



Memorandum

To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: February 2026 Monthly Financial Report
Date: March 27, 2026

Please find attached the financial statements as of February 28, 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 February 28, 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 February 28, 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 February 28, 2026)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	14,219,968	18,184,151	(3,964,183)	38,556,769	33,653,039
130	Parks and Recreation	1,753,154	1,804,797	(51,643)	(51,643)	(51,643)
170	American Rescue Plan	77,596	131,719	(54,123)	(3,515,221)	10,746,617
175	General Assistance	2,182	224,653	(222,471)	634,616	635,025
176	Human Services	128,896	572,715	(443,819)	(257,158)	(254,258)
177	Reparations	485,520	176	485,345	503,879	503,879
178	Sustainability	35,996	60,966	(24,971)	754,776	754,775
180	Good Neighbor	994	22	972	377,999	377,999
185	Library	129,601	1,336,435	(1,206,833)	2,910,758	2,898,030
186	Library Debt Service	-	-	-	2,779	2,779
187	Library Capital Improvement FD	-	-	-	-	-
200	MFT	662,590	173,190	489,400	7,459,111	7,246,102
205	E911	114,411	216,170	(101,759)	511,737	301,382
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	2	-	2	(49,143)	(49,144)
215	CDBG	-	49,929	(49,929)	9,394	9,394
220	CD Loan	10,346	-	10,346	403,594	403,594
235	Neighborhood Improvement	63	-	63	23,944	23,944
240	Home	4,437	1,857	2,580	38,543	38,542
250	Affordable Housing	55,560	33,452	22,107	5,102,054	5,102,053
320	Debt Service	243,215	-	243,215	2,281,639	2,281,639
330	Howard Ridge	7,311	57,886	(50,574)	2,959,312	2,943,650
335	West Evanston	375	18,427	(18,052)	3,776,712	3,776,712
340	Dempster-Dodge-TIF	150	32,521	(32,370)	1,271,132	1,271,131
345	Chicago Main-TIF	47	55,025	(54,978)	(4,207)	921,062
350	Special Service Area (SSA) #6	10	-	10	55,994	55,994
355	Special Service Area (SSA) #7	3	-	3	11,527	11,527
360	Special Service Area (SSA) #8	2	-	2	7,666	7,667
361	Special Service Area (SSA) #10	-	-	-	(92,624)	(92,624)
365	Five-Fifth TIF	2,151	12,308	(10,157)	1,050,898	1,617,540
415	Capital Improvements	55,265	1,558	53,707	(19,684,345)	(13,474,158)
416	Crown Construction	11,745	104,983	(93,238)	4,865,509	4,865,510
417	Crown Community CTR Maintenance	29,167	-	29,167	1,044,200	1,044,200
420	Special Assessment	54,955	5	54,950	316,018	316,017
505	Parking	1,594,684	1,488,236	106,448	847,688	1,712,895
510	Water	4,470,072	3,538,182	931,890	491,412	9,468,894
515	Sewer	1,289,366	556,679	732,686	13,018,831	10,009,171
520	Solid Waste	757,527	621,594	135,932	4,889,292	3,179,390
600	Fleet	710,894	379,908	330,986	2,190,089	624,314
601	Equipment Replacement	149,644	87,539	62,104	5,407,995	1,521,758
605	Insurance	2,896,376	3,752,311	(855,935)	2,711,286	4,476,664
	All Funds Total	29,954,276	33,497,396	(3,543,119)	81,129,522	98,881,064

Section 2 - General Fund Revenues and Expenses

The financials as of February 28, 2026 show the General Fund with a fund balance of \$38,556,769 ,and a cash balance of \$33,653,039.

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 February 2026 allocations until May 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 \$485,073 of Real Estate Transfer Tax (RETT) revenues have been recorded to the Reparations Fund as of February 28, 2026. General Fund is not projected to receive RETT revenues until at least March 2026.

Table 2
FY 2026 General Fund and Parks Fund Actual Revenues (through February 28, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	0	0%	3,425,234
51525 - SALES TAX - BASIC	15,200,000	2,533,333	17%	2,225,000
51545 - STATE INCOME TAX	14,200,000	1,984,404	14%	1,914,240
51530 - SALES TAX - HOME RULE	12,600,000	2,100,000	17%	1,750,000
51015 - PROPERTY TAXES	10,949,797	0	0%	2,359,814
53565 - RECREATION PROGRAM FEES*	8,591,000	1,462,982	17%	1,901,097
52080 - BUILDING PERMITS	5,250,000	603,486	11%	3,988,197
52505 - TICKET FINES-PARKING	4,100,000	561,935	14%	524,646
53675 - AMBULANCE SERVICE	3,800,000	504,482	13%	714,289
51595 - LIQUOR TAX	3,300,000	259,127	8%	276,571
51600 - PARKING TAX	3,000,000	419,908	14%	333,681
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	0	0%	0
51565 - ELECTRIC UTILITY TAX	2,800,000	429,730	15%	480,830
52010 - WHEEL TAX	2,800,000	69,013	2%	100,286
51550 - MUNICIPAL HOTEL TAX	2,350,000	148,020	6%	126,862
51605 - PERSONAL PROPERTY REPLACEMENT	2,000,000	0	0%	0
51570 - NATURAL GAS UTILITY TAX	1,500,000	431,952	29%	357,224
53676 - GEMT SERVICE REVENUE	1,500,000	230,443	15%	269,514
51630 - AMUSEMENT TAX	1,400,000	150,669	11%	117,259
51540 - ATHLETIC CONTEST TAX	1,300,000	3,396	0%	0
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	78,354	8%	117,096
51625 - TELECOMMUNICATIONS TAX	1,000,000	166,667	17%	175,000
56501 - INVESTMENT INCOME	1,000,000	275,873	28%	456,736
ALL OTHER GF REVENUE	13,065,934	2,080,365	16%	2,559,071
TRANSFERS FROM OTHER FUNDS	10,740,182	1,462,464	14%	1,421,956
GF TOTAL ***	146,437,018	15,956,603	11%	25,594,601

