



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: February 2024 Monthly Financial Report
 Date: April 5, 2024

Please find attached the unaudited financial statements as of February 29, 2024. A summary by fund for revenues, expenditures, fund, and cash balances is as follows. **The financials below are unaudited:**

City of Evanston
Cash & Investment Summary by Fund
February 29, 2024

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	20,675,647	19,694,900	980,747	50,006,358	43,921,433
170	American Rescue Plan	277,673	149,300	128,373	(4,871,613)	25,941,749
175	General Assistance	181,184	159,136	22,048	1,316,891	1,316,893
176	Human Services	228,588	341,771	(113,183)	2,275,827	2,275,827
177	Reparations	228,787	279,116	(50,330)	1,503,746	1,078,746
178	Sustainability	119,783	30,791	88,992	876,291	876,292
180	Good Neighbor	1,025	23	1,002	189,327	189,326
185	Library	1,025,834	960,411	65,424	4,892,196	4,892,195
186	Library Debt Service	-	-	-	2,781	2,781
187	Library Capital Improvement FD	-	(9,920)	9,920	(478,594)	(478,594)
200	MFT	623,960	201,878	422,082	6,706,286	6,401,420
205	E911	126,305	145,201	(18,896)	1,541,878	1,180,578
210	Special Service Area (SSA) #9	55,126	-	55,126	68,378	68,378
215	CDBG	489	67,462	(66,973)	(7,650)	(7,650)
220	CD Loan	6,221	-	6,221	397,185	420,629
235	Neighborhood Improvement	124	1	123	23,008	23,008
240	Home	6,802	7,372	(570)	7,284	7,285
250	Affordable Housing	60,177	8,596	51,581	2,822,206	2,977,273
320	Debt Service	1,999,364	6,302	1,993,062	4,898,097	4,898,097
330	Howard Ridge	50,030	63,402	(13,372)	1,818,042	1,809,238
335	West Evanston	296,249	93,445	202,804	2,440,753	2,440,695
340	Dempster-Dodge-TIF	6,674	30,824	(24,151)	624,107	624,049
345	Chicago Main-TIF	64,095	48,172	15,923	2,274,168	2,274,110
350	Special Service Area (SSA) #6	45,033	-	45,033	79,259	301,121
355	Special Service Area (SSA) #7	20,667	-	20,667	35,003	35,003
360	Special Service Area (SSA) #8	11,370	-	11,370	18,523	18,522
365	Five-Fifth TIF	64,124	1,348	62,775	(74,613)	(74,672)
415	Capital Improvements	319,652	1,406,328	(1,086,676)	(8,163,575)	(2,213,010)
416	Crown Construction	25,809	103,196	(77,387)	4,726,720	4,726,720
417	Crown Community CTR Maintenance	29,166	-	29,166	694,207	694,207
420	Special Assessment	81,019	15,344	65,675	628,733	628,732
505	Parking	1,499,855	1,364,268	135,588	1,467,235	1,940,360
510-513	Water	3,389,224	2,145,867	1,243,357	2,067,329	(2,015,183)
515	Sewer	1,246,308	583,704	662,604	8,654,474	7,677,417
520	Solid Waste	773,120	805,971	(32,851)	1,578,171	1,658,325
600	Fleet	703,035	347,154	355,880	1,781,919	186,117
601	Equipment Replacement	153,762	143	153,619	3,525,515	1,191,142
605	Insurance	3,069,460	4,564,782	(1,495,323)	(2,062,154)	3,128,970

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 February 29, 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. All fund balances are unaudited.

The FY 2023 annual audit by Sikich, LLP is being conducted from January through June with a final ACFR being issued in late June.

