



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: August 2024 Monthly Financial Report
 Date: September 27, 2024

Please find attached the financial statements as of August 31, 2024. A summary by fund for revenues, expenditures, fund, and cash balances is as follows.

City of Evanston
Cash & Investment Summary by Fund
August 31, 2024

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	108,457,095	101,930,169	6,526,926	55,593,398	52,992,922
170	American Rescue Plan	1,001,923	5,491,359	(4,489,435)	(2,454,464)	20,825,704
175	General Assistance	1,124,986	819,426	305,561	1,600,406	1,600,813
176	Human Services	3,772,437	3,323,443	448,994	2,838,003	2,838,003
177	Reparations	1,027,328	2,344,827	(1,317,500)	236,575	236,575
178	Sustainability	971,586	602,750	368,836	1,156,136	1,156,136
180	Good Neighbor	3,016,472	1,500,813	1,515,659	1,703,984	1,703,984
185	Library	8,918,440	5,568,183	3,350,257	8,177,028	8,179,383
186	Library Debt Service	574,676	110,642	464,034	466,815	466,815
187	Library Capital Improvement FD	-	110,060	(110,060)	(598,573)	(598,573)
200	MFT	2,503,582	1,809,319	694,263	6,978,467	6,673,601
205	E911	1,007,536	1,033,334	(25,798)	1,534,976	1,173,676
210	Special Service Area (SSA) #9	615,705	325,032	290,673	303,925	303,924
215	CDBG	39,236	614,388	(575,152)	(515,829)	(515,829)
220	CD Loan	22,946	57,103	(34,157)	356,807	356,808
235	Neighborhood Improvement	482	1	481	23,366	23,366
240	Home	102,753	93,549	9,204	17,059	17,059
250	Affordable Housing	1,626,437	180,043	1,446,394	4,217,020	4,372,087
320	Debt Service	14,567,377	2,424,372	12,143,004	15,048,040	15,048,040
330	Howard Ridge	1,358,485	1,231,185	127,300	1,964,137	1,949,911
335	West Evanston	2,116,072	558,527	1,557,546	3,774,580	3,774,522
340	Dempster-Dodge-TIF	515,719	118,260	397,459	1,045,717	1,045,659
345	Chicago Main-TIF	1,284,148	460,611	823,537	1,045,583	1,045,524
350	Special Service Area (SSA) #6	226,200	101,639	124,561	158,787	380,649
355	Special Service Area (SSA) #7	140,842	71,826	69,016	83,352	83,351
360	Special Service Area (SSA) #8	58,132	30,974	27,158	34,310	34,311
365	Five-Fifth TIF	1,081,104	330,189	750,915	613,526	613,468
415	Capital Improvements	20,353,680	8,671,865	11,681,815	3,508,406	12,294,628
416	Crown Construction	450,759	532,292	(81,534)	4,722,573	4,722,573
417	Crown Community CTR Maintenance	116,664	-	116,664	781,705	781,705
420	Special Assessment	144,847	61,376	83,471	646,529	646,528
505	Parking	7,135,780	6,758,868	376,912	2,911,982	2,348,905
510-513	Water	36,387,455	27,254,738	9,132,717	14,563,768	11,129,421
515	Sewer	6,072,769	3,837,367	2,235,402	10,822,676	9,105,286
520	Solid Waste	4,834,489	4,123,754	710,734	3,641,886	2,515,458
600	Fleet	2,896,452	2,408,248	488,204	1,869,829	338,061
601	Equipment Replacement	1,907,103	1,166,797	740,306	4,190,284	1,699,830
605	Insurance	14,192,036	14,204,834	(12,798)	3,277,334	4,611,494

Please note that the attached supporting documents have been updated to show further fund and department analysis.

Included above are ending fund and cash balances as of August 31, 2024. 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

