Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: May 2026 Monthly Financial Report

Date: July 2, 2026

Please find attached the financial statements as of May 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 May 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 May 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 by the end of 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 May 31, 2026)

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	57,057,489	57,474,451	**(416,962)**	42,043,775	34,604,264
130	Parks and Recreation	5,356,467	5,346,340	**10,127**	10,127	10,127
170	American Rescue Plan	139,000	855,960	**(716,960)**	(260,073)	9,931,017
175	General Assistance	237,056	563,941	**(326,885)**	530,610	530,611
176	Human Services	1,697,228	1,723,770	**(26,542)**	160,120	160,120
177	Reparations	1,003,453	975,640	**27,813**	46,348	46,348
178	Sustainability	89,570	407,163	**(317,593)**	462,154	462,153
180	Good Neighbor	4,187	95	**4,092**	381,119	381,119
185	Library	4,789,823	3,854,982	**934,841**	5,039,704	5,039,703
186	Library Debt Service	-	-	**-**	2,779	2,779
187	Library Capital Improvement FD	-	486,924	**(486,924)**	(486,924)	(486,924)
200	MFT	1,579,045	864,574	**714,471**	5,815,648	7,167,958
205	E911	462,245	678,198	**(215,953)**	533,229	187,188
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	292,234	-	**292,234**	243,089	243,088
215	CDBG	31,189	165,994	**(134,805)**	(75,482)	(75,482)
220	CD Loan	118,184	50,206	**67,978**	461,225	461,226
240	Home	35,514	27,180	**8,334**	44,297	44,296
250	Affordable Housing	175,582	119,670	**55,912**	5,135,858	5,135,858
320	Debt Service	7,012,724	2	**7,012,722**	9,051,146	9,051,145
330	Howard Ridge	943,392	165,197	**778,194**	3,785,799	3,772,419
335	West Evanston	1,402,651	178,605	**1,224,046**	5,018,810	5,018,810
340	Dempster-Dodge-TIF	291,568	81,301	**210,266**	1,513,769	1,513,768
345	Chicago Main-TIF	840,414	135,771	**704,642**	755,414	1,680,682
350	Special Service Area (SSA) #6	106,550	-	**106,550**	162,535	162,534
355	Special Service Area (SSA) #7	67,554	-	**67,554**	79,078	79,078
360	Special Service Area (SSA) #8	31,505	-	**31,505**	39,170	39,170
361	Special Service Area (SSA) #10	168,268	-	168,268	75,644	75,644
365	Five-Fifth TIF	779,421	30,771	**748,650**	1,809,705	2,376,347
415	Capital Improvements	663,210	1,964,740	**(1,301,530)**	(19,874,671)	(15,199,651)
416	Crown Construction	58,330	329,453	**(271,123)**	4,687,625	4,687,625
417	Crown Community CTR Maintenance	72,917	-	**72,917**	1,087,950	1,087,950
420	Special Assessment	1,083,837	25	**1,083,812**	1,344,880	1,344,879
505	Parking	4,343,214	4,152,226	**190,988**	509,302	1,770,634
510	Water	12,274,397	10,566,014	**1,708,383**	9,482,449	9,704,841
515	Sewer	3,284,513	2,447,368	**837,145**	11,592,790	9,078,689
520	Solid Waste	2,389,115	2,690,381	**(301,266)**	4,149,092	2,565,046
600	Fleet	1,777,040	1,526,724	**250,316**	2,130,552	540,550
601	Equipment Replacement	379,419	1,433,097	**(1,053,678)**	4,292,213	321,398
605	Insurance	9,247,313	10,968,501	**(1,721,188)**	2,882,297	5,372,155
	All Funds Total	**120,285,617**	**110,265,266**	**10,020,351**	**104,959,858**	**108,889,166**

Section 2 - General Fund Revenues and Expenses

The financials as of May 31, 2026 show the General Fund with a fund balance of $42,043,775, and a cash balance of $34,604,264.

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 $1,728,493 of RETT revenue as of May 31, 2026.

