



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: April 2023 Monthly Financial Report
 Date: May 26, 2023

Note that these are unaudited numbers and are subject to change through the audit process. Please find attached the unaudited financial statements as of April 30, 2023. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

City of Evanston
Cash & Investment Summary by Fund
April 30, 2023

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	48,978,993	51,215,376	(2,236,384)	55,756,388	51,161,866
170	American Rescue Plan	445,249	912,048	(466,798)	14,128,358	30,915,185
175	General Assistance	704,800	358,031	346,770	1,333,157	1,333,157
176	Human Services	1,629,754	941,752	688,002	3,752,063	3,752,063
177	Reparations	901,378	50,158	851,220	1,099,756	1,099,756
178	Sustainability	235,785	58,110	177,675	562,268	562,268
180	Good Neighbor	5,589	300,061	(294,472)	438,941	438,941
185	Library	4,016,285	2,481,977	1,534,308	5,615,335	5,544,818
186	Library Debt Service	-	-	-	2,782	2,782
187	Library Capital Improvement FD	-	253,980	(253,980)	450,409	450,409
200	MFT	1,097,324	183,388	913,936	6,344,024	6,067,036
205	E911	374,776	486,918	(112,142)	1,490,491	1,124,903
210	Special Service Area (SSA) #9	522,721	-	522,721	322,734	322,734
215	CDBG	110,809	282,527	(171,718)	(112,395)	(112,395)
220	CD Loan	46,975	8,564	38,411	417,661	417,661
235	Neighborhood Improvement	177	2	175	22,470	22,470
240	Home	7,303	19,542	(12,240)	(5,386)	(5,386)
250	Affordable Housing	76,517	185,049	(108,532)	2,493,831	2,642,065
320	Debt Service	8,016,020	(8,102)	8,024,122	10,131,558	9,989,932
330	Howard Ridge	675,610	379,485	296,125	2,392,475	2,492,886
335	West Evanston	836,466	594,988	241,478	2,726,484	2,705,475
340	Dempster-Dodge-TIF	126,604	63,151	63,452	436,465	436,465
345	Chicago Main-TIF	673,135	103,616	569,519	2,263,197	2,263,197
350	Special Service Area (SSA) #6	121,417	(117,144)	238,560	243,116	464,978
355	Special Service Area (SSA) #7	77,629	-	77,629	90,064	90,064
360	Special Service Area (SSA) #8	33,536	-	33,536	38,064	38,064
365	Five-Fifth TIF		140,237	(140,237)	(276,138)	(276,138)
415	Capital Improvements	2,487,960	933,238	1,554,722	3,450,717	10,713,751
416	Crown Construction	85,200	318,315	(233,115)	5,072,216	5,072,216
417	Crown Community CTR Maintenance	58,332	-	58,332	548,377	548,377
420	Special Assessment	113,154	151,804	(38,650)	1,404,201	1,404,201
505	Parking	2,892,258	2,994,819	(102,561)	(281,794)	726,934
510-513	Water	9,475,464	4,883,241	4,592,222	4,337,304	8,407,272
515	Sewer	2,575,811	1,813,070	762,741	9,210,600	5,967,220
520	Solid Waste	2,160,593	1,707,609	452,983	2,367,442	1,677,808
600	Fleet	1,081,476	1,093,037	(11,561)	310,443	(1,208,651)
601	Equipment Replacement	261,423	617,321	(355,898)	1,828,019	598,454
605	Insurance	7,164,765	6,805,347	359,418	(4,160,019)	(1,968,500)

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 April 30, 2023. 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.