FY 2024 Actual Revenues (Through 08/30/2024)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
BUILDING PERMITS	14,417,431	-	-	-	14,417,431
STATE INCOME TAX	8,998,622	-	-	-	8,998,622
PROPERTY TAXES	8,803,031	-	-	-	8,803,031
SALES TAX - BASIC	6,575,065	-	-	-	6,575,065
RECREATION PROGRAM FEES	5,784,404	-	-	-	5,784,404
SALES TAX - HOME RULE	5,077,146	-	-	-	5,077,146
TICKET FINES-PARKING	2,351,427	-	-	-	2,351,427
PARKING TAX	1,943,451	-	-	-	1,943,451
LIQUOR TAX	1,905,582	-	-	-	1,905,582
REAL ESTATE TRANSFER TAX	904,094	1,000,000	-	-	1,904,094
AMBULANCE SERVICE	1,788,235	-	-	-	1,788,235
PERSONAL PROPERTY REPLACEMENT TAX	1,640,830	-	-	-	1,640,830
MUNICIPAL HOTEL TAX	1,463,150	-	-	-	1,463,150
ELECTRIC UTILITY TAX	1,459,247	-	-	-	1,459,247
INVESTMENT INCOME	1,380,337	-	-	-	1,380,337

There is a three (3) months lag in some of the state distributed revenues like Sales Tax, Home Rule Sales Tax, Use Tax and Telecommunication Tax.

The financials as of August 31, 2024, show the General Fund with a fund balance of \$55,593,398 and cash balance of \$52,992,922. General Fund revenues are at 81% and expenses at 71%. Revenues are at 81% largely due to second installment property taxes and permit revenues from the stadium project. Through August, the City has received \$10,819,765 of permit revenue from the Ryan Field Northwestern stadium project. At the August Finance and Budget Committee meeting, the committee recommended that these one-time permit revenues be used for operational needs and to balance the FY 2025 budget in lieu of setting them aside for capital outlay (civic center/Police and Fire HQ rehab/rebuild etc.).

General Fund Expenses by Category

General Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Expenses						
Salary and Benefits	88,012,393	56,435,856	64%	75,748,150	50,216,729	66%
Insurance and Other Chargebacks	29,518,684	25,289,163	86%	28,934,436	18,913,180	65%
Services and Supplies	19,446,153	13,513,213	69%	16,965,457	12,137,417	72%
Interfund Transfers	4,887,100	3,377,154	69%	4,248,750	6,179,933	145%
Capital Outlay	272,000	2,795,476	1028%	694,500	130,518	19%
Miscellaneous	1,545,213	498,545	32%	617,822	111,146	18%
Community Sponsored Organizations	120,000	20,505	17%	120,000	55,264	46%
Contingencies	126,000	257	0%	408,500	126,283	31%
Expenses Total	143,927,543	101,930,169	71%	127,737,614	87,870,469	69%

Through August 31, 2024, Police spent 73% of budget for overtime, and Fire spent 74% of the annual budget.

Overtime Expenses	2023 Actual	2024 Budget	2024 YTD	% Budget
Police	\$1,862,988	\$ 1,736,349	1,270,056	73%
Fire	\$1,005,238	\$ 1,084,000	803,834	74%

Enterprise Funds

Through August 31, 2024, the Water Fund is showing a fund balance of \$14,563,768 and a cash balance of \$11,129,421. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay. The bond proceed amounts that were received in July are reflected in the financials.

Other Funds

Through August 31, 2024, the Capital Improvements Fund is showing a fund balance of \$3,508,406 and a cash balance of \$12,294,628. In June, the City Council recommended that the City move forward with issuance of GO Bonds in August for CIP Fund and Water Fund projects. The bond proceed amounts that were received in July are reflected in the financials.

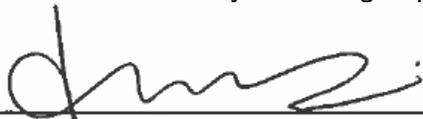
Through August 31, 2024, the Fleet Fund is showing a fund balance of \$1,869,829 and a cash balance of \$338,061. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance.

Through August 31, 2024, the Insurance Fund is showing a fund balance of \$3,277,334 and a cash balance of \$4,611,494.

