



# Memorandum

To: Luke Stowe, City Manager  
 From: Hitesh Desai, CFO/City Treasurer  
 Subject: October 2024 Monthly Financial Report  
 Date: November 26, 2024

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

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	128,610,930	126,684,017	1,926,913	50,993,385	46,800,824
170	American Rescue Plan	1,176,051	6,540,381	(5,364,330)	(3,329,359)	19,950,809
175	General Assistance	1,156,209	1,011,712	144,497	1,439,342	1,439,750
176	Human Services	4,208,660	4,173,726	34,934	2,423,944	2,423,944
177	Reparations	1,028,542	2,504,427	(1,475,884)	78,191	78,191
178	Sustainability	1,114,742	737,679	377,063	1,164,363	1,164,363
180	Good Neighbor	3,272,084	1,750,903	1,521,181	1,709,506	1,709,506
185	Library	9,268,906	6,905,542	2,363,364	7,190,135	7,193,489
186	Library Debt Service	574,676	110,642	464,034	466,815	466,815
187	Library Capital Improvement FD	-	157,800	(157,800)	(646,314)	(646,314)
200	MFT	3,177,548	2,610,944	566,604	6,850,809	6,545,942
205	E911	1,351,112	1,475,551	(124,439)	1,436,335	1,075,035
210	Special Service Area (SSA) #9	619,030	618,341	688	13,940	13,939
215	CDBG	788,649	1,379,746	(591,096)	(531,773)	(379,425)
220	CD Loan	25,288	57,103	(31,815)	359,149	359,150
235	Neighborhood Improvement	559	1	558	23,443	23,443
240	Home	129,646	134,102	(4,456)	3,399	3,399
250	Affordable Housing	1,733,085	238,745	1,494,340	4,264,966	4,420,033
320	Debt Service	15,211,551	2,424,377	12,787,173	15,692,209	15,692,209
330	Howard Ridge	1,421,225	1,298,040	123,185	1,960,022	1,945,796
335	West Evanston	2,194,492	1,366,456	828,036	3,045,070	3,045,012
340	Dempster-Dodge-TIF	526,773	172,736	354,037	1,002,295	1,002,237
345	Chicago Main-TIF	1,295,123	532,350	762,773	984,819	984,760
350	Special Service Area (SSA) #6	235,550	214,230	21,320	55,546	277,408
355	Special Service Area (SSA) #7	146,283	139,844	6,439	20,775	20,775
360	Special Service Area (SSA) #8	59,349	57,832	1,517	8,669	8,670
365	Five-Fifth TIF	1,118,628	331,030	787,599	650,210	650,152
415	Capital Improvements	20,668,177	14,657,009	6,011,168	(2,162,242)	6,623,981
416	Crown Construction	1,003,593	635,488	368,105	5,172,211	5,172,212
417	Crown Community CTR Maintenance	145,830	-	145,830	810,871	810,871
420	Special Assessment	1,150,177	367,047	783,130	1,346,188	1,346,188
505	Parking	8,821,567	8,433,518	388,048	2,923,118	2,345,089
510-513	Water	47,061,668	38,313,311	8,748,357	14,179,408	11,270,107
515	Sewer	7,881,708	5,678,542	2,203,166	10,790,440	9,094,877
520	Solid Waste	5,773,414	5,213,221	560,193	3,491,345	2,379,729
600	Fleet	3,611,823	3,226,346	385,477	1,767,102	235,176
601	Equipment Replacement	4,338,531	1,210,394	3,128,136	6,578,114	4,087,660
605	Insurance	17,877,401	17,154,587	722,814	4,012,946	5,347,106

**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 October 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 10/31/2024)					
<b>Account Description</b>	<b>100 GENERAL FUND</b>	<b>177 REPARATIONS FUND</b>	<b>700 FIRE PENSION FUND</b>	<b>705 POLICE PENSION FUND</b>	<b>Grand Total</b>
BUILDING PERMITS	15,493,278	-	-	-	15,493,278
STATE INCOME TAX	11,334,776	-	-	-	11,334,776
PROPERTY TAXES	9,028,439	-	-	-	9,028,439
SALES TAX - BASIC	8,848,380	-	-	-	8,848,380
SALES TAX - HOME RULE	6,819,558	-	-	-	6,819,558
RECREATION PROGRAM FEES	6,558,530	-	-	-	6,558,530
TICKET FINES-PARKING	3,026,841	-	-	-	3,026,841
WHEEL TAX	2,540,019	-	-	-	2,540,019
LIQUOR TAX	2,468,962	-	-	-	2,468,962
ELECTRIC UTILITY TAX	2,432,097	-	-	-	2,432,097
PARKING TAX	2,430,316	-	-	-	2,430,316
REAL ESTATE TRANSFER TAX	1,419,170	1,000,000	-	-	2,419,170
AMBULANCE SERVICE	2,286,513	-	-	-	2,286,513
MUNICIPAL HOTEL TAX	2,055,750	-	-	-	2,055,750
PERSONAL PROPERTY REPLACEMENT TAX	2,021,781	-	-	-	2,021,781
STATE USE TAX	1,802,121	-	-	-	1,802,121

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 October 31, 2024, show the General Fund with a fund balance of \$50,993,385 and cash balance of \$46,800,824. General Fund revenues are at 96% and expenses at 88%. On October 28<sup>th</sup>, City Council approved inter-fund transfers of \$2.3 and \$1.0 million to the Equipment Replacement and Special Assessment funds, respectively.

Revenues are at 96% largely due to second installment property taxes and permit revenues from the stadium project. Through October, the City has received \$10,819,765 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 City Council has recommended that these funds remain in the General Fund and be used to cover budgeted deficits in FY 2025.

