



Memorandum

To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: March 2026 Monthly Financial Report
Date: May 1, 2026

Please find attached the financial statements as of March 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 March 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 March 31, 2026. The figures in Table 1 are based on preliminary, unaudited FY 2025 year ending fund balances plus unaudited FY 2026 actual revenues and expenses. The FY 2025 audit will be conducted by Sikich, LLP from January through June 2026 with a final Annual Comprehensive Financial Report (ACFR) issued in June 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 March 31, 2026)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	26,409,811	30,243,270	(3,833,459)	38,627,278	30,983,093
130	Parks and Recreation	3,119,307	2,866,491	252,816	252,816	252,816
170	American Rescue Plan	91,813	209,463	(117,649)	339,238	10,548,156
175	General Assistance	6,159	332,257	(326,097)	531,397	531,398
176	Human Services	1,680,400	871,809	808,591	995,252	995,252
177	Reparations	1,001,180	150,264	850,916	869,450	869,450
178	Sustainability	55,134	100,757	(45,623)	734,124	734,123
180	Good Neighbor	2,672	59	2,613	379,640	379,640
185	Library	1,655,991	2,391,253	(735,262)	3,369,602	3,369,601
186	Library Debt Service	-	-	-	2,779	2,779
187	Library Capital Improvement FD	-	-	-	-	0
200	MFT	985,359	260,050	725,309	5,826,486	7,378,796
205	E911	227,219	314,936	(87,717)	661,465	315,425
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	60,425	-	60,425	11,279	11,279
215	CDBG	34	91,938	(91,904)	(32,581)	(32,581)
220	CD Loan	63,961	50,206	13,755	407,003	407,003
235	Neighborhood Improvement	169	-	169	24,050	24,050
240	Home	6,916	3,228	3,688	39,651	39,651
250	Affordable Housing	82,620	45,453	37,167	5,117,113	5,117,113
320	Debt Service	2,488,363	-	2,488,363	4,526,787	4,526,786
330	Howard Ridge	215,276	86,980	128,297	3,135,902	3,122,521
335	West Evanston	560,459	87,526	472,932	4,267,696	4,272,697
340	Dempster-Dodge-TIF	3,579	48,781	(45,202)	1,258,301	1,258,300
345	Chicago Main-TIF	348,325	80,724	267,601	318,372	1,243,641
350	Special Service Area (SSA) #6	59,516	-	59,516	115,500	115,500
355	Special Service Area (SSA) #7	27,883	-	27,883	39,407	39,407
360	Special Service Area (SSA) #8	12,561	-	12,561	20,225	20,226
361	Special Service Area (SSA) #10	144,886	-	144,886	52,262	52,262
365	Five-Fifth TIF	26,443	18,463	7,980	1,069,036	1,635,678
415	Capital Improvements	642,490	155,118	487,372	(18,085,769)	(13,410,748)
416	Crown Construction	15,194	157,482	(142,288)	4,816,459	4,816,460
417	Crown Community CTR Maintenance	43,750	-	43,750	1,058,783	1,058,783
420	Special Assessment	68,197	15	68,182	329,250	329,249
505	Parking	2,498,649	2,377,597	121,052	439,365	1,717,722
510	Water	7,043,187	5,231,040	1,812,147	9,586,213	9,505,793
515	Sewer	1,894,517	1,184,843	709,675	11,465,320	9,952,302
520	Solid Waste	1,423,372	958,938	464,434	4,914,791	3,321,480
600	Fleet	1,068,941	811,643	257,297	2,137,534	531,272
601	Equipment Replacement	228,893	136,077	92,816	5,438,707	1,467,892
605	Insurance	5,243,464	7,235,504	(1,992,039)	2,611,447	5,101,304
	All Funds Total	59,507,117	56,502,166	3,004,951	97,968,338	102,605,568

Section 2 - General Fund Revenues and Expenses

The financials as of March 31, 2026 show the General Fund with a fund balance of \$38,627,278, and a cash balance of \$30,983,093.

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 March 2026 allocations until June 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 have been recorded to the Repairs Fund as of March 31, 2026. General Fund has received \$568,756 of RETT revenue as of March 31, 2026.