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 August 31, 2024 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
100 GENERAL FUND						
Revenue						
Interfund Transfers	9,623,390	5,832,792	61%	7,733,949	5,155,960	67%
Interest Income	500,000	1,380,337	276%	55,000	1,025,559	1865%
Other Revenue	1,301,500	1,061,644	82%	1,168,600	911,674	78%
Charges for Services	11,655,200	8,141,507	70%	8,785,075	7,441,369	85%
Fines and Forfeitures	3,725,000	2,602,774	70%	3,632,500	2,736,823	75%
Intergovernmental Revenue	3,966,034	2,568,152	65%	3,116,184	2,591,890	83%
Licenses, Permits and Fees	7,336,450	16,742,098	228%	7,543,450	5,399,130	72%
Other Taxes	66,300,000	41,673,527	63%	56,570,000	42,884,059	76%
Property Taxes	29,047,402	28,454,263	98%	29,047,402	16,682,037	57%
Revenue Total	133,454,976	108,457,095	81%	117,652,160	84,828,501	72%
Expenses						
12 LEGISLATIVE	-	4,687		-	2,608	
13 CITY COUNCIL	594,133	405,807	68%	658,324	391,889	60%
14 CITY CLERK	535,355	245,342	46%	360,108	222,217	62%
15 CITY MANAGER'S OFFICE	10,177,532	5,498,598	54%	8,143,075	7,658,016	94%
17 LAW	1,354,786	775,726	57%	988,558	703,189	71%
19 ADMINISTRATIVE SERVICES	15,148,003	8,969,027	59%	12,537,670	8,512,834	68%
21 COMMUNITY DEVELOPMENT	4,687,076	2,538,352	54%	4,183,421	2,157,226	52%
22 POLICE	35,221,511	22,591,193	64%	29,214,097	20,841,327	71%
23 FIRE MGMT & SUPPORT	22,110,663	14,969,360	68%	18,689,924	13,477,511	72%
24 HEALTH	1,817,273	1,524,610	84%	1,413,058	1,039,167	74%
30 PARKS AND RECREATION	14,547,351	13,080,973	90%	12,751,313	8,262,902	65%
40 PUBLIC WORKS AGENCY	15,868,893	8,885,224	56%	13,708,631	8,249,575	60%
99 NON-DEPARTMENTAL	21,864,968	22,441,271	103%	25,089,436	16,352,008	65%
Expenses Total	143,927,543	101,930,169	71%	127,737,614	87,870,469	69%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	50,000	994,096	1988%	-	938,227	
Other Revenue	-	7,827		-	36,410	
Intergovernmental Revenue				-	-	
Revenue Total	50,000	1,001,923	2004%	-	974,637	
Expenses						
Capital Outlay	10,188,900	2,207,462	22%	800,000	685,359	86%
Community Sponsored Organizations	-	448,976		-	-	
Insurance and Other Chargebacks	100,000	18,078	18%	850,000	62,746	7%
Interfund Transfers	1,250,000	1,667,200	133%	2,600,000	1,875,032	72%
Miscellaneous	10,294,191	755,925	7%	18,500,000	670,327	4%
Salary and Benefits	-	1,031		-	240,658	
Services and Supplies	3,275,000	392,686	12%	-	845,151	
Expenses Total	25,108,091	5,491,359	22%	22,750,000	4,379,273	19%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	56,023	5602%	1,000	36,565	3657%
Other Revenue	27,500	5,506	20%	27,500	-	0%
Property Taxes	1,050,000	1,063,458	101%	1,300,000	736,081	57%
Revenue Total	1,078,500	1,124,986	104%	1,328,500	772,647	58%
Expenses						
Miscellaneous	7,000	6,295	90%	7,000	10,612	152%
Salary and Benefits	539,408	376,390	70%	488,738	319,556	65%
Services and Supplies	874,482	436,741	50%	864,482	355,235	41%
Expenses Total	1,420,890	819,426	58%	1,360,220	685,403	50%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	44,454	741%	-	41,162	
Other Revenue	20,000	-	0%	2,000	27,336	1367%
Intergovernmental Revenue	114,000	367,983	323%	114,000	340,250	298%
Property Taxes	3,360,000	3,360,000	100%	3,110,000	1,555,000	50%
Revenue Total	3,500,000	3,772,437	108%	3,226,000	1,963,747	61%
Expenses						
Community Sponsored Organizations	60,000	452,917	755%	60,000	427,209	712%
Insurance and Other Chargebacks	-	18,230		-	17,462	
Miscellaneous	210,000	155,339	74%	213,000	181,935	85%
Salary and Benefits	2,654,369	1,710,799	64%	2,373,285	1,284,075	54%
Services and Supplies	2,334,063	986,159	42%	1,804,973	955,841	53%