## General Fund Expenses by Category

General Fund	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>Expenses</b>						
Salary and Benefits	88,012,393	69,992,190	80%	75,748,150	64,959,743	86%
Insurance and Other Chargebacks	29,518,684	29,074,005	98%	28,934,436	19,592,447	68%
Services and Supplies	19,446,153	16,640,744	86%	16,965,457	15,585,500	92%
Interfund Transfers	4,887,100	7,366,670	151%	4,248,750	6,753,599	159%
Capital Outlay	272,000	2,799,957	1029%	694,500	246,670	36%
Miscellaneous	1,545,213	704,284	46%	617,822	325,213	53%
Community Sponsored Organizations	120,000	105,909	88%	120,000	55,264	46%
Contingencies	126,000	257	0%	408,500	144,345	35%
<b>Expenses Total</b>	<b>143,927,543</b>	<b>126,684,017</b>	<b>88%</b>	<b>127,737,614</b>	<b>107,662,781</b>	<b>84%</b>

Through October 31, 2024, Police spent 98% of budget for overtime, and Fire spent 101% of the annual budget.

Overtime Expenses	2023 Actual	2024 Budget	2024 YTD	% Budget
Police	\$1,862,988	\$ 1,736,349	1,706,943	98%
Fire	\$1,005,238	\$ 1,084,000	1,098,732	101%

### Enterprise Funds

Through October 31, 2024, the Water Fund is showing a fund balance of \$14,179,408 and a cash balance of \$11,270,107. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay.

### Other Funds

Through October 31, 2024, the Capital Improvements Fund is showing a negative fund balance of \$2,162,242 and a cash balance of \$6,623,981.

