



Memorandum

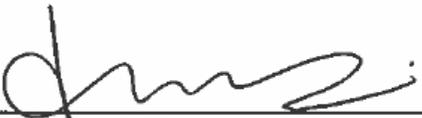
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: July 2025 Monthly Financial Report
Date: August 29, 2025

Please find attached the financial statements as of July 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 July 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 July 31, 2025. The figures in Table 1 are based on audited FY 2024 ending fund and cash balances plus unaudited FY 2025 actual revenues and expenses. The FY 2024 audit was conducted by Sikich, LLP from January through June 2025 with a final Annual Comprehensive Financial Report (ACFR) issued on June 26, 2025 that was posted to the [City's website](#).

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 July 31, 2025)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	86,122,645	84,187,102	1,935,543	50,956,196	46,331,533
170	American Rescue Plan	288,892	2,872,373	(2,583,481)	(1,190,637)	12,918,439
175	General Assistance	618,406	767,371	(148,965)	1,067,574	1,067,983
176	Human Services	1,995,612	3,143,226	(1,147,614)	297,332	297,332
177	Reparations	1,005,821	1,273,234	(267,413)	(122,398)	(122,398)
178	Sustainability	699,747	358,056	341,692	1,321,245	1,321,244
180	Good Neighbor	3,096,285	3,775,969	(679,684)	374,050	374,050
185	Library	5,046,104	5,941,203	(895,099)	4,707,633	4,710,231
186	Library Debt Service	288,473	103,433	185,040	187,821	187,822
187	Library Capital Improvement FD	693,564	-	693,564	-	-
200	MFT	2,202,092	784,838	1,417,253	8,493,895	8,207,337
205	E911	830,534	1,012,870	(182,335)	1,008,447	798,092
206	Foreign Fire Insurance	-	-	-	281,891	-
210	Special Service Area (SSA) #9	289,645	287,504	2,141	16,225	16,225
215	CDBG	172,981	206,189	(33,208)	26,115	26,115
220	CD Loan	29,341	19,915	9,426	352,100	352,100
235	Neighborhood Improvement	205	-	205	23,687	23,687
240	Home	23,736	32,201	(8,465)	28,866	28,866
250	Affordable Housing	1,561,878	694,788	867,090	5,091,307	5,091,306
320	Debt Service	8,072,442	2,624,170	5,448,272	8,901,278	8,901,278
330	Howard Ridge	667,670	220,233	447,437	2,361,741	2,346,079
335	West Evanston	1,148,478	644,756	503,722	2,925,793	2,925,793
340	Dempster-Dodge-TIF	285,518	117,159	168,359	1,149,576	1,149,575
345	Chicago Main-TIF	635,319	206,133	429,186	264,087	1,189,356
350	Special Service Area (SSA) #6	121,249	111,175	10,075	68,494	68,494
355	Special Service Area (SSA) #7	75,995	75,186	809	21,799	21,799
360	Special Service Area (SSA) #8	30,971	26,529	4,443	13,202	13,202
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	793,318	101,664	691,653	981,430	981,432
415	Capital Improvements	2,700,514	5,232,045	(2,531,530)	(10,622,055)	(4,386,228)
416	Crown Construction	102,359	345,750	(243,391)	4,883,824	4,883,825
417	Crown Community CTR Maintenance	102,081	-	102,081	942,118	942,118
420	Special Assessment	152,571	4,385	148,186	1,350,866	1,350,866
505	Parking	6,093,205	6,567,334	(474,129)	2,177,969	1,507,179
510	Water	28,982,983	20,572,682	8,410,301	13,562,309	14,650,502
515	Sewer	4,922,626	4,062,866	859,761	11,206,176	10,283,037
520	Solid Waste	3,699,173	3,405,667	293,506	4,021,294	2,698,568
600	Fleet	2,484,396	2,083,494	400,902	1,932,595	435,795
601	Equipment Replacement	2,081,725	3,490,013	(1,408,288)	3,365,594	2,148,290
605	Insurance	12,790,327	12,840,835	(50,509)	4,555,518	6,320,896
	All Funds Total	180,908,883	168,192,347	12,716,536	126,984,956	140,061,816

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of July 31, 2025 show the General Fund with a fund balance of \$50,956,196 and a cash balance of \$46,331,533.

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 July allocations until October 2025.