Expenses Total	5,258,432	3,323,443	63%	4,451,258	2,866,522	64%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	23,829	953%	-	12,182	
Other Revenue	-	3,499		-	8,563	
Intergovernmental Revenue	100,000	-	0%	-	100,000	
Other Taxes	1,400,000	1,000,000	71%	3,400,000	2,523,959	74%
Revenue Total	1,502,500	1,027,328	68%	3,400,000	2,644,703	78%
Expenses						
Miscellaneous	3,400,000	2,248,477	66%	3,400,000	973,369	29%
Services and Supplies	101,000	96,351	95%	-	1,180	
Expenses Total	3,501,000	2,344,827	67%	3,400,000	974,548	29%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Interfund Transfers	700,000	633,336	90%	200,000	133,336	67%
Interest Income	2,000	18,086	904%	-	7,869	
Other Revenue	650,000	69,909	11%	500,000	50,000	10%
Intergovernmental Revenue	10,000	10,000	100%			
Licenses, Permits and Fees	500,000	240,256	48%	500,000	314,045	63%
Revenue Total	1,862,000	971,586	52%	1,200,000	505,251	42%
Expenses						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	-	0%			
Salary and Benefits	250,368	167,933	67%	256,893	96,325	37%
Services and Supplies	725,120	434,817	60%	546,000	164,517	30%
Expenses Total	2,000,488	602,750	30%	802,893	260,842	32%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	1,000	16,472	1647%	-	10,287	
Other Revenue	3,000,000	3,000,000	100%			
Revenue Total	3,001,000	3,016,472	101%	-	10,287	
Expenses						
Capital Outlay				-	75,000	
Interfund Transfers	3,000,000	1,500,000	50%	85,000	-	0%
Miscellaneous	314,000	-	0%	-	300,000	
Services and Supplies	-	813		-	132	
Expenses Total	3,314,000	1,500,813	45%	85,000	375,132	441%
185 LIBRARY FUND						
Revenue						
Interfund Transfers	216,999	173,570	80%	250,000	166,460	67%
Interest Income	25,000	220,081	880%	21,600	177,626	822%
Other Revenue	405,000	147,147	36%	405,000	184,442	46%
Charges for Services	400	1,525	381%	400	264	66%
Intergovernmental Revenue	200,213	165,661	83%	209,866	193,694	92%
Property Taxes	8,213,664	8,106,623	99%	7,535,472	4,074,827	54%
Library Revenue	109,394	103,832	95%	155,394	63,367	41%
Revenue Total	9,170,670	8,918,440	97%	8,577,732	4,860,680	57%
Expenses						
Capital Outlay	3,500	-	0%	1,500	-	0%
Insurance and Other Chargebacks	-	2,531		-	4,346	
Interfund Transfers	360,325	240,208	67%	305,325	203,544	67%
Salary and Benefits	7,264,128	4,069,225	56%	6,393,544	3,456,813	54%
Services and Supplies	2,313,194	1,256,219	54%	2,247,673	1,263,661	56%
Expenses Total	9,941,147	5,568,183	56%	8,948,042	4,928,364	55%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	574,677	574,676	100%	507,913	253,956	50%
Revenue Total	574,677	574,676	100%	507,913	253,956	50%
Expenses						
Debt Service	574,677	110,642	19%	507,913	116,092	23%
Expenses Total	574,677	110,642	19%	507,913	116,092	23%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	550,000	-	0%	950,000	-	0%
Revenue Total	550,000	-	0%	950,000	-	0%
Expenses						
Capital Outlay	550,000	110,060	20%	950,000	465,562	49%
Expenses Total	550,000	110,060	20%	950,000	465,562	49%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	15,000	255,181	1701%	12,000	174,944	1458%
Intergovernmental Revenue	2,986,239	2,248,402	75%	2,700,000	2,173,830	81%
Revenue Total	3,001,239	2,503,582	83%	2,712,000	2,348,774	87%
Expenses						
Capital Outlay	4,405,000	596,690	14%	2,778,600	1,654,939	60%
Salary and Benefits	325,000	-	0%	325,000	-	0%
Services and Supplies	1,890,000	1,212,630	64%	1,038,000	376,798	36%
Expenses Total	6,620,000	1,809,319	27%	4,141,600	2,031,737	49%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	7,000	24,034	343%	7,000	17,651	252%
