



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: July 2024 Monthly Financial Report
 Date: August 30, 2024

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

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	86,712,216	82,945,923	3,766,293	52,832,765	49,093,400
170	American Rescue Plan	854,868	4,517,514	(3,662,646)	(1,627,675)	21,652,493
175	General Assistance	854,640	696,287	158,353	1,453,198	1,453,605
176	Human Services	2,077,024	2,455,140	(378,116)	2,010,894	2,010,894
177	Reparations	1,026,943	2,258,468	(1,231,525)	322,551	322,551
178	Sustainability	952,597	497,107	455,491	1,242,791	1,242,791
180	Good Neighbor	3,013,295	1,500,763	1,512,532	1,700,857	1,700,856
185	Library	6,792,078	4,612,533	2,179,545	7,006,316	7,008,671
186	Library Debt Service	287,338	110,642	176,696	179,477	179,477
187	Library Capital Improvement FD	-	110,060	(110,060)	(598,573)	(598,573)
200	MFT	2,172,758	1,017,563	1,155,195	7,439,399	7,134,533
205	E911	873,256	836,913	36,343	1,597,117	1,235,817
210	Special Service Area (SSA) #9	514,096	325,032	189,064	202,316	202,315
215	CDBG	9,857	378,237	(368,379)	(309,056)	(309,057)
220	CD Loan	20,770	-	20,770	411,734	411,735
235	Neighborhood Improvement	438	1	437	23,322	23,322
240	Home	52,922	84,905	(31,983)	(24,128)	(24,128)
250	Affordable Housing	1,556,151	127,125	1,429,025	4,199,651	4,354,718
320	Debt Service	10,789,835	2,424,367	8,365,468	11,270,503	11,270,503
330	Howard Ridge	778,667	1,173,290	(394,623)	1,442,214	1,427,988
335	West Evanston	1,528,127	373,332	1,154,796	3,371,830	3,371,772
340	Dempster-Dodge-TIF	281,920	103,522	178,398	826,656	826,598
345	Chicago Main-TIF	830,507	430,161	400,346	622,392	622,333
350	Special Service Area (SSA) #6	170,189	101,639	68,550	102,776	324,637
355	Special Service Area (SSA) #7	115,120	71,826	43,294	57,630	57,629
360	Special Service Area (SSA) #8	44,425	30,974	13,451	20,603	20,603
365	Five-Fifth TIF	870,423	327,473	542,950	405,561	405,503
415	Capital Improvements	19,129,092	7,106,532	12,022,561	3,849,151	12,635,374
416	Crown Construction	427,356	368,326	59,030	4,863,136	4,863,137
417	Crown Community CTR Maintenance	102,081	-	102,081	767,122	767,122
420	Special Assessment	132,727	53,704	79,023	642,081	642,081
505	Parking	6,108,256	5,849,763	258,494	2,793,564	2,235,778
510-513	Water	33,129,194	20,249,241	12,879,953	18,311,004	14,205,720
515	Sewer	5,275,983	3,358,911	1,917,072	10,504,346	8,594,912
520	Solid Waste	3,794,644	3,462,259	332,385	3,263,537	1,960,235
600	Fleet	2,524,303	1,896,069	628,234	2,009,859	478,090
601	Equipment Replacement	1,776,787	1,086,404	690,384	4,140,362	1,649,907
605	Insurance	12,337,991	12,666,159	(328,168)	2,961,964	4,296,124

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 July 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 07/31/2024)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
STATE INCOME TAX	8,314,983	-	-	-	8,314,983
PROPERTY TAXES	7,798,814	-	-	-	7,798,814
BUILDING PERMITS	6,935,584	-	-	-	6,935,584
SALES TAX - BASIC	5,430,429	-	-	-	5,430,429
RECREATION PROGRAM FEES	4,943,861	-	-	-	4,943,861
SALES TAX - HOME RULE	4,162,412	-	-	-	4,162,412
TICKET FINES-PARKING	2,030,565				2,030,565
PARKING TAX	1,663,741				1,663,741
LIQUOR TAX	1,603,429	-	-	-	1,603,429
REAL ESTATE TRANSFER TAX	587,454	1,000,000			1,587,454
AMBULANCE SERVICE	1,562,956	-	-	-	1,562,956
PERSONAL PROPERTY REPLACEMENT TAX	1,547,657				1,547,657
ELECTRIC UTILITY TAX	1,398,901				1,398,901
MUNICIPAL HOTEL TAX	1,298,672				1,298,672
INVESTMENT INCOME	1,252,791				1,252,791

