



Memorandum

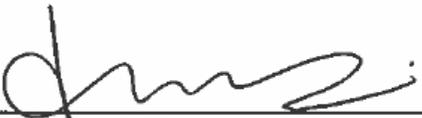
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: February 2025 Monthly Financial Report
Date: March 31, 2025

Please find attached the financial statements as of February 28, 2025. 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>

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, 2025 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, 2025. The figures in Table 1 are based on Preliminary FY 2024 ending fund and cash balances, which are subject to change after the completion of the FY 2024 annual audit. The annual audit is being conducted by Sikich, LLP from January through June 2025 with a final Annual Comprehensive Financial Report (ACFR) being issued in late June 2025.

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 2025 Cash and Fund Balance Summary (as of February 28, 2025)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	25,594,601	22,600,611	2,993,990	51,400,011	47,714,921
170	American Rescue Plan	127,626	330,617	(202,991)	(7,762,809)	15,517,359
175	General Assistance	195,196	207,080	(11,884)	1,204,842	1,205,249
176	Human Services	34,556	501,430	(466,874)	992,101	992,101
177	Reparations	323,015	61,478	261,537	406,552	406,552
178	Sustainability	139,507	48,426	91,081	1,336,020	1,336,020
180	Good Neighbor	3,072	77	2,995	1,056,729	1,056,729
185	Library	1,561,112	1,980,042	(418,930)	5,193,489	5,275,073
186	Library Debt Service	-	-	-	2,781	2,781
187	Library Capital Improvement FD	693,564	-	693,564	0	0
200	MFT	633,944	178,081	455,863	7,550,813	7,245,946
205	E911	107,085	230,887	(123,802)	1,068,909	858,554
206	Foreign Fire Insurance	-	-	-	-	-
210	Special Service Area (SSA) #9	81,923	-	81,923	96,007	96,007
215	CDBG	654	48,998	(48,344)	10,979	10,979
220	CD Loan	4,719	-	4,719	347,393	347,394
235	Neighborhood Improvement	68	-	68	23,549	23,549
240	Home	4,741	5,976	(1,235)	36,095	36,095
250	Affordable Housing	65,629	19,374	46,254	4,270,471	4,432,093
320	Debt Service	2,665,947	-	2,665,947	6,118,952	6,118,952
330	Howard Ridge	25,116	57,318	(32,202)	1,847,608	1,833,440
335	West Evanston	371,484	98,379	273,104	2,695,175	2,695,176
340	Dempster-Dodge-TIF	747	32,224	(31,477)	949,739	949,739
345	Chicago Main-TIF	77,459	54,203	23,255	(141,843)	783,425
350	Special Service Area (SSA) #6	40,359	-	40,359	98,778	320,640
355	Special Service Area (SSA) #7	36,766	-	36,766	57,757	57,756
360	Special Service Area (SSA) #8	7,392	-	7,392	16,151	16,152
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	187,389	12,325	175,064	464,842	1,050,789
415	Capital Improvements	576,314	510,635	65,679	(7,182,392)	(1,663,998)
416	Crown Construction	21,883	98,072	(76,189)	5,051,025	5,051,026
417	Crown Community CTR Maintenance	29,166	-	29,166	869,203	869,203
420	Special Assessment	55,541	10	55,531	1,258,211	1,258,210
505	Parking	1,565,749	1,373,399	192,350	2,832,666	2,183,830
510	Water	12,781,340	3,268,926	9,512,414	20,886,683	15,765,776
515	Sewer	1,363,354	552,300	811,054	11,582,812	10,187,800
520	Solid Waste	766,706	789,663	(22,957)	3,698,337	2,529,993
600	Fleet	715,088	443,811	271,277	1,934,998	306,400
601	Equipment Replacement	156,287	275,104	(118,816)	6,046,327	3,437,762
605	Insurance	3,161,691	5,097,370	(1,935,680)	2,671,361	4,436,738
	All Funds Total	54,176,789	38,876,816	15,299,972	128,990,326	144,746,213

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of February 28, 2025 show the General Fund with a fund balance of \$51,400,011 and a cash balance of \$47,714,921.

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 allocations until May 2025. The City has begun receiving the first installment property tax payments, which are due on March 4, 2025.

