



Memorandum

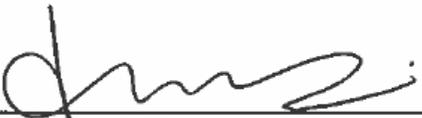
To: Luke Stowe, City Manager
From: Hitesh Desai, CFO/City Treasurer
Subject: March 2025 Monthly Financial Report
Date: April 25, 2025

Please find attached the financial statements as of March 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 March 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 March 31, 2025. The figures in Table 1 are based on Preliminary FY 2024 ending fund and cash balances, which are subject to change after the completion of the FY 2024 annual audit. The annual audit is being conducted by Sikich, LLP from January through June 2025 with a final Annual Comprehensive Financial Report (ACFR) being issued in late June 2025.

Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. All monthly fund and cash balances are unaudited.

*Table 1
FY 2025 Cash and Fund Balance Summary (as of March 31, 2025)*

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	44,299,735	40,292,206	4,007,530	52,413,551	49,040,422
170	American Rescue Plan	193,862	579,656	(385,793)	(7,945,611)	15,333,122
175	General Assistance	564,035	318,208	245,827	1,462,552	1,462,775
176	Human Services	969,707	746,877	222,830	1,681,805	1,667,775
177	Reparations	824,190	292,910	531,279	676,294	676,294
178	Sustainability	181,515	72,922	108,593	1,353,533	1,088,146
180	Good Neighbor	3,691	114	3,577	1,057,312	1,057,311
185	Library	4,471,276	2,587,782	1,883,494	7,495,913	7,488,579
186	Library Debt Service	288,473	-	288,473	291,254	291,254
187	Library Capital Improvement FD	693,564	-	693,564	0	0
200	MFT	958,611	247,719	710,893	7,805,842	7,500,976
205	E911	213,540	320,441	(106,901)	1,085,810	873,526
206	Foreign Fire Insurance	-	-	-	-	-
210	Special Service Area (SSA) #9	287,072	-	287,072	301,156	301,155
215	CDBG	1,359	75,297	(73,938)	(14,615)	(14,615)
220	CD Loan	6,765	-	6,765	349,439	349,440
235	Neighborhood Improvement	82	-	82	23,563	23,564
240	Home	7,106	9,646	(2,540)	34,790	34,790
250	Affordable Housing	350,064	246,790	103,273	4,327,490	4,495,834
320	Debt Service	7,133,832	-	7,133,832	10,586,837	10,586,837
330	Howard Ridge	600,253	88,692	511,561	2,391,371	2,410,203
335	West Evanston	977,402	416,490	560,912	2,982,983	2,982,983
340	Dempster-Dodge-TIF	270,185	48,336	221,849	1,203,065	1,203,065
345	Chicago Main-TIF	618,930	79,870	539,060	373,961	1,299,229
350	Special Service Area (SSA) #6	103,593	-	103,593	162,012	383,874
355	Special Service Area (SSA) #7	73,109	-	73,109	94,099	94,099
360	Special Service Area (SSA) #8	26,545	-	26,545	35,303	35,304
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	468,815	18,479	450,335	740,113	1,326,060
415	Capital Improvements	1,173,038	922,050	250,988	(6,997,084)	(1,398,373)
416	Crown Construction	48,340	147,108	(98,768)	5,028,447	5,028,448
417	Crown Community CTR Maintenance	43,749	-	43,749	883,786	883,786
420	Special Assessment	67,301	4,365	62,936	1,265,616	1,265,615
505	Parking	2,422,518	2,056,209	366,309	3,006,625	2,377,895
510	Water	15,253,238	4,558,070	10,695,168	22,069,438	17,062,399
515	Sewer	1,989,098	1,132,646	856,452	11,628,210	10,355,804
520	Solid Waste	1,543,162	1,012,823	530,339	4,251,633	2,908,037
600	Fleet	1,070,960	645,331	425,629	2,089,350	455,419
601	Equipment Replacement	239,103	275,226	(36,124)	6,129,020	3,520,455
605	Insurance	5,006,520	6,542,097	(1,535,578)	3,071,463	4,860,085
	All Funds Total	93,444,335	63,738,360	29,705,975	143,396,329	159,311,575

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of March 31, 2025 show the General Fund with a fund balance of \$52,413,551 and a cash balance of \$49,040,422.

