



Memorandum

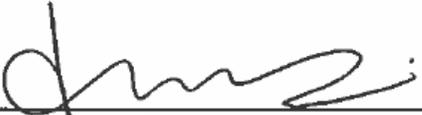
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: September 2025 Monthly Financial Report
Date: October 24, 2025

Please find attached the financial statements as of September 30, 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 September 30, 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 September 30, 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 September 30, 2025)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	106,870,659	108,163,050	(1,292,391)	47,728,262	42,722,981
170	American Rescue Plan	511,834	3,714,728	(3,202,894)	(1,810,050)	12,353,935
175	General Assistance	642,890	1,032,092	(389,202)	827,337	827,746
176	Human Services	2,199,272	4,267,044	(2,067,772)	(622,827)	(622,827)
177	Reparations	1,007,128	1,297,729	(290,601)	(145,586)	(145,586)
178	Sustainability	728,890	563,337	165,553	1,145,106	1,145,106
180	Good Neighbor	3,097,487	3,775,998	(678,511)	375,223	375,223
185	Library	5,316,123	7,751,819	(2,435,696)	3,167,036	3,169,389
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	2,886,176	2,244,715	641,461	7,718,103	7,431,544
205	E911	1,059,362	1,309,970	(250,608)	940,174	729,819
206	Foreign Fire Insurance	-	-	-	281,891	-
210	Special Service Area (SSA) #9	289,727	287,504	2,223	16,307	16,307
215	CDBG	177,068	787,833	(610,766)	(551,443)	(551,443)
220	CD Loan	58,098	22,535	35,563	378,237	378,238
235	Neighborhood Improvement	281	-	281	23,763	23,763
240	Home	37,067	66,932	(29,865)	7,466	7,466
250	Affordable Housing	1,619,854	720,386	899,469	5,123,686	5,123,685
320	Debt Service	8,404,072	2,624,170	5,779,902	9,232,908	9,232,907
330	Howard Ridge	701,807	302,444	399,363	2,313,667	2,298,005
335	West Evanston	1,179,173	755,620	423,553	2,845,624	2,857,624
340	Dempster-Dodge-TIF	291,269	150,456	140,813	1,122,030	1,122,029
345	Chicago Main-TIF	641,219	962,619	(321,400)	(486,499)	438,769
350	Special Service Area (SSA) #6	123,702	111,175	12,528	70,947	70,947
355	Special Service Area (SSA) #7	76,105	75,186	919	21,909	21,909
360	Special Service Area (SSA) #8	32,062	26,529	5,533	14,292	14,293
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	807,315	118,002	689,313	979,090	979,092
415	Capital Improvements	2,800,522	8,770,687	(5,970,165)	(14,060,690)	(7,824,863)
416	Crown Construction	139,700	740,884	(601,184)	4,526,031	4,526,031
417	Crown Community CTR Maintenance	131,247	-	131,247	971,284	971,284
420	Special Assessment	182,796	15,587	167,209	1,369,889	1,369,888
505	Parking	7,930,986	8,211,396	(280,409)	2,371,689	1,677,552
510	Water	37,030,599	29,130,975	7,899,624	13,051,632	14,088,129
515	Sewer	6,638,683	5,998,640	640,043	10,986,458	9,766,749
520	Solid Waste	4,631,308	4,519,083	112,225	3,840,013	2,521,509
600	Fleet	3,201,377	2,841,283	360,094	1,891,787	394,987
601	Equipment Replacement	2,339,183	4,451,897	(2,112,713)	2,661,169	1,443,865
605	Insurance	16,557,053	16,461,045	96,008	4,702,035	6,467,413
	All Funds Total	221,324,129	222,376,781	(1,052,652)	113,215,768	125,611,284

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of September 30, 2025 show the General Fund with a fund balance of \$47,728,262 and a cash balance of \$42,722,981.

