



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: January 2024 Monthly Financial Report
 Date: March 8, 2024

Please find attached the unaudited financial statements as of January 31, 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
January 31, 2024

<u>Fund #</u>	<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>	<u>Fund Balance</u>	<u>Cash Balance</u>
100	General	8,036,698	4,551,024	3,485,674	52,097,310	44,462,589
170	American Rescue Plan	163,470	631	162,839	(4,806,975)	26,760,985
175	General Assistance	6,310	61,877	(55,566)	1,219,725	1,219,866
176	Human Services	16,649	120,454	(103,805)	2,285,205	2,285,205
177	Reparations	101,392	50,105	51,287	1,605,362	1,180,362
178	Sustainability	56,172	9,625	46,547	833,847	869,180
180	Good Neighbor	690	11	679	189,004	189,003
185	Library	24,154	320,828	(296,675)	4,417,130	4,417,160
186	Library Debt Service	-	-	-	2,781	2,781
187	Library Capital Improvement FD	-	(9,920)	9,920	(478,594)	(478,594)
200	MFT	334,177	35	334,142	6,618,346	6,381,745
205	E911	4,112	51,113	(47,001)	1,519,474	1,157,792
210	Special Service Area (SSA) #9	1,410	-	1,410	14,360	338,854
215	CDBG	-	27,105	(27,105)	32,218	(153,854)
220	CD Loan	4,357	-	4,357	418,765	490,353
235	Neighborhood Improvement	84	1	82	22,954	22,954
240	Home	2,461	3,022	(560)	7,293	(13,847)
250	Affordable Housing	45,435	2,823	42,612	2,798,238	2,972,391
320	Debt Service	146,320	6,302	140,018	2,841,386	2,841,386
330	Howard Ridge	7,842	31,043	(23,201)	1,799,835	1,850,553
335	West Evanston	14,259	85,188	(70,929)	2,126,671	2,148,120
340	Dempster-Dodge-TIF	2,718	15,084	(12,366)	635,891	635,834
345	Chicago Main-TIF	9,593	23,458	(13,866)	2,244,379	2,244,322
350	Special Service Area (SSA) #6	1,368	-	1,368	17,600	328,716
355	Special Service Area (SSA) #7	327	-	327	11,408	78,519
360	Special Service Area (SSA) #8	149	-	149	6,667	35,793
365	Five-Fifth TIF	-	346	(346)	(171,295)	(40,147)
415	Capital Improvements	317,437	5,795	311,642	(6,765,257)	(275,980)
416	Crown Construction	16,146	51,598	(35,452)	4,768,655	4,768,655
417	Crown Community CTR Maintenance	14,583	-	14,583	679,624	679,624
420	Special Assessment	74,174	7,672	66,502	629,560	642,295
505	Parking	833,433	652,140	181,293	1,331,647	2,041,938
510-513	Water	1,808,299	752,224	1,056,075	823,972	(1,662,703)
515	Sewer	656,743	202,042	454,701	7,991,870	7,364,217
520	Solid Waste	310,991	99,903	211,088	1,611,022	1,865,412
600	Fleet	351,344	65,953	285,391	1,426,039	(97,488)
601	Equipment Replacement	67,532	74	67,458	3,371,896	1,466,863
605	Insurance	1,231,825	3,063,505	(1,831,680)	566,831	2,809,774

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 January 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. 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 01/31/2024)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
STATE INCOME TAX	1,178,811	-	-	-	1,178,811
RECREATION PROGRAM FEES	445,480	-	-	-	445,480
LIQUOR TAX	349,901	-	-	-	349,901
BUILDING PERMITS	307,838	-	-	-	307,838
TICKET FINES-PARKING	273,375	-	-	-	273,375
PARKING TAX	261,834	-	-	-	261,834
TRANSPORTATION NETWORK PROVIDER TAX	222,324	-	-	-	222,324
ELECTRIC UTILITY TAX	211,315	-	-	-	211,315
AMBULANCE SERVICE	188,114	-	-	-	188,114
GEMT SERVICE REVENUE	153,383	-	-	-	153,383
NATURAL GAS UTILITY TAX	129,722	-	-	-	129,722
AMUSEMENT TAX	122,754	-	-	-	122,754
REAL ESTATE TRANSFER TAX	-	95,264	-	-	95,264

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 January allocations until April of 2024. The City will not receive any Property Tax revenues until March.