FY 2024 Actual Revenues (Through 02/29/2024)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
STATE INCOME TAX	1,944,994	-	-	-	1,944,994
PROPERTY TAXES	1,701,576	-	-	-	1,701,576
RECREATION PROGRAM FEES	1,627,745	-	-	-	1,627,745
BUILDING PERMITS	1,491,939	-	-	-	1,491,939
AMBULANCE SERVICE	922,580	-	-	-	922,580
TICKET FINES-PARKING	532,356	-	-	-	532,356
ELECTRIC UTILITY TAX	472,849	-	-	-	472,849
PARKING TAX	396,928	-	-	-	396,928
NATURAL GAS UTILITY TAX	312,248	-	-	-	312,248
INVESTMENT INCOME	294,535	-	-	-	294,535
LIQUOR TAX	238,308	-	-	-	238,308

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 City will not receive the February allocations until May of 2024. The City has started receiving property taxes. The first installment has a due date of March 1st.

The unaudited financials as of February 29, 2024, show the General Fund with a fund balance of \$50,006,358 and cash balance of \$43,921,433. The attached financials show General Fund revenues at 15% and expenses at 14%.

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	11,483,474	13%	75,748,150	11,926,691	16%
Insurance and Other Chargebacks	29,518,684	3,203,742	11%	28,934,436	2,647,682	9%
Capital Outlay	272,000	2,717,376	999%	694,500	15,692	2%
Services and Supplies	19,446,153	1,544,799	8%	16,965,457	970,894	6%
Interfund Transfers	4,887,100	717,016	15%	4,248,750	807,916	19%
Miscellaneous	1,545,213	28,493	2%	617,822	53,072	9%
Contingencies	126,000	-	0%	408,500	266	0%
Community Sponsored Organizations	120,000	-	0%	120,000	-	0%
Expenses Total	143,927,543	19,694,900	14%	127,737,614	16,422,213	13%

On January 22nd, Council approved the unbudgeted purchase of Little Beans Café. This purchase was executed in February resulting in Capital Outlay being over budget. All other expense categories are in line with the budget.

Through February 29, 2024, Police spent 13% of budget for overtime, and Fire spent 9% of the annual budget.

Overtime Expenses	2023 Actual	2024 Budget	2024 YTD	% Budget
Police	\$1,862,988	\$ 1,736,349	226,793	13%
Fire	\$1,005,238	\$ 1,084,000	99,513	9%

Enterprise Funds

Through February 29, 2024, the Water Fund is showing a fund balance of \$2,240,507 and a negative cash balance of 2,015,183. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay. One concern is the fact that 2023 GO Bonds have not been issued for projects planned in this fund. These projects have been drawing on the existing fund balance until these bonds are issued.

Other Funds

Through February 29, 2024, the Capital Improvements Fund is showing a negative fund balance of \$8,163,575 and a negative cash balance of \$2,213,010. The fund continues to spend down Series 2021 and Series 2020 bond proceeds. The fund saw a significant decrease in fund balance due to the booking of expenses for projects that have been completed, but invoices not received from IDOT as well as deferred issuance of 2022, 2023, & 2024 bonds.

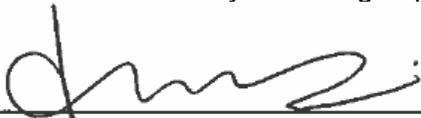
Through February 29, 2024, the Fleet Fund is showing a fund balance of \$1,723,312 and a cash balance of \$186,117. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance. This deficit has grown over the last few months and is a result of wage increases for Fleet Maintenance employees and the impact of inflation on vehicle parts and fuel prices

