Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: June 2026 Monthly Financial Report

Date: July 31, 2026

Please find attached the financial statements as of June 30, 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 June 30, 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 June 30, 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 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 June 30, 2026)

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	**General**	65,979,656	67,337,618	**(1,357,962)**	41,102,775	33,201,806
130	**Parks and Recreation**	6,162,555	7,210,001	**(1,047,445)**	(1,047,445)	(1,047,335)
170	**American Rescue Plan**	137,930	1,517,731	**(1,379,801)**	(922,914)	9,268,176
175	**General Assistance**	264,519	664,790	**(400,271)**	457,224	457,225
176	**Human Services**	3,261,324	2,170,296	**1,091,028**	1,277,690	1,277,690
177	**Reparations**	1,003,962	1,025,828	**(21,865)**	(3,331)	(78,331)
178	**Sustainability**	109,579	458,167	**(348,588)**	431,158	431,158
180	**Good Neighbor**	4,643	114	**4,529**	381,555	381,556
185	**Library**	5,626,296	4,691,935	**934,361**	5,039,224	5,039,223
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**	1,900,129	1,216,343	**683,786**	5,784,963	7,137,273
205	**E911**	568,931	817,713	**(248,783)**	500,399	154,359
206	**Foreign Fire Insurance**	-	-	-	296,709	-
210	**Special Service Area (SSA) #9**	322,388	291,532	**30,856**	(18,289)	(18,289)
215	**CDBG**	110,017	270,172	**(160,155)**	(100,832)	(100,832)
220	**CD Loan**	119,656	50,206	**69,450**	462,697	462,698
240	**Home**	35,644	28,204	**7,440**	43,404	43,403
250	**Affordable Housing**	192,699	153,575	**39,124**	5,119,071	5,119,070
320	**Debt Service**	11,968,590	7,326,932	**4,641,659**	6,680,082	6,680,082
330	**Howard Ridge**	1,030,893	207,567	**823,326**	3,830,931	3,817,551
335	**West Evanston**	1,438,880	244,528	**1,194,351**	4,989,116	4,989,116
340	**Dempster-Dodge-TIF**	296,435	98,817	**197,618**	1,501,120	1,501,119
345	**Chicago Main-TIF**	951,421	163,980	**787,441**	838,212	1,763,481
350	**Special Service Area (SSA) #6**	121,981	105,669	**16,312**	72,296	72,296
355	**Special Service Area (SSA) #7**	74,914	67,211	**7,703**	19,227	19,227
360	**Special Service Area (SSA) #8**	32,297	31,326	**971**	8,635	8,635
361	**Special Service Area (SSA) #10**	177,737	75,311	**102,426**	9,802	9,802
365	**Five-Fifth TIF**	804,887	38,181	**766,707**	1,827,762	2,394,404
415	**Capital Improvements**	24,878,138	2,969,263	**21,908,875**	3,249,569	8,010,754
416	**Crown Construction**	90,973	381,947	**(290,974)**	4,667,773	4,667,773
417	**Crown Community CTR Maintenance**	87,500	-	**87,500**	1,102,533	1,102,533
420	**Special Assessment**	1,103,221	82,868	**1,020,353**	1,281,421	1,281,421
505	**Parking**	5,485,141	4,981,357	**503,784**	2,591,751	2,073,215
510	**Water**	17,914,524	18,242,766	**(328,242)**	5,566,043	8,197,800
515	**Sewer**	3,909,020	3,856,859	**52,161**	10,086,366	8,547,394
520	**Solid Waste**	2,859,244	3,554,741	**(695,497)**	3,264,894	2,396,587
600	**Fleet**	2,135,892	1,858,990	**276,902**	2,157,138	567,136
601	**Equipment Replacement**	802,710	1,468,917	**(666,207)**	1,502,043	708,869
605	**Insurance**	11,166,657	12,675,340	**(1,508,684)**	3,094,802	5,584,660
	All Funds Total	**174,408,543**	**146,923,081**	**27,485,461**	**117,839,628**	**126,816,756**

Section 2 - General Fund Revenues and Expenses

The financials as of June 30, 2026 show the General Fund with a fund balance of $41,102,775, and a cash balance of $33,201,806.