Top General Fund Revenues YTD						
Revenue	2019 YTD	2020 YTD	2021 YTD	2022 YTD	2023 YTD	2023 Budget
PROPERTY TAXES	5,510,741	4,132,063	4,550,507	4,550,327	4,993,343	9,057,297
STATE INCOME TAX	2,922,265	2,742,483	3,581,340	5,610,445	4,804,849	11,500,000
SALES TAX - BASIC	3,122,757	2,836,339	3,066,933	3,801,455	3,745,802	11,000,000
SALES TAX - HOME RULE	1,855,181	1,850,902	2,056,429	2,806,134	2,807,375	8,000,000
RECREATION PROGRAM FEES	2,027,313	1,406,934	1,776,452	2,390,777	2,685,658	5,371,375
BUILDING PERMITS	2,112,008	2,160,570	2,389,760	1,344,511	1,832,634	4,225,100
LIQUOR TAX	1,029,377	863,823	898,976	1,060,362	1,201,387	3,000,000
NATURAL GAS UTILITY TAX	571,937	502,663	555,557	911,759	1,060,832	1,400,000
TICKET FINES-PARKING	1,092,565	621,392	729,942	1,039,617	1,007,329	3,000,000
ELECTRIC UTILITY TAX	1,023,828	991,687	985,291	1,309,632	955,107	2,900,000
PARKING TAX	856,302	1,074,183	830,986	1,009,581	933,575	2,600,000

The City has received its first installment of property tax payments for FY 2023 with the second installment anticipated later this summer.

Income Taxes receipts for FY 2023 slightly trail FY 2022 returns but remains well above prior years largely due to inflation and an increase in Evanston's population in the 2020 Census. The City relies on the Illinois Municipal League to project this revenue and their latest projections from January 2023 show \$155.85 per capita.

Like income tax, sales taxes have outpaced pre-pandemic amounts due to inflation. Inflation continues to level out but at a slower pace than expected. The City has received two months of Sales Taxes and Home Rule Sales Taxes and returns are in line with the amounts received in January and February 2022.

Natural Gas Utility Tax has been on the rise because of higher natural gas prices.

The unaudited financials as of April 30, 2023 show the General Fund with a fund balance of \$55,756,388 and cash balance of \$51,161,866. The attached financials show both General Fund revenues (at 38%) and expenses (at 40%) slightly higher than budget. General Fund Revenues are higher mainly because of first installment of Property tax money received in March and April.

General Fund Expenses by Category

General Fund	2022 YTD Actual	2022 Budget	% of Budget	2023 YTD Actual	2023 Budget	% of Budget
Expenses						
Salary and Benefits	23,776,567	74,503,722	32%	26,684,428	75,558,278	35%
Insurance and Other Chargebacks	13,103,453	24,383,062	54%	16,987,500	28,934,436	59%
Services and Supplies	3,118,925	15,131,213	21%	3,707,390	16,965,457	22%
Interfund Transfers	865,000	2,595,000	33%	3,780,808	4,248,750	89%
Miscellaneous	212,837	590,390	36%	(88,808)	617,822	-14%
Community Sponsored Organizations	70,374	434,500	16%	2,599	694,500	0%
Capital Outlay	-	183,500	0%	57,740	598,372	10%
Contingencies	-	69,600	0%	83,719	120,000	70%
Expenses Total	41,147,156	117,890,987	35%	51,215,376	127,737,614	40%

Salary and Benefits are in line with the budget through April. Insurances and other chargebacks are higher mainly because of a one-time transfer of reserves from the General Fund to the Police and Fire Pension Funds. Interfund transfers are at 89% of budget due to a transfer of \$2.4 million to the Capital Improvement Fund to cover overages on three capital projects. Unlike other transfers that are smoothed out throughout the year, these two transfers were completed all at once.

The budget planned for a 4.5% increase for all employees and included a 4% reduction to account for city-wide vacancies. In January, the City reached an agreement with the Police Department that has resulted in an 18% increase for Police Officer salaries and 14% increase to Sergeant salaries in 2023. Negotiations with Fire were finalized in March with a 11% increase for Firefighters. The AFSCME contract is still being finalized that will also likely result in wage increases higher than budgeted levels.