Through February 29, 2024, the Insurance Fund is showing a negative fund balance of \$2,062,154 and a cash balance of \$3,128,970.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-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 February 29, 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						
Charges for Services	11,655,200	2,709,362	23%	8,785,075	2,088,745	24%
Fines and Forfeitures	3,725,000	551,344	15%	3,632,500	512,439	14%
Interest Income	500,000	294,535	59%	55,000	242,475	441%
Interfund Transfers	9,623,390	1,353,898	14%	7,733,949	1,288,990	17%
Intergovernmental Revenue	3,966,034	604,892	15%	3,116,184	686,123	22%
Licenses, Permits and Fees	7,336,450	2,002,647	27%	7,543,450	1,457,916	19%
Other Revenue	1,301,500	184,749	14%	1,168,600	185,826	16%
Other Taxes	66,300,000	8,749,908	13%	56,570,000	9,257,498	16%
Property Taxes	29,047,402	4,224,311	15%	29,047,402	-	0%
Revenue Total	133,454,976	20,675,647	15%	117,652,160	15,720,013	13%
Expenses						
13 CITY COUNCIL	594,133	76,868	8%	658,324	84,881	13%
14 CITY CLERK	535,355	41,594	8%	360,108	50,274	14%
15 CITY MANAGER'S OFFICE	10,177,532	770,900	10%	8,143,075	1,021,340	13%
17 LAW	1,354,786	132,215	11%	988,558	126,281	13%
19 ADMINISTRATIVE SERVICES	15,148,003	1,604,686	8%	12,537,670	1,317,354	11%
21 COMMUNITY DEVELOPMENT	4,687,076	398,117	15%	4,183,421	506,730	12%
22 POLICE	35,221,511	5,413,401	12%	29,214,097	5,069,989	17%
23 FIRE MGMT & SUPPORT	22,110,663	2,754,306	10%	18,689,924	2,901,196	16%
24 HEALTH	1,817,273	190,748	28%	1,413,058	261,139	18%
30 PARKS AND RECREATION	14,547,351	4,030,487	11%	12,751,313	1,184,656	9%
40 PUBLIC WORKS AGENCY	15,868,893	1,758,844	12%	13,708,631	1,898,372	14%
99 NON-DEPARTMENTAL	21,864,968	2,522,735	14%	25,089,436	2,000,000	8%
Expenses Total	143,927,543	19,694,900	14%	127,737,614	16,422,213	13%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	50,000	268,945	538%	-	221,707	
Other Revenue	-	8,728				
Revenue Total	50,000	277,673	555%	-	221,707	
Expenses						
Capital Outlay	10,188,900	121,268	1%	800,000	38,041	5%
Insurance and Other Chargebacks	100,000	-	0%	850,000	-	0%
Interfund Transfers	1,250,000	-	0%	2,600,000	-	0%
Miscellaneous	10,294,191	-	0%	18,500,000	124,194	1%
Salary and Benefits				-	6,880	
Services and Supplies	3,275,000	28,032	1%	-	10,014	
Expenses Total	25,108,091	149,300	1%	22,750,000	179,130	1%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	12,294	1229%	1,000	5,380	538%
Other Revenue	27,500	3,766	14%	27,500	-	0%
Property Taxes	1,050,000	165,123	16%	1,300,000	-	0%
Revenue Total	1,078,500	181,184	17%	1,328,500	5,380	0%
Expenses						
Miscellaneous	7,000	-	0%	7,000	1,500	21%
Salary and Benefits	539,408	68,057	13%	488,738	77,506	16%