Through October 31, 2024, the Fleet Fund is showing a fund balance of \$1,767,102 and a cash balance of \$235,176. 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 October 31, 2024, the Insurance Fund is showing a fund balance of \$4,012,946 and a cash balance of \$5,347,106.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: [hdesai@cityofevanston.org](mailto: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 October 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
<b>100 GENERAL FUND</b>						
<b>Revenue</b>						
Interfund Transfers	9,623,390	7,186,690	75%	7,733,949	6,444,950	83%
Interest Income	500,000	1,681,305	336%	55,000	1,339,084	2435%
Other Revenue	11,834,293	1,372,512	12%	11,254,054	1,304,470	12%
Charges for Services	1,122,407	9,763,898	870%	8,785,075	8,717,146	99%
Fines and Forfeitures	3,725,000	3,374,943	91%	3,632,500	3,431,693	94%
Intergovernmental Revenue	3,966,034	3,235,244	82%	3,116,184	3,187,992	102%
Licenses, Permits and Fees	7,336,450	18,021,861	246%	7,543,450	5,570,013	74%
Other Taxes	66,300,000	54,969,659	83%	56,570,000	55,114,355	97%
Property Taxes	29,047,402	29,004,818	100%	29,047,402	16,682,037	57%
<b>Revenue Total</b>	<b>133,454,976</b>	<b>128,610,930</b>	<b>96%</b>	<b>127,737,614</b>	<b>101,791,740</b>	<b>80%</b>
<b>Expenses</b>						
12 LEGISLATIVE	-	4,911		-	2,608	
13 CITY COUNCIL	594,133	491,432	83%	658,324	491,271	75%
14 CITY CLERK	535,355	313,251	59%	360,108	290,226	81%
15 CITY MANAGER'S OFFICE	10,177,532	10,348,429	102%	8,143,075	9,320,158	114%
17 LAW	1,354,786	1,008,526	74%	988,558	896,499	91%
19 ADMINISTRATIVE SERVICES	15,148,003	11,502,334	76%	12,537,670	10,725,993	86%
21 COMMUNITY DEVELOPMENT	4,687,076	3,304,527	71%	4,183,421	2,802,289	67%
22 POLICE	35,221,511	27,679,840	79%	29,214,097	26,295,596	90%
23 FIRE MGMT & SUPPORT	22,110,663	18,464,155	84%	18,689,924	17,674,041	95%
24 HEALTH	1,817,273	1,509,487	83%	1,413,058	1,348,503	95%
30 PARKS AND RECREATION	14,547,351	15,396,498	106%	12,751,313	10,455,813	82%
40 PUBLIC WORKS AGENCY	15,868,893	11,104,170	70%	13,708,631	11,007,775	80%
99 NON-DEPARTMENTAL	21,864,968	25,556,455	117%	25,089,436	16,352,008	65%
<b>Expenses Total</b>	<b>143,927,543</b>	<b>126,684,017</b>	<b>88%</b>	<b>127,737,614</b>	<b>107,662,781</b>	<b>84%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>170 AMERICAN RESCUE PLAN</b>						
<b>Revenue</b>						
Interest Income	50,000	1,161,323	2323%	-	1,194,740	
Other Revenue	-	14,728		-	20,996	
Intergovernmental Revenue	-	-		-	-	
<b>Revenue Total</b>	<b>50,000</b>	<b>1,176,051</b>	<b>2352%</b>	<b>-</b>	<b>1,215,736</b>	
<b>Expenses</b>						
Capital Outlay	10,188,900	2,779,976	27%	800,000	805,844	101%
Community Sponsored Organizations	-	457,076		-	-	
Insurance and Other Chargebacks	100,000	28,154	28%	850,000	80,170	9%
Interfund Transfers	1,250,000	1,667,200	133%	2,600,000	1,875,032	72%
Miscellaneous	10,294,191	1,025,684	10%	18,500,000	766,832	4%
Salary and Benefits	-	1,031		-	351,113	
Services and Supplies	3,275,000	581,261	18%	-	992,663	
<b>Expenses Total</b>	<b>25,108,091</b>	<b>6,540,381</b>	<b>26%</b>	<b>22,750,000</b>	<b>4,871,654</b>	<b>21%</b>
<b>175 GENERAL ASSISTANCE FUND</b>						
<b>Revenue</b>						
Interest Income	1,000	70,365	7037%	1,000	47,127	4713%
Other Revenue	27,500	5,506	20%	27,500	-	0%
Property Taxes	1,050,000	1,080,338	103%	1,300,000	736,081	57%
<b>Revenue Total</b>	<b>1,078,500</b>	<b>1,156,209</b>	<b>107%</b>	<b>1,328,500</b>	<b>783,208</b>	<b>59%</b>
<b>Expenses</b>						
Miscellaneous	7,000	6,551	94%	7,000	19,143	273%
Salary and Benefits	539,408	463,997	86%	488,738	422,674	86%
Services and Supplies	874,482	541,165	62%	864,482	440,739	51%
<b>Expenses Total</b>	<b>1,420,890</b>	<b>1,011,712</b>	<b>71%</b>	<b>1,360,220</b>	<b>882,556</b>	<b>65%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>176 HUMAN SERVICES FUND</b>						
<b>Revenue</b>						
Interest Income	6,000	53,525	892%	-	55,613	
Other Revenue	20,000	-	0%	2,000	27,336	1367%
Intergovernmental Revenue	114,000	795,135	697%	114,000	346,696	304%
Property Taxes	3,360,000	3,360,000	100%	3,110,000	1,555,000	50%
<b>Revenue Total</b>	<b>3,500,000</b>	<b>4,208,660</b>	<b>120%</b>	<b>3,226,000</b>	<b>1,984,645</b>	<b>62%</b>
<b>Expenses</b>						
Community Sponsored Organizations	60,000	477,556	796%	60,000	544,185	907%
Insurance and Other Chargebacks	-	11,470		-	19,313	
Miscellaneous	210,000	223,314	106%	213,000	232,364	109%
Salary and Benefits	2,654,369	2,108,217	79%	2,373,285	1,647,398	69%
Services and Supplies	2,334,063	1,353,170	58%	1,804,973	1,008,747	56%
<b>Expenses Total</b>	<b>5,258,432</b>	<b>4,173,726</b>	<b>79%</b>	<b>4,451,258</b>	<b>3,452,008</b>	<b>78%</b>
<b>177 REPARATIONS FUND</b>						
<b>Revenue</b>						
Interest Income	2,500	25,043	1002%	-	23,550	
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	2,942,874	87%
<b>Revenue Total</b>	<b>1,502,500</b>	<b>1,028,542</b>	<b>68%</b>	<b>3,400,000</b>	<b>3,074,986</b>	<b>90%</b>
<b>Expenses</b>						
Miscellaneous	3,400,000	2,390,901	70%	3,400,000	1,659,339	49%
Services and Supplies	101,000	113,525	112%	-	1,543	
<b>Expenses Total</b>	<b>3,501,000</b>	<b>2,504,427</b>	<b>72%</b>	<b>3,400,000</b>	<b>1,660,883</b>	<b>49%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>178 SUSTAINABILITY FUND</b>						
<b>Revenue</b>						
Interfund Transfers	700,000	666,670	95%	200,000	166,670	83%
Interest Income	2,000	21,862	1093%	-	10,006	
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	346,302	69%	500,000	406,601	81%
<b>Revenue Total</b>	<b>1,862,000</b>	<b>1,114,742</b>	<b>60%</b>	<b>1,200,000</b>	<b>633,277</b>	<b>53%</b>
<b>Expenses</b>						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	59,667	11%			
Salary and Benefits	250,368	212,176	85%	256,893	140,030	55%
Services and Supplies	725,120	465,837	64%	546,000	243,461	45%
<b>Expenses Total</b>	<b>2,000,488</b>	<b>737,679</b>	<b>37%</b>	<b>802,893</b>	<b>383,491</b>	<b>48%</b>
