



Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: November 2025 Monthly Financial Report

Date: January 2, 2026

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	126,651,576	127,843,041	(1,191,464)	47,829,189	43,489,973
170	American Rescue Plan	551,153	3,973,773	(3,422,620)	(2,029,776)	12,079,300
175	General Assistance	658,130	1,239,150	(581,021)	635,518	635,927
176	Human Services	2,185,058	4,985,891	(2,800,833)	(1,355,888)	(1,355,888)
177	Reparations	1,009,561	1,298,035	(288,473)	(143,458)	(143,458)
178	Sustainability	732,855	660,924	71,931	1,051,484	1,051,484
180	Good Neighbor	3,098,786	3,776,037	(677,251)	376,483	376,483
185	Library	5,436,740	9,285,846	(3,849,107)	1,753,625	1,755,978
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	3,550,194	2,953,511	596,683	7,673,325	7,386,766
205	E911	1,288,895	1,976,390	(687,496)	503,286	286,921
206	Foreign Fire Insurance	-	-	-	281,891	281,891
210	Special Service Area (SSA) #9	289,770	287,504	2,266	16,350	16,350
215	CDBG	883,626	1,094,724	(211,098)	(151,775)	(151,775)
220	CD Loan	95,804	31,568	64,236	406,910	406,911
235	Neighborhood Improvement	363	-	363	23,845	23,845
240	Home	59,764	69,525	(9,761)	27,570	27,570
250	Affordable Housing	1,708,103	746,646	961,458	5,185,675	5,185,674
320	Debt Service	8,724,245	2,624,170	6,100,075	9,553,081	9,553,081
330	Howard Ridge	711,346	362,539	348,807	2,263,111	2,247,448
335	West Evanston	1,186,686	884,151	302,535	2,724,606	2,724,606
340	Dempster-Dodge-TIF	294,209	183,173	111,036	1,092,253	1,092,252
345	Chicago Main-TIF	647,631	1,036,170	(388,540)	(553,639)	371,630
350	Special Service Area (SSA) #6	124,118	111,175	12,943	71,362	71,362
355	Special Service Area (SSA) #7	76,162	75,186	977	21,967	21,966
360	Special Service Area (SSA) #8	32,226	26,529	5,697	14,456	14,457
361	Special Service Area (SSA) #10	-	-	-	-	-
365	Five-Fifth TIF	811,253	176,782	634,471	924,248	924,250
415	Capital Improvements	3,846,367	12,968,918	(9,122,551)	(17,213,076)	(10,977,248)
416	Crown Construction	211,330	838,956	(627,626)	4,499,589	4,499,589
417	Crown Community CTR Maintenance	160,413	-	160,413	1,000,450	1,000,450
420	Special Assessment	217,471	41,383	176,088	1,378,768	1,378,767
505	Parking	9,807,409	9,984,002	(176,594)	2,475,504	1,760,527
510	Water	42,961,860	35,164,689	7,797,170	12,949,178	14,302,025
515	Sewer	8,015,456	7,519,258	496,198	10,842,613	9,602,093
520	Solid Waste	6,000,442	5,335,574	664,868	4,392,656	2,760,470
600	Fleet	3,908,725	3,459,970	448,755	1,980,448	483,648
601	Equipment Replacement	2,504,697	4,521,032	(2,016,335)	2,757,547	1,540,243
605	Insurance	20,615,051	20,666,545	(51,494)	4,554,533	6,319,911
	All Funds Total	260,039,512	266,306,202	(6,266,690)	108,001,730	121,233,297

Section 2 - General Fund Revenues and Expenses

The unaudited financials as of November 30, 2025 show the General Fund with a fund balance of \$47,829,189 and a cash balance of \$43,489,973.

