.1560.56010	$89,698	$94,749	$100,000	$100,000	0.00%
DONATIONS	100.15.1560.56011	$1,150	$1,400	-	-	-
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	100.15.1560.56013	-	-	-	$500,000	-
MISCELLANEOUS REVENUE	100.15.1560.56045	$192,729	$33,733	$255,000	$255,000	0.00%
OVER AND SHORT - COLLECTOR'S OFFICE	100.15.1560.56095	-	-$11	-	-	-
PAYMENT IN LIEU OF TAXES	100.15.1560.56105	$60,000	$75,000	$60,000	$60,000	0.00%
FUND BALANCE APPLIED	100.15.1560.56106	-	-	$11,085,000	$12,050,000	8.71%
INVESTMENT INCOME	100.15.1560.56501	$1,702,486	$2,041,253	$750,000	$1,000,000	33.33%
INTEREST REVENUE - LEASES	100.15.1560.56504	$1,312	-$27	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	100.15.1560.56585	$498,993	$37,262	-	-	-
REALIZED GAIN/LOSS	100.15.1560.56586	$116,732	$184,008	-	$60,000	-
RTU AMORTIZATION - LEASES	100.15.1560.56750	$10,148	$10,148	-	$10,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
COMPONENT UNIT RECEIPTS	100.15.1560.56801	$294,996	$349,992	-	-	-
FROM WEST EVANSTON TIF	100.15.1560.57007	$75,000	$75,000	$110,550	$110,550	0.00%
TRANSFERS FROM LIBRARY FUND	100.15.1560.57009	-	-	$350,000	$350,000	0.00%
FROM EMERGENCY TEL SYSTEM	100.15.1560.57040	$90,000	$99,996	$100,000	$100,000	0.00%
TRANSFER FROM OTHER FUNDS	100.15.1560.57057	-	$417,200	-	-	-
TRANSFER FROM GOOD NEIGHBOR FUND	100.15.1560.57058	-	$1,500,000	$1,500,000	$1,965,400	31.03%
FROM DEMPSTER-DODGE TIF	100.15.1560.57087	$9,996	$9,996	$24,400	$24,400	0.00%
FROM CHICAGO-MAIN TIF	100.15.1560.57088	$30,000	$30,000	$64,750	$64,750	0.00%
FROM FIVE FIFTH TIF	100.15.1560.57090	-	-	$73,850	$73,850	0.00%
FROM HOWARD RIDGE TIF	100.15.1560.57096	$75,000	$75,000	$56,800	$56,800	0.00%
FROM SPECIAL ASSMT. FUND	100.15.1560.57110	$91,992	$92,004	-	-	-
FROM PARKING FUND	100.15.1560.57130	$2,972,388	$2,972,388	$2,972,390	$3,061,562	3.00%
FROM WATER FUND	100.15.1560.57135	$492,240	$500,004	$500,000	$515,000	3.00%
FROM WATER FUND-ROI	100.15.1560.57140	$2,831,100	$2,888,004	$2,888,000	$2,974,640	3.00%
FROM WATER FUND-ADMIN. EX	100.15.1560.57145	$726,228	$741,000	$741,000	$763,230	3.00%
TRANSFER FROM SEWER FUND	100.15.1560.57165	$339,996	$639,996	$1,000,000	$1,030,000	3.00%
Total Revenue & Collections		$86,249,681	$91,365,465	$99,938,537	$105,881,979	5.95%
Accounting						
L.E.P. PROGRAM PENALTIES	100.15.1570.52516	$14,732	$20,577	-	$10,000	-
REIMBURSEMENTS	100.15.1570.53632	-	$20,943	-	-	-
CHARGEBACK REVENUE	100.15.1570.56158	$322,562	$361,110	$300,000	$350,000	16.67%
Total Accounting		$337,294	$402,629	$300,000	$360,000	20.00%
Purchasing						
GRANTS AND AID	100.15.1575.55251	-$3,242	-	-	-	-
REBATE REVENUE	100.15.1575.56007	$33,694	$31,745	-	$30,000	-
Total Purchasing		$30,452	$31,745	-	$30,000	-
Administrative Hearings						
NON PARKING ORDINANCE VIOLATIONS	100.15.1585.52570	$28,540	$28,625	$30,000	$30,000	0.00%
Total Administrative Hearings		$28,540	$28,625	$30,000	$30,000	0.00%
Econ. Development						
BUSINESS REGISTRATION FEE	100.15.5300.52015	$31,320	$38,193	$50,000	$50,000	0.00%
REIMBURSEMENTS	100.15.5300.53632	-	$15,000	-	-	-
PUTTING ASSETS TO WORK GRANT	100.15.5300.55271	-	-	-	$300,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MISCELLANEOUS REVENUE	100.15.5300.56045	$4,163	-	-	-	-
LOAN PROCEEDS	100.15.5300.56120	$15,122	$3,883	$2,000	$2,000	0.00%
Total Econ. Development		$50,605	$57,077	$52,000	$352,000	576.92%
Total Revenues		**$87,647,470**	**$93,049,802**	**$101,331,437**	**$107,663,979**	**6.25%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$16,402,502	$12,047,983	$12,228,582	$17,036,912	39.32%
City Manager						
SALARY ADJUSTMENTS	100.15.1505.61001	-	-	$400,000	-	-
REGULAR PAY	100.15.1505.61010	$888,173	$1,103,283	$1,503,967	$1,515,102	0.74%
SEASONAL EMPLOYEES	100.15.1505.61060	$15,000	$29,875	$29,400	$29,400	0.00%
OVERTIME PAY	100.15.1505.61110	$3,811	$5,572	-	-	-
TERMINATION PAYOUTS	100.15.1505.61415	$18,335	$12,347	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1505.61430	-	$2,887	-	-	-
HEALTH INSURANCE	100.15.1505.61510	$97,019	$112,444	$130,590	$171,300	31.17%
VISION INSURANCE	100.15.1505.61513	$251	$260	$260	$261	0.38%
LIFE INSURANCE	100.15.1505.61615	$660	$762	$718	$979	36.35%
AUTO ALLOWANCE	100.15.1505.61625	$7,159	$7,298	$8,370	$14,370	71.68%
CELL PHONE ALLOWANCE	100.15.1505.61626	$900	$2,100	$2,700	$3,600	33.33%
IMRF	100.15.1505.61710	$30,827	$32,039	$51,106	$69,879	36.73%
SOCIAL SECURITY	100.15.1505.61725	$45,844	$59,484	$75,405	$76,440	1.37%
MEDICARE	100.15.1505.61730	$12,955	$15,472	$21,969	$22,235	1.21%
ADVERTISING	100.15.1505.62205	$427	-	-	-	-
PRINTING	100.15.1505.62210	$1,560	$539	$1,100	$1,100	0.00%
TRAINING & TRAVEL	100.15.1505.62295	$9,302	$10,282	$20,000	$20,000	0.00%
POSTAGE	100.15.1505.62315	-	$10	-	-	-
MEMBERSHIP DUES	100.15.1505.62360	$5,739	$9,062	$15,000	$10,000	-33.33%
OTHER PROGRAM COSTS	100.15.1505.62490	$10,618	$26,019	$20,000	$75,000	275.00%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1505.62509	$410,478	$296,758	$180,000	$180,000	0.00%
OTHER CHARGES	100.15.1505.62605	-	$4,572	-	-	-
MISCELLANEOUS	100.15.1505.62770	-	$1,317	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1505.65010	$900	$900	-	-	-
FOOD	100.15.1505.65025	$5,804	$4,639	$5,000	$5,000	0.00%
BLDG MAINTENANCE MATERIAL	100.15.1505.65050	-	$120	-	-	-
OFFICE SUPPLIES	100.15.1505.65095	$1,666	$709	$2,000	$2,000	0.00%
IT COMPUTER HARDWARE	100.15.1505.65555	-	$1,262	-	-	-
OFFICE MACH. & EQUIP.	100.15.1505.65620	-	$712	-	-	-
CONTINGENCIES	100.15.1505.68205	$149,557	$689	$125,000	$125,000	0.00%
TRANSFER TO SOLID WASTE	100.15.1505.69520	-	$47,170	$100,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total City Manager		$1,716,984	$1,788,581	$2,692,585	$2,321,666	-13.78%
Public Information						
REGULAR PAY	100.15.1510.61010	$232,351	$341,748	$349,936	$362,674	3.64%
PERMANENT PART-TIME	100.15.1510.61050	-	-	-	$22,838	-
SEASONAL EMPLOYEES	100.15.1510.61060	$14,214	$14,828	$26,264	$32,528	23.85%
TERMINATION PAYOUTS	100.15.1510.61415	$10,078	-	-	-	-
HEALTH INSURANCE	100.15.1510.61510	$18,186	$49,804	$53,368	$57,706	8.13%
VISION INSURANCE	100.15.1510.61513	-	$72	$72	$73	1.22%
LIFE INSURANCE	100.15.1510.61615	$61	$141	$157	$163	4.01%
AUTO ALLOWANCE	100.15.1510.61625	$450	$1,688	$1,800	$1,800	0.00%
CELL PHONE ALLOWANCE	100.15.1510.61626	$630	$1,604	$1,704	$1,704	0.00%
IMRF	100.15.1510.61710	$8,370	$10,068	$13,276	$18,643	40.43%
SOCIAL SECURITY	100.15.1510.61725	$15,739	$21,815	$22,302	$24,510	9.90%
MEDICARE	100.15.1510.61730	$3,681	$5,102	$5,216	$5,733	9.92%
ADVERTISING	100.15.1510.62205	$600	$50	$2,500	-	-
PRINTING	100.15.1510.62210	$5,043	$2,060	$5,000	$5,000	0.00%
TRAINING & TRAVEL	100.15.1510.62295	$1,730	$1,338	$1,800	$4,300	138.89%
POSTAGE	100.15.1510.62315	-	-	$1,000	-	-
MEMBERSHIP DUES	100.15.1510.62360	-	$37	$400	$400	0.00%
OTHER PROGRAM COSTS	100.15.1510.62490	$14,136	$13,542	$25,000	$20,000	-20.00%
WORK- STUDY	100.15.1510.62506	$186	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1510.62509	$3,675	$1,188	$10,000	$5,000	-50.00%
PEG FEE DISTRIBUTION	100.15.1510.64004	$523	-	$50,000	$1,000	-98.00%
Total Public Information		$329,652	$465,083	$569,794	$564,072	-1.00%
Farmer's Market						
TRAINING & TRAVEL	100.15.1515.62295	$350	-	-	-	-
OFFICE SUPPLIES	100.15.1515.65095	$445	-	-	-	-
Total Farmer's Market		$795	-	-	-	-
Misc. Business Operations						
CONTINGENCIES	100.15.1525.68205	$122,337	-	-	-	-
Total Misc. Business Operations		$122,337	-	-	-	-
Youth Engagement Division						
OFFICE SUPPLIES	100.15.1530.65095	$74	-	-	-	-
Total Youth Engagement Division		$74	-	-	-	-
Office Of Sustainability						
OTHER PROGRAM COSTS	100.15.1535.62490	$2,018	-	-	-	-
Total Office Of Sustainability		$2,018	-	-	-	-
Transportation & Mobility						
REGULAR PAY	100.15.1540.61010	-	$46,200	$96,443	$99,319	2.98%
HEALTH INSURANCE	100.15.1540.61510	-	$4,588	$9,512	$10,340	8.70%
LIFE INSURANCE	100.15.1540.61615	-	-	$1	$1	0.00%
IMRF	100.15.1540.61710	-	$1,378	$3,661	$5,105	39.44%
SOCIAL SECURITY	100.15.1540.61725	-	$2,807	$5,980	$6,158	2.98%
MEDICARE	100.15.1540.61730	-	$656	$1,399	$1,441	3.00%
TRAINING & TRAVEL	100.15.1540.62295	-	-	$5,500	$2,500	-54.55%
OTHER PROGRAM COSTS	100.15.1540.62490	-	$3,070	$25,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SERVICE AGREEMENTS/ CONTRACTS	100.15.1540.62509	-	-	$13,600	$13,600	0.00%
Total Transportation & Mobility		-	$58,699	$161,096	$138,464	-14.05%
Performance & Equity						
REGULAR PAY	100.15.1550.61010	-	-	$145,096	$2	-100.00%
HEALTH INSURANCE	100.15.1550.61510	-	-	$16,251	-	-
IMRF	100.15.1550.61710	-	-	$6,457	-	-
SOCIAL SECURITY	100.15.1550.61725	-	-	$8,996	-	-
MEDICARE	100.15.1550.61730	-	-	$2,105	-	-
PRINTING	100.15.1550.62210	-	-	$1,000	$1,000	0.00%
TRAINING & TRAVEL	100.15.1550.62295	-	-	$3,000	$3,000	0.00%
MEMBERSHIP DUES	100.15.1550.62360	-	-	$1,000	$1,000	0.00%
OTHER PROGRAM COSTS	100.15.1550.62490	-	$3,136	$5,000	$3,000	-40.00%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1550.62509	-	$59,977	$50,000	$50,000	0.00%
FOOD	100.15.1550.65025	-	$444	$1,000	$1,000	0.00%
Total Performance & Equity		-	$63,557	$239,904	$59,002	-75.41%
Financial Administration						
REGULAR PAY	100.15.1555.61010	$419,195	$568,678	$578,431	$607,394	5.01%
SEASONAL EMPLOYEES	100.15.1555.61060	-	$8,088	-	-	-
COMP / VACATION PAYOUTS	100.15.1555.61430	-	$11,325	-	-	-
HEALTH INSURANCE	100.15.1555.61510	$46,895	$66,663	$60,857	$76,931	26.41%
VISION INSURANCE	100.15.1555.61513	$76	$113	$76	$38	-50.26%
LIFE INSURANCE	100.15.1555.61615	$345	$419	$464	$423	-8.74%
AUTO ALLOWANCE	100.15.1555.61625	$3,735	$3,735	$3,735	$3,735	0.00%
CELL PHONE ALLOWANCE	100.15.1555.61626	$675	$1,725	$2,700	$1,800	-33.33%
IMRF	100.15.1555.61710	$14,312	$16,761	$20,041	$29,268	46.04%
SOCIAL SECURITY	100.15.1555.61725	$24,635	$33,500	$33,805	$35,308	4.45%
MEDICARE	100.15.1555.61730	$5,965	$8,384	$8,481	$8,890	4.82%
CONSULTING SERVICES	100.15.1555.62185	$21,017	$11,250	$10,000	-	-
ADVERTISING	100.15.1555.62205	$334	$293	$600	$600	0.00%
PRINTING	100.15.1555.62210	$39	$154	-	-	-
TRAINING & TRAVEL	100.15.1555.62295	$3,159	$3,892	$8,000	$6,000	-25.00%
IT COMPUTER SOFTWARE	100.15.1555.62340	-	$4,864	$5,000	$5,000	0.00%
MEMBERSHIP DUES	100.15.1555.62360	$1,240	$1,348	$1,600	$1,600	0.00%
OTHER PROGRAM COSTS	100.15.1555.62490	$1,896	$1,185	$2,000	$2,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1555.62509	-	-	-	$102,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1555.65010	$463	$511	$200	$200	0.00%
FOOD	100.15.1555.65025	-	$418	$200	$200	0.00%
OFFICE SUPPLIES	100.15.1555.65095	$1,452	$210	$1,200	$1,200	0.00%
TRANSFER TO SSA9	100.15.1555.66029	$206,750	-	-	-	-
TRANSFER TO INSURANCE - RISK	100.15.1555.66030	$787,500	$810,996	$811,000	$311,000	-61.65%
TRANSFER TO CAPITAL IMPROVEMENT FUND	100.15.1555.66156	$3,264,226	-	-	-	-
TRANSFER TO INSURANCE	100.15.1555.69605	$3,000,000	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Financial Administration		$7,803,909	$1,554,512	$1,548,390	$1,193,587	-22.91%
Revenue & Collections						
REGULAR PAY	100.15.1560.61010	$257,743	$308,401	$602,328	$619,046	2.78%
SEASONAL EMPLOYEES	100.15.1560.61060	$109,992	$67,588	$60,000	$20,000	-66.67%
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1560.61430	-	$7,882	-	-	-
HEALTH INSURANCE	100.15.1560.61510	$26,152	$35,046	$110,822	$120,353	8.60%
VISION INSURANCE	100.15.1560.61513	$150	$187	$376	$334	-11.17%
LIFE INSURANCE	100.15.1560.61615	$137	$163	$225	$203	-9.78%
CELL PHONE ALLOWANCE	100.15.1560.61626	$504	$504	$504	-	-
IMRF	100.15.1560.61710	$8,793	$9,282	$24,724	$31,799	28.62%
SOCIAL SECURITY	100.15.1560.61725	$15,379	$18,825	$37,377	$38,384	2.69%
MEDICARE	100.15.1560.61730	$3,597	$4,403	$8,743	$8,981	2.72%
PRINTING	100.15.1560.62210	$4,064	$825	-	-	-
OFFICE EQUIPMENT MAINT	100.15.1560.62235	$24,999	$24,999	$24,000	$24,000	0.00%
TRAINING & TRAVEL	100.15.1560.62295	$809	-	$3,000	$2,000	-33.33%
POSTAGE	100.15.1560.62315	$25,141	$15,320	$25,000	$25,000	0.00%
ARMORED CAR SERVICES	100.15.1560.62431	$32,489	$49,132	$35,000	$35,000	0.00%
OTHER CHARGES	100.15.1560.62605	$143	$70	-	-	-
BANK FEES	100.15.1560.62703	$13	$30,577	$25,000	$25,000	0.00%
CREDIT CARD FEES	100.15.1560.62705	$233,451	$265,490	$250,000	$200,000	-20.00%
UTILITY TAX AUDIT SERVICES	100.15.1560.64541	$12,070	$446	$10,800	$10,800	0.00%
PERSONAL COMPUTER SOFTWARE	100.15.1560.64545	$61,179	$67,508	$100,000	$95,000	-5.00%
LICENSING/REGULATORY SUPP	100.15.1560.65045	$129,910	$118,095	$30,000	$80,000	166.67%
OFFICE SUPPLIES	100.15.1560.65095	$5,405	$4,527	$4,000	$4,000	0.00%
TRANSFERS TO OTHER FUNDS	100.15.1560.66020	$584,108	$1,000,000	-	-	-
TRANSFER TO EQUIP REPLACEMENT	100.15.1560.66027	$237,001	$2,300,000	-	-	-
TRANSFER TO FLEET	100.15.1560.66028	$1,900,000	-	-	-	-
TRANSFER TO PARKS AND RECREATION FUND	100.15.1560.66135	-	-	-	$5,558,702	-
TRANSFERS TO DEBT SERVICE FUND	100.15.1560.69320	-	$571,920	-	-	-
Total Revenue & Collections		$3,673,228	$4,901,190	$1,351,899	$6,898,602	410.29%
Accounting						
REGULAR PAY	100.15.1570.61010	$314,083	$217,097	$303,261	$333,275	9.90%
SEASONAL EMPLOYEES	100.15.1570.61060	$36,169	$54,063	$75,000	$75,000	0.00%
TERMINATION PAYOUTS	100.15.1570.61415	-	$9,256	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.15.1570.61420	$576	$671	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.15.1570.61430	-	$5,365	-	-	-
HEALTH INSURANCE	100.15.1570.61510	$49,124	$30,788	$40,205	$37,503	-6.72%
VISION INSURANCE	100.15.1570.61513	$72	$82	$73	$111	52.05%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
LIFE INSURANCE	100.15.1570.61615	$156	$120	$69	$193	179.71%
CELL PHONE ALLOWANCE	100.15.1570.61626	-	$225	-	$900	-
IMRF	100.15.1570.61710	$9,140	$6,867	$12,230	$17,132	40.08%
SOCIAL SECURITY	100.15.1570.61725	$18,033	$17,366	$19,509	$20,720	6.21%
MEDICARE	100.15.1570.61730	$4,217	$4,061	$4,563	$4,846	6.19%
AUDITING	100.15.1570.62110	$117,790	$112,450	$130,000	$130,000	0.00%
CONSULTING SERVICES	100.15.1570.62185	$76,054	$74,285	$90,000	-	-
TRAINING & TRAVEL	100.15.1570.62295	-	$2,074	$2,000	$1,500	-25.00%
POSTAGE	100.15.1570.62315	-	$10	-	-	-
IT COMPUTER SOFTWARE	100.15.1570.62340	-	$15,417	$12,000	$15,000	25.00%
MEMBERSHIP DUES	100.15.1570.62360	$370	$250	$1,000	$1,000	0.00%
OTHER PROGRAM COSTS	100.15.1570.62490	$408	$464	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1570.62509	-	-	-	$20,000	-
L.E.P. PROGRAM EXPENSES	100.15.1570.62514	-	$120	-	-	-
OTHER CHARGES	100.15.1570.62605	$419	-	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1570.65010	$335	-	-	-	-
FOOD	100.15.1570.65025	$193	$68	-	-	-
MINOR EQUIPMENT & TOOLS	100.15.1570.65085	$832	$832	-	-	-
OFFICE SUPPLIES	100.15.1570.65095	$2,604	$210	$900	$900	0.00%
Total Accounting		$630,577	$552,140	$690,811	$658,080	-4.74%
Community Arts						
REGULAR PAY	100.15.1580.61010	$2,000	$18,497	$39,957	-	-
PERMANENT PART-TIME	100.15.1580.61050	$32,449	-	-	-	-
OVERTIME PAY	100.15.1580.61110	-	$1,225	-	-	-
TERMINATION PAYOUTS	100.15.1580.61415	-	$257	-	-	-
HEALTH INSURANCE	100.15.1580.61510	-	$2,003	$1	-	-
VISION INSURANCE	100.15.1580.61513	-	$9	-	-	-
LIFE INSURANCE	100.15.1580.61615	-	-	-	-	-
IMRF	100.15.1580.61710	-	$581	$1	-	-
SOCIAL SECURITY	100.15.1580.61725	$2,136	$1,203	$2,478	-	-
MEDICARE	100.15.1580.61730	$500	$281	$580	-	-
TRAINING & TRAVEL	100.15.1580.62295	-	$83	-	-	-
FEDERAL GRANT EXPENSE	100.15.1580.65001	$11,250	-	-	-	-
FOOD	100.15.1580.65025	-	$206	-	-	-
OFFICE/OTHER EQT MTN MATL	100.15.1580.65070	-	$268	-	-	-
COMMUNITY ART	100.15.1580.66040	$65,587	$122,847	$115,900	$125,000	7.85%
Total Community Arts		$113,922	$147,462	$158,916	$125,000	-21.34%
Tax Assessment Advocacy						
REGULAR PAY	100.15.1571.61010	$86,707	$88,301	$90,604	$93,324	3.00%
OVERTIME PAY	100.15.1571.61110	$1,047	$1,668	-	-	-
HEALTH INSURANCE	100.15.1571.61510	$24,555	$25,192	$26,156	$28,433	8.70%
LIFE INSURANCE	100.15.1571.61615	$33	$37	$37	$39	5.52%
IMRF	100.15.1571.61710	$3,001	$2,651	$3,660	$4,797	31.06%
SOCIAL SECURITY	100.15.1571.61725	$4,849	$5,005	$5,617	$5,787	3.02%
MEDICARE	100.15.1571.61730	$1,134	$1,171	$1,314	$1,354	3.06%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PERSONAL COMPUTER SOFTWARE	100.15.1571.64545	$1,850	-	$1,500	$1,500	0.00%
FITNESS INCENTIVE	100.15.1571.65141	-	$500	-	-	-
Total Tax Assessment Advocacy		$123,177	$124,525	$128,888	$135,234	4.92%
Purchasing						
REGULAR PAY	100.15.1575.61010	$288,493	$267,966	$331,588	$354,469	6.90%
HEALTH INSURANCE	100.15.1575.61510	$58,949	$49,021	$60,107	$47,366	-21.20%
VISION INSURANCE	100.15.1575.61513	$184	$119	$73	$73	0.00%
LIFE INSURANCE	100.15.1575.61615	$166	$162	$153	$202	32.03%
IMRF	100.15.1575.61710	$9,892	$7,862	$13,277	$18,221	37.24%
SOCIAL SECURITY	100.15.1575.61725	$17,174	$16,039	$20,559	$21,978	6.90%
MEDICARE	100.15.1575.61730	$4,016	$3,751	$4,809	$5,141	6.90%
CONSULTING SERVICES	100.15.1575.62185	-	$3,249	-	-	-
TRAINING & TRAVEL	100.15.1575.62295	-	-	$1,600	$1,000	-37.50%
MEMBERSHIP DUES	100.15.1575.62360	$296	$366	$500	$500	0.00%
TELECOMMUNICATIONS - WIRELESS	100.15.1575.64540	$318,573	$312,594	$275,000	$275,000	0.00%
OFFICE SUPPLIES	100.15.1575.65095	$410	$443	$1,500	$1,500	0.00%
IT COMPUTER HARDWARE	100.15.1575.65555	-	$1,176	-	-	-
Total Purchasing		$698,153	$662,746	$709,166	$725,450	2.30%
Administrative Hearings						
REGULAR PAY	100.15.1585.61010	$86,159	$87,838	$90,129	$92,833	3.00%
ANNUAL SICK LEAVE PAYOUT	100.15.1585.61420	$863	$805	-	-	-
HEALTH INSURANCE	100.15.1585.61510	$8,929	$9,161	$9,512	$10,340	8.70%
LIFE INSURANCE	100.15.1585.61615	$32	$37	$36	$37	2.78%
IMRF	100.15.1585.61710	$2,974	$2,612	$4,011	$4,772	18.97%
SOCIAL SECURITY	100.15.1585.61725	$5,256	$5,357	$5,588	$5,756	3.01%
MEDICARE	100.15.1585.61730	$1,229	$1,253	$1,307	$1,347	3.06%
PRINTING	100.15.1585.62210	$2,174	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.15.1585.62509	$96,663	$97,819	$100,000	$100,000	0.00%
OFFICE SUPPLIES	100.15.1585.65095	$201	$453	$750	$750	0.00%
Total Administrative Hearings		$204,480	$205,333	$211,333	$215,835	2.13%
Office Of Equity And Empowerment						
FOOD	100.15.1590.65025	$365	-	-	-	-
Total Office Of Equity And Empowerment		$365	-	-	-	-
Human Resource Divi. - Payroll						
REGULAR PAY	100.15.1915.61010	-	-	$317,205	$273,255	-13.86%
HEALTH INSURANCE	100.15.1915.61510	-	-	$18,713	$14,920	-20.27%
VISION INSURANCE	100.15.1915.61513	-	-	$76	$76	0.00%
LIFE INSURANCE	100.15.1915.61615	-	-	$196	$183	-6.63%
CELL PHONE ALLOWANCE	100.15.1915.61626	-	-	$504	$504	0.00%
IMRF	100.15.1915.61710	-	-	$13,147	$14,046	6.84%
SOCIAL SECURITY	100.15.1915.61725	-	-	$19,698	$16,974	-13.83%
MEDICARE	100.15.1915.61730	-	-	$4,607	$3,970	-13.83%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TRAINING & TRAVEL	100.15.1915.62295	-	-	$1,050	-	-
MEMBERSHIP DUES	100.15.1915.62360	-	-	$250	$250	0.00%
Total Human Resource Divi. - Payroll		-	-	$375,446	$324,178	-13.66%
Human Resource Division						
REGULAR PAY	100.15.1929.61010	-	-	$1,324,214	$1,353,288	2.20%
SEASONAL EMPLOYEES	100.15.1929.61060	-	-	$25,000	$25,000	0.00%
OVERTIME PAY	100.15.1929.61110	-	-	$5,000	$5,000	0.00%
HEALTH INSURANCE	100.15.1929.61510	-	-	$171,650	$187,455	9.21%
VISION INSURANCE	100.15.1929.61513	-	-	$372	$373	0.27%
LIFE INSURANCE	100.15.1929.61615	-	-	$637	$672	5.49%
IMRF	100.15.1929.61710	-	-	$49,708	$68,174	37.15%
SOCIAL SECURITY	100.15.1929.61725	-	-	$80,608	$83,252	3.28%
MEDICARE	100.15.1929.61730	-	-	$19,202	$19,629	2.22%
EMPLOYMENT TESTING SERVICES	100.15.1929.62160	-	-	$115,000	$115,000	0.00%
CONSULTING SERVICES	100.15.1929.62185	-	-	$1,000	$1,000	0.00%
ADVERTISING	100.15.1929.62205	-	-	$30,000	$30,000	0.00%
MEDICAL/HOSPITAL SERVICES	100.15.1929.62270	-	-	$60,000	$60,000	0.00%
TRAINING & TRAVEL	100.15.1929.62295	-	-	$6,000	$6,000	0.00%
CITY WIDE TRAINING	100.15.1929.62310	-	-	$85,000	$60,000	-29.41%
MEMBERSHIP DUES	100.15.1929.62360	-	-	$2,000	$2,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.15.1929.62509	-	-	$40,000	$40,000	0.00%
RECRUITMENT	100.15.1929.62512	-	-	$40,000	$40,000	0.00%
UNEMP. COMP. & ADMIN. FEE	100.15.1929.62630	-	-	$50,000	$50,000	0.00%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.1929.65010	-	-	$500	$500	0.00%
FOOD	100.15.1929.65025	-	-	$2,000	$2,000	0.00%
OFFICE SUPPLIES	100.15.1929.65095	-	-	$6,400	$6,400	0.00%
OTHER COMMODITIES	100.15.1929.65125	-	-	$24,000	$24,000	0.00%
Total Human Resource Division		-	-	$2,138,291	$2,179,743	1.94%
Econ. Development						
REGULAR PAY	100.15.5300.61010	$310,403	$345,044	$444,975	$475,456	6.85%
PERMANENT PART-TIME	100.15.5300.61050	$1,107	-	-	-	-
SEASONAL EMPLOYEES	100.15.5300.61060	$2,808	-	-	-	-
HEALTH INSURANCE	100.15.5300.61510	$52,271	$53,036	$70,691	$69,181	-2.14%
VISION INSURANCE	100.15.5300.61513	$112	$112	$112	$112	0.00%
LIFE INSURANCE	100.15.5300.61615	$147	$164	$173	$187	8.09%
AUTO ALLOWANCE	100.15.5300.61625	$450	$450	$450	$450	0.00%
CELL PHONE ALLOWANCE	100.15.5300.61626	$900	$900	$900	$900	0.00%
IMRF	100.15.5300.61710	$10,666	$10,193	$18,139	$24,439	34.73%
SOCIAL SECURITY	100.15.5300.61725	$18,218	$20,370	$27,673	$29,564	6.83%
MEDICARE	100.15.5300.61730	$4,261	$4,764	$6,472	$6,916	6.86%
CONSULTING SERVICES	100.15.5300.62185	$9,250	$21,000	$10,000	$10,000	0.00%
PRINTING	100.15.5300.62210	-	$463	-	-	-
TRAINING & TRAVEL	100.15.5300.62295	$2,607	$6,920	$3,000	$3,000	0.00%
MEMBERSHIP DUES	100.15.5300.62360	-	$1,946	$1,500	$1,500	0.00%
OTHER PROGRAM COSTS	100.15.5300.62490	$14,737	$288,418	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SUSTAIN EVANSTON PROGRAM	100.15.5300.62648	$196,821	$302,472	$250,000	-	-
ECONOMIC DEVELOPMENT DATABASES	100.15.5300.62649	$41,994	$53,101	$40,000	$22,294	-44.27%
SUSTAIN EVANSTON PROGRAM	100.15.5300.62650	$12,500	$5,832	-	-	-
GREAT MERCHANT GRANT	100.15.5300.62656	$47,719	$109,093	-	-	-
STOREFRONT MODERNIZATION PROGRAM	100.15.5300.62657	$65,593	$59,593	-	-	-
LEGACY BUSINESS PROGRAM	100.15.5300.62658	$56,330	$63,328	$100,000	$25,000	-75.00%
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	100.15.5300.62659	$69,674	$82,000	$84,000	$84,000	0.00%
ENTREPRENEURSHIP SUPPORT	100.15.5300.62664	$43,707	$43,191	-	$100,000	-
REVENUE SHARING AGREEMENTS	100.15.5300.62706	-	-	-	$132,000	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.15.5300.65010	$169	$169	-	-	-
FOOD	100.15.5300.65025	-	$656	-	-	-
PUTTING ASSETS TO WORK EXPENSE	100.15.5300.65041	-	$69	-	$275,000	-
OFFICE SUPPLIES	100.15.5300.65095	$126	$144	-	-	-
FITNESS INCENTIVE	100.15.5300.65141	-	$1,000	-	-	-
BUSINESS DISTRICT IMPROVEMENTS	100.15.5300.65522	$20,262	$49,728	$193,978	$178,000	-8.24%
COMMUNITY ART	100.15.5300.66040	-	-	-	$60,000	-
Total Econ. Development		$982,831	$1,524,155	$1,252,063	$1,497,999	19.64%
Total Expenditures		**$16,402,502**	**$12,047,983**	**$12,228,582**	**$17,036,912**	**39.32%**

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 2025

- Worked with the City Collector's Office to charge fees for commercial FOIA requests
- Worked in conjunction with CMO and HR to provide a comprehensive update to the Employee Handbook
- 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
- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Draft resolutions and ordinances					
# of resolutions delivered	Output	94	88	130	120
# of ordinances delivered	Output	118	107	120	120
Activity: Reduce expenditures on litigation					
Fee paid for outside counsel and settlements/judgments (excluding Workers Compensation)	Output	$1,871,265	$1,159,897	$1,500,000	$2,000,000
Activity: In-House Claims					
Settlement for in-house claims	Output	$279,623	$47,829	$200,000	$200,000
Activity: Issue liquor licenses					
# of liquor licenses issued	Output	250	280	300	300
Activity: Respond to requests for Legal Assistance					
# of Requests for Legal Assistance Completed	Output	268	310	450	450
Activity: Respond to Freedom of Information Act (FOIA) requests					
# of FOIA Requested Responded To	Output	143	1800	2,000	2,000

Factors Impacting the 2026 Budget

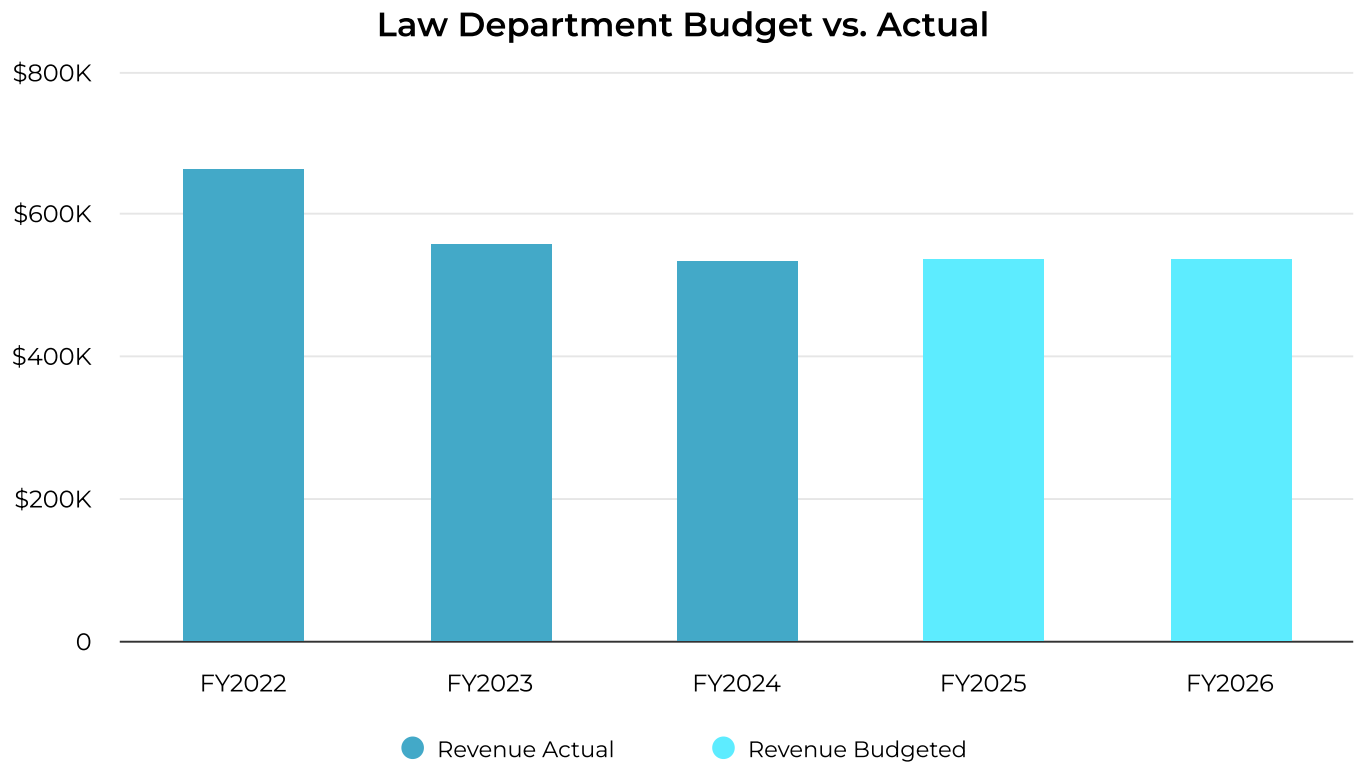
- The Law Department remains fully staffed. Due to being fully staffed and the expertise contained within the Law Department, the Law Department has reduced its outside counsel projected budget again for 2026.

Upcoming Initiatives

- 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 80% or more of the City's litigation in-house.

Revenue Summary

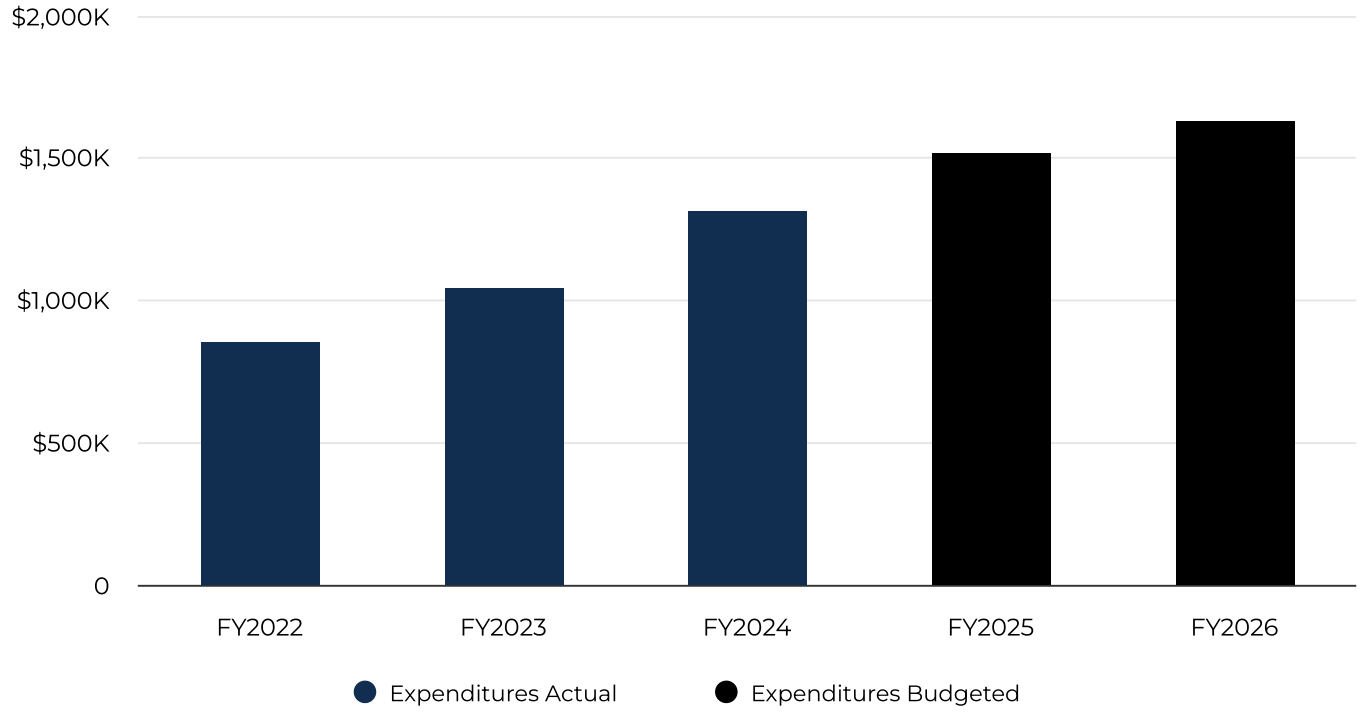
In FY 2026, the Law Department is projected to generate $537,000 in revenue (no change from FY 2025).



Expenditure Summary

In FY 2026, the Law Department has $1,630,641 in budgeted expenditures (7.2% increase from FY 2025).

Law Department Budget vs. Actual



Expenditures by Type

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$790,989	$1,192,826	$1,430,145	$1,519,741	6.26%
Services and Supplies	$249,947	$119,068	$90,900	$110,900	22.00%
Total Expenditures	**$1,040,936**	**$1,311,895**	**$1,521,045**	**$1,630,641**	**7.21%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$558,086	$532,878	$537,000	$537,000	0.00%
Legal Administration		$558,086	$532,878	$537,000	$537,000	0.00%
LIQUOR LICENSES	100.17.1705.52040	$540,463	$512,344	$520,000	$520,000	0.00%
ONE DAY LIQUOR LICENSE	100.17.1705.52041	$17,619	$22,119	$17,000	$17,000	0.00%
MISCELLANEOUS REVENUE	100.17.1705.56045	$4	-$1,584	-	-	-
Total Revenues		**$558,086**	**$532,878**	**$537,000**	**$537,000**	**0.00%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$1,040,936	$1,311,895	$1,521,045	$1,630,641	7.21%
Legal Administration						
REGULAR PAY	100.17.1705.61010	$590,861	$969,956	$1,149,707	$1,214,078	5.60%
SEASONAL EMPLOYEES	100.17.1705.61060	$2,668	$3,333	-	-	-
OVERTIME PAY	100.17.1705.61110	$986	$308	$1,200	$1,200	0.00%
TERMINATION PAYOUTS	100.17.1705.61415	$42,352	-	-	-	-
HEALTH INSURANCE	100.17.1705.61510	$83,296	$120,212	$150,027	$152,881	1.90%
VISION INSURANCE	100.17.1705.61513	$19	$16	-	$38	-
LIFE INSURANCE	100.17.1705.61615	$407	$589	$635	$801	26.14%
AUTO ALLOWANCE	100.17.1705.61625	$3,315	$2,790	$3,735	$3,735	0.00%
CELL PHONE ALLOWANCE	100.17.1705.61626	$600	$600	$900	$900	0.00%
SHOE ALLOWANCE	100.17.1705.61630	-	$460	$460	$460	0.00%
IMRF	100.17.1705.61710	$21,107	$26,608	$37,910	$55,403	46.14%
SOCIAL SECURITY	100.17.1705.61725	$38,939	$57,603	$68,826	$72,564	5.43%
MEDICARE	100.17.1705.61730	$9,107	$13,684	$16,745	$17,681	5.59%
LEGAL SERVICES-GENERAL	100.17.1705.62130	$145,841	$46,724	$20,000	$20,000	0.00%
EXTERNAL SERVICES	100.17.1705.62175	-	-	-	$20,000	-
TRAINING & TRAVEL	100.17.1705.62295	$8,663	$4,397	$8,500	$8,500	0.00%
CITY WIDE TRAINING	100.17.1705.62310	-	$242	-	-	-
POSTAGE	100.17.1705.62315	$458	$483	$400	$400	0.00%
COURT COST/LITIGATION	100.17.1705.62345	$50,236	$20,423	$20,000	$20,000	0.00%
MEMBERSHIP DUES	100.17.1705.62360	$3,057	$6,107	$5,000	$5,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.17.1705.62509	$21,041	$31,275	$33,500	$33,500	0.00%
CREDIT CARD FEES	100.17.1705.62705	$2,337	$4,682	$1,500	$1,500	0.00%
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.17.1705.65010	$13,928	-	-	-	-
OFFICE SUPPLIES	100.17.1705.65095	$1,718	$1,402	$2,000	$2,000	0.00%
Total Legal Administration		$1,040,936	$1,311,895	$1,521,045	$1,630,641	7.21%
Total Expenditures		**$1,040,936**	**$1,311,895**	**$1,521,045**	**$1,630,641**	**7.21%**

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 2025

- Facilities & Fleet Management (FFM) is on track to administer and oversee approximately 3100 invoices for FY 2025. This is an increase of 23% over FY 2024 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 asset specialists have been tediously setting up and is launching the new Computerized Maintenance Management System (CMMS) called Novotx. Data on the City facilities that has been collected so far in the old system has been migrated over. The data that has been collected and entered in this facilities program and its existing Fleet counterpart program CFA is key in planning proper maintenance and replacements.
- Facilities & Fleet has continues to be up to date on ALL preventative maintenance requirements for all city facilities and all city vehicles.
- Facilities & Fleet continues to increase the number of charging stations for all fleet vehicles. The team has navigated challenges from vendors, suppliers, logistics as well as fiscal matters related to supply demand and inflation. The team has been working hard to ensure sustainability initiative goals set forth by city leaders are a success.
- Parking continues to phase out the Crossing Guard contract with D65. We are are in the third year of the phase out process. The 2024-25 savings have been approximately $415,000 This process has freed up enforcement staff providing alternate coverage crossing services for better city-wide coverage. The City of Evanston will save $680,000+ after year five once the contract has been phased out.
- The IT Division orchestrated and deployed a Digital Evidence Management System to support the efforts of EPD investigators to capture, analyze, and store digital artifacts cogent to ongoing investigations and court proceedings.
- The IT Division performed an upgrade/replacement of computer aided dispatch (CAD) servers used to operate the 911 Center resulting in performance gains of the system and improved cybersecurity posture.
- IT is working with Kimberly Kull, Division Chief of Emergency Management, on developing a Continuation of Operations (CoOP) and Continuation of Governance (COG) plan to serve as a roadmap for departments and divisions to continue delivering City services in the case of an emergency or disruption to normal operations.
- The IT Division worked with City Clerk Stephanie Mendoza on successfully digitizing records in Community Development and City Clerk's office. We will soon be working with the City's Law department in the next phase of the ongoing project.
- The IT Division performed significant upgrades to conference rooms at the Civic Center, EPD and the Water Bureau to better support hybrid meetings in those spaces.
- The IT Division performed the first significant upgrade to the City's Milestone video management system since 2019. The platform consists of 500+ cameras and two dozen servers to support security operations in and around City operated buildings and at outdoor intersections.

Performance Measures

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

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Fleet Repairs and Maintenance					
Number of in-house/outside vendor maintenance visits	Output	1,270	685	597	1,410
Number of in-house/outside vendor repair visits	Output	4,048	4,533	5,002	5,500
Activity: Expand Parking Program					
# of ParkEvanston App transactions	Output	1,430,025	1,546,179	1,575,000	1,600,000
# of Pay Station transactions	Output	519,016	487,473	435,000	400,000
Activity: IT Assistance					
# of service tickets	Output	6,172	7,500	7,000	7,000
Activity: Facilities Repairs and Maintenance					
# of 311 tickets	Output	1,555	2,256	3,000	3,200
# of VueWorks Planned Maintenance tickets	Output	2,824	11,671	5,000	5,500

Upcoming Initiatives

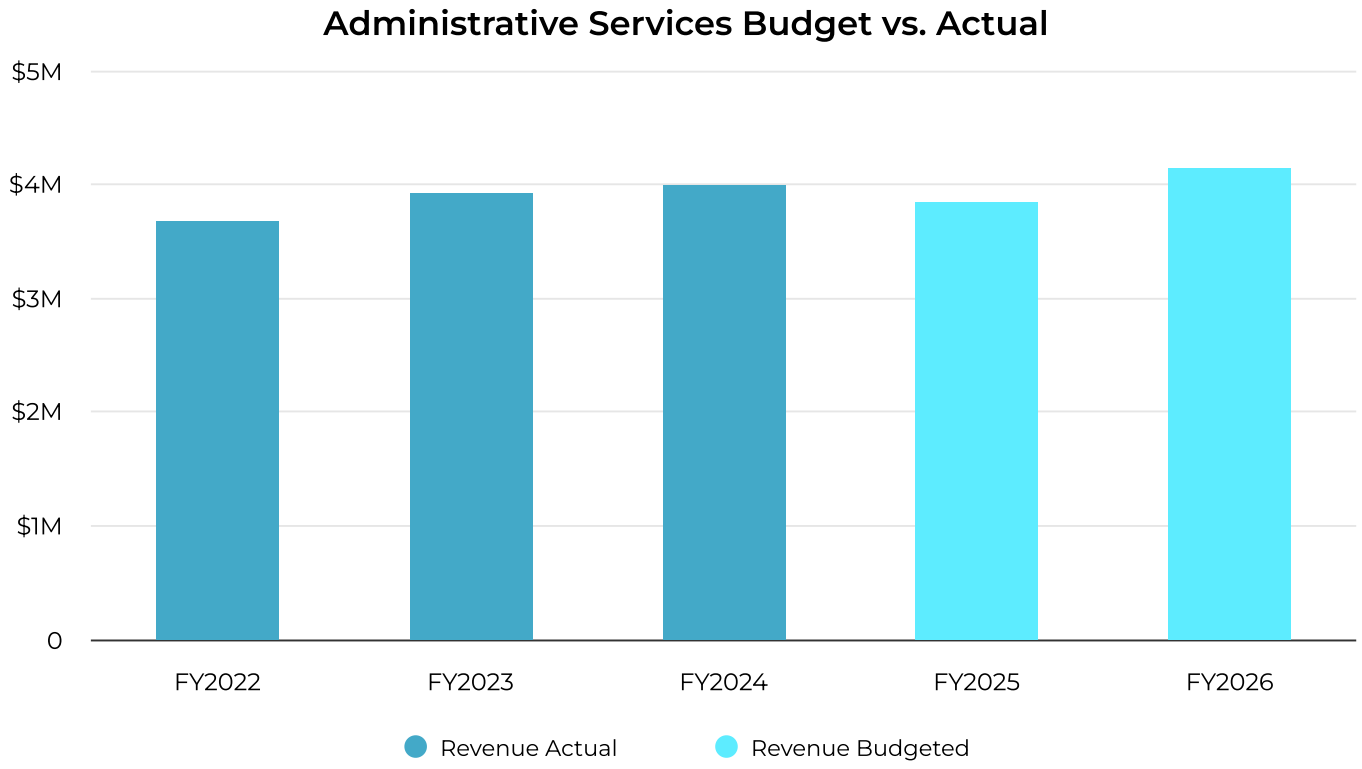
- FFM staff will continue to expand on its use of the CMMS and CFA programs in order to better plan maintenance, replacements and improvements at our City Facilities in a manner that is proactive rather than reactive.
- Parking staff will be evaluating revenues in order to recommend increases to monthly lot permit parking as well as residential parking districts, areas that have not had a fee increase in many years. New parking garage systems will provide improved audits, and allow for online sales for events etc. The equipment will also allow Apple Pay, Google pay, and Application integrations to promote sales.
- IT staff will continue to work on improving cybersecurity posture in an ongoing effort to ensure the City assets are kept safe, and continue to work on the City's website ensuring accessibility. This includes the relocation efforts for 909 Davis.
- FFM will continue to develop and implement electrification and right-sizing of City assets in a phased manner and pace that is financially responsible.
- The IT Division will deploy a web based public portal to promote transparency, efficiency and reduce FOIA requests and plan to migrate the City's contract database to the public portal along with other department records.
- The IT Division would like to open a project management bureau to shepherd along internal and external projects requiring technological input and resource management.

Factors Impacting the 2026 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 regular replacements and improvements have been deferred for decades. Additional emergency services and purchases are anticipated as facilities components reach their useful life and simply fail. This will result in unexpected spending and will also negatively affect operations.
- Maintenance on City facilities continues to be addressed. However, due to limited funding there continues to be a backlog of multiple required system replacements and upgrade.s Facilities and Fleet Management (FFM) would benefit from the addition of a Project Manager that could manage smaller projects and assist with the coordination CIP planning and implementation .
- Availability of replacement Fleet equipment continues to be problematic. Lead times for certain equipment have stretched out to 24 months or more and only a limited number of build slots are available. Lead times for large Facilities equipment also continues to be stretched longer than usual.This is inclusive of EMS, and Public Works large type equipment.
- There are still fewer commuters and employees parking within the Central Business District. Overall transactions, citations, and revenue have increased over 2024. Parking staff are continually working to make the overall parking system more efficient including updating the archaic Garage parking system currently in place. The new system will help curb theft, and breakdowns resulting in free parking. The complete replacement should be completed by 9/31/25. The new equipment will help audit users better while increasing revenues.
- Costs for IT, FFM, and Parking items (software, hardware, parts, fuel, equipment, vehicles) continue to escalate and additional funds will be required to continue to secure and operate effectively for its employees and residents.
- 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 it’s sustainability goals, we are getting “less equipment for our money.” The fact that some equipment for heavier duty is not fully developed and tested limits exactly what types of equipment it makes sense to upgrade first.
- City desktop PCs have been using the Microsoft Office 2010 software suite for 14+ years. Microsoft stopped supporting the software 3+ years ago which results in an inherent cybersecurity risk since zero-day vulnerabilities are no longer being addressed with patches and updates supplied by the software manufacturer. The City will need to invest in purchasing new Microsoft Office software licenses at significant expense to address the security gap.
- The IT Division plans to invest in a privileged access management software suite in order to further mature our cybersecurity posture. Deployment of a PAM solution in enterprise networks is part of the zero trust network architecture security model issued by the White House via Presidential Executive Order (EO) 14028 for government agencies. Such a solution would further reduce the risk represented by malicious software such as ransomware.
- Over 30% of the City’s shared network storage appliances have reached the end of their expected operational lifespan. Continuing to operate those appliances in our production environment poses risk as replacement parts are difficult to find. As such the IT Division will be looking to invest in new storage appliances as part of a traditional hardware lifecycle management process.

Revenue Summary

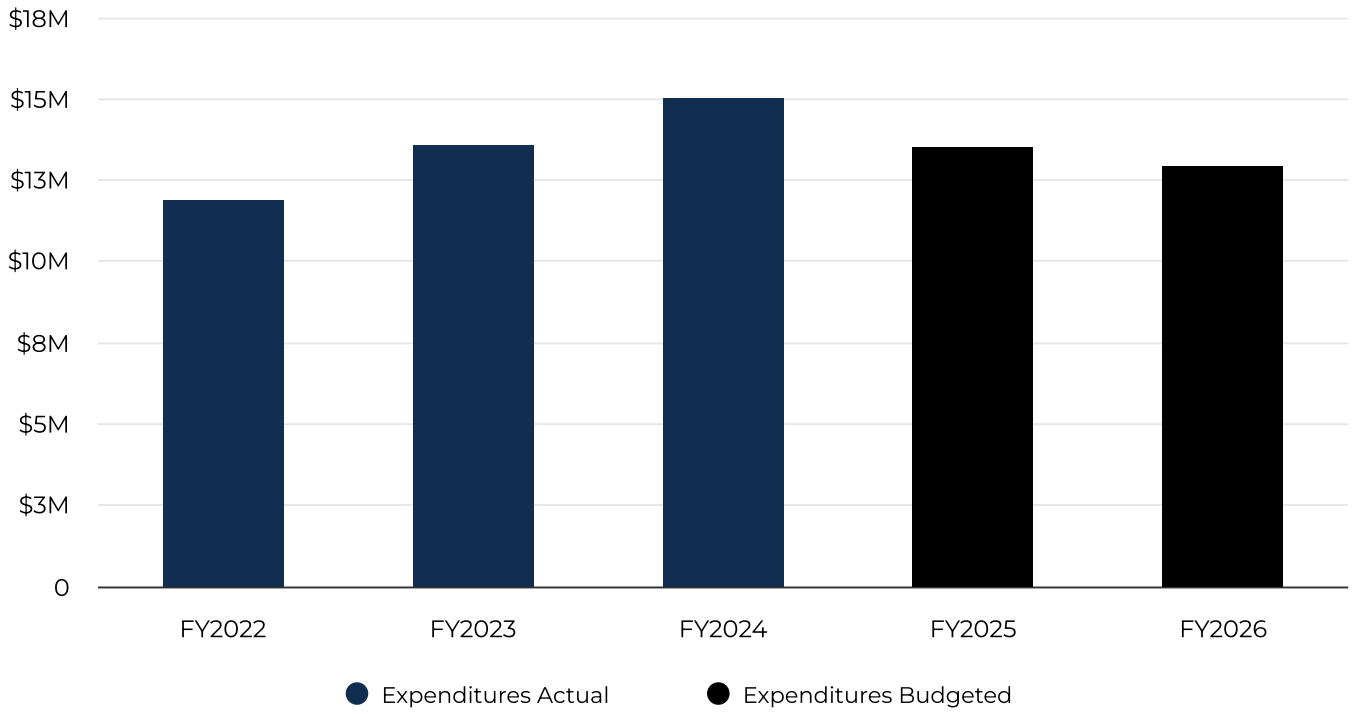
In FY 2026, the Administrative Services Department is projected to generate $4,150,000 in revenue (7.8% increase from FY 2025).



Expenditure Summary

In FY 2026, the Administrative Services Department has $17,114,669 in budgeted expenditures (4.4% decrease from FY 2025).

Administrative Services Budget vs. Actual



Expenditures by Type

-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$7,515,003	$8,372,339	$7,213,661	$7,005,185	-2.89%
Services and Supplies	$5,837,076	$6,427,714	$6,003,935	$5,721,935	-4.70%
Miscellaneous	$14,878	$4,000	-	-	-
Capital Outlay	$14,917	$4,654	$10,000	$10,000	0.00%
Interfund Transfers	$200,004	$200,004	$300,000	$200,000	-33.33%
Insurance and Other Chargebacks	-	$15,470	-	-	-
Total Expenditures	**$13,581,878**	**$15,024,180**	**$13,527,596**	**$12,937,120**	**-4.36%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$3,920,229	$3,988,028	$3,850,000	$4,150,000	7.79%
Information Technology Divi.						
GRANTS AND AID	100.19.1932.55251	-	$119,000	-	-	-
Total Information Technology Divi.		-	$119,000	-	-	-
Parking Enforcement & Tickets						
TICKET FINES-PARKING	100.19.1941.52505	$3,868,180	$3,830,638	$3,800,000	$4,100,000	7.89%
BOOT RELEASE FEE	100.19.1941.52530	$52,049	$38,390	$50,000	$50,000	0.00%
Total Parking Enforcement & Tickets		$3,920,229	$3,869,028	$3,850,000	$4,150,000	7.79%
Total Revenues		**$3,920,229**	**$3,988,028**	**$3,850,000**	**$4,150,000**	**7.79%**

Line Item Detail - Expenses

–

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$13,581,878	$15,024,180	$13,527,596	$12,937,120	-4.36%
Parking Enforcement & Tickets						
REGULAR PAY	100.19.1941.61010	$1,055,765	$1,064,818	$1,020,521	$1,069,008	4.75%
PERMANENT PART-TIME	100.19.1941.61050	$24,884	$33,632	$39,641	$41,970	5.88%
OVERTIME PAY	100.19.1941.61110	$16,044	$20,471	$12,000	$12,000	0.00%
TERMINATION PAYOUTS	100.19.1941.61415	$219	-	-	-	-
HEALTH INSURANCE	100.19.1941.61510	$156,153	$139,343	$140,547	$176,083	25.28%
VISION INSURANCE	100.19.1941.61513	$448	$485	$486	$449	-7.61%
LIFE INSURANCE	100.19.1941.61615	$307	$328	$315	$367	16.51%
SHOE ALLOWANCE	100.19.1941.61630	$2,495	$2,915	$5,215	$5,520	5.85%
IMRF	100.19.1941.61710	$37,371	$33,025	$46,961	$57,111	21.61%
SOCIAL SECURITY	100.19.1941.61725	$65,901	$67,707	$66,054	$69,228	4.81%
MEDICARE	100.19.1941.61730	$15,412	$15,835	$15,448	$16,194	4.83%
COMPUTER EQUIPMENT MAINT	100.19.1941.62250	$1,899	$90	$2,000	$2,000	0.00%
TRAINING & TRAVEL	100.19.1941.62295	$151	$390	$420	$420	0.00%
TOWING AND BOOTING CONTRACTS	100.19.1941.62451	$40,589	$42,751	$30,000	$30,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1941.62509	$440,279	$464,633	$435,000	$435,000	0.00%
CLOTHING	100.19.1941.65020	$5,017	$4,672	$5,000	$5,000	0.00%
FOOD	100.19.1941.65025	-	$119	-	-	-
LICENSING/REGULATORY SUPP	100.19.1941.65045	$8,071	$8,038	$8,500	$8,500	0.00%
SAFETY EQUIPMENT	100.19.1941.65090	$1,198	$3,462	$3,500	$3,500	0.00%
OFFICE SUPPLIES	100.19.1941.65095	$139	$831	$1,000	$1,000	0.00%
FITNESS INCENTIVE	100.19.1941.65141	$3,000	$3,000	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Parking Enforcement & Tickets		$1,875,342	$1,906,544	$1,832,608	$1,933,350	5.50%
Adm.Services- General Support						
REGULAR PAY	100.19.1905.61010	$155,806	$223,718	$379,178	$281,387	-25.79%
HEALTH INSURANCE	100.19.1905.61510	$4,752	$10,234	$23,229	$5,170	-77.74%
VISION INSURANCE	100.19.1905.61513	$25	$50	$38	-	-
LIFE INSURANCE	100.19.1905.61615	$125	$163	$167	$91	-45.49%
CELL PHONE ALLOWANCE	100.19.1905.61626	-	$806	$900	$450	-50.00%
IMRF	100.19.1905.61710	$5,264	$6,585	$15,097	$5,700	-62.24%
SOCIAL SECURITY	100.19.1905.61725	$9,376	$13,491	$23,307	$6,904	-70.38%
MEDICARE	100.19.1905.61730	$2,193	$3,155	$5,511	$1,615	-70.70%
Total Adm.Services- General Support		$177,541	$258,203	$447,427	$301,317	-32.66%
Human Resource Divi. - Payroll						
REGULAR PAY	100.19.1915.61010	$280,477	$311,623	-	-	-
OVERTIME PAY	100.19.1915.61110	$1,095	$4,125	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.19.1915.61420	$576	$671	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1915.61430	-	$14,085	-	-	-
HEALTH INSURANCE	100.19.1915.61510	$18,432	$18,471	-	-	-
VISION INSURANCE	100.19.1915.61513	$76	$76	-	-	-
LIFE INSURANCE	100.19.1915.61615	$166	$187	-	-	-
CELL PHONE ALLOWANCE	100.19.1915.61626	$504	$504	-	-	-
IMRF	100.19.1915.61710	$9,661	$9,733	-	-	-
SOCIAL SECURITY	100.19.1915.61725	$17,112	$20,106	-	-	-
MEDICARE	100.19.1915.61730	$4,002	$4,702	-	-	-
POSTAGE CHARGEBACKS	100.19.1915.62275	$8	-	-	-	-
TRAINING & TRAVEL	100.19.1915.62295	$1,120	$1,160	-	-	-
MEMBERSHIP DUES	100.19.1915.62360	$596	$598	-	-	-
Total Human Resource Divi. - Payroll		$333,825	$386,041	-	-	-
Finance Division - Purchasing						
ADVERTISING	100.19.1925.62205	$295	-	-	-	-
Total Finance Division - Purchasing		$295	-	-	-	-
Human Resource Division						
REGULAR PAY	100.19.1929.61010	$983,963	$1,125,077	-	-	-
TEMPORARY EMPLOYEES	100.19.1929.61055	$56,216	-	-	-	-
SEASONAL EMPLOYEES	100.19.1929.61060	$26,039	$40,377	-	-	-
OVERTIME PAY	100.19.1929.61110	$15,245	$16,593	-	-	-
TERMINATION PAYOUTS	100.19.1929.61415	$23,887	$3,302	-	-	-
HEALTH INSURANCE	100.19.1929.61510	$130,945	$139,842	-	-	-
VISION INSURANCE	100.19.1929.61513	$362	$390	-	-	-
LIFE INSURANCE	100.19.1929.61615	$548	$655	-	-	-
AUTO ALLOWANCE	100.19.1929.61625	$225	$311	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CELL PHONE ALLOWANCE	100.19.1929.61626	$420	$75	-	-	-
SHOE ALLOWANCE	100.19.1929.61630	$180	-	-	-	-
FLEXIBLE SPENDING ACCOUNT MAINTENANCE FEES	100.19.1929.61665	$1,046	-	-	-	-
IMRF	100.19.1929.61710	$34,046	$32,278	-	-	-
SOCIAL SECURITY	100.19.1929.61725	$62,188	$70,245	-	-	-
MEDICARE	100.19.1929.61730	$14,544	$16,590	-	-	-
EMPLOYMENT TESTING SERVICES	100.19.1929.62160	$138,322	$174,947	-	-	-
CONSULTING SERVICES	100.19.1929.62185	$714	$800	-	-	-
ADVERTISING	100.19.1929.62205	$26,821	$42,940	-	-	-
PRINTING	100.19.1929.62210	$39	$39	-	-	-
MEDICAL/HOSPITAL SERVICES	100.19.1929.62270	$99,400	$74,448	-	-	-
OTHER PROFESSIONAL SERVICES	100.19.1929.62272	-	$6,239	-	-	-
TRAINING & TRAVEL	100.19.1929.62295	$7,897	$1,375	-	-	-
CITY WIDE TRAINING	100.19.1929.62310	$745	$13,847	-	-	-
POSTAGE	100.19.1929.62315	$21	-	-	-	-
MEMBERSHIP DUES	100.19.1929.62360	-	$264	-	-	-
OTHER PROGRAM COSTS	100.19.1929.62490	$599	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.19.1929.62509	$112,104	$58,801	-	-	-
RECRUITMENT	100.19.1929.62512	$10,707	$42,100	-	-	-
UNEMP. COMP. & ADMIN. FEE	100.19.1929.62630	$8,701	$63,308	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.19.1929.65010	$265	$530	-	-	-
FOOD	100.19.1929.65025	$628	$932	-	-	-
OFFICE SUPPLIES	100.19.1929.65095	$4,588	$1,091	-	-	-
OTHER COMMODITIES	100.19.1929.65125	$19,586	$14,381	-	-	-
IT COMPUTER HARDWARE	100.19.1929.65555	$1,179	$1,179	-	-	-
Total Human Resource Division		$1,782,170	$1,942,955	-	-	-
Information Technology Divi.						
REGULAR PAY	100.19.1932.61010	$1,242,565	$1,571,452	$1,708,088	$1,561,049	-8.61%
SEASONAL EMPLOYEES	100.19.1932.61060	$49,100	$15,379	$64,000	$64,000	0.00%
OVERTIME PAY	100.19.1932.61110	-	$45	-	-	-
HEALTH INSURANCE	100.19.1932.61510	$173,081	$217,091	$241,612	$237,818	-1.57%
VISION INSURANCE	100.19.1932.61513	$148	$244	$293	$222	-24.23%
LIFE INSURANCE	100.19.1932.61615	$751	$868	$912	$668	-26.75%
CELL PHONE ALLOWANCE	100.19.1932.61626	$3,564	$4,838	$5,136	$4,632	-9.81%
INTEREST EXPENSE	100.19.1932.61655	$9,778	-	-	-	-
IMRF	100.19.1932.61710	$40,975	$44,467	$60,668	$78,212	28.92%
SOCIAL SECURITY	100.19.1932.61725	$74,960	$93,868	$104,217	$97,077	-6.85%
MEDICARE	100.19.1932.61730	$17,588	$22,196	$24,842	$22,709	-8.59%
EXTERNAL SERVICES	100.19.1932.62175	-	$19,700	$15,000	$15,000	0.00%
CONSULTING SERVICES	100.19.1932.62185	$63,083	$61,294	$65,000	$65,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
COMPUTER EQUIPMENT MAINT	100.19.1932.62250	$41,911	$21,380	-	-	-
TRAINING & TRAVEL	100.19.1932.62295	$5,965	$5,900	$25,000	$25,000	0.00%
IT COMPUTER SOFTWARE	100.19.1932.62340	$1,758,708	$1,876,966	$1,752,000	$1,752,000	0.00%
INTERNET SOLUTION PROVIDERS	100.19.1932.62341	$75,899	$14,882	-	-	-
MEMBERSHIP DUES	100.19.1932.62360	$85	$310	$1,500	$1,500	0.00%
COPY MACHINE CHARGES	100.19.1932.62380	$89,875	$115,088	$62,000	$62,000	0.00%
WORK- STUDY	100.19.1932.62506	$248	-	$5,000	$5,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.19.1932.62509	$3,472	$149,133	$261,000	$261,000	0.00%
TELECOMMUNICATIONS	100.19.1932.64505	$405,313	$645,333	$399,000	$360,000	-9.77%
PERSONAL COMPUTER SOFTWARE	100.19.1932.64545	$5,051	-	-	-	-
FOOD	100.19.1932.65025	-	$709	$200	$200	0.00%
BLDG MAINTENANCE MATERIAL	100.19.1932.65050	$182	-	-	-	-
OFFICE SUPPLIES	100.19.1932.65095	-	$903	$500	$500	0.00%
IT COMPUTER HARDWARE	100.19.1932.65555	$234,712	$269,806	$333,315	$333,315	0.00%
DATA CENTER MAINTENANCE	100.19.1932.65605	$15,483	$16,881	$6,000	$6,000	0.00%
INFRASTRUCTURE SUPPLIES	100.19.1932.65615	$52,852	$31,967	$35,000	$35,000	0.00%
SECURITY CAMERA SUPPLIES	100.19.1932.65618	$28,919	$135,852	$50,000	$50,000	0.00%
Total Information Technology Divi.		$4,394,268	$5,336,550	$5,220,283	$5,037,902	-3.49%
School Crossing Guards						
SERVICE AGREEMENTS/ CONTRACTS	100.19.1942.62509	$377,479	$95,542	$290,000	$200,000	-31.03%
Total School Crossing Guards		$377,479	$95,542	$290,000	$200,000	-31.03%
Facilities						
REGULAR PAY	100.19.1950.61010	$2,018,333	$2,204,296	$2,408,877	$2,377,124	-1.32%
PERMANENT PART-TIME	100.19.1950.61050	$5,199	$14,146	-	-	-
SEASONAL EMPLOYEES	100.19.1950.61060	$13,880	$560	-	-	-
JOB TRAINING PROGRAM	100.19.1950.61072	$1,050	-	-	-	-
OVERTIME PAY	100.19.1950.61110	$68,310	$82,942	$70,000	$70,000	0.00%
TERMINATION PAYOUTS	100.19.1950.61415	$686	$1,618	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.19.1950.61430	-	$3,649	-	-	-
HEALTH INSURANCE	100.19.1950.61510	$428,720	$441,979	$507,954	$494,723	-2.60%
VISION INSURANCE	100.19.1950.61513	$167	$293	$335	$392	17.01%
LIFE INSURANCE	100.19.1950.61615	$700	$786	$858	$728	-15.15%
SHOE ALLOWANCE	100.19.1950.61630	$4,543	$5,643	$5,943	$6,045	1.72%
IMRF	100.19.1950.61710	$71,464	$67,983	$94,603	$122,202	29.17%
SOCIAL SECURITY	100.19.1950.61725	$124,602	$135,504	$149,694	$147,769	-1.29%
MEDICARE	100.19.1950.61730	$29,141	$32,028	$35,015	$34,568	-1.28%
BLDG MAINTENANCE SERVICES	100.19.1950.62225	$255,457	$404,457	$275,000	$350,000	27.27%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
AUTOMOTIVE EQMP MAINT	100.19.1950.62240	-	$365	-	-	-
OTHER EQMT MAINTENANCE	100.19.1950.62245	$65,789	$17,959	-	-	-
TRAINING & TRAVEL	100.19.1950.62295	$5,188	$2,175	$8,000	$5,000	-37.50%
MEMBERSHIP DUES	100.19.1950.62360	$1,773	$1,766	$2,000	$2,000	0.00%
ELEVATOR CONTRACT COSTS	100.19.1950.62425	$4,800	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.19.1950.62509	$302,192	$231,945	$298,000	$298,000	0.00%
SECURITY ALARM CONTRACTS	100.19.1950.62518	-	$400	-	-	-
ELECTRICITY	100.19.1950.64005	$3,281	$296,620	$605,000	$605,000	0.00%
NATURAL GAS	100.19.1950.64015	$72,680	$134,434	$195,000	$195,000	0.00%
TELECOMMUNICATIONS - WIRELESS	100.19.1950.64540	$2,319	-$11,217	$3,000	$3,000	0.00%
CLOTHING	100.19.1950.65020	$1,844	$2,230	$3,000	$3,000	0.00%
FOOD	100.19.1950.65025	$6,722	$7,731	$4,000	$4,000	0.00%
JANITORIAL SUPPLIES	100.19.1950.65040	$6,864	$12,673	$10,000	$5,000	-50.00%
BLDG MAINTENANCE MATERIAL	100.19.1950.65050	$874,899	$751,619	$715,000	$500,000	-30.07%
MATER. TO MAINT. AUTOS	100.19.1950.65060	$513	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.19.1950.65085	$39,989	$21,420	$25,000	$20,000	-20.00%
SAFETY EQUIPMENT	100.19.1950.65090	$7,632	$6,602	$6,000	$6,000	0.00%
OFFICE SUPPLIES	100.19.1950.65095	$5,800	$4,609	$5,000	$5,000	0.00%
FITNESS INCENTIVE	100.19.1950.65141	$1,500	$1,000	-	-	-
FURNITURE & FIXTURES	100.19.1950.65625	$14,917	$4,654	$10,000	$10,000	0.00%
WORKERS COMP TTD PYMTS (NON SWORN)	100.19.1950.66049	-	$15,470	-	-	-
TRANSFER TO SUSTAINABILITY FD	100.19.1950.69101	$200,004	$200,004	$300,000	$200,000	-33.33%
Total Facilities		$4,640,958	$5,098,344	$5,737,278	$5,464,551	-4.75%
Total Expenditures		**$13,581,878**	**$15,024,180**	**$13,527,596**	**$12,937,120**	**-4.36%**

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 Evanson's past while building a dynamic, resilient community for all residents.

Accomplishments in 2025

- Amended the Inclusionary Housing Ordinance to improve its effectiveness in delivering affordable housing.
- Continued successful implementation and compliance of American Rescue Plan Act (ARPA) Funded programs, with timely reporting to the U.S. Treasury.
- Completed the 5-year 2025-2029 HUD Consolidated plan process for CDBG, HOME, and ESG.
- Secured $7 million of federal PRO Housing funding to address affordable housing challenges.
- Funded rehabilitation of key shelter projects: 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 problem properties and improving overall housing quality.
- Ongoing monitoring and inspection of vacant and dangerous buildings to reduce neighborhood impact.
- Adopted and implemented the Illinois Stretch Energy Code for residential and commercial building projects.
- Improved communication channels with housing providers and property managers.
- Implemented updates to the Residential Landlord and Tenant Ordinance and launched an outreach and education effort for landlords and tenants.
- Refined a more equitable social services funding process and expanded mental health services within case management programs.
- 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: The Community Development Department fosters 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Process Building Permits					
# of Building Permits Processed	Output	3,557	3,422	3,500	3,500
# of Inspections	Output	7,127	6,821	7,000	7,000
Activity: Complete rental inspections					
# of initial rental inspections	Output	384	311	3,500	4,000
# of complaint inspections	Output	487	1,369	1,875	1,500
Activity: Increase awareness and use of landlord and tenant services					
# of webinars offered and views on recordings	Output	0	0	5	4
# of cases handled by MTO/LCBH	Output	380	315	380	350
Activity: Expand affordable housing					
# of affordable housing units financed	Output	0	0	0	92
# of affordable units rented/recertified	Output	73	78	84	91
# of affordable housing units rehabbed	Output	28	4	6	30
# of households receiving TBRA/rent assistance	Output	35	8	9	15
# of Inclusionary Housing units added	Output	10	18	3	7
Activity: Ensure equitable access to social services					
# of people receiving case management	Output	372	338	313	*TBD*
# of people receiving safety net services	Output	4,201	*TBD*	5,194	*TBD*
# of people receiving support /mental health services	Output	59	*TBD*	*TBD*	*TBD*
Activity: Funded programs and projects management					
# of Grant funded & Human Services funded projects	Output	47	45	46	42
# of ARPA funded projects and programs managed	Output	30	31	32	31

Factors Impacting the 2026 Budget

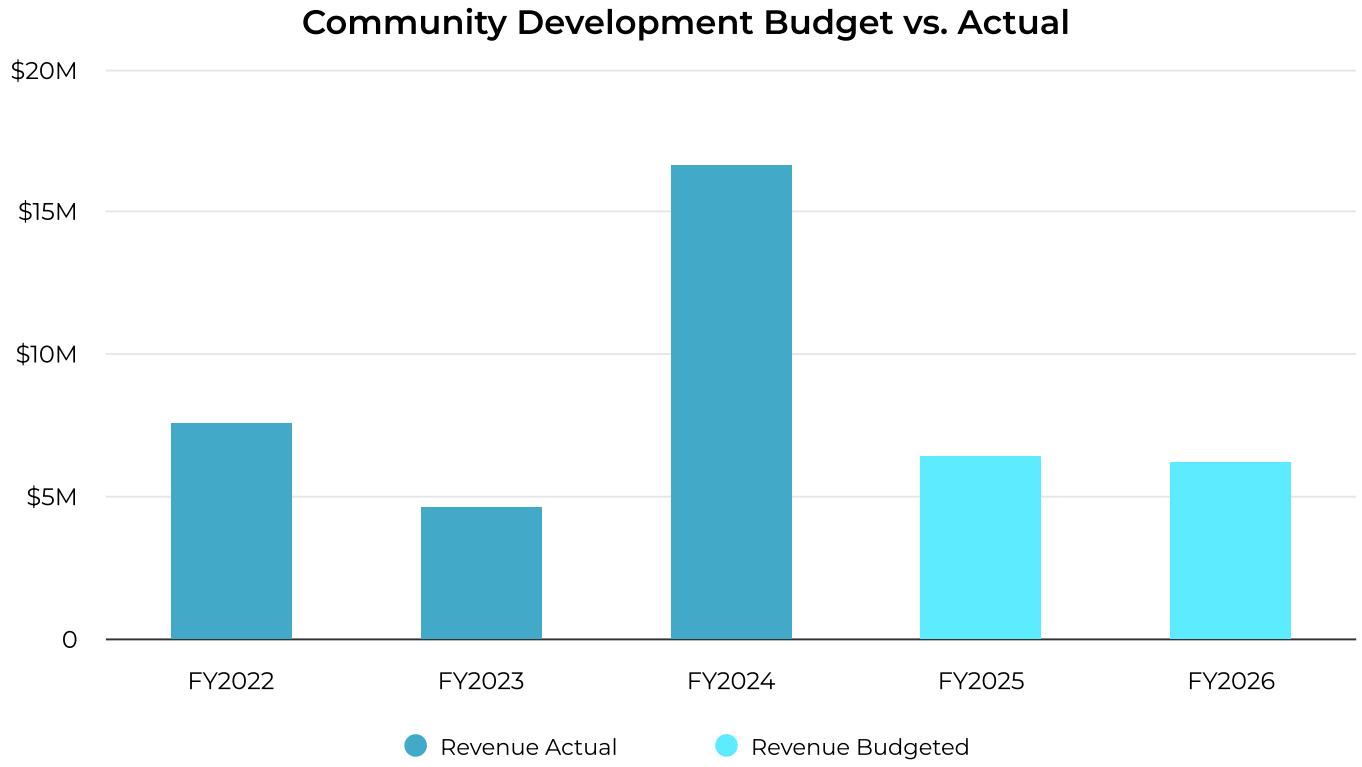
- The Community Development Department will continue to improve permit and inspection services with new staff, improved permit software, and a new short-term rental licensing software.
- Community Development will develop a Request for Proposals to identify a consultant and oversee the process for developing a new zoning code that will guide land use decisions for the future.
- Community Development will continue to manage compliance and reporting for the American Rescue Plan Act (ARPA) funding.
- Community Development will begin designing and implementing the $7M PRO Housing Grant.
- Community Development will continue to manage CDBG, HOME, and HOME-ARP grants, and implement the 2025-2029 Consolidated Plan and Assessment of Fair Housing. Uncertainty around federal funding and regulations (CDBG, HOME, ESG) may affect the general fund and reduce the reliability of financial projections.
- Community Development will begin implementing strategies to meet the City Council's affordable housing goals, using funding from NU and leveraging additional resources.

Upcoming Initiatives

- Begin developing a new zoning code to implement the new Comprehensive Plan.
- Implement amendments to the Inclusionary Housing Ordinance to improve its effectiveness.
- Continue implementing programs and projects funded by the American Rescue Plan Act (ARPA), maintain compliance with requirements, and report to the U.S. Treasury.
- Fund 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.
- Implement housing projects and programs to create new affordable housing, preserve naturally occurring affordable housing, and address displacement and gentrification.
- Begin designing and/or implementing activities funded by the PRO Housing Grant.

Revenue Summary

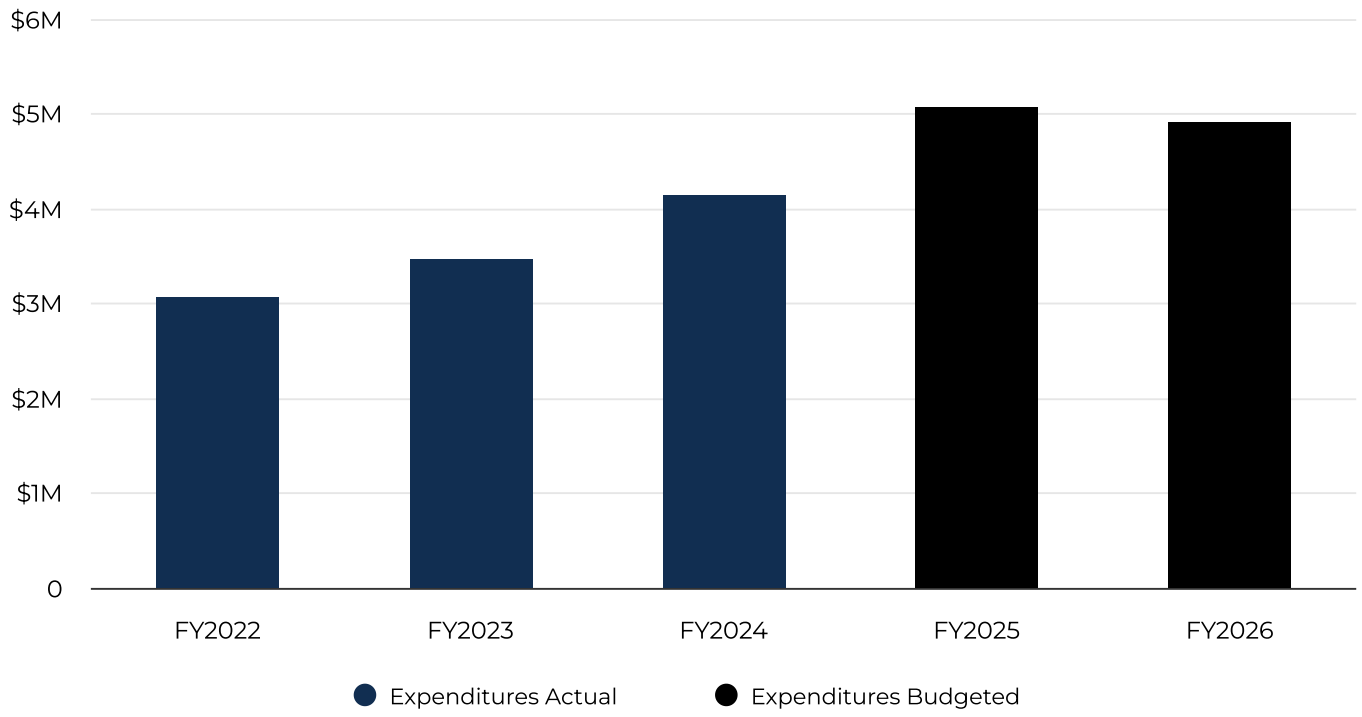
In FY 2026, Community Development is projected to generate $6,180,200 in revenue (3.0% decrease from FY 2025).



Expenditure Summary

In FY 2026, Community Development has $4,903,165 in budgeted expenditures (3.4% decrease from FY 2025).

Community Development Budget vs. Actual



Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$3,250,775	$3,684,676	$4,703,614	$4,594,300	-2.32%
Services and Supplies	$237,639	$390,737	$349,115	$283,365	-18.83%
Miscellaneous	$11,084	$41,296	$25,500	$25,500	0.00%
Insurance and Other Chargebacks	-$32,379	$15,432	-	-	-
Total Expenditures	**$3,467,120**	**$4,132,142**	**$5,078,229**	**$4,903,165**	**-3.45%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$4,649,012	$16,663,906	$6,374,200	$6,180,200	-3.04%
Planning & Zoning						
HISTORIC PRESERVATION REVIEWS	100.21.2105.53666	$4,630	$1,925	$30,000	$30,000	0.00%
ZONING FEES	100.21.2105.53695	$31,900	$37,830	$50,000	$85,000	70.00%
MISCELLANEOUS REVENUE	100.21.2105.56045	-	-$326	-	-	-
Total Planning & Zoning		$36,530	$39,429	$80,000	$115,000	43.75%
Property Standards						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
VACATION RENTAL LICENSES	100.21.2115.52018	-	-	-	$16,000	-
ROOMING HOUSE LICENSES	100.21.2115.52035	$1,500	$1,050	-	$200,000	-
RENTAL BUILDING REGISTRATIONS	100.21.2115.52046	$322,316	$194,277	$587,200	$387,200	-34.06%
HOUSING CODE VIOL FINES	100.21.2115.52555	$500	-	-	-	-
Total Property Standards		$324,316	$195,327	$587,200	$603,200	2.72%
Building Inspection Services						
CONTRACTORS' LICENSES	100.21.2126.52030	$186,475	$182,200	$170,000	$170,000	0.00%
BUILDING PERMITS	100.21.2126.52080	$4,058,773	$16,214,371	$5,000,000	$5,250,000	5.00%
PLUMBING PERMITS	100.21.2126.52090	$90	$135	-	-	-
OTHER/MISC PERMITS	100.21.2126.52110	$2,803	-	$495,000	-	-
ELEVATOR PERMITS	100.21.2126.52115	$40,026	$32,444	$42,000	$42,000	0.00%
Total Building Inspection Services		$4,288,166	$16,429,150	$5,707,000	$5,462,000	-4.29%
Total Revenues		**$4,649,012**	**$16,663,906**	**$6,374,200**	**$6,180,200**	**-3.04%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$3,467,120	$4,132,142	$5,078,229	$4,903,165	-3.45%
Community Development Admin						
REGULAR PAY	100.21.2101.61010	$285,797	$367,849	$381,645	$393,099	3.00%
SEASONAL EMPLOYEES	100.21.2101.61060	-	-	$15,000	-	-
OVERTIME PAY	100.21.2101.61110	-	$450	-	-	-
HEALTH INSURANCE	100.21.2101.61510	$31,158	$41,510	$43,262	$46,902	8.41%
VISION INSURANCE	100.21.2101.61513	$38	$38	$38	$38	0.00%
LIFE INSURANCE	100.21.2101.61615	$208	$270	$286	$295	3.15%
AUTO ALLOWANCE	100.21.2101.61625	$2,801	$3,735	$3,735	$3,735	0.00%
CELL PHONE ALLOWANCE	100.21.2101.61626	$675	$900	$900	$900	0.00%
IMRF	100.21.2101.61710	$9,323	$10,831	$15,818	$20,207	27.75%
SOCIAL SECURITY	100.21.2101.61725	$15,566	$21,592	$22,187	$23,005	3.69%
MEDICARE	100.21.2101.61730	$3,929	$5,220	$5,602	$5,768	2.96%
CONSULTING SERVICES	100.21.2101.62185	$4,000	$30,228	$12,000	$7,000	-41.67%
ADVERTISING	100.21.2101.62205	$169	$864	$5,325	$5,325	0.00%
PRINTING	100.21.2101.62210	$156	$300	$2,700	$2,700	0.00%
TRAINING & TRAVEL	100.21.2101.62295	$642	$1,461	$7,000	$5,000	-28.57%
MEMBERSHIP DUES	100.21.2101.62360	$300	-	$700	$700	0.00%
OTHER CHARGES-CHARGEBACK	100.21.2101.62740	-$19,932	$68,111	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2101.65010	-	$94	-	-	-
FOOD	100.21.2101.65025	$134	$1,800	$1,750	$1,750	0.00%
MINOR EQUIPMENT & TOOLS	100.21.2101.65085	$1,179	$604	-	-	-
OFFICE SUPPLIES	100.21.2101.65095	$4,117	$1,517	$8,000	$1,000	-87.50%
Total Community Development Admin		$340,259	$557,372	$525,948	$517,424	-1.62%
Planning & Zoning						
REGULAR PAY	100.21.2105.61010	$765,982	$731,832	$1,041,800	$881,884	-15.35%
PERMANENT PART-TIME	100.21.2105.61050	-	$5,020	-	-	-
SEASONAL EMPLOYEES	100.21.2105.61060	$6,192	-	$15,000	$15,000	0.00%
OVERTIME PAY	100.21.2105.61110	$34,176	$40,553	$25,000	$25,000	0.00%
TERMINATION PAYOUTS	100.21.2105.61415	$2,038	$26,243	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.21.2105.61420	$1,584	-	-	-	-
HEALTH INSURANCE	100.21.2105.61510	$111,784	$100,841	$141,536	$109,499	-22.64%
VISION INSURANCE	100.21.2105.61513	$168	$190	$262	$300	14.68%
LIFE INSURANCE	100.21.2105.61615	$264	$245	$233	$303	30.20%
CELL PHONE ALLOWANCE	100.21.2105.61626	$2,020	$1,180	$900	$900	0.00%
IMRF	100.21.2105.61710	$26,733	$21,739	$38,739	$43,257	11.66%
SOCIAL SECURITY	100.21.2105.61725	$48,179	$48,517	$63,731	$54,736	-14.11%
MEDICARE	100.21.2105.61730	$11,268	$11,347	$15,119	$12,804	-15.31%
ADVERTISING	100.21.2105.62205	$4,935	$1,787	-	-	-
PRINTING	100.21.2105.62210	$786	$1,271	-	-	-
TRAINING & TRAVEL	100.21.2105.62295	$845	$704	$4,000	$5,000	25.00%
MEMBERSHIP DUES	100.21.2105.62360	-	$716	$2,300	$3,500	52.17%
SERVICE AGREEMENTS/ CONTRACTS	100.21.2105.62509	-	-	$30,000	$30,000	0.00%
CREDIT CARD FEES	100.21.2105.62705	$409	$270	-	-	-
OTHER CHARGES-CHARGEBACK	100.21.2105.62740	-$9,192	-	-	-	-
FOOD	100.21.2105.65025	$163	$591	-	-	-
MINOR EQUIPMENT & TOOLS	100.21.2105.65085	-	$8	-	-	-
FITNESS INCENTIVE	100.21.2105.65141	-	$500	-	-	-
Total Planning & Zoning		$1,008,335	$993,551	$1,378,620	$1,182,183	-14.25%
Property Standards						
REGULAR PAY	100.21.2115.61010	$491,355	$595,823	$647,624	$752,528	16.20%
PERMANENT PART-TIME	100.21.2115.61050	-	$3,943	-	-	-
SEASONAL EMPLOYEES	100.21.2115.61060	$9,162	-	-	-	-
OVERTIME PAY	100.21.2115.61110	$7,688	$1,768	$7,500	$5,000	-33.33%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TERMINATION PAYOUTS	100.21.2115.61415	$3,926	$280	-	-	-
HEALTH INSURANCE	100.21.2115.61510	$101,440	$112,073	$120,338	$149,628	24.34%
VISION INSURANCE	100.21.2115.61513	$225	$257	$264	$264	0.00%
LIFE INSURANCE	100.21.2115.61615	$148	$193	$209	$223	6.70%
SHOE ALLOWANCE	100.21.2115.61630	$540	$920	$1,150	$1,150	0.00%
IMRF	100.21.2115.61710	$17,353	$17,744	$27,948	$38,683	38.41%
SOCIAL SECURITY	100.21.2115.61725	$30,503	$35,964	$40,196	$46,731	16.26%
MEDICARE	100.21.2115.61730	$7,134	$8,411	$9,401	$10,934	16.30%
ADVERTISING	100.21.2115.62205	$98	$930	-	-	-
PRINTING	100.21.2115.62210	$156	$51	-	-	-
TRAINING & TRAVEL	100.21.2115.62295	$1,511	$964	$6,000	$4,000	-33.33%
POSTAGE	100.21.2115.62315	$30	-	$3,350	-	-
COURT COST/LITIGATION	100.21.2115.62345	$1,385	$109	-	-	-
MEMBERSHIP DUES	100.21.2115.62360	$240	$200	$240	$240	0.00%
PROPERTY CLEAN UP EXPENSE	100.21.2115.62493	$10,499	$40,781	$25,000	$25,000	0.00%
OTHER CHARGES-CHARGEBACK	100.21.2115.62740	-$3,760	-	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2115.65010	$90	$548	$1,800	$1,800	0.00%
CLOTHING	100.21.2115.65020	$386	$670	$1,800	$2,000	11.11%
MINOR EQUIPMENT & TOOLS	100.21.2115.65085	$213	$387	$750	$750	0.00%
Total Property Standards		$680,322	$822,015	$893,570	$1,038,931	16.27%
Housing & Grants						
REGULAR PAY	100.21.2124.61010	-	$41,154	$158,764	$90,504	-42.99%
OVERTIME PAY	100.21.2124.61110	-	$3,751	-	-	-
HEALTH INSURANCE	100.21.2124.61510	-	$3,441	$19,420	$9,693	-50.09%
LIFE INSURANCE	100.21.2124.61615	-	-	$39	$42	8.70%
IMRF	100.21.2124.61710	-	$1,353	$6,561	$4,591	-30.02%
SOCIAL SECURITY	100.21.2124.61725	-	$2,705	$9,843	$5,614	-42.97%
MEDICARE	100.21.2124.61730	-	$633	$2,302	$1,314	-42.92%
OTHER CHARGES-CHARGEBACK	100.21.2124.62740	-	-$52,679	-	-	-
Total Housing & Grants		-	$358	$196,929	$111,758	-43.25%
Building Inspection Services						
REGULAR PAY	100.21.2126.61010	$971,913	$1,143,419	$1,445,796	$1,467,331	1.49%
SEASONAL EMPLOYEES	100.21.2126.61060	$76,705	$57,863	$80,000	$49,000	-38.75%
OVERTIME PAY	100.21.2126.61110	$11,742	$8,227	$50,000	$15,000	-70.00%
TERMINATION PAYOUTS	100.21.2126.61415	$20,906	-	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.21.2126.61420	$226	-	-	-	-
HEALTH INSURANCE	100.21.2126.61510	$120,877	$138,098	$184,561	$184,082	-0.26%
VISION INSURANCE	100.21.2126.61513	$182	$182	$183	$146	-20.22%
LIFE INSURANCE	100.21.2126.61615	$264	$385	$437	$434	-0.69%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CELL PHONE ALLOWANCE	100.21.2126.61626	$75	-	-	-	-
SHOE ALLOWANCE	100.21.2126.61630	$515	$615	$1,380	$1,610	16.67%
IMRF	100.21.2126.61710	$32,711	$33,370	$58,254	$73,831	26.74%
SOCIAL SECURITY	100.21.2126.61725	$62,700	$72,834	$89,678	$91,039	1.52%
MEDICARE	100.21.2126.61730	$14,664	$17,034	$20,974	$21,296	1.54%
CONSTRUCTION ENGINEERING SERVICES	100.21.2126.62150	-	$2,205	$6,000	$6,000	0.00%
ADVERTISING	100.21.2126.62205	-	$133	-	-	-
PRINTING	100.21.2126.62210	$39	$372	-	-	-
SOFTWARE MAINTENANCE	100.21.2126.62236	$14,058	$27,363	$100,000	$100,000	0.00%
OTHER EQMT MAINTENANCE	100.21.2126.62245	$14	$86	$1,000	$1,000	0.00%
OVERNIGHT MAIL CHARGES	100.21.2126.62280	$95	-	-	-	-
TRAINING & TRAVEL	100.21.2126.62295	$4,613	$5,842	$12,000	$8,000	-33.33%
POSTAGE	100.21.2126.62315	$48	-	-	-	-
COURT COST/LITIGATION	100.21.2126.62345	-	-	$400	$400	0.00%
MEMBERSHIP DUES	100.21.2126.62360	$295	$595	$1,000	$1,000	0.00%
ELEVATOR CONTRACT COSTS	100.21.2126.62425	$1,400	$3,133	$3,000	$3,000	0.00%
PLUMB, ELEC, PLAN REVEIW SERV	100.21.2126.62464	$100,373	$241,167	$20,000	$20,000	0.00%
OTHER PROGRAM COSTS	100.21.2126.62490	$585	$15	$500	$500	0.00%
DIGITAL ARCHIVING	100.21.2126.62645	$1,520	$1,127	$2,500	$2,500	0.00%
OTHER CHARGES-CHARGEBACK	100.21.2126.62740	$504	-	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.21.2126.65010	$603	$1,579	$2,400	$2,400	0.00%
CLOTHING	100.21.2126.65020	$372	$395	$2,400	$3,600	50.00%
MINOR EQUIPMENT & TOOLS	100.21.2126.65085	$148	$2,806	$700	$700	0.00%
OFFICE SUPPLIES	100.21.2126.65095	$58	-	-	-	-
Total Building Inspection Services		$1,438,204	$1,758,845	$2,083,163	$2,052,869	-1.45%
Total Expenditures		**$3,467,120**	**$4,132,142**	**$5,078,229**	**$4,903,165**	**-3.45%**

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 2025

- Two consecutive years without a homicide in Evanston.
- The Illinois Association of Chiefs of Police selected Chief as the Police Chief of the year for 2025.
- Upgraded the E911 Dispatch Center to Tyler Technologies' Enterprise Computer Aided Dispatch (CAD) and Records Management System (RMS).

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Evanston Crime Data					
Crimes - NIBRS Group A1	Effectiveness	4,453	4,200	4,300	4,200
Crimes - NIBRS Group B2	Effectiveness	210	361	400	400
Activity: Service to the Community					
Total Calls for Service (911)	Efficiency	91,589	91,582	100,000	95,000
Written Reports3	Output	11,828	11,501	11,125	11,000
Activity: Statute Enforcement					
Arrests (Felony and Misdemeanor)	Effectiveness	929	1078	1,100	1,100
Citations Issued (Traffic & City Ordinance)	Effectiveness	3,762	4,739	5,000	5,100

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 2026 Budget

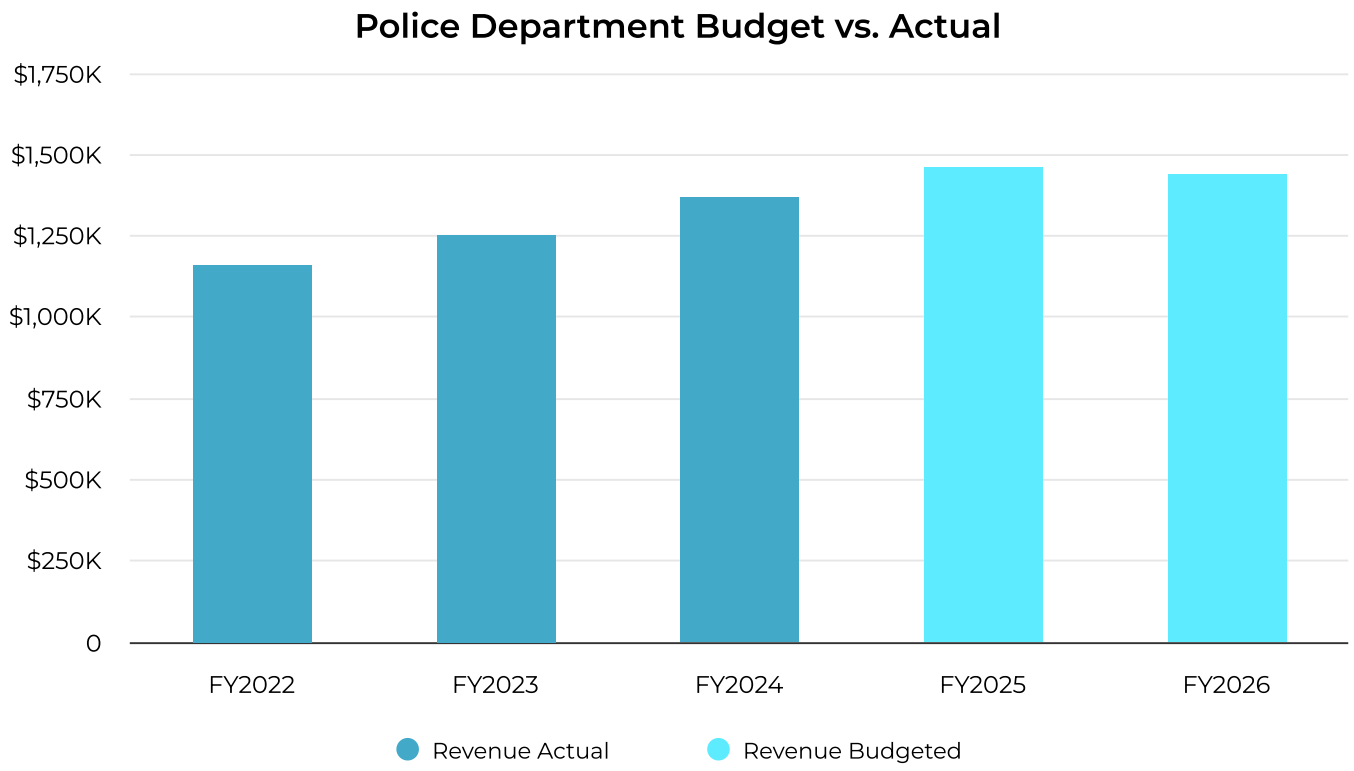
- The nationwide shortage of qualified police officers and civilian personnel.
- The increasing number of training mandates required by the State of Illinois.
- The deteriorating condition of the Police Department Building and City infrastructure.

