



Memorandum

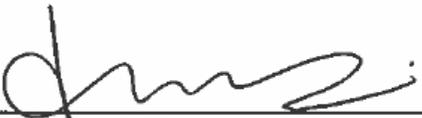
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: October 2025 Monthly Financial Report
Date: December 5, 2025

Please find attached the financial statements as of October 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 October 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 October 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 October 31, 2025)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	117,317,991	117,882,576	(564,585)	48,456,068	44,528,972
170	American Rescue Plan	526,762	3,811,495	(3,284,733)	(1,891,889)	12,215,707
175	General Assistance	655,040	1,127,550	(472,510)	744,029	744,437
176	Human Services	2,175,311	4,716,021	(2,540,710)	(1,095,765)	(1,095,765)
177	Reparations	1,007,582	1,297,947	(290,365)	(145,350)	(145,350)
178	Sustainability	730,648	643,155	87,494	1,067,047	1,067,047
180	Good Neighbor	3,098,063	3,776,017	(677,954)	375,780	375,780
185	Library	5,372,162	8,437,202	(3,065,039)	2,537,693	2,540,046
186	Library Debt Service	288,473	103,433	185,040	187,821	187,822
187	Library Capital Improvement FD	693,564	-	693,564	-	0
200	MFT	3,228,428	2,540,004	688,424	7,765,066	7,479,937
205	E911	1,172,958	1,814,751	(641,793)	548,989	332,624
206	Foreign Fire Insurance	-	-	-	281,891	281,891
210	Special Service Area (SSA) #9	289,750	287,504	2,245	16,329	16,329
215	CDBG	693,618	1,050,910	(357,292)	(297,969)	(297,969)
220	CD Loan	60,126	22,535	37,590	380,264	380,265
235	Neighborhood Improvement	317	-	317	23,799	23,799
240	Home	52,232	66,223	(13,991)	23,340	23,340
250	Affordable Housing	1,670,228	720,264	949,964	5,174,181	5,174,181
320	Debt Service	8,569,653	2,624,170	5,945,483	9,398,489	9,398,488
330	Howard Ridge	704,983	331,596	373,387	2,287,691	2,272,029
335	West Evanston	1,183,124	871,980	311,144	2,733,215	2,733,215
340	Dempster-Dodge-TIF	292,815	167,061	125,754	1,106,971	1,106,970
345	Chicago Main-TIF	644,590	1,005,967	(361,377)	(526,476)	398,793
350	Special Service Area (SSA) #6	124,029	111,175	12,855	71,274	71,273
355	Special Service Area (SSA) #7	76,135	75,186	949	21,939	21,939
360	Special Service Area (SSA) #8	32,208	26,529	5,679	14,438	14,439
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	809,333	166,084	643,249	933,026	933,028
415	Capital Improvements	2,954,591	11,266,371	(8,311,780)	(16,402,305)	(10,166,478)
416	Crown Construction	156,069	789,920	(633,852)	4,493,363	4,493,364
417	Crown Community CTR Maintenance	145,830	-	145,830	985,867	985,867
420	Special Assessment	210,425	15,592	194,833	1,397,513	1,397,512
505	Parking	8,863,902	9,097,354	(233,452)	2,418,646	1,712,533
510	Water	39,983,769	32,739,403	7,244,367	12,396,375	13,745,878
515	Sewer	7,341,996	6,775,887	566,109	10,912,524	9,931,355
520	Solid Waste	4,983,809	4,715,863	267,946	3,995,734	2,885,434
600	Fleet	3,556,620	3,101,160	455,460	1,987,153	491,939
601	Equipment Replacement	2,429,007	4,460,622	(2,031,614)	2,742,268	1,533,617
605	Insurance	18,553,220	18,505,259	47,961	4,653,988	6,419,365
	All Funds Total	240,649,358	245,144,761	(4,495,403)	109,773,017	124,213,653

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of October 31, 2025 show the General Fund with a fund balance of \$48,456,068 and a cash balance of \$44,528,972.

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 September allocations until December 2025.

Other 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 \$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).
- The second installment of property tax bills has been sent out by Cook County with a due date of December 15, 2025. At this point in 2024, the City had already received most of the second installments of property tax bills.

