Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: July 2026 Monthly Financial Report

Date: August 28, 2026

Please find attached the financial statements as of July 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 July 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 July 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 July 31, 2026)

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	77,253,066	83,020,913	**(5,767,847)**	36,692,890	29,337,352
130	Parks and Recreation	6,788,296	9,966,961	**(3,178,665)**	(3,178,665)	(3,183,967)
170	American Rescue Plan	151,720	1,986,901	**(1,835,181)**	(1,378,294)	8,812,796
175	General Assistance	272,587	771,728	**(499,141)**	358,354	358,355
176	Human Services	3,272,600	3,115,528	**157,072**	343,734	343,734
177	Reparations	1,004,162	1,101,016	**(96,853)**	(78,319)	(78,319)
178	Sustainability	652,788	544,807	**107,981**	887,728	887,727
180	Good Neighbor	3,162,805	3,158,104	**4,700**	381,727	381,728
185	Library	5,872,188	5,763,408	**108,779**	4,213,643	4,213,642
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	2,207,417	1,250,978	**956,439**	6,057,616	7,409,926
205	E911	876,781	1,029,796	**(153,015)**	596,167	250,127
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	324,592	291,532	**33,060**	(16,085)	(16,086)
215	CDBG	110,017	311,579	**(201,562)**	(142,239)	(142,239)
220	CD Loan	126,473	50,206	**76,267**	469,515	469,515
240	Home	37,943	29,727	**8,216**	44,179	44,179
250	Affordable Housing	1,371,341	226,532	**1,144,809**	6,224,755	6,224,754
320	Debt Service	13,253,911	7,326,934	**5,926,977**	7,965,401	7,965,401
330	Howard Ridge	1,093,932	608,255	**485,677**	3,493,282	3,479,902
335	West Evanston	1,452,687	1,319,311	**133,376**	3,928,140	3,928,140
340	Dempster-Dodge-TIF	300,248	116,484	**183,765**	1,487,267	1,487,266
345	Chicago Main-TIF	965,730	192,492	**773,239**	824,010	1,749,279
350	Special Service Area (SSA) #6	124,485	105,669	**18,816**	74,800	74,800
355	Special Service Area (SSA) #7	77,361	67,211	**10,150**	21,674	21,673
360	Special Service Area (SSA) #8	32,592	31,326	**1,266**	8,930	8,931
361	Special Service Area (SSA) #10	184,705	75,311	**109,394**	16,770	16,770
365	Five-Fifth TIF	815,921	40,709	**775,213**	1,836,268	1,836,270
415	Capital Improvements	24,993,083	4,294,822	**20,698,261**	2,038,955	6,800,140
416	Crown Construction	98,581	434,441	**(335,860)**	4,622,887	4,622,888
417	Crown Community CTR Maintenance	102,083	-	**102,083**	1,117,116	1,117,116
420	Special Assessment	1,116,564	140,789	**975,775**	1,236,843	1,236,842
505	Parking	6,468,057	5,873,928	**594,129**	2,682,096	2,156,060
510	Water	22,104,596	24,445,922	**(2,341,326)**	3,552,959	4,343,981
515	Sewer	4,776,204	4,560,996	**215,209**	10,249,414	8,304,412
520	Solid Waste	3,601,747	3,926,543	**(324,796)**	3,635,595	2,385,962
600	Fleet	2,487,501	2,261,556	**225,945**	2,106,182	516,179
601	Equipment Replacement	875,970	1,797,891	**(921,921)**	1,246,329	453,155
605	Insurance	13,099,629	14,579,445	**(1,479,816)**	3,123,669	5,613,527
	All Funds Total	**202,787,923**	**185,406,037**	**17,381,886**	**107,736,053**	**114,125,971**

Section 2 - General Fund Revenues and Expenses

The financials as of July 31, 2026 show the General Fund with a fund balance of $36,692,890, and a cash balance of $29,337,352.

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 May 2026 allocations until August 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 in 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 $2,202,690 of RETT revenue as of June 30, 2026.