*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 \$485k (48.5%) Real Estate Transfer Tax (RETT) revenue through January 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 February 28, 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	63,859	13%	594,319	66,550	11%
14 CITY CLERK	540,681	69,050	13%	538,319	66,232	12%
15 CITY MANAGER'S OFFICE	11,478,210	1,342,408	12%	12,228,582	1,508,856	12%
17 LAW	1,630,641	259,391	16%	1,521,045	216,536	14%
19 ADMINISTRATIVE SERVICES	12,937,120	1,684,654	13%	13,527,596	1,753,502	13%
21 COMMUNITY DEVELOPMENT	4,903,165	610,176	12%	5,078,229	609,465	12%
22 POLICE	37,909,695	7,383,868	19%	36,152,937	6,868,374	19%
23 FIRE MGMT & SUPPORT	23,879,720	3,735,381	16%	23,294,964	3,661,209	16%
24 HEALTH	1,826,349	229,793	13%	1,969,411	244,280	12%
30 PARKS AND RECREATION*	16,260,202	1,855,233	11%	15,760,980	1,778,115	11%
40 PUBLIC WORKS AGENCY	17,114,669	2,307,961	13%	16,350,871	2,228,710	14%
99 NON-DEPARTMENTAL	29,448,839	447,174	2%	24,261,149	3,425,234	14%
Expenses Total	158,431,228	19,988,948	13%	151,278,402	22,427,064	15%

*Parks Expenses from Parks and Recreation Fund (130)

Police and Fire Overtime

Through February 28, 2026, Police has spent 19% of budgeted overtime and Fire has spent 13% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through February 28, 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	374,289	19%	2,036,349	326,448	16%
Fire	1,294,500	161,887	13%	1,329,500	199,731	15%

Section 3 - Enterprise Funds

Parking Fund

Through February 28, 2026, the Parking Fund is showing a fund balance of \$847,688 and a cash balance of \$1,712,895.

Water Fund

Through February 28, 2026, the Water Fund is showing a fund balance of \$491,412 and a cash balance of \$9,468,894.

Sewer Fund

Through February 28, 2026, the Sewer Fund is showing a fund balance of \$13,018,831 and a cash balance of \$10,000,171.

Solid Waste Fund

Through February 28, 2026, the Solid Waste Fund is showing a fund balance of \$4,889,292 and a cash balance of \$3,179,390.

Section 4 - Other Funds

Capital Improvements Fund

Through February 28, 2026, the CIP Fund is showing a fund balance of (\$19,684,345) and a cash balance of (\$13,474,158). 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 February 28, 2026, the Fleet Fund is showing a fund balance of \$2,190,089 and a cash balance of \$624,314. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through February 28, 2026, the Insurance Fund is showing a fund balance of \$2,711,286 and a cash balance of \$4,476,664.