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 August allocations until November 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).
- As of October 24, 2025, the second installment of property tax bills have not been sent out by Cook County nor has the County provided an estimated billing date to Evanston and other municipalities. 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 September 30, 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	6,277,503	76%	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	2,282,906	82%	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	11,033,032	78%	9,537,611
TRANSFERS FROM OTHER FUNDS	10,031,740	7,943,802	79%	6,509,741
GF TOTAL**	140,227,985	106,870,659	76%	118,982,139

*This figure EXCLUDES the \$1.0M budgeted for the Repairs Fund. The Repairs 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 September 30, 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	351,343	59%	594,133	438,097	74%
14 CITY CLERK	538,319	393,136	73%	535,355	281,152	53%
15 CITY MANAGER'S OFFICE	12,228,582	8,857,252	72%	10,177,532	6,371,766	63%
17 LAW	1,521,045	1,348,929	89%	1,354,786	886,529	65%
19 ADMINISTRATIVE SERVICES	13,527,596	9,697,585	72%	15,148,003	9,948,254	66%
21 COMMUNITY DEVELOPMENT	5,078,229	3,143,119	62%	4,687,076	2,859,675	61%
22 POLICE	36,152,937	26,879,388	74%	35,221,511	25,142,068	71%
23 FIRE MGMT & SUPPORT	23,294,964	17,394,337	75%	22,110,663	16,759,540	76%
24 HEALTH	1,969,411	1,368,370	69%	1,817,273	1,346,714	74%
30 PARKS AND RECREATION	15,760,980	12,007,597	76%	14,547,351	14,178,799	97%
40 PUBLIC WORKS AGENCY	16,350,871	11,186,312	68%	15,868,893	10,007,534	63%
99 NON-DEPARTMENTAL	24,261,149	15,535,681	64%	21,864,968	25,231,309	115%
Expenses Total	151,278,402	108,163,050	71%	143,927,543	113,451,437	79%

Police and Fire Overtime

Through September 30, 2025, Police has spent 93% of budgeted overtime and Fire has spent 87% of budgeted overtime.

Table 4

FY 2025 Police and Fire Overtime YTD Expenses (through September 30, 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	1,898,282	93%	1,736,349	1,498,012	86%
Fire	1,329,500	1,161,597	87%	1,084,000	956,839	88%

Section 3 - Enterprise Funds

Parking Fund

Through September 30, 2025, the Parking Fund is showing a fund balance of \$2,371,689 and a cash balance of \$1,677,552.

Water Fund

Through September 30, 2025, the Water Fund is showing a fund balance of \$13,051,632 and a cash balance of \$14,088,129. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through September 30, 2025, the Sewer Fund is showing a fund balance of \$10,986,458 and a cash balance of \$9,766,749.

Solid Waste Fund

Through September 30, 2025, the Solid Waste Fund is showing a fund balance of \$3,840,013 and a cash balance of \$2,521,509.

Section 4 - Other Funds

Capital Improvements Fund

Through September 30, 2025, the CIP Fund is showing a fund balance of (\$14,060,690) and a cash balance of (\$7,824,863). 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 September 30, 2025, the Fleet Fund is showing a fund balance of \$1,891,787 and a cash balance of \$394,987. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through September 30, 2025, the Insurance Fund is showing a fund balance of \$4,702,035 and a cash balance of \$6,467,413.

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	10,254,947	80%	11,655,200	8,778,849	75%
Fines and Forfeitures	4,375,000	3,132,507	72%	3,725,000	2,968,708	80%
Interest Income	750,000	1,601,963	214%	500,000	1,569,972	314%
Interfund Transfers	10,031,740	7,943,802	79%	9,623,390	6,509,741	68%
Intergovernmental Revenue	4,404,334	3,114,709	71%	3,966,034	2,971,803	75%
Licenses, Permits and Fees	9,597,300	12,983,543	135%	7,336,450	17,402,236	237%
Other Revenue	1,849,000	1,611,712	87%	1,301,500	1,189,318	91%
Other Taxes	67,015,000	50,392,539	75%	66,300,000	49,137,248	74%
Property Taxes	29,439,902	15,834,937	54%	29,047,402	28,454,263	98%
Revenue Total	140,227,985	106,870,659	76%	133,454,976	118,982,139	89%
Expenses						
Capital Outlay	398,978	53,565	13%	272,000	2,796,821	1028%
Community Sponsored Organizations	120,000	100,377	84%	120,000	20,505	17%
Contingencies	125,000	322,824	258%	126,000	257	0%
Insurance and Other Chargebacks	33,489,844	18,435,171	55%	29,463,684	28,292,881	96%
Interfund Transfers	4,457,100	3,242,819	73%	4,887,100	3,721,912	76%
Miscellaneous	1,029,798	908,138	88%	1,545,213	616,302	40%
Salary and Benefits	91,592,836	68,770,059	75%	88,012,393	63,269,086	72%
Services and Supplies	20,064,846	16,330,096	81%	19,501,153	14,733,673	76%
Expenses Total	151,278,402	108,163,050	71%	143,927,543	113,451,437	79%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	650,000	546,534	84%	50,000	1,080,500	2161%
Intergovernmental Revenue				0	0	
Other Revenue	0	(34,701)		0	14,542	
Revenue Total	650,000	511,834	79%	50,000	1,095,043	2190%
Expenses						
Capital Outlay	2,431,300	1,120,185	46%	10,188,900	2,305,793	23%
Community Sponsored Organizations	2,542,000	62,371	2%	0	433,138	
Insurance and Other Chargebacks	100,000	16,773	17%	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	841,646	10%	10,294,191	837,670	8%
Salary and Benefits	115,871	0	0%	0	1,031	
Services and Supplies	2,977,080	173,753	6%	3,275,000	551,697	17%
Expenses Total	18,062,975	3,714,728	21%	25,108,091	5,814,608	23%