Table 2

FY 2026 General Fund and Parks Fund Actual Revenues (through May 31, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	10,161,980	51%	10,726,593
51525 - SALES TAX - BASIC	15,200,000	6,283,966	41%	5,677,482
51545 - STATE INCOME TAX	14,200,000	6,726,013	47%	6,576,254
51530 - SALES TAX - HOME RULE	12,600,000	4,925,190	39%	4,356,983
51015 - PROPERTY TAXES	10,949,797	5,828,104	53%	5,077,543
53565 - RECREATION PROGRAM FEES*	8,591,000	4,505,003	52%	3,989,257
52080 - BUILDING PERMITS	5,250,000	1,665,599	32%	8,560,517
52505 - TICKET FINES-PARKING	4,100,000	1,553,576	38%	1,445,761
53675 - AMBULANCE SERVICE	3,800,000	1,312,860	35%	1,759,252
51595 - LIQUOR TAX	3,300,000	986,838	30%	1,077,543
51600 - PARKING TAX	3,000,000	1,157,405	39%	998,763
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	1,728,493	58%	742,818
51565 - ELECTRIC UTILITY TAX	2,800,000	1,024,962	37%	1,082,923
52010 - WHEEL TAX	2,800,000	147,920	5%	176,590
51550 - MUNICIPAL HOTEL TAX	2,350,000	553,142	24%	654,456
51605 - PERSONAL PROPERTY REPLACEME	2,000,000	718,397	36%	727,120
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,060,793	71%	868,412
53676 - GEMT SERVICE REVENUE	1,500,000	804,107	54%	746,200
51630 - AMUSEMENT TAX	1,400,000	595,913	43%	478,688
51540 - ATHLETIC CONTEST TAX	1,300,000	67,095	5%	463,265
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	378,612	38%	368,019
51625 - TELECOMMUNICATIONS TAX	1,000,000	394,103	39%	466,729
56501 - INVESTMENT INCOME	1,000,000	562,265	56%	934,821
ALL OTHER GF REVENUE	13,065,934	5,591,579	43%	5,527,898
TRANSFERS FROM OTHER FUNDS	10,740,182	3,680,040	34%	3,554,890
GF TOTAL***	146,437,018	62,413,956	43%	67,038,780

*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 May 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	167,993	33%	594,319	177,066	30%
14 CITY CLERK	540,681	169,432	31%	538,319	178,011	33%
15 CITY MANAGER'S OFFICE	17,036,912	4,871,707	29%	12,228,582	4,403,015	36%
17 LAW	1,630,641	605,027	37%	1,521,045	774,686	51%
19 ADMINISTRATIVE SERVICES	12,937,120	5,104,882	39%	13,527,596	4,995,329	37%
21 COMMUNITY DEVELOPMENT	4,903,165	1,627,817	33%	5,078,229	1,616,190	32%
22 POLICE	37,909,695	16,111,871	43%	36,152,937	14,914,455	41%
23 FIRE MGMT & SUPPORT	23,879,720	8,905,118	37%	23,294,964	8,846,259	38%
24 HEALTH	1,826,349	651,942	36%	1,969,411	641,168	33%
30 PARKS AND RECREATION*	16,260,202	5,383,577	33%	15,760,980	5,257,304	33%
40 PUBLIC WORKS AGENCY	17,114,669	5,600,996	33%	16,350,871	5,763,065	35%
99 NON-DEPARTMENTAL	29,448,839	13,620,429	46%	24,261,149	15,529,713	64%
Expenses Total	**163,989,930**	**62,820,792**	**38%**	**151,278,402**	**63,096,261**	**42%**

*Parks Expenses from Parks and Recreation Fund (130)

Police and Fire Overtime

Through May 31, 2026, Police has spent 50% of budgeted overtime and Fire has spent 37% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through May 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	1,004,953	50%	2,036,349	793,305	39%
Fire	1,294,500	484,248	37%	1,329,500	548,231	41%

Section 3 - Enterprise Funds

Parking Fund
Through May 31, 2026, the Parking Fund is showing a fund balance of $509,302 and a cash balance of $1,770,634.

Water Fund
Through May 31, 2026, the Water Fund is showing a fund balance of $9,482,449 and a cash balance of $9,704,841.

Sewer Fund
Through May 31, 2026, the Sewer Fund is showing a fund balance of $11,592,790 and a cash balance of $9,078,689.

Solid Waste Fund
Through May 31, 2026, the Solid Waste Fund is showing a fund balance of $4,149,092 and a cash balance of $2,565,046.