Othe Notes about General Fund Expenses and Revenues:

- In January, the City received a \$2.7M Building Permit payment from Northwestern for construction at the Donald P. Jacobs Center (2001 Sheridan Road).
- In April, the City received a \$3.5M Building Permit payment from Northwestern for the new Kellogg Educational Center (2169 Campus Drive).
- The first installments of \$15.5M transfers from the General Fund to the Public Safety Pensions is reflected in the "Non-Departmental" line in Table 3.
- The first \$1.0M of Real Estate Transfer Taxes (RETT) for the Reparations Fund were received in January-April. All RETT revenue beyond the first \$1.0M are allocated to the General Fund.
- In May, the City received the \$3.09M CBA payment from Northwestern and recorded it in the Good Neighbor Fund (180). In June, staff transferred the following amounts out of the Good Neighbor Fund: \$1,545,000 to the General Fund (100), \$1,030,000 to the Affordable Housing Fund (250), \$515,000 to the Sustainability Fund (178).

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

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	10,726,593	54%	14,775,254
51545 - STATE INCOME TAX	13,500,000	8,814,714	65%	8,314,983
51525 - SALES TAX - BASIC	13,350,000	8,173,718	61%	7,597,096
51530 - SALES TAX - HOME RULE	10,500,000	6,429,756	61%	5,929,078
51015 - PROPERTY TAXES	9,449,797	5,077,543	54%	7,798,814
53565 - RECREATION PROGRAM FEES	8,217,409	5,094,376	62%	4,943,861
52080 - BUILDING PERMITS	5,000,000	9,223,918	184%	6,935,584
52505 - TICKET FINES-PARKING	3,800,000	2,213,032	58%	2,030,565
51595 - LIQUOR TAX	3,300,000	1,672,599	51%	1,603,429
51515 - STATE USE TAX	2,900,000	351,595	12%	1,672,330
51565 - ELECTRIC UTILITY TAX	2,900,000	1,528,802	53%	1,398,901
51600 - PARKING TAX	2,900,000	1,489,759	51%	1,663,741
52010 - WHEEL TAX	2,800,000	212,258	8%	237,941
53675 - AMBULANCE SERVICE	2,800,000	1,945,746	69%	1,562,956
51605 - PERSONAL PROPERTY REPLACEME	2,500,000	1,068,180	43%	1,547,657
51620 - REAL ESTATE TRANSFER TAX*	2,500,000	1,589,881	64%	587,454
53676 - GEMT SERVICE REVENUE	2,500,000	1,230,091	49%	1,093,232
51550 - MUNICIPAL HOTEL TAX	2,350,000	1,195,749	51%	1,298,672
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,084,647	72%	919,825
51630 - AMUSEMENT TAX	1,300,000	742,931	57%	746,699
51625 - TELECOMMUNICATIONS TAX	1,050,000	628,634	60%	610,256
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	561,114	56%	636,058
ALL OTHER GF REVENUE	14,088,934	8,545,163	61%	7,652,201
TRANSFERS FROM OTHER FUNDS	10,031,740	6,521,846	65%	5,155,843
GF TOTAL**	140,227,985	86,122,645	61%	86,712,431

*This figure EXCLUDES the \$1.0M budgeted for the Reparations Fund. The Reparations Fund has received \$1.0M (100%) Real Estate Transfer Tax (RETT) revenue through April 30, 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	273,380	46%	594,133	366,028	62%
14 CITY CLERK	538,319	253,996	47%	535,355	198,089	37%
15 CITY MANAGER'S OFFICE	12,228,582	6,592,036	54%	10,177,532	4,116,425	40%
17 LAW	1,521,045	1,066,029	70%	1,354,786	619,293	46%
19 ADMINISTRATIVE SERVICES	13,527,596	6,933,460	51%	15,148,003	7,509,429	50%
21 COMMUNITY DEVELOPMENT	5,078,229	2,297,086	45%	4,687,076	2,082,089	44%
22 POLICE	36,152,937	20,742,868	57%	35,221,511	19,188,490	54%
23 FIRE MGMT & SUPPORT	23,294,964	12,812,998	55%	22,110,663	12,105,068	55%
24 HEALTH	1,969,411	997,997	51%	1,817,273	1,179,285	65%
30 PARKS AND RECREATION	15,760,980	8,441,105	54%	14,547,351	10,751,153	74%
40 PUBLIC WORKS AGENCY	16,350,871	8,246,435	50%	15,868,893	7,275,496	46%
99 NON-DEPARTMENTAL	24,261,149	15,529,713	64%	21,864,968	17,565,292	80%
Expenses Total	151,278,402	84,187,102	56%	143,927,543	82,956,137	58%

Police and Fire Overtime

Through July 31, 2025, Police has spent 69% of budgeted overtime and Fire has spent 60% 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	1,405,802	69%	1,736,349	1,017,966	59%
Fire	1,329,500	793,599	60%	1,084,000	596,669	55%

Section 3 - Enterprise Funds

Parking Fund

Through July 31, 2025, the Parking Fund is showing a fund balance of \$2,177,969 and a cash balance of \$1,507,179.