<b>180 GOOD NEIGHBOR FUND</b>						
<b>Revenue</b>						
Interest Income	1,000	22,084	2208%	-	11,949	
Other Revenue	3,000,000	3,250,000	108%			
<b>Revenue Total</b>	<b>3,001,000</b>	<b>3,272,084</b>	<b>109%</b>	<b>-</b>	<b>11,949</b>	
<b>Expenses</b>						
Capital Outlay				-	75,000	
Interfund Transfers	3,000,000	1,500,000	50%	85,000	-	0%
Miscellaneous	314,000	-	0%	-	482,650	
Services and Supplies	-	250,903		-	204	
<b>Expenses Total</b>	<b>3,314,000</b>	<b>1,750,903</b>	<b>53%</b>	<b>85,000</b>	<b>557,854</b>	<b>656%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>185 LIBRARY FUND</b>						
<b>Revenue</b>						
Interfund Transfers	216,999	173,570	80%	250,000	166,460	67%
Interest Income	25,000	293,294	1173%	21,600	225,312	1043%
Other Revenue	405,000	192,584	48%	405,000	192,978	48%
Charges for Services	400	1,571	393%	400	309	77%
Fines and Forfeitures				-	-	
Intergovernmental Revenue	200,213	243,149	121%	209,866	154,453	74%
Property Taxes	8,213,664	8,245,299	100%	7,535,472	4,074,827	54%
Library Revenue	109,394	119,439	109%	155,394	71,554	46%
<b>Revenue Total</b>	<b>9,170,670</b>	<b>9,268,906</b>	<b>101%</b>	<b>8,577,732</b>	<b>4,885,893</b>	<b>57%</b>
<b>Expenses</b>						
Capital Outlay	3,500	-	0%	1,500	512	34%
Insurance and Other Chargebacks	-	2,531		-	6,559	
Interfund Transfers	360,325	300,260	83%	305,325	254,430	83%
Salary and Benefits	7,264,128	5,037,851	69%	6,393,544	4,601,691	72%
Services and Supplies	2,313,194	1,564,900	68%	2,247,673	1,557,687	69%
<b>Expenses Total</b>	<b>9,941,147</b>	<b>6,905,542</b>	<b>69%</b>	<b>8,948,042</b>	<b>6,420,878</b>	<b>72%</b>
<b>186 LIBRARY DEBT SERVICE FUND</b>						
<b>Revenue</b>						
Property Taxes	574,677	574,676	100%	507,913	253,956	50%
<b>Revenue Total</b>	<b>574,677</b>	<b>574,676</b>	<b>100%</b>	<b>507,913</b>	<b>253,956</b>	<b>50%</b>
<b>Expenses</b>						
Debt Service	574,677	110,642	19%	507,913	116,092	23%
<b>Expenses Total</b>	<b>574,677</b>	<b>110,642</b>	<b>19%</b>	<b>507,913</b>	<b>116,092</b>	<b>23%</b>
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>						
<b>Revenue</b>						
Other Revenue	550,000	-	0%	950,000	-	0%
<b>Revenue Total</b>	<b>550,000</b>	<b>-</b>	<b>0%</b>	<b>950,000</b>	<b>-</b>	<b>0%</b>
<b>Expenses</b>						
Capital Outlay	550,000	157,800	29%	950,000	1,143,976	120%
<b>Expenses Total</b>	<b>550,000</b>	<b>157,800</b>	<b>29%</b>	<b>950,000</b>	<b>1,143,976</b>	<b>120%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>200 MOTOR FUEL TAX FUND</b>						
<b>Revenue</b>						
Interest Income	15,000	309,357	2062%	12,000	230,801	1923%
Intergovernmental Revenue	2,986,239	2,868,192	96%	2,700,000	2,771,497	103%
<b>Revenue Total</b>	<b>3,001,239</b>	<b>3,177,548</b>	<b>106%</b>	<b>2,712,000</b>	<b>3,002,298</b>	<b>111%</b>
<b>Expenses</b>						
Capital Outlay	4,405,000	1,239,294	28%	2,778,600	1,980,123	71%
Salary and Benefits	325,000	-	0%	325,000	-	0%
Services and Supplies	1,890,000	1,371,650	73%	1,038,000	448,710	43%
<b>Expenses Total</b>	<b>6,620,000</b>	<b>2,610,944</b>	<b>39%</b>	<b>4,141,600</b>	<b>2,428,833</b>	<b>59%</b>
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>						
<b>Revenue</b>						
Interest Income	7,000	27,936	399%	7,000	21,382	305%
Other Taxes	1,450,000	1,323,175	91%	1,400,000	1,094,515	78%
<b>Revenue Total</b>	<b>1,457,000</b>	<b>1,351,112</b>	<b>93%</b>	<b>1,407,000</b>	<b>1,115,897</b>	<b>79%</b>
<b>Expenses</b>						
Capital Outlay	480,000	289,097	60%	450,000	135,685	30%
Insurance and Other Chargebacks	19,142	15,950	83%	19,142	15,950	83%
Interfund Transfers	100,000	83,330	83%	90,000	75,000	83%
Miscellaneous	-	338				
Salary and Benefits	810,331	633,644	78%	758,058	576,420	76%
Services and Supplies	368,350	453,193	123%	355,000	329,948	93%
<b>Expenses Total</b>	<b>1,777,823</b>	<b>1,475,551</b>	<b>83%</b>	<b>1,672,200</b>	<b>1,133,004</b>	<b>68%</b>
<b>210 SPECIAL SERVICE AREA (SSA) #9</b>						
<b>Revenue</b>						
Interfund Transfers				206,750	206,750	100%
Interest Income	-	9,317		-	3,974	
Property Taxes	592,665	609,713	103%	595,000	352,609	59%
<b>Revenue Total</b>	<b>592,665</b>	<b>619,030</b>	<b>104%</b>	<b>801,750</b>	<b>563,334</b>	<b>70%</b>
<b>Expenses</b>						
Services and Supplies	575,000	618,341	108%	575,000	316,021	55%
<b>Expenses Total</b>	<b>575,000</b>	<b>618,341</b>	<b>108%</b>	<b>575,000</b>	<b>316,021</b>	<b>55%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>215 CDBG FUND</b>						
<b>Revenue</b>						
Interest Income	-	3,388		-	2,391	
Intergovernmental Revenue	3,068,463	785,262	26%	3,629,000	1,201,802	33%
<b>Revenue Total</b>	<b>3,068,463</b>	<b>788,649</b>	<b>26%</b>	<b>3,629,000</b>	<b>1,204,193</b>	<b>33%</b>
<b>Expenses</b>						
Capital Outlay	-	506,470		-	350,315	
Community Sponsored Organizations	75,000	280,558	374%	75,000	305,089	407%
Insurance and Other Chargebacks	-	156,384		-	210,212	
Miscellaneous	2,341,499	-	0%	2,576,376	13,375	1%
Salary and Benefits	681,559	414,805	61%	702,459	376,516	54%
Services and Supplies	17,480	21,529	123%	307,200	7,514	2%
<b>Expenses Total</b>	<b>3,115,538</b>	<b>1,379,746</b>	<b>44%</b>	<b>3,661,035</b>	<b>1,263,022</b>	<b>34%</b>
<b>220 CDBG LOAN FUND</b>						
<b>Revenue</b>						
Interest Income	5,000	17,947	359%	-	18,349	
Other Revenue	443,121	7,341	2%	100,000	151,349	151%
<b>Revenue Total</b>	<b>448,121</b>	<b>25,288</b>	<b>6%</b>	<b>100,000</b>	<b>169,698</b>	<b>170%</b>
<b>Expenses</b>						
Services and Supplies	440,000	57,103	13%	325,000	70,789	22%
<b>Expenses Total</b>	<b>440,000</b>	<b>57,103</b>	<b>13%</b>	<b>325,000</b>	<b>70,789</b>	<b>22%</b>
<b>235 NEIGHBORHOOD IMPROVEMENT</b>						
<b>Revenue</b>						
Interest Income	-	559		-	494	
<b>Revenue Total</b>	<b>-</b>	<b>559</b>		<b>-</b>	<b>494</b>	
<b>Expenses</b>						
Services and Supplies	-	1		-	10	
<b>Expenses Total</b>	<b>-</b>	<b>1</b>		<b>-</b>	<b>10</b>	

