

Memorandum

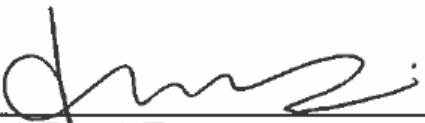
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: August 2026 Monthly Financial Report
Date: September 25, 2026

Please find attached the financial statements as of August 31, 2026. The Financials below are unaudited.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. For additional financial reports, please visit: https://www.cityofevanston.org/government/transparency/budget_financial_reports.php

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the August 31, 2026 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Section 1 – Cash and Fund Balance Summary

Table 1 shows the ending fund and cash balances for each Fund as of August 31, 2026. The figures in Table 1 are based on audited FY 2025 year ending fund balances plus unaudited FY 2026 actual revenues and expenses. The FY 2025 audit was conducted by Sikich, LLP from January through June 2026 and published to the City website on June 26, 2026.

Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. All monthly fund and cash balances are unaudited.

Table 1
FY 2026 Cash and Fund Balance Summary (as of August 31, 2026)

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	87,572,141	95,835,409	(8,263,268)	34,197,469	26,831,139
130	Parks and Recreation	11,441,518	11,911,311	(469,793)	(469,793)	(469,793)
170	American Rescue Plan	175,488	3,203,819	(3,028,331)	(2,571,444)	7,619,646
175	General Assistance	281,942	864,855	(582,913)	274,582	274,583
176	Human Services	3,283,971	3,696,092	(412,121)	(225,459)	(225,459)
177	Reparations	1,004,404	1,101,204	(96,800)	(78,265)	(78,265)
178	Sustainability	721,087	589,524	131,563	911,309	911,309
180	Good Neighbor	3,163,507	3,158,115	5,392	382,419	382,419
185	Library	6,060,635	6,563,995	(503,361)	3,601,503	3,601,502
186	Library Debt Service	273,911	95,713	178,198	180,976	180,977
187	Library Capital Improvement FD	1,003,649	490,573	513,076	513,076	513,076
200	MFT	2,535,599	2,049,400	486,199	5,587,376	6,939,686
205	E911	990,083	1,117,729	(127,646)	621,536	275,495
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	345,425	291,532	53,893	4,747	4,747
215	CDBG	110,017	386,467	(276,450)	(217,127)	(217,127)
220	CD Loan	127,982	50,321	77,661	470,908	470,909
240	Home	42,315	96,160	(53,844)	(17,881)	(17,882)
250	Affordable Housing	1,396,713	320,392	1,076,321	6,156,267	6,156,267
320	Debt Service	13,574,624	7,326,936	6,247,687	8,286,111	8,286,111
330	Howard Ridge	1,128,296	733,313	394,982	3,402,587	3,389,207
335	West Evanston	1,609,773	1,329,250	280,523	4,075,287	4,075,287
340	Dempster-Dodge-TIF	305,492	133,469	172,023	1,475,525	1,475,524
345	Chicago Main-TIF	1,057,693	218,915	838,778	889,549	1,814,818
350	Special Service Area (SSA) #6	125,583	105,669	19,914	75,898	75,898
355	Special Service Area (SSA) #7	83,227	67,211	16,016	27,539	27,539
360	Special Service Area (SSA) #8	32,755	31,326	1,429	9,093	9,093
361	Special Service Area (SSA) #10	186,050	75,311	110,739	18,115	18,115
365	Five-Fifth TIF	839,070	47,588	791,482	1,852,537	1,852,539
415	Capital Improvements	25,843,791	5,136,126	20,707,665	2,048,359	6,809,544
416	Crown Construction	108,750	486,935	(378,185)	4,580,562	4,580,562
417	Crown Community CTR Maintenance	116,667	-	116,667	1,131,700	1,131,700
420	Special Assessment	1,126,257	209,645	916,612	1,177,680	1,177,679
505	Parking	7,442,827	6,690,020	752,807	2,840,774	2,308,265
510	Water	24,658,582	31,680,663	(7,022,081)	(1,127,796)	415,623
515	Sewer	5,487,352	5,179,980	307,371	10,341,576	8,652,114
520	Solid Waste	4,033,826	5,036,209	(1,002,384)	2,958,007	2,080,621
600	Fleet	2,843,763	2,572,208	271,556	2,151,792	561,790
601	Equipment Replacement	949,710	1,849,173	(899,463)	1,268,787	475,613
605	Insurance	15,062,716	16,435,571	(1,372,855)	3,230,630	5,720,488
All Funds Total		227,147,186	217,168,130	9,979,055	100,333,222	108,091,360

Section 2 - General Fund Revenues and Expenses

The financials as of August 31, 2026 show the General Fund with a fund balance of \$34,197,469, and a cash balance of \$26,831,139.

There is a three (3) month lag in some of the state distributed revenues like Sales Tax, Home Rule Sales Tax, Use Tax, and Telecommunication Tax. The City will not receive the August 2026 allocations until November 2026.