Upcoming Initiatives

- Fill vacant positions with competent, qualified personnel as quickly as possible.
- Implement 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

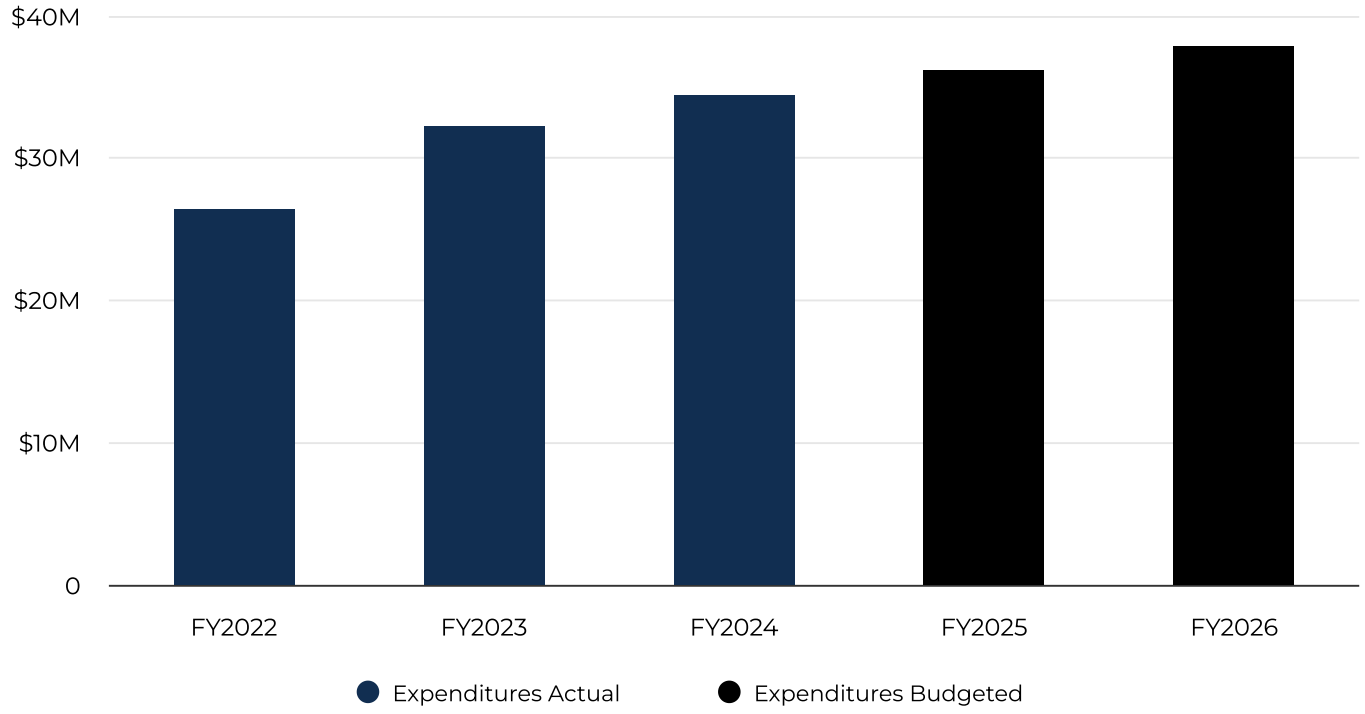
In FY 2026, the Police Department is projected to generate $1,439,400 in revenue (1.4% decrease from FY 2025).



Expenditure Summary

In FY 2026, the Police Department has $37,909,695 in budgeted expenditures (4.9% increase from FY 2025).

Police Department Budget vs. Actual



Expenditures by Type

-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$28,907,988	$30,285,300	$32,641,559	$34,445,217	5.53%
Services and Supplies	$1,763,393	$2,386,934	$1,769,445	$1,774,578	0.29%
Miscellaneous	$196,849	$228,407	$158,433	$134,900	-14.85%
Capital Outlay	$70,041	$105,909	$120,000	$140,000	16.67%
Interfund Transfers	$890,004	$1,085,004	$1,085,000	$1,085,000	0.00%
Insurance and Other Chargebacks	$398,570	$378,504	$378,500	$330,000	-12.81%
Total Expenditures	**$32,226,845**	**$34,470,058**	**$36,152,937**	**$37,909,695**	**4.86%**

Line Item Details - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$1,251,369	$1,369,595	$1,459,400	$1,439,400	-1.37%
Police Administration						
CANNABIS USE TAX	100.22.2205.51599	$118,281	$124,708	$100,000	$130,000	30.00%
POLICE CTA DETAIL	100.22.2205.52541	$271,805	$252,213	$357,000	$265,000	-25.77%
POLICE EQUIPMENT REIMBURSEMENT	100.22.2205.52546	$5,015	$10,403	$10,000	$12,500	25.00%
BEV SNACK VENDING MACHINE	100.22.2205.53200	$387	$499	-	$500	-
POLICE OVERTIME REIMBURSEMENT	100.22.2205.53625	$509,084	$514,211	$535,000	$600,000	12.15%
POLICE TRAINING	100.22.2205.55270	-	-	-	$5,000	-
MISCELLANEOUS REVENUE	100.22.2205.56045	$4,151	$10,470	$10,000	$10,000	0.00%
SALE OF SURPLUS PROPERTY	100.22.2205.56065	$1,478	-	-	$2,000	-
Total Police Administration		$910,201	$912,505	$1,012,000	$1,025,000	1.28%
Patrol Operations						
STATE, COUNTY AND OTHER GRANTS	100.22.2210.55146	-	$169	-	-	-
Total Patrol Operations		-	$169	-	-	-
Social Services Bureau						
STATE, COUNTY AND OTHER GRANTS	100.22.2225.55146	$1,530	$1,530	-	-	-
Total Social Services Bureau		$1,530	$1,530	-	-	-
School Liaison						
REIMBURSEMENTS	100.22.2235.53632	-	$34,354	$100,000	$50,000	-50.00%
Total School Liaison		-	$34,354	$100,000	$50,000	-50.00%
Police Records						
POLICE REPORT FEES	100.22.2240.53685	$23,696	$19,943	$25,000	$20,000	-20.00%
Total Police Records		$23,696	$19,943	$25,000	$20,000	-20.00%
Office Of Administration						
STATE, COUNTY AND OTHER GRANTS	100.22.2260.55146	$5,917	$6,096	-	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.22.2260.56067	$7,980	-	-	-	-
Total Office Of Administration		$13,897	$6,096	-	-	-
Neighborhood Enforcement Team						
NARCOTICS ENFORCEMENT REVENUE	100.22.2265.52547	$13,852	$22,032	$20,000	$20,000	0.00%
NARCOTICS SEIZURE REVENUE	100.22.2265.52548	$80,319	$50,217	$20,000	$20,000	0.00%
POLICE OVERTIME REIMBURSEMENT	100.22.2265.53625	$10,021	$22,706	-	$20,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
eSHARE REVENUE	100.22.2265.55051	$7,408	$142,571	$120,000	$120,000	0.00%
Total Neighborhood Enforcement Team		$111,601	$237,526	$160,000	$180,000	12.50%
Traffic Bureau						
REGULAR FINES	100.22.2270.52510	$130,916	$86,654	$115,000	$115,000	0.00%
POLICE DUI REIMBURSEMENT	100.22.2270.52542	$543	-	$7,400	$7,400	0.00%
POLICE OVERTIME REIMBURSEMENT	100.22.2270.53625	$7,095	$69,034	$40,000	$42,000	5.00%
STATE, COUNTY AND OTHER GRANTS	100.22.2270.55146	$49,790	$1,785	-	-	-
Total Traffic Bureau		$188,345	$157,472	$162,400	$164,400	1.23%
Community Policing						
DONATIONS	100.22.2285.56011	$2,100	-	-	-	-
Total Community Policing		$2,100	-	-	-	-
Total Revenues		**$1,251,369**	**$1,369,595**	**$1,459,400**	**$1,439,400**	**-1.37%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$32,226,845	$34,470,058	$36,152,937	$37,909,695	4.86%
Police Administration						
REGULAR PAY	100.22.2205.61010	$316,371	$342,688	$352,361	$371,940	5.56%
OVERTIME PAY	100.22.2205.61110	$802	-	-	-	-
SPECIAL DETAIL OT	100.22.2205.61112	-	$231,744	$338,130	$265,000	-21.63%
TERMINATION PAYOUTS	100.22.2205.61415	$280,102	$360,541	$400,000	$400,000	0.00%
ANNUAL SICK LEAVE PAYOUT	100.22.2205.61420	$189,109	$213,402	$212,380	$218,000	2.65%
ANNUAL HOLIDAY PAYOUT	100.22.2205.61425	$801,769	-	-	-	-
COMP / VACATION PAYOUTS	100.22.2205.61430	$14,988	$1,563,914	$1,144,423	$1,144,000	-0.04%
POLICE EDUCATION INCENTIVES	100.22.2205.61441	$253,000	$264,000	$318,000	$285,000	-10.38%
HEALTH INSURANCE	100.22.2205.61510	$44,347	$44,892	$45,971	$49,626	7.95%
VISION INSURANCE	100.22.2205.61513	$76	$76	$76	$76	0.00%
LIFE INSURANCE	100.22.2205.61615	$243	$269	$282	$299	6.03%
CELL PHONE ALLOWANCE	100.22.2205.61626	$504	$504	$504	$504	0.00%
INTEREST EXPENSE	100.22.2205.61655	$29,198	-	-	-	-
IMRF	100.22.2205.61710	$3,555	$3,048	$3,661	$5,798	58.37%
SOCIAL SECURITY	100.22.2205.61725	$15,832	$16,355	$17,109	$17,944	4.88%
MEDICARE	100.22.2205.61730	$4,600	$4,845	$5,117	$5,401	5.55%
PRINTING	100.22.2205.62210	$4,321	-	-	-	-
MEDICAL/HOSPITAL SERVICES	100.22.2205.62270	-	-	$1,000	-	-
OTHER PROFESSIONAL SERVICES	100.22.2205.62272	$65,023	-	-	-	-
RENTAL OF AUTO-FLEET MAINTENANCE	100.22.2205.62305	$650,004	$845,004	$845,000	$845,000	0.00%
RENTAL OF AUTO REPLACEMENT	100.22.2205.62309	$240,000	$240,000	$240,000	$240,000	0.00%
MEMBERSHIP DUES	100.22.2205.62360	$124,569	$137,443	$116,388	-	-
OTHER PROGRAM COSTS	100.22.2205.62490	$66,556	$143,381	$43,533	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.22.2205.62509	$638,386	$757,462	$614,112	-	-
ELECTRICITY	100.22.2205.64005	$3,547	$1,069	-	-	-
NATURAL GAS	100.22.2205.64015	$4,190	$3,117	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.22.2205.65010	-	-	$520	-	-
OTHER COMMODITIES	100.22.2205.65125	$18,412	-	-	-	-
TRANSFER TO INSURANCE - RISK	100.22.2205.66030	$367,500	$378,504	$378,500	$330,000	-12.81%
Total Police Administration		$4,137,003	$5,552,258	$5,077,067	$4,178,588	-17.70%
Patrol Operations						
REGULAR PAY	100.22.2210.61010	$11,718,892	$12,673,135	$13,331,128	$15,121,306	13.43%
OVERTIME PAY	100.22.2210.61110	$86,480	$95,429	$100,000	$109,000	9.00%
HIREBACK OT PAY	100.22.2210.61111	$953,175	$1,113,375	$1,035,203	$1,075,000	3.84%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SPECIAL DETAIL OT	100.22.2210.61112	$197,013	-	-	-	-
HEALTH INSURANCE	100.22.2210.61510	$1,443,610	$1,565,399	$1,731,341	$1,981,270	14.44%
VISION INSURANCE	100.22.2210.61513	$1,304	$1,381	$1,379	$1,312	-4.86%
LIFE INSURANCE	100.22.2210.61615	$9,015	$10,310	$10,351	$12,184	17.71%
UNIFORM ALLOWANCE	100.22.2210.61635	$86,250	$101,125	$107,750	$130,000	20.65%
MEDICARE	100.22.2210.61730	$194,764	$214,997	$194,864	$221,186	13.51%
CLOTHING	100.22.2210.65020	$128,352	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.22.2210.65085	$51,208	-	-	-	-
OTHER COMMODITIES	100.22.2210.65125	$11,696	-	-	-	-
FITNESS INCENTIVE	100.22.2210.65141	$68,800	$66,100	$87,500	$87,500	0.00%
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2210.66049	$28,677	-	-	-	-
Total Patrol Operations		$14,979,236	$15,841,251	$16,599,516	$18,738,758	12.89%
Criminal Investigation						
REGULAR PAY	100.22.2215.61010	$1,596,040	$1,223,113	$1,385,672	$1,191,245	-14.03%
OVERTIME PAY	100.22.2215.61110	$7,628	$4,873	$10,000	$10,000	0.00%
HIREBACK OT PAY	100.22.2215.61111	$97,165	$88,956	$105,426	$105,426	0.00%
SPECIAL DETAIL OT	100.22.2215.61112	$12,400	-	-	-	-
HEALTH INSURANCE	100.22.2215.61510	$178,189	$121,335	$169,687	$94,124	-44.53%
VISION INSURANCE	100.22.2215.61513	$112	$112	$112	$150	34.41%
LIFE INSURANCE	100.22.2215.61615	$1,255	$1,015	$881	$961	9.03%
UNIFORM ALLOWANCE	100.22.2215.61635	$13,500	$12,250	$8,250	$8,250	0.00%
MEDICARE	100.22.2215.61730	$26,030	$21,329	$20,212	$17,396	-13.93%
Total Criminal Investigation		$1,932,318	$1,472,984	$1,700,240	$1,427,552	-16.04%
Juvenile Bureau						
REGULAR PAY	100.22.2230.61010	$350,159	$265,985	$411,663	$280,344	-31.90%
OVERTIME PAY	100.22.2230.61110	$864	$1,260	$6,278	$6,278	0.00%
HIREBACK OT PAY	100.22.2230.61111	$8,901	$3,306	$17,038	$17,038	0.00%
SPECIAL DETAIL OT	100.22.2230.61112	$2,588	-	-	-	-
HEALTH INSURANCE	100.22.2230.61510	$60,832	$47,266	$81,576	$53,346	-34.61%
VISION INSURANCE	100.22.2230.61513	$112	$112	$112	$112	0.36%
LIFE INSURANCE	100.22.2230.61615	$266	$220	$213	$224	4.99%
UNIFORM ALLOWANCE	100.22.2230.61635	$3,750	$2,500	$2,500	$2,500	0.00%
MEDICARE	100.22.2230.61730	$6,029	$3,916	$6,005	$4,102	-31.69%
Total Juvenile Bureau		$433,500	$324,564	$525,385	$363,944	-30.73%
School Liaison						
REGULAR PAY	100.22.2235.61010	$536,735	$535,110	$538,768	$597,626	10.92%
OVERTIME PAY	100.22.2235.61110	$1,150	$751	$1,000	$1,000	0.00%
HIREBACK OT PAY	100.22.2235.61111	$36,199	$36,640	$10,000	$10,000	0.00%
SPECIAL DETAIL OT	100.22.2235.61112	$20,256	-	-	-	-
HEALTH INSURANCE	100.22.2235.61510	$87,344	$89,083	$91,936	$119,181	29.64%
VISION INSURANCE	100.22.2235.61513	$223	$223	$223	$112	-49.82%
LIFE INSURANCE	100.22.2235.61615	$416	$440	$430	$336	-21.88%
UNIFORM ALLOWANCE	100.22.2235.61635	$5,000	$5,000	$5,000	$6,250	25.00%
MEDICARE	100.22.2235.61730	$8,589	$8,309	$7,885	$8,759	11.09%
Total School Liaison		$695,912	$675,556	$655,242	$743,264	13.43%
Police Records						
REGULAR PAY	100.22.2240.61010	$330,578	$258,836	$335,531	$301,450	-10.16%
SEASONAL EMPLOYEES	100.22.2240.61060	$29,960	$34,988	-	-	-
OVERTIME PAY	100.22.2240.61110	$33,011	$10,168	$10,000	$10,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
HEALTH INSURANCE	100.22.2240.61510	$71,612	$62,407	$76,773	$84,365	9.89%
VISION INSURANCE	100.22.2240.61513	$150	$66	$38	$38	0.21%
LIFE INSURANCE	100.22.2240.61615	$121	$57	$30	$33	8.70%
IMRF	100.22.2240.61710	$12,585	$9,489	$14,931	$15,495	3.78%
SOCIAL SECURITY	100.22.2240.61725	$23,741	$19,368	$20,803	$18,692	-10.15%
MEDICARE	100.22.2240.61730	$5,552	$4,530	$4,865	$4,373	-10.12%
Total Police Records		$507,310	$399,908	$462,971	$434,446	-6.16%
Communications						
REGULAR PAY	100.22.2245.61010	$1,252,594	$1,237,766	$1,300,285	$1,319,294	1.46%
OVERTIME PAY	100.22.2245.61110	$97,064	$119,011	$60,589	$60,589	0.00%
HIREBACK OT PAY	100.22.2245.61111	$1,446	-	-	-	-
HEALTH INSURANCE	100.22.2245.61510	$180,846	$177,513	$189,225	$175,620	-7.19%
VISION INSURANCE	100.22.2245.61513	$264	$264	$264	$264	0.18%
LIFE INSURANCE	100.22.2245.61615	$973	$1,020	$1,047	$1,006	-3.88%
UNIFORM ALLOWANCE	100.22.2245.61635	$12,650	$13,200	$13,200	$13,200	0.00%
IMRF	100.22.2245.61710	$46,003	$40,338	$54,879	$67,819	23.58%
SOCIAL SECURITY	100.22.2245.61725	$82,521	$83,585	$81,436	$82,618	1.45%
MEDICARE	100.22.2245.61730	$19,299	$19,548	$19,046	$19,330	1.49%
SERVICE AGREEMENTS/ CONTRACTS	100.22.2245.62509	-	$45,000	$45,000	$45,000	0.00%
Total Communications		$1,693,660	$1,737,245	$1,764,970	$1,784,740	1.12%
Service Desk						
REGULAR PAY	100.22.2250.61010	$1,085,464	$1,037,883	$1,185,421	$1,219,441	2.87%
SEASONAL EMPLOYEES	100.22.2250.61060	$30,336	$33,483	-	-	-
OVERTIME PAY	100.22.2250.61110	$50,888	$86,284	$67,593	$67,593	0.00%
HEALTH INSURANCE	100.22.2250.61510	$173,194	$173,067	$214,194	$214,365	0.08%
VISION INSURANCE	100.22.2250.61513	$418	$380	$373	$149	-60.10%
LIFE INSURANCE	100.22.2250.61615	$829	$838	$892	$861	-3.51%
UNIFORM ALLOWANCE	100.22.2250.61635	$11,000	$11,000	$11,000	$13,200	20.00%
IMRF	100.22.2250.61710	$40,013	$34,909	$48,011	$56,554	17.79%
SOCIAL SECURITY	100.22.2250.61725	$74,342	$74,439	$74,178	$72,401	-2.40%
MEDICARE	100.22.2250.61730	$17,386	$17,409	$17,348	$16,939	-2.36%
FOOD	100.22.2250.65025	$10,331	-	-	-	-
OTHER COMMODITIES	100.22.2250.65125	$567	-	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.22.2250.66049	$2,392	-	-	-	-
Total Service Desk		$1,497,160	$1,469,693	$1,619,011	$1,661,503	2.62%
311 Center						
REGULAR PAY	100.22.2251.61010	$517,723	$502,953	$532,449	$559,056	5.00%
OVERTIME PAY	100.22.2251.61110	$20,381	$20,954	$22,875	$22,875	0.00%
HIREBACK OT PAY	100.22.2251.61111	$75	-	-	-	-
HEALTH INSURANCE	100.22.2251.61510	$135,079	$145,134	$154,713	$152,729	-1.28%
VISION INSURANCE	100.22.2251.61513	$76	$76	$76	$38	-49.89%
LIFE INSURANCE	100.22.2251.61615	$381	$406	$442	$468	5.87%
UNIFORM ALLOWANCE	100.22.2251.61635	$7,700	$7,700	$8,800	$8,800	0.00%
IMRF	100.22.2251.61710	$18,390	$15,529	$23,694	$28,738	21.29%
SOCIAL SECURITY	100.22.2251.61725	$32,828	$32,024	$33,557	$35,210	4.92%
MEDICARE	100.22.2251.61730	$7,677	$7,490	$7,848	$8,237	4.96%
TELECOMMUNICATIONS	100.22.2251.64505	$4,573	$3,837	-	$4,000	-
Total 311 Center		$744,885	$736,102	$784,455	$820,151	4.55%
Office-Professional Standards						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
REGULAR PAY	100.22.2255.61010	$379,213	$411,216	$430,288	$456,018	5.98%
OVERTIME PAY	100.22.2255.61110	$4,919	-	-	-	-
HIREBACK OT PAY	100.22.2255.61111	$31,648	-	-	-	-
SPECIAL DETAIL OT	100.22.2255.61112	$2,888	-	-	-	-
HEALTH INSURANCE	100.22.2255.61510	$68,324	$69,492	$71,511	$77,390	8.22%
VISION INSURANCE	100.22.2255.61513	$72	$72	$72	$73	1.22%
LIFE INSURANCE	100.22.2255.61615	$247	$274	$287	$306	6.65%
UNIFORM ALLOWANCE	100.22.2255.61635	$1,000	$1,000	$1,000	$1,000	0.00%
IMRF	100.22.2255.61710	$2,497	$2,473	$3,597	$4,386	21.94%
SOCIAL SECURITY	100.22.2255.61725	$4,056	$4,686	$5,011	$5,291	5.58%
MEDICARE	100.22.2255.61730	$6,003	$6,910	$6,254	$6,628	5.99%
Total Office-Professional Standards		$500,867	$496,123	$518,020	$551,092	6.38%
Office Of Administration						
REGULAR PAY	100.22.2260.61010	$407,193	$458,051	$472,828	$499,132	5.56%
OVERTIME PAY	100.22.2260.61110	$2,541	-	-	-	-
HIREBACK OT PAY	100.22.2260.61111	$14,728	-	-	-	-
HEALTH INSURANCE	100.22.2260.61510	$49,688	$50,977	$52,929	$57,535	8.70%
LIFE INSURANCE	100.22.2260.61615	$337	$373	$390	$413	5.90%
CELL PHONE ALLOWANCE	100.22.2260.61626	$504	$504	$504	$504	0.00%
IMRF	100.22.2260.61710	$8,103	$7,843	$10,999	$14,747	34.08%
SOCIAL SECURITY	100.22.2260.61725	$14,470	$16,277	$16,879	$17,819	5.57%
MEDICARE	100.22.2260.61730	$6,038	$6,859	$6,864	$7,246	5.57%
TRAINING & TRAVEL	100.22.2260.62295	$128,539	$207,175	$220,000	$220,000	0.00%
MEMBERSHIP DUES	100.22.2260.62360	-	-	-	$134,921	-
OTHER PROGRAM COSTS	100.22.2260.62490	-	-	-	$20,000	-
SERVICE AGREEMENTS/ CONTRACTS	100.22.2260.62509	-	-	-	$712,828	-
CABLE - VIDEO	100.22.2260.64565	$1,384	$1,810	$1,500	$2,000	33.33%
CLOTHING	100.22.2260.65020	-	$174,981	$75,450	$90,450	19.88%
FOOD	100.22.2260.65025	-	$16,153	$10,550	$14,870	40.95%
MINOR EQUIPMENT & TOOLS	100.22.2260.65085	$7,209	$120,738	$126,716	$100,000	-21.08%
OFFICE SUPPLIES	100.22.2260.65095	$14,475	$21,955	$22,300	$15,000	-32.74%
OTHER COMMODITIES	100.22.2260.65125	-	$62,858	$69,876	$49,876	-28.62%
PUBLIC SAFETY EQUIPMENT/SUPPLIES	100.22.2260.65616	$19,558	$67,764	$35,833	$35,833	0.00%
FURNITURE & FIXTURES	100.22.2260.65625	-	-	-	$20,000	-
Total Office Of Administration		$674,769	$1,214,318	$1,123,618	$2,013,174	79.17%
Neighborhood Enforcement Team						
REGULAR PAY	100.22.2265.61010	$1,296,666	$1,209,368	$1,257,992	$1,232,149	-2.05%
OVERTIME PAY	100.22.2265.61110	$6,044	$7,658	$7,267	$7,267	0.00%
HIREBACK OT PAY	100.22.2265.61111	$158,721	$146,705	$162,253	$162,253	0.00%
SPECIAL DETAIL OT	100.22.2265.61112	$17,175	-	-	-	-
HEALTH INSURANCE	100.22.2265.61510	$205,371	$191,218	$208,857	$201,006	-3.76%
VISION INSURANCE	100.22.2265.61513	-	$9	-	$112	-
LIFE INSURANCE	100.22.2265.61615	$1,011	$997	$954	$992	3.96%
UNIFORM ALLOWANCE	100.22.2265.61635	$9,500	$9,500	$8,250	$8,250	0.00%
MEDICARE	100.22.2265.61730	$22,391	$22,811	$18,361	$17,988	-2.03%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
eSHARE EXPENSE	100.22.2265.62861	$70,041	$105,909	$120,000	$120,000	0.00%
NARCOTICS ENFORCEMENT EXPENSE	100.22.2265.65122	$16,333	$18,926	$20,000	$20,000	0.00%
NARCOTICS SEIZURE EXPENSE	100.22.2265.65123	-$7,008	$99,111	$20,000	$20,000	0.00%
Total Neighborhood Enforcement Team		$1,796,245	$1,812,212	$1,823,933	$1,790,017	-1.86%
Traffic Bureau						
REGULAR PAY	100.22.2270.61010	$273,176	$440,200	$676,740	$593,191	-12.35%
OVERTIME PAY	100.22.2270.61110	$2,194	$1,963	$2,000	$2,000	0.00%
HIREBACK OT PAY	100.22.2270.61111	$44,547	-	-	-	-
SPECIAL DETAIL OT	100.22.2270.61112	$16,475	-	-	-	-
HEALTH INSURANCE	100.22.2270.61510	$49,688	$74,074	$127,836	$96,308	-24.66%
LIFE INSURANCE	100.22.2270.61615	$209	$361	$373	$486	30.29%
UNIFORM ALLOWANCE	100.22.2270.61635	$2,500	$2,500	$2,500	$3,750	50.00%
MEDICARE	100.22.2270.61730	$4,908	$7,796	$9,849	$8,658	-12.09%
TOWING AND BOOTING CONTRACTS	100.22.2270.62451	$166,482	$295,766	$120,000	$120,000	0.00%
POLICE DUI EXPENSE	100.22.2270.65120	$15,963	-	$7,400	$7,400	0.00%
OTHER COMMODITIES	100.22.2270.65125	$11,872	-	-	-	-
Total Traffic Bureau		$588,015	$822,660	$946,698	$831,793	-12.14%
Community Strategic Bureau						
REGULAR PAY	100.22.2275.61010	$107,823	$110,718	$114,691	$121,094	5.58%
OVERTIME PAY	100.22.2275.61110	$10,952	$13,874	$7,256	$7,256	0.00%
HIREBACK OT PAY	100.22.2275.61111	$583	-	-	-	-
HEALTH INSURANCE	100.22.2275.61510	$24,555	$25,192	$26,156	$28,433	8.70%
LIFE INSURANCE	100.22.2275.61615	$90	$92	$93	$99	6.18%
IMRF	100.22.2275.61710	$4,057	$3,679	$5,104	$6,225	21.97%
SOCIAL SECURITY	100.22.2275.61725	$6,825	$7,379	$7,111	$7,508	5.59%
MEDICARE	100.22.2275.61730	$1,596	$1,726	$1,663	$1,756	5.59%
Total Community Strategic Bureau		$156,482	$162,660	$162,075	$172,371	6.35%
Animal Control						
REGULAR PAY	100.22.2280.61010	$38,845	$72,489	$75,811	$79,296	4.60%
OVERTIME PAY	100.22.2280.61110	-	$233	$543	$543	0.00%
HEALTH INSURANCE	100.22.2280.61510	$4,100	$6,180	$6,210	$6,639	6.91%
VISION INSURANCE	100.22.2280.61513	$6	$38	$38	$38	0.21%
LIFE INSURANCE	100.22.2280.61615	-	-	-	$1	108.33%
SHOE ALLOWANCE	100.22.2280.61630	-	$230	$230	$230	0.00%
IMRF	100.22.2280.61710	$1,420	$2,143	$3,374	$4,076	20.82%
SOCIAL SECURITY	100.22.2280.61725	$2,433	$4,459	$4,715	$4,931	4.59%
MEDICARE	100.22.2280.61730	$569	$1,043	$1,103	$1,154	4.66%
BLDG MAINTENANCE SERVICES	100.22.2280.62225	$566	$2,587	$1,600	$1,600	0.00%
OTHER PROFESSIONAL SERVICES	100.22.2280.62272	$99,887	$100,000	$100,000	$100,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	100.22.2280.62509	$59,508	$88,416	$82,000	-	-
ELECTRICITY	100.22.2280.64005	$974	-	-	-	-
NATURAL GAS	100.22.2280.64015	$2,198	-	-	-	-
Total Animal Control		$210,505	$277,818	$275,624	$198,508	-27.98%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Community Policing						
REGULAR PAY	100.22.2285.61010	$1,017,243	$871,042	$1,238,181	$1,319,647	6.58%
OVERTIME PAY	100.22.2285.61110	$4,212	$3,597	$1,193	$1,193	0.00%
HIREBACK OT PAY	100.22.2285.61111	$83,440	$103,929	$71,705	$71,705	0.00%
SPECIAL DETAIL OT	100.22.2285.61112	$225	-	-	-	-
HEALTH INSURANCE	100.22.2285.61510	$165,437	$152,395	$238,806	$255,040	6.80%
VISION INSURANCE	100.22.2285.61513	$112	$9	-	-	-
LIFE INSURANCE	100.22.2285.61615	$840	$715	$711	$638	-10.27%
UNIFORM ALLOWANCE	100.22.2285.61635	$7,250	$6,250	$6,000	$12,250	104.17%
MEDICARE	100.22.2285.61730	$17,324	$15,356	$18,041	$19,317	7.07%
OTHER EQMT MAINTENANCE	100.22.2285.62245	$2,687	-	-	-	-
Total Community Policing		$1,298,771	$1,153,293	$1,574,636	$1,679,790	6.68%
Property Bureau						
REGULAR PAY	100.22.2291.61010	$194,372	$155,870	$265,236	$233,545	-11.95%
OVERTIME PAY	100.22.2291.61110	$792	-	-	-	-
HEALTH INSURANCE	100.22.2291.61510	$34,062	$24,371	$42,012	$37,047	-11.82%
VISION INSURANCE	100.22.2291.61513	-	$9	-	$150	-
LIFE INSURANCE	100.22.2291.61615	$121	$86	$39	$69	78.57%
SHOE ALLOWANCE	100.22.2291.61630	$180	$230	$230	$690	200.00%
IMRF	100.22.2291.61710	$6,680	$4,936	$11,803	$12,005	1.71%
SOCIAL SECURITY	100.22.2291.61725	$11,655	$10,097	$16,459	$14,523	-11.76%
MEDICARE	100.22.2291.61730	$2,726	$2,361	$3,849	$3,398	-11.72%
OTHER COMMODITIES	100.22.2291.65125	$25,255	-	-	-	-
Total Property Bureau		$275,844	$197,961	$339,628	$301,427	-11.25%
Building Management						
REGULAR PAY	100.22.2295.61010	$26	$8,176	$68,687	$72,403	5.41%
HEALTH INSURANCE	100.22.2295.61510	-	$3,186	$16,250	$28,433	74.97%
LIFE INSURANCE	100.22.2295.61615	-	$2	-	$31	-
SHOE ALLOWANCE	100.22.2295.61630	-	-	-	$230	-
IMRF	100.22.2295.61710	-	$265	$3,057	$3,722	21.77%
SOCIAL SECURITY	100.22.2295.61725	-	$488	$4,259	$4,504	5.76%
MEDICARE	100.22.2295.61730	-	$114	$996	$1,054	5.83%
BLDG MAINTENANCE SERVICES	100.22.2295.62225	$93,937	$99,259	$100,000	$100,000	0.00%
JANITORIAL SUPPLIES	100.22.2295.65040	$10,400	$11,962	$6,600	$8,200	24.24%
Total Building Management		$104,364	$123,452	$199,849	$218,577	9.37%
Total Expenditures		**$32,226,845**	**$34,470,058**	**$36,152,937**	**$37,909,695**	**4.86%**

Fire Department

The Fire Department provides fire prevention, fire protection, and emergency medical services to community members and visitors to Evanston. Our firefighters/paramedics are on call 24 hours per day, staffing our five fire stations and eleven emergency vehicles. Our Fire Prevention Bureau helps prevent fires through plans review, routine inspections, and general public outreach and education efforts. Fire Suppression responds to emergencies as they happen, which can range from fallen tree branches to small house fires to emergency medical situations. Fire Administration oversees overall department operations, including training efforts, scheduling staff, and budgeting and payroll. In 2023, the Fire Department took over lifeguard operations at the City's five (5) beaches.

Accomplishments in 2025

- Delivery of a new Truck 22, with a 100' retractable ladder for ventilation and rescues.
- Delivery of Squad 21, providing special teams members with the necessary resources to handle any incident.
- Completed the new Policy Manual, providing better organization and ensuring important information is current.
- Implementation of new cardiac monitors on all response vehicles.
- Transitioned to a new CAD system implemented by 911.
- Awarded Small Tools Grant by the Office of the State Fire Marshal, which provided funding for tools for Squad 21.

Performance Measures

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Increase number Community Engagement by 5%					
Number of Community Events (hosted by Fire and/or City)	Output	13	14	20	20
Number of Special Events/Number of Personnel on Duty (not City program, Fire presence requested)	Output	52/219	55/200	40/125	42/130
Station Tours	Output	30	30	25	30
School Visit/Fire Drill	Output	34	35	35	35
Special Event Presentation/Program Speaker	Output	20	20	15	5
Block Parties	Output	148	139	155	160
Activity: Increase our total annual training activities per employee by 5%					
Total # of training activities	Output	39,500	46,544	48,000	49,000
Average # of training activities per employee	Output	340	412	430	430
Activity: Emergency Preparedness - Enhance/Increase outreach to community					
CPR classes (estimated participants)	Output	307	535	215	400
Everbridge Mass Notification (registered users)	Output	38/997	40/985	41,500	42,000
Mass Shelter Facilities	Output	7	8	10	15
CERT Members	Output	x	26	75	85
CERT Training/Deployment	Output	x	20	21	25
ICS/NQS Training	Output	x	6	19	20
Emergency Plans	Output	x	7	21	25
Emergency Preparedness Exercises	Output	x	15	12	15

Factors Impacting 2026 Budget

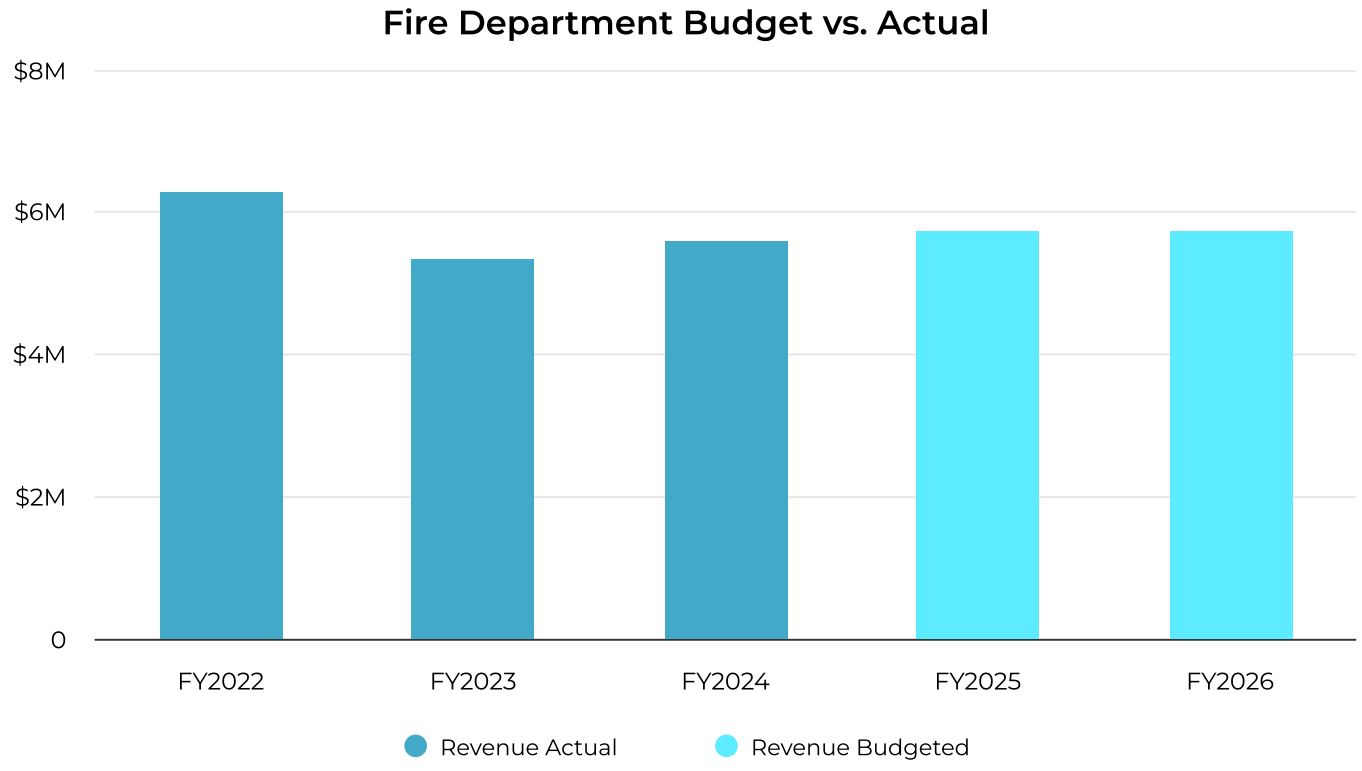
- Facilities upgrades for aging Stations and Fire Headquarters.
- Replacement of aging Fleet apparatus and equipment.
- Update software and technology to meet the needs of the department.
- Overtime costs to cover all emergency apparatus with members using Fire Training Hours, sick, Family Medical Leave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

Upcoming Initiatives

- Prepare for the new Captain/Shift Chief promotion list.
- Implementation of new Fire/EMS incident reporting software.
- Replacement of turnout gear. Gear must be replaced every 10 years.
- Plan/budget for future vehicle replacements and facility upgrades.
- Finalize the new Operational Guidelines Manual.

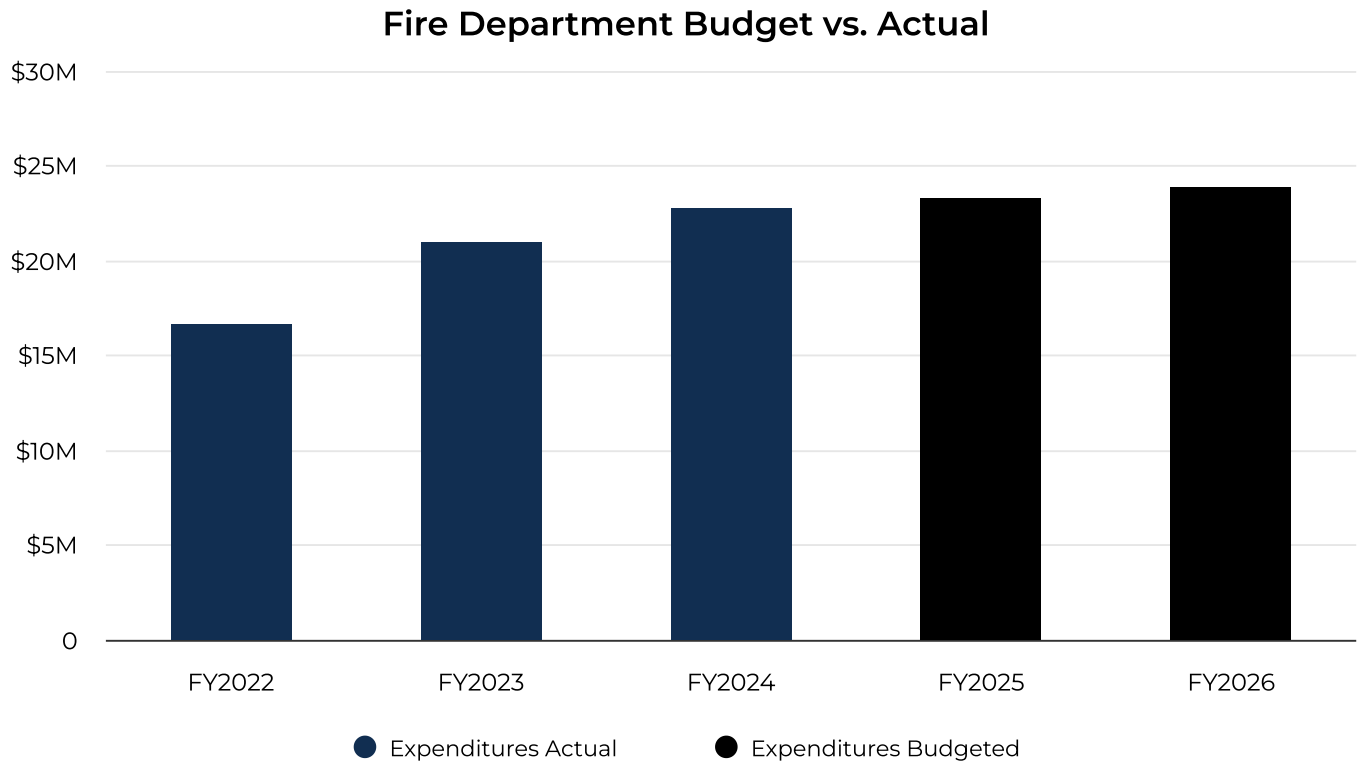
Revenue Summary

In FY 2026, the Fire Department is projected to generate $5,740,000 in revenue (no change from FY 2025).



Expenditure Summary

In FY 2026, the Fire Department has $23,879,720 in budgeted expenditures (2.5% increase from FY 2025).



Expenditures by Type

-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$17,297,062	$18,968,272	$19,487,889	$20,253,645	3.93%
Services and Supplies	$1,750,876	$1,781,810	$1,488,475	$1,468,475	-1.34%
Miscellaneous	$45,339	$45,387	$389,000	$342,500	-11.95%
Capital Outlay	$146,484	$11,383	$33,000	$33,000	0.00%
Interfund Transfers	$807,000	$977,100	$977,100	$977,100	0.00%
Insurance and Other Chargebacks	$932,030	$986,673	$919,500	$805,000	-12.45%
Total Expenditures	**$20,978,789**	**$22,770,625**	**$23,294,964**	**$23,879,720**	**2.51%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$5,343,502	$5,609,200	$5,740,000	$5,740,000	0.00%
Fire Mgt & Support						
GRANTS AND AID	100.23.2305.55251	$6,090	-	-	-	-
FIRE MISC REVENUE	100.23.2305.56043	$332,044	$381,233	$400,000	$400,000	0.00%
Total Fire Mgt & Support		$338,134	$381,233	$400,000	$400,000	0.00%
Fire Prevention						
FIRE PLAN REVIEW	100.23.2310.52135	$890	$25,431	-	-	-
Total Fire Prevention		$890	$25,431	-	-	-
Fire Suppression						
AMBULANCE SERVICE	100.23.2315.53675	$2,595,001	$2,988,227	$2,800,000	$3,800,000	35.71%
GEMT SERVICE REVENUE	100.23.2315.53676	$2,399,317	$2,123,210	$2,500,000	$1,500,000	-40.00%
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.23.2315.56067	-	$18,855	-	-	-
CITIZENS CPR CLASS FEES	100.23.2315.56157	$10,160	$6,960	$10,000	$10,000	0.00%
Total Fire Suppression		$5,004,478	$5,137,252	$5,310,000	$5,310,000	0.00%
Emergency Preparedness						
FEMA	100.23.2320.55265	-	$65,284	$30,000	$30,000	0.00%
Total Emergency Preparedness		-	$65,284	$30,000	$30,000	0.00%
Total Revenues		**$5,343,502**	**$5,609,200**	**$5,740,000**	**$5,740,000**	**0.00%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$20,978,789	$22,770,625	$23,294,964	$23,879,720	2.51%
Fire Mgt & Support						
REGULAR PAY	100.23.2305.61010	$471,730	$533,752	$540,088	$570,201	5.58%
PERMANENT PART-TIME	100.23.2305.61050	$44,074	$51,196	$60,195	$63,538	5.55%
OVERTIME PAY	100.23.2305.61110	$4,452	$2,834	$500	$500	0.00%
COMP / VACATION PAYOUTS	100.23.2305.61430	$13,467	-	-	-	-
HEALTH INSURANCE	100.23.2305.61510	$44,979	$39,805	$35,668	$58,841	64.97%
VISION INSURANCE	100.23.2305.61513	-	$28	-	$112	-
LIFE INSURANCE	100.23.2305.61615	$382	$431	$452	$479	5.97%
CELL PHONE ALLOWANCE	100.23.2305.61626	$600	-	-	-	-
IMRF	100.23.2305.61710	$5,008	$4,870	$7,499	$9,144	21.94%
SOCIAL SECURITY	100.23.2305.61725	$8,957	$10,169	$10,448	$11,030	5.57%
MEDICARE	100.23.2305.61730	$7,616	$8,359	$8,705	$9,192	5.59%
PRINTING	100.23.2305.62210	$8,622	$1,808	$4,000	$4,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
OFFICE EQUIPMENT MAINT	100.23.2305.62235	-	$27	-	-	-
MEDICAL/HOSPITAL SERVICES	100.23.2305.62270	$39,583	$11,760	$50,000	$65,000	30.00%
TRAINING & TRAVEL	100.23.2305.62295	$13,641	$3,595	$3,500	$3,500	0.00%
POSTAGE	100.23.2305.62315	$750	-	$500	$500	0.00%
DATA PROCESSING SERVICES	100.23.2305.62335	$377	$377	-	-	-
LAUNDRY/OTHER CLEANING	100.23.2305.62355	-	$130	$500	$500	0.00%
MEMBERSHIP DUES	100.23.2305.62360	$7,023	$1,394	$1,500	$3,000	100.00%
SERVICE AGREEMENTS/ CONTRACTS	100.23.2305.62509	-	$78,137	$45,000	$30,000	-33.33%
MISCELLANEOUS	100.23.2305.62770	$83	-	-	-	-
ELECTRICITY	100.23.2305.64005	$758	-	-	-	-
NATURAL GAS	100.23.2305.64015	$13,790	$17,815	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2305.65010	$6,564	$285	$900	$900	0.00%
CLOTHING	100.23.2305.65020	$11,882	$24	-	-	-
FOOD	100.23.2305.65025	$2,057	$2,991	$1,500	$1,500	0.00%
JANITORIAL SUPPLIES	100.23.2305.65040	$902	$119	-	-	-
BLDG MAINTENANCE MATERIAL	100.23.2305.65050	-	$215	$1,000	$1,000	0.00%
OFFICE/OTHER EQT MTN MATL	100.23.2305.65070	$309	-	-	-	-
MEDICAL & LAB SUPPLIES	100.23.2305.65075	-	$1,195	-	-	-
MINOR EQUIPMENT & TOOLS	100.23.2305.65085	$273	-	-	-	-
SAFETY EQUIPMENT	100.23.2305.65090	$241	-	-	-	-
OFFICE SUPPLIES	100.23.2305.65095	$11,227	$6,583	$11,500	$10,000	-13.04%
OTHER COMMODITIES	100.23.2305.65125	$2,623	$7,089	$15,000	$12,000	-20.00%
FURNITURE & FIXTURES	100.23.2305.65625	$6,221	$41	$3,000	$3,000	0.00%
Total Fire Mgt & Support		$728,190	$785,030	$801,455	$857,937	7.05%
Fire Prevention						
REGULAR PAY	100.23.2310.61010	$368,458	$340,168	$439,842	$447,320	1.70%
OVERTIME PAY	100.23.2310.61110	$28,756	$27,857	$19,000	$19,000	0.00%
HIREBACK OT PAY	100.23.2310.61111	$1,563	-	-	-	-
TERMINATION PAYOUTS	100.23.2310.61415	$8,845	$19,090	$10,000	$10,000	0.00%
ANNUAL SICK LEAVE PAYOUT	100.23.2310.61420	$9,078	$58,422	$10,000	$10,000	0.00%
COMP / VACATION PAYOUTS	100.23.2310.61430	$1,082	-	-	-	-
HEALTH INSURANCE	100.23.2310.61510	$42,507	$35,443	$51,919	$67,206	29.44%
LIFE INSURANCE	100.23.2310.61615	$131	$121	$120	$173	44.17%
IMRF	100.23.2310.61710	$2,060	$410	$5,115	$5,678	11.01%
SOCIAL SECURITY	100.23.2310.61725	$1,910	$754	$7,126	$6,848	-3.90%
MEDICARE	100.23.2310.61730	$6,140	$5,553	$6,385	$6,495	1.72%
TRAINING & TRAVEL	100.23.2310.62295	$125	$790	$1,000	$1,000	0.00%
MEMBERSHIP DUES	100.23.2310.62360	$192	$924	-	$3,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2310.65010	$892	-	$500	$500	0.00%
OFFICE SUPPLIES	100.23.2310.65095	$853	$586	$1,500	$1,500	0.00%
OTHER COMMODITIES	100.23.2310.65125	$694	-	-	-	-
FITNESS INCENTIVE	100.23.2310.65141	$1,042	$458	$1,000	$1,500	50.00%
Total Fire Prevention		$474,327	$490,577	$553,507	$580,220	4.83%
Fire Suppression						
REGULAR PAY	100.23.2315.61010	$12,764,596	$13,777,259	$14,268,064	$14,867,320	4.20%
PERMANENT PART-TIME	100.23.2315.61050	$10,931	$3,584	-	-	-
SEASONAL EMPLOYEES	100.23.2315.61060	-	-	$5,000	$5,000	0.00%
JOB TRAINING PROGRAM	100.23.2315.61072	$7,358	-	-	-	-
OVERTIME PAY	100.23.2315.61110	$250,420	$250,898	$90,000	$125,000	38.89%
HIREBACK OT PAY	100.23.2315.61111	$688,765	$1,005,288	$695,000	$885,000	27.34%
TRAINING OT	100.23.2315.61113	$62,872	$64,879	$500,000	$240,000	-52.00%
TERMINATION PAYOUTS	100.23.2315.61415	$23,262	$22,993	$40,000	$30,000	-25.00%
ANNUAL SICK LEAVE PAYOUT	100.23.2315.61420	$174,795	$259,143	$240,000	$200,000	-16.67%
COMP / VACATION PAYOUTS	100.23.2315.61430	$16,385	$76,278	-	-	-
HEALTH INSURANCE	100.23.2315.61510	$1,937,651	$2,065,259	$2,159,666	$2,315,083	7.20%
VISION INSURANCE	100.23.2315.61513	$968	$1,067	$1,082	$1,048	-3.14%
LIFE INSURANCE	100.23.2315.61615	$4,014	$4,428	$4,471	$4,680	4.67%
CELL PHONE ALLOWANCE	100.23.2315.61626	$900	$375	-	-	-
SOCIAL SECURITY	100.23.2315.61725	$1,356	$222	$259	-	-
MEDICARE	100.23.2315.61730	$189,929	$210,104	$207,585	$215,118	3.63%
PRINTING	100.23.2315.62210	$4,846	$1,619	-	-	-
OFFICE EQUIPMENT MAINT	100.23.2315.62235	$300	-	-	-	-
TRAINING & TRAVEL	100.23.2315.62295	$81,689	$107,829	$125,000	$125,000	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	100.23.2315.62305	$567,000	$737,100	$737,100	$737,100	0.00%
RENTAL OF AUTO REPLACEMENT	100.23.2315.62309	$240,000	$240,000	$240,000	$240,000	0.00%
POSTAGE	100.23.2315.62315	$301	$1,783	-	-	-
MEMBERSHIP DUES	100.23.2315.62360	$967	$7,562	$6,500	$8,000	23.08%
SERVICE AGREEMENTS/ CONTRACTS	100.23.2315.62509	$98,851	$164,406	$80,000	$120,000	50.00%
MEDICAL EQ MAINT AGREEMENTS	100.23.2315.62521	-	-	$298,000	$298,000	0.00%
OTHER CHARGES	100.23.2315.62605	$348	$317	-	-	-
CREDIT CARD FEES	100.23.2315.62705	$259	$269	$100	$100	0.00%
MISCELLANEOUS	100.23.2315.62770	$2,664	$807	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.23.2315.65010	$6,389	$5,645	$5,000	$5,000	0.00%
CHEMICALS/ SALT	100.23.2315.65015	$6,874	$8,208	$10,000	$10,000	0.00%
CLOTHING	100.23.2315.65020	$68,491	$70,466	$66,500	$66,500	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FOOD	100.23.2315.65025	$2,475	$1,844	-	-	-
JANITORIAL SUPPLIES	100.23.2315.65040	$12,878	$13,547	$12,000	$12,000	0.00%
MEDICAL & LAB SUPPLIES	100.23.2315.65075	$70,718	$27,909	$40,000	$40,000	0.00%
MINOR EQUIPMENT & TOOLS	100.23.2315.65085	$48,159	$45,560	$92,000	$92,000	0.00%
SAFETY EQUIPMENT	100.23.2315.65090	$603,451	$390,025	$180,000	$120,000	-33.33%
OFFICE SUPPLIES	100.23.2315.65095	$4,716	$7,087	$7,000	$5,500	-21.43%
OTHER COMMODITIES	100.23.2315.65125	$27,498	$57,867	$30,000	$30,000	0.00%
FITNESS INCENTIVE	100.23.2315.65141	$41,202	$43,805	$90,000	$43,000	-52.22%
OTHER IMPROVEMENTS	100.23.2315.65515	$115,090	-	-	-	-
IT COMPUTER HARDWARE	100.23.2315.65555	$915	-	-	-	-
FURNITURE & FIXTURES	100.23.2315.65625	$25,172	$11,343	$30,000	$30,000	0.00%
TRANSFER TO INSURANCE - RISK	100.23.2315.66030	$892,500	$919,500	$919,500	$805,000	-12.45%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2315.66049	$25,147	$67,186	-	-	-
Total Fire Suppression		$19,083,104	$20,673,455	$21,179,827	$21,675,449	2.34%
Emergency Preparedness						
PRINTING	100.23.2320.62210	$979	-	$2,500	$2,500	0.00%
TRAINING & TRAVEL	100.23.2320.62295	-	-	$500	$500	0.00%
MINOR EQUIPMENT & TOOLS	100.23.2320.65085	-	$409	$2,000	$2,000	0.00%
SAFETY EQUIPMENT	100.23.2320.65090	-	$67	$1,500	$1,500	0.00%
OFFICE SUPPLIES	100.23.2320.65095	$1,740	$2,944	$1,100	$1,100	0.00%
OTHER COMMODITIES	100.23.2320.65125	$4,548	$1,285	-	-	-
Total Emergency Preparedness		$7,267	$4,705	$7,600	$7,600	0.00%
Beaches						
REGULAR PAY	100.23.2325.61010	$2,284	$2,552	-	-	-
SEASONAL EMPLOYEES	100.23.2325.61060	$537,395	$669,885	$623,875	$623,875	0.00%
OVERTIME PAY	100.23.2325.61110	$44,004	$31,046	$25,000	$25,000	0.00%
SOCIAL SECURITY	100.23.2325.61725	$36,291	$43,470	$35,000	$40,230	14.94%
MEDICARE	100.23.2325.61730	$8,488	$10,166	$8,700	$9,409	8.15%
TRAINING & TRAVEL	100.23.2325.62295	$370	$6,044	$3,000	$3,000	0.00%
CLOTHING	100.23.2325.65020	$32,545	$33,484	$42,000	$42,000	0.00%
JANITORIAL SUPPLIES	100.23.2325.65040	-	$7	$500	$500	0.00%
MINOR EQUIPMENT & TOOLS	100.23.2325.65085	-	$1,594	-	-	-
SAFETY EQUIPMENT	100.23.2325.65090	$9,167	$14,051	$12,500	$12,500	0.00%
OFFICE SUPPLIES	100.23.2325.65095	$975	$4,571	$2,000	$2,000	0.00%
WORKERS COMP TTD PYMTS (NON SWORN)	100.23.2325.66049	$14,383	-$13	-	-	-
Total Beaches		$685,902	$816,858	$752,575	$758,514	0.79%
Total Expenditures		**$20,978,789**	**$22,770,625**	**$23,294,964**	**$23,879,720**	**2.51%**

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 2025

- Continuing with disease prevention and education especially with novel and emerging diseases such as multidrug resistant organisms (MDRO)in vulnerable populations.
- Kick-off of a community-wide mental health first series that educates participants about mental health and how to provide care and support for people experiencing mental health challenges. Nearly 10 classes have been offered.
- The new application of qPCR beach water testing to monitor the safety of beach water. This advanced science expedites beach water results thereby allowing for quicker public health decisions for all Evanston beachgoers.

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Disease Surveillance Responses					
Estimate # of phone calls, visits and consults to/from long term care facilities (LTCF) and congregate settings	Output, Equity	1,171	1,142	1,032	966
# of Diseases reported (non COVID-19)	Effectiveness, Output, Input	960	1,163	1,062	1,054
# of communicable disease outbreaks reported	Effectiveness, Equity	39	26	20	20
# of individuals who received education on STI prevention	Output, Equity	163	453	400	400
Activity: Inspections and programs					
# of food establishment licenses issued	Output	425	416	420	425
# of food inspections performed	Output, Effectiveness	1,140	1,066	1,100	1,200
# of foodborne illness investigations performed.	Output, Effectiveness	36	21	20	20
Temporary food inspections performed	Output, Effectiveness	237	112	120	120
Food establishment plans reviewed	Output, Effectiveness	14	37	35	35
Rat and rodent complaints investigated	Output, Effectiveness	1,120	925	750	750
Other inspections (Body art, tanning, coops, insects, birds, noise, collection box, leaf blower, health/misc. etc.)	Output, Effectiveness	1,158	665	600	600
Licenses issued minus food establishments	Output, input, Effectiveness	626	614	625	625
Beach water samples collected and analyzed	Output, Effectiveness	883	665	680	680
Home Lead poisoning assessments and mitigations	Output, Effectiveness	12	15	27	30
Activity: Maintain and Acquire Grants					
# of grants received and maintained	Output, Equity	20	20	20	19

Factors Impacting 2026 Budget

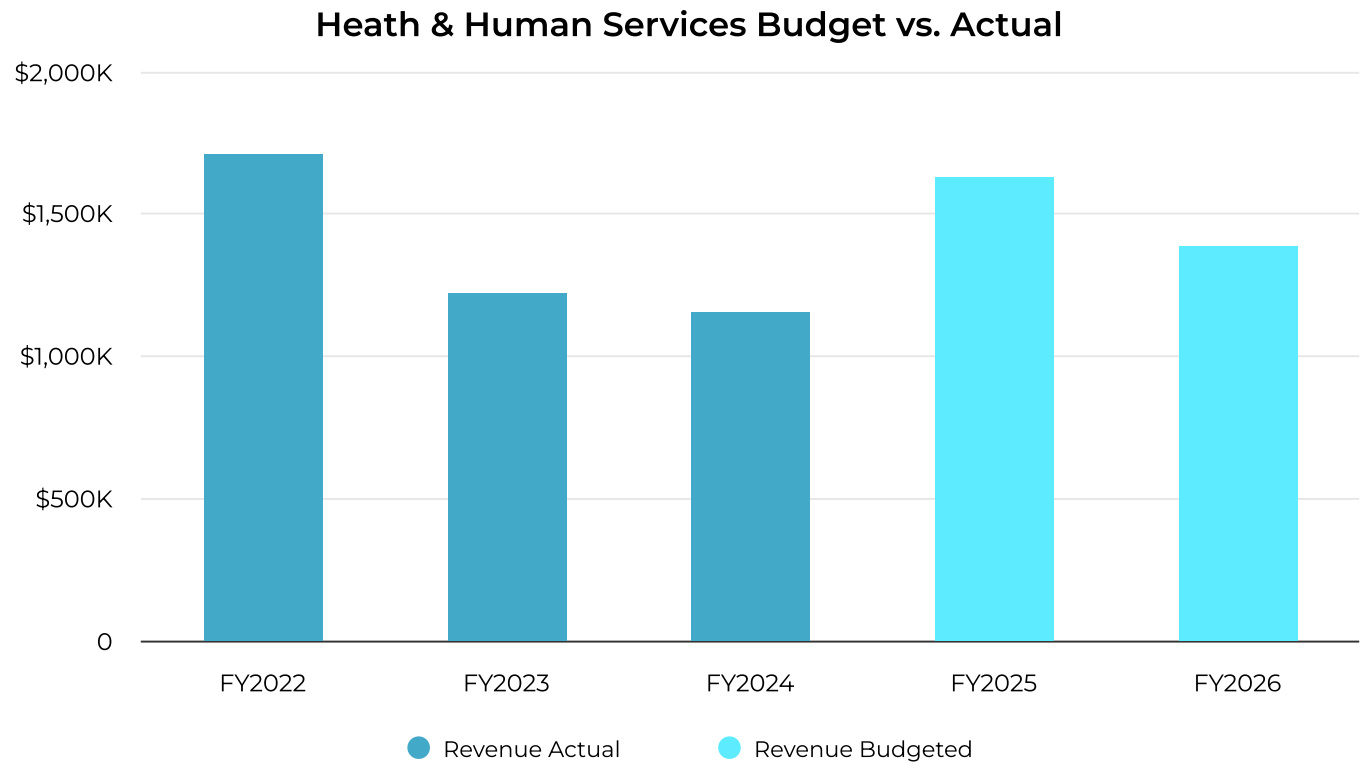
- No allocation of funds for emerging disease or public health crisis responses.

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.
- Continue to prioritize the response to MDRO's and other disease outbreaks in the community including schools, facilities housing high-risk populations such as in our long-term care facilities and congregate settings. The response will also include vaccination efforts coordinated by the Department.
- Acquisition of additional grants to support operations and activities of the Department.
- Develop and establish a comprehensive financial assistance program aimed at supporting the unique needs and improving the well-being of 100+ Evanston older residents
- Establishing a community health hub which would serve as a safe and trustworthy community space by increasing hyperlocal access to health resources for community members who most need them such as basic health screening, testing, vaccinations and health education.
- Switch to all digital recordkeeping for the Childhood Lead Poisoning Prevention program

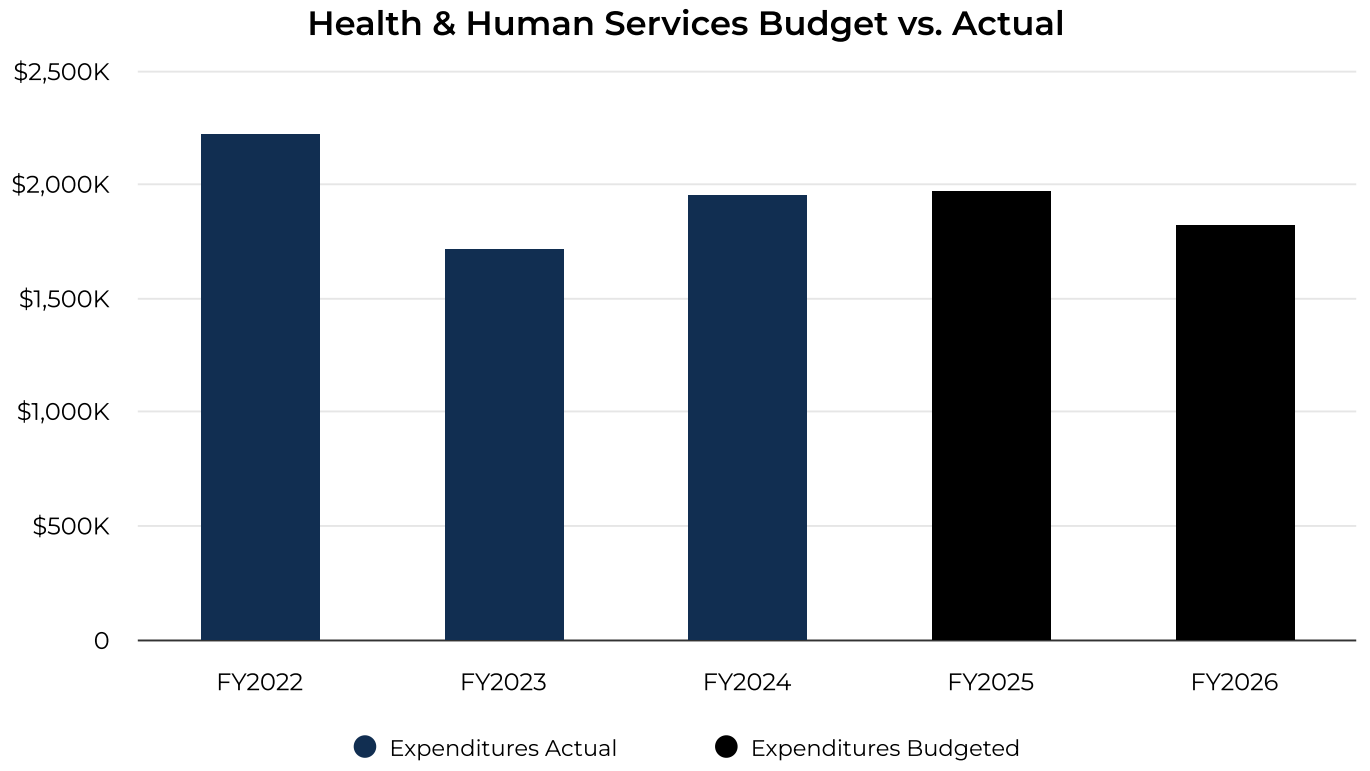
Revenue Summary

In FY 2026, the Health and Human Services Department is projected to generate $1,383,334 in revenue (15.3% decrease from FY 2025).



Expenditure Summary

In FY 2026, the Health and Human Services Department has $1,826,349 in budgeted expenditures (7.3% decrease from FY 2025).



Expenditures by Type

-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$1,320,614	$1,546,884	$1,599,996	$1,582,448	-1.10%
Services and Supplies	$274,031	$159,637	$221,500	$102,100	-53.91%
Miscellaneous	$120,162	$252,701	$147,915	$141,801	-4.13%
Total Expenditures	**$1,714,807**	**$1,959,222**	**$1,969,411**	**$1,826,349**	**-7.26%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$1,222,842	$1,154,887	$1,633,334	$1,383,334	-15.31%
Health Services Admin						
DONATIONS	100.24.2407.56011	-	$5,000	-	-	-
MISCELLANEOUS REVENUE	100.24.2407.56045	$265	$438	-	-	-
Total Health Services Admin		$265	$5,438	-	-	-
Covid Contact Tracing						
STATE, COUNTY AND OTHER GRANTS	100.24.2420.55146	$198,585	-	-	-	-
Total Covid Contact Tracing		$198,585	-	-	-	-
Public Health Division						
BAG TAX	100.24.2435.51593	$78,617	$89,054	$200,000	$100,000	-50.00%
BED & BREAKFAST LICENSE	100.24.2435.52016	-	-	$150	$150	0.00%
COLLECTION BOX LICENSE	100.24.2435.52017	$1,700	$1,750	$2,500	$2,500	0.00%
OTHER LICENSES	100.24.2435.52050	-	$20,265	$20,000	$20,000	0.00%
LONG TERM CARE LICENSES	100.24.2435.52055	$116,040	$90,780	$180,000	$180,000	0.00%
SEASONAL FOOD ESTABLISHMENT LICENSE	100.24.2435.52061	$7,575	$5,289	$15,000	$15,000	0.00%
MOBILE FOOD VEHICLE VENDOR LICENSE	100.24.2435.52062	-	-	$1,450	$1,450	0.00%
HEN COOP LICENSE	100.24.2435.52063	-	-	$800	$800	0.00%
RESIDENT CARE HOME LICENSE	100.24.2435.52070	-	-	$1,200	$1,200	0.00%
PLAN REVIEW	100.24.2435.52085	-	-	$5,000	$5,000	0.00%
PUBLIC HEALTH CODE VIOLATIONS	100.24.2435.52556	-	-	$3,000	$3,000	0.00%
SANITATION CLASSES	100.24.2435.53050	$500	-	-	-	-
HEALTH FOOD ESTABLISHMENT LICENSE FEE	100.24.2435.53105	$209,040	$216,420	$230,000	$230,000	0.00%
TEMPORARY FOOD LICENSE	100.24.2435.53185	$2,997	$5,901	$11,000	$11,000	0.00%
FOOD DELIVERY VEHICLE	100.24.2435.53190	$2,800	$4,150	$6,500	$6,500	0.00%
BEV SNACK VENDING MACHINE	100.24.2435.53200	$130	$15,925	$31,000	$31,000	0.00%
FOOD VENDING MACHINE	100.24.2435.53205	$24,635	$1,625	-	-	-
TOBACCO LICENSE	100.24.2435.53210	$14,000	$18,222	$17,000	$17,000	0.00%
BEEKEEPER LICENSE FEE	100.24.2435.53211	$300	$350	$300	$300	0.00%
FUNERAL DIRECTOR LICENSE	100.24.2435.53230	-	-	$6,000	$6,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BACKGR CHKS DAYCARE PROV	100.24.2435.53725	-	-	$400	$400	0.00%
COMPREHENSIVE HEALTH PROTECTION GRANT REV	100.24.2435.55025	$28,767	$161,074	$166,875	$166,875	0.00%
IL TOBACCO FREE COMMUNITY	100.24.2435.55085	$20,761	$27,954	$27,954	$27,954	0.00%
IL HIV SURVEILLANCE GRANT	100.24.2435.55086	$13,472	$20,879	$34,150	$34,150	0.00%
DIS GRANT	100.24.2435.55121	-	$114,528	$100,000	$100,000	0.00%
STRENGTHENING PUBLIC HEALTH GRANT	100.24.2435.55122	-	-	$115,000	$115,000	0.00%
RESPIRATORY OUTBREAK GRANT	100.24.2435.55123	-	-	$125,000	$125,000	0.00%
STATE, COUNTY AND OTHER GRANTS	100.24.2435.55146	$135,346	-	-	-	-
CRI GRANT-REVENUE HHS	100.24.2435.55173	$67,187	$56,553	$64,841	$64,841	0.00%
PHEP GRANT-REVENUE HHS	100.24.2435.55174	$80,164	$61,765	$62,944	$62,944	0.00%
LEAD PAINT HAZARD GRANT (TORRENS)	100.24.2435.55231	-	-	$150,000	-	-
GRANTS AND AID	100.24.2435.55251	-	$10,000	$7,000	$7,000	0.00%
BEACH GRANT - REVENUE HHS	100.24.2435.55254	$23,098	-	$23,000	$23,000	0.00%
RETHINK YOUR DRINK - HHS REVENUE	100.24.2435.55258	-	-	$5,000	$5,000	0.00%
COOK COUNTY WNV GRANT	100.24.2435.55259	-	-	$14,270	$14,270	0.00%
COVID-19 MASS VACCINATION GRANT	100.24.2435.55478	$138,149	$124,351	-	-	-
WE'RE OUT WALKING	100.24.2435.56002	-	-	$6,000	$6,000	0.00%
Total Public Health Division		$965,278	$1,046,835	$1,633,334	$1,383,334	-15.31%
Vital Records						
BIRTH AND DEATH RECORDS	100.24.2440.53010	$4,815	-	-	-	-
Total Vital Records		$4,815	-	-	-	-
Community Health						
GRANTS AND AID	100.24.2455.55251	$53,899	$102,614	-	-	-
Total Community Health		$53,899	$102,614	-	-	-
Total Revenues		**$1,222,842**	**$1,154,887**	**$1,633,334**	**$1,383,334**	**-15.31%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$1,714,807	$1,959,222	$1,969,411	$1,826,349	-7.26%
Youth Engagement Division						
OTHER PROGRAM COSTS	100.24.3215.62490	$1,820	-	-	-	-
Total Youth Engagement Division		$1,820	-	-	-	-
Health Services Admin						
REGULAR PAY	100.24.2407.61010	$95,415	$152,465	$157,469	$166,249	5.58%
OVERTIME PAY	100.24.2407.61110	$1,514	$1,524	$800	$800	0.00%
HEALTH INSURANCE	100.24.2407.61510	$10,462	$20,521	$21,051	$22,412	6.47%
VISION INSURANCE	100.24.2407.61513	$47	$47	$47	$47	0.43%
LIFE INSURANCE	100.24.2407.61615	$61	$106	$110	$117	6.44%
AUTO ALLOWANCE	100.24.2407.61625	$934	$934	$934	$934	0.03%
CELL PHONE ALLOWANCE	100.24.2407.61626	$225	$225	$225	$225	0.00%
IMRF	100.24.2407.61710	$3,389	$4,536	$6,271	$8,547	36.29%
SOCIAL SECURITY	100.24.2407.61725	$5,741	$9,054	$9,339	$9,832	5.28%
MEDICARE	100.24.2407.61730	$1,378	$2,195	$2,300	$2,429	5.60%
PRINTING	100.24.2407.62210	-	$307	$200	$200	0.00%
TRAINING & TRAVEL	100.24.2407.62295	$2,362	$2,910	$3,000	$3,000	0.00%
MEMBERSHIP DUES	100.24.2407.62360	$3,170	$1,810	$2,900	$2,900	0.00%
OTHER PROGRAM COSTS	100.24.2407.62490	$1,570	$11,563	-	-	-
FOOD	100.24.2407.65025	$538	$1,446	$600	$600	0.00%
OFFICE SUPPLIES	100.24.2407.65095	$346	$171	$500	$500	0.00%
OTHER COMMODITIES	100.24.2407.65125	-	$85	$200	$200	0.00%
Total Health Services Admin		$127,151	$209,900	$205,945	$218,992	6.34%
Covid Contact Tracing						
SEASONAL EMPLOYEES	100.24.2420.61060	$146,860	-	-	-	-
OVERTIME PAY	100.24.2420.61110	$231	-	-	-	-
HEALTH INSURANCE	100.24.2420.61510	$381	-	-	-	-
IMRF	100.24.2420.61710	$3,196	-	-	-	-
SOCIAL SECURITY	100.24.2420.61725	$9,114	-	-	-	-
MEDICARE	100.24.2420.61730	$2,131	-	-	-	-
OTHER PROGRAM COSTS	100.24.2420.62490	$10,200	-	-	-	-
Total Covid Contact Tracing		$172,113	-	-	-	-
Public Health Division						
REGULAR PAY	100.24.2435.61010	$878,695	$989,827	$988,590	$1,026,422	3.83%
PERMANENT PART-TIME	100.24.2435.61050	$26,875	$34,542	$82,842	$37,527	-54.70%
SEASONAL EMPLOYEES	100.24.2435.61060	$75,616	$120,242	$32,000	$32,000	0.00%
OVERTIME PAY	100.24.2435.61110	$12,239	$12,827	$10,000	$10,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TERMINATION PAYOUTS	100.24.2435.61415	-	$8,871	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.24.2435.61420	$1,088	-	-	-	-
COMP / VACATION PAYOUTS	100.24.2435.61430	$4,024	-	-	-	-
HEALTH INSURANCE	100.24.2435.61510	$152,650	$187,371	$189,135	$156,142	-17.44%
VISION INSURANCE	100.24.2435.61513	$186	$186	$186	$225	21.05%
LIFE INSURANCE	100.24.2435.61615	$399	$456	$454	$386	-14.90%
AUTO ALLOWANCE	100.24.2435.61625	$338	$225	$225	-	-
CELL PHONE ALLOWANCE	100.24.2435.61626	$2,805	$2,736	$2,610	$2,160	-17.24%
SHOE ALLOWANCE	100.24.2435.61630	$720	$920	$920	$1,610	75.00%
IMRF	100.24.2435.61710	$33,184	$33,090	$44,237	$54,693	23.63%
SOCIAL SECURITY	100.24.2435.61725	$59,320	$68,261	$66,662	$66,203	-0.69%
MEDICARE	100.24.2435.61730	$13,873	$15,964	$15,590	$15,488	-0.66%
PRINTING	100.24.2435.62210	$883	$1,004	$500	$500	0.00%
TRAINING & TRAVEL	100.24.2435.62295	$4,570	$8,496	$3,700	$3,700	0.00%
COURT COST/LITIGATION	100.24.2435.62345	-	-	$500	-	-
MEMBERSHIP DUES	100.24.2435.62360	$1,091	$2,188	$1,200	-	-
WE'RE OUT WALKING EXPENSE	100.24.2435.62371	$10,596	-	$6,000	$6,000	0.00%
ASPIRE GRANT-EXPENSE	100.24.2435.62467	$32,598	$14,986	-	-	-
IL TOBACCO FREE COMM EXP	100.24.2435.62468	-	$126	$204	-	-
VECTOR SURVEILLANCE EXP	100.24.2435.62471	$900	$4,151	-	-	-
BEACH WATER TESTING EXP	100.24.2435.62472	$5,618	$88,060	$115,000	$115,000	0.00%
COMPREHENSIVE HEALTH PROTECTION GRANT EXP	100.24.2435.62474	$6,946	$60,843	$12,696	$12,696	0.00%
CRI GRANT -EXPENSE (HHS)	100.24.2435.62476	$5,670	$6,205	$8,505	$8,505	0.00%
PHEP GRANT-EXPENSE	100.24.2435.62477	$8,688	$2,877	$600	$600	0.00%
OTHER PROGRAM COSTS	100.24.2435.62490	$23,737	$58,246	$5,000	$5,000	0.00%
PROPERTY CLEAN UP EXPENSE	100.24.2435.62493	$2,145	-	$5,500	-	-
RODENT CONTROL CONTRACT	100.24.2435.62606	$18,719	$14,535	$15,000	$50,000	233.33%
IL HIV SURVEILLANCE	100.24.2435.62646	$5,058	$3,645	$410	-	-
CLOTHING	100.24.2435.65020	$1,498	$631	$800	-	-
FOOD	100.24.2435.65025	$174	$217	$500	$500	0.00%
MEDICAL & LAB SUPPLIES	100.24.2435.65075	$944	$1,985	$800	-	-
MINOR EQUIPMENT & TOOLS	100.24.2435.65085	$540	$245	$600	-	-
OFFICE SUPPLIES	100.24.2435.65095	$1,298	$494	$2,500	$2,000	-20.00%
LEADPAINT HAZARD GRANT (TORRENS) EXP	100.24.2435.65127	-	-	$150,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FITNESS INCENTIVE	100.24.2435.65141	$2,000	$2,000	-	-	-
IT COMPUTER HARDWARE	100.24.2435.65555	-	$2,868	-	-	-
OFFICE MACH. & EQUIP.	100.24.2435.65620	$1,723	-	-	-	-
Total Public Health Division		$1,397,407	$1,749,321	$1,763,466	$1,607,357	-8.85%
Vital Records						
OFFICE SUPPLIES	100.24.2440.65095	$120	-	-	-	-
Total Vital Records		$120	-	-	-	-
Human Services						
TRAINING & TRAVEL	100.24.2445.62295	$707	-	-	-	-
MEMBERSHIP DUES	100.24.2445.62360	$45	-	-	-	-
OTHER PROGRAM COSTS	100.24.2445.62490	$9,408	-	-	-	-
Total Human Services		$10,159	-	-	-	-
Community Health						
WOMEN OUT WALKING EXPENSE	100.24.2455.62371	$2,232	-	-	-	-
OTHER PROGRAM COSTS	100.24.2455.62490	$3,804	-	-	-	-
Total Community Health		$6,036	-	-	-	-
Total Expenditures		**$1,714,807**	**$1,959,222**	**$1,969,411**	**$1,826,349**	**-7.26%**

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 2025

- The Main Street Corridor Improvements, from Maple to Hinman, was completed, resulting in vital safety enhancements for pedestrians, cyclists, and motorists. This project was funded through a combination of federal and state grants as well as the West Evanston TIF.
- Construction on Green Bay Rd from Mccormick Blvd to Isabella St began, a project in which was provided an STP grant in the amount of $4.8 Million.
- Both Independence and Larimer Parks, which have not undergone renovations in nearly 30 years, were fully renovated. The Independence Park project, located in the Central Street Business District, is partially funded by a $500,000 ARPA grant and is a key component of the Evanston Thrives program.
- The 2025 Street Resurfacing Project, funded by the Motor Fuel Tax, has been completed.
- The reconstruction and water main replacement of Leon Place has been completed.
- Completed a comprehensive roadway rating analysis leading to the development of a 5-year street resurfacing plan.
- A significant renovation of the Ecology Center was completed, modernizing it to serve the next generation of Evanstonians. It is now the third City building improved to remove natural gas connections so that it can operate with no onsite greenhouse gas emissions.
- Began implementing recommendations of the Stormwater Master Plan and developing long-term mitigation goals.
- Projected to replace approximately 450 light fixtures in street light poles with new LED fixtures.
- Approximately 1,600 curb miles were swept by Recycling and Environmental Maintenance workers in 2025.
- Projected to replace a total of 600 trees throughout Evanston by the end of 2025.

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. Provide safe, reliable, treated drinking water to the residents of Evanston and the other communities supplied by the Evanston Water Utility.

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Maintain City streets and alleys in drivable condition					
Miles of streets resurfaced– primary routes	Output	0.6	0.6	0.8	0
Miles of streets resurfaced– residential streets	Output	1	1.9	2.5	4.2
Total number of unimproved alleys cut out and refreshed with new material	Output	7	10	11	16
Square yards of streets asphalt patched by contractor	Output	31,361	31,404	32,910	31,000
Number of Unimproved alleys paved	Output	5	4	3	3
Activity: Manage urban forest					
Parkway trees trimmed by City crews	Output	2,813	713	650	1,200
Total number of parkway elm removed due to DED	Output	15	29	40	25
Percentage of parkway elms actually removed	Effectiveness	2.36%	1.84%	2.59%	1.66%
Total number of other trees removed	Output	166	101	116	150
Total number of new park and parkway trees planted	Output	410	500	550	575
Elm trees covered under private insurance program	Output	248	181	197	190
Percentage of trees that are removed by the City and replaced within one year	Efficiency	15%	75%	80%	80%
Total number of Public trees inventoried	Output	5955	5,707	5,600	26,400
Activity: Manage snow operations to incorporate sustainability goals					
Tons of salt used/season	Output	2,127	3,731	2,888	6,000
Activity: Manage green spaces/parks at appropriate level of services					
Mowing rotation in days	Input	4.5	4.5	4.5	4.5

Factors Impacting the 2026 Budget

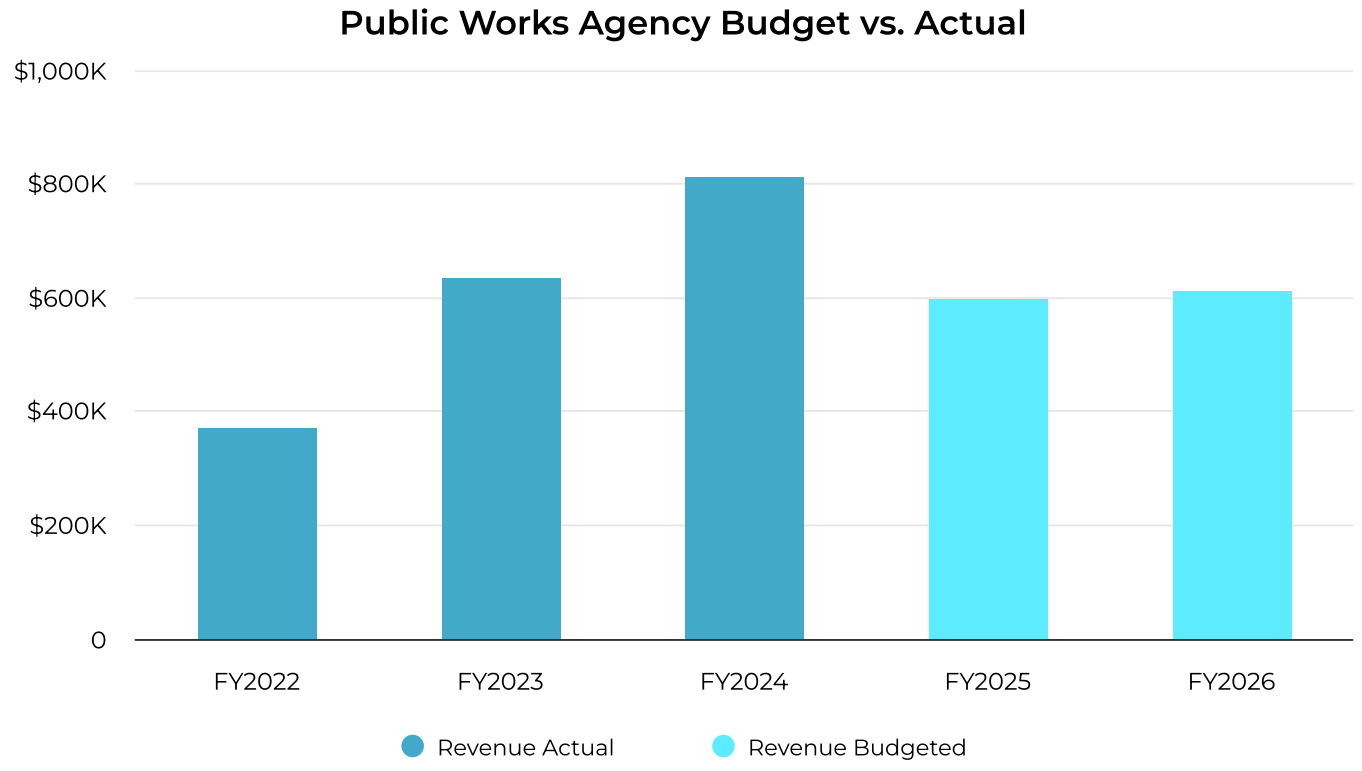
- For decades, the City has issued $10-$12M in general obligation bonds to help fund capital improvement projects, especially those that improve City parks and facilities. However, the buying power of this amount has eroded to the point where the City would need to issue at least $20M of bonds in today's dollars. Increasing to this level of debt could have impacts on the General Fund.
- Funding for parks infrastructure improvement at the current levels are inadequate to keep up with the replacement of failed amenities, and this funding comes almost entirely from general obligation bonds..The amount of funding available to keep existing park amenities in good condition is not aligned with the number of existing park amenities needing improvement.

Upcoming Initiatives

- Lincoln Street Bridge Replacement, Chicago Avenue Streetscape and Church Street Bicycle and Pedestrian Improvements will all move into the design phase.
- Completion of the first stage of the Beck Park Expansion, which is expected to be completed by the end of 2026.
- The Electrical Reliability Project at the water plant (funded by IEPA state revolving loans) will continue construction.
- Continue Implementation of the Sidewalk Improvement and Sidewalk Gap Infill Programs.
- Cartwright Park, Fitzsimons Park, Philbrick Park and Chandler Tot Lot, none 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.
- Continue planting of 600 trees for the next fiscal year.
- Dutch elm disease inoculations for approximately 1545 elm trees that are under a three-year cycle treatment.
- Begin a 10-year cycle of street sign replacements, targeting approximately 3000 signs for the next fiscal year.
- Expect to replace approximately 500 light fixtures on street light poles with new LED fixtures in conformance with the Street Light Master Plan.
- Expect to replace approximately 30 Talmadge light poles and fixtures.
- Ongoing construction of the new raw water intake for the intake plant is expected to conclude in 2026. The project is essential for improving the reliability of the water plant, which supplies drinking water to over 500,000 people.

Revenue Summary

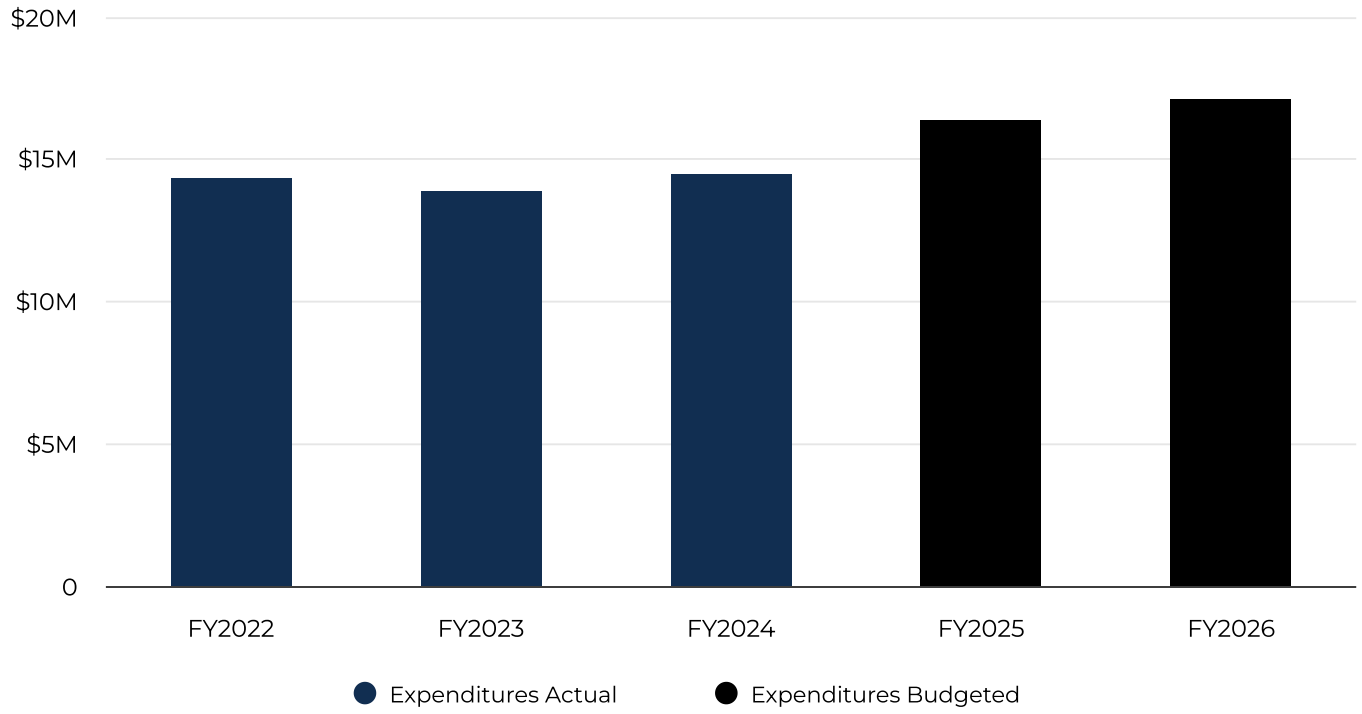
In FY 2026, the Public Works Agency is projected to generate $609,000 in revenue (1.9% increase from FY 2025).



Expenditure Summary

In FY 2026, the Public Works Agency has $17,114,669 in budgeted expenditures (4.7% increase from FY 2025). The FY 2026 budget includes the addition of 1 *Public Works Maintenance Worker II* position to the Greenways Division and a $700,000 expenditure for the triennial inoculation of trees from Dutch Elm Disease.