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	5,163,700.00	627,112.52	12%	12,765,709.00	3,236,693.47	25%
Fines and Forfeitures	4,583,000.00	592,274.82	13%	4,375,000.00	571,899.12	13%
Interest Income	1,000,000.00	275,873.42	28%	750,000.00	456,735.96	61%
Interfund Transfers	10,740,182.00	1,462,463.66	14%	10,031,740.00	1,421,956.00	14%
Intergovernmental Revenue	3,163,434.00	484,109.62	15%	4,404,334.00	523,446.73	12%
Licenses, Permits and Fees	8,998,300.00	1,347,165.95	15%	9,597,300.00	4,613,754.08	48%
Other Revenue	1,952,000.00	246,468.91	13%	1,849,000.00	215,393.26	12%
Other Taxes	70,195,000.00	9,167,980.04	13%	67,015,000.00	8,769,674.70	13%
Property Taxes	29,939,902.00	0.00	0%	29,439,902.00	5,785,048.04	20%
Revenue Total	135,735,518.00	14,203,448.94	10%	140,227,985.00	25,594,601.36	18%
Expenses						
Capital Outlay	325,500.00	4,757.57	1%	398,978.00	4,675.00	1%
Community Sponsored Organizations	120,000.00	0.00	0%	120,000.00	0.00	0%
Contingencies	125,000.00	0.00	0%	125,000.00	0.00	0%
Insurance and Other Chargebacks	32,904,477.00	448,277.67	1%	33,489,844.00	4,082,052.48	12%
Interfund Transfers	9,360,802.00	633,683.34	7%	4,457,100.00	726,182.00	16%
Miscellaneous	745,701.00	341,503.05	46%	1,029,798.00	386,845.77	38%
Salary and Benefits	87,764,576.00	14,974,171.56	17%	94,716,118.17	15,586,830.72	16%
Services and Supplies	16,383,672.00	1,781,758.08	11%	16,941,564.00	1,640,478.02	10%
Expenses Total	147,729,728.00	18,184,151.27	12%	151,278,402.17	22,427,063.99	15%
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000.00	1,612,597.26	18%			
Interfund Transfers	5,558,702.00	0.00	0%			
Intergovernmental Revenue	536,000.00	50,795.14	9%			
Licenses, Permits and Fees	76,000.00	25,345.00	33%			
Other Revenue	88,500.00	64,416.64	73%			
Property Taxes	1,000,000.00	0.00	0%			
Revenue Total	16,260,202.00	1,753,154.04	11%			
Expenses						
Capital Outlay	25,000.00	0.00	0%			
Insurance and Other Chargebacks	425,000.00	70,833.34	17%			
Interfund Transfers	455,000.00	75,833.32	17%			
Miscellaneous	213,100.00	4,376.46	2%			
Salary and Benefits	11,623,389.00	1,411,865.83	12%			
Services and Supplies	3,518,713.00	241,887.64	7%			
Expenses Total	16,260,202.00	1,804,796.59	11%			

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	300,000.00	73,171.19	24%	650,000.00	127,625.55	20%
Other Revenue	0.00	4,425.00		0.00		
Revenue Total	300,000.00	77,596.19	26%	650,000.00	127,625.55	20%
Expenses						
Capital Outlay	215,088.00	0.00	0%	2,431,300.00	217,006.05	9%
Community Sponsored Organizations	2,604,074.00	4,757.64	0%	2,542,000.00	5,000.00	0%
Insurance and Other Chargebacks	281,619.00	0.00	0%	100,000.00	0.00	0%
Interfund Transfers	700,000.00	0.00	0%	1,500,000.00	0.00	0%
Miscellaneous	5,084,146.00	0.00	0%	8,396,724.00	97,253.75	1%
Salary and Benefits	136,214.00	0.00	0%	152,951.00	0.00	0%
Services and Supplies	2,517,200.00	126,961.35	5%	2,940,000.00	9,922.25	0%
Expenses Total	11,538,341.00	131,718.99	1%	18,062,975.00	329,182.05	2%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000.00	2,181.62	218%	1,000.00	10,204.80	1020%
Other Revenue	27,500.00	0.00	0%	27,500.00	0.00	0%
Property Taxes	750,000.00	0.00	0%	750,000.00	184,991.47	25%
Revenue Total	778,500.00	2,181.62	0%	778,500.00	195,196.27	25%
Expenses						
Miscellaneous	7,000.00	1,225.79	18%	7,000.00	859.08	12%
Salary and Benefits	597,691.00	103,918.27	17%	560,420.08	84,860.68	15%
Services and Supplies	775,500.00	119,508.54	15%	775,500.00	121,174.74	16%
Expenses Total	1,380,191.00	224,652.60	16%	1,342,920.08	206,894.50	15%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000.00	0.00	0%	6,000.00	5,017.86	84%
Intergovernmental Revenue	335,000.00	128,896.00	38%	335,000.00	29,538.00	9%
Other Revenue	20,000.00	0.00	0%	20,000.00	0.00	0%
Property Taxes	6,150,000.00	0.00	0%	3,650,000.00	0.00	0%
Revenue Total	6,511,000.00	128,896.00	2%	4,011,000.00	34,555.86	1%
Expenses						
Community Sponsored Organizations	60,000.00	1,100.00	2%	60,000.00	0.00	0%
Miscellaneous	220,000.00	22,733.56	10%	210,000.00	6,747.57	3%
Salary and Benefits	4,776,188.00	545,700.78	11%	4,488,979.11	478,654.93	11%
Services and Supplies	1,560,150.00	3,181.10	0%	1,601,998.00	1,997.19	0%
Expenses Total	6,616,338.00	572,715.44	9%	6,360,977.11	487,399.69	8%