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	44,741	4474%	1,000	63,596	6360%
Other Revenue	27,500	19,132	70%	27,500	5,506	20%
Property Taxes	750,000	579,016	77%	1,050,000	1,063,458	101%
Revenue Total	778,500	642,890	83%	1,078,500	1,132,560	105%
Expenses						
Miscellaneous	7,000	13,707	196%	7,000	6,551	94%
Salary and Benefits	560,420	432,602	77%	539,408	420,221	78%
Services and Supplies	775,500	585,782	76%	874,482	468,471	54%
Expenses Total	1,342,920	1,032,092	77%	1,420,890	895,243	63%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	14,054	234%	6,000	51,821	864%
Intergovernmental Revenue	335,000	352,218	105%	114,000	585,135	513%
Other Revenue	20,000	8,000	40%	20,000	0	0%
Property Taxes	3,650,000	1,825,000	50%	3,360,000	3,360,000	100%
Revenue Total	4,011,000	2,199,272	55%	3,500,000	3,996,956	114%
Expenses						
Community Sponsored Organizations	60,000	486,503	811%	60,000	466,782	778%
Insurance and Other Chargebacks	0	(5,033)		0	18,230	
Miscellaneous	210,000	164,170	78%	210,000	193,103	92%
Salary and Benefits	3,288,979	2,377,161	72%	2,654,369	1,924,731	73%
Services and Supplies	2,801,998	1,244,244	44%	2,334,063	1,333,962	57%
Expenses Total	6,360,977	4,267,044	67%	5,258,432	3,936,807	75%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	6,098	244%	2,500	24,658	986%
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	1,007,128	77%	1,502,500	1,028,157	68%
Expenses						
Miscellaneous	1,200,000	1,296,640	108%	3,400,000	2,342,796	69%
Services and Supplies	101,000	1,089	1%	101,000	104,872	104%
Expenses Total	1,301,000	1,297,729	100%	3,501,000	2,447,668	70%

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	13,890	694%	2,000	21,087	1054%
Interfund Transfers	800,000	715,000	89%	700,000	650,003	93%
Intergovernmental Revenue	260,000	0	0%	10,000	10,000	100%
Licenses, Permits and Fees	0	0		500,000	306,086	61%
Other Revenue	500,000	0	0%	650,000	69,909	11%
Revenue Total	1,572,000	728,890	46%	1,862,000	1,057,085	57%
Expenses						
Community Sponsored Organizations	500,000	0	0%	500,000	0	0%
Miscellaneous	190,000	131,535	69%	525,000	75,000	14%
Salary and Benefits	400,513	170,510	43%	250,368	190,054	76%
Services and Supplies	616,000	261,291	42%	725,120	465,813	64%
Expenses Total	1,706,513	563,337	33%	2,000,488	730,868	37%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	0	7,487		1,000	20,896	2090%
Other Revenue	3,000,000	3,090,000	103%	3,000,000	3,250,000	108%
Revenue Total	3,000,000	3,097,487	103%	3,001,000	3,270,896	109%
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	685,998		0	250,867	
Expenses Total	3,164,000	3,775,998	119%	3,314,000	1,750,867	53%

