



Memorandum

To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: January 2026 Monthly Financial Report
Date: March 6, 2026

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	7,807,413	7,501,182	306,230	42,467,330	36,368,918
130	Parks and Recreation	573,781	750,584	(176,803)	(176,803)	(196,803)
170	American Rescue Plan	38,300	62,455	(24,156)	(3,212,528)	11,300,243
175	General Assistance	2,182	108,554	(106,373)	661,895	662,303
176	Human Services	13,698	258,950	(245,252)	(115,285)	(25,135)
177	Reparations	347,660	88	347,572	366,107	307,276
178	Sustainability	19,329	25,593	(6,264)	774,260	941,609
180	Good Neighbor	994	22	972	377,999	377,999
185	Library	83,318	608,587	(525,269)	3,592,322	661,360
186	Library Debt Service	-	-	-	2,779	2,779
187	Library Capital Improvement FD	-	-	-	-	-
200	MFT	340,500	32,227	308,273	7,374,448	7,064,974
205	E911	885	117,635	(116,749)	496,747	286,674
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	2	-	2	(49,143)	(78,571)
215	CDBG	-	22,466	(22,466)	36,857	(126,181)
220	CD Loan	9,998	-	9,998	403,245	418,592
230	PRO Housing	-	-	-	-	-
235	Neighborhood Improvement	63	-	63	23,944	23,944
240	Home	4,437	877	3,560	39,523	37,554
250	Affordable Housing	49,286	16,133	33,153	5,114,274	5,176,324
320	Debt Service	113,861	-	113,861	2,152,285	(2,084,705)
330	Howard Ridge	3,811	28,943	(25,132)	2,984,755	2,847,948
335	West Evanston	375	9,214	(8,840)	3,785,925	2,640,453
340	Dempster-Dodge-TIF	150	16,260	(16,110)	1,287,393	1,287,392
345	Chicago Main-TIF	47	25,698	(25,650)	25,121	519,065
350	Special Service Area (SSA) #6	10	-	10	55,994	44,400
355	Special Service Area (SSA) #7	3	-	3	11,527	(4,418)
360	Special Service Area (SSA) #8	2	-	2	7,666	6,612
361	Special Service Area (SSA) #10	-	-	-	(92,624)	(92,624)
365	Five-Fifth TIF	788	6,154	(5,366)	1,055,690	1,622,332
415	Capital Improvements	13,315	5	13,310	(19,725,598)	(12,983,214)
416	Crown Construction	6,318	52,494	(46,176)	4,912,571	4,912,572
417	Crown Community CTR Maintenance	14,583	-	14,583	1,029,616	1,029,616
420	Special Assessment	52,246	5	52,241	313,309	755,340
505	Parking	823,538	658,005	165,533	2,687,858	1,842,964
510	Water	2,345,101	1,323,921	1,021,180	1,107,954	10,007,794
515	Sewer	645,141	269,063	376,078	12,651,772	9,757,694
520	Solid Waste	331,986	174,517	157,469	4,376,199	3,029,504
600	Fleet	359,549	125,655	233,894	2,107,744	559,151
601	Equipment Replacement	76,737	75,222	1,515	2,678,473	1,461,169
605	Insurance	1,316,618	2,136,963	(820,346)	2,747,522	4,526,553
	All Funds Total	15,396,027	14,407,474	988,554	84,635,833	94,889,456

Section 2 - General Fund Revenues and Expenses

The financials as of January 31, 2026 show the General Fund with a fund balance of \$42,537,985 and a cash balance of \$36,368,918.