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. In Tables 2 and 3, revenues and expenses from the Parks and Recreation Fund have been combined with the General Fund.
- 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 and Parks Fund Actual Revenues (through June 30, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	10,837,622	54%	10,726,593
51525 - SALES TAX - BASIC	15,200,000	7,663,654	50%	6,887,457
51545 - STATE INCOME TAX	14,200,000	8,262,699	58%	7,999,176
51530 - SALES TAX - HOME RULE	12,600,000	5,995,620	48%	5,348,217
51015 - PROPERTY TAXES	10,949,797	4,683,884	43%	5,077,543
53565 - RECREATION PROGRAM FEES*	8,591,000	4,983,895	58%	4,602,631
52080 - BUILDING PERMITS	5,250,000	2,129,550	41%	8,777,853
52505 - TICKET FINES-PARKING	4,100,000	1,926,332	47%	1,837,221
53675 - AMBULANCE SERVICE	3,800,000	1,685,721	44%	2,076,467
51595 - LIQUOR TAX	3,300,000	1,336,316	40%	1,379,133
51600 - PARKING TAX	3,000,000	1,455,289	49%	1,202,228
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	2,202,690	73%	1,189,623
51565 - ELECTRIC UTILITY TAX	2,800,000	1,319,866	47%	1,258,011
52010 - WHEEL TAX	2,800,000	163,644	6%	197,410
51550 - MUNICIPAL HOTEL TAX	2,350,000	818,029	35%	874,972
51605 - PERSONAL PROPERTY REPLACEME	2,000,000	718,397	36%	727,120
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,161,187	77%	995,639
53676 - GEMT SERVICE REVENUE	1,500,000	1,037,303	69%	925,289
51630 - AMUSEMENT TAX	1,400,000	746,031	53%	609,990
51540 - ATHLETIC CONTEST TAX	1,300,000	390,091	30%	17,766
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	464,931	46%	471,631
51625 - TELECOMMUNICATIONS TAX	1,000,000	471,987	47%	547,551
56501 - INVESTMENT INCOME	1,000,000	721,880	72%	1,091,503
ALL OTHER GF REVENUE	13,065,934	6,554,319	50%	5,742,340
TRANSFERS FROM OTHER FUNDS	10,740,182	4,411,272	41%	5,810,868
GF TOTAL***	146,437,018	72,142,211	49%	76,374,230

*Recreation Program Fees are exclusively from the Parks and Recreation Fund (130)
**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 and Parks Fund Actual Expenses (through June 30, 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	197,365	39%	594,319	237,548	40%
14 CITY CLERK	540,681	218,430	40%	538,319	211,857	39%
15 CITY MANAGER'S OFFICE	17,036,912	5,771,381	34%	12,228,582	5,324,371	44%
17 LAW	1,630,641	717,330	44%	1,521,045	938,491	62%
19 ADMINISTRATIVE SERVICES	12,937,120	6,301,759	49%	13,527,596	5,971,262	44%
21 COMMUNITY DEVELOPMENT	4,903,165	1,953,594	40%	5,078,229	1,954,884	38%
22 POLICE	37,909,695	18,966,768	50%	36,152,937	18,029,489	50%
23 FIRE MGMT & SUPPORT	23,879,720	11,005,906	46%	23,294,964	10,791,411	46%
24 HEALTH	1,826,349	796,994	44%	1,969,411	830,761	42%
30 PARKS AND RECREATION*	16,260,202	7,210,037	44%	15,760,980	6,632,991	42%
40 PUBLIC WORKS AGENCY	17,114,669	6,692,923	39%	16,350,871	6,957,328	43%
99 NON-DEPARTMENTAL	29,448,839	14,715,130	50%	24,261,149	15,529,713	64%
Expenses Total	**163,989,930**	**74,547,619**	**45%**	**151,278,402**	**73,410,105**	**49%**

*Parks Expenses from Parks and Recreation Fund (130)

Police and Fire Overtime

Through May 31, 2026, Police has spent 68% of budgeted overtime and Fire has spent 53% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through June 30, 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	1,366,739	68%	2,036,349	1,090,213	54%
Fire	1,294,500	687,335	53%	1,329,500	653,445	49%

Section 3 - Enterprise Funds

Parking Fund
Through June 30, 2026, the Parking Fund is showing a fund balance of $2,591,751 and a cash balance of $2,073,215.