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. Through the end of December, the City received only a portion of the second installment. 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 November 30, 2025)

Revenue	FY 2025 Budget	FY 2025 YTD Actual	% of Budget	FY 2024 YTD Actual
51525 - SALES TAX - BASIC	13,350,000	13,676,742	102%	12,174,652
51545 - STATE INCOME TAX	13,500,000	12,659,312	94%	12,018,856
52080 - BUILDING PERMITS	5,000,000	11,709,161	234%	15,657,357
51017 - PENSION PROPERTY TAX	19,990,105	10,732,561	54%	19,976,379
51530 - SALES TAX - HOME RULE	10,500,000	10,697,786	102%	9,550,397
53565 - RECREATION PROGRAM FEES	8,217,409	7,029,648	86%	6,904,491
51015 - PROPERTY TAXES	9,449,797	5,102,376	54%	9,028,439
52505 - TICKET FINES-PARKING	3,800,000	3,713,300	98%	3,441,340
51620 - REAL ESTATE TRANSFER TAX	2,500,000	3,303,314	132%	1,604,053
53675 - AMBULANCE SERVICE	2,800,000	2,935,468	105%	2,660,500
51595 - LIQUOR TAX	3,300,000	2,852,535	86%	2,790,258
51565 - ELECTRIC UTILITY TAX	2,900,000	2,677,552	92%	2,712,522
52010 - WHEEL TAX	2,800,000	2,639,629	94%	2,651,583
51600 - PARKING TAX	2,900,000	2,429,672	84%	2,716,847
51550 - MUNICIPAL HOTEL TAX	2,350,000	2,314,890	99%	2,328,398
53676 - GEMT SERVICE REVENUE	2,500,000	1,978,465	79%	1,928,427
56501 - INVESTMENT INCOME	750,000	1,945,526	259%	1,794,686
51605 - PERSONAL PROPERTY REPLACEMENT	2,500,000	1,479,889	59%	2,021,781
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,344,413	90%	1,158,752
51630 - AMUSEMENT TAX	1,300,000	1,262,322	97%	1,278,225
51625 - TELECOMMUNICATIONS TAX	1,050,000	978,392	93%	963,565
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	889,076	89%	1,101,417
ALL OTHER GF REVENUE	16,238,934	12,933,791	80%	21,943,233
TRANSFERS FROM OTHER FUNDS	10,031,740	9,365,758	93%	9,363,639
GF TOTAL**	140,227,985	126,651,576	90%	138,406,159

*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 November 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	430,932	73%	594,133	534,137	90%
14 CITY CLERK	538,319	489,349	91%	535,355	360,791	67%
15 CITY MANAGER'S OFFICE	12,228,582	10,680,505	87%	10,177,532	10,994,693	108%
17 LAW	1,521,045	1,578,429	104%	1,354,786	1,121,802	83%
19 ADMINISTRATIVE SERVICES	13,527,596	12,180,373	90%	15,148,003	12,515,977	83%
21 COMMUNITY DEVELOPMENT	5,078,229	3,863,257	76%	4,687,076	3,631,174	77%
22 POLICE	36,152,937	32,362,733	90%	35,221,511	30,313,221	86%
23 FIRE MGMT & SUPPORT	23,294,964	20,880,732	90%	22,110,663	20,145,114	91%
24 HEALTH	1,969,411	1,681,544	85%	1,817,273	1,728,363	95%
30 PARKS AND RECREATION	15,760,980	14,326,777	91%	14,547,351	16,655,524	114%
40 PUBLIC WORKS AGENCY	16,350,871	13,832,727	85%	15,868,893	12,342,081	78%
99 NON-DEPARTMENTAL	24,261,149	15,535,681	64%	21,864,968	25,556,455	117%
Expenses Total	151,278,402	127,843,041	85%	143,927,543	135,899,334	94%

Police and Fire Overtime

Through November 30, 2025, Police has spent 115% of budgeted overtime and Fire has spent 107% of budgeted overtime.

Table 4
FY 2025 Police and Fire Overtime YTD Expenses (through November 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	2,333,326	115%	1,736,349	1,841,668	106%
Fire	1,329,500	1,421,630	107%	1,084,000	1,172,237	108%

Section 3 - Enterprise Funds

Parking Fund

Through November 30, 2025, the Parking Fund is showing a fund balance of \$2,475,504 and a cash balance of \$1,760,527.

Water Fund

Through November 30, 2025, the Water Fund is showing a fund balance of \$12,949,178 and a cash balance of \$14,302,025. A significant portion of this fund balance are 2024 bond proceeds which the City continues to spend down on capital projects.

Sewer Fund

Through November 30, 2025, the Sewer Fund is showing a fund balance of \$10,842,613 and a cash balance of \$9,602,093.