*Table 2
FY 2026 General Fund and Parks Fund Actual Revenues (through March 31, 2026)*

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	3,351,368	17%	10,176,761
51525 - SALES TAX - BASIC	15,200,000	3,753,815	25%	3,371,778
51545 - STATE INCOME TAX	14,200,000	3,460,350	24%	3,284,278
51530 - SALES TAX - HOME RULE	12,600,000	3,029,447	24%	2,592,329
51015 - PROPERTY TAXES	10,949,797	731,681	7%	5,848,259
53565 - RECREATION PROGRAM FEES*	8,591,000	2,471,869	29%	2,484,056
52080 - BUILDING PERMITS	5,250,000	1,078,322	21%	4,851,981
52505 - TICKET FINES-PARKING	4,100,000	832,862	20%	769,101
53675 - AMBULANCE SERVICE	3,800,000	719,556	19%	1,056,965
51595 - LIQUOR TAX	3,300,000	482,860	15%	518,318
51600 - PARKING TAX	3,000,000	634,210	21%	569,067
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	568,756	19%	137,308
51565 - ELECTRIC UTILITY TAX	2,800,000	631,681	23%	569,307
52010 - WHEEL TAX	2,800,000	115,524	4%	139,858
51550 - MUNICIPAL HOTEL TAX	2,350,000	267,701	11%	257,436
51605 - PERSONAL PROPERTY REPLACEMENT	2,000,000	107,007	5%	130,342
51570 - NATURAL GAS UTILITY TAX	1,500,000	695,578	46%	528,270
53676 - GEMT SERVICE REVENUE	1,500,000	391,960	26%	420,407
51630 - AMUSEMENT TAX	1,400,000	292,788	21%	231,608
51540 - ATHLETIC CONTEST TAX	1,300,000	52,543	4%	0
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	190,257	19%	200,344
51625 - TELECOMMUNICATIONS TAX	1,000,000	250,159	25%	257,523
56501 - INVESTMENT INCOME	1,000,000	339,001	34%	619,442
ALL OTHER GF REVENUE	13,065,934	2,886,129	22%	3,289,373
TRANSFERS FROM OTHER FUNDS	10,740,182	2,193,695	20%	2,132,934
GF TOTAL ***	146,437,018	29,529,118	20%	44,437,043

*Recreation Program Fees are exclusively from the Parks and Recreation Fund (130)

**This figure EXCLUDES the \$1.0M budgeted for the Repairs Fund. The Repairs 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 March 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	98,987	20%	594,319	96,177	16%
14 CITY CLERK	540,681	98,948	18%	538,319	92,493	17%
15 CITY MANAGER'S OFFICE	11,478,210	2,165,053	19%	12,228,582	2,270,148	19%
17 LAW	1,630,641	350,871	22%	1,521,045	336,030	22%
19 ADMINISTRATIVE SERVICES	12,937,120	2,746,492	21%	13,527,596	2,810,836	21%
21 COMMUNITY DEVELOPMENT	4,903,165	951,644	19%	5,078,229	940,515	19%
22 POLICE	37,909,695	10,529,814	28%	36,152,937	9,417,730	26%
23 FIRE MGMT & SUPPORT	23,879,720	5,424,807	23%	23,294,964	5,368,419	23%
24 HEALTH	1,826,349	356,164	20%	1,969,411	363,351	18%
30 PARKS AND RECREATION*	16,260,202	2,928,520	18%	15,760,980	2,727,468	17%
40 PUBLIC WORKS AGENCY	17,114,669	3,440,857	20%	16,350,871	3,312,756	20%
99 NON-DEPARTMENTAL	29,448,839	4,017,604	14%	24,261,149	12,578,321	52%
Expenses Total	158,431,228	33,109,761	21%	151,278,402	40,314,245	27%

*Parks Expenses from Parks and Recreation Fund (130)

Police and Fire Overtime

Through March 31, 2026, Police has spent 28% of budgeted overtime and Fire has spent 20% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through March 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	566,979	28%	2,036,349	520,253	26%
Fire	1,294,500	259,444	20%	1,329,500	331,091	25%

Section 3 - Enterprise Funds

Parking Fund

Through March 31, 2026, the Parking Fund is showing a fund balance of \$439,365 and a cash balance of \$1,717,722.