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	2,500.00	447.48	18%	2,500.00	706.79	28%
Intergovernmental Revenue				100,000.00	0.00	0%
Other Taxes	1,200,000.00	485,073.00	40%	1,200,000.00	322,308.00	27%
Revenue Total	1,202,500.00	485,520.48	40%	1,302,500.00	323,014.79	25%
Expenses						
Miscellaneous	1,100,000.00	0.00	0%	1,200,000.00	61,100.00	5%
Services and Supplies	1,000.00	175.98	18%	101,000.00	378.13	0%
Expenses Total	1,101,000.00	175.98	0%	1,301,000.00	61,478.13	5%
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000.00	0.00	0%	10,000.00	0.00	0%
Interest Income	2,000.00	2,662.32	133%	2,000.00	3,418.55	171%
Interfund Transfers	730,450.00	33,333.34	5%	800,000.00	50,000.00	6%
Intergovernmental Revenue				260,000.00	0.00	0%
Licenses, Permits and Fees				0.00	86,088.40	
Other Revenue	250,000.00	0.00	0%	500,000.00	0.00	0%
Revenue Total	992,450.00	35,995.66	4%	1,572,000.00	139,506.95	9%
Expenses						
Community Sponsored Organizations	250,000.00	0.00	0%	500,000.00	0.00	0%
Miscellaneous	145,000.00	0.00	0%	190,000.00	2,179.91	1%
Salary and Benefits	350,309.00	54,463.39	16%	405,513.00	42,791.23	11%
Services and Supplies	781,000.00	6,503.00	1%	611,000.00	3,455.24	1%
Expenses Total	1,526,309.00	60,966.39	4%	1,706,513.00	48,426.38	3%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000.00	994.03	12%	0.00	3,071.55	
Other Revenue	3,182,700.00	0.00	0%	3,000,000.00	0.00	0%
Revenue Total	3,190,700.00	994.03	0%	3,000,000.00	3,071.55	0%
Expenses						
Interfund Transfers	3,556,750.00	0.00	0%	3,000,000.00	0.00	0%
Miscellaneous				164,000.00	0.00	0%
Services and Supplies	0.00	21.66		0.00	76.62	
Expenses Total	3,556,750.00	21.66	0%	3,164,000.00	76.62	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	1,000.00	70.03	7%	1,000.00	26.69	3%
Interest Income	25,000.00	6,573.57	26%	25,000.00	46,980.89	188%
Interfund Transfers	173,750.00	0.00	0%	173,750.00	0.00	0%
Intergovernmental Revenue	155,000.00	4,358.00	3%	155,000.00	13,479.96	9%
Library Revenue	58,000.00	27,074.39	47%	82,000.00	13,332.04	16%
Other Revenue	602,000.00	91,525.46	15%	402,000.00	53,362.86	13%
Property Taxes	9,486,782.00	0.00	0%	8,624,347.00	1,418,379.27	16%
Revenue Total	10,501,532.00	129,601.45	1%	9,463,097.00	1,545,561.71	16%
Expenses						
Capital Outlay	5,000.00	0.00	0%	2,000.00	0.00	0%
Interfund Transfers	360,325.00	60,054.16	17%	360,325.00	753,618.00	209%
Miscellaneous	0.00	500.00				
Salary and Benefits	7,957,295.00	1,106,647.61	14%	7,524,301.85	1,013,807.40	13%
Services and Supplies	2,227,400.00	169,232.84	8%	2,120,619.00	202,928.13	10%
Expenses Total	10,550,020.00	1,336,434.61	13%	10,007,245.85	1,970,353.53	20%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	547,822.00	0.00	0%	576,946.00	0.00	0%
Revenue Total	547,822.00	0.00	0%	576,946.00	0.00	0%
Expenses						
Debt Service	547,823.00	0.00	0%	576,946.00	0.00	0%
Expenses Total	547,823.00	0.00	0%	576,946.00	0.00	0%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers				0.00	693,564.00	
Other Revenue	1,155,000.00	0.00	0%	1,900,000.00	0.00	0%
Revenue Total	1,155,000.00	0.00	0%	1,900,000.00	693,564.00	37%
Expenses						
Capital Outlay	1,155,000.00	0.00	0%	1,900,000.00	0.00	0%
Expenses Total	1,155,000.00	0.00	0%	1,900,000.00	0.00	0%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000.00	39,361.54	79%	50,000.00	54,495.82	109%
Intergovernmental Revenue	3,300,000.00	623,228.68	19%	3,300,000.00	579,448.16	18%
Revenue Total	3,350,000.00	662,590.22	20%	3,350,000.00	633,943.98	19%
Expenses						
Capital Outlay	3,930,000.00	0.00	0%	4,469,650.00	0.00	0%
Salary and Benefits	300,000.00	0.00	0%			
Services and Supplies	1,890,000.00	173,190.11	9%	1,890,000.00	178,081.10	9%
Expenses Total	6,120,000.00	173,190.11	3%	6,359,650.00	178,081.10	3%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	10,000.00	885.21	9%	15,000.00	2,681.25	18%
Other Taxes	1,450,000.00	113,525.57	8%	1,450,000.00	104,403.95	7%
Revenue Total	1,460,000.00	114,410.78	8%	1,465,000.00	107,085.20	7%
Expenses						
Capital Outlay	370,000.00	30,960.00	8%	445,000.00	16,500.00	4%
Insurance and Other Chargebacks	19,142.00	3,190.34	17%	19,142.00	3,190.00	17%
Interfund Transfers	100,000.00	16,666.66	17%	100,000.00	16,666.00	17%
Salary and Benefits	851,620.00	129,069.83	15%	903,749.00	150,048.42	17%
Services and Supplies	492,550.00	36,283.39	7%	394,950.00	42,553.92	11%
Expenses Total	1,833,312.00	216,170.22	12%	1,862,841.00	228,958.34	12%
206 FOREIGN FIRE INSURANCE						
Revenue						
Other Taxes	250,000.00	0.00	0%	250,000.00	0.00	0%
Revenue Total	250,000.00	0.00	0%	250,000.00	0.00	0%
Expenses						
Capital Outlay	200,000.00	0.00	0%	200,000.00	0.00	0%
Expenses Total	200,000.00	0.00	0%	200,000.00	0.00	0%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	0.00	2.32		0.00	10.74	
Property Taxes	675,000.00	0.00	0%	642,145.00	81,911.94	13%
Revenue Total	675,000.00	2.32	0%	642,145.00	81,922.68	13%
Expenses						
Services and Supplies	675,000.00	0.00	0%	642,145.00	0.00	0%
Expenses Total	675,000.00	0.00	0%	642,145.00	0.00	0%