Water Fund
Through June 30, 2026, the Water Fund is showing a fund balance of $5,566,043 and a cash balance of $8.197.800.

Sewer Fund
Through June 30, 2026, the Sewer Fund is showing a fund balance of $10,086,366 and a cash balance of $8,547,394.

Solid Waste Fund
Through June 30, 2026, the Solid Waste Fund is showing a fund balance of $3,264,894 and a cash balance of $2,396,587.

Section 4 - Other Funds

Capital Improvements Fund
Through June 30, 2026, the CIP Fund is showing a fund balance of $3,249,569 and a cash balance of $8,010,754. 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 June 30, 2026, the Fleet Fund is showing a fund balance of $2,157,138 and a cash balance of $567,136. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund
Through June 30, 2026, the Insurance Fund is showing a fund balance of $3,094,802 and a cash balance of $5,584,660.

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	2,287,204	44%	12,765,709	7,879,950	62%
Fines and Forfeitures	4,583,000	2,040,890	45%	4,375,000	1,998,353	46%
Interest Income	1,000,000	709,450	71%	750,000	1,091,503	146%
Interfund Transfers	10,740,182	4,411,272	41%	10,031,740	5,810,868	58%
Intergovernmental Revenue	3,163,434	2,334,574	74%	4,404,334	1,791,184	41%
Licenses, Permits and Fees	8,998,300	4,080,347	45%	9,597,300	10,414,900	109%
Other Revenue	1,952,000	559,506	29%	1,849,000	520,758	28%
Other Taxes	70,195,000	34,534,907	49%	67,015,000	31,062,579	46%
Property Taxes	29,939,902	15,021,506	50%	29,439,902	15,804,136	54%
Revenue Total	**135,735,518**	**65,979,656**	**49%**	**140,227,985**	**76,374,230**	**54%**
Expenses						
Capital Outlay	325,500	28,875	9%	398,978	22,278	6%
Community Sponsored Organizations	120,000	4,995	4%	120,000	99,377	83%
Contingencies	125,000	0	0%	125,000	195,463	156%
Insurance and Other Chargebacks	32,904,477	14,763,137	45%	33,489,844	17,489,393	52%
Interfund Transfers	9,360,802	2,901,050	31%	4,457,100	2,178,546	49%
Miscellaneous	745,701	475,408	64%	1,029,798	669,426	65%
Salary and Benefits	87,764,576	41,216,019	47%	94,716,118	44,926,262	47%
Services and Supplies	16,383,672	7,948,134	49%	16,941,564	7,829,359	46%
Expenses Total	**147,729,728**	**67,337,618**	**46%**	**151,278,402**	**73,410,105**	**49%**
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	5,231,951	58%			
Interest Income	0	12,430				
Interfund Transfers	5,558,702	0	0%			
Intergovernmental Revenue	536,000	144,560	27%			
Licenses, Permits and Fees	76,000	85,291	112%			
Other Revenue	88,500	188,324	213%			
Property Taxes	1,000,000	500,000	50%			
Revenue Total	**16,260,202**	**6,162,555**	**38%**			
Expenses						
Capital Outlay	25,000	9,568	38%			
Insurance and Other Chargebacks	425,000	217,597	51%			
Interfund Transfers	455,000	227,500	50%			
Miscellaneous	213,100	54,954	26%			
Salary and Benefits	11,623,389	5,273,815	45%			
Services and Supplies	3,518,713	1,426,567	41%			
Expenses Total	**16,260,202**	**7,210,001**	**44%**			

