



Memorandum

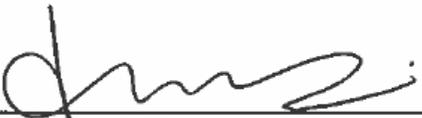
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: January 2025 Monthly Financial Report
Date: March 7, 2025

Please find attached the financial statements as of January 31, 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 January 31, 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 January 1, 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*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	11,082,712	8,338,901	2,743,810	49,704,964	46,600,399
170	American Rescue Plan	71,718	101,646	(29,929)	(7,589,746)	16,212,442
175	General Assistance	5,438	103,435	(97,998)	1,118,728	1,119,172
176	Human Services	2,281	243,704	(241,423)	1,221,441	1,242,007
177	Reparations	176,504	11,289	165,216	310,231	385,231
178	Sustainability	69,794	23,102	46,691	1,291,631	1,291,631
180	Good Neighbor	1,305	30	1,275	1,055,009	1,055,009
185	Library	84,377	601,075	(516,698)	5,173,793	5,183,274
186	Library Debt Service	-	-	-	2,781	2,781
187	Library Capital Improvement FD	-	-	-	(693,564)	(693,564)
200	MFT	321,469	1,022	320,447	7,415,396	7,124,406
205	E911	1,154	95,821	(94,667)	1,248,989	890,905
206	Foreign Fire Insurance	-	-	-	-	-
210	Special Service Area (SSA) #9	5	-	5	14,090	14,089
215	CDBG	416	22,766	(22,351)	36,972	(58,629)
220	CD Loan	2,501	-	2,501	345,175	365,549
235	Neighborhood Improvement	29	-	29	23,510	23,510
240	Home	4,545	2,788	1,757	39,088	33,023
250	Affordable Housing	18,275	6,486	11,789	4,236,006	4,415,127
320	Debt Service	167,871	-	167,871	3,634,530	3,634,530
330	Howard Ridge	4,173	28,659	(24,486)	1,855,324	1,841,156
335	West Evanston	967	9,215	(8,248)	2,413,823	2,505,625
340	Dempster-Dodge-TIF	353	16,112	(15,759)	965,457	965,457
345	Chicago Main-TIF	323	25,667	(25,343)	(190,442)	869,557
350	Special Service Area (SSA) #6	101	-	101	58,520	280,382
355	Special Service Area (SSA) #7	8	-	8	20,998	20,997
360	Special Service Area (SSA) #8	3	-	3	8,762	8,763
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	314	6,154	(5,840)	283,938	869,885
415	Capital Improvements	438,148	4,674	433,474	(6,729,999)	3,013,645
416	Crown Construction	8,272	49,036	(40,764)	5,086,450	5,086,451
417	Crown Community CTR Maintenance	14,583	-	14,583	854,620	854,620
420	Special Assessment	38,944	5	38,939	1,241,618	1,241,618
505	Parking	737,650	646,512	91,138	2,689,254	2,105,588
510	Water	6,046,406	1,347,566	4,698,840	15,080,605	12,321,949
515	Sewer	685,388	276,381	409,007	10,896,487	9,307,093
520	Solid Waste	335,583	165,220	170,364	3,891,299	2,615,081
600	Fleet	351,781	152,875	198,906	1,864,374	271,495
601	Equipment Replacement	80,434	3,605	76,829	6,085,537	3,595,083
605	Insurance	1,233,094	3,488,753	(2,255,659)	3,494,190	4,121,717
	All Funds Total	21,986,916	15,772,501	6,214,416	118,459,838	140,737,052

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of January 31, 2025 show the General Fund with a fund balance of \$49,704,964 and a cash balance of \$46,600,399.

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 allocations until April 2025. The City will not begin collecting Property Tax revenues until February 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).
- Timing of payroll cycles is the main driver for the variance in General Fund expenses between January 2024 and 2025.