Other Taxes	1,450,000	983,502	68%	1,400,000	845,994	60%
Revenue Total	1,457,000	1,007,536	69%	1,407,000	863,644	61%
Expenses						
Capital Outlay	480,000	96,778	20%	450,000	113,802	25%
Insurance and Other Chargebacks	19,142	12,760	67%	19,142	12,760	67%
Interfund Transfers	100,000	66,664	67%	90,000	60,000	67%
Miscellaneous	-	338				
Salary and Benefits	810,331	494,299	61%	758,058	454,703	60%
Services and Supplies	368,350	362,495	98%	355,000	234,001	66%
Expenses Total	1,777,823	1,033,334	58%	1,672,200	875,265	52%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interfund Transfers				206,750	206,750	100%
Interest Income	-	6,071		-	3,584	
Property Taxes	592,665	609,634	103%	595,000	352,609	59%
Revenue Total	592,665	615,705	104%	801,750	562,943	70%
Expenses						
Services and Supplies	575,000	325,032	57%	575,000	316,021	55%
Expenses Total	575,000	325,032	57%	575,000	316,021	55%
215 CDBG FUND						
Revenue						
Interest Income	-	3,388		-	1,822	
Intergovernmental Revenue	3,068,463	35,848	1%	3,629,000	489,764	13%
Revenue Total	3,068,463	39,236	1%	3,629,000	491,586	14%
Expenses						
Capital Outlay	-	179,823		-	84,605	
Community Sponsored Organizations	75,000	-	0%	75,000	45,972	61%
Insurance and Other Chargebacks	-	66,703		-	134,787	
Miscellaneous	2,341,499	-	0%	2,576,376	13,375	1%
Salary and Benefits	681,559	346,673	51%	702,459	269,363	38%
Services and Supplies	17,480	21,189	121%	307,200	6,490	2%
Expenses Total	3,115,538	614,388	20%	3,661,035	554,593	15%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	16,804	336%	-	14,848	
Other Revenue	443,121	6,142	1%	100,000	92,971	93%
Revenue Total	448,121	22,946	5%	100,000	107,819	108%
Expenses						
Services and Supplies	440,000	57,103	13%	325,000	44,502	14%
Expenses Total	440,000	57,103	13%	325,000	44,502	14%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	482		-	394	
Revenue Total	-	482		-	394	
Expenses						
Services and Supplies	-	1		-	5	
Expenses Total	-	1		-	5	
240 HOME FUND						
Revenue						
Interest Income	150	243	162%	150	447	298%
Other Revenue	25,000	35,413	142%	25,000	18,256	73%
Intergovernmental Revenue	2,345,000	67,097	3%	650,000	32,716	5%
Revenue Total	2,370,150	102,753	4%	675,150	51,419	8%
Expenses						
Insurance and Other Chargebacks	1,150,000	26,166	2%	-	(6,503)	
Miscellaneous	2,000	207	10%	2,000	-	0%
Salary and Benefits	68,137	34,131	50%	70,572	39,123	55%
Services and Supplies	801,065	33,045	4%	582,266	24,422	4%
Expenses Total	2,021,202	93,549	5%	654,838	57,041	9%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Interfund Transfers	1,000,000	1,000,000	100%			
Interest Income	8,000	105,864	1323%	4,500	85,443	1899%
Other Revenue	130,000	407,500	313%	130,600	297,083	227%
Intergovernmental Revenue	145,000	93,073	64%	145,000	52,196	36%
Other Taxes	50,000	20,000	40%	50,000	-	0%
Revenue Total	1,333,000	1,626,437	122%	330,100	434,723	132%
Expenses						
Community Sponsored Organizations	154,000	77,964	51%	166,000	47,324	29%
Insurance and Other Chargebacks	11,000	14,069	128%	12,000	5,246	44%
Miscellaneous	1,051,500	38,620	4%	53,500	6,801	13%
Salary and Benefits	41,038	24,377	59%	130,126	44,512	34%
Services and Supplies	1,670,000	25,013	1%	1,565,000	179,558	11%
Expenses Total	2,927,538	180,043	6%	1,926,626	283,441	15%
320 DEBT SERVICE FUND						
Revenue						
Interfund Transfers	2,693,941	1,645,448	61%	2,918,969	1,545,984	53%
Interest Income	10,000	116,622	1166%	10,000	149,747	1497%
Other Revenue	-	301		-	19,984	
Property Taxes	12,766,093	12,805,005	100%	12,878,258	7,389,316	57%
Revenue Total	15,470,034	14,567,377	94%	15,807,227	9,105,031	58%
Expenses						