Public Works Agency Budget vs. Actual



Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$9,271,258	$9,828,775	$11,734,621	$12,087,419	3.01%
Services and Supplies	$2,016,315	$1,645,303	$1,698,250	$2,267,750	33.53%
Miscellaneous	$6,029	$10,500	-	-	-
Capital Outlay	$12,952	$87,046	$80,000	$84,500	5.62%
Interfund Transfers	$1,239,996	$1,539,996	$1,540,000	$1,540,000	0.00%
Insurance and Other Chargebacks	$1,294,438	$1,351,302	$1,298,000	$1,135,000	-12.56%
Contingencies	$758	$1,041	-	-	-
Total Expenditures	**$13,841,746**	**$14,463,963**	**$16,350,871**	**$17,114,669**	**4.67%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$634,881	$811,217	$599,000	$609,000	1.67%
Public Works Agency Admin						
DUMPSTER PERMIT FEE	100.40.4105.52081	$8,100	$14,015	-	-	-
RIGHT-OF-WAY PERMIT	100.40.4105.52126	$312,511	$494,941	$383,000	$383,000	0.00%
OVERSIZE TRUCK PERMIT	100.40.4105.52140	$23,475	$51,400	$25,000	$25,000	0.00%
STATE HIGHWAY MAINTENANCE	100.40.4105.53650	$42,503	$63,556	$72,000	$72,000	0.00%
TREE PRESERVATION REVENUES	100.40.4105.53667	$35,051	$96,879	$10,000	$20,000	100.00%
WOOD RECYCLING	100.40.4105.53690	$2,970	-	-	-	-
NEW PAVEMENT DEGRADATION FEES	100.40.4105.53736	$41,511	$29,436	$20,000	$20,000	0.00%
MISCELLANEOUS REVENUE	100.40.4105.56045	$10,400	$1,225	-	-	-
REIMB. SALT USAGE DIST 65 ETHS NW	100.40.4105.56068	$35,336	$15,676	$32,000	$32,000	0.00%
PRIVATE ELM TREE INSURANCE MONEY	100.40.4105.56134	$30,390	$31,955	$28,000	$28,000	0.00%
Total Public Works Agency Admin		$542,247	$799,083	$570,000	$580,000	1.75%
Greenways						
DONATIONS	100.40.4330.56011	$6,000	$10,500	$9,000	$9,000	0.00%
Total Greenways		$6,000	$10,500	$9,000	$9,000	0.00%
Traf. Sig.& St Light Maint						
REIMBURSEMENTS	100.40.4520.53632	$44,331	-	-	-	-
STATE HIGHWAY MAINTENANCE	100.40.4520.53650	$39,853	-	$20,000	$20,000	0.00%
DAMAGE TO STREET LIGHTS	100.40.4520.56031	$2,451	$1,634	-	-	-
Total Traf. Sig.& St Light Maint		$86,635	$1,634	$20,000	$20,000	0.00%
Total Revenues		**$634,881**	**$811,217**	**$599,000**	**$609,000**	**1.67%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$13,841,746	$14,463,963	$16,350,871	$17,114,669	4.67%
Public Works Agency Admin						
REGULAR PAY	100.40.4105.61010	$283,350	$312,832	$319,223	$337,453	5.71%
PERMANENT PART-TIME	100.40.4105.61050	$1,421	-	-	-	-
SEASONAL EMPLOYEES	100.40.4105.61060	-	-	$12,100	$12,100	0.00%
OVERTIME PAY	100.40.4105.61110	$547	$176	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4105.61430	-	$6,385	-	-	-
HEALTH INSURANCE	100.40.4105.61510	$16,626	$19,839	$20,057	$34,619	72.61%
VISION INSURANCE	100.40.4105.61513	$77	$37	$38	$76	100.42%
LIFE INSURANCE	100.40.4105.61615	$188	$211	$224	$238	6.29%
SHOE ALLOWANCE	100.40.4105.61630	$78	$78	$78	-	-
IMRF	100.40.4105.61710	$9,755	$9,408	$14,205	$17,347	22.12%
SOCIAL SECURITY	100.40.4105.61725	$15,808	$16,938	$17,900	$18,868	5.41%
MEDICARE	100.40.4105.61730	$3,922	$4,370	$4,630	$4,895	5.72%
TRAINING & TRAVEL	100.40.4105.62295	$9,643	$8,625	$10,000	$10,000	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	100.40.4105.62305	$999,996	$1,299,996	$1,300,000	$1,300,000	0.00%
RENTAL OF AUTO REPLACEMENT	100.40.4105.62309	$240,000	$240,000	$240,000	$240,000	0.00%
MEMBERSHIP DUES	100.40.4105.62360	$1,493	$5,898	$6,500	$6,500	0.00%
NATURAL GAS	100.40.4105.64015	$12,263	$15,570	-	-	-
TELECOMMUNICATIONS - WIRELESS	100.40.4105.64540	$19,071	$12,049	-	-	-
CLOTHING	100.40.4105.65020	$58,460	$90,192	$90,000	$90,000	0.00%
FOOD	100.40.4105.65025	$2,937	$1,131	$1,000	$1,000	0.00%
MINOR EQUIPMENT & TOOLS	100.40.4105.65085	$14	$79	$500	$500	0.00%
SAFETY EQUIPMENT	100.40.4105.65090	$1,506	$2,879	$2,000	$2,000	0.00%
OFFICE SUPPLIES	100.40.4105.65095	$635	$1,321	$1,500	$1,500	0.00%
OTHER COMMODITIES	100.40.4105.65125	-	$1,596	$1,300	$1,300	0.00%
FURNITURE / FIXTURES / EQUIPMENT	100.40.4105.65503	-	-	$10,000	$10,000	0.00%
OTHER IMPROVEMENTS	100.40.4105.65515	-	$24,145	$1,500	$1,500	0.00%
OFFICE MACH. & EQUIP.	100.40.4105.65620	-	-	$5,000	$5,000	0.00%
TRANSFER TO INSURANCE - RISK	100.40.4105.66030	$1,260,000	$1,298,004	$1,298,000	$1,135,000	-12.56%
CONTINGENCIES	100.40.4105.68205	$677	$1,041	-	-	-
Total Public Works Agency Admin		$2,938,466	$3,372,799	$3,355,754	$3,229,896	-3.75%
Environmental Services						
REGULAR PAY	100.40.4300.61010	$105,493	-	-	-	-
HEALTH INSURANCE	100.40.4300.61510	$7,473	-	-	-	-
VISION INSURANCE	100.40.4300.61513	$38	-	-	-	-
LIFE INSURANCE	100.40.4300.61615	$88	-	-	-	-
SHOE ALLOWANCE	100.40.4300.61630	$155	-	-	-	-
IMRF	100.40.4300.61710	$3,617	-	-	-	-
SOCIAL SECURITY	100.40.4300.61725	$6,475	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MEDICARE	100.40.4300.61730	$1,514	-	-	-	-
TRAINING & TRAVEL	100.40.4300.62295	$4,326	-	-	-	-
POSTAGE	100.40.4300.62315	$44	-	-	-	-
MEMBERSHIP DUES	100.40.4300.62360	$764	-	-	-	-
RENTALS	100.40.4300.62375	$2,800	-	-	-	-
AGRI/BOTANICAL SUPPLIES	100.40.4300.65005	$448	-	-	-	-
CLOTHING	100.40.4300.65020	$244	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4300.65085	$26,325	-	-	-	-
OFFICE SUPPLIES	100.40.4300.65095	$241	-	-	-	-
Total Environmental Services		$160,045	-	-	-	-
Recycling And Environmental Main						
REGULAR PAY	100.40.4310.61010	$471,030	$477,782	$511,083	$530,189	3.74%
OVERTIME PAY	100.40.4310.61110	$34,884	$70,235	$30,000	$30,000	0.00%
TERMINATION PAYOUTS	100.40.4310.61415	$19,962	-	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4310.61420	$1,467	$693	-	-	-
HEALTH INSURANCE	100.40.4310.61510	$80,935	$82,497	$90,745	$105,743	16.53%
VISION INSURANCE	100.40.4310.61513	$179	$203	$226	$150	-33.63%
LIFE INSURANCE	100.40.4310.61615	$127	$153	$175	$184	5.14%
SHOE ALLOWANCE	100.40.4310.61630	$1,800	$2,255	$2,100	$2,100	0.00%
IMRF	100.40.4310.61710	$17,596	$16,183	$22,395	$27,252	21.69%
SOCIAL SECURITY	100.40.4310.61725	$31,711	$33,180	$31,818	$33,005	3.73%
MEDICARE	100.40.4310.61730	$7,416	$7,760	$7,442	$7,721	3.75%
SERVICE AGREEMENTS/ CONTRACTS	100.40.4310.62509	-	$1,550	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4310.65085	-	$700	-	-	-
FITNESS INCENTIVE	100.40.4310.65141	-	$500	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4310.66049	-	$7,302	-	-	-
Total Recycling And Environmental Main		$667,107	$700,992	$695,984	$736,344	5.80%
Forestry						
REGULAR PAY	100.40.4320.61010	$1,117,715	$984,460	$1,359,780	$1,457,305	7.17%
PERMANENT PART-TIME	100.40.4320.61050	$6,566	$18,126	-	-	-
SEASONAL EMPLOYEES	100.40.4320.61060	$15,836	$18,261	$44,000	$44,000	0.00%
OVERTIME PAY	100.40.4320.61110	$41,849	$137,976	$75,000	$75,000	0.00%
TERMINATION PAYOUTS	100.40.4320.61415	$25,529	$1,941	-	-	-
HEALTH INSURANCE	100.40.4320.61510	$206,335	$177,613	$265,979	$261,910	-1.53%
VISION INSURANCE	100.40.4320.61513	$411	$283	$260	$337	29.62%
LIFE INSURANCE	100.40.4320.61615	$362	$273	$250	$233	-6.80%
SHOE ALLOWANCE	100.40.4320.61630	$3,755	$3,850	$3,500	$5,250	50.00%
IMRF	100.40.4320.61710	$39,935	$33,025	$60,096	$74,681	24.27%
SOCIAL SECURITY	100.40.4320.61725	$72,181	$69,677	$84,524	$90,684	7.29%
MEDICARE	100.40.4320.61730	$16,881	$16,295	$19,768	$21,215	7.32%
PARK MNTNCE & FURNITURE RPLCMN	100.40.4320.62199	$100	-	-	-	-
TREE SERVICES	100.40.4320.62385	$116,020	$133,128	$150,000	$150,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DED INOCULATION	100.40.4320.62496	$43,718	$38,001	$43,000	$43,000	0.00%
INOCULATION FUNDING	100.40.4320.62497	$679,346	-	-	$700,000	-
AGRI/BOTANICAL SUPPLIES	100.40.4320.65005	$109,091	$148,669	$140,000	$140,000	0.00%
MATER. TO MAINT. IMP.	100.40.4320.65055	$321	$1,128	$3,000	$3,000	0.00%
OFFICE/OTHER EQT MTN MATL	100.40.4320.65070	$32	-	-	-	-
MEDICAL & LAB SUPPLIES	100.40.4320.65075	-	$822	$500	$1,000	100.00%
MINOR EQUIPMENT & TOOLS	100.40.4320.65085	$5,749	$7,246	$12,000	$12,000	0.00%
SAFETY EQUIPMENT	100.40.4320.65090	$1,869	$2,649	$10,000	$10,000	0.00%
FITNESS INCENTIVE	100.40.4320.65141	$500	$1,500	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4320.66049	$3,419	$6,603	-	-	-
Total Forestry		$2,507,519	$1,801,526	$2,271,657	$3,089,615	36.01%
Greenways						
REGULAR PAY	100.40.4330.61010	$1,175,239	$1,211,198	$1,383,727	$1,530,408	10.60%
SEASONAL EMPLOYEES	100.40.4330.61060	$54,365	$54,977	$66,000	$66,000	0.00%
JOB TRAINING PROGRAM	100.40.4330.61072	-	$144	-	-	-
OVERTIME PAY	100.40.4330.61110	$18,461	$60,855	$35,000	$35,000	0.00%
TERMINATION PAYOUTS	100.40.4330.61415	$510	-	-	-	-
HEALTH INSURANCE	100.40.4330.61510	$232,902	$242,841	$291,162	$336,660	15.63%
VISION INSURANCE	100.40.4330.61513	$404	$416	$370	$481	30.00%
LIFE INSURANCE	100.40.4330.61615	$420	$455	$477	$476	-0.23%
CELL PHONE ALLOWANCE	100.40.4330.61626	-	$30	-	-	-
SHOE ALLOWANCE	100.40.4330.61630	$3,600	$4,005	$4,355	$5,130	17.80%
IMRF	100.40.4330.61710	$40,847	$37,511	$61,085	$78,670	28.79%
SOCIAL SECURITY	100.40.4330.61725	$74,869	$79,625	$86,061	$95,211	10.63%
MEDICARE	100.40.4330.61730	$17,510	$18,622	$20,128	$22,274	10.66%
LANDSCAPE MAINTENANCE SERVICES	100.40.4330.62195	$190,122	$183,591	$230,000	$230,000	0.00%
PARK MNTNCE & FURNITURE RPLCMN	100.40.4330.62199	$33,032	$41,125	$40,000	$40,000	0.00%
TRAINING & TRAVEL	100.40.4330.62295	$380	$57	-	-	-
POSTAGE	100.40.4330.62315	$16	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.40.4330.62509	$5,152	-	-	-	-
AGRI/BOTANICAL SUPPLIES	100.40.4330.65005	$30,169	$26,908	$32,000	$32,000	0.00%
MATER. TO MAINT. IMP.	100.40.4330.65055	$11,787	$12,257	$12,000	$20,000	66.67%
OFFICE/OTHER EQT MTN MATL	100.40.4330.65070	$20,859	$19,421	$20,000	$20,000	0.00%
MINOR EQUIPMENT & TOOLS	100.40.4330.65085	$8,869	$5,264	$7,000	$7,000	0.00%
SAFETY EQUIPMENT	100.40.4330.65090	$1,079	-	$3,500	$3,500	0.00%
FITNESS INCENTIVE	100.40.4330.65141	$3,000	$5,000	-	-	-
AUTOMOTIVE EQUIPMENT	100.40.4330.65550	-	$57,495	$60,000	$60,000	0.00%
FURNITURE & FIXTURES	100.40.4330.65625	$9,048	$4,058	$5,000	$10,000	100.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4330.66049	$15,147	$39,250	-	-	-
Total Greenways		$1,947,786	$2,105,105	$2,357,865	$2,592,810	9.96%
Capital Planning & Engineering						
REGULAR PAY	100.40.4400.61010	$90,341	$192,637	$283,812	$290,330	2.30%
PERMANENT PART-TIME	100.40.4400.61050	-	$5,973	-	-	-
SEASONAL EMPLOYEES	100.40.4400.61060	$22,518	$30,684	$55,000	$55,000	0.00%
OVERTIME PAY	100.40.4400.61110	-	-	$1,500	$1,000	-33.33%
HEALTH INSURANCE	100.40.4400.61510	$12,278	$16,359	$20,057	$21,677	8.08%
VISION INSURANCE	100.40.4400.61513	-	$19	$38	$38	0.00%
LIFE INSURANCE	100.40.4400.61615	$73	$153	$238	$244	2.52%
AUTO ALLOWANCE	100.40.4400.61625	$675	$900	$1,575	$675	-57.14%
SHOE ALLOWANCE	100.40.4400.61630	-	-	-	$230	-
IMRF	100.40.4400.61710	$3,094	$5,879	$8,152	$12,152	49.07%
SOCIAL SECURITY	100.40.4400.61725	$6,421	$13,388	$15,680	$16,501	5.24%
MEDICARE	100.40.4400.61730	$1,615	$3,296	$4,139	$4,224	2.05%
PRINTING	100.40.4400.62210	$1,813	$5,560	$5,000	$2,000	-60.00%
OFFICE EQUIPMENT MAINT	100.40.4400.62235	$634	$195	$3,500	$1,000	-71.43%
OTHER EQMT MAINTENANCE	100.40.4400.62245	-	-	$200	-	-
TRAINING & TRAVEL	100.40.4400.62295	$7,040	$1,501	$6,500	$6,500	0.00%
POSTAGE	100.40.4400.62315	$64	$259	$250	$250	0.00%
IT COMPUTER SOFTWARE	100.40.4400.62340	$4,515	$10,743	$11,000	$11,000	0.00%
MEMBERSHIP DUES	100.40.4400.62360	$1,837	$1,672	$2,000	$2,000	0.00%
PLUMB, ELEC, PLAN REVEIW SERV	100.40.4400.62464	$29,641	-	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4400.65010	$299	$461	$20,000	-	-
CLOTHING	100.40.4400.65020	$356	$613	$2,500	$1,000	-60.00%
FOOD	100.40.4400.65025	$756	$524	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4400.65085	$4,484	$52,049	$60,000	$10,000	-83.33%
SAFETY EQUIPMENT	100.40.4400.65090	$572	$126	$550	$550	0.00%
OFFICE SUPPLIES	100.40.4400.65095	$1,879	$834	$2,000	$2,000	0.00%
PHOTO/DRAFTING SUPPLIE	100.40.4400.65105	-	-	$750	$500	-33.33%
FURNITURE / FIXTURES / EQUIPMENT	100.40.4400.65503	-	$27	-	-	-
CONTINGENCIES	100.40.4400.68205	$82	-	-	-	-
Total Capital Planning & Engineering		$190,986	$343,853	$504,441	$438,871	-13.00%
Streets And Right Of Way						
REGULAR PAY	100.40.4410.61010	$700,328	$664,797	$937,091	$911,517	-2.73%
OVERTIME PAY	100.40.4410.61110	$3,324	$1,791	$5,000	$5,000	0.00%
TERMINATION PAYOUTS	100.40.4410.61415	$4,961	$35,302	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4410.61420	$673	$1,095	-	-	-
COMP / VACATION PAYOUTS	100.40.4410.61430	$3,591	$13,445	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
HEALTH INSURANCE	100.40.4410.61510	$90,089	$80,513	$129,522	$162,185	25.22%
VISION INSURANCE	100.40.4410.61513	$54	$23	-	$55	-
LIFE INSURANCE	100.40.4410.61615	$355	$370	$364	$387	6.32%
AUTO ALLOWANCE	100.40.4410.61625	$2,100	$2,250	$2,250	$2,250	0.00%
CELL PHONE ALLOWANCE	100.40.4410.61626	$756	-	-	-	-
SHOE ALLOWANCE	100.40.4410.61630	$1,435	$1,195	$933	$1,630	74.71%
IMRF	100.40.4410.61710	$24,205	$19,908	$37,350	$44,865	20.12%
SOCIAL SECURITY	100.40.4410.61725	$43,211	$43,422	$58,297	$56,760	-2.64%
MEDICARE	100.40.4410.61730	$10,106	$10,155	$13,635	$13,277	-2.62%
CONSTRUCTION ENGINEERING SERVICES	100.40.4410.62150	-	$219,228	-	-	-
CONSULTING SERVICES	100.40.4410.62185	$107,354	$75,462	$50,000	$50,000	0.00%
PRINTING	100.40.4410.62210	-	$39	-	-	-
Total Streets And Right Of Way		$992,542	$1,168,994	$1,234,442	$1,247,926	1.09%
Transportation						
REGULAR PAY	100.40.4420.61010	$190,294	$207,864	$213,930	$225,370	5.35%
OVERTIME PAY	100.40.4420.61110	$988	$1,777	$1,500	$1,500	0.00%
ANNUAL SICK LEAVE PAYOUT	100.40.4420.61420	$465	$532	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	100.40.4420.61430	-	$1,774	-	-	-
HEALTH INSURANCE	100.40.4420.61510	$36,815	$37,810	$39,542	$42,984	8.70%
LIFE INSURANCE	100.40.4420.61615	$120	$133	$140	$148	5.96%
AUTO ALLOWANCE	100.40.4420.61625	$900	$900	$900	$900	0.00%
CELL PHONE ALLOWANCE	100.40.4420.61626	$378	-	-	-	-
SHOE ALLOWANCE	100.40.4420.61630	$305	$330	$330	$175	-46.97%
IMRF	100.40.4420.61710	$6,566	$6,244	$9,520	$11,585	21.69%
SOCIAL SECURITY	100.40.4420.61725	$11,539	$12,778	$13,340	$14,040	5.25%
MEDICARE	100.40.4420.61730	$2,699	$2,989	$3,120	$3,285	5.29%
Total Transportation		$251,070	$273,131	$282,322	$299,987	6.26%
Parks And Facilities						
REGULAR PAY	100.40.4430.61010	$192,933	$248,949	$451,850	$469,448	3.89%
SEASONAL EMPLOYEES	100.40.4430.61060	$27,914	$30,294	-	-	-
TERMINATION PAYOUTS	100.40.4430.61415	$1,927	$1,533	-	-	-
HEALTH INSURANCE	100.40.4430.61510	$36,532	$36,680	$52,408	$77,909	48.66%
VISION INSURANCE	100.40.4430.61513	$56	$62	$56	$56	0.36%
LIFE INSURANCE	100.40.4430.61615	$161	$194	$186	$395	111.82%
AUTO ALLOWANCE	100.40.4430.61625	$1,238	$1,575	$1,350	$2,250	66.67%
CELL PHONE ALLOWANCE	100.40.4430.61626	$639	$684	$684	$1,044	52.63%
SHOE ALLOWANCE	100.40.4430.61630	-	$78	$78	$575	641.94%
IMRF	100.40.4430.61710	$7,323	$7,407	$17,349	$24,027	38.49%
SOCIAL SECURITY	100.40.4430.61725	$13,441	$17,074	$28,146	$29,348	4.27%
MEDICARE	100.40.4430.61730	$3,144	$3,993	$6,583	$6,865	4.29%
Total Parks And Facilities		$285,305	$348,524	$558,689	$611,917	9.53%
Infrastructure Maintenance						
REGULAR PAY	100.40.4500.61010	$154,911	$411,763	$700,550	$735,092	4.93%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PERMANENT PART-TIME	100.40.4500.61050	-	$3,407	-	-	-
SEASONAL EMPLOYEES	100.40.4500.61060	-	$1,408	-	-	-
JOB TRAINING PROGRAM	100.40.4500.61072	-	-	$60,760	$60,760	0.00%
OVERTIME PAY	100.40.4500.61110	$637	$5,233	-	-	-
HEALTH INSURANCE	100.40.4500.61510	$4,912	$42,240	$64,255	$100,945	57.10%
VISION INSURANCE	100.40.4500.61513	$28	$263	$307	$381	24.10%
LIFE INSURANCE	100.40.4500.61615	$75	$282	$401	$561	40.07%
SHOE ALLOWANCE	100.40.4500.61630	$155	$310	$582	$920	58.08%
IMRF	100.40.4500.61710	$5,304	$12,368	$26,588	$37,786	42.12%
SOCIAL SECURITY	100.40.4500.61725	$9,545	$25,084	$42,722	$44,764	4.78%
MEDICARE	100.40.4500.61730	$2,232	$5,928	$10,167	$10,674	4.99%
OTHER EQMT MAINTENANCE	100.40.4500.62245	$25	$24	$2,000	$2,000	0.00%
TRAINING & TRAVEL	100.40.4500.62295	$7,604	$22,868	$20,000	$25,000	25.00%
POSTAGE	100.40.4500.62315	-	$130	-	-	-
MEMBERSHIP DUES	100.40.4500.62360	$882	$2,053	$3,000	$3,000	0.00%
RENTALS	100.40.4500.62375	-	$3,363	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	100.40.4500.65010	-	-	$300	$300	0.00%
CLOTHING	100.40.4500.65020	$776	$4,704	$2,000	$3,000	50.00%
FOOD	100.40.4500.65025	$539	$1,159	$1,250	$2,000	60.00%
MINOR EQUIPMENT & TOOLS	100.40.4500.65085	$1,602	$51,302	$30,000	$30,000	0.00%
SAFETY EQUIPMENT	100.40.4500.65090	$30	$5,640	$6,300	$5,000	-20.63%
OFFICE SUPPLIES	100.40.4500.65095	$1,338	$4,349	$2,000	$2,000	0.00%
TRAFFIC CONTROL SUPPLI	100.40.4500.65115	-	$144	-	-	-
IT COMPUTER HARDWARE	100.40.4500.65555	$2,134	$3,162	$3,000	$3,000	0.00%
FURNITURE & FIXTURES	100.40.4500.65625	-	-	$2,000	-	-
Total Infrastructure Maintenance		$192,729	$607,186	$978,181	$1,067,183	9.10%
Street Maintenance						
REGULAR PAY	100.40.4510.61010	$1,546,366	$1,492,071	$1,518,062	$1,578,651	3.99%
PERMANENT PART-TIME	100.40.4510.61050	$297	-	-	-	-
SEASONAL EMPLOYEES	100.40.4510.61060	-	-	$22,000	$22,000	0.00%
OVERTIME PAY	100.40.4510.61110	$36,189	$125,865	$42,000	$42,000	0.00%
TERMINATION PAYOUTS	100.40.4510.61415	$14,734	$503	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4510.61420	$1,890	$1,829	-	-	-
HEALTH INSURANCE	100.40.4510.61510	$253,224	$260,333	$280,438	$309,643	10.41%
VISION INSURANCE	100.40.4510.61513	$868	$685	$669	$560	-16.29%
LIFE INSURANCE	100.40.4510.61615	$513	$495	$453	$471	3.97%
SHOE ALLOWANCE	100.40.4510.61630	$4,471	$5,521	$5,055	$5,480	8.41%
IMRF	100.40.4510.61710	$54,597	$47,621	$67,012	$81,148	21.09%
SOCIAL SECURITY	100.40.4510.61725	$96,343	$97,667	$94,434	$98,224	4.01%
MEDICARE	100.40.4510.61730	$22,532	$22,842	$22,086	$22,979	4.04%
ADVERTISING	100.40.4510.62205	$36	-	-	-	-
TRAINING & TRAVEL	100.40.4510.62295	$110	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	100.40.4510.62415	$2,429	$255	$1,000	$1,000	0.00%
TOWING AND BOOTING CONTRACTS	100.40.4510.62451	$85	-	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.40.4510.62509	-	$2,423	$3,000	$3,000	0.00%
FOOD	100.40.4510.65025	-	$59	-	-	-
MATER. TO MAINT. IMP.	100.40.4510.65055	$60,524	$45,604	$75,000	$75,000	0.00%
OFFICE/OTHER EQT MTN MATL	100.40.4510.65070	$240	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.40.4510.65085	$16,564	$9,626	$20,000	$10,000	-50.00%
SAFETY EQUIPMENT	100.40.4510.65090	$8,973	$12,243	$5,000	$5,000	0.00%
FITNESS INCENTIVE	100.40.4510.65141	$2,500	$3,500	-	-	-
FURNITURE & FIXTURES	100.40.4510.65625	$3,904	$1,321	$1,500	$3,000	100.00%
WORKERS COMP TTD PYMTS (NON SWORN)	100.40.4510.66049	$15,871	$144	-	-	-
Total Street Maintenance		$2,143,260	$2,130,607	$2,157,709	$2,258,156	4.66%
Traf. Sig.& St Light Maint						
REGULAR PAY	100.40.4520.61010	$795,120	$801,112	$814,568	$837,274	2.79%
OVERTIME PAY	100.40.4520.61110	$33,858	$38,394	$40,000	$40,000	0.00%
TERMINATION PAYOUTS	100.40.4520.61415	-	$20,443	-	-	-
ANNUAL SICK LEAVE PAYOUT	100.40.4520.61420	$595	-	-	-	-
COMP / VACATION PAYOUTS	100.40.4520.61430	$5,276	-	-	-	-
HEALTH INSURANCE	100.40.4520.61510	$168,377	$144,633	$134,806	$145,723	8.10%
VISION INSURANCE	100.40.4520.61513	$522	$465	$445	$447	0.45%
LIFE INSURANCE	100.40.4520.61615	$318	$323	$340	$351	3.24%
SHOE ALLOWANCE	100.40.4520.61630	$2,100	$2,450	$2,450	$2,680	9.39%
IMRF	100.40.4520.61710	$28,532	$25,320	$33,465	$42,976	28.42%
SOCIAL SECURITY	100.40.4520.61725	$50,024	$51,887	$50,656	$52,080	2.81%
MEDICARE	100.40.4520.61730	$11,699	$12,135	$11,847	$12,183	2.84%
FESTIVAL LIGHTING	100.40.4520.64008	$2,678	$6,676	$5,000	$5,000	0.00%
MATER. TO MAINT. IMP.	100.40.4520.65055	-	$2,775	-	-	-
OFFICE/OTHER EQT MTN MATL	100.40.4520.65070	$107,969	$93,791	$100,000	$100,000	0.00%
MINOR EQUIPMENT & TOOLS	100.40.4520.65085	$3,704	$12,514	$3,000	$3,000	0.00%
SAFETY EQUIPMENT	100.40.4520.65090	-	$538	-	$1,000	-
TRAFFIC CONTROL SUPPLI	100.40.4520.65115	$69,493	$38,360	$68,000	$65,000	-4.41%
Total Traf. Sig.& St Light Maint		$1,280,266	$1,251,817	$1,264,577	$1,307,714	3.41%
Maint-Snow & Ice						
REGULAR PAY	100.40.4550.61010	$128	-	-	-	-
OVERTIME PAY	100.40.4550.61110	-	-	$100,000	$75,000	-25.00%
SNOW OT	100.40.4550.61114	$171,947	$222,356	$325,000	-	-
SNOW OT ADMIN SERV	100.40.4550.61115	$11,500	$22,716	$100,000	$50,000	-50.00%
HEALTH INSURANCE	100.40.4550.61510	$32,360	$33,004	-	-	-
VISION INSURANCE	100.40.4550.61513	$24	$86	-	-	-
LIFE INSURANCE	100.40.4550.61615	$34	$92	-	-	-
INTEREST EXPENSE	100.40.4550.61655	$29	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
IMRF	100.40.4550.61710	$7,164	$7,446	-	-	-
SOCIAL SECURITY	100.40.4550.61725	$11,100	$15,338	-	-	-
MEDICARE	100.40.4550.61730	$2,596	$3,598	-	-	-
PRINTING	100.40.4550.62210	-	$319	-	-	-
RENTALS	100.40.4550.62375	$12,000	$12,000	$40,000	$20,000	-50.00%
TOWING AND BOOTING CONTRACTS	100.40.4550.62451	$7,920	$8,140	$80,000	$50,000	-37.50%
SERVICE AGREEMENTS/ CONTRACTS	100.40.4550.62509	$12,453	$16,872	$18,000	$18,000	0.00%
FOOD	100.40.4550.65025	$192	$860	$1,250	$1,250	0.00%
MINOR EQUIPMENT & TOOLS	100.40.4550.65085	$15,219	$16,602	$25,000	$20,000	-20.00%
Total Maint-Snow & Ice		$284,665	$359,430	$689,250	$234,250	-66.01%
Total Expenditures		**$13,841,746**	**$14,463,963**	**$16,350,871**	**$17,114,669**	**4.67%**

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, 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 are expected to begin in 2026, totaling approximately $2.6 million.

Line Item Detail - Expenses

–

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		-	-	-	$2,550,000	-
Civic Center Rent Expenses		-	-	-	$2,550,000	-
LEASE PAYMENTS	100.99.5305.62655	-	-	-	$2,550,000	-
Total Expenditures		**-**	**-**	**-**	**$2,550,000**	**-**

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$21,071,167	$19,981,102	$19,990,105	$19,990,105	0.00%
Public Safety Pension Transfers		$21,071,167	$19,981,102	$19,990,105	$19,990,105	0.00%
PENSION PROPERTY TAX	100.99.9989.51017	$20,466,167	$19,981,102	$19,990,105	$19,990,105	0.00%
PENSION PPRT	100.99.9989.51606	$605,000	-	-	-	-
Total Revenues		**$21,071,167**	**$19,981,102**	**$19,990,105**	**$19,990,105**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		$25,565,498	$25,570,855	$29,596,344	$30,323,477	2.46%
Public Safety Pension Transfers		$25,565,498	$25,570,855	$29,596,344	$30,323,477	2.46%
INTERDEPT TRANSFER PENSIONS	100.99.9989.62675	$25,565,498	$25,570,855	$29,596,344	$30,323,477	2.46%
Total Expenditures		**$25,565,498**	**$25,570,855**	**$29,596,344**	**$30,323,477**	**2.46%**

Vacancy Adjustment - General Fund

The FY 2026 Budget includes a 4% vacancy adjustment based on current staffing levels. This is a decrease from the 6% vacancy rate in 2025 and assumes a continued challenging hiring environment for new positions and existing vacancies, resulting in a potential net savings of $3.4 million for the General Fund.

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Fund		-	-	-$5,335,195	-$3,424,638	-35.81%
Other Wages		-	-	-$5,335,195	-$3,424,638	-35.81%
SALARY ADJUSTMENTS	100.99.9988.61001	-	-	-$5,335,195	-$3,424,638	-35.81%
Total Expenditures		**-**	**-**	**-$5,335,195**	**-$3,424,638**	**-35.81%**

General Fund - Fund Balance Forecast

As part of the FY2026 budget development process, staff prepared a multi-year forecast of the General Fund's fund balance through 2028 under different scenarios. The purpose of this analysis was to evaluate the long-term sustainability of the General Fund under varying revenue assumptions, assess future compliance with the City's fund balance policy, and inform policy decisions related to property tax levy levels and service sustainability. The forecast extends two years beyond the FY2026 budget while assessing the projected ending fund balance in the General Fund relative to the City's adopted reserve policy, which requires maintaining a minimum unassigned fund balance equal to 16.66% of annual operating expenditures. The analysis is presented in the chart titled "General Fund - Fund Balance Forecast" *(next page)* page and models three scenarios to illustrate how different policy choices and revenue conditions affect long-term financial stability.

Forecast Purpose and Significance

This long-range operating forecast serves as a key financial planning tool supporting the City's strategic goals of fiscal sustainability, service continuity, and responsible tax policy. The forecast was used to guide public discourse between the City, City Council, and residents on future property tax increases while developing the 2026 budget. The included scenarios helped communicate the long-term financial impacts of various revenue assumptions and the overall need for additional revenues to support current levels of service. Key points that were communicated included:

- Whether proposed revenue actions are sufficient to address the City's underlying structural deficit;
- The extent that the City relies on non-recurring revenues to maintain fund balance targets in the General Fund; and
- The long-term implications of delaying revenue adjustments on future budgets, service levels, and financial flexibility.

Overview of Scenario Assumptions

Assumptions	Scenario 1: Proposed Budget Levy	Scenario 2: Adopted Budget Levy	Scenario 3: Proposed Levy & No One-Time NU Permit Revenues
2026 Property Tax Levy Increase	+$4.0 Million	+$1.0 Million	+$4.0 Million
Vacancy Savings After 2026	20% Reduction	20% Reduction	20% Reduction
2027 & 2028 Property Tax Growth	3% Annually	0% Annually	3% Annually
2027 & 2028 Other Revenue Growth	3% Annually	3% Annually	3% Annually
2027 & 2028 Expense Growth	3% Annually	3% Annually	3% Annually
One-Time NU Permit Revenues	Included	Included	-$17.2M in Revenue

Summary of Scenario Findings and Key Takeaways

Scenario 1: Proposed Budget Levy

This scenario evaluates the financial impact of a $4.0 million General Fund property tax increase in FY2026, followed by moderate levy growth in subsequent years. While the proposed levy increase improves short-term stability, the forecast shows that it is not sufficient on its own to fully resolve the General Fund's structural deficit. Despite the tax increase, fund balance declines steadily over the forecast period and falls below the policy target by FY2027. The scenario helps to highlight a key long-term challenge: since 2021, property tax revenues have increased by approximately 14% ($4.0 million), while salary and benefit costs have risen by 39% ($27.1 million) and pension obligations by 43% ($9.2 million). This imbalance between recurring revenue growth and expenditure growth places ongoing pressure on reserves.

Scenario 2: Adopted Budget Levy

This scenario models the City's adopted FY2026 property tax increase of $1.0 million in the general fund and no levy increases in FY2027 or FY2028. Under this scenario, the forecast indicates that fund balance declines more rapidly, falling even further below the City's reserve policy threshold by FY2027 than Scenario 1. The analysis demonstrates that a modest

levy increase in FY2026 does little to address long-term structural challenges and may defer, rather than avoid, more significant decisions regarding local taxation and revenue generation.

Absent the identification of additional recurring revenues in FY2027, the City could face non-compliance with its fund balance policy, potentially requiring larger future tax increases, service reductions, or a combination of both to quickly restore financial stability.

Scenario 3: Proposed Budget Levy Without Prior One-Time NU Permit Revenues

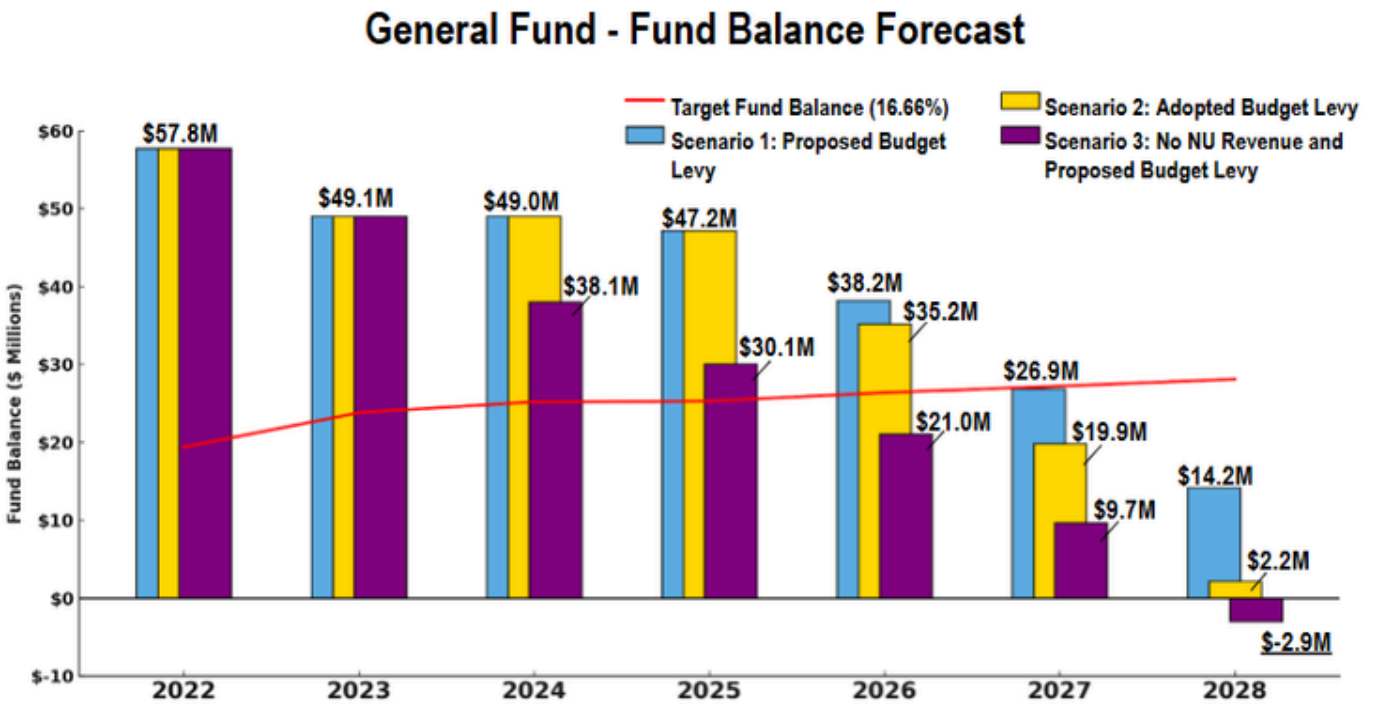
This scenario isolates the impact of $17.2 million in one-time permit revenues received in FY2024 and FY2025 from Northwestern University construction projects. Even with a $4.0 million property tax increase in FY2026, this hypothetical scenario shows that without these significant, unanticipated one-time revenues, the City would have entered FY2026 with insufficient reserves to meet its fund balance policy or to use as a rainy day fund, helping to balance the budget. Signficant revenue increases or cuts to service would have been needed without these one-time revenues.

This scenario underscores the importance of distinguishing between structural revenues and one-time funding sources when evaluating long-term financial health and the City's recent reliance on these one-time revenues in its financial planning and service delivery.

Conclusion

Together, these scenarios provide a transparent, long-range view of the General Fund's financial trajectory and illustrate how policy decisions will affect the City's fiscal position into the future. The City is projected to conclude FY2025 with strong General Fund reserves. As part of the 2026 budget, the City Council also approved a 7.4% increase in property taxes, which represents an important step toward addressing structural deficits, preserving service quality, and improving the City's long-term financial position.

The City will continue to utilize these forecasts to reinforce the importance of aligning recurring revenues with ongoing expenditure growth to maintain compliance with fund balance policies, preserve service levels, and support the City's long-term strategic objectives.



Parks and Recreation Fund (130)

The Parks and Recreation Department supports over 70 park sites, seven recreation centers, sports programs, after school and preschool programs, camps, recreation programs, outreach services for youth and families, park and athletic field scheduling, special recreation programs for people with special needs, summer food program, seven beaches (including a dog beach) boat ramp, and an outdoor farmers' market. All of the aforementioned are planned and executed through the following Divisions:

- **Conservation and Outdoor Division** – oversees the Ecology Center as well as other city outdoor spaces and smaller buildings like park restrooms and park facilities. This Division plays host to several outdoor education programs, special events and camps as well as helps connect community members to curiosity and joy in the outdoors. Additionally, the Division's outdoor and conservation staff oversee 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.
- **Inclusion and Accessibility Division –** includes Accessible Recreation Programs and advocacy services for community members whose rights to access have been violated or inadequately envisioned. Accessible Recreation includes programming for individuals with disabilities and Inclusion services. Activities include Special Olympics sports, after-school programming, outings, and other programs designed specifically for individuals with disabilities. Inclusion services provide various levels of support in our Parks & Recreation programming based on an individual's unique abilities and needs as a means to ensure safe and successful participation.
- **Enrichment and Specialty Programs Division** – responsible for providing programming and availability for a wide range of activities. This Division oversees the Robert Crown Community Center, which hosts local club organizations including ice hockey, figure skating soccer, and lacrosse.
- **Lakefront and Athletics –** responsible for the oversight of gymnastics, sports leagues, lakefront programming and a total of 19 different summer camps. Camp counselors, gate attendants, front desk staff, custodians, coaches, and program instructors, provide experiences to community members year-round.
- **Senior Services-** focuses on providing specialized support and services to meet the unique needs of older adults in Evanston including Health & Wellness Programs, Social and Recreational Activities, Educational Workshops, Transportation Services, and Information and Referral Services.
- **Community Services Division –** manages youth drop in activities at Gibbs Morrison Cultural and Robert Crown Community Centers and provides opportunities for Evanston's youth and families to become more active and productive in our community. This Division is also responsible for the City's alternative response program, the CARE (Crisis Alternative Response Evanston) Team. This Division's comprehensive program model gives all community members with multiple life challenges an aligned pathway to success. This strategy includes promoting long-term sustained engagement and providing a vast network of support for community members to be confident, competent, resilient and self-sustaining.

Accomplishments in FY 2025

- The opening and renaming of the Dr. Jorge and Luz Maria Prieto Community Center operating at cost neutrality due to expansion of gymnastics programming even without food service and preschool revenues. Preschool scheduled to open between late 2025 and early 2026.
- Successful execution of the CARE Team with nearly 2,000 calls within one year of its implementation.
- Created and implemented new procedures for updating and renovating parks with support and direction from the Parks and Recreation Board.
- Obtained data to access programming to better budget and decrease program cancellation rates.
- The new Recreation Program Software System (AMELIA) will be launched in the 4th quarter of 2025 to allow for better navigation of programs, facility rentals and outdoor spaces.
- Combined sports and community affiliate programs into one combined program.
- Adoption of Ordinance 49-O-25 Section 7-11-7 requiring Dempster St. Boat Launch Facility users to wear a life jacket.
- Expansion of the Farmers' Market with an increase of 18% in vendors and an average of 2,500 visitors each week.
- Master Use Agreement with District 65 to be completed by the end of 2025.

Performance Measures

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

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Improve recreation opportunities for vulnerable populations.					
# of participants age 55+ who participated in recreation programming (virtual and in person)	Output	6,830	7,896	6,182	8,000
# of participants completing special recreation program	Output	872	956	837	1,000
Scholarship dollars granted.	Output, Equity	$214,988	$232,363	$277,607	$265,000
Activity: Provide healthy food and meal options to residents.					
# of meals served through the Summer Meals Program	Output, Equity	43,559	36,565	40,000	40,000
# Vendors at the Downtown Evanston Farmers' Market.	Output	58	55	71	65
# of meals served through the Senior Congregate Meal program	Output, Equity	4,810	5,105	5,300	5,306
Activity: Deliver a diversity of recreational opportunities to community members					
# total recreation program participants	Output	40,000	32,317	29,618	35,000
# of summer camp participants	Output	4,403	4,434	4,395	4,500
Activity: Increase food/concession service in 5 Parks and Rec spaces					
Revenue generated by new food/concession service	Output	x	24,000	125,000	160,000
Number of Parks and Rec spaces where food/concession reveunue will be provided	Output	x	3	4	5
Activity: Increase # of volunteers annually					
Increase # of volunteers annually by 15%	Output	x	375	350	400
Activity: Increase call types by 50% by 3rd quarter of 2025					
Increase # of CARE Team call types by 3rd quarter of 2025	Output	x	10	10	10
Activity: Evaluate sponsorship retention and acquisition for special events					
Measure the number of new sponsors brought on each year, aiming to diversify and increase sponsor involvement.	Output	x	43	72	75
Develop strategies to increase retention by 60%: enhancing sponsor benefits, improving communication, or offering early renewal discounts.	Output	x			60%

Factors Impacting 2026 Budget

- 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.
- Staffing continues to be problematic for the Department overall but specifically in maintenance operations.
- The opening of the new Fifth Ward School and other possible 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.
- An increased demand for outdoor recreation programming will cause an increase in contractual programming expenses.
- 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.

Upcoming Initiatives

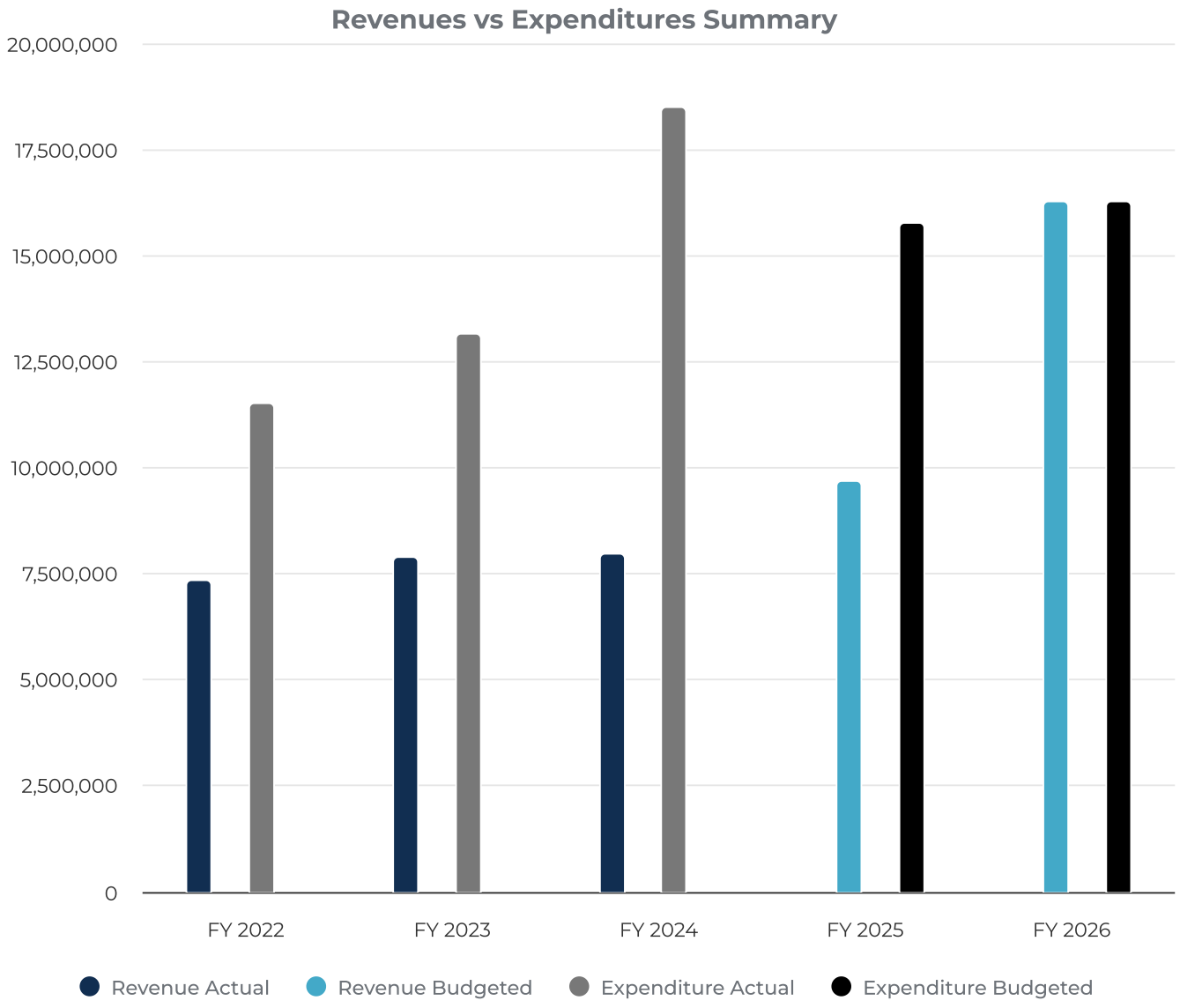
- To establish metrics for evaluating participant satisfaction and program success.
- To establish formal partnership with District 202 and Northwestern University for shared use of space.
- To create a Department-wide safety plan for all recreation spaces.
- To Implement established work plans for each Division.
- To implement Action Plans established by Parks and Green Strategic Plan.
- To establish and implement program needs assessment survey.
- To finalize and implement commercial use fitness permit policies and procedures.

Summary

The Parks and Recreation Fund is projecting $10,701,500 in revenues (excluding $5,558,702 in transfers in from the General Fund) and $15,380,202 in expenses (excluding $880,000 in transfers out)in the FY 2026 Budget.

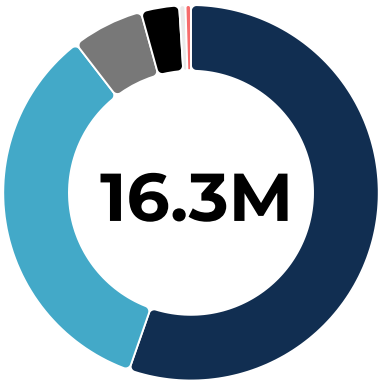
The Parks and Recreation Department was categorized as part of the General Fund through FY 2025. Starting in FY 2026, all Parks and Recreation operations that existed in the General Fund were reallocated to the newly created Parks and Recreation Fund.

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.



Revenues by Source

2026 Projected Revenues by Source

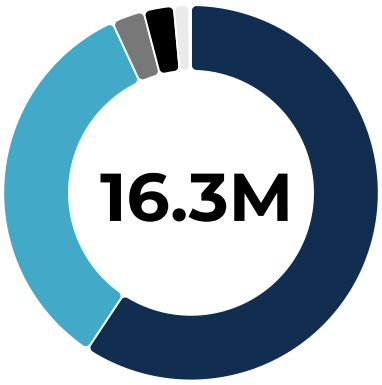


Charges for Services	**$9,001,000**	55.36%
Interfund Transfers	**$5,558,702**	34.19%
Property Taxes	**$1,000,000**	6.15%
Intergovernmental Revenue	**$536,000**	3.30%
Other Revenue	**$88,500**	0.54%
Licenses, Permits and Fees	**$76,000**	0.47%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	-	-	-	$1,000,000	-
Licenses, Permits and Fees	$57,210	$58,080	$80,000	$76,000	-5.00%
Charges for Services	$7,224,807	$7,532,681	$8,729,509	$9,001,000	3.11%
Intergovernmental Revenue	$539,122	$272,405	$396,000	$536,000	35.35%
Other Revenue	$51,384	$120,717	$500,500	$88,500	-82.32%
Interest Income	$3,004	-	-	-	-
Interfund Transfers	-	-	-	$5,558,702	-
Total Revenues	**$7,875,527**	**$7,983,884**	**$9,706,009**	**$16,260,202**	**67.53%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Salary and Benefits	**$9,643,789**	59.31%
Services and Supplies	**$5,498,313**	33.81%
Interfund Transfers	**$455,000**	2.80%
Insurance and Other Chargebacks	**$425,000**	2.61%
Miscellaneous	**$213,100**	1.31%
Capital Outlay	**$25,000**	0.15%

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$7,183,884	$8,960,063	$9,247,043	$9,643,789	4.29%
Services and Supplies	$4,900,538	$5,732,347	$5,294,112	$5,498,313	3.86%
Miscellaneous	$203,954	$243,557	$196,325	$213,100	8.54%
Capital Outlay	$88,451	$2,747,723	$82,000	$25,000	-69.51%
Interfund Transfers	$304,992	$334,992	$455,000	$455,000	0.00%
Insurance and Other Chargebacks	$475,806	$485,070	$486,500	$425,000	-12.64%
Total Expenditures	**$13,157,625**	**$18,503,751**	**$15,760,980**	**$16,260,202**	**3.17%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Admin - Special Events						
SPONSORSHIP FEES	100.30.3500.52147	-	$1,550	$25,000	-	-
SPECIAL EVENT REVENUE	100.30.3500.53569	-	$37,438	$50,000	-	-
Holiday Food Drive Revenue	100.30.3500.55166	-	-	$10,000	-	-
SPONSORSHIP FEES	130.30.3500.52147	-	-	-	$1,000	-
SPECIAL EVENT REVENUE	130.30.3500.53569	-	-	-	$45,000	-
Holiday Food Drive Revenue	130.30.3500.55166	-	-	-	$10,000	-
Total Admin - Special Events		-	$38,988	$85,000	$56,000	-34.12%
Rec. Mgmt. & General Support						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION PROGRAM FEES	100.30.3005.53565	$36,857	$32,741	-	-	-
SPECIAL EVENT REVENUE	100.30.3005.53569	$26,831	$35,249	$25,000	-	-
OFFICER & GENTLEMEN	100.30.3005.55312	$1,000	-	$1,000	-	-
PROPERTY SALES AND RENTAL	100.30.3005.56010	$73,785	$4,822	-	-	-
MISCELLANEOUS REVENUE	100.30.3005.56045	-	-	$410,000	-	-
MARKET LINK VOUCHERS	100.30.3005.56049	-$95	-	-	-	-
PROPERTY TAXES	130.30.3005.51015	-	-	-	$1,000,000	-
SPECIAL EVENT REVENUE	130.30.3005.53569	-	-	-	$25,000	-
TRANSFER FROM GENERAL FUND	130.30.3005.57005	-	-	-	$5,558,702	-
Total Rec. Mgmt. & General Support		$138,378	$72,812	$436,000	$6,583,702	1,410.02%
Farmer's Market						
FARMERS' MARKET LICENSES	100.30.3015.52045	$57,160	$56,530	$55,000	-	-
DONATIONS	100.30.3015.56011	$6,615	$3,020	$3,500	-	-
MISCELLANEOUS REVENUE	100.30.3015.56045	-	$380	$5,000	-	-
MARKET LINK VOUCHERS	100.30.3015.56049	-$53,076	$44,103	$35,000	-	-
FARMERS' MARKET LICENSES	130.30.3015.52045	-	-	-	$65,000	-
SPONSORSHIP FEES	130.30.3015.52147	-	-	-	$10,000	-
DONATIONS	130.30.3015.56011	-	-	-	$10,000	-
MISCELLANEOUS REVENUE	130.30.3015.56045	-	-	-	$1,500	-
MARKET LINK VOUCHERS	130.30.3015.56049	-	-	-	$35,000	-
Total Farmer's Market		$10,699	$104,033	$98,500	$121,500	23.35%
Rec General Support						
GRANTS AND AID	100.30.3020.55251	$20,989	-	-	-	-
Total Rec General Support		$20,989	-	-	-	-
Crown Community Center						
BEV SNACK VENDING MACHINE	100.30.3030.53200	$13,807	$12,290	$10,000	-	-
CONCESSIONS	100.30.3030.53203	-	-	$100,000	-	-
RECREATION PROGRAM FEES	100.30.3030.53565	$2,481,314	$2,641,993	$3,200,000	-	-
GRANTS AND AID	100.30.3030.55251	$449,494	$132,950	$90,000	-	-
MISCELLANEOUS REVENUE	100.30.3030.56045	-	$1,748	$3,500	-	-
BEV SNACK VENDING MACHINE	130.30.3030.53200	-	-	-	$10,000	-
CONCESSIONS	130.30.3030.53203	-	-	-	$50,000	-
RECREATION PROGRAM FEES	130.30.3030.53565	-	-	-	$3,200,000	-
GRANTS AND AID	130.30.3030.55251	-	-	-	$130,000	-
MISCELLANEOUS REVENUE	130.30.3030.56045	-	-	-	$3,500	-
Total Crown Community Center		$2,944,614	$2,788,980	$3,403,500	$3,393,500	-0.29%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Chandler Community Center						
BEV SNACK VENDING MACHINE	100.30.3035.53200	$1,304	$1,593	$1,000	-	-
RECREATION PROGRAM FEES	100.30.3035.53565	$1,088,160	$1,039,659	$950,000	-	-
MISCELLANEOUS REVENUE	100.30.3035.56045	-	-	$500	-	-
BEV SNACK VENDING MACHINE	130.30.3035.53200	-	-	-	$1,000	-
RECREATION PROGRAM FEES	130.30.3035.53565	-	-	-	$1,300,000	-
MISCELLANEOUS REVENUE	130.30.3035.56045	-	-	-	$500	-
Total Chandler Community Center		$1,089,464	$1,041,252	$951,500	$1,301,500	36.78%
Fleetwood Jourdain Com Ct						
BEV SNACK VENDING MACHINE	100.30.3040.53200	$2,283	$3,746	$2,000	-	-
CONCESSIONS	100.30.3040.53203	-	-	$10,000	-	-
RECREATION - CHARGES FOR SERVICES	100.30.3040.53560	-	$38,587	-	-	-
RECREATION PROGRAM FEES	100.30.3040.53565	$179,151	$213,401	$220,000	-	-
GRANTS AND AID	100.30.3040.55251	$67,640	$139,456	$75,000	-	-
BEV SNACK VENDING MACHINE	130.30.3040.53200	-	-	-	$2,000	-
CONCESSIONS	130.30.3040.53203	-	-	-	$10,000	-
RECREATION - CHARGES FOR SERVICES	130.30.3040.53560	-	-	-	$30,000	-
RECREATION PROGRAM FEES	130.30.3040.53565	-	-	-	$240,000	-
GRANTS AND AID	130.30.3040.55251	-	-	-	$140,000	-
Total Fleetwood Jourdain Com Ct		$249,073	$395,190	$307,000	$422,000	37.46%
Fleetwood/Jourdain Theatr						
RECREATION PROGRAM FEES	100.30.3045.53565	$35,347	$33,186	$20,000	-	-
DONATIONS	100.30.3045.56011	$4,066	$30,259	$18,000	-	-
RECREATION PROGRAM FEES	130.30.3045.53565	-	-	-	$20,000	-
DONATIONS	130.30.3045.56011	-	-	-	$18,000	-
Total Fleetwood/Jourdain Theatr		$39,413	$63,445	$38,000	$38,000	0.00%
Recreation Outreach Program						
RECREATION PROGRAM FEES	100.30.3050.53565	$232,046	$192,493	-	-	-
GRANTS AND AID	100.30.3050.55251	-	-	$230,000	-	-
GRANTS AND AID	130.30.3050.55251	-	-	-	$230,000	-
Total Recreation Outreach Program		$232,046	$192,493	$230,000	$230,000	0.00%
Levy Center Senior Services						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BEV SNACK VENDING MACHINE	100.30.3055.53200	$2,775	$1,926	$1,500	-	-
RECREATION PROGRAM FEES	100.30.3055.53565	$723,068	$687,054	$675,000	-	-
SENIOR TAXI COUPON SALES	100.30.3055.53640	$59,322	$54,818	$60,000	-	-
Aging Well Conference Revenues	100.30.3055.56016	-	$7,400	$5,000	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3055.56067	$671	$11,821	$5,000	-	-
BEV SNACK VENDING MACHINE	130.30.3055.53200	-	-	-	$1,500	-
RECREATION PROGRAM FEES	130.30.3055.53565	-	-	-	$720,000	-
REIMBURSEMENTS	130.30.3055.53632	-	-	-	$5,000	-
SENIOR TAXI COUPON SALES	130.30.3055.53640	-	-	-	$60,000	-
GRANTS AND AID	130.30.3055.55251	-	-	-	$36,000	-
MISCELLANEOUS REVENUE	130.30.3055.56045	-	-	-	$5,000	-
Total Levy Center Senior Services		$785,836	$763,020	$746,500	$827,500	10.85%
Boat Ramp Operations						
RECREATION PROGRAM FEES	100.30.3065.53565	$267,112	$264,941	$250,000	-	-
RECREATION PROGRAM FEES	130.30.3065.53565	-	-	-	$250,000	-
Total Boat Ramp Operations		$267,112	$264,941	$250,000	$250,000	0.00%
Beaches						
CONCESSIONS	100.30.3080.53203	-	-	$107,100	-	-
RECREATION PROGRAM FEES	100.30.3080.53565	$652,815	$734,989	$560,000	-	-
RECREATION - DEFERRED REVENUE	100.30.3080.53566	$6,416	-	-	-	-
CONCESSIONS	130.30.3080.53203	-	-	-	$75,000	-
RECREATION PROGRAM FEES	130.30.3080.53565	-	-	-	$700,000	-
Total Beaches		$659,231	$734,989	$667,100	$775,000	16.17%
Pooch Park						
RECREATION PROGRAM FEES	100.30.3081.53565	$10,435	$3,500	$10,000	-	-
Total Pooch Park		$10,435	$3,500	$10,000	-	-
Crown Ice Rink						
RECREATION PROGRAM FEES	100.30.3095.53565	-	-$1,579	-	-	-
Total Crown Ice Rink		-	-$1,579	-	-	-
Sports Leagues						
CONCESSIONS	100.30.3100.53203	-	-	$25,000	-	-
RECREATION PROGRAM FEES	100.30.3100.53565	-	$220,060	$266,409	-	-
CONCESSIONS	130.30.3100.53203	-	-	-	$25,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION PROGRAM FEES	130.30.3100.53565	-	-	-	$200,000	-
Total Sports Leagues		-	$220,060	$291,409	$225,000	-22.79%
Special Recreation						
RECREATION PROGRAM FEES	100.30.3130.53565	$81,335	$82,816	$100,000	-	-
REIMBURSEMENTS-SERVICES AND SUPPLIES	100.30.3130.56067	$2,373	$521	-	-	-
RECREATION PROGRAM FEES	130.30.3130.53565	-	-	-	$100,000	-
Total Special Recreation		$83,708	$83,337	$100,000	$100,000	0.00%
Park Rental						
RECREATION PROGRAM FEES	100.30.3131.53565	$58,674	$62,776	$60,000	-	-
Total Park Rental		$58,674	$62,776	$60,000	-	-
Summer Playgrounds						
RECREATION PROGRAM FEES	100.30.3135.53565	$625	-	-	-	-
Total Summer Playgrounds		$625	-	-	-	-
Park Service Unit						
RECREATION PROGRAM FEES	100.30.3150.53565	-	-	$90,000	-	-
RECREATION PROGRAM FEES	130.30.3150.53565	-	-	-	$60,000	-
Total Park Service Unit		-	-	$90,000	$60,000	-33.33%
Community Relations						
FARMERS' MARKET LICENSES	100.30.3205.52045	$50	-	-	-	-
Total Community Relations		$50	-	-	-	-
Gibbs-Morrison Cultural Center						
RECREATION PROGRAM FEES	100.30.3225.53565	-$15,932	-$13,553	-	-	-
INTEREST REVENUE - LEASES	100.30.3225.56504	$3,004	-	-	-	-
RTU AMORTIZATION - LEASES	100.30.3225.56750	$16,645	$16,644	-	-	-
Total Gibbs-Morrison Cultural Center		$3,717	$3,091	-	-	-
Access Rec - South End						
CONCESSIONS	100.30.3505.53203	-	-	$120,000	-	-
RECREATION PROGRAM FEES	100.30.3505.53565	-	$45,960	$739,000	-	-
CONCESSIONS	130.30.3505.53203	-	-	-	$75,000	-
RECREATION PROGRAM FEES	130.30.3505.53565	-	-	-	$664,000	-
Total Access Rec - South End		-	$45,960	$859,000	$739,000	-13.97%
Ecology Center						
RECREATION PROGRAM FEES	100.30.3605.53565	$592,762	$400,059	$375,000	-	-
DONATIONS	100.30.3605.56011	$400	-	$5,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION PROGRAM FEES	130.30.3605.53565	-	-	-	$425,000	-
Total Ecology Center		$593,162	$400,059	$380,000	$425,000	11.84%
Noyes Cultural Arts Center						
BEV SNACK VENDING MACHINE	100.30.3710.53200	$568	$598	$500	-	-
RECREATION PROGRAM FEES	100.30.3710.53565	$329,940	$342,901	$342,000	-	-
BEV SNACK VENDING MACHINE	130.30.3710.53200	-	-	-	$500	-
RECREATION PROGRAM FEES	130.30.3710.53565	-	-	-	$352,000	-
Total Noyes Cultural Arts Center		$330,508	$343,499	$342,500	$352,500	2.92%
Cultural Arts Programs						
RECREATION PROGRAM FEES	100.30.3720.53565	$357,794	$363,038	$360,000	-	-
RECREATION PROGRAM FEES	130.30.3720.53565	-	-	-	$360,000	-
Total Cultural Arts Programs		$357,794	$363,038	$360,000	$360,000	0.00%
Total Revenues		**$7,875,527**	**$7,983,884**	**$9,706,009**	**$16,260,202**	**67.53%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Farmer's Market						
REGULAR PAY	100.30.3015.61010	$2,410	$536	-	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3015.61011	-	$298	-	-	-
SEASONAL EMPLOYEES	100.30.3015.61060	$32,055	$22,213	$30,000	-	-
SOCIAL SECURITY	100.30.3015.61725	$2,137	$1,429	-	-	-
MEDICARE	100.30.3015.61730	$500	$334	-	-	-
PRINTING	100.30.3015.62210	$1,510	$328	$2,500	-	-
MEMBERSHIP DUES	100.30.3015.62360	-	-	$300	-	-
RENTALS	100.30.3015.62375	$1,881	-	$1,700	-	-
OTHER PROGRAM COSTS	100.30.3015.62490	$37,418	$70,342	$31,000	-	-
CLOTHING	100.30.3015.65020	-	-	$500	-	-
FOOD	100.30.3015.65025	$2,089	$1,993	$500	-	-
JANITORIAL SUPPLIES	100.30.3015.65040	$1,548	-	$100	-	-
OFFICE SUPPLIES	100.30.3015.65095	$2,292	$79	$200	-	-
RECREATION SUPPLIES	100.30.3015.65110	$1,966	$767	$2,000	-	-
SEASONAL EMPLOYEES	130.30.3015.61060	-	-	-	$30,000	-
SOCIAL SECURITY	130.30.3015.61725	-	-	-	$372	-
MEDICARE	130.30.3015.61730	-	-	-	$87	-
PRINTING	130.30.3015.62210	-	-	-	$2,500	-
TRAINING & TRAVEL	130.30.3015.62295	-	-	-	$200	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MEMBERSHIP DUES	130.30.3015.62360	-	-	-	$300	-
OTHER PROGRAM COSTS	130.30.3015.62490	-	-	-	$35,000	-
CLOTHING	130.30.3015.65020	-	-	-	$500	-
FOOD	130.30.3015.65025	-	-	-	$2,000	-
JANITORIAL SUPPLIES	130.30.3015.65040	-	-	-	$100	-
MINOR EQUIPMENT & TOOLS	130.30.3015.65085	-	-	-	$1,700	-
OFFICE SUPPLIES	130.30.3015.65095	-	-	-	$200	-
RECREATION SUPPLIES	130.30.3015.65110	-	-	-	$2,000	-
Total Farmer's Market		$85,807	$98,318	$68,800	$74,959	8.95%
Youth Engagement Division						
OTHER PROGRAM COSTS	100.30.3215.62490	$331	-	-	-	-
Total Youth Engagement Division		$331	-	-	-	-
Rec. Mgmt. & General Support						
REGULAR PAY	100.30.3005.61010	$849,485	$1,240,160	$1,102,713	-	-
PERMANENT PART-TIME	100.30.3005.61050	-	$767	-	-	-
SEASONAL EMPLOYEES	100.30.3005.61060	$36,878	$19,043	$33,000	-	-
OVERTIME PAY	100.30.3005.61110	$2,415	$10,819	$5,050	-	-
TERMINATION PAYOUTS	100.30.3005.61415	$728	-	-	-	-
COMP / VACATION PAYOUTS	100.30.3005.61430	-	$15,302	-	-	-
HEALTH INSURANCE	100.30.3005.61510	$123,641	$166,480	$137,853	-	-
VISION INSURANCE	100.30.3005.61513	$181	$302	$222	-	-
LIFE INSURANCE	100.30.3005.61615	$610	$857	$770	-	-
AUTO ALLOWANCE	100.30.3005.61625	$7,673	$9,060	$7,335	-	-
CELL PHONE ALLOWANCE	100.30.3005.61626	$3,375	$4,254	$2,964	-	-
IMRF	100.30.3005.61710	$28,788	$37,282	$46,208	-	-
SOCIAL SECURITY	100.30.3005.61725	$52,165	$74,798	$65,981	-	-
MEDICARE	100.30.3005.61730	$12,563	$18,279	$16,140	-	-
ADVERTISING	100.30.3005.62205	$2,121	$1,337	-	-	-
PRINTING	100.30.3005.62210	$2,277	$2,051	-	-	-
TRAINING & TRAVEL	100.30.3005.62295	$24,176	$18,289	$17,000	-	-
RENTAL OF AUTO-FLEET MAINTENANCE	100.30.3005.62305	$99,996	$129,996	$130,000	-	-
RENTAL OF AUTO REPLACEMENT	100.30.3005.62309	$30,000	$30,000	$150,000	-	-
POSTAGE	100.30.3005.62315	$63	$83	-	-	-
MEMBERSHIP DUES	100.30.3005.62360	$1,479	$1,510	$4,433	-	-
RENTALS	100.30.3005.62375	$18	$1,052	-	-	-
OTHER PROGRAM COSTS	100.30.3005.62490	$42,939	$95,037	$60,000	-	-
COMMUNITY PICNIC-SPECIAL EVENTS	100.30.3005.62513	$1,281	-$44	-	-	-
Cradle to Career Programming	100.30.3005.62647	-	-	$50,000	-	-
LEASE PAYMENTS	100.30.3005.62655	$73,785	$2,500	-	-	-
CREDIT CARD FEES	100.30.3005.62705	$145,471	$197,871	$100,000	-	-
Holiday Food Drive Expenses	100.30.3005.62996	$13,005	$7,571	-	-	-
FOOD	100.30.3005.65025	$6,319	$6,779	$670	-	-
LICENSING/REGULATORY SUPP	100.30.3005.65045	$4,200	$1,488	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3005.65085	-	$3,285	-	-	-
OFFICE SUPPLIES	100.30.3005.65095	$5,494	$1,766	$6,000	-	-
RECREATION SUPPLIES	100.30.3005.65110	$3,008	$3,315	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FURNITURE & FIXTURES	100.30.3005.65625	$400	-	-	-	-
TRANSFER TO INSURANCE - RISK	100.30.3005.66030	$472,500	$486,504	$486,500	-	-
REGULAR PAY	130.30.3005.61010	-	-	-	$1,167,570	-
SEASONAL EMPLOYEES	130.30.3005.61060	-	-	-	$33,000	-
OVERTIME PAY	130.30.3005.61110	-	-	-	$5,050	-
HEALTH INSURANCE	130.30.3005.61510	-	-	-	$165,020	-
VISION INSURANCE	130.30.3005.61513	-	-	-	$261	-
LIFE INSURANCE	130.30.3005.61615	-	-	-	$816	-
AUTO ALLOWANCE	130.30.3005.61625	-	-	-	$8,010	-
CELL PHONE ALLOWANCE	130.30.3005.61626	-	-	-	$3,414	-
IMRF	130.30.3005.61710	-	-	-	$59,114	-
SOCIAL SECURITY	130.30.3005.61725	-	-	-	$69,813	-
MEDICARE	130.30.3005.61730	-	-	-	$17,749	-
TRAINING & TRAVEL	130.30.3005.62295	-	-	-	$17,000	-
RENTAL OF AUTO-FLEET MAINTENANCE	130.30.3005.62305	-	-	-	$130,000	-
RENTAL OF AUTO REPLACEMENT	130.30.3005.62309	-	-	-	$150,000	-
MEMBERSHIP DUES	130.30.3005.62360	-	-	-	$4,500	-
OTHER PROGRAM COSTS	130.30.3005.62490	-	-	-	$110,000	-
CREDIT CARD FEES	130.30.3005.62705	-	-	-	$100,000	-
FOOD	130.30.3005.65025	-	-	-	$700	-
OFFICE SUPPLIES	130.30.3005.65095	-	-	-	$6,000	-
TRANSFER TO INSURANCE - RISK	130.30.3005.66030	-	-	-	$425,000	-
Total Rec. Mgmt. & General Support		$2,047,032	$2,587,793	$2,422,839	$2,473,017	2.07%
Rec General Support						
CELL PHONE ALLOWANCE	100.30.3020.61626	$101	-	-	-	-
RECREATION SUPPLIES	100.30.3020.65110	$170	-	-	-	-
Total Rec General Support		$271	-	-	-	-
Park Utilities						
ELECTRICITY	100.30.3025.64005	$48,956	$135,894	-	-	-
NATURAL GAS	100.30.3025.64015	$10,876	$12,011	-	-	-
JANITORIAL SUPPLIES	100.30.3025.65040	$291	$144	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3025.65085	$2,161	$4,443	-	-	-
Total Park Utilities		$62,284	$152,492	-	-	-
Crown Community Center						
REGULAR PAY	100.30.3030.61010	$1,326,452	$1,559,321	$1,631,978	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3030.61011	$213,118	$223,585	$251,000	-	-
PROGRAM ASSISTANTS	100.30.3030.61013	$227,923	$72,164	$96,000	-	-
PERMANENT PART-TIME	100.30.3030.61050	$205,935	$325,254	$449,536	-	-
SEASONAL EMPLOYEES	100.30.3030.61060	$289,283	$280,838	$295,000	-	-
OVERTIME PAY	100.30.3030.61110	$45,476	$63,303	$40,000	-	-
TERMINATION PAYOUTS	100.30.3030.61415	$9,894	$1,190	-	-	-
COMP / VACATION PAYOUTS	100.30.3030.61430	$2,155	$2,715	-	-	-
HEALTH INSURANCE	100.30.3030.61510	$199,811	$213,146	$219,096	-	-
VISION INSURANCE	100.30.3030.61513	$316	$224	$228	-	-
LIFE INSURANCE	100.30.3030.61615	$331	$421	$480	-	-
AUTO ALLOWANCE	100.30.3030.61625	$450	$900	$900	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CELL PHONE ALLOWANCE	100.30.3030.61626	$996	$1,584	$1,584	-	-
SHOE ALLOWANCE	100.30.3030.61630	$1,080	$2,535	$2,535	-	-
IMRF	100.30.3030.61710	$56,522	$55,964	$88,444	-	-
SOCIAL SECURITY	100.30.3030.61725	$141,650	$154,105	$129,366	-	-
MEDICARE	100.30.3030.61730	$33,128	$36,041	$30,255	-	-
ADVERTISING	100.30.3030.62205	$2,477	$1,904	-	-	-
PRINTING	100.30.3030.62210	$1,787	$353	$2,500	-	-
OFFICE EQUIPMENT MAINT	100.30.3030.62235	$14	$90	-	-	-
OTHER EQMT MAINTENANCE	100.30.3030.62245	$19,954	$25,576	$23,100	-	-
CROWN CENTER SYSTEMS REPAIR	100.30.3030.62251	$88,051	$36,496	$82,000	-	-
TRAINING & TRAVEL	100.30.3030.62295	$11,188	$9,985	$15,000	-	-
MEMBERSHIP DUES	100.30.3030.62360	$14,981	$17,755	$14,000	-	-
RENTALS	100.30.3030.62375	$60	$2,176	-	-	-
PRESCHOOL GRANT EXPENSE	100.30.3030.62479	$3,558	-	-	-	-
OTHER PROGRAM COSTS	100.30.3030.62490	$19,344	$14,749	$7,000	-	-
LICENSED PEST CONTROL SERVICES	100.30.3030.62495	$895	-	$1,500	-	-
INSTRUCTOR SERVICES	100.30.3030.62505	$109,773	$90,009	$82,000	-	-
FIELD TRIPS	100.30.3030.62507	$59,713	$55,908	$36,000	-	-
SPORTS OFFICIALS	100.30.3030.62508	$6,752	-	$5,500	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3030.62509	$3,997	$286,605	$165,000	-	-
SECURITY ALARM CONTRACTS	100.30.3030.62518	$2,577	$4,422	$2,100	-	-
ELECTRICITY	100.30.3030.64005	$307,257	$376,311	$260,000	-	-
NATURAL GAS	100.30.3030.64015	$62,033	$65,856	$80,000	-	-
TELECOMMUNICATIONS - WIRELESS	100.30.3030.64540	$640	-	-	-	-
CLOTHING	100.30.3030.65020	$7,323	$4,067	$15,000	-	-
FOOD	100.30.3030.65025	$31,149	$30,185	$40,000	-	-
JANITORIAL SUPPLIES	100.30.3030.65040	$30,269	$41,766	$40,000	-	-
BLDG MAINTENANCE MATERIAL	100.30.3030.65050	$12,028	$6,918	$12,000	-	-
OFFICE/OTHER EQT MTN MATL	100.30.3030.65070	$7,330	$6,898	$5,000	-	-
MEDICAL & LAB SUPPLIES	100.30.3030.65075	$901	$1,557	$2,500	-	-
OFFICE SUPPLIES	100.30.3030.65095	$4,640	$4,888	$4,000	-	-
RECREATION SUPPLIES	100.30.3030.65110	$86,869	$82,187	$70,000	-	-
FITNESS INCENTIVE	100.30.3030.65141	$500	$500	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3030.66049	-	$806	-	-	-
TRANSFER TO CROWN MAINTENANCE FUND	100.30.3030.66158	$174,996	$174,996	$175,000	-	-
REGULAR PAY	130.30.3030.61010	-	-	-	$1,789,752	-
RECREATION INSTRUCTORS REG PAY	130.30.3030.61011	-	-	-	$168,235	-
PROGRAM ASSISTANTS	130.30.3030.61013	-	-	-	$14,000	-
PERMANENT PART-TIME	130.30.3030.61050	-	-	-	$462,964	-
SEASONAL EMPLOYEES	130.30.3030.61060	-	-	-	$295,000	-
OVERTIME PAY	130.30.3030.61110	-	-	-	$40,000	-
HEALTH INSURANCE	130.30.3030.61510	-	-	-	$245,829	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
VISION INSURANCE	130.30.3030.61513	-	-	-	$264	-
LIFE INSURANCE	130.30.3030.61615	-	-	-	$491	-
AUTO ALLOWANCE	130.30.3030.61625	-	-	-	$900	-
CELL PHONE ALLOWANCE	130.30.3030.61626	-	-	-	$2,448	-
SHOE ALLOWANCE	130.30.3030.61630	-	-	-	$2,990	-
IMRF	130.30.3030.61710	-	-	-	$110,313	-
SOCIAL SECURITY	130.30.3030.61725	-	-	-	$182,363	-
MEDICARE	130.30.3030.61730	-	-	-	$42,662	-
PRINTING	130.30.3030.62210	-	-	-	$2,500	-
OTHER EQMT MAINTENANCE	130.30.3030.62245	-	-	-	$23,100	-
CROWN CENTER SYSTEMS REPAIR	130.30.3030.62251	-	-	-	$25,000	-
TRAINING & TRAVEL	130.30.3030.62295	-	-	-	$15,000	-
MEMBERSHIP DUES	130.30.3030.62360	-	-	-	$18,000	-
OTHER PROGRAM COSTS	130.30.3030.62490	-	-	-	$14,000	-
LICENSED PEST CONTROL SERVICES	130.30.3030.62495	-	-	-	$1,500	-
INSTRUCTOR SERVICES	130.30.3030.62505	-	-	-	$82,000	-
FIELD TRIPS	130.30.3030.62507	-	-	-	$36,000	-
SPORTS OFFICIALS	130.30.3030.62508	-	-	-	$12,000	-
SERVICE AGREEMENTS/ CONTRACTS	130.30.3030.62509	-	-	-	$165,000	-
SECURITY ALARM CONTRACTS	130.30.3030.62518	-	-	-	$2,100	-
ELECTRICITY	130.30.3030.64005	-	-	-	$260,000	-
NATURAL GAS	130.30.3030.64015	-	-	-	$80,000	-
CLOTHING	130.30.3030.65020	-	-	-	$5,000	-
FOOD	130.30.3030.65025	-	-	-	$40,000	-
JANITORIAL SUPPLIES	130.30.3030.65040	-	-	-	$30,000	-
BLDG MAINTENANCE MATERIAL	130.30.3030.65050	-	-	-	$8,000	-
OFFICE/OTHER EQT MTN MATL	130.30.3030.65070	-	-	-	$10,000	-
MEDICAL & LAB SUPPLIES	130.30.3030.65075	-	-	-	$2,500	-
OFFICE SUPPLIES	130.30.3030.65095	-	-	-	$5,000	-
RECREATION SUPPLIES	130.30.3030.65110	-	-	-	$80,000	-
TRANSFER TO CROWN MAINTENANCE FUND	130.30.3030.66158	-	-	-	$175,000	-
Total Crown Community Center		$3,825,573	$4,336,254	$4,375,602	$4,449,911	1.70%
Chandler Community Center						
REGULAR PAY	100.30.3035.61010	$108,881	$164,613	$166,887	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3035.61011	$67,545	$73,443	$75,000	-	-
PROGRAM ASSISTANTS	100.30.3035.61013	$1,369	$6,982	-	-	-
PERMANENT PART-TIME	100.30.3035.61050	$141,177	$148,833	$114,750	-	-
SEASONAL EMPLOYEES	100.30.3035.61060	$108,677	$198,290	$125,000	-	-
OVERTIME PAY	100.30.3035.61110	$10,424	$17,199	$10,000	-	-
HEALTH INSURANCE	100.30.3035.61510	$9,310	$18,322	$19,024	-	-
LIFE INSURANCE	100.30.3035.61615	$56	$63	$66	-	-
CELL PHONE ALLOWANCE	100.30.3035.61626	$150	$360	$360	-	-
SHOE ALLOWANCE	100.30.3035.61630	$540	$460	$460	-	-
IMRF	100.30.3035.61710	$6,204	$7,742	$10,707	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SOCIAL SECURITY	100.30.3035.61725	$27,041	$37,468	$17,513	-	-
MEDICARE	100.30.3035.61730	$6,324	$8,763	$4,096	-	-
ADVERTISING	100.30.3035.62205	-	$143	-	-	-
OFFICE EQUIPMENT MAINT	100.30.3035.62235	-	$41,210	-	-	-
OTHER EQMT MAINTENANCE	100.30.3035.62245	-	$31	-	-	-
TRAINING & TRAVEL	100.30.3035.62295	$3,158	$2,029	$4,000	-	-
POSTAGE	100.30.3035.62315	$172	-	-	-	-
MEMBERSHIP DUES	100.30.3035.62360	$381	$302	$800	-	-
OTHER PROGRAM COSTS	100.30.3035.62490	$68,111	$9,360	-	-	-
LICENSED PEST CONTROL SERVICES	100.30.3035.62495	$396	$40	$700	-	-
INSTRUCTOR SERVICES	100.30.3035.62505	$477,338	$439,746	$500,000	-	-
WORK- STUDY	100.30.3035.62506	$137	-	-	-	-
FIELD TRIPS	100.30.3035.62507	$15,647	$13,850	$10,000	-	-
OTHER CHARGES-CHARGEBACK	100.30.3035.62740	-	-$1,818	-	-	-
MISCELLANEOUS	100.30.3035.62770	$352	$209	-	-	-
ELECTRICITY	100.30.3035.64005	$10,715	$6,350	-	-	-
NATURAL GAS	100.30.3035.64015	$5,519	$6,060	-	-	-
CLOTHING	100.30.3035.65020	$7,322	$1,369	$5,000	-	-
FOOD	100.30.3035.65025	$780	$1,142	$1,000	-	-
JANITORIAL SUPPLIES	100.30.3035.65040	$2,330	$3,583	$1,000	-	-
BLDG MAINTENANCE MATERIAL	100.30.3035.65050	$1,617	$392	$2,300	-	-
OFFICE/OTHER EQT MTN MATL	100.30.3035.65070	$107	-	$200	-	-
SAFETY EQUIPMENT	100.30.3035.65090	$797	$1,428	$500	-	-
OFFICE SUPPLIES	100.30.3035.65095	$1,351	$183	$500	-	-
RECREATION SUPPLIES	100.30.3035.65110	$19,957	$20,126	$20,000	-	-
REGULAR PAY	130.30.3035.61010	-	-	-	$226,190	-
RECREATION INSTRUCTORS REG PAY	130.30.3035.61011	-	-	-	$75,000	-
PERMANENT PART-TIME	130.30.3035.61050	-	-	-	$133,661	-
SEASONAL EMPLOYEES	130.30.3035.61060	-	-	-	$200,000	-
OVERTIME PAY	130.30.3035.61110	-	-	-	$18,000	-
HEALTH INSURANCE	130.30.3035.61510	-	-	-	$34,897	-
LIFE INSURANCE	130.30.3035.61615	-	-	-	$124	-
AUTO ALLOWANCE	130.30.3035.61625	-	-	-	$450	-
CELL PHONE ALLOWANCE	130.30.3035.61626	-	-	-	$612	-
SHOE ALLOWANCE	130.30.3035.61630	-	-	-	$690	-
IMRF	130.30.3035.61710	-	-	-	$17,736	-
SOCIAL SECURITY	130.30.3035.61725	-	-	-	$40,589	-
MEDICARE	130.30.3035.61730	-	-	-	$9,497	-
TRAINING & TRAVEL	130.30.3035.62295	-	-	-	$4,000	-
MEMBERSHIP DUES	130.30.3035.62360	-	-	-	$800	-
LICENSED PEST CONTROL SERVICES	130.30.3035.62495	-	-	-	$700	-
INSTRUCTOR SERVICES	130.30.3035.62505	-	-	-	$600,000	-
FIELD TRIPS	130.30.3035.62507	-	-	-	$10,000	-
CLOTHING	130.30.3035.65020	-	-	-	$5,000	-
FOOD	130.30.3035.65025	-	-	-	$1,000	-
JANITORIAL SUPPLIES	130.30.3035.65040	-	-	-	$1,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BLDG MAINTENANCE MATERIAL	130.30.3035.65050	-	-	-	$2,500	-
SAFETY EQUIPMENT	130.30.3035.65090	-	-	-	$500	-
OFFICE SUPPLIES	130.30.3035.65095	-	-	-	$1,000	-
RECREATION SUPPLIES	130.30.3035.65110	-	-	-	$20,000	-
Total Chandler Community Center		$1,103,884	$1,228,273	$1,089,863	$1,403,946	28.82%
Fleetwood Jourdain Com Ct						
REGULAR PAY	100.30.3040.61010	$425,655	$510,397	$534,266	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3040.61011	$12,461	$19,435	$13,000	-	-
PROGRAM ASSISTANTS	100.30.3040.61013	$33,876	$38,990	$35,000	-	-
PERMANENT PART-TIME	100.30.3040.61050	$123,098	$122,448	$62,717	-	-
SEASONAL EMPLOYEES	100.30.3040.61060	$147,439	$62,816	$100,000	-	-
OVERTIME PAY	100.30.3040.61110	$6,741	$15,284	$7,000	-	-
TERMINATION PAYOUTS	100.30.3040.61415	$7,090	$33,221	-	-	-
COMP / VACATION PAYOUTS	100.30.3040.61430	$4,396	-	-	-	-
HEALTH INSURANCE	100.30.3040.61510	$75,327	$76,748	$81,651	-	-
VISION INSURANCE	100.30.3040.61513	$225	$257	$264	-	-
LIFE INSURANCE	100.30.3040.61615	$232	$252	$272	-	-
AUTO ALLOWANCE	100.30.3040.61625	$900	$825	$900	-	-
CELL PHONE ALLOWANCE	100.30.3040.61626	$744	$822	$864	-	-
SHOE ALLOWANCE	100.30.3040.61630	$515	$615	$460	-	-
IMRF	100.30.3040.61710	$18,915	$19,786	$26,567	-	-
SOCIAL SECURITY	100.30.3040.61725	$46,518	$48,951	$37,151	-	-
MEDICARE	100.30.3040.61730	$10,809	$11,448	$8,689	-	-
PRINTING	100.30.3040.62210	$17	-	-	-	-
BLDG MAINTENANCE SERVICES	100.30.3040.62225	$5,550	$5,705	$6,500	-	-
OTHER EQMT MAINTENANCE	100.30.3040.62245	$373	$646	$1,400	-	-
TRAINING & TRAVEL	100.30.3040.62295	$3,747	$1,102	$5,000	-	-
MEMBERSHIP DUES	100.30.3040.62360	$225	-	$1,335	-	-
OTHER PROGRAM COSTS	100.30.3040.62490	$1,005	$461	$5,000	-	-
LICENSED PEST CONTROL SERVICES	100.30.3040.62495	$1,122	$166	$800	-	-
INSTRUCTOR SERVICES	100.30.3040.62505	$7,896	$23,709	$20,000	-	-
FIELD TRIPS	100.30.3040.62507	$25,043	$25,917	$25,500	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3040.62509	-	$250	-	-	-
ENTERTAIN/PERFORMER SERV	100.30.3040.62511	$2,347	$10,964	$3,500	-	-
CONTRACTUAL SERVICES CHARGEBACK	100.30.3040.62525	$508	$2,157	-	-	-
Holiday Food Drive Expenses	100.30.3040.62996	$873	$1,107	-	-	-
ELECTRICITY	100.30.3040.64005	$31,302	$32,303	-	-	-
NATURAL GAS	100.30.3040.64015	$8,673	$10,086	-	-	-
CLOTHING	100.30.3040.65020	$1,562	$4,478	$6,000	-	-
FOOD	100.30.3040.65025	$51,538	$57,022	$55,000	-	-
JANITORIAL SUPPLIES	100.30.3040.65040	$7,415	$7,683	$8,700	-	-
BLDG MAINTENANCE MATERIAL	100.30.3040.65050	$85	$672	-	-	-
OFFICE SUPPLIES	100.30.3040.65095	$1,628	$1,364	$3,000	-	-
RECREATION SUPPLIES	100.30.3040.65110	$32,184	$20,995	$30,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
REGULAR PAY	130.30.3040.61010	-	-	-	$608,866	-
RECREATION INSTRUCTORS REG PAY	130.30.3040.61011	-	-	-	$13,000	-
PROGRAM ASSISTANTS	130.30.3040.61013	-	-	-	$35,000	-
PERMANENT PART-TIME	130.30.3040.61050	-	-	-	$53,375	-
SEASONAL EMPLOYEES	130.30.3040.61060	-	-	-	$120,000	-
OVERTIME PAY	130.30.3040.61110	-	-	-	$7,000	-
HEALTH INSURANCE	130.30.3040.61510	-	-	-	$116,764	-
VISION INSURANCE	130.30.3040.61513	-	-	-	$226	-
LIFE INSURANCE	130.30.3040.61615	-	-	-	$244	-
AUTO ALLOWANCE	130.30.3040.61625	-	-	-	$900	-
CELL PHONE ALLOWANCE	130.30.3040.61626	-	-	-	$1,224	-
SHOE ALLOWANCE	130.30.3040.61630	-	-	-	$690	-
IMRF	130.30.3040.61710	-	-	-	$34,044	-
SOCIAL SECURITY	130.30.3040.61725	-	-	-	$48,127	-
MEDICARE	130.30.3040.61730	-	-	-	$12,186	-
ADVERTISING	130.30.3040.62205	-	-	-	$500	-
BLDG MAINTENANCE SERVICES	130.30.3040.62225	-	-	-	$6,500	-
OTHER EQMT MAINTENANCE	130.30.3040.62245	-	-	-	$1,400	-
TRAINING & TRAVEL	130.30.3040.62295	-	-	-	$5,000	-
MEMBERSHIP DUES	130.30.3040.62360	-	-	-	$1,300	-
OTHER PROGRAM COSTS	130.30.3040.62490	-	-	-	$7,500	-
LICENSED PEST CONTROL SERVICES	130.30.3040.62495	-	-	-	$800	-
INSTRUCTOR SERVICES	130.30.3040.62505	-	-	-	$20,000	-
FIELD TRIPS	130.30.3040.62507	-	-	-	$25,500	-
ENTERTAIN/PERFORMER SERV	130.30.3040.62511	-	-	-	$1,000	-
CLOTHING	130.30.3040.65020	-	-	-	$5,000	-
FOOD	130.30.3040.65025	-	-	-	$25,000	-
JANITORIAL SUPPLIES	130.30.3040.65040	-	-	-	$8,700	-
OFFICE SUPPLIES	130.30.3040.65095	-	-	-	$3,000	-
RECREATION SUPPLIES	130.30.3040.65110	-	-	-	$22,000	-
Total Fleetwood Jourdain Com Ct		$1,098,037	$1,169,081	$1,080,536	$1,184,846	9.65%
Fleetwood/Jourdain Theatr						
REGULAR PAY	100.30.3045.61010	$77,714	$95,375	$97,596	-	-
PERMANENT PART-TIME	100.30.3045.61050	-	$1,417	-	-	-
HEALTH INSURANCE	100.30.3045.61510	$8,929	$9,161	$9,512	-	-
LIFE INSURANCE	100.30.3045.61615	$64	$77	$82	-	-
CELL PHONE ALLOWANCE	100.30.3045.61626	$150	$330	$360	-	-
IMRF	100.30.3045.61710	$2,615	$2,862	$3,661	-	-
SOCIAL SECURITY	100.30.3045.61725	$4,684	$5,882	$6,074	-	-
MEDICARE	100.30.3045.61730	$1,095	$1,376	$1,421	-	-
ADVERTISING	100.30.3045.62205	-	$315	-	-	-
PRINTING	100.30.3045.62210	$2,338	$5,023	$1,000	-	-
OTHER PROFESSIONAL SERVICES	100.30.3045.62272	-	-	$15,000	-	-
MEMBERSHIP DUES	100.30.3045.62360	$45	-	-	-	-
RENTALS	100.30.3045.62375	$911	$881	-	-	-
OTHER PROGRAM COSTS	100.30.3045.62490	$3,288	$5,592	$3,400	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
INSTRUCTOR SERVICES	100.30.3045.62505	$29,206	$40,110	$10,000	-	-
ENTERTAIN/PERFORMER SERV	100.30.3045.62511	$19,900	$21,600	$33,000	-	-
RENTAL SERVICES	100.30.3045.62515	$3,321	$9,641	$5,000	-	-
CLOTHING	100.30.3045.65020	-	-	$2,000	-	-
FOOD	100.30.3045.65025	$887	$1,869	$2,000	-	-
OFFICE SUPPLIES	100.30.3045.65095	$90	$100	$500	-	-
RECREATION SUPPLIES	100.30.3045.65110	$3,579	$4,941	$1,000	-	-
REGULAR PAY	130.30.3045.61010	-	-	-	$103,038	-
HEALTH INSURANCE	130.30.3045.61510	-	-	-	$10,340	-
LIFE INSURANCE	130.30.3045.61615	-	-	-	$87	-
CELL PHONE ALLOWANCE	130.30.3045.61626	-	-	-	$360	-
IMRF	130.30.3045.61710	-	-	-	$5,297	-
SOCIAL SECURITY	130.30.3045.61725	-	-	-	$6,411	-
MEDICARE	130.30.3045.61730	-	-	-	$1,500	-
PRINTING	130.30.3045.62210	-	-	-	$1,000	-
OTHER PROFESSIONAL SERVICES	130.30.3045.62272	-	-	-	$15,000	-
OTHER PROGRAM COSTS	130.30.3045.62490	-	-	-	$3,400	-
INSTRUCTOR SERVICES	130.30.3045.62505	-	-	-	$10,000	-
ENTERTAIN/PERFORMER SERV	130.30.3045.62511	-	-	-	$33,000	-
RENTAL SERVICES	130.30.3045.62515	-	-	-	$5,000	-
CLOTHING	130.30.3045.65020	-	-	-	$2,000	-
FOOD	130.30.3045.65025	-	-	-	$2,000	-
OFFICE SUPPLIES	130.30.3045.65095	-	-	-	$500	-
RECREATION SUPPLIES	130.30.3045.65110	-	-	-	$1,000	-
Total Fleetwood/Jourdain Theatr		$158,816	$206,551	$191,606	$199,933	4.35%
Recreation Outreach Program						
REGULAR PAY	100.30.3050.61010	$4,924	-	-	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3050.61011	$998	-	-	-	-
PROGRAM ASSISTANTS	100.30.3050.61013	$41,280	$59,711	-	-	-
PERMANENT PART-TIME	100.30.3050.61050	$276	-	-	-	-
SEASONAL EMPLOYEES	100.30.3050.61060	$60,946	$81,880	$100,000	-	-
OVERTIME PAY	100.30.3050.61110	$201	$1,475	-	-	-
SHOE ALLOWANCE	100.30.3050.61630	$155	$155	-	-	-
IMRF	100.30.3050.61710	$1,019	$897	-	-	-
SOCIAL SECURITY	100.30.3050.61725	$6,744	$8,880	-	-	-
MEDICARE	100.30.3050.61730	$1,577	$2,077	-	-	-
PRINTING	100.30.3050.62210	-	-	$2,000	-	-
OTHER PROGRAM COSTS	100.30.3050.62490	-	$145	-	-	-
CLOTHING	100.30.3050.65020	$1,562	$3,000	$3,600	-	-
FOOD	100.30.3050.65025	$181,680	$122,739	$190,000	-	-
JANITORIAL SUPPLIES	100.30.3050.65040	$1,757	-	-	-	-
OFFICE SUPPLIES	100.30.3050.65095	$392	-	$100	-	-
RECREATION SUPPLIES	100.30.3050.65110	$4,396	$1,761	-	-	-
SEASONAL EMPLOYEES	130.30.3050.61060	-	-	-	$102,000	-
SOCIAL SECURITY	130.30.3050.61725	-	-	-	$6,200	-
MEDICARE	130.30.3050.61730	-	-	-	$1,450	-
PRINTING	130.30.3050.62210	-	-	-	$2,000	-
SUMMER MEAL PROGRAM	130.30.3050.63546	-	-	-	$120,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CLOTHING	130.30.3050.65020	-	-	-	$1,000	-
FOOD	130.30.3050.65025	-	-	-	$70,000	-
RECREATION SUPPLIES	130.30.3050.65110	-	-	-	$700	-
Total Recreation Outreach Program		$307,907	$282,720	$295,700	$303,350	2.59%
Levy Center Senior Services						
REGULAR PAY	100.30.3055.61010	$529,925	$605,483	$590,301	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3055.61011	$38,702	$34,330	$44,000	-	-
PROGRAM ASSISTANTS	100.30.3055.61013	$10,589	$3,604	$10,000	-	-
PERMANENT PART-TIME	100.30.3055.61050	$145,143	$136,308	$162,441	-	-
SEASONAL EMPLOYEES	100.30.3055.61060	$2,854	$3,940	$1,000	-	-
SPECIAL EVENT PAY	100.30.3055.61062	$1,188	$966	$2,000	-	-
OVERTIME PAY	100.30.3055.61110	$10,356	$15,176	$2,500	-	-
TERMINATION PAYOUTS	100.30.3055.61415	$334	$645	-	-	-
HEALTH INSURANCE	100.30.3055.61510	$77,762	$73,023	$74,859	-	-
VISION INSURANCE	100.30.3055.61513	$168	$113	$114	-	-
LIFE INSURANCE	100.30.3055.61615	$247	$311	$329	-	-
AUTO ALLOWANCE	100.30.3055.61625	$900	$900	$900	-	-
CELL PHONE ALLOWANCE	100.30.3055.61626	$1,074	$1,584	$1,584	-	-
SHOE ALLOWANCE	100.30.3055.61630	$1,620	$1,380	$1,380	-	-
IMRF	100.30.3055.61710	$22,032	$21,102	$32,317	-	-
SOCIAL SECURITY	100.30.3055.61725	$44,830	$48,767	$46,910	-	-
MEDICARE	100.30.3055.61730	$10,484	$11,405	$10,971	-	-
ADVERTISING	100.30.3055.62205	$2,382	$1,243	$2,000	-	-
PRINTING	100.30.3055.62210	$3,992	$2,130	$4,300	-	-
BLDG MAINTENANCE SERVICES	100.30.3055.62225	$956	-	-	-	-
OTHER EQMT MAINTENANCE	100.30.3055.62245	$2,954	$3,032	$6,350	-	-
TRAINING & TRAVEL	100.30.3055.62295	$1,081	$2,396	$5,000	-	-
MEMBERSHIP DUES	100.30.3055.62360	$1,019	$795	$1,050	-	-
OTHER PROGRAM COSTS	100.30.3055.62490	$1,338	$106	-	-	-
LICENSED PEST CONTROL SERVICES	100.30.3055.62495	$636	-	$750	-	-
INSTRUCTOR SERVICES	100.30.3055.62505	$268,849	$319,361	$272,700	-	-
FIELD TRIPS	100.30.3055.62507	$11,969	$8,448	$3,500	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3055.62509	$4,424	$9,073	$4,800	-	-
ENTERTAIN/PERFORMER SERV	100.30.3055.62511	$2,554	$1,334	$1,900	-	-
RENTAL SERVICES	100.30.3055.62515	$5,329	$2,454	$4,000	-	-
COUPON PMTS-CAB SUBSIDY	100.30.3055.62695	$124,234	$142,874	$125,000	-	-
ELECTRICITY	100.30.3055.64005	$47,225	$56,264	-	-	-
NATURAL GAS	100.30.3055.64015	$3,755	$4,767	-	-	-
CLOTHING	100.30.3055.65020	$861	$909	$4,000	-	-
FOOD	100.30.3055.65025	$56,984	$51,798	$43,000	-	-
JANITORIAL SUPPLIES	100.30.3055.65040	$8,046	$8,684	$8,000	-	-
BLDG MAINTENANCE MATERIAL	100.30.3055.65050	$7,661	$21,202	$20,000	-	-
OFFICE/OTHER EQT MTN MATL	100.30.3055.65070	-	-	$415	-	-
OFFICE SUPPLIES	100.30.3055.65095	$3,760	$3,990	$4,050	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RECREATION SUPPLIES	100.30.3055.65110	$22,332	$18,741	$20,600	-	-
FITNESS INCENTIVE	100.30.3055.65141	$500	$2,500	-	-	-
Aging Well Conference Expenses	100.30.3055.66461	$2,804	$3,056	-	-	-
REGULAR PAY	130.30.3055.61010	-	-	-	$518,528	-
RECREATION INSTRUCTORS REG PAY	130.30.3055.61011	-	-	-	$60,000	-
PROGRAM ASSISTANTS	130.30.3055.61013	-	-	-	$12,000	-
PERMANENT PART-TIME	130.30.3055.61050	-	-	-	$212,762	-
SEASONAL EMPLOYEES	130.30.3055.61060	-	-	-	$1,000	-
OVERTIME PAY	130.30.3055.61110	-	-	-	$7,500	-
HEALTH INSURANCE	130.30.3055.61510	-	-	-	$74,373	-
VISION INSURANCE	130.30.3055.61513	-	-	-	$76	-
LIFE INSURANCE	130.30.3055.61615	-	-	-	$279	-
AUTO ALLOWANCE	130.30.3055.61625	-	-	-	$900	-
CELL PHONE ALLOWANCE	130.30.3055.61626	-	-	-	$1,224	-
SHOE ALLOWANCE	130.30.3055.61630	-	-	-	$1,840	-
IMRF	130.30.3055.61710	-	-	-	$36,852	-
SOCIAL SECURITY	130.30.3055.61725	-	-	-	$52,250	-
MEDICARE	130.30.3055.61730	-	-	-	$12,225	-
ADVERTISING	130.30.3055.62205	-	-	-	$2,000	-
PRINTING	130.30.3055.62210	-	-	-	$4,300	-
OTHER EQMT MAINTENANCE	130.30.3055.62245	-	-	-	$6,000	-
TRAINING & TRAVEL	130.30.3055.62295	-	-	-	$5,000	-
MEMBERSHIP DUES	130.30.3055.62360	-	-	-	$1,000	-
LICENSED PEST CONTROL SERVICES	130.30.3055.62495	-	-	-	$750	-
INSTRUCTOR SERVICES	130.30.3055.62505	-	-	-	$320,000	-
FIELD TRIPS	130.30.3055.62507	-	-	-	$10,000	-
SERVICE AGREEMENTS/ CONTRACTS	130.30.3055.62509	-	-	-	$4,800	-
ENTERTAIN/PERFORMER SERV	130.30.3055.62511	-	-	-	$1,000	-
RENTAL SERVICES	130.30.3055.62515	-	-	-	$2,000	-
COUPON PMTS-CAB SUBSIDY	130.30.3055.62695	-	-	-	$125,000	-
CLOTHING	130.30.3055.65020	-	-	-	$4,000	-
FOOD	130.30.3055.65025	-	-	-	$43,000	-
JANITORIAL SUPPLIES	130.30.3055.65040	-	-	-	$12,000	-
BLDG MAINTENANCE MATERIAL	130.30.3055.65050	-	-	-	$10,000	-
OFFICE SUPPLIES	130.30.3055.65095	-	-	-	$4,100	-
RECREATION SUPPLIES	130.30.3055.65110	-	-	-	$20,600	-
Total Levy Center Senior Services		$1,483,851	$1,624,194	$1,513,021	$1,567,359	3.59%
Boat Ramp Operations						
TESTING SERVICES	100.30.3065.62165	-	$4,025	$4,000	-	-
BLDG MAINTENANCE MATERIAL	100.30.3065.65050	$74,167	$112,592	$115,000	-	-
RECREATION SUPPLIES	100.30.3065.65110	$7,165	$6,995	$4,650	-	-
TESTING SERVICES	130.30.3065.62165	-	-	-	$4,000	-
BLDG MAINTENANCE MATERIAL	130.30.3065.65050	-	-	-	$115,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Boat Ramp Operations		$81,332	$123,612	$123,650	$119,000	-3.76%
Beaches						
REGULAR PAY	100.30.3080.61010	$182,542	$200,121	$205,843	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3080.61011	$60	-	$8,000	-	-
PERMANENT PART-TIME	100.30.3080.61050	$4,660	$2,263	-	-	-
SEASONAL EMPLOYEES	100.30.3080.61060	$445,444	$468,130	$410,000	-	-
OVERTIME PAY	100.30.3080.61110	$53,055	$35,864	$36,800	-	-
HEALTH INSURANCE	100.30.3080.61510	$30,770	$31,373	$32,367	-	-
VISION INSURANCE	100.30.3080.61513	$38	$38	$38	-	-
LIFE INSURANCE	100.30.3080.61615	$144	$164	$173	-	-
AUTO ALLOWANCE	100.30.3080.61625	$900	$900	$900	-	-
CELL PHONE ALLOWANCE	100.30.3080.61626	$654	$864	$864	-	-
IMRF	100.30.3080.61710	$6,149	$5,990	$9,075	-	-
SOCIAL SECURITY	100.30.3080.61725	$42,304	$43,509	$12,872	-	-
MEDICARE	100.30.3080.61730	$9,894	$10,176	$3,011	-	-
ADVERTISING	100.30.3080.62205	$225	-	-	-	-
OFFICE EQUIPMENT MAINT	100.30.3080.62235	-	-	$400	-	-
OTHER EQMT MAINTENANCE	100.30.3080.62245	-	-	$600	-	-
TRAINING & TRAVEL	100.30.3080.62295	$6,497	$139	$18,100	-	-
MEMBERSHIP DUES	100.30.3080.62360	$324	$530	-	-	-
OTHER PROGRAM COSTS	100.30.3080.62490	$450	$101	$500	-	-
LICENSED PEST CONTROL SERVICES	100.30.3080.62495	$490	-	$700	-	-
INSTRUCTOR SERVICES	100.30.3080.62505	$3,580	$11,972	$5,000	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3080.62509	-	$13,831	-	-	-
ELECTRICITY	100.30.3080.64005	$574	$457	-	-	-
NATURAL GAS	100.30.3080.64015	$1,689	$689	-	-	-
CLOTHING	100.30.3080.65020	$9,726	$8,288	$8,000	-	-
FOOD	100.30.3080.65025	$6,687	$8,629	$41,343	-	-
PETROLEUM PRODUCTS	100.30.3080.65035	-	-	$500	-	-
JANITORIAL SUPPLIES	100.30.3080.65040	$583	-	$750	-	-
BLDG MAINTENANCE MATERIAL	100.30.3080.65050	$794	$73	-	-	-
OFFICE/OTHER EQT MTN MATL	100.30.3080.65070	$137	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3080.65085	-	$541	-	-	-
SAFETY EQUIPMENT	100.30.3080.65090	$4,417	$7,180	$5,000	-	-
OFFICE SUPPLIES	100.30.3080.65095	$458	$350	$1,000	-	-
RECREATION SUPPLIES	100.30.3080.65110	$30,214	$38,133	$30,000	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3080.66049	$1,795	-$679	-	-	-
REGULAR PAY	130.30.3080.61010	-	-	-	$153,102	-
SEASONAL EMPLOYEES	130.30.3080.61060	-	-	-	$450,000	-
OVERTIME PAY	130.30.3080.61110	-	-	-	$20,000	-
HEALTH INSURANCE	130.30.3080.61510	-	-	-	$20,855	-
VISION INSURANCE	130.30.3080.61513	-	-	-	$38	-
LIFE INSURANCE	130.30.3080.61615	-	-	-	$129	-
AUTO ALLOWANCE	130.30.3080.61625	-	-	-	$450	-
CELL PHONE ALLOWANCE	130.30.3080.61626	-	-	-	$612	-
IMRF	130.30.3080.61710	-	-	-	$7,871	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SOCIAL SECURITY	130.30.3080.61725	-	-	-	$38,699	-
MEDICARE	130.30.3080.61730	-	-	-	$9,051	-
OTHER EQMT MAINTENANCE	130.30.3080.62245	-	-	-	$1,000	-
TRAINING & TRAVEL	130.30.3080.62295	-	-	-	$3,100	-
OTHER PROGRAM COSTS	130.30.3080.62490	-	-	-	$500	-
LICENSED PEST CONTROL SERVICES	130.30.3080.62495	-	-	-	$700	-
INSTRUCTOR SERVICES	130.30.3080.62505	-	-	-	$20,000	-
CLOTHING	130.30.3080.65020	-	-	-	$8,000	-
FOOD	130.30.3080.65025	-	-	-	$30,000	-
PETROLEUM PRODUCTS	130.30.3080.65035	-	-	-	$500	-
JANITORIAL SUPPLIES	130.30.3080.65040	-	-	-	$750	-
SAFETY EQUIPMENT	130.30.3080.65090	-	-	-	$5,000	-
OFFICE SUPPLIES	130.30.3080.65095	-	-	-	$1,000	-
RECREATION SUPPLIES	130.30.3080.65110	-	-	-	$30,000	-
Total Beaches		$845,255	$889,626	$831,836	$801,357	-3.66%
Sports Leagues						
REGULAR PAY	100.30.3100.61010	$50	$396	-	-	-
SEASONAL EMPLOYEES	100.30.3100.61060	-	$4,786	$22,900	-	-
OVERTIME PAY	100.30.3100.61110	$9,305	$6,071	-	-	-
HEALTH INSURANCE	100.30.3100.61510	$1,773	$1,056	-	-	-
VISION INSURANCE	100.30.3100.61513	$3	$1	-	-	-
LIFE INSURANCE	100.30.3100.61615	$2	$1	-	-	-
IMRF	100.30.3100.61710	$310	$188	-	-	-
SOCIAL SECURITY	100.30.3100.61725	$554	$678	-	-	-
MEDICARE	100.30.3100.61730	$130	$159	-	-	-
ADVERTISING	100.30.3100.62205	-	-	$100	-	-
MEMBERSHIP DUES	100.30.3100.62360	-	-	$150	-	-
OTHER PROGRAM COSTS	100.30.3100.62490	-	$4,174	-	-	-
LICENSED PEST CONTROL SERVICES	100.30.3100.62495	$1,960	-	-	-	-
SPORTS OFFICIALS	100.30.3100.62508	-	-	$9,500	-	-
FOOD	100.30.3100.65025	-	$750	$8,250	-	-
RECREATION SUPPLIES	100.30.3100.65110	$29,925	$16,192	$45,800	-	-
SEASONAL EMPLOYEES	130.30.3100.61060	-	-	-	$22,900	-
SOCIAL SECURITY	130.30.3100.61725	-	-	-	$1,420	-
MEDICARE	130.30.3100.61730	-	-	-	$332	-
ADVERTISING	130.30.3100.62205	-	-	-	$100	-
MEMBERSHIP DUES	130.30.3100.62360	-	-	-	$150	-
SPORTS OFFICIALS	130.30.3100.62508	-	-	-	$9,600	-
FOOD	130.30.3100.65025	-	-	-	$8,250	-
RECREATION SUPPLIES	130.30.3100.65110	-	-	-	$45,800	-
Total Sports Leagues		$44,011	$34,451	$86,700	$88,552	2.14%
Special Recreation						
REGULAR PAY	100.30.3130.61010	$136,948	$255,322	$320,759	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3130.61011	$212	$10,050	$10,000	-	-
PROGRAM ASSISTANTS	100.30.3130.61013	$19,223	$10,922	$30,000	-	-
PERMANENT PART-TIME	100.30.3130.61050	$14,375	$20,922	-	-	-
SEASONAL EMPLOYEES	100.30.3130.61060	$230,695	$367,295	$217,743	-	-
OVERTIME PAY	100.30.3130.61110	$297	$2,353	$4,000	-	-
HEALTH INSURANCE	100.30.3130.61510	$12,540	$24,174	$36,647	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
VISION INSURANCE	100.30.3130.61513	$61	$111	$152	-	-
LIFE INSURANCE	100.30.3130.61615	$90	$160	$218	-	-
AUTO ALLOWANCE	100.30.3130.61625	$450	$1,725	$2,250	-	-
CELL PHONE ALLOWANCE	100.30.3130.61626	$151	$714	$1,008	-	-
IMRF	100.30.3130.61710	$4,537	$8,281	$14,274	-	-
SOCIAL SECURITY	100.30.3130.61725	$24,813	$41,320	$21,190	-	-
MEDICARE	100.30.3130.61730	$5,803	$9,663	$4,956	-	-
OTHER PROFESSIONAL SERVICES	100.30.3130.62272	-	-	$10,000	-	-
TRAINING & TRAVEL	100.30.3130.62295	$2,847	$18,273	$15,000	-	-
MEMBERSHIP DUES	100.30.3130.62360	$390	$1,215	$400	-	-
OTHER PROGRAM COSTS	100.30.3130.62490	$10,181	$20,305	$8,000	-	-
FIELD TRIPS	100.30.3130.62507	$7,660	$39,301	$56,946	-	-
CLOTHING	100.30.3130.65020	$2,267	$3,048	$6,000	-	-
FOOD	100.30.3130.65025	$5,270	$5,933	$5,000	-	-
MEDICAL & LAB SUPPLIES	100.30.3130.65075	$841	$733	$600	-	-
OFFICE SUPPLIES	100.30.3130.65095	$181	$202	$500	-	-
RECREATION SUPPLIES	100.30.3130.65110	$7,525	$8,301	$7,000	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3130.66049	$80	$257	-	-	-
REGULAR PAY	130.30.3130.61010	-	-	-	$313,214	-
RECREATION INSTRUCTORS REG PAY	130.30.3130.61011	-	-	-	$10,000	-
PROGRAM ASSISTANTS	130.30.3130.61013	-	-	-	$30,000	-
SEASONAL EMPLOYEES	130.30.3130.61060	-	-	-	$200,500	-
OVERTIME PAY	130.30.3130.61110	-	-	-	$4,000	-
HEALTH INSURANCE	130.30.3130.61510	-	-	-	$39,598	-
VISION INSURANCE	130.30.3130.61513	-	-	-	$152	-
LIFE INSURANCE	130.30.3130.61615	-	-	-	$227	-
AUTO ALLOWANCE	130.30.3130.61625	-	-	-	$2,250	-
CELL PHONE ALLOWANCE	130.30.3130.61626	-	-	-	$1,008	-
IMRF	130.30.3130.61710	-	-	-	$16,101	-
SOCIAL SECURITY	130.30.3130.61725	-	-	-	$34,750	-
MEDICARE	130.30.3130.61730	-	-	-	$7,768	-
OTHER PROFESSIONAL SERVICES	130.30.3130.62272	-	-	-	$10,000	-
TRAINING & TRAVEL	130.30.3130.62295	-	-	-	$15,000	-
MEMBERSHIP DUES	130.30.3130.62360	-	-	-	$400	-
OTHER PROGRAM COSTS	130.30.3130.62490	-	-	-	$8,000	-
FIELD TRIPS	130.30.3130.62507	-	-	-	$59,946	-
CLOTHING	130.30.3130.65020	-	-	-	$6,000	-
FOOD	130.30.3130.65025	-	-	-	$5,000	-
MEDICAL & LAB SUPPLIES	130.30.3130.65075	-	-	-	$600	-
OFFICE SUPPLIES	130.30.3130.65095	-	-	-	$500	-
RECREATION SUPPLIES	130.30.3130.65110	-	-	-	$7,000	-
Total Special Recreation		$487,436	$850,579	$772,643	$772,014	-0.08%
Park Rental						
PERMANENT PART-TIME	100.30.3131.61050	$214	-	-	-	-
IMRF	100.30.3131.61710	$7	-	-	-	-
SOCIAL SECURITY	100.30.3131.61725	$13	-	-	-	-
MEDICARE	100.30.3131.61730	$3	-	-	-	-
Total Park Rental		$238	-	-	-	-
Bus Program						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
REGULAR PAY	100.30.3140.61010	$21,224	$357	-	-	-
PERMANENT PART-TIME	100.30.3140.61050	$35,934	$57,263	$86,385	-	-
OVERTIME PAY	100.30.3140.61110	$527	$291	-	-	-
HEALTH INSURANCE	100.30.3140.61510	$25	-	-	-	-
VISION INSURANCE	100.30.3140.61513	-	-	-	-	-
IMRF	100.30.3140.61710	$1,508	$1,022	$2,068	-	-
SOCIAL SECURITY	100.30.3140.61725	$3,576	$3,587	$5,356	-	-
MEDICARE	100.30.3140.61730	$836	$839	$1,253	-	-
PERMANENT PART-TIME	130.30.3140.61050	-	-	-	$89,601	-
IMRF	130.30.3140.61710	-	-	-	$2,493	-
SOCIAL SECURITY	130.30.3140.61725	-	-	-	$5,556	-
MEDICARE	130.30.3140.61730	-	-	-	$1,301	-
Total Bus Program		$63,631	$63,359	$95,061	$98,951	4.09%
Park Service Unit						
REGULAR PAY	100.30.3150.61010	$27,843	$1,131	-	-	-
PERMANENT PART-TIME	100.30.3150.61050	$12,476	-	-	-	-
SEASONAL EMPLOYEES	100.30.3150.61060	$126,454	$68,970	$215,000	-	-
OVERTIME PAY	100.30.3150.61110	$5,260	$485	-	-	-
SHOE ALLOWANCE	100.30.3150.61630	$180	-	-	-	-
IMRF	100.30.3150.61710	$156	-	-	-	-
SOCIAL SECURITY	100.30.3150.61725	$10,677	$4,374	-	-	-
MEDICARE	100.30.3150.61730	$2,497	$1,023	-	-	-
CLOTHING	100.30.3150.65020	$600	$1,393	$5,000	-	-
JANITORIAL SUPPLIES	100.30.3150.65040	$6,947	$16,875	$12,800	-	-
BLDG MAINTENANCE MATERIAL	100.30.3150.65050	-	$2,372	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3150.65085	$291	$1,722	$1,000	-	-
RECREATION SUPPLIES	100.30.3150.65110	$81	$910	$2,000	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	100.30.3150.66049	$1,431	-	-	-	-
SEASONAL EMPLOYEES	130.30.3150.61060	-	-	-	$221,000	-
SOCIAL SECURITY	130.30.3150.61725	-	-	-	$13,330	-
MEDICARE	130.30.3150.61730	-	-	-	$3,118	-
PRINTING	130.30.3150.62210	-	-	-	$1,800	-
CLOTHING	130.30.3150.65020	-	-	-	$5,000	-
JANITORIAL SUPPLIES	130.30.3150.65040	-	-	-	$18,800	-
MINOR EQUIPMENT & TOOLS	130.30.3150.65085	-	-	-	$1,000	-
Total Park Service Unit		$194,893	$99,255	$235,800	$264,048	11.98%
Gibbs-Morrison Cultural Center						
PERMANENT PART-TIME	100.30.3225.61050	-	-	$22,230	-	-
TERMINATION PAYOUTS	100.30.3225.61415	$139	-	-	-	-
SOCIAL SECURITY	100.30.3225.61725	$9	-	$1,379	-	-
MEDICARE	100.30.3225.61730	$2	-	$323	-	-
BLDG MAINTENANCE SERVICES	100.30.3225.62225	-	-	$1,717	-	-
RECEPTION/ENTERTAINMEN	100.30.3225.62365	-	-	$100	-	-
OTHER PROGRAM COSTS	100.30.3225.62490	-	-	$15,000	-	-
LICENSED PEST CONTROL SERVICES	100.30.3225.62495	$681	-	$1,200	-	-
INSTRUCTOR SERVICES	100.30.3225.62505	-	-	$5,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SERVICE AGREEMENTS/ CONTRACTS	100.30.3225.62509	-	-	$5,000	-	-
ELECTRICITY	100.30.3225.64005	$3,145	$287	-	-	-
NATURAL GAS	100.30.3225.64015	$2,142	$3,033	-	-	-
FOOD	100.30.3225.65025	-	-	$1,000	-	-
JANITORIAL SUPPLIES	100.30.3225.65040	$495	$1,186	$4,000	-	-
OFFICE SUPPLIES	100.30.3225.65095	-	-	$2,000	-	-
RECREATION SUPPLIES	100.30.3225.65110	$2,134	-	$5,000	-	-
BLDG MAINTENANCE SERVICES	130.30.3225.62225	-	-	-	$1,717	-
OTHER PROGRAM COSTS	130.30.3225.62490	-	-	-	$15,000	-
LICENSED PEST CONTROL SERVICES	130.30.3225.62495	-	-	-	$1,200	-
INSTRUCTOR SERVICES	130.30.3225.62505	-	-	-	$5,000	-
SERVICE AGREEMENTS/ CONTRACTS	130.30.3225.62509	-	-	-	$5,100	-
FOOD	130.30.3225.65025	-	-	-	$1,000	-
JANITORIAL SUPPLIES	130.30.3225.65040	-	-	-	$4,000	-
OFFICE SUPPLIES	130.30.3225.65095	-	-	-	$2,000	-
RECREATION SUPPLIES	130.30.3225.65110	-	-	-	$5,000	-
Total Gibbs-Morrison Cultural Center		$8,745	$4,506	$63,949	$40,017	-37.42%
Community Responders						
REGULAR PAY	100.30.3300.61010	-	$154,377	-	-	-
OVERTIME PAY	100.30.3300.61110	-	$32,403	-	-	-
HEALTH INSURANCE	100.30.3300.61510	-	$13,960	-	-	-
VISION INSURANCE	100.30.3300.61513	-	$19	-	-	-
LIFE INSURANCE	100.30.3300.61615	-	$29	-	-	-
AUTO ALLOWANCE	100.30.3300.61625	-	$150	-	-	-
CELL PHONE ALLOWANCE	100.30.3300.61626	-	$252	-	-	-
IMRF	100.30.3300.61710	-	$5,628	-	-	-
SOCIAL SECURITY	100.30.3300.61725	-	$11,400	-	-	-
MEDICARE	100.30.3300.61730	-	$2,666	-	-	-
TRAINING & TRAVEL	100.30.3300.62295	-	$1,500	-	-	-
CLOTHING	100.30.3300.65020	-	$5,938	-	-	-
FOOD	100.30.3300.65025	-	$350	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3300.65085	-	$10,384	-	-	-
OFFICE SUPPLIES	100.30.3300.65095	-	$3,382	-	-	-
FITNESS INCENTIVE	100.30.3300.65141	-	$1,000	-	-	-
Total Community Responders		-	$243,437	-	-	-
Admin - Special Events						
REGULAR PAY	100.30.3500.61010	-	$39,033	$78,387	-	-
PERMANENT PART-TIME	100.30.3500.61050	-	$162	-	-	-
SEASONAL EMPLOYEES	100.30.3500.61060	-	$3,914	$35,000	-	-
OVERTIME PAY	100.30.3500.61110	-	$2,181	$5,000	-	-
HEALTH INSURANCE	100.30.3500.61510	-	$9,343	$18,772	-	-
VISION INSURANCE	100.30.3500.61513	-	$36	$73	-	-
LIFE INSURANCE	100.30.3500.61615	-	$32	$66	-	-
CELL PHONE ALLOWANCE	100.30.3500.61626	-	$252	$504	-	-
IMRF	100.30.3500.61710	-	$1,227	$3,489	-	-
SOCIAL SECURITY	100.30.3500.61725	-	$2,725	$4,892	-	-
MEDICARE	100.30.3500.61730	-	$637	$1,144	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
ADVERTISING	100.30.3500.62205	-	$938	$7,525	-	-
PRINTING	100.30.3500.62210	-	$659	$5,966	-	-
MEMBERSHIP DUES	100.30.3500.62360	-	$203	$250	-	-
OTHER PROGRAM COSTS	100.30.3500.62490	-	$6,706	$6,000	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3500.62509	-	-	$27,000	-	-
ENTERTAIN/PERFORMER SERV	100.30.3500.62511	-	$38,420	$37,000	-	-
COMMUNITY PICNIC-SPECIAL EVENTS	100.30.3500.62513	-	-	$8,000	-	-
RENTAL SERVICES	100.30.3500.62515	-	$13,178	$20,635	-	-
Holiday Food Drive Expenses	100.30.3500.62996	-	$1,005	$10,000	-	-
CLOTHING	100.30.3500.65020	-	$1,975	$3,000	-	-
FOOD	100.30.3500.65025	-	$2,386	$10,000	-	-
OFFICE SUPPLIES	100.30.3500.65095	-	$168	$1,000	-	-
RECREATION SUPPLIES	100.30.3500.65110	-	$8,000	$8,000	-	-
REGULAR PAY	130.30.3500.61010	-	-	-	$82,766	-
SEASONAL EMPLOYEES	130.30.3500.61060	-	-	-	$15,200	-
OVERTIME PAY	130.30.3500.61110	-	-	-	$5,000	-
HEALTH INSURANCE	130.30.3500.61510	-	-	-	$20,068	-
VISION INSURANCE	130.30.3500.61513	-	-	-	$112	-
LIFE INSURANCE	130.30.3500.61615	-	-	-	$69	-
CELL PHONE ALLOWANCE	130.30.3500.61626	-	-	-	$504	-
IMRF	130.30.3500.61710	-	-	-	$4,255	-
SOCIAL SECURITY	130.30.3500.61725	-	-	-	$6,229	-
MEDICARE	130.30.3500.61730	-	-	-	$1,457	-
ADVERTISING	130.30.3500.62205	-	-	-	$7,500	-
PRINTING	130.30.3500.62210	-	-	-	$6,000	-
TRAINING & TRAVEL	130.30.3500.62295	-	-	-	$250	-
OTHER PROGRAM COSTS	130.30.3500.62490	-	-	-	$6,000	-
SERVICE AGREEMENTS/ CONTRACTS	130.30.3500.62509	-	-	-	$27,000	-
ENTERTAIN/PERFORMER SERV	130.30.3500.62511	-	-	-	$23,000	-
COMMUNITY PICNIC-SPECIAL EVENTS	130.30.3500.62513	-	-	-	$8,000	-
RENTAL SERVICES	130.30.3500.62515	-	-	-	$20,700	-
Holiday Food Drive Expenses	130.30.3500.62996	-	-	-	$10,000	-
CLOTHING	130.30.3500.65020	-	-	-	$3,000	-
FOOD	130.30.3500.65025	-	-	-	$10,000	-
OFFICE SUPPLIES	130.30.3500.65095	-	-	-	$1,000	-
RECREATION SUPPLIES	130.30.3500.65110	-	-	-	$8,000	-
Total Admin - Special Events		-	$133,180	$291,703	$266,110	-8.77%
Access Rec - South End						
REGULAR PAY	100.30.3505.61010	-	$63,193	$174,805	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3505.61011	-	-	$20,000	-	-
PROGRAM ASSISTANTS	100.30.3505.61013	-	-	$65,000	-	-
PERMANENT PART-TIME	100.30.3505.61050	-	$735	$121,820	-	-
SEASONAL EMPLOYEES	100.30.3505.61060	-	$6,065	$30,000	-	-
OVERTIME PAY	100.30.3505.61110	-	-	$5,000	-	-
HEALTH INSURANCE	100.30.3505.61510	-	$11,792	$32,367	-	-
VISION INSURANCE	100.30.3505.61513	-	$13	$38	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
LIFE INSURANCE	100.30.3505.61615	-	-	$1	-	-
IMRF	100.30.3505.61710	-	$1,901	$12,212	-	-
SOCIAL SECURITY	100.30.3505.61725	-	$4,199	$18,391	-	-
MEDICARE	100.30.3505.61730	-	$982	$4,302	-	-
CONSULTING SERVICES	100.30.3505.62185	-	$2,499	-	-	-
PRINTING	100.30.3505.62210	-	$244	-	-	-
OTHER EQMT MAINTENANCE	100.30.3505.62245	-	$580	-	-	-
OTHER PROFESSIONAL SERVICES	100.30.3505.62272	-	$2,718	-	-	-
TRAINING & TRAVEL	100.30.3505.62295	-	$320	$1,000	-	-
MEMBERSHIP DUES	100.30.3505.62360	-	-	$800	-	-
OTHER PROGRAM COSTS	100.30.3505.62490	-	$1,539	-	-	-
LICENSED PEST CONTROL SERVICES	100.30.3505.62495	-	-	$500	-	-
INSTRUCTOR SERVICES	100.30.3505.62505	-	$2,660	$80,000	-	-
WORK- STUDY	100.30.3505.62506	-	$140	-	-	-
FIELD TRIPS	100.30.3505.62507	-	-	$2,000	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3505.62509	-	$60	-	-	-
MISCELLANEOUS	100.30.3505.62770	-	$10	-	-	-
CLOTHING	100.30.3505.65020	-	-	$5,000	-	-
FOOD	100.30.3505.65025	-	$1,546	$45,000	-	-
JANITORIAL SUPPLIES	100.30.3505.65040	-	$5,410	$5,000	-	-
BLDG MAINTENANCE MATERIAL	100.30.3505.65050	-	$15,239	$2,000	-	-
SAFETY EQUIPMENT	100.30.3505.65090	-	$45	$500	-	-
OFFICE SUPPLIES	100.30.3505.65095	-	$5,569	$1,500	-	-
RECREATION SUPPLIES	100.30.3505.65110	-	$13,639	$8,500	-	-
BUILDINGS	100.30.3505.65510	-	$2,711,227	-	-	-
REGULAR PAY	130.30.3505.61010	-	-	-	$258,055	-
RECREATION INSTRUCTORS REG PAY	130.30.3505.61011	-	-	-	$20,000	-
PROGRAM ASSISTANTS	130.30.3505.61013	-	-	-	$65,000	-
PERMANENT PART-TIME	130.30.3505.61050	-	-	-	$105,983	-
SEASONAL EMPLOYEES	130.30.3505.61060	-	-	-	$30,000	-
OVERTIME PAY	130.30.3505.61110	-	-	-	$5,000	-
HEALTH INSURANCE	130.30.3505.61510	-	-	-	$53,773	-
VISION INSURANCE	130.30.3505.61513	-	-	-	$38	-
LIFE INSURANCE	130.30.3505.61615	-	-	-	$1	-
CELL PHONE ALLOWANCE	130.30.3505.61626	-	-	-	$360	-
IMRF	130.30.3505.61710	-	-	-	$18,714	-
SOCIAL SECURITY	130.30.3505.61725	-	-	-	$30,034	-
MEDICARE	130.30.3505.61730	-	-	-	$7,026	-
TRAINING & TRAVEL	130.30.3505.62295	-	-	-	$1,000	-
MEMBERSHIP DUES	130.30.3505.62360	-	-	-	$800	-
LICENSED PEST CONTROL SERVICES	130.30.3505.62495	-	-	-	$500	-
INSTRUCTOR SERVICES	130.30.3505.62505	-	-	-	$80,000	-
FIELD TRIPS	130.30.3505.62507	-	-	-	$2,000	-
CLOTHING	130.30.3505.65020	-	-	-	$5,000	-
FOOD	130.30.3505.65025	-	-	-	$22,500	-
JANITORIAL SUPPLIES	130.30.3505.65040	-	-	-	$5,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BLDG MAINTENANCE MATERIAL	130.30.3505.65050	-	-	-	$2,000	-
SAFETY EQUIPMENT	130.30.3505.65090	-	-	-	$500	-
OFFICE SUPPLIES	130.30.3505.65095	-	-	-	$1,500	-
RECREATION SUPPLIES	130.30.3505.65110	-	-	-	$8,500	-
Total Access Rec - South End		-	$2,852,325	$635,735	$723,284	13.77%
Ecology Center						
REGULAR PAY	100.30.3605.61010	$238,108	$396,839	$498,372	-	-
RECREATION INSTRUCTORS REG PAY	100.30.3605.61011	$81,575	$97,609	$130,000	-	-
PERMANENT PART-TIME	100.30.3605.61050	$18,106	$16,239	$23,715	-	-
SEASONAL EMPLOYEES	100.30.3605.61060	$137,717	$242,271	$137,000	-	-
OVERTIME PAY	100.30.3605.61110	$18,102	$8,003	$10,000	-	-
TERMINATION PAYOUTS	100.30.3605.61415	$337	-	-	-	-
HEALTH INSURANCE	100.30.3605.61510	$25,778	$48,381	$55,670	-	-
VISION INSURANCE	100.30.3605.61513	$56	$148	$148	-	-
LIFE INSURANCE	100.30.3605.61615	$118	$159	$234	-	-
AUTO ALLOWANCE	100.30.3605.61625	-	$300	$900	-	-
CELL PHONE ALLOWANCE	100.30.3605.61626	$210	$888	$1,224	-	-
SHOE ALLOWANCE	100.30.3605.61630	$360	$460	$230	-	-
IMRF	100.30.3605.61710	$8,689	$11,765	$20,424	-	-
SOCIAL SECURITY	100.30.3605.61725	$30,252	$46,601	$32,515	-	-
MEDICARE	100.30.3605.61730	$7,075	$10,899	$7,605	-	-
ADVERTISING	100.30.3605.62205	-	$17	-	-	-
PRINTING	100.30.3605.62210	$546	$190	$500	-	-
TRAINING & TRAVEL	100.30.3605.62295	$4,895	$5,919	$10,000	-	-
MEMBERSHIP DUES	100.30.3605.62360	$45	$170	$1,200	-	-
RENTALS	100.30.3605.62375	$115	-	-	-	-
OTHER PROGRAM COSTS	100.30.3605.62490	$8,633	$5,700	$8,000	-	-
LICENSED PEST CONTROL SERVICES	100.30.3605.62495	$1,037	-	$800	-	-
INSTRUCTOR SERVICES	100.30.3605.62505	$7,674	$9,474	$5,000	-	-
FIELD TRIPS	100.30.3605.62507	$24,678	$22,774	$24,900	-	-
ENTERTAIN/PERFORMER SERV	100.30.3605.62511	$975	$4,361	$1,975	-	-
SECURITY ALARM CONTRACTS	100.30.3605.62518	$1,061	$142	-	-	-
OTHER CONTRACTUAL SERVICES	100.30.3605.62520	$1,129	$495	$600	-	-
ELECTRICITY	100.30.3605.64005	$6,112	$1,756	-	-	-
NATURAL GAS	100.30.3605.64015	$2,645	$1,251	-	-	-
AGRI/BOTANICAL SUPPLIES	100.30.3605.65005	$1,602	$2,185	$6,533	-	-
CLOTHING	100.30.3605.65020	$13,783	$3,137	$12,000	-	-
FOOD	100.30.3605.65025	$4,856	$4,533	$6,500	-	-
JANITORIAL SUPPLIES	100.30.3605.65040	$3,962	$515	$3,600	-	-
BLDG MAINTENANCE MATERIAL	100.30.3605.65050	$267	-	-	-	-
MINOR EQUIPMENT & TOOLS	100.30.3605.65085	$2,053	$466	$1,000	-	-
OFFICE SUPPLIES	100.30.3605.65095	$964	$1,810	$2,900	-	-
RECREATION SUPPLIES	100.30.3605.65110	$27,599	$9,977	$11,100	-	-
REGULAR PAY	130.30.3605.61010	-	-	-	$525,444	-
RECREATION INSTRUCTORS REG PAY	130.30.3605.61011	-	-	-	$130,000	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PERMANENT PART-TIME	130.30.3605.61050	-	-	-	$26,574	-
SEASONAL EMPLOYEES	130.30.3605.61060	-	-	-	$137,000	-
OVERTIME PAY	130.30.3605.61110	-	-	-	$10,000	-
HEALTH INSURANCE	130.30.3605.61510	-	-	-	$61,878	-
VISION INSURANCE	130.30.3605.61513	-	-	-	$149	-
LIFE INSURANCE	130.30.3605.61615	-	-	-	$248	-
AUTO ALLOWANCE	130.30.3605.61625	-	-	-	$900	-
CELL PHONE ALLOWANCE	130.30.3605.61626	-	-	-	$1,224	-
SHOE ALLOWANCE	130.30.3605.61630	-	-	-	$690	-
IMRF	130.30.3605.61710	-	-	-	$27,012	-
SOCIAL SECURITY	130.30.3605.61725	-	-	-	$51,577	-
MEDICARE	130.30.3605.61730	-	-	-	$12,067	-
PRINTING	130.30.3605.62210	-	-	-	$500	-
TRAINING & TRAVEL	130.30.3605.62295	-	-	-	$10,000	-
MEMBERSHIP DUES	130.30.3605.62360	-	-	-	$1,200	-
OTHER PROGRAM COSTS	130.30.3605.62490	-	-	-	$8,600	-
LICENSED PEST CONTROL SERVICES	130.30.3605.62495	-	-	-	$800	-
INSTRUCTOR SERVICES	130.30.3605.62505	-	-	-	$35,000	-
FIELD TRIPS	130.30.3605.62507	-	-	-	$24,900	-
ENTERTAIN/PERFORMER SERV	130.30.3605.62511	-	-	-	$6,300	-
AGRI/BOTANICAL SUPPLIES	130.30.3605.65005	-	-	-	$6,500	-
CLOTHING	130.30.3605.65020	-	-	-	$12,000	-
FOOD	130.30.3605.65025	-	-	-	$6,500	-
JANITORIAL SUPPLIES	130.30.3605.65040	-	-	-	$4,000	-
MINOR EQUIPMENT & TOOLS	130.30.3605.65085	-	-	-	$1,000	-
OFFICE SUPPLIES	130.30.3605.65095	-	-	-	$2,500	-
RECREATION SUPPLIES	130.30.3605.65110	-	-	-	$11,100	-
Total Ecology Center		$681,113	$955,433	$1,014,644	$1,115,663	9.96%
NCAP- Noyes Cultural Fund						
PERMANENT PART-TIME	100.30.3706.61050	$194	-	-	-	-
SOCIAL SECURITY	100.30.3706.61725	$12	-	-	-	-
MEDICARE	100.30.3706.61730	$3	-	-	-	-
Total NCAP- Noyes Cultural Fund		$209	-	-	-	-
Noyes Cultural Arts Center						
REGULAR PAY	100.30.3710.61010	$88,373	$93,177	$92,212	-	-
PERMANENT PART-TIME	100.30.3710.61050	$49,129	$52,444	$81,751	-	-
SEASONAL EMPLOYEES	100.30.3710.61060	$1,473	-	-	-	-
OVERTIME PAY	100.30.3710.61110	$2,034	$878	$2,000	-	-
HEALTH INSURANCE	100.30.3710.61510	$24,555	$25,192	$26,157	-	-
LIFE INSURANCE	100.30.3710.61615	-	-	$1	-	-
CELL PHONE ALLOWANCE	100.30.3710.61626	$150	$330	$360	-	-
SHOE ALLOWANCE	100.30.3710.61630	$900	$1,075	$845	-	-
IMRF	100.30.3710.61710	$2,840	$2,827	$4,104	-	-
SOCIAL SECURITY	100.30.3710.61725	$8,547	$8,904	$10,861	-	-
MEDICARE	100.30.3710.61730	$1,999	$2,082	$2,540	-	-
BLDG MAINTENANCE SERVICES	100.30.3710.62225	-	-	$1,666	-	-
TRAINING & TRAVEL	100.30.3710.62295	$305	$33	$2,500	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
ELEVATOR CONTRACT COSTS	100.30.3710.62425	-	-	$2,660	-	-
LICENSED PEST CONTROL SERVICES	100.30.3710.62495	$585	-	$600	-	-
SECURITY ALARM CONTRACTS	100.30.3710.62518	$1,245	$1,301	$1,100	-	-
ELECTRICITY	100.30.3710.64005	$16,103	$19,964	-	-	-
NATURAL GAS	100.30.3710.64015	$10,234	$12,019	-	-	-
JANITORIAL SUPPLIES	100.30.3710.65040	$2,248	$2,148	$2,950	-	-
BLDG MAINTENANCE MATERIAL	100.30.3710.65050	$332	$481	$1,000	-	-
MINOR EQUIPMENT & TOOLS	100.30.3710.65085	$271	$1,140	$200	-	-
RECREATION SUPPLIES	100.30.3710.65110	$1,051	$2,196	$1,000	-	-
REGULAR PAY	130.30.3710.61010	-	-	-	$97,335	-
PERMANENT PART-TIME	130.30.3710.61050	-	-	-	$65,383	-
OVERTIME PAY	130.30.3710.61110	-	-	-	$2,000	-
HEALTH INSURANCE	130.30.3710.61510	-	-	-	$28,433	-
LIFE INSURANCE	130.30.3710.61615	-	-	-	$1	-
CELL PHONE ALLOWANCE	130.30.3710.61626	-	-	-	$360	-
SHOE ALLOWANCE	130.30.3710.61630	-	-	-	$690	-
IMRF	130.30.3710.61710	-	-	-	$5,973	-
SOCIAL SECURITY	130.30.3710.61725	-	-	-	$10,156	-
MEDICARE	130.30.3710.61730	-	-	-	$2,377	-
BLDG MAINTENANCE SERVICES	130.30.3710.62225	-	-	-	$1,700	-
TRAINING & TRAVEL	130.30.3710.62295	-	-	-	$2,500	-
OTHER PROGRAM COSTS	130.30.3710.62490	-	-	-	$2,700	-
LICENSED PEST CONTROL SERVICES	130.30.3710.62495	-	-	-	$600	-
SECURITY ALARM CONTRACTS	130.30.3710.62518	-	-	-	$1,400	-
JANITORIAL SUPPLIES	130.30.3710.65040	-	-	-	$3,000	-
BLDG MAINTENANCE MATERIAL	130.30.3710.65050	-	-	-	$1,000	-
RECREATION SUPPLIES	130.30.3710.65110	-	-	-	$1,200	-
Total Noyes Cultural Arts Center		$212,374	$226,191	$234,507	$226,808	-3.28%
Cultural Arts Programs						
REGULAR PAY	100.30.3720.61010	$95,876	$108,120	$110,860	-	-
PERMANENT PART-TIME	100.30.3720.61050	$2,552	$166	-	-	-
SEASONAL EMPLOYEES	100.30.3720.61060	$120,028	$134,488	$122,000	-	-
OVERTIME PAY	100.30.3720.61110	$1,345	$2,791	-	-	-
HEALTH INSURANCE	100.30.3720.61510	$24,555	$25,192	$26,157	-	-
LIFE INSURANCE	100.30.3720.61615	$82	$89	$90	-	-
CELL PHONE ALLOWANCE	100.30.3720.61626	$150	$360	$360	-	-
IMRF	100.30.3720.61710	$3,370	$3,212	$4,934	-	-
SOCIAL SECURITY	100.30.3720.61725	$13,164	$14,425	$6,896	-	-
MEDICARE	100.30.3720.61730	$3,079	$3,374	$1,613	-	-
PRINTING	100.30.3720.62210	$118	-	-	-	-
OTHER PROFESSIONAL SERVICES	100.30.3720.62272	-	-	$4,000	-	-
TRAINING & TRAVEL	100.30.3720.62295	-	$1,644	-	-	-
POSTAGE	100.30.3720.62315	$117	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MEMBERSHIP DUES	100.30.3720.62360	$45	$45	$700	-	-
OTHER PROGRAM COSTS	100.30.3720.62490	$3,203	$1,968	$2,425	-	-
INSTRUCTOR SERVICES	100.30.3720.62505	$25,625	$18,998	$27,000	-	-
WORK- STUDY	100.30.3720.62506	$1,766	$691	$4,000	-	-
FIELD TRIPS	100.30.3720.62507	$6,031	$2,745	$6,000	-	-
SERVICE AGREEMENTS/ CONTRACTS	100.30.3720.62509	$7,205	-	$4,000	-	-
ENTERTAIN/PERFORMER SERV	100.30.3720.62511	$30,120	-	-	-	-
RENTAL SERVICES	100.30.3720.62515	-	$3,700	-	-	-
CLOTHING	100.30.3720.65020	$3,429	$3,329	$5,650	-	-
FOOD	100.30.3720.65025	$338	$407	$500	-	-
OFFICE SUPPLIES	100.30.3720.65095	$220	-	-	-	-
RECREATION SUPPLIES	100.30.3720.65110	$22,180	$16,378	$9,600	-	-
REGULAR PAY	130.30.3720.61010	-	-	-	$114,198	-
SEASONAL EMPLOYEES	130.30.3720.61060	-	-	-	$122,000	-
HEALTH INSURANCE	130.30.3720.61510	-	-	-	$28,433	-
LIFE INSURANCE	130.30.3720.61615	-	-	-	$93	-
CELL PHONE ALLOWANCE	130.30.3720.61626	-	-	-	$360	-
IMRF	130.30.3720.61710	-	-	-	$5,870	-
SOCIAL SECURITY	130.30.3720.61725	-	-	-	$14,667	-
MEDICARE	130.30.3720.61730	-	-	-	$3,431	-
MEMBERSHIP DUES	130.30.3720.62360	-	-	-	$700	-
OTHER PROGRAM COSTS	130.30.3720.62490	-	-	-	$2,400	-
INSTRUCTOR SERVICES	130.30.3720.62505	-	-	-	$26,000	-
WORK- STUDY	130.30.3720.62506	-	-	-	$4,000	-
FIELD TRIPS	130.30.3720.62507	-	-	-	$6,000	-
SERVICE AGREEMENTS/ CONTRACTS	130.30.3720.62509	-	-	-	$9,000	-
CLOTHING	130.30.3720.65020	-	-	-	$4,700	-
FOOD	130.30.3720.65025	-	-	-	$500	-
RECREATION SUPPLIES	130.30.3720.65110	-	-	-	$15,000	-
Total Cultural Arts Programs		$364,597	$342,121	$336,785	$357,352	6.11%
Other Wages						
SALARY ADJUSTMENTS	130.30.9988.61001	-	-	-	-$270,275	-
Total Other Wages		-	-	-	-$270,275	-
Total Expenditures		**$13,157,625**	**$18,503,751**	**$15,760,980**	**$16,260,202**	**3.17%**