Water Fund

Through July 31, 2025, the Water Fund is showing a fund balance of \$13,562,309 and a cash balance of \$14,650,502. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through July 31, 2025, the Sewer Fund is showing a fund balance of \$11,206,176 and a cash balance of \$10,283,037.

Solid Waste Fund

Through July 31, 2025, the Solid Waste Fund is showing a fund balance of \$4,021,294 and a cash balance of \$2,698,568.

Section 4 - Other Funds

Capital Improvements Fund

Through July 31, 2025, the CIP Fund is showing a fund balance of (\$10,622,055) and a cash balance of (\$4,386,228). 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 July 31, 2025, the Fleet Fund is showing a fund balance of \$1,932,595 and a cash balance of \$435,795. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through July 31, 2025, the Insurance Fund is showing a fund balance of \$4,555,518 and a cash balance of \$6,320,896.

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	8,327,270	65%	11,655,200	7,032,317	60%
Fines and Forfeitures	4,375,000	2,395,209	55%	3,725,000	2,268,218	61%
Interest Income	750,000	1,305,881	174%	500,000	1,252,791	251%
Interfund Transfers	10,031,740	6,521,846	65%	9,623,390	5,155,843	54%
Intergovernmental Revenue	4,404,334	2,400,720	55%	3,966,034	2,213,680	56%
Licenses, Permits and Fees	9,597,300	11,027,141	115%	7,336,450	8,877,669	121%
Other Revenue	1,849,000	1,037,468	56%	1,301,500	895,844	69%
Other Taxes	67,015,000	37,302,974	56%	66,300,000	36,442,001	55%
Property Taxes	29,439,902	15,804,136	54%	29,047,402	22,574,068	78%
Revenue Total	140,227,985	86,122,645	61%	133,454,976	86,712,431	65%
Expenses						
Capital Outlay	398,978	37,464	9%	272,000	2,794,199	1027%
Community Sponsored Organizations	120,000	100,377	84%	120,000	4,995	4%
Contingencies	125,000	274,837	220%	126,000	206	0%
Insurance and Other Chargebacks	33,605,744	17,900,815	53%	29,518,684	20,065,749	68%
Interfund Transfers	4,457,100	2,541,637	57%	4,887,100	2,413,306	49%
Miscellaneous	1,029,798	751,960	73%	1,545,213	347,598	22%
Salary and Benefits	91,592,836	51,236,301	56%	88,012,393	46,757,644	53%
Services and Supplies	19,948,946	11,343,711	57%	19,446,153	10,572,441	54%
Expenses Total	151,278,402	84,187,102	56%	143,927,543	82,956,137	58%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	650,000	358,506	55%	50,000	853,399	1707%
Other Revenue	0	(69,614)		0	1,468	
Revenue Total	650,000	288,892	44%	50,000	854,868	1710%
Expenses						
Capital Outlay	2,431,300	461,940	19%	10,188,900	1,834,925	18%
Community Sponsored Organizations	2,542,000	54,309	2%	0	348,970	
Insurance and Other Chargebacks	100,000	0	0%	100,000	18,078	18%
Interfund Transfers	1,500,000	1,500,000	100%	1,250,000	1,667,200	133%
Miscellaneous	8,396,724	735,180	9%	10,294,191	487,830	5%
Salary and Benefits	115,871	0	0%			
Services and Supplies	2,977,080	120,944	4%	3,275,000	125,071	4%
Expenses Total	18,062,975	2,872,373	16%	25,108,091	4,482,514	18%