Other Notes about General Fund Expenses and Revenues:

- In January, the City received a \$2.7M Building Permit payment from Northwestern for 2001 Sheridan Road (Donald P. Jacobs Center).

*Table 2
FY 2025 General Fund Actual Revenues (through February 28, 2025)*

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	3,425,234	17%	2,522,735
51545 - STATE INCOME TAX	13,500,000	1,914,240	14%	1,944,994
51525 - SALES TAX - BASIC	13,350,000	2,225,000	17%	2,166,667
51530 - SALES TAX - HOME RULE	10,500,000	1,750,000	17%	1,766,667
51015 - PROPERTY TAXES	9,449,797	2,359,814	25%	1,701,576
53565 - RECREATION PROGRAM FEES	8,217,409	1,901,097	23%	1,627,745
52080 - BUILDING PERMITS	5,000,000	3,988,197	80%	1,213,752
52505 - TICKET FINES-PARKING	3,800,000	524,646	14%	532,356
51595 - LIQUOR TAX	3,300,000	276,571	8%	238,308
51515 - STATE USE TAX	2,900,000	483,333	17%	533,333
51565 - ELECTRIC UTILITY TAX	2,900,000	480,830	17%	472,849
51600 - PARKING TAX	2,900,000	333,681	12%	396,928
52010 - WHEEL TAX	2,800,000	100,286	4%	125,070
53675 - AMBULANCE SERVICE	2,800,000	714,289	26%	922,580
51605 - PERSONAL PROPERTY REPLACEMENT	2,500,000	0	0%	0
51620 - REAL ESTATE TRANSFER TAX*	2,500,000	0	0%	0
53676 - GEMT SERVICE REVENUE	2,500,000	269,514	11%	153,383
51550 - MUNICIPAL HOTEL TAX	2,350,000	126,862	5%	127,676
51570 - NATURAL GAS UTILITY TAX	1,500,000	357,224	24%	312,248
51630 - AMUSEMENT TAX	1,300,000	117,259	9%	114,085
51625 - TELECOMMUNICATIONS TAX	1,050,000	175,000	17%	183,333
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	117,096	12%	103,272
ALL OTHER GF REVENUE	13,738,934	2,474,140	18%	2,103,609
TRANSFERS FROM OTHER FUNDS	10,381,740	1,480,290	14%	1,412,230
GF TOTAL**	140,227,985	25,594,601	18%	20,675,397

*This figure EXCLUDES the \$1.0M budgeted for the Repairs Fund. The Repairs Fund has received \$322,308 (32%) Real Estate Transfer Tax (RETT) revenue through February 28, 2025.

**The \$11.1M "Use of Fund Balance" is excluded from Budget Total because no actual revenues will be recorded

Table 3
FY 2025 General Fund Actual Expenses
By Department

Funds	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
Expenses						
13 CITY COUNCIL	594,319	67,284	11%	594,133	76,868	13%
14 CITY CLERK	538,319	70,277	13%	535,355	41,594	8%
15 CITY MANAGER'S OFFICE	12,228,582	1,447,222	12%	10,177,532	771,142	8%
17 LAW	1,521,045	217,713	14%	1,354,786	132,215	10%
19 ADMINISTRATIVE SERVICES	13,527,596	1,912,026	14%	15,148,003	1,604,686	11%
21 COMMUNITY DEVELOPMENT	5,078,229	611,819	12%	4,687,076	398,138	8%
22 POLICE	36,152,937	6,877,945	19%	35,221,511	5,413,401	15%
23 FIRE MGMT & SUPPORT	23,294,964	3,646,179	16%	22,110,663	2,754,707	12%
24 HEALTH	1,969,411	248,571	13%	1,817,273	190,865	11%
30 PARKS AND RECREATION	15,760,980	1,835,434	12%	14,547,351	4,030,760	28%
40 PUBLIC WORKS AGENCY	16,350,871	2,240,908	14%	15,868,893	1,758,925	11%
99 NON-DEPARTMENTAL	24,261,149	3,425,234	14%	21,864,968	2,522,735	12%
Expenses Total	151,278,402	22,600,611	15%	143,927,543	19,696,036	14%

Police and Fire Overtime

Through February 28, 2025, Police has spent 16% of budgeted overtime and Fire has spent 15% of budgeted overtime.