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

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	10,732,561	54%	19,651,233
51545 - STATE INCOME TAX	13,500,000	11,008,494	82%	10,458,444
51525 - SALES TAX - BASIC	13,350,000	10,930,714	82%	9,894,878
51530 - SALES TAX - HOME RULE	10,500,000	8,597,558	82%	7,721,498
51015 - PROPERTY TAXES	9,449,797	5,102,376	54%	8,803,031
53565 - RECREATION PROGRAM FEES	8,217,409	5,827,168	71%	6,142,894
52080 - BUILDING PERMITS	5,000,000	10,500,869	210%	14,980,663
52505 - TICKET FINES-PARKING	3,800,000	2,910,583	77%	2,672,943
51595 - LIQUOR TAX	3,300,000	2,159,872	65%	2,185,086
51515 - STATE USE TAX	2,900,000	486,217	17%	2,116,698
51565 - ELECTRIC UTILITY TAX	2,900,000	2,103,798	73%	2,188,325
51600 - PARKING TAX	2,900,000	1,936,999	67%	2,204,085
52010 - WHEEL TAX	2,800,000	2,097,999	75%	2,256,136
53675 - AMBULANCE SERVICE	2,800,000	2,331,075	83%	1,894,938
51605 - PERSONAL PROPERTY REPLACEMENT	2,500,000	1,126,781	45%	1,640,830
51620 - REAL ESTATE TRANSFER TAX*	2,500,000	2,565,599	103%	1,053,649
53676 - GEMT SERVICE REVENUE	2,500,000	1,581,783	63%	1,583,242
51550 - MUNICIPAL HOTEL TAX	2,350,000	1,631,718	69%	1,768,154
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,208,392	81%	1,039,537
51630 - AMUSEMENT TAX	1,300,000	915,288	70%	987,552
51625 - TELECOMMUNICATIONS TAX	1,050,000	801,413	76%	781,261
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	701,327	70%	909,709
ALL OTHER GF REVENUE	14,088,934	21,404,628	152%	18,489,453
TRANSFERS FROM OTHER FUNDS	10,031,740	8,654,780	86%	7,186,690
GF TOTAL**	140,227,985	117,317,991	84%	128,610,930

*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 (through October 31, 2025)
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	388,021	65%	594,133	491,432	83%
14 CITY CLERK	538,319	412,870	77%	535,355	313,251	59%
15 CITY MANAGER'S OFFICE	12,228,582	9,719,265	79%	10,177,532	10,348,429	102%
17 LAW	1,521,045	1,457,036	96%	1,354,786	1,008,526	74%
19 ADMINISTRATIVE SERVICES	13,527,596	10,913,560	81%	15,148,003	11,502,334	76%
21 COMMUNITY DEVELOPMENT	5,078,229	3,499,813	69%	4,687,076	3,304,527	71%
22 POLICE	36,152,937	29,490,747	82%	35,221,511	27,679,840	79%
23 FIRE MGMT & SUPPORT	23,294,964	19,152,129	82%	22,110,663	18,464,155	84%
24 HEALTH	1,969,411	1,534,732	78%	1,817,273	1,509,487	83%
30 PARKS AND RECREATION	15,760,980	13,182,865	84%	14,547,351	15,396,498	106%
40 PUBLIC WORKS AGENCY	16,350,871	12,595,857	77%	15,868,893	11,104,170	70%
99 NON-DEPARTMENTAL	24,261,149	15,535,681	64%	21,864,968	25,556,455	117%
Expenses Total	151,278,402	117,882,576	78%	143,927,543	126,679,106	88%

Police and Fire Overtime

Through October 31, 2025, Police has spent 106% of budgeted overtime and Fire has spent 97% of budgeted overtime.

Table 4
FY 2025 Police and Fire Overtime YTD Expenses (through October 31, 2025)

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	2,166,056	106%	1,736,349	1,706,943	98%
Fire	1,329,500	1,291,837	97%	1,084,000	1,098,732	101%

Section 3 - Enterprise Funds

Parking Fund

Through October 31, 2025, the Parking Fund is showing a fund balance of \$2,418,646 and a cash balance of \$1,712,533.

Water Fund

Through October 31, 2025, the Water Fund is showing a fund balance of \$12,396,375 and a cash balance of \$13,745,878. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through October 31, 2025, the Sewer Fund is showing a fund balance of \$10,912,524 and a cash balance of \$9,931,355.

Solid Waste Fund

Through October 31, 2025, the Solid Waste Fund is showing a fund balance of \$3,995,734 and a cash balance of \$2,885,434.

Section 4 - Other Funds

Capital Improvements Fund

Through October 31, 2025, the CIP Fund is showing a fund balance of (\$16,402,305) and a cash balance of (\$10,166,478). 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 October 31, 2025, the Fleet Fund is showing a fund balance of \$1,987,153 and a cash balance of \$491,939. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through October 31, 2025, the Insurance Fund is showing a fund balance of \$4,653,988 and a cash balance of \$6,419,365.