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 March allocations until June 2025.

Other Notes about General Fund Expenses and Revenues:

- In January, the City received a \$2.7M Building Permit payment from Northwestern for 2001 Sheridan Road (Donald P. Jacobs Center).
- The first installment of Property Taxes had a due date of March 4. As a result, property taxes increase significantly compared to the February Monthly Financial Report.
- The first installments of \$12.6M transfers from the General Fund to the Public Safety Pensions is reflected in the "Non-Departmental" line in Table 3.

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

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	10,176,761	51%	10,452,690
51545 - STATE INCOME TAX	13,500,000	3,284,278	24%	3,154,657
51525 - SALES TAX - BASIC	13,350,000	3,371,778	25%	3,212,982
51530 - SALES TAX - HOME RULE	10,500,000	2,592,329	25%	2,531,350
51015 - PROPERTY TAXES	9,449,797	5,848,259	62%	5,877,544
53565 - RECREATION PROGRAM FEES	8,217,409	2,484,056	30%	2,314,517
52080 - BUILDING PERMITS	5,000,000	4,851,981	97%	2,503,419
52505 - TICKET FINES-PARKING	3,800,000	769,101	20%	750,052
51595 - LIQUOR TAX	3,300,000	518,318	16%	433,994
51515 - STATE USE TAX	2,900,000	522,067	18%	727,156
51565 - ELECTRIC UTILITY TAX	2,900,000	569,307	20%	639,453
51600 - PARKING TAX	2,900,000	569,067	20%	607,866
52010 - WHEEL TAX	2,800,000	139,858	5%	159,797
53675 - AMBULANCE SERVICE	2,800,000	1,056,965	38%	549,781
51605 - PERSONAL PROPERTY REPLACEMENT	2,500,000	130,342	5%	258,905
51620 - REAL ESTATE TRANSFER TAX*	2,500,000	0	0%	0
53676 - GEMT SERVICE REVENUE	2,500,000	420,407	17%	429,497
51550 - MUNICIPAL HOTEL TAX	2,350,000	257,436	11%	203,038
51570 - NATURAL GAS UTILITY TAX	1,500,000	528,270	35%	486,844
51630 - AMUSEMENT TAX	1,300,000	231,608	18%	191,481
51625 - TELECOMMUNICATIONS TAX	1,050,000	257,523	25%	272,305
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	200,344	20%	159,701
ALL OTHER GF REVENUE	13,738,934	3,299,247	24%	3,207,020
TRANSFERS FROM OTHER FUNDS	10,381,740	2,220,435	21%	2,118,345
GF TOTAL**	140,227,985	44,299,735	32%	41,242,393

*This figure EXCLUDES the \$1.0M budgeted for the Repairs Fund. The Repairs Fund has received \$822,150 (82%) Real Estate Transfer Tax (RETT) revenue through March 31, 2025.

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

Table 3
FY 2025 General Fund Actual Expenses
By Department

Funds	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
Expenses						
12 LEGISLATIVE				0	4687	
13 CITY COUNCIL	594,319	96,177	16%	594,133	144,428	24%
14 CITY CLERK	538,319	92,493	17%	535,355	95,964	18%
15 CITY MANAGER'S OFFICE	12,228,582	2,271,652	19%	10,177,532	1,442,934	14%
17 LAW	1,521,045	336,030	22%	1,354,786	253,201	19%
19 ADMINISTRATIVE SERVICES	13,527,596	2,809,133	21%	15,148,003	2,791,012	18%
21 COMMUNITY DEVELOPMENT	5,078,229	940,515	19%	4,687,076	840,827	18%
22 POLICE	36,152,937	9,417,952	26%	35,221,511	8,700,879	25%
23 FIRE MGMT & SUPPORT	23,294,964	5,346,891	23%	22,110,663	4,977,770	23%
24 HEALTH	1,969,411	363,351	18%	1,817,273	400,968	22%
30 PARKS AND RECREATION	15,760,980	2,726,935	17%	14,547,351	5,322,187	37%
40 PUBLIC WORKS AGENCY	16,350,871	3,312,756	20%	15,868,893	3,045,274	19%
99 NON-DEPARTMENTAL	24,261,149	12,578,321	52%	21,864,968	11,847,709	54%
Expenses Total	151,278,402	40,292,206	27%	143,927,543	39,867,838	28%

Police and Fire Overtime

Through March 31, 2025, Police has spent 26% of budgeted overtime and Fire has spent 25% 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	520,253	26%	1,736,349	411,349	24%
Fire	1,329,500	331,091	25%	1,084,000	207,714	19%

Section 3 - Enterprise Funds

Parking Fund

Through March 31, 2025, the Parking Fund is showing a fund balance of \$3,006,625 and a cash balance of \$2,377,895.

