



Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/ Treasurer

Subject: 3rd Quarter 2024 - Cash and Investment Report

Date: October 25, 2024

Attached please find the Cash and Investment report as of September 30, 2024.

A comparison between the 3rd quarter 2024 and 2nd quarter 2024 cash/ investments indicate an increase in combined cash & investments of \$40,502,049 from \$129,064,084 to \$169,566,134 primarily due to bond proceeds received in July, timely second installment property tax collection, and Northwestern permit revenues.

We will continue to monitor the interest rate environment and overall economy.

Overall cash and Investment position:

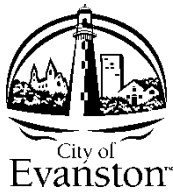
	09/30/2024	06/30/2024	Change
Cash	103,007,204	58,552,023	44,455,181
Investments	66,558,930	70,512,062	(3,953,132)
TOTAL	169,566,134	129,064,084	40,502,049

Cash and investments by individual financial institutions – 09/30/2024:

Bank	Balance	% Of total
	(In millions)	Balance
Byline	\$56.9	33.6%
Fifth Third	\$53.7	31.7%
Wintrust Bank	\$46.0	27.1%
PMA	\$8.4	5.0%
Illinois Funds	\$4.4	2.6%
Other Banks	\$0.06	.04%

Staff continue to focus on the right opportunity for higher investment returns by moving money amongst the banks or investing in municipal securities, Treasuries and agencies. At the same time, we strive to be compliant with our investment policy of not having over 50% in one institution.

If you have any questions on this report or would like to discuss in greater detail, please contact me by phone at (847) 448.8082 or by e-mail at hdesai@cityofevanston.org.



Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: September 2024 Monthly Financial Report

Date: October 25, 2024

Please find attached the financial statements as of September 30, 2024. A summary by fund for revenues, expenditures, fund, and cash balances is as follows.

City of Evanston
Cash & Investment Summary by Fund
September 30, 2024

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	118,982,139	113,441,437	5,540,702	54,607,174	49,675,159
170	American Rescue Plan	1,095,043	5,849,608	(4,754,565)	(2,719,594)	20,560,574
175	General Assistance	1,132,560	895,243	237,317	1,532,162	1,532,569
176	Human Services	3,996,956	3,936,807	60,149	2,449,159	2,449,159
177	Reparations	1,028,157	2,447,668	(1,419,512)	134,564	134,564
178	Sustainability	1,057,085	730,868	326,217	1,113,517	1,113,517
180	Good Neighbor	3,270,896	1,750,867	1,520,029	1,708,354	1,708,354
185	Library	8,977,432	6,254,828	2,722,604	7,549,375	7,551,730
186	Library Debt Service	574,676	110,642	464,034	466,815	466,815
187	Library Capital Improvement FD	-	110,060	(110,060)	(598,573)	(598,573)
200	MFT	2,848,486	2,272,064	576,422	6,860,626	6,555,760
205	E911	1,232,309	1,202,980	29,329	1,590,103	1,228,803
210	Special Service Area (SSA) #9	617,705	325,032	292,673	305,925	305,924
215	CDBG	349,738	1,256,069	(906,331)	(847,008)	(45,799)
220	CD Loan	24,444	57,103	(32,658)	358,306	358,307
235	Neighborhood Improvement	543	1	541	23,426	23,426
240	Home	119,838	114,163	5,674	13,529	13,529
250	Affordable Housing	1,653,418	182,825	1,470,593	4,241,219	4,396,286
320	Debt Service	14,779,512	2,424,375	12,355,137	15,260,173	15,260,173
330	Howard Ridge	1,374,814	1,265,693	109,121	1,945,958	1,931,732
335	West Evanston	2,140,909	831,241	1,309,668	3,526,702	3,526,644
340	Dempster-Dodge-TIF	522,599	145,498	377,101	1,025,359	1,025,301
345	Chicago Main-TIF	1,291,028	507,309	783,719	1,005,765	1,005,706
350	Special Service Area (SSA) #6	228,704	101,639	127,065	161,291	383,153
355	Special Service Area (SSA) #7	141,390	71,826	69,564	83,900	83,899
360	Special Service Area (SSA) #8	58,358	30,974	27,384	34,536	34,536
365	Five-Fifth TIF	1,085,141	330,189	754,951	617,562	617,504
415	Capital Improvements	20,641,345	11,115,740	9,525,605	1,352,195	10,138,418
416	Crown Construction	993,234	583,890	409,344	5,213,450	5,213,451
417	Crown Community CTR Maintenance	131,247	-	131,247	796,288	796,288
420	Special Assessment	147,614	170,622	(23,009)	540,049	540,049
505	Parking	8,126,102	7,628,183	497,919	3,032,989	2,454,001
510-513	Water	41,626,319	32,523,497	9,102,822	14,533,873	10,948,709
515	Sewer	7,143,788	4,862,825	2,280,963	10,868,237	8,780,253
520	Solid Waste	5,369,805	4,674,470	695,335	3,626,487	2,314,341
600	Fleet	3,252,568	2,767,180	485,387	1,867,012	334,919
601	Equipment Replacement	1,974,423	1,208,613	765,810	4,215,788	1,725,334
605	Insurance	16,096,958	15,699,632	397,326	3,687,458	5,021,618