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
100 GENERAL FUND						
Revenue						
Other Revenue	1,849,000	1,859,402	101%	1,301,500	1,372,512	105%
Charges for Services	12,765,709	11,150,190	87%	11,655,200	9,763,898	84%
Fines and Forfeitures	4,375,000	3,618,087	83%	3,725,000	3,374,943	91%
Interest Income	750,000	1,775,757	237%	500,000	1,681,305	336%
Interfund Transfers	10,031,740	8,654,780	86%	9,623,390	7,186,690	75%
Intergovernmental Revenue	4,404,334	3,467,972	79%	3,966,034	3,235,244	82%
Licenses, Permits and Fees	9,597,300	13,723,641	143%	7,336,450	18,021,861	246%
Other Taxes	67,015,000	57,233,224	85%	66,300,000	54,969,659	83%
Property Taxes	29,439,902	15,834,937	54%	29,047,402	29,004,818	100%
Revenue Total	140,227,985	117,317,991	84%	133,454,976	128,610,930	96%
Expenses						
Capital Outlay	398,978	54,373	14%	272,000	2,799,957	1029%
Community Sponsored Organizations	120,000	108,666	91%	120,000	105,909	88%
Contingencies	125,000	354,636	284%	126,000	257	0%
Insurance and Other Chargebacks	33,489,844	18,735,064	56%	29,463,684	28,954,074	98%
Interfund Transfers	4,457,100	3,580,910	80%	4,887,100	7,366,670	151%
Miscellaneous	1,029,798	959,963	93%	1,545,213	719,881	47%
Salary and Benefits	91,592,836	75,987,860	83%	88,012,393	69,992,190	80%
Services and Supplies	20,064,846	18,101,104	90%	19,501,153	16,745,078	86%
Expenses Total	151,278,402	117,882,576	78%	143,927,543	126,684,017	88%
170 AMERICAN RESCUE PLAN						
Revenue						
Other Revenue	-	(49,726)		-	14,728	
Interest Income	650,000	576,487	89%	50,000	1,161,323	2323%
Intergovernmental Revenue				-	-	
Revenue Total	650,000	526,762	81%	50,000	1,176,051	2352%
Expenses						
Capital Outlay	2,431,300	1,120,185	46%	10,188,900	2,779,976	27%
Community Sponsored Organizations	2,542,000	62,371	2%	-	457,076	
Insurance and Other Chargebacks	100,000	23,893	24%	100,000	28,154	28%
Interfund Transfers	1,500,000	1,500,000	100%	1,250,000	1,667,200	133%
Miscellaneous	8,396,724	911,907	11%	10,294,191	1,025,684	10%
Salary and Benefits	115,871	-	0%	-	1,031	
Services and Supplies	2,977,080	193,138	6%	3,275,000	581,261	18%
Expenses Total	18,062,975	3,811,495	21%	25,108,091	6,540,381	26%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Other Revenue	27,500	27,907	101%	27,500	5,506	20%
Interest Income	1,000	48,117	4812%	1,000	70,365	7037%
Property Taxes	750,000	579,016	77%	1,050,000	1,080,338	103%
Revenue Total	778,500	655,040	84%	1,078,500	1,156,209	107%
Expenses						
Miscellaneous	7,000	15,702	224%	7,000	6,551	94%
Salary and Benefits	560,420	478,675	85%	539,408	463,997	86%
Services and Supplies	775,500	633,174	82%	874,482	541,165	62%
Expenses Total	1,342,920	1,127,550	84%	1,420,890	1,011,712	71%
176 HUMAN SERVICES FUND						
Revenue						
Other Revenue	20,000	8,000	40%	20,000	-	0%
Interest Income	6,000	14,054	234%	6,000	53,525	892%
Intergovernmental Revenue	335,000	328,257	98%	114,000	795,135	697%
Property Taxes	3,650,000	1,825,000	50%	3,360,000	3,360,000	100%
Revenue Total	4,011,000	2,175,311	54%	3,500,000	4,208,660	120%
Expenses						
Community Sponsored Organizations	60,000	619,473	1032%	60,000	477,556	796%
Insurance and Other Chargebacks	-	(6,719)		-	11,470	
Miscellaneous	210,000	220,580	105%	210,000	223,314	106%
Salary and Benefits	3,288,979	2,624,349	80%	2,654,369	2,108,217	79%
Services and Supplies	2,801,998	1,258,339	45%	2,334,063	1,353,170	58%
Expenses Total	6,360,977	4,716,021	74%	5,258,432	4,173,726	79%
177 REPARATIONS FUND						
Revenue						
Other Revenue	-	1,030		-	3,499	
Interest Income	2,500	6,552	262%	2,500	25,043	1002%
Intergovernmental Revenue	100,000	-	0%	100,000	-	0%
Other Taxes	1,200,000	1,000,000	83%	1,400,000	1,000,000	71%