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
215 CDBG FUND						
Revenue						
Interest Income				0.00	653.97	
Intergovernmental Revenue	1,862,559.00	0.00	0%	2,616,400.00	0.00	0%
Revenue Total	1,862,559.00	0.00	0%	2,616,400.00	653.97	0%
Expenses						
Capital Outlay	600,000.00	0.00	0%	1,160,000.00	0.00	0%
Miscellaneous	830,322.00	72.31	0%	2,198,445.00	0.00	0%
Salary and Benefits	323,887.00	49,857.11	15%	319,902.88	48,837.02	15%
Services and Supplies	108,350.00	0.00	0%	110,650.00	161.13	0%
Expenses Total	1,862,559.00	49,929.42	3%	3,788,997.88	48,998.15	1%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000.00	884.80	18%	5,000.00	2,973.73	59%
Other Revenue	303,000.00	9,461.42	3%	301,565.00	1,745.48	1%
Revenue Total	308,000.00	10,346.22	3%	306,565.00	4,719.21	2%
Expenses						
Services and Supplies	308,000.00	0.00	0%	306,565.00	0.00	0%
Expenses Total	308,000.00	0.00	0%	306,565.00	0.00	0%
230 PRO HOUSING FUND						
Revenue						
Intergovernmental Revenue	1,000,000.00	0.00	0%			
Revenue Total	1,000,000.00	0.00	0%			
Expenses						
Miscellaneous	1,000,000.00	0.00	0%			
Expenses Total	1,000,000.00	0.00	0%			
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	0.00	62.96		0.00	68.40	
Revenue Total	0.00	62.96		0.00	68.40	
240 HOME FUND						
Revenue						
Interest Income	150.00	123.02	82%	150.00	176.56	118%
Intergovernmental Revenue	2,049,838.00	0.00	0%	2,256,469.00	0.00	0%
Other Revenue	25,000.00	4,314.00	17%	25,000.00	4,564.00	18%
Revenue Total	2,074,988.00	4,437.02	0%	2,281,619.00	4,740.56	0%
Expenses						
Insurance and Other Chargebacks	1,105,063.00	0.00	0%	1,150,000.00	0.00	0%
Miscellaneous	2,000.00	0.00	0%	2,000.00	0.00	0%
Salary and Benefits	13,240.00	1,852.27	14%	42,847.25	5,965.20	14%
Services and Supplies	954,685.00	5.12	0%	1,081,065.00	10.48	0%
Expenses Total	2,074,988.00	1,857.39	0%	2,275,912.25	5,975.68	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	40,000.00	23,476.23	59%	40,000.00	33,545.28	84%
Interfund Transfers	1,060,900.00	0.00	0%	1,000,000.00	0.00	0%
Intergovernmental Revenue	97,008.00	0.00	0%			
Other Revenue	1,130,000.00	32,083.34	3%	130,000.00	32,083.34	25%
Other Taxes	50,000.00	0.00	0%	50,000.00	0.00	0%
Revenue Total	2,377,908.00	55,559.57	2%	1,220,000.00	65,628.62	5%
Expenses						
Community Sponsored Organizations	90,000.00	0.00	0%			
Insurance and Other Chargebacks	7,008.00	0.00	0%			
Miscellaneous	1,001,500.00	2,587.50	0%	1,001,500.00	0.00	0%
Salary and Benefits	412,364.00	30,859.87	7%	175,979.76	14,364.38	8%
Services and Supplies	1,185,000.00	5.00	0%	1,185,000.00	5,010.00	0%
Expenses Total	2,695,872.00	33,452.37	1%	2,362,479.76	19,374.38	1%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	50,000.00		0%	10,000.00	69,286.55	693%
Interfund Transfers	1,714,409.00	243,215.36	14%	1,822,547.00	265,320.00	15%
Other Revenue	1,192,296.00	0.00	0%	1,393,221.00	0.00	0%
Property Taxes	12,766,093.00	0.00	0%	12,766,093.00	2,331,340.31	18%
Revenue Total	15,722,798.00	243,215.36	2%	15,991,861.00	2,665,946.86	17%
Expenses						
Debt Service	15,614,798.00	0.00	0%	15,981,861.00	0.00	0%
Services and Supplies	108,000.00	0.00	0%	7,000.00	0.00	0%
Expenses Total	15,722,798.00	0.00	0%	15,988,861.00	0.00	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000.00	311.12	1%	12,000.00	1,423.75	12%
Other Revenue	500,000.00	7,000.00	1%	0.00	7,000.00	
Property Taxes	1,336,000.00	0.00	0%	1,336,000.00	16,692.18	1%
Revenue Total	1,876,000.00	7,311.12	0%	1,348,000.00	25,115.93	2%
Expenses						
Capital Outlay	700,000.00	0.00	0%	100,000.00	0.00	0%
Interfund Transfers	347,313.00	57,885.50	17%	343,913.00	57,318.00	17%
Miscellaneous	75,000.00	0.00	0%	350,000.00	0.00	0%
Services and Supplies	5,574.00	0.00	0%	63,500.00	0.00	0%
Expenses Total	1,127,887.00	57,885.50	5%	857,413.00	57,318.00	7%