Table 2

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

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	11,008,763	55%	10,726,593
51525 - SALES TAX - BASIC	15,200,000	9,199,990	61%	8,173,718
51545 - STATE INCOME TAX	14,200,000	9,124,995	64%	8,814,714
51530 - SALES TAX - HOME RULE	12,600,000	7,225,971	57%	6,429,756
51015 - PROPERTY TAXES	9,949,797	4,311,241	43%	5,077,543
52080 - BUILDING PERMITS	5,250,000	2,515,069	48%	9,223,918
52505 - TICKET FINES-PARKING	4,100,000	2,276,897	56%	2,213,032
53675 - AMBULANCE SERVICE	3,800,000	2,019,374	53%	1,945,746
51595 - LIQUOR TAX	3,300,000	1,604,596	49%	1,672,599
51600 - PARKING TAX	3,000,000	1,737,607	58%	1,489,759
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	2,681,652	89%	1,589,881
51565 - ELECTRIC UTILITY TAX	2,800,000	1,558,108	56%	1,528,802
52010 - WHEEL TAX	2,800,000	181,540	6%	212,258
51550 - MUNICIPAL HOTEL TAX	2,350,000	1,141,290	49%	1,195,749
51605 - PERSONAL PROPERTY REPLACEME	2,000,000	1,147,021	57%	1,068,180
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,246,275	83%	1,084,647
53676 - GEMT SERVICE REVENUE	1,500,000	1,159,912	77%	1,230,091
51630 - AMUSEMENT TAX	1,400,000	892,593	64%	742,931
51540 - ATHLETIC CONTEST TAX	1,300,000	399,469	31%	310,710
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	551,432	55%	561,114
51625 - TELECOMMUNICATIONS TAX	1,000,000	543,612	54%	628,634
56501 - INVESTMENT INCOME	1,000,000	810,210	81%	1,305,881
ALL OTHER GF REVENUE	11,955,434	7,193,955	60%	12,374,544
TRANSFERS FROM OTHER FUNDS	10,740,182	6,721,494	63%	6,521,846
GF TOTAL***	135,735,518	77,253,066	57%	86,122,645

* 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 July 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	249,838	50%	594,319	273,380	46%
14 CITY CLERK	540,681	309,220	57%	538,319	253,996	47%
15 CITY MANAGER'S OFFICE	17,036,912	7,957,191	47%	12,228,582	6,594,236	54%
17 LAW	1,630,641	890,184	55%	1,521,045	1,066,029	70%
19 ADMINISTRATIVE SERVICES	12,937,120	7,633,695	59%	13,527,596	6,933,460	51%
21 COMMUNITY DEVELOPMENT	4,903,165	2,448,296	50%	5,078,229	2,297,086	45%
22 POLICE	37,909,695	22,786,160	60%	36,152,937	20,742,868	57%
23 FIRE MGMT & SUPPORT	23,879,720	13,930,214	58%	23,294,964	12,812,998	55%
24 HEALTH	1,826,349	1,086,360	59%	1,969,411	997,997	51%
30 PARKS AND RECREATION*	-	-	0%	-	-	0%
40 PUBLIC WORKS AGENCY	17,114,669	8,050,872	47%	16,350,871	8,246,435	50%
99 NON-DEPARTMENTAL	29,448,839	17,678,884	60%	24,261,149	15,529,713	64%
Expenses Total	**147,729,728**	**83,020,913**	**56%**	**135,517,423**	**75,748,197**	**56%**

*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 July 31, 2026, Police has spent 88% of budgeted overtime and Fire has spent 77% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through July 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	1,766,757	88%	2,036,349	1,405,802	69%
Fire	1,294,500	1,002,630	77%	1,329,500	793,599	60%

Section 3 - Parks and Recreation Fund

The financials as of July 31, 2026 show the Parks and Recreation Fund with a fund balance of ($3,178,665), and a cash balance of ($3,183,967).

Table 5
FY 2026 Parks and Recreation Fund Actual Revenues (through July 31, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual*
53565 - RECREATION PROGRAM FEES	8,591,000	5,496,903	64%	5,094,376
51015 - PROPERTY TAXES	1,000,000	500,000	50%	0
55251 - GRANTS AND AID	536,000	149,837	28%	264,253
53203 - CONCESSIONS	235,000	93,258	40%	43,278
ALL OTHER PARKS FUND REVENUE	339,500	548,297	162%	643,818
TRANSFERS FROM GENERAL FUND	5,558,702	0	0%	0
PARKS FUND TOTAL	16,260,202	6,788,296	42%	6,045,726

*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 July 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	1,619,559	63%	2,847,291	1,550,781	54%
Robert Crown Community Center	4,449,911	2,513,865	56%	4,375,602	2,207,271	50%
Senior Services	1,567,359	850,011	54%	1,513,021	871,067	58%
Lakefront & Athletics	2,324,303	1,481,531	64%	2,045,349	1,288,221	63%
Conservation & Outdoors	1,468,263	691,382	47%	1,337,144	699,510	52%
Culture & Arts	2,371,240	1,242,411	52%	2,234,195	1,112,844	50%
Accessible Recreation	1,495,298	916,957	61%	1,408,378	711,412	51%
Greenways**	-	651,246		-	-	
Expenses Total	**16,260,202**	**9,966,961**	**61%**	**15,760,980**	**8,441,105**	**54%**

*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 July 31, 2026, the Parking Fund is showing a fund balance of $2,682,096 and a cash balance of $2,156,060.