Services and Supplies	874,482	91,079	10%	864,482	83,357	10%
Expenses Total	1,420,890	159,136	11%	1,360,220	162,363	12%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	9,511	159%	-	5,416	
Intergovernmental Revenue	114,000	219,077	192%	114,000	10,030	9%
Other Revenue	20,000	-	0%	2,000	8,000	400%
Property Taxes	3,360,000	-	0%	3,110,000	-	0%
Revenue Total	3,500,000	228,588	7%	3,226,000	23,446	1%
Expenses						
Community Sponsored Organizations	60,000	7,660	13%	60,000	-	0%
Miscellaneous	210,000	6,131	3%	213,000	16,195	8%
Salary and Benefits	2,654,369	306,804	12%	2,373,285	276,104	12%
Services and Supplies	2,334,063	21,176	1%	1,804,973	3,014	0%
Expenses Total	5,258,432	341,771	6%	4,451,258	295,313	7%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	11,614	465%	-	1,938	
Intergovernmental Revenue	100,000	-	0%			
Other Revenue	-	424		-	432	
Other Taxes	1,400,000	216,749	15%	3,400,000	302,322	9%
Revenue Total	1,502,500	228,787	15%	3,400,000	304,692	9%
Expenses						
Miscellaneous	3,400,000	270,581	8%	3,400,000	41,327	1%
Services and Supplies	101,000	8,535	8%	-	374	
Expenses Total	3,501,000	279,116	8%	3,400,000	41,700	1%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Interest Income	2,000	4,451	223%	-	1,576	
Interfund Transfers	700,000	33,334	5%	200,000	33,334	17%
Intergovernmental Revenue	10,000	-	0%			
Licenses, Permits and Fees	500,000	81,998	16%	500,000	86,592	17%
Other Revenue	650,000	-	0%	500,000	-	0%
Revenue Total	1,862,000	119,783	6%	1,200,000	121,501	10%
Expenses						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	-	0%			
Salary and Benefits	250,368	28,712	11%	256,893	-	0%
Services and Supplies	725,120	2,080	0%	546,000	17	0%
Expenses Total	2,000,488	30,791	2%	802,893	17	0%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	1,000	1,025	102%	-	3,144	
Other Revenue	3,000,000	-	0%			
Revenue Total	3,001,000	1,025	0%	-	3,144	
Expenses						
Capital Outlay				-	75,000	
Interfund Transfers	3,000,000	-	0%	85,000	-	0%
Miscellaneous	314,000	-	0%			
Services and Supplies	-	23		-	33	
Expenses Total	3,314,000	23	0%	85,000	75,033	88%
185 LIBRARY FUND						
Revenue						
Charges for Services	400	1,368	342%	400	58	14%
Interest Income	25,000	42,197	169%	21,600	25,664	119%
Interfund Transfers	216,999	-	0%	250,000	-	0%
Intergovernmental Revenue	200,213	8,451	4%	209,866	13,550	6%
Library Revenue	109,394	11,179	10%	155,394	15,277	10%
Other Revenue	405,000	8,672	2%	405,000	47,619	12%
Property Taxes	8,213,664	953,968	12%	7,535,472	-	0%
Revenue Total	9,170,670	1,025,834	11%	8,577,732	102,167	1%
Expenses						
Capital Outlay	3,500	-	0%	1,500	-	0%
Insurance and Other Chargebacks	-	168				
Interfund Transfers	360,325	60,052	17%	305,325	50,886	17%
Salary and Benefits	7,264,128	690,700	10%	6,393,544	843,173	13%