Section 4 - Other Funds

Capital Improvements Fund
Through May 31, 2026, the CIP Fund is showing a fund balance of ($19,874,671) and a cash balance of ($15,199,651). 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 May 31, 2026, the Fleet Fund is showing a fund balance of $2,130,552 and a cash balance of $540,550. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund
Through May 31, 2026, the Insurance Fund is showing a fund balance of $2,882,297 and a cash balance of $5,372,155.

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	1,736,065	34%	12,765,709	6,829,762	54%
Fines and Forfeitures	4,583,000	1,618,186	35%	4,375,000	1,580,171	36%
Interest Income	1,000,000	562,265	56%	750,000	934,821	125%
Interfund Transfers	10,740,182	3,680,040	34%	10,031,740	3,554,890	35%
Intergovernmental Revenue	3,163,434	2,003,524	63%	4,404,334	1,482,564	34%
Licenses, Permits and Fees	8,998,300	3,301,591	37%	9,597,300	10,035,804	105%
Other Revenue	1,952,000	440,396	23%	1,849,000	512,781	28%
Other Taxes	70,195,000	27,975,338	40%	67,015,000	26,303,850	39%
Property Taxes	29,939,902	15,740,084	53%	29,439,902	15,804,136	54%
Revenue Total	**135,735,518**	**57,057,489**	**42%**	**140,227,985**	**67,038,780**	**48%**
Expenses						
Capital Outlay	325,500	17,449	5%	398,978	21,831	5%
Community Sponsored Organizations	120,000	4,995	4%	120,000	90,399	75%
Contingencies	125,000	0	0%	125,000	170,952	137%
Insurance and Other Chargebacks	32,904,477	13,863,279	42%	33,489,844	17,164,934	51%
Interfund Transfers	9,360,802	2,584,208	28%	4,457,100	1,815,455	41%
Miscellaneous	745,701	456,084	61%	1,029,798	580,897	56%
Salary and Benefits	87,764,576	34,479,524	39%	94,716,118	37,165,047	39%
Services and Supplies	16,383,672	6,068,912	37%	16,941,564	6,086,747	36%
Expenses Total	**147,729,728**	**57,474,451**	**39%**	**151,278,402**	**63,096,261**	**42%**
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	4,726,765	53%			
Interfund Transfers	5,558,702	0	0%			
Intergovernmental Revenue	536,000	134,529	25%			
Licenses, Permits and Fees	76,000	81,239	107%			
Other Revenue	88,500	163,934	185%			
Property Taxes	1,000,000	250,000	25%			
Revenue Total	**16,260,202**	**5,356,467**	**33%**			
Expenses						
Capital Outlay	25,000	9,568	38%			
Insurance and Other Chargebacks	425,000	180,982	43%			
Interfund Transfers	455,000	189,583	42%			
Miscellaneous	213,100	36,185	17%			
Salary and Benefits	11,623,389	4,055,713	35%			
Services and Supplies	3,518,713	874,310	25%			
Expenses Total	**16,260,202**	**5,346,340**	**33%**			

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	139,000	46%	650,000	240,339	37%
Revenue Total	**300,000**	**139,000**	**46%**	**650,000**	**240,339**	**37%**
Expenses						
Capital Outlay	215,088	21,439	10%	2,431,300	608,820	25%
Community Sponsored Organizations	2,604,074	290,731	11%	2,542,000	46,859	2%
Insurance and Other Chargebacks	281,619	58,128	21%	100,000	0	0%
Interfund Transfers	700,000	0	0%	1,500,000	0	0%
Miscellaneous	5,084,146	164,232	3%	8,396,724	565,588	7%
Salary and Benefits	136,214	23,936	18%	152,951	0	0%
Services and Supplies	2,517,200	297,494	12%	2,940,000	81,140	3%
Expenses Total	**11,538,341**	**855,960**	**7%**	**18,062,975**	**1,302,407**	**7%**
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	10,616	1062%	1,000	25,766	2577%
Other Revenue	27,500	3,043	11%	27,500	0	0%
Property Taxes	750,000	223,397	30%	750,000	579,016	77%
Revenue Total	**778,500**	**237,056**	**30%**	**778,500**	**604,782**	**78%**
Expenses						
Miscellaneous	7,000	5,670	81%	7,000	4,653	66%
Salary and Benefits	597,691	250,262	42%	560,420	226,033	40%
Services and Supplies	775,500	308,009	40%	775,500	296,586	38%
Expenses Total	**1,380,191**	**563,941**	**41%**	**1,342,920**	**527,272**	**39%**
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	3,283	55%	6,000	8,812	147%
Intergovernmental Revenue	335,000	156,445	47%	335,000	104,154	31%
Other Revenue	20,000	0	0%	20,000	0	0%
Property Taxes	6,150,000	1,537,500	25%	3,650,000	1,825,000	50%
Revenue Total	**6,511,000**	**1,697,228**	**26%**	**4,011,000**	**1,937,966**	**48%**
Expenses						
Community Sponsored Organizations	60,000	307,600	513%	60,000	243,849	406%
Miscellaneous	220,000	49,358	22%	210,000	84,957	40%
Salary and Benefits	4,776,188	1,357,377	28%	4,488,979	1,269,183	28%
Services and Supplies	1,560,150	9,435	1%	1,601,998	18,262	1%
Expenses Total	**6,616,338**	**1,723,770**	**26%**	**6,360,977**	**1,616,252**	**25%**