Water Fund
Through July 31, 2026, the Water Fund is showing a fund balance of $3,552,959 and a cash balance of $4,343,981.

Sewer Fund
Through July 31, 2026, the Sewer Fund is showing a fund balance of $10,249,414 and a cash balance of $8,304,412.

Solid Waste Fund
Through July 31, 2026, the Solid Waste Fund is showing a fund balance of $3,635,595 and a cash balance of $2,385,962.

Section 5 - Other Funds

Capital Improvements Fund
Through July 31, 2026, the CIP Fund is showing a fund balance of $2,038,955 and a cash balance of $6,800,140. 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 July 31, 2026, the Fleet Fund is showing a fund balance of $2,106,182 and a cash balance of $516,179. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund
Through July 31, 2026, the Insurance Fund is showing a fund balance of $3,123,669 and a cash balance of $5,613,527.

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	2,997,953	58%	12,765,709	8,327,270	65%
Fines and Forfeitures	4,583,000	2,461,075	54%	4,375,000	2,395,209	55%
Interest Income	1,000,000	810,210	81%	750,000	1,305,881	174%
Interfund Transfers	10,740,182	6,721,494	63%	10,031,740	6,521,846	65%
Intergovernmental Revenue	3,163,434	2,578,517	82%	4,404,334	2,400,720	55%
Licenses, Permits and Fees	8,998,300	4,700,535	52%	9,597,300	11,027,141	115%
Other Revenue	1,952,000	643,932	33%	1,849,000	1,037,468	56%
Other Taxes	70,195,000	41,019,347	58%	67,015,000	37,302,974	56%
Property Taxes	29,939,902	15,320,004	51%	29,439,902	15,804,136	54%
Revenue Total	**135,735,518**	**77,253,066**	**57%**	**140,227,985**	**86,122,645**	**61%**
Expenses						
Capital Outlay	325,500	47,373	15%	398,978	37,464	9%
Community Sponsored Organizations	120,000	4,995	4%	120,000	100,377	84%
Contingencies	125,000	0	0%	125,000	274,837	220%
Insurance and Other Chargebacks	32,904,477	17,742,623	54%	33,489,844	17,814,616	53%
Interfund Transfers	9,360,802	4,217,892	45%	4,457,100	2,541,637	57%
Miscellaneous	745,701	588,122	79%	1,029,798	760,551	74%
Salary and Benefits	87,764,576	51,090,524	58%	94,716,118	53,118,177	56%
Services and Supplies	16,383,672	9,329,384	57%	16,941,564	9,541,643	56%
Expenses Total	**147,729,728**	**83,020,913**	**56%**	**151,278,402**	**84,189,302**	**56%**
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	5,786,780	64%			
Interest Income	0	25,728				
Interfund Transfers	5,558,702	0	0%			
Intergovernmental Revenue	536,000	163,912	31%			
Licenses, Permits and Fees	76,000	85,566	113%			
Other Revenue	88,500	226,310	256%			
Property Taxes	1,000,000	500,000	50%			
Revenue Total	**16,260,202**	**6,788,296**	**42%**			
Expenses						
Capital Outlay	25,000	10,546	42%			
Insurance and Other Chargebacks	425,000	253,013	60%			
Interfund Transfers	455,000	265,417	58%			
Miscellaneous	213,100	67,491	32%			
Salary and Benefits	11,623,389	7,515,473	65%			
Services and Supplies	3,518,713	1,855,022	53%			
Expenses Total	**16,260,202**	**9,966,961**	**61%**			