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 September 30, 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 09/30/2024)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
BUILDING PERMITS	14,980,663	-	-	-	14,980,663
STATE INCOME TAX	10,458,444	-	-	-	10,458,444
PROPERTY TAXES	8,803,031	-	-	-	8,803,031
SALES TAX - BASIC	7,728,211	-	-	-	7,728,211
RECREATION PROGRAM FEES	6,142,894	-	-	-	6,142,894
SALES TAX - HOME RULE	5,954,832	-	-	-	5,954,832
ELECTRIC UTILITY TAX	2,188,325	-	-	-	2,188,325
TICKET FINES-PARKING	2,672,943	-	-	-	2,672,943
WHEEL TAX	2,256,136	-	-	-	2,256,136
PARKING TAX	2,204,085	-	-	-	2,204,085
LIQUOR TAX	2,185,086	-	-	-	2,185,086
REAL ESTATE TRANSFER TAX	1,053,649	1,000,000	-	-	2,053,649
AMBULANCE SERVICE	1,894,938	-	-	-	1,894,938
MUNICIPAL HOTEL TAX	1,768,154	-	-	-	1,768,154
PERSONAL PROPERTY REPLACEMENT TAX	1,640,830	-	-	-	1,640,830

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 September 30, 2024, show the General Fund with a fund balance of \$54,607,174 and cash balance of \$49,675,159. General Fund revenues are at 89% and expenses at 79%. Revenues are at 82% largely due to second installment property taxes and permit revenues from the stadium project. Through September, 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
Expenses						
Salary and Benefits	88,012,393	63,269,086	72%	75,748,150	58,824,252	78%
Insurance and Other Chargebacks	29,518,684	28,411,561	96%	28,934,436	19,269,021	67%
Services and Supplies	19,446,153	14,604,993	75%	16,965,457	13,714,418	81%
Interfund Transfers	4,887,100	3,721,912	76%	4,248,750	6,466,766	152%
Capital Outlay	272,000	2,796,821	1028%	694,500	234,151	34%
Miscellaneous	1,545,213	616,302	40%	617,822	295,400	48%
Community Sponsored Organizations	120,000	20,505	17%	120,000	55,264	46%
Contingencies	126,000	257	0%	408,500	126,283	31%
Expenses Total	143,927,543	113,441,437	79%	127,737,614	98,985,554	77%

Through September 30, 2024, Police spent 86% of budget for overtime, and Fire spent 88% of the annual budget.

Overtime Expenses	2023 Actual	2024 Budget	2024 YTD	% Budget
Police	\$1,862,988	\$ 1,736,349	1,498,012	86%
Fire	\$1,005,238	\$ 1,084,000	956,839	88%

Enterprise Funds

Through September 30, 2024, the Water Fund is showing a fund balance of \$14,533,873 and a cash balance of \$10,948,709. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay.

Other Funds

Through September 30, 2024, the Capital Improvements Fund is showing a fund balance of \$1,352,195 and a cash balance of \$10,138,418.

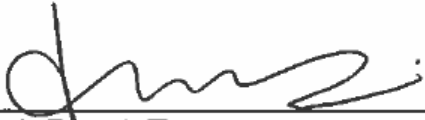
Through September 30, 2024, the Fleet Fund is showing a fund balance of \$1,867,012 and a cash balance of \$334,919. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance.

Through September 30, 2024, the Insurance Fund is showing a fund balance of \$3,687,458 and a cash balance of \$5,021,618.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. For additional financial reports, please visit: <https://www.cityofevanston.org/government/transparency/budget-financial-reports>

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the September 30, 2024 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

A handwritten signature in black ink, appearing to read 'Hitesh Desai', is written over a horizontal line.