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	3,453	138%	2,500	2,400	96%
Intergovernmental Revenue				100,000	0	0%
Other Revenue				0	1,010	
Other Taxes	1,200,000	1,000,000	83%	1,200,000	1,000,000	83%
Revenue Total	**1,202,500**	**1,003,453**	**83%**	**1,302,500**	**1,003,410**	**77%**
Expenses						
Miscellaneous	1,100,000	975,000	89%	1,200,000	1,111,119	93%
Services and Supplies	1,000	640	64%	101,000	745	1%
Expenses Total	**1,101,000**	**975,640**	**89%**	**1,301,000**	**1,111,864**	**85%**
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	9,027	451%	2,000	6,491	325%
Interfund Transfers	730,450	80,543	11%	800,000	125,000	16%
Intergovernmental Revenue				260,000	0	0%
Licenses, Permits and Fees				0	34,444	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	**992,450**	**89,570**	**9%**	**1,572,000**	**165,935**	**11%**
Expenses						
Community Sponsored Organizations	250,000	200,000	80%	500,000	0	0%
Miscellaneous	145,000	10,288	7%	190,000	34,188	18%
Salary and Benefits	350,309	145,045	41%	405,513	98,631	24%
Services and Supplies	781,000	51,830	7%	611,000	97,018	16%
Expenses Total	**1,526,309**	**407,163**	**27%**	**1,706,513**	**229,837**	**13%**
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	4,187	52%	0	5,148	
Other Revenue	3,182,700	0	0%	3,000,000	3,090,000	103%
Revenue Total	**3,190,700**	**4,187**	**0%**	**3,000,000**	**3,095,148**	**103%**
Expenses						
Interfund Transfers	3,556,750	0	0%	3,000,000	0	0%
Miscellaneous				164,000	0	0%
Services and Supplies	0	95		0	685,941	
Expenses Total	**3,556,750**	**95**	**0%**	**3,164,000**	**685,941**	**22%**

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	154	15%	1,000	113	11%
Interest Income	25,000	58,092	232%	25,000	129,439	518%
Interfund Transfers	173,750	0	0%	173,750	173,570	100%
Intergovernmental Revenue	155,000	4,358	3%	155,000	26,084	17%
Library Revenue	58,000	93,390	161%	82,000	41,863	51%
Other Revenue	602,000	249,240	41%	402,000	112,381	28%
Property Taxes	9,486,782	4,384,588	46%	8,624,347	4,434,565	51%
Revenue Total	**10,501,532**	**4,789,823**	**46%**	**9,463,097**	**4,918,014**	**52%**
Expenses						
Capital Outlay	5,000	0	0%	2,000	0	0%
Interfund Transfers	360,325	150,135	42%	360,325	843,699	234%
Miscellaneous	0	500				
Salary and Benefits	7,957,295	3,048,996	38%	7,524,302	2,647,178	35%
Services and Supplies	2,227,400	655,351	29%	2,120,619	814,932	38%
Expenses Total	**10,550,020**	**3,854,982**	**37%**	**10,007,246**	**4,305,809**	**43%**
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	103,433	18%
Expenses Total	**547,823**	**0**	**0%**	**576,946**	**103,433**	**18%**
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	486,924	42%	1,900,000	0	0%
Expenses Total	**1,155,000**	**486,924**	**42%**	**1,900,000**	**0**	**0%**
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	113,126	226%	50,000	140,437	281%
Intergovernmental Revenue	3,300,000	1,465,919	44%	3,300,000	1,426,118	43%
Revenue Total	**3,350,000**	**1,579,045**	**47%**	**3,350,000**	**1,566,555**	**47%**
Expenses						
Capital Outlay	3,930,000	475,090	12%	4,469,650	183,671	4%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	389,484	21%	1,890,000	413,208	22%
Expenses Total	**6,120,000**	**864,574**	**14%**	**6,359,650**	**596,879**	**9%**