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	277	28%	400	1,525	381%
Interest Income	25,000	229,717	919%	25,000	258,909	1036%
Interfund Transfers	173,750	173,570	100%	216,999	173,570	80%
Intergovernmental Revenue	155,000	152,395	98%	200,213	169,449	85%
Library Revenue	82,000	66,434	81%	109,394	108,974	100%
Other Revenue	402,000	249,596	62%	405,000	158,382	39%
Property Taxes	8,624,347	4,444,135	52%	8,213,664	8,106,623	99%
Revenue Total	9,463,097	5,316,123	56%	9,170,670	8,977,432	98%
Expenses						
Capital Outlay	2,000	880	44%	3,500	0	0%
Insurance and Other Chargebacks				0	2,531	
Interfund Transfers	360,325	963,807	267%	360,325	270,234	75%
Salary and Benefits	7,497,302	5,064,238	68%	7,264,128	4,554,130	63%
Services and Supplies	2,147,619	1,722,895	80%	2,313,194	1,427,933	62%
Expenses Total	10,007,246	7,751,819	77%	9,941,147	6,254,828	63%
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						
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	257,502	515%	15,000	284,745	1898%
Intergovernmental Revenue	3,300,000	2,628,674	80%	2,986,239	2,563,741	86%
Revenue Total	3,350,000	2,886,176	86%	3,001,239	2,848,486	95%
Expenses						
Capital Outlay	4,469,650	1,253,383	28%	4,405,000	1,027,758	23%
Salary and Benefits				325,000	0	0%
Services and Supplies	1,890,000	991,332	52%	1,890,000	1,244,306	66%
Expenses Total	6,359,650	2,244,715	35%	6,620,000	2,272,064	34%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	15,000	8,879	59%	7,000	27,081	387%
Other Revenue	0	9,000				
Other Taxes	1,450,000	1,041,483	72%	1,450,000	1,205,227	83%
Revenue Total	1,465,000	1,059,362	72%	1,457,000	1,232,309	85%
Expenses						
Capital Outlay	445,000	251,272	56%	480,000	176,677	37%
Insurance and Other Chargebacks	19,142	14,355	75%	19,142	14,355	75%
Interfund Transfers	100,000	74,997	75%	100,000	74,997	75%
Miscellaneous				0	338	
Salary and Benefits	903,749	586,022	65%	810,331	563,184	70%
Services and Supplies	394,950	383,324	97%	368,350	373,429	101%
Expenses Total	1,862,841	1,309,970	70%	1,777,823	1,202,980	68%
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	2,223		0	8,071	
Property Taxes	642,145	287,504	45%	592,665	609,634	103%
Revenue Total	642,145	289,727	45%	592,665	617,705	104%
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	1,430		0	3,388	
Intergovernmental Revenue	2,616,400	14,015	1%	3,068,463	346,350	11%
Other Revenue	0	161,622				
Revenue Total	2,616,400	177,068	7%	3,068,463	349,738	11%
Expenses						
Capital Outlay	1,160,000	211,100	18%	0	506,470	
Community Sponsored Organizations	0	117,500		75,000	280,558	374%
Insurance and Other Chargebacks	0	178,894		0	66,703	
Miscellaneous	2,198,445	217	0%	2,341,499	0	0%
Salary and Benefits	319,903	247,185	77%	681,559	380,809	56%
Services and Supplies	110,650	32,937	30%	17,480	21,529	123%
Expenses Total	3,788,998	787,833	21%	3,115,538	1,256,069	40%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	12,139	243%	5,000	17,612	352%
Other Revenue	301,565	45,959	15%	443,121	6,832	2%
Revenue Total	306,565	58,098	19%	448,121	24,444	5%
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	0	281		0	543	
Revenue Total	0	281		0	543	
Expenses						
Services and Supplies				0	1	
Expenses Total				0	1	
240 HOME FUND						
Revenue						
Interest Income	150	982	654%	150	295	197%
Intergovernmental Revenue	2,256,469	15,673	1%	2,345,000	81,848	3%
Other Revenue	25,000	20,413	82%	25,000	37,695	151%
Revenue Total	2,281,619	37,067	2%	2,370,150	119,838	5%
Expenses						
Insurance and Other Chargebacks	1,150,000	(6,729)	-1%	1,150,000	26,166	2%
Miscellaneous	2,000	0	0%	2,000	207	10%
Salary and Benefits	42,847	31,013	72%	68,137	39,989	59%
Services and Supplies	1,081,065	42,648	4%	801,065	47,802	6%
Expenses Total	2,275,912	66,932	3%	2,021,202	114,163	6%