The unaudited financials as of January 31, 2024, show the General Fund with a fund balance of \$52,097,310 and cash balance of \$44,462,589. The attached financials show General Fund revenues at 6% and expenses at 3%.

General Fund Expenses by Category:

General Fund Expenses	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Salary and Benefits	88,012,393	3,553,108	4%	75,748,150	5,582,977	7%
Interfund Transfers	4,887,100	372,258	8%	4,248,750	280,999	7%
Insurance and Other Chargebacks	29,518,684	337,217	1%	28,934,436	326,389	1%
Services and Supplies	19,446,153	280,998	1%	16,965,457	260,489	2%
Miscellaneous	1,545,213	7,602	0%	617,822	(82,755)	-13%
Community Sponsored Organizations	120,000	-	0%	120,000	-	0%
Contingencies	126,000	-	0%	408,500	-	0%
Capital Outlay	272,000	(160)	0%	694,500	-	0%
Expenses Total	143,927,543	4,551,024	3%	127,737,614	6,368,099	5%

Through January 31, 2024, Police spent 13% of budget for overtime, and Fire spent 9% of the annual budget. Higher than budgeted salary increases are contributing to overages in overtime.

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 January 31, 2024, the Water Fund is showing a fund balance of 823,972 and a negative cash balance of 1,662,703. 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 January 31, 2024, the Capital Improvements Fund is showing a negative fund balance of \$6,765,257 and a negative cash balance of \$275,980. 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.

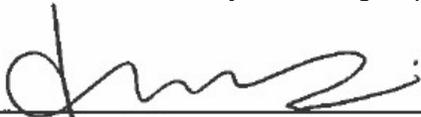
Through January 31, 2024, the Fleet Fund is showing a fund balance of \$1,426,039 and a negative cash balance of \$97,488. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance. This deficit has grown over the last 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 January 31, 2024, the Insurance Fund is showing a fund balance of \$566,831 and a cash balance of \$2,809,774.