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	151,720	51%	650,000	288,892	44%
Other Revenue	0	0		0	0	
Revenue Total	**300,000**	**151,720**	**51%**	**650,000**	**288,892**	**44%**
Expenses						
Capital Outlay	215,088	47,057	22%	2,431,300	461,940	19%
Community Sponsored Organizations	2,604,074	369,944	14%	2,542,000	54,309	2%
Insurance and Other Chargebacks	281,619	120,652	43%	100,000	0	0%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Miscellaneous	5,084,146	501,598	10%	8,396,724	735,180	9%
Salary and Benefits	136,214	51,260	38%	152,951	0	0%
Services and Supplies	2,517,200	546,389	22%	2,940,000	120,944	4%
Expenses Total	**11,538,341**	**1,986,901**	**17%**	**18,062,975**	**2,872,373**	**16%**
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	14,658	1466%	1,000	35,979	3598%
Other Revenue	27,500	3,043	11%	27,500	3,411	12%
Property Taxes	750,000	254,886	34%	750,000	579,016	77%
Revenue Total	**778,500**	**272,587**	**35%**	**778,500**	**618,406**	**79%**
Expenses						
Miscellaneous	7,000	11,313	162%	7,000	6,801	97%
Salary and Benefits	597,691	364,468	61%	560,420	318,061	57%
Services and Supplies	775,500	395,948	51%	775,500	442,509	57%
Expenses Total	**1,380,191**	**771,728**	**56%**	**1,342,920**	**767,371**	**57%**
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	4,012	67%	6,000	13,670	228%
Intergovernmental Revenue	335,000	193,588	58%	335,000	148,942	44%
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**	**3,272,600**	**50%**	**4,011,000**	**1,995,612**	**50%**
Expenses						
Community Sponsored Organizations	60,000	307,600	513%	60,000	481,203	802%
Miscellaneous	220,000	92,764	42%	210,000	114,797	55%
Salary and Benefits	4,776,188	2,662,277	56%	4,488,979	2,450,238	55%
Services and Supplies	1,560,150	52,886	3%	1,601,998	96,988	6%
Expenses Total	**6,616,338**	**3,115,528**	**47%**	**6,360,977**	**3,143,226**	**49%**

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	4,162	166%	2,500	4,791	192%
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**	**1,004,162**	**84%**	**1,302,500**	**1,005,821**	**77%**
Expenses						
Miscellaneous	1,100,000	1,100,000	100%	1,200,000	1,270,119	106%
Services and Supplies	1,000	1,016	102%	101,000	915	1%
Expenses Total	**1,101,000**	**1,101,016**	**100%**	**1,301,000**	**1,271,034**	**98%**
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	9,791	490%	2,000	9,747	487%
Interfund Transfers	730,450	642,997	88%	800,000	690,000	86%
Intergovernmental Revenue				260,000	0	0%
Licenses, Permits and Fees				0	0	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	**992,450**	**652,788**	**66%**	**1,572,000**	**699,747**	**45%**
Expenses						
Community Sponsored Organizations	250,000	200,000	80%	500,000	0	0%
Miscellaneous	145,000	15,844	11%	190,000	46,194	24%
Salary and Benefits	350,309	231,556	66%	405,513	130,187	32%
Services and Supplies	781,000	97,407	12%	611,000	181,674	30%
Expenses Total	**1,526,309**	**544,807**	**36%**	**1,706,513**	**358,056**	**21%**
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	4,825	60%	0	6,285	
Other Revenue	3,182,700	3,157,980	99%	3,000,000	3,090,000	103%
Revenue Total	**3,190,700**	**3,162,805**	**99%**	**3,000,000**	**3,096,285**	**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	124		0	685,969	
Expenses Total	**3,556,750**	**3,158,104**	**89%**	**3,164,000**	**3,775,969**	**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	218	22%	1,000	239	24%
Interest Income	25,000	94,248	377%	25,000	184,959	740%
Interfund Transfers	173,750	197,000	113%	173,750	173,570	100%
Intergovernmental Revenue	155,000	137,895	89%	155,000	26,084	17%
Library Revenue	58,000	117,508	203%	82,000	53,849	66%
Other Revenue	602,000	286,098	48%	402,000	172,838	43%
Property Taxes	9,486,782	5,039,220	53%	8,624,347	4,434,565	51%
Revenue Total	**10,501,532**	**5,872,188**	**56%**	**9,463,097**	**5,046,104**	**53%**
Expenses						
Capital Outlay	5,000	0	0%	2,000	0	0%
Interfund Transfers	360,325	210,190	58%	360,325	903,753	251%
Miscellaneous	0	551				
Salary and Benefits	7,957,295	4,453,086	56%	7,524,302	3,751,419	50%
Services and Supplies	2,227,400	1,099,582	49%	2,120,619	1,286,032	61%
Expenses Total	**10,550,020**	**5,763,408**	**55%**	**10,007,246**	**5,941,203**	**59%**
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	160,157	320%	50,000	201,375	403%
Intergovernmental Revenue	3,300,000	2,047,260	62%	3,300,000	2,000,716	61%
Revenue Total	**3,350,000**	**2,207,417**	**66%**	**3,350,000**	**2,202,092**	**66%**
Expenses						
Capital Outlay	3,930,000	476,930	12%	4,469,650	301,702	7%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	774,049	41%	1,890,000	483,137	26%
Expenses Total	**6,120,000**	**1,250,978**	**20%**	**6,359,650**	**784,838**	**12%**