Water Fund

Through March 31, 2026, the Water Fund is showing a fund balance of \$9,586,213 and a cash balance of \$9,505,793.

Sewer Fund

Through March 31, 2026, the Sewer Fund is showing a fund balance of \$11,465,320 and a cash balance of \$9,952,302.

Solid Waste Fund

Through March 31, 2026, the Solid Waste Fund is showing a fund balance of \$4,914,791 and a cash balance of \$3,321,480.

Section 4 - Other Funds

Capital Improvements Fund

Through March 31, 2026, the CIP Fund is showing a fund balance of (\$18,085,769) and a cash balance of (\$13,410,748). 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 March 31, 2026, the Fleet Fund is showing a fund balance of \$2,137,534 and a cash balance of \$531,272. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through March 31, 2026, the Insurance Fund is showing a fund balance of \$2,611,447 and a cash balance of \$5,101,304.

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	999,081	19%	12,765,709	4,314,476	34%
Fines and Forfeitures	4,583,000	869,614	19%	4,375,000	831,992	19%
Interest Income	1,000,000	339,001	34%	750,000	619,442	83%
Interfund Transfers	10,740,182	2,193,695	20%	10,031,740	2,132,934	21%
Intergovernmental Revenue	3,163,434	756,434	24%	4,404,334	835,319	19%
Licenses, Permits and Fees	8,998,300	2,003,098	22%	9,597,300	5,619,887	59%
Other Revenue	1,952,000	290,441	15%	1,849,000	338,618	18%
Other Taxes	70,195,000	15,125,398	22%	67,015,000	13,719,354	20%
Property Taxes	29,939,902	3,833,049	13%	29,439,902	16,025,021	54%
Revenue Total	135,735,518	26,409,811	19%	140,227,985	44,437,043	32%
Expenses						
Capital Outlay	325,500	6,974	2%	398,978	11,435	3%
Community Sponsored Organizations	120,000	0	0%	120,000	85,404	71%
Contingencies	125,000	0	0%	125,000	25	0%
Insurance and Other Chargebacks	32,904,477	4,013,820	12%	33,489,844	13,563,368	40%
Interfund Transfers	9,360,802	950,525	10%	4,457,100	1,089,273	24%
Miscellaneous	745,701	362,711	49%	1,029,798	446,830	43%
Salary and Benefits	87,764,576	21,451,946	24%	94,716,118	22,701,865	24%
Services and Supplies	16,383,672	3,457,294	21%	16,941,564	2,416,045	14%
Expenses Total	147,729,728	30,243,270	20%	151,278,402	40,314,245	27%
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	2,641,146	29%			
Interfund Transfers	5,558,702	0	0%			
Intergovernmental Revenue	536,000	76,944	14%			
Licenses, Permits and Fees	76,000	49,076	65%			
Other Revenue	88,500	102,140	115%			
Property Taxes	1,000,000	250,000	25%			
Revenue Total	16,260,202	3,119,307	19%			
Expenses						
Capital Outlay	25,000	5,720	23%			
Insurance and Other Chargebacks	425,000	106,250	25%			
Interfund Transfers	455,000	113,750	25%			
Miscellaneous	213,100	27,152	13%			
Salary and Benefits	11,623,389	2,200,805	19%			
Services and Supplies	3,518,713	412,813	12%			
Expenses Total	16,260,202	2,866,491	18%			