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	30,000.00	374.75	1%	6,000.00	1,971.08	33%
Property Taxes	2,211,000.00	0.00	0%	2,211,000.00	369,512.51	17%
Revenue Total	2,241,000.00	374.75	0%	2,217,000.00	371,483.59	17%
Expenses						
Capital Outlay	2,000,000.00	0.00	0%	1,560,790.00	67,949.47	4%
Interfund Transfers	110,550.00	18,425.00	17%	110,550.00	18,426.00	17%
Miscellaneous	150,000.00	0.00	0%	52,000.00	12,000.00	23%
Services and Supplies	1,830,574.00	1.82	0%	1,100,000.00	3.81	0%
Expenses Total	4,091,124.00	18,426.82	0%	2,823,340.00	98,379.28	3%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000.00	150.29	5%	3,000.00	747.39	25%
Property Taxes	488,000.00	0.00	0%	488,000.00	0.00	0%
Revenue Total	491,000.00	150.29	0%	491,000.00	747.39	0%
Expenses						
Interfund Transfers	195,123.00	32,520.50	17%	193,343.00	32,224.00	17%
Miscellaneous	200,000.00	0.00	0%	10,000.00	0.00	0%
Services and Supplies	4,787.00	0.00	0%	2,000.00	0.00	0%
Expenses Total	399,910.00	32,520.50	8%	205,343.00	32,224.00	16%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000.00	47.38	0%	10,000.00	684.03	7%
Other Revenue	1,200,000.00	0.00	0%			
Property Taxes	1,295,000.00	0.00	0%	1,295,000.00	76,774.66	6%
Revenue Total	2,515,000.00	47.38	0%	1,305,000.00	77,458.69	6%
Expenses						
Capital Outlay	945,000.00	3,080.00	0%	260,000.00	0.00	0%
Interfund Transfers	308,370.00	51,395.00	17%	307,990.00	51,332.00	17%
Miscellaneous	300,000.00	550.00	0%	540,000.00	2,870.00	1%
Services and Supplies	55,574.00	0.23	0%	50,010.00	1.32	0%
Expenses Total	1,608,944.00	55,025.23	3%	1,158,000.00	54,203.32	5%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250.00	10.11	4%	250.00	213.60	85%
Property Taxes	210,000.00	0.00	0%	221,000.00	40,145.87	18%
Revenue Total	210,250.00	10.11	0%	221,250.00	40,359.47	18%
Expenses						
Services and Supplies	210,000.00	0.00	0%	220,000.00	0.00	0%
Expenses Total	210,000.00	0.00	0%	220,000.00	0.00	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	200.00	3.11	2%	200.00	16.00	8%
Property Taxes	146,392.00	0.00	0%	142,000.00	36,750.45	26%
Revenue Total	146,592.00	3.11	0%	142,200.00	36,766.45	26%
Expenses						
Services and Supplies	146,392.00	0.00	0%	140,000.00	0.00	0%
Expenses Total	146,392.00	0.00	0%	140,000.00	0.00	0%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0.00	2.05		0.00	6.67	
Property Taxes	62,006.00	0.00	0%	60,200.00	7,385.72	12%
Revenue Total	62,006.00	2.05	0%	60,200.00	7,392.39	12%
Expenses						
Services and Supplies	62,006.00	0.00	0%	60,200.00	0.00	0%
Expenses Total	62,006.00	0.00	0%	60,200.00	0.00	0%
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Property Taxes	97,595.00	0.00	0%	92,624.00	0.00	0%
Revenue Total	97,595.00	0.00	0%	92,624.00	0.00	0%
Expenses						
Services and Supplies	97,595.00	0.00	0%	90,000.00	0.00	0%
Expenses Total	97,595.00	0.00	0%	90,000.00	0.00	0%
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	3,500.00	125.39	4%	1,000.00	666.21	67%
Other Revenue	8,400.00	2,025.74	24%			
Property Taxes	1,477,000.00	0.00	0%	1,477,000.00	186,723.27	13%
Revenue Total	1,488,900.00	2,151.13	0%	1,478,000.00	187,389.48	13%
Expenses						
Capital Outlay	507,361.00	0.00	0%	140,520.00	0.00	0%
Interfund Transfers	73,850.00	12,308.34	17%	73,850.00	12,308.00	17%
Miscellaneous	300,000.00	0.00	0%	60,000.00	17.45	0%
Services and Supplies	1,017,787.00	0.00	0%	950,000.00	0.00	0%
Expenses Total	1,898,998.00	12,308.34	1%	1,224,370.00	12,325.45	1%