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	137,930	46%	650,000	271,817	42%
Other Revenue	0	0		0	0	
Revenue Total	**300,000**	**137,930**	**46%**	**650,000**	**271,817**	**42%**
Expenses						
Capital Outlay	215,088	21,445	10%	2,431,300	425,785	18%
Community Sponsored Organizations	2,604,074	336,627	13%	2,542,000	48,793	2%
Insurance and Other Chargebacks	281,619	58,128	21%	100,000	0	0%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Miscellaneous	5,084,146	337,465	7%	8,396,724	616,495	7%
Salary and Benefits	136,214	35,121	26%	152,951	0	0%
Services and Supplies	2,517,200	378,946	15%	2,940,000	110,236	4%
Expenses Total	**11,538,341**	**1,517,731**	**13%**	**18,062,975**	**2,701,310**	**15%**
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	12,817	1282%	1,000	31,156	3116%
Other Revenue	27,500	3,043	11%	27,500	0	0%
Property Taxes	750,000	248,659	33%	750,000	579,016	77%
Revenue Total	**778,500**	**264,519**	**34%**	**778,500**	**610,172**	**78%**
Expenses						
Miscellaneous	7,000	6,798	97%	7,000	4,809	69%
Salary and Benefits	597,691	296,889	50%	560,420	271,662	48%
Services and Supplies	775,500	361,103	47%	775,500	363,504	47%
Expenses Total	**1,380,191**	**664,790**	**48%**	**1,342,920**	**639,975**	**48%**
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	3,475	58%	6,000	12,236	204%
Intergovernmental Revenue	335,000	182,849	55%	335,000	131,123	39%
Other Revenue	20,000	0	0%	20,000	0	0%
Property Taxes	6,150,000	3,075,000	50%	3,650,000	1,825,000	50%
Revenue Total	**6,511,000**	**3,261,324**	**50%**	**4,011,000**	**1,968,359**	**49%**
Expenses						
Community Sponsored Organizations	60,000	307,600	513%	60,000	478,003	797%
Miscellaneous	220,000	63,107	29%	210,000	95,274	45%
Salary and Benefits	4,776,188	1,789,850	37%	4,488,979	1,722,535	38%
Services and Supplies	1,560,150	9,738	1%	1,601,998	47,899	3%
Expenses Total	**6,616,338**	**2,170,296**	**33%**	**6,360,977**	**2,343,711**	**37%**