Revenue Total	1,302,500	1,007,582	77%	1,502,500	1,028,542	68%
Expenses						
Miscellaneous	1,200,000	1,296,640	108%	3,400,000	2,390,901	70%
Services and Supplies	101,000	1,307	1%	101,000	113,525	112%
Expenses Total	1,301,000	1,297,947	100%	3,501,000	2,504,427	72%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Other Revenue	500,000	-	0%	650,000	69,909	11%
Fines and Forfeitures	10,000	-	0%			
Interest Income	2,000	15,648	782%	2,000	21,862	1093%
Interfund Transfers	800,000	715,000	89%	700,000	666,670	95%
Intergovernmental Revenue	260,000	-	0%	10,000	10,000	100%
Licenses, Permits and Fees	-	-		500,000	346,302	69%
Revenue Total	1,572,000	730,648	46%	1,862,000	1,114,742	60%
Expenses						
Community Sponsored Organizations	500,000	-	0%	500,000	-	0%
Miscellaneous	190,000	194,168	102%	525,000	59,667	11%
Salary and Benefits	400,513	187,638	47%	250,368	212,176	85%
Services and Supplies	616,000	261,348	42%	725,120	465,837	64%
Expenses Total	1,706,513	643,155	38%	2,000,488	737,679	37%
180 GOOD NEIGHBOR FUND						
Revenue						
Other Revenue	3,000,000	3,090,000	103%	3,000,000	3,250,000	108%
Interest Income	-	8,063		1,000	22,084	2208%
Revenue Total	3,000,000	3,098,063	103%	3,001,000	3,272,084	109%
Expenses						
Interfund Transfers	3,000,000	3,090,000	103%	3,000,000	1,500,000	50%
Miscellaneous	164,000	-	0%	314,000	-	0%
Services and Supplies	-	686,017		-	250,903	
Expenses Total	3,164,000	3,776,017	119%	3,314,000	1,750,903	53%
185 LIBRARY FUND						
Revenue						
Other Revenue	402,000	264,326	66%	405,000	192,584	48%
Charges for Services	1,000	277	28%	400	1,571	393%
Interest Income	25,000	246,174	985%	25,000	293,294	1173%
Interfund Transfers	173,750	173,570	100%	216,999	173,570	80%
Intergovernmental Revenue	155,000	152,895	99%	200,213	243,149	121%
Property Taxes	8,624,347	4,444,135	52%	8,213,664	8,245,299	100%
Library Revenue	82,000	90,786	111%	109,394	119,439	109%
Revenue Total	9,463,097	5,372,162	57%	9,170,670	9,268,906	101%
Expenses						
Capital Outlay	2,000	880	44%	3,500	-	0%
Insurance and Other Chargebacks				-	2,531	
Interfund Transfers	360,325	993,834	276%	360,325	300,260	83%
Salary and Benefits	7,497,302	5,613,237	75%	7,264,128	5,037,851	69%
Services and Supplies	2,147,619	1,829,251	85%	2,313,194	1,564,879	68%
Expenses Total	10,007,246	8,437,202	84%	9,941,147	6,905,521	69%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	576,946	288,473	50%	574,677	574,676	100%
Revenue Total	576,946	288,473	50%	574,677	574,676	100%
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						
Other Revenue	1,900,000	-	0%	550,000	-	0%
Interfund Transfers	-	693,564				
Revenue Total	1,900,000	693,564	37%	550,000	-	0%
Expenses						
Capital Outlay	1,900,000	-	0%	550,000	157,800	29%
Expenses Total	1,900,000	-	0%	550,000	157,800	29%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	287,320	575%	15,000	309,357	2062%
Intergovernmental Revenue	3,300,000	2,941,108	89%	2,986,239	2,868,192	96%
Revenue Total	3,350,000	3,228,428	96%	3,001,239	3,177,548	106%
Expenses						
Capital Outlay	4,469,650	1,456,249	33%	4,405,000	1,239,294	28%
Salary and Benefits				325,000	-	0%
Services and Supplies	1,890,000	1,083,755	57%	1,890,000	1,371,650	73%
Expenses Total	6,359,650	2,540,004	40%	6,620,000	2,610,944	39%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Revenue	-	9,000				
Interest Income	15,000	10,000	67%	7,000	27,936	399%
Other Taxes	1,450,000	1,153,958	80%	1,450,000	1,323,175	91%
Revenue Total	1,465,000	1,172,958	80%	1,457,000	1,351,112	93%
Expenses						
Capital Outlay	445,000	595,612	134%	480,000	289,097	60%
Insurance and Other Chargebacks	19,142	15,950	83%	19,142	15,950	83%