Table 4
FY 2025 Police and Fire Overtime YTD Expenses

General Fund OT Costs	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 Budget	FY 2024 YTD Actual	% of Budget
Police	2,036,349	326,448	16%	1,736,349	226,793	13%
Fire	1,329,500	199,731	15%	1,084,000	99,513	9%

Section 3 - Enterprise Funds

Parking Fund

Through February 28, 2025, the Parking Fund is showing a fund balance of \$2,832,666 and a cash balance of \$2,183,830.

Water Fund

Through February 28, 2025, the Water Fund is showing a fund balance of \$20,886,683 and a cash balance of \$15,765,776. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through February 28, 2025, the Sewer Fund is showing a fund balance of \$11,582,812 and a cash balance of \$10,187,800.

Solid Waste Fund

Through February 28, 2025, the Solid Waste Fund is showing a fund balance of \$3,698,337 and a cash balance of \$2,529,993.

Section 4 - Other Funds

Capital Improvements Fund

Through February 28, 2025, the CIP Fund is showing a fund balance of (\$7,182,392) and a cash balance of (\$1,663,998). 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, 2025, the Fleet Fund is showing a fund balance of \$1,934,998 and a cash balance of \$306,400. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through February 28, 2025, the Insurance Fund is showing a fund balance of \$2,671,361 and a cash balance of \$4,436,738.