Water Fund

Through March 31, 2025, the Water Fund is showing a fund balance of \$22,069,438 and a cash balance of \$17,062,399. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through March 31, 2025, the Sewer Fund is showing a fund balance of \$11,628,210 and a cash balance of \$10,355,804.

Solid Waste Fund

Through March 31, 2025, the Solid Waste Fund is showing a fund balance of \$4,251,633 and a cash balance of \$2,908,037.

Section 4 - Other Funds

Capital Improvements Fund

Through March 31, 2025, the CIP Fund is showing a fund balance of (\$6,997,084) and a cash balance of (\$1,398,373). 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 March 31, 2025, the Fleet Fund is showing a fund balance of \$2,089,350 and a cash balance of \$455,419. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through March 31, 2025, the Insurance Fund is showing a fund balance of \$3,071,463 and a cash balance of \$4,860,085.

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	4,314,476	34%	11,655,200	3,070,413	26%
Fines and Forfeitures	4,375,000	831,992	19%	3,725,000	806,253	22%
Interest Income	750,000	619,442	83%	500,000	495,988	99%
Interfund Transfers	10,031,740	2,132,934	21%	9,623,390	2,030,847	21%
Intergovernmental Revenue	4,404,334	835,319	19%	3,966,034	1,012,338	26%
Licenses, Permits and Fees	9,597,300	5,619,887	59%	7,336,450	3,676,873	50%
Other Revenue	1,849,000	338,618	18%	1,301,500	331,084	25%
Other Taxes	67,015,000	13,582,046	20%	66,300,000	13,488,363	20%
Property Taxes	29,439,902	16,025,021	54%	29,047,402	16,330,234	56%
Revenue Total	140,227,985	44,299,735	32%	133,454,976	41,242,393	31%
Expenses						
Capital Outlay	398,978	27,612	7%	272,000	2,724,882	1002%
Community Sponsored Organizations	120,000	85,404	71%	120,000	0	
Contingencies	125,000	25	0%	126,000	206	0%
Insurance and Other Chargebacks	33,605,744	13,563,416	40%	29,518,684	12,872,046	44%
Interfund Transfers	4,457,100	1,089,273	24%	4,887,100	1,061,774	22%
Miscellaneous	1,029,798	424,558	41%	1,545,213	88,593	6%
Salary and Benefits	91,592,836	22,442,505	25%	88,012,393	20,488,488	23%
Services and Supplies	19,948,946	2,659,413	13%	19,446,153	2,631,849	14%
Expenses Total	151,278,402	40,292,206	27%	143,927,543	39,867,838	28%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	650,000	203,885	31%	50,000	366,852	734%
Other Revenue	0	(10,023)		0	10,135	
Revenue Total	650,000	193,862	30%	50,000	376,987	754%
Expenses						
Capital Outlay	2,431,300	217,006	9%	10,188,900	176,403	2%
Community Sponsored Organizations	2,542,000	17,421	1%	0	0	
Insurance and Other Chargebacks	100,000	0		100,000	0	
Interfund Transfers	1,500,000	0		1,250,000	0	
Miscellaneous	8,396,724	331,866	4%	10,294,191	31,754	0%
Salary and Benefits	115,871	0				
Services and Supplies	2,977,080	13,362	0%	3,275,000	69,972	2%
Expenses Total	18,062,975	579,656	3%	25,108,091	278,130	1%