Interfund Transfers	-	-				
Miscellaneous				-	(34,972)	
Services and Supplies	6,600	6,316	96%	6,600	22	0%
Debt Service	15,460,034	2,418,057	16%	15,797,123	2,612,830	17%
Expenses Total	15,466,634	2,424,372	16%	15,803,723	2,577,880	16%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	10,000	61,071	611%	10,000	70,582	706%
Other Revenue	5,000	17,500	350%	5,000	31,500	630%
Property Taxes	1,100,000	1,279,914	116%	1,100,000	633,929	58%
Revenue Total	1,115,000	1,358,485	122%	1,115,000	736,011	66%
Expenses						
Capital Outlay	50,000	932,238	1864%	785,000	793,978	101%
Interfund Transfers	363,513	242,344	67%	395,913	263,944	67%
Miscellaneous	-	42,007	-	-	122,867	-
Services and Supplies	65,000	14,595	22%	250,000	74,889	30%
Expenses Total	478,513	1,231,185	257%	1,430,913	1,255,678	88%
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	5,000	99,597	1992%	5,000	78,912	1578%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	2,016,475	139%	1,450,000	821,627	57%
Revenue Total	1,455,000	2,116,072	145%	1,465,000	900,538	61%
Expenses						
Capital Outlay	3,315,000	376,067	11%	3,660,000	56,264	2%
Interfund Transfers	75,000	50,000	67%	75,000	50,000	67%
Miscellaneous	12,000	41,501	346%	200,000	560,000	280%
Services and Supplies	1,005,000	90,959	9%	5,000	35,458	709%
Expenses Total	4,407,000	558,527	13%	3,940,000	701,723	18%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	1,000	26,813	2681%	1,000	12,372	1237%
Property Taxes	180,000	488,906	272%	180,000	121,726	68%
Revenue Total	181,000	515,719	285%	181,000	134,098	74%
Expenses						
Interfund Transfers	176,857	117,904	67%	174,483	116,320	67%
Services and Supplies	2,000	356	18%	2,000	7,763	388%
Expenses Total	178,857	118,260	66%	176,483	124,083	70%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	5,000	66,799	1336%	2,500	61,214	2449%
Other Revenue	1,880,000	50,000	3%	1,880,000	-	0%
Property Taxes	1,000,000	1,167,349	117%	1,000,000	650,751	65%
Revenue Total	2,885,000	1,284,148	45%	2,882,500	711,965	25%
Expenses						
Capital Outlay	260,000	259,358	100%	2,469,000	64,432	3%
Interfund Transfers	272,480	181,656	67%	271,355	180,904	67%
Miscellaneous	250,000	17,823	7%	250,000	20,000	8%
Services and Supplies	15,010	1,774	12%	5,000	15,126	303%
Expenses Total	797,490	460,611	58%	2,995,355	280,462	9%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	11,378	4551%	250	10,268	4107%
Property Taxes	221,000	214,822	97%	221,000	121,021	55%
Revenue Total	221,250	226,200	102%	221,250	131,289	59%
Expenses						
Services and Supplies	220,000	101,639	46%	220,000	117,505	53%
Expenses Total	220,000	101,639	46%	220,000	117,505	53%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	1,618	809%	200	1,585	792%
Property Taxes	142,000	139,224	98%	142,000	77,003	54%
Revenue Total	142,200	140,842	99%	142,200	78,587	55%
Expenses						
Services and Supplies	140,000	71,826	51%	140,000	77,112	55%
Expenses Total	140,000	71,826	51%	140,000	77,112	55%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	-	753		-	665	
Property Taxes	60,200	57,379	95%	60,200	34,706	58%
Revenue Total	60,200	58,132	97%	60,200	35,371	59%
Expenses						
Services and Supplies	60,200	30,974	51%	60,200	31,505	52%
Expenses Total	60,200	30,974	51%	60,200	31,505	52%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	-	4,739				
Property Taxes	-	1,076,365				
Revenue Total	-	1,081,104				
Expenses						
Capital Outlay	-	-		-	506,360	
Miscellaneous	-	7,384		-	185,059	
Services and Supplies	100,000	322,806	323%	100,000	27,261	27%
Expenses Total	100,000	330,189	330%	100,000	718,680	719%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers				85,000	3,264,226	3840%