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	3,780	38%	15,000	4,774	32%
Other Taxes	1,450,000	458,465	32%	1,450,000	427,229	29%
Revenue Total	**1,460,000**	**462,245**	**32%**	**1,465,000**	**432,002**	**29%**
Expenses						
Capital Outlay	370,000	46,440	13%	445,000	133,867	30%
Insurance and Other Chargebacks	19,142	7,976	42%	19,142	7,975	42%
Interfund Transfers	100,000	41,667	42%	100,000	41,665	42%
Salary and Benefits	851,620	336,870	40%	903,749	332,471	37%
Services and Supplies	492,550	245,246	50%	394,950	317,968	81%
Expenses Total	**1,833,312**	**678,198**	**37%**	**1,862,841**	**833,946**	**45%**
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	702		0	2,043	
Property Taxes	675,000	291,532	43%	642,145	287,504	45%
Revenue Total	**675,000**	**292,234**	**43%**	**642,145**	**289,548**	**45%**
Expenses						
Services and Supplies	675,000	0	0%	642,145	287,504	45%
Expenses Total	**675,000**	**0**	**0%**	**642,145**	**287,504**	**45%**
215 CDBG FUND						
Revenue						
Interest Income	0	34		0	1,359	
Intergovernmental Revenue	1,862,559	30,072	2%	2,616,400	10,000	0%
Other Revenue	0	1,084				
Revenue Total	**1,862,559**	**31,189**	**2%**	**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	6,378	1%	2,198,445	0	0%
Salary and Benefits	323,887	130,804	40%	319,903	127,344	40%
Services and Supplies	108,350	9,696	9%	110,650	15,521	14%
Expenses Total	**1,862,559**	**165,994**	**9%**	**3,788,998**	**152,865**	**4%**

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	6,316	126%	5,000	7,869	157%
Other Revenue	303,000	111,867	37%	301,565	4,887	2%
Revenue Total	**308,000**	**118,184**	**38%**	**306,565**	**12,756**	**4%**
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%**			
240 HOME FUND						
Revenue						
Interest Income	150	692	461%	150	494	330%
Intergovernmental Revenue	2,049,838	21,880	1%	2,256,469	7,010	0%
Other Revenue	25,000	12,942	52%	25,000	9,253	37%
Revenue Total	**2,074,988**	**35,514**	**2%**	**2,281,619**	**16,757**	**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	5,054	38%	42,847	16,224	38%
Services and Supplies	954,685	21,905	2%	1,081,065	7,036	1%
Expenses Total	**2,074,988**	**27,180**	**1%**	**2,275,912**	**23,259**	**1%**
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	82,713	207%	40,000	80,153	200%
Interfund Transfers	1,060,900	0	0%	1,000,000	0	0%
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	21,279	43%
Revenue Total	**2,377,908**	**175,582**	**7%**	**1,220,000**	**445,055**	**36%**
Expenses						
Community Sponsored Organizations	90,000	6,057	7%	0	10,493	
Insurance and Other Chargebacks	7,008	0	0%			
Miscellaneous	1,001,500	22,588	2%	1,001,500	750	0%
Salary and Benefits	412,364	83,797	20%	175,980	35,579	20%
Services and Supplies	1,185,000	7,228	1%	1,185,000	230,749	19%
Expenses Total	**2,695,872**	**119,670**	**4%**	**2,362,480**	**277,571**	**12%**