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	91,813	31%	650,000	193,862	30%
Other Revenue	0	0		0	0	
Revenue Total	300,000	91,813	31%	650,000	193,862	30%
Expenses						
Capital Outlay	215,088	0	0%	2,431,300	217,006	9%
Community Sponsored Organizations	2,604,074	58,339	2%	2,542,000	17,421	1%
Insurance and Other Chargebacks	281,619	0	0%	100,000	0	0%
Interfund Transfers	700,000	0	0%	1,500,000	0	0%
Miscellaneous	5,084,146	17,828	0%	8,396,724	331,866	4%
Salary and Benefits	136,214	3,957	3%	152,951	0	0%
Services and Supplies	2,517,200	129,339	5%	2,940,000	13,362	0%
Expenses Total	11,538,341	209,463	2%	18,062,975	579,656	3%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	6,159	616%	1,000	14,315	1431%
Other Revenue	27,500	0	0%	27,500	0	0%
Property Taxes	750,000	0	0%	750,000	549,720	73%
Revenue Total	778,500	6,159	1%	778,500	564,035	72%
Expenses						
Miscellaneous	7,000	5,043	72%	7,000	859	12%
Salary and Benefits	597,691	151,783	25%	560,420	132,424	24%
Services and Supplies	775,500	175,431	23%	775,500	184,925	24%
Expenses Total	1,380,191	332,257	24%	1,342,920	318,208	24%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	0	0%	6,000	5,600	93%
Intergovernmental Revenue	335,000	142,900	43%	335,000	51,607	15%
Other Revenue	20,000	0	0%	20,000	0	0%
Property Taxes	6,150,000	1,537,500	25%	3,650,000	912,500	25%
Revenue Total	6,511,000	1,680,400	26%	4,011,000	969,707	24%
Expenses						
Community Sponsored Organizations	60,000	7,100	12%	60,000	0	0%
Miscellaneous	220,000	29,371	13%	210,000	13,090	6%
Salary and Benefits	4,776,188	828,577	17%	4,488,979	731,405	16%
Services and Supplies	1,560,150	6,761	0%	1,601,998	2,382	0%
Expenses Total	6,616,338	871,809	13%	6,360,977	746,877	12%

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	1,180	47%	2,500	1,040	42%
Intergovernmental Revenue				100,000	0	0%
Other Revenue				0	1,000	
Other Taxes	1,200,000	1,000,000	83%	1,200,000	822,150	69%
Revenue Total	1,202,500	1,001,180	83%	1,302,500	824,190	63%
Expenses						
Miscellaneous	1,100,000	150,000	14%	1,200,000	292,144	24%
Services and Supplies	1,000	264	26%	101,000	567	1%
Expenses Total	1,101,000	150,264	14%	1,301,000	292,710	22%
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	6,668	333%	2,000	4,202	210%
Interfund Transfers	730,450	48,467	7%	800,000	75,000	9%
Intergovernmental Revenue				260,000	0	0%
Licenses, Permits and Fees				0	102,313	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	992,450	55,134	6%	1,572,000	181,515	12%
Expenses						
Community Sponsored Organizations	250,000	0	0%	500,000	0	0%
Miscellaneous	145,000	1,161	1%	190,000	2,180	1%
Salary and Benefits	350,309	85,324	24%	405,513	67,239	17%
Services and Supplies	781,000	14,272	2%	611,000	3,503	1%
Expenses Total	1,526,309	100,757	7%	1,706,513	72,922	4%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	2,672	33%	0	3,691	
Other Revenue	3,182,700	0	0%	3,000,000	0	0%
Revenue Total	3,190,700	2,672	0%	3,000,000	3,691	0%
Expenses						
Interfund Transfers	3,556,750	0	0%	3,000,000	0	0%
Miscellaneous				164,000	0	0%
Services and Supplies	0	59		0	114	
Expenses Total	3,556,750	59	0%	3,164,000	114	0%