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 July 31, 2024, show the General Fund with a fund balance of \$52,832,765 and cash balance of \$49,093,400. General Fund revenues are at 65% and expenses at 58%. Revenues are at 65% largely due to second installment property taxes and permit revenues from the stadium project. Through July, the City has received \$3,520,888 of permit revenue from the Ryan Field Northwestern stadium project. Since permit revenue from this project was not included as part of the FY 2024 budget, the decision to use these funds for operating needs or towards any capital outlay (civic center/Police and Fire HQ rehab/rebuild etc.) will be determined at a later point by the City Council.

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	46,769,808	53%	75,748,150	44,308,341	58%
Insurance and Other Chargebacks	29,518,684	20,065,749	68%	28,934,436	18,182,446	63%
Services and Supplies	19,446,153	10,568,015	54%	16,965,457	9,277,954	55%
Capital Outlay	272,000	2,794,199	1027%	694,500	111,238	16%
Interfund Transfers	4,887,100	2,413,306	49%	4,248,750	5,893,100	139%
Miscellaneous	1,545,213	329,645	21%	617,822	105,389	17%
Community Sponsored Organizations	120,000	4,995	4%	120,000	21,764	18%
Contingencies	126,000	206	0%	408,500	109,221	27%
Expenses Total	143,927,543	82,945,923	58%	127,737,614	78,009,453	61%

Through July 31, 2024, Police spent 59% of budget for overtime, and Fire spent 55% of the annual budget.

Overtime Expenses	2023 Actual	2024 Budget	2024 YTD	% Budget
Police	\$1,862,988	\$ 1,736,349	1,017,967	59%
Fire	\$1,005,238	\$ 1,084,000	596,669	55%

Enterprise Funds

Through July 31, 2024, the Water Fund is showing a fund balance of \$18,311,004 and a cash balance of \$14,205,720. 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 on July 11th are reflected in the financials.

Other Funds

Through July 31, 2024, the Capital Improvements Fund is showing a fund balance of \$3,849,151 and a cash balance of \$12,635,374. In June, the City Council recommended that the City move forward with issuance of GO Bonds in July for CIP Fund and Water Fund projects. The bond proceed amounts that were received on July 11th are reflected in the financials.

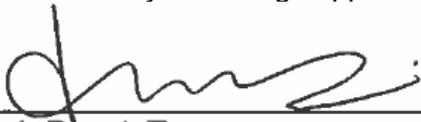
Through July 31, 2024, the Fleet Fund is showing a fund balance of \$2,009,859 and a cash balance of \$478,090. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance.

Through July 31, 2024, the Insurance Fund is showing a fund balance of \$2,961,964 and a cash balance of \$4,296,124.