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	12,765,709	3,236,693	25%	11,655,200	2,711,263	23%
Fines and Forfeitures	4,375,000	571,899	13%	3,725,000	551,344	15%
Interest Income	750,000	456,736	61%	500,000	294,535	59%
Interfund Transfers	10,031,740	1,421,956	14%	9,623,390	1,353,898	14%
Intergovernmental Revenue	4,404,334	523,447	12%	3,966,034	604,892	15%
Licenses, Permits and Fees	9,597,300	4,613,754	48%	7,336,450	2,001,297	27%
Other Revenue	1,849,000	215,393	12%	1,301,500	184,199	14%
Other Taxes	67,015,000	8,769,675	13%	66,300,000	8,749,658	13%
Property Taxes	29,439,902	5,785,048	20%	29,047,402	4,224,311	15%
Revenue Total	140,227,985	25,594,601	18%	133,454,976	20,675,397	15%
Expenses						
Capital Outlay	398,978	10,303	3%	272,000	2,715,501	998%
Community Sponsored Organizations	120,000	0	0%	120,000	0	0%
Contingencies	125,000	451	0%	126,000	81	0%
Insurance and Other Chargebacks	33,605,744	4,082,245	12%	29,518,684	3,203,829	11%
Interfund Transfers	4,457,100	726,182	16%	4,887,100	717,016	15%
Miscellaneous	1,029,798	376,365	37%	1,545,213	30,035	2%
Salary and Benefits	91,592,836	15,406,965	17%	88,012,393	11,471,310	13%
Services and Supplies	19,948,946	1,998,100	10%	19,446,153	1,558,264	8%
Expenses Total	151,278,402	22,600,611	15%	143,927,543	19,696,036	14%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	650,000	147,815	23%	50,000	268,945	538%
Other Revenue	0	(20,189)		0	8,728	
Revenue Total	650,000	127,626	20%	50,000	277,673	555%
Expenses						
Capital Outlay	2,431,300	217,006	9%	10,188,900	126,232	1%
Community Sponsored Organizations	2,542,000	5,000	0%			
Insurance and Other Chargebacks	100,000	0	0%	100,000	0	0%
Interfund Transfers	1,500,000	0	0%	1,250,000	0	0%
Miscellaneous	8,396,724	98,688	1%	10,294,191	(99,155)	-1%
Salary and Benefits	115,871	0	0%			
Services and Supplies	2,977,080	9,922	0%	3,275,000	28,032	1%
Expenses Total	18,062,975	330,617	2%	25,108,091	55,109	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	10,205	1020%	1,000	12,294	1229%
Other Revenue	27,500	0	0%	27,500	3,766	14%
Property Taxes	750,000	184,991	25%	1,050,000	165,123	16%
Revenue Total	778,500	195,196	25%	1,078,500	181,184	17%
Expenses						
Miscellaneous	7,000	1,045	15%	7,000	0	0%
Salary and Benefits	560,420	84,861	15%	539,408	68,057	13%
Services and Supplies	775,500	121,175	16%	874,482	91,079	10%
Expenses Total	1,342,920	207,080	15%	1,420,890	159,136	11%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	5,018	84%	6,000	9,511	159%
Intergovernmental Revenue	335,000	29,538	9%	114,000	219,077	192%
Other Revenue	20,000	0	0%	20,000	0	0%
Property Taxes	3,650,000	0	0%	3,360,000	0	0%
Revenue Total	4,011,000	34,556	1%	3,500,000	228,588	7%
Expenses						
Community Sponsored Organizations	60,000	0	0%	60,000	7,660	13%
Miscellaneous	210,000	20,564	10%	210,000	6,131	3%
Salary and Benefits	3,288,979	454,326	14%	2,654,369	306,804	12%
Services and Supplies	2,801,998	26,539	1%	2,334,063	21,176	1%
Expenses Total	6,360,977	501,430	8%	5,258,432	341,771	6%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	707	28%	2,500	11,614	465%
Intergovernmental Revenue	100,000	0	0%	100,000	0	0%
Other Revenue				0	424	
Other Taxes	1,200,000	322,308	27%	1,400,000	216,749	15%
Revenue Total	1,302,500	323,015	25%	1,502,500	228,787	15%
Expenses						
Miscellaneous	1,200,000	61,100	5%	3,400,000	270,581	8%
Services and Supplies	101,000	378	0%	101,000	8,535	8%
Expenses Total	1,301,000	61,478	5%	3,501,000	279,116	8%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%			
Interest Income	2,000	3,419	171%	2,000	4,451	223%
Interfund Transfers	800,000	50,000	6%	700,000	33,334	5%
Intergovernmental Revenue	260,000	0	0%	10,000	0	0%
Licenses, Permits and Fees	0	86,088		500,000	81,998	16%
Other Revenue	500,000	0	0%	650,000	0	0%
Revenue Total	1,572,000	139,507	9%	1,862,000	119,783	6%
Expenses						
Community Sponsored Organizations	500,000	0	0%	500,000	0	0%
Miscellaneous	190,000	2,180	1%	525,000	0	0%
Salary and Benefits	400,513	42,791	11%	250,368	28,712	11%
Services and Supplies	616,000	3,455	1%	725,120	2,080	0%
Expenses Total	1,706,513	48,426	3%	2,000,488	30,791	2%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	0	3,072		1,000	1,025	102%
Other Revenue	3,000,000	0	0%	3,000,000	0	0%
Revenue Total	3,000,000	3,072	0%	3,001,000	1,025	0%
Expenses						
Interfund Transfers	3,000,000	0	0%	3,000,000	0	0%
Miscellaneous	164,000	0	0%	314,000	0	0%
Services and Supplies	0	77		0	23	
Expenses Total	3,164,000	77	0%	3,314,000	23	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	27	3%	400	1,368	342%
Interest Income	25,000	46,981	188%	25,000	42,197	169%
Interfund Transfers	173,750	0	0%	216,999	0	0%
Intergovernmental Revenue	155,000	13,480	9%	200,213	8,451	4%
Library Revenue	82,000	13,332	16%	109,394	11,179	10%
Other Revenue	402,000	68,913	17%	405,000	8,672	2%
Property Taxes	8,624,347	1,418,379	16%	8,213,664	953,968	12%
Revenue Total	9,463,097	1,561,112	16%	9,170,670	1,025,834	11%
Expenses						
Capital Outlay	2,000	0	0%	3,500	0	0%
Insurance and Other Chargebacks				0	168	
Interfund Transfers	360,325	753,618	209%	360,325	60,052	17%
Salary and Benefits	7,497,302	1,008,047	13%	7,264,128	690,700	10%
Services and Supplies	2,147,619	218,377	10%	2,313,194	209,699	9%
Expenses Total	10,007,246	1,980,042	20%	9,941,147	960,619	10%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	576,946	0	0%	574,677	0	0%
Revenue Total	576,946	0	0%	574,677	0	0%
Expenses						
Debt Service	576,946	0	0%	574,677	0	0%
Expenses Total	576,946	0	0%	574,677	0	0%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers	0	693,564				
Other Revenue	1,900,000	0	0%	550,000	0	0%
Revenue Total	1,900,000	693,564	37%	550,000	0	0%
Expenses						
Capital Outlay	1,900,000	0	0%	550,000	(9,920)	-2%
Expenses Total	1,900,000	0	0%	550,000	(9,920)	-2%