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 January 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 YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
100 GENERAL FUND						
Revenue						
Charges for Services	11,655,200	728,044	6%	8,785,075	598,757	7%
Fines and Forfeitures	3,725,000	282,158	8%	3,632,500	386,616	11%
Interest Income	500,000	117,477	23%	55,000	107,596	196%
Interfund Transfers	9,623,390	676,949	7%	7,733,949	644,495	8%
Intergovernmental Revenue	3,966,034	401,650	10%	3,116,184	384,735	12%
Licenses, Permits and Fees	7,336,450	495,566	7%	7,543,450	633,735	8%
Other Revenue	1,301,500	133,247	10%	1,168,600	78,878	7%
Other Taxes	66,300,000	5,201,605	8%	56,570,000	4,962,236	9%
Property Taxes	29,047,402	-	0%	29,047,402	-	0%
Revenue Total	133,454,977	8,036,698	6%	117,652,160	7,797,047	7%
Expenses						
12 LEGISLATIVE				-	2,608	
13 CITY COUNCIL	594,133	75,707	13%	658,324	627,836	95%
14 CITY CLERK	535,355	40,136	7%	360,108	421,653	117%
15 CITY MANAGER'S OFFICE	10,177,532	773,446	8%	8,143,075	15,965,059	196%
17 LAW	1,354,786	129,871	10%	988,558	1,040,936	105%
19 ADMINISTRATIVE SERVICES	15,148,003	1,509,681	10%	12,537,670	13,544,690	108%
21 COMMUNITY DEVELOPMENT	4,687,076	398,060	8%	4,183,421	3,467,120	83%
22 POLICE	35,221,511	5,399,223	15%	29,214,097	32,197,647	110%
23 FIRE MGMT & SUPPORT	22,110,663	2,752,335	12%	18,689,924	20,978,789	112%
24 HEALTH	1,817,273	187,207	10%	1,413,058	1,714,807	121%
30 PARKS AND RECREATION	14,547,351	3,939,289	27%	12,751,313	13,091,257	103%
40 PUBLIC WORKS AGENCY	15,868,893	1,745,890	11%	13,708,631	13,847,967	101%
99 NON-DEPARTMENTAL	21,864,968	-	0%	25,089,436	25,266,786	101%
Expenses Total	143,927,543	4,551,024	3%	127,737,614	6,368,099	5%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	50,000	151,874	304%	-	117,353	
Other Revenue	-	11,596				
Revenue Total	50,000	163,470	327%	-	117,353	
Expenses						
Capital Outlay	10,188,900	(4,964)	0%	800,000	(133)	0%
Insurance and Other Chargebacks	100,000	-	0%	850,000	-	0%
Interfund Transfers	1,250,000	-	0%	2,600,000	-	0%
Miscellaneous	10,294,191	3,230	0%	18,500,000	61,276	0%
Services and Supplies	3,275,000	2,365	0%			
Expenses Total	25,108,091	631	0%	22,750,000	61,143	0%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	6,310	631%	1,000	2,051	205%
Other Revenue	27,500	-	0%	27,500	-	0%
Property Taxes	1,050,000	-	0%	1,300,000	-	0%
Revenue Total	1,078,500	6,310	1%	1,328,500	2,051	0%
Expenses						
Miscellaneous	7,000	-	0%	7,000	-	0%
Salary and Benefits	539,408	21,530	4%	488,738	38,019	8%
Services and Supplies	874,482	40,346	5%	864,482	38,573	4%
Expenses Total	1,420,890	61,877	4%	1,360,220	76,591	6%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	6,721	112%	-	2,257	
Intergovernmental Revenue	114,000	9,928	9%	114,000	10,000	9%
Other Revenue	20,000	-	0%	2,000	-	0%
Property Taxes	3,360,000	-	0%	3,110,000	-	0%
Revenue Total	3,500,000	16,649	0%	3,226,000	12,257	0%
Expenses						
Community Sponsored Organizations	60,000	-	0%	60,000	-	0%
Miscellaneous	210,000	-	0%	213,000	-	0%
Salary and Benefits	2,654,369	113,226	4%	2,373,285	128,048	5%
Services and Supplies	2,334,063	7,227	0%	1,804,973	1,175	0%
Expenses Total	5,258,432	120,454	2%	4,451,258	129,223	3%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	5,704	228%	-	1,023	
Intergovernmental Revenue	100,000	-	0%			
Other Revenue	-	424		-	257	
Other Taxes	1,400,000	95,264	7%	3,400,000	209,477	6%
Revenue Total	1,502,500	101,392	7%	3,400,000	210,757	6%
Expenses						
Miscellaneous	3,400,000	50,000	1%	3,400,000	-	0%
Services and Supplies	101,000	105	0%	-	219	
Expenses Total	3,501,000	50,105	1%	3,400,000	219	0%
178 SUSTAINABILITY FUND						
Revenue						
Interest Income	2,000	3,035	152%	-	662	
Interfund Transfers	700,000	16,667	2%	200,000	(16,667)	-8%
Intergovernmental Revenue	10,000	-	0%			
Licenses, Permits and Fees	500,000	36,470	7%	500,000	42,391	8%
Other Revenue	650,000	-	0%	500,000	-	0%
Revenue Total	1,862,000	56,172	3%	1,200,000	26,386	2%