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



Hitesh Desai, Treasurer

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
100 GENERAL FUND						
Revenue						
Interfund Transfers	9,623,390	5,155,843	54%	7,733,949	4,511,465	58%
Interest Income	500,000	1,252,791	251%	55,000	828,493	1506%
Other Revenue	1,301,500	878,450	67%	1,168,600	819,814	70%
Charges for Services	11,655,200	7,049,496	60%	8,785,075	6,486,463	74%
Fines and Forfeitures	3,725,000	2,268,218	61%	3,632,500	2,293,767	63%
Intergovernmental Revenue	3,966,034	2,213,680	56%	3,116,184	2,259,712	73%
Licenses, Permits and Fees	7,336,450	8,877,669	121%	7,543,450	4,447,650	59%
Other Taxes	66,300,000	36,442,001	55%	56,570,000	36,859,861	65%
Property Taxes	29,047,402	22,574,068	78%	29,047,402	15,941,605	55%
Revenue Total	133,454,976	86,712,216	65%	117,652,160	74,448,829	63%
Expenses						
12 LEGISLATIVE	-	4,687				
13 CITY COUNCIL	594,133	366,028	62%	658,324	324,502	49%
14 CITY CLERK	535,355	198,089	37%	360,108	199,001	55%
15 CITY MANAGER'S OFFICE	10,177,532	4,101,738	40%	8,143,075	7,159,099	88%
17 LAW	1,354,786	619,293	46%	988,558	545,842	55%
19 ADMINISTRATIVE SERVICES	15,148,003	7,509,429	50%	12,537,670	7,042,626	56%
21 COMMUNITY DEVELOPMENT	4,687,076	2,082,089	44%	4,183,421	1,957,785	47%
22 POLICE	35,221,511	19,188,490	54%	29,214,097	18,510,728	63%
23 FIRE MGMT & SUPPORT	22,110,663	12,104,853	55%	18,689,924	11,752,623	63%
24 HEALTH	1,817,273	1,179,285	65%	1,413,058	882,890	62%
30 PARKS AND RECREATION	14,547,351	10,751,153	74%	12,751,313	6,735,538	53%
40 PUBLIC WORKS AGENCY	15,868,893	7,275,496	46%	13,708,631	6,993,751	51%
99 NON-DEPARTMENTAL	21,864,968	17,565,292	80%	25,089,436	15,905,067	63%
Expenses Total	143,927,543	82,945,923	58%	127,737,614	78,009,453	61%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	50,000	853,399	1707%	-	815,917	
Other Revenue	-	1,468		-	12,497	
Intergovernmental Revenue				-	-	
Revenue Total	50,000	854,868	1710%	-	828,414	
Expenses						
Capital Outlay	10,188,900	1,834,925	18%	800,000	665,965	83%
Community Sponsored Organizations	-	397,231		-	-	
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	693,553	27%
Miscellaneous	10,294,191	474,569	5%	18,500,000	588,003	3%
Salary and Benefits	-	440		-	219,543	
Services and Supplies	3,275,000	125,071	4%	-	512,589	
Expenses Total	25,108,091	4,517,514	18%	22,750,000	2,742,400	12%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	49,013	4901%	1,000	30,581	3058%
Other Revenue	27,500	5,506	20%	27,500	-	0%
Property Taxes	1,050,000	800,121	76%	1,300,000	706,088	54%
Revenue Total	1,078,500	854,640	79%	1,328,500	736,669	55%
Expenses						
Miscellaneous	7,000	6,187	88%	7,000	10,464	149%
Salary and Benefits	539,408	307,465	57%	488,738	281,937	58%
Services and Supplies	874,482	382,636	44%	864,482	314,813	36%
Expenses Total	1,420,890	696,287	49%	1,360,220	607,214	45%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	40,697	678%	-	35,040	
Other Revenue	20,000	-	0%	2,000	27,336	1367%
Intergovernmental Revenue	114,000	356,327	313%	114,000	114,414	100%
Property Taxes	3,360,000	1,680,000	50%	3,110,000	1,555,000	50%
Revenue Total	3,500,000	2,077,024	59%	3,226,000	1,731,790	54%
Expenses						
Community Sponsored Organizations	60,000	271,320	452%	60,000	425,017	708%
Insurance and Other Chargebacks	-	18,230		-	(18,805)	
Miscellaneous	210,000	120,546	57%	213,000	147,967	69%
Salary and Benefits	2,654,369	1,405,988	53%	2,373,285	1,097,139	46%
Services and Supplies	2,334,063	639,056	27%	1,804,973	748,039	41%
Expenses Total	5,258,432	2,455,140	47%	4,451,258	2,399,356	54%
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	23,444	938%	-	9,506	
Other Revenue	-	3,499		-	2,683	
Intergovernmental Revenue	100,000	-	0%	-	100,000	
Other Taxes	1,400,000	1,000,000	71%	3,400,000	2,244,536	66%
Revenue Total	1,502,500	1,026,943	68%	3,400,000	2,356,724	69%
Expenses						
Miscellaneous	3,400,000	2,170,640	64%	3,400,000	631,035	19%
Services and Supplies	101,000	87,828	87%	-	1,082	
Expenses Total	3,501,000	2,258,468	65%	3,400,000	632,117	19%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Interfund Transfers	700,000	616,669	88%	200,000	116,669	58%
Interest Income	2,000	15,764	788%	-	6,884	