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	14,315	1431%	1,000	17,780	1778%
Other Revenue	27,500	0		27,500	3,766	14%
Property Taxes	750,000	549,720	73%	1,050,000	684,168	65%
Revenue Total	778,500	564,035	72%	1,078,500	705,714	65%
Expenses						
Miscellaneous	7,000	859	12%	7,000	764	11%
Salary and Benefits	560,420	132,424	24%	539,408	131,618	24%
Services and Supplies	775,500	184,925	24%	874,482	145,907	17%
Expenses Total	1,342,920	318,208	24%	1,420,890	278,288	20%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	5,600	93%	6,000	13,359	223%
Intergovernmental Revenue	335,000	51,607	15%	114,000	256,113	225%
Other Revenue	20,000	0		20,000	0	
Property Taxes	3,650,000	912,500	25%	3,360,000	840,000	25%
Revenue Total	4,011,000	969,707	24%	3,500,000	1,109,472	32%
Expenses						
Community Sponsored Organizations	60,000	0		60,000	13,344	22%
Miscellaneous	210,000	13,090	6%	210,000	14,370	7%
Salary and Benefits	3,288,979	691,951	21%	2,654,369	595,091	22%
Services and Supplies	2,801,998	41,836	1%	2,334,063	36,549	2%
Expenses Total	6,360,977	746,877	12%	5,258,432	659,354	13%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	1,040	42%	2,500	15,939	638%
Intergovernmental Revenue	100,000	0		100,000	0	
Other Revenue	0	1,000		0	424	
Other Taxes	1,200,000	822,150	69%	1,400,000	372,885	27%
Revenue Total	1,302,500	824,190	63%	1,502,500	389,248	26%
Expenses						
Miscellaneous	1,200,000	292,344	24%	3,400,000	1,611,313	47%
Services and Supplies	101,000	567	1%	101,000	16,956	17%
Expenses Total	1,301,000	292,910	23%	3,501,000	1,628,269	47%

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				
Interest Income	2,000	4,202	210%	2,000	6,326	316%
Interfund Transfers	800,000	75,000	9%	700,000	50,001	7%
Intergovernmental Revenue	260,000	0		10,000	0	
Licenses, Permits and Fees	0	102,313		500,000	109,044	22%
Other Revenue	500,000	0		650,000	0	
Revenue Total	1,572,000	181,515	12%	1,862,000	165,371	9%
Expenses						
Community Sponsored Organizations	500,000	0		500,000	0	
Miscellaneous	190,000	2,180	1%	525,000	0	
Salary and Benefits	400,513	67,239	17%	250,368	57,242	23%
Services and Supplies	616,000	3,503	1%	725,120	3,440	0%
Expenses Total	1,706,513	72,922	4%	2,000,488	60,682	3%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	0	3,691		1,000	1,490	149%
Other Revenue	3,000,000	0		3,000,000	0	
Revenue Total	3,000,000	3,691	0%	3,001,000	1,490	0%
Expenses						
Interfund Transfers	3,000,000	0		3,000,000	0	
Miscellaneous	164,000	0		314,000	0	
Services and Supplies	0	114		0	68	
Expenses Total	3,164,000	114	0%	3,314,000	68	0%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	1,000	27	3%	400	1,394	348%
Interest Income	25,000	66,436	266%	25,000	60,754	243%
Interfund Transfers	173,750	86,785	50%	216,999	0	
Intergovernmental Revenue	155,000	13,480	9%	200,213	8,451	4%
Library Revenue	82,000	19,213	23%	109,394	43,769	40%
Other Revenue	402,000	80,254	20%	405,000	78,729	19%
Property Taxes	8,624,347	4,205,081	49%	8,213,664	3,952,927	48%
Revenue Total	9,463,097	4,471,276	47%	9,170,670	4,146,024	45%
Expenses						
Capital Outlay	2,000	0		3,500	0	
Insurance and Other Chargebacks				0	168	
Interfund Transfers	360,325	783,645	217%	360,325	90,078	25%
Salary and Benefits	7,497,302	1,533,742	20%	7,264,128	1,365,810	19%
Services and Supplies	2,147,619	270,395	13%	2,313,194	412,450	18%
Expenses Total	10,007,246	2,587,782	26%	9,941,147	1,868,506	19%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	576,946	288,473	50%	574,677	0	
Revenue Total	576,946	288,473	50%	574,677	0	
Expenses						
Debt Service	576,946	0		574,677	0	
Expenses Total	576,946	0		574,677	0	
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers	0	693,564				
Other Revenue	1,900,000	0		550,000	0	
Revenue Total	1,900,000	693,564	37%	550,000	0	
Expenses						
Capital Outlay	1,900,000	0		550,000	(9,920)	-2%
Expenses Total	1,900,000	0		550,000	(9,920)	-2%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	82,609	165%	15,000	89,158	594%
Intergovernmental Revenue	3,300,000	876,002	27%	2,986,239	843,016	28%
Revenue Total	3,350,000	958,611	29%	3,001,239	932,174	31%
Expenses						
Capital Outlay	4,469,650	8,550	0%	4,405,000	3,948	0%
Salary and Benefits				325,000	0	
Services and Supplies	1,890,000	239,169	13%	1,890,000	265,290	14%
Expenses Total	6,359,650	247,719	4%	6,620,000	269,239	4%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	15,000	3,185	21%	7,000	8,649	124%
Other Taxes	1,450,000	210,355	15%	1,450,000	361,300	25%
Revenue Total	1,465,000	213,540	15%	1,457,000	369,949	25%
Expenses						
Capital Outlay	445,000	29,320	7%	480,000	4,701	1%
Insurance and Other Chargebacks	19,142	4,785	25%	19,142	4,785	25%
Interfund Transfers	100,000	24,999	25%	100,000	24,999	25%
Salary and Benefits	903,749	217,816	24%	810,331	163,919	20%
Services and Supplies	394,950	43,522	11%	368,350	47,067	13%
Expenses Total	1,862,841	320,441	17%	1,777,823	245,471	14%
206 FOREIGN FIRE INSURANCE						
Revenue						
Interfund Transfers				0	27,500	
Other Taxes	250,000	0				
Revenue Total	250,000	0		0	27,500	
Expenses						
Capital Outlay	200,000	0				
Expenses Total	200,000	0				
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	0	65		0	3,604	
Property Taxes	642,145	287,006	45%	592,665	325,032	55%
Revenue Total	642,145	287,072	45%	592,665	328,636	55%
Expenses						
Services and Supplies	642,145	0		575,000	0	
Expenses Total	642,145	0		575,000	0	