Services and Supplies	2,313,194	209,491	9%	2,247,673	202,854	9%
Expenses Total	9,941,147	960,411	10%	8,948,042	1,096,913	12%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	574,677	-	0%	507,913	-	0%
Revenue Total	574,677	-	0%	507,913	-	0%
Expenses						
Debt Service	574,677	-	0%	507,913	-	0%
Expenses Total	574,677	-	0%	507,913	-	0%
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	(9,920)	-2%	950,000	110,880	12%
Expenses Total	550,000	(9,920)	-2%	950,000	110,880	12%
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	15,000	58,715	391%	12,000	35,305	294%
Intergovernmental Revenue	2,986,239	565,246	19%	2,700,000	549,273	20%
Revenue Total	3,001,239	623,960	21%	2,712,000	584,578	22%
Expenses						
Capital Outlay	4,405,000	-	0%	2,778,600	-	0%
Salary and Benefits	325,000	-	0%	325,000	-	0%
Services and Supplies	1,890,000	201,878	11%	1,038,000	103,527	10%
Expenses Total	6,620,000	201,878	3%	4,141,600	103,527	2%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	7,000	6,051	86%	7,000	4,469	64%
Other Taxes	1,450,000	120,253	8%	1,400,000	119,735	9%
Revenue Total	1,457,000	126,305	9%	1,407,000	124,205	9%
Expenses						
Capital Outlay	480,000	886	0%	450,000	-	0%
Insurance and Other Chargebacks	19,142	3,190	17%	19,142	3,190	17%
Interfund Transfers	100,000	16,666	17%	90,000	15,000	17%
Salary and Benefits	810,331	86,582	11%	758,058	97,081	13%
Services and Supplies	368,350	37,877	10%	355,000	36,464	10%
Expenses Total	1,777,823	145,201	8%	1,672,200	151,734	9%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	-	3,471		-	289	
Interfund Transfers				206,750	206,750	100%
Property Taxes	592,665	51,655	9%	595,000	-	0%
Revenue Total	592,665	55,126	9%	801,750	207,039	26%
Expenses						
Services and Supplies	575,000	-	0%	575,000	-	0%
Expenses Total	575,000	-	0%	575,000	-	0%
215 CDBG FUND						
Revenue						
Interest Income	-	489				
Intergovernmental Revenue	3,068,463	-	0%	3,629,000	-	0%
Revenue Total	3,068,463	489	0%	3,629,000	-	0%
Expenses						
Capital Outlay	-	6,470		-	6,847	
Community Sponsored Organizations	75,000	-	0%	75,000	-	0%
Miscellaneous	2,341,499	-	0%	2,576,376	1,721	0%
Salary and Benefits	681,559	60,991	9%	702,459	64,929	9%
Services and Supplies	17,480	1	0%	307,200	3,720	1%
Expenses Total	3,115,538	67,462	2%	3,661,035	77,217	2%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	4,760	95%	-	4,046	
Other Revenue	443,121	1,460	0%	100,000	4,311	4%
Revenue Total	448,121	6,221	1%	100,000	8,356	8%
Expenses						
Services and Supplies	440,000	-	0%	325,000	-	0%
Expenses Total	440,000	-	0%	325,000	-	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	124		-	96	
Revenue Total	-	124		-	96	
Expenses						
Services and Supplies	-	1		-	1	
Expenses Total	-	1		-	1	