*Table 2
FY 2025 General Fund Actual Revenues (through January 31, 2025)*

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	0	0%	0
51545 - STATE INCOME TAX	13,500,000	1,166,053	9%	1,178,811
51525 - SALES TAX - BASIC	13,350,000	1,112,500	8%	1,083,333
51530 - SALES TAX - HOME RULE	10,500,000	875,000	8%	883,333
51015 - PROPERTY TAXES	9,449,797	0	0%	0
53565 - RECREATION PROGRAM FEES	8,217,409	466,801	6%	445,480
52080 - BUILDING PERMITS	5,000,000	3,064,853	61%	285,850
52505 - TICKET FINES-PARKING	3,800,000	293,595	8%	273,375
51595 - LIQUOR TAX	3,300,000	337,929	10%	349,901
51515 - STATE USE TAX	2,900,000	241,667	8%	266,667
51565 - ELECTRIC UTILITY TAX	2,900,000	249,366	9%	211,315
51600 - PARKING TAX	2,900,000	227,629	8%	261,834
52010 - WHEEL TAX	2,800,000	64,620	2%	75,902
53675 - AMBULANCE SERVICE	2,800,000	305,755	11%	188,114
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	64,886	3%	153,383
51550 - MUNICIPAL HOTEL TAX	2,350,000	114,696	5%	72,502
51570 - NATURAL GAS UTILITY TAX	1,500,000	146,920	10%	129,722
51630 - AMUSEMENT TAX	1,300,000	148,465	11%	122,754
51625 - TELECOMMUNICATIONS TAX	1,050,000	87,500	8%	91,667
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	95,929	10%	84,155
ALL OTHER GF REVENUE	13,738,934	1,278,403	9%	949,910
TRANSFERS FROM OTHER FUNDS	10,381,740	740,145	7%	706,115
GF TOTAL**	140,227,985	11,082,712	8%	7,814,124

*This figure EXCLUDES the \$1.0M budgeted for the Repairs Fund. The Repairs Fund has received \$176,403 Real Estate Transfer Tax (RETT) revenue through January 31, 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	32,550	5%	594,133	24,901	4%
14 CITY CLERK	538,319	27,530	5%	535,355	19,009	4%
15 CITY MANAGER'S OFFICE	12,228,582	654,447	5%	10,177,532	285,653	3%
17 LAW	1,521,045	98,445	6%	1,354,786	42,358	3%
19 ADMINISTRATIVE SERVICES	13,527,596	771,304	6%	15,148,003	440,728	3%
21 COMMUNITY DEVELOPMENT	5,078,229	284,997	6%	4,687,076	131,483	3%
22 POLICE	36,152,937	2,834,793	8%	35,221,511	1,292,698	4%
23 FIRE MGMT & SUPPORT	23,294,964	1,685,671	7%	22,110,663	1,092,601	5%
24 HEALTH	1,969,411	109,656	6%	1,817,273	62,027	3%
30 PARKS AND RECREATION	15,760,980	823,296	5%	14,547,351	417,589	3%
40 PUBLIC WORKS AGENCY	16,350,871	1,016,212	6%	15,868,893	742,944	5%
99 NON-DEPARTMENTAL	24,261,149	0	0%	21,864,968	0	0%
Expenses Total	151,278,402	8,338,901	6%	143,927,543	4,551,991	3%

Police and Fire Overtime

Through January 31, 2025, Police has spent 8% of budgeted overtime and Fire has spent 7% 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 2025 YTD Actual	% of Budget
Police	2,036,349	166,576	8%	1,736,349	69,407	4%
Fire	1,329,500	99,413	7%	1,084,000	21,172	2%

Section 3 - Enterprise Funds

Parking Fund

Through January 31, 2025, the Parking Fund is showing a fund balance of \$2,689,254 and a cash balance of \$2,105,588.

Water Fund

Through January 31, 2025, the Water Fund is showing a fund balance of \$15,080,605 and a cash balance of \$12,321,949. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through January 31, 2025, the Sewer Fund is showing a fund balance of \$10,896,487 and a cash balance of \$9,307,093.

Solid Waste Fund

Through January 31, 2025, the Solid Waste Fund is showing a fund balance of \$3,891,299 and a cash balance of \$2,615,081.