Hitesh Desai, Treasurer

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
100 GENERAL FUND						
Revenue						
Interfund Transfers	9,623,390	6,509,741	68%	7,733,949	5,800,455	75%
Interest Income	500,000	1,569,972	314%	55,000	1,207,679	2196%
Other Revenue	1,301,500	1,189,318	91%	1,168,600	1,208,805	103%
Charges for Services	11,655,200	8,778,849	75%	8,785,075	8,071,565	92%
Fines and Forfeitures	3,725,000	2,968,708	80%	3,632,500	3,086,422	85%
Intergovernmental Revenue	3,966,034	2,971,803	75%	3,116,184	2,895,404	93%
Licenses, Permits and Fees	7,336,450	17,402,236	237%	7,543,450	5,902,978	78%
Other Taxes	66,300,000	49,137,248	74%	56,570,000	49,037,901	87%
Property Taxes	29,047,402	28,454,263	98%	29,047,402	16,682,037	57%
Revenue Total	133,454,976	118,982,139	89%	117,652,160	93,893,247	80%
Expenses						
12 LEGISLATIVE	-	4,687		-	2,608	
13 CITY COUNCIL	594,133	438,097	74%	658,324	444,127	67%
14 CITY CLERK	535,355	281,152	53%	360,108	253,359	70%
15 CITY MANAGER'S OFFICE	10,177,532	6,357,079	62%	8,143,075	8,655,039	106%
17 LAW	1,354,786	886,529	65%	988,558	820,167	83%
19 ADMINISTRATIVE SERVICES	15,148,003	9,948,254	66%	12,537,670	9,738,391	78%
21 COMMUNITY DEVELOPMENT	4,687,076	2,859,675	61%	4,183,421	2,525,181	60%
22 POLICE	35,221,511	25,142,068	71%	29,214,097	24,046,817	82%
23 FIRE MGMT & SUPPORT	22,110,663	16,759,540	76%	18,689,924	15,754,000	84%
24 HEALTH	1,817,273	1,346,714	74%	1,413,058	1,207,764	85%
30 PARKS AND RECREATION	14,547,351	14,178,799	97%	12,751,313	9,490,074	74%
40 PUBLIC WORKS AGENCY	15,868,893	10,007,534	63%	13,708,631	9,696,020	71%
99 NON-DEPARTMENTAL	21,864,968	25,231,309	115%	25,089,436	16,352,008	65%
Expenses Total	143,927,543	113,441,437	79%	127,737,614	98,985,554	77%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	50,000	1,080,500	2161%	-	1,077,325	
Other Revenue	-	14,542		-	20,682	
Intergovernmental Revenue	-	-		-	-	
Revenue Total	50,000	1,095,043	2190%	-	1,098,007	
Expenses						
Capital Outlay	10,188,900	2,305,793	23%	800,000	746,403	93%
Community Sponsored Organizations	-	468,138		-	-	
Insurance and Other Chargebacks	100,000	18,078	18%	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	837,670	8%	18,500,000	705,910	4%
Salary and Benefits	-	1,031		-	351,113	
Services and Supplies	3,275,000	551,697	17%	-	923,925	
Expenses Total	25,108,091	5,849,608	23%	22,750,000	4,682,554	21%
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	63,596	6360%	1,000	41,965	4197%
Other Revenue	27,500	5,506	20%	27,500	-	0%
Property Taxes	1,050,000	1,063,458	101%	1,300,000	736,081	57%
Revenue Total	1,078,500	1,132,560	105%	1,328,500	778,047	59%
Expenses						
Miscellaneous	7,000	6,551	94%	7,000	12,680	181%
Salary and Benefits	539,408	420,221	78%	488,738	381,161	78%
Services and Supplies	874,482	468,471	54%	864,482	394,888	46%
Expenses Total	1,420,890	895,243	63%	1,360,220	788,729	58%
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	51,821	864%	-	49,399	
Other Revenue	20,000	-	0%	2,000	27,336	1367%
Intergovernmental Revenue	114,000	585,135	513%	114,000	340,250	298%
Property Taxes	3,360,000	3,360,000	100%	3,110,000	1,555,000	50%
Revenue Total	3,500,000	3,996,956	114%	3,226,000	1,971,985	61%
Expenses						
Community Sponsored Organizations	60,000	466,782	778%	60,000	435,181	725%
Insurance and Other Chargebacks	-	18,230		-	19,313	
Miscellaneous	210,000	193,103	92%	213,000	210,935	99%
Salary and Benefits	2,654,369	1,924,731	73%	2,373,285	1,454,451	61%
Services and Supplies	2,334,063	1,333,962	57%	1,804,973	986,460	55%
Expenses Total	5,258,432	3,936,807	75%	4,451,258	3,106,340	70%
177 REPARATIONS FUND						

