



# Memorandum

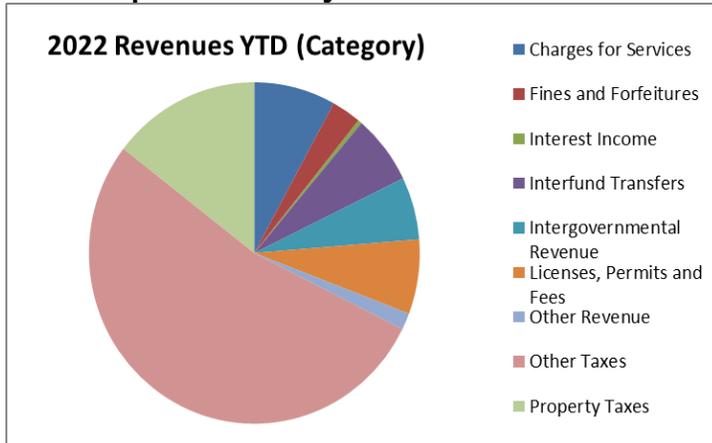
To: Luke Stowe, City Manager  
 From: Hitesh Desai, CFO/City Treasurer  
 Subject: November 2022 Monthly Financial Report  
 Date: December 23, 2022

Please find attached the unaudited financial statements as of November 30, 2022. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

**City of Evanston**  
**Cash & Investment Summary by Fund**  
**November 30, 2022**

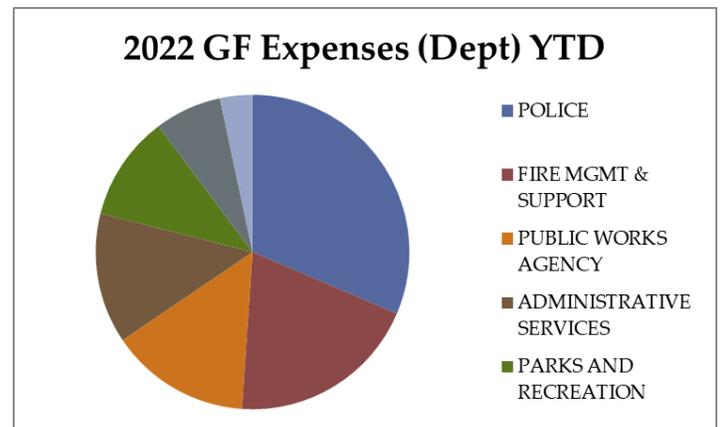
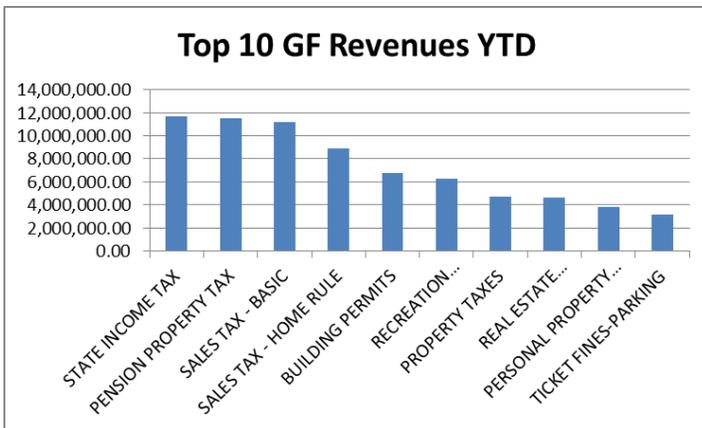
Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	120,447,755	100,508,839	<b>19,938,916</b>	51,484,960	47,415,065
170	American Rescue Plan	21,995,212	6,584,468	<b>15,410,744</b>	15,437,289	32,224,116
175	General Assistance	773,414	931,976	<b>(158,562)</b>	451,756	451,756
176	Human Services	1,921,875	2,428,515	<b>(506,640)</b>	1,525,295	1,525,295
177	Reparations	8,712	219,506	<b>(210,793)</b>	294,921	294,921
178	Sustainability	583,535	206,997	<b>376,538</b>	376,538	455,844
180	Good Neighbor	4,610	139,261	<b>(134,651)</b>	767,512	767,512
185	Library	4,778,859	7,082,878	<b>(2,304,019)</b>	1,215,597	1,068,850
186	Library Debt Service	253,313	119,322	<b>133,991</b>	135,134	135,134
187	Library Capital Improvement FD	-	170,259	<b>(170,259)</b>	707,867	707,867
200	MFT	4,465,842	3,809,749	<b>656,093</b>	5,736,916	5,459,928
205	E911	1,473,024	1,445,273	<b>27,751</b>	1,562,238	1,196,649
210	Special Service Area (SSA) #9	319,430	317,540	<b>1,890</b>	(204,860)	(204,860)
215	CDBG	1,468,334	1,545,603	<b>(77,269)</b>	(16,446)	(16,446)
220	CD Loan	73,624	18,705	<b>54,919</b>	365,850	365,850
235	Neighborhood Improvement	120	8	<b>112</b>	22,255	22,255
240	Home	319,314	313,866	<b>5,448</b>	31,184	31,184
250	Affordable Housing	601,022	489,090	<b>111,933</b>	2,584,876	2,732,742
320	Debt Service	10,172,990	2,874,779	<b>7,298,211</b>	8,750,782	8,097,325
330	Howard Ridge	792,423	1,870,273	<b>(1,077,850)</b>	1,595,716	2,261,563
335	West Evanston	1,038,406	1,881,246	<b>(842,840)</b>	2,430,374	2,409,365
340	Dempster-Dodge-TIF	162,882	160,396	<b>2,486</b>	327,490	327,490
345	Chicago Main-TIF	688,084	316,603	<b>371,481</b>	1,323,008	1,323,008
350	Special Service Area (SSA) #6	123,813	-	<b>123,813</b>	125,592	125,592
355	Special Service Area (SSA) #7	82,354	77,075	<b>5,279</b>	13,993	13,993
360	Special Service Area (SSA) #8	34,505	30,517	<b>3,988</b>	7,206	7,206
365	Five-Fifth TIF		25,668	<b>(25,668)</b>	(25,668)	(25,668)
415	Capital Improvements	1,964,831	11,317,003	<b>(9,352,173)</b>	2,253,365	9,566,975
416	Crown Construction	674,448	1,029,250	<b>(354,802)</b>	5,375,016	5,375,016
417	Crown Community CTR Maintenance	160,417	34,951	<b>125,466</b>	475,462	475,462
420	Special Assessment	310,150	901,025	<b>(590,876)</b>	1,542,720	1,542,720
505	Parking	10,288,176	9,727,434	<b>560,742</b>	1,291,808	969,202
510-513	Water	29,247,218	34,183,752	<b>(4,936,534)</b>	9,098,970	7,845,484
515	Sewer	8,823,213	9,076,229	<b>(253,016)</b>	5,349,886	3,993,794
520	Solid Waste	6,508,214	5,668,384	<b>839,829</b>	1,297,598	174,057
600	Fleet	2,863,589	3,329,834	<b>(466,246)</b>	252,370	(1,109,827)
601	Equipment Replacement	3,346,726	2,457,278	<b>889,449</b>	905,763	905,764
605	Insurance	18,317,234	18,722,769	<b>(405,535)</b>	(4,904,717)	(1,650,523)