Interfund Transfers	100,000	83,330	83%	100,000	83,330	83%
Miscellaneous				-	338	
Salary and Benefits	903,749	639,531	71%	810,331	633,644	78%
Services and Supplies	394,950	480,327	122%	368,350	453,193	123%
Expenses Total	1,862,841	1,814,751	97%	1,777,823	1,475,551	83%
206 FOREIGN FIRE INSURANCE						
Revenue						
Interfund Transfers				-	27,500	
Other Taxes	250,000	-	0%			
Revenue Total	250,000	-	0%	-	27,500	
Expenses						
Capital Outlay	200,000	-	0%			
Expenses Total	200,000	-	0%			
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	-	2,245		-	9,317	
Property Taxes	642,145	287,504	45%	592,665	609,713	103%
Revenue Total	642,145	289,750	45%	592,665	619,030	104%
Expenses						
Services and Supplies	642,145	287,504	45%	575,000	618,341	108%
Expenses Total	642,145	287,504	45%	575,000	618,341	108%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
215 CDBG FUND						
Revenue						
Other Revenue	-	161,622				
Interest Income	-	1,430		-	3,388	
Intergovernmental Revenue	2,616,400	530,565	20%	3,068,463	785,262	26%
Revenue Total	2,616,400	693,618	27%	3,068,463	788,649	26%
Expenses						
Capital Outlay	1,160,000	354,477	31%	-	506,470	
Community Sponsored Organizations	-	117,500		75,000	280,558	374%
Insurance and Other Chargebacks	-	272,104		-	156,384	
Miscellaneous	2,198,445	217	0%	2,341,499	-	0%
Salary and Benefits	319,903	273,675	86%	681,559	414,805	61%
Services and Supplies	110,650	32,937	30%	17,480	21,529	123%
Expenses Total	3,788,998	1,050,910	28%	3,115,538	1,379,746	44%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	301,565	46,954	16%	443,121	7,341	2%
Interest Income	5,000	13,172	263%	5,000	17,947	359%
Revenue Total	306,565	60,126	20%	448,121	25,288	6%
Expenses						
Services and Supplies	306,565	22,535	7%	440,000	57,103	13%
Expenses Total	306,565	22,535	7%	440,000	57,103	13%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	317		-	559	
Revenue Total	-	317		-	559	
Expenses						
Services and Supplies				-	1	
Expenses Total				-	1	
240 HOME FUND						
Revenue						
Other Revenue	25,000	22,695	91%	25,000	39,852	159%
Interest Income	150	1,002	668%	150	380	253%
Intergovernmental Revenue	2,256,469	28,535	1%	2,345,000	89,415	4%
Revenue Total	2,281,619	52,232	2%	2,370,150	129,646	5%
Expenses						
Insurance and Other Chargebacks	1,150,000	(10,740)	-1%	1,150,000	32,799	3%
Miscellaneous	2,000	-	0%	2,000	207	10%
Salary and Benefits	42,847	34,310	80%	68,137	45,723	67%
Services and Supplies	1,081,065	42,653	4%	801,065	55,374	7%
Expenses Total	2,275,912	66,223	3%	2,021,202	134,102	7%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Other Revenue	130,000	399,131	307%	130,000	439,583	338%
Interest Income	40,000	167,547	419%	8,000	150,532	1882%
Interfund Transfers	1,000,000	1,030,000	103%	1,000,000	1,000,000	100%
Intergovernmental Revenue	-	10,493		145,000	122,970	85%
Other Taxes	50,000	63,058	126%	50,000	20,000	40%
Revenue Total	1,220,000	1,670,228	137%	1,333,000	1,733,085	130%
Expenses						
Community Sponsored Organizations	-	10,493		154,000	107,861	70%
Insurance and Other Chargebacks	-	(20,433)		11,000	19,581	178%
Miscellaneous	1,001,500	37,999	4%	1,051,500	51,380	5%
Salary and Benefits	175,980	78,506	45%	41,038	26,150	64%
Services and Supplies	1,185,000	613,699	52%	1,670,000	33,773	2%
Expenses Total	2,362,480	720,264	30%	2,927,538	238,745	8%
320 DEBT SERVICE FUND						
Revenue						
Other Revenue	1,393,221	-	0%	-	13,955	
Interest Income	10,000	323,100	3231%	10,000	258,306	2583%
Interfund Transfers	1,822,547	1,231,000	68%	2,693,941	1,913,830	71%
Property Taxes	12,766,093	7,015,553	55%	12,766,093	13,025,460	102%
Revenue Total	15,991,861	8,569,653	54%	15,470,034	15,211,551	98%