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	35,979	3598%	1,000	49,013	4901%
Other Revenue	27,500	3,411	12%	27,500	5,506	20%
Property Taxes	750,000	579,016	77%	1,050,000	800,121	76%
Revenue Total	778,500	618,406	79%	1,078,500	854,640	79%
Expenses						
Miscellaneous	7,000	6,801	97%	7,000	6,187	88%
Salary and Benefits	560,420	318,061	57%	539,408	307,465	57%
Services and Supplies	775,500	442,509	57%	874,482	382,636	44%
Expenses Total	1,342,920	767,371	57%	1,420,890	696,287	49%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	13,670	228%	6,000	40,697	678%
Intergovernmental Revenue	335,000	148,942	44%	114,000	356,327	313%
Other Revenue	20,000	8,000	40%	20,000	0	0%
Property Taxes	3,650,000	1,825,000	50%	3,360,000	1,680,000	50%
Revenue Total	4,011,000	1,995,612	50%	3,500,000	2,077,024	59%
Expenses						
Community Sponsored Organizations	60,000	481,203	802%	60,000	271,320	452%
Insurance and Other Chargebacks				0	18,230	
Miscellaneous	210,000	114,797	55%	210,000	120,546	57%
Salary and Benefits	3,288,979	1,738,832	53%	2,654,369	1,405,988	53%
Services and Supplies	2,801,998	808,395	29%	2,334,063	639,056	27%
Expenses Total	6,360,977	3,143,226	49%	5,258,432	2,455,140	47%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	4,791	192%	2,500	23,444	938%
Intergovernmental Revenue	100,000	0	0%	100,000	0	0%
Other Revenue	0	1,030		0	3,499	
Other Taxes	1,200,000	1,000,000	83%	1,400,000	1,000,000	71%
Revenue Total	1,302,500	1,005,821	77%	1,502,500	1,026,943	68%
Expenses						
Miscellaneous	1,200,000	1,272,319	106%	3,400,000	2,170,640	64%
Services and Supplies	101,000	915	1%	101,000	87,828	87%
Expenses Total	1,301,000	1,273,234	98%	3,501,000	2,258,468	65%

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	9,747	487%	2,000	15,764	788%
Interfund Transfers	800,000	690,000	86%	700,000	616,669	88%
Intergovernmental Revenue	260,000	0	0%	10,000	10,000	100%
Licenses, Permits and Fees	0	0		500,000	240,256	48%
Other Revenue	500,000	0	0%	650,000	69,909	11%
Revenue Total	1,572,000	699,747	45%	1,862,000	952,597	51%
Expenses						
Community Sponsored Organizations	500,000	0	0%	500,000	0	0%
Miscellaneous	190,000	46,194	24%	525,000	0	0%
Salary and Benefits	400,513	130,187	33%	250,368	135,742	54%
Services and Supplies	616,000	181,674	29%	725,120	361,365	50%
Expenses Total	1,706,513	358,056	21%	2,000,488	497,107	25%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	0	6,285		1,000	13,295	1329%
Other Revenue	3,000,000	3,090,000	103%	3,000,000	3,000,000	100%
Revenue Total	3,000,000	3,096,285	103%	3,001,000	3,013,295	100%
Expenses						
Interfund Transfers	3,000,000	3,090,000	103%	3,000,000	1,500,000	50%
Miscellaneous	164,000	0	0%	314,000	0	0%
Services and Supplies	0	685,969		0	763	
Expenses Total	3,164,000	3,775,969	119%	3,314,000	1,500,763	45%

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	239	24%	400	1,502	375%
Interest Income	25,000	184,959	740%	25,000	190,380	762%
Interfund Transfers	173,750	173,570	100%	216,999	173,570	80%
Intergovernmental Revenue	155,000	26,084	17%	200,213	127,426	64%
Library Revenue	82,000	53,849	66%	109,394	69,559	64%
Other Revenue	402,000	172,838	43%	405,000	136,098	34%
Property Taxes	8,624,347	4,434,565	51%	8,213,664	6,093,543	74%
Revenue Total	9,463,097	5,046,104	53%	9,170,670	6,792,078	74%
Expenses						
Capital Outlay	2,000	0	0%	3,500	0	0%
Insurance and Other Chargebacks				0	2,531	
Interfund Transfers	360,325	903,753	251%	360,325	210,182	58%
Salary and Benefits	7,497,302	3,730,537	50%	7,264,128	3,337,141	46%
Services and Supplies	2,147,619	1,306,913	61%	2,313,194	1,062,679	46%
Expenses Total	10,007,246	5,941,203	59%	9,941,147	4,612,533	46%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	576,946	288,473	50%	574,677	287,338	50%
Revenue Total	576,946	288,473	50%	574,677	287,338	50%
Expenses						
Debt Service	576,946	103,433	18%	574,677	110,642	19%
Expenses Total	576,946	103,433	18%	574,677	110,642	19%
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	110,060	20%
Expenses Total	1,900,000	0	0%	550,000	110,060	20%