American Rescue Plan Act Fund (170)

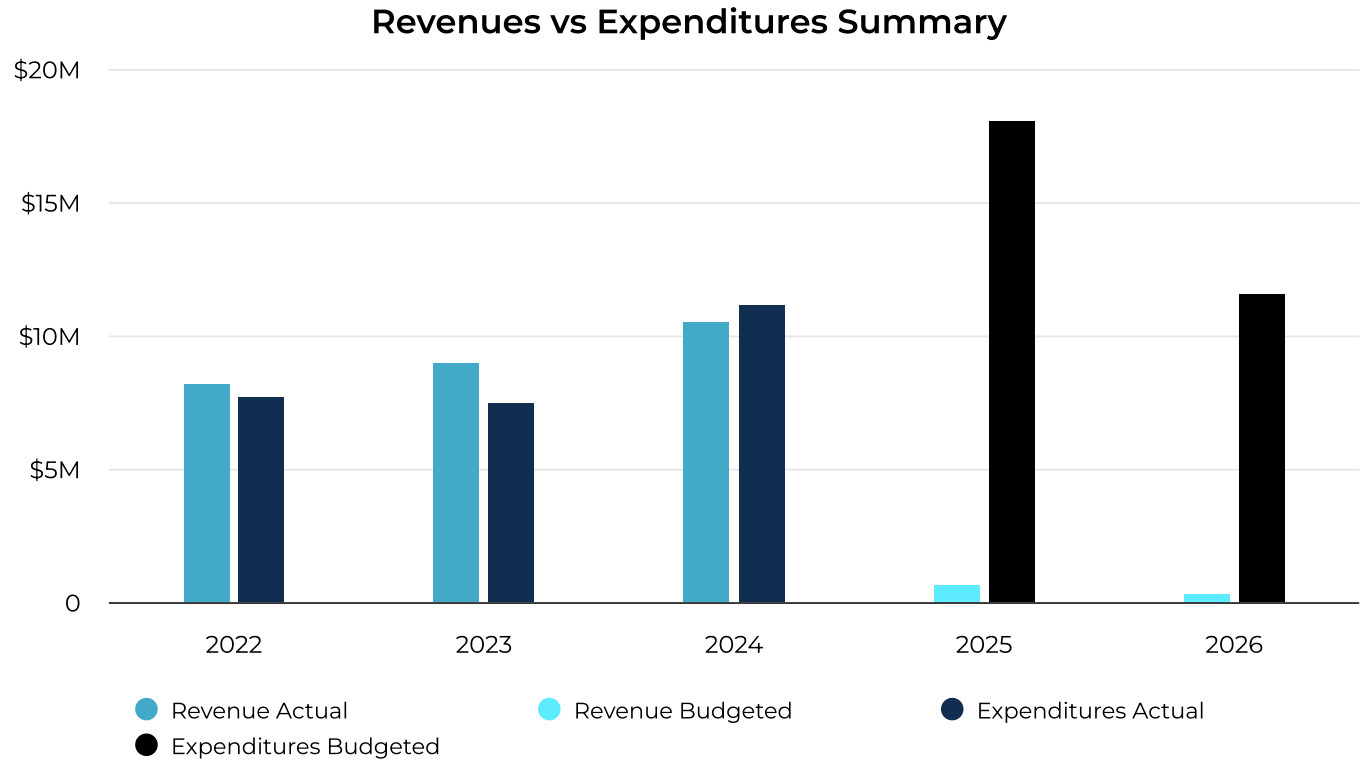
The American Rescue Plan Act (ARPA) aims to support state, local, territorial and Tribal governments by providing resources to:

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

The City of Evanston received approximately $43 million in Federal American Rescue Plan Act funding. Half of the funding was received in 2021, and the second half of the funding was received in 2022. The City is required to fully expend these funds by the end of 2026 so the remaining fund balance is budgeted to be spent in this budget.

Summary

The American Rescue Plan Act (ARPA) Fund is projecting $300,000 in revenues (entirely interest income) and $10,838,341 in expenses (excluding $700,000 in transfers out) in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
American Rescue Plan		$8,937,837	$10,484,562	$650,000	$300,000	-53.85%
Non-Departmental						
American Rescue Plan						
GRANTS AND AID	170.99.1700.55251	$7,434,037	$9,171,093	-	-	-
INVESTMENT INCOME	170.99.1700.56501	$1,467,919	$1,292,942	$650,000	$300,000	-53.85%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	170.99.1700.56585	-$529	$22,758	-	-	-
REALIZED GAIN/LOSS	170.99.1700.56586	$36,410	-$2,230	-	-	-
Total American Rescue Plan		$8,937,837	$10,484,562	$650,000	$300,000	-53.85%
Total Non-Departmental		$8,937,837	$10,484,562	$650,000	$300,000	-53.85%
Total Revenues		**$8,937,837**	**$10,484,562**	**$650,000**	**$300,000**	**-53.85%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
American Rescue Plan		$7,434,037	$11,126,689	$18,062,975	$11,538,341	-36.12%
Non-Departmental						
American Rescue Plan						
OTHER PROGRAM COSTS	170.99.1700.62490	$35,084	$286,961	-	-	-
FURNITURE & FIXTURES	170.99.1700.65625	$10,562	-	-	-	-
TRANSFER TO GENERAL FUND	170.99.1700.66131	-	$417,200	-	-	-
TRANSFER TO PARKING FUND	170.99.1700.69505	$1,100,000	-	-	-	-
TRANSFER TO EQUIPMENT REPLACEMENT	170.99.1700.69601	$1,500,000	$1,250,000	$1,500,000	$700,000	-53.33%
Total American Rescue Plan		$2,645,646	$1,954,161	$1,500,000	$700,000	-53.33%
Lead Service Line Replacement						
OTHER IMPROVEMENTS	170.99.9902.65515	$265,239	$217,001	$25,000	-	-
Total Lead Service Line Replacement		$265,239	$217,001	$25,000	-	-
Living Room Program						
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9911.67010	-	$223,000	$800,000	$600,000	-25.00%
Total Living Room Program		-	$223,000	$800,000	$600,000	-25.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Community Violence Intervention						
REGULAR PAY	170.99.9912.61010	$109,158	$24,662	-	-	-
PERMANENT PART-TIME	170.99.9912.61050	$855	-	-	-	-
SEASONAL EMPLOYEES	170.99.9912.61060	$49,717	-	-	-	-
OVERTIME PAY	170.99.9912.61110	$3,216	-	-	-	-
HEALTH INSURANCE	170.99.9912.61510	$18,009	$3,632	-	-	-
VISION INSURANCE	170.99.9912.61513	$57	$17	-	-	-
LIFE INSURANCE	170.99.9912.61615	$92	$26	-	-	-
IMRF	170.99.9912.61710	$3,628	$365	-	-	-
SOCIAL SECURITY	170.99.9912.61725	$10,162	$1,500	-	-	-
MEDICARE	170.99.9912.61730	$2,324	$351	-	-	-
SUMMER YOUTH EMPLOYMENT	170.99.9912.63045	$1,395	-	-	-	-
Total Community Violence Intervention		$198,612	$30,554	-	-	-
The Aux Project						
OTHER IMPROVEMENTS	170.99.9913.65515	$377,079	$499,921	-	-	-
Total The Aux Project		$377,079	$499,921	-	-	-
The Northlight Theatre						
OTHER IMPROVEMENTS	170.99.9914.65515	$577,959	$801,821	$745,000	-	-
Total The Northlight Theatre		$577,959	$801,821	$745,000	-	-
Streetplus Clean Team						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9915.62509	$507,458	-	-	-	-
Total Streetplus Clean Team		$507,458	-	-	-	-
Workforce Development-Aspire						
REGULAR PAY	170.99.9921.61010	$99,151	-	-	-	-
PERMANENT PART-TIME	170.99.9921.61050	$327	-	-	-	-
SEASONAL EMPLOYEES	170.99.9921.61060	$225,254	$13,476	$37,080	$22,573	-39.12%
OVERTIME PAY	170.99.9921.61110	$5,002	-	-	-	-
HEALTH INSURANCE	170.99.9921.61510	$19,998	-	-	-	-
LIFE INSURANCE	170.99.9921.61615	$23	-	-	-	-
IMRF	170.99.9921.61710	$4,273	-	-	-	-
SOCIAL SECURITY	170.99.9921.61725	$20,417	$836	-	-	-
MEDICARE	170.99.9921.61730	$4,509	$195	-	-	-
OTHER PROGRAM COSTS	170.99.9921.62490	-	-	$21,020	$21,020	0.00%
Total Workforce Development-Aspire		$378,956	$14,507	$58,100	$43,593	-24.97%
Business District Strategies						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
OTHER IMPROVEMENTS	170.99.9922.65515	$58,845	-	-	-	-
Total Business District Strategies		$58,845	-	-	-	-
Rehiring Public Sector Staff						
REGULAR PAY	170.99.9923.61010	$103,211	-	-	-	-
PERMANENT PART-TIME	170.99.9923.61050	$2,257	-	-	-	-
OVERTIME PAY	170.99.9923.61110	$2,703	-	-	-	-
HEALTH INSURANCE	170.99.9923.61510	$18,663	-	-	-	-
LIFE INSURANCE	170.99.9923.61615	$71	-	-	-	-
CELL PHONE ALLOWANCE	170.99.9923.61626	$30	-	-	-	-
IMRF	170.99.9923.61710	$2,990	-	-	-	-
SOCIAL SECURITY	170.99.9923.61725	$5,370	-	-	-	-
MEDICARE	170.99.9923.61730	$1,501	-	-	-	-
Total Rehiring Public Sector Staff		$136,795	-	-	-	-
Evanston Thrives						
OTHER PROGRAM COSTS	170.99.9924.62490	-	$399,826	$2,751,376	$1,598,474	-41.90%
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9924.67010	-	$251,700	-	-	-
Total Evanston Thrives		-	$651,526	$2,751,376	$1,598,474	-41.90%
One Stop Shop						
OTHER IMPROVEMENTS	170.99.9932.65515	$75,000	$295,100	$450,000	$200,000	-55.56%
Total One Stop Shop		$75,000	$295,100	$450,000	$200,000	-55.56%
Small/Medium Landlord Assistance						
OTHER PROGRAM COSTS	170.99.9933.62490	$124,012	-	-	-	-
Total Small/Medium Landlord Assistance		$124,012	-	-	-	-
Crosswalk Improvments						
OTHER IMPROVEMENTS	170.99.9935.65515	$91,719	$208,281	$208,300	-	-
Total Crosswalk Improvments		$91,719	$208,281	$208,300	-	-
Welcoming Center - Family Focus						
OTHER PROGRAM COSTS	170.99.9936.62490	$137,462	$335,780	$80,000	-	-
Total Welcoming Center - Family Focus		$137,462	$335,780	$80,000	-	-
Guranteed Income Program						
OTHER PROGRAM COSTS	170.99.9937.62490	$474,997	$378,548	$956,000	$350,656	-63.32%
Total Guranteed Income Program		$474,997	$378,548	$956,000	$350,656	-63.32%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
HDOC						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9938.62509	-	-	$1,500,000	$1,250,000	-16.67%
Total HDOC		-	-	$1,500,000	$1,250,000	-16.67%
MCGAW YMCA						
OTHER PROGRAM COSTS	170.99.9939.62490	-	$134,875	$1,866,000	$2,865,125	53.54%
Total MCGAW YMCA		-	$134,875	$1,866,000	$2,865,125	53.54%
Family Focus Rehab						
OTHER PROGRAM COSTS	170.99.9940.62490	$274,700	$77,623	$2,148,300	-	-
Total Family Focus Rehab		$274,700	$77,623	$2,148,300	-	-
Comprehensive Plan						
OTHER PROGRAM COSTS	170.99.9943.62490	-	$41,879	$139,028	$44,757	-67.81%
SERVICE AGREEMENTS/ CONTRACTS	170.99.9943.62509	-	$367,725	$750,000	$230,000	-69.33%
Total Comprehensive Plan		-	$409,604	$889,028	$274,757	-69.09%
Permit Software						
SOFTWARE MAINTENANCE	170.99.9950.62236	$266,376	$133,074	$340,000	$339,640	-0.11%
Total Permit Software		$266,376	$133,074	$340,000	$339,640	-0.11%
Vehicle Lead Service Rplcmnt						
AUTOMOTIVE EQUIPMENT	170.99.9952.65550	$18,335	$282,951	$690,000	$15,088	-97.81%
Total Vehicle Lead Service Rplcmnt		$18,335	$282,951	$690,000	$15,088	-97.81%
General Fund Operations						
SERVICE AGREEMENTS/ CONTRACTS	170.99.9964.62509	$35,538	$6,760	-	-	-
OTHER IMPROVEMENTS	170.99.9964.65515	$299,617	-	$313,000	-	-
Total General Fund Operations		$335,155	$6,760	$313,000	-	-
ARPA Admin						
REGULAR PAY	170.99.9971.61010	-	-	$88,866	$84,173	-5.28%
HEALTH INSURANCE	170.99.9971.61510	-	-	$16,251	$18,701	15.08%
IMRF	170.99.9971.61710	-	-	$3,955	$4,327	9.41%
SOCIAL SECURITY	170.99.9971.61725	-	-	$5,510	$5,219	-5.28%
MEDICARE	170.99.9971.61730	-	-	$1,289	$1,221	-5.28%
SERVICE AGREEMENTS/ CONTRACTS	170.99.9971.62509	$213,682	$88,006	$350,000	$82,560	-76.41%
OTHER CHARGES-CHARGEBACK	170.99.9971.62740	$93,482	$42,532	$100,000	$281,619	181.62%
MINOR EQUIPMENT & TOOLS	170.99.9971.65085	$1,179	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total ARPA Admin		$308,343	$130,538	$565,871	$477,820	-15.56%
Participatory Budgeting-Nu						
OTHER PROGRAM COSTS	170.99.9972.62490	$92,308	-	-	-	-
Total Participatory Budgeting-Nu		$92,308	-	-	-	-
Participatory Budgeting						
OTHER PROGRAM COSTS	170.99.9973.62490	$68,991	-	$435,000	-	-
RENTAL SERVICES	170.99.9973.62515	-	-	-	$615,000	-
FOOD	170.99.9973.65025	$19,558	-	-	-	-
OFFICE SUPPLIES	170.99.9973.65095	$493	-	-	-	-
COMMUNITY SPONSORED ORGANIZATIONS	170.99.9973.67010	-	$187,500	$1,742,000	$2,004,074	15.04%
Total Participatory Budgeting		$89,042	$187,500	$2,177,000	$2,619,074	20.31%
Lead Service Line Rplcmnt-Public						
OTHER IMPROVEMENTS	170.99.9901.65515	-	$4,147,678	-	-	-
Total Lead Service Line Rplcmnt-Public		-	$4,147,678	-	-	-
Gibbs Morrison Project						
OTHER PROGRAM COSTS	170.99.9930.62490	-	$5,886	-	$204,114	-
Total Gibbs Morrison Project		-	$5,886	-	$204,114	-
Total Non-Departmental		$7,434,037	$11,126,689	$18,062,975	$11,538,341	-36.12%
Total Expenditures		**$7,434,037**	**$11,126,689**	**$18,062,975**	**$11,538,341**	**-36.12%**

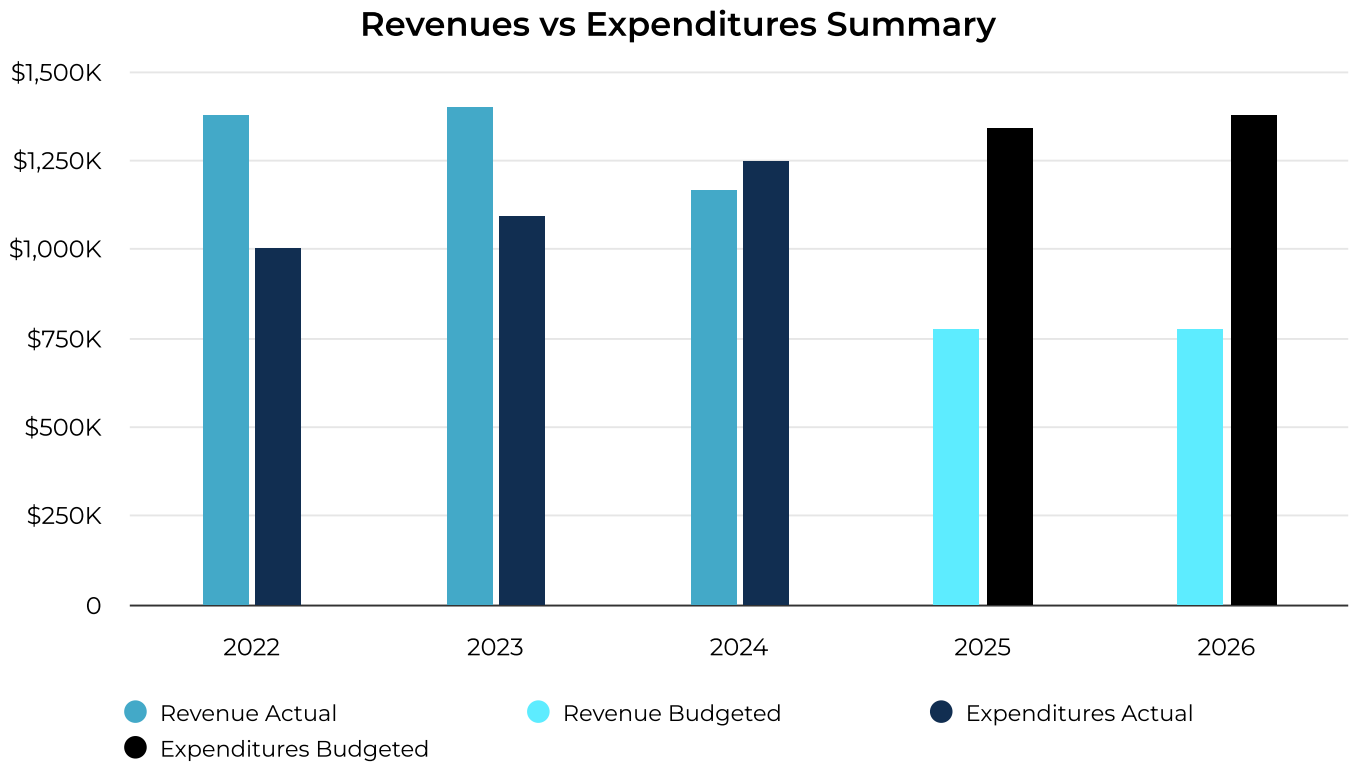
General Assistance Fund (175)

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

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

Summary

The General Assistance Fund is projecting $778,500 in revenues and $1,380,191 in expenses in the FY 2026 budget.



Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$1,342,956	$1,080,338	$750,000	$750,000	0.00%
Other Revenue	-	$5,506	$27,500	$27,500	0.00%
Interest Income	$56,678	$82,590	$1,000	$1,000	0.00%
Total Revenues	**$1,399,634**	**$1,168,434**	**$778,500**	**$778,500**	**0.00%**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$542,276	$578,579	$560,420	$597,691	6.65%
Services and Supplies	$527,722	$660,080	$775,500	$775,500	0.00%
Miscellaneous	$21,178	$8,080	$7,000	$7,000	0.00%
Total Expenditures	**$1,091,177**	**$1,246,739**	**$1,342,920**	**$1,380,191**	**2.78%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Assistance Fund		$1,399,634	$1,168,434	$778,500	$778,500	0.00%
Health						
General Assistance Admin						
PROPERTY TAXES	175.24.4605.51015	$1,342,956	$1,080,338	$750,000	$750,000	0.00%
SSI REIMBURSEMENT	175.24.4605.56057	-	$5,506	$27,500	$27,500	0.00%
INVESTMENT INCOME	175.24.4605.56501	$56,678	$82,590	$1,000	$1,000	0.00%
Total General Assistance Admin		$1,399,634	$1,168,434	$778,500	$778,500	0.00%
Total Health		$1,399,634	$1,168,434	$778,500	$778,500	0.00%
Total Revenues		**$1,399,634**	**$1,168,434**	**$778,500**	**$778,500**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Assistance Fund		$1,091,177	$1,246,739	$1,342,920	$1,380,191	2.78%
Health						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
General Assistance Admin						
REGULAR PAY	175.24.4605.61010	$421,831	$448,171	$436,767	$460,237	5.37%
OVERTIME PAY	175.24.4605.61110	$4,119	$8,319	$1,500	$1,500	0.00%
ANNUAL SICK LEAVE PAYOUT	175.24.4605.61420	-	$3,182	-	-	-
HEALTH INSURANCE	175.24.4605.61510	$68,295	$70,214	$70,856	$75,920	7.15%
VISION INSURANCE	175.24.4605.61513	$256	$256	$256	$292	14.19%
LIFE INSURANCE	175.24.4605.61615	$138	$157	$158	$171	8.12%
AUTO ALLOWANCE	175.24.4605.61625	$934	$934	$934	$934	0.03%
CELL PHONE ALLOWANCE	175.24.4605.61626	$603	$225	$225	$225	0.00%
IMRF	175.24.4605.61710	$14,567	$13,385	$16,720	$23,659	41.50%
SOCIAL SECURITY	175.24.4605.61725	$25,528	$27,279	$26,655	$28,060	5.27%
MEDICARE	175.24.4605.61730	$6,006	$6,457	$6,350	$6,693	5.40%
TESTING SERVICES	175.24.4605.62165	-	$495	-	-	-
TRAINING & TRAVEL	175.24.4605.62295	$200	$108	$1,000	$1,000	0.00%
OTHER PROGRAM COSTS	175.24.4605.62490	$20,678	$7,580	$7,000	$7,000	0.00%
BANK FEES	175.24.4605.62703	-	$805	$1,000	$1,000	0.00%
CREDIT CARD FEES	175.24.4605.62705	$738	-	-	-	-
RENTAL EXPENSE-GA CLIENT	175.24.4605.64566	$304,408	$293,032	$400,000	$400,000	0.00%
PERSONAL EXPENSE- GA CLIENT	175.24.4605.64567	$166,686	$211,652	$250,000	$250,000	0.00%
CLIENT OTHER NEEDS- GA CLIENT	175.24.4605.64570	$2,061	$856	$5,000	$5,000	0.00%
MORTGAGE/RENTAL EXPENSE-EAS CLIENT	175.24.4605.64582	$34,893	$133,705	$100,000	$100,000	0.00%
UTILITIES - COMED-EAS CLIENT	175.24.4605.64585	$17,793	$18,682	$15,000	$15,000	0.00%
UTILITIES - COE WATER -EAS CLIENT	175.24.4605.64587	$134	-	$1,000	$1,000	0.00%
CLIENT OTHER NEEDS - EAS CLIENT	175.24.4605.64588	$535	-	$1,000	$1,000	0.00%
FOOD	175.24.4605.65025	$66	$45	$500	$500	0.00%
OFFICE SUPPLIES	175.24.4605.65095	$208	$701	$1,000	$1,000	0.00%
FITNESS INCENTIVE	175.24.4605.65141	$500	$500	-	-	-
Total General Assistance Admin		$1,091,177	$1,246,739	$1,342,920	$1,380,191	2.78%
Total Health		$1,091,177	$1,246,739	$1,342,920	$1,380,191	2.78%
Total Expenditures		**$1,091,177**	**$1,246,739**	**$1,342,920**	**$1,380,191**	**2.78%**

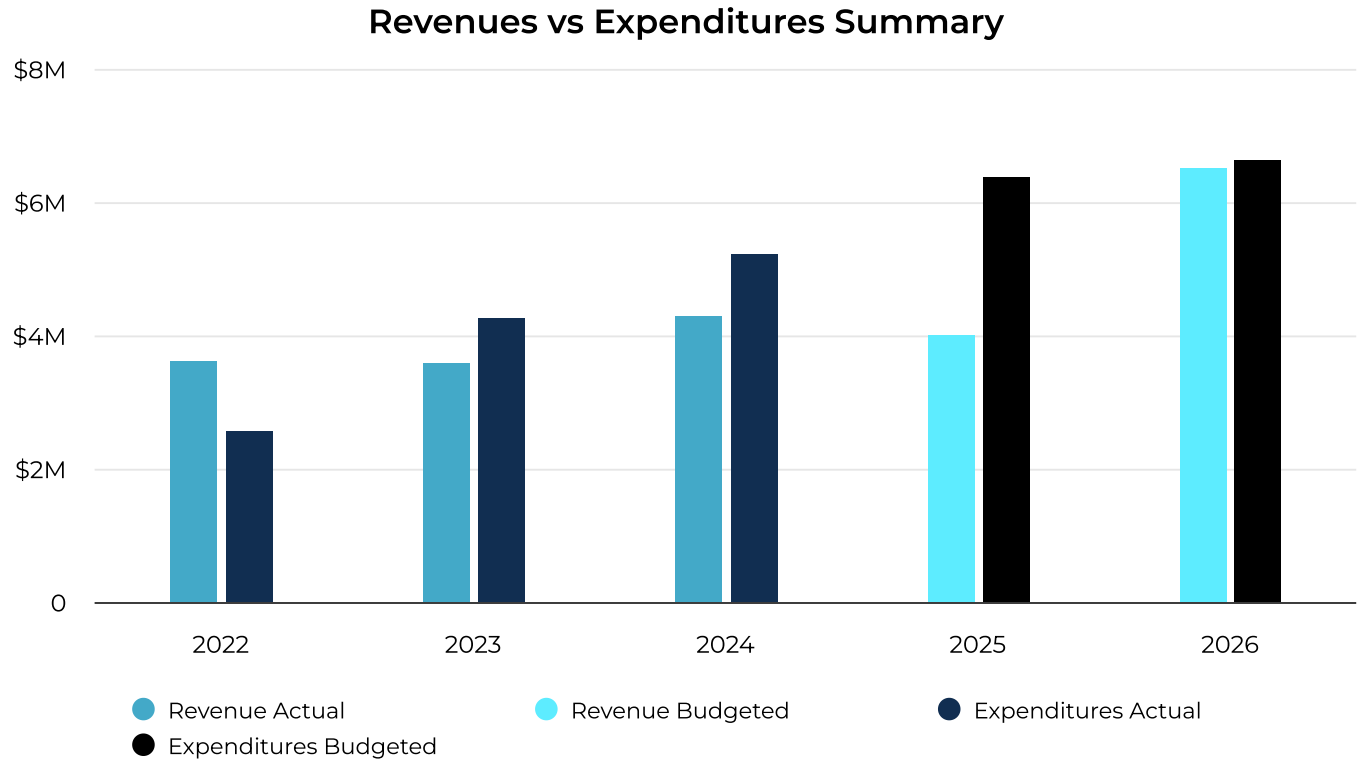
Human Services Fund (176)

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 $6,511,000 in revenues and $6,616,338 in expenses in the FY 2026 budget.



Accomplishments in 2025

Victim Services

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

Workforce Development.

- The Workforce Development Division is fully staffed and has incorporated a number of programs to expand workforce development in Evanston. The Workforce Development Division was created in 2022 to develop a diverse skilled workforce through training and education to acquire the necessary skills for economic opportunities.
- The Workforce Development program established a number of collaborations and initiatives to provide workforce training and employment opportunities for Evanston residents through programs such as ASPIRE, Emerge/ Mather and GROWW. 50+ participants have been part of the ASPIRE in 2025.

Human Services

- Staff have continued to develop strategies and revamped modes of operation to assist the growing number of individuals needing assistance.
- Stabilized housing and provided other forms of assistance to over 200 individuals in Evanston which is an increase from 2024.

Ombudsman Program

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

Performance Measures

Department Goal/Mission: 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Ombudsman Program					
Total Facility Visits	Output	245	187	100	45
Resident Council Meetings	Output	60	70	20	7
Information and Assistance to Individuals/residents	Output	450	416	358	235
Community Education Sessions	Effectiveness, Output, Equity	40	43	47	14
# of training sessions for Ombudsman (hours)	Input, Output	150	140	110	75
# of Volunteers	Output	2	4	4	4
# of New Cases	Output, Equity	120	137	96	75
# of Closed Cases	Output, Equity, Effectiveness	120	137	96	75
# of Closed Complaints	Output, Effectiveness	195	167	90	75
# of new initiatives established	Output, Equity, Effectiveness	6	5	3	3
Activity: Human Services					
# individuals provided housing	Output, Equity, Effectiveness	120+	180	240	250
# of wrap around services provided(food, clothing, transportation etc)	Output, Equity, Effectiveness	90	50	45	75
Activity: Workforce Development					
# of employment opportunities provided	Output, Equity, Outcome	25	116	30	45
# of workforce training provided	Output, Equity, Outcome	55	93	94	125
# new workforce initiatives	Outcome, Output	1	4	5	5
# of workforce partnership agreements	Outcome, Output	3	7	2	4
Activity: Victim Services					
# of employment opportunities provided	Output, Equity, Outcome	880	1270	1200	1200
# of workforce training provided	Output, Equity, Outcome	25	23	30	30
# new workforce initiatives	Outcome, Output	20	51	35	35

Factors Impacting the 2026 Budget

- Without the proposed Property Tax increase for the Human Services Fund, the Fund will not have enough revenue to support all the services provided. It would be extremely challenging to make cuts to these vital programs that support those most vulnerable in our community.

Upcoming Initiatives

Workforce Development

- The Workforce Division has absorbed the responsibilities of the Local Employment Program (LEP) which was formerly situated in another City department. LEP is a program that provides employment opportunities to qualified Evanston residents as laborers, apprentices and journeymen in such trades as electrical, HVAC, carpentry, masonry, concrete etc for construction projects within the City

Victim Services

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

Human Services

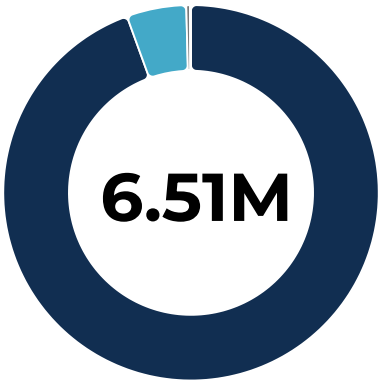
- Continuing to seek and establish effective systems in collaboration with various entities and referrals for affordable housing and other resources located within and outside Evanston for the unhoused Evanston residents or those on the verge of homelessness. Based on analytics, housing is the number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

Ombudsman Program

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

Revenues by Source

2026 Projected Revenues by Source

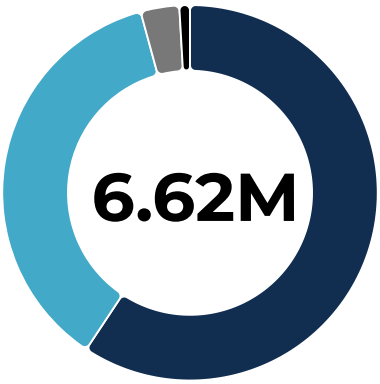


Property Taxes	**$6,150,000**	94.46%
Intergovernmental Revenue	**$335,000**	5.15%
Other Revenue	**$20,000**	0.31%
Interest Income	**$6,000**	0.09%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$3,110,000	$3,360,000	$3,650,000	$6,150,000	68.49%
Intergovernmental Revenue	$372,364	$856,971	$335,000	$335,000	0.00%
Other Revenue	$27,336	-	$20,000	$20,000	0.00%
Interest Income	$61,986	$57,236	$6,000	$6,000	0.00%
Total Revenues	**$3,571,686**	**$4,274,207**	**$4,011,000**	**$6,511,000**	**62.33%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Salary and Benefits	**$3,924,188**	59.31%
Services and Supplies	**$2,412,150**	36.46%
Miscellaneous	**$220,000**	3.33%
Community Sponsored Organizations	**$60,000**	0.91%

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$2,062,548	$2,556,389	$3,288,979	$3,924,188	19.31%
Services and Supplies	$1,066,408	$1,459,437	$2,801,998	$2,412,150	-13.91%
Miscellaneous	$291,293	$336,110	$210,000	$220,000	4.76%
Community Sponsored Organizations	$796,799	$856,550	$60,000	$60,000	0.00%
Insurance and Other Chargebacks	$29,689	$9,787	-	-	-
Total Expenditures	**$4,246,737**	**$5,218,272**	**$6,360,977**	**$6,616,338**	**4.01%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Human Services Fund		$3,571,686	$4,274,207	$4,011,000	$6,511,000	62.33%
Human Services						
PROPERTY TAXES	176.24.2445.51015	$3,110,000	$3,360,000	$3,650,000	$6,150,000	68.49%
ASPIRE PROGRAM GRANT	176.24.2445.55205	-	-	-	$200,000	-
GRANTS AND AID	176.24.2445.55251	-	$14,290	$50,000	$50,000	0.00%
COMM AGING GRANT - ADVOCATE	176.24.2445.55255	$107,334	$187,681	$85,000	$85,000	0.00%
CHARGEBACK REVENUE	176.24.2445.56158	$19,336	-	$20,000	$20,000	0.00%
INVESTMENT INCOME	176.24.2445.56501	-	-	-	$6,000	-
Total Human Services		$3,236,670	$3,561,971	$3,805,000	$6,511,000	71.12%
Youth Engagement Division						
ASPIRE PROGRAM GRANT	176.24.3215.55205	$200,000	$600,000	$200,000	-	-
YOU STREETS GRANT	176.24.3215.55235	$65,030	$55,000	-	-	-
DONATIONS	176.24.3215.56011	$8,000	-	-	-	-
Total Youth Engagement Division		$273,030	$655,000	$200,000	-	-
Social Services Committee Allocations						
INVESTMENT INCOME	176.24.4651.56501	$61,986	$57,236	$6,000	-	-
Total Social Services Committee Allocations		$61,986	$57,236	$6,000	-	-
Total Revenues		**$3,571,686**	**$4,274,207**	**$4,011,000**	**$6,511,000**	**62.33%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Human Services Fund		$4,246,737	$5,218,272	$6,360,977	$6,616,338	4.01%
Community Development						
Social Services Committee Allocations						
REGULAR PAY	176.21.4651.61010	$33,163	$53,819	$75,176	$77,431	3.00%
OVERTIME PAY	176.21.4651.61110	$435	$1,240	$800	$800	0.00%
HEALTH INSURANCE	176.21.4651.61510	$7,073	$11,974	$17,002	$18,481	8.70%
LIFE INSURANCE	176.21.4651.61615	$13	$22	$31	$32	3.23%
IMRF	176.21.4651.61710	$1,112	$1,629	$3,346	$3,980	18.95%
SOCIAL SECURITY	176.21.4651.61725	$1,970	$3,307	$4,661	$4,801	3.00%
MEDICARE	176.21.4651.61730	$461	$773	$1,090	$1,123	3.03%
BANK FEES	176.21.4651.62703	-	$2,251	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
OTHER CHARGES-CHARGEBACK	176.21.4651.62740	$29,689	$9,787	-	-	-
INFANT WELFARE SOCIETY	176.21.4651.62890	$95,000	$96,000	-	-	-
INTERFAITH ACTION COUNCIL	176.21.4651.62960	$30,000	$32,500	-	-	-
BOOKS AND BREAKFAST	176.21.4651.62961	$25,000	$27,250	-	-	-
CONNECTION FOR HOMELESS	176.21.4651.62970	$100,000	$81,942	-	-	-
NORTH SHORE SENIOR CENTER	176.21.4651.62980	$23,749	$24,938	-	-	-
CHILDCARE NETWORK EVANSTON	176.21.4651.63067	$103,400	$108,570	-	-	-
IMPACT BEHAVIORAL HEALTH PARTNERS	176.21.4651.63068	$37,500	$12,500	-	-	-
JAMES MORAN CENTER	176.21.4651.63069	$60,000	$66,000	-	-	-
PEER SERVICES	176.21.4651.63070	$99,500	$99,500	-	-	-
MEALS AT HOME	176.21.4651.63120	$15,000	$16,500	-	-	-
FITNESS INCENTIVE	176.21.4651.65141	-	$325	-	-	-
COMMUNITY GRANT PROGRAMS	176.21.4651.65546	-	-	$1,456,348	$1,450,000	-0.44%
FAMILY FOCUS	176.21.4651.67030	$56,583	$57,360	-	-	-
YOU	176.21.4651.67045	$96,000	$100,800	-	-	-
YWCA	176.21.4651.67111	$8,750	$20,000	-	-	-
SKYLIGHT COUNSELING CENTER	176.21.4651.67126	-	$65,905	-	-	-
METROPOLITAN FAMILY SERV	176.21.4651.67145	-	$12,200	-	-	-
Total Social Services Committee Allocations		$824,398	$907,092	$1,558,454	$1,556,648	-0.12%
Total Community Development		$824,398	$907,092	$1,558,454	$1,556,648	-0.12%
Health						
Youth Engagement Division						
REGULAR PAY	176.24.3215.61010	$442,938	$333,798	-	-	-
PERMANENT PART-TIME	176.24.3215.61050	$6,761	$864	-	-	-
SEASONAL EMPLOYEES	176.24.3215.61060	$997,815	$809,621	$400,000	-	-
OVERTIME PAY	176.24.3215.61110	$144,499	$121,893	-	-	-
HEALTH INSURANCE	176.24.3215.61510	$70,068	$48,218	-	-	-
VISION INSURANCE	176.24.3215.61513	$206	$169	-	-	-
LIFE INSURANCE	176.24.3215.61615	$113	$114	-	-	-
AUTO ALLOWANCE	176.24.3215.61625	$600	$450	-	-	-
CELL PHONE ALLOWANCE	176.24.3215.61626	$1,008	$504	-	-	-
IMRF	176.24.3215.61710	$20,071	$13,231	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
SOCIAL SECURITY	176.24.3215.61725	$91,726	$73,435	-	-	-
MEDICARE	176.24.3215.61730	$21,452	$17,174	-	-	-
PRINTING	176.24.3215.62210	$78	-	-	-	-
TRAINING & TRAVEL	176.24.3215.62295	$1,593	$243	-	-	-
ASPIRE GRANT-EXPENSE	176.24.3215.62467	-	$50,196	-	-	-
OTHER PROGRAM COSTS	176.24.3215.62490	$212,082	$164,517	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	176.24.3215.62509	$40,000	$40,000	-	-	-
CLOTHING	176.24.3215.65020	-	$4,899	-	-	-
FOOD	176.24.3215.65025	-	$213	-	-	-
OFFICE SUPPLIES	176.24.3215.65095	$29	-	-	-	-
Total Youth Engagement Division		$2,051,041	$1,679,540	$400,000	-	-
Human Services						
REGULAR PAY	176.24.2445.61010	$922,272	$1,009,062	$1,237,888	$1,295,111	4.62%
PERMANENT PART-TIME	176.24.2445.61050	-	$167	-	-	-
SEASONAL EMPLOYEES	176.24.2445.61060	-	-	-	$200,000	-
OVERTIME PAY	176.24.2445.61110	$60,105	$43,470	$30,000	$30,000	0.00%
TERMINATION PAYOUTS	176.24.2445.61415	-	$25,945	-	-	-
HEALTH INSURANCE	176.24.2445.61510	$125,357	$132,708	$173,561	$209,485	20.70%
VISION INSURANCE	176.24.2445.61513	$357	$242	$189	$227	20.11%
LIFE INSURANCE	176.24.2445.61615	$502	$512	$480	$644	34.26%
AUTO ALLOWANCE	176.24.2445.61625	$3,668	$3,705	$3,443	$3,218	-6.53%
CELL PHONE ALLOWANCE	176.24.2445.61626	$3,087	$2,598	$2,304	$2,358	2.34%
IMRF	176.24.2445.61710	$30,513	$28,518	$45,986	$62,452	35.81%
SOCIAL SECURITY	176.24.2445.61725	$58,905	$64,748	$76,115	$106,214	39.54%
MEDICARE	176.24.2445.61730	$14,113	$15,298	$18,033	$25,102	39.20%
REFUGEE RESETTLEMENT EXPENSES	176.24.2445.62203	$1,516	-	-	-	-
PRINTING	176.24.2445.62210	$39	$39	-	-	-
TRAINING & TRAVEL	176.24.2445.62295	$4,491	$4,259	$5,000	$5,000	0.00%
MEMBERSHIP DUES	176.24.2445.62360	-	$45	$500	$500	0.00%
OTHER PROGRAM COSTS	176.24.2445.62490	$78,211	$119,572	$75,000	$75,000	0.00%
COMMUNITY INTERVENTION PROGRAM COSTS	176.24.2445.62491	-	$34,585	$60,000	$60,000	0.00%
COMMUNITY MEMBER RELIEF/REFUGEE FUND	176.24.2445.62502	$1,102	-	$50,000	$50,000	0.00%
COMMUNITY PICNIC-SPECIAL EVENTS	176.24.2445.62513	-	-	$8,000	-	-
FOOD	176.24.2445.65025	$160	$1,733	$1,000	$1,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MINOR EQUIPMENT & TOOLS	176.24.2445.65085	-	$39	-	-	-
OFFICE SUPPLIES	176.24.2445.65095	$607	$244	$150	$150	0.00%
FITNESS INCENTIVE	176.24.2445.65141	$1,000	$1,000	-	-	-
Total Human Services		$1,306,004	$1,488,489	$1,787,649	$2,126,461	18.95%
Social Services Committee Allocations						
CREDIT CARD FEES	176.24.4651.62705	$1,478	-	-	-	-
HOUSING AUTHORITY OF COOK COUNTY	176.24.4651.65548	$17,500	-	-	-	-
YWCA	176.24.4651.67111	$8,750	-	-	-	-
SKYLIGHT COUNSELING CENTER	176.24.4651.67126	$27,797	-	-	-	-
JOSSELYN CENTER	176.24.4651.67127	$5,530	-	-	-	-
METROPOLITAN FAMILY SERV	176.24.4651.67145	$4,240	-	-	-	-
Total Social Services Committee Allocations		$65,295	-	-	-	-
Total Health		$3,422,340	$3,168,030	$2,187,649	$2,126,461	-2.80%
Parks And Recreation						
Youth Engagement Division						
REGULAR PAY	176.30.3215.61010	-	$301,945	$688,042	$723,650	5.18%
PERMANENT PART-TIME	176.30.3215.61050	-	$4,532	-	-	-
SEASONAL EMPLOYEES	176.30.3215.61060	-	$576,021	$800,000	$652,000	-18.50%
OVERTIME PAY	176.30.3215.61110	-	$40,351	$80,000	$60,000	-25.00%
HEALTH INSURANCE	176.30.3215.61510	-	$42,792	$104,990	$109,586	4.38%
VISION INSURANCE	176.30.3215.61513	-	$158	$338	$414	22.49%
LIFE INSURANCE	176.30.3215.61615	-	$96	$242	$288	18.77%
AUTO ALLOWANCE	176.30.3215.61625	-	$450	$900	$900	0.00%
CELL PHONE ALLOWANCE	176.30.3215.61626	-	$2,688	$1,008	$3,528	250.00%
IMRF	176.30.3215.61710	-	$10,192	-	$36,164	-
SOCIAL SECURITY	176.30.3215.61725	-	$56,807	$42,777	$99,705	133.08%
MEDICARE	176.30.3215.61730	-	$13,285	$10,005	$23,321	133.09%
TRAINING & TRAVEL	176.30.3215.62295	-	-	$4,000	$1,000	-75.00%
OTHER PROGRAM COSTS	176.30.3215.62490	-	-	$135,000	$115,000	-14.81%
SERVICE AGREEMENTS/ CONTRACTS	176.30.3215.62509	-	-	$40,000	$40,000	0.00%
CLOTHING	176.30.3215.65020	-	-	$2,500	$2,500	0.00%
FOOD	176.30.3215.65025	-	$19,829	$6,000	$6,000	0.00%
RECREATION SUPPLIES	176.30.3215.65110	-	-	$10,000	-	-
FITNESS INCENTIVE	176.30.3215.65141	-	$500	-	-	-
Total Youth Engagement Division		-	$1,069,645	$1,925,802	$1,874,056	-2.69%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Y&FS - Human Services						
REGULAR PAY	176.30.3210.61010	-	$48,220	$158,820	$176,806	11.33%
OVERTIME PAY	176.30.3210.61110	-	$11,399	-	$10,000	-
TERMINATION PAYOUTS	176.30.3210.61415	-	$1,897	-	-	-
HEALTH INSURANCE	176.30.3210.61510	-	$3,473	$23,229	$17,800	-23.37%
VISION INSURANCE	176.30.3210.61513	-	$19	$38	$38	0.21%
LIFE INSURANCE	176.30.3210.61615	-	$18	$38	$42	9.49%
CELL PHONE ALLOWANCE	176.30.3210.61626	-	-	-	$360	-
IMRF	176.30.3210.61710	-	$1,831	$6,635	$9,088	36.97%
SOCIAL SECURITY	176.30.3210.61725	-	$3,775	$9,847	$10,986	11.57%
MEDICARE	176.30.3210.61730	-	$883	$2,303	$2,570	11.60%
Total Y&FS - Human Services		-	$71,516	$200,909	$227,690	13.33%
Community Responders						
REGULAR PAY	176.30.3300.61010	-	$1,788	$365,775	$584,770	59.87%
OVERTIME PAY	176.30.3300.61110	-	-	$20,000	$50,000	150.00%
HEALTH INSURANCE	176.30.3300.61510	-	-	$39,081	$86,398	121.07%
VISION INSURANCE	176.30.3300.61513	-	-	$38	$76	100.00%
LIFE INSURANCE	176.30.3300.61615	-	-	$126	$142	12.70%
AUTO ALLOWANCE	176.30.3300.61625	-	-	$450	$675	50.00%
CELL PHONE ALLOWANCE	176.30.3300.61626	-	-	$504	$450	-10.71%
SHOE ALLOWANCE	176.30.3300.61630	-	-	$1,000	$920	-8.00%
IMRF	176.30.3300.61710	-	-	$14,632	$29,156	99.26%
SOCIAL SECURITY	176.30.3300.61725	-	$163	$22,739	$36,386	60.02%
MEDICARE	176.30.3300.61730	-	$38	$5,318	$8,510	60.02%
TRAINING & TRAVEL	176.30.3300.62295	-	-	$1,000	$4,000	300.00%
OTHER PROGRAM COSTS	176.30.3300.62490	-	-	-	$30,000	-
CLOTHING	176.30.3300.65020	-	-	$5,500	-	-
SAFETY EQUIPMENT	176.30.3300.65090	-	-	$2,000	-	-
OFFICE SUPPLIES	176.30.3300.65095	-	-	$10,000	-	-
Total Community Responders		-	$1,989	$488,163	$831,483	70.33%
Total Parks And Recreation		-	$1,143,150	$2,614,875	$2,933,229	12.17%
Total Expenditures		**$4,246,737**	**$5,218,272**	**$6,360,977**	**$6,616,338**	**4.01%**

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.

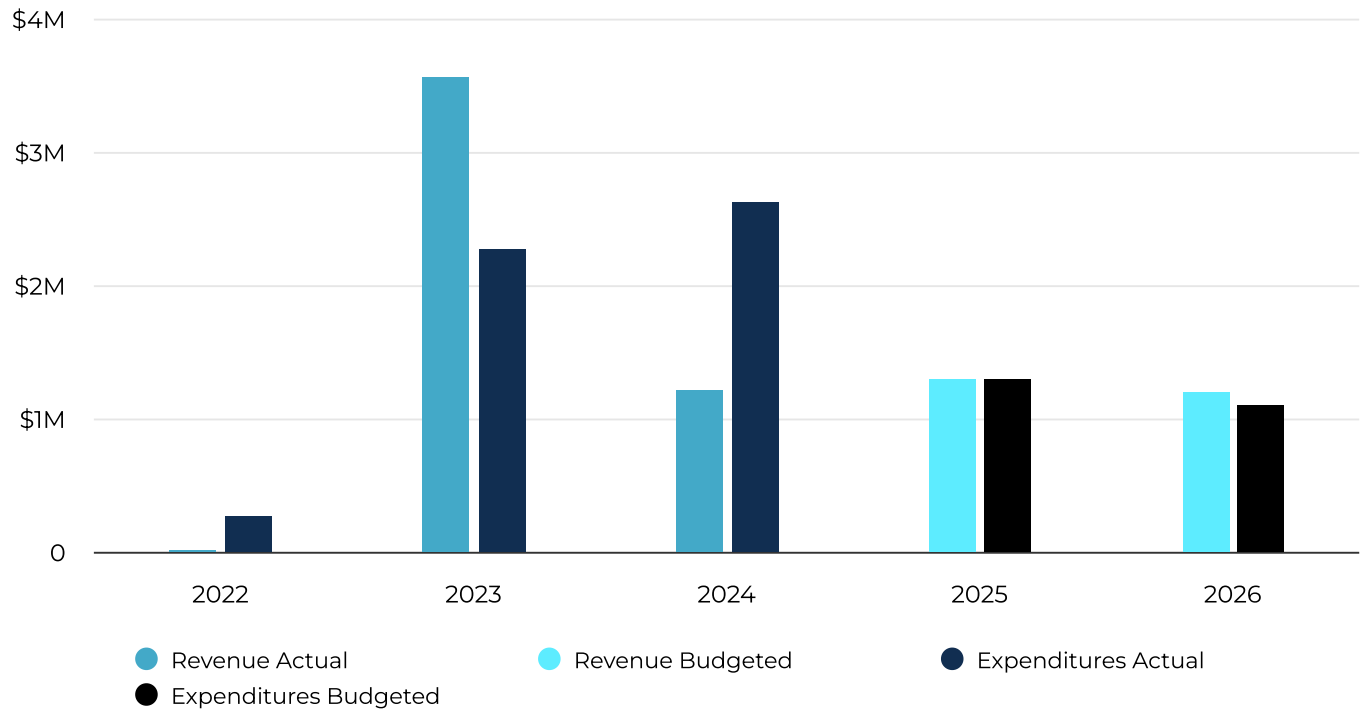
In FY 2022, the City Council directed staff to reallocate $3 million of Real Estate Transfer Tax revenues from the General Fund to the Reparations Fund in FY 2023 and $1 million for the following seven fiscal years through FY 2030. Following this direction, $1 million in Real Estate Transfer Tax revenue 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 $1,101,000 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Reparations Fund		$3,566,945	$1,208,899	$1,302,500	$1,202,500	-7.68%
City Manager's Office						
Reparations Fund						
RECREATIONAL CANNABIS TAX	177.15.1595.51598	-	$180,000	$200,000	$200,000	0.00%
REAL ESTATE TRANSFER TAX	177.15.1595.51620	$3,000,000	$1,000,000	$1,000,000	$1,000,000	0.00%
GRANTS AND AID	177.15.1595.55251	$100,000	-	$100,000	-	-
DONATIONS	177.15.1595.56011	$9,813	$3,499	-	-	-
INVESTMENT INCOME	177.15.1595.56501	$32,132	$25,400	$2,500	$2,500	0.00%
TRANSFER FROM GENERAL FUND	177.15.1595.57005	$425,000	-	-	-	-
Total Reparations Fund		$3,566,945	$1,208,899	$1,302,500	$1,202,500	-7.68%
Total City Manager's Office		$3,566,945	$1,208,899	$1,302,500	$1,202,500	-7.68%
Total Revenues		**$3,566,945**	**$1,208,899**	**$1,302,500**	**$1,202,500**	**-7.68%**

Line Item Detail - Expenses

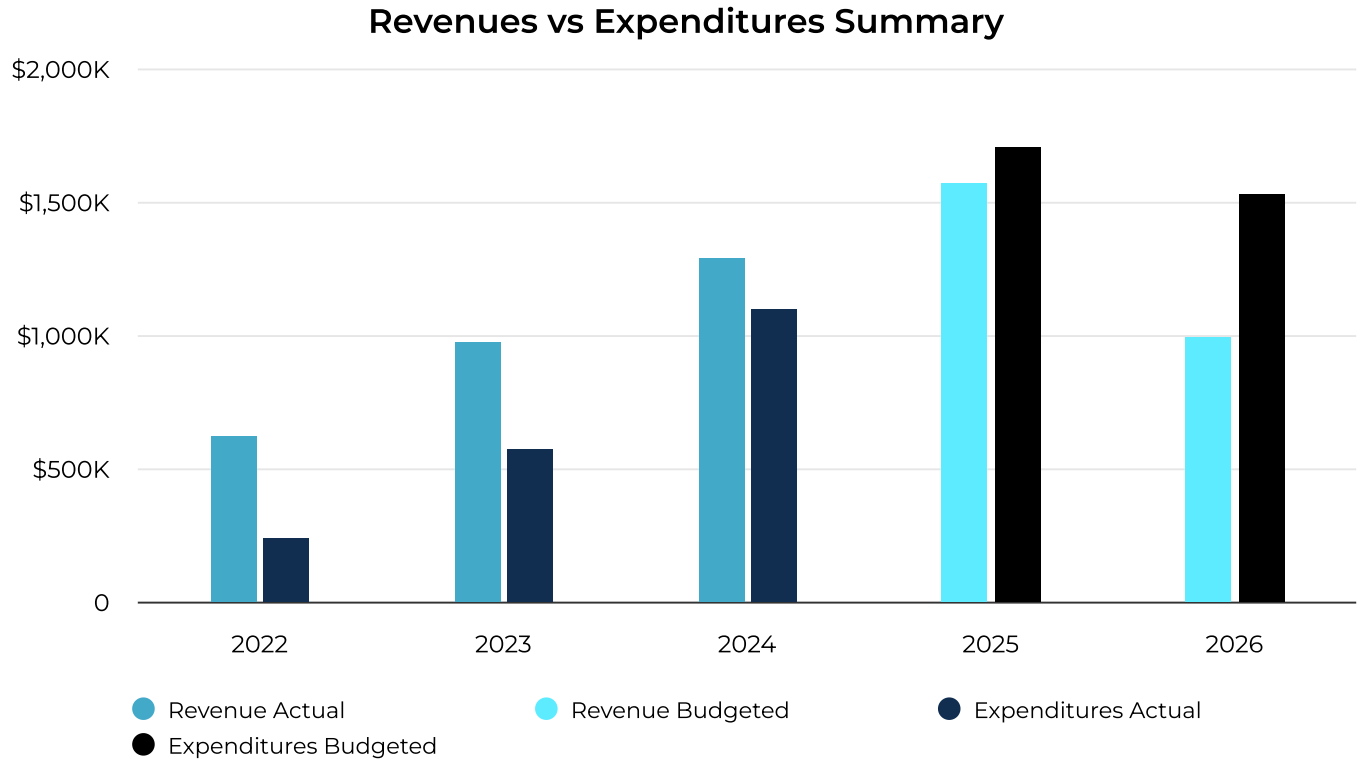
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Reparations Fund		$2,261,405	$2,617,960	$1,301,000	$1,101,000	-15.37%
City Manager's Office						
Reparations Fund						
CONSULTING SERVICES	177.15.1595.62185	$8,333	$16,666	-	-	-
OTHER PROGRAM COSTS	177.15.1595.62490	$2,234,614	$2,504,057	$1,200,000	$1,100,000	-8.33%
SERVICE AGREEMENTS/ CONTRACTS	177.15.1595.62509	$16,667	$95,520	$100,000	-	-
BANK FEES	177.15.1595.62703	-	$4	-	-	-
CREDIT CARD FEES	177.15.1595.62705	$1,791	$1,712	$1,000	$1,000	0.00%
Total Reparations Fund		$2,261,405	$2,617,960	$1,301,000	$1,101,000	-15.37%
Total City Manager's Office		$2,261,405	$2,617,960	$1,301,000	$1,101,000	-15.37%
Total Expenditures		**$2,261,405**	**$2,617,960**	**$1,301,000**	**$1,101,000**	**-15.37%**

Sustainability Fund (178)

The Sustainability Fund was created as part of the 2022 Budget in order to advance the implementation of the Climate Action and Resilience Plan (CARP), including the continued implementation of the recommendations of the Environmental Justice Resolution and the enforcement of the Energy and Water Benchmarking Ordinance, among other CARP-related legislation. Beginning with the FY 2024 budget, the City Council approved the transfer of $500,000 from the Good Neighbors Fund to the Sustainability Fund in accordance with the community benefits agreement with Northwestern University.

Summary

The Sustainability Fund is projecting $262,000 in revenues (excluding $730,450 in transfers) and $1,526,309 in expenses in the FY 2026 budget.



Accomplishments in 2025

- The Community Choice Aggregation contract with MC Squared was extended, bringing additional revenue to the Sustainability Fund for the purchase of renewable energy credits (RECs).
- The Municipal Electricity Procurement contract with Dynegy was extended, securing lower rates than ComEd and 100% renewable electricity through RECs.
- The Evanston Green Homes Pilot is on track to be completed by the end of 2025.
- The Environmental Equity Investigation is on track to be completed by the end of 2025.
- Implementation of the $150,000 Climate and Equitable Jobs Act (CEJA) EV Charging Round 2 grant to install charging stations at the Levy Senior Center, Prieto Community Center, and the Evanston Public Library is underway with planned completion mid-2026.
- Implementation of the $150,000 Invest in Cook grant to expand the Divvy bike share network and retrofit stations for scooters is underway with planned completion mid-2026.
- Issued a request for proposals for the Evanston Accessible Solar Program and plans to award a contract in 2025.
- The Climate Coach program in partnership with Climate Action Evanston has been launched.
- $500,000 in Sustain Evanston funding was disbursed to 34 organizations. Funding included: 128,177 compostable containers & utensils | 2,655 reusable containers & utensils | 85 landscaping equipment batteries | 39 electric leaf blowers | 38 landscaping battery chargers | 21 electric, energy efficient appliances | 31 electric trimmers | 19 HVAC upgrades | 19 window upgrades

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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 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	<1%	unknown	<1%	1%
# of total households and businesses that receive grants	Output	18	109	84	115
# of low-income and BIPOC households/businesses that receive grants	Equity, Output	6	90	75	100
Activity: Conduct Community Engagement					
# of paid Climate Action Coaches	Output	0	0	10	12
# of engagement events	Output	21	50	75	75
# of unique individuals reached	Output, Equity	700	27,000	30,500	40,000
Activity: Capital Improvements					
# of capital projects that support CARP implementation	Output	10	49	86	80
kWs of solar installed on City facilities	Output	0	0	0	970
EV charging stations installed (public and municipal)	Output	0	8	0	15
Activity: Capital Improvements					
Benchmarking Compliance Rate	Output, Input, Outcome	65%	61%	75%	90%

Factors Impacting the 2026 Budget

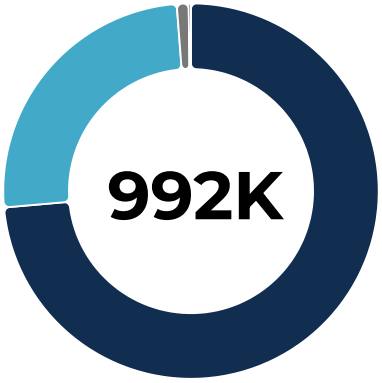
- Uncertainty remains about the status of the $10.4 M Department of Energy Inflation Reduction Act Codes Grant
- Staff will undertake electricity procurement mid-2026 which will impact revenues and expenses related to community choice aggregation and municipal electricity.

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 Accessible Solar Program, Evanston Green Homes Program, Transportation Access Program, and the Sustain Evanston Program.
- Conduct community outreach to educate community members about fossil fuel pollution and environmental justice initiatives.

Revenues by Source

2026 Projected Revenues by Source

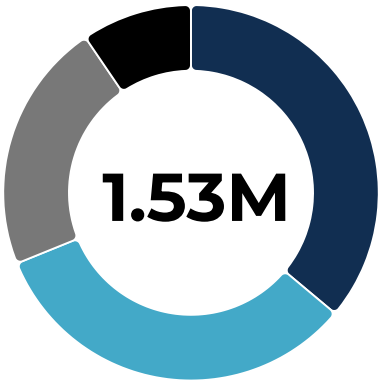


Interfund Transfers	**$730,450**	73.60%
Intergovernmental Revenue	**$250,000**	25.19%
Fines and Forfeitures	**$10,000**	1.01%
Interest Income	**$2,000**	0.20%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Licenses, Permits and Fees	$480,754	$486,037	-	-	-
Fines and Forfeitures	-	-	$10,000	$10,000	0.00%
Intergovernmental Revenue	-	$10,000	$760,000	$250,000	-67.11%
Interest Income	$13,130	$23,779	$2,000	$2,000	0.00%
Interfund Transfers	$476,570	$769,913	$800,000	$730,450	-8.69%
Total Revenues	**$970,454**	**$1,289,728**	**$1,572,000**	**$992,450**	**-36.87%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Services and Supplies	**$551,000**	36.10%
Community Sponsored Organizations	**$500,000**	32.76%
Salary and Benefits	**$330,309**	21.64%
Miscellaneous	**$145,000**	9.50%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$186,613	$269,553	$400,513	$330,309	-17.53%
Services and Supplies	$381,134	$756,606	$286,000	$551,000	92.66%
Miscellaneous	-	$71,316	$190,000	$145,000	-23.68%
Community Sponsored Organizations	-	-	$830,000	$500,000	-39.76%
Total Expenditures	**$567,747**	**$1,097,475**	**$1,706,513**	**$1,526,309**	**-10.56%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Sustainability Fund		$970,454	$1,289,728	$1,572,000	$992,450	-36.87%
ELECTRICITY INFRASTRUCTURE MAINTENANCE FEE	178.99.9910.51577	$480,754	$486,037	-	-	-
REGULAR FINES	178.99.9910.52510	-	-	$10,000	$10,000	0.00%
ACCESSIBLE SOLAR PROGRAM	178.99.9910.55135	-	-	$500,000	$250,000	-50.00%
GRANTS AND AID	178.99.9910.55251	-	$10,000	$10,000	-	-
DOE HEALTHY BUILDINGS GRANT	178.99.9910.55320	-	-	$250,000	-	-
INVESTMENT INCOME	178.99.9910.56501	$13,130	$23,779	$2,000	$2,000	0.00%
TRANSFER FROM GENERAL FUND	178.99.9910.57005	$200,004	$200,004	$300,000	$200,000	-33.33%
TRANSFER FROM GOOD NEIGHBOR FUND	178.99.9910.57058	-	$500,000	$500,000	$530,450	6.09%
MC SQUARED (COMMUNITY & MUNI	178.99.9910.57101	$276,566	$69,909	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
AGG)						
Total Revenues		**$970,454**	**$1,289,728**	**$1,572,000**	**$992,450**	**-36.87%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Sustainability Fund		$567,747	$1,097,475	$1,706,513	$1,526,309	-10.56%
Non-Departmental		$567,747	$1,097,475	$1,706,513	$1,526,309	-10.56%
REGULAR PAY	178.99.9910.61010	$163,139	$226,725	$325,150	$249,591	-23.24%
PERMANENT PART-TIME	178.99.9910.61050	$1,445	-	-	-	-
SEASONAL EMPLOYEES	178.99.9910.61060	-	-	$5,000	$20,000	300.00%
HEALTH INSURANCE	178.99.9910.61510	$3,912	$18,867	$37,087	$48,730	31.39%
VISION INSURANCE	178.99.9910.61513	$19	$49	$57	$92	61.40%
LIFE INSURANCE	178.99.9910.61615	$124	$183	$197	$137	-30.46%
IMRF	178.99.9910.61710	$5,448	$6,681	$13,145	$12,663	-3.67%
SOCIAL SECURITY	178.99.9910.61725	$10,152	$13,816	$20,161	$15,475	-23.24%
MEDICARE	178.99.9910.61730	$2,374	$3,231	$4,716	$3,621	-23.22%
STUDIES	178.99.9910.62180	$18,900	-	-	-	-
CONSULTING SERVICES	178.99.9910.62185	$420	-	-	-	-
TRAINING & TRAVEL	178.99.9910.62295	$3,457	$5,572	$5,000	$5,000	0.00%
MEMBERSHIP DUES	178.99.9910.62360	-	$3,380	$5,000	$5,000	0.00%
OTHER PROGRAM COSTS	178.99.9910.62490	-	$69,582	$170,000	$75,000	-55.88%
SERVICE AGREEMENTS/ CONTRACTS	178.99.9910.62509	$4,935	$5,182	$20,000	$20,000	0.00%
SUSTAIN EVANSTON PROGRAM	178.99.9910.62650	-	$381,959	$250,000	$500,000	100.00%
BANK FEES	178.99.9910.62703	-	$835	$1,000	$1,000	0.00%
CREDIT CARD FEES	178.99.9910.62705	$317	-	-	-	-
ACCESSIBLE SOLAR PROGRAM	178.99.9910.63110	-	-	$500,000	$250,000	-50.00%
BUILDING DECARBONIZATION PROGRAM	178.99.9910.63205	-	-	$250,000	$250,000	0.00%
RENEWABLE ENERGY CREDITS	178.99.9910.63210	-	-	$80,000	-	-
ELECTRICITY	178.99.9910.64005	$353,106	$358,500	-	-	-
IT COMPUTER HARDWARE	178.99.9910.65555	-	$1,179	-	-	-
OUTREACH	178.99.9910.67107	-	$1,734	$20,000	$70,000	250.00%
Total Expenditures		**$567,747**	**$1,097,475**	**$1,706,513**	**$1,526,309**	**-10.56%**

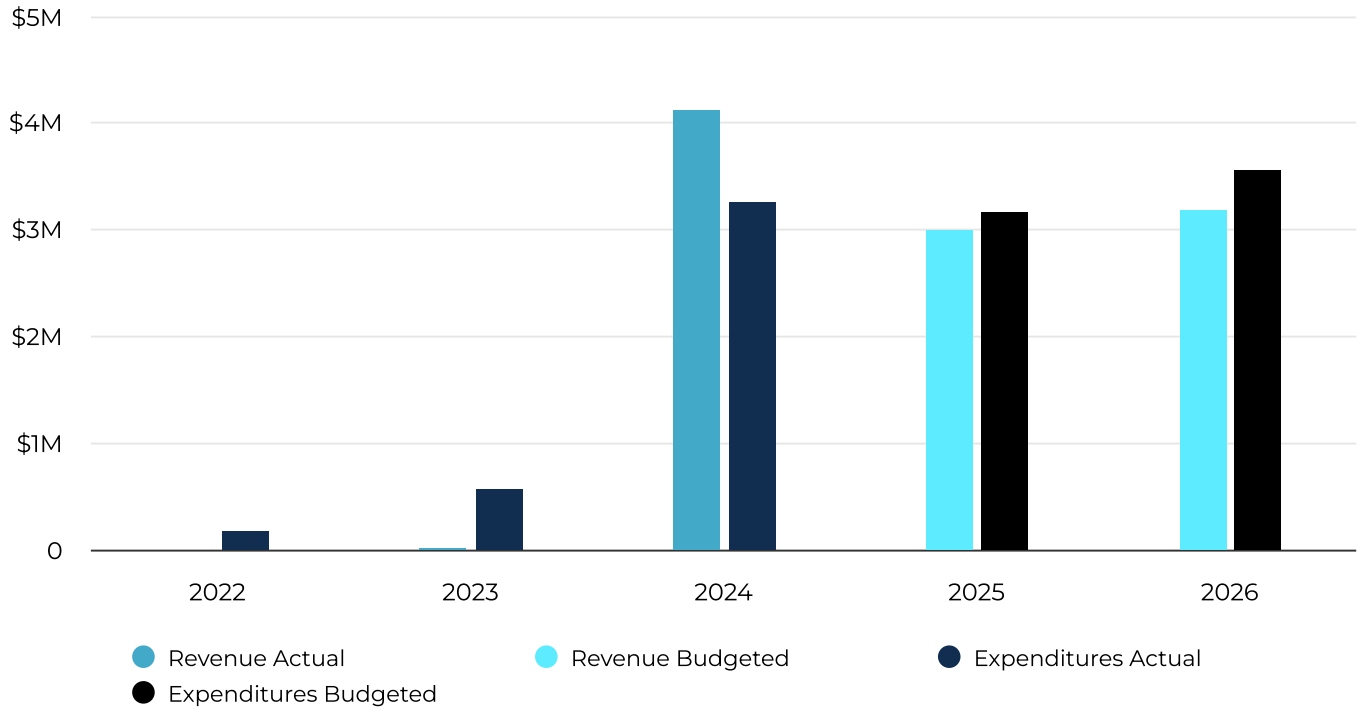
Good Neighbor Fund (180)

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% can be allocated as the City Council chooses on an annual basis.