Other notes about General Fund Expenses and Revenues:

- The Parks and Recreation Department was included in General Fund in FY 2025, but has been moved to the new Parks and Recreation Fund in FY 2026. Beginning with the July 2026 Financial Report, the Parks and Recreation Fund actuals from FY 2025 have been removed from the General Fund totals in Tables 2 and 3.
- The first \$1,000,000 of Real Estate Transfer Tax (RETT) revenues were recorded to the Reparations Fund by the end of March 2026. The General Fund has received \$3,016,066 of RETT revenue as of August 31, 2026.
- August Financials include a \$3,706,000 transfer from General Fund to Parks Fund, approximately two-thirds (8 out of 12 months) of the budgeted total interfund transfer to Parks Fund in FY 2026.

Table 2

*FY 2026 General Fund Actual Revenues (through August 31, 2026)**

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	11,265,326	56%	10,726,593
51525 - SALES TAX - BASIC	15,200,000	10,732,591	71%	9,537,491
51545 - STATE INCOME TAX	14,200,000	9,892,742	70%	9,510,243
51530 - SALES TAX - HOME RULE	12,600,000	8,443,437	67%	7,508,212
51015 - PROPERTY TAXES	9,949,797	4,548,023	46%	5,096,899
52080 - BUILDING PERMITS	5,250,000	3,124,220	60%	10,173,705
52505 - TICKET FINES-PARKING	4,100,000	2,598,938	63%	2,539,327
53675 - AMBULANCE SERVICE	3,800,000	2,308,008	61%	2,195,470
51595 - LIQUOR TAX	3,300,000	1,862,102	56%	1,925,090
51600 - PARKING TAX	3,000,000	1,942,185	65%	1,725,178
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	3,016,066	101%	1,993,316
51565 - ELECTRIC UTILITY TAX	2,800,000	1,965,299	70%	1,807,075
52010 - WHEEL TAX	2,800,000	1,013,622	36%	921,822
51550 - MUNICIPAL HOTEL TAX	2,350,000	1,499,463	64%	1,540,057
51605 - PERSONAL PROPERTY REPLACEMENT	2,000,000	1,255,680	63%	1,126,781
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,313,196	88%	1,148,298
53676 - GEMT SERVICE REVENUE	1,500,000	1,281,768	85%	1,375,089
51630 - AMUSEMENT TAX	1,400,000	1,029,626	74%	801,145
51540 - ATHLETIC CONTEST TAX	1,300,000	534,894	41%	316,133
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	683,950	68%	613,561
51625 - TELECOMMUNICATIONS TAX	1,000,000	615,919	62%	725,195
56501 - INVESTMENT INCOME	1,000,000	882,736	88%	1,514,045
ALL OTHER GF REVENUE	11,955,434	8,309,622	70%	7,628,536
TRANSFERS FROM OTHER FUNDS	10,740,182	7,452,725	69%	7,232,824
GF TOTAL ***	135,735,518	87,572,141	65%	89,682,084

* Parks and Recreation Fund (130) financials have been separated from the General Fund (100) totals. Section 3 provides more details on the Parks and Recreation Fund.

**This figure EXCLUDES the \$1.0M budgeted for the Reparations Fund. The Reparations Fund has received \$1.0M (100%) Real Estate Transfer Tax (RETT) revenue through March 31, 2026.

***The \$12.1M "Use of Fund Balance" is excluded from Budget Total because no actual revenues will be recorded.

Table 3
FY 2026 General Fund Actual Expenses (through August 31, 2026)
By Department**

Funds	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
Expenses						
13 CITY COUNCIL	501,937	317,321	63%	594,319	316,855	53%
14 CITY CLERK	540,681	354,477	66%	538,319	274,330	51%
15 CITY MANAGER'S OFFICE	17,036,912	12,826,199	75%	12,228,582	7,791,099	64%
17 LAW	1,630,641	1,012,929	62%	1,521,045	1,241,906	82%
19 ADMINISTRATIVE SERVICES	12,937,120	8,572,384	66%	13,527,596	8,145,133	60%
21 COMMUNITY DEVELOPMENT	4,903,165	2,755,884	56%	5,078,229	2,764,388	54%
22 POLICE	37,909,695	25,437,963	67%	36,152,937	24,297,524	67%
23 FIRE MGMT & SUPPORT	23,879,720	15,963,842	67%	23,294,964	15,540,115	67%
24 HEALTH	1,826,349	1,246,602	68%	1,969,411	1,217,814	62%
30 PARKS AND RECREATION*	-	-	0%	-	-	0%
40 PUBLIC WORKS AGENCY	17,114,669	9,412,362	55%	16,350,871	9,933,090	61%
99 NON-DEPARTMENTAL	29,448,839	17,935,447	61%	24,261,149	15,529,713	64%
Expenses Total	147,729,728	95,835,409	65%	135,517,423	87,051,967	64%

*Parks and Recreation Fund (130) financials have been separated from the General Fund (100) totals. Section 3 provides more details on the Parks and Recreation Fund.