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	5,460	55%	15,000	6,522	43%
Other Revenue				0	9,000	
Other Taxes	1,450,000	871,322	60%	1,450,000	815,012	56%
Revenue Total	**1,460,000**	**876,781**	**60%**	**1,465,000**	**830,534**	**57%**
Expenses						
Capital Outlay	370,000	48,101	13%	445,000	137,002	31%
Insurance and Other Chargebacks	19,142	11,166	58%	19,142	11,165	58%
Interfund Transfers	100,000	58,333	58%	100,000	58,331	58%
Salary and Benefits	851,620	520,053	61%	903,749	453,850	50%
Services and Supplies	492,550	392,143	80%	394,950	352,522	89%
Expenses Total	**1,833,312**	**1,029,796**	**56%**	**1,862,841**	**1,012,870**	**54%**
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	2,141	
Property Taxes	675,000	323,108	48%	642,145	287,504	45%
Revenue Total	**675,000**	**324,592**	**48%**	**642,145**	**289,645**	**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	1,359	
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**	**172,981**	**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	13,785				
Miscellaneous	830,322	83,955	10%	2,198,445	217	0%
Salary and Benefits	323,887	198,282	61%	319,903	179,855	56%
Services and Supplies	108,350	10,226	9%	110,650	16,118	15%
Expenses Total	**1,862,559**	**311,579**	**17%**	**3,788,998**	**206,189**	**5%**