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	3,962	158%	2,500	3,788	152%
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**	**1,003,962**	**83%**	**1,302,500**	**1,004,818**	**77%**
Expenses						
Miscellaneous	1,100,000	1,025,000	93%	1,200,000	1,111,119	93%
Services and Supplies	1,000	828	83%	101,000	826	1%
Expenses Total	**1,101,000**	**1,025,828**	**93%**	**1,301,000**	**1,111,945**	**85%**
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	9,579	479%	2,000	7,979	399%
Interfund Transfers	730,450	100,000	14%	800,000	665,000	83%
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**	**109,579**	**11%**	**1,572,000**	**672,979**	**43%**
Expenses						
Community Sponsored Organizations	250,000	200,000	80%	500,000	0	0%
Miscellaneous	145,000	14,573	10%	190,000	46,194	24%
Salary and Benefits	350,309	174,669	50%	405,513	114,409	28%
Services and Supplies	781,000	68,925	9%	611,000	173,163	28%
Expenses Total	**1,526,309**	**458,167**	**30%**	**1,706,513**	**333,766**	**20%**
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	4,643	58%	0	5,784	
Other Revenue	3,182,700	0	0%	3,000,000	3,090,000	103%
Revenue Total	**3,190,700**	**4,643**	**0%**	**3,000,000**	**3,095,784**	**103%**
Expenses						
Interfund Transfers	3,556,750	0	0%	3,000,000	3,090,000	103%
Miscellaneous				164,000	0	0%
Services and Supplies	0	114		0	685,957	
Expenses Total	**3,556,750**	**114**	**0%**	**3,164,000**	**3,775,957**	**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	176	18%	1,000	185	18%
Interest Income	25,000	78,175	313%	25,000	159,268	637%
Interfund Transfers	173,750	197,000	113%	173,750	173,570	100%
Intergovernmental Revenue	155,000	5,108	3%	155,000	26,084	17%
Library Revenue	58,000	110,110	190%	82,000	48,000	59%
Other Revenue	602,000	270,901	45%	402,000	152,766	38%
Property Taxes	9,486,782	4,964,826	52%	8,624,347	4,434,565	51%
Revenue Total	**10,501,532**	**5,626,296**	**54%**	**9,463,097**	**4,994,437**	**53%**
Expenses						
Capital Outlay	5,000	0	0%	2,000	0	0%
Interfund Transfers	360,325	180,162	50%	360,325	873,726	242%
Miscellaneous	0	500				
Salary and Benefits	7,957,295	3,623,921	46%	7,524,302	3,194,747	42%
Services and Supplies	2,227,400	887,352	40%	2,120,619	1,000,075	47%
Expenses Total	**10,550,020**	**4,691,935**	**44%**	**10,007,246**	**5,068,548**	**51%**
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	136,464	273%	50,000	170,322	341%
Intergovernmental Revenue	3,300,000	1,763,665	53%	3,300,000	1,710,055	52%
Revenue Total	**3,350,000**	**1,900,129**	**57%**	**3,350,000**	**1,880,377**	**56%**
Expenses						
Capital Outlay	3,930,000	476,930	12%	4,469,650	292,596	7%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	739,413	39%	1,890,000	464,904	25%
Expenses Total	**6,120,000**	**1,216,343**	**20%**	**6,359,650**	**757,499**	**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	5,137	51%	15,000	5,693	38%
Other Revenue				0	9,000	
Other Taxes	1,450,000	563,794	39%	1,450,000	541,081	37%
Revenue Total	**1,460,000**	**568,931**	**39%**	**1,465,000**	**555,774**	**38%**
Expenses						
Capital Outlay	370,000	46,440	13%	445,000	133,867	30%
Insurance and Other Chargebacks	19,142	9,571	50%	19,142	9,570	50%
Interfund Transfers	100,000	50,000	50%	100,000	49,998	50%
Salary and Benefits	851,620	415,970	49%	903,749	394,086	44%
Services and Supplies	492,550	295,732	60%	394,950	330,331	84%
Expenses Total	**1,833,312**	**817,713**	**45%**	**1,862,841**	**917,853**	**49%**
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	2,098	
Property Taxes	675,000	320,904	48%	642,145	287,504	45%
Revenue Total	**675,000**	**322,388**	**48%**	**642,145**	**289,602**	**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				
Revenue Total	**1,862,559**	**110,017**	**6%**	**2,616,400**	**11,359**	**0%**
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	157,405	49%	319,903	153,561	48%
Services and Supplies	108,350	9,696	9%	110,650	15,606	14%
Expenses Total	**1,862,559**	**270,172**	**15%**	**3,788,998**	**179,384**	**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	7,600	152%	5,000	9,091	182%
Other Revenue	303,000	112,056	37%	301,565	14,829	5%
Revenue Total	**308,000**	**119,656**	**39%**	**306,565**	**23,919**	**8%**
Expenses						
Services and Supplies	308,000	50,206	16%	306,565	7,179	2%
Expenses Total	**308,000**	**50,206**	**16%**	**306,565**	**7,179**	**2%**
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	822	548%	150	627	418%
Intergovernmental Revenue	2,049,838	21,880	1%	2,256,469	7,010	0%
Other Revenue	25,000	12,942	52%	25,000	9,378	38%
Revenue Total	**2,074,988**	**35,644**	**2%**	**2,281,619**	**17,015**	**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	6,073	46%	42,847	19,520	46%
Services and Supplies	954,685	21,910	2%	1,081,065	7,041	1%
Expenses Total	**2,074,988**	**28,204**	**1%**	**2,275,912**	**26,561**	**1%**
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	99,831	250%	40,000	97,222	243%
Interfund Transfers	1,060,900	0	0%	1,000,000	1,030,000	103%
Intergovernmental Revenue	97,008	6,057	6%	0	10,493	
Other Revenue	1,130,000	65,000	6%	130,000	333,131	256%
Other Taxes	50,000	21,811	44%	50,000	41,779	84%
Revenue Total	**2,377,908**	**192,699**	**8%**	**1,220,000**	**1,512,625**	**124%**
Expenses						
Community Sponsored Organizations	90,000	6,057	7%	0	10,493	
Insurance and Other Chargebacks	7,008	0	0%			
Miscellaneous	1,001,500	27,928	3%	1,001,500	18,250	2%
Salary and Benefits	412,364	100,460	24%	175,980	42,761	24%
Services and Supplies	1,185,000	19,130	2%	1,185,000	598,504	51%
Expenses Total	**2,695,872**	**153,575**	**6%**	**2,362,480**	**670,008**	**28%**