Section 4 - Other Funds

Capital Improvements Fund

Through January 31, 2025, the CIP Fund is showing a fund balance of (\$6,729,999) and a cash balance of \$3,013,645. 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, 2025, the Fleet Fund is showing a fund balance of \$1,864,374 and a cash balance of \$271,495.

Insurance Fund

Through January 31, 2025, the Insurance Fund is showing a fund balance of \$3,494,190 and a cash balance of \$4,121,717.

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
100 GENERAL FUND						
Revenue						
Charges for Services	12,765,709	877,403	7%	11,655,200	729,795	6%
Fines and Forfeitures	4,375,000	309,797	7%	3,725,000	282,158	8%
Interest Income	750,000	264,005	35%	500,000	117,477	23%
Interfund Transfers	10,031,740	710,978	7%	9,623,390	676,949	7%
Intergovernmental Revenue	4,404,334	184,468	4%	3,966,034	401,650	10%
Licenses, Permits and Fees	9,597,300	3,339,284	35%	7,336,450	494,366	7%
Other Revenue	1,849,000	140,091	8%	1,301,500	132,697	10%
Other Taxes	67,015,000	5,256,685	8%	66,300,000	4,979,032	8%
Property Taxes	29,439,902	0	0%	29,047,402	0	0%
Revenue Total	140,227,985	11,082,712	8%	133,454,976	7,814,124	6%
Expenses						
Capital Outlay	398,978	299	0%	272,000	-160	0%
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	330,584	1%	29,518,684	337,304	1%
Interfund Transfers	4,457,100	363,091	8%	4,887,100	372,258	8%
Miscellaneous	1,029,798	48,911	5%	1,545,213	7,784	1%
Salary and Benefits	91,592,836	6,813,411	7%	88,012,393	3,540,944	4%
Services and Supplies	19,948,946	782,155	4%	19,446,153	293,780	2%
Expenses Total	151,278,402	8,338,901	6%	143,927,543	4,551,991	3%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	650,000	69,112	11%	50,000	151,874	304%
Other Revenue	0	2,606		0	11,596	
Revenue Total	650,000	71,718	11%	50,000	163,470	327%
Expenses						
Capital Outlay	2,431,300	0	0%	10,188,900	0	0%
Community Sponsored Organizations	2,542,000	0	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	98,109	1%	10,294,191	3,230	0%
Salary and Benefits	115,871	0	0%			
Services and Supplies	2,977,080	3,537	0%	3,275,000	2,365	0%
Expenses Total	18,062,975	101,646	1%	25,108,091	5,595	0%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	5,438	544%	1,000	6,310	631%
Other Revenue	27,500	0	0%	27,500	0	0%
Property Taxes	750,000	0	0%	1,050,000	0	0%
Revenue Total	778,500	5,438	1%	1,078,500	6,310	1%
Expenses						
Miscellaneous	7,000	307	4%	7,000	0	0%
Salary and Benefits	560,420	39,054	7%	539,408	21,530	4%
Services and Supplies	775,500	64,074	8%	874,482	70,947	8%
Expenses Total	1,342,920	103,435	8%	1,420,890	92,477	7%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	2,281	38%	6,000	6,721	112%
Intergovernmental Revenue	335,000	0	0%	114,000	9,928	9%
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	2,281	0%	3,500,000	16,649	0%
Expenses						
Community Sponsored Organizations	60,000	0	0%	60,000	0	0%
Miscellaneous	210,000	13,816	7%	210,000	0	0%
Salary and Benefits	3,288,979	219,418	7%	2,654,369	113,226	4%
Services and Supplies	2,801,998	10,470	0%	2,334,063	7,227	0%
Expenses Total	6,360,977	243,704	4%	5,258,432	120,454	2%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	101	4%	2,500	5,704	228%
Intergovernmental Revenue	100,000	0	0%	100,000	0	0%
Other Revenue				0	424	
Other Taxes	1,200,000	176,403	15%	1,400,000	95,264	7%
Revenue Total	1,302,500	176,504	14%	1,502,500	101,392	7%