Solid Waste Fund

Through November 30, 2025, the Solid Waste Fund is showing a fund balance of \$4,392,656 and a cash balance of \$2,760,470.

Section 4 - Other Funds

Capital Improvements Fund

Through November 30, 2025, the CIP Fund is showing a fund balance of (\$17,213,076) and a cash balance of (\$10,977,248). 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 November 30, 2025, the Fleet Fund is showing a fund balance of \$1,980,448 and a cash balance of \$483,648. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund

Through November 30, 2025, the Insurance Fund is showing a fund balance of \$4,554,533 and a cash balance of \$6,319,911.

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	2,128,880	115%	1,301,500	1,458,023	112%
Charges for Services	12,765,709	12,303,034	96%	11,655,200	10,914,111	94%
Fines and Forfeitures	4,375,000	4,032,425	92%	3,725,000	3,804,986	102%
Interest Income	750,000	1,945,526	259%	500,000	1,794,686	359%
Interfund Transfers	10,031,740	9,365,758	93%	9,623,390	9,363,639	97%
Intergovernmental Revenue	4,404,334	3,881,840	88%	3,966,034	3,542,228	89%
Licenses, Permits and Fees	9,597,300	14,946,845	156%	7,336,450	18,502,371	252%
Other Taxes	67,015,000	62,212,331	93%	66,300,000	60,021,298	91%
Property Taxes	29,439,902	15,834,937	54%	29,047,402	29,004,818	100%
Revenue Total	140,227,985	126,651,576	90%	133,454,976	138,406,159	104%
Expenses						
Capital Outlay	398,978	55,836	14%	272,000	2,814,372	1035%
Community Sponsored Organizations	120,000	108,666	91%	120,000	105,909	88%
Contingencies	125,000	380,119	304%	126,000	257	0%
Insurance and Other Chargebacks	33,489,844	19,067,615	57%	29,463,684	29,285,494	99%
Interfund Transfers	4,457,100	3,919,001	88%	4,887,100	7,711,428	158%
Miscellaneous	1,029,798	1,061,458	103%	1,545,213	967,831	63%
Salary and Benefits	91,592,836	83,182,437	91%	88,012,393	76,644,843	87%
Services and Supplies	20,064,846	20,067,909	100%	19,501,153	18,374,110	94%
Expenses Total	151,278,402	127,843,041	85%	143,927,543	135,904,245	94%
170 AMERICAN RESCUE PLAN						
Revenue						
Other Revenue	-	-		-	17,171	
Interest Income	650,000	551,152	85%	50,000	1,230,123	2460%
Intergovernmental Revenue				-	-	
Revenue Total	650,000	551,153	85%	50,000	1,247,294	2495%
Expenses						
Capital Outlay	2,431,300	1,168,322	48%	10,188,900	3,040,563	30%
Community Sponsored Organizations	2,542,000	125,099	5%	-	470,715	
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	936,510	11%	10,294,191	1,404,481	14%
Salary and Benefits	115,871	-	0%	-	1,031	
Services and Supplies	2,977,080	219,948	7%	3,275,000	588,076	18%
Expenses Total	18,062,975	3,973,773	22%	25,108,091	7,200,220	29%