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 November 30, 2022. Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations.

Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. All fund balances are unaudited.

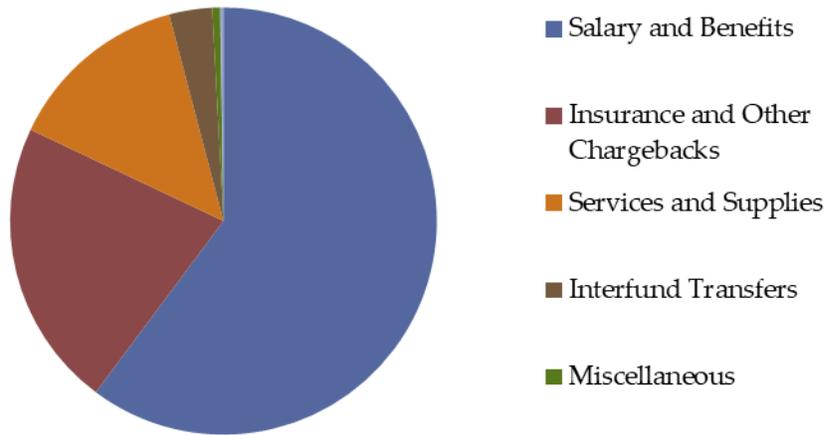


The unaudited financial statements show the General Fund as of November 30, 2022 with a fund balance of \$51,484,960 and cash balance of \$47,415,065. The attached financials show General Fund revenues at 102% of budget and expenses at 85% of budget. Additionally, taxes collected such as Sales and Income, are higher due to inflation. Salaries and benefits account for the majority of expenses within the General Fund. Due to widespread vacancies across several departments, expenses YTD are below target. Per reports, the second installment of property tax bills are expected to come out on December 1 with a due date of December 30.

**Expenses by Department**

Expenses	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
12 LEGISLATIVE	795.00	0.00		0.00	0.00	
13 CITY COUNCIL	471,231.77	556,165.60	85%	580,565.86	579,384.00	100%
14 CITY CLERK	178,808.40	178,794.66	100%	271,122.26	343,573.00	79%
15 CITY MANAGER'S OFFICE	5,563,343.68	6,004,834.63	93%	6,776,452.77	6,232,882.39	109%
17 LAW	472,926.91	576,892.00	82%	856,185.21	970,341.14	88%
19 ADMINISTRATIVE SERVICES	9,374,197.34	10,360,246.39	90%	10,857,861.94	11,449,182.64	95%
21 COMMUNITY DEVELOPMENT	2,947,285.96	3,073,829.11	96%	2,904,741.85	4,488,316.71	65%
22 POLICE	36,526,627.14	39,734,285.59	92%	24,525,147.61	29,280,597.55	84%
23 FIRE MGMT & SUPPORT	24,613,875.02	26,006,574.05	95%	15,544,895.75	16,823,271.83	92%
24 HEALTH	1,771,553.81	1,556,419.50	114%	2,254,296.43	1,453,836.00	155%
30 PARKS AND RECREATION	10,044,547.98	11,329,360.87	89%	10,596,657.13	12,101,740.47	88%
40 PUBLIC WORKS AGENCY	10,544,871.39	11,642,790.99	91%	13,253,056.01	13,444,799.45	99%
99 NON-DEPARTMENTAL				12,087,856.49	20,723,062.00	58%
Expenses Total	102,510,064	111,020,193	92%	100,508,839	117,890,987	85%

## 2022 GF Expenses (Category) YTD



Interfund Transfers are over budget YTD due to unbudgeted transfers that occurred in 2022 approved by City Council. Transfers includes a \$1,000,000 transfer from the General Fund to Solid Waste and \$500,000 transfer from General Fund to the Capital Improvement Fund.