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
215 CDBG FUND						
Revenue						
Interest Income	0	1,359		0	1,842	
Intergovernmental Revenue	2,616,400	0		3,068,463	0	
Revenue Total	2,616,400	1,359	0%	3,068,463	1,842	0%
Expenses						
Capital Outlay	1,160,000	0		0	6,470	
Community Sponsored Organizations				75,000	0	
Miscellaneous	2,198,445	0		2,341,499	0	
Salary and Benefits	319,903	75,134	23%	681,559	119,584	18%
Services and Supplies	110,650	163	0%	17,480	4	0%
Expenses Total	3,788,998	75,297	2%	3,115,538	126,057	4%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	4,469	89%	5,000	6,440	129%
Other Revenue	301,565	2,296	1%	443,121	1,660	0%
Revenue Total	306,565	6,765	2%	448,121	8,100	2%
Expenses						
Services and Supplies	306,565	0		440,000	0	
Expenses Total	306,565	0		440,000	0	
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	0	82		0	181	
Revenue Total	0	82		0	181	
Expenses						
Services and Supplies				0	1	
Expenses Total				0	1	
240 HOME FUND						
Revenue						
Interest Income	150	260	173%	150	106	71%
Intergovernmental Revenue	2,256,469	0		2,345,000	0	
Other Revenue	25,000	6,846	27%	25,000	6,846	27%
Revenue Total	2,281,619	7,106	0%	2,370,150	6,952	0%
Expenses						
Insurance and Other Chargebacks	1,150,000	0		1,150,000	0	
Miscellaneous	2,000	0		2,000	207	10%
Salary and Benefits	42,847	9,630	22%	68,137	11,556	17%
Services and Supplies	1,081,065	16	0%	801,065	15	0%
Expenses Total	2,275,912	9,646	0%	2,021,202	11,778	1%