Through April 30, 2023, Police spent 32% of budget for overtime, and Fire spent 33% of the annual budget.

Overtime Expenses	2022 Actual	2023 Budget	2023 YTD	% Budget
Police	\$1,570,628	\$ 1,566,349	\$506,485	32%
Fire	\$950,226	\$ 959,956	\$316,470	33%

Enterprise Funds

Parking Fund revenues are at 29% and expenses at 27% through April 30, 2023.

Through April 30, 2023, 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 2023 GO Bonds have not been issued for projects planned in this fund. These projects have been drawing on the existing fund balance until these bonds are issued.

Through April 30, 2023, the Sewer & Solid Waste Funds operating revenues and expenses came in below budget.

Other Funds

Through April 30, 2023, the SSA #9 Fund is showing a fund and cash balance of \$322,734. There was a February 2023 transfer from the General Fund to SSA #9 in the amount of \$206,750.

Through April 30, 2023, the Capital Improvements Fund is showing a fund balance of \$3,450,717 and a cash balance of \$10,713,751. The fund continues to spend down Series 2021 and Series 2020 bond proceeds. The fund saw a significant decrease in fund balance due to the booking of expenses for projects that have been completed, but invoices not received from IDOT as well as deferred issuance of 2022 and 2023 GO Bonds. Several projects have been approved by City Council at higher than budgeted amounts and have used General Fund cash balance totaling \$2,399,226. This transfer from the General Fund to CIP is reflected in the April financials.

Through April 30, 2023, the Crown Construction fund is showing fund and cash balance of \$5,072,216. This cash balance is useful to fund any major needs of the Robert Crown center.