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	75,000.00	9,476.50	13%	75,000.00	42,014.74	56%
Intergovernmental Revenue	5,230,000.00	0.00	0%	5,027,000.00	400,000.00	8%
Licenses, Permits and Fees	594,000.00	9,918.75	2%	0.00	10,842.59	
Other Revenue	26,253,000.00	35,869.86	0%	21,225,000.00	123,456.55	1%
Revenue Total	32,152,000.00	55,265.11	0%	26,327,000.00	576,313.88	2%
Expenses						
Capital Outlay	28,958,000.00	0.00	0%	24,532,000.00	483,207.06	2%
Services and Supplies	2,670,000.00	1,557.89	0%	1,690,000.00	27,407.52	2%
Expenses Total	31,628,000.00	1,557.89	0%	26,222,000.00	510,614.58	2%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000.00	8,705.86	15%	10,000.00	10,545.60	105%
Other Revenue	1,000,000.00	3,039.20	0%	1,000,000.00	11,336.95	1%
Revenue Total	1,060,000.00	11,745.06	1%	1,010,000.00	21,882.55	2%
Expenses						
Capital Outlay	300,000.00	0.00	0%	200,000.00	0.00	0%
Interfund Transfers	629,869.00	104,978.16	17%	588,369.00	98,062.00	17%
Services and Supplies	60.00	5.00	8%	60.00	10.00	17%
Expenses Total	929,929.00	104,983.16	11%	788,429.00	98,072.00	12%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000.00	29,166.66	17%	175,000.00	29,166.00	17%
Revenue Total	175,000.00	29,166.66	17%	175,000.00	29,166.00	17%
Expenses						
Capital Outlay	175,000.00	0.00	0%	175,000.00	0.00	0%
Expenses Total	175,000.00	0.00	0%	175,000.00	0.00	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	10,000.00	4,757.70	48%	20,000.00	9,809.51	49%
Other Taxes	210,000.00	50,197.28	24%	200,000.00	45,731.75	23%
Revenue Total	220,000.00	54,954.98	25%	220,000.00	55,541.26	25%
Expenses						
Capital Outlay	500,000.00	0.00	0%	1,650,000.00	0.00	0%
Interfund Transfers	165,676.00	0.00	0%	230,631.00	0.00	0%
Services and Supplies	50.00	5.00	10%	50.00	10.00	20%
Expenses Total	665,726.00	5.00	0%	1,880,681.00	10.00	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	9,455,000.00	1,504,893.37	16%	8,980,000.00	1,496,175.66	17%
Interest Income	60,000.00	8,185.66	14%	40,000.00	15,332.06	38%
Licenses, Permits and Fees				300,000.00	0.00	0%
Other Revenue	798,900.00	81,604.57	10%	538,900.00	54,241.06	10%
Revenue Total	10,313,900.00	1,594,683.60	15%	9,858,900.00	1,565,748.78	16%
Expenses						
Capital Outlay	775,000.00	0.00	0%	2,425,000.00	0.00	0%
Debt Service	76,900.00	0.00	0%	76,900.00	0.00	0%
Insurance and Other Chargebacks	369,077.00	61,512.84	17%	369,077.00	61,512.00	17%
Interfund Transfers	3,269,562.00	544,927.00	17%	3,180,390.00	530,064.00	17%
Miscellaneous	118,000.00	0.00	0%			
Salary and Benefits	1,511,040.00	218,127.31	14%	1,310,682.29	196,711.04	15%
Services and Supplies	4,550,900.00	663,668.53	15%	4,521,650.00	579,274.21	13%
Expenses Total	10,670,479.00	1,488,235.68	14%	11,883,699.29	1,367,561.25	12%
510 WATER FUND						
Revenue						
Charges for Services	29,673,000.00	4,227,408.68	14%	28,625,100.00	4,211,996.45	15%
Interest Income	300,000.00	74,420.70	25%	150,000.00	77,340.89	52%
Licenses, Permits and Fees	50,000.00	11,337.18	23%	50,000.00	0.00	0%
Other Revenue	34,232,150.00	156,905.86	0%	35,718,235.00	8,492,002.77	24%
Revenue Total	64,255,150.00	4,470,072.42	7%	64,543,335.00	12,781,340.11	20%
Expenses						
Capital Outlay	32,693,000.00	464,197.30	1%	37,825,905.00	398,197.50	1%
Debt Service	7,532,420.00	292,322.17	4%	6,395,895.00	292,322.17	5%
Insurance and Other Chargebacks	1,696,635.00	282,772.50	17%	1,665,135.00	277,522.00	17%
Interfund Transfers	4,486,870.00	747,811.68	17%	4,363,000.00	727,168.00	17%
Salary and Benefits	7,804,298.00	1,082,460.29	14%	7,523,277.30	1,092,040.11	15%
Services and Supplies	10,418,110.00	668,618.50	6%	11,015,370.00	441,682.60	4%
Expenses Total	64,631,333.00	3,538,182.44	5%	68,788,582.30	3,228,932.38	5%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000.00	1,281,538.02	16%	8,080,000.00	1,327,738.14	16%
Interest Income	80,000.00	7,827.52	10%	80,000.00	35,615.61	45%
Other Revenue	3,751,000.00	0.00	0%	1,000.00	0.00	0%
Revenue Total	11,911,000.00	1,289,365.54	11%	8,161,000.00	1,363,353.75	17%
Expenses						
Capital Outlay	6,775,000.00	0.00	0%	3,820,000.00	0.00	0%
Debt Service	2,670,779.00	19,460.79	1%	2,668,164.00	19,460.79	1%
Insurance and Other Chargebacks	369,800.00	61,633.34	17%	369,800.00	61,634.00	17%
Interfund Transfers	1,582,008.00	263,668.00	17%	1,642,251.00	273,708.00	17%
Salary and Benefits	1,677,715.00	191,296.32	11%	1,444,286.00	191,429.76	13%
Services and Supplies	363,500.00	20,620.63	6%	538,500.00	3,082.60	1%
Expenses Total	13,438,802.00	556,679.08	4%	10,483,001.00	549,315.15	5%