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	0	0%	10,000	157,268	1573%
Interfund Transfers	1,714,409	641,821	37%	1,822,547	663,300	36%
Other Revenue	1,192,296	0	0%	1,393,221	0	0%
Property Taxes	12,766,093	6,370,902	50%	12,766,093	7,012,262	55%
Revenue Total	**15,722,798**	**7,012,724**	**45%**	**15,991,861**	**7,832,831**	**49%**
Expenses						
Debt Service	15,614,798	0	0%	15,981,861	2,617,870	16%
Services and Supplies	108,000	2	0%	7,000	0	0%
Expenses Total	**15,722,798**	**2**	**0%**	**15,988,861**	**2,617,870**	**16%**
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	26,165	65%	12,000	18,341	153%
Other Revenue	500,000	17,500	4%	0	17,500	
Property Taxes	1,336,000	899,726	67%	1,336,000	609,733	46%
Revenue Total	**1,876,000**	**943,392**	**50%**	**1,348,000**	**645,574**	**48%**
Expenses						
Capital Outlay	700,000	0	0%	100,000	169	0%
Interfund Transfers	347,313	144,714	42%	343,913	143,295	42%
Miscellaneous	75,000	20,352	27%	350,000	4,425	1%
Services and Supplies	5,574	132	2%	63,500	3,026	5%
Expenses Total	**1,127,887**	**165,197**	**15%**	**857,413**	**150,915**	**18%**
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	34,366	115%	6,000	23,235	387%
Property Taxes	2,211,000	1,368,285	62%	2,211,000	1,069,871	48%
Revenue Total	**2,241,000**	**1,402,651**	**63%**	**2,217,000**	**1,093,106**	**49%**
Expenses						
Capital Outlay	2,000,000	127,528	6%	1,560,790	417,040	27%
Interfund Transfers	110,550	46,063	42%	110,550	46,065	42%
Miscellaneous	150,000	5,000	3%	52,000	17,000	33%
Services and Supplies	1,830,574	15	0%	1,100,000	11	0%
Expenses Total	**4,091,124**	**178,605**	**4%**	**2,823,340**	**480,116**	**17%**
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	10,802	360%	3,000	9,181	306%
Property Taxes	488,000	280,765	58%	488,000	268,898	55%
Revenue Total	**491,000**	**291,568**	**59%**	**491,000**	**278,079**	**57%**
Expenses						
Interfund Transfers	195,123	81,301	42%	193,343	80,560	42%
Miscellaneous	200,000	0	0%	10,000	0	0%
Services and Supplies	4,787	0	0%	2,000	0	0%
Expenses Total	**399,910**	**81,301**	**20%**	**205,343**	**80,560**	**39%**

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	10,124	51%	10,000	9,640	96%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	830,289	64%	1,295,000	617,800	48%
Revenue Total	**2,515,000**	**840,414**	**33%**	**1,305,000**	**627,440**	**48%**
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	0	0%
Interfund Transfers	308,370	128,488	42%	307,990	128,330	42%
Miscellaneous	300,000	4,200	1%	540,000	7,870	1%
Services and Supplies	55,574	4	0%	50,010	2,204	4%
Expenses Total	**1,608,944**	**135,771**	**8%**	**1,158,000**	**138,404**	**12%**
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	882	353%	250	2,942	1177%
Property Taxes	210,000	105,669	50%	221,000	113,640	51%
Revenue Total	**210,250**	**106,550**	**51%**	**221,250**	**116,583**	**53%**
Expenses						
Services and Supplies	210,000	0	0%	220,000	111,175	51%
Expenses Total	**210,000**	**0**	**0%**	**220,000**	**111,175**	**51%**
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	343	172%	200	674	337%
Property Taxes	146,392	67,211	46%	142,000	75,186	53%
Revenue Total	**146,592**	**67,554**	**46%**	**142,200**	**75,859**	**53%**
Expenses						
Services and Supplies	146,392	0	0%	140,000	75,186	54%
Expenses Total	**146,392**	**0**	**0%**	**140,000**	**75,186**	**54%**
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	179		0	248	
Property Taxes	62,006	31,326	51%	60,200	28,018	47%
Revenue Total	**62,006**	**31,505**	**51%**	**60,200**	**28,265**	**47%**
Expenses						
Services and Supplies	62,006	0	0%	60,200	26,529	44%
Expenses Total	**62,006**	**0**	**0%**	**60,200**	**26,529**	**44%**
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Interest Income	0	334				
Property Taxes	97,595	167,935	172%	92,624	0	0%
Revenue Total	**97,595**	**168,268**	**172%**	**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%**