Expenses						
Interfund Transfers				-	-	
Services and Supplies	7,000	6,300	90%	6,600	6,320	96%
Debt Service	15,981,861	2,617,870	16%	15,460,034	2,418,057	16%
Expenses Total	15,988,861	2,624,170	16%	15,466,634	2,424,377	16%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Other Revenue	-	35,000		5,000	28,000	560%
Interest Income	12,000	48,372	403%	10,000	81,765	818%
Property Taxes	1,336,000	621,611	47%	1,100,000	1,311,460	119%
Revenue Total	1,348,000	704,983	52%	1,115,000	1,421,225	127%
Expenses						
Capital Outlay	100,000	4,738	5%	50,000	934,292	1869%
Interfund Transfers	343,913	286,590	83%	363,513	302,930	83%
Miscellaneous	350,000	32,925	9%	-	46,223	
Services and Supplies	63,500	7,342	12%	65,000	14,595	22%
Expenses Total	857,413	331,596	39%	478,513	1,298,040	271%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	6,000	61,001	1017%	5,000	138,793	2776%
Property Taxes	2,211,000	1,122,123	51%	1,450,000	2,055,699	142%
Revenue Total	2,217,000	1,183,124	53%	1,455,000	2,194,492	151%
Expenses						
Capital Outlay	1,560,790	725,802	47%	3,315,000	1,121,610	34%
Interfund Transfers	110,550	92,130	83%	75,000	62,500	83%
Miscellaneous	52,000	51,064	98%	12,000	91,384	762%
Services and Supplies	1,100,000	2,985	0%	1,005,000	90,962	9%
Expenses Total	2,823,340	871,980	31%	4,407,000	1,366,456	31%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	23,916	797%	1,000	37,867	3787%
Property Taxes	488,000	268,898	55%	180,000	488,906	272%
Revenue Total	491,000	292,815	60%	181,000	526,773	291%
Expenses						
Interfund Transfers	193,343	161,120	83%	176,857	147,380	83%
Miscellaneous	10,000	4,375	44%	-	25,000	
Services and Supplies	2,000	1,566	78%	2,000	356	18%
Expenses Total	205,343	167,061	81%	178,857	172,736	97%
345 CHICAGO-MAIN TIF						
Revenue						
Other Revenue				1,880,000	50,000	3%
Interest Income	10,000	26,790	268%	5,000	77,774	1555%
Property Taxes	1,295,000	617,800	48%	1,000,000	1,167,349	117%
Revenue Total	1,305,000	644,590	49%	2,885,000	1,295,123	45%
Expenses						
Capital Outlay	260,000	690,365	266%	260,000	283,348	109%
Interfund Transfers	307,990	256,660	83%	272,480	227,070	83%
Miscellaneous	540,000	44,085	8%	250,000	20,157	8%
Services and Supplies	50,010	14,857	30%	15,010	1,775	12%
Expenses Total	1,158,000	1,005,967	87%	797,490	532,350	67%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	4,588	1835%	250	15,442	6177%
Property Taxes	221,000	119,441	54%	221,000	220,108	100%
Revenue Total	221,250	124,029	56%	221,250	235,550	106%
Expenses						
Services and Supplies	220,000	111,175	51%	220,000	214,230	97%
Expenses Total	220,000	111,175	51%	220,000	214,230	97%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	949	475%	200	2,508	1254%
Property Taxes	142,000	75,186	53%	142,000	143,776	101%
Revenue Total	142,200	76,135	54%	142,200	146,283	103%
Expenses						
Services and Supplies	140,000	75,186	54%	140,000	139,844	100%
Expenses Total	140,000	75,186	54%	140,000	139,844	100%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	-	402		-	1,119	
Property Taxes	60,200	31,806	53%	60,200	58,230	97%
Revenue Total	60,200	32,208	54%	60,200	59,349	99%
Expenses						
Services and Supplies	60,200	26,529	44%	60,200	57,832	96%
Expenses Total	60,200	26,529	44%	60,200	57,832	96%
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Property Taxes	92,624	-	0%			
Revenue Total	92,624	-	0%			
Expenses						
Services and Supplies	90,000	-	0%			
Expenses Total	90,000	-	0%			
365 FIVE FIFTH TIF FUND						
Revenue						
Other Revenue	-	2,032				
Interest Income	1,000	25,794	2579%	-	11,290	
Property Taxes	1,477,000	781,508	53%	-	1,107,339	
Revenue Total	1,478,000	809,333	55%	-	1,118,628	