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	273,576	55%
Revenue Total	1,862,000	952,597	51%	1,200,000	447,129	37%
Expenses						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	-	0%			
Salary and Benefits	250,368	135,742	54%	256,893	79,050	31%
Services and Supplies	725,120	361,365	50%	546,000	130,095	24%
Expenses Total	2,000,488	497,107	25%	802,893	209,145	26%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	1,000	13,295	1329%	-	9,472	
Other Revenue	3,000,000	3,000,000	100%			
Revenue Total	3,001,000	3,013,295	100%	-	9,472	
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	-	763		-	114	
Expenses Total	3,314,000	1,500,763	45%	85,000	375,114	441%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
185 LIBRARY FUND						
Revenue						
Interfund Transfers	216,999	173,570	80%	250,000	166,460	67%
Interest Income	25,000	190,380	762%	21,600	149,672	693%
Other Revenue	405,000	136,098	34%	405,000	109,169	27%
Charges for Services	400	1,502	375%	400	225	56%
Intergovernmental Revenue	200,213	127,426	64%	209,866	49,366	24%
Property Taxes	8,213,664	6,093,543	74%	7,535,472	3,913,311	52%
Library Revenue	109,394	69,559	64%	155,394	39,631	26%
Revenue Total	9,170,670	6,792,078	74%	8,577,732	4,427,834	52%
Expenses						
Capital Outlay	3,500	-	0%	1,500	-	0%
Insurance and Other Chargebacks	-	2,531	-	-	3,240	-
Interfund Transfers	360,325	210,182	58%	305,325	178,101	58%
Salary and Benefits	7,264,128	3,337,141	46%	6,393,544	3,039,796	48%
Services and Supplies	2,313,194	1,062,679	46%	2,247,673	1,027,338	46%
Expenses Total	9,941,147	4,612,533	46%	8,948,042	4,248,475	47%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	574,677	287,338	50%	507,913	253,956	50%
Revenue Total	574,677	287,338	50%	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	437,682	46%
Expenses Total	550,000	110,060	20%	950,000	437,682	46%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	15,000	220,798	1472%	12,000	145,195	1210%
Intergovernmental Revenue	2,986,239	1,951,960	65%	2,700,000	1,895,077	70%
Revenue Total	3,001,239	2,172,758	72%	2,712,000	2,040,271	75%
Expenses						
Capital Outlay	4,405,000	40,201	1%	2,778,600	1,190,722	43%
Salary and Benefits	325,000	-	0%	325,000	-	0%
Services and Supplies	1,890,000	977,362	52%	1,038,000	257,568	25%
Expenses Total	6,620,000	1,017,563	15%	4,141,600	1,448,290	35%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	7,000	21,726	310%	7,000	15,961	228%
Other Taxes	1,450,000	851,530	59%	1,400,000	614,689	44%
Revenue Total	1,457,000	873,256	60%	1,407,000	630,651	45%
Expenses						
Capital Outlay	480,000	22,701	5%	450,000	61,287	14%
Insurance and Other Chargebacks	19,142	11,165	58%	19,142	11,165	58%
Interfund Transfers	100,000	58,331	58%	90,000	52,500	58%
Miscellaneous	-	338				
Salary and Benefits	810,331	399,520	49%	758,058	407,820	54%
Services and Supplies	368,350	344,859	94%	355,000	223,562	63%
Expenses Total	1,777,823	836,913	47%	1,672,200	756,335	45%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interfund Transfers				206,750	206,750	100%
Interest Income	-	5,360		-	3,515	
Property Taxes	592,665	508,736	86%	595,000	323,048	54%
Revenue Total	592,665	514,096	87%	801,750	533,312	67%
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%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
215 CDBG FUND						
Revenue						
Interest Income	-	3,388		-	1,822	
Intergovernmental Revenue	3,068,463	6,470	0%	3,629,000	128,565	4%
Revenue Total	3,068,463	9,857	0%	3,629,000	130,387	4%
Expenses						
Capital Outlay	-	6,470		-	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	295,901	43%	702,459	237,779	34%
Services and Supplies	17,480	9,163	52%	307,200	6,490	2%
Expenses Total	3,115,538	378,237	12%	3,661,035	523,009	14%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	15,319	306%	-	13,490	
Other Revenue	443,121	5,451	1%	100,000	92,540	93%
Revenue Total	448,121	20,770	5%	100,000	106,030	106%
Expenses						
Services and Supplies	440,000	-	0%	325,000	44,502	14%
Expenses Total	440,000	-	0%	325,000	44,502	14%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	438		-	353	
Revenue Total	-	438		-	353	
Expenses						
Services and Supplies	-	1		-	4	
Expenses Total	-	1		-	4	