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	48,600	121%	8,000	40,109	501%
Interfund Transfers	1,000,000	0		1,000,000	0	
Intergovernmental Revenue				145,000	0	
Other Revenue	130,000	301,464	232%	130,000	32,500	25%
Other Taxes	50,000	0		50,000	0	
Revenue Total	1,220,000	350,064	29%	1,333,000	72,609	5%
Expenses						
Community Sponsored Organizations	0	6,723		154,000	23,708	15%
Insurance and Other Chargebacks				11,000	0	
Miscellaneous	1,001,500	0		1,051,500	2,160	0%
Salary and Benefits	175,980	21,456	12%	41,038	11,556	28%
Services and Supplies	1,185,000	218,612	18%	1,670,000	15	0%
Expenses Total	2,362,480	246,790	10%	2,927,538	37,439	1%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	97,058	971%	10,000	10,629	106%
Interfund Transfers	1,822,547	397,980	22%	2,693,941	402,573	15%
Other Revenue	1,393,221	0		0	2,638	
Property Taxes	12,766,093	6,638,794	52%	12,766,093	7,126,929	56%
Revenue Total	15,991,861	7,133,832	45%	15,470,034	7,542,768	49%
Expenses						
Debt Service	15,981,861	0		15,460,034	0	
Interfund Transfers				0	0	
Services and Supplies	7,000	0		6,600	6,302	95%
Expenses Total	15,988,861	0		15,466,634	6,302	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	12,000	2,464	21%	10,000	23,061	231%
Other Revenue	0	10,500		5,000	3,500	70%
Property Taxes	1,336,000	587,289	44%	1,100,000	569,138	52%
Revenue Total	1,348,000	600,253	45%	1,115,000	595,699	53%
Expenses						
Capital Outlay	100,000	0		50,000	0	
Interfund Transfers	343,913	85,977	25%	363,513	90,879	25%
Miscellaneous	350,000	0				
Services and Supplies	63,500	2,715	4%	65,000	7,344	11%
Expenses Total	857,413	88,692	10%	478,513	98,223	21%

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	3,503	58%	5,000	32,260	645%
Property Taxes	2,211,000	973,898	44%	1,450,000	947,177	65%
Revenue Total	2,217,000	977,402	44%	1,455,000	979,438	67%
Expenses						
Capital Outlay	1,560,790	376,844	24%	3,315,000	34,777	1%
Interfund Transfers	110,550	27,639	25%	75,000	18,750	25%
Miscellaneous	52,000	12,000	23%	12,000	0	
Services and Supplies	1,100,000	7	0%	1,005,000	79,955	8%
Expenses Total	2,823,340	416,490	15%	4,407,000	133,482	3%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	1,286	43%	1,000	7,999	800%
Property Taxes	488,000	268,898	55%	180,000	243,502	135%
Revenue Total	491,000	270,185	55%	181,000	251,500	139%
Expenses						
Interfund Transfers	193,343	48,336	25%	176,857	44,214	25%
Miscellaneous	10,000	0				
Services and Supplies	2,000	0		2,000	356	18%
Expenses Total	205,343	48,336	24%	178,857	44,570	25%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	10,000	1,129	11%	5,000	28,085	562%
Other Revenue				1,880,000	50,000	3%
Property Taxes	1,295,000	617,800	48%	1,000,000	571,203	57%
Revenue Total	1,305,000	618,930	47%	2,885,000	649,288	23%
Expenses						
Capital Outlay	260,000	0		260,000	200,939	77%
Interfund Transfers	307,990	76,998	25%	272,480	68,121	25%
Miscellaneous	540,000	2,870	1%	250,000	0	
Services and Supplies	50,010	2	0%	15,010	1,768	12%
Expenses Total	1,158,000	79,870	7%	797,490	270,828	34%

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	396	158%	250	3,977	1591%
Property Taxes	221,000	103,197	47%	221,000	101,326	46%
Revenue Total	221,250	103,593	47%	221,250	105,303	48%
Expenses						
Services and Supplies	220,000	0		220,000	0	
Expenses Total	220,000	0		220,000	0	
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	49	24%	200	874	437%
Property Taxes	142,000	73,060	51%	142,000	71,826	51%
Revenue Total	142,200	73,109	51%	142,200	72,700	51%
Expenses						
Services and Supplies	140,000	0		140,000	0	
Expenses Total	140,000	0		140,000	0	
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	16		0	404	
Property Taxes	60,200	26,529	44%	60,200	30,974	51%
Revenue Total	60,200	26,545	44%	60,200	31,378	52%
Expenses						
Services and Supplies	60,200	0		60,200	0	
Expenses Total	60,200	0		60,200	0	
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				