Summary

The Good Neighbor Fund is projecting $3,190,700 in revenues and $3,556,750 in transfers out to other funds in the FY 2026 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Good Neighbor Fund		$12,799	$4,116,372	$3,000,000	$3,190,700	6.36%
Good Neighbor Administration		$12,799	$3,866,372	$3,000,000	$3,190,700	6.36%
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	180.99.1800.56013	-	$3,842,489	$3,000,000	$3,182,700	6.09%
INVESTMENT INCOME	180.99.1800.56501	$12,799	$23,883	-	$8,000	-
Downtown Revital Fund		-	$250,000	-	-	-
DONATION FROM NORTHWESTERN UNIVERSITY	180.99.1801.56013	-	$250,000	-	-	-
Total Revenues		**$12,799**	**$4,116,372**	**$3,000,000**	**$3,190,700**	**6.36%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Good Neighbor Fund		$557,887	$3,250,962	$3,164,000	$3,556,750	12.41%
Good Neighbor Administration		$300,237	$3,000,962	$3,100,000	$3,556,750	14.73%
OTHER PROGRAM COSTS	180.99.1800.62490	$300,000	-	$100,000	-	-
BANK FEES	180.99.1800.62703	-	$962	-	-	-
CREDIT CARD FEES	180.99.1800.62705	$237	-	-	-	-
TRANSFER TO GENERAL FUND	180.99.1800.66131	-	$1,500,000	$1,500,000	$1,965,400	31.03%
TRANSFER TO AFFORDABLE HOUSING	180.99.1800.66155	-	$1,000,000	$1,000,000	$1,060,900	6.09%
TRANSFER TO SUSTAINABILITY FD	180.99.1800.69101	-	$500,000	$500,000	$530,450	6.09%
Downtown Revital Fund		-	$250,000	-	-	-
SERVICE AGREEMENTS/ CONTRACTS	180.99.1801.62509	-	$250,000	-	-	-
Guranteed Income Program		$257,650	-	$64,000	-	-
OTHER PROGRAM COSTS	180.99.9937.62490	$182,650	-	$64,000	-	-
OTHER IMPROVEMENTS	180.99.9937.65515	$75,000	-	-	-	-
Total Expenditures		**$557,887**	**$3,250,962**	**$3,164,000**	**$3,556,750**	**12.41%**

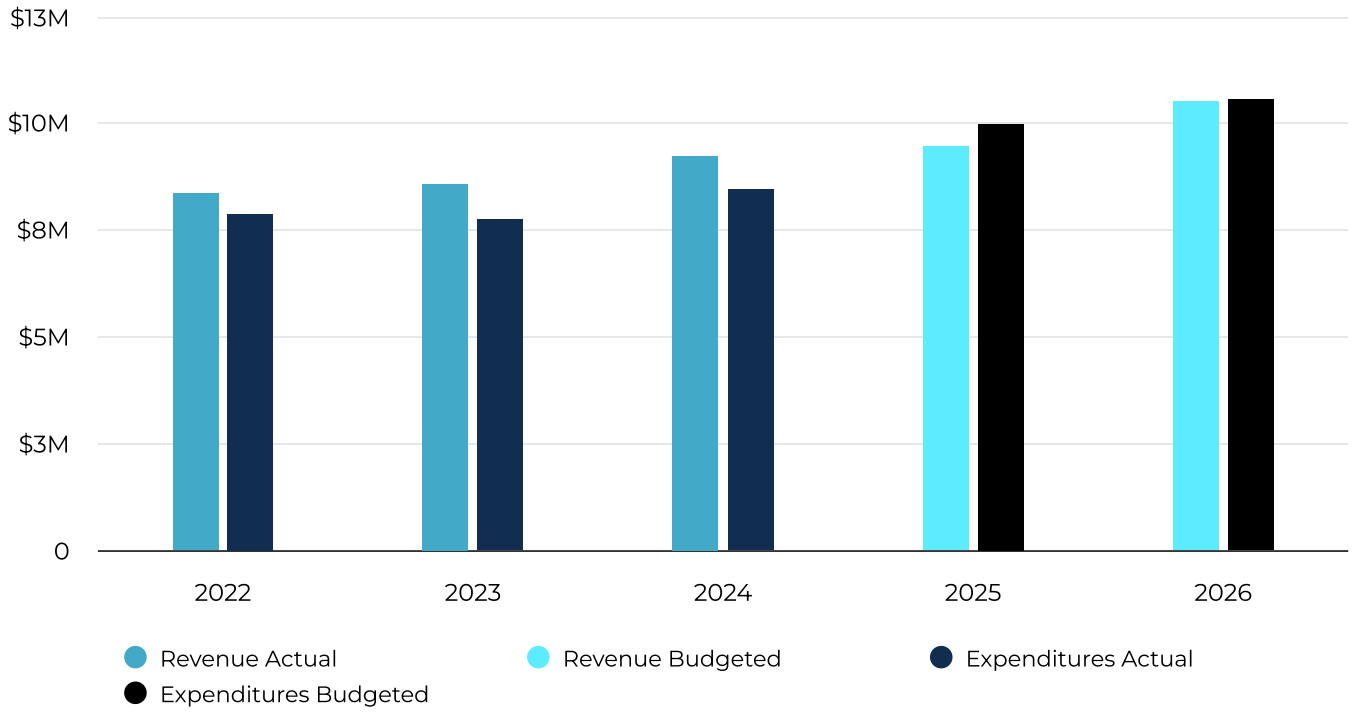
Library Fund (185)

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 $10,501,532 in revenues and $10,189,695 in expenses (excluding $360,325 in transfers out) in the FY 2026 budget.

Revenues vs Expenditures Summary



Accomplishments in 2025

- Offered over 650 hours of studio time to the public in the Innovation Station during its inaugural year.
- ABC Boosters served 60 rising kindergartners at JEH Jump Start and Learning Bridge in the summer of 2025, despite last minute funding reduction from previous sources.
- Finished website conversion for improved user accessibility and experience.
- Offered 95 library programs and service visits at partner organization sites and community events in the first half of 2025.
- Had over 221,000 visitors to the libraries in the first half of 2025.
- Over 12,250 attendees at 741 library events in the first half of 2025.
- Over 22,789 public computer sessions, averaging 69 minutes per session, in the first half of 2025.
- Library users borrowed over 536,000 items (physical and digital) from the library in the first half of 2025.

Performance Measures

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Engage and connect diverse community members with library services.					
Library services at partner organization sites and community events.	Equity, Output	607	500	400	400
Community listening sessions	Effectiveness	0	0	0	0
Percent of residents by race / ethnicity who signed up for or renewed their library card*	Equity, Output	*	*	*	*
Percent of library events in Spanish	Equity, Output	7%	7%	6%	7%
Activity: Support improved digital literacy					
Wifi hotspot circulations	Output	n/a	822	800	800
One on One technology training	Output	435	400	400	400
Activity: Support improved early childhood literacy.					
Number of book bags distributed at preschool and daycare centers	Output	241	242	225	225
Number of Welcome Baby kits distributed.	Output	100	25	50	50

Factors Impacting the 2026 Budget

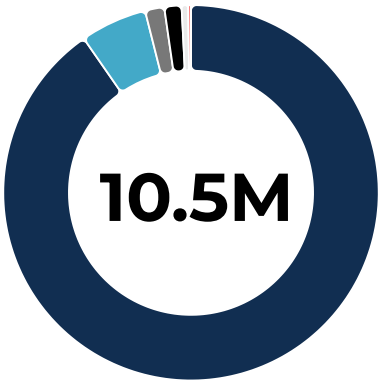
- Increased personnel costs due to AFSCME contract and non-union increases.
- Property tax levy revenue accounts for more than 85% of the library's revenue and other revenue sources are limited.
- Reduced access to federal and other grant opportunities to support programming and services.
- Capital improvement expenditure increases due to aging and outdated facilities at the Main Library.
- Ongoing maintenance at the Robert Crown Branch Library.

Upcoming Initiatives

- Complete facility assessment and Main Library renovation plan.
- Develop community learning needs assessment and integrate into programming.
- Implement recommendations from the Library's Strategic Development and Advancement Plan.
- Increase volunteer participation.

Revenues by Source

2026 Projected Revenues by Source

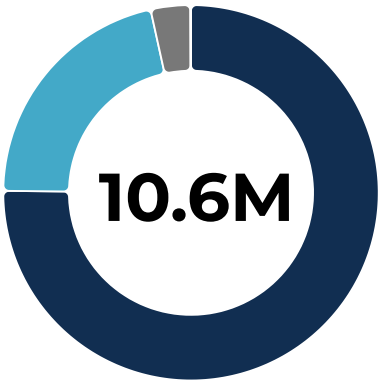


Property Taxes	**$9,486,782**	90.34%
Other Revenue	**$602,000**	5.73%
Interfund Transfers	**$173,750**	1.65%
Intergovernmental Revenue	**$155,000**	1.48%
Library Revenue	**$58,000**	0.55%
Interest Income	**$25,000**	0.24%
Charges for Services	**$1,000**	0.01%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$7,745,736	$8,261,169	$8,624,347	$9,486,782	10.00%
Charges for Services	$373	$1,687	$1,000	$1,000	0.00%
Fines and Forfeitures	$9,349	-	-	-	-
Intergovernmental Revenue	-$119,386	-$161,339	$155,000	$155,000	0.00%
Other Revenue	$399,203	$482,322	$402,000	$602,000	49.75%
Interest Income	$262,237	$355,501	$25,000	$25,000	0.00%
Interfund Transfers	$166,460	$173,570	$173,750	$173,750	0.00%
Library Revenue	$114,761	$131,495	$82,000	$58,000	-29.27%
Total Revenues	**$8,578,733**	**$9,244,406**	**$9,463,097**	**$10,501,532**	**10.97%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Salary and Benefits	**$7,930,295**	75.17%
Services and Supplies	**$2,254,400**	21.37%
Interfund Transfers	**$360,325**	3.42%
Capital Outlay	**$5,000**	0.05%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$5,795,608	$6,384,655	$7,497,302	$7,930,295	5.78%
Services and Supplies	$1,939,436	$2,061,439	$2,147,619	$2,254,400	4.97%
Miscellaneous	$8,095	$9,500	-	-	-
Capital Outlay	$512	-	$2,000	$5,000	150.00%
Interfund Transfers	$10,320	$10,320	$360,325	$360,325	0.00%
Insurance and Other Chargebacks	$8,596	$2,531	-	-	-
Total Expenditures	**$7,762,567**	**$8,468,446**	**$10,007,246**	**$10,550,020**	**5.42%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Fund		$8,578,733	$9,244,406	$9,463,097	$10,501,532	10.97%
Engagement Services						
TRANSFERS FROM LIBRARY FUND	185.48.4825.57009	-$294,996	-$349,992	-	-	-
Total Engagement Services		-$294,996	-$349,992	-	-	-
Library Administration						
PROPERTY TAXES	185.48.4845.51015	$7,745,736	$8,261,169	$8,624,347	$9,486,782	10.00%
LIBRARY FINES & FEES	185.48.4845.52610	$9,349	-	-	-	-
BEV SNACK VENDING MACHINE	185.48.4845.53200	$373	$1,687	$1,000	$1,000	0.00%
Federal Grants	185.48.4845.55201	$60,398	$72,660	$40,000	$40,000	0.00%
LIBRARY STATE PER CAPITA GRANT	185.48.4845.55245	$115,212	$115,993	$115,000	$115,000	0.00%
DONATIONS	185.48.4845.56011	$394,709	$477,730	$400,000	$600,000	50.00%
MISCELLANEOUS REVENUE	185.48.4845.56045	$4,494	$4,731	$2,000	$2,000	0.00%
FEES AND MERCHANDISE SALE	185.48.4845.56140	-	-$139	-	-	-
INVESTMENT INCOME	185.48.4845.56501	$262,237	$355,501	$25,000	$25,000	0.00%
TRANSFER FROM ENDOWMENT	185.48.4845.57002	$166,460	$173,570	$173,750	$173,750	0.00%
LIBRARY MATERIAL REPLACEMENT CHARGES	185.48.4845.57515	$31,516	$28,513	$20,000	$20,000	0.00%
LIBRARY BOOK SALE	185.48.4845.57526	$3,579	$5,206	$3,000	$3,000	0.00%
LIBRARY COPY MACH. CHG	185.48.4845.57535	$12,769	$12,761	$5,000	$5,000	0.00%
LIBRARY MEETING RM RENTAL	185.48.4845.57540	$4,735	$8,505	$4,000	$4,000	0.00%
RENTAL INCOME	185.48.4845.57545	$18,839	$21,010	$10,000	$20,000	100.00%
LIBRARY GRANTS	185.48.4845.57551	$43,325	$55,500	$40,000	$6,000	-85.00%
Total Library Administration		$8,873,729	$9,594,398	$9,463,097	$10,501,532	10.97%
Total Revenues		**$8,578,733**	**$9,244,406**	**$9,463,097**	**$10,501,532**	**10.97%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Fund		$7,762,567	$8,468,446	$10,007,246	$10,550,020	5.42%
Library						
Early Learning & Literacy						
REGULAR PAY	185.48.4805.61010	$472,570	$466,459	$524,910	$483,462	-7.90%
PERMANENT PART-TIME	185.48.4805.61050	$199,472	$210,070	$204,826	$252,712	23.38%
SEASONAL EMPLOYEES	185.48.4805.61060	$2,085	$3,930	$5,000	$5,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TERMINATION PAYOUTS	185.48.4805.61415	$623	$26,840	-	-	-
ANNUAL SICK LEAVE PAYOUT	185.48.4805.61420	$1,238	-	-	-	-
HEALTH INSURANCE	185.48.4805.61510	$76,317	$87,311	$96,025	$112,744	17.41%
VISION INSURANCE	185.48.4805.61513	-	$37	$72	$73	1.22%
LIFE INSURANCE	185.48.4805.61615	$184	$188	$193	$91	-52.93%
IMRF	185.48.4805.61710	$22,156	$19,279	$31,287	$36,434	16.45%
SOCIAL SECURITY	185.48.4805.61725	$40,966	$42,979	$45,244	$43,862	-3.05%
MEDICARE	185.48.4805.61730	$9,581	$10,052	$10,581	$10,262	-3.02%
TRAINING & TRAVEL	185.48.4805.62295	$427	-	-	-	-
WORK- STUDY	185.48.4805.62506	$438	$274	$900	$1,200	33.33%
STATE GRANT EXPENSE	185.48.4805.65002	$1,450	$16,622	-	-	-
FOOD	185.48.4805.65025	$5	-	-	-	-
OFFICE SUPPLIES	185.48.4805.65095	$825	-	-	-	-
LIBRARY SUPPLIES	185.48.4805.65100	$23,097	$14,003	$28,000	$42,000	50.00%
FITNESS INCENTIVE	185.48.4805.65141	$2,500	$2,000	-	-	-
IT COMPUTER HARDWARE	185.48.4805.65555	-	$6,928	$8,300	-	-
LIBRARY BOOKS	185.48.4805.65630	$144,426	$123,069	$150,000	-	-
PERIODICALS	185.48.4805.65635	-	$29	-	-	-
AUDIO VISUAL COLLECTIONS	185.48.4805.65641	$14,509	$9,014	$10,000	-	-
Total Early Learning & Literacy		$1,012,869	$1,039,083	$1,115,338	$987,840	-11.43%
Lifelong Learning & Literacy						
REGULAR PAY	185.48.4806.61010	$491,066	$369,208	$440,275	$529,591	20.29%
PERMANENT PART-TIME	185.48.4806.61050	$293,726	$301,425	$320,646	$233,877	-27.06%
SEASONAL EMPLOYEES	185.48.4806.61060	$1,155	$390	$5,000	$5,000	0.00%
OVERTIME PAY	185.48.4806.61110	$283	-	-	-	-
TERMINATION PAYOUTS	185.48.4806.61415	-	$1,664	-	-	-
HEALTH INSURANCE	185.48.4806.61510	$76,476	$58,428	$82,079	$97,615	18.93%
VISION INSURANCE	185.48.4806.61513	-	$9	-	$38	-
LIFE INSURANCE	185.48.4806.61615	$139	$87	$36	$135	275.00%
IMRF	185.48.4806.61710	$26,805	$19,775	$32,617	$36,749	12.67%
SOCIAL SECURITY	185.48.4806.61725	$47,793	$40,800	$47,178	$47,340	0.34%
MEDICARE	185.48.4806.61730	$11,177	$9,542	$11,031	$11,077	0.42%
INTERNET SOLUTION PROVIDERS	185.48.4806.62341	$287,180	-	-	-	-
FEDERAL GRANT EXPENSE	185.48.4806.65001	-	$10,600	$2,500	$2,500	0.00%
STATE GRANT EXPENSE	185.48.4806.65002	$5,550	-	-	-	-
LIBRARY SUPPLIES	185.48.4806.65100	$8,044	$12,651	$10,000	$10,000	0.00%
FITNESS INCENTIVE	185.48.4806.65141	$1,500	$2,000	-	-	-
Library Electronic Resources	185.48.4806.65628	-	$298,963	$320,000	-	-
LIBRARY BOOKS	185.48.4806.65630	$345,786	$360,349	$335,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PERIODICALS	185.48.4806.65635	$7,413	$9,101	$6,500	-	-
AUDIO VISUAL COLLECTIONS	185.48.4806.65641	$29,931	$19,750	$31,000	-	-
Total Lifelong Learning & Literacy		$1,634,025	$1,514,745	$1,643,862	$973,922	-40.75%
Access Services						
REGULAR PAY	185.48.4820.61010	$753,314	$823,545	$841,198	$825,257	-1.90%
PERMANENT PART-TIME	185.48.4820.61050	$261,967	$263,524	$339,329	$279,931	-17.50%
SEASONAL EMPLOYEES	185.48.4820.61060	$4,487	$6,908	$5,000	$5,000	0.00%
OVERTIME PAY	185.48.4820.61110	-	$254	-	-	-
TERMINATION PAYOUTS	185.48.4820.61415	$242	$6,094	-	-	-
ANNUAL SICK LEAVE PAYOUT	185.48.4820.61420	$1,603	-	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	185.48.4820.61430	-	$2,943	-	-	-
HEALTH INSURANCE	185.48.4820.61510	$152,068	$184,431	$200,267	$194,085	-3.09%
VISION INSURANCE	185.48.4820.61513	$76	$88	$76	$111	46.36%
LIFE INSURANCE	185.48.4820.61615	$292	$345	$345	$290	-16.04%
IMRF	185.48.4820.61710	$31,086	$29,685	$45,925	$52,985	15.37%
SOCIAL SECURITY	185.48.4820.61725	$61,234	$65,944	$73,193	$64,804	-11.46%
MEDICARE	185.48.4820.61730	$14,321	$15,422	$17,118	$15,167	-11.40%
IT COMPUTER SOFTWARE	185.48.4820.62340	$136,188	$153,460	$140,000	-	-
INTERNET SOLUTION PROVIDERS	185.48.4820.62341	$30,939	-	-	-	-
WORK- STUDY	185.48.4820.62506	$1,202	-	$3,000	-	-
FEDERAL GRANT EXPENSE	185.48.4820.65001	-	$63	-	-	-
LIBRARY SUPPLIES	185.48.4820.65100	$16,158	$15,798	$15,000	$17,000	13.33%
FITNESS INCENTIVE	185.48.4820.65141	$1,000	$2,000	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	185.48.4820.66049	$210	-	-	-	-
Total Access Services		$1,466,386	$1,570,504	$1,680,451	$1,454,630	-13.44%
Engagement Services						
REGULAR PAY	185.48.4825.61010	$521,790	$595,270	$370,046	$307,040	-17.03%
PERMANENT PART-TIME	185.48.4825.61050	$208,741	$143,323	$48,323	$51,912	7.43%
SEASONAL EMPLOYEES	185.48.4825.61060	$1,059	$2,788	$5,000	-	-
OVERTIME PAY	185.48.4825.61110	-	$272	-	-	-
TERMINATION PAYOUTS	185.48.4825.61415	$12,594	$1,097	-	-	-
HEALTH INSURANCE	185.48.4825.61510	$101,366	$109,671	$68,803	$46,233	-32.80%
VISION INSURANCE	185.48.4825.61513	$132	$108	$39	$38	-2.56%
LIFE INSURANCE	185.48.4825.61615	$150	$201	$131	$142	8.40%
IMRF	185.48.4825.61710	$25,304	$21,664	$18,433	$18,453	0.11%
SOCIAL SECURITY	185.48.4825.61725	$44,521	$44,290	$25,940	$22,257	-14.20%
MEDICARE	185.48.4825.61730	$10,412	$10,358	$6,063	$5,206	-14.13%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BLDG MAINTENANCE SERVICES	185.48.4825.62225	$445	-	-	-	-
TRAINING & TRAVEL	185.48.4825.62295	-	$760	-	-	-
IT COMPUTER SOFTWARE	185.48.4825.62340	$5,888	-	-	-	-
FEDERAL GRANT EXPENSE	185.48.4825.65001	-	$27,791	$5,000	$3,500	-30.00%
STATE GRANT EXPENSE	185.48.4825.65002	$2,057	$206	$5,500	-	-
FOOD	185.48.4825.65025	$204	-	-	-	-
LIBRARY SUPPLIES	185.48.4825.65100	$30,802	$30,804	$24,000	$27,000	12.50%
FITNESS INCENTIVE	185.48.4825.65141	$2,000	$500	-	-	-
FURNITURE / FIXTURES / EQUIPMENT	185.48.4825.65503	$512	-	-	-	-
LIBRARY BOOKS	185.48.4825.65630	$35,998	$42,402	-	-	-
AUDIO VISUAL COLLECTIONS	185.48.4825.65641	$10,289	$1,211	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	185.48.4825.66049	$8,386	$168	-	-	-
Total Engagement Services		$1,022,649	$1,032,881	$577,278	$481,781	-16.54%
Robert Crown Operations						
REGULAR PAY	185.48.4826.61010	-	$32,260	$300,993	$475,952	58.13%
PERMANENT PART-TIME	185.48.4826.61050	-	$6,414	$163,856	$86,020	-47.50%
SEASONAL EMPLOYEES	185.48.4826.61060	-	-	-	$5,000	-
HEALTH INSURANCE	185.48.4826.61510	-	$6,658	$71,558	$88,555	23.75%
VISION INSURANCE	185.48.4826.61513	-	$6	$76	$76	0.00%
LIFE INSURANCE	185.48.4826.61615	-	$10	$117	$130	11.11%
IMRF	185.48.4826.61710	-	$1,307	$19,948	$28,890	44.83%
SOCIAL SECURITY	185.48.4826.61725	-	$2,427	$28,821	$34,847	20.91%
MEDICARE	185.48.4826.61730	-	$568	$6,737	$8,153	21.02%
BLDG MAINTENANCE SERVICES	185.48.4826.62225	-	-	-	$20,000	-
IT COMPUTER SOFTWARE	185.48.4826.62340	-	-	$2,600	$2,600	0.00%
LIBRARY SUPPLIES	185.48.4826.65100	-	-	$14,000	$11,500	-17.86%
FITNESS INCENTIVE	185.48.4826.65141	-	$1,500	-	-	-
FURNITURE / FIXTURES / EQUIPMENT	185.48.4826.65503	-	-	$2,000	$5,000	150.00%
LIBRARY BOOKS	185.48.4826.65630	-	-	$35,000	$35,000	0.00%
AUDIO VISUAL COLLECTIONS	185.48.4826.65641	-	-	$1,500	$1,500	0.00%
Total Robert Crown Operations		-	$51,149	$647,206	$803,223	24.11%
Innovation & Digital Learning						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
REGULAR PAY	185.48.4835.61010	$356,028	$343,163	$443,796	$514,788	16.00%
PERMANENT PART-TIME	185.48.4835.61050	$197,273	$223,850	$283,361	$206,397	-27.16%
SEASONAL EMPLOYEES	185.48.4835.61060	$11,485	$23,871	$5,000	$5,000	0.00%
TERMINATION PAYOUTS	185.48.4835.61415	$5,186	$11,251	-	-	-
ANNUAL SICK LEAVE PAYOUT	185.48.4835.61420	$533	-	-	-	-
HEALTH INSURANCE	185.48.4835.61510	$50,866	$56,239	$100,910	$109,706	8.72%
VISION INSURANCE	185.48.4835.61513	$95	$63	$38	$150	294.74%
LIFE INSURANCE	185.48.4835.61615	$66	$113	$114	$128	12.28%
IMRF	185.48.4835.61710	$18,927	$16,787	$31,618	$37,074	17.26%
SOCIAL SECURITY	185.48.4835.61725	$34,568	$36,588	$45,084	$44,720	-0.81%
MEDICARE	185.48.4835.61730	$8,084	$8,557	$10,540	$10,465	-0.71%
IT COMPUTER SOFTWARE	185.48.4835.62340	$69,778	$64,979	$40,000	-	-
FEDERAL GRANT EXPENSE	185.48.4835.65001	$25,527	$17,329	$30,642	-	-
STATE GRANT EXPENSE	185.48.4835.65002	$15,533	$20,257	$29,000	-	-
LIBRARY SUPPLIES	185.48.4835.65100	$10,735	$28,465	$13,000	$25,000	92.31%
FITNESS INCENTIVE	185.48.4835.65141	-	$500	-	-	-
IT COMPUTER HARDWARE	185.48.4835.65555	$28,088	$31,220	$44,000	-	-
LIBRARY BOOKS	185.48.4835.65630	$20,217	$19,345	$20,000	-	-
AUDIO VISUAL COLLECTIONS	185.48.4835.65641	$1,280	$2,223	$2,500	-	-
Total Innovation & Digital Learning		$854,268	$904,799	$1,099,603	$953,428	-13.29%
Library Maintenance						
REGULAR PAY	185.48.4840.61010	$388,114	$447,811	$748,597	$746,195	-0.32%
PERMANENT PART-TIME	185.48.4840.61050	$60,797	$3,125	-	-	-
SEASONAL EMPLOYEES	185.48.4840.61060	$3,315	$844	$2,000	$2,000	0.00%
OVERTIME PAY	185.48.4840.61110	$10,667	$1,566	$5,000	$5,000	0.00%
TERMINATION PAYOUTS	185.48.4840.61415	$7,472	$2,235	-	-	-
HEALTH INSURANCE	185.48.4840.61510	$97,639	$105,185	$162,877	$130,707	-19.75%
VISION INSURANCE	185.48.4840.61513	$112	$140	$150	$150	0.00%
LIFE INSURANCE	185.48.4840.61615	$85	$27	$3	$92	2,605.88%
CELL PHONE ALLOWANCE	185.48.4840.61626	$717	-	-	$672	-
SHOE ALLOWANCE	185.48.4840.61630	$540	$690	$690	$1,380	100.00%
IMRF	185.48.4840.61710	$16,007	$13,465	$33,087	$34,904	5.49%
SOCIAL SECURITY	185.48.4840.61725	$27,878	$26,915	$46,457	$42,229	-9.10%
MEDICARE	185.48.4840.61730	$6,520	$6,295	$10,865	$9,879	-9.08%
BLDG MAINTENANCE SERVICES	185.48.4840.62225	$251,387	$276,339	$295,000	$275,000	-6.78%
OFFICE EQUIPMENT MAINT	185.48.4840.62235	$1,233	-	$1,000	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
OTHER EQMT MAINTENANCE	185.48.4840.62245	-	$1,324	$2,277	-	-
RENTAL OF AUTO-FLEET MAINTENANCE	185.48.4840.62305	$5,436	$5,436	$5,440	$5,440	0.00%
RENTAL OF AUTO REPLACEMENT	185.48.4840.62309	$4,884	$4,884	$4,885	$4,885	0.00%
IT COMPUTER SOFTWARE	185.48.4840.62340	-$23,287	-	-	-	-
INTERNET SOLUTION PROVIDERS	185.48.4840.62341	$23,287	-	-	-	-
ELECTRICITY	185.48.4840.64005	$89,870	$86,744	$100,000	$100,000	0.00%
UTILITIES - COE WATER	185.48.4840.64009	-	-	-	$13,000	-
NATURAL GAS	185.48.4840.64015	$13,921	$16,794	$30,000	$30,000	0.00%
JANITORIAL SUPPLIES	185.48.4840.65040	$12,851	$19,523	$15,000	$20,000	33.33%
BLDG MAINTENANCE MATERIAL	185.48.4840.65050	$27,901	$8,775	$20,000	$20,000	0.00%
OFFICE SUPPLIES	185.48.4840.65095	$13	-	-	-	-
LIBRARY SUPPLIES	185.48.4840.65100	-	$25	-	-	-
FITNESS INCENTIVE	185.48.4840.65141	$500	$500	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	185.48.4840.66049	-	$2,363	-	-	-
Total Library Maintenance		$1,027,859	$1,031,005	$1,483,328	$1,441,533	-2.82%
Library Administration						
REGULAR PAY	185.48.4845.61010	$382,487	$781,851	$957,928	$1,356,883	41.65%
PERMANENT PART-TIME	185.48.4845.61050	$53,891	$81,604	$107,809	$55,379	-48.63%
TERMINATION PAYOUTS	185.48.4845.61415	$12,199	$7,951	-	-	-
HEALTH INSURANCE	185.48.4845.61510	$35,871	$84,014	$119,994	$179,242	49.38%
VISION INSURANCE	185.48.4845.61513	$38	$70	$114	$112	-1.75%
LIFE INSURANCE	185.48.4845.61615	$203	$476	$579	$706	21.93%
AUTO ALLOWANCE	185.48.4845.61625	$600	$3,600	$3,600	$3,600	0.00%
CELL PHONE ALLOWANCE	185.48.4845.61626	$1,158	$1,740	$1,908	$1,404	-26.42%
IMRF	185.48.4845.61710	$15,376	$23,548	$38,105	$69,280	81.81%
SOCIAL SECURITY	185.48.4845.61725	$27,417	$51,389	$66,013	$86,942	31.70%
MEDICARE	185.48.4845.61730	$6,412	$12,018	$15,534	$20,558	32.34%
CONSULTING SERVICES	185.48.4845.62185	$76,541	$157,885	$100,000	$120,000	20.00%
ADVERTISING	185.48.4845.62205	$158	$255	$2,000	$5,000	150.00%
PRINTING	185.48.4845.62210	$39,543	$23,140	$40,000	$39,000	-2.50%
BLDG MAINTENANCE SERVICES	185.48.4845.62225	$1,715	-	-	-	-
OTHER PROFESSIONAL SERVICES	185.48.4845.62272	$200	$95	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
POSTAGE CHARGEBACKS	185.48.4845.62275	$462	-	-	-	-
TUITION	185.48.4845.62290	$3,584	$10,157	$15,000	$15,000	0.00%
TRAINING & TRAVEL	185.48.4845.62295	$28,048	$22,883	$30,000	$99,000	230.00%
POSTAGE	185.48.4845.62315	$1,486	$1,656	$3,000	$3,000	0.00%
IT COMPUTER SOFTWARE	185.48.4845.62340	-	$14,113	$82,900	$275,000	231.72%
MEMBERSHIP DUES	185.48.4845.62360	$2,454	$3,429	$3,000	$3,500	16.67%
WORK- STUDY	185.48.4845.62506	$1,069	$1,173	$2,500	$2,500	0.00%
BANK FEES	185.48.4845.62703	-	$215	-	-	-
CREDIT CARD FEES	185.48.4845.62705	$5,429	$3,310	$5,000	$4,500	-10.00%
UTILITIES - COE WATER	185.48.4845.64009	$9,529	$9,784	$10,000	-	-
FOOD	185.48.4845.65025	$7,344	$6,146	$7,000	$5,000	-28.57%
OFFICE SUPPLIES	185.48.4845.65095	$27,996	$20,501	$30,000	$21,000	-30.00%
LIBRARY SUPPLIES	185.48.4845.65100	$172	$184	-	-	-
FITNESS INCENTIVE	185.48.4845.65141	$500	$500	-	-	-
IT COMPUTER HARDWARE	185.48.4845.65555	-	-	-	$36,000	-
Library Electronic Resources	185.48.4845.65628	-	-	-	$307,600	-
LIBRARY BOOKS	185.48.4845.65630	-	-	-	$384,500	-
LIBRARY ELECTRONIC BOOKS	185.48.4845.65631	-	-	-	$200,000	-
PERIODICALS	185.48.4845.65635	-	-	-	$6,500	-
AUDIO VISUAL COLLECTIONS	185.48.4845.65641	-	-	-	$43,500	-
BAD DEBT EXPENSE	185.48.4845.66017	$95	-	-	-	-
TRANSFER TO GENERAL FUND	185.48.4845.66131	-	-	$350,000	$350,000	0.00%
Total Library Administration		$741,976	$1,323,686	$1,991,984	$3,694,706	85.48%
Library Grants						
CONSULTING SERVICES	185.48.4850.62185	$100	-	-	-	-
BLDG MAINTENANCE SERVICES	185.48.4850.62225	-	$593	-	-	-
LIBRARY SUPPLIES	185.48.4850.65100	$2,436	-	-	-	-
Total Library Grants		$2,536	$593	-	-	-
Total Library		$7,762,567	$8,468,446	$10,239,050	$10,791,063	5.39%
Non-Departmental						
Other Wages						
SALARY ADJUSTMENTS	185.99.9988.61001	-	-	-$231,804	-$241,043	3.99%
Total Other Wages		-	-	-$231,804	-$241,043	3.99%
Total Non-Departmental		-	-	-$231,804	-$241,043	3.99%
Total Expenditures		**$7,762,567**	**$8,468,446**	**$10,007,246**	**$10,550,020**	**5.42%**

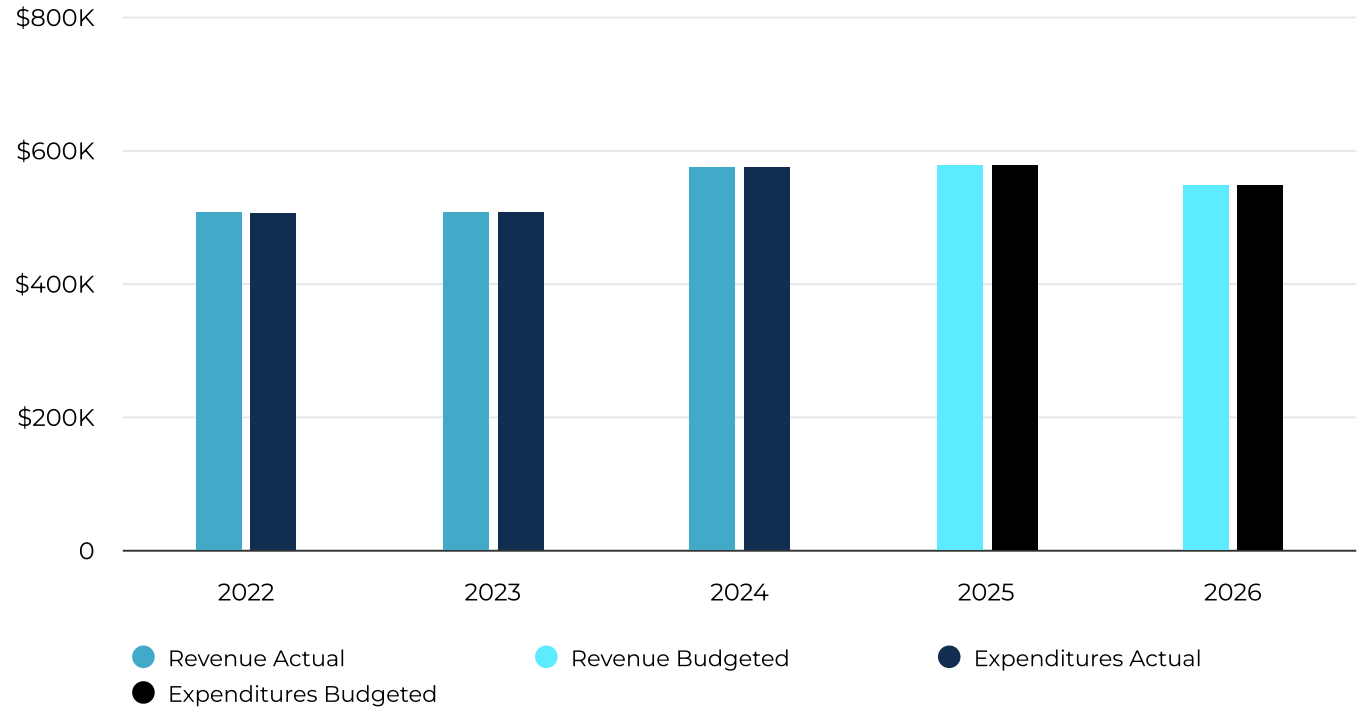
Library Debt Service Fund (186)

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

Summary

The Library Debt Service Fund is projecting $547,822 in revenues and $547,823 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Debt Service Fund		$507,912	$574,676	$576,946	$547,822	-5.05%
Debt Service		$507,912	$574,676	$576,946	$547,822	-5.05%
Library		$507,912	$574,676	$576,946	$547,822	-5.05%
PROPERTY TAXES	186.48.4861.51015	$507,912	$574,676	$576,946	$547,822	-5.05%
Total Revenues		**$507,912**	**$574,676**	**$576,946**	**$547,822**	**-5.05%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Debt Service Fund		$507,913	$574,676	$576,946	$547,823	-5.05%
Debt Service		$507,913	$574,676	$576,946	$547,823	-5.05%
Library		$507,913	$574,676	$576,946	$547,823	-5.05%
DEBT SERVICE-PRINCIPAL	186.48.4861.68305	$275,730	$353,392	$370,083	$356,396	-3.70%
DEBT SERVICE-INTEREST	186.48.4861.68315	$232,183	$221,284	$206,863	$191,427	-7.46%
Total Expenditures		**$507,913**	**$574,676**	**$576,946**	**$547,823**	**-5.05%**

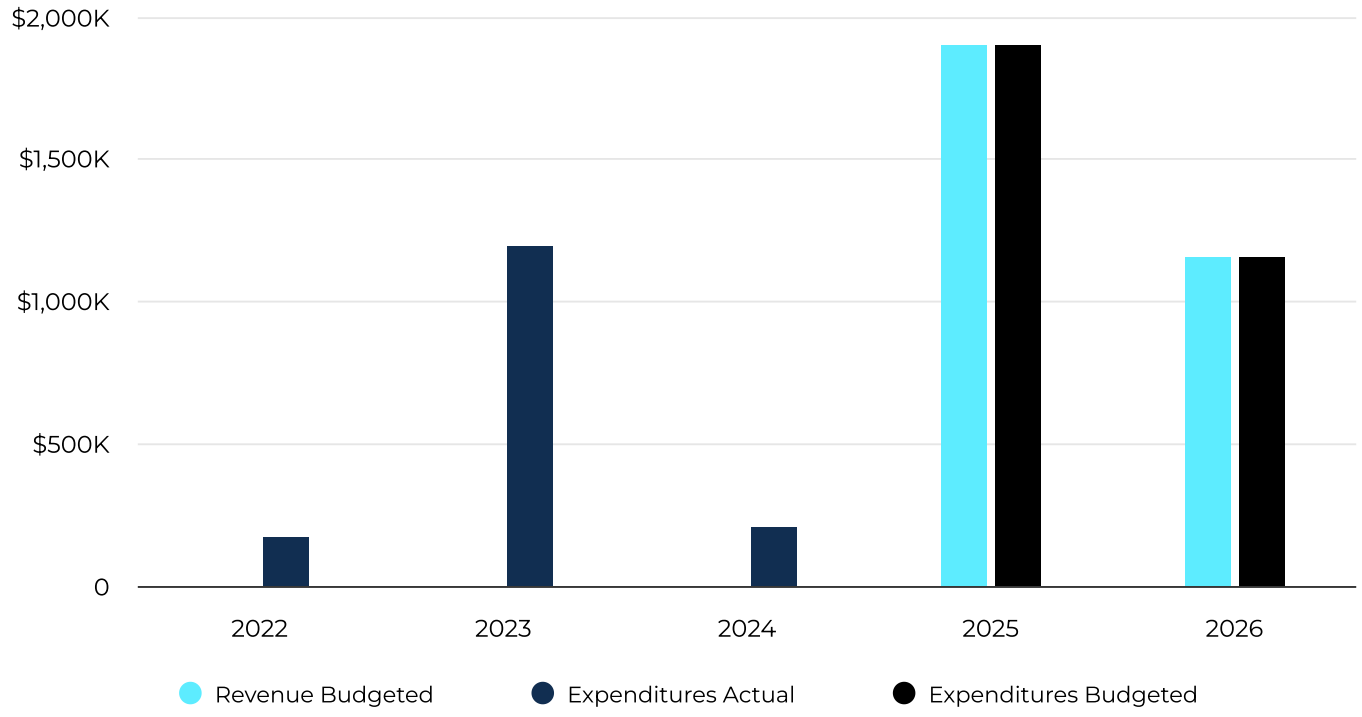
Library Capital Improvement Fund (187)

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

Summary

The Library Capital Improvement Fund projects $1,155,000 in revenues and $1,155,000 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Revenues by Source

The Evanston Public Library will issue $1,155,000 million in General Obligation bonds for capital improvements in 2026.

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Revenue	-	-	$1,900,000	$1,155,000	-39.21%
Total Revenues	**-**	**-**	**$1,900,000**	**$1,155,000**	**-39.21%**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Capital Outlay	$1,192,903	$205,050	$1,900,000	$1,155,000	-39.21%
Total Expenditures	**$1,192,903**	**$205,050**	**$1,900,000**	**$1,155,000**	**-39.21%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Capital Improvement Fd		-	-	$1,900,000	$1,155,000	-39.21%
Library Capital Improvement						
BOND PROCEEDS	187.48.4862.56060	-	-	$1,900,000	$1,155,000	-39.21%
Total Library Capital Improvement		-	-	$1,900,000	$1,155,000	-39.21%
Total Revenues		**-**	**-**	**$1,900,000**	**$1,155,000**	**-39.21%**

Line Item Detail - Expenses

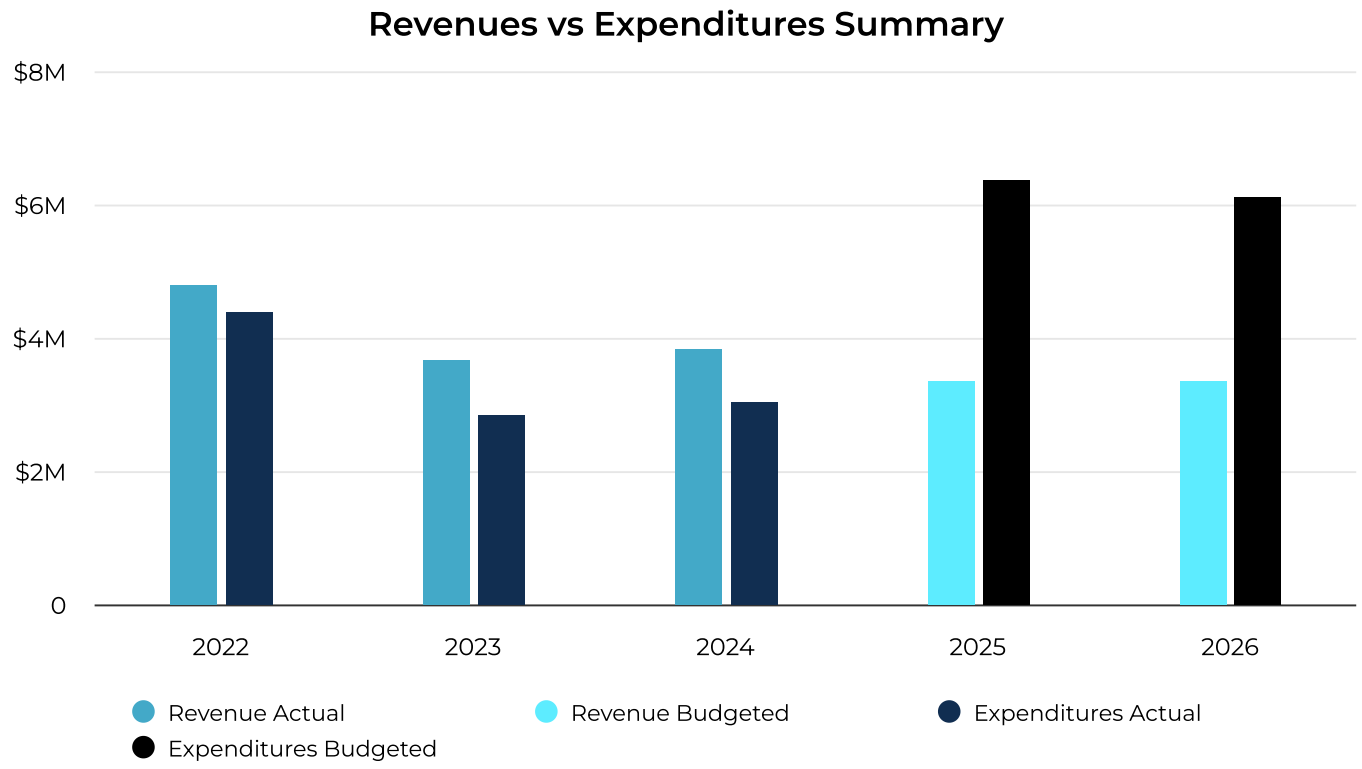
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Library Capital Improvement Fd		$1,192,903	$205,050	$1,900,000	$1,155,000	-39.21%
Library Capital Improvement						
OTHER IMPROVEMENTS	187.48.4862.65515	$1,192,903	$205,050	$1,900,000	$1,155,000	-39.21%
Total Library Capital Improvement		$1,192,903	$205,050	$1,900,000	$1,155,000	-39.21%
Total Expenditures		**$1,192,903**	**$205,050**	**$1,900,000**	**$1,155,000**	**-39.21%**

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.

Summary

The Motor Fuel Tax Fund is projecting $3,350,000 in revenues and $6,120,000 in expenses in the FY 2026 budget.



Accomplishments in 2025

- Resurfaced 10 blocks (0.86 centerline miles) of Evanston streets
- Completing 32,910 square yards of large-scale patching to improve the driving surface and extend the life of the Evanston streets
- Applied 47,619 lbs. of crack seal to asphalt streets to mitigate pavement deterioration
- Refreshed pavement markings in 1/5 of the City, focusing on the Downtown Business District and areas nearby in 2025
- Rejuvenated pavement on 20 street segments in 2025, extending their life by several years
- Purchased 40 Tallmadge streetlights, replacing deteriorated poles and modernizing fixtures to LED
- Paid for streetlight and traffic signal electricity
- Provided $2.6M of local matching funds, allowing the City to receive $4.8M in federal grants for the Green Bay Road Corridor Improvement project

Factors Impacting the 2026 Budget

- MFT funds are used to offset costs for snow removal, and moderate winters have helped increase the Motor Fuel Tax fund balance. This excess balance is being used to help offset capital expenditures, which would otherwise be paid for by the General Fund or through general obligation bond debt issuance.
- 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

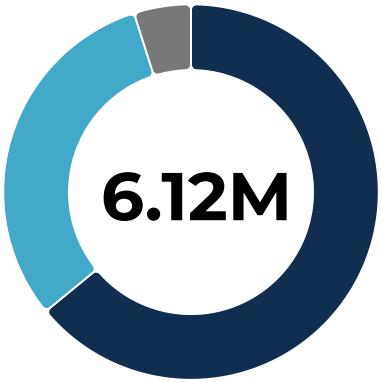
- Purchase of salt for snow and ice management
- Activities to cost-effectively extend pavement life, including large-scale patching, crack sealing, and pavement rejuvenation
- Resurfacing City streets with widespread pavement failure
- Purchase of Tallmadge and Davit arm streetlights, replacing deteriorated poles and modernizing fixtures to LED
- Payment of streetlight and traffic signal electricity
- Providing local funds to IDOT for the upgrade of traffic signals at four intersections, where signals are at the end of their useful life and replacement parts can no longer be easily found

Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%
Intergovernmental Revenue	$3,371,349	$3,471,996	$3,300,000	$3,300,000	0.00%
Interest Income	$286,401	$366,008	$50,000	$50,000	0.00%
Total Revenues	**$3,657,750**	**$3,838,004**	**$3,350,000**	**$3,350,000**	**0.00%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$3,920,000**	64.05%
Services and Supplies	**$1,900,000**	31.05%
Salary and Benefits	**$300,000**	4.90%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	-	-	-	$300,000	-
Services and Supplies	$526,223	$1,591,301	$1,900,000	$1,900,000	0.00%
Capital Outlay	$2,305,289	$1,454,264	$4,459,650	$3,920,000	-12.10%
Total Expenditures	**$2,831,512**	**$3,045,564**	**$6,359,650**	**$6,120,000**	**-3.77%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Motor Fuel Tax Fund		$3,657,750	$3,838,004	$3,350,000	$3,350,000	0.00%
Motor Fuel Tax - Administration						
STATE ALLOTMENT	200.40.5100.55185	$3,371,349	$3,471,996	$3,300,000	$3,300,000	0.00%
INVESTMENT INCOME	200.40.5100.56501	$286,401	$366,008	$50,000	$50,000	0.00%
Total Motor Fuel Tax - Administration		$3,657,750	$3,838,004	$3,350,000	$3,350,000	0.00%
Total Revenues		**$3,657,750**	**$3,838,004**	**$3,350,000**	**$3,350,000**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Motor Fuel Tax Fund		$2,831,512	$3,045,564	$6,359,650	$6,120,000	-3.77%
Motor Fuel Tax - Administration						
SNOW OT	200.40.5100.61114	-	-	-	$300,000	-
SERVICE AGREEMENTS/ CONTRACTS	200.40.5100.62509	$92,307	$968,451	$970,000	$970,000	0.00%
BANK FEES	200.40.5100.62703	-	$420	-	-	-
CREDIT CARD FEES	200.40.5100.62705	$225	-	-	-	-
LIGHTING	200.40.5100.64006	$185,571	$301,198	$170,000	$170,000	0.00%
TRAFFIC LIGHT ELECTRICITY	200.40.5100.64007	$38,452	$101,780	$75,000	$75,000	0.00%
CHEMICALS/ SALT	200.40.5100.65015	$189,885	$219,453	$625,000	$625,000	0.00%
MATER. TO MAINT. IMP.	200.40.5100.65055	$19,784	-	$50,000	$50,000	0.00%
OTHER IMPROVEMENTS	200.40.5100.65515	$2,192,901	$691,280	$4,459,650	$3,920,000	-12.10%
PHASE I ENGINEERING	200.40.5100.65671	-	-	$10,000	$10,000	0.00%
Total Motor Fuel Tax - Administration		$2,719,124	$2,282,581	$6,359,650	$6,120,000	-3.77%
Motor Fuel Tax - Rebuild II						
OTHER IMPROVEMENTS	200.40.5105.65515	$112,388	$762,983	-	-	-
Total Motor Fuel Tax - Rebuild II		$112,388	$762,983	-	-	-
Total Expenditures		**$2,831,512**	**$3,045,564**	**$6,359,650**	**$6,120,000**	**-3.77%**

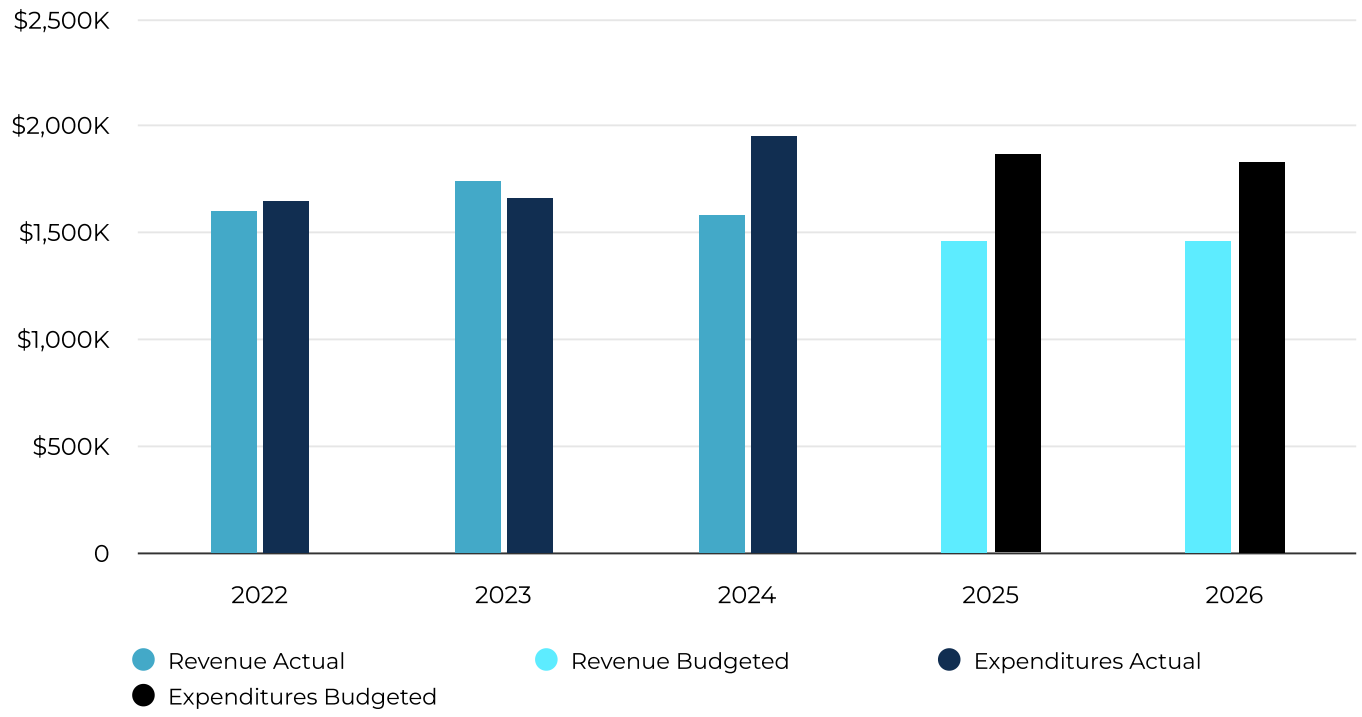
Emergency Telephone System Fund (205)

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 $1,460,000 in revenues and $1,714,170 in expenses (excluding $119,142 in transfers out) in the FY 2026 budget.

Revenues vs Expenditures Summary

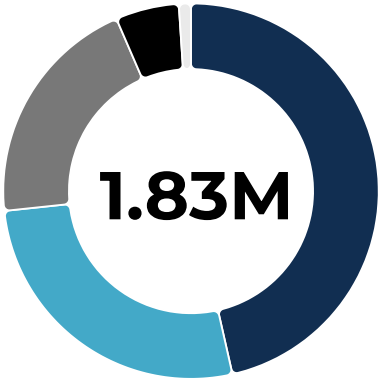


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes	$1,714,128	$1,497,617	$1,450,000	$1,450,000	0.00%
Intergovernmental Revenue	-	$56,599	-	-	-
Interest Income	$26,676	$29,552	$15,000	$10,000	-33.33%
Total Revenues	**$1,740,804**	**$1,583,768**	**$1,465,000**	**$1,460,000**	**-0.34%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Salary and Benefits	**$851,620**	46.45%
Services and Supplies	**$492,550**	26.87%
Capital Outlay	**$370,000**	20.18%
Interfund Transfers	**$100,000**	5.45%
Insurance and Other Chargebacks	**$19,142**	1.04%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$700,973	$809,355	$903,749	$851,620	-5.77%
Services and Supplies	$357,127	$489,386	$394,950	$492,550	24.71%
Miscellaneous	$500	$1,338	-	-	-
Capital Outlay	$496,657	$534,546	$445,000	$370,000	-16.85%
Interfund Transfers	$90,000	$99,996	$100,000	$100,000	0.00%
Insurance and Other Chargebacks	$19,140	$19,140	$19,142	$19,142	0.00%
Total Expenditures	**$1,664,398**	**$1,953,760**	**$1,862,841**	**$1,833,312**	**-1.59%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Emergency Telephone (E911) Fund		$1,740,804	$1,583,768	$1,465,000	$1,460,000	-0.34%
Emergency Telephone Systm						
STATE, COUNTY AND OTHER GRANTS	205.22.5150.55146	-	$56,599	-	-	-
EMERGENCY TELEPHONE SYSTM	205.22.5150.56160	$1,714,128	$1,497,617	$1,450,000	$1,450,000	0.00%
INVESTMENT INCOME	205.22.5150.56501	$26,676	$29,552	$15,000	$10,000	-33.33%
Total Emergency Telephone Systm		$1,740,804	$1,583,768	$1,465,000	$1,460,000	-0.34%
Total Revenues		**$1,740,804**	**$1,583,768**	**$1,465,000**	**$1,460,000**	**-0.34%**

Line Item Detail - Expenses

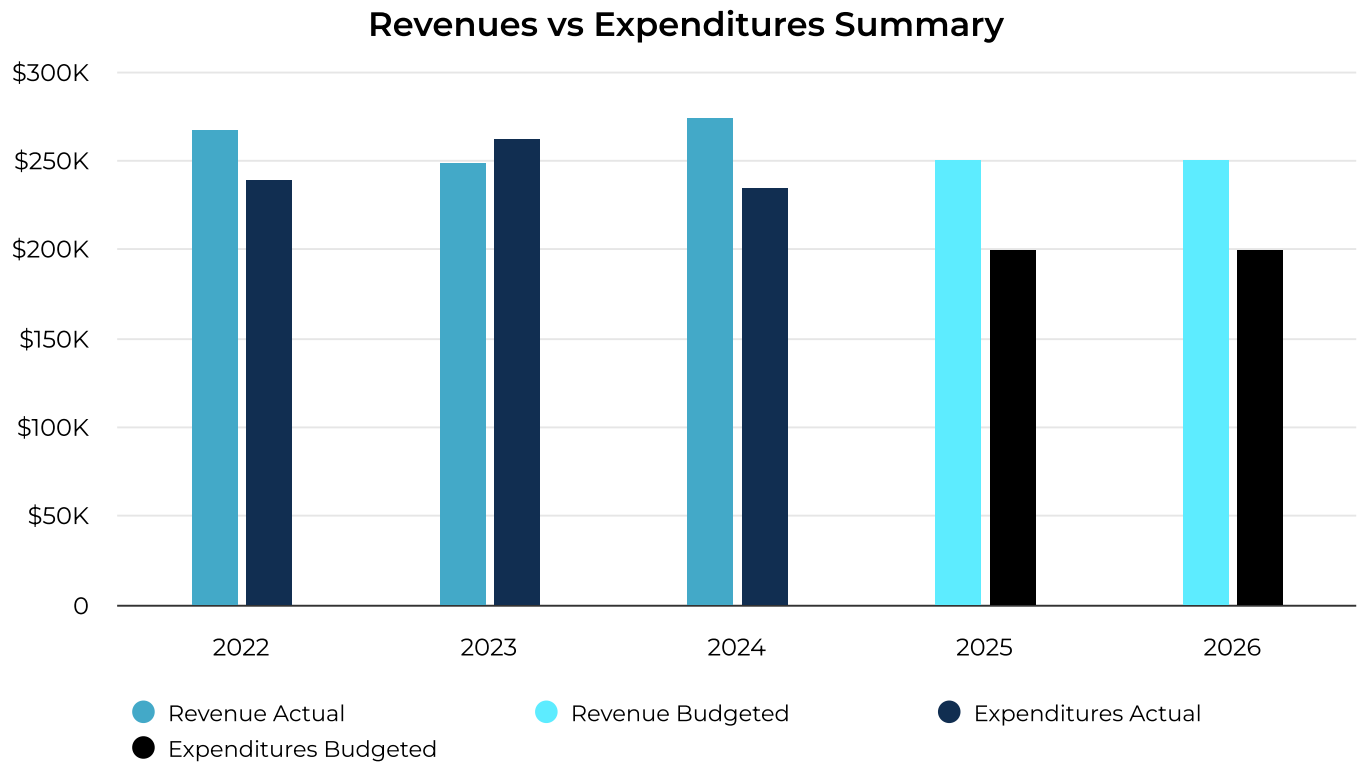
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Emergency Telephone (E911) Fund		$1,664,398	$1,953,760	$1,862,841	$1,833,312	-1.59%
Emergency Telephone Systm						
REGULAR PAY	205.22.5150.61010	$483,904	$593,652	$685,368	$652,082	-4.86%
OVERTIME PAY	205.22.5150.61110	$26,950	$41,000	$15,000	$15,000	0.00%
HIREBACK OT PAY	205.22.5150.61111	$640	$288	-	-	-
TERMINATION PAYOUTS	205.22.5150.61415	$27,765	-	-	-	-
ANNUAL SICK LEAVE PAYOUT	205.22.5150.61420	$10,611	-	-	-	-
EDUCATION PAY	205.22.5150.61440	$2,000	$4,000	$4,000	-	-
HEALTH INSURANCE	205.22.5150.61510	$85,778	$99,911	$115,428	$96,073	-16.77%
VISION INSURANCE	205.22.5150.61513	$76	$76	$76	$76	0.00%
LIFE INSURANCE	205.22.5150.61615	$377	$479	$569	$482	-15.29%
UNIFORM ALLOWANCE	205.22.5150.61635	$4,400	$3,850	$4,400	$4,400	0.00%
IMRF	205.22.5150.61710	$18,355	$18,763	$26,140	$33,281	27.32%
SOCIAL SECURITY	205.22.5150.61725	$32,513	$38,365	$42,766	$40,704	-4.82%
MEDICARE	205.22.5150.61730	$7,604	$8,972	$10,002	$9,522	-4.80%
TRAINING & TRAVEL	205.22.5150.62295	$6,148	$8,104	$10,000	$6,500	-35.00%
MEMBERSHIP DUES	205.22.5150.62360	$147	$104	$1,000	$1,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	205.22.5150.62509	$339,916	$460,418	$371,500	$475,000	27.86%
BANK FEES	205.22.5150.62703	-	$1,166	$1,000	$500	-50.00%
CREDIT CARD FEES	205.22.5150.62705	$591	-	-	-	-
MISCELLANEOUS	205.22.5150.62770	-	$338	-	-	-
TELECOMMUNICATIONS	205.22.5150.64505	$1,275	$1,086	$1,500	-	-
CLOTHING	205.22.5150.65020	-	$1,563	-	-	-
MINOR EQUIPMENT & TOOLS	205.22.5150.65085	$7,372	$13,588	$8,000	$8,000	0.00%
OFFICE SUPPLIES	205.22.5150.65095	$989	$2,073	$750	$750	0.00%
FITNESS INCENTIVE	205.22.5150.65141	$500	$1,000	-	-	-
OTHER IMPROVEMENTS	205.22.5150.65515	$496,657	$530,717	$445,000	$370,000	-16.85%
OFFICE MACH. & EQUIP.	205.22.5150.65620	$689	$1,284	$1,200	$800	-33.33%
FURNITURE & FIXTURES	205.22.5150.65625	-	$3,829	-	-	-
TRANSFER TO INSURANCE	205.22.5150.66130	$19,140	$19,140	$19,142	$19,142	0.00%
TRANSFER TO GENERAL FUND	205.22.5150.66131	$90,000	$99,996	$100,000	$100,000	0.00%
Total Emergency Telephone Systm		$1,664,398	$1,953,760	$1,862,841	$1,833,312	-1.59%
Total Expenditures		**$1,664,398**	**$1,953,760**	**$1,862,841**	**$1,833,312**	**-1.59%**

Foreign Fire Insurance Fund (206)

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

Summary

The Foreign Fire Insurance Fund is projecting $250,000 in revenues and $200,000 in expenses in the FY 2026 budget.



Revenues by Source

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes	$248,204	$273,157	$250,000	$250,000	0.00%
Total Revenues	**$248,204**	**$273,157**	**$250,000**	**$250,000**	**0.00%**

Expenditures by Type

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$261,615	$234,513	-	-	-
Capital Outlay	-	-	$200,000	$200,000	0.00%
Total Expenditures	**$261,615**	**$234,513**	**$200,000**	**$200,000**	**0.00%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Foreign Fire Insurance		$248,204	$273,157	$250,000	$250,000	0.00%
Govt-Public Safety						
FOREIGN FIRE INSURANCE INCOME	206.23.0020.56044	$248,204	$273,157	$250,000	$250,000	0.00%
Total Govt-Public Safety		$248,204	$273,157	$250,000	$250,000	0.00%
Total Revenues		**$248,204**	**$273,157**	**$250,000**	**$250,000**	**0.00%**

Line Item Detail - Expenses

-

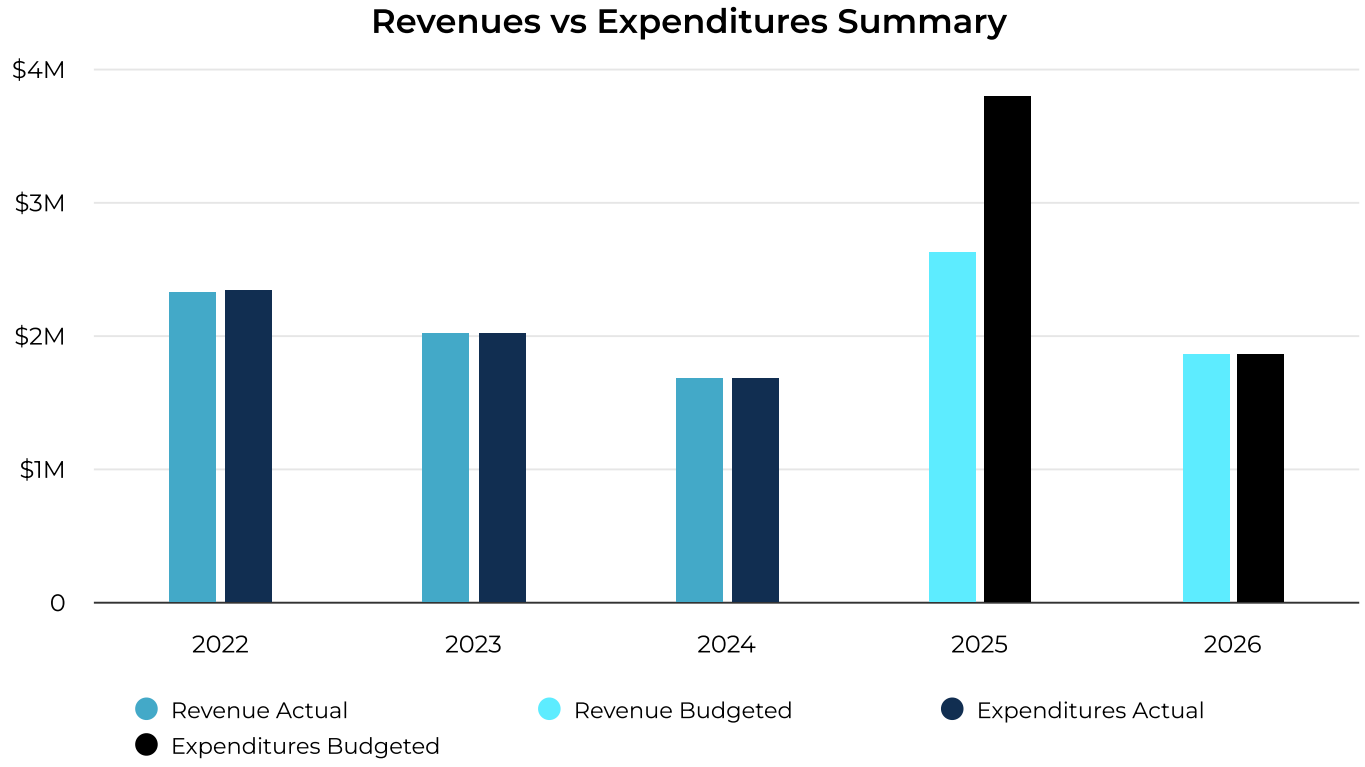
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Foreign Fire Insurance		$261,615	$234,513	$200,000	$200,000	0.00%
Govt-Public Safety						
MINOR EQUIPMENT AND TOOLS	206.23.0020.65155	$261,615	$234,513	-	-	-
OTHER IMPROVEMENTS	206.23.0020.65515	-	-	$200,000	$200,000	0.00%
Total Govt-Public Safety		$261,615	$234,513	$200,000	$200,000	0.00%
Total Expenditures		**$261,615**	**$234,513**	**$200,000**	**$200,000**	**0.00%**

Community Development Block Grant (CDBG) Fund (215)

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

Summary

The CDBG Fund is projecting $1,862,559 in revenues and $1,862,559 in expenses in the FY 2026 budget.

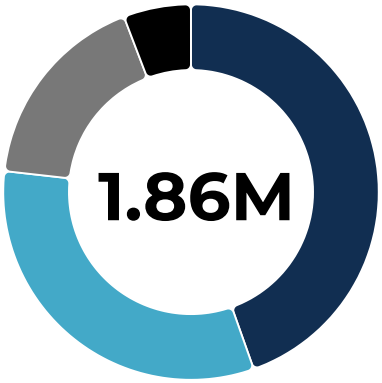


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Intergovernmental Revenue	$2,016,980	$1,679,521	$2,616,400	$1,862,559	-28.81%
Interest Income	$3,484	$3,388	-	-	-
Total Revenues	**$2,020,464**	**$1,682,909**	**$2,616,400**	**$1,862,559**	**-28.81%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Miscellaneous	**$830,322**	44.58%
Capital Outlay	**$600,000**	32.21%
Salary and Benefits	**$323,887**	17.39%
Services and Supplies	**$108,350**	5.82%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$481,568	$502,796	$319,903	$323,887	1.25%
Services and Supplies	$28,148	$49,519	$120,650	$108,350	-10.19%
Miscellaneous	$13,707	$675	$2,198,445	$830,322	-62.23%
Capital Outlay	$737,839	$606,470	$1,150,000	$600,000	-47.83%
Community Sponsored Organizations	$510,380	$280,558	-	-	-
Insurance and Other Chargebacks	$248,822	$242,892	-	-	-
Total Expenditures	**$2,020,464**	**$1,682,909**	**$3,788,998**	**$1,862,559**	**-50.84%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CDBG Fund		$2,020,464	$1,682,909	$2,616,400	$1,862,559	-28.81%
Community Development						
Rehab Construction Admin						
INVESTMENT INCOME	215.21.5187.56501	$3,484	$3,388	-	-	-
Total Rehab Construction Admin		$3,484	$3,388	-	-	-
Cdbg Administration						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5220.56001	$2,016,980	$1,679,521	$2,381,400	$1,727,559	-27.46%
Total Cdbg Administration		$2,016,980	$1,679,521	$2,381,400	$1,727,559	-27.46%
Cdbg-Cv						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	215.21.5226.56001	-	-	$235,000	$135,000	-42.55%
Total Cdbg-Cv		-	-	$235,000	$135,000	-42.55%
Total Community Development		$2,020,464	$1,682,909	$2,616,400	$1,862,559	-28.81%
Total Revenues		**$2,020,464**	**$1,682,909**	**$2,616,400**	**$1,862,559**	**-28.81%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CDBG Fund		$2,020,464	$1,682,909	$3,788,998	$1,862,559	-50.84%
Community Development						
Public Improvements						
TWIGGS PARK	215.21.5170.62830	$75,258	-	-	-	-
ALLEY PAVING PROGRAM	215.21.5170.62840	$433,234	-	-	-	-
SPECIAL ASSESSMENTS-ALLEY	215.21.5170.62845	$6,847	$6,470	-	-	-
CURB/SIDEWALK REPLACEMENT	215.21.5170.63030	$222,500	-	-	-	-
OTHER IMPROVEMENTS	215.21.5170.65515	-	$600,000	$1,150,000	$600,000	-47.83%
PHASE I ENGINEERING	215.21.5170.65671	-	-	$10,000	-	-
Total Public Improvements		$737,839	$606,470	$1,160,000	$600,000	-48.28%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Rehab Construction Admin						
REGULAR PAY	215.21.5187.61010	$36,660	$14,295	$40,281	$41,489	3.00%
OVERTIME PAY	215.21.5187.61110	-	$283	-	-	-
TERMINATION PAYOUTS	215.21.5187.61415	$5,992	-	-	-	-
ANNUAL SICK LEAVE PAYOUT	215.21.5187.61420	$339	-	-	-	-
HEALTH INSURANCE	215.21.5187.61510	$4,274	$1,376	$3,105	$3,320	6.91%
VISION INSURANCE	215.21.5187.61513	-	-	$19	$19	0.21%
LIFE INSURANCE	215.21.5187.61615	-	-	$18	$18	1.35%
IMRF	215.21.5187.61710	$1,174	$435	$1,793	$2,133	18.96%
SOCIAL SECURITY	215.21.5187.61725	$2,605	$887	$2,498	$2,573	3.01%
MEDICARE	215.21.5187.61730	$609	$207	$585	$602	2.91%
OTHER PROGRAM COSTS	215.21.5187.62490	$528	-	-	-	-
CONTRIB TO OTHER AGENCIES	215.21.5187.62665	$20,878	$36,250	$85,000	$85,000	0.00%
BANK FEES	215.21.5187.62703	-	$6	-	-	-
CREDIT CARD FEES	215.21.5187.62705	$8	-	-	-	-
OTHER CHARGES-CHARGEBACK	215.21.5187.62740	$966	$31,783	-	-	-
PERSONAL COMPUTER SOFTWARE	215.21.5187.64545	$3,720	$3,973	$7,000	$6,000	-14.29%
Total Rehab Construction Admin		$77,753	$89,494	$140,299	$141,154	0.61%
Housing Code Compliance						
OTHER CHARGES-CHARGEBACK	215.21.5204.62740	$326,619	$357,025	-	-	-
Total Housing Code Compliance		$326,619	$357,025	-	-	-
Cdbg Administration						
REGULAR PAY	215.21.5220.61010	$278,601	$321,282	$168,676	$166,675	-1.19%
PERMANENT PART-TIME	215.21.5220.61050	$71,523	$79,373	$58,331	$65,174	11.73%
OVERTIME PAY	215.21.5220.61110	$6,491	$7,575	$3,000	$3,000	0.00%
TERMINATION PAYOUTS	215.21.5220.61415	-	$86	-	-	-
HEALTH INSURANCE	215.21.5220.61510	$34,389	$34,221	$15,233	$9,266	-39.17%
VISION INSURANCE	215.21.5220.61513	$10	$29	$19	$19	-0.21%
LIFE INSURANCE	215.21.5220.61615	$130	$141	$86	$89	3.49%
IMRF	215.21.5220.61710	$12,226	$12,024	$8,892	$11,769	32.35%
SOCIAL SECURITY	215.21.5220.61725	$21,515	$24,786	$14,075	$14,377	2.14%
MEDICARE	215.21.5220.61730	$5,032	$5,797	$3,292	$3,364	2.19%
ADVERTISING	215.21.5220.62205	$71	-	$500	$500	0.00%
PRINTING	215.21.5220.62210	$39	-	-	-	-
POSTAGE CHARGEBACKS	215.21.5220.62275	-	-	$350	$350	0.00%
TRAINING & TRAVEL	215.21.5220.62295	$1,435	$2,519	$5,000	$5,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
IT COMPUTER SOFTWARE	215.21.5220.62340	$1,057	$3,620	$10,500	$9,000	-14.29%
MEMBERSHIP DUES	215.21.5220.62360	$940	$1,365	$1,800	$2,000	11.11%
OTHER PROGRAM COSTS	215.21.5220.62490	$3,500	-	$1,963,445	$695,322	-64.59%
OTHER CHARGES-CHARGEBACK	215.21.5220.62740	-$113,489	-$154,735	-	-	-
OFFICE SUPPLIES	215.21.5220.65095	-	$1,786	$500	$500	0.00%
FITNESS INCENTIVE	215.21.5220.65141	-	$675	-	-	-
Total Cdbg Administration		$323,469	$340,543	$2,253,699	$986,405	-56.23%
Cdbg-Cv						
OTHER PROGRAM COSTS	215.21.5226.62490	-	-	$235,000	$135,000	-42.55%
OTHER CHARGES-CHARGEBACK	215.21.5226.62740	$34,726	$8,819	-	-	-
INTERFAITH ACTION COUNCIL	215.21.5226.62960	$40,000	-	-	-	-
CONNECTION FOR HOMELESS	215.21.5226.62970	$211,263	-	-	-	-
SUMMER YOUTH EMPLOYMENT	215.21.5226.63045	$9,679	-	-	-	-
Total Cdbg-Cv		$295,668	$8,819	$235,000	$135,000	-42.55%
Public Services						
JAMES MORAN CENTER	215.21.5240.62935	$60,000	$60,000	-	-	-
YWCA SHELTER PROGRAM	215.21.5240.62955	$17,500	$15,000	-	-	-
INTERFAITH ACTION COUNCIL	215.21.5240.62960	$20,000	$20,000	-	-	-
BOOKS AND BREAKFAST	215.21.5240.62961	$20,000	$20,000	-	-	-
CONNECTION FOR HOMELESS	215.21.5240.62970	$100,000	$120,558	-	-	-
MEALS AT HOME	215.21.5240.63120	$15,000	$15,000	-	-	-
FAMILY FOCUS	215.21.5240.67030	$26,617	$30,000	-	-	-
Total Public Services		$259,117	$280,558	-	-	-
Total Community Development		$2,020,464	$1,682,909	$3,788,998	$1,862,559	-50.84%
Total Expenditures		**$2,020,464**	**$1,682,909**	**$3,788,998**	**$1,862,559**	**-50.84%**

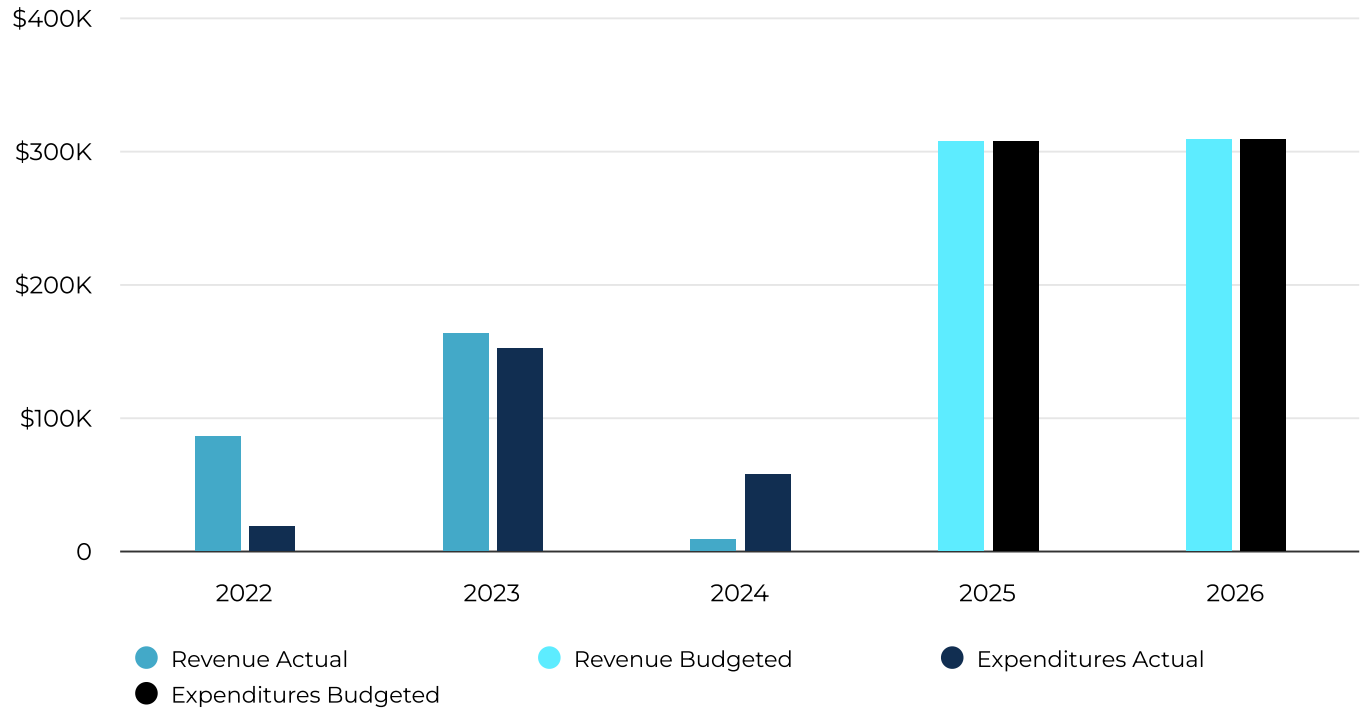
CDBG Loan Fund (220)

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 $308,000 in revenues and $308,000 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CDBG Loan Fund		$163,577	$8,813	$306,565	$308,000	0.47%
Community Development						
Cd Loan						
INVESTMENT INCOME	220.21.5280.56501	-	-	$5,000	$5,000	0.00%
CITY REHAB REPAYMENTS	220.21.5280.56600	$158,415	$3,650	$298,565	$300,000	0.48%
Total Cd Loan		$158,415	$3,650	$303,565	$305,000	0.47%
Multi Fam Rehab Program						
CITY REHAB REPAYMENTS	220.21.5285.56600	$5,163	$5,163	$3,000	$3,000	0.00%
Total Multi Fam Rehab Program		$5,163	$5,163	$3,000	$3,000	0.00%
Total Community Development		$163,577	$8,813	$306,565	$308,000	0.47%
Total Revenues		**$163,577**	**$8,813**	**$306,565**	**$308,000**	**0.47%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CDBG Loan Fund		$151,862	$57,103	$306,565	$308,000	0.47%
Community Development						
Cd Loan						
REHAB LOANS	220.21.5280.65535	$10,410	$57,103	$206,565	$183,000	-11.41%
Total Cd Loan		$10,410	$57,103	$206,565	$183,000	-11.41%
Multi Fam Rehab Program						
REHAB LOANS	220.21.5285.65535	$141,452	-	$100,000	$125,000	25.00%
Total Multi Fam Rehab Program		$141,452	-	$100,000	$125,000	25.00%
Total Community Development		$151,862	$57,103	$306,565	$308,000	0.47%
Total Expenditures		**$151,862**	**$57,103**	**$306,565**	**$308,000**	**0.47%**

Pro Housing Fund (230)

The PRO Housing Program will address significant barriers to affordable housing production and preservation. It supports strategic development, rehabilitation, and innovative housing models to expand access and affordability for low- and moderate-income households.

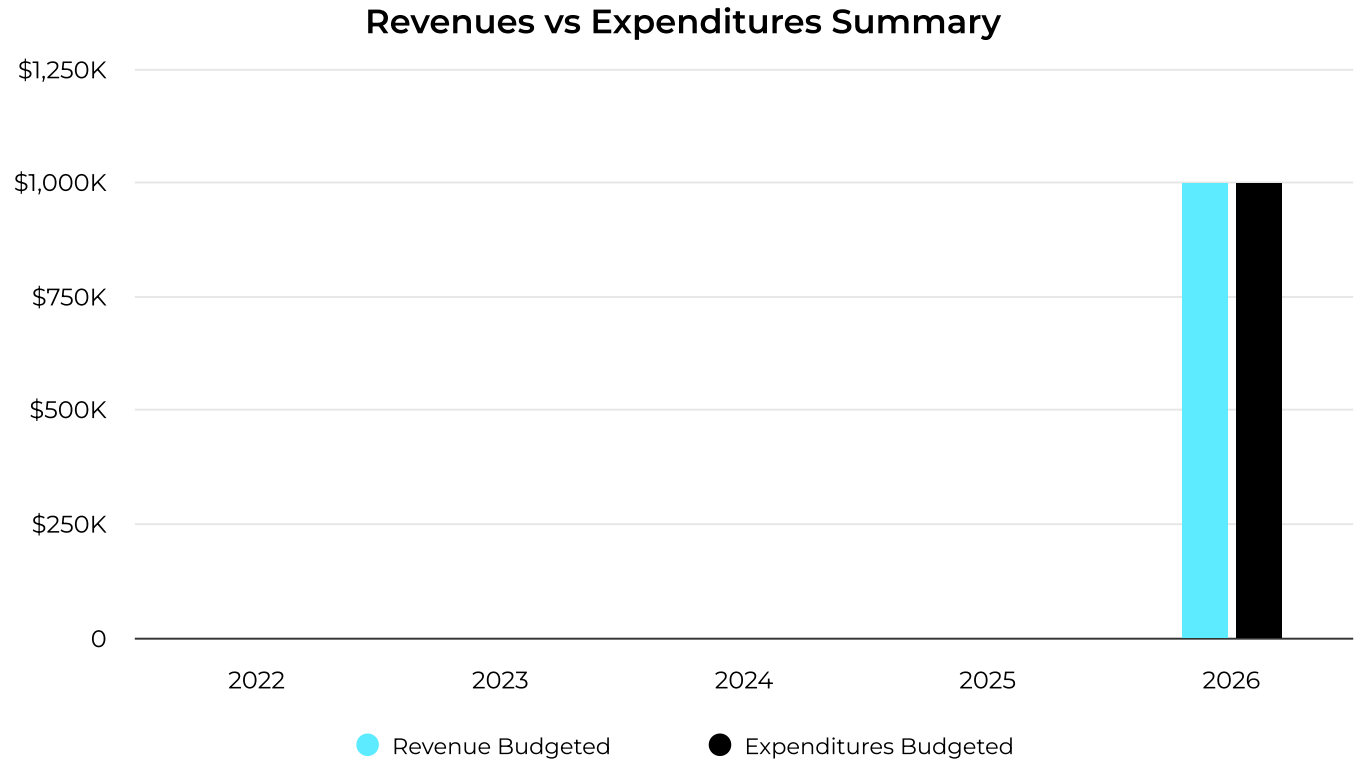
Key Funding Areas:

- Development of publicly-owned land for affordable housing
- Promotion of Accessory Dwelling Units (ADUs) for low- to moderate-income households
- Expansion of home rehabilitation programs emphasizing energy efficiency and resiliency
- Investment in shared equity models for long-term housing affordability
- Increasing housing opportunities in higher-income neighborhoods

The PRO Housing Fund is dedicated to increasing affordable housing availability and accessibility by tackling structural challenges. Through a combination of land use strategies, housing preservation, and innovative affordability models, the program aims to create sustainable housing solutions. Funding supports construction, rehabilitation, and programmatic efforts designed to improve housing quality and long-term affordability, ultimately enabling low- and moderate-income households to secure safe, suitable, and affordable homes across diverse neighborhoods.

Summary

The PRO Housing Fund is projecting $1,000,000 in revenues and $1,000,000 in expenses in the FY 2026 budget. This fund is new, and will be created with the adoption of the FY 2026 budget for activities associated with the PRO Housing Grant awarded to the City of Evanston.



Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Intergovernmental Revenue	-	-	-	$1,000,000	-
Total Revenues	**-**	**-**	**-**	**$1,000,000**	**-**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Miscellaneous	-	-	-	$1,000,000	-
Total Expenditures	**-**	**-**	**-**	**$1,000,000**	**-**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Pro Housing Fund		-	-	-	$1,000,000	-
PRO Housing Grant						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	230.21.5207.56001	-	-	-	$1,000,000	-
Total PRO Housing Grant		-	-	-	$1,000,000	-
Total Revenues		**-**	**-**	**-**	**$1,000,000**	**-**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Pro Housing Fund		-	-	-	$1,000,000	-
PRO Housing Grant						
OTHER PROGRAM COSTS	230.21.5207.62490	-	-	-	$1,000,000	-
Total PRO Housing Grant		-	-	-	$1,000,000	-
Total Expenditures		**-**	**-**	**-**	**$1,000,000**	**-**

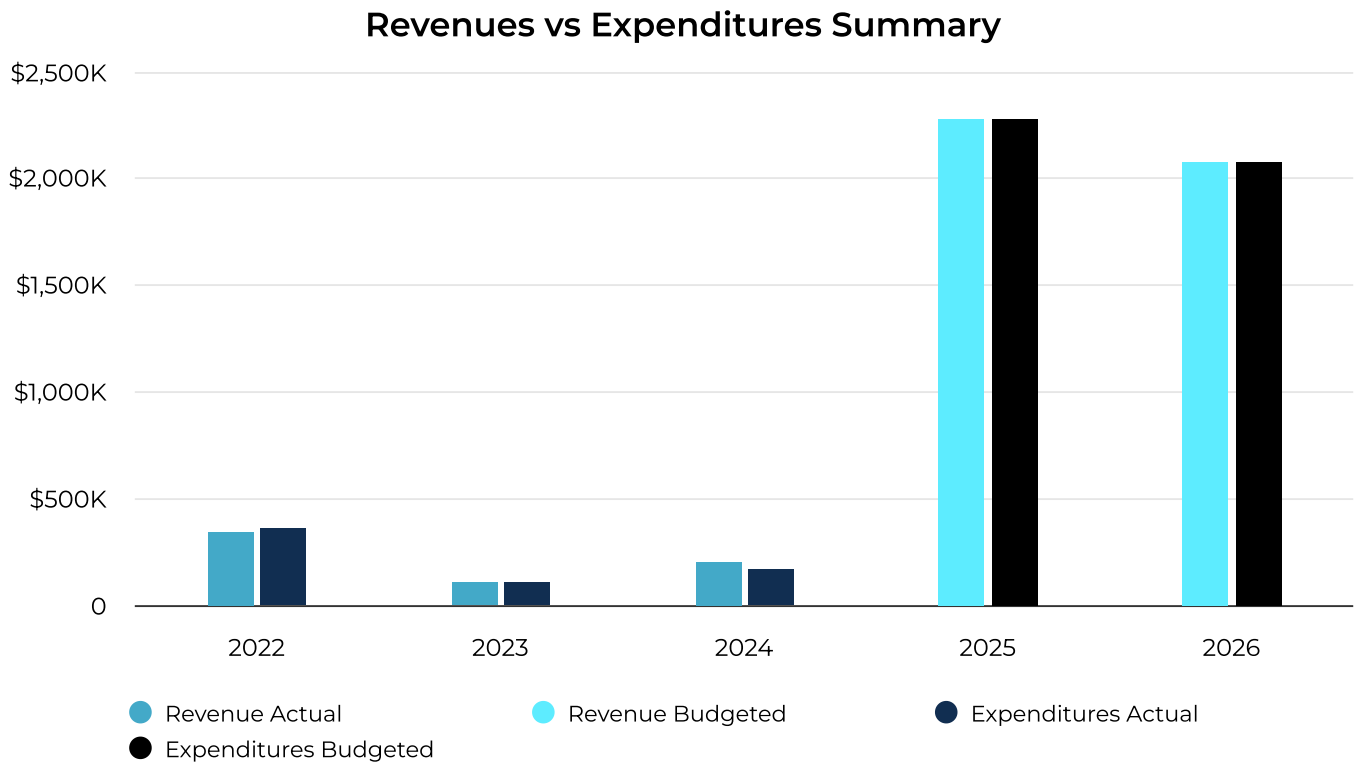
HOME Fund (240)

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 $2,074,988 in revenues and $2,074,988 in expenses in the FY 2026 budget.

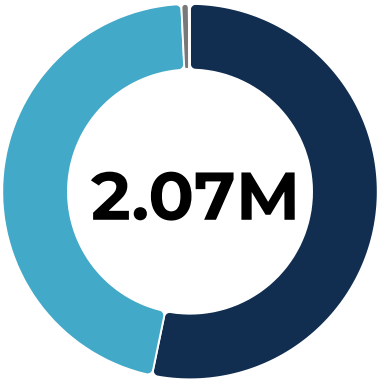


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Intergovernmental Revenue	$79,294	$156,462	$2,256,469	$2,049,838	-9.16%
Other Revenue	$25,227	$42,384	$25,000	$25,000	0.00%
Interest Income	$639	$525	$150	$150	0.00%
Total Revenues	**$105,160**	**$199,371**	**$2,281,619**	**$2,074,988**	**-9.06%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Insurance and Other Chargebacks	**$1,105,063**	53.26%
Services and Supplies	**$954,685**	46.01%
Salary and Benefits	**$13,240**	0.64%
Miscellaneous	**$2,000**	0.10%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$70,919	$60,619	$42,847	$13,240	-69.10%
Services and Supplies	$48,213	$90,857	$1,081,065	$954,685	-11.69%
Miscellaneous	$107	$207	$2,000	$2,000	0.00%
Insurance and Other Chargebacks	-$15,081	$18,213	$1,150,000	$1,105,063	-3.91%
Total Expenditures	**$104,159**	**$169,895**	**$2,275,912**	**$2,074,988**	**-8.83%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Home Fund		$105,160	$199,371	$2,281,619	$2,074,988	-9.06%
Community Development						
Home ARP						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5435.56001	$28,082	$45,012	$1,200,000	$1,105,063	-7.91%
Total Home ARP		$28,082	$45,012	$1,200,000	$1,105,063	-7.91%
Home Fund						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	240.21.5430.56001	$51,212	$111,450	$1,056,469	$944,775	-10.57%
Total Home Fund		$51,212	$111,450	$1,056,469	$944,775	-10.57%
Home Rehab Loan						
INVESTMENT INCOME	240.21.5440.56501	$639	$525	$150	$150	0.00%
Total Home Rehab Loan		$639	$525	$150	$150	0.00%
HOME Acquisition and Financing						
CITY REHAB REPAYMENTS	240.21.5450.56600	$25,227	$42,384	$25,000	$25,000	0.00%
Total HOME Acquisition and Financing		$25,227	$42,384	$25,000	$25,000	0.00%
Total Community Development		$105,160	$199,371	$2,281,619	$2,074,988	-9.06%
Total Revenues		**$105,160**	**$199,371**	**$2,281,619**	**$2,074,988**	**-9.06%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Home Fund		$104,159	$169,895	$2,275,912	$2,074,988	-8.83%
Community Development						
Home Fund						
REGULAR PAY	240.21.5430.61010	$58,035	$50,159	$35,251	$10,821	-69.30%
OVERTIME PAY	240.21.5430.61110	$1,248	$570	-	-	-
TERMINATION PAYOUTS	240.21.5430.61415	-	$100	-	-	-
HEALTH INSURANCE	240.21.5430.61510	$5,179	$4,477	$3,329	$1,034	-68.94%
VISION INSURANCE	240.21.5430.61513	$11	$1	-	-	-
LIFE INSURANCE	240.21.5430.61615	$9	$11	$1	-	-
IMRF	240.21.5430.61710	$1,997	$1,507	$1,569	$557	-64.50%
SOCIAL SECURITY	240.21.5430.61725	$3,598	$3,075	$2,186	$671	-69.31%
MEDICARE	240.21.5430.61730	$841	$719	$512	$157	-69.34%
TRAINING & TRAVEL	240.21.5430.62295	-	-	$500	$500	0.00%
MEMBERSHIP DUES	240.21.5430.62360	-	-	$500	$500	0.00%
OTHER PROGRAM COSTS	240.21.5430.62490	$107	$207	$2,000	$2,000	0.00%
OTHER CHARGES-CHARGEBACK	240.21.5430.62740	-$43,162	-$26,799	-	-	-
PERSONAL COMPUTER SOFTWARE	240.21.5430.64545	$590	-	-	-	-
DEVELOPMENT GRANTS/FORGIVABLE LOANS	240.21.5430.65530	-	-	$780,000	$750,000	-3.85%
TENANT-BASED RENTAL ASSISTANCE	240.21.5430.65538	$47,562	$90,795	$300,000	$203,620	-32.13%
Total Home Fund		$76,016	$124,822	$1,125,847	$969,860	-13.86%
Home ARP						
OTHER CHARGES-CHARGEBACK	240.21.5435.62740	$28,082	$45,012	$1,150,000	$1,105,063	-3.91%
Total Home ARP		$28,082	$45,012	$1,150,000	$1,105,063	-3.91%
Home Rehab Loan						
BANK FEES	240.21.5440.62703	-	$61	$65	$65	0.00%
CREDIT CARD FEES	240.21.5440.62705	$61	-	-	-	-
Total Home Rehab Loan		$61	$61	$65	$65	0.00%
Total Community Development		$104,159	$169,895	$2,275,912	$2,074,988	-8.83%
Total Expenditures		**$104,159**	**$169,895**	**$2,275,912**	**$2,074,988**	**-8.83%**

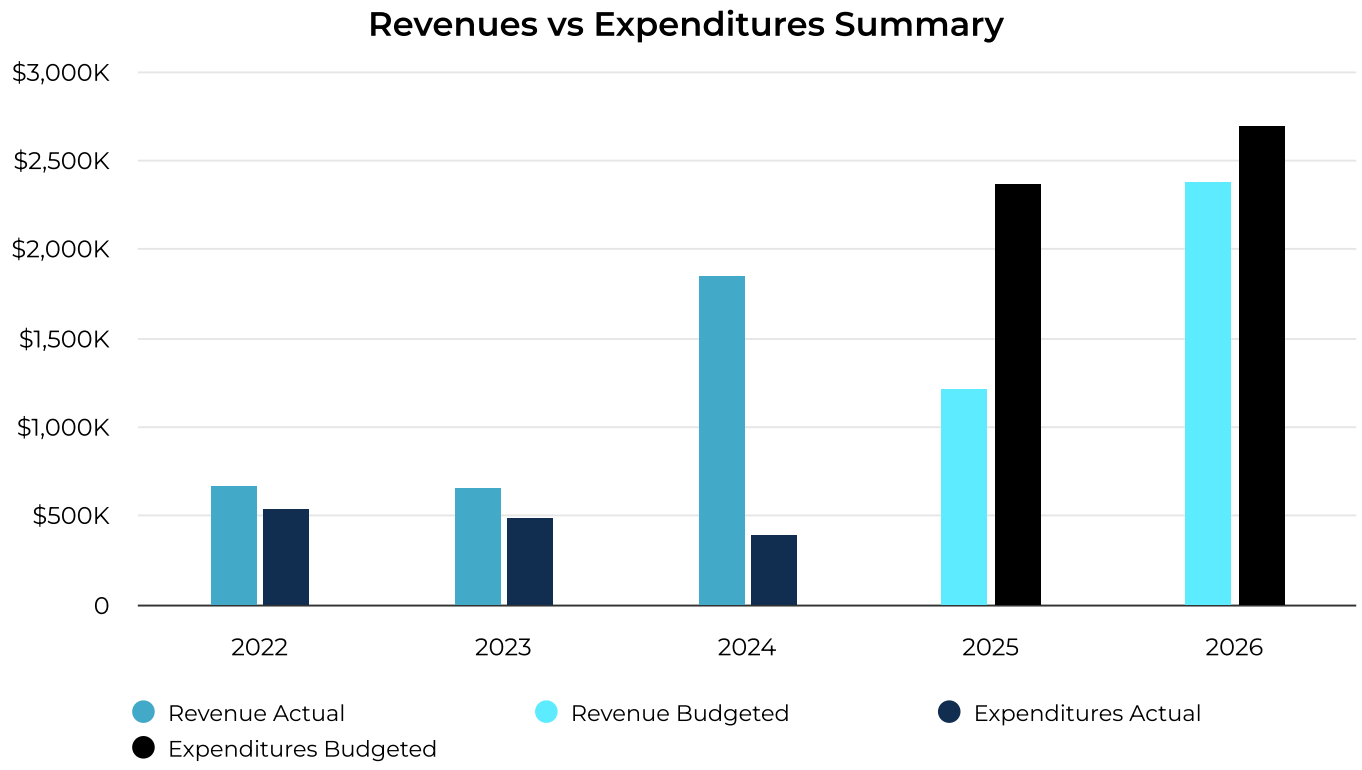
Affordable Housing Fund (250)

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

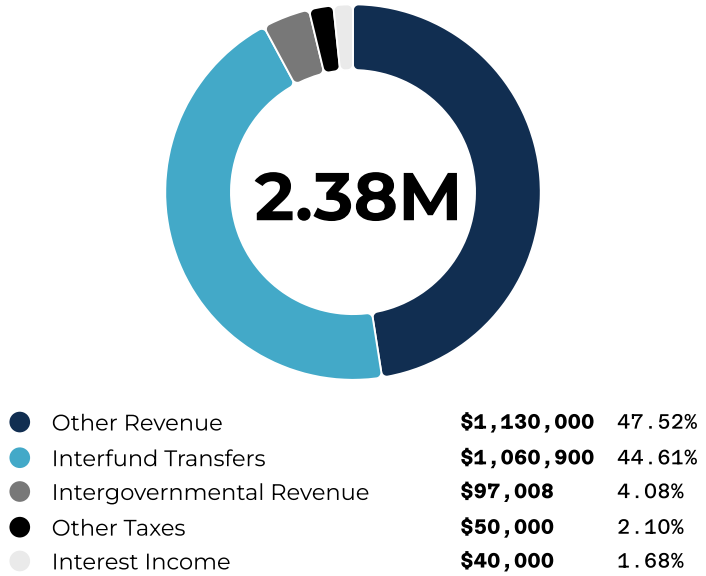
The Affordable Housing Fund is projecting $1,317,008 in revenues (excluding $1,060,900 in transfers in) and $2,695,872 in expenses in the FY 2026 budget.



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. In FY 2026, the increase in revenues compared is primarily driven by an anticipated contribution of $1,000,000 from Northwestern University to support Affordable Housing programming in the City of Evanston following the new community benefits agreement.

2026 Projected Revenues by Source

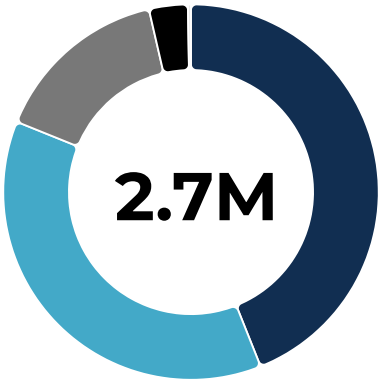


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes	$36,380	$40,500	$50,000	$50,000	0.00%
Intergovernmental Revenue	$154,765	$179,471	-	$97,008	-
Other Revenue	$329,583	$440,000	$130,000	$1,130,000	769.23%
Interest Income	$135,022	$184,710	$40,000	$40,000	0.00%
Interfund Transfers	-	$1,000,000	$1,000,000	$1,060,900	6.09%
Total Revenues	**$655,750**	**$1,844,682**	**$1,220,000**	**$2,377,908**	**94.91%**

Expenditures by Type

In FY 2026 there is an increase of $236,384 to Salary and Benefits expenditures in the Affordable Housing Fund. While a small amount of this is driven by typical annual increases to wages and benefits costs, the majority of the increase is driven by the transfer of 1.35 FTEs to the Affordable Housing Fund (1.10 FTE from the General Fund and 0.25 FTE from the HOME Fund). A breakdown of these changes by position can be found in the "Position Information" section toward the end of the budget document.