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 January 2026 allocations until April 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 \$347,218 of Real Estate Transfer Tax (RETT) revenues have been recorded to the Reparations Fund as of January 31, 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 January 31, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	0	0%	0
51525 - SALES TAX - BASIC	15,200,000	1,266,667	8%	1,112,500
51545 - STATE INCOME TAX	14,200,000	1,190,811	8%	1,166,053
51530 - SALES TAX - HOME RULE	12,600,000	1,050,000	8%	875,000
51015 - PROPERTY TAXES	10,949,797	0	0%	0
53565 - RECREATION PROGRAM FEES*	8,591,000	382,750	4%	466,801
52080 - BUILDING PERMITS	5,250,000	264,849	5%	3,064,853
52505 - TICKET FINES-PARKING	4,100,000	288,907	7%	293,595
53675 - AMBULANCE SERVICE	3,800,000	236,521	6%	305,755
51595 - LIQUOR TAX	3,300,000	338,411	10%	337,929
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	0	0%	0
51600 - PARKING TAX	3,000,000	205,954	7%	227,629
52010 - WHEEL TAX	2,800,000	59,548	2%	64,620
51565 - ELECTRIC UTILITY TAX	2,800,000	186,990	7%	249,366
51550 - MUNICIPAL HOTEL TAX	2,350,000	123,669	5%	114,696
51605 - PERSONAL PROPERTY REPLACEMENT	2,000,000	0	0%	0
53676 - GEMT SERVICE REVENUE	1,500,000	168,527	11%	64,886
51570 - NATURAL GAS UTILITY TAX	1,500,000	194,712	13%	146,920
51630 - AMUSEMENT TAX	1,400,000	147,708	11%	148,465
51540 - ATHLETIC CONTEST TAX	1,300,000	3,396	0%	0
56501 - INVESTMENT INCOME	1,000,000	138,310	14%	264,005
51625 - TELECOMMUNICATIONS TAX	1,000,000	83,333	8%	87,500
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	90,073	9%	95,929
ALL OTHER GF REVENUE	13,065,934	1,228,824	9%	1,285,231
TRANSFERS FROM OTHER FUNDS	10,740,182	731,232	7%	710,978
GF TOTAL ***	146,437,018	8,381,194	6%	11,082,712

*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 \$347k (34.7%) 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 January 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	29,430	6%	594,319	31,817	5%
14 CITY CLERK	540,681	16,430	3%	538,319	23,486	4%
15 CITY MANAGER'S OFFICE	11,478,210	605,161	5%	12,228,582	691,068	6%
17 LAW	1,630,641	132,369	8%	1,521,045	97,269	6%
19 ADMINISTRATIVE SERVICES	12,937,120	495,546	4%	13,527,596	658,975	5%
21 COMMUNITY DEVELOPMENT	4,903,165	273,555	6%	5,078,229	282,643	6%
22 POLICE	37,909,695	2,804,519	7%	36,152,937	2,825,222	8%
23 FIRE MGMT & SUPPORT	23,879,720	1,668,914	7%	23,294,964	1,679,173	7%
24 HEALTH	1,826,349	101,741	6%	1,969,411	105,365	5%
30 PARKS AND RECREATION*	16,260,202	794,179	5%	15,760,980	768,898	5%
40 PUBLIC WORKS AGENCY	17,114,669	1,101,914	6%	16,350,871	1,004,014	6%
99 NON-DEPARTMENTAL	29,448,839	228,008	1%	24,261,149	-	0%
Expenses Total	158,431,228	8,251,766	5%	151,278,402	8,167,928	5%

*Parks Expenses from Parks and Recreation Fund (130)

Police and Fire Overtime

Through January 31, 2026, Police has spent 9% of budgeted overtime and Fire has spent 7% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through January 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	185,906	9%	2,036,349	166,576	8%
Fire	1,294,500	88,508	7%	1,329,500	99,413	7%

Section 3 - Enterprise Funds

Parking Fund

Through January 31, 2026, the Parking Fund is showing a fund balance of \$2,687,858 and a cash balance of \$1,872,964.

Water Fund

Through January 31, 2026, the Water Fund is showing a fund balance of \$1,107,954 and a cash balance of \$10,007,794.

Sewer Fund

Through January 31, 2026, the Sewer Fund is showing a fund balance of \$12,651,772 and a cash balance of \$9,757,694.

Solid Waste Fund

Through January 31, 2026, the Solid Waste Fund is showing a fund balance of \$4,376,199 and a cash balance of \$3,029,504.

Section 4 - Other Funds

Capital Improvements Fund

Through January 31, 2026, the CIP Fund is showing a fund balance of (\$19,725,598) and a cash balance of (\$12,983,214). 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 January 31, 2026, the Fleet Fund is showing a fund balance of \$2,107,744 and a cash balance of \$559,151. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through January 31, 2026, the Insurance Fund is showing a fund balance of \$2,747,522 and a cash balance of \$4,526,553.