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	201,375	403%	15,000	220,798	1472%
Intergovernmental Revenue	3,300,000	2,000,716	61%	2,986,239	1,951,960	65%
Revenue Total	3,350,000	2,202,092	66%	3,001,239	2,172,758	72%
Expenses						
Capital Outlay	4,469,650	301,702	7%	4,405,000	40,201	1%
Salary and Benefits				325,000	0	0%
Services and Supplies	1,890,000	483,137	26%	1,890,000	977,362	52%
Expenses Total	6,359,650	784,838	12%	6,620,000	1,017,563	15%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	15,000	6,522	43%	7,000	21,726	310%
Other Revenue	0	9,000				
Other Taxes	1,450,000	815,012	56%	1,450,000	851,530	59%
Revenue Total	1,465,000	830,534	57%	1,457,000	873,256	60%
Expenses						
Capital Outlay	445,000	137,002	31%	480,000	22,701	5%
Insurance and Other Chargebacks	19,142	11,165	58%	19,142	11,165	58%
Interfund Transfers	100,000	58,331	58%	100,000	58,331	58%
Miscellaneous				0	338	
Salary and Benefits	903,749	453,850	50%	810,331	399,520	49%
Services and Supplies	394,950	352,522	89%	368,350	344,859	94%
Expenses Total	1,862,841	1,012,870	54%	1,777,823	836,913	47%
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	2,141		0	5,360	
Property Taxes	642,145	287,504	45%	592,665	508,736	86%
Revenue Total	642,145	289,645	45%	592,665	514,096	87%
Expenses						
Services and Supplies	642,145	287,504	45%	575,000	325,032	57%
Expenses Total	642,145	287,504	45%	575,000	325,032	57%

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	1,359		0	3,388	
Intergovernmental Revenue	2,616,400	10,000	0%	3,068,463	6,470	0%
Other Revenue	0	161,622				
Revenue Total	2,616,400	172,981	7%	3,068,463	9,857	0%
Expenses						
Capital Outlay	1,160,000	0	0%	0	6,470	
Community Sponsored Organizations	0	10,000		75,000	0	0%
Insurance and Other Chargebacks				0	66,703	
Miscellaneous	2,198,445	217	0%	2,341,499	0	0%
Salary and Benefits	319,903	179,855	56%	681,559	295,901	43%
Services and Supplies	110,650	16,118	15%	17,480	9,163	52%
Expenses Total	3,788,998	206,189	5%	3,115,538	378,237	12%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	10,179	204%	5,000	15,319	306%
Other Revenue	301,565	19,162	6%	443,121	5,451	1%
Revenue Total	306,565	29,341	10%	448,121	20,770	5%
Expenses						
Services and Supplies	306,565	19,915	6%	440,000	0	0%
Expenses Total	306,565	19,915	6%	440,000	0	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	0	205		0	438	
Revenue Total	0	205		0	438	
Expenses						
Services and Supplies				0	1	
Expenses Total				0	1	
240 HOME FUND						
Revenue						
Interest Income	150	752	502%	150	219	146%
Intergovernmental Revenue	2,256,469	7,010	0%	2,345,000	19,572	1%
Other Revenue	25,000	15,974	64%	25,000	33,131	133%
Revenue Total	2,281,619	23,736	1%	2,370,150	52,922	2%
Expenses						
Insurance and Other Chargebacks	1,150,000	0	0%	1,150,000	26,166	2%
Miscellaneous	2,000	0	0%	2,000	207	10%
Salary and Benefits	42,847	22,908	53%	68,137	25,493	37%
Services and Supplies	1,081,065	9,293	1%	801,065	33,040	4%
Expenses Total	2,275,912	32,201	1%	2,021,202	84,905	4%