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	148,840	372%	8,000	132,428	1655%
Interfund Transfers	1,000,000	1,030,000	103%	1,000,000	1,000,000	100%
Intergovernmental Revenue	0	10,493		145,000	93,073	64%
Other Revenue	130,000	367,464	283%	130,000	407,917	314%
Other Taxes	50,000	63,058	126%	50,000	20,000	40%
Revenue Total	1,220,000	1,619,854	133%	1,333,000	1,653,418	124%
Expenses						
Community Sponsored Organizations	0	10,493		154,000	77,964	51%
Insurance and Other Chargebacks	0	(11,949)		11,000	14,069	128%
Miscellaneous	1,001,500	37,999	4%	1,051,500	38,620	4%
Salary and Benefits	175,980	70,149	40%	41,038	25,279	62%
Services and Supplies	1,185,000	613,694	52%	1,670,000	26,893	2%
Expenses Total	2,362,480	720,386	30%	2,927,538	182,825	6%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	290,179	2902%	10,000	194,567	1946%
Interfund Transfers	1,822,547	1,098,340	60%	2,693,941	1,779,639	66%
Other Revenue	1,393,221	0	0%	0	301	
Property Taxes	12,766,093	7,015,553	55%	12,766,093	12,805,005	100%
Revenue Total	15,991,861	8,404,072	53%	15,470,034	14,779,512	96%
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	6,318	96%
Expenses Total	15,988,861	2,624,170	16%	15,466,634	2,424,375	16%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	12,000	45,196	377%	10,000	73,901	739%
Other Revenue	0	35,000		5,000	21,000	420%
Property Taxes	1,336,000	621,611	47%	1,100,000	1,279,914	116%
Revenue Total	1,348,000	701,807	52%	1,115,000	1,374,814	123%
Expenses						
Capital Outlay	100,000	4,738	5%	50,000	932,238	1864%
Interfund Transfers	343,913	257,931	75%	363,513	272,637	75%
Miscellaneous	350,000	32,925	9%	0	46,223	
Services and Supplies	63,500	6,849	11%	65,000	14,595	22%
Expenses Total	857,413	302,444	35%	478,513	1,265,693	265%

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	57,050	951%	5,000	124,434	2489%
Property Taxes	2,211,000	1,122,123	51%	1,450,000	2,016,475	139%
Revenue Total	2,217,000	1,179,173	53%	1,455,000	2,140,909	147%
Expenses						
Capital Outlay	1,560,790	620,113	40%	3,315,000	618,300	19%
Interfund Transfers	110,550	82,917	75%	75,000	56,250	75%
Miscellaneous	52,000	51,064	98%	12,000	78,231	652%
Services and Supplies	1,100,000	1,527	0%	1,005,000	90,961	9%
Expenses Total	2,823,340	755,620	27%	4,407,000	843,741	19%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	22,370	746%	1,000	33,693	3369%
Property Taxes	488,000	268,898	55%	180,000	488,906	272%
Revenue Total	491,000	291,269	59%	181,000	522,599	289%
Expenses						
Interfund Transfers	193,343	145,008	75%	176,857	132,642	75%
Miscellaneous	10,000	4,375	44%	0	25,000	
Services and Supplies	2,000	1,073	54%	2,000	356	18%
Expenses Total	205,343	150,456	73%	178,857	157,998	88%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	10,000	23,418	234%	5,000	73,679	1474%
Other Revenue				1,880,000	50,000	3%
Property Taxes	1,295,000	617,800	48%	1,000,000	1,167,349	117%
Revenue Total	1,305,000	641,219	49%	2,885,000	1,291,028	45%
Expenses						
Capital Outlay	260,000	690,365	266%	260,000	283,348	109%
Interfund Transfers	307,990	230,994	75%	272,480	204,363	75%
Miscellaneous	540,000	26,897	5%	250,000	17,823	7%
Services and Supplies	50,010	14,363	29%	15,010	1,774	12%
Expenses Total	1,158,000	962,619	83%	797,490	507,309	64%