Police and Fire Overtime

Through August 31, 2026, Police has spent 100% of budgeted overtime and Fire has spent 91% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through August 31, 2026)

General Fund OT Costs	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget	FY 2025 YTD Actual	% of Budget
Police	2,012,016	2,020,095	100%	2,036,349	1,665,219	82%
Fire	1,294,500	1,178,735	91%	1,329,500	1,011,880	76%

Section 3 - Parks and Recreation Fund

The financials as of August 31, 2026 show the Parks and Recreation Fund with a fund balance of (\$469,793), and a cash balance of (\$469,793).

Table 5

FY 2026 Parks and Recreation Fund Actual Revenues (through August 31, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual*
53565 - RECREATION PROGRAM FEES	8,591,000	6,245,535	73%	5,094,376
51015 - PROPERTY TAXES	1,000,000	500,000	50%	0
55251 - GRANTS AND AID	536,000	272,233	51%	264,253
53203 - CONCESSIONS	235,000	113,497	48%	43,278
ALL OTHER PARKS FUND REVENUE	339,500	604,252	178%	907,360
TRANSFERS FROM GENERAL FUND	5,558,702	3,706,000	67%	0
PARKS FUND TOTAL	16,260,202	11,441,518	70%	6,309,267

*FY 2025 Actuals are from Parks Department Revenues in General Fund in FY 2025.

Table 6

FY 2026 Parks and Recreation Fund Actual Expenses (through August 31, 2026)

By Division

Parks Divisions	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget*	FY 2025 Actual YTD*	% of Budget
Expenses						
Parks Administration	2,583,828	1,861,549	72%	2,847,291	1,849,880	65%
Enrichment & Specialty Programs	4,449,911	2,930,388	66%	4,375,602	2,702,841	62%
Senior Services	1,567,359	1,003,739	64%	1,513,021	1,035,624	68%
Lakefront & Athletics	2,324,303	1,786,875	77%	2,045,349	1,735,546	85%
Conservation & Outdoors	1,468,263	830,847	57%	1,337,144	926,502	69%
Culture & Arts	2,371,240	1,576,341	66%	2,234,195	1,492,698	67%
Accessible Recreation	1,495,298	1,094,379	73%	1,408,378	975,164	69%
Greenways**	-	827,193		-	-	
Expenses Total	16,260,202	11,911,311	73%	15,760,980	10,718,255	68%

*FY 2025 Actuals are from Parks Department Revenues in General Fund in FY 2025.

**The Greenways unit was moved from Public Works to the Parks Department in April 2026

Section 4 - Enterprise Funds

Parking Fund

Through August 31, 2026, the Parking Fund is showing a fund balance of \$2,840,774 and a cash balance of \$2,308,265.

Water Fund

Through August 31, 2026, the Water Fund is showing a fund balance of (\$1,127,796) and a cash balance of \$415,623.

Sewer Fund

Through August 31, 2026, the Sewer Fund is showing a fund balance of \$10,341,576 and a cash balance of \$8,652,114.

Solid Waste Fund

Through August 31, 2026, the Solid Waste Fund is showing a fund balance of \$2,958,007 and a cash balance of \$2,080,621.

Section 5 - Other Funds

Capital Improvements Fund

Through August 31, 2026, the CIP Fund is showing a fund balance of \$2,048,359 and a cash balance of \$6,809,544. The difference between Cash and Fund Balance is largely attributed to cash on hand for projects completed but not yet invoiced by the Illinois Department of Transportation (IDOT).

Fleet Fund

Through August 31, 2026, the Fleet Fund is showing a fund balance of \$2,151,792 and a cash balance of \$561,790. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through August 31, 2026, the Insurance Fund is showing a fund balance of \$3,230,630 and a cash balance of \$5,720,488.

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Charges for Services	5,163,700	3,398,551	66%	12,765,709	9,564,485	75%
Fines and Forfeitures	4,583,000	2,805,645	61%	4,375,000	2,757,317	63%
Interest Income	1,000,000	882,736	88%	750,000	1,514,045	202%
Interfund Transfers	10,740,182	7,452,725	69%	10,031,740	7,232,824	72%
Intergovernmental Revenue	3,163,434	2,908,590	92%	4,404,334	2,804,887	64%
Licenses, Permits and Fees	8,998,300	5,775,973	64%	9,597,300	12,403,760	129%
Other Revenue	1,952,000	801,640	41%	1,849,000	1,561,557	84%
Other Taxes	70,195,000	47,732,931	68%	67,015,000	43,166,080	64%
Property Taxes	29,939,902	15,813,349	53%	29,439,902	15,823,492	54%
Revenue Total	135,735,518	87,572,141	65%	140,227,985	96,828,447	69%
Expenses						
Capital Outlay	325,500	125,253	38%	398,978	40,793	10%
Community Sponsored Organizations	120,000	4,995	4%	120,000	100,377	84%
Contingencies	125,000	15,030	12%	125,000	294,112	235%
Insurance and Other Chargebacks	32,904,477	18,174,417	55%	33,489,844	18,104,744	54%
Interfund Transfers	9,360,802	8,240,733	88%	4,457,100	2,904,728	65%
Miscellaneous	745,701	642,055	86%	1,029,798	856,262	83%
Salary and Benefits	87,764,576	57,919,289	66%	94,716,118	64,380,120	68%
Services and Supplies	16,383,672	10,713,637	65%	16,941,564	11,089,087	65%
Expenses Total	147,729,728	95,835,409	65%	151,278,402	97,770,222	65%
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	6,571,832	73%			
Interest Income	0	40,415				
Interfund Transfers	5,558,702	3,706,000	67%			
Intergovernmental Revenue	536,000	292,233	55%			
Licenses, Permits and Fees	76,000	86,526	114%			
Other Revenue	88,500	244,512	276%			
Property Taxes	1,000,000	500,000	50%			
Revenue Total	16,260,202	11,441,518	70%			
Expenses						
Capital Outlay	25,000	6,587	26%			
Insurance and Other Chargebacks	425,000	291,378	69%			
Interfund Transfers	455,000	303,333	67%			
Miscellaneous	213,100	102,472	48%			
Salary and Benefits	11,623,389	8,829,317	76%			
Services and Supplies	3,518,713	2,378,223	68%			
Expenses Total	16,260,202	11,911,311	73%			