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
240 HOME FUND						
Revenue						
Interest Income	150	81	54%	150	212	141%
Intergovernmental Revenue	2,345,000	-	0%	650,000	-	0%
Other Revenue	25,000	6,721	27%	25,000	4,564	18%
Revenue Total	2,370,150	6,802	0%	675,150	4,776	1%
Expenses						
Insurance and Other Chargebacks	1,150,000	-	0%			
Miscellaneous	2,000	207	10%	2,000	-	0%
Salary and Benefits	68,137	7,155	11%	70,572	6,434	9%
Services and Supplies	801,065	10	0%	582,266	600	0%
Expenses Total	2,021,202	7,372	0%	654,838	7,034	1%
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	8,000	27,677	346%	4,500	19,257	428%
Interfund Transfers	1,000,000	-	0%			
Intergovernmental Revenue	145,000	-	0%	145,000	-	0%
Other Revenue	130,000	32,500	25%	130,600	32,083	25%
Other Taxes	50,000	-	0%	50,000	-	0%
Revenue Total	1,333,000	60,177	5%	330,100	51,340	16%
Expenses						
Community Sponsored Organizations	154,000	-	0%	166,000	-	0%
Insurance and Other Chargebacks	11,000	-	0%	12,000	-	0%
Miscellaneous	1,051,500	1,431	0%	53,500	590	1%
Salary and Benefits	41,038	7,155	17%	130,126	9,255	7%
Services and Supplies	1,670,000	10	0%	1,565,000	10	0%
Expenses Total	2,927,538	8,596	0%	1,926,626	9,855	1%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	10,408	104%	10,000	26,308	263%
Interfund Transfers	2,693,941	268,382	10%	2,918,969	386,496	13%
Other Revenue	-	399				
Property Taxes	12,766,093	1,720,175	13%	12,878,258	-	0%
Revenue Total	15,470,034	1,999,364	13%	15,807,227	412,804	3%
Expenses						
Debt Service	15,460,034	-	0%	15,797,123	-	0%
Interfund Transfers	-	-				
Miscellaneous					(251)	
Services and Supplies	6,600	6,302	95%	6,600	7	0%
Expenses Total	15,466,634	6,302	0%	15,803,723	(244)	0%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	10,000	19,277	193%	10,000	11,861	119%
Other Revenue	5,000	3,500	70%	5,000	7,000	140%
Property Taxes	1,100,000	27,253	2%	1,100,000	-	0%
Revenue Total	1,115,000	50,030	4%	1,115,000	18,861	2%
Expenses						
Capital Outlay	50,000	-	0%	785,000	10,000	1%
Interfund Transfers	363,513	60,586	17%	395,913	65,986	17%
Miscellaneous				-	122,367	
Services and Supplies	65,000	2,816	4%	250,000	882	0%
Expenses Total	478,513	63,402	13%	1,430,913	199,235	14%
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	5,000	27,298	546%	5,000	14,412	288%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	268,951	19%	1,450,000	-	0%
Revenue Total	1,455,000	296,249	20%	1,465,000	14,412	1%
Expenses						
Capital Outlay	3,315,000	-	0%	3,660,000	-	0%
Interfund Transfers	75,000	12,500	17%	75,000	12,500	17%
Miscellaneous	12,000	-	0%	200,000	-	0%
Services and Supplies	1,005,000	80,945	8%	5,000	4	0%
Expenses Total	4,407,000	93,445	2%	3,940,000	12,504	0%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	1,000	6,674	667%	1,000	2,218	222%
Property Taxes	180,000	-	0%	180,000	-	0%
Revenue Total	181,000	6,674	4%	181,000	2,218	1%
Expenses						
Interfund Transfers	176,857	29,476	17%	174,483	29,080	17%
Services and Supplies	2,000	1,348	67%	2,000	1	0%
Expenses Total	178,857	30,824	17%	176,483	29,081	16%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	5,000	23,379	468%	2,500	9,135	365%
Other Revenue	1,880,000	-	0%	1,880,000	-	0%
Property Taxes	1,000,000	40,716	4%	1,000,000	-	0%
Revenue Total	2,885,000	64,095	2%	2,882,500	9,135	0%
Expenses						
Capital Outlay	260,000	-	0%	2,469,000	3,178	0%
Interfund Transfers	272,480	45,414	17%	271,355	45,226	17%
Miscellaneous	250,000	-	0%	250,000	-	0%
Services and Supplies	15,010	2,758	18%	5,000	3	0%
Expenses Total	797,490	48,172	6%	2,995,355	48,406	2%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	3,367	1347%	250	1,258	503%