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	85	9%	1,000	27	3%
Interest Income	25,000	23,038	92%	25,000	66,436	266%
Interfund Transfers	173,750	0	0%	173,750	86,785	50%
Intergovernmental Revenue	155,000	4,358	3%	155,000	13,480	9%
Library Revenue	58,000	76,747	132%	82,000	19,213	23%
Other Revenue	602,000	105,554	18%	402,000	80,254	20%
Property Taxes	9,486,782	1,446,208	15%	8,624,347	4,205,081	49%
Revenue Total	10,501,532	1,655,991	16%	9,463,097	4,471,276	47%
Expenses						
Capital Outlay	5,000	0	0%	2,000	0	0%
Interfund Transfers	360,325	90,081	25%	360,325	783,645	217%
Miscellaneous	0	500				
Salary and Benefits	7,957,295	1,910,138	24%	7,524,302	1,543,669	21%
Services and Supplies	2,227,400	390,533	18%	2,120,619	260,468	12%
Expenses Total	10,550,020	2,391,253	23%	10,007,246	2,587,782	26%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	547,822	0	0%	576,946	288,473	50%
Revenue Total	547,822	0	0%	576,946	288,473	50%
Expenses						
Debt Service	547,823	0	0%	576,946	0	0%
Expenses Total	547,823	0	0%	576,946	0	0%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers				0	693,564	
Other Revenue	1,155,000	0	0%	1,900,000	0	0%
Revenue Total	1,155,000	0	0%	1,900,000	693,564	37%
Expenses						
Capital Outlay	1,155,000	0	0%	1,900,000	0	0%
Expenses Total	1,155,000	0	0%	1,900,000	0	0%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	63,571	127%	50,000	82,609	165%
Intergovernmental Revenue	3,300,000	921,788	28%	3,300,000	876,002	27%
Revenue Total	3,350,000	985,359	29%	3,350,000	958,611	29%
Expenses						
Capital Outlay	3,930,000	0	0%	4,469,650	8,550	0%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	260,050	14%	1,890,000	239,169	13%
Expenses Total	6,120,000	260,050	4%	6,359,650	247,719	4%

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	2,171	22%	15,000	3,185	21%
Other Taxes	1,450,000	225,048	16%	1,450,000	210,355	15%
Revenue Total	1,460,000	227,219	16%	1,465,000	213,540	15%
Expenses						
Capital Outlay	370,000	43,960	12%	445,000	29,320	7%
Insurance and Other Chargebacks	19,142	4,786	25%	19,142	4,785	25%
Interfund Transfers	100,000	25,000	25%	100,000	24,999	25%
Salary and Benefits	851,620	191,461	22%	903,749	217,816	24%
Services and Supplies	492,550	49,730	10%	394,950	43,522	11%
Expenses Total	1,833,312	314,936	17%	1,862,841	320,441	17%
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	2		0	65	
Property Taxes	675,000	60,422	9%	642,145	287,006	45%
Revenue Total	675,000	60,425	9%	642,145	287,072	45%
Expenses						
Services and Supplies	675,000	0	0%	642,145	0	0%
Expenses Total	675,000	0	0%	642,145	0	0%
215 CDBG FUND						
Revenue						
Interest Income	0	34		0	1,359	
Intergovernmental Revenue	1,862,559	0	0%	2,616,400	0	0%
Revenue Total	1,862,559	34	0%	2,616,400	1,359	0%
Expenses						
Capital Outlay	600,000	0	0%	1,160,000	0	0%
Insurance and Other Chargebacks	0	12,535				
Miscellaneous	830,322	72	0%	2,198,445	0	0%
Salary and Benefits	323,887	76,971	24%	319,903	75,134	23%
Services and Supplies	108,350	2,360	2%	110,650	163	0%
Expenses Total	1,862,559	91,938	5%	3,788,998	75,297	2%