Expenses						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	-	0%			
Salary and Benefits	250,368	9,576	4%	256,893	-	0%
Services and Supplies	725,120	49	0%	546,000	7	0%
Expenses Total	2,000,488	9,625	0%	802,893	7	0%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	1,000	690	69%	-	1,288	
Other Revenue	3,000,000	-	0%			
Revenue Total	3,001,000	690	0%	-	1,288	
Expenses						
Capital Outlay				-	75,000	
Interfund Transfers	3,000,000	-	0%	85,000	-	0%
Miscellaneous	314,000	-	0%			
Services and Supplies	-	11		-	13	
Expenses Total	3,314,000	11	0%	85,000	75,013	88%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	400	1,333	333%	400	25	6%
Interest Income	25,000	22,821	91%	21,600	9,793	45%
Interfund Transfers	216,999	-	0%	250,000	-	0%
Intergovernmental Revenue	200,213	-	0%	209,866	-	0%
Library Revenue	109,394	-	0%	155,394	3,309	2%
Other Revenue	405,000	-	0%	405,000	43,548	11%
Property Taxes	8,213,664	-	0%	7,535,472	-	0%
Revenue Total	9,170,670	24,154	0%	8,577,732	56,674	1%
Expenses						
Capital Outlay	3,500	-	0%	1,500	-	0%
Insurance and Other Chargebacks	-	168				
Interfund Transfers	360,325	30,026	8%	305,325	25,443	8%
Salary and Benefits	7,264,128	225,809	3%	6,393,544	420,841	7%
Services and Supplies	2,313,194	64,826	3%	2,247,673	52,741	2%
Expenses Total	9,941,147	320,828	3%	8,948,042	499,025	6%
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	-	0%
Expenses Total	550,000	(9,920)	-2%	950,000	-	0%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	15,000	29,317	195%	12,000	17,312	144%
Intergovernmental Revenue	2,986,239	304,861	10%	2,700,000	304,867	11%
Revenue Total	3,001,239	334,177	11%	2,712,000	322,179	12%
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	35	0%	1,038,000	28,405	3%
Expenses Total	6,620,000	35	0%	4,141,600	28,405	1%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	7,000	4,112	59%	7,000	1,976	28%
Other Taxes	1,450,000	-	0%	1,400,000	-	0%
Revenue Total	1,457,000	4,112	0%	1,407,000	1,976	0%
Expenses						
Capital Outlay	480,000	-	0%	450,000	-	0%
Insurance and Other Chargebacks	19,142	1,595	8%	19,142	1,595	8%
Interfund Transfers	100,000	8,333	8%	90,000	7,500	8%
Salary and Benefits	810,331	26,893	3%	758,058	48,338	6%
Services and Supplies	368,350	14,292	4%	355,000	12,914	4%
Expenses Total	1,777,823	51,113	3%	1,672,200	70,347	4%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	-	1,410		-	47	
Interfund Transfers				206,750	-	0%
Property Taxes	592,665	-	0%	595,000	-	0%
Revenue Total	592,665	1,410	0%	801,750	47	0%
Expenses						
Services and Supplies	575,000	-	0%	575,000	-	0%
Expenses Total	575,000	-	0%	575,000	-	0%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	3,068,463	-	0%	3,629,000	-	0%
Revenue Total	3,068,463	-	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	-	0%
Salary and Benefits	681,559	20,636	3%	702,459	33,781	5%
Services and Supplies	17,480	-	0%	307,200	-	0%
Expenses Total	3,115,538	27,105	1%	3,661,035	40,628	1%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	3,145	63%	-	2,834	
Other Revenue	443,121	1,212	0%	100,000	3,401	3%
Revenue Total	448,121	4,357	1%	100,000	6,234	6%
Expenses						
Services and Supplies	440,000	-	0%	325,000	-	0%
Expenses Total	440,000	-	0%	325,000	-	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	84		-	39	
Revenue Total	-	84		-	39	
Expenses						
Services and Supplies	-	1		-	0	
Expenses Total	-	1		-	0	
240 HOME FUND						
Revenue						
Interest Income	150	54	36%	150	89	59%
Intergovernmental Revenue	2,345,000	-	0%	650,000	-	0%
Other Revenue	25,000	2,407	10%	25,000	2,282	9%
Revenue Total	2,370,150	2,461	0%	675,150	2,371	0%
Expenses						
Insurance and Other Chargebacks	1,150,000	-	0%			
Miscellaneous	2,000	199	10%	2,000	-	0%
Salary and Benefits	68,137	2,818	4%	70,572	2,634	4%
Services and Supplies	801,065	5	0%	582,266	5	0%
Expenses Total	2,021,202	3,022	0%	654,838	2,639	0%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	8,000	13,769	172%	4,500	9,207	205%