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	112,976	282%	8,000	92,186	1152%
Interfund Transfers	1,000,000	1,030,000	103%	1,000,000	1,000,000	100%
Intergovernmental Revenue	0	10,493		145,000	68,131	47%
Other Revenue	130,000	366,631	282%	130,000	375,833	289%
Other Taxes	50,000	41,779	84%	50,000	20,000	40%
Revenue Total	1,220,000	1,561,878	128%	1,333,000	1,556,151	117%
Expenses						
Community Sponsored Organizations	0	10,493		154,000	61,342	40%
Insurance and Other Chargebacks				11,000	14,069	128%
Miscellaneous	1,001,500	20,499	2%	1,051,500	3,620	0%
Salary and Benefits	175,980	50,113	28%	41,038	23,087	56%
Services and Supplies	1,185,000	613,684	52%	1,670,000	25,008	1%
Expenses Total	2,362,480	694,788	29%	2,927,538	127,125	4%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	227,160	2272%	10,000	76,963	770%
Interfund Transfers	1,822,547	833,020	46%	2,693,941	939,337	35%
Other Revenue	1,393,221	0	0%	0	301	
Property Taxes	12,766,093	7,012,262	55%	12,766,093	9,773,234	77%
Revenue Total	15,991,861	8,072,442	50%	15,470,034	10,789,835	70%
Expenses						
Debt Service	15,981,861	2,617,870	16%	15,460,034	2,418,057	16%
Interfund Transfers				0	0	
Services and Supplies	7,000	6,300	90%	6,600	6,310	96%
Expenses Total	15,988,861	2,624,170	16%	15,466,634	2,424,367	16%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	12,000	33,438	279%	10,000	56,052	561%
Other Revenue	0	24,500		5,000	14,000	280%
Property Taxes	1,336,000	609,733	46%	1,100,000	708,615	64%
Revenue Total	1,348,000	667,670	50%	1,115,000	778,667	70%
Expenses						
Capital Outlay	100,000	169	0%	50,000	926,133	1852%
Interfund Transfers	343,913	200,613	58%	363,513	212,051	58%
Miscellaneous	350,000	16,425	5%	0	22,000	
Services and Supplies	63,500	3,026	5%	65,000	13,105	20%
Expenses Total	857,413	220,233	26%	478,513	1,173,290	245%

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	42,363	706%	5,000	87,744	1755%
Property Taxes	2,211,000	1,106,116	50%	1,450,000	1,440,383	99%
Revenue Total	2,217,000	1,148,478	52%	1,455,000	1,528,127	105%
Expenses						
Capital Outlay	1,560,790	548,700	35%	3,315,000	203,224	6%
Interfund Transfers	110,550	64,491	58%	75,000	43,750	58%
Miscellaneous	52,000	31,550	61%	12,000	51,900	433%
Services and Supplies	1,100,000	15	0%	1,005,000	86,957	9%
Expenses Total	2,823,340	644,756	23%	4,407,000	385,832	9%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	16,619	554%	1,000	23,907	2391%
Property Taxes	488,000	268,898	55%	180,000	258,013	143%
Revenue Total	491,000	285,518	58%	181,000	281,920	156%
Expenses						
Interfund Transfers	193,343	112,784	58%	176,857	103,166	58%
Miscellaneous	10,000	4,375	44%	0	12,500	
Services and Supplies	2,000	0	0%	2,000	356	18%
Expenses Total	205,343	117,159	57%	178,857	116,022	65%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	10,000	17,519	175%	5,000	64,612	1292%
Other Revenue				1,880,000	50,000	3%
Property Taxes	1,295,000	617,800	48%	1,000,000	715,895	72%
Revenue Total	1,305,000	635,319	49%	2,885,000	830,507	29%
Expenses						
Capital Outlay	260,000	0	0%	260,000	259,358	100%
Interfund Transfers	307,990	179,662	58%	272,480	158,949	58%
Miscellaneous	540,000	22,865	4%	250,000	10,080	4%
Services and Supplies	50,010	3,606	7%	15,010	1,773	12%
Expenses Total	1,158,000	206,133	18%	797,490	430,161	54%