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	3,401	68%	5,000	4,469	89%
Other Revenue	303,000	60,561	20%	301,565	2,296	1%
Revenue Total	308,000	63,961	21%	306,565	6,765	2%
Expenses						
Services and Supplies	308,000	50,206	16%	306,565	0	0%
Expenses Total	308,000	50,206	16%	306,565	0	0%
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%			
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	0	169		0	82	
Revenue Total	0	169		0	82	
240 HOME FUND						
Revenue						
Interest Income	150	445	297%	150	260	173%
Intergovernmental Revenue	2,049,838	0	0%	2,256,469	0	0%
Other Revenue	25,000	6,471	26%	25,000	6,846	27%
Revenue Total	2,074,988	6,916	0%	2,281,619	7,106	0%
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	2,992	23%	42,847	9,630	22%
Services and Supplies	954,685	15	0%	1,081,065	16	0%
Expenses Total	2,074,988	3,228	0%	2,275,912	9,646	0%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	50,120	125%	40,000	48,600	121%
Interfund Transfers	1,060,900	0	0%	1,000,000	0	0%
Intergovernmental Revenue	97,008	0	0%			
Other Revenue	1,130,000	32,500	3%	130,000	301,464	232%
Other Taxes	50,000	0	0%	50,000	0	0%
Revenue Total	2,377,908	82,620	3%	1,220,000	350,064	29%
Expenses						
Community Sponsored Organizations	90,000	0	0%	0	6,723	
Insurance and Other Chargebacks	7,008	0	0%			
Miscellaneous	1,001,500	2,588	0%	1,001,500	0	0%
Salary and Benefits	412,364	42,850	10%	175,980	21,456	12%
Services and Supplies	1,185,000	15	0%	1,185,000	218,612	18%
Expenses Total	2,695,872	45,453	2%	2,362,480	246,790	10%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	50,000	0	0%	10,000	97,058	971%
Interfund Transfers	1,714,409	372,549	22%	1,822,547	397,980	22%
Other Revenue	1,192,296	0	0%	1,393,221	0	0%
Property Taxes	12,766,093	2,115,813	17%	12,766,093	6,638,794	52%
Revenue Total	15,722,798	2,488,363	16%	15,991,861	7,133,832	45%
Expenses						
Debt Service	15,614,798	0	0%	15,981,861	0	0%
Services and Supplies	108,000	0	0%	7,000	0	0%
Expenses Total	15,722,798	0	0%	15,988,861	0	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	8,209	21%	12,000	2,464	21%
Other Revenue	500,000	10,500	2%	0	10,500	
Property Taxes	1,336,000	196,567	15%	1,336,000	587,289	44%
Revenue Total	1,876,000	215,276	11%	1,348,000	600,253	45%
Expenses						
Capital Outlay	700,000	0	0%	100,000	0	0%
Interfund Transfers	347,313	86,828	25%	343,913	85,977	25%
Miscellaneous	75,000	20	0%	350,000	0	0%
Services and Supplies	5,574	132	2%	63,500	2,715	4%
Expenses Total	1,127,887	86,980	8%	857,413	88,692	10%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	10,213	34%	6,000	3,503	58%
Property Taxes	2,211,000	550,246	25%	2,211,000	973,898	44%
Revenue Total	2,241,000	560,459	25%	2,217,000	977,402	44%
Expenses						
Capital Outlay	2,000,000	54,881	3%	1,560,790	376,844	24%
Interfund Transfers	110,550	27,638	25%	110,550	27,639	25%
Miscellaneous	150,000	5,000	3%	52,000	12,000	23%
Services and Supplies	1,830,574	8	0%	1,100,000	7	0%
Expenses Total	4,091,124	87,526	2%	2,823,340	416,490	15%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	3,579	119%	3,000	1,286	43%
Property Taxes	488,000	0	0%	488,000	268,898	55%
Revenue Total	491,000	3,579	1%	491,000	270,185	55%
Expenses						
Interfund Transfers	195,123	48,781	25%	193,343	48,336	25%
Miscellaneous	200,000	0	0%	10,000	0	0%
Services and Supplies	4,787	0	0%	2,000	0	0%
Expenses Total	399,910	48,781	12%	205,343	48,336	24%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000	2,445	12%	10,000	1,129	11%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	345,880	27%	1,295,000	617,800	48%
Revenue Total	2,515,000	348,325	14%	1,305,000	618,930	47%
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	0	0%
Interfund Transfers	308,370	77,093	25%	307,990	76,998	25%
Miscellaneous	300,000	550	0%	540,000	2,870	1%
Services and Supplies	55,574	2	0%	50,010	2	0%
Expenses Total	1,608,944	80,724	5%	1,158,000	79,870	7%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	157	63%	250	396	158%
Property Taxes	210,000	59,358	28%	221,000	103,197	47%
Revenue Total	210,250	59,516	28%	221,250	103,593	47%
Expenses						
Services and Supplies	210,000	0	0%	220,000	0	0%
Expenses Total	210,000	0	0%	220,000	0	0%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	31	15%	200	49	24%
Property Taxes	146,392	27,852	19%	142,000	73,060	51%
Revenue Total	146,592	27,883	19%	142,200	73,109	51%
Expenses						
Services and Supplies	146,392	0	0%	140,000	0	0%
Expenses Total	146,392	0	0%	140,000	0	0%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	22		0	16	
Property Taxes	62,006	12,539	20%	60,200	26,529	44%