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	300,000	175,488	58%	650,000	358,053	55%
Revenue Total	300,000	175,488	58%	650,000	358,053	55%
Expenses						
Capital Outlay	215,088	47,463	22%	2,431,300	462,859	19%
Community Sponsored Organizations	2,604,074	832,188	32%	2,542,000	57,627	2%
Insurance and Other Chargebacks	281,619	138,908	49%	100,000	16,773	17%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Miscellaneous	5,084,146	1,162,257	23%	8,396,724	779,411	9%
Salary and Benefits	136,214	62,563	46%	152,951	0	0%
Services and Supplies	2,517,200	610,439	24%	2,940,000	129,240	4%
Expenses Total	11,538,341	3,203,819	28%	18,062,975	2,945,911	16%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	16,269	1627%	1,000	40,608	4061%
Other Revenue	27,500	3,043	11%	27,500	11,004	40%
Property Taxes	750,000	262,630	35%	750,000	579,016	77%
Revenue Total	778,500	281,942	36%	778,500	630,629	81%
Expenses						
Miscellaneous	7,000	11,447	164%	7,000	6,816	97%
Salary and Benefits	597,691	413,011	69%	560,420	386,387	69%
Services and Supplies	775,500	440,397	57%	775,500	503,455	65%
Expenses Total	1,380,191	864,855	63%	1,342,920	896,658	67%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	4,644	77%	6,000	14,054	234%
Intergovernmental Revenue	335,000	204,327	61%	335,000	337,382	101%
Other Revenue	20,000	0	0%	20,000	8,000	40%
Property Taxes	6,150,000	3,075,000	50%	3,650,000	1,825,000	50%
Revenue Total	6,511,000	3,283,971	50%	4,011,000	2,184,436	54%
Expenses						
Community Sponsored Organizations	60,000	337,600	563%	60,000	481,203	802%
Insurance and Other Chargebacks	0	4,453		0	0	
Miscellaneous	220,000	166,034	75%	210,000	143,799	68%
Salary and Benefits	4,776,188	3,134,020	66%	4,488,979	3,258,493	73%
Services and Supplies	1,560,150	53,985	3%	1,601,998	104,074	6%
Expenses Total	6,616,338	3,696,092	56%	6,360,977	3,987,568	63%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	4,404	176%	2,500	5,598	224%
Intergovernmental Revenue				100,000	0	0%
Other Revenue				0	1,030	
Other Taxes	1,200,000	1,000,000	83%	1,200,000	1,000,000	83%
Revenue Total	1,202,500	1,004,404	84%	1,302,500	1,006,628	77%
Expenses						
Miscellaneous	1,100,000	1,100,000	100%	1,200,000	1,294,440	108%
Services and Supplies	1,000	1,204	120%	101,000	1,001	1%
Expenses Total	1,101,000	1,101,204	100%	1,301,000	1,295,441	100%
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	11,423	571%	2,000	11,453	573%
Interfund Transfers	730,450	659,663	90%	800,000	715,000	89%
Intergovernmental Revenue	0	50,000		260,000	0	0%
Licenses, Permits and Fees				0	0	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	992,450	721,087	73%	1,572,000	726,453	46%
Expenses						
Community Sponsored Organizations	250,000	200,000	80%	500,000	0	0%
Miscellaneous	145,000	16,344	11%	190,000	46,809	25%
Salary and Benefits	350,309	272,073	78%	405,513	152,708	38%
Services and Supplies	781,000	101,107	13%	611,000	236,324	39%
Expenses Total	1,526,309	589,524	39%	1,706,513	435,841	26%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	5,527	69%	0	6,768	
Other Revenue	3,182,700	3,157,980	99%	3,000,000	3,090,000	103%
Revenue Total	3,190,700	3,163,507	99%	3,000,000	3,096,768	103%
Expenses						
Interfund Transfers	3,556,750	3,157,980	89%	3,000,000	3,090,000	103%
Miscellaneous				164,000	0	0%
Services and Supplies	0	135		0	685,983	
Expenses Total	3,556,750	3,158,115	89%	3,164,000	3,775,983	119%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	1,000	257	26%	1,000	239	24%
Interest Income	25,000	110,426	442%	25,000	209,170	837%
Interfund Transfers	173,750	197,000	113%	173,750	173,570	100%
Intergovernmental Revenue	155,000	177,889	115%	155,000	162,194	105%
Library Revenue	58,000	89,496	154%	82,000	60,301	74%
Other Revenue	602,000	316,808	53%	402,000	236,411	59%
Property Taxes	9,486,782	5,168,758	54%	8,624,347	4,440,832	51%
Revenue Total	10,501,532	6,060,635	58%	9,463,097	5,282,717	56%
Expenses						
Capital Outlay	5,000	0	0%	2,000	880	44%
Insurance and Other Chargebacks	0	4,814				