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	54,496	109%	15,000	58,715	391%
Intergovernmental Revenue	3,300,000	579,448	18%	2,986,239	565,246	19%
Revenue Total	3,350,000	633,944	19%	3,001,239	623,960	21%
Expenses						
Capital Outlay	4,469,650	0	0%	4,405,000	0	0%
Salary and Benefits				325,000	0	0%
Services and Supplies	1,890,000	178,081	9%	1,890,000	201,878	11%
Expenses Total	6,359,650	178,081	3%	6,620,000	201,878	3%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	15,000	2,681	18%	7,000	6,051	86%
Other Taxes	1,450,000	104,404	7%	1,450,000	120,253	8%
Revenue Total	1,465,000	107,085	7%	1,457,000	126,305	9%
Expenses						
Capital Outlay	445,000	16,500	4%	480,000	886	0%
Insurance and Other Chargebacks	19,142	3,190	17%	19,142	3,190	17%
Interfund Transfers	100,000	16,666	17%	100,000	16,666	17%
Salary and Benefits	903,749	150,048	17%	810,331	86,582	11%
Services and Supplies	394,950	44,483	11%	368,350	37,877	10%
Expenses Total	1,862,841	230,887	12%	1,777,823	145,201	8%
206 FOREIGN FIRE INSURANCE						
Revenue						
Interfund Transfers				0	27,500	
Other Taxes	250,000	0	0%			
Revenue Total	250,000	0	0%	0	27,500	
Expenses						
Capital Outlay	200,000	0	0%			
Expenses Total	200,000	0	0%			
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	0	11		0	3,471	
Property Taxes	642,145	81,912	13%	592,665	51,655	9%
Revenue Total	642,145	81,923	13%	592,665	55,126	9%
Expenses						
Services and Supplies	642,145	0	0%	575,000	0	0%
Expenses Total	642,145	0	0%	575,000	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	654		0	489	
Intergovernmental Revenue	2,616,400	0	0%	3,068,463	0	0%
Revenue Total	2,616,400	654	0%	3,068,463	489	0%
Expenses						
Capital Outlay	1,160,000	0	0%	0	6,470	
Community Sponsored Organizations				75,000	0	0%
Miscellaneous	2,198,445	0	0%	2,341,499	0	0%
Salary and Benefits	319,903	48,837	15%	681,559	60,991	9%
Services and Supplies	110,650	161	0%	17,480	1	0%
Expenses Total	3,788,998	48,998	1%	3,115,538	67,462	2%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	2,974	59%	5,000	4,760	95%
Other Revenue	301,565	1,745	1%	443,121	1,460	0%
Revenue Total	306,565	4,719	2%	448,121	6,221	1%
Expenses						
Services and Supplies	306,565	0	0%	440,000	0	0%
Expenses Total	306,565	0	0%	440,000	0	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	0	68		0	124	
Revenue Total	0	68		0	124	
Expenses						
Services and Supplies				0	1	
Expenses Total				0	1	
240 HOME FUND						
Revenue						
Interest Income	150	177	118%	150	81	54%
Intergovernmental Revenue	2,256,469	0	0%	2,345,000	0	0%
Other Revenue	25,000	4,564	18%	25,000	6,721	27%
Revenue Total	2,281,619	4,741	0%	2,370,150	6,802	0%
Expenses						
Insurance and Other Chargebacks	1,150,000	0	0%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	207	10%
Salary and Benefits	42,847	5,965	14%	68,137	7,155	11%
Services and Supplies	1,081,065	10	0%	801,065	10	0%
Expenses Total	2,275,912	5,976	0%	2,021,202	7,372	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	33,545	84%	8,000	27,677	346%
Interfund Transfers	1,000,000	0	0%	1,000,000	0	0%
Intergovernmental Revenue				145,000	0	0%
Other Revenue	130,000	32,083	25%	130,000	32,500	25%
Other Taxes	50,000	0	0%	50,000	0	0%
Revenue Total	1,220,000	65,629	5%	1,333,000	60,177	5%
Expenses						
Community Sponsored Organizations				154,000	0	0%
Insurance and Other Chargebacks				11,000	0	0%
Miscellaneous	1,001,500	0	0%	1,051,500	1,431	0%
Salary and Benefits	175,980	14,364	8%	41,038	7,155	17%
Services and Supplies	1,185,000	5,010	0%	1,670,000	10	0%
Expenses Total	2,362,480	19,374	1%	2,927,538	8,596	0%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	69,287	693%	10,000	10,408	104%
Interfund Transfers	1,822,547	265,320	15%	2,693,941	268,382	10%
Other Revenue	1,393,221	0	0%	0	399	
Property Taxes	12,766,093	2,331,340	18%	12,766,093	1,720,175	13%
Revenue Total	15,991,861	2,665,947	17%	15,470,034	1,999,364	13%
Expenses						
Debt Service	15,981,861	0	0%	15,460,034	0	0%
Interfund Transfers				0	0	
Services and Supplies	7,000	0	0%	6,600	6,302	95%
Expenses Total	15,988,861	0	0%	15,466,634	6,302	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	12,000	1,424	12%	10,000	19,277	193%
Other Revenue	0	7,000		5,000	3,500	70%
Property Taxes	1,336,000	16,692	1%	1,100,000	27,253	2%
Revenue Total	1,348,000	25,116	2%	1,115,000	50,030	4%
Expenses						
Capital Outlay	100,000	0	0%	50,000	0	0%
Interfund Transfers	343,913	57,318	17%	363,513	60,586	17%
Miscellaneous	350,000	0	0%			
Services and Supplies	63,500	0	0%	65,000	1,824	3%
Expenses Total	857,413	57,318	7%	478,513	62,410	13%