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	8,792	176%	5,000	10,179	204%
Other Revenue	303,000	117,681	39%	301,565	19,162	6%
Revenue Total	**308,000**	**126,473**	**41%**	**306,565**	**29,341**	**10%**
Expenses						
Services and Supplies	308,000	50,206	16%	306,565	19,915	6%
Expenses Total	**308,000**	**50,206**	**16%**	**306,565**	**19,915**	**6%**
230 PRO HOUSING 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	964	643%	150	752	502%
Intergovernmental Revenue	2,049,838	21,880	1%	2,256,469	7,010	0%
Other Revenue	25,000	15,099	60%	25,000	15,974	64%
Revenue Total	**2,074,988**	**37,943**	**2%**	**2,281,619**	**23,736**	**1%**
Expenses						
Insurance and Other Chargebacks	1,105,063	221	0%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	0	0%
Salary and Benefits	13,240	7,591	57%	42,847	22,908	53%
Services and Supplies	954,685	21,915	2%	1,081,065	9,293	1%
Expenses Total	**2,074,988**	**29,727**	**1%**	**2,275,912**	**32,201**	**1%**
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	115,966	290%	40,000	112,976	282%
Interfund Transfers	1,060,900	1,052,660	99%	1,000,000	1,030,000	103%
Intergovernmental Revenue	97,008	18,805	19%	0	10,493	
Other Revenue	1,130,000	96,667	9%	130,000	366,631	282%
Other Taxes	50,000	87,244	174%	50,000	41,779	84%
Revenue Total	**2,377,908**	**1,371,341**	**58%**	**1,220,000**	**1,561,878**	**128%**
Expenses						
Community Sponsored Organizations	90,000	18,805	21%	0	10,493	
Insurance and Other Chargebacks	7,008	0	0%			
Miscellaneous	1,001,500	63,595	6%	1,001,500	20,499	2%
Salary and Benefits	412,364	124,998	30%	175,980	50,113	28%
Services and Supplies	1,185,000	19,135	2%	1,185,000	613,684	52%
Expenses Total	**2,695,872**	**226,532**	**8%**	**2,362,480**	**694,788**	**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	54,631	109%	10,000	227,160	2272%
Interfund Transfers	1,714,409	2,000,072	117%	1,822,547	833,020	46%
Other Revenue	1,192,296	4,860,641	408%	1,393,221	0	0%
Property Taxes	12,766,093	6,338,567	50%	12,766,093	7,012,262	55%
Revenue Total	**15,722,798**	**13,253,911**	**84%**	**15,991,861**	**8,072,442**	**50%**
Expenses						
Debt Service	15,614,798	7,290,545	47%	15,981,861	2,617,870	16%
Services and Supplies	108,000	36,389	34%	7,000	6,300	90%
Expenses Total	**15,722,798**	**7,326,934**	**47%**	**15,988,861**	**2,624,170**	**16%**
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	47,993	120%	12,000	33,438	279%
Other Revenue	500,000	17,500	4%	0	24,500	
Property Taxes	1,336,000	1,028,438	77%	1,336,000	609,733	46%
Revenue Total	**1,876,000**	**1,093,932**	**58%**	**1,348,000**	**667,670**	**50%**
Expenses						
Capital Outlay	700,000	368,932	53%	100,000	169	0%
Interfund Transfers	347,313	202,599	58%	343,913	200,613	58%
Miscellaneous	75,000	28,562	38%	350,000	16,425	5%
Services and Supplies	5,574	8,162	146%	63,500	3,026	5%
Expenses Total	**1,127,887**	**608,255**	**54%**	**857,413**	**220,233**	**26%**
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	63,181	211%	6,000	42,363	706%
Property Taxes	2,211,000	1,389,506	63%	2,211,000	1,106,116	50%
Revenue Total	**2,241,000**	**1,452,687**	**65%**	**2,217,000**	**1,148,478**	**52%**
Expenses						
Capital Outlay	2,000,000	1,243,941	62%	1,560,790	548,700	35%
Interfund Transfers	110,550	64,488	58%	110,550	64,491	58%
Miscellaneous	150,000	10,324	7%	52,000	31,550	61%
Services and Supplies	1,830,574	558	0%	1,100,000	15	0%
Expenses Total	**4,091,124**	**1,319,311**	**32%**	**2,823,340**	**644,756**	**23%**
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	19,483	649%	3,000	16,619	554%
Property Taxes	488,000	280,765	58%	488,000	268,898	55%
Revenue Total	**491,000**	**300,248**	**61%**	**491,000**	**285,518**	**58%**
Expenses						
Interfund Transfers	195,123	113,822	58%	193,343	112,784	58%
Miscellaneous	200,000	2,662	1%	10,000	4,375	44%
Services and Supplies	4,787	0	0%	2,000	0	0%
Expenses Total	**399,910**	**116,484**	**29%**	**205,343**	**117,159**	**57%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000	20,010	100%	10,000	17,519	175%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	945,721	73%	1,295,000	617,800	48%
Revenue Total	**2,515,000**	**965,730**	**38%**	**1,305,000**	**635,319**	**49%**
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	0	0%
Interfund Transfers	308,370	179,883	58%	307,990	179,662	58%