Property Taxes	221,000	41,666	19%	221,000	-	0%
Revenue Total	221,250	45,033	20%	221,250	1,258	1%
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	804	402%	200	438	219%
Property Taxes	142,000	19,863	14%	142,000	-	0%
Revenue Total	142,200	20,667	15%	142,200	438	0%
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	-	367	-	-	175	-
Property Taxes	60,200	11,003	18%	60,200	-	0%
Revenue Total	60,200	11,370	19%	60,200	175	0%
Expenses						
Services and Supplies	60,200	-	0%	60,200	-	0%
Expenses Total	60,200	-	0%	60,200	-	0%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
365 FIVE FIFTH TIF FUND						
Revenue						
Property Taxes	-	64,124				
Revenue Total	-	64,124				
Expenses						
Miscellaneous				-	-	
Services and Supplies	100,000	1,348	1%	100,000	-	0%
Expenses Total	100,000	1,348	1%	100,000	-	0%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	-	36,361		-	33,180	
Interfund Transfers				85,000	-	0%
Intergovernmental Revenue	1,470,000	276,325	19%	4,592,500	-	0%
Other Revenue	23,283,500	6,966	0%	17,350,000	24,745	0%
Revenue Total	24,753,500	319,652	1%	22,027,500	57,925	0%
Expenses						
Capital Outlay	23,358,500	1,334,530	6%	22,492,500	63,092	0%
Miscellaneous				-	4,157	
Services and Supplies	1,860,000	71,798	4%	-	38,062	
Expenses Total	25,218,500	1,406,328	6%	22,492,500	105,311	0%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	25,809	258%	10,000	42,290	423%
Other Revenue	1,000,000	-	0%	1,000,000	-	0%
Revenue Total	1,010,000	25,809	3%	1,010,000	42,290	4%
Expenses						
Capital Outlay	200,000	-	0%	200,000	-	0%
Interfund Transfers	619,118	103,186	17%	945,000	157,500	17%
Services and Supplies	60	10	17%	-	10	
Expenses Total	819,178	103,196	13%	1,145,000	157,510	14%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	29,166	17%	175,000	29,166	17%
Revenue Total	175,000	29,166	17%	175,000	29,166	17%
Expenses						
Capital Outlay	175,000	-	0%	175,000	-	0%
Expenses Total	175,000	-	0%	175,000	-	0%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	35,000	7,450	21%	30,000	11,103	37%
Other Taxes	125,000	73,569	59%	125,000	78,004	62%
Revenue Total	160,000	81,019	51%	155,000	89,106	57%
Expenses						
Capital Outlay	452,500	-	0%	375,000	-	0%
Interfund Transfers	425,652	15,334	4%	455,360	75,892	17%
Services and Supplies	50	10	20%	-	10	
Expenses Total	878,202	15,344	2%	830,360	75,902	9%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,420,000	1,438,385	17%	8,308,975	1,167,817	14%
Interest Income	25,000	19,465	78%	20,000	9,539	48%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	-	0%
Other Revenue	422,900	42,005	10%	486,700	60,393	12%
Revenue Total	9,967,900	1,499,855	15%	9,915,675	1,237,750	12%
Expenses						
Capital Outlay	-	-		1,600,000	-	0%
Debt Service	79,150	-	0%	76,150	-	0%
Insurance and Other Chargebacks	369,077	61,512	17%	369,077	61,512	17%
Interfund Transfers	3,180,390	530,064	17%	3,132,390	522,064	17%
Miscellaneous				50,000	(97)	0%
Salary and Benefits	1,582,397	188,524	12%	1,716,539	221,244	13%
Services and Supplies	4,220,350	584,168	14%	4,340,316	618,893	14%
Expenses Total	9,431,364	1,364,268	14%	11,284,472	1,423,616	13%
510 WATER FUND						
Revenue						
Charges for Services	25,259,051	3,319,492	13%	24,378,734	3,147,363	13%
Interest Income	70,000	56,672	81%	70,000	48,835	70%
Licenses, Permits and Fees	50,000	13,059	26%	50,000	-	0%
Other Revenue	66,234,150	-	0%	51,039,150	2,780,437	5%
Revenue Total	91,613,201	3,389,224	4%	75,537,884	5,976,635	8%
Expenses						
Capital Outlay	58,470,500	-	0%	388,400	-	0%
Contingencies	1,000	-	0%	1,000	-	0%