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	5,767,000.00	670,252.66	12%	5,267,000.00	673,664.15	13%
Interest Income	3,000.00	2,354.33	78%	3,000.00	9,422.76	314%
Interfund Transfers				100,000.00	0.00	0%
Licenses, Permits and Fees	351,000.00	83,012.49	24%	351,000.00	82,165.52	23%
Other Revenue	39,350.00	1,907.25	5%	39,350.00	1,453.16	4%
Other Taxes	100,000.00	0.00	0%			
Property Taxes	450,000.00	0.00	0%	950,000.00	0.00	0%
Revenue Total	6,710,350.00	757,526.73	11%	6,710,350.00	766,705.59	11%
Expenses						
Capital Outlay	825,000.00	2,290.68	0%	825,000.00	18,588.09	2%
Interfund Transfers	418,600.00	69,766.66	17%	418,600.00	69,766.00	17%
Miscellaneous	30,000.00	119.89	0%	30,000.00	1,590.00	5%
Salary and Benefits	1,909,261.00	278,983.69	15%	1,858,244.00	276,244.15	15%
Services and Supplies	4,404,909.00	270,433.54	6%	3,793,214.00	421,646.60	11%
Expenses Total	7,587,770.00	621,594.46	8%	6,925,058.00	787,834.84	11%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140.00	702,689.98	17%	4,216,140.00	702,688.00	17%
Interest Income	1,000.00	1,631.85	163%	1,000.00	660.40	66%
Other Revenue	44,000.00	6,572.38	15%	44,000.00	11,739.23	27%
Revenue Total	4,261,140.00	710,894.21	17%	4,261,140.00	715,087.63	17%
Expenses						
Salary and Benefits	2,093,060.00	250,907.97	12%	1,715,375.00	257,293.98	15%
Services and Supplies	2,317,895.00	129,000.06	6%	2,488,890.00	172,645.79	7%
Expenses Total	4,410,955.00	379,908.03	9%	4,204,265.00	429,939.77	10%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885.00	145,814.16	17%	874,885.00	145,814.00	17%
Interest Income	2,000.00	3,829.61	191%	2,000.00	10,473.43	524%
Interfund Transfers	700,000.00	0.00	0%	1,500,000.00	0.00	0%
Other Revenue	100,000.00	0.00	0%	50,000.00	0.00	0%
Revenue Total	1,676,885.00	149,643.77	9%	2,426,885.00	156,287.43	6%
Expenses						
Capital Outlay	2,800,000.00	87,455.96	3%	5,296,912.00	274,842.90	5%
Services and Supplies	0.00	83.43		200,000.00	260.93	0%
Expenses Total	2,800,000.00	87,539.39	3%	5,496,912.00	275,103.83	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	0.00	1,360.80		0.00	166.63	
Insurance	10,158,534.00	1,186,414.43	12%	10,175,654.00	1,490,135.34	15%
Interest Income	0.00	12,610.74		0.00	10,962.40	
Other Revenue	12,745,000.00	1,631,234.55	13%	12,180,000.00	1,521,354.32	12%
Workers Compensation and Liability	386,000.00	64,755.96	17%	886,000.00	139,072.05	16%
Revenue Total	23,289,534.00	2,896,376.48	12%	23,241,654.00	3,161,690.74	14%
Expenses						
Insurance and Other Chargebacks	19,083,622.00	3,172,640.34	17%	18,412,499.96	3,090,223.36	17%
Salary and Benefits	693.00	1,250.12	180%	193.13	782.93	405%
Services and Supplies	3,893,500.00	578,420.67	15%	3,961,000.00	2,005,351.21	51%
Expenses Total	22,977,815.00	3,752,311.13	16%	22,373,693.09	5,096,357.50	23%