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>240 HOME FUND</b>						
<b>Revenue</b>						
Interest Income	150	380	253%	150	528	352%
Other Revenue	25,000	39,852	159%	25,000	20,663	83%
Intergovernmental Revenue	2,345,000	89,415	4%	650,000	58,152	9%
<b>Revenue Total</b>	<b>2,370,150</b>	<b>129,646</b>	<b>5%</b>	<b>675,150</b>	<b>79,343</b>	<b>12%</b>
<b>Expenses</b>						
Insurance and Other Chargebacks	1,150,000	32,799	3%	-	(13,685)	
Miscellaneous	2,000	207	10%	2,000	-	0%
Salary and Benefits	68,137	45,723	67%	70,572	53,716	76%
Services and Supplies	801,065	55,374	7%	582,266	40,298	7%
<b>Expenses Total</b>	<b>2,021,202</b>	<b>134,102</b>	<b>7%</b>	<b>654,838</b>	<b>80,329</b>	<b>12%</b>
<b>250 AFFORDABLE HOUSING FUND</b>						
<b>Revenue</b>						
Interfund Transfers	1,000,000	1,000,000	100%			
Interest Income	8,000	150,532	1882%	4,500	109,925	2443%
Other Revenue	130,000	439,583	338%	130,600	328,750	252%
Intergovernmental Revenue	145,000	122,970	85%	145,000	61,909	43%
Other Taxes	50,000	20,000	40%	50,000	16,380	33%
<b>Revenue Total</b>	<b>1,333,000</b>	<b>1,733,085</b>	<b>130%</b>	<b>330,100</b>	<b>516,964</b>	<b>157%</b>
<b>Expenses</b>						
Community Sponsored Organizations	154,000	107,861	70%	166,000	47,324	29%
Insurance and Other Chargebacks	11,000	19,581	178%	12,000	3,173	26%
Miscellaneous	1,051,500	51,380	5%	53,500	6,841	13%
Salary and Benefits	41,038	26,150	64%	130,126	59,105	45%
Services and Supplies	1,670,000	33,773	2%	1,565,000	191,268	12%
<b>Expenses Total</b>	<b>2,927,538</b>	<b>238,745</b>	<b>8%</b>	<b>1,926,626</b>	<b>307,711</b>	<b>16%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>320 DEBT SERVICE FUND</b>						
<b>Revenue</b>						
Interfund Transfers	2,693,941	1,913,830	71%	2,918,969	1,932,480	66%
Interest Income	10,000	258,306	2583%	10,000	194,827	1948%
Other Revenue	-	13,955		-	68,543	
Property Taxes	12,766,093	13,025,460	102%	12,878,258	7,389,316	57%
<b>Revenue Total</b>	<b>15,470,034</b>	<b>15,211,551</b>	<b>98%</b>	<b>15,807,227</b>	<b>9,585,166</b>	<b>61%</b>
<b>Expenses</b>						
Interfund Transfers	-	-		-	-	
Miscellaneous						
Services and Supplies	6,600	6,320	96%	6,600	27	0%
Debt Service	15,460,034	2,418,057	16%	15,797,123	2,612,830	17%
<b>Expenses Total</b>	<b>15,466,634</b>	<b>2,424,377</b>	<b>16%</b>	<b>15,803,723</b>	<b>2,612,858</b>	<b>17%</b>
<b>330 HOWARD-RIDGE TIF FUND</b>						
<b>Revenue</b>						
Interest Income	10,000	81,765	818%	10,000	83,746	837%
Other Revenue	5,000	28,000	560%	5,000	35,000	700%
Property Taxes	1,100,000	1,311,460	119%	1,100,000	633,929	58%
<b>Revenue Total</b>	<b>1,115,000</b>	<b>1,421,225</b>	<b>127%</b>	<b>1,115,000</b>	<b>752,674</b>	<b>68%</b>
<b>Expenses</b>						
Capital Outlay	50,000	934,292	1869%	785,000	793,978	101%
Interfund Transfers	363,513	302,930	83%	395,913	329,930	83%
Miscellaneous	-	46,223		-	122,867	
Services and Supplies	65,000	14,595	22%	250,000	153,433	61%
<b>Expenses Total</b>	<b>478,513</b>	<b>1,298,040</b>	<b>271%</b>	<b>1,430,913</b>	<b>1,400,209</b>	<b>98%</b>
<b>335 WEST EVANSTON TIF FUND</b>						
<b>Revenue</b>						
Interest Income	5,000	138,793	2776%	5,000	101,040	2021%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	2,055,699	142%	1,450,000	821,627	57%
<b>Revenue Total</b>	<b>1,455,000</b>	<b>2,194,492</b>	<b>151%</b>	<b>1,465,000</b>	<b>922,667</b>	<b>63%</b>
<b>Expenses</b>						
Capital Outlay	3,315,000	1,121,610	34%	3,660,000	263,484	7%
Interfund Transfers	75,000	62,500	83%	75,000	62,500	83%
Miscellaneous	12,000	91,384	762%	200,000	560,000	280%
Services and Supplies	1,005,000	90,962	9%	5,000	36,418	728%
<b>Expenses Total</b>	<b>4,407,000</b>	<b>1,366,456</b>	<b>31%</b>	<b>3,940,000</b>	<b>922,402</b>	<b>23%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>340 DEMPSTER-DODGE TIF FUND</b>						
<b>Revenue</b>						
Interest Income	1,000	37,867	3787%	1,000	15,781	1578%
Property Taxes	180,000	488,906	272%	180,000	121,726	68%