Interest Income	-	179,961		-	152,684	
Other Revenue	23,283,500	19,177,486	82%	17,350,000	64,755	0%
Charges for Services	-	6,729		-	19,477	
Intergovernmental Revenue	1,470,000	989,504	67%	4,592,500	322,500	7%
Revenue Total	24,753,500	20,353,680	82%	22,027,500	3,823,642	17%
Expenses						
Capital Outlay	23,358,500	7,261,638	31%	22,492,500	4,503,751	20%
Miscellaneous				-	(39,718)	
Services and Supplies	1,860,000	1,410,227	76%	-	931,804	
Expenses Total	25,218,500	8,671,865	34%	22,492,500	5,395,838	24%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	178,769	1788%	10,000	127,266	1273%
Other Revenue	1,000,000	271,990	27%	1,000,000	250,000	25%
Revenue Total	1,010,000	450,759	45%	1,010,000	377,266	37%
Expenses						
Capital Outlay	200,000	109,660	55%	200,000	-	0%
Interfund Transfers	619,118	412,744	67%	945,000	630,000	67%
Miscellaneous				-	3,012	
Services and Supplies	60	9,888	16480%	-	40	
Expenses Total	819,178	532,292	65%	1,145,000	633,052	55%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	116,664	67%	175,000	116,664	67%
Revenue Total	175,000	116,664	67%	175,000	116,664	67%
Expenses						
Capital Outlay	175,000	-	0%	175,000	-	0%
Expenses Total	175,000	-	0%	175,000	-	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	35,000	22,633	65%	30,000	57,015	190%
Other Taxes	125,000	122,213	98%	125,000	102,996	82%
Revenue Total	160,000	144,847	91%	155,000	160,012	103%
Expenses						
Capital Outlay	452,500	-	0%	375,000	20,108	5%
Interfund Transfers	425,652	61,336	14%	455,360	303,568	67%
Services and Supplies	50	40	80%	-	40	
Expenses Total	878,202	61,376	7%	830,360	323,716	39%
505 PARKING SYSTEM FUND						
Revenue						
Interest Income	25,000	104,287	417%	20,000	63,825	319%
Other Revenue	422,900	249,541	59%	486,700	322,766	66%
Charges for Services	8,420,000	6,781,802	81%	8,308,975	5,985,088	72%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	693,553	63%
Licenses, Permits and Fees	-	150				
Revenue Total	9,967,900	7,135,780	72%	9,915,675	7,065,232	71%
Expenses						
Capital Outlay	-	-		1,600,000	131,180	8%
Insurance and Other Chargebacks	369,077	246,048	67%	369,077	246,437	67%
Interfund Transfers	3,180,390	2,120,256	67%	3,132,390	2,088,256	67%
Miscellaneous	-	64		50,000	(3,409)	-7%
Salary and Benefits	1,582,397	1,096,515	69%	1,716,539	906,872	53%
Services and Supplies	4,220,350	3,278,910	78%	4,340,316	2,865,359	66%
Debt Service	79,150	17,075	22%	76,150	18,075	24%
Expenses Total	9,431,364	6,758,868	72%	11,284,472	6,252,768	55%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
510 WATER FUND						
Revenue						
Interest Income	70,000	200,973	287%	70,000	199,156	285%
Other Revenue	66,234,150	20,180,875	30%	51,039,150	2,808,355	6%
Charges for Services	25,259,051	15,936,729	63%	24,378,734	15,229,566	62%
Licenses, Permits and Fees	50,000	68,878	138%	50,000	17,605	35%
Revenue Total	91,613,201	36,387,455	40%	75,537,884	18,254,682	24%
Expenses						
Capital Outlay	58,470,500	13,144,849	22%	388,400	-	0%
Insurance and Other Chargebacks	1,665,135	1,117,409	67%	1,665,135	1,111,010	67%
Interfund Transfers	4,363,000	2,908,672	67%	4,229,559	2,819,712	67%
Miscellaneous	10,000	-	0%	15,000	(60,932)	-406%
Salary and Benefits	7,936,849	4,193,133	53%	7,110,142	3,807,156	54%
Services and Supplies	10,284,310	4,068,809	40%	5,908,008	1,912,842	32%
Contingencies	1,000	-	0%	1,000	-	0%
Debt Service	4,826,609	1,821,868	38%	4,072,486	1,268,245	31%
Expenses Total	87,557,403	27,254,738	31%	23,389,730	10,858,032	46%
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers				-	137,792	