Revenue Total	62,006	12,561	20%	60,200	26,545	44%
Expenses						
Services and Supplies	62,006	0	0%	60,200	0	0%
Expenses Total	62,006	0	0%	60,200	0	0%
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Property Taxes	97,595	144,886	148%	92,624	0	0%
Revenue Total	97,595	144,886	148%	92,624	0	0%
Expenses						
Services and Supplies	97,595	0	0%	90,000	0	0%
Expenses Total	97,595	0	0%	90,000	0	0%
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	3,500	4,480	128%	1,000	1,263	126%
Other Revenue	8,400	2,706	32%			
Property Taxes	1,477,000	19,257	1%	1,477,000	467,552	32%
Revenue Total	1,488,900	26,443	2%	1,478,000	468,815	32%
Expenses						
Capital Outlay	507,361	0	0%	140,520	0	0%
Interfund Transfers	73,850	18,463	25%	73,850	18,462	25%
Miscellaneous	300,000	0	0%	60,000	17	0%
Services and Supplies	1,017,787	0	0%	950,000	0	0%
Expenses Total	1,898,998	18,463	1%	1,224,370	18,479	2%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	13,858	18%	75,000	45,435	61%
Intergovernmental Revenue	5,230,000	0	0%	5,027,000	400,000	8%
Licenses, Permits and Fees	594,000	578,121	97%	0	604,334	
Other Revenue	26,253,000	50,512	0%	21,225,000	123,269	1%
Revenue Total	32,152,000	642,490	2%	26,327,000	1,173,038	4%
Expenses						
Capital Outlay	28,958,000	123,094	0%	24,532,000	667,177	3%
Services and Supplies	2,670,000	32,024	1%	1,690,000	254,873	15%
Expenses Total	31,628,000	155,118	0%	26,222,000	922,050	4%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	15,194	25%	10,000	37,417	374%
Other Revenue	1,000,000	0	0%	1,000,000	10,923	1%
Revenue Total	1,060,000	15,194	1%	1,010,000	48,340	5%
Expenses						
Capital Outlay	300,000	0	0%	200,000	0	0%
Interfund Transfers	629,869	157,467	25%	588,369	147,093	25%
Services and Supplies	60	15	25%	60	15	25%
Expenses Total	929,929	157,482	17%	788,429	147,108	19%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	43,750	25%	175,000	43,749	25%
Revenue Total	175,000	43,750	25%	175,000	43,749	25%
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	10,402	104%	20,000	13,932	70%
Other Taxes	210,000	57,795	28%	200,000	53,369	27%
Revenue Total	220,000	68,197	31%	220,000	67,301	31%
Expenses						
Capital Outlay	500,000	0	0%	1,650,000	4,350	0%
Interfund Transfers	165,676	0	0%	230,631	0	0%
Services and Supplies	50	15	30%	50	15	30%
Expenses Total	665,726	15	0%	1,880,681	4,365	0%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	2,355,355	25%	8,980,000	2,312,710	26%
Interest Income	60,000	26,191	44%	40,000	25,485	64%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	117,102	15%	538,900	84,323	16%
Revenue Total	10,313,900	2,498,649	24%	9,858,900	2,422,518	25%
Expenses						
Capital Outlay	775,000	13,717	2%	2,425,000	0	0%
Debt Service	76,900	0	0%	76,900	0	0%
Insurance and Other Chargebacks	369,077	92,269	25%	369,077	92,268	25%
Interfund Transfers	3,269,562	817,391	25%	3,180,390	795,096	25%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	337,698	22%	1,310,682	301,253	23%
Services and Supplies	4,550,900	1,116,522	25%	4,521,650	867,592	19%
Expenses Total	10,670,479	2,377,597	22%	11,883,699	2,056,209	17%
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	6,803,291	23%	28,625,100	6,595,240	23%
Interest Income	300,000	115,480	38%	150,000	159,827	107%
Licenses, Permits and Fees	50,000	15,507	31%	50,000	6,895	14%
Other Revenue	34,232,150	108,908	0%	35,718,235	8,491,277	24%
Revenue Total	64,255,150	7,043,187	11%	64,543,335	15,253,238	24%
Expenses						
Capital Outlay	32,693,000	565,154	2%	37,825,905	409,798	1%
Debt Service	7,532,420	292,322	4%	6,395,895	292,322	5%
Insurance and Other Chargebacks	1,696,635	424,159	25%	1,665,135	416,283	25%
Interfund Transfers	4,486,870	1,121,718	25%	4,363,000	1,090,752	25%
Salary and Benefits	7,804,298	1,659,826	21%	7,523,277	1,661,509	22%
Services and Supplies	10,418,110	1,167,862	11%	11,015,370	687,407	6%
Expenses Total	64,631,333	5,231,040	8%	68,788,582	4,558,070	7%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	1,868,881	23%	8,080,000	1,928,820	24%
Interest Income	80,000	25,637	32%	80,000	60,278	75%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	11,911,000	1,894,517	16%	8,161,000	1,989,098	24%
Expenses						
Capital Outlay	6,775,000	20,208	0%	3,820,000	0	0%
Debt Service	2,670,779	331,440	12%	2,668,164	331,440	12%
Insurance and Other Chargebacks	369,800	92,450	25%	369,800	92,451	25%
Interfund Transfers	1,582,008	395,502	25%	1,642,251	410,562	25%
Salary and Benefits	1,677,715	295,548	18%	1,444,286	288,315	20%
Services and Supplies	363,500	49,695	14%	538,500	9,878	2%
Expenses Total	13,438,802	1,184,843	9%	10,483,001	1,132,646	11%