Through April 30, 2023, the Insurance Fund is showing a negative fund balance of \$4,160,019 and a negative cash balance of \$1,968,500. 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. 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 April 30, 2023 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	23,474,952	51,925,000	45%	21,030,094	56,570,000	37%
Property Taxes	15,792,721	28,774,164	55%	15,589,708	29,047,402	54%
Charges for Services	3,891,010	8,491,325	46%	3,845,263	8,785,075	44%
Intergovernmental Revenue	3,003,296	5,961,342	50%	1,178,346	3,116,184	38%
Interfund Transfers	2,925,235	8,775,706	33%	2,577,980	7,733,949	33%
Licenses, Permits and Fees	2,424,261	8,085,550	30%	2,840,200	7,543,450	38%
Other Revenue	1,256,701	2,118,100	59%	321,669	11,254,054	3%
Fines and Forfeitures	1,145,116	3,723,500	31%	1,189,585	3,632,500	33%
Interest Income	35,911	55,000	65%	406,148	55,000	738%
Revenue Total	53,949,203	117,909,687	46%	48,978,993	127,737,614	38%
Expenses						
13 CITY COUNCIL	197,207	579,384	34%	190,311	658,324	29%
14 CITY CLERK	66,875	343,573	19%	115,467	360,108	32%
15 CITY MANAGER'S OFFICE	1,618,783	6,232,882	26%	4,387,747	8,143,075	54%
17 LAW	277,288	970,341	29%	284,806	988,558	29%
19 ADMINISTRATIVE SERVICES	3,463,272	11,449,183	30%	3,769,814	12,537,670	30%
21 COMMUNITY DEVELOPMENT	959,514	4,488,317	21%	1,166,583	4,183,421	28%
22 POLICE	9,308,439	29,280,598	32%	11,245,145	29,214,097	38%
23 FIRE MGMT & SUPPORT	5,753,085	16,823,272	34%	6,683,469	18,689,924	36%
24 HEALTH	645,486	1,453,836	44%	625,441	1,413,058	44%
30 PARKS AND RECREATION	2,704,030	12,101,740	22%	2,969,239	12,751,313	23%
40 PUBLIC WORKS AGENCY	4,305,783	13,444,799	32%	4,057,166	13,708,631	30%
99 NON-DEPARTMENTAL	11,847,394	20,723,062	57%	15,695,696	25,089,436	63%
Expense Total	41,147,156	117,890,987	35%	51,190,883	127,737,614	40%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	3,262	-		445,249	-	
Intergovernmental Revenue	-	21,586,827	0%			
Revenue Total	3,262	21,586,827	0%	445,249	-	
Expenses						
Interfund Transfers	2,716,667	8,150,000	33%	-	2,600,000	0%
Capital Outlay	7,500	-		300,848	800,000	38%
Services and Supplies	-	-		231,170	-	
Salary and Benefits				12,180	-	
Insurance and Other Chargebacks				-	850,000	0%
Miscellaneous	-	22,250,000	0%	227,179	18,500,000	1%
Expenses Total	2,724,167	30,400,000	9%	771,378	22,750,000	3%
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	721,065	1,300,000	55%	692,352	1,300,000	53%
Other Revenue	25,713	27,500	94%	-	27,500	0%
Interest Income	749	1,000	75%	12,448	1,000	1245%
Revenue Total	747,526	1,328,500	56%	704,800	1,328,500	53%
Expenses						
Services and Supplies	178,581	864,482	21%	184,765	864,482	21%
Salary and Benefits	159,794	469,871	34%	169,291	469,278	36%
Contingencies				-	19,460	0%
Miscellaneous	-	7,000	0%	1,500	7,000	21%
Expenses Total	338,375	1,341,353	25%	355,556	1,360,220	26%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Property Taxes	1,550,000	3,110,000	50%	1,555,000	3,110,000	50%
Intergovernmental Revenue	96,283	194,000	50%	56,835	114,000	50%
Interest Income	1,085	-		9,919	-	
Other Revenue	-	2,000	0%	8,000	2,000	400%
Revenue Total	1,647,367	3,306,000	50%	1,629,754	3,226,000	51%
Expenses						
Salary and Benefits	482,716	1,705,820	28%	612,360	2,296,809	27%
Miscellaneous	44,508	258,000	17%	39,086	213,000	18%
Community Sponsored Organizations	26,700	143,333	19%	257,713	60,000	430%