Interfund Transfers	360,325	240,217	67%	360,325	933,780	259%
Miscellaneous	0	500				
Salary and Benefits	7,957,295	5,021,878	63%	7,524,302	4,540,864	60%
Services and Supplies	2,227,400	1,296,587	58%	2,120,619	1,463,385	69%
Expenses Total	10,550,020	6,563,995	62%	10,007,246	6,938,908	69%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	547,822	273,911	50%	576,946	288,473	50%
Revenue Total	547,822	273,911	50%	576,946	288,473	50%
Expenses						
Debt Service	547,823	95,713	17%	576,946	103,433	18%
Expenses Total	547,823	95,713	17%	576,946	103,433	18%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers				0	693,564	
Other Revenue	1,155,000	1,003,649	87%	1,900,000	0	0%
Revenue Total	1,155,000	1,003,649	87%	1,900,000	693,564	37%
Expenses						
Capital Outlay	1,155,000	486,924	42%	1,900,000	0	0%
Services and Supplies	0	3,649				
Expenses Total	1,155,000	490,573	42%	1,900,000	0	0%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	184,814	370%	50,000	230,856	462%
Intergovernmental Revenue	3,300,000	2,350,784	71%	3,300,000	2,300,345	70%
Revenue Total	3,350,000	2,535,599	76%	3,350,000	2,531,201	76%
Expenses						
Capital Outlay	3,930,000	815,303	21%	4,469,650	734,479	16%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	1,234,097	65%	1,890,000	567,251	30%
Expenses Total	6,120,000	2,049,400	33%	6,359,650	1,301,730	20%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	10,000	5,917	59%	15,000	7,553	50%
Other Revenue				0	9,000	
Other Taxes	1,450,000	984,166	68%	1,450,000	928,004	64%
Revenue Total	1,460,000	990,083	68%	1,465,000	944,557	64%
Expenses						
Capital Outlay	370,000	48,101	13%	445,000	251,272	56%
Insurance and Other Chargebacks	19,142	12,761	67%	19,142	12,760	67%
Interfund Transfers	100,000	66,667	67%	100,000	66,664	67%
Salary and Benefits	851,620	597,140	70%	903,749	529,386	59%
Services and Supplies	492,550	393,060	80%	394,950	373,519	95%
Expenses Total	1,833,312	1,117,729	61%	1,862,841	1,233,601	66%
206 FOREIGN FIRE INSURANCE						
Revenue						
Other Taxes	250,000	0	0%	250,000	0	0%
Revenue Total	250,000	0	0%	250,000	0	0%
Expenses						
Capital Outlay	200,000	0	0%	200,000	0	0%
Expenses Total	200,000	0	0%	200,000	0	0%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	0	1,484		0	2,185	
Property Taxes	675,000	343,941	51%	642,145	287,504	45%
Revenue Total	675,000	345,425	51%	642,145	289,689	45%
Expenses						
Services and Supplies	675,000	291,532	43%	642,145	287,504	45%
Expenses Total	675,000	291,532	43%	642,145	287,504	45%
215 CDBG FUND						
Revenue						
Interest Income	0	34		0	1,430	
Intergovernmental Revenue	1,862,559	108,899	6%	2,616,400	10,000	0%
Other Revenue	0	1,084		0	161,622	
Revenue Total	1,862,559	110,017	6%	2,616,400	173,052	7%
Expenses						
Capital Outlay	600,000	5,331	1%	1,160,000	0	0%
Community Sponsored Organizations				0	10,000	
Insurance and Other Chargebacks	0	49,790		0	178,894	
Miscellaneous	830,322	83,955	10%	2,198,445	217	0%
Salary and Benefits	323,887	225,187	70%	319,903	220,300	69%
Services and Supplies	108,350	22,203	20%	110,650	16,209	15%
Expenses Total	1,862,559	386,467	21%	3,788,998	425,621	11%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	10,072	201%	5,000	11,134	223%
Other Revenue	303,000	117,910	39%	301,565	45,089	15%
Revenue Total	308,000	127,982	42%	306,565	56,223	18%
Expenses						
Services and Supplies	308,000	50,321	16%	306,565	19,915	6%
Expenses Total	308,000	50,321	16%	306,565	19,915	6%
230 GRANTS FUND						
Revenue						
Intergovernmental Revenue	1,000,000	0	0%			
Revenue Total	1,000,000	0	0%			
Expenses						
Miscellaneous	1,000,000	0	0%			
Expenses Total	1,000,000	0	0%			
240 HOME FUND						
Revenue						
Interest Income	150	1,022	681%	150	871	581%
Intergovernmental Revenue	2,049,838	21,880	1%	2,256,469	15,673	1%
Other Revenue	25,000	19,413	78%	25,000	15,974	64%
Revenue Total	2,074,988	42,315	2%	2,281,619	32,518	1%
Expenses						
Insurance and Other Chargebacks	1,105,063	65,630	6%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	0	0%