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Charges for Services	5,163,700	306,092	6%	12,765,709	877,403	7%
Fines and Forfeitures	4,583,000	302,741	7%	4,375,000	309,797	7%
Interest Income	1,000,000	138,310	14%	750,000	264,005	35%
Interfund Transfers	10,740,182	731,232	7%	10,031,740	710,978	7%
Intergovernmental Revenue	3,163,434	244,028	8%	4,404,334	184,468	4%
Licenses, Permits and Fees	8,998,300	581,810	6%	9,597,300	3,339,284	35%
Other Revenue	1,952,000	97,409	5%	12,934,000	140,091	1%
Other Taxes	70,195,000	5,405,791	8%	67,015,000	5,256,685	8%
Property Taxes	29,939,902	0	0%	29,439,902	0	0%
Revenue Total	135,735,518	7,807,413	6%	151,312,985	11,082,712	7%
Expenses						
Capital Outlay	325,500	0	0%	398,978	0	0%
Community Sponsored Organizations	120,000	0	0%	120,000	0	0%
Contingencies	125,000	(1,050)	-1%	125,000	0	0%
Insurance and Other Chargebacks	32,904,477	222,265	1%	33,489,844	330,440	1%
Interfund Transfers	9,360,802	316,842	3%	4,457,100	363,091	8%
Miscellaneous	745,701	17,017	2%	1,029,798	50,602	5%
Salary and Benefits	87,764,576	6,498,830	7%	94,716,118	6,891,272	7%
Services and Supplies	16,383,672	447,280	3%	16,941,564	532,524	3%
Expenses Total	147,729,728	7,501,182	5%	151,278,402	8,167,928	5%
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	491,567	5%			
Interfund Transfers	5,558,702	0	0%			
Intergovernmental Revenue	536,000	39,303	7%			
Licenses, Permits and Fees	76,000	10,110	13%			
Other Revenue	88,500	32,802	37%			
Property Taxes	1,000,000	0	0%			
Revenue Total	16,260,202	573,781	4%			
Expenses						
Capital Outlay	25,000	0	0%			
Insurance and Other Chargebacks	425,000	35,417	8%			
Interfund Transfers	455,000	37,917	8%			
Miscellaneous	213,100	0	0%			
Salary and Benefits	11,623,389	624,123	5%			
Services and Supplies	3,518,713	53,128	2%			
Expenses Total	16,260,202	750,584	5%			