Services and Supplies	20,510	1,761,183	1%	25,402	1,804,973	1%
Contingencies				-	76,476	0%
Expenses Total	574,434	3,868,336	15%	934,561	4,451,258	21%
177 REPARATIONS FUND						
Revenue						
Other Revenue	2,925	-		433	-	
Interest Income	229	-		3,528	-	
Other Taxes	-	400,000	0%	897,417	3,400,000	26%
Revenue Total	3,154	400,000	1%	901,378	3,400,000	27%
Expenses						
Miscellaneous	53,000	400,000	13%	49,478	3,400,000	1%
Services and Supplies	767	-		679	-	
Expenses Total	53,767	400,000	13%	50,158	3,400,000	1%
178 SUSTAINABILITY FUND						
Revenue						
Interest Income				2,815	-	
Licenses, Permits and Fees				166,302	500,000	33%
Interfund Transfers				66,668	700,000	10%
Revenue Total				235,785	1,200,000	20%
Expenses						
Services and Supplies				51,971	546,000	10%
Salary and Benefits				6,139	256,893	2%
Expenses Total				58,110	802,893	7%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	440	-		5,589	-	
Revenue Total	440	-		5,589	-	
Expenses						
Miscellaneous	10,000	1,000,000	1%	225,000	-	
Capital Outlay	850	-		75,000	-	
Services and Supplies	149	-		61	-	
Interfund Transfers	-	-		-	85,000	0%
Expenses Total	10,999	1,000,000	1%	300,061	85,000	353%
185 LIBRARY FUND						
Revenue						
Property Taxes	3,989,032	7,252,000	55%	3,837,581	7,535,472	51%
Other Revenue	119,772	410,000	29%	66,495	405,000	16%
Library Revenue	24,767	174,800	14%	24,860	155,394	16%
Intergovernmental Revenue	9,212	472,866	2%	27,100	209,866	13%
Interest Income	3,387	15,000	23%	60,117	21,600	278%
Charges for Services	138	-		131	400	33%
Interfund Transfers	-	217,911	0%	-	250,000	0%
Licenses, Permits and Fees	-	115,767	0%	-	-	
Revenue Total	4,146,307	8,658,344	48%	4,016,285	8,577,732	47%
Expenses						
Salary and Benefits	1,720,911	6,132,692	28%	1,838,137	6,116,078	30%
Services and Supplies	554,592	2,136,767	26%	538,477	2,247,673	24%
Interfund Transfers	126,551	379,653	33%	101,772	305,325	33%
Miscellaneous	74,024	-		-	-	
Capital Outlay	-	8,500	0%	-	1,500	0%
Contingencies	-	-		-	277,466	0%
Expenses Total	2,476,079	8,657,612	29%	2,478,385	8,948,042	28%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	253,313	506,625	50%	-	507,913	0%
Revenue Total	253,313	506,625	50%	-	507,913	0%
Expenses						
Debt Service	-	506,625	0%	-	507,913	0%
Expenses Total	-	506,625	0%	-	507,913	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	-	480,000	0%	-	950,000	0%
Revenue Total	-	480,000	0%	-	950,000	0%
Expenses						
Capital Outlay	94,112	680,000	14%	253,980	950,000	27%
Expenses Total	94,112	680,000	14%	253,980	950,000	27%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	1,771,395	3,656,700	48%	1,042,466	2,700,000	39%
Interest Income	3,822	12,000	32%	54,857	12,000	457%
Revenue Total	1,775,217	3,668,700	48%	1,097,324	2,712,000	40%
Expenses						
Interfund Transfers	348,329	1,044,987	33%			
Services and Supplies	328,825	1,038,000	32%	183,388	1,038,000	18%
Capital Outlay	33,560	3,261,000	1%	-	2,778,600	0%
Salary and Benefits				-	325,000	0%
Expenses Total	710,714	5,343,987	13%	183,388	4,141,600	4%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	486,177	1,400,000	35%	367,001	1,400,000	26%
Interest Income	466	7,000	7%	7,775	7,000	111%
Revenue Total	486,642	1,407,000	35%	374,776	1,407,000	27%
Expenses						
Salary and Benefits	253,458	768,616	33%	265,075	726,389	36%
Services and Supplies	52,771	393,700	13%	142,826	355,000	40%
Capital Outlay	35,188	450,000	8%	42,291	450,000	9%