Salary and Benefits	13,240	8,609	65%	42,847	27,717	65%
Services and Supplies	954,685	21,920	2%	1,081,065	36,364	3%
Expenses Total	2,074,988	96,160	5%	2,275,912	63,630	3%
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	131,450	329%	40,000	128,884	322%
Interfund Transfers	1,060,900	1,052,660	99%	1,000,000	1,030,000	103%
Intergovernmental Revenue	97,008	27,859	29%	0	10,493	
Other Revenue	1,130,000	97,500	9%	130,000	366,631	282%
Other Taxes	50,000	87,244	174%	50,000	63,058	126%
Revenue Total	2,377,908	1,396,713	59%	1,220,000	1,599,065	131%
Expenses						
Community Sponsored Organizations	90,000	27,859	31%	0	10,493	
Insurance and Other Chargebacks	7,008	22,922	327%	0	0	
Miscellaneous	1,001,500	88,691	9%	1,001,500	8,550	1%
Salary and Benefits	412,364	142,029	34%	175,980	60,812	35%
Services and Supplies	1,185,000	38,890	3%	1,185,000	613,689	52%
Expenses Total	2,695,872	320,392	12%	2,362,480	693,544	29%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Interest Income	50,000	82,751	166%	10,000	257,281	2573%
Interfund Transfers	1,714,409	2,142,939	125%	1,822,547	965,680	53%
Other Revenue	1,192,296	4,860,641	408%	1,393,221	0	0%
Property Taxes	12,766,093	6,488,293	51%	12,766,093	7,012,262	55%
Revenue Total	15,722,798	13,574,624	86%	15,991,861	8,235,223	51%
Expenses						
Debt Service	15,614,798	7,290,545	47%	15,981,861	2,617,870	16%
Services and Supplies	108,000	36,391	34%	7,000	6,300	90%
Expenses Total	15,722,798	7,326,936	47%	15,988,861	2,624,170	16%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	60,262	151%	12,000	39,763	331%
Other Revenue	500,000	24,500	5%	0	28,000	
Property Taxes	1,336,000	1,043,534	78%	1,336,000	621,611	47%
Revenue Total	1,876,000	1,128,296	60%	1,348,000	689,374	51%
Expenses						
Capital Outlay	700,000	464,323	66%	100,000	4,738	5%
Interfund Transfers	347,313	231,542	67%	343,913	229,272	67%
Miscellaneous	75,000	28,562	38%	350,000	22,925	7%
Services and Supplies	5,574	8,887	159%	63,500	3,693	6%
Expenses Total	1,127,887	733,313	65%	857,413	260,629	30%
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	77,030	257%	6,000	50,253	838%
Property Taxes	2,211,000	1,532,742	69%	2,211,000	1,122,123	51%
Revenue Total	2,241,000	1,609,773	72%	2,217,000	1,172,376	53%
Expenses						
Capital Outlay	2,000,000	1,243,941	62%	1,560,790	571,685	37%
Interfund Transfers	110,550	73,700	67%	110,550	73,704	67%
Miscellaneous	150,000	10,324	7%	52,000	37,464	72%
Services and Supplies	1,830,574	1,285	0%	1,100,000	684	0%
Expenses Total	4,091,124	1,329,250	32%	2,823,340	683,536	24%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	24,726	824%	3,000	19,719	657%
Property Taxes	488,000	280,765	58%	488,000	268,898	55%
Revenue Total	491,000	305,492	62%	491,000	288,617	59%
Expenses						
Interfund Transfers	195,123	130,082	67%	193,343	128,896	67%
Miscellaneous	200,000	2,662	1%	10,000	4,375	44%
Services and Supplies	4,787	725	15%	2,000	667	33%
Expenses Total	399,910	133,469	33%	205,343	133,938	65%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000	26,177	131%	10,000	20,726	207%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	1,031,516	80%	1,295,000	617,800	48%
Revenue Total	2,515,000	1,057,693	42%	1,305,000	638,526	49%
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	0	0%
Interfund Transfers	308,370	205,580	67%	307,990	205,328	67%
Miscellaneous	300,000	9,524	3%	540,000	26,897	5%
Services and Supplies	55,574	730	1%	50,010	13,406	27%
Expenses Total	1,608,944	218,915	14%	1,158,000	245,631	21%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	1,852	741%	250	4,329	1731%
Property Taxes	210,000	123,731	59%	221,000	117,600	53%
Revenue Total	210,250	125,583	60%	221,250	121,928	55%
Expenses						
Services and Supplies	210,000	105,669	50%	220,000	111,175	51%
Expenses Total	210,000	105,669	50%	220,000	111,175	51%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	723	361%	200	868	434%
Property Taxes	146,392	82,504	56%	142,000	75,186	53%
Revenue Total	146,592	83,227	57%	142,200	76,054	53%