General Fund	2021 YTD Actual	2021 Budget	% of Budget	2022 YTD Actual	2022 Budget	% of Budget
<b>Expenses</b>						
Salary and Benefits	62,504,433	68,210,034	92%	63,173,414	74,503,722	85%
Insurance and Other Chargebacks	25,212,062	25,368,239	99%	15,627,679	24,383,062	64%
Services and Supplies	11,232,479	13,313,796	84%	15,657,843	15,131,213	103%
Interfund Transfers	2,791,228	3,045,000	92%	4,796,718	2,595,000	185%
Miscellaneous	468,548	579,625	81%	943,782	590,390	160%
Community Sponsored Organization	171,026	320,000	53%	301,972	434,500	69%
Capital Outlay	113,665	-		6,667	69,600	10%
Contingencies	16,623	183,500	9%	763	183,500	0%
<b>Expenses Total</b>	<b>102,510,064</b>	<b>111,020,193</b>	<b>92%</b>	<b>100,508,839</b>	<b>117,890,987</b>	<b>85%</b>

Staff continues to monitor Police and Fire overtime expenses. Through November 30, 2022, Police had spent 96% of budget for overtime, and Fire had spent 94% of the annual budget.

Overtime Expenses	2021 Actual	2022 Budget	2022 YTD	% Budget
Police	\$1,550,896	\$ 1,509,073	\$1,449,867	96%
Fire	\$1,359,388	\$ 959,956	\$904,913	94%

### Enterprise Funds

Parking Fund revenues through November 30, 2022, are at 88% of budget and expenses are at 82%. Revenues are slightly below target but are expected to increase with increased usage of parking garages and overall traffic in the downtown during the holiday months. Parking Meter Revenues (Passport) is trending higher in 2022.

Through November 30, 2022, overall the Water Fund operating revenues and expenses are in line with the budget. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay. One concern is the fact that 2022 GO Bonds have

not been issued for projects planned in this fund. These projects have been drawing on the existing fund balance until these bonds are issued.

Through November 30, 2022, overall, the Sewer Fund operating revenues and expenses are in line with the budget.

During September, the Solid Waste Fund received a \$1,000,000 transfer from the General Fund resulting in higher revenues as of November 30, 2022. Expenses in the Solid Waste fund are in line with the budget.

## **Other Funds**

Through November 30, 2022, the SSA #9 Fund is showing a negative fund balance and cash balance of \$204,860.

Through November 30, 2022, the Capital Improvements Fund is showing a fund balance of \$2,253,365 and a cash balance of \$9,566,975. The fund continues to spend down Series 2021 and Series 2020 bond proceeds. The fund saw a significant decrease in fund balance due to the booking of expenses for projects that have been completed, but invoices not received from IDOT

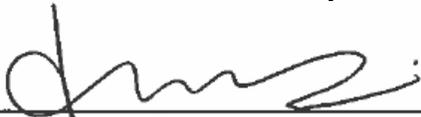
Through November 30, 2022, the Crown Construction fund is showing fund and cash balance of \$5,375,016. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown.

Through November 30, 2022, the Insurance Fund is showing a negative fund balance of \$4,904,717 and a negative cash balance of \$1,650,523. Fund balance is significantly lower than cash balance due to accrued liabilities for pending litigations.