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	20,006	40%	10,000	190,694	1907%
Interfund Transfers	1,714,409	857,205	50%	1,822,547	795,960	44%
Other Revenue	1,192,296	4,860,641	408%	1,393,221	0	0%
Property Taxes	12,766,093	6,230,739	49%	12,766,093	7,012,262	55%
Revenue Total	**15,722,798**	**11,968,590**	**76%**	**15,991,861**	**7,998,916**	**50%**
Expenses						
Debt Service	15,614,798	7,290,545	47%	15,981,861	2,617,870	16%
Services and Supplies	108,000	36,386	34%	7,000	0	0%
Expenses Total	**15,722,798**	**7,326,932**	**47%**	**15,988,861**	**2,617,870**	**16%**
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	38,295	96%	12,000	27,047	225%
Other Revenue	500,000	17,500	4%	0	21,000	
Property Taxes	1,336,000	975,098	73%	1,336,000	609,733	46%
Revenue Total	**1,876,000**	**1,030,893**	**55%**	**1,348,000**	**657,780**	**49%**
Expenses						
Capital Outlay	700,000	0	0%	100,000	169	0%
Interfund Transfers	347,313	173,657	50%	343,913	171,954	50%
Miscellaneous	75,000	25,749	34%	350,000	4,425	1%
Services and Supplies	5,574	8,162	146%	63,500	3,026	5%
Expenses Total	**1,127,887**	**207,567**	**18%**	**857,413**	**179,574**	**21%**
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	50,505	168%	6,000	34,195	570%
Property Taxes	2,211,000	1,388,375	63%	2,211,000	1,106,116	50%
Revenue Total	**2,241,000**	**1,438,880**	**64%**	**2,217,000**	**1,140,311**	**51%**
Expenses						
Capital Outlay	2,000,000	181,726	9%	1,560,790	417,040	27%
Interfund Transfers	110,550	55,275	50%	110,550	55,278	50%
Miscellaneous	150,000	7,511	5%	52,000	17,000	33%
Services and Supplies	1,830,574	16	0%	1,100,000	13	0%
Expenses Total	**4,091,124**	**244,528**	**6%**	**2,823,340**	**489,331**	**17%**
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	15,670	522%	3,000	13,482	449%
Property Taxes	488,000	280,765	58%	488,000	268,898	55%
Revenue Total	**491,000**	**296,435**	**60%**	**491,000**	**282,380**	**58%**
Expenses						
Interfund Transfers	195,123	97,562	50%	193,343	96,672	50%
Miscellaneous	200,000	1,256	1%	10,000	0	0%
Services and Supplies	4,787	0	0%	2,000	0	0%
Expenses Total	**399,910**	**98,817**	**25%**	**205,343**	**96,672**	**47%**