Expenses						
Capital Outlay	140,520	100,004	71%	-	-	
Interfund Transfers	73,850	61,540	83%			
Miscellaneous	60,000	2,974	5%	-	8,224	
Services and Supplies	950,000	1,566	0%	100,000	322,806	323%
Expenses Total	1,224,370	166,084	14%	100,000	331,030	331%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Other Revenue	21,225,000	1,235,664	6%	23,283,500	19,202,445	82%
Charges for Services				-	6,729	
Interest Income	75,000	106,413	142%	-	336,674	
Intergovernmental Revenue	5,027,000	969,914	19%	1,470,000	1,122,329	76%
Licenses, Permits and Fees	-	642,600				
Revenue Total	26,327,000	2,954,591	11%	24,753,500	20,668,177	83%
Expenses						
Capital Outlay	24,532,000	9,908,373	40%	23,358,500	12,749,828	55%
Services and Supplies	1,690,000	1,357,998	80%	1,860,000	1,907,182	103%
Expenses Total	26,222,000	11,266,371	43%	25,218,500	14,657,009	58%
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	1,000,000	16,121	2%	1,000,000	275,770	28%
Interest Income	10,000	139,947	1399%	10,000	227,823	2278%
Intergovernmental Revenue				-	500,000	
Revenue Total	1,010,000	156,069	15%	1,010,000	1,003,593	99%
Expenses						
Capital Outlay	200,000	291,262	146%	200,000	109,660	55%
Interfund Transfers	588,369	490,310	83%	619,118	515,930	83%
Services and Supplies	60	8,348	13913%	60	9,898	16497%
Expenses Total	788,429	789,920	100%	819,178	635,488	78%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	145,830	83%	175,000	145,830	83%
Revenue Total	175,000	145,830	83%	175,000	145,830	83%
Expenses						
Capital Outlay	175,000	-	0%	175,000	-	0%
Expenses Total	175,000	-	0%	175,000	-	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	20,000	56,125	281%	35,000	27,964	80%
Interfund Transfers				-	1,000,000	
Other Taxes	200,000	154,299	77%	125,000	122,213	98%
Revenue Total	220,000	210,425	96%	160,000	1,150,177	719%
Expenses						
Capital Outlay	1,650,000	15,542	1%	452,500	290,327	64%
Interfund Transfers	230,631	-	0%	425,652	76,670	18%
Services and Supplies	50	50	100%	50	50	100%
Expenses Total	1,880,681	15,592	1%	878,202	367,047	42%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Other Revenue	538,900	509,557	95%	422,900	304,305	72%
Charges for Services	8,980,000	8,258,624	92%	8,420,000	8,382,975	100%
Interest Income	40,000	95,720	239%	25,000	134,062	536%
Intergovernmental Revenue				1,100,000	-	0%
Licenses, Permits and Fees	300,000	-	0%	-	225	
Revenue Total	9,858,900	8,863,902	90%	9,967,900	8,821,567	88%
Expenses						
Capital Outlay	2,425,000	1,139,068	47%	-	143	
Insurance and Other Chargebacks	369,077	307,560	83%	369,077	307,560	83%
Interfund Transfers	3,180,390	2,650,320	83%	3,180,390	2,650,320	83%
Miscellaneous				-	64	
Salary and Benefits	1,310,682	1,058,447	81%	1,582,397	1,344,256	85%
Services and Supplies	4,521,650	3,926,009	87%	4,220,350	4,114,101	97%
Debt Service	76,900	15,950	21%	79,150	17,075	22%
Expenses Total	11,883,699	9,097,354	77%	9,431,364	8,433,518	89%
510 WATER FUND						
Revenue						
Other Revenue	35,718,235	14,294,756	40%	66,234,150	25,993,663	39%
Charges for Services	28,625,100	24,219,440	85%	25,259,051	20,649,305	82%
Interest Income	150,000	629,133	419%	70,000	341,493	488%
Intergovernmental Revenue	-	794,663				
Licenses, Permits and Fees	50,000	45,778	92%	50,000	77,208	154%
Revenue Total	64,543,335	39,983,769	62%	91,613,201	47,061,668	51%
Expenses						
Capital Outlay	37,825,905	13,369,897	35%	58,470,500	21,193,150	36%
Contingencies	-	9		1,000	-	0%
Insurance and Other Chargebacks	1,665,135	1,387,610	83%	1,665,135	1,396,572	84%
Interfund Transfers	4,363,000	3,635,840	83%	4,363,000	3,635,840	83%
Miscellaneous				10,000	-	0%
Salary and Benefits	7,478,277	5,953,624	80%	7,936,849	5,243,495	66%