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Revenue						
Interest Income	2,500	24,658	986%	-	17,780	
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	2,756,994	81%
Revenue Total	1,502,500	1,028,157	68%	3,400,000	2,883,336	85%
Expenses						
Miscellaneous	3,400,000	2,342,796	69%	3,400,000	1,204,964	35%
Services and Supplies	101,000	104,872	104%	-	1,289	
Expenses Total	3,501,000	2,447,668	70%	3,400,000	1,206,254	35%
178 SUSTAINABILITY FUND						
Revenue						
Interfund Transfers	700,000	650,003	93%	200,000	150,003	75%
Interest Income	2,000	21,087	1054%	-	9,125	
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	306,086	61%	500,000	361,871	72%
Revenue Total	1,862,000	1,057,085	57%	1,200,000	570,999	48%
Expenses						
Community Sponsored Organizations	500,000	-	0%			
Miscellaneous	525,000	75,000	14%			
Salary and Benefits	250,368	190,054	76%	256,893	122,076	48%
Services and Supplies	725,120	465,813	64%	546,000	205,367	38%
Expenses Total	2,000,488	730,868	37%	802,893	327,443	41%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	1,000	20,896	2090%	-	11,395	
Other Revenue	3,000,000	3,250,000	108%			
Revenue Total	3,001,000	3,270,896	109%	-	11,395	
Expenses						
Capital Outlay				-	75,000	
Interfund Transfers	3,000,000	1,500,000	50%	85,000	-	0%
Miscellaneous	314,000	-	0%	-	450,000	
Services and Supplies	-	250,867		-	178	
Expenses Total	3,314,000	1,750,867	53%	85,000	525,178	618%