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	15,529	78%	10,000	14,229	142%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	935,892	72%	1,295,000	617,800	48%
Revenue Total	**2,515,000**	**951,421**	**38%**	**1,305,000**	**632,029**	**48%**
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	0	0%
Interfund Transfers	308,370	154,185	50%	307,990	153,996	50%
Miscellaneous	300,000	6,711	2%	540,000	12,865	2%
Services and Supplies	55,574	4	0%	50,010	2,205	4%
Expenses Total	**1,608,944**	**163,980**	**10%**	**1,158,000**	**169,066**	**15%**
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	1,404	562%	250	3,969	1588%
Property Taxes	210,000	120,577	57%	221,000	117,105	53%
Revenue Total	**210,250**	**121,981**	**58%**	**221,250**	**121,075**	**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	598	299%	200	751	375%
Property Taxes	146,392	74,317	51%	142,000	75,186	53%
Revenue Total	**146,592**	**74,914**	**51%**	**142,200**	**75,936**	**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	305		0	285	
Property Taxes	62,006	31,992	52%	60,200	30,658	51%
Revenue Total	**62,006**	**32,297**	**52%**	**60,200**	**30,943**	**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	577				
Property Taxes	97,595	177,161	182%	92,624	0	0%
Revenue Total	**97,595**	**177,738**	**182%**	**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	22,601	646%	1,000	16,746	1675%
Other Revenue	8,400	4,706	56%			
Property Taxes	1,477,000	777,581	53%	1,477,000	773,817	52%
Revenue Total	**1,488,900**	**804,887**	**54%**	**1,478,000**	**790,564**	**53%**
Expenses						
Capital Outlay	507,361	0	0%	140,520	0	0%
Interfund Transfers	73,850	36,925	50%	73,850	36,924	50%
Miscellaneous	300,000	1,256	0%	60,000	17	0%
Services and Supplies	1,017,787	0	0%	950,000	585,946	62%
Expenses Total	**1,898,998**	**38,181**	**2%**	**1,224,370**	**622,887**	**51%**
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services	0	43,840				
Interest Income	75,000	14,478	19%	75,000	62,123	83%
Intergovernmental Revenue	5,230,000	0	0%	5,027,000	1,678,496	33%
Licenses, Permits and Fees	594,000	589,264	99%	0	621,651	
Other Revenue	26,253,000	24,230,554	92%	21,225,000	1,034,720	5%
Revenue Total	**32,152,000**	**24,878,138**	**77%**	**26,327,000**	**3,396,990**	**13%**
Expenses						
Capital Outlay	28,958,000	2,666,098	9%	24,532,000	3,627,965	15%
Services and Supplies	2,670,000	303,165	11%	1,690,000	759,771	45%
Expenses Total	**31,628,000**	**2,969,263**	**9%**	**26,222,000**	**4,387,736**	**17%**
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	90,973	152%	10,000	97,776	978%
Other Revenue	1,000,000	0	0%	1,000,000	10,020	1%
Revenue Total	**1,060,000**	**90,973**	**9%**	**1,010,000**	**107,796**	**11%**
Expenses						
Capital Outlay	300,000	59,944	20%	200,000	0	0%
Interfund Transfers	629,869	314,934	50%	588,369	294,186	50%
Services and Supplies	60	7,069	11782%	60	2,528	4213%
Expenses Total	**929,929**	**381,947**	**41%**	**788,429**	**296,714**	**38%**
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	87,500	50%	175,000	87,498	50%
Revenue Total	**175,000**	**87,500**	**50%**	**175,000**	**87,498**	**50%**
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	14,123	141%	20,000	27,918	140%
Interfund Transfers	0	1,000,000				
Other Taxes	210,000	89,098	42%	200,000	119,064	60%
Revenue Total	**220,000**	**1,103,221**	**501%**	**220,000**	**146,983**	**67%**
Expenses						
Capital Outlay	500,000	0	0%	1,650,000	4,350	0%
Interfund Transfers	165,676	82,838	50%	230,631	0	0%
Services and Supplies	50	30	60%	50	30	60%
Expenses Total	**665,726**	**82,868**	**12%**	**1,880,681**	**4,380**	**0%**
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	4,972,984	53%	8,980,000	4,858,660	54%
Interest Income	60,000	53,223	89%	40,000	58,806	147%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	458,934	57%	538,900	267,523	50%
Revenue Total	**10,313,900**	**5,485,141**	**53%**	**9,858,900**	**5,184,988**	**53%**
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	184,539	50%	369,077	184,536	50%
Interfund Transfers	3,269,562	1,634,781	50%	3,180,390	1,590,192	50%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	737,184	49%	1,310,682	615,801	47%
Services and Supplies	4,550,900	2,368,289	52%	4,521,650	2,311,396	51%
Expenses Total	**10,670,479**	**4,981,357**	**47%**	**11,883,699**	**5,778,743**	**49%**
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	13,882,938	47%	28,625,100	13,706,207	48%
Interest Income	300,000	377,950	126%	150,000	417,681	278%
Licenses, Permits and Fees	50,000	41,364	83%	50,000	31,989	64%
Other Revenue	34,232,150	3,612,272	11%	35,718,235	11,206,113	31%
Revenue Total	**64,255,150**	**17,914,524**	**28%**	**64,543,335**	**25,361,990**	**39%**
Expenses						
Capital Outlay	32,693,000	5,761,430	18%	37,825,905	5,010,830	13%
Debt Service	7,532,420	2,773,859	37%	6,395,895	1,835,451	29%
Insurance and Other Chargebacks	1,696,635	848,318	50%	1,665,135	832,566	50%
Interfund Transfers	4,486,870	2,243,435	50%	4,363,000	2,181,504	50%
Salary and Benefits	7,804,298	3,441,120	44%	7,523,277	3,337,963	44%
Services and Supplies	10,418,110	3,174,604	30%	11,015,370	2,995,922	27%
Expenses Total	**64,631,333**	**18,242,766**	**28%**	**68,788,582**	**16,194,236**	**24%**