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). 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 November 30, 2022 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>100 GENERAL FUND</b>						
<b>Revenue</b>						
Other Taxes	55,001,719	48,775,000	113%	64,286,377	51,925,000	124%
Property Taxes	28,496,720	28,298,539	101%	16,178,435	28,774,164	56%
Interfund Transfers	8,452,501	9,149,103	92%	8,044,397	8,775,706	92%
Charges for Services	8,101,591	9,357,875	87%	9,663,853	8,491,325	114%
Licenses, Permits and Fees	7,888,678	8,085,550	98%	9,449,414	8,085,550	117%
Fines and Forfeitures	3,231,681	4,123,500	78%	3,575,951	3,723,500	96%
Intergovernmental Revenue	2,926,260	1,584,942	185%	6,867,946	5,961,342	115%
Other Revenue	1,127,869	1,593,100	71%	1,848,343	2,118,100	87%
Interest Income	29,120	55,000	53%	533,040	55,000	969%
Revenue Total	115,256,139	111,022,609	104%	120,447,755	117,909,687	102%
<b>Expenses</b>						
	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
12 LEGISLATIVE	795.00	0.00		0.00	0.00	
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22 POLICE	36,526,627.14	39,734,285.59	92%	24,525,147.61	29,280,597.55	84%
23 FIRE MGMT & SUPPORT	24,613,875.02	26,006,574.05	95%	15,544,895.75	16,823,271.83	92%
24 HEALTH	1,771,553.81	1,556,419.50	114%	2,254,296.43	1,453,836.00	155%
30 PARKS AND RECREATION	10,044,547.98	11,329,360.87	89%	10,596,657.13	12,101,740.47	88%
40 PUBLIC WORKS AGENCY	10,544,871.39	11,642,790.99	91%	13,253,056.01	13,444,799.45	99%
99 NON-DEPARTMENTAL				12,087,856.49	20,723,062.00	58%
Expenses Total	102,510,064	111,020,193	92%	100,508,839	117,890,987	85%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>170 AMERICAN RESCUE PLAN</b>						
Revenue						
Intergovernmental Revenue	21,586,827	-		21,586,827	21,586,827	100%
Interest Income	24,679	-		408,385	-	
Revenue Total	21,611,506	-		21,995,212	21,586,827	102%
Expenses						
Interfund Transfers	4,800,000	-		5,700,000	8,150,000	70%
Miscellaneous				37,681	22,250,000	0%
Services and Supplies				13,654	-	
Salary and Benefits				400	-	
Insurance and Other Chargebacks				56,812	-	
Community Sponsored Organizations				23,693	-	
Capital Outlay				752,228	-	
Expenses Total	4,800,000	-		6,584,468	30,400,000	22%
<b>175 GENERAL ASSISTANCE FUND</b>						
Revenue						
Property Taxes	1,317,477	1,300,000	101%	736,629	1,300,000	57%
Other Revenue	2,585	27,500	9%	26,183	27,500	95%
Interest Income	1,297	1,000	130%	10,602	1,000	1060%
Revenue Total	1,321,359	1,328,500	99%	773,414	1,328,500	58%
Expenses						
Services and Supplies	552,257	865,982	64%	487,167	864,482	56%
Salary and Benefits	445,799	452,062	99%	440,631	469,871	94%
Miscellaneous	4,676	7,000	67%	4,178	7,000	60%
Expenses Total	1,002,732	1,325,044	76%	931,976	1,341,353	69%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>176 HUMAN SERVICES FUND</b>						
Revenue						
Property Taxes	3,110,000	3,110,000	100%	1,550,000	3,110,000	50%
Interfund Transfers	412,500	450,000	92%			
Intergovernmental Revenue	215,433	125,000	172%	246,593	194,000	127%
Other Revenue	2,940	2,000	147%	113,068	2,000	5653%
Interest Income	1,495	-		12,214	-	
Revenue Total	3,742,367	3,687,000	102%	1,921,875	3,306,000	58%
Expenses						
Salary and Benefits	1,427,224	1,697,148	84%	1,440,388	1,705,820	84%
Services and Supplies	332,438	1,340,243	25%	285,614	1,761,183	16%
Miscellaneous	160,428	465,000	35%	183,564	258,000	71%
Community Sponsored Organizations	88,125	143,333	61%	518,948	143,333	362%
Insurance and Other Chargebacks	8,861	-				
Expenses Total	2,017,078	3,645,724	55%	2,428,515	3,868,336	63%
<b>177 REPARATIONS FUND</b>						
Revenue						
Other Revenue	32,960	-		4,605	-	
Interest Income	351	-		4,107	-	
Other Taxes	-	400,000	0%	-	400,000	0%
Revenue Total	33,311	400,000	8%	8,712	400,000	2%
Expenses						
Services and Supplies	1,922	-		2,037	-	
Miscellaneous	-	400,000	0%	217,469	400,000	54%
Expenses Total	1,922	400,000	0%	219,506	400,000	55%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>178 SUSTAINABILITY FUND</b>						
Revenue						
Licenses, Permits and Fees				465,567	-	
Interfund Transfers				117,969	-	
Revenue Total				583,535	-	
Expenses						
Services and Supplies				206,997	-	
Expenses Total				206,997	-	
<b>180 GOOD NEIGHBOR FUND</b>						
Revenue						
Other Revenue	1,000,000	1,000,000	100%			
Interest Income	849	-		4,610	-	
Revenue Total	1,000,849	1,000,000	100%	4,610	-	
Expenses						
Interfund Transfers	414,152	380,000	109%	-	-	
Miscellaneous	34,921	620,000	6%	40,000	1,000,000	4%
Services and Supplies	417	-		308	-	
Capital Outlay				98,953	-	
Expenses Total	449,489	1,000,000	45%	139,261	1,000,000	14%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>185 LIBRARY FUND</b>						
Revenue						