Funds	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	258,909	1036%	21,600	202,070	936%
Other Revenue	405,000	158,382	39%	405,000	199,888	49%
Charges for Services	400	1,525	381%	400	283	71%
Fines and Forfeitures				-	(49,744)	
Intergovernmental Revenue	200,213	169,449	85%	209,866	193,694	92%
Property Taxes	8,213,664	8,106,623	99%	7,535,472	4,074,827	54%
Library Revenue	109,394	108,974	100%	155,394	69,308	45%
Revenue Total	9,170,670	8,977,432	98%	8,577,732	4,856,786	57%
Expenses						
Capital Outlay	3,500	-	0%	1,500	512	34%
Insurance and Other Chargebacks	-	2,531		-	5,452	
Interfund Transfers	360,325	270,234	75%	305,325	228,987	75%
Salary and Benefits	7,264,128	4,554,130	63%	6,393,544	4,154,772	65%
Services and Supplies	2,313,194	1,427,933	62%	2,247,673	1,392,176	62%
Expenses Total	9,941,147	6,254,828	63%	8,948,042	5,781,899	65%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	574,677	574,676	100%	507,913	253,956	50%
Revenue Total	574,677	574,676	100%	507,913	253,956	50%
Expenses						
Debt Service	574,677	110,642	19%	507,913	116,092	23%
Expenses Total	574,677	110,642	19%	507,913	116,092	23%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	550,000	-	0%	950,000	-	0%
Revenue Total	550,000	-	0%	950,000	-	0%
Expenses						
Capital Outlay	550,000	110,060	20%	950,000	512,176	54%
Expenses Total	550,000	110,060	20%	950,000	512,176	54%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	15,000	284,745	1898%	12,000	203,505	1696%
Intergovernmental Revenue	2,986,239	2,563,741	86%	2,700,000	2,464,022	91%
Revenue Total	3,001,239	2,848,486	95%	2,712,000	2,667,526	98%
Expenses						
Capital Outlay	4,405,000	1,027,758	23%	2,778,600	1,957,564	70%
Salary and Benefits	325,000	-	0%	325,000	-	0%
Services and Supplies	1,890,000	1,244,306	66%	1,038,000	438,306	42%
Expenses Total	6,620,000	2,272,064	34%	4,141,600	2,395,870	58%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	7,000	27,081	387%	7,000	19,791	283%
Other Taxes	1,450,000	1,205,227	83%	1,400,000	970,597	69%
Revenue Total	1,457,000	1,232,309	85%	1,407,000	990,388	70%
Expenses						
Capital Outlay	480,000	176,677	37%	450,000	121,275	27%
Insurance and Other Chargebacks	19,142	14,355	75%	19,142	14,355	75%
Interfund Transfers	100,000	74,997	75%	90,000	67,500	75%
Miscellaneous	-	338				
Salary and Benefits	810,331	563,184	70%	758,058	524,720	69%
Services and Supplies	368,350	373,429	101%	355,000	243,866	69%
Expenses Total	1,777,823	1,202,980	68%	1,672,200	971,716	58%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interfund Transfers				206,750	206,750	100%
Interest Income	-	8,071		-	3,802	
Property Taxes	592,665	609,634	103%	595,000	352,609	59%
Revenue Total	592,665	617,705	104%	801,750	563,162	70%
Expenses						
Services and Supplies	575,000	325,032	57%	575,000	316,021	55%
Expenses Total	575,000	325,032	57%	575,000	316,021	55%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
215 CDBG FUND						
Revenue						
Interest Income	-	3,388		-	2,094	
Intergovernmental Revenue	3,068,463	346,350	11%	3,629,000	655,078	18%
Revenue Total	3,068,463	349,738	11%	3,629,000	657,172	18%
Expenses						
Capital Outlay	-	506,470		-	100,074	
Community Sponsored Organizations	75,000	280,558	374%	75,000	205,089	273%
Insurance and Other Chargebacks	-	66,703		-	210,212	
Miscellaneous	2,341,499	-	0%	2,576,376	13,375	1%
Salary and Benefits	681,559	380,809	56%	702,459	334,327	48%
Services and Supplies	17,480	21,529	123%	307,200	6,491	2%
Expenses Total	3,115,538	1,256,069	40%	3,661,035	869,568	24%
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	17,612	352%	-	16,610	
Other Revenue	443,121	6,832	2%	100,000	100,494	100%
Revenue Total	448,121	24,444	5%	100,000	117,104	117%
Expenses						
Services and Supplies	440,000	57,103	13%	325,000	44,609	14%
Expenses Total	440,000	57,103	13%	325,000	44,609	14%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	543		-	451	
Revenue Total	-	543		-	451	
Expenses						
Services and Supplies	-	1		-	8	
Expenses Total	-	1		-	8	
240 HOME FUND						
Revenue						
Interest Income	150	295	197%	150	497	331%
Other Revenue	25,000	37,695	151%	25,000	20,538	82%
Intergovernmental Revenue	2,345,000	81,848	3%	650,000	37,371	6%
Revenue Total	2,370,150	119,838	5%	675,150	58,406	9%
Expenses						
Insurance and Other Chargebacks	1,150,000	26,166	2%	-	(13,685)	
Miscellaneous	2,000	207	10%	2,000	-	0%
Salary and Benefits	68,137	39,989	59%	70,572	47,591	67%
Services and Supplies	801,065	47,802	6%	582,266	29,081	5%
Expenses Total	2,021,202	114,163	6%	654,838	62,988	10%
250 AFFORDABLE HOUSING FUND						

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Revenue						
Interfund Transfers	1,000,000	1,000,000	100%			
Interest Income	8,000	132,428	1655%	4,500	97,836	2174%
Other Revenue	130,000	407,917	314%	130,600	297,500	228%
Intergovernmental Revenue	145,000	93,073	64%	145,000	57,213	39%
Other Taxes	50,000	20,000	40%	50,000	-	0%
Revenue Total	1,333,000	1,653,418	124%	330,100	452,549	137%
Expenses						
Community Sponsored Organizations	154,000	77,964	51%	166,000	47,324	29%
Insurance and Other Chargebacks	11,000	14,069	128%	12,000	3,173	26%
Miscellaneous	1,051,500	38,620	4%	53,500	7,465	14%
Salary and Benefits	41,038	25,279	62%	130,126	52,980	41%
Services and Supplies	1,670,000	26,893	2%	1,565,000	191,263	12%
Expenses Total	2,927,538	182,825	6%	1,926,626	302,205	16%
320 DEBT SERVICE FUND						
Revenue						
Interfund Transfers	2,693,941	1,779,639	66%	2,918,969	1,739,232	60%
Interest Income	10,000	194,567	1946%	10,000	170,638	1706%
Other Revenue	-	301		-	62,360	
Property Taxes	12,766,093	12,805,005	100%	12,878,258	7,389,316	57%
Revenue Total	15,470,034	14,779,512	96%	15,807,227	9,361,545	59%
Expenses						
Interfund Transfers	-	-				
Miscellaneous				-	-	
Services and Supplies	6,600	6,318	96%	6,600	25	0%
Debt Service	15,460,034	2,418,057	16%	15,797,123	2,612,830	17%
Expenses Total	15,466,634	2,424,375	16%	15,803,723	2,612,855	17%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	10,000	73,901	739%	10,000	78,105	781%
Other Revenue	5,000	21,000	420%	5,000	35,000	700%
Property Taxes	1,100,000	1,279,914	116%	1,100,000	633,929	58%
Revenue Total	1,115,000	1,374,814	123%	1,115,000	747,033	67%
Expenses						
Capital Outlay	50,000	932,238	1864%	785,000	793,978	101%
Interfund Transfers	363,513	272,637	75%	395,913	296,937	75%
Miscellaneous	-	46,223		-	122,867	
Services and Supplies	65,000	14,595	22%	250,000	152,476	61%
Expenses Total	478,513	1,265,693	265%	1,430,913	1,366,258	95%
335 WEST EVANSTON TIF FUND						
Revenue						