Revenue Total				-	137,792	
Expenses						
Capital Outlay	-	-		57,780,500	7,396,519	13%
Services and Supplies	-	-		11,700	955,192	8164%
Expenses Total	-	-		57,792,200	8,351,710	14%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
515 SEWER FUND						
Revenue						
Interest Income	25,000	82,009	328%	25,000	70,541	282%
Other Revenue	1,000	768	77%	1,000	-	0%
Charges for Services	10,229,424	5,989,993	59%	10,240,424	6,045,736	59%
Revenue Total	10,255,424	6,072,769	59%	10,266,424	6,116,277	60%
Expenses						
Capital Outlay	2,950,000	13,077	0%	3,050,700	232,907	8%
Insurance and Other Chargebacks	369,800	246,536	67%	369,800	246,536	67%
Interfund Transfers	1,271,321	847,544	67%	883,858	589,240	67%
Miscellaneous				1,500	(22,519)	-1501%
Salary and Benefits	1,546,276	780,359	50%	1,386,579	823,335	59%
Services and Supplies	1,718,600	151,523	9%	1,750,300	577,815	33%
Debt Service	3,550,270	1,798,328	51%	3,809,232	2,133,492	56%
Expenses Total	11,406,267	3,837,367	34%	11,251,969	4,580,806	41%
520 SOLID WASTE FUND						
Revenue						
Interfund Transfers	100,000	47,170	47%			
Interest Income	3,000	11,628	388%	-	11,051	
Other Revenue	38,000	5,717	15%	122,000	55,017	45%
Charges for Services	4,902,674	3,114,157	64%	4,669,000	2,909,686	62%
Licenses, Permits and Fees	375,000	323,317	86%	389,000	253,846	65%
Property Taxes	1,332,500	1,332,500	100%	1,332,500	666,250	50%
Revenue Total	6,751,174	4,834,489	72%	6,512,500	3,895,850	60%
Expenses						
Capital Outlay	850,000	80,588	9%	525,000	63,551	12%
Interfund Transfers	418,600	279,064	67%	322,000	214,664	67%
Miscellaneous	30,000	8,766	29%	15,000	9,816	65%
Salary and Benefits	1,893,717	1,191,118	63%	1,651,410	1,016,008	62%
Services and Supplies	4,081,466	2,564,219	63%	3,935,115	2,226,222	57%
Expenses Total	7,273,783	4,123,754	57%	6,448,525	3,530,260	55%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Interest Income	1,000	2,207	221%	1,000	-	0%
Other Revenue	44,000	83,493	190%	69,000	10,617	15%
Charges for Services	4,216,140	2,810,752	67%	3,244,440	2,162,952	67%
Revenue Total	4,261,140	2,896,452	68%	3,314,440	2,173,569	66%
Expenses						
Capital Outlay	-	35,530		-	184,456	
Salary and Benefits	1,624,232	1,054,003	65%	1,417,422	912,444	64%
Services and Supplies	2,588,890	1,318,715	51%	2,044,557	1,736,934	85%
Expenses Total	4,213,122	2,408,248	57%	3,461,979	2,833,834	82%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Interfund Transfers	-	1,250,000		-	237,001	
Interest Income	2,000	18,652	933%	-	10,276	
Other Revenue	25,000	135,195	541%	25,000	236,518	946%
Charges for Services	754,885	503,256	67%	754,885	503,256	67%
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	1,181,480	79%
Revenue Total	2,031,885	1,907,103	94%	2,279,885	2,168,530	95%
Expenses						
Capital Outlay	3,365,167	1,166,109	35%	2,700,000	1,599,450	59%
Services and Supplies	-	689		-	126	
Expenses Total	3,365,167	1,166,797	35%	2,700,000	1,599,576	59%
605 INSURANCE FUND						
Revenue						
Interest Income	-	33,026				
Other Revenue	12,859,571	7,054,893	55%	11,448,112	6,941,127	61%
Charges for Services	-	3,153		-	129	
Insurance	10,098,091	6,478,279	64%	9,444,453	6,217,015	66%
Workers Compensation and Liability	886,000	622,685	70%	862,500	909,767	105%
Revenue Total	23,843,662	14,192,036	60%	21,755,065	14,068,038	65%
Expenses						
Insurance and Other Chargebacks	19,330,965	11,520,346	60%	16,765,000	10,562,387	63%
Salary and Benefits	3,805	3,783	99%	4,287	30,213	705%
Services and Supplies	3,660,000	2,680,704	73%	3,244,200	2,472,431	76%
Expenses Total	22,994,770	14,204,834	62%	20,013,487	13,065,031	65%