Property Taxes	7,294,496	7,252,000	101%	4,074,340	7,252,000	56%
Intergovernmental Revenue	280,594	238,000	118%	223,484	472,866	47%
Interfund Transfers	250,000	209,000	120%	-	217,911	0%
Other Revenue	232,217	400,000	58%	320,185	410,000	78%
Library Revenue	73,184	227,224	32%	96,510	174,800	55%
Interest Income	9,566	15,000	64%	60,854	15,000	406%
Fines and Forfeitures	4,509	-		3,101	-	
Charges for Services	244	-		386	-	
Licenses, Permits and Fees				-	115,767	0%
Revenue Total	8,144,810	8,341,224	98%	4,778,859	8,658,344	55%
Expenses						
Salary and Benefits	5,170,672	5,910,018	87%	4,965,904	6,132,692	81%
Services and Supplies	1,674,801	2,052,000	82%	1,766,459	2,136,767	83%
Interfund Transfers	331,111	361,226	92%	348,015	379,653	92%
Miscellaneous	1,500	-		1,500	-	
Capital Outlay	1,464	8,500	17%	1,000	8,500	12%
Expenses Total	7,179,548	8,331,744	86%	7,082,878	8,657,612	82%
<b>186 LIBRARY DEBT SERVICE FUND</b>						
Revenue						
Property Taxes	482,243	482,243	100%	253,313	506,625	50%
Revenue Total	482,243	482,243	100%	253,313	506,625	50%
Expenses						
Debt Service	124,950	482,243	26%	119,322	506,625	24%
Expenses Total	124,950	482,243	26%	119,322	506,625	24%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>						
Revenue						
Other Revenue	-	449,000	0%	-	480,000	0%
Revenue Total	-	449,000	0%	-	480,000	0%
Expenses						
Capital Outlay	386,219	449,000	86%	170,259	680,000	25%
Expenses Total	386,219	449,000	86%	170,259	680,000	25%
<b>200 MOTOR FUEL TAX FUND</b>						
Revenue						
Intergovernmental Revenue	4,296,632	3,656,700	118%	4,392,256	3,656,700	120%
Interest Income	4,321	12,000	36%	73,586	12,000	613%
Revenue Total	4,300,953	3,668,700	117%	4,465,842	3,668,700	122%
Expenses						
Capital Outlay	1,455,452	2,284,000	64%	2,195,002	3,261,000	67%
Interfund Transfers	957,902	1,044,987	92%	957,905	1,044,987	92%
Services and Supplies	646,241	1,038,000	62%	656,842	1,038,000	63%
Expenses Total	3,059,595	4,366,987	70%	3,809,749	5,343,987	71%
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>						
Revenue						
Other Taxes	1,204,424	1,321,600	91%	1,466,524	1,400,000	105%
Interest Income	697	7,000	10%	6,500	7,000	93%
Other Revenue	266	-				
Revenue Total	1,205,386	1,328,600	91%	1,473,024	1,407,000	105%
Expenses						
Salary and Benefits	521,203	742,978	70%	715,355	768,616	93%
Services and Supplies	292,449	374,000	78%	349,396	393,700	89%
Capital Outlay	249,520	299,163	83%	279,811	450,000	62%
Interfund Transfers	82,500	90,000	92%	82,500	90,000	92%
Insurance and Other Chargebacks	16,709	18,230	92%	16,711	18,230	92%
Miscellaneous	500	-		1,500	-	
Expenses Total	1,162,882	1,524,371	76%	1,445,273	1,720,546	84%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>210 SPECIAL SERVICE AREA (SSA) #9</b>						
Revenue						
Property Taxes	603,007	592,665	102%	319,355	595,000	54%
Interest Income	28	-		75	-	
Revenue Total	603,035	592,665	102%	319,430	595,000	54%
Expenses						
Services and Supplies	595,125	575,000	104%	317,540	575,000	55%
Expenses Total	595,125	575,000	104%	317,540	575,000	55%
<b>215 CDBG FUND</b>						
Revenue						
Intergovernmental Revenue	1,193,907	2,758,514	43%	1,467,460	3,684,820	40%
Interest Income				874	-	
Revenue Total	1,193,907	2,758,514	43%	1,468,334	3,684,820	40%
Expenses						
Community Sponsored Organizations	448,609	80,000	561%	404,482	75,000	539%
Salary and Benefits	320,528	319,997	100%	365,225	589,422	62%
Insurance and Other Chargebacks	281,265	150,000	188%	286,213	-	
Capital Outlay	225,711	-		310,439	-	
Miscellaneous	134,218	1,700,000	8%	150,100	2,515,000	6%
Services and Supplies	22,558	506,200	4%	29,144	506,200	6%
Expenses Total	1,432,888	2,756,197	52%	1,545,603	3,685,622	42%
<b>220 CDBG LOAN FUND</b>						
Revenue						
Other Revenue	171,845	110,000	156%	69,444	100,000	69%
Interest Income	699	-		4,180	-	
Revenue Total	172,545	110,000	157%	73,624	100,000	74%
Expenses						
Services and Supplies	44,370	175,000	25%	18,652	175,000	11%
Miscellaneous	-	-		54	-	
Expenses Total	44,370	175,000	25%	18,705	175,000	11%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>235 NEIGHBORHOOD IMPROVEMENT</b>						
Revenue						
Interest Income	21	-		120	-	
Revenue Total	21	-		120	-	
Expenses						
Services and Supplies	10	-		8	-	
Expenses Total	10	-		8	-	
<b>240 HOME FUND</b>						
Revenue						
Intergovernmental Revenue	332,684	540,453	62%	288,616	540,453	53%
Other Revenue	33,673	25,000	135%	29,755	25,000	119%
Interest Income	82	150	55%	943	150	628%
Revenue Total	366,440	565,603	65%	319,314	565,603	56%
Expenses						
Services and Supplies	316,939	500,565	63%	284,739	500,565	57%
Salary and Benefits	55,510	63,876	87%	51,813	70,681	73%
Miscellaneous	102	500	20%	-	500	0%
Insurance and Other Chargebacks	(2,741)	-		(22,685)	-	