2026 Budgeted Expenditures by Type



Services and Supplies	**$1,185,000**	43.96%
Miscellaneous	**$1,001,500**	37.15%
Salary and Benefits	**$412,364**	15.30%
Community Sponsored Organizations	**$90,000**	3.34%
Insurance and Other Chargebacks	**$7,008**	0.26%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$74,464	$28,958	$175,980	$412,364	134.32%
Services and Supplies	$241,078	$73,623	$1,185,000	$1,185,000	0.00%
Miscellaneous	$27,897	$86,380	$1,001,500	$1,001,500	0.00%
Community Sponsored Organizations	$136,364	$168,058	-	$90,000	-
Insurance and Other Chargebacks	$7,684	$34,073	-	$7,008	-
Total Expenditures	**$487,487**	**$391,091**	**$2,362,480**	**$2,695,872**	**14.11%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Affordable Housing Fund		$655,750	$1,844,682	$1,220,000	$2,377,908	94.91%
Community Development						
Emergency Solutions Grant						
PROGRAM REIMBURSEMENTS - HUD PROGRAMS	250.21.2128.56001	$154,765	$179,471	-	$97,008	-
Total Emergency Solutions Grant		$154,765	$179,471	-	$97,008	-
Affordable Housing						
AFFORDABLE HOUSING DEMOLITION TAX	250.21.5465.51631	$36,380	$40,500	$50,000	$50,000	0.00%
CONTRIBUTIONS FROM NORTHWESTERN UNIVERSITY	250.21.5465.56013	-	-	-	$1,000,000	-
DEVELOPER CONTRIBUTIONS	250.21.5465.56111	$325,000	$435,000	$125,000	$125,000	0.00%
INVESTMENT INCOME	250.21.5465.56501	$135,022	$184,710	$40,000	$40,000	0.00%
CITY REHAB REPAYMENTS	250.21.5465.56600	$4,583	$5,000	$5,000	$5,000	0.00%
TRANSFER FROM GOOD NEIGHBOR FUND	250.21.5465.57058	-	$1,000,000	$1,000,000	$1,060,900	6.09%
Total Affordable Housing		$500,985	$1,665,211	$1,220,000	$2,280,900	86.96%
Total Community Development		$655,750	$1,844,682	$1,220,000	$2,377,908	94.91%
Total Revenues		**$655,750**	**$1,844,682**	**$1,220,000**	**$2,377,908**	**94.91%**

Line Item Details - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Affordable Housing Fund		$487,487	$391,091	$2,362,480	$2,695,872	14.11%
Community Development						
Emergency Solutions Grant						
OTHER CHARGES-CHARGEBACK	250.21.2128.62740	$18,400	$11,413	-	$7,008	-
COMMUNITY SPONSORED ORGANIZATIONS	250.21.2128.67010	-	-	-	$90,000	-
CONNECTIONS FOR THE HOMELESS	250.21.2128.67110	$121,364	$153,058	-	-	-
YWCA	250.21.2128.67111	$15,000	$15,000	-	-	-
Total Emergency Solutions Grant		$154,765	$179,471	-	$97,008	-
Affordable Housing						
REGULAR PAY	250.21.5465.61010	$60,602	$23,805	$144,947	$336,659	132.26%
OVERTIME PAY	250.21.5465.61110	$1,248	$287	-	-	-
TERMINATION PAYOUTS	250.21.5465.61415	-	$100	-	-	-
HEALTH INSURANCE	250.21.5465.61510	$5,831	$2,262	$14,309	$32,660	128.26%
VISION INSURANCE	250.21.5465.61513	$11	$1	-	-	-
LIFE INSURANCE	250.21.5465.61615	$10	$1	$16	$19	17.28%
IMRF	250.21.5465.61710	$2,139	$695	$5,619	$17,269	207.35%
SOCIAL SECURITY	250.21.5465.61725	$3,747	$1,464	$8,987	$20,874	132.27%
MEDICARE	250.21.5465.61730	$876	$342	$2,102	$4,883	132.30%
OTHER PROGRAM COSTS	250.21.5465.62490	$27,307	$86,380	$1,000,000	$1,000,000	0.00%
BANK FEES	250.21.5465.62703	-	$60	-	-	-
CREDIT CARD FEES	250.21.5465.62705	$60	-	-	-	-
OTHER CHARGES-CHARGEBACK	250.21.5465.62740	-$10,716	$22,660	-	-	-
MISCELLANEOUS	250.21.5465.62770	$590	-	$1,500	$1,500	0.00%
WAITLIST MANAGEMENT	250.21.5465.65496	$50,000	-	$100,000	$100,000	0.00%
LANDLORD-TENANT	250.21.5465.65497	$35,700	$49,813	$85,000	$85,000	0.00%
HMIS	250.21.5465.65500	-	$20,000	-	-	-
DEVELOPMENT GRANTS/FORGIVABLE LOANS	250.21.5465.65530	-	$3,750	$1,000,000	$1,000,000	0.00%
REHAB LOANS	250.21.5465.65535	$155,318	-	-	-	-
Total Affordable Housing		$332,723	$211,620	$2,362,480	$2,598,864	10.01%
Total Community Development		$487,487	$391,091	$2,362,480	$2,695,872	14.11%
Total Expenditures		**$487,487**	**$391,091**	**$2,362,480**	**$2,695,872**	**14.11%**

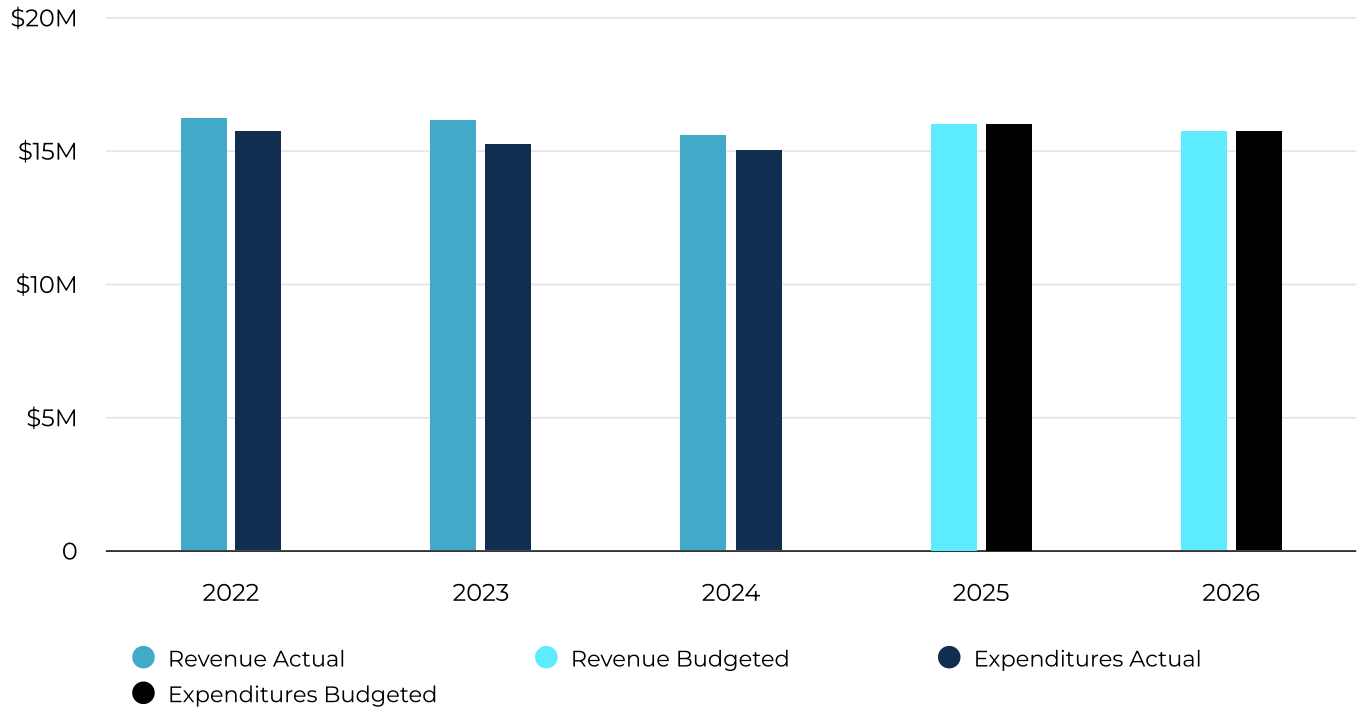
Debt Service Fund (320)

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

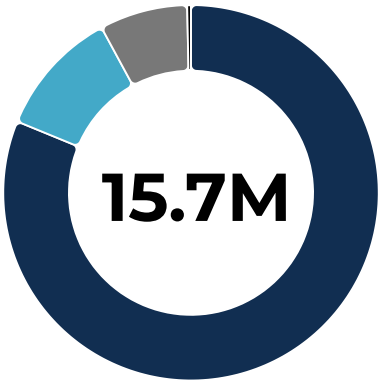
The Debt Service Fund is projecting $14,008,389 in revenues (excluding $1,714,409 in transfers in) and $15,722,798 in expenses. Included among budgeted revenues is $1,192,296 use of fund balance. This is included as "Other Revenue" in order to balance the budget in FY 2026; however, it is not a true revenue from an accounting standpoint and will not be recognized as revenue during FY 2026.

Revenues vs Expenditures Summary



Revenues by Source

2026 Projected Revenues by Source



Property Taxes	**$12,766,093**	81.19%
Interfund Transfers	**$1,714,409**	10.90%
Other Revenue	**$1,192,296**	7.58%
Interest Income	**$50,000**	0.32%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$13,454,095	$13,025,460	$12,766,093	$12,766,093	0.00%
Other Revenue	$83,465	$301	$1,393,221	$1,192,296	-14.42%
Interest Income	$286,247	$373,318	$10,000	$50,000	400.00%
Interfund Transfers	$2,318,976	$2,182,212	$1,822,547	$1,714,409	-5.93%
Total Revenues	**$16,142,783**	**$15,581,292**	**$15,991,861**	**$15,722,798**	**-1.68%**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$6,335	$12,973	$7,000	$108,000	1,442.86%
Debt Service	$15,197,222	$15,020,349	$15,981,861	$15,614,798	-2.30%
Total Expenditures	**$15,203,557**	**$15,033,322**	**$15,988,861**	**$15,722,798**	**-1.66%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Debt Service Fund		$16,142,783	$15,581,292	$15,991,861	$15,722,798	-1.68%
General Administration						
PROPERTY TAXES	320.99.5560.51015	$13,454,095	$13,025,460	$12,766,093	$12,766,093	0.00%
FUND BALANCE APPLIED	320.99.5560.56106	-	-	$1,393,221	$1,192,296	-14.42%
INVESTMENT INCOME	320.99.5560.56501	$286,247	$373,318	$10,000	$50,000	400.00%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	320.99.5560.56585	$23,639	$301	-	-	-
REALIZED GAIN/LOSS	320.99.5560.56586	$59,826	-	-	-	-
TRANSFER FROM GENERAL FUND	320.99.5560.57005	-	$571,920	-	-	-
FROM DEMPSTER-DODGE TIF	320.99.5560.57087	$164,484	$166,860	$168,943	$170,723	1.05%
FROM CHICAGO-MAIN TIF	320.99.5560.57088	$241,356	$242,484	$243,240	$243,620	0.16%
FROM HOWARD RIDGE TIF	320.99.5560.57096	$320,916	$288,516	$287,113	$290,513	1.18%
FROM SPECIAL ASSMT. FUND	320.99.5560.57110	$363,360	-	$230,631	$165,676	-28.16%
FROM CROWN CONSTRUCTION FUND	320.99.5560.57120	$945,000	$619,116	$588,369	$629,869	7.05%
TRANSFER FROM SEWER FUND	320.99.5560.57165	$283,860	$293,316	$304,251	$214,008	-29.66%
Total General Administration		$16,142,783	$15,581,292	$15,991,861	$15,722,798	-1.68%
Total Revenues		**$16,142,783**	**$15,581,292**	**$15,991,861**	**$15,722,798**	**-1.68%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Debt Service Fund		$15,203,557	$15,033,322	$15,988,861	$15,722,798	-1.66%
General Administration						
FISCAL AGENT SERVICES	320.99.5560.62350	$350	$6,650	$7,000	$8,000	14.29%
BANK FEES	320.99.5560.62703	-	$6,323	-	-	-
CREDIT CARD FEES	320.99.5560.62705	$35	-	-	-	-
Total General Administration		$385	$12,973	$7,000	$8,000	14.29%
2018A Bonds						
FISCAL AGENT SERVICES	320.99.5601.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5601.68305	$595,000	$750,000	$785,000	$825,000	5.10%
DEBT SERVICE-INTEREST	320.99.5601.68315	$970,368	$940,619	$903,119	$863,869	-4.35%
Total 2018A Bonds		$1,565,718	$1,690,619	$1,688,119	$1,688,869	0.04%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
2018B Bonds						
FISCAL AGENT SERVICES	320.99.5602.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5602.68305	$108,187	$450,293	$473,684	$497,076	4.94%
DEBT SERVICE-INTEREST	320.99.5602.68315	$395,205	$389,795	$367,282	$343,596	-6.45%
Total 2018B Bonds		$503,742	$840,088	$840,966	$840,672	-0.03%
2018C Bonds						
FISCAL AGENT SERVICES	320.99.5603.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5603.68305	$618,915	$647,991	$681,222	$714,452	4.88%
DEBT SERVICE-INTEREST	320.99.5603.68315	$186,630	$155,684	$123,284	$89,224	-27.63%
Total 2018C Bonds		$805,895	$803,675	$804,506	$803,676	-0.10%
2018D Bonds						
FISCAL AGENT SERVICES	320.99.5604.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5604.68305	$185,000	$160,000	$165,000	$175,000	6.06%
DEBT SERVICE-INTEREST	320.99.5604.68315	$135,913	$128,513	$122,113	$115,513	-5.40%
Total 2018D Bonds		$321,263	$288,513	$287,113	$290,513	1.18%
2019A Bonds						
FISCAL AGENT SERVICES	320.99.5605.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5605.68305	$350,000	$365,000	$385,000	$400,000	3.90%
DEBT SERVICE-INTEREST	320.99.5605.68315	$621,000	$603,500	$585,250	$566,000	-3.29%
Total 2019A Bonds		$971,350	$968,500	$970,250	$966,000	-0.44%
2019B Bonds						
FISCAL AGENT SERVICES	320.99.5606.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5606.68305	$247,086	$258,068	$271,795	$285,522	5.05%
DEBT SERVICE-INTEREST	320.99.5606.68315	$317,643	$305,290	$292,386	$278,795	-4.65%
Total 2019B Bonds		$565,079	$563,358	$564,181	$564,317	0.02%
2020A Bonds						
FISCAL AGENT SERVICES	320.99.5607.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5607.68305	$997,398	-	-	-	-
DEBT SERVICE-INTEREST	320.99.5607.68315	$364,437	-	-	-	-
Total 2020A Bonds		$1,362,185	-	-	-	-
2020B Bonds						
FISCAL AGENT SERVICES	320.99.5608.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5608.68305	-	$1,225,792	$1,296,983	$1,363,175	5.10%
DEBT SERVICE-INTEREST	320.99.5608.68315	$201,587	$512,608	$448,180	$381,152	-14.96%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total 2020B Bonds		$201,937	$1,738,400	$1,745,163	$1,744,327	-0.05%
2023 Bonds						
DEBT SERVICE-PRINCIPAL	320.99.5611.68305	-	-	$520,000	$545,000	4.81%
DEBT SERVICE-INTEREST	320.99.5611.68315	-	$310,313	$797,950	$771,950	-3.26%
Total 2023 Bonds		-	$310,313	$1,317,950	$1,316,950	-0.08%
2021 Bonds						
DEBT SERVICE-PRINCIPAL	320.99.5609.68305	$773,400	$798,150	$817,000	$629,350	-22.97%
DEBT SERVICE-INTEREST	320.99.5609.68315	$319,562	$296,360	$272,414	$338,065	24.10%
Total 2021 Bonds		$1,092,962	$1,094,510	$1,089,414	$967,415	-11.20%
2013A Bonds						
FISCAL AGENT SERVICES	320.99.5715.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5715.68305	$565,000	$585,000	$605,000	$635,000	4.96%
DEBT SERVICE-INTEREST	320.99.5715.68315	$282,324	$259,724	$236,324	$212,124	-10.24%
Total 2013A Bonds		$847,674	$844,724	$841,324	$847,124	0.69%
2013 B Bonds						
FISCAL AGENT SERVICES	320.99.5716.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5716.68305	$1,892,504	$866,570	$890,798	-	-
DEBT SERVICE-INTEREST	320.99.5716.68315	$109,562	$52,767	$26,747	-	-
Total 2013 B Bonds		$2,002,416	$919,337	$917,545	-	-
2014A G.O. Bonds						
FISCAL AGENT SERVICES	320.99.5717.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5717.68305	$450,000	$470,000	$455,000	$475,000	4.40%
DEBT SERVICE-INTEREST	320.99.5717.68315	$235,113	$212,611	$189,112	$166,362	-12.03%
Total 2014A G.O. Bonds		$685,463	$682,611	$644,112	$641,362	-0.43%
2015 A Bonds						
FISCAL AGENT SERVICES	320.99.5719.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5719.68305	$355,000	$370,000	$380,000	$370,000	-2.63%
DEBT SERVICE-INTEREST	320.99.5719.68315	$192,106	$177,906	$163,106	$147,906	-9.32%
Total 2015 A Bonds		$547,456	$547,906	$543,106	$517,906	-4.64%
2016A Bonds						
FISCAL AGENT SERVICES	320.99.5731.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5731.68305	$455,000	$470,000	$480,000	$500,000	4.17%
DEBT SERVICE-INTEREST	320.99.5731.68315	$196,788	$178,588	$164,488	$145,288	-11.67%
Total 2016A Bonds		$652,138	$648,588	$644,488	$645,288	0.12%
2016B Bonds						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FISCAL AGENT SERVICES	320.99.5732.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5732.68305	$790,000	$815,000	$840,000	$865,000	2.98%
DEBT SERVICE-INTEREST	320.99.5732.68315	$99,300	$75,600	$51,150	$25,950	-49.27%
Total 2016B Bonds		$889,650	$890,600	$891,150	$890,950	-0.02%
2017A Bonds						
FISCAL AGENT SERVICES	320.99.5733.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5733.68305	$520,000	$540,000	$560,000	$580,000	3.57%
DEBT SERVICE-INTEREST	320.99.5733.68315	$314,375	$293,575	$271,975	$249,575	-8.24%
Total 2017A Bonds		$834,725	$833,575	$831,975	$829,575	-0.29%
2017B Bonds						
FISCAL AGENT SERVICES	320.99.5734.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5734.68305	$809,072	$832,057	$859,639	$882,624	2.67%
DEBT SERVICE-INTEREST	320.99.5734.68315	$137,910	$113,638	$88,677	$62,887	-29.08%
Total 2017B Bonds		$947,332	$945,695	$948,316	$945,511	-0.30%
2017C Bonds						
FISCAL AGENT SERVICES	320.99.5735.62350	$350	-	-	-	-
DEBT SERVICE-PRINCIPAL	320.99.5735.68305	$260,000	$270,000	$280,000	$290,000	3.57%
DEBT SERVICE-INTEREST	320.99.5735.68315	$145,838	$139,338	$132,183	$124,343	-5.93%
Total 2017C Bonds		$406,188	$409,338	$412,183	$414,343	0.52%
2026 Bonds						
BOND ISSUANCE COSTS	320.99.5612.62716	-	-	-	$100,000	-
DEBT SERVICE-PRINCIPAL	320.99.5612.68305	-	-	-	$200,000	-
DEBT SERVICE-INTEREST	320.99.5612.68315	-	-	-	$500,000	-
Total 2026 Bonds		-	-	-	$800,000	-
Total Expenditures		**$15,203,557**	**$15,033,322**	**$15,988,861**	**$15,722,798**	**-1.66%**

Howard-Ridge TIF Fund (330)

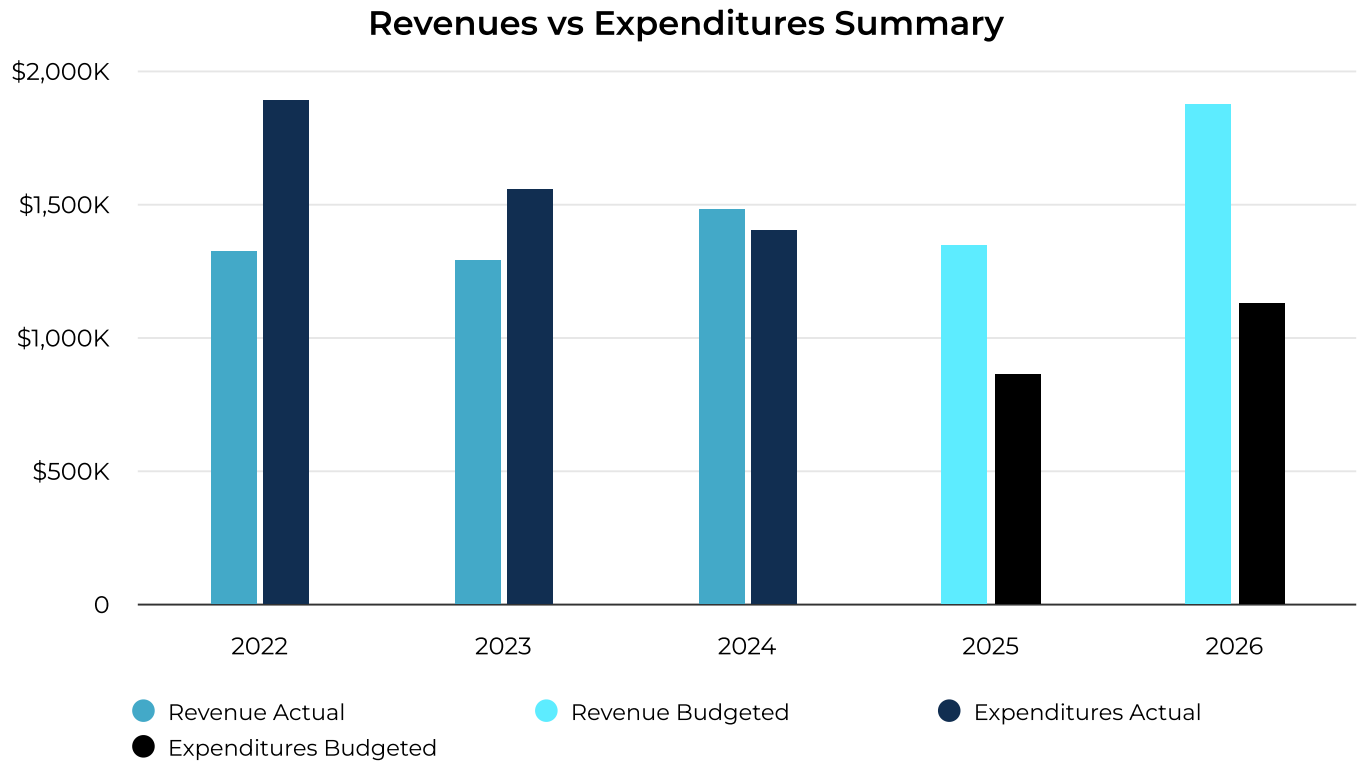
The City Council adopted the Howard-Ridge Tax Increment Financing (TIF) District on January 26, 2004. This TIF will expire in 2027, with last year of collection in 2028. The TIF District is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the 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 $1,876,000 in revenues and $780,574 in expenses (excluding $347,313 in transfers out) in the FY 2026 budget.

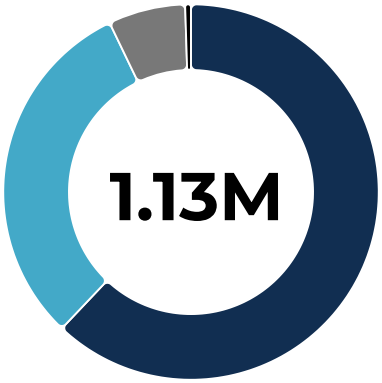


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$1,146,362	$1,311,460	$1,336,000	$1,336,000	0.00%
Other Revenue	$43,639	$66,046	-	$500,000	-
Interest Income	$95,618	$101,626	$12,000	$40,000	233.33%
Total Revenues	**$1,285,619**	**$1,479,131**	**$1,348,000**	**$1,876,000**	**39.17%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$700,000**	62.06%
Interfund Transfers	**$347,313**	30.79%
Miscellaneous	**$75,000**	6.65%
Services and Supplies	**$5,574**	0.49%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$226,422	$23,889	$63,500	$5,574	-91.22%
Miscellaneous	$122,867	$75,886	$350,000	$75,000	-78.57%
Capital Outlay	$808,673	$938,374	$100,000	$700,000	600.00%
Interfund Transfers	$395,916	$363,516	$343,913	$347,313	0.99%
Total Expenditures	**$1,553,879**	**$1,401,664**	**$857,413**	**$1,127,887**	**31.55%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Howard-Ridge TIF Fund		$1,285,619	$1,479,131	$1,348,000	$1,876,000	39.17%
PROPERTY TAXES	330.99.5860.51015	$1,146,362	$1,311,460	$1,336,000	$1,336,000	0.00%
INVESTMENT INCOME	330.99.5860.56501	$91,837	$101,678	$12,000	$40,000	233.33%
INTEREST REVENUE - LEASES	330.99.5860.56504	$3,782	-$52	-	-	-
SALE OF LAND / BUILDING	330.99.5860.56587	-	-	-	$500,000	-
PROPERTY SALES AND RENTAL - 633 Howard St	330.99.5860.56701	-	-$11,302	-	-	-
PROPERTY SALES AND RENTAL - 721 Howard	330.99.5860.56704	-$46,304	-$13,067	-	-	-
RTU AMORTIZATION - LEASES	330.99.5860.56750	$89,943	$90,415	-	-	-
Total Revenues		**$1,285,619**	**$1,479,131**	**$1,348,000**	**$1,876,000**	**39.17%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Howard-Ridge TIF Fund		$1,553,879	$1,401,664	$857,413	$1,127,887	31.55%
CONSULTING SERVICES	330.99.5860.62185	$89,129	$21,431	$50,000	-	-
ADVERTISING	330.99.5860.62205	$1,008	-	-	-	-
BLDG MAINTENANCE SERVICES	330.99.5860.62225	$1,993	-	-	-	-
REAL ESTATE TAX PAYMENTS TO COUNTY	330.99.5860.62346	-	-	$10,000	-	-
DEVELOPER FEES	330.99.5860.62483	$783,978	-	$50,000	-	-
OTHER PROGRAM COSTS	330.99.5860.62490	$122,867	$75,886	$350,000	$75,000	-78.57%
ECONOMIC DEVELOPMENT DATABASES	330.99.5860.62649	-	-	-	$5,574	-
CREDIT CARD FEES	330.99.5860.62705	$13	-	-	-	-
REVENUE SHARING AGREEMENTS	330.99.5860.62706	$131,650	-	-	-	-
ELECTRICITY	330.99.5860.64005	$432	$269	$500	-	-
NATURAL GAS	330.99.5860.64015	$2,197	$2,189	$3,000	-	-
PROPERTY ACQUISITIONS	330.99.5860.65507	$10,000	$922,026	-	-	-
OTHER IMPROVEMENTS	330.99.5860.65515	$14,695	$16,348	$50,000	$700,000	1,300.00%
TRANSFER TO GENERAL FUND	330.99.5860.66131	$75,000	$75,000	$56,800	$56,800	0.00%
TRANSFERS TO DEBT SERVICE FUND	330.99.5860.69320	$320,916	$288,516	$287,113	$290,513	1.18%
Total Expenditures		**$1,553,879**	**$1,401,664**	**$857,413**	**$1,127,887**	**31.55%**

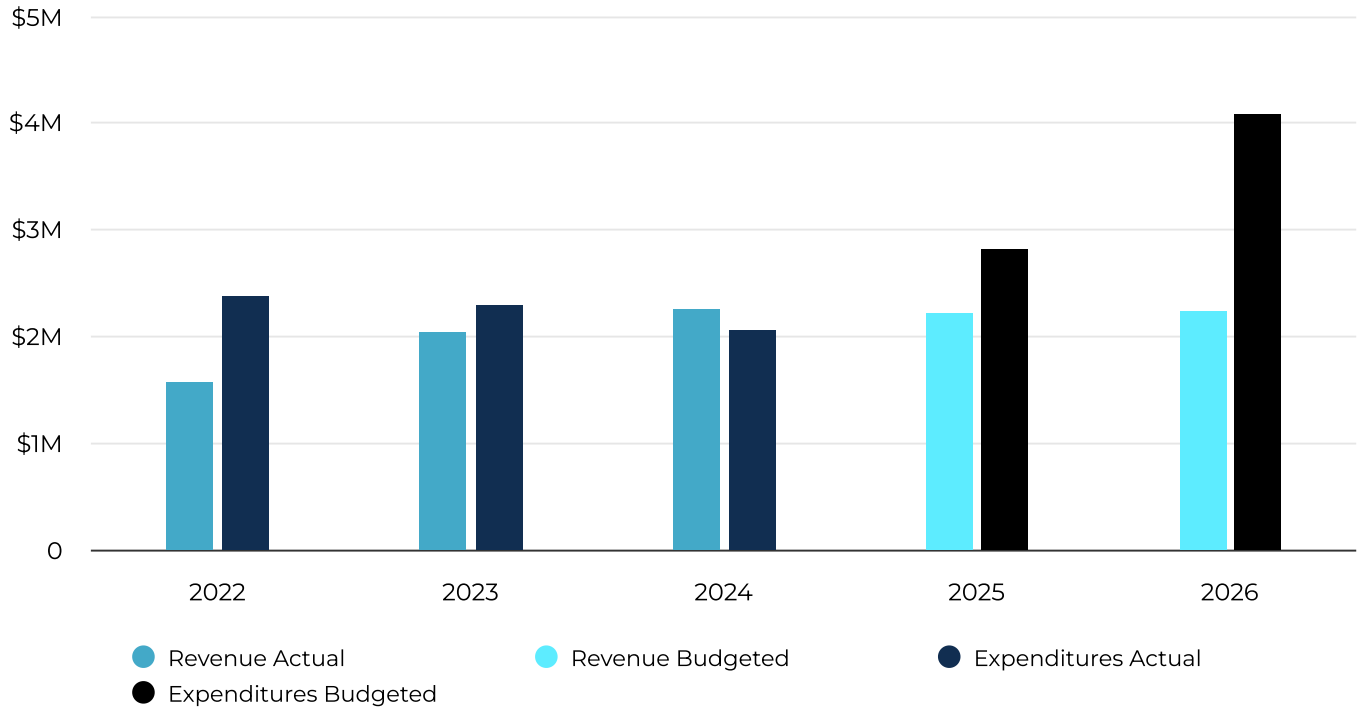
West Evanston TIF Fund (335)

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 $2,241,000 in revenues and $3,980,574 in expenses (excluding $110,550 in transfers out) in the FY 2026 budget.

Revenues vs Expenditures Summary

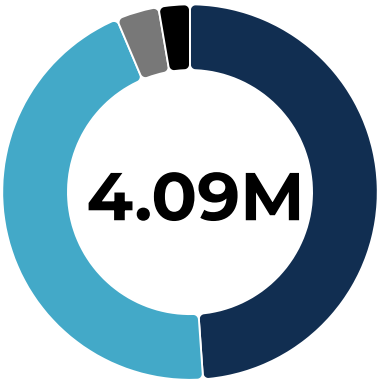


Revenues by Rev Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$1,919,815	$2,088,286	$2,211,000	$2,211,000	0.00%
Interest Income	$115,922	$168,156	$6,000	$30,000	400.00%
Total Revenues	**$2,035,737**	**$2,256,442**	**$2,217,000**	**$2,241,000**	**1.08%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$2,000,000**	48.89%
Services and Supplies	**$1,830,574**	44.75%
Miscellaneous	**$150,000**	3.67%
Interfund Transfers	**$110,550**	2.70%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$83,404	$108,013	$1,100,000	$1,830,574	66.42%
Miscellaneous	$564,950	$106,834	$52,000	$150,000	188.46%
Capital Outlay	$1,559,346	$1,761,557	$1,560,790	$2,000,000	28.14%
Interfund Transfers	$75,000	$75,000	$110,550	$110,550	0.00%
Total Expenditures	**$2,282,700**	**$2,051,405**	**$2,823,340**	**$4,091,124**	**44.90%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
West Evanston TIF Fund		$2,035,737	$2,256,442	$2,217,000	$2,241,000	1.08%
West Evanston Tif						
PROPERTY TAXES	335.99.5870.51015	$1,919,815	$2,088,286	$2,211,000	$2,211,000	0.00%
INVESTMENT INCOME	335.99.5870.56501	$115,922	$168,156	$6,000	$30,000	400.00%
Total West Evanston Tif		$2,035,737	$2,256,442	$2,217,000	$2,241,000	1.08%
Total Revenues		**$2,035,737**	**$2,256,442**	**$2,217,000**	**$2,241,000**	**1.08%**

Line Item Detail - Expenses

-

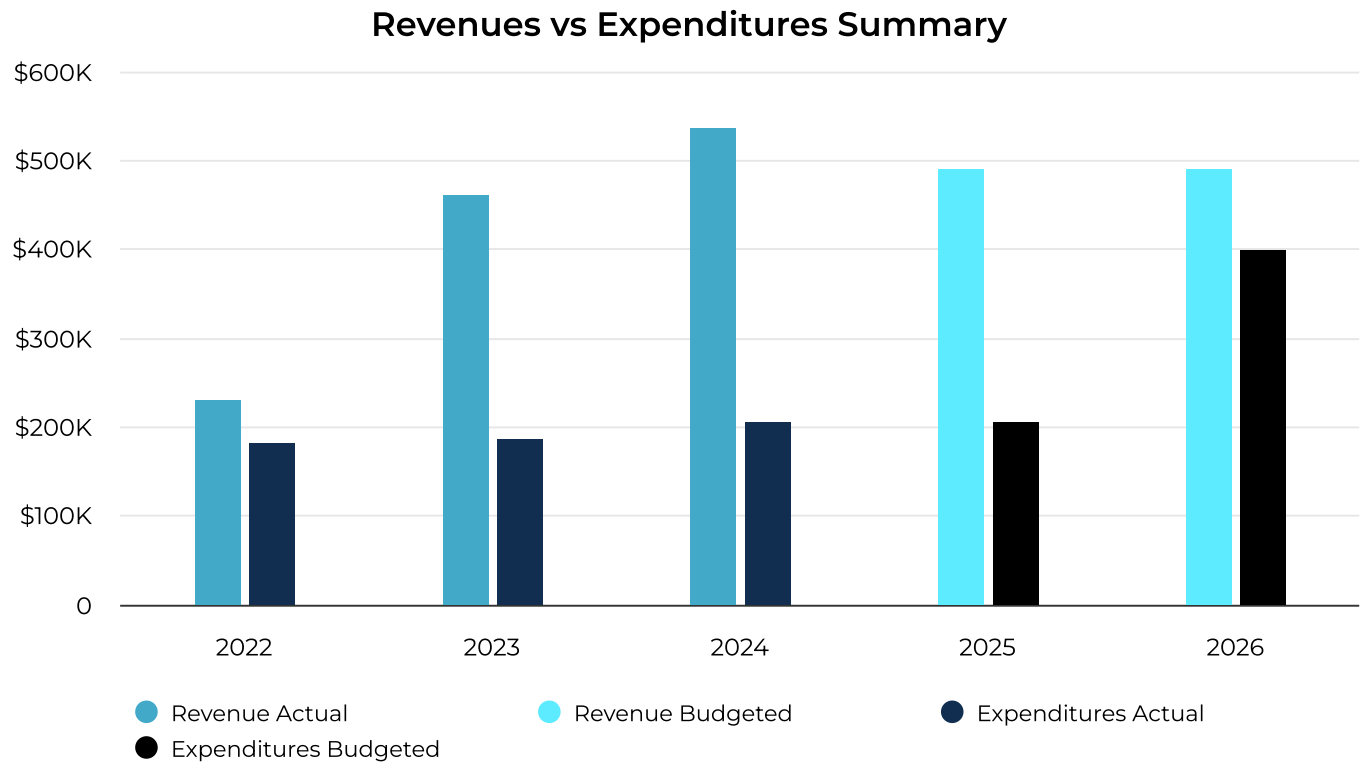
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
West Evanston TIF Fund		$2,282,700	$2,051,405	$2,823,340	$4,091,124	44.90%
West Evanston Tif						
REDEVELOPMENT CONSULTING SERVICES	335.99.5870.62136	-	$4,000	-	-	-
ENGINEERING SERVICES	335.99.5870.62145	-	-	-	$725,000	-
CONSULTING SERVICES	335.99.5870.62185	$83,386	$20,820	$100,000	$100,000	0.00%
ADVERTISING	335.99.5870.62205	-	$19	-	-	-
REAL ESTATE TAX PAYMENTS TO COUNTY	335.99.5870.62346	-	$83,150	-	-	-
OTHER PROGRAM COSTS	335.99.5870.62490	$564,950	$103,209	$52,000	$150,000	188.46%
OTHER CHARGES	335.99.5870.62605	-	$3,625	-	-	-
ECONOMIC DEVELOPMENT DATABASES	335.99.5870.62649	-	-	-	$5,574	-
BANK FEES	335.99.5870.62703	-	$24	-	-	-
CREDIT CARD FEES	335.99.5870.62705	$18	-	-	-	-
PROPERTY ACQUISITIONS	335.99.5870.65507	$198,327	-	-	$1,000,000	-
OTHER IMPROVEMENTS	335.99.5870.65515	$1,361,019	$1,761,557	$1,560,790	$1,000,000	-35.93%
DEVELOPMENT GRANTS/FORGIVABLE LOANS	335.99.5870.65530	-	-	$1,000,000	$1,000,000	0.00%
TRANSFER TO GENERAL FUND	335.99.5870.66131	$75,000	$75,000	$110,550	$110,550	0.00%
Total West Evanston Tif		$2,282,700	$2,051,405	$2,823,340	$4,091,124	44.90%
Total Expenditures		**$2,282,700**	**$2,051,405**	**$2,823,340**	**$4,091,124**	**44.90%**

Dempster-Dodge TIF Fund (340)

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

Summary

The Dempster-Dodge TIF Fund is projecting $491,000 in revenues and $204,787 in expenses (excluding $195,123 in transfers out) in the FY 2026 budget.

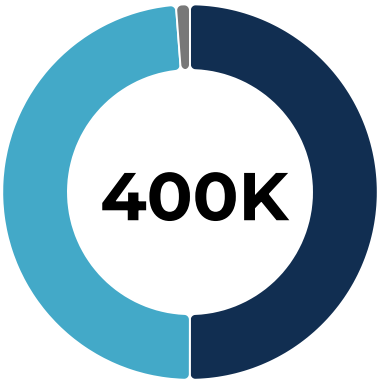


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$442,730	$488,906	$488,000	$488,000	0.00%
Interest Income	$17,941	$48,700	$3,000	$3,000	0.00%
Total Revenues	**$460,671**	**$537,606**	**$491,000**	**$491,000**	**0.00%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Miscellaneous	**$200,000**	50.01%
Interfund Transfers	**$195,123**	48.79%
Services and Supplies	**$4,787**	1.20%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$10,946	$617	$2,000	$4,787	139.35%
Miscellaneous	-	$27,175	$10,000	$200,000	1,900.00%
Interfund Transfers	$174,480	$176,856	$193,343	$195,123	0.92%
Total Expenditures	**$185,426**	**$204,648**	**$205,343**	**$399,910**	**94.75%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Dempster-Dodge TIF Fund		$460,671	$537,606	$491,000	$491,000	0.00%
Dempster-Dodge Tif Admin Acct						
PROPERTY TAXES	340.99.5875.51015	$442,730	$488,906	$488,000	$488,000	0.00%
INVESTMENT INCOME	340.99.5875.56501	$17,941	$48,700	$3,000	$3,000	0.00%
Total Dempster-Dodge Tif Admin Acct		$460,671	$537,606	$491,000	$491,000	0.00%
Total Revenues		**$460,671**	**$537,606**	**$491,000**	**$491,000**	**0.00%**

Line Item Detail - Expenses

-

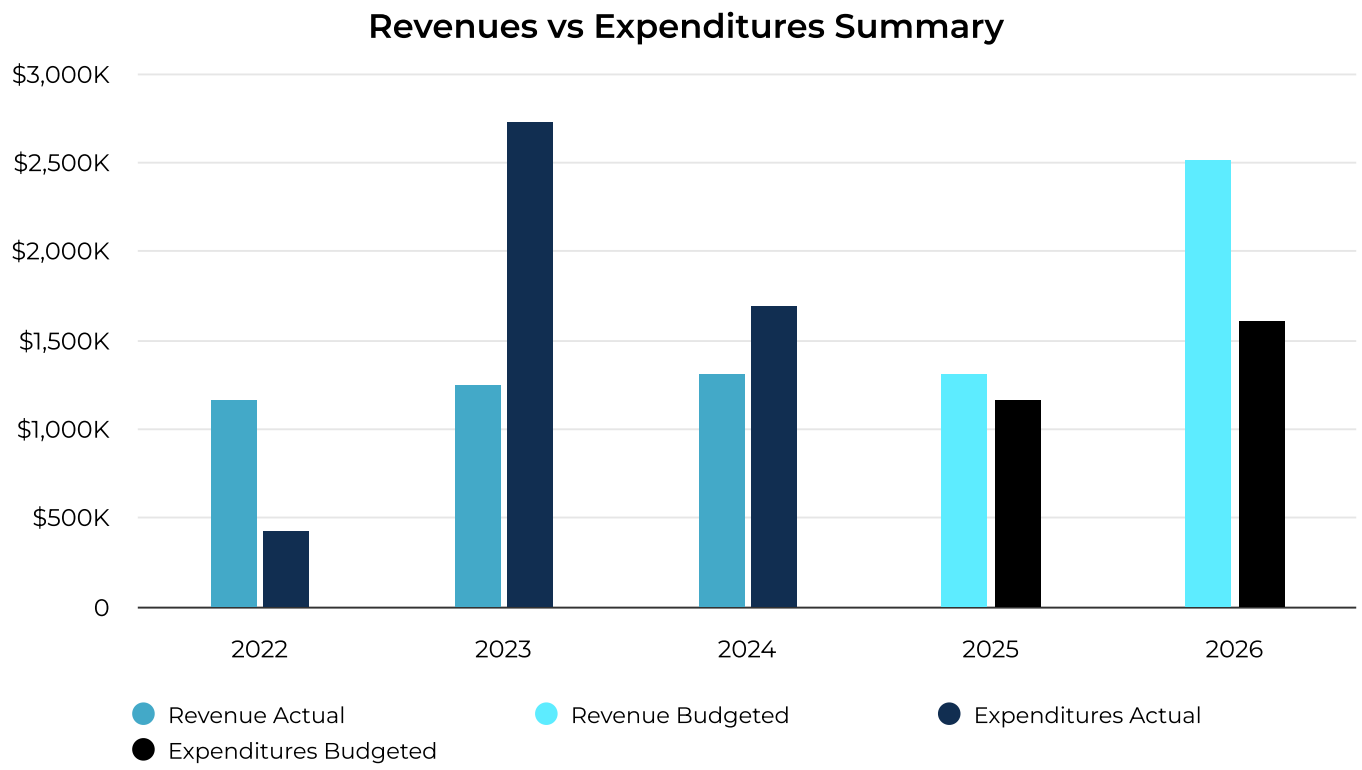
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Dempster-Dodge TIF Fund		$185,426	$204,648	$205,343	$399,910	94.75%
Dempster-Dodge Tif Admin Acct						
CONSULTING SERVICES	340.99.5875.62185	$10,943	$617	$2,000	$2,000	0.00%
OTHER PROGRAM COSTS	340.99.5875.62490	-	$27,175	$10,000	$200,000	1,900.00%
ECONOMIC DEVELOPMENT DATABASES	340.99.5875.62649	-	-	-	$2,787	-
CREDIT CARD FEES	340.99.5875.62705	$2	-	-	-	-
TRANSFER TO GENERAL FUND	340.99.5875.66131	$9,996	$9,996	$24,400	$24,400	0.00%
TRANSFERS TO DEBT SERVICE FUND	340.99.5875.69320	$164,484	$166,860	$168,943	$170,723	1.05%
Total Dempster-Dodge Tif Admin Acct		$185,426	$204,648	$205,343	$399,910	94.75%
Total Expenditures		**$185,426**	**$204,648**	**$205,343**	**$399,910**	**94.75%**

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 $2,515,000 in revenues and $1,300,574 in expenses (excluding $308,370 in transfers out) in the FY 2026 budget.

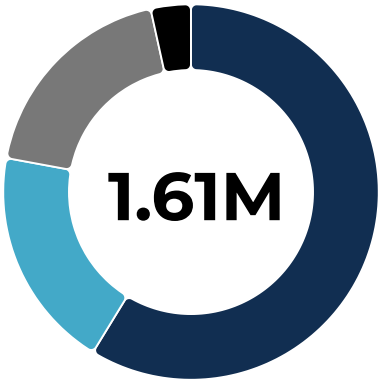


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$1,161,052	$1,167,349	$1,295,000	$1,295,000	0.00%
Other Revenue	-	$50,000	-	$1,200,000	-
Interest Income	$89,343	$87,656	$10,000	$20,000	100.00%
Total Revenues	**$1,250,395**	**$1,305,004**	**$1,305,000**	**$2,515,000**	**92.72%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$945,000**	58.73%
Interfund Transfers	**$308,370**	19.17%
Miscellaneous	**$300,000**	18.65%
Services and Supplies	**$55,574**	3.45%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$18,312	$2,037	$50,010	$55,574	11.13%
Miscellaneous	$47,820	$51,823	$540,000	$300,000	-44.44%
Capital Outlay	$2,384,540	$1,365,805	$260,000	$945,000	263.46%
Interfund Transfers	$271,356	$272,484	$307,990	$308,370	0.12%
Total Expenditures	**$2,722,028**	**$1,692,149**	**$1,158,000**	**$1,608,944**	**38.94%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Chicago-Main TIF		$1,250,395	$1,305,004	$1,305,000	$2,515,000	92.72%
Chicago-Main Tif Letter Of Credi						
PROPERTY TAXES	345.99.3400.51015	$1,161,052	$1,167,349	$1,295,000	$1,295,000	0.00%
REIMBURSEMENTS	345.99.3400.53632	-	$50,000	-	-	-
INVESTMENT INCOME	345.99.3400.56501	$89,343	$87,656	$10,000	$20,000	100.00%
SALE OF LAND / BUILDING	345.99.3400.56587	-	-	-	$1,200,000	-
Total Chicago-Main Tif Letter Of Credi		$1,250,395	$1,305,004	$1,305,000	$2,515,000	92.72%
Total Revenues		**$1,250,395**	**$1,305,004**	**$1,305,000**	**$2,515,000**	**92.72%**

Line Item Detail - Expenses

-

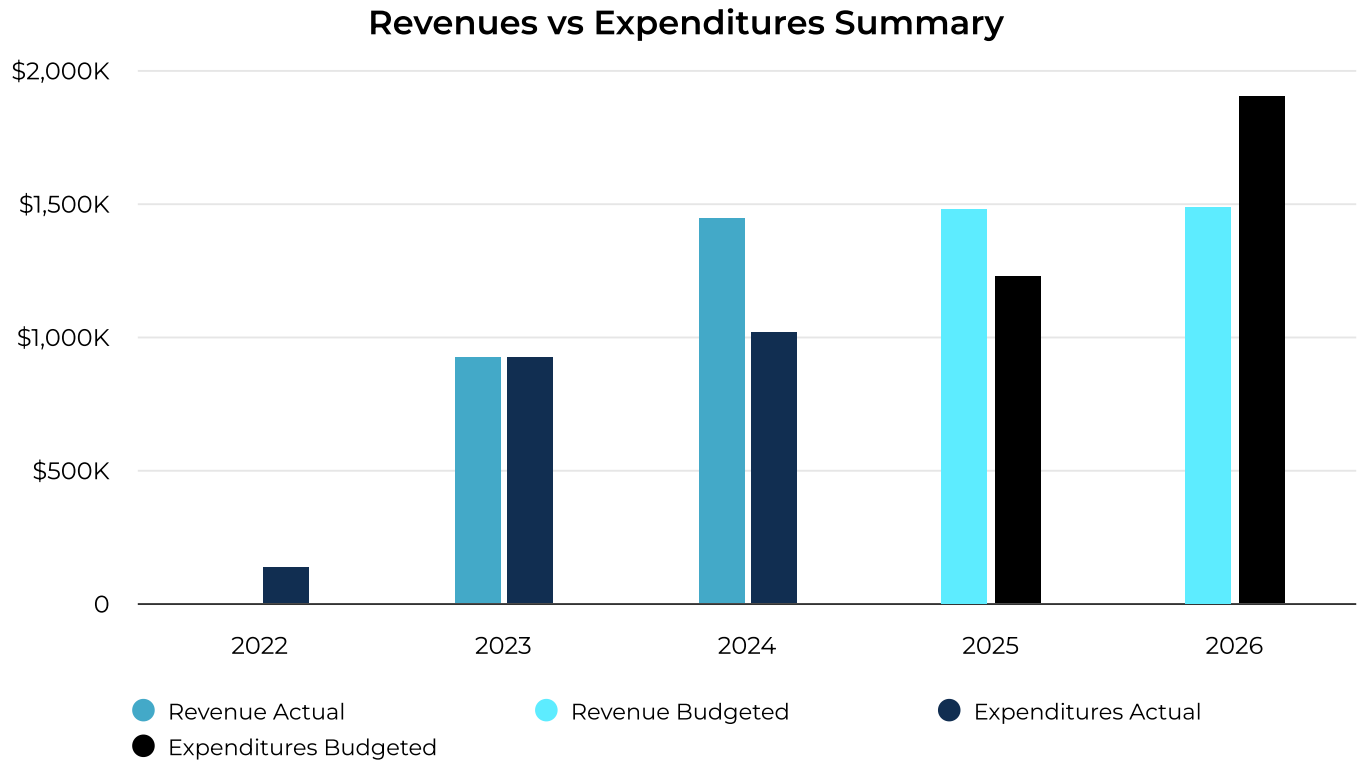
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Chicago-Main TIF		$2,722,028	$1,692,149	$1,158,000	$1,608,944	38.94%
Chicago-Main Tif Letter Of Credi						
CONSULTING SERVICES	345.99.3400.62185	$18,299	$2,023	$50,000	$50,000	0.00%
OTHER PROGRAM COSTS	345.99.3400.62490	$47,820	$51,823	$540,000	$300,000	-44.44%
ECONOMIC DEVELOPMENT DATABASES	345.99.3400.62649	-	-	-	$5,574	-
BANK FEES	345.99.3400.62703	-	$14	-	-	-
CREDIT CARD FEES	345.99.3400.62705	$13	-	$10	-	-
OTHER IMPROVEMENTS	345.99.3400.65515	$2,384,540	$1,365,805	$260,000	$945,000	263.46%
TRANSFER TO GENERAL FUND	345.99.3400.66131	$30,000	$30,000	$64,750	$64,750	0.00%
TRANSFERS TO DEBT SERVICE FUND	345.99.3400.69320	$241,356	$242,484	$243,240	$243,620	0.16%
Total Chicago-Main Tif Letter Of Credi		$2,722,028	$1,692,149	$1,158,000	$1,608,944	38.94%
Total Expenditures		**$2,722,028**	**$1,692,149**	**$1,158,000**	**$1,608,944**	**38.94%**

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.

Summary

The Five Fifths TIF Fund is projecting $1,488,900 in revenues and $1,825,148 in expenses (excluding $73,850 in transfers out) in the FY 2026 budget.

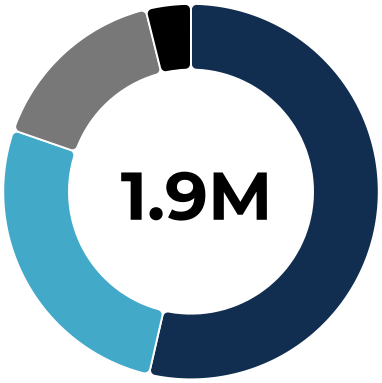


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$919,482	$1,420,595	$1,477,000	$1,477,000	0.00%
Other Revenue	-	-	-	$8,400	-
Interest Income	-	$22,106	$1,000	$3,500	250.00%
Total Revenues	**$919,482**	**$1,442,702**	**$1,478,000**	**$1,488,900**	**0.74%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Services and Supplies	**$1,017,787**	53.60%
Capital Outlay	**$507,361**	26.72%
Miscellaneous	**$300,000**	15.80%
Interfund Transfers	**$73,850**	3.89%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$35,643	$909,014	$950,000	$1,017,787	7.14%
Miscellaneous	$235,327	$21,598	$60,000	$300,000	400.00%
Capital Outlay	$650,000	$84,923	$140,520	$507,361	261.06%
Interfund Transfers	-	-	$73,850	$73,850	0.00%
Total Expenditures	**$920,970**	**$1,015,535**	**$1,224,370**	**$1,898,998**	**55.10%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Five-Fifths Fund		$919,482	$1,442,702	$1,478,000	$1,488,900	0.74%
TIF						
PROPERTY TAXES	365.99.5900.51015	$919,482	$1,420,595	$1,477,000	$1,477,000	0.00%
LOAN PROCEEDS	365.99.5900.56120	-	-	-	$8,400	-
INVESTMENT INCOME	365.99.5900.56501	-	$22,106	$1,000	$3,500	250.00%
Total TIF		$919,482	$1,442,702	$1,478,000	$1,488,900	0.74%
Total Revenues		**$919,482**	**$1,442,702**	**$1,478,000**	**$1,488,900**	**0.74%**

Line Item Detail - Expenses

-

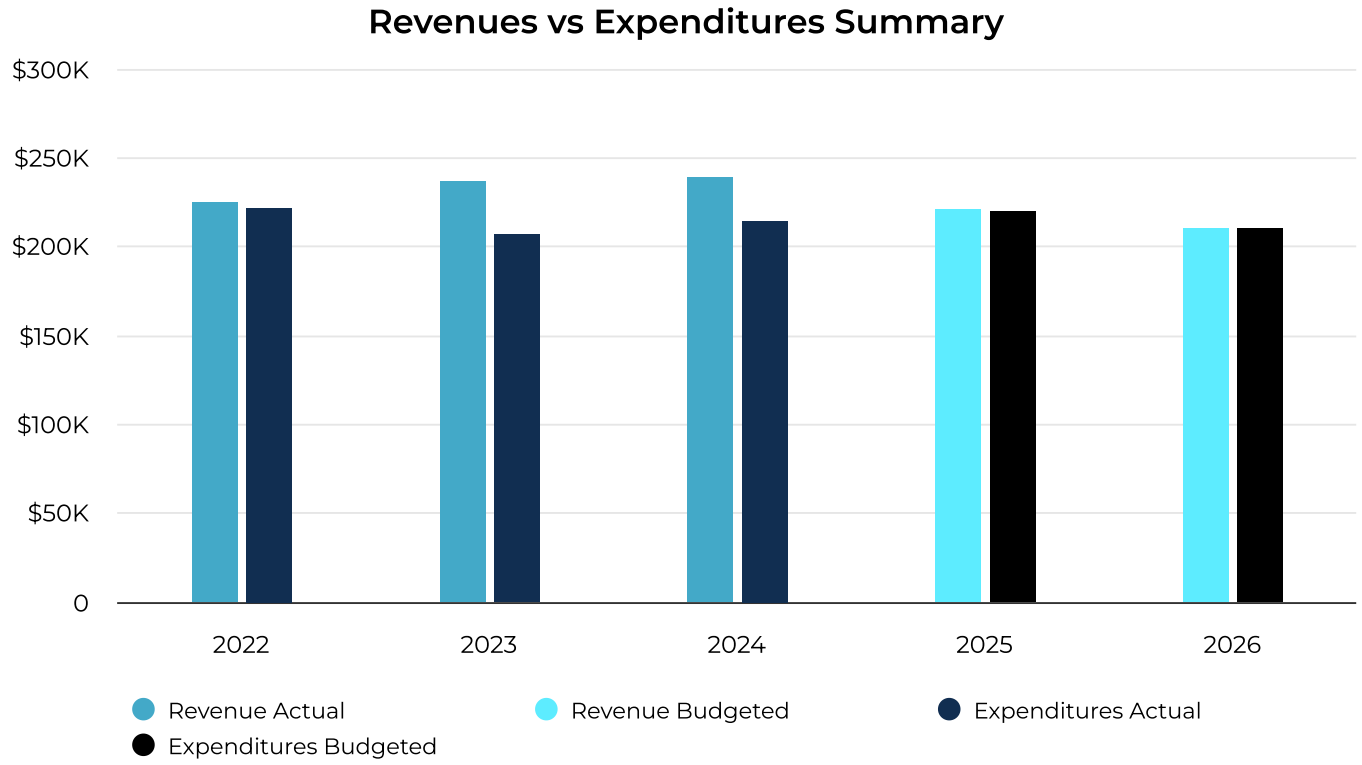
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Five-Fifths Fund		$920,970	$1,015,535	$1,224,370	$1,898,998	55.10%
TIF						
CONSULTING SERVICES	365.99.5900.62185	$35,643	$2,617	$250,000	$100,000	-60.00%
OTHER PROGRAM COSTS	365.99.5900.62490	$235,327	$21,598	$60,000	$300,000	400.00%
ECONOMIC DEVELOPMENT DATABASES	365.99.5900.62649	-	-	-	$2,787	-
REVENUE SHARING AGREEMENTS	365.99.5900.62706	-	$906,397	$700,000	$915,000	30.71%
BUILDING IMPROVEMENTS	365.99.5900.65511	$650,000	$84,923	$100,000	$300,000	200.00%
OTHER IMPROVEMENTS	365.99.5900.65515	-	-	$40,520	$207,361	411.75%
TRANSFER TO GENERAL FUND	365.99.5900.66131	-	-	$73,850	$73,850	0.00%
Total TIF		$920,970	$1,015,535	$1,224,370	$1,898,998	55.10%
Total Expenditures		**$920,970**	**$1,015,535**	**$1,224,370**	**$1,898,998**	**55.10%**

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 Street, Chicago Avenue, and Main Street 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. Eligible projects include signage, lighting, landscaping, public art installations, and seasonal decorations. The SSA is authorized for a 12-year term, with a tax cap set at 0.45% of the equalized assessed value. SSA #6 is administered by The Main Dempster Mile, a not-for-profit organization.

Summary

The SSA #6 Fund is projecting $210,250 in revenues and $210,000 in expenses in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #6		$236,429	$238,423	$221,250	$210,250	-4.97%
PROPERTY TAXES	350.99.3500.51015	$221,784	$220,108	$221,000	$210,000	-4.98%
INVESTMENT INCOME	350.99.3500.56501	$14,645	$18,315	$250	$250	0.00%
Total Revenues		**$236,429**	**$238,423**	**$221,250**	**$210,250**	**-4.97%**

Line Item Detail - Expenses

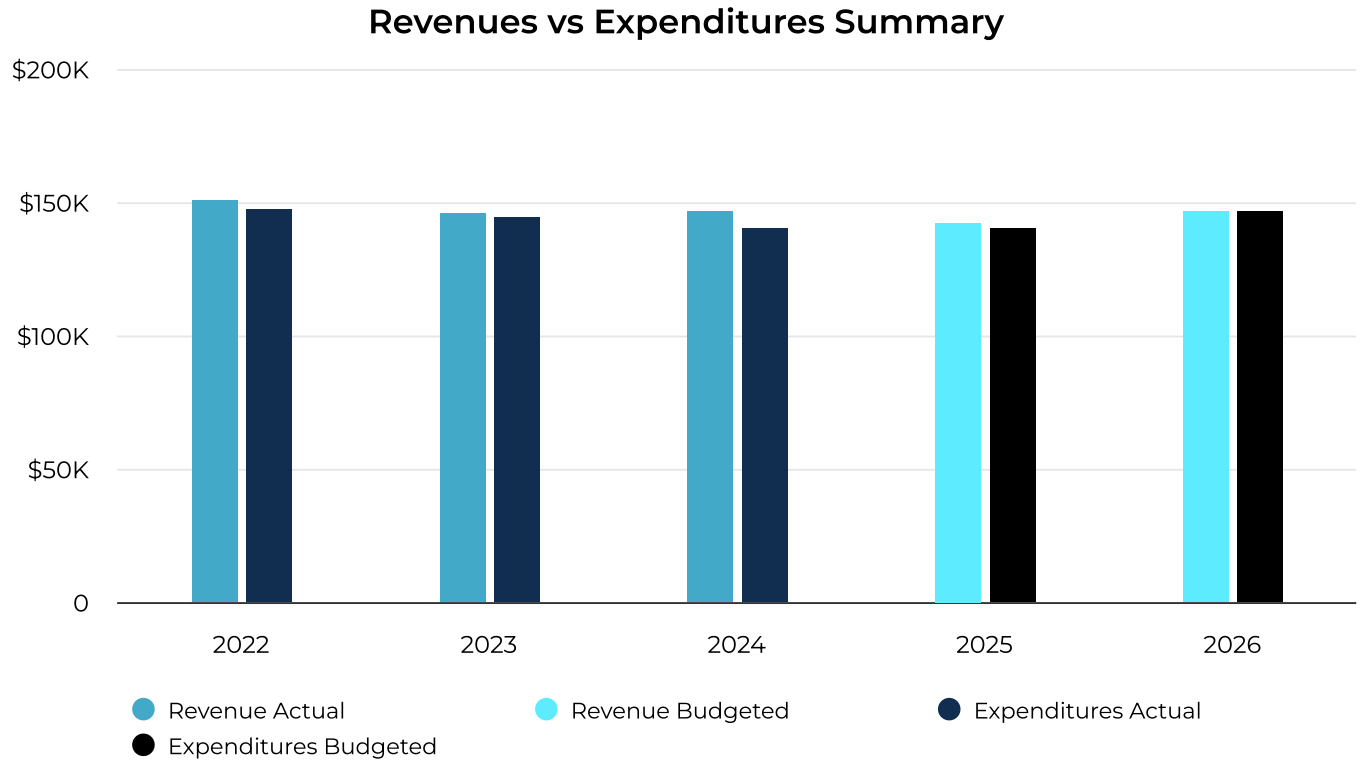
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #6		$206,759	$214,230	$220,000	$210,000	-4.55%
OTHER PROFESSIONAL SERVICES	350.99.3500.62272	$206,759	$214,230	$220,000	$210,000	-4.55%
Total Expenditures		**$206,759**	**$214,230**	**$220,000**	**$210,000**	**-4.55%**

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 Avenue to the west, Eastwood Avenue to the east, Isabella Street to the north, and Lincoln Street 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 such as planters, street furniture, and other beautification efforts—as well as programmatic support for event management, marketing, and organizational development.

Summary

The SSA #7 Fund is projecting $146,592 in revenues and $146,392 in expenses in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #7		$146,123	$146,499	$142,200	$146,592	3.09%
PROPERTY TAXES	355.99.3557.51015	$144,281	$143,776	$142,000	$146,392	3.09%
INVESTMENT INCOME	355.99.3557.56501	$1,842	$2,723	$200	$200	0.00%
Total Revenues		**$146,123**	**$146,499**	**$142,200**	**$146,592**	**3.09%**

Line Item Detail - Expenses

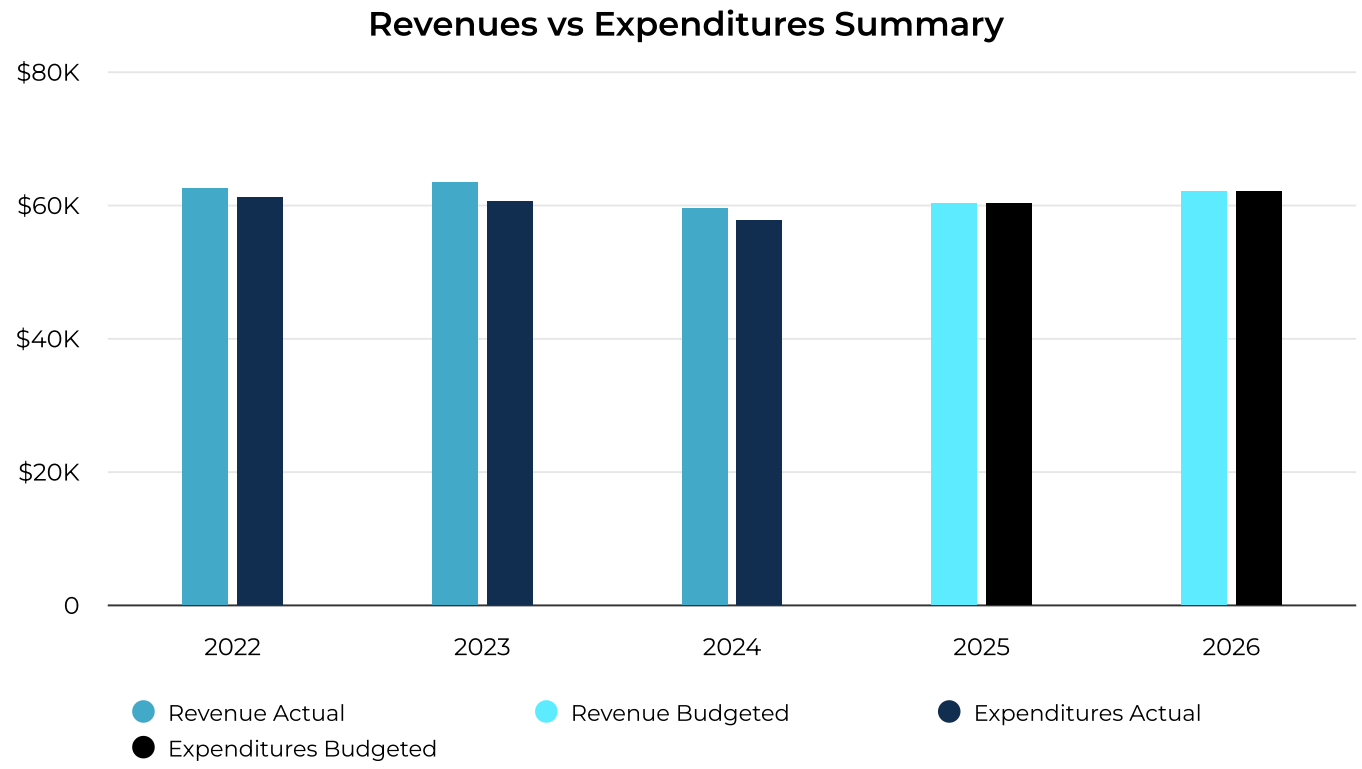
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #7		$144,223	$139,844	$140,000	$146,392	4.57%
SPECIAL SERVICE AREA AGREEMENT	355.99.3557.62517	$144,223	$139,844	$140,000	$146,392	4.57%
Total Expenditures		**$144,223**	**$139,844**	**$140,000**	**$146,392**	**4.57%**

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).

Summary

The SSA #8 Fund is projecting $62,006 in revenues and $62,006 in expenses in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #8		$63,257	$59,439	$60,200	$62,006	3.00%
PROPERTY TAXES	360.99.3608.51015	$62,448	$58,230	$60,200	$62,006	3.00%
INVESTMENT INCOME	360.99.3608.56501	$809	$1,209	-	-	-
Total Revenues		**$63,257**	**$59,439**	**$60,200**	**$62,006**	**3.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #8		$60,632	$57,832	$60,200	$62,006	3.00%
SPECIAL SERVICE AREA AGREEMENT	360.99.3608.62517	$60,632	$57,832	$60,200	$62,006	3.00%
Total Expenditures		**$60,632**	**$57,832**	**$60,200**	**$62,006**	**3.00%**

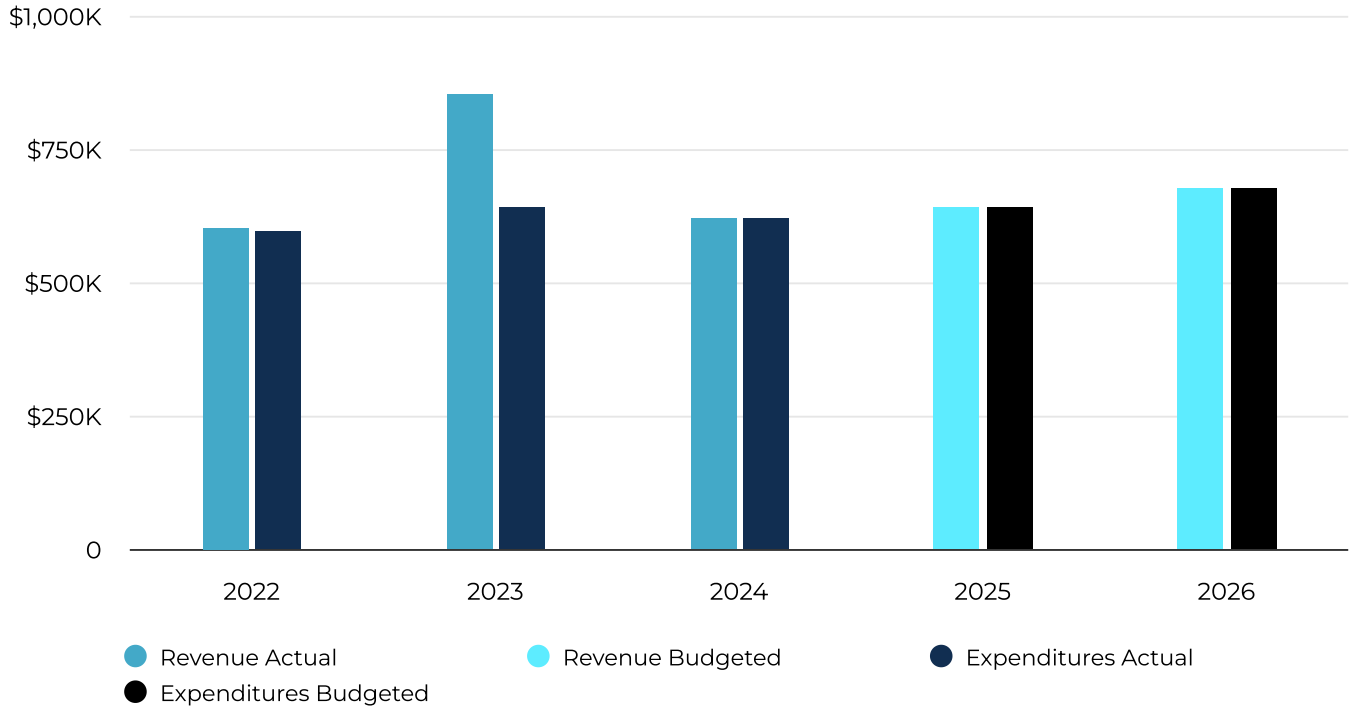
Special Service Area #9 Fund (210)

Special Service Area (SSA) #9, the successor to SSA #4, was reestablished in 2019 to provide enhanced public services that supplement those traditionally offered by the City. SSA #9 covers portions of East Railroad Ave., Oak Ave., University Pl., Clark St., Benson Ave., Church St., Davis St., Orrington Ave., Sherman Ave., Chicago Ave., and Grove St. With some exceptions, the area covered is between Elgin Rd./Clark St. to the North, Oak Ave. to the West, Lake St. to the South, and Hinman Ave. to the East. The district focuses on promoting and advertising the area to attract businesses and consumers, while also supporting additional services as deemed appropriate by the City. Key services include the maintenance of public improvements—such as landscaping—and other enhancements necessary to support the district's vitality. 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.

Summary

The SSA #9 Fund is projecting $675,000 in revenues and $675,000 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #9		$853,753	$619,174	$642,145	$675,000	5.12%
PROPERTY TAXES	210.21.5160.51015	$642,483	$609,713	$642,145	$675,000	5.12%
INVESTMENT INCOME	210.21.5160.56501	$4,520	$9,461	-	-	-
TRANSFER FROM GENERAL FUND	210.21.5160.57005	$206,750	-	-	-	-
Total Revenues		**$853,753**	**$619,174**	**$642,145**	**$675,000**	**5.12%**

Line Item Detail - Expenses

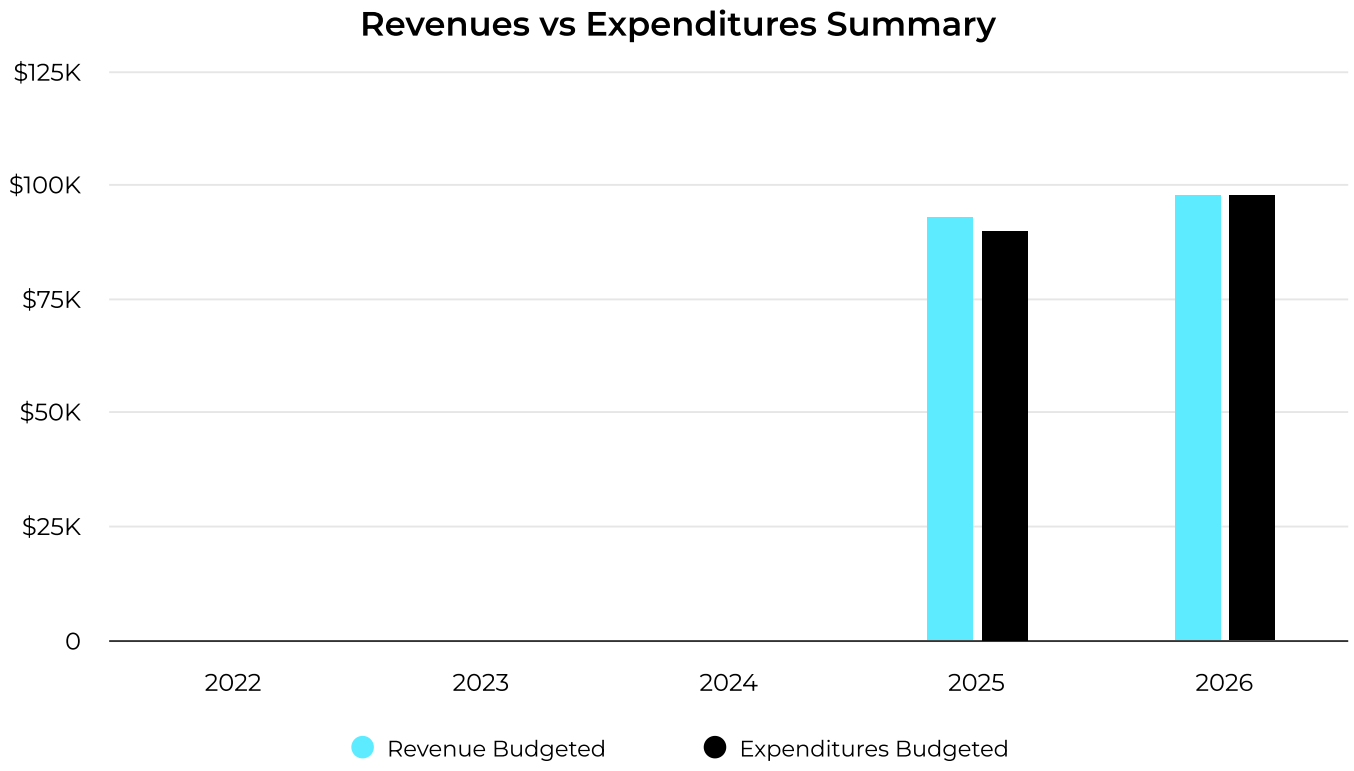
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #9		$640,515	$618,341	$642,145	$675,000	5.12%
SPECIAL SERVICE AREA AGREEMENT	210.21.5160.62517	$640,515	$618,341	$642,145	$675,000	5.12%
Total Expenditures		**$640,515**	**$618,341**	**$642,145**	**$675,000**	**5.12%**

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.

Summary

The SSA #10 Fund is projecting $97,595 in revenues and $97,595 in expenses in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #10		-	-	$92,624	$97,595	5.37%
PROPERTY TAXES	361.99.3310.51015	-	-	$92,624	$97,595	5.37%
Total Revenues		**-**	**-**	**$92,624**	**$97,595**	**5.37%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Service Area (SSA) #10		-	-	$90,000	$97,595	8.44%
SPECIAL SERVICE AREA AGREEMENT	361.99.3310.62517	-	-	$90,000	$97,595	8.44%
Total Expenditures		**-**	**-**	**$90,000**	**$97,595**	**8.44%**

Capital Improvements Fund (415)

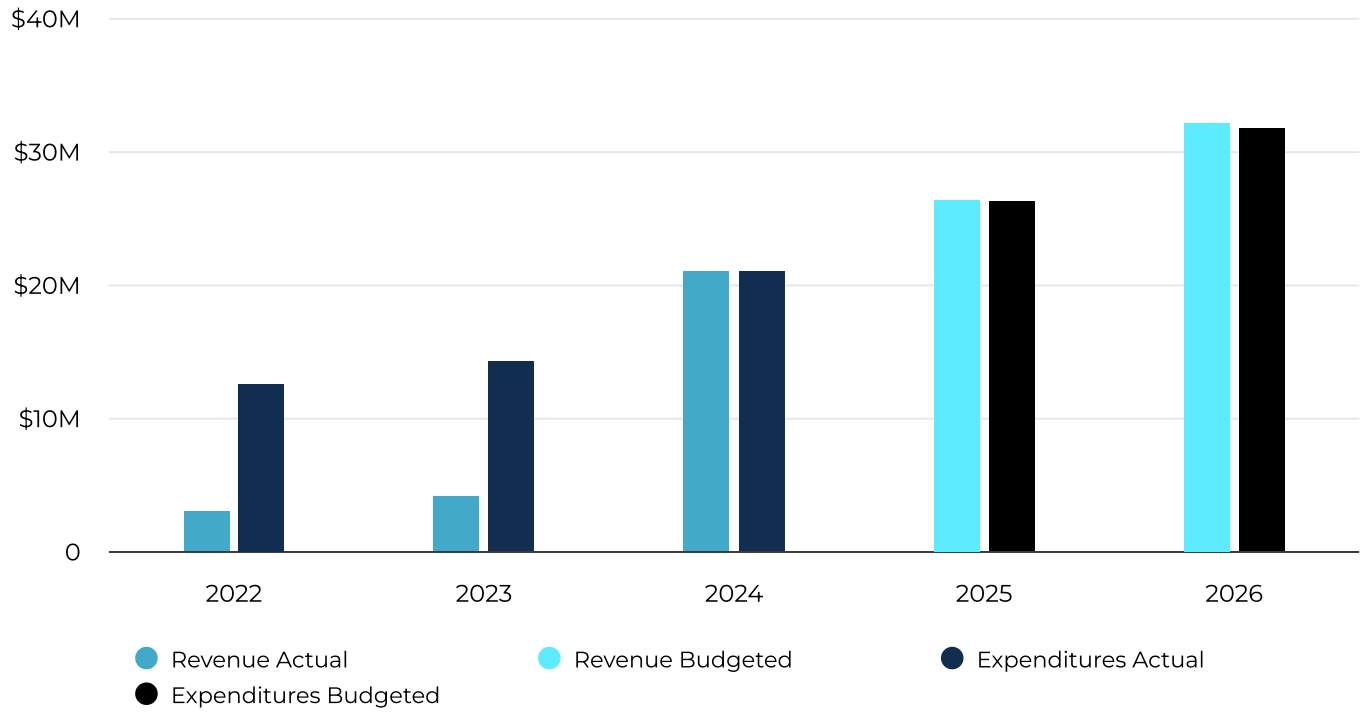
The Capital Improvements Fund accounts for capital outlay expenditures not covered by annual operating or maintenance budgets in other funds, as outlined in the City's detailed Capital Improvement Plan. Projects supported by this fund are part of a multi-year program aimed at constructing, rehabilitating, 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

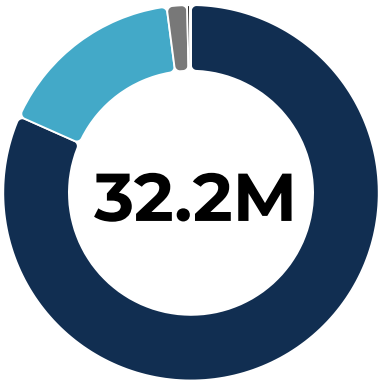
The Capital Improvements Fund is projecting $32,152,000 in revenues and $31,628,000 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary



Revenues by Source

2026 Projected Revenues by Source

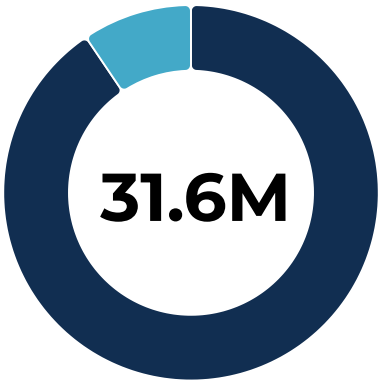


Other Revenue	**$26,253,000**	81.65%
Intergovernmental Revenue	**$5,230,000**	16.27%
Licenses, Permits and Fees	**$564,000**	1.75%
Interest Income	**$75,000**	0.23%
Other Taxes	**$30,000**	0.09%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes	-	-	-	$30,000	-
Licenses, Permits and Fees	$18,601	$18,601	-	$564,000	-
Charges for Services	$14,148	$6,729	-	-	-
Intergovernmental Revenue	$335,849	$1,331,279	$5,027,000	$5,230,000	4.04%
Other Revenue	$192,190	$19,289,125	$21,225,000	$26,253,000	23.69%
Interest Income	$199,198	$394,980	$75,000	$75,000	0.00%
Interfund Transfers	$3,264,226	-	-	-	-
Total Revenues	**$4,024,212**	**$21,040,713**	**$26,327,000**	**$32,152,000**	**22.13%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$28,638,000**	90.55%
Services and Supplies	**$2,990,000**	9.45%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$8	-	-	-	-
Services and Supplies	$2,101,896	$2,653,826	$4,642,000	$2,990,000	-35.59%
Capital Outlay	$12,062,610	$18,304,002	$21,580,000	$28,638,000	32.71%
Total Expenditures	**$14,164,514**	**$20,957,828**	**$26,222,000**	**$31,628,000**	**20.62%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Capital Improvements Fund		$4,024,212	$21,040,713	$26,327,000	$32,152,000	22.13%
Public Works Agency		$3,846,402	$20,908,921	$26,327,000	$32,152,000	22.13%
WTS Host Fees						
WASTE TRANSFER STATION REVENUE	415.40.4419.53196	$82,036	$62,422	$30,000	$30,000	0.00%
Total WTS Host Fees		$82,036	$62,422	$30,000	$30,000	0.00%
Public Works Agency Admin						
PUBLIC CHARGING FEE	415.40.4105.51578	-	-	-	$30,000	-
EASEMENTS	415.40.4105.52175	$18,601	$18,601	-	$564,000	-
Total Public Works Agency Admin		$18,601	$18,601	-	$594,000	-
2024 GO Bond Capital						
BOND PROCEEDS	415.40.4124.56060	-	$17,135,000	-	-	-
BOND PREMIUM	415.40.4124.56061	-	$1,032,725	-	-	-
Total 2024 GO Bond Capital		-	$18,167,725	-	-	-
2025 GO Bond Capital						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
BOND PROCEEDS	415.40.4125.56060	-	-	$21,195,000	$3,725,000	-82.43%
Total 2025 GO Bond Capital		-	-	$21,195,000	$3,725,000	-82.43%
2016 Capital From Other Sources						
INVESTMENT INCOME	415.40.4216.56501	$131,542	$290,369	$75,000	$75,000	0.00%
Total 2016 Capital From Other Sources		$131,542	$290,369	$75,000	$75,000	0.00%
Non-Bond Capital						
REIMBURSEMENTS	415.40.4219.53632	-	$830,048	-	-	-
CURB/SIDEWALK REPLACEMENT FEE	415.40.4219.53735	$14,148	$6,729	-	-	-
STATE, COUNTY AND OTHER GRANTS	415.40.4219.55146	$13,349	$246,354	$5,027,000	$5,230,000	4.04%
GRANTS AND AID	415.40.4219.55251	$322,500	$1,084,925	-	-	-
DEVELOPER CONTRIBUTIONS	415.40.4219.56111	-	$201,748	-	-	-
TRANSFER FROM GENERAL FUND	415.40.4219.57005	$3,264,226	-	-	-	-
Total Non-Bond Capital		$3,614,222	$2,369,804	$5,027,000	$5,230,000	4.04%
2026 GO Bond Capital						
BOND PROCEEDS	415.40.4126.56060	-	-	-	$22,498,000	-
Total 2026 GO Bond Capital		-	-	-	$22,498,000	-
Non-Departmental		$177,810	$131,792	-	-	-
Capital Projects						
INVESTMENT INCOME	415.99.4150.56501	$67,656	$104,610	-	-	-
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	415.99.4150.56585	$110,154	$10,856	-	-	-
REALIZED GAIN/LOSS	415.99.4150.56586	-	$16,326	-	-	-
Total Capital Projects		$177,810	$131,792	-	-	-
Total Revenues		**$4,024,212**	**$21,040,713**	**$26,327,000**	**$32,152,000**	**22.13%**

Line Item Detail - Expenses

–

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Capital Improvements Fund		$14,164,514	$20,957,828	$26,222,000	$31,628,000	20.62%
Public Works Agency		$14,164,514	$20,957,828	$26,222,000	$31,628,000	20.62%
Public Works Agency Admin						
REGULAR PAY	415.40.4105.61010	$8	-	-	-	-
Total Public Works Agency Admin		$8	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
2018 Go Bond Capital						
ENGINEERING SERVICES	415.40.4118.62145	$1,563	$3,125	-	-	-
OTHER IMPROVEMENTS	415.40.4118.65515	$58,848	-	-	-	-
Total 2018 Go Bond Capital		$60,411	$3,125	-	-	-
2019 Go Bond Capital						
OTHER IMPROVEMENTS	415.40.4119.65515	$92,000	-	-	-	-
Total 2019 Go Bond Capital		$92,000	-	-	-	-
2020 Go Bond Capital						
ENGINEERING SERVICES	415.40.4120.62145	$69,394	$748	-	-	-
OTHER IMPROVEMENTS	415.40.4120.65515	$341	-	-	-	-
Total 2020 Go Bond Capital		$69,735	$748	-	-	-
2021 Go Bond Capital						
ENGINEERING SERVICES	415.40.4121.62145	$785,512	$198,561	-	-	-
OTHER IMPROVEMENTS	415.40.4121.65515	$58,222	$3,955	-	-	-
Total 2021 Go Bond Capital		$843,734	$202,516	-	-	-
2022 GO Bond Capital						
ENGINEERING SERVICES	415.40.4122.62145	$476,946	$298,054	-	-	-
ADVERTISING	415.40.4122.62205	$3,298	$18	-	-	-
OTHER IMPROVEMENTS	415.40.4122.65515	$2,790,511	$905,436	-	-	-
Total 2022 GO Bond Capital		$3,270,756	$1,203,509	-	-	-
2024 GO Bond Capital						
ENGINEERING SERVICES	415.40.4124.62145	-	$243,323	-	-	-
STUDIES	415.40.4124.62180	-	$34,640	-	-	-
ADVERTISING	415.40.4124.62205	-	$1,281	-	-	-
BOND ISSUANCE COSTS	415.40.4124.62716	-	$155,725	-	-	-
OTHER IMPROVEMENTS	415.40.4124.65515	$17,000	$7,581,499	-	-	-
PHASE II ENGINEERING	415.40.4124.65672	-	$28,075	-	-	-
Total 2024 GO Bond Capital		$17,000	$8,044,543	-	-	-
2025 GO Bond Capital						
ENGINEERING SERVICES	415.40.4125.62145	-	$6,530	$1,540,000	-	-
STUDIES	415.40.4125.62180	-	-	$150,000	-	-
OTHER IMPROVEMENTS	415.40.4125.65515	-	-	$17,425,000	$3,725,000	-78.62%
PHASE I ENGINEERING	415.40.4125.65671	-	-	$330,000	-	-

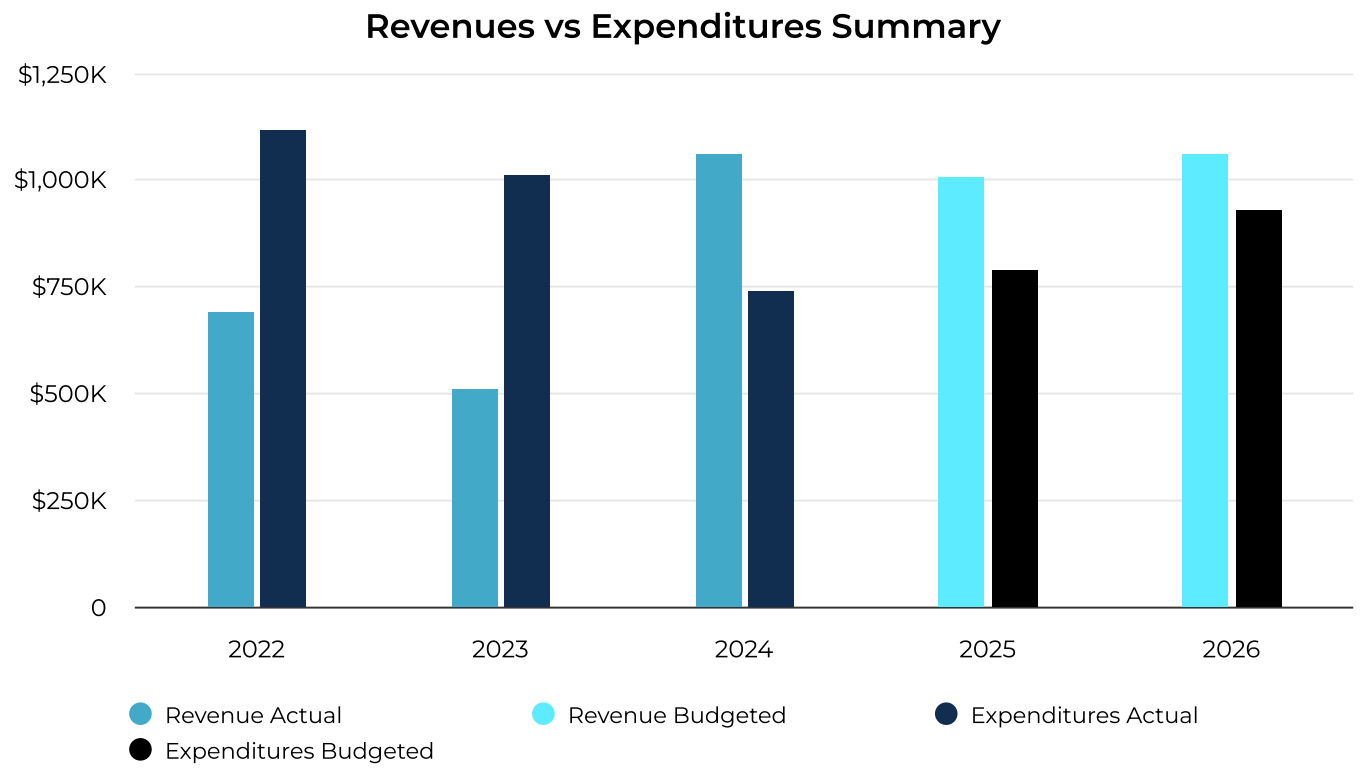
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PHASE II ENGINEERING	415.40.4125.65672	-	-	$1,453,000	-	-
PHASE III ENGINEERING	415.40.4125.65673	-	-	$297,000	-	-
Total 2025 GO Bond Capital		-	$6,530	$21,195,000	$3,725,000	-82.43%
2023 GO Bond Capital						
ENGINEERING SERVICES	415.40.4123.62145	$509,640	$786,805	-	-	-
ADVERTISING	415.40.4123.62205	$5,835	-	-	-	-
OTHER IMPROVEMENTS	415.40.4123.65515	$3,210,436	$5,242,328	-	-	-
Total 2023 GO Bond Capital		$3,725,911	$6,029,133	-	-	-
2016 Capital From Other Sources						
BANK FEES	415.40.4216.62703	-	$60	-	-	-
CREDIT CARD FEES	415.40.4216.62705	$62	-	-	-	-
Total 2016 Capital From Other Sources		$62	$60	-	-	-
Non-Bond Capital						
ENGINEERING SERVICES	415.40.4219.62145	$249,644	$893,279	-	$125,000	-
SERVICE AGREEMENTS/ CONTRACTS	415.40.4219.62509	-	$3,600	-	-	-
OTHER IMPROVEMENTS	415.40.4219.65515	$5,529,770	$4,563,644	$4,155,000	$5,280,000	27.08%
PHASE II ENGINEERING	415.40.4219.65672	-	-	$872,000	-	-
Total Non-Bond Capital		$5,779,414	$5,460,522	$5,027,000	$5,405,000	7.52%
WTS Host Fees						
OTHER IMPROVEMENTS	415.40.4419.65515	$305,482	$7,141	-	-	-
Total WTS Host Fees		$305,482	$7,141	-	-	-
2026 GO Bond Capital						
ENGINEERING SERVICES	415.40.4126.62145	-	-	-	$1,845,000	-
STUDIES	415.40.4126.62180	-	-	-	$700,000	-
OTHER IMPROVEMENTS	415.40.4126.65515	-	-	-	$19,633,000	-
PHASE I ENGINEERING	415.40.4126.65671	-	-	-	$50,000	-
PHASE II ENGINEERING	415.40.4126.65672	-	-	-	$170,000	-
PHASE III ENGINEERING	415.40.4126.65673	-	-	-	$100,000	-
Total 2026 GO Bond Capital		-	-	-	$22,498,000	-
Total Expenditures		**$14,164,514**	**$20,957,828**	**$26,222,000**	**$31,628,000**	**20.62%**

Crown Construction Fund (416)

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

Summary

The Crown Construction Fund is projecting $1,060,000 in revenues and $300,060 in expenses (excluding $629,869 in transfers out to the Debt Service Fund) in the FY 2026 budget.

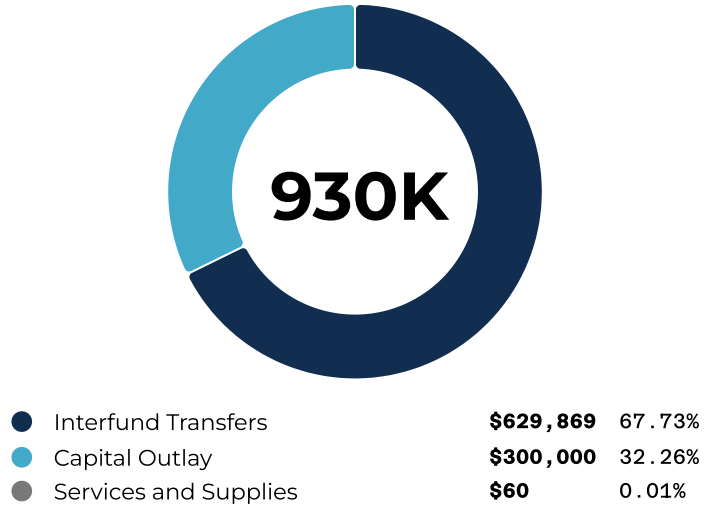


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Intergovernmental Revenue	-	$500,000	-	-	-
Other Revenue	$278,680	$275,350	$1,000,000	$1,000,000	0.00%
Interest Income	$233,106	$286,442	$10,000	$60,000	500.00%
Total Revenues	**$511,786**	**$1,061,792**	**$1,010,000**	**$1,060,000**	**4.95%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$60	$9,908	$60	$60	0.00%
Capital Outlay	$67,950	$109,660	$200,000	$300,000	50.00%
Interfund Transfers	$945,000	$619,116	$588,369	$629,869	7.05%
Total Expenditures	**$1,013,010**	**$738,684**	**$788,429**	**$929,929**	**17.95%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Crown Construction Fund		$511,786	$1,061,792	$1,010,000	$1,060,000	4.95%
Public Works Agency						
Crown Construction Project						
GRANTS AND AID	416.40.4160.55251	-	$500,000	-	-	-
DONATIONS	416.40.4160.56011	$250,000	$250,000	$1,000,000	$1,000,000	0.00%
INVESTMENT INCOME	416.40.4160.56501	$233,106	$286,442	$10,000	$60,000	500.00%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	416.40.4160.56585	$4,163	$1,293	-	-	-
REALIZED GAIN/LOSS	416.40.4160.56586	$24,517	$24,058	-	-	-
Total Crown Construction Project		$511,786	$1,061,792	$1,010,000	$1,060,000	4.95%
Total Public Works Agency		$511,786	$1,061,792	$1,010,000	$1,060,000	4.95%
Total Revenues		**$511,786**	**$1,061,792**	**$1,010,000**	**$1,060,000**	**4.95%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Crown Construction Fund		$1,013,010	$738,684	$788,429	$929,929	17.95%
Public Works Agency						
Crown Construction Project						
ENGINEERING SERVICES	416.40.4160.62145	-	$9,848	-	-	-
BANK FEES	416.40.4160.62703	-	$60	-	-	-
CREDIT CARD FEES	416.40.4160.62705	$60	-	$60	$60	0.00%
OTHER IMPROVEMENTS	416.40.4160.65515	$67,950	$109,660	$200,000	$300,000	50.00%
TRANSFER TO DEBT SERVICE	416.40.4160.66026	$945,000	$619,116	$588,369	$629,869	7.05%
Total Crown Construction Project		$1,013,010	$738,684	$788,429	$929,929	17.95%
Total Public Works Agency		$1,013,010	$738,684	$788,429	$929,929	17.95%
Total Expenditures		**$1,013,010**	**$738,684**	**$788,429**	**$929,929**	**17.95%**

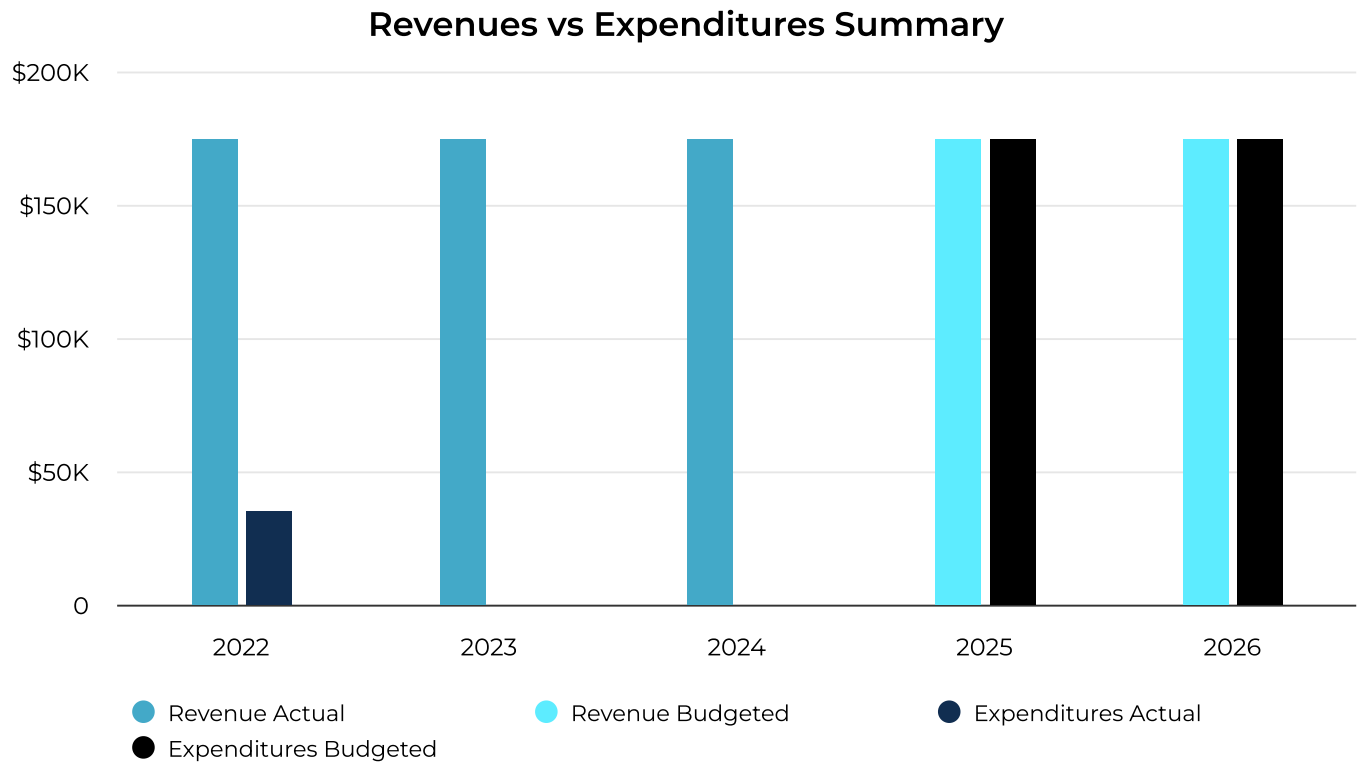
Crown Maintenance Fund (417)

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

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

Summary

The Crown Maintenance Fund is projecting $175,000 in transfers in and $175,000 in expenses in the FY 2026 budget.



Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Crown Maintenance Fund		$174,996	$174,996	$175,000	$175,000	0.00%
Public Works Agency						
Crown Center Maintenance						
TRANSFER FROM GENERAL FUND	417.40.4170.57005	$174,996	$174,996	$175,000	$175,000	0.00%
Total Crown Center Maintenance		$174,996	$174,996	$175,000	$175,000	0.00%
Total Public Works Agency		$174,996	$174,996	$175,000	$175,000	0.00%
Total Revenues		**$174,996**	**$174,996**	**$175,000**	**$175,000**	**0.00%**

Line Item Detail - Expenses

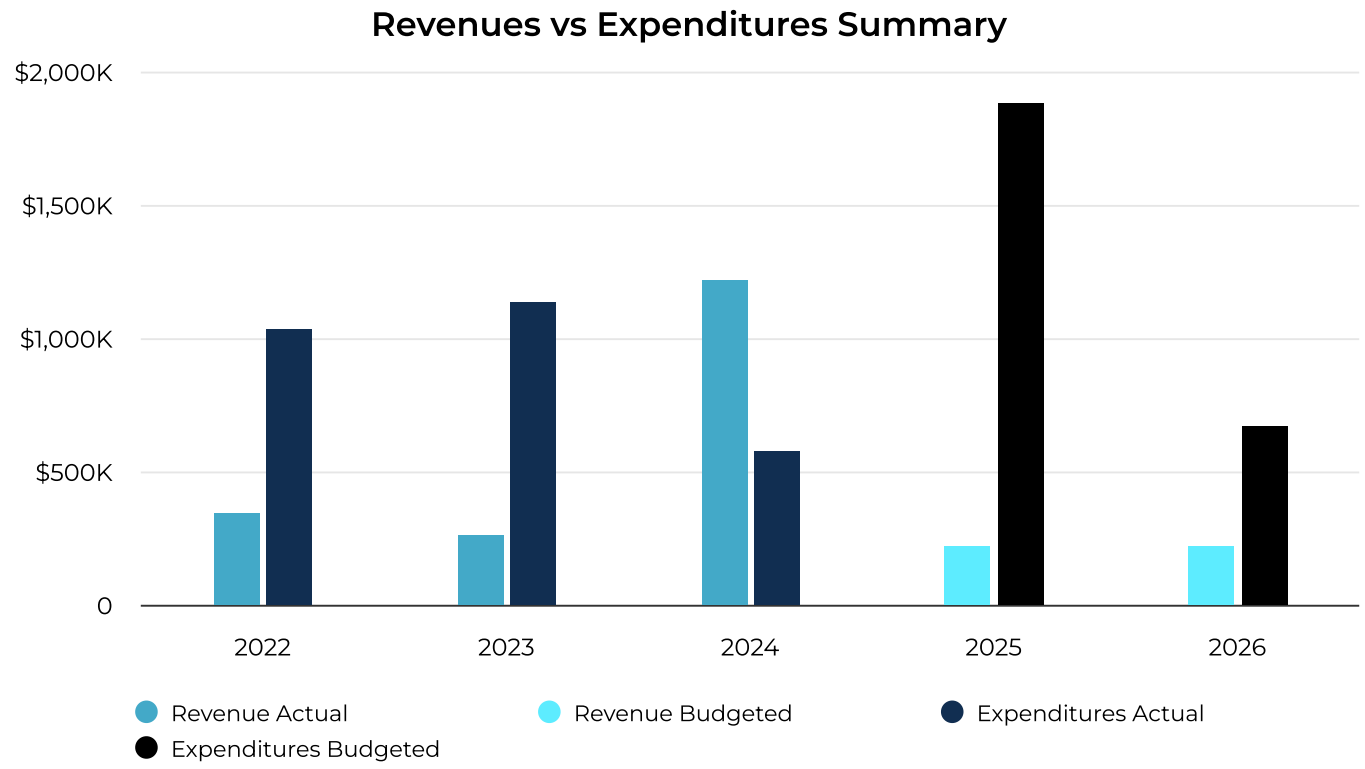
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Crown Maintenance Fund		-	-	$175,000	$175,000	0.00%
Public Works Agency						
Crown Center Maintenance						
OTHER IMPROVEMENTS	417.40.4170.65515	-	-	$175,000	$175,000	0.00%
Total Crown Center Maintenance		-	-	$175,000	$175,000	0.00%
Total Public Works Agency		-	-	$175,000	$175,000	0.00%
Total Expenditures		**-**	**-**	**$175,000**	**$175,000**	**0.00%**

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 $220,000 in revenues and $500,050 in expenses (excluding $165,676 in transfers out) in the FY 2026 budget.