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	3,847,902	48%	8,080,000	4,013,682	50%
Interest Income	80,000	61,118	76%	80,000	158,247	198%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	**11,911,000**	**3,909,020**	**33%**	**8,161,000**	**4,171,929**	**51%**
Expenses						
Capital Outlay	6,775,000	1,109,904	16%	3,820,000	517,810	14%
Debt Service	2,670,779	1,051,886	39%	2,668,164	1,350,143	51%
Insurance and Other Chargebacks	369,800	184,900	50%	369,800	184,902	50%
Interfund Transfers	1,582,008	791,004	50%	1,642,251	821,124	50%
Salary and Benefits	1,677,715	617,459	37%	1,444,286	578,087	40%
Services and Supplies	363,500	101,705	28%	538,500	145,158	27%
Expenses Total	**13,438,802**	**3,856,859**	**29%**	**10,483,001**	**3,597,224**	**34%**
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	2,422,753	42%	5,267,000	2,427,761	46%
Interest Income	3,000	17,749	592%	3,000	40,542	1351%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	188,005	54%	351,000	188,666	54%
Other Revenue	39,350	5,737	15%	39,350	6,730	17%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	225,000	50%	950,000	475,000	50%
Revenue Total	**6,710,350**	**2,859,244**	**43%**	**6,710,350**	**3,138,700**	**47%**
Expenses						
Capital Outlay	825,000	401,518	49%	825,000	89,267	11%
Interfund Transfers	418,600	209,300	50%	418,600	209,298	50%
Miscellaneous	30,000	11,142	37%	30,000	10,132	34%
Salary and Benefits	1,909,261	915,326	48%	1,858,244	794,769	43%
Services and Supplies	4,404,909	2,017,456	46%	3,793,214	1,701,634	45%
Expenses Total	**7,587,770**	**3,554,741**	**47%**	**6,925,058**	**2,805,100**	**41%**
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	2,108,070	50%	4,216,140	2,108,064	50%
Interest Income	1,000	6,366	637%	1,000	1,688	169%
Other Revenue	44,000	21,455	49%	44,000	22,671	52%
Revenue Total	**4,261,140**	**2,135,892**	**50%**	**4,261,140**	**2,132,423**	**50%**
Expenses						
Capital Outlay	0	595				
Salary and Benefits	2,093,060	792,769	38%	1,715,375	818,129	48%
Services and Supplies	2,317,895	1,065,626	46%	2,488,890	880,388	35%
Expenses Total	**4,410,955**	**1,858,990**	**42%**	**4,204,265**	**1,698,517**	**40%**

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	437,442	50%	874,885	437,442	50%
Interest Income	2,000	15,268	763%	2,000	21,362	1068%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Other Revenue	100,000	0	0%	50,000	12,091	24%
Revenue Total	**1,676,885**	**802,710**	**48%**	**2,426,885**	**1,970,895**	**81%**
Expenses						
Capital Outlay	2,800,000	1,369,129	49%	5,296,912	3,150,188	59%
Services and Supplies	0	99,788		200,000	673	0%
Expenses Total	**2,800,000**	**1,468,917**	**52%**	**5,496,912**	**3,150,861**	**57%**
605 INSURANCE FUND						
Revenue						
Charges for Services	0	6,878		0	1,122	
Insurance	10,158,534	4,998,631	49%	10,175,654	4,876,139	48%
Interest Income	0	57,485		0	27,813	
Other Revenue	12,745,000	5,904,724	46%	12,180,000	5,524,751	45%
Workers Compensation and Liability	386,000	198,939	52%	886,000	428,364	48%
Revenue Total	**23,289,534**	**11,166,657**	**48%**	**23,241,654**	**10,858,189**	**47%**
Expenses						
Insurance and Other Chargebacks	19,083,622	9,962,307		18,412,500	9,016,976	
Salary and Benefits	693	3,985		193	2,598	
Services and Supplies	3,893,500	2,709,048		3,961,000	2,290,400	
Expenses Total	**22,977,815**	**12,675,340**		**22,373,693**	**11,309,974**	