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	300,000	44,010	15%	650,000	69,112	11%
Other Revenue	0	(5,710)		0	2,606	
Revenue Total	300,000	38,300	13%	650,000	71,718	11%
Expenses						
Capital Outlay	215,088	0	0%	2,431,300	0	0%
Community Sponsored Organizations	2,604,074	0	0%	2,542,000	0	0%
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	0	0%	8,396,724	96,675	1%
Salary and Benefits	136,214	0	0%	152,951	0	0%
Services and Supplies	2,517,200	62,455	2%	2,940,000	3,537	0%
Expenses Total	11,538,341	62,455	1%	18,062,975	100,211	1%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	2,182	218%	1,000	5,438	544%
Other Revenue	27,500	0	0%	27,500	0	0%
Property Taxes	750,000	0	0%	750,000	0	0%
Revenue Total	778,500	2,182	0%	778,500	5,438	1%
Expenses						
Miscellaneous	7,000	0	0%	7,000	122	2%
Salary and Benefits	597,691	54,938	9%	560,420	39,054	7%
Services and Supplies	775,500	53,617	7%	775,500	64,074	8%
Expenses Total	1,380,191	108,554	8%	1,342,920	103,250	8%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	0	0%	6,000	2,281	38%
Intergovernmental Revenue	335,000	13,698	4%	335,000	0	0%
Other Revenue	20,000	0	0%	20,000	0	0%
Property Taxes	6,150,000	0	0%	3,650,000	0	0%
Revenue Total	6,511,000	13,698	0%	4,011,000	2,281	0%
Expenses						
Community Sponsored Organizations	60,000	0	0%	60,000	0	0%
Miscellaneous	220,000	0	0%	210,000	0	0%
Salary and Benefits	4,776,188	258,950	5%	4,488,979	229,621	5%
Services and Supplies	1,560,150	0	0%	1,601,998	53	0%
Expenses Total	6,616,338	258,950	4%	6,360,977	229,674	4%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	447	18%	2,500	101	4%
Intergovernmental Revenue				100,000	0	0%
Other Taxes	1,200,000	347,213	29%	1,200,000	176,403	15%
Revenue Total	1,202,500	347,660	29%	1,302,500	176,504	14%
Expenses						
Miscellaneous	1,100,000	0	0%	1,200,000	11,100	1%
Services and Supplies	1,000	88	9%	101,000	189	0%
Expenses Total	1,101,000	88	0%	1,301,000	11,289	1%
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	2,662	133%	2,000	1,464	73%
Interfund Transfers	730,450	16,667	2%	800,000	25,000	3%
Intergovernmental Revenue				260,000	0	0%
Licenses, Permits and Fees				0	43,330	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	992,450	19,329	2%	1,572,000	69,794	4%
Expenses						
Community Sponsored Organizations	250,000	0	0%	500,000	0	0%
Miscellaneous	145,000	0	0%	190,000	0	0%
Salary and Benefits	350,309	23,590	7%	405,513	19,698	5%
Services and Supplies	781,000	2,003	0%	611,000	3,404	1%
Expenses Total	1,526,309	25,593	2%	1,706,513	23,102	1%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	994	12%	0	1,305	
Other Revenue	3,182,700	0	0%	3,000,000	0	0%
Revenue Total	3,190,700	994	0%	3,000,000	1,305	0%
Expenses						
Interfund Transfers	3,556,750	0	0%	3,000,000	0	0%
Miscellaneous				164,000	0	0%
Services and Supplies	0	22		0	30	
Expenses Total	3,556,750	22	0%	3,164,000	30	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	1,000	32	3%	1,000	27	3%
Interest Income	25,000	6,574	26%	25,000	25,604	102%
Interfund Transfers	173,750	0	0%	173,750	0	0%
Intergovernmental Revenue	155,000	4,358	3%	155,000	0	0%
Library Revenue	58,000	7,503	13%	82,000	7,875	10%
Other Revenue	602,000	64,852	11%	402,000	35,321	9%
Property Taxes	9,486,782	0	0%	8,624,347	0	0%
Revenue Total	10,501,532	83,318	1%	9,463,097	68,827	1%
Expenses						
Capital Outlay	5,000	0	0%	2,000	0	0%
Interfund Transfers	360,325	30,027	8%	360,325	30,027	8%
Salary and Benefits	7,957,295	506,486	6%	7,524,302	457,884	6%
Services and Supplies	2,227,400	72,074	3%	2,120,619	105,846	5%
Expenses Total	10,550,020	608,587	6%	10,007,246	593,756	6%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	547,822	0	0%	576,946	0	0%
Revenue Total	547,822	0	0%	576,946	0	0%
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						
Other Revenue	1,155,000	0	0%	1,900,000	0	0%
Revenue Total	1,155,000	0	0%	1,900,000	0	0%
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%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	24,275	49%	50,000	28,158	56%