Interfund Transfers	30,000	90,000	33%	30,000	90,000	33%
Insurance and Other Chargebacks	6,077	18,230	33%	6,380	19,142	33%
Contingencies				-	31,669	0%
Expenses Total	377,494	1,720,546	22%	486,572	1,672,200	29%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	317,607	595,000	53%	315,569	595,000	53%
Interest Income	35	-		402	-	
Interfund Transfers				206,750	206,750	100%
Revenue Total	317,643	595,000	53%	522,721	801,750	65%
Expenses						
Services and Supplies	-	575,000	0%	-	575,000	0%
Expenses Total	-	575,000	0%	-	575,000	0%
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	110,178	3,684,820	3%	108,987	3,629,000	3%
Interest Income	66	-		1,822	-	
Revenue Total	110,244	3,684,820	3%	110,809	3,629,000	3%
Expenses						
Salary and Benefits	127,380	589,422	22%	143,113	676,384	21%
Community Sponsored Organizations	110,136	75,000	147%	43,460	75,000	58%
Services and Supplies	4,324	506,200	1%	4,821	307,200	2%
Miscellaneous	224	2,515,000	0%	9,029	2,576,376	0%
Capital Outlay				82,105	-	
Contingencies				-	26,075	0%
Expenses Total	242,063	3,685,622	7%	282,527	3,661,035	8%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	18,543	100,000	19%	40,452	100,000	40%
Interest Income	292	-		6,523	-	
Revenue Total	18,834	100,000	19%	46,975	100,000	47%
Expenses						
Services and Supplies	-	175,000	0%	8,564	325,000	3%
Expenses Total	-	175,000	0%	8,564	325,000	3%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	11	-		177	-	
Revenue Total	11	-		177	-	
Expenses						
Services and Supplies	4	-		2	-	
Expenses Total	4	-		2	-	
240 HOME FUND						
Revenue						
Intergovernmental Revenue	214,228	540,453	40%	-	650,000	0%
Other Revenue	16,063	25,000	64%	6,971	25,000	28%
Interest Income	30	150	20%	332	150	221%
Revenue Total	230,322	565,603	41%	7,303	675,150	1%
Expenses						
Services and Supplies	238,030	500,565	48%	610	582,266	0%
Salary and Benefits	21,709	70,681	31%	18,932	65,798	29%
Contingencies				-	4,774	0%
Miscellaneous	-	500	0%	-	2,000	0%
Expenses Total	259,740	571,746	45%	19,542	654,838	3%
250 AFFORDABLE HOUSING FUND						
Revenue						
Intergovernmental Revenue	130,793	658,000	20%	4,605	145,000	3%
Other Revenue	33,333	140,600	24%	32,500	130,600	25%
Interest Income	1,511	5,700	27%	39,412	4,500	876%
Other Taxes	-	75,000	0%	-	50,000	0%
Revenue Total	165,638	879,300	19%	76,517	330,100	23%
Expenses						
Community Sponsored Organizations	122,432	166,000	74%	4,605	166,000	3%
Salary and Benefits	61,253	180,075	34%	24,321	130,126	19%
Services and Supplies	32,945	2,065,050	2%	155,338	1,565,000	10%
Miscellaneous	2,932	67,500	4%	786	53,500	1%
Capital Outlay	-	10,000	0%			
Insurance and Other Chargebacks	-	17,000	0%	-	12,000	0%
Expenses Total	219,562	2,505,625	9%	185,049	1,926,626	10%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	7,837,866	13,436,256	58%	7,193,731	12,878,258	56%
Interfund Transfers	755,680	2,267,041	33%	772,992	2,918,969	26%
Interest Income	3,367	1,500	224%	49,298	10,000	493%
Other Revenue	-	-				
Revenue Total	8,596,914	15,704,797	55%	8,016,020	15,807,227	51%
Expenses						
Miscellaneous	19,142	-		(8,114)	-	
Services and Supplies				12	6,600	0%
Debt Service	-	15,690,075	0%	-	15,797,123	0%
Expenses Total	19,142	15,690,075	0%	(8,102)	15,803,723	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	675,975	1,100,000	61%	630,474	1,100,000	57%
Other Revenue	20,605	5,366	384%	17,500	5,000	350%
Interest Income	1,498	400	374%	27,636	10,000	276%