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Interest Income	5,000	124,434	2489%	5,000	91,289	1826%
Other Revenue				10,000	-	0%
Property Taxes	1,450,000	2,016,475	139%	1,450,000	821,627	57%
Revenue Total	1,455,000	2,140,909	147%	1,465,000	912,916	62%
Expenses						
Capital Outlay	3,315,000	618,300	19%	3,660,000	56,264	2%
Interfund Transfers	75,000	56,250	75%	75,000	56,250	75%
Miscellaneous	12,000	65,731	548%	200,000	560,000	280%
Services and Supplies	1,005,000	90,961	9%	5,000	35,460	709%
Expenses Total	4,407,000	831,241	19%	3,940,000	707,974	18%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	1,000	33,693	3369%	1,000	14,278	1428%
Property Taxes	180,000	488,906	272%	180,000	121,726	68%
Revenue Total	181,000	522,599	289%	181,000	136,005	75%
Expenses						
Interfund Transfers	176,857	132,642	75%	174,483	130,860	75%
Services and Supplies	2,000	356	18%	2,000	7,763	388%
Miscellaneous	-	12,500				
Expenses Total	178,857	145,498	81%	176,483	138,623	79%
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	5,000	73,679	1474%	2,500	71,257	2850%
Other Revenue	1,880,000	50,000	3%	1,880,000	-	0%
Property Taxes	1,000,000	1,167,349	117%	1,000,000	650,751	65%
Revenue Total	2,885,000	1,291,028	45%	2,882,500	722,008	25%
Expenses						
Capital Outlay	260,000	283,348	109%	2,469,000	119,173	5%
Interfund Transfers	272,480	204,363	75%	271,355	203,517	75%
Miscellaneous	250,000	17,823	7%	250,000	20,000	8%
Services and Supplies	15,010	1,774	12%	5,000	15,127	303%
Expenses Total	797,490	507,309	64%	2,995,355	357,817	12%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	13,882	5553%	250	11,921	4769%
Property Taxes	221,000	214,822	97%	221,000	121,021	55%
Revenue Total	221,250	228,704	103%	221,250	132,943	60%
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	2,166	1083%	200	1,649	824%
Property Taxes	142,000	139,224	98%	142,000	77,003	54%
Revenue Total	142,200	141,390	99%	142,200	78,651	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	-	979		-	704	
Property Taxes	60,200	57,379	95%	60,200	34,706	58%
Revenue Total	60,200	58,358	97%	60,200	35,410	59%
Expenses						
Services and Supplies	60,200	30,974	51%	60,200	31,505	52%
Expenses Total	60,200	30,974	51%	60,200	31,505	52%
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	-	8,776				
Property Taxes	-	1,076,365				
Revenue Total	-	1,085,141				
Expenses						
Capital Outlay	-	-		-	506,360	
Miscellaneous	-	7,384		-	185,665	
Services and Supplies	100,000	322,806	323%	100,000	27,261	27%
Expenses Total	100,000	330,189	330%	100,000	719,286	719%