Intergovernmental Revenue	3,300,000	316,225	10%	3,300,000	293,310	9%
Revenue Total	3,350,000	340,500	10%	3,350,000	321,469	10%
Expenses						
Capital Outlay	3,930,000	0	0%	4,469,650	0	0%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	32,227	2%	1,890,000	1,022	0%
Expenses Total	6,120,000	32,227	1%	6,359,650	1,022	0%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	10,000	885	9%	15,000	1,154	8%
Other Taxes	1,450,000	0	0%	1,450,000	0	0%
Revenue Total	1,460,000	885	0%	1,465,000	1,154	0%
Expenses						
Capital Outlay	370,000	27,240	7%	445,000	0	0%
Insurance and Other Chargebacks	19,142	1,595	8%	19,142	1,595	8%
Interfund Transfers	100,000	8,333	8%	100,000	8,333	8%
Salary and Benefits	851,620	61,006	7%	903,749	76,133	8%
Services and Supplies	492,550	19,460	4%	394,950	7,831	2%
Expenses Total	1,833,312	117,635	6%	1,862,841	93,893	5%
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	5	
Property Taxes	675,000	0	0%	642,145	0	0%
Revenue Total	675,000	2	0%	642,145	5	0%
Expenses						
Services and Supplies	675,000	0	0%	642,145	0	0%
Expenses Total	675,000	0	0%	642,145	0	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
215 CDBG FUND						
Revenue						
Interest Income				0	416	
Intergovernmental Revenue	1,862,559	0	0%	2,616,400	0	0%
Revenue Total	1,862,559	0	0%	2,616,400	416	0%
Expenses						
Capital Outlay	600,000	0	0%	1,160,000	0	0%
Miscellaneous	830,322	0	0%	2,198,445	0	0%
Salary and Benefits	323,887	22,466	7%	319,903	22,765	7%
Services and Supplies	108,350	0	0%	110,650	1	0%
Expenses Total	1,862,559	22,466	1%	3,788,998	22,766	1%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	885	18%	5,000	1,386	28%
Other Revenue	303,000	9,113	3%	301,565	1,115	0%
Revenue Total	308,000	9,998	3%	306,565	2,501	1%
Expenses						
Services and Supplies	308,000	0	0%	306,565	0	0%
Expenses Total	308,000	0	0%	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	63		0	29	
Revenue Total	0	63		0	29	
240 HOME FUND						
Revenue						
Interest Income	150	123	82%	150	106	71%
Intergovernmental Revenue	2,049,838	0	0%	2,256,469	0	0%
Other Revenue	25,000	4,314	17%	25,000	4,439	18%
Revenue Total	2,074,988	4,437	0%	2,281,619	4,545	0%
Expenses						
Insurance and Other Chargebacks	1,105,063	0	0%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	0	0%
Salary and Benefits	13,240	872	7%	42,847	2,783	6%
Services and Supplies	954,685	5	0%	1,081,065	5	0%
Expenses Total	2,074,988	877	0%	2,275,912	2,788	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	17,203	43%	40,000	17,442	44%
Interfund Transfers	1,060,900	0	0%	1,000,000	0	0%
Intergovernmental Revenue	97,008	0	0%			
Other Revenue	1,130,000	32,083	3%	130,000	833	1%
Other Taxes	50,000	0	0%	50,000	0	0%
Revenue Total	2,377,908	49,286	2%	1,220,000	18,275	1%
Expenses						
Community Sponsored Organizations	90,000	0	0%			
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	13,541	3%	175,980	6,481	4%
Services and Supplies	1,185,000	5	0%	1,185,000	5	0%
Expenses Total	2,695,872	16,133	1%	2,362,480	6,486	0%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	50,000	(15,200)	-30%	10,000	35,211	352%
Interfund Transfers	1,714,409	129,061	8%	1,822,547	132,660	7%
Other Revenue	1,192,296	0	0%	1,393,221	0	0%
Property Taxes	12,766,093	0	0%	12,766,093	0	0%
Revenue Total	15,722,798	113,861	1%	15,991,861	167,871	1%
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	311	1%	12,000	673	6%
Other Revenue	500,000	3,500	1%	0	3,500	
Property Taxes	1,336,000	0	0%	1,336,000	0	0%
Revenue Total	1,876,000	3,811	0%	1,348,000	4,173	0%
Expenses						
Capital Outlay	700,000	0	0%	100,000	0	0%
Interfund Transfers	347,313	28,943	8%	343,913	28,659	8%
Miscellaneous	75,000	0	0%	350,000	0	0%
Services and Supplies	5,574	0	0%	63,500	0	0%
Expenses Total	1,127,887	28,943	3%	857,413	28,659	3%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	375	1%	6,000	967	16%
Property Taxes	2,211,000	0	0%	2,211,000	0	0%