<b>Revenue Total</b>	<b>181,000</b>	<b>526,773</b>	<b>291%</b>	<b>181,000</b>	<b>137,507</b>	<b>76%</b>
<b>Expenses</b>						
Interfund Transfers	176,857	147,380	83%	174,483	145,400	83%
Miscellaneous	-	25,000				
Services and Supplies	2,000	356	18%	2,000	8,720	436%
<b>Expenses Total</b>	<b>178,857</b>	<b>172,736</b>	<b>97%</b>	<b>176,483</b>	<b>154,120</b>	<b>87%</b>
<b>345 CHICAGO-MAIN TIF</b>						
<b>Revenue</b>						
Interest Income	5,000	77,774	1555%	2,500	78,967	3159%
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%
<b>Revenue Total</b>	<b>2,885,000</b>	<b>1,295,123</b>	<b>45%</b>	<b>2,882,500</b>	<b>729,718</b>	<b>25%</b>
<b>Expenses</b>						
Capital Outlay	260,000	283,348	109%	2,469,000	276,245	11%
Interfund Transfers	272,480	227,070	83%	271,355	226,130	83%
Miscellaneous	250,000	20,157	8%	250,000	20,000	8%
Services and Supplies	15,010	1,775	12%	5,000	16,085	322%
<b>Expenses Total</b>	<b>797,490</b>	<b>532,350</b>	<b>67%</b>	<b>2,995,355</b>	<b>538,460</b>	<b>18%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>						
<b>Revenue</b>						
Interest Income	250	15,442	6177%	250	13,224	5290%
Property Taxes	221,000	220,108	100%	221,000	121,021	55%
<b>Revenue Total</b>	<b>221,250</b>	<b>235,550</b>	<b>106%</b>	<b>221,250</b>	<b>134,245</b>	<b>61%</b>
<b>Expenses</b>						
Services and Supplies	220,000	214,230	97%	220,000	117,505	53%
<b>Expenses Total</b>	<b>220,000</b>	<b>214,230</b>	<b>97%</b>	<b>220,000</b>	<b>117,505</b>	<b>53%</b>
<b>355 SPECIAL SERVICE AREA (SSA) #7</b>						
<b>Revenue</b>						
Interest Income	200	2,508	1254%	200	1,700	850%
Property Taxes	142,000	143,776	101%	142,000	77,003	54%
<b>Revenue Total</b>	<b>142,200</b>	<b>146,283</b>	<b>103%</b>	<b>142,200</b>	<b>78,702</b>	<b>55%</b>
<b>Expenses</b>						
Services and Supplies	140,000	139,844	100%	140,000	77,112	55%
<b>Expenses Total</b>	<b>140,000</b>	<b>139,844</b>	<b>100%</b>	<b>140,000</b>	<b>77,112</b>	<b>55%</b>
<b>360 SPECIAL SERVICE AREA (SSA) #8</b>						
<b>Revenue</b>						
Interest Income	-	1,119		-	735	
Property Taxes	60,200	58,230	97%	60,200	34,706	58%
<b>Revenue Total</b>	<b>60,200</b>	<b>59,349</b>	<b>99%</b>	<b>60,200</b>	<b>35,440</b>	<b>59%</b>
<b>Expenses</b>						
Services and Supplies	60,200	57,832	96%	60,200	31,505	52%
<b>Expenses Total</b>	<b>60,200</b>	<b>57,832</b>	<b>96%</b>	<b>60,200</b>	<b>31,505</b>	<b>52%</b>
<b>365 FIVE FIFTH TIF FUND</b>						
<b>Revenue</b>						
Interest Income	-	11,290		-		
Property Taxes	-	1,107,339		-		
<b>Revenue Total</b>	<b>-</b>	<b>1,118,628</b>				
<b>Expenses</b>						
Capital Outlay	-	-		-	506,360	
Miscellaneous	-	8,224		-	203,771	
Services and Supplies	100,000	322,806	323%	100,000	28,218	28%
<b>Expenses Total</b>	<b>100,000</b>	<b>331,030</b>	<b>331%</b>	<b>100,000</b>	<b>738,349</b>	<b>738%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>415 CAPITAL IMPROVEMENTS FUND</b>						
<b>Revenue</b>						
Interfund Transfers				85,000	3,264,226	3840%
Interest Income	-	336,674		-	174,051	
Other Revenue	23,283,500	19,202,445	82%	17,350,000	128,696	1%
Charges for Services	-	6,729		-	19,477	
Intergovernmental Revenue	1,470,000	1,122,329	76%	4,592,500	335,849	7%
<b>Revenue Total</b>	<b>24,753,500</b>	<b>20,668,177</b>	<b>83%</b>	<b>22,027,500</b>	<b>3,922,299</b>	<b>18%</b>
<b>Expenses</b>						
Capital Outlay	23,358,500	12,749,828	55%	22,492,500	6,212,169	28%
Miscellaneous				-	-	
Services and Supplies	1,860,000	1,907,182	103%	-	1,245,955	
<b>Expenses Total</b>	<b>25,218,500</b>	<b>14,657,009</b>	<b>58%</b>	<b>22,492,500</b>	<b>7,458,124</b>	<b>33%</b>
<b>416 CROWN CONSTRUCTION FUND</b>						
<b>Revenue</b>						
Interest Income	10,000	227,823	2278%	10,000	209,282	2093%
Other Revenue	1,000,000	275,770	28%	1,000,000	255,071	26%
Intergovernmental Revenue	-	500,000				
<b>Revenue Total</b>	<b>1,010,000</b>	<b>1,003,593</b>	<b>99%</b>	<b>1,010,000</b>	<b>464,353</b>	<b>46%</b>
<b>Expenses</b>						