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	1,263	126%			
Property Taxes	1,477,000	467,552	32%	0	430,331	
Revenue Total	1,478,000	468,815	32%	0	430,331	
Expenses						
Capital Outlay	140,520	0				
Interfund Transfers	73,850	18,462	25%			
Miscellaneous	60,000	17	0%			
Services and Supplies	950,000	0		100,000	356	0%
Expenses Total	1,224,370	18,479	2%	100,000	356	0%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	75,000	45,435	61%	0	38,920	
Intergovernmental Revenue	5,027,000	400,000	8%	1,470,000	276,325	19%
Licenses, Permits and Fees	0	604,334				
Other Revenue	21,225,000	123,269	1%	23,283,500	66,196	0%
Revenue Total	26,327,000	1,173,038	4%	24,753,500	381,442	2%
Expenses						
Capital Outlay	24,532,000	667,177	3%	23,358,500	1,659,389	7%
Services and Supplies	1,690,000	254,873	15%	1,860,000	217,363	12%
Expenses Total	26,222,000	922,050	4%	25,218,500	1,876,752	7%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	37,417	374%	10,000	91,635	916%
Other Revenue	1,000,000	10,923	1%	1,000,000	(178)	0%
Revenue Total	1,010,000	48,340	5%	1,010,000	91,457	9%
Expenses						
Capital Outlay	200,000	0		200,000	0	
Interfund Transfers	588,369	147,093	25%	619,118	154,779	25%
Services and Supplies	60	15	25%	60	15	25%
Expenses Total	788,429	147,108	19%	819,178	154,794	19%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	43,749	25%	175,000	43,749	25%
Revenue Total	175,000	43,749	25%	175,000	43,749	25%
Expenses						
Capital Outlay	175,000	0		175,000	0	
Expenses Total	175,000	0		175,000	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	13,932	70%	35,000	9,474	27%
Other Taxes	200,000	53,369	27%	125,000	82,483	66%
Revenue Total	220,000	67,301	31%	160,000	91,957	57%
Expenses						
Capital Outlay	1,650,000	4,350	0%	452,500	0	
Interfund Transfers	230,631	0		425,652	23,001	5%
Services and Supplies	50	15	30%	50	15	30%
Expenses Total	1,880,681	4,365	0%	878,202	23,016	3%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,980,000	2,312,710	26%	8,420,000	2,185,207	26%
Interest Income	40,000	25,485	64%	25,000	29,645	119%
Intergovernmental Revenue				1,100,000	0	
Licenses, Permits and Fees	300,000	0				
Other Revenue	538,900	84,323	16%	422,900	77,664	18%
Revenue Total	9,858,900	2,422,518	25%	9,967,900	2,292,516	23%
Expenses						
Capital Outlay	2,425,000	0		0	0	
Debt Service	76,900	0		79,150	0	
Insurance and Other Chargebacks	369,077	92,268	25%	369,077	92,268	25%
Interfund Transfers	3,180,390	795,096	25%	3,180,390	795,096	25%
Salary and Benefits	1,310,682	301,253	23%	1,582,397	373,145	24%
Services and Supplies	4,521,650	867,592	19%	4,220,350	989,030	23%
Expenses Total	11,883,699	2,056,209	17%	9,431,364	2,249,539	24%

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	6,595,240	23%	25,259,051	5,536,697	22%
Interest Income	150,000	159,827	107%	70,000	59,482	85%
Licenses, Permits and Fees	50,000	6,895	14%	50,000	21,386	43%
Other Revenue	35,718,235	8,491,277	24%	66,234,150	(35,270)	0%
Revenue Total	64,543,335	15,253,238	24%	91,613,201	5,582,295	6%
Expenses						
Capital Outlay	37,825,905	409,798	1%	58,470,500	1,739,250	3%
Contingencies				1,000	0	
Debt Service	6,395,895	292,322	5%	4,826,609	289,908	6%
Insurance and Other Chargebacks	1,665,135	416,283	25%	1,665,135	421,271	25%
Interfund Transfers	4,363,000	1,090,752	25%	4,363,000	1,090,752	25%
Miscellaneous				10,000	0	
Salary and Benefits	7,478,277	1,657,837	22%	7,936,849	1,437,497	18%
Services and Supplies	11,060,370	691,079	6%	10,284,310	434,057	4%
Expenses Total	68,788,582	4,558,070	7%	87,557,403	5,412,735	6%
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	1,928,820	24%	10,229,424	2,026,805	20%
Interest Income	80,000	60,278	75%	25,000	26,935	108%
Other Revenue	1,000	0		1,000	6,717	672%
Revenue Total	8,161,000	1,989,098	24%	10,255,424	2,060,457	20%
Expenses						
Capital Outlay	3,820,000	0		2,950,000	0	
Debt Service	2,668,164	331,440	12%	3,550,270	459,968	13%
Insurance and Other Chargebacks	369,800	92,451	25%	369,800	92,451	25%
Interfund Transfers	1,642,251	410,562	25%	1,271,321	317,829	25%
Salary and Benefits	1,444,286	288,315	20%	1,546,276	298,089	19%
Services and Supplies	538,500	9,878	2%	1,718,600	6,581	0%
Expenses Total	10,483,001	1,132,646	11%	11,406,267	1,174,919	10%