Interfund Transfers	1,000,000	-	0%			
Intergovernmental Revenue	145,000	-	0%	145,000	-	0%
Other Revenue	130,000	31,667	24%	130,600	31,667	24%
Other Taxes	50,000	-	0%	50,000	-	0%
Revenue Total	1,333,000	45,435	3%	330,100	40,874	12%
Expenses						
Community Sponsored Organizations	154,000	-	0%	166,000	-	0%
Insurance and Other Chargebacks	11,000	-	0%	12,000	-	0%
Miscellaneous	1,051,500	-	0%	53,500	-	0%
Salary and Benefits	41,038	2,818	7%	130,126	5,455	4%
Services and Supplies	1,670,000	5	0%	1,565,000	5	0%
Expenses Total	2,927,538	2,823	0%	1,926,626	5,460	0%
320 DEBT SERVICE FUND						
Revenue						
Interest Income	10,000	10,169	102%	10,000	6,981	70%
Interfund Transfers	2,693,941	134,191	5%	2,918,969	193,248	7%
Other Revenue	-	1,959				
Property Taxes	12,766,093	-	0%	12,878,258	-	0%
Revenue Total	15,470,034	146,320	1%	15,807,227	200,229	1%
Expenses						
Debt Service	15,460,034	-	0%	15,797,123	-	0%
Miscellaneous				-	(5,929)	
Services and Supplies	6,600	6,302	95%	6,600	3	0%
Expenses Total	15,466,634	6,302	0%	15,803,723	(5,925)	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	10,000	7,842	78%	10,000	4,294	43%
Other Revenue	5,000	-	0%	5,000	3,500	70%
Property Taxes	1,100,000	-	0%	1,100,000	-	0%
Revenue Total	1,115,000	7,842	1%	1,115,000	7,794	1%
Expenses						
Capital Outlay	50,000	-	0%	785,000	10,000	1%
Interfund Transfers	363,513	30,293	8%	395,913	32,993	8%
Services and Supplies	65,000	750	1%	250,000	2	0%
Expenses Total	478,513	31,043	6%	1,430,913	42,995	3%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	5,000	14,259	285%	5,000	5,655	113%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	-	0%	1,450,000	-	0%
Revenue Total	1,455,000	14,259	1%	1,465,000	5,655	0%
Expenses						
Capital Outlay	3,315,000	-	0%	3,660,000	-	0%
Interfund Transfers	75,000	6,250	8%	75,000	6,250	8%
Miscellaneous	12,000	-	0%	200,000	-	0%
Services and Supplies	1,005,000	78,938	8%	5,000	3	0%
Expenses Total	4,407,000	85,188	2%	3,940,000	6,253	0%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	1,000	2,718	272%	1,000	925	93%
Property Taxes	180,000	-	0%	180,000	-	0%
Revenue Total	181,000	2,718	2%	181,000	925	1%
Expenses						
Interfund Transfers	176,857	14,738	8%	174,483	14,540	8%
Services and Supplies	2,000	346	17%	2,000	0	0%
Expenses Total	178,857	15,084	8%	176,483	14,540	8%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	5,000	9,593	192%	2,500	3,266	131%
Other Revenue	1,880,000	-	0%	1,880,000	-	0%
Property Taxes	1,000,000	-	0%	1,000,000	-	0%
Revenue Total	2,885,000	9,593	0%	2,882,500	3,266	0%
Expenses						
Capital Outlay	260,000	-	0%	2,469,000	-	0%
Interfund Transfers	272,480	22,707	8%	271,355	22,613	8%
Miscellaneous	250,000	-	0%	250,000	-	0%
Services and Supplies	15,010	751	5%	5,000	2	0%
Expenses Total	797,490	23,458	3%	2,995,355	22,615	1%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	1,368	547%	250	476	190%
Property Taxes	221,000	-	0%	221,000	-	0%
Revenue Total	221,250	1,368	1%	221,250	476	0%
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	327	163%	200	163	82%
Property Taxes	142,000	-	0%	142,000	-	0%
Revenue Total	142,200	327	0%	142,200	163	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	-	149		-	57	
Property Taxes	60,200	-	0%	60,200	-	0%
Revenue Total	60,200	149	0%	60,200	57	0%
Expenses						
Services and Supplies	60,200	-	0%	60,200	-	0%
Expenses Total	60,200	-	0%	60,200	-	0%
365 FIVE FIFTH TIF FUND						
Expenses						
Services and Supplies	100,000	346	0%	100,000	-	0%
Expenses Total	100,000	346	0%	100,000	-	0%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	-	32,408		-	12,180	
Interfund Transfers				85,000	-	0%
Intergovernmental Revenue	1,470,000	276,325	19%	4,592,500	-	0%
Other Revenue	23,283,500	8,704	0%	17,350,000	-	0%
Revenue Total	24,753,500	317,437	1%	22,027,500	12,180	0%
Expenses						
Capital Outlay	23,358,500	2,530	0%	22,492,500	49,605	0%
Miscellaneous				-	(23,049)	
Services and Supplies	1,860,000	3,265	0%	-	5	