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	51,206	5121%	1,000	76,909	7691%
Property Taxes	750,000	579,016	77%	1,050,000	1,080,338	103%
Revenue Total	778,500	658,130	85%	1,078,500	1,162,753	108%
Expenses						
Miscellaneous	7,000	15,717	225%	7,000	7,380	105%
Salary and Benefits	560,420	525,213	94%	539,408	509,222	94%
Services and Supplies	775,500	698,221	90%	874,482	600,343	69%
Expenses Total	1,342,920	1,239,150	92%	1,420,890	1,116,945	79%
176 HUMAN SERVICES FUND						
Revenue						
Other Revenue	20,000	8,000	40%	20,000	-	0%
Interest Income	6,000	14,054	234%	6,000	55,876	931%
Intergovernmental Revenue	335,000	338,004	101%	114,000	877,394	770%
Property Taxes	3,650,000	1,825,000	50%	3,360,000	3,360,000	100%
Revenue Total	4,011,000	2,185,058	54%	3,500,000	4,293,270	123%
Expenses						
Community Sponsored Organizations	60,000	622,473	1037%	60,000	670,217	1117%
Insurance and Other Chargebacks	-	-		-	11,470	
Miscellaneous	210,000	224,134	107%	210,000	294,152	140%
Salary and Benefits	3,288,979	2,872,238	87%	2,654,369	2,287,836	86%
Services and Supplies	2,801,998	1,267,047	45%	2,334,063	1,368,245	59%
Expenses Total	6,360,977	4,985,891	78%	5,258,432	4,631,920	88%
177 REPARATIONS FUND						
Revenue						
Other Revenue	-	2,530		-	3,499	
Interest Income	2,500	7,031	281%	2,500	25,232	1009%
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	1,009,561	78%	1,502,500	1,028,731	68%
Expenses						
Miscellaneous	1,200,000	1,296,640	108%	3,400,000	2,407,417	71%
Services and Supplies	101,000	1,395	1%	101,000	113,714	113%
Expenses Total	1,301,000	1,298,035	100%	3,501,000	2,521,131	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	17,855	893%	2,000	22,991	1150%
Interfund Transfers	800,000	715,000	89%	700,000	683,337	98%
Intergovernmental Revenue	260,000	-	0%	10,000	10,000	100%
Licenses, Permits and Fees	-	-		500,000	396,299	79%
Revenue Total	1,572,000	732,855	47%	1,862,000	1,182,536	64%
Expenses						
Community Sponsored Organizations	500,000	-	0%	500,000	-	0%
Miscellaneous	190,000	194,228	102%	525,000	69,647	13%
Salary and Benefits	400,513	204,766	51%	250,368	234,298	94%
Services and Supplies	616,000	261,930	43%	725,120	478,621	66%
Expenses Total	1,706,513	660,924	39%	2,000,488	782,566	39%
180 GOOD NEIGHBOR FUND						
Revenue						
Other Revenue	3,000,000	3,090,000	103%	3,000,000	3,250,000	108%
Interest Income	-	8,786		1,000	23,743	2374%
Revenue Total	3,000,000	3,098,786	103%	3,001,000	3,273,743	109%
Expenses						
Interfund Transfers	3,000,000	3,090,000	103%	3,000,000	3,000,000	100%
Miscellaneous	164,000	-	0%	314,000	-	0%
Services and Supplies	-	686,037		-	250,956	
Expenses Total	3,164,000	3,776,037	119%	3,314,000	3,250,956	98%
185 LIBRARY FUND						
Revenue						
Other Revenue	402,000	311,643	78%	405,000	231,384	57%
Charges for Services	1,000	320	32%	400	1,635	409%
Interest Income	25,000	259,818	1039%	25,000	327,031	1308%
Interfund Transfers	173,750	173,570	100%	216,999	173,570	80%
Intergovernmental Revenue	155,000	152,895	99%	200,213	251,853	126%
Property Taxes	8,624,347	4,444,135	52%	8,213,664	8,245,299	100%
Library Revenue	82,000	94,358	115%	109,394	122,915	112%
Revenue Total	9,463,097	5,436,740	57%	9,170,670	9,353,687	102%
Expenses						
Capital Outlay	2,000	880	44%	3,500	-	0%
Insurance and Other Chargebacks				-	2,531	
Interfund Transfers	360,325	1,023,861	284%	360,325	330,286	92%
Salary and Benefits	7,497,302	6,168,356	82%	7,264,128	5,536,775	76%
Services and Supplies	2,147,619	2,092,749	97%	2,313,194	1,702,669	74%
Expenses Total	10,007,246	9,285,846	93%	9,941,147	7,572,261	76%

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	574,676	100%
Expenses Total	576,946	103,433	18%	574,677	574,676	100%
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	167,250	30%
Expenses Total	1,900,000	-	0%	550,000	167,250	30%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	311,977	624%	15,000	339,042	2260%
Intergovernmental Revenue	3,300,000	3,238,217	98%	2,986,239	3,168,061	106%
Revenue Total	3,350,000	3,550,194	106%	3,001,239	3,507,103	117%
Expenses						
Capital Outlay	4,469,650	1,748,928	39%	4,405,000	1,240,592	28%
Salary and Benefits				325,000	-	0%
Services and Supplies	1,890,000	1,204,583	64%	1,890,000	1,397,300	74%
Expenses Total	6,359,650	2,953,511	46%	6,620,000	2,637,892	40%