Expenses						
Services and Supplies	146,392	67,211	46%	140,000	75,186	54%
Expenses Total	146,392	67,211	46%	140,000	75,186	54%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	358		0	349	
Property Taxes	62,006	32,396	52%	60,200	31,680	53%
Revenue Total	62,006	32,755	53%	60,200	32,029	53%
Expenses						
Services and Supplies	62,006	31,326	51%	60,200	26,529	44%
Expenses Total	62,006	31,326	51%	60,200	26,529	44%
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Interest Income	0	852				
Property Taxes	97,595	185,198	190%	92,624	0	0%
Revenue Total	97,595	186,050	191%	92,624	0	0%
Expenses						
Services and Supplies	97,595	75,311	77%	90,000	0	0%
Expenses Total	97,595	75,311	77%	90,000	0	0%
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	3,500	35,157	1004%	1,000	22,147	2215%
Other Revenue	8,400	6,106	73%	0	700	
Property Taxes	1,477,000	797,807	54%	1,477,000	781,508	53%
Revenue Total	1,488,900	839,070	56%	1,478,000	804,354	54%
Expenses						
Capital Outlay	507,361	0	0%	140,520	58,569	42%
Interfund Transfers	73,850	44,201	60%	73,850	49,232	67%
Miscellaneous	300,000	2,662	1%	60,000	2,974	5%
Services and Supplies	1,017,787	725	0%	950,000	667	0%
Expenses Total	1,898,998	47,588	3%	1,224,370	111,442	9%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services	0	43,840				
Interest Income	75,000	105,119	140%	75,000	98,719	132%
Intergovernmental Revenue	5,230,000	747,060	14%	5,027,000	969,914	19%
Licenses, Permits and Fees	594,000	598,845	101%	0	631,666	
Other Revenue	26,253,000	24,348,926	93%	21,225,000	1,046,204	5%
Revenue Total	32,152,000	25,843,791	80%	26,327,000	2,746,504	10%
Expenses						
Capital Outlay	28,958,000	4,765,898	16%	24,532,000	5,737,935	23%
Services and Supplies	2,670,000	370,228	14%	1,690,000	1,061,390	63%
Expenses Total	31,628,000	5,136,126	16%	26,222,000	6,799,326	26%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	108,750	181%	10,000	107,656	1077%
Other Revenue	1,000,000	0	0%	1,000,000	17,010	2%
Revenue Total	1,060,000	108,750	10%	1,010,000	124,665	12%
Expenses						
Capital Outlay	300,000	59,944	20%	200,000	291,262	146%
Interfund Transfers	629,869	419,913	67%	588,369	392,248	67%
Services and Supplies	60	7,079	11798%	60	2,538	4230%
Expenses Total	929,929	486,935	52%	788,429	686,048	87%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	116,667	67%	175,000	116,664	67%
Revenue Total	175,000	116,667	67%	175,000	116,664	67%
Expenses						
Capital Outlay	175,000	0	0%	175,000	0	0%
Expenses Total	175,000	0	0%	175,000	0	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	10,000	20,392	204%	20,000	46,254	231%
Interfund Transfers	0	1,000,000				
Other Taxes	210,000	105,865	50%	200,000	120,883	60%
Revenue Total	220,000	1,126,257	512%	220,000	167,137	76%
Expenses						
Capital Outlay	500,000	99,155	20%	1,650,000	15,542	1%
Interfund Transfers	165,676	110,451	67%	230,631	0	0%
Services and Supplies	50	40	80%	50	40	80%
Expenses Total	665,726	209,645	31%	1,880,681	15,582	1%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	6,864,052	73%	8,980,000	6,566,453	73%
Interest Income	60,000	70,440	117%	40,000	75,494	189%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	508,335	64%	538,900	393,611	73%
Revenue Total	10,313,900	7,442,827	72%	9,858,900	7,035,558	71%
Expenses						
Capital Outlay	775,000	41,740	5%	2,425,000	1,085,868	45%
Debt Service	76,900	14,825	19%	76,900	15,950	21%
Insurance and Other Chargebacks	369,077	246,051	67%	369,077	246,048	67%
Interfund Transfers	3,269,562	2,179,708	67%	3,180,390	2,120,256	67%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	1,053,192	70%	1,310,682	858,524	66%
Services and Supplies	4,550,900	3,154,504	69%	4,521,650	2,993,918	66%
Expenses Total	10,670,479	6,690,020	63%	11,883,699	7,320,564	62%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	19,535,224	66%	28,625,100	19,105,211	67%
Interest Income	300,000	436,656	146%	150,000	466,448	311%
Intergovernmental Revenue				0	794,663	