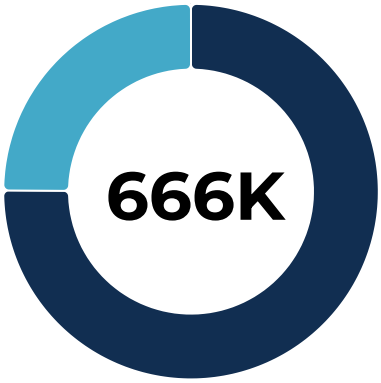


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Other Taxes	$172,666	$157,979	$200,000	$210,000	5.00%
Interest Income	$84,571	$57,567	$20,000	$10,000	-50.00%
Interfund Transfers	-	$1,000,000	-	-	-
Total Revenues	**$257,237**	**$1,215,545**	**$220,000**	**$220,000**	**0.00%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$500,000**	75.11%
Interfund Transfers	**$165,676**	24.89%
Services and Supplies	**$50**	0.01%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$60	$60	$50	$50	0.00%
Capital Outlay	$681,619	$483,859	$1,650,000	$500,000	-69.70%
Interfund Transfers	$455,352	$92,004	$230,631	$165,676	-28.16%
Total Expenditures	**$1,137,031**	**$575,923**	**$1,880,681**	**$665,726**	**-64.60%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Assessment Fund		$257,237	$1,215,545	$220,000	$220,000	0.00%
Public Works		$257,237	$215,545	$220,000	-	-
INVESTMENT INCOME	420.26.6000.56501	$71,200	$36,435	$5,000	-	-
SPEC. ASSESS. INTEREST	420.26.6365.56570	$13,371	$21,131	$15,000	-	-
SPEC ASSESS PRINCIPAL PMT	420.26.6365.56590	$172,666	$157,979	$200,000	-	-
Public Works Agency		-	$1,000,000	-	$220,000	-
INVESTMENT INCOME	420.40.6000.56501	-	-	-	$10,000	-
SPEC ASSESS PRINCIPAL PMT	420.40.6000.56590	-	-	-	$210,000	-
TRANSFER FROM GENERAL FUND	420.40.6000.57005	-	$1,000,000	-	-	-
Total Revenues		**$257,237**	**$1,215,545**	**$220,000**	**$220,000**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Special Assessment Fund		$1,137,031	$575,923	$1,880,681	$665,726	-64.60%
Public Works		$60	$60	$50	-	-
BANK FEES	420.26.6000.62703	-	$60	$50	-	-
CREDIT CARD FEES	420.26.6000.62705	$60	-	-	-	-
Public Works Agency		$1,136,971	$575,863	$1,880,631	$665,726	-64.60%
BANK FEES	420.40.6000.62703	-	-	-	$50	-
OTHER IMPROVEMENTS	420.40.6000.65515	$681,619	$483,859	$1,650,000	$500,000	-69.70%
TRANSFER TO DEBT SERVICE	420.40.6000.66026	$363,360	-	$230,631	$165,676	-28.16%
TRANSFER TO GENERAL FUND	420.40.6000.66131	$91,992	$92,004	-	-	-
Total Expenditures		**$1,137,031**	**$575,923**	**$1,880,681**	**$665,726**	**-64.60%**

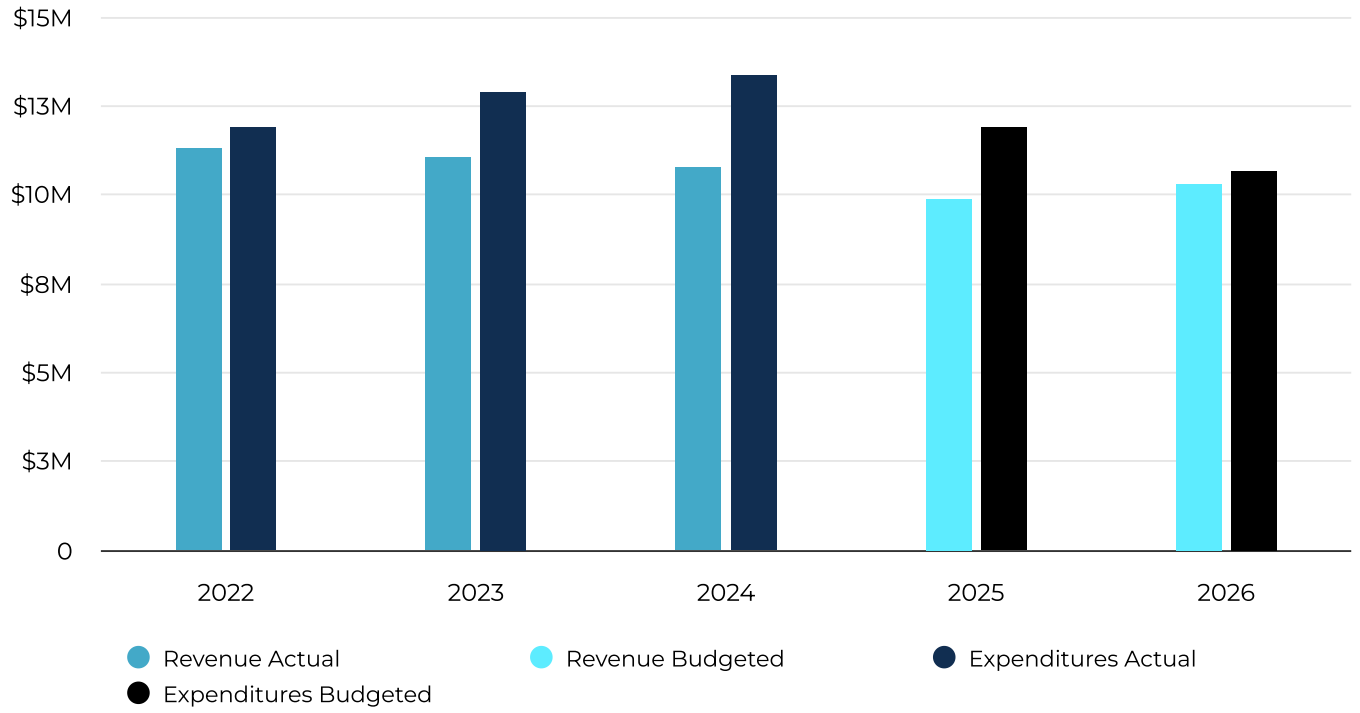
Parking System Fund (505)

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 $10,313,900 in revenues and $7,031,840 in expenses (excluding $3,638,639 in transfers out) in the FY 2026 budget.

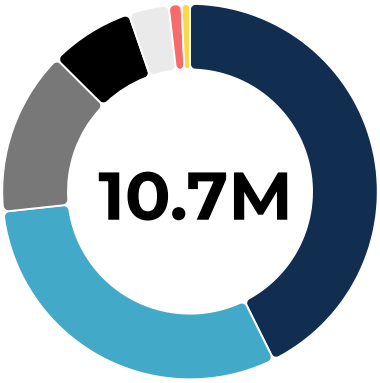
Revenues vs Expenditures Summary



Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Licenses, Permits and Fees	-	$225	$300,000	-	-
Charges for Services	$9,214,761	$9,941,427	$8,980,000	$9,455,000	5.29%
Other Revenue	$530,325	$677,269	$538,900	$798,900	48.25%
Interest Income	$151,763	$157,308	$40,000	$60,000	50.00%
Interfund Transfers	$1,121,316	-	-	-	-
Total Revenues	**$11,018,164**	**$10,776,229**	**$9,858,900**	**$10,313,900**	**4.62%**

2026 Budgeted Expenditures by Type



●	Services and Supplies	**$4,550,900**	42.65%
●	Interfund Transfers	**$3,269,562**	30.64%
●	Salary and Benefits	**$1,511,040**	14.16%
●	Capital Outlay	**$775,000**	7.26%
●	Insurance and Other Chargebacks	**$369,077**	3.46%
●	Miscellaneous	**$118,000**	1.11%
●	Debt Service	**$76,900**	0.72%

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$1,609,138	$1,655,763	$1,310,682	$1,511,040	15.29%
Services and Supplies	$4,635,164	$4,966,187	$4,521,650	$4,550,900	0.65%
Miscellaneous	$500	$1,564	-	$118,000	-
Capital Outlay	$19,700	$178,342	$2,425,000	$775,000	-68.04%
Interfund Transfers	$3,132,384	$3,180,384	$3,180,390	$3,269,562	2.80%
Insurance and Other Chargebacks	$369,461	$369,072	$369,077	$369,077	0.00%
Debt Service	$35,983	$33,963	$76,900	$76,900	0.00%
Depreciation Expense	$3,086,651	$2,961,001	-	-	-
Total Expenditures	**$12,888,981**	**$13,346,277**	**$11,883,699**	**$10,670,479**	**-10.21%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Parking System Fund		$11,018,164	$10,776,229	$9,858,900	$10,313,900	4.62%
Administrative Services						
Parking System Mgt						
OTHER/MISC PERMITS	505.19.7005.52110	-	$225	-	-	-
CREDIT CARD FEES - REVENUE	505.19.7005.52705	-	-	$300,000	-	-
HOODING FOR METERS	505.19.7005.53245	$16,375	$18,190	$35,000	$35,000	0.00%
PARKING METER REVENUE (MULTI / SINGLE SPACE)	505.19.7005.53250	$1,368,884	$1,231,091	$1,260,000	$1,260,000	0.00%
PARKING METER REVENUE (PASSPORT ONLY)	505.19.7005.53251	$3,561,024	$3,826,295	$3,375,000	$3,750,000	11.11%
SPACE (LOT) RENTALS	505.19.7005.53385	$552,102	$525,941	$625,000	$600,000	-4.00%
PROPERTY SALES AND RENTAL	505.19.7005.56010	-	-	-	$375,000	-
MISCELLANEOUS REVENUE	505.19.7005.56045	$50	$650	$116,000	$1,000	-99.14%
INVESTMENT INCOME	505.19.7005.56501	$133,230	$157,674	$40,000	$60,000	50.00%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	505.19.7005.56585	$9,114	$116	-	-	-
TRANSFER FROM OTHER FUNDS	505.19.7005.57057	$21,316	-	-	-	-
TRANSFER FROM ARPA FUND	505.19.7005.57170	$1,100,000	-	-	-	-
Total Parking System Mgt		$6,762,094	$5,760,183	$5,751,000	$6,081,000	5.74%
Church Street Garage						
DAILY TICKETS	505.19.7025.53500	$680,156	$476,757	$375,000	$450,000	20.00%
MONTHLY INVOICES	505.19.7025.53510	$605,546	$471,656	$400,000	$450,000	12.50%
KEYCARD DEPOSITS	505.19.7025.53515	$2,415	$42,910	$3,500	$3,500	0.00%
PROPERTY SALES AND RENTAL	505.19.7025.56010	$2,400	$2,200	$1,500	$1,500	0.00%
MISCELLANEOUS REVENUE	505.19.7025.56045	$14,250	$13,545	$11,400	$11,400	0.00%
Total Church Street Garage		$1,304,767	$1,007,068	$791,400	$916,400	15.79%
Sherman Garage						
DAILY TICKETS	505.19.7036.53500	$437,228	$581,851	$575,000	$575,000	0.00%
MONTHLY INVOICES	505.19.7036.53510	$882,985	$1,001,745	$975,000	$975,000	0.00%
KEYCARD DEPOSITS	505.19.7036.53515	$2,495	$2,690	$3,000	$3,000	0.00%
PROPERTY SALES AND RENTAL	505.19.7036.56010	$9,000	$13,000	$10,000	$10,000	0.00%
REIMBURSEMENT-SHERMAN PLAZA TENANTS	505.19.7036.56066	$82,811	$25,958	$50,000	$50,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Sherman Garage		$1,414,519	$1,625,244	$1,613,000	$1,613,000	0.00%
Maple Garage						
DAILY TICKETS	505.19.7037.53500	$370,242	$454,257	$450,000	$450,000	0.00%
MONTHLY INVOICES	505.19.7037.53510	$733,724	$1,305,927	$900,000	$900,000	0.00%
KEYCARD DEPOSITS	505.19.7037.53515	$1,585	$2,115	$3,500	$3,500	0.00%
PROPERTY SALES AND RENTAL	505.19.7037.56010	$3,000	$109,120	$137,600	$137,600	0.00%
INTEREST REVENUE - LEASES	505.19.7037.56504	$18,533	-$366	-	-	-
PROPERTY SALES AND RENTAL - PharmaCann	505.19.7037.56711	$58,011	$161,926	$180,000	$180,000	0.00%
PROPERTY SALES AND RENTAL - Enterprise	505.19.7037.56712	$421	-$514	$32,400	$32,400	0.00%
RTU AMORTIZATION - LEASES	505.19.7037.56750	$345,606	$345,606	-	-	-
Total Maple Garage		$1,531,121	$2,378,072	$1,703,500	$1,703,500	0.00%
Total Administrative Services		$11,012,502	$10,770,566	$9,858,900	$10,313,900	4.62%
Public Works Agency						
Public Works Agency Admin						
BOND PREMIUM	505.40.4105.56061	$5,663	$5,663	-	-	-
Total Public Works Agency Admin		$5,663	$5,663	-	-	-
Total Public Works Agency		$5,663	$5,663	-	-	-
Total Revenues		**$11,018,164**	**$10,776,229**	**$9,858,900**	**$10,313,900**	**4.62%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Parking System Fund		$12,888,981	$13,346,277	$11,883,699	$10,670,479	-10.21%
City Manager's Office						
Revenue & Collections						
REGULAR PAY	505.15.1560.61010	$181,241	$216,198	-	-	-
HEALTH INSURANCE	505.15.1560.61510	$50,447	$51,837	-	-	-
VISION INSURANCE	505.15.1560.61513	$107	$114	-	-	-
LIFE INSURANCE	505.15.1560.61615	$33	$52	-	-	-
IMRF	505.15.1560.61710	$6,114	$6,398	-	-	-
SOCIAL SECURITY	505.15.1560.61725	$10,437	$12,840	-	-	-
MEDICARE	505.15.1560.61730	$2,441	$3,003	-	-	-
Total Revenue & Collections		$250,819	$290,442	-	-	-
Total City Manager's Office		$250,819	$290,442	-	-	-
Administrative Services						
2020A Bonds						
DEBT SERVICE-PRINCIPAL	505.19.5607.68305	-	-	$45,000	$45,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DEBT SERVICE-INTEREST	505.19.5607.68315	$35,983	$33,963	$31,900	$31,900	0.00%
Total 2020A Bonds		$35,983	$33,963	$76,900	$76,900	0.00%
Parking System Mgt						
REGULAR PAY	505.19.7005.61010	$264,115	$395,749	$362,807	$447,640	23.38%
OVERTIME PAY	505.19.7005.61110	-	$105	-	-	-
ANNUAL SICK LEAVE PAYOUT	505.19.7005.61420	$922	-	-	-	-
HEALTH INSURANCE	505.19.7005.61510	-	$2,667	$9,512	$15,510	63.06%
LIFE INSURANCE	505.19.7005.61615	$142	$158	$164	$265	61.59%
CELL PHONE ALLOWANCE	505.19.7005.61626	-	-	-	$450	-
SHOE ALLOWANCE	505.19.7005.61630	$180	$385	$615	$460	-25.20%
IMRF	505.19.7005.61710	$54,095	-$161,584	$15,603	$23,011	47.48%
SOCIAL SECURITY	505.19.7005.61725	$15,737	$17,941	$20,796	$27,812	33.74%
MEDICARE	505.19.7005.61730	$3,684	$4,468	$5,270	$6,506	23.45%
ENGINEERING SERVICES	505.19.7005.62145	-	-	$175,000	-	-
OTHER EQMT MAINTENANCE	505.19.7005.62245	$220	-	-	-	-
TRAINING & TRAVEL	505.19.7005.62295	$44	-	$750	-	-
RENTAL OF AUTO-FLEET MAINTENANCE	505.19.7005.62305	$159,996	$207,996	$208,000	$208,000	0.00%
MEMBERSHIP DUES	505.19.7005.62360	$695	$720	-	-	-
ARMORED CAR SERVICES	505.19.7005.62431	$61,285	$57,069	$50,000	$50,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7005.62509	-	$5,031	-	-	-
BANK FEES	505.19.7005.62703	-	$875	-	-	-
CREDIT CARD FEES	505.19.7005.62705	$548,271	$507,013	$500,000	$500,000	0.00%
MISCELLANEOUS	505.19.7005.62770	-	-	-	$118,000	-
SAFETY EQUIPMENT	505.19.7005.65090	$520	-	$1,000	$1,000	0.00%
OFFICE SUPPLIES	505.19.7005.65095	$490	$1,253	$900	$900	0.00%
OTHER IMPROVEMENTS	505.19.7005.65515	$19,700	$178,200	$2,425,000	$775,000	-68.04%
FURNITURE & FIXTURES	505.19.7005.65625	-	$143	-	-	-
DEPRECIATION EXPENSE	505.19.7005.68010	$3,086,651	$2,961,001	-	-	-
Total Parking System Mgt		$4,216,748	$4,179,189	$3,775,417	$2,174,554	-42.40%
Parking Lots & Meters						
REGULAR PAY	505.19.7015.61010	$351,907	$354,498	$250,696	$262,600	4.75%
OVERTIME PAY	505.19.7015.61110	$2,758	$2,244	$5,000	$3,000	-40.00%
HEALTH INSURANCE	505.19.7015.61510	$62,182	$64,346	$39,180	$60,571	54.60%
VISION INSURANCE	505.19.7015.61513	$114	$114	$114	$114	0.00%
LIFE INSURANCE	505.19.7015.61615	$101	$113	$71	$75	5.63%
SHOE ALLOWANCE	505.19.7015.61630	$790	$990	$690	$690	0.00%
IMRF	505.19.7015.61710	$11,990	$10,372	$10,943	$13,499	23.36%
SOCIAL SECURITY	505.19.7015.61725	$21,122	$21,034	$15,586	$16,325	4.74%
MEDICARE	505.19.7015.61730	$4,940	$4,919	$3,646	$3,819	4.74%
BLDG MAINTENANCE SERVICES	505.19.7015.62225	$215	-	-	-	-
IMPROVEMENT MAINT SERVICE	505.19.7015.62230	$6,516	$8,744	$7,500	$7,500	0.00%
OTHER EQMT MAINTENANCE	505.19.7015.62245	$7,585	$19,612	$30,000	$30,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PARKING TAX PAYMENTS TO COUNTY	505.19.7015.62347	$5,474	$4,831	$6,000	$6,000	0.00%
PARKING TAX PAYMENTS TO CITY	505.19.7015.62348	$304,050	$267,350	$300,000	$300,000	0.00%
RENTALS	505.19.7015.62375	$12,300	$12,391	$20,000	$20,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7015.62509	$281,335	$309,503	$300,000	$300,000	0.00%
PASSPORT MOBILE PARKING APP FEES	505.19.7015.62519	$317,831	$330,384	$300,000	$300,000	0.00%
MISCELLANEOUS	505.19.7015.62770	-	$64	-	-	-
OFFICE/OTHER EQT MTN MATL	505.19.7015.65070	$95	$169	-	-	-
MINOR EQUIPMENT & TOOLS	505.19.7015.65085	$185	$36	-	-	-
Total Parking Lots & Meters		$1,391,490	$1,411,715	$1,289,426	$1,324,193	2.70%
Church Street Garage						
PARKING TAX PAYMENTS TO COUNTY	505.19.7025.62347	$14,215	$11,960	$12,500	$12,500	0.00%
PARKING TAX PAYMENTS TO CITY	505.19.7025.62348	$200,148	$201,923	$200,000	$200,000	0.00%
CONTRACT SVC-PARKING GARAGE	505.19.7025.62400	$192,570	$155,934	$200,000	$200,000	0.00%
ELEVATOR CONTRACT COSTS	505.19.7025.62425	$16,200	$16,200	$22,000	$22,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7025.62509	$98,178	$93,357	$60,000	$90,000	50.00%
ELECTRICITY	505.19.7025.64005	$26,184	$31,070	$35,000	$35,000	0.00%
TELECOMMUNICATIONS	505.19.7025.64505	$9,600	$13,200	$10,000	$10,000	0.00%
BLDG MAINTENANCE MATERIAL	505.19.7025.65050	$1,760	$2,091	$2,000	$2,000	0.00%
Total Church Street Garage		$558,854	$525,735	$541,500	$571,500	5.54%
Sherman Garage						
BLDG MAINTENANCE SERVICES	505.19.7036.62225	$38	-	-	-	-
PARKING TAX PAYMENTS TO COUNTY	505.19.7036.62347	$39,586	$39,932	$30,000	$30,000	0.00%
PARKING TAX PAYMENTS TO CITY	505.19.7036.62348	$505,124	$558,187	$525,000	$525,000	0.00%
CONTRACT SVC-PARKING GARAGE	505.19.7036.62400	$504,469	$694,128	$500,000	$600,000	20.00%
ELEVATOR CONTRACT COSTS	505.19.7036.62425	$51,897	$68,414	$50,000	$50,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7036.62509	$72,899	$82,766	$115,000	$115,000	0.00%
CREDIT CARD FEES	505.19.7036.62705	$5,427	$5,558	$4,000	$4,000	0.00%
ELECTRICITY	505.19.7036.64005	$82,423	$119,488	$115,000	$115,000	0.00%
TELECOMMUNICATIONS	505.19.7036.64505	$16,130	$7,222	$10,000	$10,000	0.00%
BLDG MAINTENANCE MATERIAL	505.19.7036.65050	$17,942	$3,540	$3,000	$3,000	0.00%
OFFICE/OTHER EQT MTN MATL	505.19.7036.65070	$388	$88	-	-	-
Total Sherman Garage		$1,296,324	$1,579,324	$1,352,000	$1,452,000	7.40%
Maple Garage						
BLDG MAINTENANCE SERVICES	505.19.7037.62225	$539	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PARKING TAX PAYMENTS TO COUNTY	505.19.7037.62347	$15,865	$18,215	$12,000	$12,000	0.00%
PARKING TAX PAYMENTS TO CITY	505.19.7037.62348	$584,411	$763,279	$420,000	$420,000	0.00%
CONTRACT SVC-PARKING GARAGE	505.19.7037.62400	$363,348	$338,833	$275,000	$350,000	27.27%
ELEVATOR CONTRACT COSTS	505.19.7037.62425	$24,600	$24,600	$35,000	$35,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	505.19.7037.62509	$69,689	$79,319	$75,000	$75,000	0.00%
CREDIT CARD FEES	505.19.7037.62705	$5,450	$6,391	$6,000	$6,000	0.00%
ELECTRICITY	505.19.7037.64005	$152,241	$90,171	$100,000	$100,000	0.00%
NATURAL GAS	505.19.7037.64015	$2,104	$1,844	$2,500	$2,500	0.00%
TELECOMMUNICATIONS	505.19.7037.64505	$11,736	$9,990	$10,000	$10,000	0.00%
BLDG MAINTENANCE MATERIAL	505.19.7037.65050	$2,891	$3,506	$1,500	$1,500	0.00%
Total Maple Garage		$1,232,874	$1,336,149	$937,000	$1,012,000	8.00%
Transfers						
TRANSFER TO INSURANCE	505.19.7050.66130	$369,072	$369,072	$369,077	$369,077	0.00%
TRANSFER TO GENERAL FUND	505.19.7050.66131	$2,972,388	$2,972,388	$2,972,390	$3,061,562	3.00%
Total Transfers		$3,341,460	$3,341,460	$3,341,467	$3,430,639	2.67%
Total Administrative Services		$12,073,734	$12,407,533	$11,313,710	$10,041,786	-11.24%
Public Works Agency						
Greenways						
REGULAR PAY	505.40.4330.61010	$260,916	$213,324	$174,087	$181,907	4.49%
OVERTIME PAY	505.40.4330.61110	$1,132	$10,080	-	-	-
ANNUAL SICK LEAVE PAYOUT	505.40.4330.61420	$854	$1,004	-	-	-
HEALTH INSURANCE	505.40.4330.61510	$41,936	$47,205	$35,668	$38,773	8.71%
LIFE INSURANCE	505.40.4330.61615	$95	$90	$70	$74	6.14%
SHOE ALLOWANCE	505.40.4330.61630	$900	$1,050	$700	$700	0.00%
IMRF	505.40.4330.61710	$8,815	$6,890	$7,665	$9,350	21.98%
SOCIAL SECURITY	505.40.4330.61725	$15,413	$13,931	$10,837	$11,323	4.49%
MEDICARE	505.40.4330.61730	$3,605	$3,258	$2,534	$2,649	4.52%
FITNESS INCENTIVE	505.40.4330.65141	$500	$1,000	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	505.40.4330.66049	$389	-	-	-	-
Total Greenways		$334,554	$297,833	$231,561	$244,776	5.71%
Parks And Facilities						
REGULAR PAY	505.40.4430.61010	$54,623	$60,197	$63,401	$66,937	5.58%
HEALTH INSURANCE	505.40.4430.61510	$9,393	$9,341	$9,386	$10,034	6.91%
VISION INSURANCE	505.40.4430.61513	$56	$56	$56	$56	0.36%
LIFE INSURANCE	505.40.4430.61615	$46	$51	$53	$56	5.82%
AUTO ALLOWANCE	505.40.4430.61625	$338	$450	$450	$450	0.00%
CELL PHONE ALLOWANCE	505.40.4430.61626	$135	$180	$180	$180	0.00%
SHOE ALLOWANCE	505.40.4430.61630	-	$78	$78	$115	48.39%
IMRF	505.40.4430.61710	$1,872	$1,809	$1,830	$3,337	82.36%
SOCIAL SECURITY	505.40.4430.61725	$3,210	$3,705	$3,975	$4,197	5.59%
MEDICARE	505.40.4430.61730	$751	$867	$930	$982	5.65%
Total Parks And Facilities		$70,423	$76,733	$80,337	$86,344	7.48%

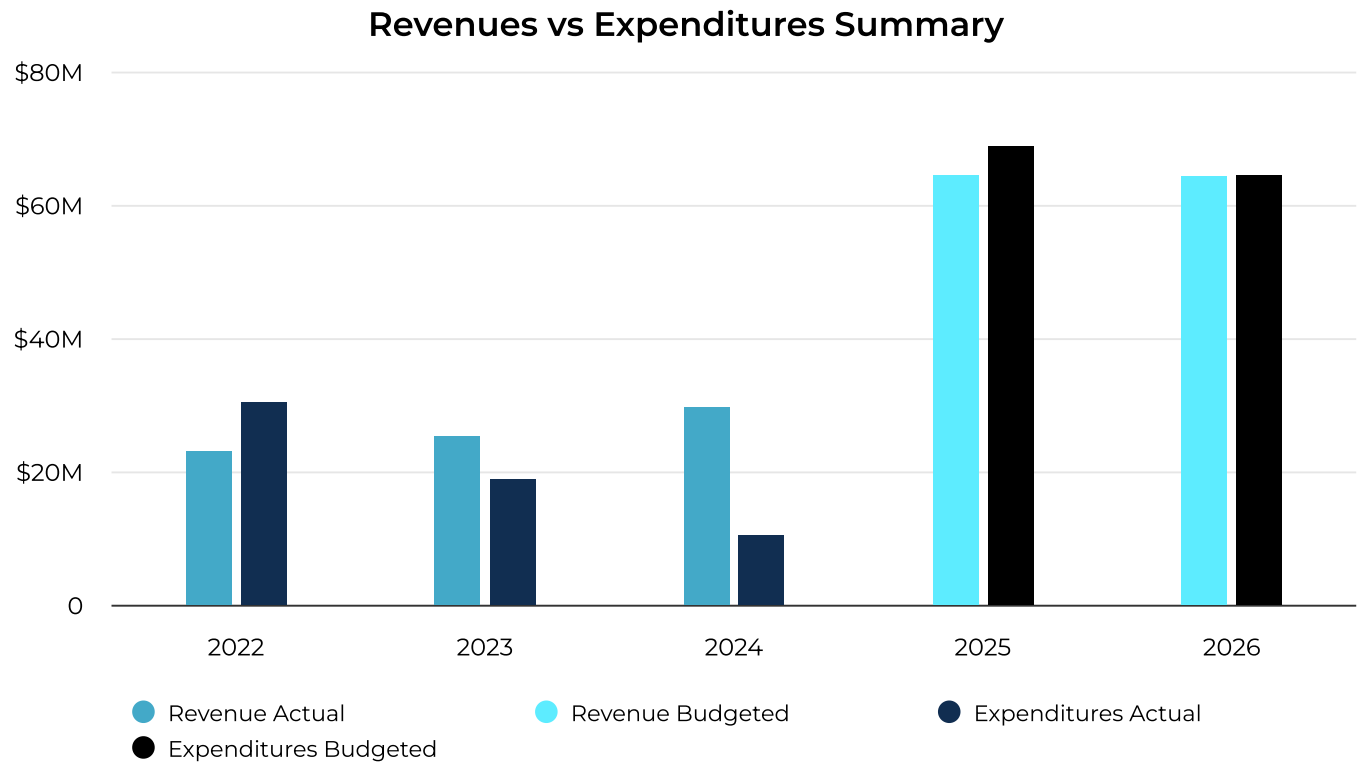
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Street Maintenance						
REGULAR PAY	505.40.4510.61010	$107,761	$138,697	$126,945	$133,536	5.19%
OVERTIME PAY	505.40.4510.61110	$988	$1,777	-	-	-
TERMINATION PAYOUTS	505.40.4510.61415	$3,579	-	-	-	-
ANNUAL SICK LEAVE PAYOUT	505.40.4510.61420	$465	$532	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	505.40.4510.61430	-	$1,774	-	-	-
HEALTH INSURANCE	505.40.4510.61510	$18,594	$17,198	$18,142	$19,721	8.70%
LIFE INSURANCE	505.40.4510.61615	$53	$63	$67	$72	8.11%
AUTO ALLOWANCE	505.40.4510.61625	$450	$450	$450	$450	0.00%
CELL PHONE ALLOWANCE	505.40.4510.61626	$84	-	-	-	-
SHOE ALLOWANCE	505.40.4510.61630	$300	$253	$253	$175	-30.69%
IMRF	505.40.4510.61710	$3,835	$3,377	$3,952	$5,900	49.29%
SOCIAL SECURITY	505.40.4510.61725	$6,827	$7,876	$7,914	$8,319	5.12%
MEDICARE	505.40.4510.61730	$1,596	$1,842	$1,851	$1,946	5.14%
Total Street Maintenance		$144,533	$173,838	$159,573	$170,119	6.61%
Parking Lots & Meters						
REGULAR PAY	505.40.7015.61010	-	$22,211	$73,388	$87,456	19.17%
OVERTIME PAY	505.40.7015.61110	-	$693	-	-	-
OPEB EXPENSES	505.40.7015.61447	$14,917	$66,598	-	-	-
HEALTH INSURANCE	505.40.7015.61510	-	$7,187	$16,250	$28,433	74.97%
LIFE INSURANCE	505.40.7015.61615	-	-	-	$1	-
SHOE ALLOWANCE	505.40.7015.61630	-	-	-	$350	-
IMRF	505.40.7015.61710	-	$785	$3,266	$4,496	37.67%
SOCIAL SECURITY	505.40.7015.61725	-	$1,560	$4,550	$5,444	19.65%
MEDICARE	505.40.7015.61730	-	$365	$1,064	$1,274	19.72%
FITNESS INCENTIVE	505.40.7015.65141	-	$500	-	-	-
Total Parking Lots & Meters		$14,917	$99,899	$98,518	$127,454	29.37%
Total Public Works Agency		$564,427	$648,302	$569,989	$628,693	10.30%
Total Expenditures		**$12,888,981**	**$13,346,277**	**$11,883,699**	**$10,670,479**	**-10.21%**

Water Fund (510)

The Water Fund includes operations and capital improvements for all divisions at the Water Treatment Plant as well as the Distribution Division. The Evanston Water Treatment Plant supplies water to the City of Evanston, Village of Skokie, Village of Lincolnwood, the Northwest Water Commission (Arlington Heights, Buffalo Grove, Palatine, Wheeling, and Des Plaines) and the Morton Grove / Niles Water Commission. 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 $64,255,150 in revenues and $58,447,828 in expenses (excluding $6,183,505 in transfers out) in the FY 2026 budget.



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 2025

- Selected an engineering consultant to commence the PFAS treatment technique study. The study is ongoing.
- The Corrosion Control Treatment Optimization Study is ongoing.
- Continued work on the replacement of the City's 42"/36" Lake Michigan Raw Water Intake from 1909 to address diminished flow capacity.
- Completed the draft citywide lead service line replacement plan (required by Public Act 102-0613) and submitted to the IEPA.
- Continue the corrosion control optimization study.
- The construction contract for the Medium Voltage Switchgear Reliability and Generator Replacement Project, which includes replacement of outdated medium voltage switchgear and generators was awarded, and a low-interest loan was received from the Illinois EPA State Revolving Fund. Construction started in fall.
- Began the Phase II citywide meter replacement project which will replace approximately 1,000 meters and 13,000 metering interface units.
- Continue the security fence and gate design project at the water plant's north and south standpipe locations.
- Installation of a desiccant dehumidification system in the pumping station.
- Completed the Lead Service Line Replacement (LSLR) Pilot Project established to focus on the replacement of private-side lead services in low-to-moderate income areas within the City on a "first-come" basis.
- Began 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.

Performance Measures

Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Water Fund					
Number of customers experiencing unscheduled disruption of service	Output	60	19	10	15
Number of customer complaints about water service (low pressure, service disruption, quality, etc.)	Output	71	453	1,041	431
Days lost from work due to illness or injury	Outcome	372.6	388	370	361
Number of Illinois Environmental Protection Agency regulatory violations	Output	1	0	0	0
Number of known breaks/leaks per mile of water main	Outcome	4.5	5	4	4
Millions of gallons sold to outside communities (wholesale)	Input	16,820	15,078	15,847	15,000
Activity: Water Main Maintenance					
Miles of WaterMain replaced	Output	1.5	1.2	1.8	3.2
Number of valves replaced	Output	43	18	16	32
Miles of water main surveyed	Output	147	134	157	157
Activity: Lead Service Line Replacements					
Lead Service Line Replacements	Output	162	327	476	500

Factors Impacting the 2026 Budget

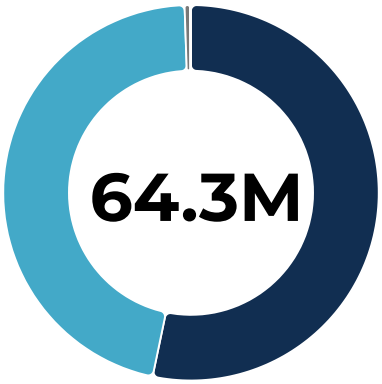
- The Lead Service Line Replacement and Notification Act requires the full replacement of all lead water service lines. This Act had an immediate impact on the Water Fund by requiring the replacement of any damaged lead service lines and the full replacement of lead service lines during the installation 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 is 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 currently replaces 1.5 miles of water main each year and will begin design in 2025 for the installation of 3.2 miles of water main beginning in 2026.
- Coordinate capital improvement projects with the Street Resurfacing Program and with TIF District improvement projects to ensure cost-effective and efficient use of capital improvement funding.
- Continue the Phase II citywide meter replacement project whereby approximately 1,000 meters and approximately 13,000 metering interface units will be replaced.
- Continue construction of electrical system reliability improvements, such as replacement of outdated medium voltage switchgear and generator.
- Continue with the water plant's treatment process study to optimize corrosion control. The study includes a desktop analysis, laboratory pipe scale analysis, and harvested pipe loop study analyzing water quality through a variety of chemical doses and pipe materials.
- Begin the engineering design of the water utility security fence and gate project.
- Installation of a desiccant dehumidification system in the filtration plant.
- Begin the engineering design for the High-lift pump #7 natural gas engine replacement.

Revenues by Source

2026 Projected Revenues by Source

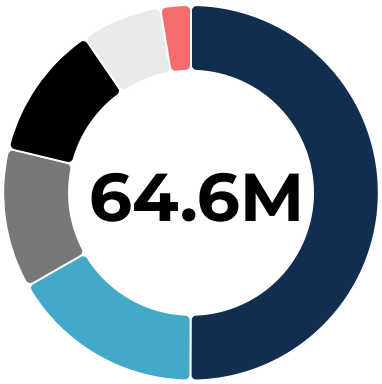


Other Revenue	**$34,232,150**	53.28%
Charges for Services	**$29,673,000**	46.18%
Interest Income	**$300,000**	0.47%
Licenses, Permits and Fees	**$50,000**	0.08%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Licenses, Permits and Fees	$42,233	$99,627	$50,000	$50,000	0.00%
Charges for Services	$23,446,286	$25,363,162	$28,625,100	$29,673,000	3.66%
Intergovernmental Revenue	-	$205,337	-	-	-
Other Revenue	$1,636,472	$3,364,750	$35,718,235	$34,232,150	-4.16%
Interest Income	$268,866	$487,586	$150,000	$300,000	100.00%
Total Revenues	**$25,393,857**	**$29,520,461**	**$64,543,335**	**$64,255,150**	**-0.45%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$32,353,000**	50.06%
Services and Supplies	**$10,778,110**	16.68%
Salary and Benefits	**$7,784,298**	12.04%
Debt Service	**$7,532,420**	11.65%
Interfund Transfers	**$4,486,870**	6.94%
Insurance and Other Chargebacks	**$1,696,635**	2.63%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$6,243,631	$6,078,325	$7,478,277	$7,784,298	4.09%
Services and Supplies	$3,985,481	$6,518,039	$11,300,370	$10,778,110	-4.62%
Miscellaneous	$3,178	$4,250	-	-	-
Capital Outlay	$128,507	$2,798,114	$37,585,905	$32,353,000	-13.92%
Interfund Transfers	$1,887,422	-$11,854,984	$4,363,000	$4,486,870	2.84%
Insurance and Other Chargebacks	$1,667,952	$1,674,094	$1,665,135	$1,696,635	1.89%
Debt Service	$1,500,973	$1,725,586	$6,395,895	$7,532,420	17.77%
Depreciation Expense	$3,489,872	$3,440,056	-	-	-
Contingencies	$130	-	-	-	-
Total Expenditures	**$18,907,145**	**$10,383,479**	**$68,788,582**	**$64,631,333**	**-6.04%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Water Fund		$25,393,857	$29,520,461	$64,543,335	$64,255,150	-0.45%
2021 Bonds						
BOND PREMIUM	510.71.5609.56061	$16,162	$16,162	-	-	-
Total 2021 Bonds		$16,162	$16,162	-	-	-
Water Fund Dep, Imp, Ext						
GRANTS AND AID	510.40.7330.55251	-	$205,337	-	-	-
Total Water Fund Dep, Imp, Ext		-	$205,337	-	-	-
Public Works Agency Admin						
BOND PREMIUM	510.40.4105.56061	$52,358	$52,358	-	-	-
Total Public Works Agency Admin		$52,358	$52,358	-	-	-
Water Production						
BEV SNACK VENDING MACHINE	510.40.4200.53200	$348	$490	-	-	-
WATER SALES-EVANSTON	510.40.4200.53575	$9,430,024	$11,252,068	$13,957,000	$13,958,000	0.01%
WATER SALES-EVANSTON FIRE	510.40.4200.53577	$112,926	$113,341	$104,000	$104,000	0.00%
WATER SALES EVAN-PENALTY	510.40.4200.53580	$91,238	$79,396	$68,000	$68,000	0.00%
WATER SALES-SKOKIE	510.40.4200.53585	$3,495,675	$3,215,905	$3,710,000	$3,686,000	-0.65%
WATER SALES - MGNWC	510.40.4200.53586	$1,933,664	$2,024,170	$2,238,000	$2,233,000	-0.22%
WATER SALES - LINCOLNWOOD	510.40.4200.53587	$964,398	$1,033,869	$1,027,100	$1,141,000	11.09%
WATER SALES-NWWC.	510.40.4200.53590	$6,825,485	$7,164,185	$7,134,500	$8,020,000	12.41%
PHOSPHATE SALES - NWWC	510.40.4200.53591	$194,363	$201,490	$185,000	$185,000	0.00%
CROSS CONNECTION CONTROL FEES	510.40.4200.53592	$131,817	$190,753	$150,000	$150,000	0.00%
PROPERTY SALES AND RENTAL	510.40.4200.56010	$74,199	$70,562	$129,150	$129,150	0.00%
MISCELLANEOUS REVENUE	510.40.4200.56045	$5,585	$26,931	$5,000	$10,000	100.00%
BOND PROCEEDS	510.40.4200.56060	-	-	$14,000,000	$22,548,000	61.06%
CONTRIBUTIONS FROM OTHER FUNDS	510.40.4200.56112	$1,174,988	$3,005,472	-	-	-
PROCEEDS FROM WIFIA LOAN	510.40.4200.56114	-	-	$11,001,000	-	-
PROCEEDS FROM IEPA LOAN	510.40.4200.56115	-	$800	$10,513,085	$11,475,000	9.15%
FEES AND MERCHANDISE SALE	510.40.4200.56140	$111,350	$79,997	$70,000	$70,000	0.00%
WATER METER IMPACT FEES	510.40.4200.56141	$266,346	$87,494	$51,500	$128,000	148.54%
FEES AND OUTSIDE WORK	510.40.4200.56145	$42,233	$99,627	$50,000	$50,000	0.00%
INVESTMENT INCOME	510.40.4200.56501	$268,866	$487,586	$150,000	$300,000	100.00%
REALIZED GAIN/LOSS	510.40.4200.56586	$8,367	-$78,658	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Water Production		$25,131,873	$29,055,479	$64,543,335	$64,255,150	-0.45%
Water Other Operations						
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	510.40.4225.56585	$110,646	$86,539	-	-	-
Total Water Other Operations		$110,646	$86,539	-	-	-
2018B Bonds						
BOND PREMIUM	510.71.5602.56061	$14,986	$14,986	-	-	-
Total 2018B Bonds		$14,986	$14,986	-	-	-
2019B Bonds						
BOND PREMIUM	510.71.5606.56061	$30,839	$30,839	-	-	-
Total 2019B Bonds		$30,839	$30,839	-	-	-
2016A Bonds						
BOND PREMIUM	510.71.5731.56061	$7,159	$7,159	-	-	-
Total 2016A Bonds		$7,159	$7,159	-	-	-
2017A Bonds						
BOND PREMIUM	510.71.5733.56061	$1,968	$1,968	-	-	-
Total 2017A Bonds		$1,968	$1,968	-	-	-
2013A Bonds						
BOND PREMIUM	510.71.7151.56061	$2,352	$2,352	-	-	-
Total 2013A Bonds		$2,352	$2,352	-	-	-
2015 A Bonds						
BOND PREMIUM	510.71.7152.56061	$15,385	$15,385	-	-	-
Total 2015 A Bonds		$15,385	$15,385	-	-	-
2014A Bonds						
BOND PREMIUM	510.71.7509.56061	$10,130	$10,130	-	-	-
Total 2014A Bonds		$10,130	$10,130	-	-	-
2024 Bonds						
BOND PREMIUM	510.71.5610.56061	-	$21,768	-	-	-
Total 2024 Bonds		-	$21,768	-	-	-
Total Revenues		**$25,393,857**	**$29,520,461**	**$64,543,335**	**$64,255,150**	**-0.45%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Water Fund		$18,907,145	$10,383,479	$68,788,582	$64,631,333	-6.04%
Public Works Agency Admin						
REGULAR PAY	510.40.4105.61010	$157,164	$162,139	$299,147	$321,833	7.58%
PERMANENT PART-TIME	510.40.4105.61050	-	$829	-	-	-
OPEB EXPENSES	510.40.4105.61447	-$2,104	$48,149	-	-	-
HEALTH INSURANCE	510.40.4105.61510	$31,554	$32,515	$54,618	$36,476	-33.22%
VISION INSURANCE	510.40.4105.61513	$9	$9	$9	$10	5.49%
LIFE INSURANCE	510.40.4105.61615	$94	$105	$109	$115	5.20%
SHOE ALLOWANCE	510.40.4105.61630	-	$330	$330	-	-
IMRF	510.40.4105.61710	$5,300	$6,121	$11,932	$16,460	37.94%
SOCIAL SECURITY	510.40.4105.61725	$9,265	$12,555	$18,568	$19,957	7.48%
MEDICARE	510.40.4105.61730	$2,167	$2,936	$4,343	$4,669	7.51%
FITNESS INCENTIVE	510.40.4105.65141	-	$250	-	-	-
TRANSFERS TO OTHER FUNDS	510.40.4105.66020	-$2,342,146	-$16,217,992	-	-	-
Total Public Works Agency Admin		-$2,138,697	-$15,952,052	$389,056	$399,520	2.69%
Water Production						
REGULAR PAY	510.40.4200.61010	$636,289	$799,059	$760,224	$829,417	9.10%
SEASONAL EMPLOYEES	510.40.4200.61060	-	$12,870	$45,000	$20,000	-55.56%
OVERTIME PAY	510.40.4200.61110	-	$106	-	-	-
TERMINATION PAYOUTS	510.40.4200.61415	$7,466	-	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4200.61430	-	$4,214	-	-	-
HEALTH INSURANCE	510.40.4200.61510	$49,886	$66,825	$61,501	$64,221	4.42%
VISION INSURANCE	510.40.4200.61513	$160	$156	$113	$122	7.96%
LIFE INSURANCE	510.40.4200.61615	$443	$463	$483	$515	6.63%
AUTO ALLOWANCE	510.40.4200.61625	$2,925	$2,925	$2,925	$2,925	0.00%
CELL PHONE ALLOWANCE	510.40.4200.61626	$378	-	-	-	-
SHOE ALLOWANCE	510.40.4200.61630	$661	$906	$557	$408	-26.75%
IMRF	510.40.4200.61710	$21,511	$21,997	$29,278	$39,877	36.20%
SOCIAL SECURITY	510.40.4200.61725	$37,909	$45,347	$43,290	$47,008	8.59%
MEDICARE	510.40.4200.61730	$9,164	$11,240	$11,074	$12,077	9.06%
STUDIES	510.40.4200.62180	$69,965	$1,208,641	$823,000	$987,000	19.93%
CONSULTING SERVICES	510.40.4200.62185	$4,200	$4,200	$300,000	$5,000	-98.33%
PRINTING	510.40.4200.62210	$7,368	$3,744	$4,500	$4,500	0.00%
OFFICE EQUIPMENT MAINT	510.40.4200.62235	$95	$56	$300	$300	0.00%
OTHER EQMT MAINTENANCE	510.40.4200.62245	$46,264	$61,996	$50,000	$40,000	-20.00%
TRAINING & TRAVEL	510.40.4200.62295	$23,612	$17,081	$23,000	$23,000	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4200.62305	$15,000	$19,500	$19,500	$19,500	0.00%
POSTAGE	510.40.4200.62315	$1,163	$5,013	$2,500	$2,500	0.00%
MEMBERSHIP DUES	510.40.4200.62360	$9,712	$6,083	$10,000	$10,000	0.00%
SERVICE AGREEMENTS/ CONTRACTS	510.40.4200.62509	-	-	-	$355,000	-
TELECOMMUNICATIONS	510.40.4200.64505	$6,943	$7,989	$10,000	$15,440	54.40%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4200.65010	-	-	$200	$200	0.00%
FOOD	510.40.4200.65025	$3,967	$2,003	$2,000	$2,000	0.00%
JANITORIAL SUPPLIES	510.40.4200.65040	$1,795	-	-	-	-
BLDG MAINTENANCE MATERIAL	510.40.4200.65050	$938	$457	$1,000	$1,000	0.00%
OFFICE/OTHER EQT MTN MATL	510.40.4200.65070	-$12,431	$1,478	$7,000	-	-
MINOR EQUIPMENT & TOOLS	510.40.4200.65085	$2,419	-	$3,000	-	-
OFFICE SUPPLIES	510.40.4200.65095	$5,207	$4,110	$4,900	$4,900	0.00%
OTHER IMPROVEMENTS	510.40.4200.65515	-	$1,432,423	-	-	-
IT COMPUTER HARDWARE	510.40.4200.65555	$1,179	$1,196	$2,000	-	-
Total Water Production		$954,188	$3,742,077	$2,217,345	$2,486,910	12.16%
Water Billing						
REGULAR PAY	510.40.4208.61010	$176,081	$264,614	$197,628	$208,812	5.66%
OVERTIME PAY	510.40.4208.61110	$1,692	$1,112	$3,000	$2,000	-33.33%
HEALTH INSURANCE	510.40.4208.61510	$49,688	$50,977	$52,929	$57,535	8.70%
LIFE INSURANCE	510.40.4208.61615	$25	$29	$33	$35	6.06%
IMRF	510.40.4208.61710	$6,031	$5,631	$8,795	$10,734	22.05%
SOCIAL SECURITY	510.40.4208.61725	$10,251	$11,086	$12,253	$12,947	5.66%
MEDICARE	510.40.4208.61730	$2,397	$2,593	$2,866	$3,029	5.69%
PRINTING	510.40.4208.62210	$1,741	$1,133	$2,000	$2,000	0.00%
OTHER EQMT MAINTENANCE	510.40.4208.62245	$3,980	-	$10,000	-	-
IT COMPUTER SOFTWARE	510.40.4208.62340	-	$24,143	-	-	-
TELECOMMUNICATIONS - WIRELESS	510.40.4208.64540	$1,482	$1,368	-	-	-
OFFICE/OTHER EQT MTN MATL	510.40.4208.65070	$92,289	$86,255	$100,000	$100,000	0.00%
FITNESS INCENTIVE	510.40.4208.65141	-	$500	-	-	-
Total Water Billing		$345,659	$449,442	$389,504	$397,092	1.95%
Pumping						
REGULAR PAY	510.40.4210.61010	$1,075,327	$1,012,021	$1,198,585	$1,250,658	4.34%
JOB TRAINING PROGRAM	510.40.4210.61072	$15,975	$18,892	$20,000	$20,000	0.00%
OVERTIME PAY	510.40.4210.61110	$83,231	$97,569	$45,000	$45,000	0.00%
TERMINATION PAYOUTS	510.40.4210.61415	$9,675	$7,682	-	-	-
HEALTH INSURANCE	510.40.4210.61510	$207,461	$180,101	$218,197	$200,012	-8.33%
VISION INSURANCE	510.40.4210.61513	$16	$37	-	$112	-
LIFE INSURANCE	510.40.4210.61615	$446	$436	$440	$463	5.12%
SHOE ALLOWANCE	510.40.4210.61630	$3,465	$3,110	$2,760	$3,960	43.48%
IMRF	510.40.4210.61710	$40,661	$34,512	$52,925	$54,266	2.53%
SOCIAL SECURITY	510.40.4210.61725	$70,933	$70,370	$74,484	$65,659	-11.85%
MEDICARE	510.40.4210.61730	$16,589	$16,458	$17,420	$15,359	-11.83%
STUDIES	510.40.4210.62180	$42,386	-	-	-	-
IMPROVEMENT MAINT SERVICE	510.40.4210.62230	$4,564	$12,096	$6,000	$6,000	0.00%
OTHER EQMT MAINTENANCE	510.40.4210.62245	$111,487	$159,529	$100,000	$100,000	0.00%
ELECTRICITY	510.40.4210.64005	$1,183,052	$1,429,770	$940,200	$940,200	0.00%
NATURAL GAS	510.40.4210.64015	$42,093	$50,670	$75,000	$75,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
CLOTHING	510.40.4210.65020	-	$690	$800	$800	0.00%
FOOD	510.40.4210.65025	$20	-	-	-	-
PETROLEUM PRODUCTS	510.40.4210.65035	$24,086	$23,350	$12,800	$12,800	0.00%
JANITORIAL SUPPLIES	510.40.4210.65040	$8,133	$2,362	$3,000	$3,000	0.00%
BLDG MAINTENANCE MATERIAL	510.40.4210.65050	$13,425	$7,891	$2,600	$2,600	0.00%
MATER. TO MAINT. IMP.	510.40.4210.65055	-	$1,151	-	-	-
OFFICE/OTHER EQT MTN MATL	510.40.4210.65070	$97,794	$46,410	$80,000	$70,000	-12.50%
MINOR EQUIPMENT & TOOLS	510.40.4210.65085	$93,700	$84,367	$140,000	$100,000	-28.57%
SAFETY EQUIPMENT	510.40.4210.65090	$8,837	$3,724	$6,000	$6,000	0.00%
FITNESS INCENTIVE	510.40.4210.65141	-	$1,000	-	-	-
Total Pumping		$3,153,356	$3,264,196	$2,996,211	$2,971,889	-0.81%
Filtration						
REGULAR PAY	510.40.4220.61010	$1,097,729	$1,139,130	$1,501,829	$1,571,642	4.65%
PERMANENT PART-TIME	510.40.4220.61050	-	$5,248	-	-	-
JOB TRAINING PROGRAM	510.40.4220.61072	$35,143	$46,704	$40,000	$20,000	-50.00%
OVERTIME PAY	510.40.4220.61110	$67,860	$83,056	$40,000	$40,000	0.00%
TERMINATION PAYOUTS	510.40.4220.61415	$61,814	$52,602	-	-	-
ANNUAL SICK LEAVE PAYOUT	510.40.4220.61420	$1,378	-	-	-	-
COMP / VACATION PAYOUTS	510.40.4220.61430	$3,073	$6,401	-	-	-
HEALTH INSURANCE	510.40.4220.61510	$183,754	$189,254	$265,384	$324,079	22.12%
VISION INSURANCE	510.40.4220.61513	$451	$256	$188	$150	-20.21%
LIFE INSURANCE	510.40.4220.61615	$436	$405	$367	$420	14.49%
SHOE ALLOWANCE	510.40.4220.61630	$3,765	$3,770	$4,005	$4,310	7.62%
IMRF	510.40.4220.61710	$43,778	$39,568	$65,156	$80,791	24.00%
SOCIAL SECURITY	510.40.4220.61725	$79,031	$81,830	$93,363	$97,717	4.66%
MEDICARE	510.40.4220.61730	$18,483	$19,137	$21,835	$22,861	4.70%
OTHER EQMT MAINTENANCE	510.40.4220.62245	$2,853	$3,899	$4,000	$4,000	0.00%
TRAINING & TRAVEL	510.40.4220.62295	$25	$757	-	-	-
POSTAGE	510.40.4220.62315	-	$126	-	-	-
MEMBERSHIP DUES	510.40.4220.62360	-	$1,910	-	-	-
MWRD FEES	510.40.4220.62420	$150,172	$176,469	$210,000	$300,000	42.86%
OUTSIDE LABARATORY COSTS	510.40.4220.62465	$16,078	$11,942	$32,500	$32,500	0.00%
AGRI/BOTANICAL SUPPLIES	510.40.4220.65005	-	$305	$200	-	-
CHEMICALS/ SALT	510.40.4220.65015	$632,638	$575,422	$800,000	$750,000	-6.25%
CLOTHING	510.40.4220.65020	$719	-$82	$770	$770	0.00%
FOOD	510.40.4220.65025	-	$185	-	-	-
PHOSPHATE CHEMICALS	510.40.4220.65030	$308,036	$364,711	$427,000	$400,000	-6.32%
PETROLEUM PRODUCTS	510.40.4220.65035	$151	-$435	$1,500	-	-
JANITORIAL SUPPLIES	510.40.4220.65040	-$294	$5,752	$2,200	$2,200	0.00%
BLDG MAINTENANCE MATERIAL	510.40.4220.65050	-	-	$1,000	-	-
MATER. TO MAINT. IMP.	510.40.4220.65055	-	$650	-	-	-
OFFICE/OTHER EQT MTN MATL	510.40.4220.65070	$110,988	$151,640	$94,500	$94,500	0.00%
MEDICAL & LAB SUPPLIES	510.40.4220.65075	$23,273	$28,818	$21,000	$21,000	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
MINOR EQUIPMENT & TOOLS	510.40.4220.65085	$37,483	$47,509	$50,000	$300,500	501.00%
SAFETY EQUIPMENT	510.40.4220.65090	$22,479	$34,759	$15,500	$15,500	0.00%
OTHER IMPROVEMENTS	510.40.4220.65515	-	$17	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4220.66049	$1,368	$889	-	-	-
REGULAR PAY	510.71.7110.61010	$84,432	-$9,041	-	-	-
OVERTIME PAY	510.71.7110.61110	$109	-	-	-	-
HEALTH INSURANCE	510.71.7110.61510	$13,158	-	-	-	-
VISION INSURANCE	510.71.7110.61513	$19	-	-	-	-
LIFE INSURANCE	510.71.7110.61615	$41	-	-	-	-
IMRF	510.71.7110.61710	$2,614	-	-	-	-
SOCIAL SECURITY	510.71.7110.61725	$4,514	-	-	-	-
MEDICARE	510.71.7110.61730	$1,056	-	-	-	-
Total Filtration		$3,008,607	$3,063,562	$3,692,297	$4,082,940	10.58%
Water Other Operations						
INTEREST EXPENSE	510.40.4225.61655	$2,178	-	-	-	-
STUDIES	510.40.4225.62180	$13,924	$33,024	-	-	-
CONSULTING SERVICES	510.40.4225.62185	$388,234	$51,966	$130,000	$100,000	-23.08%
POSTAGE	510.40.4225.62315	$25,000	$25,000	$25,000	$25,000	0.00%
IT COMPUTER SOFTWARE	510.40.4225.62340	-$234,370	$235,778	$235,000	$235,000	0.00%
LEAD SERVICE ABATEMENT	510.40.4225.62410	$18,025	$94,621	$440,500	$325,000	-26.22%
MWRD FEES	510.40.4225.62420	$8,989	$9,205	$10,000	$10,000	0.00%
WTR/SWR BILL PRINT AND MAIL CO	510.40.4225.62455	$12,045	$11,751	$15,000	$15,000	0.00%
BANK FEES	510.40.4225.62703	-	$3,100	$2,000	$1,000	-50.00%
CREDIT CARD FEES	510.40.4225.62705	$107,502	$85,160	$110,000	$55,000	-50.00%
LOSS SALE FIXED ASST	510.40.4225.62730	$25,506	$63,690	-	-	-
DIGITAL DOCUMENTS & REFERENCE MATERIALS	510.40.4225.65010	$121	$5,757	$5,000	$6,000	20.00%
LICENSING/REGULATORY SUPP	510.40.4225.65045	$1,000	$1,000	-	-	-
MERCHANDISE FOR RESALE	510.40.4225.65080	$42,744	$51,540	$30,000	$30,000	0.00%
DEPRECIATION EXPENSE	510.40.4225.68010	$3,489,872	$3,440,056	-	-	-
AMORTIZATION EXPENSE	510.40.4225.68020	$70,863	$70,863	-	-	-
CONTINGENCIES	510.40.4225.68205	$130	-	-	-	-
Total Water Other Operations		$3,971,764	$4,182,511	$1,002,500	$802,000	-20.00%
Water Capital Outlay						
CONSULTING SERVICES	510.40.4230.62185	-	-	$150,000	-	-
AUTOMOTIVE EQUIPMENT	510.40.4230.65550	$103,001	-	$960,000	$120,000	-87.50%
IT COMPUTER HARDWARE	510.40.4230.65555	$2,171	$6,419	$8,000	$3,000	-62.50%
WATER GENERAL PLANT	510.40.4230.65702	$31,594	$174,637	-	-	-
Total Water Capital Outlay		$136,766	$181,057	$1,118,000	$123,000	-89.00%
Capital Planning & Engineering						
TRAINING & TRAVEL	510.40.4400.62295	$228	-	-	-	-
MEMBERSHIP DUES	510.40.4400.62360	$955	-	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Total Capital Planning & Engineering		$1,183	-	-	-	-
Water And Sewer Capital						
REGULAR PAY	510.40.4440.61010	$252,711	$288,981	$379,994	$451,526	18.82%
OVERTIME PAY	510.40.4440.61110	$7,588	$3,975	$5,000	$5,000	0.00%
ANNUAL SICK LEAVE PAYOUT	510.40.4440.61420	$1,295	$1,569	-	-	-
HEALTH INSURANCE	510.40.4440.61510	$48,727	$56,913	$77,179	$95,635	23.91%
VISION INSURANCE	510.40.4440.61513	-	$25	$76	$76	0.05%
LIFE INSURANCE	510.40.4440.61615	$90	$103	$101	$107	5.44%
SHOE ALLOWANCE	510.40.4440.61630	$600	$700	$1,050	$1,400	33.33%
IMRF	510.40.4440.61710	$8,580	$8,513	$16,349	$23,210	41.96%
SOCIAL SECURITY	510.40.4440.61725	$14,871	$17,076	$23,626	$28,084	18.87%
MEDICARE	510.40.4440.61730	$3,478	$3,993	$5,525	$6,569	18.89%
Total Water And Sewer Capital		$337,939	$381,848	$508,901	$611,607	20.18%
Street Maintenance						
REGULAR PAY	510.40.4510.61010	$60,266	$193,642	$260,993	$280,323	7.41%
OVERTIME PAY	510.40.4510.61110	$1,147	$15,107	-	-	-
HEALTH INSURANCE	510.40.4510.61510	$4,645	$23,748	$39,345	$42,532	8.10%
VISION INSURANCE	510.40.4510.61513	$28	$65	$76	$76	0.21%
LIFE INSURANCE	510.40.4510.61615	-	$47	-	$81	-
SHOE ALLOWANCE	510.40.4510.61630	$300	$700	$1,050	$1,050	0.00%
IMRF	510.40.4510.61710	$1,996	$6,130	$11,614	$14,410	24.07%
SOCIAL SECURITY	510.40.4510.61725	$3,704	$12,548	$16,247	$17,447	7.39%
MEDICARE	510.40.4510.61730	$866	$2,935	$3,800	$4,082	7.43%
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4510.66049	-	$753	-	-	-
Total Street Maintenance		$72,953	$255,674	$333,124	$360,001	8.07%
Distribution Maintenance						
REGULAR PAY	510.40.4540.61010	$857,187	$1,014,254	$1,168,130	$1,238,695	6.04%
JOB TRAINING PROGRAM	510.40.4540.61072	$157,275	$68,448	$150,000	$150,000	0.00%
OVERTIME PAY	510.40.4540.61110	$66,322	$115,181	$160,000	$160,000	0.00%
ANNUAL SICK LEAVE PAYOUT	510.40.4540.61420	$953	$1,089	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	510.40.4540.61430	-	$7,194	-	-	-
HEALTH INSURANCE	510.40.4540.61510	$130,550	$146,216	$212,708	$229,970	8.12%
VISION INSURANCE	510.40.4540.61513	$436	$429	$445	$373	-16.18%
LIFE INSURANCE	510.40.4540.61615	$325	$410	$441	$476	7.94%
UNIVERSAL LIFE	510.40.4540.61620	-	-	-	-	-
SHOE ALLOWANCE	510.40.4540.61630	$3,485	$3,420	$3,305	$4,430	34.04%
IMRF	510.40.4540.61710	$35,492	$33,199	$51,098	$63,673	24.61%
SOCIAL SECURITY	510.40.4540.61725	$64,153	$68,377	$72,629	$77,080	6.13%
MEDICARE	510.40.4540.61730	$15,004	$15,991	$16,986	$18,030	6.15%
PRINTING	510.40.4540.62210	$498	-	$500	$500	0.00%
IMPROVEMENT MAINT SERVICE	510.40.4540.62230	-$2,861	$2,854	$1,000	$1,000	0.00%
OTHER EQMT MAINTENANCE	510.40.4540.62245	$812	$1,249	$500	$500	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	510.40.4540.62305	$165,000	$214,500	$214,500	$214,500	0.00%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	510.40.4540.62415	$11,250	$44,439	$25,000	$45,000	80.00%
CLOTHING	510.40.4540.65020	-$314	$1,592	$900	$900	0.00%
BLDG MAINTENANCE MATERIAL	510.40.4540.65050	-	$112	$500	$500	0.00%
MATERIALS - STREETS DIVISION	510.40.4540.65051	$18,950	$45,225	$45,000	$45,000	0.00%
MATER. TO MAINT. IMP.	510.40.4540.65055	$208,498	$234,439	$230,000	$230,000	0.00%
OFFICE/OTHER EQT MTN MATL	510.40.4540.65070	$2,728	$5,608	$3,500	$3,500	0.00%
MERCHANDISE FOR RESALE	510.40.4540.65080	$1,277	-	-	-	-
MINOR EQUIPMENT & TOOLS	510.40.4540.65085	$43,783	$83,448	$55,000	$55,000	0.00%
SAFETY EQUIPMENT	510.40.4540.65090	$5,764	$1,577	$6,000	$6,000	0.00%
FITNESS INCENTIVE	510.40.4540.65141	$1,000	$2,500	-	-	-
WORKERS COMP TTD PYMTS (NON SWORN)	510.40.4540.66049	$1,452	$7,321	-	-	-
Total Distribution Maintenance		$1,789,017	$2,119,073	$2,418,142	$2,545,127	5.25%
2018B Bonds						
DEBT SERVICE-PRINCIPAL	510.71.5602.68305	-	-	$236,842	$248,538	4.94%
DEBT SERVICE-INTEREST	510.71.5602.68315	$213,844	$193,960	$183,640	$171,798	-6.45%
Total 2018B Bonds		$213,844	$193,960	$420,482	$420,336	-0.03%
2019B Bonds						
DEBT SERVICE-PRINCIPAL	510.71.5606.68305	-	-	$113,442	$119,171	5.05%
DEBT SERVICE-INTEREST	510.71.5606.68315	$143,196	$126,972	$122,036	$116,364	-4.65%
Total 2019B Bonds		$143,196	$126,972	$235,478	$235,535	0.02%
2020A Bonds						
DEBT SERVICE-INTEREST	510.71.5607.68315	$197,221	-	-	-	-
Total 2020A Bonds		$197,221	-	-	-	-
2020B Bonds						
DEBT SERVICE-PRINCIPAL	510.71.5608.68305	-	-	$305,689	$312,989	2.39%
DEBT SERVICE-INTEREST	510.71.5608.68315	$36,001	$203,259	$192,426	$178,948	-7.00%
Total 2020B Bonds		$36,001	$203,259	$498,115	$491,937	-1.24%
2024 Bonds						
BOND ISSUANCE COSTS	510.71.5610.62716	-	$126,708	-	-	-
DEBT SERVICE-PRINCIPAL	510.71.5610.68305	-	-	$440,000	$460,000	4.55%
DEBT SERVICE-INTEREST	510.71.5610.68315	-	-	$672,700	$650,700	-3.27%
Total 2024 Bonds		-	$126,708	$1,112,700	$1,110,700	-0.18%
2023 Bonds						
DEBT SERVICE-INTEREST	510.71.5611.68315	-	$261,606	-	-	-
Total 2023 Bonds		-	$261,606	-	-	-
2021 Bonds						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DEBT SERVICE-PRINCIPAL	510.71.5609.68305	-	-	$328,000	$190,650	-41.87%
DEBT SERVICE-INTEREST	510.71.5609.68315	$82,991	$67,173	$58,323	$58,323	0.00%
Total 2021 Bonds		$82,991	$67,173	$386,323	$248,973	-35.55%
2013A Bonds						
DEBT SERVICE-PRINCIPAL	510.71.7151.68305	-	-	$105,000	$105,000	0.00%
DEBT SERVICE-INTEREST	510.71.7151.68315	$59,127	$50,738	$47,071	$42,871	-8.92%
Total 2013A Bonds		$59,127	$50,738	$152,071	$147,871	-2.76%
2015 A Bonds						
DEBT SERVICE-PRINCIPAL	510.71.7152.68305	-	-	$265,000	$275,000	3.77%
DEBT SERVICE-INTEREST	510.71.7152.68315	$151,859	$130,281	$120,931	$110,331	-8.77%
Total 2015 A Bonds		$151,859	$130,281	$385,931	$385,331	-0.16%
2016A Bonds						
DEBT SERVICE-PRINCIPAL	510.71.5731.68305	-	-	$175,000	$180,000	2.86%
DEBT SERVICE-INTEREST	510.71.5731.68315	$82,064	$69,419	$64,743	$57,743	-10.81%
Total 2016A Bonds		$82,064	$69,419	$239,743	$237,743	-0.83%
2017A Bonds						
DEBT SERVICE-PRINCIPAL	510.71.5733.68305	-	-	$45,000	$50,000	11.11%
DEBT SERVICE-INTEREST	510.71.5733.68315	$28,206	$24,225	$22,575	$20,775	-7.97%
Total 2017A Bonds		$28,206	$24,225	$67,575	$70,775	4.74%
Water General Support						
IMRF	510.71.7100.61710	$58,736	-$687,131	-	-	-
IT COMPUTER SOFTWARE	510.71.7100.62340	-	$40	-	-	-
LOSS SALE FIXED ASST	510.71.7100.62730	-	$353,184	-	-	-
Total Water General Support		$58,736	-$333,907	-	-	-
ARRA/ IEPA Loan Ds (L173382)						
DEBT SERVICE-PRINCIPAL	510.71.7133.68305	-	-	$67,505	$67,505	0.00%
Total ARRA/ IEPA Loan Ds (L173382)		-	-	$67,505	$67,505	0.00%
IEPA Loan L174820						
DEBT SERVICE-PRINCIPAL	510.71.7135.68305	-	-	$88,058	$88,058	0.00%
DEBT SERVICE-INTEREST	510.71.7135.68315	$23,086	$21,385	$19,869	$19,869	0.00%
Total IEPA Loan L174820		$23,086	$21,385	$107,927	$107,927	0.00%
IEPA Loan L175107						
DEBT SERVICE-PRINCIPAL	510.71.7136.68305	-	-	$77,919	$77,919	0.00%
DEBT SERVICE-INTEREST	510.71.7136.68315	$20,389	$19,144	$18,039	$18,039	0.00%
Total IEPA Loan L175107		$20,389	$19,144	$95,958	$95,958	0.00%
IEPA Loan L175108						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DEBT SERVICE-PRINCIPAL	510.71.7137.68305	-	-	$954,272	$954,272	0.00%
DEBT SERVICE-INTEREST	510.71.7137.68315	$270,061	$335,688	$319,087	$319,087	0.00%
Total IEPA Loan L175108		$270,061	$335,688	$1,273,359	$1,273,359	0.00%
IEPA Loan L175106						
DEBT SERVICE-PRINCIPAL	510.71.7142.68305	-	-	$477,705	$477,705	0.00%
DEBT SERVICE-INTEREST	510.71.7142.68315	$117,820	$116,632	$106,940	$106,940	0.00%
Total IEPA Loan L175106		$117,820	$116,632	$584,645	$584,645	0.00%
IEPA Loan L173797						
DEBT SERVICE-PRINCIPAL	510.71.7143.68305	-	-	$451,242	$1,203,982	166.82%
DEBT SERVICE-INTEREST	510.71.7143.68315	-	$42,081	$124,778	$332,928	166.82%
Total IEPA Loan L173797		-	$42,081	$576,020	$1,536,910	166.82%
2017A Bonds Water						
DEBT SERVICE-PRINCIPAL	510.71.7154.68305	-	-	-	$225,877	-
DEBT SERVICE-INTEREST	510.71.7154.68315	-	-	-	$95,725	-
Total 2017A Bonds Water		-	-	-	$321,602	-
Interfund Transfers						
TRANSFER TO INSURANCE	510.71.7160.66130	$1,665,132	$1,665,132	$1,665,135	$1,696,635	1.89%
TRANSFER TO GENERAL FUND	510.71.7160.66131	$4,049,568	$4,129,008	$4,129,000	$4,252,870	3.00%
Total Interfund Transfers		$5,714,700	$5,794,140	$5,794,135	$5,949,505	2.68%
Water Fund Dep, Imp, Ext						
ENGINEERING SERVICES	510.40.7330.62145	-	$431,420	$5,105,000	$4,430,000	-13.22%
ADVERTISING	510.40.7330.62205	-	$3,344	-	$5,000	-
OTHER IMPROVEMENTS	510.40.7330.65515	-	$948,800	$36,625,905	$32,233,000	-11.99%
PHASE I ENGINEERING	510.40.7330.65671	-	-	$40,000	$190,000	375.00%
PHASE II ENGINEERING	510.40.7330.65672	-	-	-	$150,000	-
PHASE III ENGINEERING	510.40.7330.65673	-	-	$200,000	-	-
Total Water Fund Dep, Imp, Ext		-	$1,383,564	$41,970,905	$37,008,000	-11.82%
2014A Bonds						
DEBT SERVICE-PRINCIPAL	510.71.7509.68305	-	-	$135,000	$145,000	7.41%
DEBT SERVICE-INTEREST	510.71.7509.68315	$75,109	$63,022	$57,063	$50,313	-11.83%
Total 2014A Bonds		$75,109	$63,022	$192,063	$195,313	1.69%
Other Wages						
SALARY ADJUSTMENTS	510.40.9988.61001	-	-	-$437,432	-$638,678	46.01%
Total Other Wages		-	-	-$437,432	-$638,678	46.01%
Total Expenditures		**$18,907,145**	**$10,383,479**	**$68,788,582**	**$64,631,333**	**-6.04%**

Sewer Fund (515)

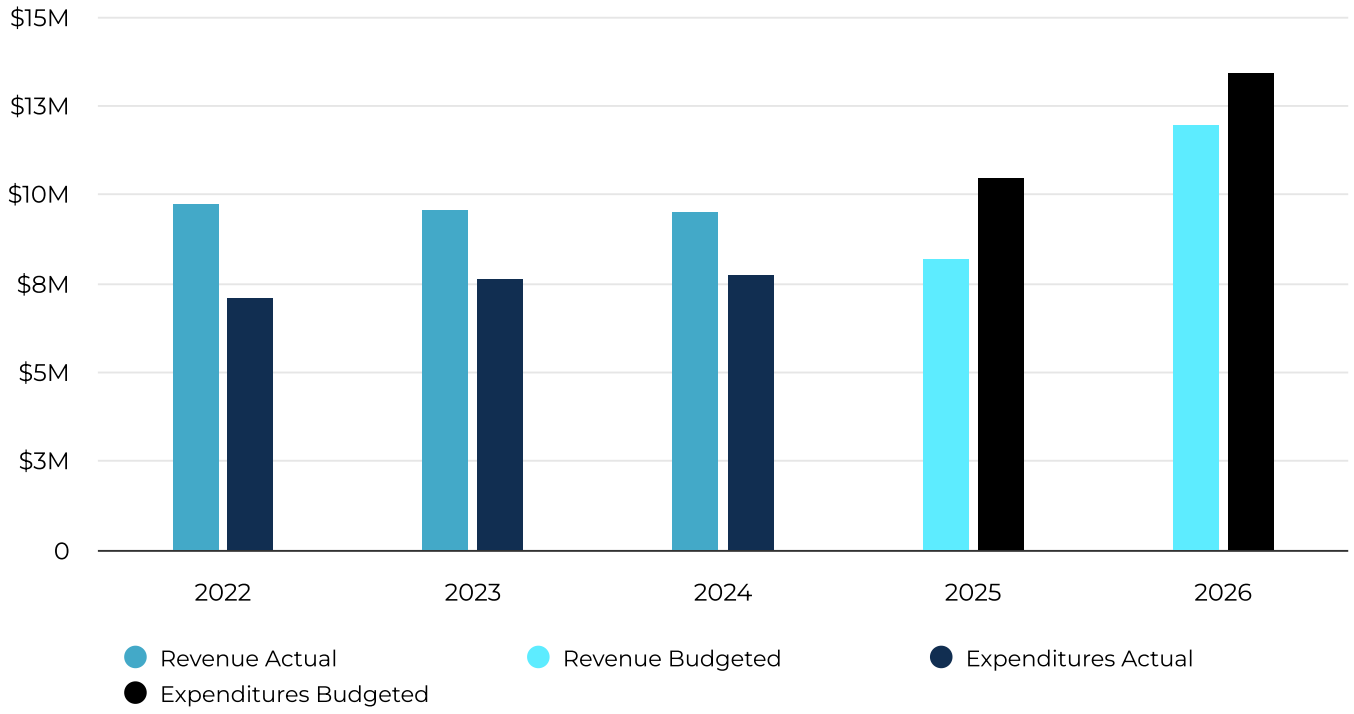
The Sewer Fund includes operations, maintenance and capital improvements for the City's Combined, Relief, and Storm Sewer Systems. The Sewer Division manages operation, inspection, maintenance, and repair of the City's sewer mains and drainage structures (sewer manholes, catch basins, and storm water 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 $11,911,000 in revenues and $11,486,994 in expenses (excluding $1,951,808 in transfers out) in the FY 2026 budget.

Revenues vs Expenditures Summary



Accomplishments in 2025

- Completed the annual sewer cured-in-place pipe rehabilitation project.
- Completed the annual sewer system drainage structure.
- Sewer improvements performed as part of the City's annual water main and street resurfacing projects.
- Relief sewer extensions as part of the City's alley improvement project.
- Complete the work on Greenbay Road, McCormick to Isabella (For Central St).

Performance Measures

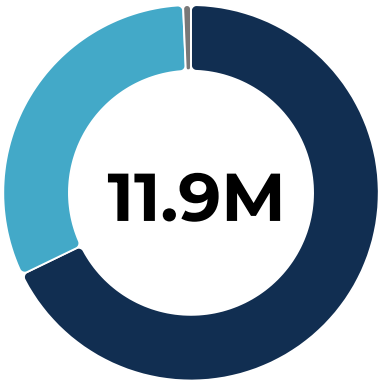
Measure	Type of Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Activity: Sewer Fund					
Number of customer complaints about sewer service (sewer, odor complaint, basement flooding, broken sewer, poor drainage, street/alley flooding)	Input	15	330	407	184
Days lost from work due to illness or injury	Input	76	97	61	86
Activity: Sewer Main Maintenance					
Miles of Sewer Main Rehabilitation (Lining)	Output	1	2	2	4
Miles of Sewer Main Cleaned (Hydroflush)	Output	50	7	25	28
Miles of Sewer Main Televised	Output	24	8	15	16

Upcoming Initiatives

- Continue the annual small diameter sewer CIPP rehabilitation program at a rate of at least 1% (1.34 miles) of the combined, small diameter sewer system rehabilitated per year.
- Continue to coordinate the inspection and repair of sewer mains and drainage structures in advance of the street resurfacing program.
- Continue preventative maintenance cleaning and inspection of sewer mains and drainage structures.
- Continue to perform inspection of combined and storm sewer outfalls in accordance with IEPA NPDES requirements.
- Continue to perform an annual sewer extension program in conjunction with alley improvements.
- Begin the engineering phase of the Combined Sewer Overflow sewer repair project.
- Continue a hydraulic analysis of the Evanston sewer system to determine where improvements could be made to address the potential for flooding due to storm water runoff. This will assist in meeting the objectives established in the CARP.
- Continue to work with contractors to develop a sound approach for the sewer rehabilitation in the alley south of Davis Street at Benson Avenue.
- Begin the Large Diameter Sewer Rehabilitation project.

Revenues by Source

2026 Projected Revenues by Source

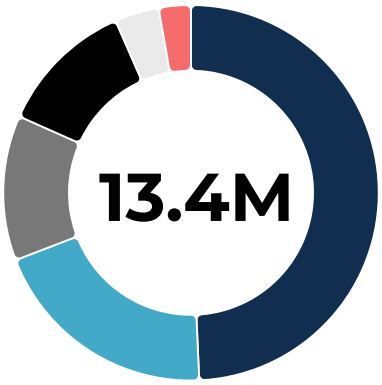


Charges for Services	**$8,080,000**	67.84%
Other Revenue	**$3,751,000**	31.49%
Interest Income	**$80,000**	0.67%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Charges for Services	$9,348,891	$9,353,365	$8,080,000	$8,080,000	0.00%
Other Revenue	$98,167	$38,736	$1,000	$3,751,000	375,000.00%
Interest Income	$127,069	$139,206	$80,000	$80,000	0.00%
Total Revenues	**$9,574,128**	**$9,531,307**	**$8,161,000**	**$11,911,000**	**45.95%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Capital Outlay	**$6,625,000**	49.30%
Debt Service	**$2,670,779**	19.87%
Salary and Benefits	**$1,677,715**	12.48%
Interfund Transfers	**$1,582,008**	11.77%
Services and Supplies	**$513,500**	3.82%
Insurance and Other Chargebacks	**$369,800**	2.75%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$1,460,677	$1,248,662	$1,444,286	$1,677,715	16.16%
Services and Supplies	$408,230	$405,793	$738,500	$513,500	-30.47%
Miscellaneous	-	$750	-	-	-
Capital Outlay	$169,147	$232,881	$3,620,000	$6,625,000	83.01%
Interfund Transfers	$883,860	$1,271,316	$1,642,251	$1,582,008	-3.67%
Insurance and Other Chargebacks	$369,804	$369,804	$369,800	$369,800	0.00%
Debt Service	$439,776	$352,766	$2,668,164	$2,670,779	0.10%
Depreciation Expense	$3,872,791	$3,844,892	-	-	-
Total Expenditures	**$7,604,285**	**$7,726,864**	**$10,483,001**	**$13,438,802**	**28.20%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Sewer Fund		$9,574,128	$9,531,307	$8,161,000	$11,911,000	45.95%
Recycling And Environmental Main						
STORM WATER DETENTION REVENUE	515.40.4310.53593	$24,750	$25,050	-	-	-
Total Recycling And Environmental Main		$24,750	$25,050	-	-	-
Sewer Maintenance						
SEWER SERVICE CHARGE	515.40.4530.53595	$9,241,886	$9,262,890	$7,995,000	$7,995,000	0.00%
SEWER SERV CHARGE-PENALTY	515.40.4530.53600	$82,256	$65,425	$85,000	$85,000	0.00%
MISCELLANEOUS REVENUE	515.40.4530.56045	-	-	$1,000	$1,000	0.00%
BOND PROCEEDS	515.40.4530.56060	-	-	-	$3,750,000	-
BOND PREMIUM	515.40.4530.56061	$12,760	$12,760	-	-	-
INVESTMENT INCOME	515.40.4530.56501	$127,069	$139,206	$80,000	$80,000	0.00%
CHANGE IN APPRECIATION / DEPRECIATION ON INVESTMENTS	515.40.4530.56585	$60,199	$768	-	-	-
Total Sewer Maintenance		$9,524,169	$9,481,049	$8,161,000	$11,911,000	45.95%
2018C Bonds						
BOND PREMIUM	515.71.5603.56061	$14,683	$14,683	-	-	-
Total 2018C Bonds		$14,683	$14,683	-	-	-
2019B Bonds						
BOND PREMIUM	515.71.5606.56061	$10,525	$10,525	-	-	-
Total 2019B Bonds		$10,525	$10,525	-	-	-
Total Revenues		**$9,574,128**	**$9,531,307**	**$8,161,000**	**$11,911,000**	**45.95%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Sewer Fund		$7,604,285	$7,726,864	$10,483,001	$13,438,802	28.20%
Sewer Improvements						
SEWER MAINTENANCE CONTRACTS	515.40.4535.62461	$18,767	$73,016	-	-	-
OTHER IMPROVEMENTS	515.40.4535.65515	$70,195	$232,881	$2,540,000	$6,080,000	139.37%
FURNITURE & FIXTURES	515.40.4535.65625	-	-	$50,000	$50,000	0.00%
PHASE II ENGINEERING	515.40.4535.65672	-	-	$200,000	$150,000	-25.00%
Total Sewer Improvements		$88,962	$305,897	$2,790,000	$6,280,000	125.09%
Sewer Maintenance						
REGULAR PAY	515.40.4530.61010	$1,062,036	$873,105	$1,142,885	$1,371,031	19.96%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
PERMANENT PART-TIME	515.40.4530.61050	-	$829	-	-	-
JOB TRAINING PROGRAM	515.40.4530.61072	-	$24,301	$40,000	$40,000	0.00%
OVERTIME PAY	515.40.4530.61110	$32,418	$56,986	$30,000	$30,000	0.00%
TERMINATION PAYOUTS	515.40.4530.61415	$5,960	$42,642	-	-	-
ANNUAL SICK LEAVE PAYOUT	515.40.4530.61420	$224	$1,041	-	-	-
COMP / VACATION PAYOUTS	515.40.4530.61430	$1,197	-	-	-	-
HEALTH INSURANCE	515.40.4530.61510	$178,824	$122,726	$179,411	$191,173	6.56%
VISION INSURANCE	515.40.4530.61513	$345	$271	$262	$309	17.94%
LIFE INSURANCE	515.40.4530.61615	$454	$383	$375	$409	9.07%
SHOE ALLOWANCE	515.40.4530.61630	$3,080	$2,518	$2,780	$3,903	40.40%
IMRF	515.40.4530.61710	$37,233	$28,083	$48,472	$68,350	41.01%
SOCIAL SECURITY	515.40.4530.61725	$65,548	$59,665	$71,032	$84,825	19.42%
MEDICARE	515.40.4530.61730	$15,330	$13,954	$16,612	$19,945	20.06%
STUDIES	515.40.4530.62180	-	-	$50,000	-	-
IMPROVEMENT MAINT SERVICE	515.40.4530.62230	-	$5,100	-	-	-
OTHER EQMT MAINTENANCE	515.40.4530.62245	$168	$12,646	$10,000	$10,000	0.00%
TRAINING & TRAVEL	515.40.4530.62295	$700	-	$1,000	$1,000	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	515.40.4530.62305	$260,004	$338,004	$338,000	$338,000	0.00%
POSTAGE	515.40.4530.62315	$6,850	$6,850	$15,000	$10,000	-33.33%
IT COMPUTER SOFTWARE	515.40.4530.62340	$6,680	$5,966	$7,000	$7,000	0.00%
MEMBERSHIP DUES	515.40.4530.62360	-	-	$2,000	-	-
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	515.40.4530.62415	$32,803	$41,338	$50,000	$50,000	0.00%
NPDES FEES - SEWER	515.40.4530.62421	-	-	$21,000	-	-
WTR/SWR BILL PRINT AND MAIL CO	515.40.4530.62455	$3,564	$3,693	$7,000	$5,000	-28.57%
SEWER MAINTENANCE CONTRACTS	515.40.4530.62461	$195,805	$138,209	$295,000	$200,000	-32.20%
BANK FEES	515.40.4530.62703	-	$3,199	-	-	-
CREDIT CARD FEES	515.40.4530.62705	$4,284	-	$5,000	$5,000	0.00%
LOSS SALE FIXED ASST	515.40.4530.62730	$98,952	-	-	-	-
CHEMICALS/ SALT	515.40.4530.65015	$2,366	$3,206	$3,200	$3,200	0.00%
CLOTHING	515.40.4530.65020	$847	$308	$1,000	$1,000	0.00%
MATERIALS - STREETS DIVISION	515.40.4530.65051	$23,000	$28,000	$23,000	$23,000	0.00%
MATER. TO MAINT. IMP.	515.40.4530.65055	$21,325	$32,773	$30,000	$30,000	0.00%
OFFICE/OTHER EQT MTN MATL	515.40.4530.65070	$4,513	$7,860	$7,000	$7,000	0.00%
MINOR EQUIPMENT & TOOLS	515.40.4530.65085	$3,218	$3,100	$3,300	$3,300	0.00%
SAFETY EQUIPMENT	515.40.4530.65090	$4,397	$1,167	$8,000	$8,000	0.00%
FITNESS INCENTIVE	515.40.4530.65141	-	$750	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
AUTOMOTIVE EQUIPMENT	515.40.4530.65550	-	-	$1,030,000	$495,000	-51.94%
TRANSFER TO DEBT SERVICE	515.40.4530.66026	-	-	$304,251	$214,008	-29.66%
TRANSFER TO INSURANCE	515.40.4530.66130	-	-	$369,800	$369,800	0.00%
TRANSFER TO GENERAL FUND	515.40.4530.66131	-	-	$1,000,000	$1,030,000	3.00%
DEPRECIATION EXPENSE	515.40.4530.68010	$3,872,791	$3,844,892	-	-	-
OPEB EXPENSES	515.71.7400.61447	$5,698	$67,353	-	-	-
IMRF	515.71.7400.61710	$52,330	-$45,191	-	-	-
Total Sewer Maintenance		$6,002,946	$5,725,724	$5,112,380	$4,620,253	-9.63%
Sewer Other Operations						
STUDIES	515.40.4531.62180	$6,732	-	-	-	-
OTHER EQMT MAINTENANCE	515.40.4531.62245	$17,235	-	-	-	-
IT COMPUTER SOFTWARE	515.40.4531.62340	$18,900	-	-	-	-
MEMBERSHIP DUES	515.40.4531.62360	$1,921	$1,921	-	-	-
NPDES FEES - SEWER	515.40.4531.62421	$21,033	$21,000	-	-	-
SEWER MAINTENANCE CONTRACTS	515.40.4531.62461	$13,122	$15,265	-	-	-
Total Sewer Other Operations		$78,941	$38,186	-	-	-
Sewer Interfund Transfers						
TRANSFER TO DEBT SERVICE	515.40.4532.66026	$283,860	$293,316	-	-	-
TRANSFER TO INSURANCE	515.40.4532.66130	$369,804	$369,804	-	-	-
TRANSFER TO GENERAL FUND	515.40.4532.66131	$339,996	$639,996	-	-	-
Total Sewer Interfund Transfers		$993,660	$1,303,116	-	-	-
Sewer Capital						
IT COMPUTER HARDWARE	515.40.4533.65555	-	$1,176	-	-	-
Total Sewer Capital		-	$1,176	-	-	-
2018C Bonds						
DEBT SERVICE-PRINCIPAL	515.71.5603.68305	-	-	$138,778	$145,548	4.88%
DEBT SERVICE-INTEREST	515.71.5603.68315	$29,472	$31,166	$25,116	$18,176	-27.63%
Total 2018C Bonds		$29,472	$31,166	$163,894	$163,724	-0.10%
2019B Bonds						
DEBT SERVICE-PRINCIPAL	515.71.5606.68305	-	-	$38,717	$40,673	5.05%
DEBT SERVICE-INTEREST	515.71.5606.68315	$48,872	$43,335	$41,650	$39,715	-4.65%
Total 2019B Bonds		$48,872	$43,335	$80,367	$80,388	0.03%
2020A Bonds						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DEBT SERVICE-INTEREST	515.71.5607.68315	$46,433	-$2,846	-	-	-
Total 2020A Bonds		$46,433	-$2,846	-	-	-
2020B Bonds						
DEBT SERVICE-PRINCIPAL	515.71.5608.68305	-	-	$82,328	$88,836	7.90%
DEBT SERVICE-INTEREST	515.71.5608.68315	$8,583	$50,452	$44,394	$40,650	-8.43%
Total 2020B Bonds		$8,583	$50,452	$126,722	$129,486	2.18%
IEPA Loan L175241						
DEBT SERVICE-PRINCIPAL	515.71.7141.68305	-	-	$56,016	$56,016	0.00%
DEBT SERVICE-INTEREST	515.71.7141.68315	$15,007	$12,701	$12,161	$12,161	0.00%
Total IEPA Loan L175241		$15,007	$12,701	$68,177	$68,177	0.00%
IEPA (L 174775)						
DEBT SERVICE-PRINCIPAL	515.71.7477.68305	-	-	$66,389	$66,389	0.00%
DEBT SERVICE-INTEREST	515.71.7477.68315	$15,865	$14,774	$13,668	$13,668	0.00%
Total IEPA (L 174775)		$15,865	$14,774	$80,057	$80,057	0.00%
IEPA (L 17-5240)						
DEBT SERVICE-PRINCIPAL	515.71.7478.68305	-	-	$11,154	$11,154	0.00%
DEBT SERVICE-INTEREST	515.71.7478.68315	$2,897	$2,681	$2,517	$2,517	0.00%
Total IEPA (L 17-5240)		$2,897	$2,681	$13,671	$13,671	0.00%
IEPA (L17-5242)						
DEBT SERVICE-PRINCIPAL	515.71.7479.68305	-	-	$31,604	$31,604	0.00%
DEBT SERVICE-INTEREST	515.71.7479.68315	$8,207	$7,633	$7,318	$7,318	0.00%
Total IEPA (L17-5242)		$8,207	$7,633	$38,922	$38,922	0.00%
IEPA Loan L175387						
DEBT SERVICE-PRINCIPAL	515.71.7481.68305	-	-	$17,109	$17,109	0.00%
DEBT SERVICE-INTEREST	515.71.7481.68315	$5,048	$4,756	$4,471	$4,471	0.00%
Total IEPA Loan L175387		$5,048	$4,756	$21,580	$21,580	0.00%
IEPA 174430 Ds						
DEBT SERVICE-PRINCIPAL	515.71.7598.68305	-	-	$149,372	$149,372	0.00%
DEBT SERVICE-INTEREST	515.71.7598.68315	$38,853	$35,540	$33,008	$33,008	0.00%
Total IEPA 174430 Ds		$38,853	$35,540	$182,380	$182,380	0.00%
Iepa 10B Ds (L171452)						
DEBT SERVICE-PRINCIPAL	515.71.7616.68305	-$39,439	-	$422,798	$422,798	0.00%
DEBT SERVICE-INTEREST	515.71.7616.68315	$19,357	$25,718	$18,780	$18,780	0.00%
Total Iepa 10B Ds (L171452)		-$20,082	$25,718	$441,578	$441,578	0.00%
IEPA S82B-1 Ds(L172471)						

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
DEBT SERVICE-PRINCIPAL	515.71.7617.68305	-	-	$673,249	$673,249	0.00%
DEBT SERVICE-INTEREST	515.71.7617.68315	$76,225	$60,009	$47,593	$47,593	0.00%
Total IEPA S82B-1 Ds(L172471)		$76,225	$60,009	$720,842	$720,842	0.00%
IEPA S82B-2 Ds (L172736)						
DEBT SERVICE-PRINCIPAL	515.71.7618.68305	-	-	$404,055	$404,055	0.00%
DEBT SERVICE-INTEREST	515.71.7618.68315	$52,356	$42,654	$33,971	$33,971	0.00%
Total IEPA S82B-2 Ds (L172736)		$52,356	$42,654	$438,026	$438,026	0.00%
IEPA 6C Ds (L171129)						
DEBT SERVICE-PRINCIPAL	515.71.7620.68305	$39,439	-	-	-	-
DEBT SERVICE-INTEREST	515.71.7620.68315	$19,461	-	-	-	-
Total IEPA 6C Ds (L171129)		$58,900	-	-	-	-
IEPA Ph 8B Ds (L171193)						
DEBT SERVICE-INTEREST	515.71.7621.68315	$8,860	$2,441	-	-	-
Total IEPA Ph 8B Ds (L171193)		$8,860	$2,441	-	-	-
IEPA Ph 9A Ds (L170894)						
DEBT SERVICE-INTEREST	515.71.7622.68315	$13,459	$5,236	-	-	-
Total IEPA Ph 9A Ds (L170894)		$13,459	$5,236	-	-	-
Iepa Ph 10A Ds (L170895)						
DEBT SERVICE-PRINCIPAL	515.71.7623.68305	-	-	$288,244	$288,244	0.00%
DEBT SERVICE-INTEREST	515.71.7623.68315	$30,821	$16,515	$3,704	$3,704	0.00%
Total Iepa Ph 10A Ds (L170895)		$30,821	$16,515	$291,948	$291,948	0.00%
Other Wages						
SALARY ADJUSTMENTS	515.40.9988.61001	-	-	-$87,543	-$132,230	51.05%
Total Other Wages		-	-	-$87,543	-$132,230	51.05%
Total Expenditures		**$7,604,285**	**$7,726,864**	**$10,483,001**	**$13,438,802**	**28.20%**

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 user fees.

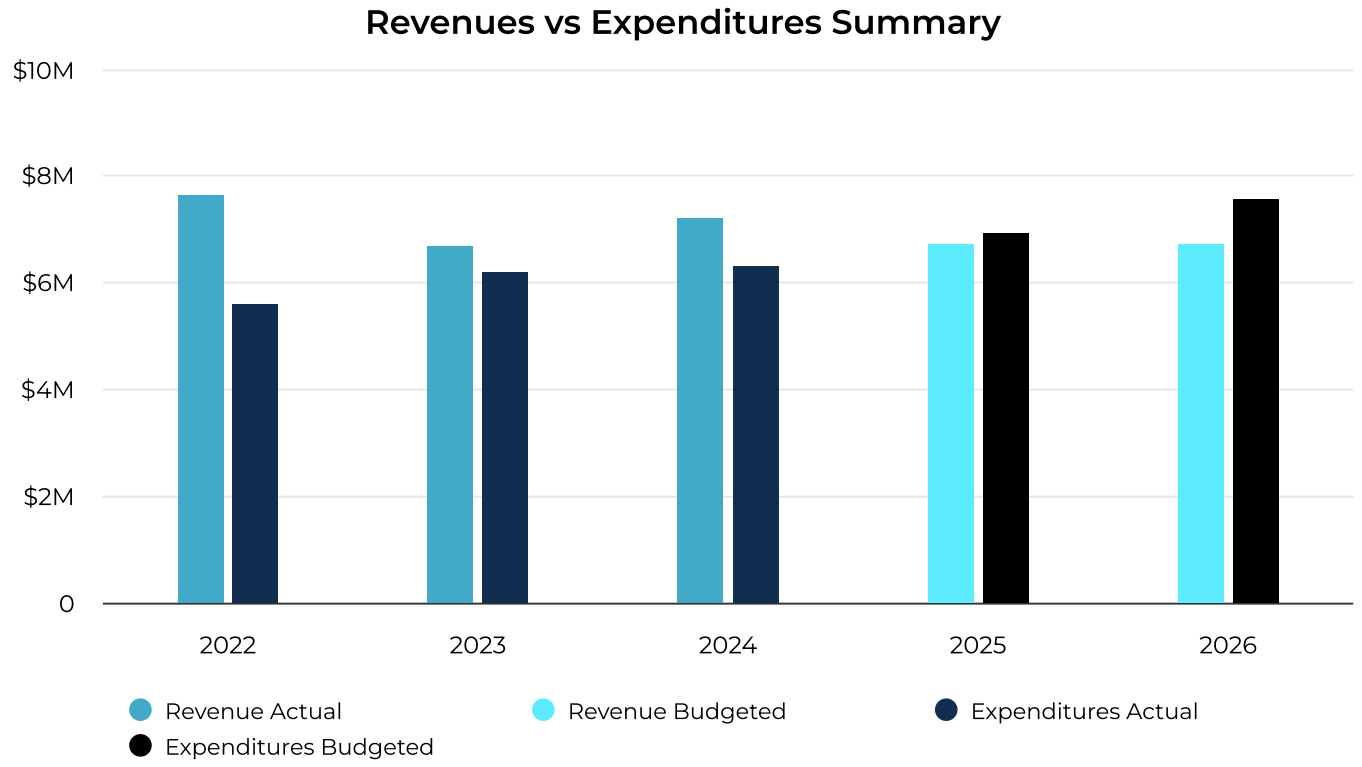
The largest services are weekly refuse and recycling collection and disposal services under our Residential Franchise agreement for approximately 14,700 dwelling units. Collections for these services are divided up between twenty-eight routes that run Monday through Thursday. Waste is disposed of through the Solid Waste Agency of Northern Cook County (SWANCC), a membership paid by the City. Each ton of refuse disposed of is paid for, but each ton of recycling that is collected does not have a disposal cost, 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. 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.

Summary

The Solid Waste Fund is projecting $6,710,350 in revenues and $7,169,170 in expenses (excluding $418,600 in transfers out) in the FY 2026 budget. The increase in expenditures from FY 2025 is due to increased costs for the City's new Residential Franchise agreement.



Accomplishments in 2025

- Deployed and worked on promotion of the new free City app ‘Recycle Coach’.
- Deployed composting services to the City’s Farmers’ Market
- Deployed new waste, recycling, and compost containers to the Ecology Center
- Installed 100 new public trash and recycling containers in downtown.
- Collected 2,900 tons of recycling as of July 2025 and projected to collect more than 5,000 tons by the end of 2025.
- Audited over 750 households' recycling carts in Wards 6 and 7 during June for the annual Contamination Audit.
- Collected 15.78 tons of electronics and 12.03 tons of paper from at least 1,029 vehicles and 72 walk-ups at the 2025 Recycling Event.
- Awarded a new service agreement with new residential hauler LRS for Residential Refuse and Food & Yard Waste Services.
- Awarded a new agreement to qualified food scraps hauling companies to offer supplementary composting services to residents and businesses in Evanston.

Factors Impacting the 2026 Budget

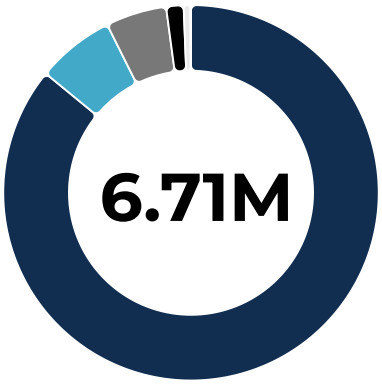
- New services are expected to be offered under the newly awarded Residential Refuse and Food & Yard Waste programs. These will include updated charges from haulers that will be applied to this fund, as well as different rate structures for fees that the City will apply in some manner.

Upcoming Initiatives

- Conduct a Request for Information for building new multi-family program.
- Complete transition of new residential waste services
- 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

2026 Projected Revenues by Source



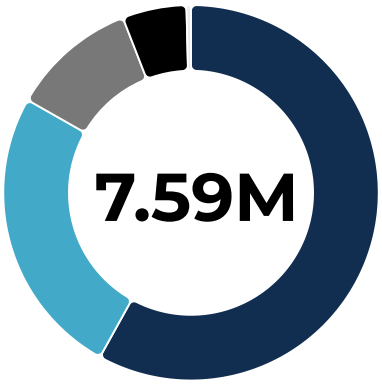
Charges for Services	**$5,767,000**	85.94%
Property Taxes	**$450,000**	6.71%
Licenses, Permits and Fees	**$351,000**	5.23%
Other Taxes	**$100,000**	1.49%
Other Revenue	**$39,350**	0.59%
Interest Income	**$3,000**	0.04%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Property Taxes	$1,332,500	$1,332,500	$950,000	$450,000	-52.63%
Other Taxes	-	$133,582	-	$100,000	-
Licenses, Permits and Fees	$392,491	$402,516	$351,000	$351,000	0.00%
Charges for Services	$4,878,891	$5,251,622	$5,267,000	$5,767,000	9.49%
Other Revenue	$56,981	$11,708	$39,350	$39,350	0.00%
Interest Income	$22,171	$27,256	$3,000	$3,000	0.00%
Interfund Transfers	-	$47,170	$100,000	-	-
Total Revenues	**$6,683,034**	**$7,206,354**	**$6,710,350**	**$6,710,350**	**0.00%**

Note: The Solid Waste fund is supported primarily by charges for services for trash and recycling collection. Since 2018, the fund has been supported by property tax revenue in an effort to minimize rate increases for users. In FY 2026, and future years, the City will continually reduce the amount of property tax supporting this fund and increase user fee rates year to year until the fund is self-sustaining. As part of this process in FY 2026, the City is reducing property tax revenues in this fund by $500,000 and increasing Yard Waste Collection and Special Pickup fees to generate an additional $500,000 in charges for service revenue.

Expenditures by Type

2026 Budgeted Expenditures by Type



Services and Supplies	**$4,404,909**	58.05%
Salary and Benefits	**$1,909,261**	25.16%
Capital Outlay	**$825,000**	10.87%
Interfund Transfers	**$418,600**	5.52%
Miscellaneous	**$30,000**	0.40%

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$1,790,209	$1,586,064	$1,858,244	$1,909,261	2.75%
Services and Supplies	$3,859,344	$3,978,273	$3,793,214	$4,404,909	16.13%
Miscellaneous	$13,628	$10,844	$30,000	$30,000	0.00%
Capital Outlay	$94,016	$188,947	$825,000	$825,000	0.00%
Interfund Transfers	$321,996	$418,596	$418,600	$418,600	0.00%
Depreciation Expense	$112,224	$112,224	-	-	-
Total Expenditures	**$6,191,417**	**$6,294,948**	**$6,925,058**	**$7,587,770**	**9.57%**

Note: The Solid Waste Fund supports 16.67 FTE employees, who are responsible for recycling collection, bulk pickup, and special trash pickups. Residential waste collection takes place through a contractual service. In FY 2026, the contractual costs for residential waste collection are increasing by approximately $612,000.