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	4,490	1796%	250	13,882	5553%
Property Taxes	221,000	119,212	54%	221,000	214,822	97%
Revenue Total	221,250	123,702	56%	221,250	228,704	103%
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	919	459%	200	2,166	1083%
Property Taxes	142,000	75,186	53%	142,000	139,224	98%
Revenue Total	142,200	76,105	54%	142,200	141,390	99%
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	382		0	979	
Property Taxes	60,200	31,680	53%	60,200	57,379	95%
Revenue Total	60,200	32,062	53%	60,200	58,358	97%
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	24,440	2444%	0	8,776	
Other Revenue	0	1,367				
Property Taxes	1,477,000	781,508	53%	0	1,076,365	
Revenue Total	1,478,000	807,315	55%	0	1,085,141	
Expenses						
Capital Outlay	140,520	58,569	42%	0	0	
Interfund Transfers	73,850	55,386	75%			
Miscellaneous	60,000	2,974	5%	0	7,384	
Services and Supplies	950,000	1,073	0%	100,000	322,806	323%
Expenses Total	1,224,370	118,002	10%	100,000	330,189	330%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services				0	6,729	
Interest Income	75,000	103,422	138%	0	303,526	
Intergovernmental Revenue	5,027,000	969,914	19%	1,470,000	1,122,329	76%
Licenses, Permits and Fees	0	637,719				
Other Revenue	21,225,000	1,089,466	5%	23,283,500	19,208,761	82%
Revenue Total	26,327,000	2,800,522	11%	24,753,500	20,641,345	83%
Expenses						
Capital Outlay	24,532,000	7,577,312	31%	23,358,500	9,523,798	41%
Services and Supplies	1,690,000	1,193,375	71%	1,860,000	1,591,943	86%
Expenses Total	26,222,000	8,770,687	33%	25,218,500	11,115,740	44%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	124,016	1240%	10,000	213,637	2136%
Intergovernmental Revenue				0	500,000	
Other Revenue	1,000,000	15,684	2%	1,000,000	279,598	28%
Revenue Total	1,010,000	139,700	14%	1,010,000	993,234	98%
Expenses						
Capital Outlay	200,000	291,262	146%	200,000	109,660	55%
Interfund Transfers	588,369	441,279	75%	619,118	464,337	75%
Services and Supplies	60	8,343	13905%	60	9,893	16488%
Expenses Total	788,429	740,884	94%	819,178	583,890	71%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	131,247	75%	175,000	131,247	75%
Revenue Total	175,000	131,247	75%	175,000	131,247	75%
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	51,379	257%	35,000	25,400	73%
Other Taxes	200,000	131,417	66%	125,000	122,213	98%
Revenue Total	220,000	182,796	83%	160,000	147,614	92%
Expenses						
Capital Outlay	1,650,000	15,542	1%	452,500	101,574	22%
Interfund Transfers	230,631	0	0%	425,652	69,003	16%
Services and Supplies	50	45	90%	50	45	90%
Expenses Total	1,880,681	15,587	1%	878,202	170,622	19%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,980,000	7,421,049	83%	8,420,000	7,728,814	92%
Interest Income	40,000	84,873	212%	25,000	118,825	475%
Intergovernmental Revenue				1,100,000	0	0%
Licenses, Permits and Fees	300,000	0	0%	0	150	
Other Revenue	538,900	425,065	79%	422,900	278,312	66%
Revenue Total	9,858,900	7,930,986	80%	9,967,900	8,126,102	82%
Expenses						
Capital Outlay	2,425,000	1,112,468	46%	0	143	
Debt Service	76,900	15,950	21%	79,150	17,075	22%
Insurance and Other Chargebacks	369,077	276,804	75%	369,077	276,804	75%
Interfund Transfers	3,180,390	2,385,288	75%	3,180,390	2,385,288	75%
Miscellaneous				0	64	
Salary and Benefits	1,310,682	958,611	73%	1,582,397	1,217,420	77%
Services and Supplies	4,521,650	3,462,275	77%	4,220,350	3,731,389	88%
Expenses Total	11,883,699	8,211,396	69%	9,431,364	7,628,183	81%