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	6,000	1,971	33%	5,000	27,298	546%
Property Taxes	2,211,000	369,513	17%	1,450,000	268,951	19%
Revenue Total	2,217,000	371,484	17%	1,455,000	296,249	20%
Expenses						
Capital Outlay	1,560,790	67,949	4%	3,315,000	0	0%
Interfund Transfers	110,550	18,426	17%	75,000	12,500	17%
Miscellaneous	52,000	12,000	23%	12,000	0	0%
Services and Supplies	1,100,000	4	0%	1,005,000	79,952	8%
Expenses Total	2,823,340	98,379	3%	4,407,000	92,452	2%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	747	25%	1,000	6,674	667%
Property Taxes	488,000	0	0%	180,000	0	0%
Revenue Total	491,000	747	0%	181,000	6,674	4%
Expenses						
Interfund Transfers	193,343	32,224	17%	176,857	29,476	17%
Miscellaneous	10,000	0	0%			
Services and Supplies	2,000	0	0%	2,000	356	18%
Expenses Total	205,343	32,224	16%	178,857	29,832	17%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	10,000	684	7%	5,000	23,379	468%
Other Revenue				1,880,000	0	0%
Property Taxes	1,295,000	76,775	6%	1,000,000	40,716	4%
Revenue Total	1,305,000	77,459	6%	2,885,000	64,095	2%
Expenses						
Capital Outlay	260,000	0	0%	260,000	0	0%
Interfund Transfers	307,990	51,332	17%	272,480	45,414	17%
Miscellaneous	540,000	2,870	1%	250,000	0	0%
Services and Supplies	50,010	1	0%	15,010	1,765	12%
Expenses Total	1,158,000	54,203	5%	797,490	47,179	6%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	214	85%	250	3,367	1347%
Property Taxes	221,000	40,146	18%	221,000	41,666	19%
Revenue Total	221,250	40,359	18%	221,250	45,033	20%
Expenses						
Services and Supplies	220,000	0	0%	220,000	0	0%
Expenses Total	220,000	0	0%	220,000	0	0%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	16	8%	200	804	402%
Property Taxes	142,000	36,750	26%	142,000	19,863	14%
Revenue Total	142,200	36,766	26%	142,200	20,667	15%
Expenses						
Services and Supplies	140,000	0	0%	140,000	0	0%
Expenses Total	140,000	0	0%	140,000	0	0%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	7		0	367	
Property Taxes	60,200	7,386	12%	60,200	11,003	18%
Revenue Total	60,200	7,392	12%	60,200	11,370	19%
Expenses						
Services and Supplies	60,200	0	0%	60,200	0	0%
Expenses Total	60,200	0	0%	60,200	0	0%
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Property Taxes	92,624	0	0%			
Revenue Total	92,624	0	0%			
Expenses						
Services and Supplies	90,000	0	0%			
Expenses Total	90,000	0	0%			