Expenses Total	369,809	564,941	65%	313,866	571,746	55%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>250 AFFORDABLE HOUSING FUND</b>						
Revenue						
Intergovernmental Revenue	431,740	658,000	66%	291,261	658,000	44%
Other Revenue	128,750	175,600	73%	129,583	140,600	92%
Other Taxes	15,453	75,000	21%	152,880	75,000	204%
Interest Income	7,174	5,700	126%	27,298	5,700	479%
Revenue Total	583,117	914,300	64%	601,022	879,300	68%
Expenses						
Services and Supplies	1,239,217	2,031,050	61%	90,580	2,065,050	4%
Community Sponsored Organizations	311,343	166,000	188%	288,736	166,000	174%
Salary and Benefits	159,326	202,684	79%	150,913	180,075	84%
Miscellaneous	18,463	102,510	18%	3,420	67,500	5%
Capital Outlay	4,200	10,000	42%	-	10,000	0%
Insurance and Other Chargebacks	(47,471)	17,000	-279%	(44,560)	17,000	-262%
Expenses Total	1,685,078	2,529,244	67%	489,090	2,505,625	20%
<b>320 DEBT SERVICE FUND</b>						
Revenue						
Property Taxes	14,306,129	13,936,263	103%	8,012,403	13,436,256	60%
Other Revenue	4,008,218	-		-	-	
Interfund Transfers	1,097,635	1,197,401	92%	2,078,121	2,267,041	92%
Interest Income	10,174	1,500	678%	82,466	1,500	5498%
Revenue Total	19,422,156	15,135,164	128%	10,172,990	15,704,797	65%
Expenses						
Debt Service	6,970,681	15,133,666	46%	2,853,260	15,690,075	18%
Services and Supplies	55,516	-		16	-	
Miscellaneous				21,504	-	
Expenses Total	7,026,197	15,133,666	46%	2,874,779	15,690,075	18%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>330 HOWARD-RIDGE TIF FUND</b>						
Revenue						
Property Taxes	1,259,481	968,000	130%	690,959	1,100,000	63%
Other Revenue	22,987	5,366	428%	68,904	5,366	1284%
Interest Income	6,057	400	1514%	32,560	400	8140%
Revenue Total	1,288,525	973,766	132%	792,423	1,105,766	72%
Expenses						
Capital Outlay	391,989	500,000	78%	1,224,848	785,000	156%
Interfund Transfers	199,936	218,113	92%	364,937	398,113	92%
Services and Supplies	154,421	335,000	46%	280,488	265,000	106%
Expenses Total	746,346	1,053,113	71%	1,870,273	1,448,113	129%
<b>335 WEST EVANSTON TIF FUND</b>						
Revenue						
Property Taxes	1,774,424	1,237,000	143%	995,839	1,450,000	69%
Other Revenue	171,504	11,000	1559%	-	11,000	0%
Interest Income	5,071	4,000	127%	42,567	4,000	1064%
Revenue Total	1,951,000	1,252,000	156%	1,038,406	1,465,000	71%
Expenses						
Capital Outlay	332,637	500,000	67%	1,791,968	1,765,000	102%
Interfund Transfers	68,750	75,000	92%	68,750	75,000	92%
Services and Supplies	66,826	5,000	1337%	13,915	5,000	278%
Miscellaneous	-	200,000	0%	6,613	200,000	3%
Expenses Total	468,213	780,000	60%	1,881,246	2,045,000	92%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>340 DEMPSTER-DODGE TIF FUND</b>						
Revenue						
Property Taxes	282,948	147,000	192%	158,329	160,000	99%
Interest Income	496	-		4,553	-	
Revenue Total	283,444	147,000	193%	162,882	160,000	102%
Expenses						
Interfund Transfers	154,847	168,923	92%	157,514	171,833	92%
Services and Supplies	465	2,000	23%	2,882	2,000	144%
Expenses Total	155,312	170,923	91%	160,396	173,833	92%
<b>345 CHICAGO-MAIN TIF</b>						
Revenue						
Property Taxes	1,207,608	879,000	137%	671,852	1,000,000	67%
Interest Income	2,649	-		16,232	-	
Other Revenue	-	1,130,000	0%			
Revenue Total	1,210,256	2,009,000	60%	688,084	1,000,000	69%
Expenses						
Capital Outlay	1,295,769	1,130,000	115%	68,245	1,090,000	6%
Interfund Transfers	240,944	262,843	92%	242,699	264,763	92%
Services and Supplies	478	5,000	10%	5,659	5,000	113%
Miscellaneous				-	250,000	0%
Expenses Total	1,537,191	1,397,843	110%	316,603	1,609,763	20%
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>						
Revenue						
Property Taxes	221,511	221,000	100%	122,429	221,000	55%
Interest Income	66	500	13%	1,384	-	
Revenue Total	221,578	221,500	100%	123,813	221,000	56%
Expenses						
Services and Supplies	223,914	221,500	101%	-	221,000	0%
Expenses Total	223,914	221,500	101%	-	221,000	0%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>355 SPECIAL SERVICE AREA (SSA) #7</b>						
Revenue						
Property Taxes	144,157	154,800	93%	82,052	142,000	58%
Interest Income	94	-		302	-	
Revenue Total	144,251	154,800	93%	82,354	142,000	58%
Expenses						
Services and Supplies	73,741	115,000	64%	77,075	140,000	55%
Expenses Total	73,741	115,000	64%	77,075	140,000	55%
<b>360 SPECIAL SERVICE AREA (SSA) #8</b>						
Revenue						
Property Taxes	49,464	60,200	82%	34,437	60,200	57%
Interest Income	11,204	-		68	-	
Revenue Total	60,668	60,200	101%	34,505	60,200	57%
Expenses						
Services and Supplies	30,893	60,200	51%	30,517	60,200	51%
Expenses Total	30,893	60,200	51%	30,517	60,200	51%
<b>365 FIVE FIFTH TIF FUND</b>						
Expenses						
Services and Supplies				25,618	-	
Miscellaneous				50	-	
Expenses Total				25,668	-	