Miscellaneous	300,000	9,524	3%	540,000	22,865	4%
Services and Supplies	55,574	5	0%	50,010	3,606	7%
Expenses Total	**1,608,944**	**192,492**	**12%**	**1,158,000**	**206,133**	**18%**
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	1,588	635%	250	4,144	1658%
Property Taxes	210,000	122,897	59%	221,000	117,105	53%
Revenue Total	**210,250**	**124,485**	**59%**	**221,250**	**121,249**	**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	646	323%	200	809	405%
Property Taxes	146,392	76,714	52%	142,000	75,186	53%
Revenue Total	**146,592**	**77,361**	**53%**	**142,200**	**75,995**	**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%**
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	327		0	313	
Property Taxes	62,006	32,265	52%	60,200	30,658	51%
Revenue Total	**62,006**	**32,592**	**53%**	**60,200**	**30,971**	**51%**
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	793				
Property Taxes	97,595	183,912	188%	92,624	0	0%
Revenue Total	**97,595**	**184,705**	**189%**	**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%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	3,500	28,683	820%	1,000	19,500	1950%
Other Revenue	8,400	4,706	56%			
Property Taxes	1,477,000	782,532	53%	1,477,000	773,817	52%
Revenue Total	**1,488,900**	**815,921**	**55%**	**1,478,000**	**793,318**	**54%**
Expenses						
Capital Outlay	507,361	0	0%	140,520	58,569	42%
Interfund Transfers	73,850	38,047	52%	73,850	43,078	58%
Miscellaneous	300,000	2,662	1%	60,000	17	0%
Services and Supplies	1,017,787	0	0%	950,000	0	0%
Expenses Total	**1,898,998**	**40,709**	**2%**	**1,224,370**	**101,664**	**8%**
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services	0	43,840				
Interest Income	75,000	79,786	106%	75,000	71,972	96%
Intergovernmental Revenue	5,230,000	0	0%	5,027,000	969,914	19%
Licenses, Permits and Fees	594,000	594,426	100%	0	626,785	
Other Revenue	26,253,000	24,275,031	92%	21,225,000	1,031,843	5%
Revenue Total	**32,152,000**	**24,993,083**	**78%**	**26,327,000**	**2,700,514**	**10%**
Expenses						
Capital Outlay	28,958,000	3,946,425	14%	24,532,000	4,346,819	18%
Services and Supplies	2,670,000	348,397	13%	1,690,000	885,226	52%
Expenses Total	**31,628,000**	**4,294,822**	**14%**	**26,222,000**	**5,232,045**	**20%**
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	98,581	164%	10,000	101,865	1019%
Other Revenue	1,000,000	0	0%	1,000,000	494	0%
Revenue Total	**1,060,000**	**98,581**	**9%**	**1,010,000**	**102,359**	**10%**
Expenses						
Capital Outlay	300,000	59,944	20%	200,000	0	0%
Interfund Transfers	629,869	367,424	58%	588,369	343,217	58%
Services and Supplies	60	7,074	11790%	60	2,533	4221%
Expenses Total	**929,929**	**434,441**	**47%**	**788,429**	**345,750**	**44%**
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	102,083	58%	175,000	102,081	58%
Revenue Total	**175,000**	**102,083**	**58%**	**175,000**	**102,081**	**58%**
Expenses						
Capital Outlay	175,000	0	0%	175,000	0	0%
Expenses Total	**175,000**	**0**	**0%**	**175,000**	**0**	**0%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	10,000	17,316	173%	20,000	32,673	163%
Interfund Transfers	0	1,000,000				
Other Taxes	210,000	99,248	47%	200,000	119,898	60%
Revenue Total	**220,000**	**1,116,564**	**508%**	**220,000**	**152,571**	**69%**
Expenses						
Capital Outlay	500,000	44,110	9%	1,650,000	4,350	0%
Interfund Transfers	165,676	96,644	58%	230,631	0	0%
Services and Supplies	50	35	70%	50	35	70%
Expenses Total	**665,726**	**140,789**	**21%**	**1,880,681**	**4,385**	**0%**
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	5,972,686	63%	8,980,000	5,822,550	65%
Interest Income	60,000	61,444	102%	40,000	66,836	167%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	433,926	54%	538,900	301,465	56%
Revenue Total	**10,313,900**	**6,468,057**	**63%**	**9,858,900**	**6,190,850**	**63%**
Expenses						
Capital Outlay	775,000	41,740	5%	2,425,000	1,060,868	44%
Debt Service	76,900	14,825	19%	76,900	15,950	21%
Insurance and Other Chargebacks	369,077	215,295	58%	369,077	215,292	58%
Interfund Transfers	3,269,562	1,907,245	58%	3,180,390	1,855,224	58%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	923,177	61%	1,310,682	716,020	55%
Services and Supplies	4,550,900	2,771,647	61%	4,521,650	2,703,980	60%
Expenses Total	**10,670,479**	**5,873,928**	**55%**	**11,883,699**	**6,567,334**	**55%**