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
240 HOME FUND						
Revenue						
Interest Income	150	219	146%	150	392	261%
Other Revenue	25,000	33,131	133%	25,000	13,817	55%
Intergovernmental Revenue	2,345,000	19,572	1%	650,000	12,381	2%
Revenue Total	2,370,150	52,922	2%	675,150	26,590	4%
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	25,493	37%	70,572	34,068	48%
Services and Supplies	801,065	33,040	4%	582,266	24,417	4%
Expenses Total	2,021,202	84,905	4%	654,838	51,981	8%
250 AFFORDABLE HOUSING FUND						
Revenue						
Interfund Transfers	1,000,000	1,000,000	100%			
Interest Income	8,000	92,186	1152%	4,500	73,372	1630%
Other Revenue	130,000	375,833	289%	130,600	96,250	74%
Intergovernmental Revenue	145,000	68,131	47%	145,000	49,321	34%
Other Taxes	50,000	20,000	40%	50,000	-	0%
Revenue Total	1,333,000	1,556,151	117%	330,100	218,943	66%
Expenses						
Community Sponsored Organizations	154,000	61,342	40%	166,000	42,307	25%
Insurance and Other Chargebacks	11,000	14,069	128%	12,000	5,246	44%
Miscellaneous	1,051,500	3,620	0%	53,500	6,287	12%
Salary and Benefits	41,038	23,087	56%	130,126	39,457	30%
Services and Supplies	1,670,000	25,008	1%	1,565,000	179,553	11%
Expenses Total	2,927,538	127,125	4%	1,926,626	272,849	14%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Interfund Transfers	2,693,941	939,337	35%	2,918,969	1,352,736	46%
Interest Income	10,000	76,963	770%	10,000	132,532	1325%
Other Revenue	-	301		-	7,497	
Property Taxes	12,766,093	9,773,234	77%	12,878,258	7,081,587	55%
Revenue Total	15,470,034	10,789,835	70%	15,807,227	8,574,353	54%
Expenses						
Interfund Transfers	-	-		-	(33,169)	
Miscellaneous						
Services and Supplies	6,600	6,310	96%	6,600	21	0%
Debt Service	15,460,034	2,418,057	16%	15,797,123	2,612,830	17%
Expenses Total	15,466,634	2,424,367	16%	15,803,723	2,579,682	16%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	10,000	56,052	561%	10,000	60,846	608%
Other Revenue	5,000	14,000	280%	5,000	28,000	560%
Property Taxes	1,100,000	708,615	64%	1,100,000	630,474	57%
Revenue Total	1,115,000	778,667	70%	1,115,000	719,320	65%
Expenses						
Capital Outlay	50,000	926,133	1852%	785,000	10,000	1%
Interfund Transfers	363,513	212,051	58%	395,913	230,951	58%
Miscellaneous	-	22,000		-	122,367	
Services and Supplies	65,000	13,105	20%	250,000	52,491	21%
Expenses Total	478,513	1,173,290	245%	1,430,913	415,810	29%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	5,000	87,744	1755%	5,000	68,191	1364%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	1,440,383	99%	1,450,000	808,636	56%
Revenue Total	1,455,000	1,528,127	105%	1,465,000	876,826	60%
Expenses						
Capital Outlay	3,315,000	203,224	6%	3,660,000	37,774	1%
Interfund Transfers	75,000	43,750	58%	75,000	43,750	58%
Miscellaneous	12,000	39,400	328%	200,000	560,000	280%
Services and Supplies	1,005,000	86,957	9%	5,000	34,210	684%
Expenses Total	4,407,000	373,332	8%	3,940,000	675,734	17%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	1,000	23,907	2391%	1,000	10,724	1072%
Property Taxes	180,000	258,013	143%	180,000	121,726	68%
Revenue Total	181,000	281,920	156%	181,000	132,450	73%
Expenses						
Interfund Transfers	176,857	103,166	58%	174,483	101,780	58%
Services and Supplies	2,000	356	18%	2,000	7,763	388%
Expenses Total	178,857	103,522	58%	176,483	109,543	62%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	5,000	64,612	1292%	2,500	52,539	2102%