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	4,144	1658%	250	10,237	4095%
Property Taxes	221,000	117,105	53%	221,000	159,952	72%
Revenue Total	221,250	121,249	55%	221,250	170,189	77%
Expenses						
Services and Supplies	220,000	111,175	51%	220,000	101,639	46%
Expenses Total	220,000	111,175	51%	220,000	101,639	46%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	809	405%	200	1,415	708%
Property Taxes	142,000	75,186	53%	142,000	113,704	80%
Revenue Total	142,200	75,995	53%	142,200	115,120	81%
Expenses						
Services and Supplies	140,000	75,186	54%	140,000	71,826	51%
Expenses Total	140,000	75,186	54%	140,000	71,826	51%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	313		0	681	
Property Taxes	60,200	30,658	51%	60,200	43,744	73%
Revenue Total	60,200	30,971	51%	60,200	44,425	74%
Expenses						
Services and Supplies	60,200	26,529	44%	60,200	30,974	51%
Expenses Total	60,200	26,529	44%	60,200	30,974	51%
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	19,500	1950%	0	3,314	
Property Taxes	1,477,000	773,817	52%	0	867,109	
Revenue Total	1,478,000	793,318	54%	0	870,423	
Expenses						
Capital Outlay	140,520	58,569	42%	0	0	
Interfund Transfers	73,850	43,078	58%			
Miscellaneous	60,000	17	0%	0	4,667	
Services and Supplies	950,000	0	0%	100,000	322,806	323%
Expenses Total	1,224,370	101,664	8%	100,000	327,473	327%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services				0	6,729	
Interest Income	75,000	71,972	96%	0	94,525	
Intergovernmental Revenue	5,027,000	969,914	19%	1,470,000	671,954	46%
Licenses, Permits and Fees	0	626,785				
Other Revenue	21,225,000	1,031,843	5%	23,283,500	18,355,884	79%
Revenue Total	26,327,000	2,700,514	10%	24,753,500	19,129,092	77%
Expenses						
Capital Outlay	24,532,000	4,346,819	18%	23,358,500	5,993,762	26%
Services and Supplies	1,690,000	885,226	52%	1,860,000	1,112,770	60%
Expenses Total	26,222,000	5,232,045	20%	25,218,500	7,106,532	28%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	101,865	1019%	10,000	165,540	1655%
Other Revenue	1,000,000	494	0%	1,000,000	261,816	26%
Revenue Total	1,010,000	102,359	10%	1,010,000	427,356	42%
Expenses						
Capital Outlay	200,000	0	0%	200,000	7,140	4%
Interfund Transfers	588,369	343,217	58%	619,118	361,151	58%
Services and Supplies	60	2,533	4221%	60	35	58%
Expenses Total	788,429	345,750	44%	819,178	368,326	45%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	102,081	58%	175,000	102,081	58%
Revenue Total	175,000	102,081	58%	175,000	102,081	58%
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	32,673	163%	35,000	19,728	56%
Other Taxes	200,000	119,898	60%	125,000	112,999	90%
Revenue Total	220,000	152,571	69%	160,000	132,727	83%
Expenses						
Capital Outlay	1,650,000	4,350	0%	452,500	0	0%
Interfund Transfers	230,631	0	0%	425,652	53,669	13%
Services and Supplies	50	35	70%	50	35	70%
Expenses Total	1,880,681	4,385	0%	878,202	53,704	6%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,980,000	5,724,905	64%	8,420,000	5,799,104	69%
Interest Income	40,000	66,836	167%	25,000	86,977	348%
Intergovernmental Revenue				1,100,000	0	0%
Licenses, Permits and Fees	300,000	0	0%	0	150	
Other Revenue	538,900	301,465	56%	422,900	222,026	53%
Revenue Total	9,858,900	6,093,205	62%	9,967,900	6,108,256	61%
Expenses						
Capital Outlay	2,425,000	1,060,868	44%	0	0	
Debt Service	76,900	15,950	21%	79,150	17,075	22%
Insurance and Other Chargebacks	369,077	215,292	58%	369,077	215,292	58%
Interfund Transfers	3,180,390	1,855,224	58%	3,180,390	1,855,224	58%
Salary and Benefits	1,310,682	716,020	55%	1,582,397	920,672	58%
Services and Supplies	4,521,650	2,703,980	60%	4,220,350	2,841,500	67%
Expenses Total	11,883,699	6,567,334	55%	9,431,364	5,849,763	62%