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	1,205,325	21%	5,267,000	1,190,458	23%
Interest Income	3,000	7,203	240%	3,000	15,547	518%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	95,712	27%	351,000	96,616	28%
Other Revenue	39,350	2,632	7%	39,350	3,041	8%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	112,500	25%	950,000	237,500	25%
Revenue Total	6,710,350	1,423,372	21%	6,710,350	1,543,162	23%
Expenses						
Capital Outlay	825,000	2,291	0%	825,000	18,588	2%
Interfund Transfers	418,600	104,650	25%	418,600	104,649	25%
Miscellaneous	30,000	576	2%	30,000	1,890	6%
Salary and Benefits	1,909,261	430,514	23%	1,858,244	415,062	22%
Services and Supplies	4,404,909	420,908	10%	3,793,214	472,634	12%
Expenses Total	7,587,770	958,938	13%	6,925,058	1,012,823	15%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	1,054,035	25%	4,216,140	1,054,032	25%
Interest Income	1,000	3,698	370%	1,000	840	84%
Other Revenue	44,000	11,208	25%	44,000	16,088	37%
Revenue Total	4,261,140	1,068,941	25%	4,261,140	1,070,960	25%
Expenses						
Salary and Benefits	2,093,060	394,879	19%	1,715,375	396,226	23%
Services and Supplies	2,317,895	416,764	18%	2,488,890	249,105	10%
Expenses Total	4,410,955	811,643	18%	4,204,265	645,331	15%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	218,721	25%	874,885	218,721	25%
Interest Income	2,000	10,172	509%	2,000	12,491	625%
Interfund Transfers	700,000	0	0%	1,500,000	0	0%
Other Revenue	100,000	0	0%	50,000	7,891	16%
Revenue Total	1,676,885	228,893	14%	2,426,885	239,103	10%
Expenses						
Capital Outlay	2,800,000	135,851	5%	5,296,912	274,843	5%
Services and Supplies	0	227		200,000	383	0%
Expenses Total	2,800,000	136,077	5%	5,496,912	275,226	5%

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	1,361		0	167	
Insurance	10,158,534	2,417,106	24%	10,175,654	2,260,525	22%
Interest Income	0	28,983		0	13,524	
Other Revenue	12,745,000	2,702,234	21%	12,180,000	2,525,311	21%
Workers Compensation and Liability	386,000	93,781	24%	886,000	206,994	23%
Revenue Total	23,289,534	5,243,464	23%	23,241,654	5,006,520	22%
Expenses						
Insurance and Other Chargebacks	19,083,622	4,839,687	25%	18,412,500	4,505,699	24%
Salary and Benefits	693	1,930	278%	193	1,235	640%
Services and Supplies	3,893,500	2,393,887	61%	3,961,000	2,035,163	51%
Expenses Total	22,977,815	7,235,504	31%	22,373,693	6,542,097	29%