Revenue Total	698,078	1,105,766	63%	675,610	1,115,000	61%
Expenses						
Interfund Transfers	132,704	398,113	33%	131,972	395,913	33%
Services and Supplies	1,153	265,000	0%	115,146	250,000	46%
Capital Outlay	-	785,000	0%	10,000	785,000	1%
Miscellaneous				122,367	-	
Expenses Total	133,857	1,448,113	9%	379,485	1,430,913	27%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	963,034	1,450,000	66%	804,439	1,450,000	55%
Interest Income	1,809	4,000	45%	32,027	5,000	641%
Other Revenue	-	11,000	0%	-	10,000	0%
Revenue Total	964,844	1,465,000	66%	836,466	1,465,000	57%
Expenses						
Interfund Transfers	25,000	75,000	33%	25,000	75,000	33%
Services and Supplies	1,705	5,000	34%	9,988	5,000	200%
Capital Outlay	17	1,765,000	0%	-	3,660,000	0%
Miscellaneous	-	200,000	0%	560,000	200,000	280%
Expenses Total	26,721	2,045,000	1%	594,988	3,940,000	15%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	155,622	160,000	97%	121,726	180,000	68%
Interest Income	203	-		4,877	1,000	488%
Revenue Total	155,825	160,000	97%	126,604	181,000	70%
Expenses						
Interfund Transfers	57,278	171,833	33%	58,160	174,483	33%
Services and Supplies	26	2,000	1%	4,991	2,000	250%
Expenses Total	57,304	173,833	33%	63,151	176,483	36%
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	632,420	1,000,000	63%	650,452	1,000,000	65%
Interest Income	642	-		22,683	2,500	907%
Other Revenue				-	1,880,000	0%
Revenue Total	633,062	1,000,000	63%	673,135	2,882,500	23%
Expenses						
Interfund Transfers	88,254	264,763	33%	90,452	271,355	33%
Capital Outlay	25,341	1,090,000	2%	3,178	2,469,000	0%
Services and Supplies	30	5,000	1%	9,986	5,000	200%
Miscellaneous	-	250,000	0%	-	250,000	0%
Expenses Total	113,626	1,609,763	7%	103,616	2,995,355	3%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	122,429	221,000	55%	118,344	221,000	54%
Interest Income	42	-		3,073	250	1229%
Revenue Total	122,471	221,000	55%	121,417	221,250	55%
Expenses						
Services and Supplies	-	221,000	0%	(117,144)	220,000	-53%
Expenses Total	-	221,000	0%	(117,144)	220,000	-53%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	81,741	142,000	58%	77,003	142,000	54%
Interest Income	60	-		626	200	313%
Revenue Total	81,801	142,000	58%	77,629	142,200	55%
Expenses						
Services and Supplies	-	140,000	0%	-	140,000	0%
Expenses Total	-	140,000	0%	-	140,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Property Taxes	31,548	60,200	52%	33,287	60,200	55%
Interest Income	-	-		248	-	
Revenue Total	31,548	60,200	52%	33,536	60,200	56%
Expenses						
Services and Supplies	-	60,200	0%	-	60,200	0%
Expenses Total	-	60,200	0%	-	60,200	0%
365 FIVE FIFTH TIF FUND						
Expenses						
Capital Outlay				131,410	-	
Services and Supplies				4,990	100,000	5%
Miscellaneous				2,537	-	
Expenses Total				138,937	100,000	139%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Other Revenue	72,853	12,253,000	1%	24,745	17,350,000	0%
Charges for Services	9,837	-				
Interest Income	9,417	-		63,989	-	
Intergovernmental Revenue				-	4,592,500	0%
Interfund Transfers				2,399,226	85,000	2823%
Revenue Total	92,107	12,253,000	1%	2,487,960	22,027,500	11%
Expenses						
Services and Supplies	323,865	-		235,289	-	
Capital Outlay	285,816	16,455,000	2%	731,726	22,492,500	3%
Miscellaneous	55,923	-		(36,345)	-	
Salary and Benefits	-	-				
Expenses Total	665,603	16,455,000	4%	930,671	22,492,500	4%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	5,394	-		85,200	10,000	852%