Expenses						
Miscellaneous	1,200,000	11,100	1%	3,400,000	50,000	1%
Services and Supplies	101,000	189	0%	101,000	105	0%
Expenses Total	1,301,000	11,289	1%	3,501,000	50,105	1%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%			
Interest Income	2,000	1,464	73%	2,000	3,035	152%
Interfund Transfers	800,000	25,000	3%	700,000	16,667	2%
Intergovernmental Revenue	260,000	0	0%	10,000	0	0%
Licenses, Permits and Fees	0	43,330		500,000	36,470	7%
Other Revenue	500,000	0	0%	650,000	0	0%
Revenue Total	1,572,000	69,794	4%	1,862,000	56,172	3%
Expenses						
Community Sponsored Organizations	500,000	0	0%	500,000	0	0%
Miscellaneous	190,000	0	0%	525,000	0	0%
Salary and Benefits	400,513	19,698	5%	250,368	9,576	4%
Services and Supplies	616,000	3,404	1%	725,120	49	0%
Expenses Total	1,706,513	23,102	1%	2,000,488	9,625	0%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	0	1,305		1,000	690	69%
Other Revenue	3,000,000	0	0%	3,000,000	0	0%
Revenue Total	3,000,000	1,305	0%	3,001,000	690	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	30		0	11	
Expenses Total	3,164,000	30	0%	3,314,000	11	0%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	1,000	27	3%	400	1,333	333%
Interest Income	25,000	25,604	102%	25,000	22,821	91%
Interfund Transfers	173,750	0	0%	216,999	0	0%
Intergovernmental Revenue	155,000	0	0%	200,213	0	0%
Library Revenue	82,000	7,875	10%	109,394	0	0%
Other Revenue	402,000	50,871	13%	405,000	0	0%
Property Taxes	8,624,347	0	0%	8,213,664	0	0%
Revenue Total	9,463,097	84,377	1%	9,170,670	24,154	0%
Expenses						
Capital Outlay	2,000	0	0%	3,500	0	0%
Insurance and Other Chargebacks				0	168	
Interfund Transfers	360,325	30,027	8%	360,325	30,026	8%
Salary and Benefits	7,497,302	455,349	6%	7,264,128	225,809	3%
Services and Supplies	2,147,619	115,700	5%	2,313,194	64,935	3%
Expenses Total	10,007,246	601,075	6%	9,941,147	320,938	3%
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						
Other Revenue	1,900,000	0	0%	550,000	0	0%
Revenue Total	1,900,000	0	0%	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	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	28,158	56%	15,000	29,317	195%
Intergovernmental Revenue	3,300,000	293,310	9%	2,986,239	304,861	10%
Revenue Total	3,350,000	321,469	10%	3,001,239	334,177	11%
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	1,022	0%	1,890,000	35	0%
Expenses Total	6,359,650	1,022	0%	6,620,000	35	0%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	15,000	1,154	8%	7,000	4,112	59%
Other Taxes	1,450,000	0	0%	1,450,000	0	0%
Revenue Total	1,465,000	1,154	0%	1,457,000	4,112	0%
Expenses						
Capital Outlay	445,000	0	0%	480,000	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	903,749	76,133	8%	810,331	26,893	3%
Services and Supplies	394,950	9,760	2%	368,350	14,292	4%
Expenses Total	1,862,841	95,821	5%	1,777,823	51,113	3%
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	5		0	1,410	
Property Taxes	642,145	0	0%	592,665	0	0%
Revenue Total	642,145	5	0%	592,665	1,410	0%
Expenses						
Services and Supplies	642,145	0	0%	575,000	0	0%
Expenses Total	642,145	0	0%	575,000	0	0%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
215 CDBG FUND						
Revenue						
Interest Income	0	416				
Intergovernmental Revenue	2,616,400	0	0%	3,068,463	0	0%
Revenue Total	2,616,400	416	0%	3,068,463	0	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	22,765	7%	681,559	20,636	3%