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Solid Waste Fund		$6,683,034	$7,206,354	$6,710,350	$6,710,350	0.00%
Public Works Agency						
Recycling And Environmental Main						
PROPERTY TAXES	520.40.4310.51015	$1,332,500	$1,332,500	$950,000	$450,000	-52.63%
BAG TAX	520.40.4310.51593	-	$133,582	-	$100,000	-
SOLID WASTE FRANCHISE FEES	520.40.4310.52186	$307,928	$330,917	$321,000	$321,000	0.00%
INCENTIVES PROGRAM	520.40.4310.53602	$41,711	$7,601	-	-	-
RESIDENTIAL REFUSE	520.40.4310.53605	$3,617,348	$3,881,623	$3,952,201	$3,952,201	0.00%
RESIDENTIAL REFUSE-- PENALTY	520.40.4310.53610	$63,221	$52,432	$45,000	$45,000	0.00%
SANIT SPECIAL PICKUP FEES	520.40.4310.53615	$84,563	$71,599	$30,000	$30,000	0.00%
APARTMENT REFUSE FEES	520.40.4310.53620	$203,382	$217,162	$222,955	$222,955	0.00%
CONDOMINIUM REFUSE FEES	520.40.4310.53621	$662,456	$727,696	$724,344	$724,344	0.00%
SALE OF SURPLUS PROPERTY	520.40.4310.56065	-	-	$20,000	$20,000	0.00%
TRASH CART SALES	520.40.4310.56155	$15,270	$3,210	$19,350	$19,350	0.00%
YARD WASTE FEE	520.40.4310.56156	$332,485	$372,709	$322,500	$822,500	155.04%
PILOT FOOD & YARD WASTE CART	520.40.4310.56159	-	$897	-	-	-
INVESTMENT INCOME	520.40.4310.56501	$22,171	$27,256	$3,000	$3,000	0.00%
TRANSFER FROM GENERAL FUND	520.40.4310.57005	-	$47,170	$100,000	-	-
Total Recycling And Environmental Main		$6,683,034	$7,206,354	$6,710,350	$6,710,350	0.00%
Total Public Works Agency		$6,683,034	$7,206,354	$6,710,350	$6,710,350	0.00%
Total Revenues		**$6,683,034**	**$7,206,354**	**$6,710,350**	**$6,710,350**	**0.00%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Solid Waste Fund		$6,191,417	$6,294,948	$6,925,058	$7,587,770	9.57%
Public Works Agency						
Recycling And Environmental Main						
REGULAR PAY	520.40.4310.61010	$1,259,318	$1,159,386	$1,440,349	$1,495,374	3.82%
PERMANENT PART-TIME	520.40.4310.61050	$1,809	-	-	-	-
SEASONAL EMPLOYEES	520.40.4310.61060	$39,796	$33,325	-	-	-
OVERTIME PAY	520.40.4310.61110	$123,102	$165,934	$103,000	$103,000	0.00%
TERMINATION PAYOUTS	520.40.4310.61415	$9,020	$25,953	-	-	-
VACATION PAYOUTS (PREVIOUSLY OTHER PAYOUTS)	520.40.4310.61430	-	$2,171	-	-	-
HEALTH INSURANCE	520.40.4310.61510	$176,491	$199,391	$250,224	$271,079	8.33%
VISION INSURANCE	520.40.4310.61513	$689	$571	$635	$528	-16.85%
LIFE INSURANCE	520.40.4310.61615	$451	$478	$503	$358	-28.83%
SHOE ALLOWANCE	520.40.4310.61630	$3,975	$4,575	$4,031	$5,360	32.97%
IMRF	520.40.4310.61710	$46,976	$42,925	$61,681	$76,788	24.49%
SOCIAL SECURITY	520.40.4310.61725	$85,533	$89,724	$88,657	$92,066	3.85%
MEDICARE	520.40.4310.61730	$20,080	$21,143	$20,944	$21,769	3.94%
TRAINING & TRAVEL	520.40.4310.62295	$870	$11,114	$9,000	$9,000	0.00%
RENTAL OF AUTO-FLEET MAINTENANCE	520.40.4310.62305	$321,996	$418,596	$418,600	$418,600	0.00%
MEMBERSHIP DUES	520.40.4310.62360	$195	$905	$500	$500	0.00%
CONDOMINIUM REFUSE COLL	520.40.4310.62390	$476,448	$492,016	$493,138	$493,138	0.00%
SWANCC DISPOSAL FEES	520.40.4310.62405	$774,916	$806,937	$694,299	$694,299	0.00%
RESIDENTIAL DEBRIS/REMOVAL CONTRACTUAL COSTS	520.40.4310.62415	$1,731,092	$1,787,364	$1,791,947	$2,168,352	21.01%
YARD WASTE REMOVAL CONTRACTUAL COSTS	520.40.4310.62417	$718,779	$758,967	$743,130	$978,420	31.66%
SERVICE AGREEMENTS/ CONTRACTS	520.40.4310.62509	$52,135	$63,010	$44,000	$44,000	0.00%
ECONOMIC DEVELOPMENT PARTNERSHIP CONTRIBUTIONS	520.40.4310.62659	$50,000	-	-	-	-
BANK FEES	520.40.4310.62703	-	$505	$200	$200	0.00%
CREDIT CARD FEES	520.40.4310.62705	$548	-	-	-	-
TELECOMMUNICATIONS - WIRELESS	520.40.4310.64540	-	$528	$5,000	$5,000	0.00%
CLOTHING	520.40.4310.65020	-	$864	-	-	-
FOOD	520.40.4310.65025	$992	$1,554	$1,000	$1,000	0.00%
MATER. TO MAINT. IMP.	520.40.4310.65055	$2,046	$5,095	$2,200	$2,200	0.00%
MINOR EQUIPMENT & TOOLS	520.40.4310.65085	$6,160	$6,632	$5,500	$5,500	0.00%
SAFETY EQUIPMENT	520.40.4310.65090	$3,307	$8,145	$3,300	$3,300	0.00%
OFFICE SUPPLIES	520.40.4310.65095	-	$166	-	-	-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
FITNESS INCENTIVE	520.40.4310.65141	$2,000	$2,000	-	-	-
AUTOMOTIVE EQUIPMENT	520.40.4310.65550	$10,819	$26,019	$700,000	$700,000	0.00%
IT COMPUTER HARDWARE	520.40.4310.65555	$2,060	$1,148	-	-	-
FURNITURE & FIXTURES	520.40.4310.65625	$83,197	$162,929	$125,000	$125,000	0.00%
OUTREACH	520.40.4310.67107	$11,628	$8,844	$30,000	$30,000	0.00%
DEPRECIATION EXPENSE	520.40.4310.68010	$112,224	$112,224	-	-	-
Total Recycling And Environmental Main		$6,128,650	$6,421,134	$7,036,838	$7,744,831	10.06%
Residential Recycling Col						
OPEB EXPENSES	520.40.7690.61447	$18,660	$49,762	-	-	-
Total Residential Recycling Col		$18,660	$49,762	-	-	-
Other Wages						
SALARY ADJUSTMENTS	520.40.9988.61001	-	-	-$111,780	-$157,061	40.51%
Total Other Wages		-	-	-$111,780	-$157,061	40.51%
Total Public Works Agency		$6,147,310	$6,470,896	$6,925,058	$7,587,770	9.57%
Utilities						
Residential Recycling Col						
IMRF	520.71.7690.61710	$44,106	-$175,949	-	-	-
Total Residential Recycling Col		$44,106	-$175,949	-	-	-
Total Utilities		$44,106	-$175,949	-	-	-
Total Expenditures		**$6,191,417**	**$6,294,948**	**$6,925,058**	**$7,587,770**	**9.57%**

Fleet Services Fund (600)

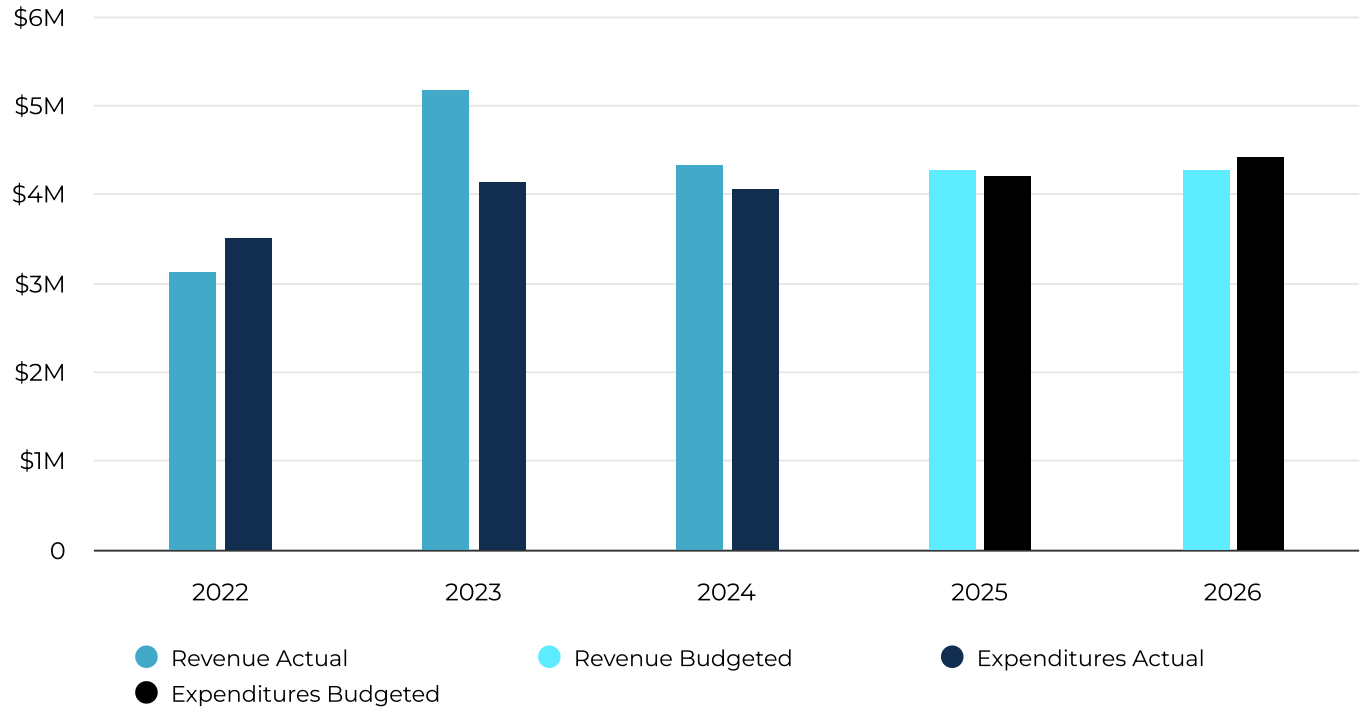
Fleet Services maintains operating cost records, provides billing and chargeable data to all user City departments, develops vehicle specifications, and purchases vehicular and other equipment. In addition, Fleet Services prepares, documents, and provides disposal of surplus vehicles and equipment through 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 $4,261,140 in revenues and $4,410,955 in expenses in the FY 2026 budget.

Revenues vs Expenditures Summary

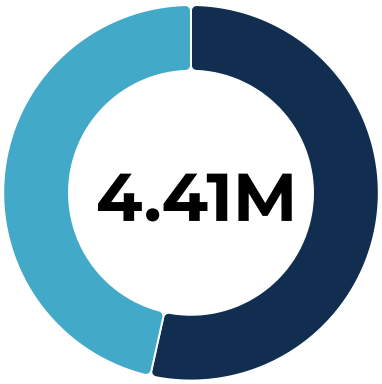


Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Charges for Services	$3,244,428	$4,216,128	$4,216,140	$4,216,140	0.00%
Other Revenue	$30,860	$112,901	$44,000	$44,000	0.00%
Interest Income	-	$3,715	$1,000	$1,000	0.00%
Interfund Transfers	$1,900,000	-	-	-	-
Total Revenues	**$5,175,288**	**$4,332,744**	**$4,261,140**	**$4,261,140**	**0.00%**

Expenditures by Type

2026 Budgeted Expenditures by Type



Services and Supplies	**$2,359,655**	53.50%
Salary and Benefits	**$2,051,300**	46.50%

–

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$1,574,267	$1,645,193	$1,715,375	$2,051,300	19.58%
Services and Supplies	$2,560,955	$2,400,434	$2,488,890	$2,359,655	-5.19%
Miscellaneous	$2,500	$2,000	-	-	-
Total Expenditures	**$4,137,721**	**$4,047,627**	**$4,204,265**	**$4,410,955**	**4.92%**

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Fleet Services Fund		$5,175,288	$4,332,744	$4,261,140	$4,261,140	0.00%
Administrative Services						
Fleet Maintenance						
CHARGES TO GENERAL FUND	600.19.7710.53750	$2,316,996	$3,012,096	$3,012,100	$3,012,100	0.00%
CHARGES TO PARKING FUND	600.19.7710.53755	$159,996	$207,996	$208,000	$208,000	0.00%
CHARGES TO WATER FUND	600.19.7710.53760	$180,000	$234,000	$234,000	$234,000	0.00%
CHARGES TO SEWER FUND	600.19.7710.53770	$260,004	$338,004	$338,000	$338,000	0.00%
CHARGES TO SOLID WASTE FUND	600.19.7710.53777	$321,996	$418,596	$418,600	$418,600	0.00%
MISCELLANEOUS REVENUE	600.19.7710.56045	$10,591	-	-	-	-
FUEL REIMB - SCHOOL DIST 65/202	600.19.7710.56062	$20,269	$24,655	$44,000	$44,000	0.00%
FUEL REIMB	600.19.7710.56072	-	$88,245	-	-	-
INVESTMENT INCOME	600.19.7710.56501	-	$3,715	$1,000	$1,000	0.00%
TRANSFER FROM GENERAL FUND	600.19.7710.57005	$1,900,000	-	-	-	-
FROM LIBRARY FUND TO FLEET FUND	600.19.7710.57013	$5,436	$5,436	$5,440	$5,440	0.00%
Total Fleet Maintenance		$5,175,288	$4,332,744	$4,261,140	$4,261,140	0.00%
Total Administrative Services		$5,175,288	$4,332,744	$4,261,140	$4,261,140	0.00%
Total Revenues		**$5,175,288**	**$4,332,744**	**$4,261,140**	**$4,261,140**	**0.00%**

Line Item Detail - Expenses

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Fleet Services Fund		$4,137,721	$4,047,627	$4,204,265	$4,410,955	4.92%
Administrative Services						
General Support						
OPEB EXPENSES	600.19.7705.61447	$8,912	$17,902	-	-	-
MATER. TO MAINT. AUTOS	600.19.7705.65060	$36	-	-	-	-
Total General Support		$8,948	$17,902	-	-	-
Fleet Maintenance						
REGULAR PAY	600.19.7710.61010	$1,168,546	$1,202,342	$1,286,230	$1,516,849	17.93%
PERMANENT PART-TIME	600.19.7710.61050	$2,479	$387	-	-	-
SEASONAL EMPLOYEES	600.19.7710.61060	-	-	-	$41,760	-
OVERTIME PAY	600.19.7710.61110	$24,387	$49,139	$21,920	$21,920	0.00%

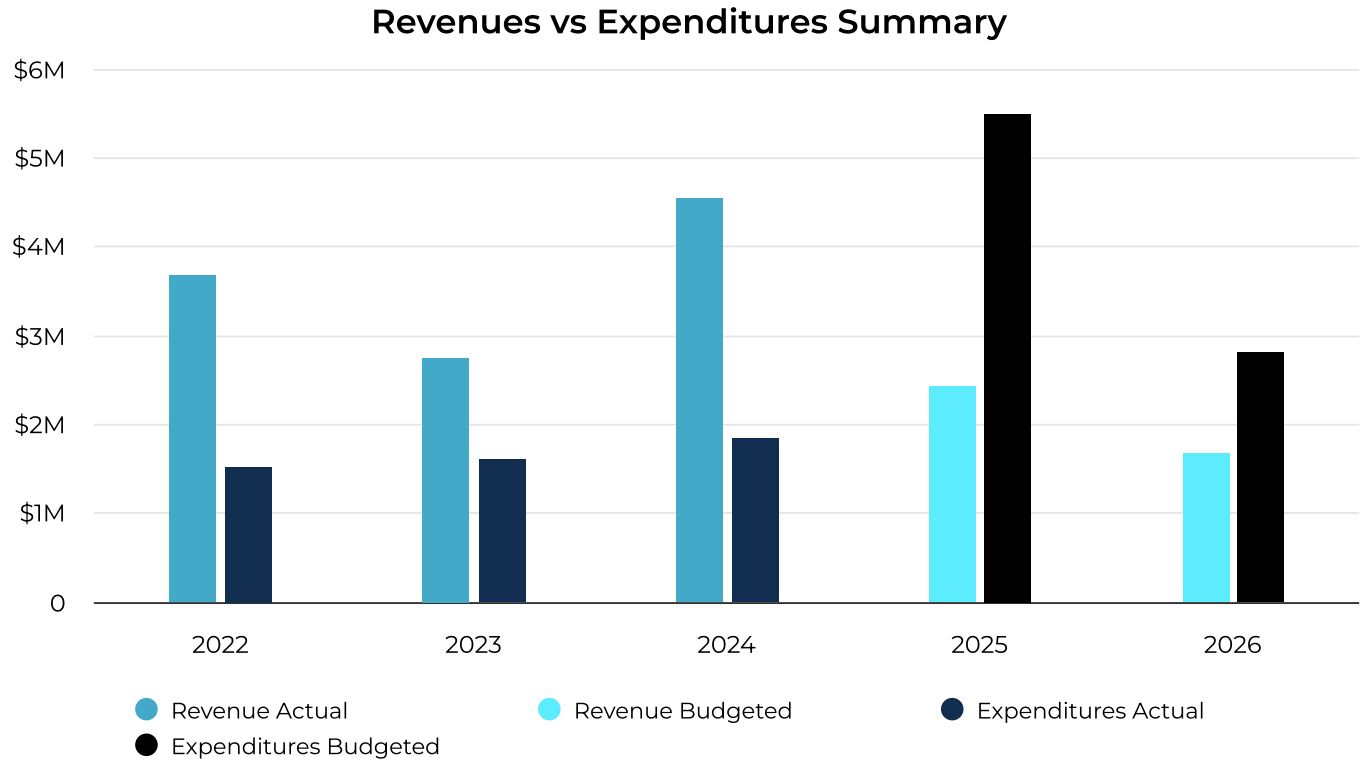
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
TERMINATION PAYOUTS	600.19.7710.61415	-	$1,618	-	-	-
ANNUAL SICK LEAVE PAYOUT	600.19.7710.61420	-	$878	-	-	-
HEALTH INSURANCE	600.19.7710.61510	$238,368	$236,003	$252,103	$308,209	22.26%
VISION INSURANCE	600.19.7710.61513	$239	$250	$296	$279	-5.74%
LIFE INSURANCE	600.19.7710.61615	$501	$542	$549	$626	14.03%
SHOE ALLOWANCE	600.19.7710.61630	$3,088	$3,538	$3,188	$4,185	31.27%
IMRF	600.19.7710.61710	$40,648	$37,601	$52,448	$79,664	51.89%
SOCIAL SECURITY	600.19.7710.61725	$70,591	$76,989	$79,944	$96,902	21.21%
MEDICARE	600.19.7710.61730	$16,509	$18,005	$18,697	$22,666	21.23%
BLDG MAINTENANCE SERVICES	600.19.7710.62225	$868	$1,490	-	-	-
AUTOMOTIVE EQMP MAINT	600.19.7710.62240	$272	$3,145	$37,910	$8,000	-78.90%
OTHER EQMT MAINTENANCE	600.19.7710.62245	$12,726	$14,738	-	-	-
POSTAGE CHARGEBACKS	600.19.7710.62275	-	-	$400	$400	0.00%
TRAINING & TRAVEL	600.19.7710.62295	$3,441	$7,240	$10,000	$10,000	0.00%
POSTAGE	600.19.7710.62315	-	$177	-	-	-
IT COMPUTER SOFTWARE	600.19.7710.62340	$14,501	$8,203	$5,395	$5,395	0.00%
LAUNDRY/OTHER CLEANING	600.19.7710.62355	$5,844	$10,740	$17,000	$10,000	-41.18%
MEMBERSHIP DUES	600.19.7710.62360	$2,275	$4,265	$1,625	$1,600	-1.54%
RENTALS	600.19.7710.62375	-	-	$1,000	$1,000	0.00%
COPY MACHINE CHARGES	600.19.7710.62380	-	-	$519	-	-
BANK FEES	600.19.7710.62703	-	$78	-	-	-
TELECOMMUNICATIONS - WIRELESS	600.19.7710.64540	$13,834	$9,425	$12,994	$13,000	0.05%
CHEMICALS/ SALT	600.19.7710.65015	-	-	$4,886	-	-
CLOTHING	600.19.7710.65020	$501	$556	$5,663	$2,000	-64.68%
FOOD	600.19.7710.65025	$1,146	$1,681	$1,000	$1,000	0.00%
PETROLEUM PRODUCTS	600.19.7710.65035	$892,178	$767,626	$750,000	$725,000	-3.33%
LICENSING/REGULATORY SUPP	600.19.7710.65045	$385	-$51	-	-	-
BLDG MAINTENANCE MATERIAL	600.19.7710.65050	$3,097	$8,501	-	-	-
MATER. TO MAINT. AUTOS	600.19.7710.65060	$1,469,825	$1,446,624	$1,600,000	$1,500,000	-6.25%
TIRES & TUBES	600.19.7710.65065	$103,618	$70,951	-	-	-
MINOR EQUIPMENT & TOOLS	600.19.7710.65085	$26,239	$34,506	$29,000	$29,000	0.00%
SAFETY EQUIPMENT	600.19.7710.65090	$9,101	$7,859	$10,498	$10,500	0.02%
OFFICE SUPPLIES	600.19.7710.65095	$1,068	$2,680	$1,000	$1,000	0.00%
FITNESS INCENTIVE	600.19.7710.65141	$2,500	$2,000	-	-	-
Total Fleet Maintenance		$4,128,773	$4,029,725	$4,204,265	$4,410,955	4.92%
Total Administrative Services		$4,137,721	$4,047,627	$4,204,265	$4,410,955	4.92%
Total Expenditures		**$4,137,721**	**$4,047,627**	**$4,204,265**	**$4,410,955**	**4.92%**

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.

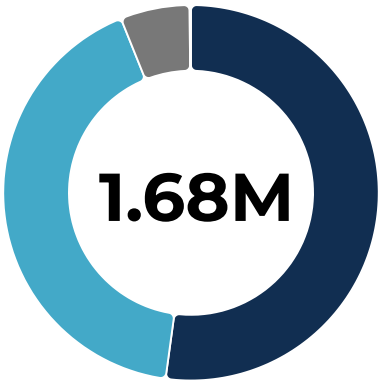
Summary

The Equipment Replacement Fund is projecting $1,676,885 in revenues and $2,800,000 in expenses in the FY 2026 budget.



Revenues by Source

2026 Projected Revenues by Source



Charges for Services	**$874,885**	52.17%
Interfund Transfers	**$700,000**	41.74%
Other Revenue	**$100,000**	5.96%
Interest Income	**$2,000**	0.12%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Charges for Services	$754,884	$754,884	$874,885	$874,885	0.00%
Other Revenue	$238,503	$213,566	$50,000	$100,000	100.00%
Interest Income	$15,399	$30,793	$2,000	$2,000	0.00%
Interfund Transfers	$1,737,001	$3,550,000	$1,500,000	$700,000	-53.33%
Total Revenues	**$2,745,787**	**$4,549,243**	**$2,426,885**	**$1,676,885**	**-30.90%**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Services and Supplies	$319	$1,015	$200,000	-	-
Capital Outlay	-	$33,333	$5,296,912	$2,800,000	-47.14%
Depreciation Expense	$1,596,479	$1,799,729	-	-	-
Total Expenditures	**$1,596,799**	**$1,834,077**	**$5,496,912**	**$2,800,000**	**-49.06%**

The only budgeted expense in the Equipment Replacement Fund is the purchase of vehicles. The 2026 budget for vehicle replacement is $2,800,000. This includes:

- $1,500,000 for vehicles ordered in 2023-2025 that are not yet delivered and staff anticipate delivery in 2026
- $1,300,000 for vehicles that staff are planning to order in 2026 and anticipate delivery in 2026
- There is no budget included in FY 2026 for vehicles that staff plan to order in 2026 that they anticipate will be delivered in 2027 or later. The City will budget the costs for those vehicles in the anticipated year of delivery.

Line Item Detail - Revenues

-

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Equipment Replacement Fund		$2,745,787	$4,549,243	$2,426,885	$1,676,885	-30.90%
Vehicle Replacements						
CHARGES TO GENERAL FUND	601.19.7780.53750	$750,000	$750,000	$870,000	$870,000	0.00%
SALE OF SURPLUS PROPERTY	601.19.7780.56065	$238,503	$213,566	$50,000	$100,000	100.00%
INVESTMENT INCOME	601.19.7780.56501	$15,399	$30,793	$2,000	$2,000	0.00%
TRANSFER FROM GENERAL FUND	601.19.7780.57005	$237,001	$2,300,000	-	-	-
FROM LIBRARY FUND TO EQUIPMENT REPLACEMENT FUND	601.19.7780.57014	$4,884	$4,884	$4,885	$4,885	0.00%
TRANSFER FROM ARPA FUND	601.19.7780.57170	$1,500,000	$1,250,000	$1,500,000	$700,000	-53.33%
Total Vehicle Replacements		$2,745,787	$4,549,243	$2,426,885	$1,676,885	-30.90%
Total Revenues		**$2,745,787**	**$4,549,243**	**$2,426,885**	**$1,676,885**	**-30.90%**

Line Item Detail - Expenses

-

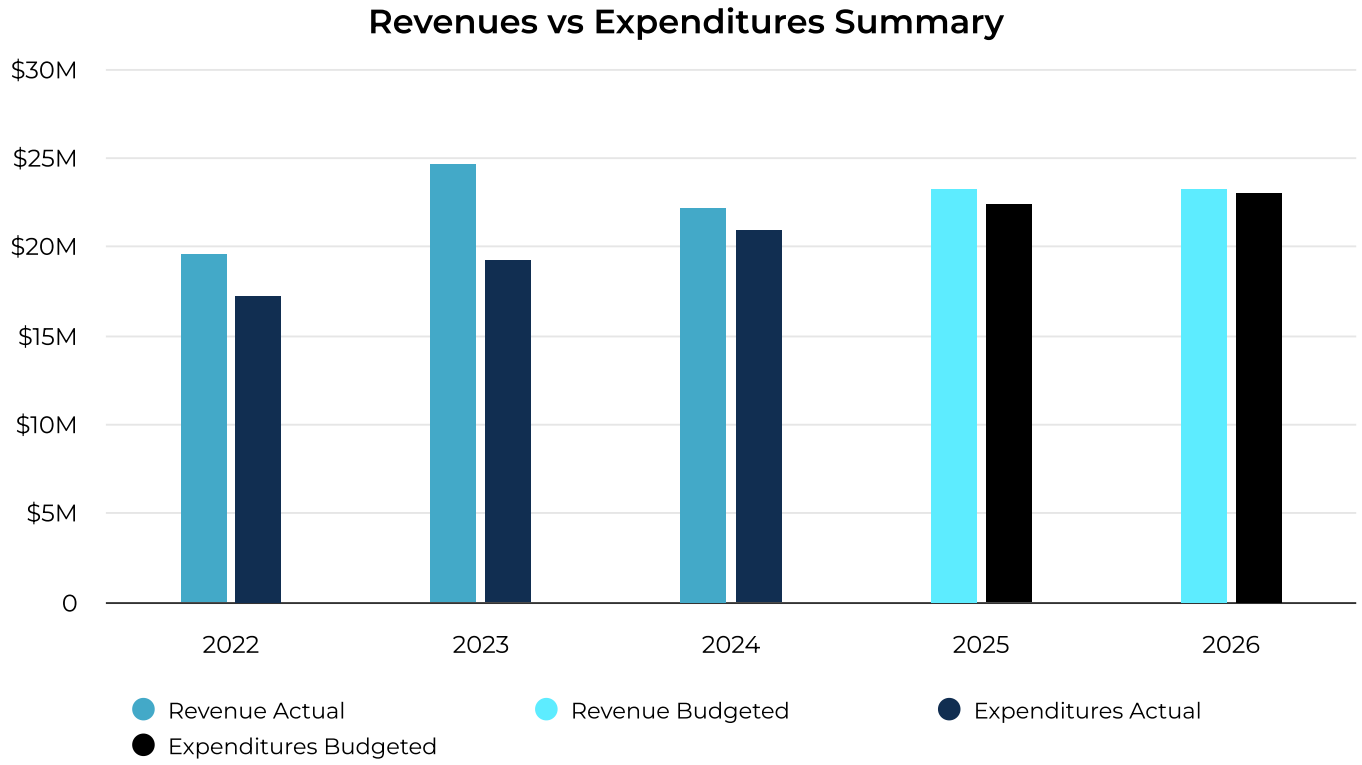
Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Equipment Replacement Fund		$1,596,799	$1,834,077	$5,496,912	$2,800,000	-49.06%
Vehicle Replacements						
LEASE PAYMENTS	601.19.7780.62655	-	-	$200,000	-	-
BANK FEES	601.19.7780.62703	-	$1,015	-	-	-
CREDIT CARD FEES	601.19.7780.62705	$319	-	-	-	-
AUTOMOTIVE EQUIPMENT	601.19.7780.65550	-	$33,333	$5,296,912	$2,800,000	-47.14%
DEPRECIATION EXPENSE	601.26.7780.68010	$1,596,479	$1,799,729	-	-	-
Total Vehicle Replacements		$1,596,799	$1,834,077	$5,496,912	$2,800,000	-49.06%
Total Expenditures		**$1,596,799**	**$1,834,077**	**$5,496,912**	**$2,800,000**	**-49.06%**

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.

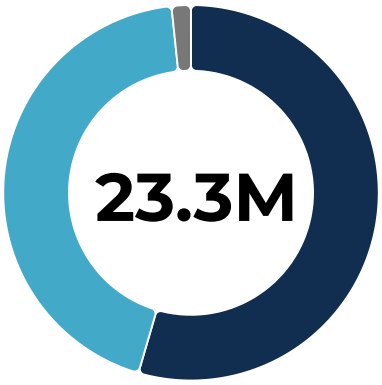
Summary

The Insurance Fund is projecting $17,828,880 in revenues (excluding $5,460,654 in transfers in) and $22,977,815 in expenses in the FY 2026 budget.



Revenues by Source

2026 Projected Revenues by Source



Other Revenue	**$12,697,000**	54.52%
Insurance	**$10,206,534**	43.82%
Workers Compensation and Liability	**$386,000**	1.66%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Charges for Services	$725	$3,620	-	-	-
Other Revenue	$10,883,673	$11,364,909	$12,155,000	$12,697,000	4.46%
Interest Income	$9,051	$57,103	-	-	-
Interfund Transfers	$3,000,000	-	-	-	-
Workers Compensation and Liability	$1,229,729	$896,752	$886,000	$386,000	-56.43%
Insurance	$9,506,290	$9,860,355	$10,200,654	$10,206,534	0.06%
Total Revenues	**$24,629,468**	**$22,182,738**	**$23,241,654**	**$23,289,534**	**0.21%**

Expenditures by Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Salary and Benefits	$29,456	$123,279	$193	$693	258.83%
Services and Supplies	$3,250,244	$3,782,516	$3,961,000	$3,893,500	-1.70%
Insurance and Other Chargebacks	$15,912,440	$16,961,047	$18,412,500	$19,083,622	3.64%
Total Expenditures	**$19,192,139**	**$20,866,842**	**$22,373,693**	**$22,977,815**	**2.70%**

Line Item Detail - Revenues

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Insurance Fund		$24,629,468	$22,182,738	$23,241,654	$23,289,534	0.21%
Risk Management						
OVERPAYMENT REFUNDS RECEIVED	605.99.7800.56200	$725	$3,620	-	-	-
INVESTMENT INCOME	605.99.7800.56501	$9,051	$57,103	-	-	-
TRANSFER FROM GENERAL FUND	605.99.7800.57005	$3,000,000	-	-	-	-
LIABILITY/PROPERTY CONTRIBUTION-GENERAL FUND	605.99.7800.57204	$787,500	$810,996	$811,000	$311,000	-61.65%
LIABILITY/PROPERTY CONTRIBUTION-WATER FUND	605.99.7800.57206	$1,050,000	$1,050,000	$1,050,000	$1,081,500	3.00%
WORKERS COMP CONTRIBUTION-GENERAL FUND	605.99.7800.57211	$2,992,500	$3,082,512	$3,082,500	$2,695,000	-12.57%
WORKERS COMP CONTRIBUTION-PARKING FUND	605.99.7800.57212	$369,072	$369,072	$369,077	$369,077	0.00%
WORKERS COMP CONTRIBUTION-WATER FUND	605.99.7800.57213	$615,132	$615,132	$615,135	$615,135	0.00%
WORKERS COMP CONTRIBUTION-SEWER FUND	605.99.7800.57214	$369,804	$369,804	$369,800	$369,800	0.00%
WORKERS COMP CONTRIBUTION- E911	605.99.7800.57215	$19,140	$19,140	$19,142	$19,142	0.00%
SUBROGATION PROCEEDS	605.99.7800.57226	$106,845	$85,756	$75,000	$75,000	0.00%
EXCESS REIMBURSEMENT FROM INSURANCE COMPANIES	605.99.7800.57227	$335,384	-	-	-	-
Total Risk Management		$9,655,153	$6,463,134	$6,391,654	$5,535,654	-13.39%
Employee Benefits						
HEALTH INSURANCE CHARGEBACKS - SOLID WASTE FUND	605.99.7801.57196	$157,522	$153,349	$203,000	$260,000	28.08%
HEALTH INSURANCE CHARGEBACKS-GENERAL FUND	605.99.7801.57218	$8,916,293	$9,179,923	$9,995,000	$10,250,000	2.55%
HEALTH INSURANCE CHARGEBACKS- E911 FUND	605.99.7801.57219	$103,707	$98,167	$109,000	$92,000	-15.60%
HEALTH INSURANCE CHARGEBACKS- CDBG	605.99.7801.57220	$65,754	$79,950	$26,000	$12,000	-53.85%
HEALTH INSURANCE CHARGEBACKS-PARKING FUND	605.99.7801.57222	$215,107	$157,572	$155,000	$160,000	3.23%
HEALTH INSURANCE CHARGEBACKS-WATER FUND	605.99.7801.57223	$749,955	$924,177	$860,000	$1,010,000	17.44%
HEALTH INSURANCE CHARGEBACKS-SEWER FUND	605.99.7801.57224	$166,123	$188,881	$170,000	$179,000	5.29%

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
HEALTH INSURANCE CHARGEBACKS- FLEET FUND	605.99.7801.57225	$216,123	$217,191	$240,000	$273,000	13.75%
HEALTH INSURANCE CHARGEBACKS- GA FUND	605.99.7801.57228	$62,147	$60,235	$66,000	$73,000	10.61%
RETIREE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57230	$1,635,786	$1,785,672	$1,700,000	$1,800,000	5.88%
HEALTH INSURANCE CHARGEBACKS -- AFFORDABLE HOUSING FUND	605.99.7801.57232	$11,996	$2,459	$1,000	$18,000	1,700.00%
HEALTH INSURANCE CHARGEBACKS- HUMAN SERVICES FUND	605.99.7801.57233	$218,948	$303,005	$330,000	$370,000	12.12%
HEALTH INSURANCE CHARGEBACKS- SUSTAINABILTY FUND	605.99.7801.57234	$3,809	$4,855	$20,000	$47,000	135.00%
EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS	605.99.7801.57235	$1,853,825	$1,868,685	$2,170,000	$2,298,880	5.94%
HEALTH INSURANCE CHARGEBACKS- HOME FUND	605.99.7801.57237	$5,134	$3,545	$5,000	$1,000	-80.00%
HEALTH INSURANCE CHARGEBACKS- LIBRARY FUND	605.99.7801.57262	$592,088	$691,937	$800,000	$910,000	13.75%
Total Employee Benefits		$14,974,316	$15,719,604	$16,850,000	$17,753,880	5.36%
Total Revenues		**$24,629,468**	**$22,182,738**	**$23,241,654**	**$23,289,534**	**0.21%**

Line Item Detail - Expenses

Category	Account ID	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2025 vs. FY 2026 (%)
Insurance Fund		$19,192,139	$20,866,842	$22,373,693	$22,977,815	2.70%
Risk Management						
REGULAR PAY	605.99.7800.61010	$20,187	-	-	-	-
OVERTIME PAY	605.99.7800.61110	$159	-	-	-	-
HEALTH INSURANCE	605.99.7800.61510	$2,493	-	-	-	-
LIFE INSURANCE	605.99.7800.61615	-	-	-	-	-
IMRF	605.99.7800.61710	$751	-	-	-	-
SOCIAL SECURITY	605.99.7800.61725	$1,217	-	-	-	-
MEDICARE	605.99.7800.61730	$285	-	-	-	-
LEGAL SERVICES-GENERAL	605.99.7800.62130	$848,872	$567,981	$750,000	$500,000	-33.33%
SETTLEMENT COSTS - LIABILITY	605.99.7800.62260	$1,047,455	$1,443,419	$1,250,000	$1,250,000	0.00%
TPA SERVICE CHARGES	605.99.7800.62266	$102,500	$102,500	$120,000	$102,500	-14.58%
CITY WIDE TRAINING	605.99.7800.62310	$14,721	$37,836	$40,000	$40,000	0.00%
COURT COST/LITIGATION	605.99.7800.62345	$200	-	-	-	-
INSURANCE PREMIUM	605.99.7800.62615	$1,234,114	$1,627,014	$1,800,000	$2,000,000	11.11%
BANK FEES	605.99.7800.62703	-	$1,354	$1,000	$1,000	0.00%
CREDIT CARD FEES	605.99.7800.62705	$284	-	-	-	-
WORKERS COMP INSURANCE PREMIUMS	605.99.7800.66044	$17,853	$46,739	$50,000	$40,000	-20.00%
WORKERS COMP LEGAL FEES	605.99.7800.66045	$38,118	$36,717	$50,000	$40,000	-20.00%
WORKERS COMP MEDICAL PAYMENTS	605.99.7800.66046	$633,945	$753,407	$900,000	$700,000	-22.22%
WORKERS COMP SETTLEMENT PAYMENTS	605.99.7800.66047	$663,815	$755,723	$600,000	$700,000	16.67%
Total Risk Management		$4,626,968	$5,372,691	$5,561,000	$5,373,500	-3.37%
Employee Benefits						
REGULAR PAY	605.99.7801.61010	-	$108,161	-	-	-
HEALTH INSURANCE	605.99.7801.61510	-	$932	-	$691	-
LIFE INSURANCE	605.99.7801.61615	$76	$97	$2	$1	-51.92%
SOCIAL SECURITY	605.99.7801.61725	$3,244	$11,129	$155	$1	-99.35%
MEDICARE	605.99.7801.61730	$1,044	$2,961	$36	-	-
CREDIT CARD FEES	605.99.7801.62705	$2,098	$2,412	-	-	-
HEALTH INSURANCE PREMIUMS-PPO	605.99.7801.66050	$10,707,179	$11,411,112	$12,750,000	$14,108,152	10.65%
HEALTH INSURANCE PREMIUMS-HMO	605.99.7801.66051	$2,927,505	$2,906,283	$3,000,000	$3,355,470	11.85%
SENIOR RETIREE HEALTH INSURANCE	605.99.7801.66054	$835,287	$940,675	$780,000	-	-
IPBC MEDICAL WAIVER FEE	605.99.7801.66055	$15,888	$14,455	-	$15,000	-
HEALTH INSURANCE OPT OUT EXPENSE	605.99.7801.66059	$72,850	$95,935	$282,500	$125,000	-55.75%
Total Employee Benefits		$14,565,171	$15,494,151	$16,812,693	$17,604,315	4.71%
Total Expenditures		**$19,192,139**	**$20,866,842**	**$22,373,693**	**$22,977,815**	**2.70%**

CAPITAL IMPROVEMENTS

Capital Improvements 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 Improvements Plan

Please find for your review the FY 2026 to FY 2030 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. Beginning with FY 2026, the City has created an interactive dashboard to view the CIP at the link below. Highlights of the plan are included in this budget document.

FY 2026 - FY 2030 Capital Improvement Plan Dashboard

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 $538.4 million in total spending, with $92.5 million anticipated from grant funding and state and federal loans, with the remaining $446 million to be supported through 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.

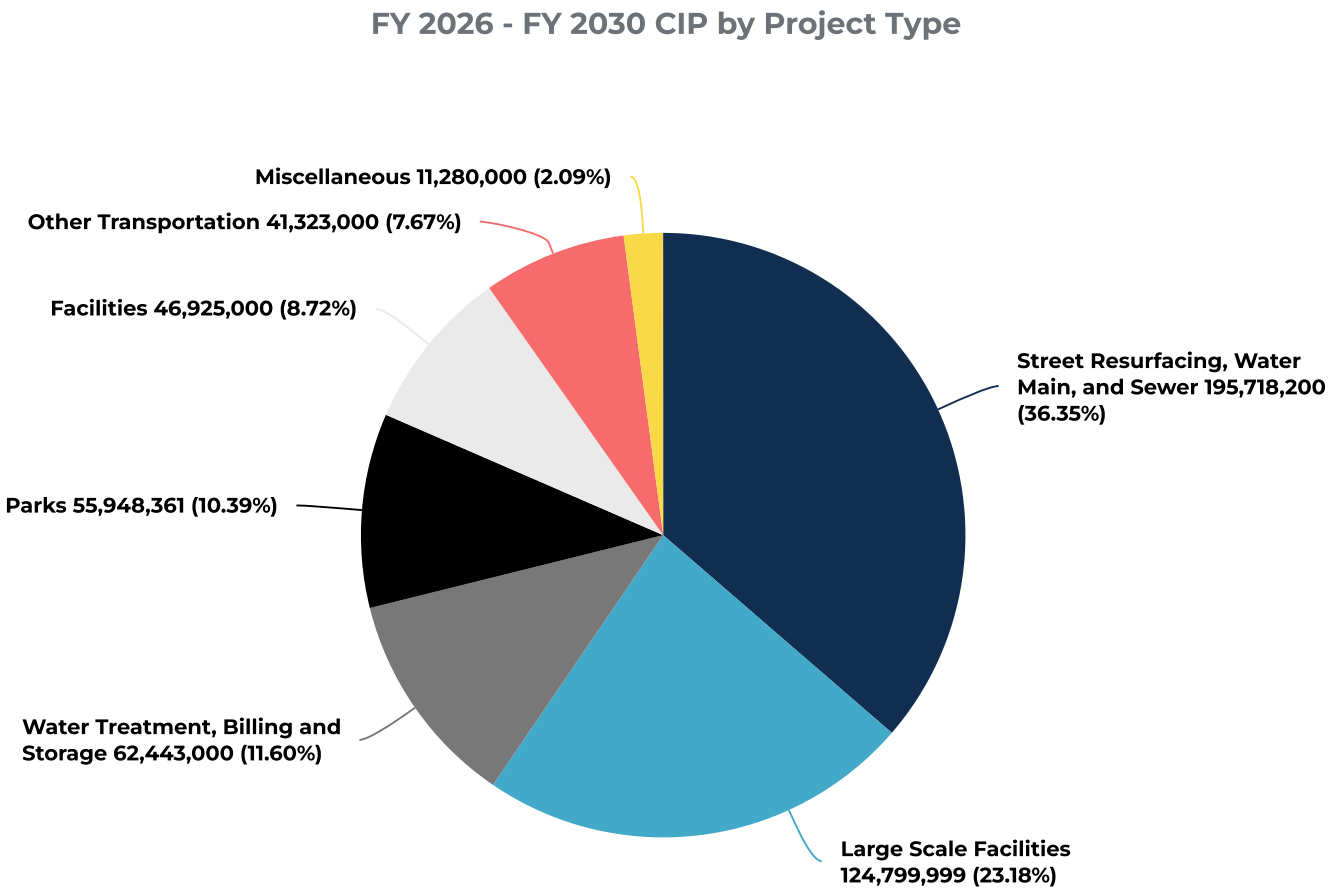
2026 - 2030 Capital Improvement Plan by Funding Source

	2026	2027	2028	2029	2030	TOTAL FUNDING
Bonds	***52,126,000***	***54,280,000***	***52,380,000***	***52,496,000***	***44,800,000***	***256,082,000***
Rollover 2025 GO Bonds	3,725,000					
GO Bonds	24,698,000	27,703,000	31,259,000	25,334,000	23,910,000	137,784,000
Water Fund-Abated Bonds	22,548,000	26,577,000	21,121,000	27,162,000	20,890,000	118,298,000
Library Fund-Abated Bonds	1,155,000					
Grants and Forgivable Loans	***17,480,000***	***40,694,200***	***11,910,000***	***9,750,000***	***12,664,000***	***92,498,200***
CDBG	600,000					600,000
Other Non-Bond Capital	5,405,000					5,405,000
Pass-Through Grants		24,469,200				24,469,200
Sewer IEPA SRF		3,750,000				3,750,000
Water IEPA SRF	11,475,000	12,475,000	11,910,000	9,750,000	12,664,000	58,274,000
Local Sources	***14,132,361***	***17,247,000***	***9,612,000***	***5,567,000***	***5,827,000***	***52,385,361***
Chicago Main TIF	740,000	100,000	1,000,000			1,840,000
Crown	300,000					300,000
Five Fifths TIF	207,361					207,361
MFT	3,930,000	2,162,000	1,957,000	1,957,000	1,957,000	11,963,000
Parking	775,000	400,000	800,000	225,000	600,000	2,800,000
Sewer Fund Reserves	6,230,000	5,885,000	2,905,000	2,085,000	1,920,000	19,025,000
Special Assessment	225,000	750,000	750,000	800,000	850,000	3,375,000
Sustainability		600,000	2,200,000	500,000	500,000	3,800,000
West Evanston TIF	1,725,000	7,350,000				9,075,000
Major Facilities TBD	***3,800,000***	***10,800,000***	***18,600,000***	***56,900,000***	***34,700,000***	***124,800,000***
Water Fund Reserves	***2,980,000***	***3,215,000***	***2,250,000***	***2,102,000***	***2,125,000***	***12,672,000***
Total	**90,518,361**	**126,236,200**	**94,752,000**	**126,815,000**	**100,116,000**	**538,437,561**

The FY 2026–FY 2030 Capital Improvement Plan allocates $538.4 million across key infrastructure categories. The largest share—$195.7 million or 36%—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 $124.8 million or 23%, 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.

Water treatment center improvements account for $62.4 million, or 12% of total CIP funding, with a major electrical upgrade planned for FY 2026. Remaining allocations support park enhancements, facility upgrades, and other transportation-related projects.



2026 - 2030 Capital Improvement Plan by Project Type

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

	2026	2027	2028	2029	2030	TOTAL FUNDING
Large-Scale Facilities	***3,800,000***	***10,800,000***	***18,600,000***	***56,900,000***	***34,700,000***	***124,800,000***
Street Resurfacing, Water Main, and Sewer	***31,865,000***	***59,853,200***	***36,943,000***	***35,216,000***	***31,841,000***	***195,718,200***
Major Projects	270,000	26,319,200	7,560,000	7,100,000	5,450,000	46,699,200
Street Resurfacing	1,420,000	1,552,000	1,697,000	1,697,000	1,697,000	8,063,000
Water Main	24,145,000	24,382,000	24,266,000	23,719,000	21,959,000	118,471,000
Sewer Rehabilitation	6,030,000	7,600,000	3,420,000	2,700,000	2,735,000	22,485,000
Other Transportation	***9,318,000***	***16,595,000***	***5,635,000***	***4,785,000***	***4,990,000***	***41,323,000***
Major Projects	2,935,000	12,170,000	1,000,000			16,105,000
Annual Projects	3,833,000	2,625,000	2,735,000	2,835,000	2,940,000	14,968,000
Sidewalk Projects	2,550,000	1,800,000	1,900,000	1,950,000	2,050,000	10,250,000
Parks	***17,137,361***	***14,828,000***	***7,349,000***	***8,859,000***	***7,775,000***	***55,948,361***
Community Parks	9,900,000	11,850,000	3,400,000	4,655,000	3,700,000	33,505,000
Neighborhood Parks - Legacy	3,925,000	925,000	1,130,000	1,065,000	865,000	7,910,000
Neighborhood Parks	257,361	150,000				407,361
Investment & Modernization	3,055,000	1,903,000	2,819,000	3,139,000	3,210,000	14,126,000
Facilities	***11,700,000***	***7,345,000***	***12,350,000***	***10,100,000***	***5,430,000***	***46,925,000***
Legacy	750,000	1,380,000	4,100,000	400,000		6,630,000
Non-Legacy	5,845,000	3,255,000	5,475,000	6,775,000	2,550,000	23,900,000
Investment & Modernization	5,105,000	2,710,000	2,775,000	2,925,000	2,880,000	16,395,000
Miscellaneous	***2,980,000***	***1,850,000***	***2,950,000***	***1,750,000***	***1,750,000***	***11,280,000***
Water Treatment, Billing and Storage	***13,718,000***	***14,965,000***	***10,925,000***	***9,205,000***	***13,630,000***	***62,443,000***
Total	**90,518,361**	**126,236,200**	**94,752,000**	**126,815,000**	**100,116,000**	**538,437,561**

2026 Capital Improvements Plan

The 2026 Budget includes a Capital Improvements Plan of $90,518,361 in total expenses across twelve funds.

Fund	FY 2026
187- Library Fund	$ 1,155,000
200- Motor Fuel Tax Fund	$ 3,930,000
215- CDBG Fund	$ 600,000
335- West Evanston TIF Fund	$ 1,725,000
345- Chicago-Main TIF Fund	$ 740,000
365- Five Fifths TIF Fund	$ 207,361
415- Capital Improvements Fund	$ 37,628,000
416 - Crown Construction Fund	$ 300,000
420- Special Assessment Fund	$ 225,000
505 - Parking Fund	$ 775,000
510- Water Fund	$ 37,003,000
515- Sewer Fund	$ 6,230,000
Total	**$ 90,518,361**

The following table lists all projects included in the FY 2026 CIP as well as the fund and phase.

GL Account	Phase/ Project		2026 Funding
200- Motor Fuel Tax Fund			
200.40.5100.65515	**Construction**	**$**	**3,920,000**
	Street Resurfacing Annual Program	$	1,320,000
	Streetlight LED Conversion/Pole & Fixture Replacement	$	350,000
	Traffic Signal Improvements	$	1,800,000
	Traffic Signal Improvements IDOT Payment	$	450,000
200.40.5100.65671	**Phase I**	**$**	**10,000**
	General Phase I Engineering	$	10,000
215- CDBG Fund			
215.21.5170.65515	**Construction**	**$**	**600,000**
	Sidewalk Gap Infill	$	300,000
	Sidewalk Improvement Program	$	300,000
335- West Evanston TIF Fund			
335.99.5870.62145	**Consulting**	**$**	**725,000**
	Mason Park/Davis St Extension	$	725,000
335.99.5870.65515	**Construction**	**$**	**1,000,000**
	Annual Water Main Replacement	$	1,000,000
345- Chicago-Main TIF Fund			
345.99.3400.65515	**Construction**	**$**	**740,000**
	Custer Alley- Improvement-- North of Main - Sewer Extension	$	400,000
	Custer Alley- Improvement-- North of Main- Alley Improvement	$	270,000
	Custer Resurfacing	$	70,000
365- Five Fifths TIF Fund			
365.99.5900.65515	**Construction**	**$**	**207,361**
	Foster Field - Track and Field Lighting Payment	$	207,361

415- Capital Improvements Fund			
415.40.4125.65515	**Construction**	**$**	**3,725,000**
	Chandler - Building Envelope and Drainage Improvements	$	400,000
	Chandler Park - Playground and Drainage Improvements	$	350,000
	Fiber Optic System Upgrades	$	325,000
	Fleetwood - East/North Site Improvements	$	100,000
	Fountain Square - North Plaza Repairs	$	1,100,000
	Dog Beach ADA Accessibility	$	650,000
	Fire Station 3 - Interior Renovations (Kitchen, Finishes)	$	400,000
	Fire Stations 1 & 3 Locker Room Improvements	$	400,000
415.40.4126.62145	**Consulting**	**$**	**845,000**
	Beck Park Stage 2 Improvements	$	160,000
	Bridge Inspection	$	25,000
	Chandler - ADA and Restroom Improvements	$	50,000
	Citywide Roof Repairs (locations to be determined)	$	100,000
	Fleetwood - Interior Renovations	$	20,000
	James Park - Baseball Quad Improvements	$	15,000
	Park Fieldhouse Restroom Renovation	$	20,000
	Prieto - HVAC Electrification	$	200,000
	Public Canoe Launch (incl. Eco Cntr Parking Lot)	$	125,000
	Raymond Park Renovations	$	25,000
	Roof Repair (Main Library)	$	105,000
415.40.4126.62180	**Study**	**$**	**700,000**
	Church Street Harbor - Sedimentation Study	$	200,000
	City Facilities Healthy Buildings Compliance Assessment	$	500,000
415.40.4126.65515	**Construction**	**$**	**22,833,000**
	ADA Improvements in Facilities	$	300,000
	ADA Improvements in Parks	$	125,000
	Alley Paving	$	1,593,000
	Bus Stop ADA Improvements	$	150,000
	Cartwright Park Renovation	$	1,600,000
	City Fleet Charging Infrastructure	$	250,000
	City Solar Infrastructure	$	200,000
	Citywide Roof Repairs (locations to be determined)	$	700,000
	Court Rehabilitation	$	200,000
	Divvy Bike Expansion	$	230,000
	Downtown Sidewalks	$	1,000,000
	Emergency Street Repairs	$	100,000
	Facilities Contingency	$	700,000
	Facilities Lighting Modernization	$	350,000
	Fence Replacement (Various Parks)	$	125,000
	Fiber Optic System Upgrades	$	430,000
	Fitzsimons Park Renovations	$	900,000
	Fleetwood - East/North Site Improvements	$	500,000
	Fountain Square - North Plaza Repairs	$	600,000
	Fountain Square - South Plaza Improvements	$	100,000
	James Park - Pathway and Playground Impr	$	1,300,000
	Levy Center - Kitchen Upgrade	$	500,000
	Levy Center - Trash Enclosure Replacement	$	175,000
	Park Fieldhouse Restroom Renovation	$	350,000
	Parks Contingency	$	125,000
	Parks Lighting Modernization	$	350,000
	Participatory Budgeting Improvements	$	1,000,000
	Pathway improvements	$	330,000

	Philbrick Park Renovation	$	1,050,000
	Playground Equipment Replacement	$	1,500,000
	Playground Safety Surfacing Replacement	$	250,000
	Police/Fire HQ - Chiller Replacement	$	300,000
	Police/Fire HQ - Locker Room Upgrades	$	450,000
	Pooch Park - Pathway Improvement Payment	$	50,000
	Prieto - HVAC Electrification	$	1,300,000
	Public Canoe Launch (incl. Eco Cntr Parking Lot)	$	600,000
	Public Vehicle Charging Stations	$	200,000
	Sidewalk Gap Infill	$	350,000
	Sidewalk Grinding Program	$	50,000
	Sidewalk Improvement Program	$	450,000
	Streetlight LED Conversion/Pole & Fixture Replacement	$	200,000
	Traffic Calming, Bicycle & Ped Improvements	$	450,000
	Dog Beach ADA Accessibility	$	100,000
	Roof Repair (Main Library)	$	1,050,000
	Levy Center - Lobby Improvements	$	200,000
415.40.4126.65671	**Phase I**	**$**	**50,000**
	General Phase I Engineering	$	50,000
415.40.4126.65672	**Phase II**	**$**	**170,000**
	Chicago Ave, Howard to Davis	$	100,000
	Chicago Ave, Howard to Davis, Fiber Optic Improvements	$	70,000
415.40.4126.65673	**Phase III**	**$**	**100,000**
	Alley Paving	$	100,000
415.40.4219.65515	**Construction**	**$**	**5,280,000**
	Divvy Bike Expansion	$	155,000
	Downtown Sidewalks	$	100,000
	Fiber Optic System Upgrades	$	75,000
	Fleetwood - Interior Renovations	$	800,000
	Fountain Square - North Plaza Repairs	$	800,000
	Fountain Square - South Plaza Improvements	$	500,000
	James Park - Pathway and Playground Impr	$	600,000
	Playground Safety Surfacing Replacement	$	50,000
	Public Canoe Launch (incl. Eco Cntr Parking Lot)	$	2,200,000
415.40.4219.62145	**Consulting**	**$**	**125,000**
	Public Canoe Launch (incl. Eco Cntr Parking Lot)	$	125,000
TBD	**Construction**	**$**	**2,000,000**
	Service Center - Electrical, HVAC Improvements	$	2,000,000
TBD	**Consulting**	**$**	**1,800,000**
	Police/Fire HQ - New Facility	$	800,000
	Service Center - Electrical, HVAC Improvements	$	1,000,000
416 - Crown Construction Fund			
416.40.4160.65515	**Construction**	**$**	**300,000**
	Crown Interior Storage	$	300,000
420- Special Assessment Fund			
420.40.6000.65515	**Construction**	**$**	**225,000**
	Alley Paving	$	225,000
505 - Parking Fund			
505.19.7005.65515	**Construction**	**$**	**775,000**
	Citywide Roof Repairs (locations to be determined)	$	275,000
	Parking Garages - Structural Repairs	$	500,000
510- Water Fund			
510.40.7330.62145	**Consulting**	**$**	**4,430,000**

	36" Meter and Backwash Tap	$	250,000
	4160V Electrical System Reliability	$	475,000
	Corrosion Control Improvements	$	200,000
	Filter Plant Reliability	$	500,000
	Fire Sprinkler System Study	$	75,000
	HL 7 Engine Replacement	$	150,000
	LSLR Professional Support	$	2,462,000
	Pumping Station Overflow	$	100,000
	Security Fence	$	188,000
	Shorewell Safety Improvements	$	30,000
510.40.7330.65515	**Construction**	**$**	**32,233,000**
	4160V Electrical System Reliability	$	7,000,000
	A15 Valve Replacement	$	300,000
	Annual LSLR	$	11,630,000
	Annual Water Main Replacement	$	8,953,000
	Large Diameter Valve Replacement	$	100,000
	North Standpipe Parking Lot Resurfacing	$	50,000
	Pumping Station Overflow	$	250,000
	Retail Water Meter Replacement Program Phase 2 & MIU	$	1,300,000
	Roof Improvements	$	400,000
	Security Fence	$	2,000,000
	West Plant Dehumidification	$	250,000
510.40.7330.65671	**Phase I**	**$**	**190,000**
	General Phase I Engineering	$	90,000
	Main Street, Hartrey to Asbury	$	100,000
510.40.7330.65672	**Phase II**	**$**	**150,000**
	Lincoln Street Bridge Replacement	$	150,000
515- Sewer Fund			
515.40.4535.65515	**Construction**	**$**	**6,080,000**
	CIPP Rehabilitation	$	815,000
	Emergency Sewer Repairs	$	25,000
	Grit Separator at WTP	$	200,000
	Large Diameter Sewer Rehab	$	3,750,000
	Sewer Repairs on WM/Street Projects	$	470,000
	Stormwater Improvements	$	820,000
515.40.4535.65672	**Phase II**	**$**	**150,000**
	CSO Outlet Rehab	$	150,000
187- Library CIP Fund			
187.48.4862.62145	**Consulting**	**$**	**105,000**
	Roof Repair (Main Library)	$	105,000
187.48.4862.65515	**Construction**	**$**	**1,050,000**
	Roof Repair (Main Library)	$	1,050,000
Grand Total		**$**	**90,518,361**

POSITION INFORMATION

Position Control

The 2026 Position Control document details the number and title of positions included in the 2026 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	2024 Adopted	2025 Adopted	2026 Adopted	2025 - 2026 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	0.00	1.00	1.00	0.00
	CITY MANAGER TOTAL	**8.00**	**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	0.50	0.00
	Graphic Design and Video Specialist	0.00	0.00	0.50	0.50
	Broadcast Operations Coordinator	1.00	1.00	1.00	0.00
	COMMUNITY ENGAGEMENT TOTAL	**3.50**	**3.50**	**4.00**	**0.50**
1540	**TRANSPORTATION AND MOBILITY**				
	Transportation and Mobility Coordinator	1.00	1.00	1.00	0.00
	TRANSPORTATION AND MOBILITY TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
1550	**PERFORMANCE & EQUITY**				
	Manager of Organizational Performance and Equity	1.00	1.00	1.00	0.00
	Equity Professional Learning Specialist	1.00	1.00	1.00	0.00
	PERFORMANCE & EQUITY TOTAL	**2.00**	**2.00**	**2.00**	**0.00**
1555	**FINANCIAL ADMINISTRATION**				
	Senior Financial Analyst	1.00	1.00	1.00	0.00

	Financial Analyst	1.00	1.00	1.00	0.00
	Deputy Chief Financial Officer	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	0.50	1.00	1.00	0.00
	Revenue Collections Coordinator	0.00	1.00	1.00	0.00
	Accounts Receivable Coordinator	1.00	1.00	1.00	0.00
	Customer Service Representative	2.00	4.00	4.00	0.00
	REVENUE TOTAL	**3.50**	**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	0.50	1.00	0.50
	ACCOUNTING TOTAL	**3.50**	**3.50**	**4.00**	**0.50**
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	1.00	0.50	0.00	-0.50
	COMMUNITY ARTS TOTAL	**1.00**	**0.50**	**0.00**	**-0.50**
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	0.00	1.00	1.00	0.00
	Payroll/Pension Administrator	0.00	1.50	1.00	-0.50
	PAYROLL TOTAL	**0.00**	**2.50**	**2.00**	**-0.50**
1929	**HUMAN RESOURCES**				
	HR Assistant/Benefits Coordinator	0.00	1.00	1.00	0.00
	Assistant HR Manager	0.00	1.00	1.00	0.00
	Safety & Workers' Comp Manager	0.00	1.00	1.00	0.00
	Recruitment and Retention Coordinator	0.00	1.00	1.00	0.00
	Human Resources Assistant	0.00	2.00	2.00	0.00
	Human Resources Generalist	0.00	4.00	4.00	0.00
	Human Resources Division Manager	0.00	1.00	1.00	0.00
	HUMAN RESOURCES TOTAL	**0.00**	**11.00**	**11.00**	**0.00**
5300	**ECONOMIC DEVELOPMENT**				
	Economic Development Specialist	2.00	2.00	1.00	-1.00

	Cultural Engagement Specialist	0.00	0.00	1.00	1.00
	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	**35.50**	**53.00**	**53.00**	**0.00**
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	1.00	0.50	-0.50
	Management Analyst	1.00	1.00	0.50	-0.50
	ADMINISTRATIVE SERVICES ADMIN TOTAL	**3.00**	**3.00**	**2.00**	**-1.00**
1915	**PAYROLL**				
	Payroll Manager	1.00	0.00	0.00	0.00
	Payroll/Pension Administrator	1.50	0.00	0.00	0.00
	PAYROLL TOTAL	**2.50**	**0.00**	**0.00**	**0.00**
1929	**HUMAN RESOURCES**				
	HR Assistant/Benefits Coordinator	1.00	0.00	0.00	0.00
	Assistant HR Manager	1.00	0.00	0.00	0.00
	Safety & Workers' Comp Manager	1.00	0.00	0.00	0.00
	Class and Compensation Specialist	1.00	0.00	0.00	0.00
	Recruitment and Retention Coordinator	1.00	0.00	0.00	0.00
	Human Resources Assistant	2.00	0.00	0.00	0.00
	Human Resources Generalist	4.00	0.00	0.00	0.00
	Human Resources Division Manager	1.00	0.00	0.00	0.00
	HUMAN RESOURCES TOTAL	**12.00**	**0.00**	**0.00**	**0.00**
1932	**INFORMATION TECHNOLOGY**				
	GIS Analyst	1.00	1.00	1.00	0.00
	Network Engineer	1.00	1.00	1.00	0.00
	Digital Services Specialist	1.00	1.00	1.00	0.00
	Civic Technology Analyst	1.00	1.00	1.00	0.00
	Public Safety Technology Coordinator	1.00	1.00	1.00	0.00
	Chief Information Security Officer	1.00	1.00	1.00	0.00
	Security Analyst	1.00	1.00	1.00	0.00
	Programmer Analyst	1.00	1.00	1.00	0.00
	Technical Support Specialist I	3.00	3.00	3.00	0.00
	IT Service Delivery Manager	1.00	1.00	1.00	0.00
	Systems Administrator	2.00	2.00	2.00	0.00

	INFORMATION TECHNOLOGY TOTAL	**14.00**	**14.00**	**14.00**	**0.00**
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 TOTAL	**12.50**	**12.50**	**12.50**	**0.00**
1950	**FACILITIES**				
	Facilities & Fleet Management Supervisor	2.00	2.00	1.00	-1.00
	FFM Procurement Specialist	0.00	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 Maintenance Worker II	1.00	0.00	0.00	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	**24.00**	**23.50**	**22.50**	**-1.00**
	ADMINISTRATIVE SERVICES DEPARTMENT TOTAL	**68.00**	**53.00**	**51.00**	**-2.00**
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 ADMINISTRATION TOTAL**	**3.00**	**3.00**	**3.00**	**0.00**
2105	**PLANNING AND ZONING**				
	Planning & Policy Supervisor	1.00	1.00	1.00	0.00
	Senior Housing Planner	0.00	0.50	0.00	-0.50
	Planning Manager	1.00	1.00	1.00	0.00
	Planner	4.00	4.00	4.00	0.00
	Neighborhood & Land Use Planner	1.00	1.00	1.00	0.00
	Zoning Administrator	1.00	1.00	1.00	0.00
2105	**PLANNING AND ZONING TOTAL**	**8.00**	**8.50**	**8.00**	**-0.50**
2115	**PROPERTY STANDARDS**				
	Property Maintenance Inspector I	5.00	5.00	5.00	0.00
	Property Maintenance Supervisor	1.00	1.00	1.00	0.00
	Property Maintenance Licensing Admin	1.00	1.00	2.00	1.00
2115	**PROPERTY STANDARDS TOTAL**	**7.00**	**7.00**	**8.00**	**1.00**
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	1.00	2.00	2.00	0.00
	Permit Services Specialist	1.00	1.00	1.00	0.00
	Permit Coordinator	0.00	0.00	1.00	1.00
	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	4.00	2.00	-2.00

	Permit Desk Supervisor	1.00	1.00	1.00	0.00
	Combination Building Inspector	0.00	1.00	1.00	0.00
	Build/Insp Serv. Division Manager	1.00	1.00	1.00	0.00
2126	**BUILDING INSPECTION SERVICES TOTAL**	**13.00**	**15.00**	**14.00**	**-1.00**
2124	**HOUSING AND GRANTS**				
	Housing and Grants Manager	1.00	0.50	0.00	-0.50
	Senior Grants Comp Specialist	0.00	0.25	0.25	0.00
	Housing Economic Development Analyst	0.00	0.25	0.25	0.00
	Housing Grants Supervisor	0.00	0.25	0.25	0.00
	Housing Planner	0.50	0.00	0.00	0.00
2124	**HOUSING AND GRANTS TOTAL**	**1.50**	**1.25**	**0.75**	**-0.50**
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**32.50**	**34.75**	**33.75**	**-1.00**
2205	**POLICE ADMINISTRATION**				
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Chief of Police	1.00	1.00	1.00	0.00
	POLICE ADMINISTRATION TOTAL	**2.00**	**2.00**	**2.00**	**0.00**
2210	**PATROL OPERATIONS**				
	Police Commander	4.00	4.00	4.00	0.00
	Police Officer	79.00	79.00	79.00	0.00
	Police Sergeant	15.00	15.00	15.00	0.00
	Deputy Chief	2.00	2.00	2.00	0.00
	PATROL OPERATIONS TOTAL	**100.00**	**100.00**	**100.00**	**0.00**
2215	**CRIMINAL INVESTIGATION**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	11.00	11.00	11.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	CRIMINAL INVESTIGATION TOTAL	**13.00**	**13.00**	**13.00**	**0.00**
2230	**JUVENILE BUREAU**				
	Police Officer	7.00	7.00	7.00	0.00
	JUVENILE BUREAU TOTAL	**7.00**	**7.00**	**7.00**	**0.00**
2235	**SCHOOL LIAISON**				
	Police Officer	4.00	4.00	4.00	0.00
	SCHOOL LIAISON TOTAL	**4.00**	**4.00**	**4.00**	**0.00**
2240	**POLICE RECORDS**				
	Records Input Operator	2.00	2.00	2.00	0.00
	Records Clerk	1.00	1.00	1.00	0.00
	Review Officer	1.00	1.00	1.00	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**				
	Administrative Lead	1.00	1.00	1.00	0.00
	Police Commander	1.00	1.00	1.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	OFFICE OF PROFESSIONAL STANDARDS TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
2260	**OFFICE OF ADMINISTRATION**				
	Deputy Chief	1.00	1.00	1.00	0.00
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Manager of Finance and Budget	1.00	1.00	1.00	0.00
	OFFICE OF ADMINISTRATION TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
2265	**NEIGHBORHOOD ENFORCEMENT TEAM**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	6.00	6.00	6.00	0.00
	Police Sergeant	2.00	2.00	2.00	0.00
	NEIGHBORHOOD ENFORCEMENT TEAM TOTAL	**9.00**	**9.00**	**9.00**	**0.00**
2270	**TRAFFIC BUREAU**				
	Police Commander	1.00	1.00	1.00	0.00
	Police Officer	6.00	6.00	6.00	0.00
	TRAFFIC BUREAU TOTAL	**7.00**	**7.00**	**7.00**	**0.00**
2275	**COMMUNITY STRATEGIC BUREAU**				
	Crime Analyst	1.00	1.00	1.00	0.00
	COMMUNITY STRATEGIC BUREAU TOTAL	**1.00**	**1.00**	**1.00**	**0.00**
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	1.00	0.00
	Police Sergeant	1.00	1.00	1.00	0.00
	Police Officer	9.00	9.00	9.00	0.00
	PROBLEM SOLVING TEAM TOTAL	**11.00**	**11.00**	**11.00**	**0.00**
2291	**PROPERTY BUREAU**				
	Property Analyst	1.00	1.00	1.00	0.00
	Property Officer	2.00	2.00	2.00	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	1.00	0.00
	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**	**4.00**	**0.00**
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	0.50	0.00	-0.50
	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**	**111.50**	**111.00**	**-0.50**
	FIRE DEPARTMENT TOTAL	**118.50**	**118.50**	**118.00**	**-0.50**
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 TOTAL	**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	1.00	0.00	-1.00
	Public Health Preparedness Specialist	1.00	1.00	1.00	0.00
	Environmental Health Technicians	1.00	1.00	1.00	0.00
	Health License Coordinator	1.00	1.00	1.00	0.00
	Rodent Control Technician	0.50	1.25	1.50	0.25
	Public Health Manager	0.50	0.50	0.50	0.00
	FOOD AND ENVIRONMENTAL HEALTH TOTAL	**11.00**	**11.75**	**11.00**	**-0.75**
	HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL	**12.25**	**13.00**	**12.25**	**-0.75**
4105	**PUBLIC WORKS AGENCY ADMIN**				
	Director of Public Works Agency	0.50	0.50	0.50	0.00
	Administrative Lead	2.00	2.00	2.00	0.00
	PUBLIC WORKS AGENCY ADMIN TOTAL	**2.50**	**2.50**	**2.50**	**0.00**
4310	**RECYCLING & 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 & ENVIRONMENTAL MAINTAINENCE TOTAL	**6.00**	**6.00**	**6.00**	**0.00**
4320	**FORESTRY**				
	Arborist/Forestry Supervisor	1.00	1.00	1.00	0.00
	Forestry Crew Leader	3.00	3.00	3.00	0.00
	Forestry Worker III	10.00	10.00	10.00	0.00
	Forestry Worker II	1.00	1.00	1.00	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	2.00	0.00
	General Tradesman	1.00	1.00	1.00	0.00
	Greenway Supervisor	1.00	1.00	1.00	0.00
	Greenway Crew Leader	4.00	4.00	4.00	0.00
	Public Works Maintenance Worker II	2.00	2.00	3.00	1.00
	Public Works Maintenance Worker I	1.00	1.00	1.00	0.00
	Greenways Worker III	4.00	4.00	4.00	0.00
	GREENWAYS TOTAL	**15.00**	**15.00**	**16.00**	**1.00**
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	1.75	1.25	-0.50
	Civil Engineer II	1.50	2.50	2.50	0.00
	Senior Project Manager	2.00	2.00	2.00	0.00
	Senor Project Manager: Construct/Design	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	**6.75**	**7.75**	**7.25**	**-0.50**
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**				
	ADA/CIP Project Manager	1.00	1.00	1.00	0.00
	Sr. Project Manager: Facilities/Parks	1.00	1.00	1.00	0.00
	Landscape Architect	1.00	1.00	1.00	0.00
	Architect	0.50	0.50	0.50	0.00
	PARKS AND FACILITIES TOTAL	**3.50**	**3.50**	**3.50**	**0.00**
4500	**INFRASTRUCTURE MAINTENANCE**				
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Manager of Field Services	0.00	1.00	1.00	0.00
	Environmental Services Coordinator	1.00	1.00	1.00	0.00
	Tree Preservation Coordinator	1.00	1.00	1.00	0.00
	Public Services Bureau Chief	0.75	0.75	0.75	0.00

	Clerk	1.00	1.00	1.00	0.00
	INFRASTRUCTURE MAINTENANCE TOTAL	**4.75**	**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 (Graffiti)	1.00	1.00	1.00	0.00
	PW Crew Leader	2.00	2.00	2.00	0.00
	Supervisor: Streets	1.00	1.00	1.00	0.00
	STREET MAINTENANCE TOTAL	**16.00**	**16.00**	**16.00**	**0.00**
4520	**TRAFFIC SIGNAL & 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
	TRAFFIC SIGNS & STREET LIGHT MAINTENANCE TOTAL	**8.00**	**8.00**	**8.00**	**0.00**
	PUBLIC WORKS AGENCY TOTAL	**81.50**	**83.50**	**84.00**	**0.50**
	GENERAL FUND TOTAL	**563.25**	**570.75**	**567.00**	**-3.75**

Parks and Recreation Fund (130)		**2024**	**2025**	**2026**	**25 - 26 Change**
3005	**RECREATION MANAGEMENT & GENERAL SUPPORT**				
	Director, Recreation & Comm. Services	1.00	1.00	1.00	0.00
	Asst. Director of Recr. & Comm. Services	2.00	2.50	2.50	0.00
	Administrative Coordinator	1.00	1.00	1.00	0.00
	Disability Rights & Advocacy Mgr	1.00	0.00	0.00	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	1.00	0.00
	RECREATION MGMT & GENERAL SUPPORT	**9.00**	**8.50**	**8.50**	**0.00**
3030	**CROWN COMMUNITY CENTER**				
	After School Supervisor	1.00	1.00	1.00	0.00
	Enrichment and Specialty Programs Division Manager	1.00	1.00	1.00	0.00
	Assistant Program Coordinator	1.00	1.00	1.00	0.00
	Assistant Recreation Manager	1.00	1.00	1.00	0.00
	Clerk II	3.67	4.42	4.50	0.08
	Crown Operations Supervisor	1.00	1.00	1.00	0.00
	Crown Facilities Maintenance Worker II	5.00	5.00	5.00	0.00
	Facility Coordinator Crown	2.00	2.00	2.00	0.00
	Office Coordinator	1.00	0.00	0.00	0.00
	Lead Preschool Instructor	1.00	2.00	2.00	0.00
	Preschool Instructor	9.00	6.75	6.75	0.00
	Preschool Program Supervisor	1.00	1.00	1.00	0.00
	Recreation Program Coordinator	3.00	2.00	2.00	0.00
	Custodian I	1.00	1.00	1.00	0.00
	Custodian II	0.00	0.00	1.00	1.00
	PT Custodian	2.75	2.25	2.25	0.00

	CROWN COMMUNITY CENTER TOTAL	**34.42**	**31.42**	**32.50**	**1.08**
3035	**CHANDLER COMMUNITY CENTER**				
	Clerk III	0.75	0.75	0.75	0.00
	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	1.08	1.33	0.25
	Facilities Supervisor	0.65	0.40	0.40	0.00
	CHANDLER COMMUNITY CENTER TOTAL	**4.98**	**4.73**	**4.98**	**0.25**
3040	**FLEETWOOD JOURDAIN COMMUNITY CENTER**				
	Clerk III	0.70	0.70	0.70	0.00
	Office Coordinator	1.00	1.00	1.00	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	0.50	1.00	0.50
	PT Custodian	0.50	0.50	0.50	0.00
	FLEETWOOD JOURDAIN COMM. CENTER TOTAL	**7.70**	**7.70**	**8.20**	**0.50**
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**
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	2.00	1.60	-0.40
	Secretary II	1.00	1.00	1.00	0.00
	PT Office Assistant	1.17	1.17	1.17	0.00
	Facilities Supervisor	1.22	1.22	1.22	0.00
	FT Bus Driver	1.00	1.00	1.00	0.00
	PT Custodian	1.70	1.70	1.70	0.00
	LEVY CENTER SENIOR SERVICES TOTAL	**11.09**	**11.09**	**10.69**	**-0.40**
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	2.00	0.00
	Disability Rights Advocacy Manager	0.00	1.00	1.00	0.00
	Program Supervisor	0.46	0.46	0.00	-0.46
	SPECIAL RECREATION TOTAL	**2.46**	**3.46**	**3.00**	**-0.46**
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**
3150	**PARK SERVICE UNIT**				
	PT Park Ranger	1.00	0.00	0.00	0.00
	PARK SERVICE UNIT TOTAL	**1.00**	**0.00**	**0.00**	**0.00**

3225	**GIBBS-MORRISON CULTURAL CENTER**				
	Facilities Supervisor	1.00	0.50	0.00	-0.50
	GIBBS-MORRISON CULTURAL CENTER TOTAL	**1.00**	**0.50**	**0.00**	**-0.50**
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	**SOUTH END**				
	Preschool Instructor	0.00	2.75	1.50	-1.25
	Preschool Supervisor	0.00	0.00	1.00	1.00
	Recreation Program Coordinator	0.00	1.00	1.00	0.00
	Clerk II	0.00	0.00	0.75	0.75
	Office Coordinator	0.00	1.00	1.00	0.00
	SOUTH END TOTAL	**0.00**	**4.75**	**5.25**	**0.50**
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	1.68	1.64	-0.04
	NOYES CULTURAL ARTS CENTER TOTAL	**2.68**	**2.68**	**2.64**	**-0.04**
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**
	PARKS AND RECREATION DEPARTMENT TOTAL	**86.48**	**86.98**	**87.91**	**0.93**
	PARKS & RECREATION FUND TOTAL	**86.48**	**86.98**	**87.91**	**0.93**

ARPA Fund (170)		**2024**	**2025**	**2026**	**25 - 26 Change**
9971	**ARPA Admin**				
	ARPA Admin Coordinator	0.00	1.00	1.00	0.00
	ARPA ADMIN TOTAL	**0.00**	**1.00**	**1.00**	**0.00**
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**0.00**	**1.00**	**1.00**	**0.00**
	ARPA FUND TOTAL	**0.00**	**1.00**	**1.00**	**0.00**

General Assistance Fund (175)		**2024**	**2025**	**2026**	**25 - 26 Change**
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	3.00	3.00	0.00
	GENERAL ASSISTANCE ADMINISTRATION TOTAL	**4.25**	**4.25**	**4.25**	**0.00**
	HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL	**4.25**	**4.25**	**4.25**	**0.00**
	GENERAL ASSISTANCE FUND TOTAL	**4.25**	**4.25**	**4.25**	**0.00**

Human Services Fund (176)		**2024**	**2025**	**2026**	**25 - 26 Change**
4651	**MENTAL HEALTH BOARD ALLOCATIONS**				
	Senior Grants and Comp. Specialist	0.30	0.65	0.65	0.00
	MENTAL HEALTH BOARD ALLOCATIONS TOTAL	**0.30**	**0.65**	**0.65**	**0.00**
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**0.30**	**0.65**	**0.65**	**0.00**
2445	**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
	Family Advocate	1.00	0.00	0.00	0.00
	Senior Human Services Advocate	0.00	1.00	0.00	-1.00
	Human Services Advocate	3.00	2.00	2.00	0.00
	Senior Services Advocate	1.00	0.00	0.00	0.00
	Long-term Care Ombudsman	1.00	1.00	1.00	0.00
	Disease Intervention Specialist	0.00	0.00	1.00	1.00
	Community Ombudsman	0.00	0.40	0.40	0.00
	Workforce Development Manager	1.00	1.00	1.00	0.00
	Workforce Development Coordinator	1.00	1.00	1.00	0.00
	Career Development Coordinator	1.00	1.00	1.00	0.00
	Human Services Manager	1.00	1.00	1.00	0.00
	HUMAN SERVICES TOTAL	**13.00**	**11.40**	**11.40**	**0.00**
	HEALTH AND HUMAN SERVICES DEPARTMENT TOTAL	**13.00**	**11.40**	**11.40**	**0.00**
3210	**HUMAN SERVICES**				
	Family Advocate	0.00	1.00	1.00	0.00
	Senior Services Advocate	0.00	1.00	1.00	0.00
	COMMUNITY RESPONDERS - CARE TEAM TOTAL	**0.00**	**2.00**	**2.00**	**0.00**
3215	**YOUTH & COMMUNITY ENGAGEMENT**				
	Youth and Family Program Coordinator	1.00	1.00	1.00	0.00
	Youth and Family Program Manager	1.00	1.00	1.00	0.00
	Lead Outreach Worker	1.00	1.00	1.00	0.00
	Outreach Worker	5.00	5.00	5.00	0.00
	YOUTH & COMMUNITY ENGAGEMENT TOTAL	**8.00**	**8.00**	**8.00**	**0.00**
3300	**COMMUNITY RESPONDERS - CARE TEAM**				
	Assistant Director of PRCS	0.00	0.50	0.50	0.00
	Crisis Alternative Responders	0.00	4.00	6.00	2.00
	COMMUNITY RESPONDERS - CARE TEAM TOTAL	**0.00**	**4.50**	**6.50**	**2.00**

	PARKS AND RECREATION DEPARTMENT TOTAL	**8.00**	**14.50**	**16.50**	**0.00**
	HUMAN SERVICES FUND	**21.30**	**26.55**	**28.55**	**2.00**

Sustainability Fund (178)		**2024**	**2025**	**2026**	**25 - 26 Change**
9910	**SUSTAINABILITY FUND**				
	Sustainability Manager	0.50	0.50	0.50	0.00
	Resilient Building Specialist	1.00	1.00	1.00	0.00
	Building Electrical Program Coordinator	0.00	1.00	1.00	0.00
	Community Outreach Specialist	1.00	1.00	1.00	0.00
	Sustainability Fund Total	**2.50**	**3.50**	**3.50**	**0.00**
	CITY MANAGER'S OFFICE TOTAL	**2.50**	**3.50**	**3.50**	**0.00**
	SUSTAINABILITY FUND TOTAL	**2.50**	**3.50**	**3.50**	**0.00**

Library Fund (185)		**2024**	**2025**	**2026**	**25 - 26 Change**
4805	**EARLY LEARNING & LITERACY**				
	Librarian I	2.50	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	4.18	4.05	4.05	0.00
	EARLY LEARNING & LITERACY TOTAL	**8.68**	**8.58**	**8.58**	**0.00**
4806	**LIFELONG LEARNING & LITERACY**				
	Librarian I	5.03	5.12	5.03	-0.09
	Learning & Literacy Manager	1.00	1.00	1.00	0.00
	Branch Assistant	1.00	1.00	1.00	0.00
	Library Assistant	2.06	2.12	2.12	0.00
	LIFELONG LEARNING & LITERACY TOTAL	**9.09**	**9.24**	**9.15**	**-0.09**
4820	**ACCESS SERVICES**				
	Access Manager	1.00	1.00	1.00	0.00
	Assistant Circulation Manager	0.00	1.00	1.00	0.00
	Customer Service Manager	1.00	1.00	1.00	0.00
	Library Services Coordinator	3.00	3.00	2.00	-1.00
	Collection Development Manager	1.00	1.00	0.00	-1.00
	Library Assistant	3.00	3.00	3.00	0.00
	Library Clerk	7.80	7.27	8.66	1.39
	Shelver	3.33	3.06	2.53	-0.53
	ACCESS SERVICES TOTAL	**20.13**	**20.33**	**19.19**	**-1.14**
4825	**ENGAGEMENT SERVICES**				
	Community Engagement Manager	1.00	1.00	1.00	0.00
	Family Engagement Coordinator	2.00	1.00	1.00	0.00
	Latino Engagement Librarian	1.00	1.00	1.00	0.00
	Branch Assistant	4.26	1.00	0.00	-1.00
	Library Assistant	1.67	0.67	0.67	0.00
	Security Monitor	0.53	0.00	0.00	0.00
	Supervising Librarian	1.00	0.00	0.00	0.00

	Library Clerk	2.12	0.00	0.00	0.00
	ENGAGEMENT SERVICES TOTAL	**13.58**	**4.67**	**3.67**	**-1.00**
4826	**ROBERT CROWN LIBRARY OPERATIONS**				
	Library Assistant	0.00	1.00	2.00	1.00
	Library Clerk	0.00	1.59	1.59	0.00
	Branch Manager	0.00	1.00	1.00	0.00
	Assistant Branch Manager	0.00	0.00	1.00	1.00
	Branch Assistant	0.00	2.53	1.53	-1.00
	Family Engagement Coordinator	0.00	1.00	1.00	0.00
	ROBERT CROWN LIBRARY OPERATIONS TOTAL	**0.00**	**7.12**	**8.12**	**1.00**
4835	**INNOVATION & DIGITAL LEARNING**				
	Innovation & Digital Learning Manager	1.00	1.00	1.00	0.00
	Library Assistant	5.18	5.35	5.07	-0.28
	Library Assistant - Music Tech.	1.00	1.00	1.00	0.00
	Data and Technology Librarian	1.00	1.00	1.00	0.00
	Technology Trainer	1.20	1.20	0.50	-0.70
	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	**11.38**	**11.55**	**10.57**	**-0.98**
4840	**MAINTENANCE**				
	Custodian II	2.00	2.00	2.00	0.00
	Custodian I	1.00	1.00	1.00	0.00
	Security Supervisor	0.00	1.00	1.00	0.00
	Assistant Facility Manager	0.00	1.00	1.00	0.00
	Security Monitor	5.00	4.00	4.00	0.00
	Facilities Management Supervisor	1.00	1.00	1.00	0.00
	MAINTENANCE TOTAL	**9.00**	**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	0.00	1.00	0.00
	Assistant Library Director	1.00	1.00	1.00	0.00
	Human Resources Manager	0.00	0.00	1.00	1.00
	Collection Development Manager	0.00	0.00	1.00	1.00
	Social Worker	1.00	1.00	0.00	-1.00
	Administrative Lead	1.00	1.00	1.00	0.00
	Management Analyst	1.00	1.00	0.00	-1.00
	Systems Administrator	0.00	0.00	1.00	1.00
	Volunteer Services Coordinator	0.00	0.00	0.67	0.67
	Development Associate	1.34	1.34	1.00	-0.34
	Development Manager	1.00	1.00	1.00	0.00
	Marketing & Communications Manager	1.00	1.00	1.00	0.00
	ADMINISTRATION TOTAL	**9.34**	**9.34**	**11.67**	**2.33**
	LIBRARY TOTAL	**81.20**	**80.83**	**80.95**	**0.12**
	LIBRARY FUND TOTAL	**81.20**	**80.83**	**80.95**	**0.12**

Emergency Telephone System Fund (205)		2024	2025	2026	25 - 26 Change
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**
	POLICE DEPARTMENT TOTAL	**6.00**	**6.00**	**6.00**	**0.00**
	EMERGENCY TELEPHONE SYSTEM FUND TOTAL	**6.00**	**6.00**	**6.00**	**0.00**

CDBG Fund (215)		2024	2025	2026	25 - 26 Change
5187	**HOUSING REHABILITATION**				
	Housing Loan Specialist	0.00	0.50	0.50	0.00
	HOUSING REHABILITATION TOTAL	**0.00**	**0.50**	**0.50**	**0.00**
5220	**CDBG ADMINISTRATION**				
	Housing & Grants Supervisor	1.00	0.60	0.60	0.00
	Senior Housing Planner	0.50	0.00	0.00	0.00
	Housing Loan Specialist	0.00	0.50	0.50	0.00
	PT Financial Analyst	0.50	0.50	0.50	0.00
	Housing & Economic Development Analyst	1.00	0.40	0.30	-0.10
	Senior Grants and Compliance Specialist	0.70	0.10	0.10	0.00
	Compliance and Grants Coordinator	1.00	0.00	0.00	0.00
	CDBG ADMINISTRATION TOTAL	**4.70**	**2.10**	**2.00**	**-0.10**
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**4.70**	**2.60**	**2.50**	**-0.10**
	CDBG FUND TOTAL	**4.70**	**2.60**	**2.50**	**-0.10**

HOME Fund (240)		2024	2025	2026	25 - 26 Change
5430	**HOME FUND**				
	Housing & Economic Development Analyst	0.60	0.35	0.10	-0.25
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**0.60**	**0.35**	**0.10**	**-0.25**
	HOME FUND TOTAL	**0.60**	**0.35**	**0.10**	**-0.25**

Affordable Housing Fund (250)		2024	2025	2026	25 - 26 Change
5465	**AFFORDABLE HOUSING**				
	Housing & Economic Development Analyst	0.40	0.00	0.35	0.35
	Senior Housing Planner	0.00	0.50	1.00	0.50
	Housing and Grant Supervisor	0.00	0.15	0.15	0.00
	Housing and Grant Manager	0.00	0.50	1.00	0.50
	AFFORDABLE HOUSING TOTAL	**0.40**	**1.15**	**2.50**	**1.35**
	COMMUNITY DEVELOPMENT DEPARTMENT TOTAL	**0.40**	**1.15**	**2.50**	**1.35**

	AFFORDABLE HOUSING FUND TOTAL	**0.40**	**1.15**	**2.50**	**1.35**

Parking Fund (505)		**2024**	**2025**	**2026**	**25 - 26 Change**
1560	**REVENUE AND COLLECTIONS**				
	Revenue Supervisor	0.50	0.00	0.00	0.00
	Customer Service Representative	2.00	0.00	0.00	0.00
	Collections Coordinator	1.00	0.00	0.00	0.00
	REVENUE AND COLLECTIONS TOTAL	**3.50**	**0.00**	**0.00**	**0.00**
	CITY MANAGER'S OFFICE TOTAL	**3.50**	**0.00**	**0.00**	**0.00**
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	3.00	0.00
	GREENWAYS TOTAL	**3.00**	**3.00**	**3.00**	**0.00**
	PUBLIC WORKS AGENCY TOTAL	**4.50**	**4.50**	**4.50**	**0.00**
7005	**PARKING SYSTEM MANAGEMENT**				
	PEO/Parking Office Assistant	1.00	1.00	1.00	0.00
	Management Analyst	0.00	0.00	0.50	0.50
	Administrative Coordinator	0.00	0.00	0.50	0.50
	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**	**3.00**	**4.00**	**1.00**
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 TOTAL	**6.00**	**6.00**	**7.00**	**1.00**
	PARKING SYSTEM FUND TOTAL	**14.00**	**10.50**	**11.50**	**1.00**

Water Fund (510)		**2024**	**2025**	**2026**	**25 - 26 Change**
4105	**PUBLIC WORKS AGENCY ADMIN**				
	Sustainability Manager	0.25	0.25	0.25	0.00
	CMMS Analyst	1.00	1.00	1.00	0.00
	Management Analyst	0.50	0.50	0.50	0.00
	Plumbing Inspector	1.50	1.50	1.50	0.00
	PUBLIC WORKS AGENCY ADMIN TOTAL	**3.25**	**3.25**	**3.25**	**0.00**

4200	**WATER PRODUCTION**				
	Director of Public Works Agency	0.33	0.33	0.33	0.00
	Civil Engineer II	2.00	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
	GIS Engineering Technician	0.00	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	**6.08**	**6.08**	**6.08**	**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	5.00	5.00	5.00	0.00
	Water Worker I	1.00	1.00	1.00	0.00
	Water Worker II	1.00	1.00	1.00	0.00
	Pumping Technician	3.00	3.00	3.00	0.00
	PUMPING TOTAL	**12.00**	**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
	Microbiologist	1.00	1.00	1.00	0.00
	Project Management Supervisor	1.00	1.00	1.00	0.00
	Water Plant Operator	7.00	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
	Filtration Technician	3.00	3.00	3.00	0.00
	FILTRATION TOTAL	**16.00**	**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	1.00	1.00	1.00	0.00
	WATER AND SEWER CAPITAL TOTAL	**3.00**	**3.00**	**3.00**	**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 AGENCY TOTAL	**58.33**	**58.33**	**58.33**	**0.00**
	WATER FUND TOTAL	**58.33**	**58.33**	**58.33**	**0.00**

Sewer Fund (515)		**2024**	**2025**	**2026**	**25 - 26 Change**
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
	Water Worker II	1.00	1.00	1.00	0.00
	Civil Engineer II	0.50	0.50	0.50	0.00
	Civil Engineer III	0.25	0.25	0.75	0.50
	Water Worker III	1.00	1.00	1.00	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**	**12.50**	**13.00**	**0.50**
	PUBLIC WORKS AGENCY TOTAL	**12.50**	**12.50**	**13.00**	**0.50**
	SEWER FUND TOTAL	**12.50**	**12.50**	**13.00**	**0.50**

Solid Waste Fund (520)		**2024**	**2025**	**2026**	**25 - 26 Change**
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
	Sustainability Manager	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	**16.67**	**16.67**	**16.67**	**0.00**
	PUBLIC WORKS AGENCY TOTAL	**16.67**	**16.67**	**16.67**	**0.00**
	SOLID WASTE FUND TOTAL	**16.67**	**16.67**	**16.67**	**0.00**

Fleet Maintenance Fund (600)		**2024**	**2025**	**2026**	**25 - 26 Change**
7710	**FLEET MAINTENANCE**				
	Administrative Lead	0.50	0.50	0.50	0.00
	Facilities & Fleet Supervisor	1.00	1.00	2.00	1.00
	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 Administrator	1.00	1.00	1.00	0.00

	FFM Procurement Specialist	0.00	0.50	0.50	0.00
	Lead Mechanic	2.00	2.00	2.00	0.00
	MAJOR MAINTENANCE TOTAL	**12.00**	**12.50**	**13.50**	**1.00**
	ADMINISTRATIVE SERVICES DEPARTMENT TOTAL	**12.00**	**12.50**	**13.50**	**1.00**
	FLEET SERVICES FUND TOTAL	**12.00**	**12.50**	**13.50**	**1.00**
ALL FUNDS FTE TOTAL		**884.18**	**894.46**	**897.26**	**2.80**

Budgeted FTE by Department

Department *(Across All Funds)*	2024 Adopted	2025 Adopted	2026 Adopted	2025-2026 Difference
13 - City Council	1	1	1	0
14 - City Clerk	2	2	2	0
15 - City Manager's Office	42	56.5	56.5	0
17 - Law	9	9	9	0
19 - Administrative Services	86	71.5	71.5	0
21 - Community Development	38.5	40.5	40.5	0
22 - Police	209	209	209	0
23 - Fire	118.5	118.5	118	-0.5
24 - Health & Human Services	29.5	28.65	27.9	-0.75
30 - Parks & Recreation	94.48	101.48	104.41	2.93
40 - Public Works	173.5	175.5	176.5	1
48 - Library	81.2	80.83	80.95	0.12
Total:	**884.18**	**894.46**	**897.26**	**2.8**

Personnel Changes

As part of the FY 2026 budget process, department directors requested several new positions to include in the budget. In total, 3.5 additional FTE were authorized in the FY 2026 budget. When netted with other positions that were eliminated or repurposed, the total budget increase in FY 2026 was 2.8 FTE across all funds.

Fund	Department	Position	FTE	Explanation
General	Public Works Agency - Greenways	Public Works Maintenance Worker II	1.0	Given the growing scope of responsibilities for the Greenways Division, existing staffing levels are insufficient to maintain desired service quality. This position will assist with weeding, mowing, trimming, and inspections of parks facilities.
General	City Manager's Office - Community Engagement	Graphic Deisgn and Video Specialist	0.5	Currently, the City relies on seasonal employees to assist in the creation of graphics design and video content for community engagement. A permanent part-time position is recommended to better produce engaging multi-media content year-round for the City's website and other digital platforms.
Total In General Fund			**1.5**	

Fund	Department	Position	FTE	Explanation
Human Services Fund	Parks & Recreation	Crisis Alternative Responders	2.0	Adding two additional FTE allows for the addition of one additional CARE Team that can respond to calls. Adding this additional team would allow the City to expand coverage of the program by 18 hours per week (additional late day availability) and respond to 17% more calls for service.
Total in Other Funds			**2.0**	

DEBT

City Debt Summary

Debt Limit

As a home rule government under Illinois law, there is no legal debt limit for the City. The City Council has adopted as part of its budget policies a self-imposed limit on tax-supported general obligation debt. Tax-supported general obligation (G.O.) debt shall not exceed $155,000,000 in aggregate principal amount, which limit is expressly subject to increase by action of the City Council as the needs of the City may grow.

Credit Rating

The City of Evanston received a rating of AA by S&P for the 2024 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 2026 budget includes principal and interest payments for 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.

Fund	2023	2024	2025	2026
Library Debt Service	$507,913	$574,677	$576,946	$547,823
Debt Service	$15,197,222	$15,460,034	$15,981,861	$15,614,798
Water	$4,072,486	$4,826,609	$6,395,895	$7,532,420
Sewer	$3,809,232	$3,550,270	$2,668,164	$2,670,779
Parking	$76,150	$79,150	$76,900	$76,900
Total Annual Debt Service	**$23,663,003**	**$24,490,740**	**$25,699,766**	**$26,442,720**

Fund	2023	2024	2025	2026
Howard-Ridge TIF	$320,913	$288,513	$287,113	$290,513
Dempster-Dodge TIF	$164,483	$166,857	$168,943	$170,723
Chicago-Main TIF	$241,355	$242,480	$243,240	$243,620
Crown Construction	$945,000	$619,118	$588,369	$629,869
Special Assessment	$363,360	$333,652	$230,631	$165,676
Sewer (sewer surcharge)	$283,858	$293,321	$304,251	$214,008
Total Transfers to Debt Service	**$2,318,969**	**$1,943,941**	**$1,822,547**	**$1,714,409**

Current Principal Debt – As of December 31, 2025

The table below shows the current outstanding principal for GO Bond and Federal and State loans at the end of FY 2025.

	As of 12/31/2022	As of 12/31/2023	As of 12/31/2024	As of 12/31/2025
General City	$128,908,440	$119,829,709	$128,165,633	$118,116,306
Library Fund	$5,761,880	$5,486,150	$5,132,758	$4,762,675
Total Tax Supported G.O. Debt	**$134,670,320**	**$125,315,859**	**$133,298,391**	**$122,878,981**
Water Fund	$28,454,722	$27,017,987	$39,819,891	$37,670,918
Sewer Fund	$3,501,990	$3,266,019	$3,016,428	$2,756,605
Sewer Surcharge	$499,321	$356,648	$0	$0
Parking Fund	$1,380,000	$1,340,000	$1,295,000	$1,250,000
Special Assessment Fund	$1,398,646	$1,093,487	$805,290	$553,496
Tax-Increment Financing (TIF) Districts	$7,680,000	$7,235,000	$6,805,000	$6,360,000
Total Self-Supporting G.O. Debt	**$42,914,679**	**$40,309,141**	**$51,741,609**	**$48,591,019**
Total Principal Outstanding - G.O. Debt	**$177,584,999**	**$165,625,000**	**$185,040,000**	**$171,470,000**
Sewer Fund - IEPA Loans*	$14,887,925	$11,704,349	$8,772,900	$6,652,911
Water Fund - IEPA Loans*	$32,615,902	$41,605,321	$57,023,732	$54,154,291
Water Fund - WIFIA Loans*	$0	$0	$4,823,650	$9,477,769
Total Principal Outstanding - IEPA/WIFIA Lo	**$47,503,827**	**$53,309,670**	**$70,620,282**	**$70,284,971**

*WIFIA and IEPA Principal Debt as of 12/31/2025 is Estimated

New Debt

The 2026 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.

	2026
Capital Improvement Fund	$26,223,000
Library Capital Improvement Fund	$1,155,000
Water Fund	$22,548,000
Sewer Fund	$3,750,000
Total GO Bond Proceeds Revenue	**$53,676,000**
Water Fund – IEPA Loans	$11,475,000
Total IEPA Loan Proceeds Revenue	**$11,475,000**

Debt Snapshot

Debt service requirements for FY 2026 are $19,360,385. Of this amount, $6,046,470 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 ($12,766,093) and Library Debt Service levy ($547,822) 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	2026	2027	2028	2029	2030-2044	Total (2026-2044)
2013A Capital Projects	$994,995	$870,395	$869,595	$872,125	$3,484,664	$7,091,774
2014A Capital Projects	$836,675	$835,677	$836,177	$836,075	$4,183,638	$7,528,242
2015A Capital Projects	$903,237	$907,437	$905,437	$907,437	$5,438,393	$9,061,941
2016A Capital Projects	$928,538	$874,938	$871,138	$872,138	$6,102,345	$9,649,097
2016B Refunding	$890,950	$0	$0	$0	$0	$890,950
2017A Capital Projects	$995,725	$992,925	$934,125	$938,425	$7,469,121	$11,330,321
2017B Refunding	$1,028,402	$1,029,600	$0	$0	$0	$2,058,002
2017C TIF Capital Projects	$414,343	$420,933	$413,733	$416,333	$2,541,024	$4,206,366
2018D TIF Capital Projects	$290,513	$288,513	$291,313	$289,283	$2,605,196	$3,764,818
2018A Robert Crown Center	$1,688,869	$1,687,619	$1,689,369	$1,688,869	$23,645,064	$30,399,790
2018B Capital Projects	$1,437,550	$1,440,050	$1,440,300	$1,438,300	$12,939,368	$18,695,568
2018C Refunding	$967,400	$968,000	$967,200	$0	$0	$2,902,600
2019A Robert Crown Center	$966,000	$966,000	$970,000	$967,750	$13,562,000	$17,431,750
2019B Capital Projects	$1,027,749	$1,026,750	$1,024,500	$1,025,999	$10,256,249	$14,361,247
2020A Capital Projects	$720,850	$721,100	$720,350	$808,600	$14,437,300	$17,408,200
2020B Refunding	$1,724,550	$1,723,550	$1,724,050	$1,730,800	$2,461,900	$9,364,850
2021A Capital Projects	$772,271	$772,051	$771,347	$775,159	$7,114,447	$10,205,275
2021B Refunding	$344,118	$344,737	$345,091	$345,180	$1,037,722	$2,416,848
2024 Capital Projects	$2,427,650	$2,432,400	$2,434,400	$2,433,650	$36,492,200	$46,220,300
TOTAL	**$19,360,385**	**$18,302,675**	**$17,208,125**	**$16,346,123**	**$153,770,631**	**$224,987,939**

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.