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	14,960	427%	1,000	10,926	1093%
Other Revenue	8,400	3,406	41%			
Property Taxes	1,477,000	761,055	52%	1,477,000	754,763	51%
Revenue Total	**1,488,900**	**779,421**	**52%**	**1,478,000**	**765,689**	**52%**
Expenses						
Capital Outlay	507,361	0	0%	140,520	0	0%
Interfund Transfers	73,850	30,771	42%	73,850	30,770	42%
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**	**30,771**	**2%**	**1,224,370**	**30,787**	**3%**
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	17,841	24%	75,000	47,853	64%
Intergovernmental Revenue	5,230,000	0	0%	5,027,000	969,914	19%
Licenses, Permits and Fees	594,000	584,754	98%	0	608,490	
Other Revenue	26,253,000	60,615	0%	21,225,000	1,032,825	5%
Revenue Total	**32,152,000**	**663,210**	**2%**	**26,327,000**	**2,659,082**	**10%**
Expenses						
Capital Outlay	28,958,000	1,881,526	6%	24,532,000	2,900,657	12%
Services and Supplies	2,670,000	83,214	3%	1,690,000	677,379	40%
Expenses Total	**31,628,000**	**1,964,740**	**6%**	**26,222,000**	**3,578,036**	**14%**
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	58,331	97%	10,000	49,834	498%
Other Revenue	1,000,000	0	0%	1,000,000	9,059	1%
Revenue Total	**1,060,000**	**58,330**	**6%**	**1,010,000**	**58,892**	**6%**
Expenses						
Capital Outlay	300,000	59,944	20%	200,000	0	0%
Interfund Transfers	629,869	262,445	42%	588,369	245,155	42%
Services and Supplies	60	7,064	11773%	60	25	42%
Expenses Total	**929,929**	**329,453**	**35%**	**788,429**	**245,180**	**31%**
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	72,917	42%	175,000	72,915	42%
Revenue Total	**175,000**	**72,917**	**42%**	**175,000**	**72,915**	**42%**
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	13,015	130%	20,000	23,092	115%
Interfund Transfers	0	1,000,000				
Other Taxes	210,000	70,822	34%	200,000	93,138	47%
Revenue Total	**220,000**	**1,083,837**	**493%**	**220,000**	**116,230**	**53%**
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	25	50%	50	25	50%
Expenses Total	**665,726**	**25**	**0%**	**1,880,681**	**4,375**	**0%**
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	4,083,417	43%	8,980,000	4,075,437	45%
Interest Income	60,000	44,787	75%	40,000	49,806	125%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	215,011	27%	538,900	233,269	43%
Revenue Total	**10,313,900**	**4,343,214**	**42%**	**9,858,900**	**4,358,512**	**44%**
Expenses						
Capital Outlay	775,000	41,740	5%	2,425,000	664,756	27%
Debt Service	76,900	0	0%	76,900	15,950	21%
Insurance and Other Chargebacks	369,077	153,782	42%	369,077	153,780	42%
Interfund Transfers	3,269,562	1,362,318	42%	3,180,390	1,325,160	42%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	600,815	40%	1,310,682	514,637	39%
Services and Supplies	4,550,900	1,993,571	44%	4,521,650	1,878,833	42%
Expenses Total	**10,670,479**	**4,152,226**	**39%**	**11,883,699**	**4,553,116**	**38%**
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	11,551,976	39%	28,625,100	11,326,153	40%
Interest Income	300,000	261,750	87%	150,000	264,084	176%
Licenses, Permits and Fees	50,000	35,551	71%	50,000	28,639	57%
Other Revenue	34,232,150	425,120	1%	35,718,235	9,312,295	26%
Revenue Total	**64,255,150**	**12,274,397**	**19%**	**64,543,335**	**20,931,171**	**32%**
Expenses						
Capital Outlay	32,693,000	2,097,838	6%	37,825,905	2,910,786	8%
Debt Service	7,532,420	428,017	6%	6,395,895	1,198,771	19%
Insurance and Other Chargebacks	1,696,635	706,931	42%	1,665,135	693,805	42%
Interfund Transfers	4,486,870	1,869,529	42%	4,363,000	1,817,920	42%
Salary and Benefits	7,804,298	2,851,456	37%	7,523,277	2,784,311	37%
Services and Supplies	10,418,110	2,612,242	25%	11,015,370	2,516,331	23%
Expenses Total	**64,631,333**	**10,566,014**	**16%**	**68,788,582**	**11,921,925**	**17%**