Expenses Total	25,218,500	5,795	0%	22,492,500	26,560	0%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	13,803	138%	10,000	20,849	208%
Other Revenue	1,000,000	2,344	0%	1,000,000	-	0%
Revenue Total	1,010,000	16,146	2%	1,010,000	20,849	2%
Expenses						
Capital Outlay	200,000	-	0%	200,000	-	0%
Interfund Transfers	619,118	51,593	8%	945,000	78,750	8%
Services and Supplies	60	5	8%	-	5	
Expenses Total	819,178	51,598	6%	1,145,000	78,755	7%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	14,583	8%	175,000	14,583	8%
Revenue Total	175,000	14,583	8%	175,000	14,583	8%
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	3,963	11%	30,000	5,534	18%
Other Taxes	125,000	70,211	56%	125,000	72,735	58%
Revenue Total	160,000	74,174	46%	155,000	78,269	50%
Expenses						
Capital Outlay	452,500	-	0%	375,000	-	0%
Interfund Transfers	425,652	7,667	2%	455,360	37,946	8%
Services and Supplies	50	5	10%	-	5	
Expenses Total	878,202	7,672	1%	830,360	37,951	5%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,420,000	804,731	10%	8,308,975	594,868	7%
Interest Income	25,000	11,292	45%	20,000	5,251	26%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	-	0%
Other Revenue	422,900	17,410	4%	486,700	29,352	6%
Revenue Total	9,967,900	833,433	8%	9,915,675	629,471	6%
Expenses						
Capital Outlay	-	-		1,600,000	-	0%
Debt Service	79,150	-	0%	76,150	-	0%
Insurance and Other Chargebacks	369,077	30,756	8%	369,077	30,756	8%
Interfund Transfers	3,180,390	265,032	8%	3,132,390	261,032	8%
Miscellaneous				50,000	(2,286)	-5%
Salary and Benefits	1,582,397	62,446	4%	1,716,539	109,611	6%
Services and Supplies	4,220,350	293,906	7%	4,340,316	213,856	5%
Expenses Total	9,431,364	652,140	7%	11,284,472	612,968	5%
510 WATER FUND						
Revenue						
Charges for Services	25,259,051	1,802,350	7%	24,378,734	1,629,421	7%
Interest Income	70,000	52,950	76%	70,000	41,397	59%
Licenses, Permits and Fees	50,000	6,619	13%	50,000	-	0%
Other Revenue	66,234,150	(53,620)	0%	51,039,150	2,778,915	5%
Revenue Total	91,613,201	1,808,299	2%	75,537,884	4,449,733	6%
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	140,575	8%	1,665,135	138,761	8%
Interfund Transfers	4,363,000	363,584	8%	4,229,559	352,464	8%
Miscellaneous	10,000	-	0%	15,000	(24,202)	-161%
Salary and Benefits	7,936,849	235,074	3%	7,110,142	463,428	7%
Services and Supplies	10,284,310	12,991	0%	5,908,008	15,410	0%
Expenses Total	87,557,403	752,224	1%	23,389,730	945,860	4%
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Capital Outlay				57,780,500	6,280	0%
Services and Supplies				11,700	-	0%
Expenses Total				57,792,200	6,280	0%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	10,229,424	641,573	6%	10,240,424	575,518	6%
Interest Income	25,000	10,179	41%	25,000	6,008	24%
Other Revenue	1,000	4,990	499%	1,000	-	0%
Revenue Total	10,255,424	656,743	6%	10,266,424	581,526	6%
Expenses						
Capital Outlay	2,950,000	-	0%	3,050,700	-	0%
Debt Service	3,550,270	19,461	1%	3,809,232	19,461	1%
Insurance and Other Chargebacks	369,800	30,817	8%	369,800	30,817	8%
Interfund Transfers	1,271,321	105,943	8%	883,858	73,655	8%
Miscellaneous				1,500	(15,098)	-1007%
Salary and Benefits	1,546,276	45,480	3%	1,386,579	97,132	7%
Services and Supplies	1,718,600	341	0%	1,750,300	(85,443)	-5%
Expenses Total	11,406,267	202,042	2%	11,251,969	120,524	1%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,902,674	308,219	6%	4,669,000	279,146	6%
Interest Income	3,000	2,327	78%			
Interfund Transfers	100,000	-	0%			
Licenses, Permits and Fees	375,000	104	0%	389,000	14,052	4%
Other Revenue	38,000	341	1%	122,000	1,197	1%
Property Taxes	1,332,500	-	0%	1,332,500	-	0%
Revenue Total	6,751,174	310,991	5%	6,512,500	294,395	5%
Expenses						
Capital Outlay	850,000	-	0%	525,000	-	0%
Interfund Transfers	418,600	34,883	8%	322,000	26,833	8%
Miscellaneous	30,000	-	0%	15,000	-	0%
Salary and Benefits	1,893,717	64,942	3%	1,651,410	117,419	7%
Services and Supplies	4,081,466	78	0%	3,935,115	75,435	2%
Expenses Total	7,273,783	99,903	1%	6,448,525	219,687	3%