Services and Supplies	110,650	1	0%	17,480	0	0%
Expenses Total	3,788,998	22,766	1%	3,115,538	27,105	1%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	1,386	28%	5,000	3,145	63%
Other Revenue	301,565	1,115	0%	443,121	1,212	0%
Revenue Total	306,565	2,501	1%	448,121	4,357	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	29		0	84	
Revenue Total	0	29		0	84	
Expenses						
Services and Supplies				0	1	
Expenses Total				0	1	
240 HOME FUND						
Revenue						
Interest Income	150	106	71%	150	54	36%
Intergovernmental Revenue	2,256,469	0	0%	2,345,000	0	0%
Other Revenue	25,000	4,439	18%	25,000	2,407	10%
Revenue Total	2,281,619	4,545	0%	2,370,150	2,461	0%
Expenses						
Insurance and Other Chargebacks	1,150,000	0	0%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	199	10%
Salary and Benefits	42,847	2,783	6%	68,137	2,818	4%
Services and Supplies	1,081,065	5	0%	801,065	5	0%
Expenses Total	2,275,912	2,788	0%	2,021,202	3,022	0%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	17,442	44%	8,000	13,769	172%
Interfund Transfers	1,000,000	0	0%	1,000,000	0	0%
Intergovernmental Revenue				145,000	0	0%
Other Revenue	130,000	833	1%	130,000	31,667	24%
Other Taxes	50,000	0	0%	50,000	0	0%
Revenue Total	1,220,000	18,275	1%	1,333,000	45,435	3%
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	0	0%
Salary and Benefits	175,980	6,481	4%	41,038	2,818	7%
Services and Supplies	1,185,000	5	0%	1,670,000	5	0%
Expenses Total	2,362,480	6,486	0%	2,927,538	2,823	0%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	35,211	352%	10,000	10,169	102%
Interfund Transfers	1,822,547	132,660	7%	2,693,941	134,191	5%
Other Revenue	0	0		0	1,959	
Property Taxes	12,766,093	0	0%	12,766,093	0	0%
Revenue Total	15,991,861	167,871	1%	15,470,034	146,320	1%
Expenses						
Debt Service	15,981,861	0	0%	15,460,034	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	673	6%	10,000	7,842	78%
Other Revenue	0	3,500		5,000	0	0%
Property Taxes	1,336,000	0	0%	1,100,000	0	0%
Revenue Total	1,348,000	4,173	0%	1,115,000	7,842	1%
Expenses						
Capital Outlay	100,000	0	0%	50,000	0	0%
Interfund Transfers	343,913	28,659	8%	363,513	30,293	8%
Miscellaneous	350,000	0	0%			
Services and Supplies	63,500	0	0%	65,000	-243	0%
Expenses Total	857,413	28,659	3%	478,513	30,050	6%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	6,000	967	16%	5,000	14,259	285%
Property Taxes	2,211,000	0	0%	1,450,000	0	0%
Revenue Total	2,217,000	967	0%	1,455,000	14,259	1%
Expenses						
Capital Outlay	1,560,790	0	0%	3,315,000	0	0%
Interfund Transfers	110,550	9,213	8%	75,000	6,250	8%
Miscellaneous	52,000	0	0%	12,000	0	0%
Services and Supplies	1,100,000	2	0%	1,005,000	77,945	8%
Expenses Total	2,823,340	9,215	0%	4,407,000	84,195	2%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	353	12%	1,000	2,718	272%
Property Taxes	488,000	0	0%	180,000	0	0%
Revenue Total	491,000	353	0%	181,000	2,718	2%
Expenses						
Interfund Transfers	193,343	16,112	8%	176,857	14,738	8%
Miscellaneous	10,000	0	0%			
Services and Supplies	2,000	0	0%	2,000	-647	-32%
Expenses Total	205,343	16,112	8%	178,857	14,091	8%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	10,000	323	3%	5,000	9,593	192%
Other Revenue				1,880,000	0	0%
Property Taxes	1,295,000	0	0%	1,000,000	0	0%
Revenue Total	1,305,000	323	0%	2,885,000	9,593	0%
Expenses						
Capital Outlay	260,000	0	0%	260,000	0	0%