Revenue Total	2,241,000	375	0%	2,217,000	967	0%
Expenses						
Capital Outlay	2,000,000	0	0%	1,560,790	0	0%
Interfund Transfers	110,550	9,213	8%	110,550	9,213	8%
Miscellaneous	150,000	0	0%	52,000	0	0%
Services and Supplies	1,830,574	2	0%	1,100,000	2	0%
Expenses Total	4,091,124	9,214	0%	2,823,340	9,215	0%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	150	5%	3,000	353	12%
Property Taxes	488,000	0	0%	488,000	0	0%
Revenue Total	491,000	150	0%	491,000	353	0%
Expenses						
Interfund Transfers	195,123	16,260	8%	193,343	16,112	8%
Miscellaneous	200,000	0	0%	10,000	0	0%
Services and Supplies	4,787	0	0%	2,000	0	0%
Expenses Total	399,910	16,260	4%	205,343	16,112	8%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000	47	0%	10,000	323	3%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	0	0%	1,295,000	0	0%
Revenue Total	2,515,000	47	0%	1,305,000	323	0%
Expenses						
Capital Outlay	945,000	0	0%	260,000	0	0%
Interfund Transfers	308,370	25,698	8%	307,990	25,666	8%
Miscellaneous	300,000	0	0%	540,000	0	0%
Services and Supplies	55,574	0	0%	50,010	1	0%
Expenses Total	1,608,944	25,698	2%	1,158,000	25,667	2%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	10	4%	250	101	40%
Property Taxes	210,000	0	0%	221,000	0	0%
Revenue Total	210,250	10	0%	221,250	101	0%
Expenses						
Services and Supplies	210,000	0	0%	220,000	0	0%
Expenses Total	210,000	0	0%	220,000	0	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	3	2%	200	8	4%
Property Taxes	146,392	0	0%	142,000	0	0%
Revenue Total	146,592	3	0%	142,200	8	0%
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	2		0	3	
Property Taxes	62,006	0	0%	60,200	0	0%
Revenue Total	62,006	2	0%	60,200	3	0%
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	0	0%	92,624	0	0%
Revenue Total	97,595	0	0%	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	125	4%	1,000	314	31%
Other Revenue	8,400	663	8%			
Property Taxes	1,477,000	0	0%	1,477,000	0	0%
Revenue Total	1,488,900	788	0%	1,478,000	314	0%
Expenses						
Capital Outlay	507,361	0	0%	140,520	0	0%
Interfund Transfers	73,850	6,154	8%	73,850	6,154	8%
Miscellaneous	300,000	0	0%	60,000	0	0%
Services and Supplies	1,017,787	0	0%	950,000	0	0%
Expenses Total	1,898,998	6,154	0%	1,224,370	6,154	1%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	9,282	12%	75,000	13,856	18%
Intergovernmental Revenue	5,230,000	0	0%	5,027,000	400,000	8%
Licenses, Permits and Fees	594,000	4,876	1%	0	5,292	
Other Revenue	26,253,000	(843)	0%	21,225,000	19,000	0%
Revenue Total	32,152,000	13,315	0%	26,327,000	438,148	2%
Expenses						
Capital Outlay	28,958,000	0	0%	24,532,000	149	0%
Services and Supplies	2,670,000	5	0%	1,690,000	4,505	0%
Expenses Total	31,628,000	5	0%	26,222,000	4,654	0%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	7,531	13%	10,000	6,221	62%
Other Revenue	1,000,000	(1,213)	0%	1,000,000	2,050	0%
Revenue Total	1,060,000	6,318	1%	1,010,000	8,272	1%
Expenses						
Capital Outlay	300,000	0	0%	200,000	0	0%
Interfund Transfers	629,869	52,489	8%	588,369	49,031	8%
Services and Supplies	60	5	8%	60	5	8%
Expenses Total	929,929	52,494	6%	788,429	49,036	6%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	14,583	8%	175,000	14,583	8%
Revenue Total	175,000	14,583	8%	175,000	14,583	8%
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	4,758	48%	20,000	4,967	25%
Other Taxes	210,000	47,488	23%	200,000	33,977	17%
Revenue Total	220,000	52,246	24%	220,000	38,944	18%
Expenses						
Capital Outlay	500,000	0	0%	1,650,000	0	0%
Interfund Transfers	165,676	0	0%	230,631	0	0%
Services and Supplies	50	5	10%	50	5	10%
Expenses Total	665,726	5	0%	1,880,681	5	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	769,287	8%	8,980,000	716,624	8%
Interest Income	60,000	8,185	14%	40,000	8,151	20%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	46,067	6%	538,900	12,875	2%
Revenue Total	10,313,900	823,538	8%	9,858,900	737,650	7%
Expenses						
Capital Outlay	775,000	0	0%	2,425,000	0	0%
Debt Service	76,900	0	0%	76,900	0	0%