Licenses, Permits and Fees	50,000	54,414	109%	50,000	37,078	74%
Other Revenue	34,232,150	4,632,288	14%	35,718,235	13,545,764	38%
Revenue Total	64,255,150	24,658,582	38%	64,543,335	33,949,164	53%
Expenses						
Capital Outlay	32,693,000	14,522,312	44%	37,825,905	10,087,347	27%
Debt Service	7,532,420	3,066,182	41%	6,395,895	2,127,773	33%
Insurance and Other Chargebacks	1,696,635	1,137,477	67%	1,665,135	1,110,088	67%
Interfund Transfers	4,486,870	2,991,247	67%	4,363,000	2,908,672	67%
Miscellaneous	0	257,142				
Salary and Benefits	7,804,298	4,883,499	63%	7,523,277	4,782,585	64%
Services and Supplies	10,418,110	4,822,805	46%	11,015,370	4,541,985	41%
Expenses Total	64,631,333	31,680,663	49%	68,788,582	25,558,450	37%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	5,411,721	67%	8,080,000	5,511,836	68%
Interest Income	80,000	75,631	95%	80,000	206,932	259%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	11,911,000	5,487,352	46%	8,161,000	5,718,767	70%
Expenses						
Capital Outlay	6,775,000	1,767,695	26%	3,820,000	1,585,046	41%
Debt Service	2,670,779	1,071,347	40%	2,668,164	1,369,604	51%
Insurance and Other Chargebacks	369,800	246,533	67%	369,800	246,536	67%
Interfund Transfers	1,582,008	1,054,672	67%	1,642,251	1,094,832	67%
Salary and Benefits	1,677,715	884,770	53%	1,444,286	837,522	58%
Services and Supplies	363,500	154,962	43%	538,500	170,352	32%
Expenses Total	13,438,802	5,179,980	39%	10,483,001	5,303,892	51%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	3,501,187	61%	5,267,000	3,317,267	63%
Interest Income	3,000	21,854	728%	3,000	54,236	1808%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	278,105	79%	351,000	221,719	63%
Other Revenue	39,350	7,680	20%	39,350	8,250	21%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	225,000	50%	950,000	475,000	50%
Revenue Total	6,710,350	4,033,826	60%	6,710,350	4,076,471	61%
Expenses						
Capital Outlay	825,000	404,982	49%	825,000	125,710	15%
Interfund Transfers	418,600	279,067	67%	418,600	279,064	67%
Miscellaneous	30,000	11,142	37%	30,000	14,209	47%
Salary and Benefits	1,909,261	1,295,678	68%	1,858,244	1,108,961	60%
Services and Supplies	4,404,909	3,045,341	69%	3,793,214	2,481,130	65%
Expenses Total	7,587,770	5,036,209	66%	6,925,058	4,009,074	58%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	2,810,760	67%	4,216,140	2,810,752	67%
Interest Income	1,000	7,580	758%	1,000	2,880	288%
Other Revenue	44,000	25,424	58%	44,000	26,833	61%
Revenue Total	4,261,140	2,843,763	67%	4,261,140	2,840,464	67%
Expenses						
Capital Outlay	0	595				
Salary and Benefits	2,093,060	1,112,789	53%	1,715,375	1,147,556	67%
Services and Supplies	2,317,895	1,458,824	63%	2,488,890	1,351,224	54%
Expenses Total	4,410,955	2,572,208	58%	4,204,265	2,498,780	59%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	583,257	67%	874,885	583,256	67%
Interest Income	2,000	16,453	823%	2,000	27,324	1366%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Intergovernmental Revenue				0	97,762	
Other Revenue	100,000	0	0%	50,000	54,802	110%
Revenue Total	1,676,885	949,710	57%	2,426,885	2,263,144	93%
Expenses						
Capital Outlay	2,800,000	1,749,354	62%	5,296,912	4,185,877	79%
Services and Supplies	0	99,819		200,000	828	0%
Expenses Total	2,800,000	1,849,173	66%	5,496,912	4,186,705	76%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
605 INSURANCE FUND						
Revenue						
Charges for Services	0	18,660		0	1,122	
Insurance	10,158,534	6,682,015	66%	10,175,654	6,487,099	64%
Interest Income	0	71,595		0	43,730	
Other Revenue	12,745,000	8,039,673	63%	12,180,000	7,521,789	62%
Workers Compensation and Liability	386,000	250,772	65%	886,000	576,868	65%
Revenue Total	23,289,534	15,062,716	65%	23,241,654	14,630,609	63%
Expenses						
Insurance and Other Chargebacks	19,083,622	13,359,489	70%	18,412,500	12,150,211	66%
Salary and Benefits	693	5,290	763%	193	3,753	1943%
Services and Supplies	3,893,500	3,070,793	79%	3,961,000	2,555,166	65%
Expenses Total	22,977,815	16,435,571	72%	22,373,693	14,709,129	66%