Debt Service	4,826,609	-	0%	4,072,486	-	0%
Insurance and Other Chargebacks	1,665,135	280,696	17%	1,665,135	277,808	17%
Interfund Transfers	4,363,000	727,168	17%	4,229,559	704,928	17%
Miscellaneous	10,000	-	0%	15,000	(953)	-6%
Salary and Benefits	7,936,849	734,862	9%	7,110,142	901,267	13%
Services and Supplies	10,284,310	229,962	2%	5,908,008	273,782	5%
Expenses Total	87,557,403	1,972,688	2%	23,389,730	2,156,832	9%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Capital Outlay	-	173,178		57,780,500	22,500	0%
Services and Supplies				11,700	16,895	144%
Expenses Total	-	173,178		57,792,200	39,395	0%
515 SEWER FUND						
Revenue						
Charges for Services	10,229,424	1,226,055	12%	10,240,424	1,104,512	11%
Interest Income	25,000	19,237	77%	25,000	9,306	37%
Other Revenue	1,000	1,016	102%	1,000	-	0%
Revenue Total	10,255,424	1,246,308	12%	10,266,424	1,113,817	11%
Expenses						
Capital Outlay	2,950,000	-	0%	3,050,700	30,502	1%
Debt Service	3,550,270	147,989	4%	3,809,232	312,774	8%
Insurance and Other Chargebacks	369,800	61,634	17%	369,800	61,634	17%
Interfund Transfers	1,271,321	211,886	17%	883,858	147,310	17%
Miscellaneous				1,500	(640)	-43%
Salary and Benefits	1,546,276	158,384	10%	1,386,579	192,594	14%
Services and Supplies	1,718,600	3,811	0%	1,750,300	(78,167)	-4%
Expenses Total	11,406,267	583,704	5%	11,251,969	666,007	6%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,902,674	615,173	13%	4,669,000	580,221	12%
Interest Income	3,000	3,359	112%			
Interfund Transfers	100,000	-	0%			
Licenses, Permits and Fees	375,000	153,580	41%	389,000	14,957	4%
Other Revenue	38,000	1,007	3%	122,000	52,021	43%
Property Taxes	1,332,500	-	0%	1,332,500	-	0%
Revenue Total	6,751,174	773,120	11%	6,512,500	647,199	10%
Expenses						
Capital Outlay	850,000	370	0%	525,000	2,200	0%
Interfund Transfers	418,600	69,766	17%	322,000	53,666	17%
Miscellaneous	30,000	73	0%	15,000	270	2%
Salary and Benefits	1,893,717	197,903	10%	1,651,410	229,317	14%
Services and Supplies	4,081,466	537,859	13%	3,935,115	509,268	13%
Expenses Total	7,273,783	805,971	11%	6,448,525	794,721	12%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	702,688	17%	3,244,440	540,738	17%
Interest Income	1,000	-	0%	1,000	-	0%
Other Revenue	44,000	347	1%	69,000	-	0%
Revenue Total	4,261,140	703,035	16%	3,314,440	540,738	16%
Expenses						
Capital Outlay	-	780		-	-	
Salary and Benefits	1,624,232	191,125	12%	1,417,422	208,174	15%
Services and Supplies	2,588,890	155,249	6%	2,044,557	246,445	12%
Expenses Total	4,213,122	347,154	8%	3,461,979	454,619	13%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	754,885	125,814	17%	754,885	125,814	17%
Interest Income	2,000	6,548	327%	-	3,962	
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	-	0%
Other Revenue	25,000	21,400	86%	25,000	263	1%
Revenue Total	2,031,885	153,762	8%	2,279,885	130,038	6%
Expenses						
Capital Outlay	3,365,167	-	0%	2,700,000	-	0%
Services and Supplies	-	143		-	41	
Expenses Total	3,365,167	143	0%	2,700,000	41	0%
605 INSURANCE FUND						
Revenue						
Insurance	10,098,091	1,516,198	15%	9,444,453	1,512,440	16%
Interest Income	-	10,501				
Other Revenue	12,859,571	1,411,868	11%	11,448,112	1,736,253	15%
Workers Compensation and Liability	886,000	130,079	15%	862,500	382,698	44%
Revenue Total	23,843,662	3,069,460	13%	21,755,065	3,631,391	17%
Expenses						
Insurance and Other Chargebacks	19,330,965	2,908,332	15%	16,765,000	2,620,829	16%
Salary and Benefits	3,805	984	26%	4,287	15,304	357%
Services and Supplies	3,660,000	1,655,466	45%	3,244,200	1,473,738	45%
Expenses Total	22,994,770	4,564,782	20%	20,013,487	4,109,871	21%