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	1,000	666	67%			
Property Taxes	1,477,000	186,723	13%	0	64,124	
Revenue Total	1,478,000	187,389	13%	0	64,124	
Expenses						
Capital Outlay	140,520	0	0%			
Interfund Transfers	73,850	12,308	17%			
Miscellaneous	60,000	17	0%			
Services and Supplies	950,000	0	0%	100,000	356	0%
Expenses Total	1,224,370	12,325	1%	100,000	356	0%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	42,015	56%	0	36,361	
Intergovernmental Revenue	5,027,000	400,000	8%	1,470,000	276,325	19%
Licenses, Permits and Fees	0	10,843				
Other Revenue	21,225,000	123,457	1%	23,283,500	6,966	0%
Revenue Total	26,327,000	576,314	2%	24,753,500	319,652	1%
Expenses						
Capital Outlay	24,532,000	483,207	2%	23,358,500	1,328,291	6%
Services and Supplies	1,690,000	27,428	2%	1,860,000	78,036	4%
Expenses Total	26,222,000	510,635	2%	25,218,500	1,406,328	6%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	10,546	105%	10,000	27,736	277%
Other Revenue	1,000,000	11,337	1%	1,000,000	(1,927)	0%
Revenue Total	1,010,000	21,883	2%	1,010,000	25,809	3%
Expenses						
Capital Outlay	200,000	0	0%	200,000	0	0%
Interfund Transfers	588,369	98,062	17%	619,118	103,186	17%
Services and Supplies	60	10	17%	60	10	17%
Expenses Total	788,429	98,072	12%	819,178	103,196	13%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	29,166	17%	175,000	29,166	17%
Revenue Total	175,000	29,166	17%	175,000	29,166	17%
Expenses						
Capital Outlay	175,000	0	0%	175,000	0	0%
Expenses Total	175,000	0	0%	175,000	0	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	20,000	9,810	49%	35,000	7,450	21%
Other Taxes	200,000	45,732	23%	125,000	73,569	59%
Revenue Total	220,000	55,541	25%	160,000	81,019	51%
Expenses						
Capital Outlay	1,650,000	0	0%	452,500	0	0%
Interfund Transfers	230,631	0	0%	425,652	15,334	4%
Services and Supplies	50	10	20%	50	10	20%
Expenses Total	1,880,681	10	0%	878,202	15,344	2%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,980,000	1,496,176	17%	8,420,000	1,438,385	17%
Interest Income	40,000	15,332	38%	25,000	19,465	78%
Intergovernmental Revenue				1,100,000	0	0%
Licenses, Permits and Fees	300,000	0	0%			
Other Revenue	538,900	54,241	10%	422,900	42,005	10%
Revenue Total	9,858,900	1,565,749	16%	9,967,900	1,499,855	15%
Expenses						
Capital Outlay	2,425,000	0	0%	0	0	
Debt Service	76,900	0	0%	79,150	0	0%
Insurance and Other Chargebacks	369,077	61,512	17%	369,077	61,512	17%
Interfund Transfers	3,180,390	530,064	17%	3,180,390	530,064	17%
Salary and Benefits	1,310,682	196,711	15%	1,582,397	188,524	12%
Services and Supplies	4,521,650	585,112	13%	4,220,350	584,168	14%
Expenses Total	11,883,699	1,373,399	12%	9,431,364	1,364,268	14%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	28,625,100	4,211,996	15%	25,259,051	3,372,153	13%
Interest Income	150,000	77,341	52%	70,000	56,672	81%
Licenses, Permits and Fees	50,000	0	0%	50,000	13,059	26%
Other Revenue	35,718,235	8,492,003	24%	66,234,150	(52,661)	0%
Revenue Total	64,543,335	12,781,340	20%	91,613,201	3,389,224	4%
Expenses						
Capital Outlay	37,825,905	398,198	1%	58,470,500	236,868	0%
Contingencies				1,000	0	0%
Debt Service	6,395,895	292,322	5%	4,826,609	289,908	6%
Insurance and Other Chargebacks	1,665,135	277,522	17%	1,665,135	280,696	17%
Interfund Transfers	4,363,000	727,168	17%	4,363,000	727,168	17%
Miscellaneous				10,000	0	0%
Salary and Benefits	7,478,277	1,089,664	15%	7,936,849	734,862	9%
Services and Supplies	11,060,370	484,052	4%	10,284,310	229,962	2%
Expenses Total	68,788,582	3,268,926	5%	87,557,403	2,499,464	3%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	1,327,738	16%	10,229,424	1,226,055	12%
Interest Income	80,000	35,616	45%	25,000	19,237	77%
Other Revenue	1,000	0	0%	1,000	1,016	102%
Revenue Total	8,161,000	1,363,354	17%	10,255,424	1,246,308	12%
Expenses						
Capital Outlay	3,820,000	0	0%	2,950,000	0	0%
Debt Service	2,668,164	19,461	1%	3,550,270	147,989	4%
Insurance and Other Chargebacks	369,800	61,634	17%	369,800	61,634	17%
Interfund Transfers	1,642,251	273,708	17%	1,271,321	211,886	17%
Salary and Benefits	1,444,286	191,430	13%	1,546,276	158,384	10%
Services and Supplies	538,500	6,068	1%	1,718,600	3,811	0%
Expenses Total	10,483,001	552,300	5%	11,406,267	583,704	5%