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	11,406	76%	7,000	28,979	414%
Other Taxes	1,450,000	1,268,489	87%	1,450,000	1,439,624	99%
Revenue Total	1,465,000	1,288,895	88%	1,457,000	1,468,603	101%
Expenses						
Capital Outlay	445,000	598,693	135%	480,000	531,866	111%
Insurance and Other Chargebacks	19,142	17,545	92%	19,142	17,545	92%
Interfund Transfers	100,000	91,663	92%	100,000	91,663	92%
Miscellaneous	-	1,000		-	1,338	
Salary and Benefits	903,749	694,720	77%	810,331	696,668	86%
Services and Supplies	394,950	572,770	145%	368,350	465,151	126%
Expenses Total	1,862,841	1,976,390	106%	1,777,823	1,804,230	101%
206 FOREIGN FIRE INSURANCE						
Revenue						
Interfund Transfers				-	27,500	
Other Taxes	250,000	-	0%	-	245,475	
Revenue Total	250,000	-	0%	-	272,975	
Expenses						
Capital Outlay	200,000	-	0%			
Expenses Total	200,000	-	0%			
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	-	2,266		-	9,379	
Property Taxes	642,145	287,504	45%	592,665	609,713	103%
Revenue Total	642,145	289,770	45%	592,665	619,092	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	-	164,206				
Interest Income	-	1,430		-	3,388	
Intergovernmental Revenue	2,616,400	717,990	27%	3,068,463	1,015,715	33%
Revenue Total	2,616,400	883,626	34%	3,068,463	1,019,103	33%
Expenses						
Capital Outlay	1,160,000	354,477	31%	-	586,894	
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	300,178	94%	681,559	448,769	66%
Services and Supplies	110,650	50,249	45%	17,480	21,529	123%
Expenses Total	3,788,998	1,094,724	29%	3,115,538	1,494,134	48%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	301,565	81,533	27%	443,121	8,322	2%
Interest Income	5,000	14,271	285%	5,000	19,821	396%
Revenue Total	306,565	95,804	31%	448,121	28,143	6%
Expenses						
Services and Supplies	306,565	31,568	10%	440,000	57,103	13%
Expenses Total	306,565	31,568	10%	440,000	57,103	13%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	363		-	582	
Revenue Total	-	363		-	582	
Expenses						
Services and Supplies				-	1	
Expenses Total				-	1	
240 HOME FUND						
Revenue						
Other Revenue	25,000	22,695	91%	25,000	40,102	160%
Interest Income	150	1,052	701%	150	446	297%
Intergovernmental Revenue	2,256,469	36,017	2%	2,345,000	114,925	5%
Revenue Total	2,281,619	59,764	3%	2,370,150	155,473	7%
Expenses						
Insurance and Other Chargebacks	1,150,000	-	0%	1,150,000	32,799	3%
Miscellaneous	2,000	-	0%	2,000	207	10%
Salary and Benefits	42,847	26,867	63%	68,137	51,509	76%
Services and Supplies	1,081,065	42,658	4%	801,065	55,379	7%
Expenses Total	2,275,912	69,525	3%	2,021,202	139,894	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	184,143	460%	8,000	167,959	2099%
Interfund Transfers	1,000,000	1,030,000	103%	1,000,000	1,000,000	100%
Intergovernmental Revenue	-	10,493		145,000	140,436	97%
Other Taxes	50,000	84,337	169%	50,000	40,500	81%
Revenue Total	1,220,000	1,708,103	140%	1,333,000	1,788,478	134%
Expenses						
Community Sponsored Organizations	-	10,493		154,000	144,023	94%
Insurance and Other Chargebacks	-			11,000	19,581	178%
Miscellaneous	1,001,500	36,381	4%	1,051,500	51,380	5%
Salary and Benefits	175,980	86,068	49%	41,038	27,035	66%
Services and Supplies	1,185,000	613,704	52%	1,670,000	53,618	3%
Expenses Total	2,362,480	746,646	32%	2,927,538	295,636	10%
320 DEBT SERVICE FUND						
Revenue						
Other Revenue	1,393,221	-	0%	-	13,955	
Interest Income	10,000	345,032	3450%	10,000	319,992	3200%
Interfund Transfers	1,822,547	1,363,660	75%	2,693,941	2,048,021	76%
Property Taxes	12,766,093	7,015,553	55%	12,766,093	13,025,460	102%
Revenue Total	15,991,861	8,724,245	55%	15,470,034	15,407,428	100%
Expenses						
Interfund Transfers				-	-	
Services and Supplies	7,000	6,300	90%	6,600	12,973	197%
Debt Service	15,981,861	2,617,870	16%	15,460,034	15,020,349	97%
Expenses Total	15,988,861	2,624,170	16%	15,466,634	15,033,322	97%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Other Revenue	-	38,500		5,000	28,000	560%
Interest Income	12,000	51,235	427%	10,000	90,427	904%
Property Taxes	1,336,000	621,611	47%	1,100,000	1,311,460	119%
Revenue Total	1,348,000	711,346	53%	1,115,000	1,429,887	128%
Expenses						
Capital Outlay	100,000	7,023	7%	50,000	934,292	1869%
Interfund Transfers	343,913	315,249	92%	363,513	333,223	92%
Miscellaneous	350,000	32,925	9%	-	56,267	
Services and Supplies	63,500	7,342	12%	65,000	14,708	23%
Expenses Total	857,413	362,539	42%	478,513	1,338,489	280%