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>415 CAPITAL IMPROVEMENTS FUND</b>						
Revenue						
Other Revenue	8,891,143	7,645,000	116%	891,716	12,253,000	7%
Intergovernmental Revenue	340,579	-				
Charges for Services	168,706	-		33,442	-	
Interest Income	13,445	-		83,202	-	
Interfund Transfers				956,470	-	
Revenue Total	9,413,873	7,645,000	123%	1,964,831	12,253,000	16%
Expenses						
Capital Outlay	4,500,387	9,705,000	46%	9,260,703	16,455,000	56%
Services and Supplies	1,465,187	-		1,936,962	-	
Salary and Benefits	637,985	696,766	92%	-	-	
Miscellaneous				119,338	-	
Expenses Total	6,603,560	10,401,766	63%	11,317,003	16,455,000	69%
<b>416 CROWN CONSTRUCTION FUND</b>						
Revenue						
Other Revenue	2,800,000	1,000,000	280%	600,000	1,000,000	60%
Intergovernmental Revenue	1,000,000	-				
Interest Income	11,195	-		74,448	-	
Revenue Total	3,811,195	1,000,000	381%	674,448	1,000,000	67%
Expenses						
Capital Outlay	1,739,957	1,000,000	174%	154,532	800,000	19%
Services and Supplies	13,824	-		49,717	-	
Interfund Transfers	-	637,500	0%	825,000	900,000	92%
Expenses Total	1,753,782	1,637,500	107%	1,029,250	1,700,000	61%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>417 CROWN COMMUNITY CTR MAINTENANCE</b>						
Revenue						
Interfund Transfers	160,413	175,000	92%	160,417	175,000	92%
Revenue Total	160,413	175,000	92%	160,417	175,000	92%
Expenses						
Capital Outlay				34,951	-	
Expenses Total				34,951	-	
<b>420 SPECIAL ASSESSMENT FUND</b>						
Revenue						
Other Taxes	62,553	125,000	50%	275,540	125,000	220%
Interest Income	13,173	30,000	44%	34,609	30,000	115%
Other Revenue	(1,110)	-				
Revenue Total	74,616	155,000	48%	310,150	155,000	200%
Expenses						
Interfund Transfers	448,547	489,314	92%	426,193	464,938	92%
Capital Outlay	121,748	500,000	24%	474,777	650,000	73%
Services and Supplies	55	-		55	-	
Expenses Total	570,350	989,314	58%	901,025	1,114,938	81%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>505 PARKING SYSTEM FUND</b>						
Revenue						
Charges for Services	6,986,548	10,133,725	69%	7,892,008	8,873,975	89%
Intergovernmental Revenue	950,000	-		2,108,333	2,300,000	92%
Other Revenue	333,351	1,404,700	24%	246,037	486,700	51%
Interest Income	23,534	20,000	118%	41,422	20,000	207%
Licenses, Permits and Fees	375	-		375	-	
Revenue Total	8,293,808	11,558,425	72%	10,288,176	11,680,675	88%
Expenses						
Services and Supplies	3,391,077	4,484,316	76%	3,784,412	4,550,316	83%
Interfund Transfers	2,871,352	3,132,390	92%	2,881,777	3,132,390	92%
Salary and Benefits	1,330,178	1,435,962	93%	1,247,951	1,637,273	76%
Insurance and Other Chargebacks	322,212	351,502	92%	322,210	351,502	92%
Capital Outlay	141,788	1,750,000	8%	1,463,843	2,025,000	72%
Debt Service	28,215	47,164	60%	18,950	72,900	26%
Miscellaneous	300	50,000	1%	8,291	50,000	17%
Expenses Total	8,085,121	11,251,334	72%	9,727,434	11,819,381	82%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>510 WATER FUND</b>						
Revenue						
Charges for Services	18,719,384	23,006,700	81%	19,945,999	23,443,200	85%
Other Revenue	5,042,213	19,629,150	26%	9,100,806	29,834,150	31%
Intergovernmental Revenue	3,000,000	-				
Licenses, Permits and Fees	57,596	50,000	115%	83,786	50,000	168%
Interest Income	42,332	70,000	60%	116,627	70,000	167%
Revenue Total	26,861,526	42,755,850	63%	29,247,218	53,397,350	55%
Expenses						
Salary and Benefits	5,224,979	5,927,918	88%	5,139,691	6,004,605	86%
Debt Service	4,203,912	2,318,294	181%	1,425,935	3,596,365	40%
Interfund Transfers	3,877,104	4,229,559	92%	4,988,018	4,229,559	118%
Services and Supplies	2,729,145	4,793,710	57%	2,855,409	5,347,760	53%
Insurance and Other Chargebacks	1,430,828	1,539,653	93%	1,479,947	1,585,843	93%
Capital Outlay	21,950	24,200	91%	200,482	164,400	122%
Miscellaneous	9,180	15,000	61%	243,754	15,000	1625%
Contingencies	-	1,000	0%	9	1,000	1%
Expenses Total	17,497,099	18,849,334	93%	16,333,244	20,944,532	78%
<b>513 WATER DEPR IMPRV &amp;EXTENSION FUND</b>						