Services and Supplies	11,060,370	6,230,897	56%	10,284,310	5,405,509	53%
Debt Service	6,395,895	2,161,525	34%	4,826,609	1,855,620	38%
Expenses Total	68,788,582	32,739,403	48%	87,557,403	38,730,185	44%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
515 SEWER FUND						
Revenue						
Other Revenue	1,000	-	0%	1,000	768	77%
Charges for Services	8,080,000	7,092,455	88%	10,229,424	7,770,217	76%
Interest Income	80,000	249,541	312%	25,000	110,723	443%
Revenue Total	8,161,000	7,341,996	90%	10,255,424	7,881,708	77%
Expenses						
Capital Outlay	3,820,000	1,687,843	44%	2,950,000	153,491	5%
Insurance and Other Chargebacks	369,800	308,170	83%	369,800	308,170	83%
Interfund Transfers	1,642,251	1,368,540	83%	1,271,321	1,059,430	83%
Salary and Benefits	1,444,286	1,066,899	74%	1,546,276	976,101	63%
Services and Supplies	538,500	295,596	55%	1,718,600	703,787	41%
Debt Service	2,668,164	2,048,839	77%	3,550,270	2,477,563	70%
Expenses Total	10,483,001	6,775,887	65%	11,406,267	5,678,542	50%
520 SOLID WASTE FUND						
Revenue						
Other Revenue	39,350	10,448	27%	38,000	7,892	21%
Charges for Services	5,267,000	4,197,127	80%	4,902,674	3,945,863	80%
Interest Income	3,000	65,650	2188%	3,000	19,385	646%
Interfund Transfers	100,000	-	0%	100,000	47,170	47%
Licenses, Permits and Fees	351,000	235,584	67%	375,000	420,605	112%
Property Taxes	950,000	475,000	50%	1,332,500	1,332,500	100%
Revenue Total	6,710,350	4,983,809	74%	6,751,174	5,773,414	86%
Expenses						
Capital Outlay	825,000	147,352	18%	850,000	108,248	13%
Interfund Transfers	418,600	348,830	83%	418,600	348,830	83%
Miscellaneous	30,000	17,704	59%	30,000	8,844	29%
Salary and Benefits	1,858,244	1,326,745	71%	1,893,717	1,447,339	76%
Services and Supplies	3,793,214	2,875,231	76%	4,081,466	3,299,960	81%
Expenses Total	6,925,058	4,715,863	68%	7,273,783	5,213,221	72%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Other Revenue	44,000	38,809	88%	44,000	95,065	216%
Charges for Services	4,216,140	3,513,602	83%	4,216,140	3,513,440	83%
Interest Income	1,000	4,209	421%	1,000	3,318	332%
Revenue Total	4,261,140	3,556,620	83%	4,261,140	3,611,823	85%
Expenses						
Capital Outlay				-	35,530	
Salary and Benefits	1,715,375	1,394,036	81%	1,624,232	1,321,989	81%
Services and Supplies	2,488,890	1,707,124	69%	2,588,890	1,868,828	72%
Expenses Total	4,204,265	3,101,160	74%	4,213,122	3,226,346	77%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Other Revenue	50,000	69,502	139%	25,000	135,195	541%
Charges for Services	874,885	729,070	83%	754,885	629,070	83%
Interest Income	2,000	32,673	1634%	2,000	24,266	1213%
Interfund Transfers	1,500,000	1,500,000	100%	-	3,550,000	
Intergovernmental Revenue	-	97,762		1,250,000	-	0%
Revenue Total	2,426,885	2,429,007	100%	2,031,885	4,338,531	214%
Expenses						
Capital Outlay	5,296,912	4,437,723	84%	3,365,167	1,209,616	36%
Services and Supplies	200,000	22,899	11%	-	779	
Expenses Total	5,496,912	4,460,622	81%	3,365,167	1,210,394	36%
605 INSURANCE FUND						
Revenue						
Other Revenue	12,180,000	9,501,560	78%	12,859,571	8,954,432	70%
Charges for Services	-	9,005		-	3,620	
Interest Income	-	65,491		-	48,260	
Insurance	10,175,654	8,260,525	81%	10,098,091	8,109,503	80%
Workers Compensation and Liability	886,000	716,639	81%	886,000	761,586	86%
Revenue Total	23,241,654	18,553,220	80%	23,843,662	17,877,401	75%
Expenses						
Insurance and Other Chargebacks	18,412,500	15,185,342	82%	19,330,965	14,264,510	74%
Salary and Benefits	193	4,855	2514%	3,805	4,704	124%
Services and Supplies	3,961,000	3,315,061	84%	3,660,000	2,885,374	79%
Expenses Total	22,373,693	18,505,259	83%	22,994,770	17,154,587	75%