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	64,563	1076%	5,000	152,350	3047%
Property Taxes	2,211,000	1,122,123	51%	1,450,000	2,088,286	144%
Revenue Total	2,217,000	1,186,686	54%	1,455,000	2,240,635	154%
Expenses						
Capital Outlay	1,560,790	725,802	47%	3,315,000	1,503,646	45%
Interfund Transfers	110,550	101,343	92%	75,000	68,750	92%
Miscellaneous	52,000	54,020	104%	12,000	91,384	762%
Services and Supplies	1,100,000	2,986	0%	1,005,000	105,140	10%
Expenses Total	2,823,340	884,151	31%	4,407,000	1,768,920	40%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	25,310	844%	1,000	42,329	4233%
Property Taxes	488,000	268,898	55%	180,000	488,906	272%
Revenue Total	491,000	294,209	60%	181,000	531,234	293%
Expenses						
Interfund Transfers	193,343	177,232	92%	176,857	162,118	92%
Miscellaneous	10,000	4,375	44%	-	25,000	
Services and Supplies	2,000	1,566	78%	2,000	356	18%
Expenses Total	205,343	183,173	89%	178,857	187,474	105%
345 CHICAGO-MAIN TIF						
Revenue						
Other Revenue				1,880,000	50,000	3%
Interest Income	10,000	29,830	298%	5,000	82,158	1643%
Property Taxes	1,295,000	617,800	48%	1,000,000	1,167,349	117%
Revenue Total	1,305,000	647,631	50%	2,885,000	1,299,507	45%
Expenses						
Capital Outlay	260,000	690,365	266%	260,000	296,148	114%
Interfund Transfers	307,990	282,326	92%	272,480	249,777	92%
Miscellaneous	540,000	48,621	9%	250,000	38,637	15%
Services and Supplies	50,010	14,859	30%	15,010	1,775	12%
Expenses Total	1,158,000	1,036,170	89%	797,490	586,337	74%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	4,676	1871%	250	16,677	6671%
Property Taxes	221,000	119,441	54%	221,000	220,108	100%
Revenue Total	221,250	124,118	56%	221,250	236,785	107%
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	977	488%	200	2,600	1300%
Property Taxes	142,000	75,186	53%	142,000	143,776	101%
Revenue Total	142,200	76,162	54%	142,200	146,376	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	-	420		-	1,158	
Property Taxes	60,200	31,806	53%	60,200	58,230	97%
Revenue Total	60,200	32,226	54%	60,200	59,388	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	-	2,732				
Interest Income	1,000	27,014	2701%	-	14,184	
Property Taxes	1,477,000	781,508	53%	-	1,396,399	
Revenue Total	1,478,000	811,253	55%	-	1,410,583	
Expenses						
Capital Outlay	140,520	100,004	71%	-	84,923	
Interfund Transfers	73,850	67,694	92%			
Miscellaneous	60,000	7,518	13%	-	8,224	
Services and Supplies	950,000	1,566	0%	100,000	322,806	323%
Expenses Total	1,224,370	176,782	14%	100,000	415,953	416%