Expenses						
Capital Outlay	6,927,904	24,068,000	29%	17,706,213	33,036,000	54%
Services and Supplies	236,437	1,500,000	16%	1,255,217	3,465,000	36%
Interfund Transfers				(1,110,923)	-	
Expenses Total	7,164,341	25,568,000	28%	17,850,508	36,501,000	49%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>515 SEWER FUND</b>						
Revenue						
Charges for Services	9,410,842	10,375,408	91%	8,804,352	10,113,594	87%
Interest Income	4,278	25,000	17%	18,861	25,000	75%
Other Revenue	(8,009)	2,001,000	0%	-	2,001,000	0%
Revenue Total	9,407,111	12,401,408	76%	8,823,213	12,139,594	73%
Expenses						
Debt Service	4,865,460	5,195,191	94%	3,500,558	3,772,691	93%
Salary and Benefits	1,221,200	1,425,266	86%	1,173,421	1,383,914	85%
Services and Supplies	952,717	1,484,650	64%	1,562,534	1,471,800	106%
Interfund Transfers	784,102	855,375	92%	798,567	871,164	92%
Insurance and Other Chargebacks	304,568	332,255	92%	322,841	352,190	92%
Capital Outlay	191,049	3,343,000	6%	1,663,546	3,538,100	47%
Miscellaneous	500	1,500	33%	54,761	1,500	3651%
Expenses Total	8,319,596	12,637,237	66%	9,076,229	11,391,359	80%
<b>520 SOLID WASTE FUND</b>						
Revenue						
Charges for Services	4,119,222	4,516,450	91%	4,363,193	4,516,450	97%
Property Taxes	1,332,500	1,332,500	100%	666,250	1,332,500	50%
Licenses, Permits and Fees	226,100	297,000	76%	296,273	297,000	100%
Other Revenue	133,617	122,000	110%	182,479	122,000	150%
Interest Income				20	-	
Interfund Transfers				1,000,000	-	
Revenue Total	5,811,440	6,267,950	93%	6,508,214	6,267,950	104%
Expenses						
Services and Supplies	3,038,396	3,778,926	80%	3,335,707	3,786,776	88%
Salary and Benefits	1,317,994	1,405,702	94%	1,377,118	1,492,909	92%
Capital Outlay	424,409	505,000	84%	212,180	525,000	40%
Interfund Transfers	276,837	302,000	92%	733,303	302,000	243%
Miscellaneous	8,217	10,000	82%	10,077	15,000	67%
Expenses Total	5,065,853	6,001,628	84%	5,668,384	6,121,685	93%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>600 FLEET SERVICES FUND</b>						
Revenue						
Charges for Services	2,848,483	3,127,440	91%	2,848,487	3,127,440	91%
Other Revenue	7,611	69,000	11%	15,102	69,000	22%
Interest Income	-	1,000	0%	-	1,000	0%
Revenue Total	2,856,094	3,197,440	89%	2,863,589	3,197,440	90%
Expenses						
Services and Supplies	1,608,741	2,034,507	79%	2,181,679	2,034,507	107%
Salary and Benefits	1,046,188	1,148,166	91%	1,146,356	1,276,621	90%
Capital Outlay	22,159	-				
Insurance and Other Chargebacks	18,168	-		900	-	
Miscellaneous	600	-		900	-	
Expenses Total	2,695,855	3,182,673	85%	3,329,834	3,311,128	101%
<b>601 EQUIPMENT REPLACEMENT FUND</b>						
Revenue						
Intergovernmental Revenue	850,000	-		1,466,667	1,600,000	92%
Charges for Services	206,129	224,885	92%	220,443	224,885	98%
Other Revenue	160,294	1,060,217	15%	859,574	960,217	90%
Interest Income	188	-		42	-	
Interfund Transfers				800,000	-	
Revenue Total	1,216,611	1,285,102	95%	3,346,726	2,785,102	120%
Expenses						
Capital Outlay	1,412,700	1,600,000	88%	2,449,084	2,750,000	89%
Services and Supplies	84	-		6	-	
Debt Service				8,188	-	
Expenses Total	1,412,784	1,600,000	88%	2,457,278	2,750,000	89%

<b>Funds</b>	<b>2021 Actual YTD</b>	<b>2021 Budget</b>	<b>% of Budget</b>	<b>2022 Actual YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>
<b>605 INSURANCE FUND</b>						
Revenue						
Other Revenue	9,200,897	10,402,039	88%	9,363,120	11,248,243	83%
Insurance	8,275,554	8,890,677	93%	8,224,718	8,827,914	93%
Workers Compensation and Liability	1,340,800	1,475,000	91%	712,949	825,000	86%
Charges for Services	7,171	-		16,447	-	
Revenue Total	18,824,421	20,767,716	91%	18,317,234	20,901,157	88%
Expenses						
Insurance and Other Chargebacks	14,618,605	16,641,267	88%	15,113,353	16,957,400	89%
Services and Supplies	1,753,534	2,914,200	60%	3,513,362	2,994,200	117%
Salary and Benefits	556,521	662,620	84%	96,055	4,751	2022%
Miscellaneous	300	-				
Expenses Total	16,928,960	20,218,087	84%	18,722,769	19,956,351	94%