Other Revenue	1,880,000	50,000	3%	1,880,000	-	0%
Property Taxes	1,000,000	715,895	72%	1,000,000	650,452	65%
Revenue Total	2,885,000	830,507	29%	2,882,500	702,991	24%
Expenses						
Capital Outlay	260,000	259,358	100%	2,469,000	64,432	3%
Interfund Transfers	272,480	158,949	58%	271,355	158,291	58%
Miscellaneous	250,000	10,080	4%	250,000	20,000	8%
Services and Supplies	15,010	1,773	12%	5,000	15,125	303%
Expenses Total	797,490	430,161	54%	2,995,355	257,848	9%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	10,237	4095%	250	8,844	3537%
Property Taxes	221,000	159,952	72%	221,000	120,072	54%
Revenue Total	221,250	170,189	77%	221,250	128,916	58%
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	1,415	708%	200	1,529	764%
Property Taxes	142,000	113,704	80%	142,000	77,003	54%
Revenue Total	142,200	115,120	81%	142,200	78,532	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	-	681		-	636	
Property Taxes	60,200	43,744	73%	60,200	33,632	56%
Revenue Total	60,200	44,425	74%	60,200	34,268	57%
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%
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	-	3,314		-		
Property Taxes	-	867,109		-		
Revenue Total	-	870,423		-		
Expenses						
Capital Outlay	-	-		-	177,091	
Miscellaneous	-	4,667		-	150,559	
Services and Supplies	100,000	322,806	323%	100,000	7,761	8%
Expenses Total	100,000	327,473	327%	100,000	335,410	335%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers				85,000	3,264,226	3840%
Interest Income	-	94,525		-	134,563	
Other Revenue	23,283,500	18,355,884	79%	17,350,000	45,505	0%
Charges for Services	-	6,729		-	17,604	
Intergovernmental Revenue	1,470,000	671,954	46%	4,592,500	322,500	7%
Revenue Total	24,753,500	19,129,092	77%	22,027,500	3,784,399	17%
Expenses						
Capital Outlay	23,358,500	5,993,762	26%	22,492,500	2,965,105	13%
Miscellaneous				-	(35,069)	
Services and Supplies	1,860,000	1,112,770	60%	-	743,288	
Expenses Total	25,218,500	7,106,532	28%	22,492,500	3,673,324	16%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	165,540	1655%	10,000	116,861	1169%
Other Revenue	1,000,000	261,816	26%	1,000,000	-	0%
Revenue Total	1,010,000	427,356	42%	1,010,000	116,861	12%
Expenses						
Capital Outlay	200,000	7,140	4%	200,000	-	0%
Interfund Transfers	619,118	361,151	58%	945,000	551,250	58%
Miscellaneous				-	8,803	
Services and Supplies	60	35	58%	-	35	
Expenses Total	819,178	368,326	45%	1,145,000	560,088	49%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	102,081	58%	175,000	102,081	58%
Revenue Total	175,000	102,081	58%	175,000	102,081	58%
Expenses						
Capital Outlay	175,000	-	0%	175,000	-	0%
Expenses Total	175,000	-	0%	175,000	-	0%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	35,000	19,728	56%	30,000	50,359	168%
Other Taxes	125,000	112,999	90%	125,000	89,304	71%
Revenue Total	160,000	132,727	83%	155,000	139,662	90%
Expenses						
Capital Outlay	452,500	-	0%	375,000	13,589	4%
Interfund Transfers	425,652	53,669	13%	455,360	265,622	58%
Services and Supplies	50	35	70%	-	35	
Expenses Total	878,202	53,704	6%	830,360	279,246	34%
505 PARKING SYSTEM FUND						
Revenue						
Interest Income	25,000	86,977	348%	20,000	53,391	267%
Other Revenue	422,900	222,026	53%	486,700	291,660	60%
Charges for Services	8,420,000	5,799,104	69%	8,308,975	5,183,297	62%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	693,553	63%