Funds	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	-	303,526		-	167,388	
Other Revenue	23,283,500	19,208,761	82%	17,350,000	98,523	1%
Charges for Services	-	6,729		-	19,477	
Intergovernmental Revenue	1,470,000	1,122,329	76%	4,592,500	322,500	7%
Revenue Total	24,753,500	20,641,345	83%	22,027,500	3,872,113	18%
Expenses						
Capital Outlay	23,358,500	9,523,798	41%	22,492,500	5,563,718	25%
Miscellaneous				-	-	
Services and Supplies	1,860,000	1,591,943	86%	-	1,085,283	
Expenses Total	25,218,500	11,115,740	44%	22,492,500	6,649,001	30%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	213,637	2136%	10,000	191,916	1919%
Other Revenue	1,000,000	279,598	28%	1,000,000	246,222	25%
Intergovernmental Revenue	-	500,000				
Revenue Total	1,010,000	993,234	98%	1,010,000	438,137	43%
Expenses						
Capital Outlay	200,000	109,660	55%	200,000	-	0%
Interfund Transfers	619,118	464,337	75%	945,000	708,750	75%
Miscellaneous				-	-	
Services and Supplies	60	9,893	16488%	-	45	
Expenses Total	819,178	583,890	71%	1,145,000	708,795	62%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	131,247	75%	175,000	131,247	75%
Revenue Total	175,000	131,247	75%	175,000	131,247	75%
Expenses						
Capital Outlay	175,000	-	0%	175,000	-	0%
Expenses Total	175,000	-	0%	175,000	-	0%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	35,000	25,400	73%	30,000	63,246	211%
Other Taxes	125,000	122,213	98%	125,000	103,471	83%
Revenue Total	160,000	147,614	92%	155,000	166,717	108%
Expenses						
Capital Outlay	452,500	101,574	22%	375,000	20,108	5%
Interfund Transfers	425,652	69,003	16%	455,360	341,514	75%
Services and Supplies	50	45	90%	-	45	
Expenses Total	878,202	170,622	19%	830,360	361,667	44%
505 PARKING SYSTEM FUND						
Revenue						
Interest Income	25,000	118,825	475%	20,000	75,080	375%
Other Revenue	422,900	278,312	66%	486,700	355,651	73%
Charges for Services	8,420,000	7,728,814	92%	8,308,975	6,966,432	84%
Intergovernmental Revenue	1,100,000	-	0%	1,100,000	693,553	63%
Licenses, Permits and Fees	-	150				
Revenue Total	9,967,900	8,126,102	82%	9,915,675	8,090,716	82%
Expenses						
Capital Outlay	-	143		1,600,000	131,180	8%
Insurance and Other Chargebacks	369,077	276,804	75%	369,077	277,193	75%
Interfund Transfers	3,180,390	2,385,288	75%	3,132,390	2,349,288	75%
Miscellaneous	-	64		50,000	-	0%
Salary and Benefits	1,582,397	1,217,420	77%	1,716,539	1,071,751	62%
Services and Supplies	4,220,350	3,731,389	88%	4,340,316	3,337,069	77%
Debt Service	79,150	17,075	22%	76,150	18,075	24%
Expenses Total	9,431,364	7,628,183	81%	11,284,472	7,184,556	64%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
510 WATER FUND						
Revenue						
Interest Income	70,000	278,995	399%	70,000	204,333	292%
Other Revenue	66,234,150	22,604,738	34%	51,039,150	6,252,558	12%
Charges for Services	25,259,051	18,676,418	74%	24,378,734	17,524,085	72%
Licenses, Permits and Fees	50,000	66,168	132%	50,000	16,705	33%
Revenue Total	91,613,201	41,626,319	45%	75,537,884	23,997,681	32%
Expenses						
Capital Outlay	58,470,500	16,574,997	28%	388,400	-	0%
Insurance and Other Chargebacks	1,665,135	1,257,811	76%	1,665,135	1,250,503	75%
Interfund Transfers	4,363,000	3,272,256	75%	4,229,559	3,172,176	75%
Miscellaneous	10,000	-	0%	15,000	-	0%
Salary and Benefits	7,936,849	4,720,574	59%	7,110,142	4,485,314	63%
Services and Supplies	10,284,310	4,875,992	47%	5,908,008	2,118,048	36%
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	32,523,497	37%	23,389,730	12,294,286	53%
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers				-	137,792	
Revenue Total				-	137,792	
Expenses						
Capital Outlay	-	-		57,780,500	9,537,242	17%
Services and Supplies	-	-		11,700	994,646	8501%
Expenses Total	-	-		57,792,200	10,531,888	18%
515 SEWER FUND						
Revenue						
Interest Income	25,000	96,847	387%	25,000	97,673	391%
Other Revenue	1,000	768	77%	1,000	15,418	1542%
Charges for Services	10,229,424	7,046,174	69%	10,240,424	7,091,806	69%
Revenue Total	10,255,424	7,143,788	70%	10,266,424	7,204,896	70%
Expenses						
Capital Outlay	2,950,000	99,418	3%	3,050,700	528,512	17%
Insurance and Other Chargebacks	369,800	277,353	75%	369,800	277,353	75%
Interfund Transfers	1,271,321	953,487	75%	883,858	662,895	75%
Miscellaneous				1,500	-	0%
Salary and Benefits	1,546,276	878,365	57%	1,386,579	981,529	71%
Services and Supplies	1,718,600	543,895	32%	1,750,300	659,778	38%
Debt Service	3,550,270	2,110,307	59%	3,809,232	2,445,471	64%
Expenses Total	11,406,267	4,862,825	43%	11,251,969	5,555,538	49%
520 SOLID WASTE FUND						