Interfund Transfers	307,990	25,666	8%	272,480	22,707	8%
Miscellaneous	540,000	0	0%	250,000	0	0%
Services and Supplies	50,010	1	0%	15,010	-242	-2%
Expenses Total	1,158,000	25,667	2%	797,490	22,465	3%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	101	40%	250	1,368	547%
Property Taxes	221,000	0	0%	221,000	0	0%
Revenue Total	221,250	101	0%	221,250	1,368	1%
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	8	4%	200	327	163%
Property Taxes	142,000	0	0%	142,000	0	0%
Revenue Total	142,200	8	0%	142,200	327	0%
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	3		0	149	
Property Taxes	60,200	0	0%	60,200	0	0%
Revenue Total	60,200	3	0%	60,200	149	0%
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	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	1,000	314	31%			
Property Taxes	1,477,000	0	0%			
Revenue Total	1,478,000	314	0%			
Expenses						
Capital Outlay	140,520	0	0%			
Interfund Transfers	73,850	6,154	8%			
Miscellaneous	60,000	0	0%			
Services and Supplies	950,000	0	0%	100,000	-647	-1%
Expenses Total	1,224,370	6,154	1%	100,000	-647	-1%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	13,856	18%	0	32,408	
Intergovernmental Revenue	5,027,000	400,000	8%	1,470,000	276,325	19%
Licenses, Permits and Fees	0	5,292				
Other Revenue	21,225,000	19,000	0%	23,283,500	8,704	0%
Revenue Total	26,327,000	438,148	2%	24,753,500	317,437	1%
Expenses						
Capital Outlay	24,532,000	149	0%	23,358,500	2,530	0%
Services and Supplies	1,690,000	4,525	0%	1,860,000	3,265	0%
Expenses Total	26,222,000	4,674	0%	25,218,500	5,795	0%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	6,221	62%	10,000	13,803	138%
Other Revenue	1,000,000	2,050	0%	1,000,000	2,344	0%
Revenue Total	1,010,000	8,272	1%	1,010,000	16,146	2%
Expenses						
Capital Outlay	200,000	0	0%	200,000	0	0%
Interfund Transfers	588,369	49,031	8%	619,118	51,593	8%
Services and Supplies	60	5	8%	60	5	8%
Expenses Total	788,429	49,036	6%	819,178	51,598	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%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	20,000	4,967	25%	35,000	3,963	11%
Other Taxes	200,000	33,977	17%	125,000	70,211	56%
Revenue Total	220,000	38,944	18%	160,000	74,174	46%
Expenses						
Capital Outlay	1,650,000	0	0%	452,500	0	0%
Interfund Transfers	230,631	0	0%	425,652	7,667	2%
Services and Supplies	50	5	10%	50	5	10%
Expenses Total	1,880,681	5	0%	878,202	7,672	1%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,980,000	716,624	8%	8,420,000	825,731	10%
Interest Income	40,000	8,151	20%	25,000	11,292	45%
Intergovernmental Revenue				1,100,000	0	0%
Licenses, Permits and Fees	300,000	0	0%			
Other Revenue	538,900	12,875	2%	422,900	17,410	4%
Revenue Total	9,858,900	737,650	7%	9,967,900	854,433	9%
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	30,756	8%	369,077	30,756	8%
Interfund Transfers	3,180,390	265,032	8%	3,180,390	265,032	8%
Salary and Benefits	1,310,682	92,040	7%	1,582,397	62,446	4%
Services and Supplies	4,521,650	258,684	6%	4,220,350	293,906	7%
Expenses Total	11,883,699	646,512	5%	9,431,364	652,140	7%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	28,625,100	2,152,574	8%	25,259,051	1,802,350	7%
Interest Income	150,000	55,125	37%	70,000	52,950	76%
Licenses, Permits and Fees	50,000	0	0%	50,000	6,619	13%
Other Revenue	35,718,235	3,838,706	11%	66,234,150	-53,620	0%
Revenue Total	64,543,335	6,046,406	9%	91,613,201	1,808,299	2%