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	1,319,975	6%	23,283,500	19,218,564	83%
Charges for Services				-	6,729	
Interest Income	75,000	110,135	147%	-	362,546	
Intergovernmental Revenue	5,027,000	1,769,314	35%	1,470,000	1,122,329	76%
Licenses, Permits and Fees	-	646,943				
Revenue Total	26,327,000	3,846,367	15%	24,753,500	20,710,168	84%
Expenses						
Capital Outlay	24,532,000	11,393,650	46%	23,358,500	13,901,190	60%
Services and Supplies	1,690,000	1,575,268	93%	1,860,000	2,126,690	114%
Expenses Total	26,222,000	12,968,918	49%	25,218,500	16,027,880	64%
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	1,000,000	19,837	2%	1,000,000	276,230	28%
Interest Income	10,000	191,493	1915%	10,000	253,842	2538%
Intergovernmental Revenue				-	500,000	
Revenue Total	1,010,000	211,330	21%	1,010,000	1,030,072	102%
Expenses						
Capital Outlay	200,000	291,262	146%	200,000	109,660	55%
Interfund Transfers	588,369	539,341	92%	619,118	567,523	92%
Services and Supplies	60	8,353	13921%	60	9,903	16505%
Expenses Total	788,429	838,956	106%	819,178	687,086	84%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	160,413	92%	175,000	160,413	92%
Revenue Total	175,000	160,413	92%	175,000	160,413	92%
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	61,180	306%	35,000	30,624	87%
Interfund Transfers				-	1,000,000	
Other Taxes	200,000	156,291	78%	125,000	122,213	98%
Revenue Total	220,000	217,471	99%	160,000	1,152,838	721%
Expenses						
Capital Outlay	1,650,000	41,328	3%	452,500	415,682	92%
Interfund Transfers	230,631	-	0%	425,652	84,337	20%
Services and Supplies	50	55	110%	50	55	110%
Expenses Total	1,880,681	41,383	2%	878,202	500,074	57%

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	581,268	108%	422,900	317,047	75%
Charges for Services	8,980,000	9,119,780	102%	8,420,000	9,159,689	109%
Interest Income	40,000	106,361	266%	25,000	148,198	593%
Intergovernmental Revenue				1,100,000	-	0%
Licenses, Permits and Fees	300,000	-	0%	-	225	
Revenue Total	9,858,900	9,807,409	99%	9,967,900	9,625,159	97%
Expenses						
Capital Outlay	2,425,000	1,219,033	50%	-	143	
Insurance and Other Chargebacks	369,077	338,316	92%	369,077	338,316	92%
Interfund Transfers	3,180,390	2,915,352	92%	3,180,390	2,915,352	92%
Miscellaneous				-	64	
Salary and Benefits	1,310,682	1,157,195	88%	1,582,397	1,469,681	93%
Services and Supplies	4,521,650	4,338,157	96%	4,220,350	4,423,835	105%
Debt Service	76,900	15,950	21%	79,150	79,150	100%
Expenses Total	11,883,699	9,984,002	84%	9,431,364	9,226,540	98%
510 WATER FUND						
Revenue						
Other Revenue	35,718,235	14,728,122	41%	66,234,150	28,663,472	43%
Charges for Services	28,625,100	26,636,755	93%	25,259,051	22,954,162	91%
Interest Income	150,000	753,424	502%	70,000	416,794	595%
Intergovernmental Revenue	-	794,663				
Licenses, Permits and Fees	50,000	48,895	98%	50,000	83,593	167%
Revenue Total	64,543,335	42,961,860	67%	91,613,201	52,118,021	57%
Expenses						
Capital Outlay	37,825,905	13,853,987	37%	58,470,500	22,141,119	38%
Contingencies	-	9		1,000	-	0%
Insurance and Other Chargebacks	1,665,135	1,526,371	92%	1,665,135	1,535,333	92%
Interfund Transfers	4,363,000	3,999,424	92%	4,363,000	3,999,424	92%
Miscellaneous				10,000	-	0%
Salary and Benefits	7,478,277	6,528,747	87%	7,936,849	5,755,116	73%
Services and Supplies	11,060,370	6,992,684	63%	10,284,310	6,072,342	59%
Debt Service	6,395,895	2,263,468	35%	4,826,609	4,329,528	90%
Expenses Total	68,788,582	35,164,689	51%	87,557,403	43,832,862	50%