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	5,267,000	673,664	13%	4,902,674	615,173	13%
Interest Income	3,000	9,423	314%	3,000	3,359	112%
Interfund Transfers	100,000	0	0%	100,000	0	0%
Licenses, Permits and Fees	351,000	82,166	23%	375,000	153,580	41%
Other Revenue	39,350	1,453	4%	38,000	1,007	3%
Property Taxes	950,000	0	0%	1,332,500	0	0%
Revenue Total	6,710,350	766,706	11%	6,751,174	773,120	11%
Expenses						
Capital Outlay	825,000	19,164	2%	850,000	370	0%
Interfund Transfers	418,600	69,766	17%	418,600	69,766	17%
Miscellaneous	30,000	1,590	5%	30,000	73	0%
Salary and Benefits	1,858,244	273,076	15%	1,893,717	197,903	10%
Services and Supplies	3,793,214	426,067	11%	4,081,466	537,859	13%
Expenses Total	6,925,058	789,663	11%	7,273,783	805,971	11%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	702,688	17%	4,216,140	702,688	17%
Interest Income	1,000	660	66%	1,000	0	0%
Other Revenue	44,000	11,739	27%	44,000	347	1%
Revenue Total	4,261,140	715,088	17%	4,261,140	703,035	16%
Expenses						
Capital Outlay				0	780	
Salary and Benefits	1,715,375	257,294	15%	1,624,232	191,125	12%
Services and Supplies	2,488,890	186,517	7%	2,588,890	155,249	6%
Expenses Total	4,204,265	443,811	11%	4,213,122	347,154	8%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	145,814	17%	754,885	125,814	17%
Interest Income	2,000	10,473	524%	2,000	6,548	327%
Interfund Transfers	1,500,000	0	0%			
Intergovernmental Revenue				1,250,000	0	0%
Other Revenue	50,000	0	0%	25,000	21,400	86%
Revenue Total	2,426,885	156,287	6%	2,031,885	153,762	8%
Expenses						
Capital Outlay	5,296,912	274,843	5%	3,365,167	0	0%
Services and Supplies	200,000	261	0%	0	143	
Expenses Total	5,496,912	275,104	5%	3,365,167	143	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
605 INSURANCE FUND						
Revenue						
Charges for Services	0	167		0	814	
Insurance	10,175,654	1,490,135	15%	10,098,091	1,515,384	15%
Interest Income	0	10,962		0	10,501	
Other Revenue	12,180,000	1,521,354	12%	12,859,571	1,412,682	11%
Workers Compensation and Liability	886,000	139,072	16%	886,000	130,079	15%
Revenue Total	23,241,654	3,161,691	14%	23,843,662	3,069,460	13%
Expenses						
Insurance and Other Chargebacks	18,412,500	3,090,223	17%	19,330,965	2,908,332	15%
Salary and Benefits	193	783	405%	3,805	984	26%
Services and Supplies	3,961,000	2,006,364	51%	3,660,000	1,655,466	45%
Expenses Total	22,373,693	5,097,370	23%	22,994,770	4,564,782	20%