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	22,016,063	77%	25,259,051	18,676,418	74%
Interest Income	150,000	557,474	372%	70,000	278,995	399%
Intergovernmental Revenue	0	794,663				
Licenses, Permits and Fees	50,000	41,643	83%	50,000	66,168	132%
Other Revenue	35,718,235	13,620,756	38%	66,234,150	22,604,738	34%
Revenue Total	64,543,335	37,030,599	57%	91,613,201	41,626,319	45%
Expenses						
Capital Outlay	37,825,905	11,554,291	31%	58,470,500	16,991,871	29%
Contingencies	0	9		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	1,248,849	75%	1,665,135	1,257,811	76%
Interfund Transfers	4,363,000	3,272,256	75%	4,363,000	3,272,256	75%
Miscellaneous				10,000	0	0%
Salary and Benefits	7,478,277	5,368,200	72%	7,936,849	4,720,574	59%
Services and Supplies	11,060,370	5,559,598	50%	10,284,310	4,875,992	47%
Expenses Total	68,788,582	29,130,975	42%	87,557,403	32,940,371	38%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	6,407,804	79%	10,229,424	7,046,174	69%
Interest Income	80,000	230,879	289%	25,000	96,847	387%
Other Revenue	1,000	0	0%	1,000	768	77%
Revenue Total	8,161,000	6,638,683	81%	10,255,424	7,143,788	70%
Expenses						
Capital Outlay	3,820,000	1,593,152	42%	2,950,000	99,418	3%
Debt Service	2,668,164	1,681,583	63%	3,550,270	2,110,307	59%
Insurance and Other Chargebacks	369,800	277,353	75%	369,800	277,353	75%
Interfund Transfers	1,642,251	1,231,686	75%	1,271,321	953,487	75%
Salary and Benefits	1,444,286	954,539	66%	1,546,276	878,365	57%
Services and Supplies	538,500	260,327	48%	1,718,600	543,895	32%
Expenses Total	10,483,001	5,998,640	57%	11,406,267	4,862,825	43%

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	3,852,196	73%	4,902,674	3,619,722	74%
Interest Income	3,000	60,832	2028%	3,000	15,727	524%
Interfund Transfers	100,000	0	0%	100,000	47,170	47%
Licenses, Permits and Fees	351,000	233,904	67%	375,000	347,907	93%
Other Revenue	39,350	9,377	24%	38,000	6,780	18%
Property Taxes	950,000	475,000	50%	1,332,500	1,332,500	100%
Revenue Total	6,710,350	4,631,308	69%	6,751,174	5,369,805	80%
Expenses						
Capital Outlay	825,000	125,710	15%	850,000	98,513	12%
Interfund Transfers	418,600	313,947	75%	418,600	313,947	75%
Miscellaneous	30,000	14,224	47%	30,000	8,844	29%
Salary and Benefits	1,858,244	1,221,747	66%	1,893,717	1,335,714	71%
Services and Supplies	3,793,214	2,843,455	75%	4,081,466	2,917,452	71%
Expenses Total	6,925,058	4,519,083	65%	7,273,783	4,674,470	64%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	3,162,096	75%	4,216,140	3,162,096	75%
Interest Income	1,000	3,602	360%	1,000	3,085	309%
Other Revenue	44,000	35,679	81%	44,000	87,387	199%
Revenue Total	4,261,140	3,201,377	75%	4,261,140	3,252,568	76%
Expenses						
Capital Outlay				0	35,530	
Salary and Benefits	1,715,375	1,279,205	75%	1,624,232	1,192,938	73%
Services and Supplies	2,488,890	1,562,078	63%	2,588,890	1,538,712	59%
Expenses Total	4,204,265	2,841,283	68%	4,213,122	2,767,180	66%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	656,163	75%	754,885	566,163	75%
Interest Income	2,000	30,456	1523%	2,000	23,065	1153%
Interfund Transfers	1,500,000	1,500,000	100%	0	1,250,000	
Intergovernmental Revenue	0	97,762		1,250,000	0	0%
Other Revenue	50,000	54,802	110%	25,000	135,195	541%
Revenue Total	2,426,885	2,339,183	96%	2,031,885	1,974,423	97%
Expenses						
Capital Outlay	5,296,912	4,429,070	84%	3,365,167	1,207,871	36%
Services and Supplies	200,000	22,827	11%	0	742	
Expenses Total	5,496,912	4,451,897	81%	3,365,167	1,208,613	36%

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	9,005		0	3,620	
Insurance	10,175,654	7,334,414	72%	10,098,091	7,354,456	73%
Interest Income	0	55,667		0	44,815	
Other Revenue	12,180,000	8,513,516	70%	12,859,571	8,003,798	62%
Workers Compensation and Liability	886,000	644,451	73%	886,000	690,268	78%
Revenue Total	23,241,654	16,557,053	71%	23,843,662	16,096,958	68%
Expenses						
Insurance and Other Chargebacks	18,412,500	13,667,160	74%	19,330,965	12,929,747	67%
Salary and Benefits	193	4,304	2229%	3,805	4,237	111%
Services and Supplies	3,961,000	2,789,581	70%	3,660,000	2,765,648	76%
Expenses Total	22,373,693	16,461,045	74%	22,994,770	15,699,632	68%