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	17,092,919	58%	28,625,100	16,610,237	58%
Interest Income	300,000	410,929	137%	150,000	441,659	294%
Intergovernmental Revenue				0	708,582	
Licenses, Permits and Fees	50,000	49,554	99%	50,000	39,599	79%
Other Revenue	34,232,150	4,551,194	13%	35,718,235	11,182,907	31%
Revenue Total	**64,255,150**	**22,104,596**	**34%**	**64,543,335**	**28,982,983**	**45%**
Expenses						
Capital Outlay	32,693,000	8,952,944	27%	37,825,905	7,140,822	19%
Debt Service	7,532,420	3,066,182	41%	6,395,895	2,127,773	33%
Insurance and Other Chargebacks	1,696,635	989,704	58%	1,665,135	971,327	58%
Interfund Transfers	4,486,870	2,617,341	58%	4,363,000	2,545,088	58%
Miscellaneous	0	232,869				
Salary and Benefits	7,804,298	4,307,004	55%	7,523,277	3,917,342	52%
Services and Supplies	10,418,110	4,279,879	41%	11,015,370	3,870,330	35%
Expenses Total	**64,631,333**	**24,445,922**	**38%**	**68,788,582**	**20,572,682**	**30%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	4,705,771	58%	8,080,000	4,737,746	59%
Interest Income	80,000	70,434	88%	80,000	184,881	231%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	**11,911,000**	**4,776,204**	**40%**	**8,161,000**	**4,922,626**	**60%**
Expenses						
Capital Outlay	6,775,000	1,433,121	21%	3,820,000	672,882	18%
Debt Service	2,670,779	1,071,347	40%	2,668,164	1,369,604	51%
Insurance and Other Chargebacks	369,800	215,717	58%	369,800	215,719	58%
Interfund Transfers	1,582,008	922,838	58%	1,642,251	957,978	58%
Salary and Benefits	1,677,715	774,655	46%	1,444,286	679,396	47%
Services and Supplies	363,500	143,318	39%	538,500	167,287	31%
Expenses Total	**13,438,802**	**4,560,996**	**34%**	**10,483,001**	**4,062,866**	**39%**
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	3,155,473	55%	5,267,000	2,962,173	56%
Interest Income	3,000	20,361	679%	3,000	48,449	1615%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	195,176	56%	351,000	206,041	59%
Other Revenue	39,350	5,737	15%	39,350	7,510	19%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	225,000	50%	950,000	475,000	50%
Revenue Total	**6,710,350**	**3,601,747**	**54%**	**6,710,350**	**3,699,173**	**55%**
Expenses						
Capital Outlay	825,000	404,982	49%	825,000	89,267	11%
Interfund Transfers	418,600	244,183	58%	418,600	244,181	58%
Miscellaneous	30,000	11,142	37%	30,000	12,881	43%
Salary and Benefits	1,909,261	1,150,625	60%	1,858,244	937,385	50%
Services and Supplies	4,404,909	2,115,610	48%	3,793,214	2,121,953	56%
Expenses Total	**7,587,770**	**3,926,543**	**52%**	**6,925,058**	**3,405,667**	**49%**
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	2,459,415	58%	4,216,140	2,459,408	58%
Interest Income	1,000	6,631	663%	1,000	2,317	232%
Other Revenue	44,000	21,455	49%	44,000	22,671	52%
Revenue Total	**4,261,140**	**2,487,501**	**58%**	**4,261,140**	**2,484,396**	**58%**
Expenses						
Capital Outlay	0	595				
Salary and Benefits	2,093,060	978,782	47%	1,715,375	963,845	56%
Services and Supplies	2,317,895	1,282,178	55%	2,488,890	1,119,649	45%
Expenses Total	**4,410,955**	**2,261,556**	**51%**	**4,204,265**	**2,083,494**	**50%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	510,350	58%	874,885	510,349	58%
Interest Income	2,000	15,620	781%	2,000	24,549	1227%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Other Revenue	100,000	0	0%	50,000	46,826	94%
Revenue Total	**1,676,885**	**875,970**	**52%**	**2,426,885**	**2,081,725**	**86%**
Expenses						
Capital Outlay	2,800,000	1,698,084	61%	5,296,912	3,489,262	66%
Services and Supplies	0	99,807		200,000	751	0%
Expenses Total	**2,800,000**	**1,797,891**	**64%**	**5,496,912**	**3,490,013**	**63%**
605 INSURANCE FUND						
Revenue						
Charges for Services	0	18,660		0	1,122	
Insurance	10,158,534	5,822,569	57%	10,175,654	5,722,405	56%
Interest Income	0	60,634		0	35,658	
Other Revenue	12,745,000	6,972,911	55%	12,180,000	6,521,857	54%
Workers Compensation and Liability	386,000	224,855	58%	886,000	509,285	57%
Revenue Total	**23,289,534**	**13,099,629**	**56%**	**23,241,654**	**12,790,327**	**55%**
Expenses						
Insurance and Other Chargebacks	19,083,622	11,593,872	61%	18,412,500	10,447,762	57%
Salary and Benefits	693	4,672	674%	193	3,185	1649%
Services and Supplies	3,893,500	2,980,901	77%	3,961,000	2,389,889	60%
Expenses Total	**22,977,815**	**14,579,445**	**63%**	**22,373,693**	**12,840,835**	**57%**