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
Revenue						
Interfund Transfers	100,000	47,170	47%			
Interest Income	3,000	15,727	524%	-	16,501	
Other Revenue	38,000	6,780	18%	122,000	55,881	46%
Charges for Services	4,902,674	3,619,722	74%	4,669,000	3,369,302	72%
Licenses, Permits and Fees	375,000	347,907	93%	389,000	283,894	73%
Property Taxes	1,332,500	1,332,500	100%	1,332,500	666,250	50%
Revenue Total	6,751,174	5,369,805	80%	6,512,500	4,391,827	67%
Expenses						
Capital Outlay	850,000	98,513	12%	525,000	64,720	12%
Interfund Transfers	418,600	313,947	75%	322,000	241,497	75%
Miscellaneous	30,000	8,844	29%	15,000	9,842	66%
Salary and Benefits	1,893,717	1,335,714	71%	1,651,410	1,213,990	74%
Services and Supplies	4,081,466	2,917,452	71%	3,935,115	2,594,130	66%
Expenses Total	7,273,783	4,674,470	64%	6,448,525	4,124,179	64%
600 FLEET SERVICES FUND						
Revenue						
Interest Income	1,000	3,085	309%	1,000	-	0%
Other Revenue	44,000	87,387	199%	69,000	10,617	15%
Charges for Services	4,216,140	3,162,096	75%	3,244,440	2,433,321	75%
Revenue Total	4,261,140	3,252,568	76%	3,314,440	2,443,938	74%
Expenses						
Capital Outlay	-	35,530		-	184,456	
Salary and Benefits	1,624,232	1,192,938	73%	1,417,422	1,096,498	77%
Services and Supplies	2,588,890	1,538,712	59%	2,044,557	1,908,961	93%
Expenses Total	4,213,122	2,767,180	66%	3,461,979	3,189,915	92%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Interfund Transfers	-	1,250,000		-	237,001	
Interest Income	2,000	23,065	1153%	-	10,276	
Other Revenue	25,000	135,195	541%	25,000	267,153	1069%
Charges for Services	754,885	566,163	75%	754,885	566,163	75%
Intergovernmental Revenue	1,250,000	-	0%	1,500,000	1,181,480	79%
Revenue Total	2,031,885	1,974,423	97%	2,279,885	2,262,072	99%
Expenses						
Capital Outlay	3,365,167	1,207,871	36%	2,700,000	1,750,857	65%
Services and Supplies	-	742		-	126	
Expenses Total	3,365,167	1,208,613	36%	2,700,000	1,750,983	65%

Funds	2024 Budget	2024 Actual	% of Budget	2023 Budget	2023 Actual	% of Budget
605 INSURANCE FUND						
Revenue						
Interest Income	-	44,815				
Other Revenue	12,859,571	8,003,798	62%	11,448,112	7,810,051	68%
Charges for Services	-	3,620		-	129	
Insurance	10,098,091	7,354,456	73%	9,444,453	7,061,520	75%
Workers Compensation and Liability	886,000	690,268	78%	862,500	992,495	115%
Revenue Total	23,843,662	16,096,958	68%	21,755,065	15,864,195	73%
Expenses						
Insurance and Other Chargebacks	19,330,965	12,929,747	67%	16,765,000	12,221,123	73%
Salary and Benefits	3,805	4,237	111%	4,287	30,541	712%
Services and Supplies	3,660,000	2,765,648	76%	3,244,200	2,671,217	82%
Expenses Total	22,994,770	15,699,632	68%	20,013,487	14,922,880	75%