Funds	2024 Budget	2024 Actual YTD	% of Budget	2023 Budget	2023 Actual YD	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	351,344	8%	3,244,440	270,369	8%
Interest Income	1,000	-	0%	1,000	-	0%
Other Revenue	44,000	-	0%	69,000	-	0%
Revenue Total	4,261,140	351,344	8%	3,314,440	270,369	8%
Expenses						
Salary and Benefits	1,624,232	65,153	4%	1,417,422	105,896	7%
Services and Supplies	2,588,890	800	0%	2,044,557	3,130	0%
Expenses Total	4,213,122	65,953	2%	3,461,979	109,026	3%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	754,885	62,907	8%	754,885	62,907	8%
Interest Income	2,000	4,625	231%	-	1,860	
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	-	0%
Other Revenue	25,000	-	0%	25,000	-	0%
Revenue Total	2,031,885	67,532	3%	2,279,885	64,767	3%
Expenses						
Capital Outlay	3,365,167	-	0%	2,700,000	-	0%
Services and Supplies	-	74		-	19	
Expenses Total	3,365,167	74	0%	2,700,000	19	0%
605 INSURANCE FUND						
Revenue						
Insurance	10,098,091	689,850	7%	9,444,453	730,709	8%
Interest Income	-	9,064				
Other Revenue	12,859,571	470,489	4%	11,448,112	868,988	8%
Workers Compensation and Liability	886,000	62,422	7%	862,500	65,625	8%
Revenue Total	23,843,662	1,231,825	5%	21,755,065	1,665,322	8%
Expenses						
Insurance and Other Chargebacks	19,330,965	1,477,353	8%	16,765,000	1,335,840	8%
Salary and Benefits	3,805	478	13%	4,287	8,411	196%
Services and Supplies	3,660,000	1,585,674	43%	3,244,200	1,365,823	42%
Expenses Total	22,994,770	3,063,505	13%	20,013,487	2,710,074	14%