Expenses						
Capital Outlay	37,825,905	0	0%	58,470,500	0	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	138,761	8%	1,665,135	140,575	8%
Interfund Transfers	4,363,000	363,584	8%	4,363,000	363,584	8%
Miscellaneous				10,000	0	0%
Salary and Benefits	7,478,277	504,149	7%	7,936,849	235,074	3%
Services and Supplies	11,060,370	48,750	0%	10,284,310	12,991	0%
Expenses Total	68,788,582	1,347,566	2%	87,557,403	1,042,131	1%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	673,658	8%	10,229,424	641,573	6%
Interest Income	80,000	11,730	15%	25,000	10,179	41%
Other Revenue	1,000	0	0%	1,000	4,990	499%
Revenue Total	8,161,000	685,388	8%	10,255,424	656,743	6%
Expenses						
Capital Outlay	3,820,000	0	0%	2,950,000	0	0%
Debt Service	2,668,164	19,461	1%	3,550,270	19,461	1%
Insurance and Other Chargebacks	369,800	30,817	8%	369,800	30,817	8%
Interfund Transfers	1,642,251	136,854	8%	1,271,321	105,943	8%
Salary and Benefits	1,444,286	86,117	6%	1,546,276	45,480	3%
Services and Supplies	538,500	3,132	1%	1,718,600	341	0%
Expenses Total	10,483,001	276,381	3%	11,406,267	202,042	2%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,267,000	331,202	6%	4,902,674	308,219	6%
Interest Income	3,000	3,730	124%	3,000	2,327	78%
Interfund Transfers	100,000	0	0%	100,000	0	0%
Licenses, Permits and Fees	351,000	264	0%	375,000	104	0%
Other Revenue	39,350	386	1%	38,000	341	1%
Property Taxes	950,000	0	0%	1,332,500	0	0%
Revenue Total	6,710,350	335,583	5%	6,751,174	310,991	5%
Expenses						
Capital Outlay	825,000	734	0%	850,000	0	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	1,858,244	126,016	7%	1,893,717	64,942	3%
Services and Supplies	3,793,214	3,587	0%	4,081,466	78	0%
Expenses Total	6,925,058	165,220	2%	7,273,783	99,903	1%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	351,344	8%	4,216,140	351,344	8%
Interest Income	1,000	437	44%	1,000	0	0%
Other Revenue	44,000	0	0%	44,000	0	0%
Revenue Total	4,261,140	351,781	8%	4,261,140	351,344	8%
Expenses						
Salary and Benefits	1,715,375	118,797	7%	1,624,232	65,153	4%
Services and Supplies	2,488,890	34,078	1%	2,588,890	800	0%
Expenses Total	4,204,265	152,875	4%	4,213,122	65,953	2%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	72,907	8%	754,885	62,907	8%
Interest Income	2,000	4,560	228%	2,000	4,625	231%
Interfund Transfers	1,500,000	0	0%			
Intergovernmental Revenue				1,250,000	0	0%
Other Revenue	50,000	2,968	6%	25,000	0	0%
Revenue Total	2,426,885	80,434	3%	2,031,885	67,532	3%
Expenses						
Capital Outlay	5,296,912	3,499	0%	3,365,167	0	0%
Services and Supplies	200,000	106	0%	0	74	0%
Expenses Total	5,496,912	3,605	0%	3,365,167	74	0%

Funds	2025 Budget	2025 YTD Actual	% of Budget	2024 Budget	2024 YTD Actual	% of Budget
605 INSURANCE FUND						
Revenue						
Charges for Services	0	167				
Insurance	10,175,654	643,882	6%	10,098,091	689,850	7%
Interest Income	0	7,166		0	9,064	
Other Revenue	12,180,000	510,391	4%	12,859,571	470,489	4%
Workers Compensation and Liability	886,000	71,489	8%	886,000	62,422	7%
Revenue Total	23,241,654	1,233,094	5%	23,843,662	1,231,825	5%
Expenses						
Insurance and Other Chargebacks	18,412,500	1,557,621	8%	19,330,965	1,477,353	8%
Salary and Benefits	193	347	180%	3,805	478	13%
Services and Supplies	3,961,000	1,930,785	49%	3,660,000	1,585,674	43%
Expenses Total	22,373,693	3,488,753	16%	22,994,770	3,063,505	13%