Capital Outlay	200,000	109,660	55%	200,000	40,500	20%
Interfund Transfers	619,118	515,930	83%	945,000	787,500	83%
Miscellaneous				-	-	
Services and Supplies	60	9,898	16497%	-	50	
<b>Expenses Total</b>	<b>819,178</b>	<b>635,488</b>	<b>78%</b>	<b>1,145,000</b>	<b>828,050</b>	<b>72%</b>
<b>417 CROWN COMMUNITY CTR MAINTENANCE</b>						
<b>Revenue</b>						
Interfund Transfers	175,000	145,830	83%	175,000	145,830	83%
<b>Revenue Total</b>	<b>175,000</b>	<b>145,830</b>	<b>83%</b>	<b>175,000</b>	<b>145,830</b>	<b>83%</b>
<b>Expenses</b>						
Capital Outlay	175,000	-	0%	175,000	-	0%
<b>Expenses Total</b>	<b>175,000</b>	<b>-</b>	<b>0%</b>	<b>175,000</b>	<b>-</b>	<b>0%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>420 SPECIAL ASSESSMENT FUND</b>						
<b>Revenue</b>						
Interfund Transfers	-	1,000,000				
Interest Income	35,000	27,964	80%	30,000	70,649	235%
Other Taxes	125,000	122,213	98%	125,000	102,222	82%
<b>Revenue Total</b>	<b>160,000</b>	<b>1,150,177</b>	<b>719%</b>	<b>155,000</b>	<b>172,871</b>	<b>112%</b>
<b>Expenses</b>						
Capital Outlay	452,500	290,327	64%	375,000	20,108	5%
Interfund Transfers	425,652	76,670	18%	455,360	379,460	83%
Services and Supplies	50	50	100%	-	50	
<b>Expenses Total</b>	<b>878,202</b>	<b>367,047</b>	<b>42%</b>	<b>830,360</b>	<b>399,618</b>	<b>48%</b>
<b>505 PARKING SYSTEM FUND</b>						
<b>Revenue</b>						
Interfund Transfers				-	693,553	
Interest Income	25,000	134,062	536%	20,000	91,789	459%
Other Revenue	422,900	304,305	72%	486,700	390,854	80%
Charges for Services	8,420,000	8,382,975	100%	8,308,975	7,800,151	94%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	-	0%
Licenses, Permits and Fees	-	225				
<b>Revenue Total</b>	<b>9,967,900</b>	<b>8,821,567</b>	<b>88%</b>	<b>9,915,675</b>	<b>8,976,347</b>	<b>91%</b>
<b>Expenses</b>						
Capital Outlay	-	143		1,600,000	131,180	8%
Insurance and Other Chargebacks	369,077	307,560	83%	369,077	307,949	83%
Interfund Transfers	3,180,390	2,650,320	83%	3,132,390	2,610,320	83%
Miscellaneous	-	64		50,000	-	0%
Salary and Benefits	1,582,397	1,344,256	85%	1,716,539	1,199,464	70%
Services and Supplies	4,220,350	4,114,101	97%	4,340,316	3,773,962	87%
Debt Service	79,150	17,075	22%	76,150	18,075	24%
<b>Expenses Total</b>	<b>9,431,364</b>	<b>8,433,518</b>	<b>89%</b>	<b>11,284,472</b>	<b>8,040,949</b>	<b>71%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>510 WATER FUND</b>						
<b>Revenue</b>						
Interest Income	70,000	341,493	488%	70,000	221,813	317%
Other Revenue	66,234,150	25,993,663	39%	51,039,150	6,592,160	13%
Charges for Services	25,259,051	20,649,305	82%	24,378,734	19,319,903	79%
Licenses, Permits and Fees	50,000	77,208	154%	50,000	57,735	115%
<b>Revenue Total</b>	<b>91,613,201</b>	<b>47,061,668</b>	<b>51%</b>	<b>75,537,884</b>	<b>26,191,611</b>	<b>35%</b>
<b>Expenses</b>						
Capital Outlay	58,470,500	20,776,276	36%	388,400	103,001	27%
Insurance and Other Chargebacks	1,665,135	1,396,572	84%	1,665,135	1,389,264	83%
Interfund Transfers	4,363,000	3,635,840	83%	4,229,559	3,524,640	83%
Miscellaneous	10,000	-	0%	15,000	-	0%
Salary and Benefits	7,936,849	5,243,495	66%	7,110,142	4,953,099	70%
Services and Supplies	10,284,310	5,405,509	53%	5,908,008	2,745,644	46%
Contingencies	1,000	-	0%	1,000	130	13%
Debt Service	4,826,609	1,855,620	38%	4,072,486	1,301,998	32%
<b>Expenses Total</b>	<b>87,557,403</b>	<b>38,313,311</b>	<b>44%</b>	<b>23,389,730</b>	<b>14,017,775</b>	<b>60%</b>
<b>513 WATER DEPR IMPRV &amp; EXTENSION FUND</b>						
<b>Revenue</b>						
Interfund Transfers				-	137,792	
<b>Revenue Total</b>				<b>-</b>	<b>137,792</b>	
<b>Expenses</b>						
Capital Outlay	-	-		57,780,500	10,836,033	19%
Services and Supplies	-	-		11,700	1,082,487	9252%
<b>Expenses Total</b>	<b>-</b>	<b>-</b>		<b>57,792,200</b>	<b>11,918,520</b>	<b>21%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>515 SEWER FUND</b>						
<b>Revenue</b>						
Interest Income	25,000	110,723	443%	25,000	104,558	418%