Licenses, Permits and Fees	-	150				
Revenue Total	9,967,900	6,108,256	61%	9,915,675	6,221,900	63%
Expenses						
Capital Outlay	-	-		1,600,000	131,180	8%
Insurance and Other Chargebacks	369,077	215,292	58%	369,077	215,681	58%
Interfund Transfers	3,180,390	1,855,224	58%	3,132,390	1,827,224	58%
Miscellaneous				50,000	(2,954)	-6%
Salary and Benefits	1,582,397	920,672	58%	1,716,539	804,058	47%
Services and Supplies	4,220,350	2,841,500	67%	4,340,316	2,440,096	56%
Debt Service	79,150	17,075	22%	76,150	18,075	24%
Expenses Total	9,431,364	5,849,763	62%	11,284,472	5,433,359	48%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
510 WATER FUND						
Revenue						
Interest Income	70,000	163,369	233%	70,000	192,654	275%
Other Revenue	66,234,150	18,828,231	28%	51,039,150	2,795,219	5%
Charges for Services	25,259,051	14,074,541	56%	24,378,734	13,363,650	55%
Licenses, Permits and Fees	50,000	63,052	126%	50,000	14,355	29%
Revenue Total	91,613,201	33,129,194	36%	75,537,884	16,365,878	22%
Expenses						
Capital Outlay	58,470,500	7,654,549	13%	388,400	-	0%
Insurance and Other Chargebacks	1,665,135	978,648	59%	1,665,135	971,988	58%
Interfund Transfers	4,363,000	2,545,088	58%	4,229,559	2,467,248	58%
Miscellaneous	10,000	-	0%	15,000	(59,416)	-396%
Salary and Benefits	7,936,849	3,456,183	44%	7,110,142	3,340,329	47%
Services and Supplies	10,284,310	3,045,095	30%	5,908,008	1,495,206	25%
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	19,501,430	22%	23,389,730	9,483,600	41%
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers				-	137,792	
Revenue Total				-	137,792	
Expenses						
Capital Outlay	-	746,239		57,780,500	5,122,583	9%
Services and Supplies	-	1,572		11,700	719,309	6148%
Expenses Total	-	747,811		57,792,200	5,841,892	10%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
515 SEWER FUND						
Revenue						
Interest Income	25,000	70,396	282%	25,000	51,080	204%
Other Revenue	1,000	768	77%	1,000	-	0%
Charges for Services	10,229,424	5,204,819	51%	10,240,424	5,306,611	52%
Revenue Total	10,255,424	5,275,983	51%	10,266,424	5,357,691	52%
Expenses						
Capital Outlay	2,950,000	13,077	0%	3,050,700	232,907	8%
Insurance and Other Chargebacks	369,800	215,719	58%	369,800	215,719	58%
Interfund Transfers	1,271,321	741,601	58%	883,858	515,585	58%
Miscellaneous				1,500	(19,512)	-1301%
Salary and Benefits	1,546,276	645,136	42%	1,386,579	720,556	52%
Services and Supplies	1,718,600	73,578	4%	1,750,300	53,003	3%
Debt Service	3,550,270	1,669,800	47%	3,809,232	1,840,179	48%
Expenses Total	11,406,267	3,358,911	29%	11,251,969	3,558,438	32%
520 SOLID WASTE FUND						
Revenue						
Interfund Transfers	100,000	-	0%			
Interest Income	3,000	8,979	299%	-	7,046	
Other Revenue	38,000	5,765	15%	122,000	54,880	45%
Charges for Services	4,902,674	2,791,108	57%	4,669,000	2,596,366	56%
Licenses, Permits and Fees	375,000	322,542	86%	389,000	184,822	48%
Property Taxes	1,332,500	666,250	50%	1,332,500	666,250	50%
Revenue Total	6,751,174	3,794,644	56%	6,512,500	3,509,364	54%
Expenses						
Capital Outlay	850,000	31,981	4%	525,000	33,643	6%
Interfund Transfers	418,600	244,181	58%	322,000	187,831	58%
Miscellaneous	30,000	8,766	29%	15,000	9,816	65%
Salary and Benefits	1,893,717	971,897	51%	1,651,410	902,347	55%
Services and Supplies	4,081,466	2,205,434	54%	3,935,115	2,114,925	54%
Expenses Total	7,273,783	3,462,259	48%	6,448,525	3,248,562	50%

Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Interest Income	1,000	1,314	131%	1,000	-	0%
Other Revenue	44,000	63,580	145%	69,000	6,202	9%
Charges for Services	4,216,140	2,459,408	58%	3,244,440	1,892,583	58%
Revenue Total	4,261,140	2,524,303	59%	3,314,440	1,898,785	57%
Expenses						
Capital Outlay	-	780		-	184,456	
Salary and Benefits	1,624,232	870,028	54%	1,417,422	802,710	57%
Services and Supplies	2,588,890	1,025,261	40%	2,044,557	1,381,311	68%
Expenses Total	4,213,122	1,896,069	45%	3,461,979	2,368,476	68%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Interfund Transfers	-	1,250,000		-	237,001	
Interest Income	2,000	15,570	779%	-	9,710	
Other Revenue	25,000	70,868	283%	25,000	163,802	655%
Charges for Services	754,885	440,349	58%	754,885	440,349	58%
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	-	0%
Revenue Total	2,031,885	1,776,787	87%	2,279,885	850,862	37%
Expenses						
Capital Outlay	3,365,167	1,085,764	32%	2,700,000	1,111,382	41%
Services and Supplies	-	640		-	113	
Expenses Total	3,365,167	1,086,404	32%	2,700,000	1,111,495	41%
605 INSURANCE FUND						
Revenue						
Interest Income	-	25,131		-	-	
Other Revenue	12,859,571	6,111,445	48%	11,448,112	6,074,447	53%
Charges for Services	-	3,153		-	129	
Insurance	10,098,091	5,644,816	56%	9,444,453	5,401,686	57%
Workers Compensation and Liability	886,000	553,447	62%	862,500	844,142	98%
Revenue Total	23,843,662	12,337,991	52%	21,755,065	12,320,403	57%
Expenses						
Insurance and Other Chargebacks	19,330,965	10,099,091	52%	16,765,000	9,272,059	55%
Salary and Benefits	3,805	3,320	87%	4,287	29,876	697%
Services and Supplies	3,660,000	2,563,749	70%	3,244,200	1,938,669	60%
Expenses Total	22,994,770	12,666,159	55%	20,013,487	11,240,604	56%