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	7,751,071	96%	10,229,424	8,570,831	84%
Interest Income	80,000	264,385	330%	25,000	128,412	514%
Revenue Total	8,161,000	8,015,456	98%	10,255,424	8,700,011	85%
Expenses						
Capital Outlay	3,820,000	1,828,416	48%	2,950,000	158,530	5%
Insurance and Other Chargebacks	369,800	338,987	92%	369,800	338,987	92%
Interfund Transfers	1,642,251	1,505,394	92%	1,271,321	1,165,373	92%
Salary and Benefits	1,444,286	1,170,503	81%	1,546,276	1,064,695	69%
Services and Supplies	538,500	333,989	62%	1,718,600	721,454	42%
Debt Service	2,668,164	2,341,969	88%	3,550,270	3,539,479	100%
Expenses Total	10,483,001	7,519,258	72%	11,406,267	6,988,518	61%
520 SOLID WASTE FUND						
Revenue						
Other Revenue	39,350	11,674	30%	38,000	8,492	22%
Charges for Services	5,267,000	5,048,885	96%	4,902,674	4,725,456	96%
Interest Income	3,000	69,482	2316%	3,000	24,013	800%
Interfund Transfers	100,000	-	0%	100,000	47,170	47%
Licenses, Permits and Fees	351,000	395,400	113%	375,000	428,905	114%
Property Taxes	950,000	475,000	50%	1,332,500	1,332,500	100%
Revenue Total	6,710,350	6,000,442	89%	6,751,174	6,566,536	97%
Expenses						
Capital Outlay	825,000	154,407	19%	850,000	126,561	15%
Interfund Transfers	418,600	383,713	92%	418,600	383,713	92%
Miscellaneous	30,000	18,437	61%	30,000	8,844	29%
Salary and Benefits	1,858,244	1,447,274	78%	1,893,717	1,583,546	84%
Services and Supplies	3,793,214	3,331,744	88%	4,081,466	3,381,530	83%
Expenses Total	6,925,058	5,335,574	77%	7,273,783	5,484,194	75%

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	3,864,946	92%	4,216,140	3,864,784	92%
Interest Income	1,000	4,970	497%	1,000	3,546	355%
Revenue Total	4,261,140	3,908,725	92%	4,261,140	3,963,396	93%
Expenses						
Capital Outlay				-	35,530	
Salary and Benefits	1,715,375	1,534,485	89%	1,624,232	1,450,070	89%
Services and Supplies	2,488,890	1,925,485	77%	2,588,890	2,073,052	80%
Expenses Total	4,204,265	3,459,970	82%	4,213,122	3,558,652	84%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Other Revenue	50,000	69,502	139%	25,000	180,123	720%
Charges for Services	874,885	801,977	92%	754,885	691,977	92%
Interest Income	2,000	35,456	1773%	2,000	28,231	1412%
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	2,504,697	103%	2,031,885	4,450,331	219%
Expenses						
Capital Outlay	5,296,912	4,498,055	85%	3,365,167	1,545,082	46%
Services and Supplies	200,000	22,977	11%	-	905	
Expenses Total	5,496,912	4,521,032	82%	3,365,167	1,545,987	46%
605 INSURANCE FUND						
Revenue						
Other Revenue	12,180,000	10,484,239	86%	12,859,571	9,906,651	77%
Charges for Services	-	9,005		-	3,620	
Interest Income	-	78,495		-	53,379	
Insurance	10,175,654	9,101,642	89%	10,098,091	8,976,432	89%
Workers Compensation and Liability	886,000	941,669	106%	886,000	829,169	94%
Revenue Total	23,241,654	20,615,051	89%	23,843,662	19,769,250	83%
Expenses						
Insurance and Other Chargebacks	18,412,500	16,624,857	90%	19,330,965	15,788,255	82%
Salary and Benefits	193	5,485	2840%	3,805	5,170	136%
Services and Supplies	3,961,000	4,036,203	102%	3,660,000	2,915,241	80%
Expenses Total	22,373,693	20,666,545	92%	22,994,770	18,708,667	81%