Insurance and Other Chargebacks	369,077	30,756	8%	369,077	30,756	8%
Interfund Transfers	3,269,562	272,464	8%	3,180,390	265,032	8%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	98,284	7%	1,310,682	91,733	7%
Services and Supplies	4,550,900	256,501	6%	4,521,650	252,847	6%
Expenses Total	10,670,479	658,005	6%	11,883,699	640,367	5%
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	2,161,215	7%	28,625,100	2,152,574	8%
Interest Income	300,000	38,886	13%	150,000	55,125	37%
Licenses, Permits and Fees	50,000	4,837	10%	50,000	0	0%
Other Revenue	34,232,150	140,164	0%	35,718,235	3,838,706	11%
Revenue Total	64,255,150	2,345,101	4%	64,543,335	6,046,406	9%
Expenses						
Capital Outlay	32,693,000	0	0%	37,825,905	0	0%
Debt Service	7,532,420	292,322	4%	6,395,895	292,322	5%
Insurance and Other Chargebacks	1,696,635	141,386	8%	1,665,135	138,761	8%
Interfund Transfers	4,486,870	373,906	8%	4,363,000	363,584	8%
Salary and Benefits	7,804,298	502,022	6%	7,523,277	505,229	7%
Services and Supplies	10,418,110	14,285	0%	11,015,370	15,347	0%
Expenses Total	64,631,333	1,323,921	2%	68,788,582	1,315,243	2%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	637,314	8%	8,080,000	673,658	8%
Interest Income	80,000	7,828	10%	80,000	11,730	15%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	11,911,000	645,141	5%	8,161,000	685,388	8%
Expenses						
Capital Outlay	6,775,000	0	0%	3,820,000	0	0%
Debt Service	2,670,779	19,461	1%	2,668,164	19,461	1%
Insurance and Other Chargebacks	369,800	30,817	8%	369,800	30,817	8%
Interfund Transfers	1,582,008	131,834	8%	1,642,251	136,854	8%
Salary and Benefits	1,677,715	86,672	5%	1,444,286	86,117	6%
Services and Supplies	363,500	280	0%	538,500	147	0%
Expenses Total	13,438,802	269,063	2%	10,483,001	273,396	3%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	329,382	6%	5,267,000	331,202	6%
Interest Income	3,000	2,354	78%	3,000	3,730	124%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	250	0%	351,000	264	0%
Other Revenue	39,350	0	0%	39,350	386	1%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	0	0%	950,000	0	0%
Revenue Total	6,710,350	331,986	5%	6,710,350	335,583	5%
Expenses						
Capital Outlay	825,000	0	0%	825,000	158	0%
Interfund Transfers	418,600	34,883	8%	418,600	34,883	8%
Miscellaneous	30,000	0	0%	30,000	0	0%
Salary and Benefits	1,909,261	139,550	7%	1,858,244	128,304	7%
Services and Supplies	4,404,909	84	0%	3,793,214	47	0%
Expenses Total	7,587,770	174,517	2%	6,925,058	163,392	2%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	351,345	8%	4,216,140	351,344	8%
Interest Income	1,000	1,632	163%	1,000	437	44%
Other Revenue	44,000	6,572	15%	44,000	0	0%
Revenue Total	4,261,140	359,549	8%	4,261,140	351,781	8%
Expenses						
Salary and Benefits	2,093,060	111,187	5%	1,715,375	118,797	7%
Services and Supplies	2,317,895	14,468	1%	2,488,890	17,807	1%
Expenses Total	4,410,955	125,655	3%	4,204,265	136,604	3%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	72,907	8%	874,885	72,907	8%
Interest Income	2,000	3,830	191%	2,000	4,560	228%
Interfund Transfers	700,000	0	0%	1,500,000	0	0%
Other Revenue	100,000	0	0%	50,000	2,968	6%
Revenue Total	1,676,885	76,737	5%	2,426,885	80,434	3%
Expenses						
Capital Outlay	2,800,000	75,138	3%	5,296,912	3,499	0%
Services and Supplies	0	83		200,000	106	0%
Expenses Total	2,800,000	75,222	3%	5,496,912	3,605	0%
605 INSURANCE FUND						
Revenue						
Charges for Services				0	167	
Insurance	10,158,534	705,718	7%	10,175,654	643,882	6%
Interest Income	0	12,611		0	7,166	
Other Revenue	12,745,000	559,450	4%	12,180,000	510,391	4%
Workers Compensation and Liability	386,000	38,839	10%	886,000	71,489	8%
Revenue Total	23,289,534	1,316,618	6%	23,241,654	1,233,094	5%
Expenses						
Insurance and Other Chargebacks	19,083,622	1,583,664	8%	18,412,500	1,557,621	8%
Salary and Benefits	693	542	78%	193	347	180%
Services and Supplies	3,893,500	552,758	14%	3,961,000	1,929,772	49%
Expenses Total	22,977,815	2,136,963	9%	22,373,693	3,487,740	16%