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	16,610,237	58%	25,259,051	14,074,541	56%
Interest Income	150,000	441,659	294%	70,000	163,369	233%
Intergovernmental Revenue	0	708,582				
Licenses, Permits and Fees	50,000	39,599	79%	50,000	63,052	126%
Other Revenue	35,718,235	11,182,907	31%	66,234,150	18,828,231	28%
Revenue Total	64,543,335	28,982,983	45%	91,613,201	33,129,194	36%
Expenses						
Capital Outlay	37,825,905	7,140,822	19%	58,470,500	8,817,662	15%
Contingencies				1,000	0	0%
Debt Service	6,395,895	2,127,773	33%	4,826,609	1,821,868	38%
Insurance and Other Chargebacks	1,665,135	971,327	58%	1,665,135	978,648	59%
Interfund Transfers	4,363,000	2,545,088	58%	4,363,000	2,545,088	58%
Miscellaneous				10,000	0	0%
Salary and Benefits	7,478,277	3,908,558	52%	7,936,849	3,456,183	44%
Services and Supplies	11,060,370	3,879,114	35%	10,284,310	3,046,667	30%
Expenses Total	68,788,582	20,572,682	30%	87,557,403	20,666,115	24%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	4,737,746	59%	10,229,424	5,204,819	51%
Interest Income	80,000	184,881	231%	25,000	70,396	282%
Other Revenue	1,000	0	0%	1,000	768	77%
Revenue Total	8,161,000	4,922,626	60%	10,255,424	5,275,983	51%
Expenses						
Capital Outlay	3,820,000	672,882	18%	2,950,000	13,077	0%
Debt Service	2,668,164	1,369,604	51%	3,550,270	1,669,800	47%
Insurance and Other Chargebacks	369,800	215,719	58%	369,800	215,719	58%
Interfund Transfers	1,642,251	957,978	58%	1,271,321	741,601	58%
Salary and Benefits	1,444,286	679,396	47%	1,546,276	645,136	42%
Services and Supplies	538,500	167,287	31%	1,718,600	73,578	4%
Expenses Total	10,483,001	4,062,866	39%	11,406,267	3,358,911	29%

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	2,962,173	56%	4,902,674	2,791,108	57%
Interest Income	3,000	48,449	1615%	3,000	8,979	299%
Interfund Transfers	100,000	0	0%	100,000	0	0%
Licenses, Permits and Fees	351,000	206,041	59%	375,000	322,542	86%
Other Revenue	39,350	7,510	19%	38,000	5,765	15%
Property Taxes	950,000	475,000	50%	1,332,500	666,250	50%
Revenue Total	6,710,350	3,699,173	55%	6,751,174	3,794,644	56%
Expenses						
Capital Outlay	825,000	89,267	11%	850,000	31,981	4%
Interfund Transfers	418,600	244,181	58%	418,600	244,181	58%
Miscellaneous	30,000	12,881	43%	30,000	8,766	29%
Salary and Benefits	1,858,244	934,217	50%	1,893,717	971,897	51%
Services and Supplies	3,793,214	2,125,121	56%	4,081,466	2,205,434	54%
Expenses Total	6,925,058	3,405,667	49%	7,273,783	3,462,259	48%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	2,459,408	58%	4,216,140	2,459,408	58%
Interest Income	1,000	2,317	232%	1,000	1,314	131%
Other Revenue	44,000	22,671	52%	44,000	63,580	145%
Revenue Total	4,261,140	2,484,396	58%	4,261,140	2,524,303	59%
Expenses						
Capital Outlay				0	780	
Salary and Benefits	1,715,375	963,845	56%	1,624,232	870,028	54%
Services and Supplies	2,488,890	1,119,649	45%	2,588,890	1,025,261	40%
Expenses Total	4,204,265	2,083,494	50%	4,213,122	1,896,069	45%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	510,349	58%	754,885	440,349	58%
Interest Income	2,000	24,549	1227%	2,000	15,570	779%
Interfund Transfers	1,500,000	1,500,000	100%	0	1,250,000	
Intergovernmental Revenue				1,250,000	0	0%
Other Revenue	50,000	46,826	94%	25,000	70,868	283%
Revenue Total	2,426,885	2,081,725	86%	2,031,885	1,776,787	87%
Expenses						
Capital Outlay	5,296,912	3,489,262	66%	3,365,167	1,085,764	32%
Services and Supplies	200,000	751	0%	0	640	
Expenses Total	5,496,912	3,490,013	63%	3,365,167	1,086,404	32%

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	1,122		0	3,153	
Insurance	10,175,654	5,722,405	56%	10,098,091	5,644,816	56%
Interest Income	0	35,658		0	25,131	
Other Revenue	12,180,000	6,521,857	54%	12,859,571	6,111,445	48%
Workers Compensation and Liability	886,000	509,285	57%	886,000	553,447	62%
Revenue Total	23,241,654	12,790,327	55%	23,843,662	12,337,991	52%
Expenses						
Insurance and Other Chargebacks	18,412,500	10,447,762	57%	19,330,965	10,099,091	52%
Salary and Benefits	193	3,185	1649%	3,805	3,320	87%
Services and Supplies	3,961,000	2,389,889	60%	3,660,000	2,563,749	70%
Expenses Total	22,373,693	12,840,835	57%	22,994,770	12,666,159	55%