Other Revenue	1,000	768	77%	1,000	22,199	2220%
Charges for Services	10,229,424	7,770,217	76%	10,240,424	7,717,868	75%
<b>Revenue Total</b>	<b>10,255,424</b>	<b>7,881,708</b>	<b>77%</b>	<b>10,266,424</b>	<b>7,844,624</b>	<b>76%</b>
<b>Expenses</b>						
Capital Outlay	2,950,000	153,491	5%	3,050,700	528,512	17%
Insurance and Other Chargebacks	369,800	308,170	83%	369,800	308,170	83%
Interfund Transfers	1,271,321	1,059,430	83%	883,858	736,550	83%
Miscellaneous				1,500	-	0%
Salary and Benefits	1,546,276	976,101	63%	1,386,579	1,095,967	79%
Services and Supplies	1,718,600	703,787	41%	1,750,300	685,757	39%
Debt Service	3,550,270	2,477,563	70%	3,809,232	2,812,727	74%
<b>Expenses Total</b>	<b>11,406,267</b>	<b>5,678,542</b>	<b>50%</b>	<b>11,251,969</b>	<b>6,167,683</b>	<b>55%</b>
<b>520 SOLID WASTE FUND</b>						
<b>Revenue</b>						
Interfund Transfers	100,000	47,170	47%			
Interest Income	3,000	19,385	646%	-	17,424	
Other Revenue	38,000	7,892	21%	122,000	56,143	46%
Charges for Services	4,902,674	3,945,863	80%	4,669,000	3,679,758	79%
Licenses, Permits and Fees	375,000	420,605	112%	389,000	284,671	73%
Property Taxes	1,332,500	1,332,500	100%	1,332,500	666,250	50%
<b>Revenue Total</b>	<b>6,751,174</b>	<b>5,773,414</b>	<b>86%</b>	<b>6,512,500</b>	<b>4,704,247</b>	<b>72%</b>
<b>Expenses</b>						
Capital Outlay	850,000	108,248	13%	525,000	79,559	15%
Interfund Transfers	418,600	348,830	83%	322,000	268,330	83%
Miscellaneous	30,000	8,844	29%	15,000	10,598	71%
Salary and Benefits	1,893,717	1,447,339	76%	1,651,410	1,362,710	83%
Services and Supplies	4,081,466	3,299,960	81%	3,935,115	2,752,188	70%
<b>Expenses Total</b>	<b>7,273,783</b>	<b>5,213,221</b>	<b>72%</b>	<b>6,448,525</b>	<b>4,473,385</b>	<b>69%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>600 FLEET SERVICES FUND</b>						
<b>Revenue</b>						
Interest Income	1,000	3,318	332%	1,000	-	0%
Other Revenue	44,000	95,065	216%	69,000	10,617	15%
Charges for Services	4,216,140	3,513,440	83%	3,244,440	2,703,690	83%
<b>Revenue Total</b>	<b>4,261,140</b>	<b>3,611,823</b>	<b>85%</b>	<b>3,314,440</b>	<b>2,714,307</b>	<b>82%</b>
<b>Expenses</b>						
Capital Outlay	-	35,530		-	184,456	
Salary and Benefits	1,624,232	1,321,989	81%	1,417,422	1,221,697	86%
Services and Supplies	2,588,890	1,868,828	72%	2,044,557	2,116,316	104%
<b>Expenses Total</b>	<b>4,213,122</b>	<b>3,226,346</b>	<b>77%</b>	<b>3,461,979</b>	<b>3,522,469</b>	<b>102%</b>
<b>601 EQUIPMENT REPLACEMENT FUND</b>						
<b>Revenue</b>						
Interfund Transfers	-	3,550,000		-	1,418,481	
Interest Income	2,000	24,266	1213%	-	10,276	
Other Revenue	25,000	135,195	541%	25,000	267,153	1069%
Charges for Services	754,885	629,070	83%	754,885	629,070	83%
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	-	0%
<b>Revenue Total</b>	<b>2,031,885</b>	<b>4,338,531</b>	<b>214%</b>	<b>2,279,885</b>	<b>2,324,979</b>	<b>102%</b>
<b>Expenses</b>						
Capital Outlay	3,365,167	1,209,616	36%	2,700,000	1,959,292	73%
Services and Supplies	-	779		-	126	
<b>Expenses Total</b>	<b>3,365,167</b>	<b>1,210,394</b>	<b>36%</b>	<b>2,700,000</b>	<b>1,959,418</b>	<b>73%</b>

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
<b>605 INSURANCE FUND</b>						
<b>Revenue</b>						
Interest Income	-	48,260				
Other Revenue	12,859,571	8,954,432	70%	11,448,112	8,678,623	76%
Charges for Services	-	3,620		-	129	
Insurance	10,098,091	8,109,503	80%	9,444,453	7,788,706	82%
Workers Compensation and Liability	886,000	761,586	86%	862,500	1,088,966	126%
<b>Revenue Total</b>	<b>23,843,662</b>	<b>17,877,401</b>	<b>75%</b>	<b>21,755,065</b>	<b>17,556,424</b>	<b>81%</b>
<b>Expenses</b>						
Insurance and Other Chargebacks	19,330,965	14,264,510	74%	16,765,000	13,506,896	81%
Salary and Benefits	3,805	4,704	124%	4,287	30,998	723%
Services and Supplies	3,660,000	2,885,374	79%	3,244,200	3,255,700	100%
<b>Expenses Total</b>	<b>22,994,770</b>	<b>17,154,587</b>	<b>75%</b>	<b>20,013,487</b>	<b>16,793,593</b>	<b>84%</b>