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	1,190,458	23%	4,902,674	1,140,237	23%
Interest Income	3,000	15,547	518%	3,000	3,525	118%
Interfund Transfers	100,000	0		100,000	0	
Licenses, Permits and Fees	351,000	96,616	28%	375,000	163,270	44%
Other Revenue	39,350	3,041	8%	38,000	3,247	9%
Property Taxes	950,000	237,500	25%	1,332,500	333,125	25%
Revenue Total	6,710,350	1,543,162	23%	6,751,174	1,643,405	24%
Expenses						
Capital Outlay	825,000	18,588	2%	850,000	8,165	1%
Interfund Transfers	418,600	104,649	25%	418,600	104,649	25%
Miscellaneous	30,000	1,890	6%	30,000	73	0%
Salary and Benefits	1,858,244	411,894	22%	1,893,717	380,371	20%
Services and Supplies	3,793,214	475,802	13%	4,081,466	802,155	20%
Expenses Total	6,925,058	1,012,823	15%	7,273,783	1,295,413	18%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	1,054,032	25%	4,216,140	1,054,032	25%
Interest Income	1,000	840	84%	1,000	0	
Other Revenue	44,000	16,088	37%	44,000	11,854	27%
Revenue Total	4,261,140	1,070,960	25%	4,261,140	1,065,886	25%
Expenses						
Capital Outlay				0	780	
Salary and Benefits	1,715,375	396,226	23%	1,624,232	368,803	23%
Services and Supplies	2,488,890	249,105	10%	2,588,890	339,977	13%
Expenses Total	4,204,265	645,331	15%	4,213,122	709,559	17%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	218,721	25%	754,885	188,721	25%
Interest Income	2,000	12,491	625%	2,000	8,887	444%
Interfund Transfers	1,500,000	0				
Intergovernmental Revenue				1,250,000	0	
Other Revenue	50,000	7,891	16%	25,000	21,400	86%
Revenue Total	2,426,885	239,103	10%	2,031,885	219,008	11%
Expenses						
Capital Outlay	5,296,912	274,843	5%	3,365,167	46,949	1%
Services and Supplies	200,000	383	0%	0	370	
Expenses Total	5,496,912	275,226	5%	3,365,167	47,319	1%

Funds	FY 2025 Budget	FY 2025 Actual YTD	% of Budget	FY 2024 Budget	FY 2024 Actual YTD	% of Budget
605 INSURANCE FUND						
Revenue						
Charges for Services	0	167		0	814	
Insurance	10,175,654	2,260,525	22%	10,098,091	2,333,727	23%
Interest Income	0	13,524		0	10,501	
Other Revenue	12,180,000	2,525,311	21%	12,859,571	2,355,446	18%
Workers Compensation and Liability	886,000	206,994	23%	886,000	208,817	24%
Revenue Total	23,241,654	5,006,520	22%	23,843,662	4,909,305	21%
Expenses						
Insurance and Other Chargebacks	18,412,500	4,505,699	24%	19,330,965	4,368,990	23%
Salary and Benefits	193	1,235	640%	3,805	1,466	39%
Services and Supplies	3,961,000	2,035,163	51%	3,660,000	2,220,916	61%
Expenses Total	22,373,693	6,542,097	29%	22,994,770	6,591,372	29%