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	3,231,655	40%	8,080,000	3,264,297	40%
Interest Income	80,000	52,857	66%	80,000	125,577	157%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	**11,911,000**	**3,284,513**	**28%**	**8,161,000**	**3,389,874**	**42%**
Expenses						
Capital Outlay	6,775,000	46,722	1%	3,820,000	517,810	14%
Debt Service	2,670,779	991,826	37%	2,668,164	1,339,353	50%
Insurance and Other Chargebacks	369,800	154,083	42%	369,800	154,085	42%
Interfund Transfers	1,582,008	659,170	42%	1,642,251	684,270	42%
Salary and Benefits	1,677,715	511,262	30%	1,444,286	480,518	33%
Services and Supplies	363,500	84,305	23%	538,500	127,165	24%
Expenses Total	**13,438,802**	**2,447,368**	**18%**	**10,483,001**	**3,303,202**	**32%**
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	2,076,987	36%	5,267,000	2,078,164	39%
Interest Income	3,000	15,415	514%	3,000	31,775	1059%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	178,964	51%	351,000	116,899	33%
Other Revenue	39,350	5,250	13%	39,350	6,541	17%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	112,500	25%	950,000	475,000	50%
Revenue Total	**6,710,350**	**2,389,115**	**36%**	**6,710,350**	**2,708,378**	**40%**
Expenses						
Capital Outlay	825,000	377,732	46%	825,000	49,503	6%
Interfund Transfers	418,600	174,417	42%	418,600	174,415	42%
Miscellaneous	30,000	10,824	36%	30,000	10,132	34%
Salary and Benefits	1,909,261	758,967	40%	1,858,244	679,070	37%
Services and Supplies	4,404,909	1,368,442	31%	3,793,214	1,373,085	36%
Expenses Total	**7,587,770**	**2,690,381**	**35%**	**6,925,058**	**2,286,205**	**33%**
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	1,756,725	42%	4,216,140	1,756,720	42%
Interest Income	1,000	5,721	572%	1,000	1,380	138%
Other Revenue	44,000	14,594	33%	44,000	22,671	52%
Revenue Total	**4,261,140**	**1,777,040**	**42%**	**4,261,140**	**1,780,771**	**42%**
Expenses						
Capital Outlay	0	225				
Salary and Benefits	2,093,060	665,858	32%	1,715,375	678,933	40%
Services and Supplies	2,317,895	860,641	37%	2,488,890	736,782	30%
Expenses Total	**4,410,955**	**1,526,724**	**35%**	**4,204,265**	**1,415,716**	**34%**

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	364,535	42%	874,885	364,535	42%
Interest Income	2,000	14,884	744%	2,000	19,811	991%
Interfund Transfers	700,000	0	0%	1,500,000	0	0%
Other Revenue	100,000	0	0%	50,000	12,091	24%
Revenue Total	**1,676,885**	**379,419**	**23%**	**2,426,885**	**396,437**	**16%**
Expenses						
Capital Outlay	2,800,000	1,337,025	48%	5,296,912	2,963,263	56%
Services and Supplies	0	96,072		200,000	634	0%
Expenses Total	**2,800,000**	**1,433,097**	**51%**	**5,496,912**	**2,963,897**	**54%**
605 INSURANCE FUND						
Revenue						
Charges for Services	0	6,878		0	167	
Insurance	10,158,534	4,179,366	41%	10,175,654	4,026,306	40%
Interest Income	0	50,650		0	21,830	
Other Revenue	12,745,000	4,837,397	38%	12,180,000	4,524,611	37%
Workers Compensation and Liability	386,000	173,022	45%	886,000	360,781	41%
Revenue Total	**23,289,534**	**9,247,313**	**40%**	**23,241,654**	**8,933,695**	**38%**
Expenses						
Insurance and Other Chargebacks	19,083,622	8,298,551	43%	18,412,500	7,521,234	41%
Salary and Benefits	693	3,310	478%	193	2,138	1107%
Services and Supplies	3,893,500	2,666,641	68%	3,961,000	2,233,809	56%
Expenses Total	**22,977,815**	**10,968,501**	**48%**	**22,373,693**	**9,757,180**	**44%**