Other Revenue	-	1,000,000	0%	-	1,000,000	0%
Revenue Total	5,394	1,000,000	1%	85,200	1,010,000	8%
Expenses						
Interfund Transfers	300,000	900,000	33%	315,000	945,000	33%
Services and Supplies	17,770	-		20	-	
Capital Outlay	2,255	800,000	0%	-	200,000	0%
Miscellaneous				3,295	-	
Expenses Total	320,025	1,700,000	19%	318,315	1,145,000	28%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	58,333	175,000	33%	58,332	175,000	33%
Revenue Total	58,333	175,000	33%	58,332	175,000	33%
Expenses						
Capital Outlay	23,076	-		-	175,000	0%
Expenses Total	23,076	-		-	175,000	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	57,255	125,000	46%	91,142	125,000	73%
Interest Income	4,956	30,000	17%	22,012	30,000	73%
Revenue Total	62,211	155,000	40%	113,154	155,000	73%
Expenses						
Interfund Transfers	154,979	464,938	33%	151,784	455,360	33%
Capital Outlay	11,440	650,000	2%	-	375,000	0%
Services and Supplies	20	-		20	-	
Expenses Total	166,439	1,114,938	15%	151,804	830,360	18%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	2,617,594	8,873,975	29%	2,729,309	8,308,975	33%
Intergovernmental Revenue	766,667	2,300,000	33%	-	1,100,000	0%
Other Revenue	84,988	486,700	17%	139,115	486,700	29%
Interest Income	2,790	20,000	14%	23,834	20,000	119%
Licenses, Permits and Fees	75	-				
Revenue Total	3,472,114	11,680,675	30%	2,892,258	9,915,675	29%
Expenses						
Services and Supplies	1,266,599	4,550,316	28%	1,333,982	4,340,316	31%
Interfund Transfers	1,044,130	3,132,390	33%	1,044,128	3,132,390	33%
Salary and Benefits	480,013	1,637,273	29%	494,079	1,649,107	30%
Insurance and Other Chargebacks	117,167	351,502	33%	123,024	369,077	33%
Capital Outlay	89,864	2,025,000	4%	-	1,600,000	0%
Miscellaneous	7,380	50,000	15%	(3,128)	50,000	-6%
Contingencies	-	-		-	67,432	0%
Debt Service	-	72,900	0%	-	76,150	0%
Expenses Total	3,005,154	11,819,381	25%	2,992,084	11,284,472	27%
510 WATER FUND						
Revenue						
Charges for Services	6,659,830	23,443,200	28%	6,606,783	24,378,734	27%
Other Revenue	535,578	29,834,150	2%	2,783,666	51,039,150	5%
Interest Income	37,076	70,000	53%	77,598	70,000	111%
Licenses, Permits and Fees	29,480	50,000	59%	7,417	50,000	15%
Revenue Total	7,261,964	53,397,350	14%	9,475,464	75,537,884	13%
Expenses						
Interfund Transfers	2,520,776	4,229,559	60%	1,409,856	4,229,559	33%
Salary and Benefits	1,986,500	6,004,605	33%	1,970,002	6,835,566	29%
Services and Supplies	715,390	5,347,760	13%	777,077	5,908,008	13%
Insurance and Other Chargebacks	528,614	1,585,843	33%	555,330	1,665,135	33%
Miscellaneous	168,622	15,000	1124%	(49,001)	15,000	-327%
Debt Service	33,752	3,596,365	1%	33,752	4,072,486	1%
Capital Outlay	27,749	164,400	17%	-	388,400	0%
Contingencies	-	1,000	0%	-	275,576	0%
Expenses Total	5,981,404	20,944,532	29%	4,697,016	23,389,730	20%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Capital Outlay	1,469,124	33,036,000	4%	15,610	57,780,500	0%
Services and Supplies	208,138	3,465,000	6%	165,287	11,700	1413%
Interfund Transfers	(1,110,923)	-				
Expenses Total	566,339	36,501,000	2%	180,898	57,792,200	0%
515 SEWER FUND						
Revenue						
Charges for Services	2,636,350	10,113,594	26%	2,554,213	10,240,424	25%
Interest Income	1,134	25,000	5%	21,598	25,000	86%
Other Revenue	-	2,001,000	0%	-	1,000	0%
Revenue Total	2,637,484	12,139,594	22%	2,575,811	10,266,424	25%
Expenses						
Debt Service	992,008	3,772,691	26%	992,008	3,809,232	26%
Salary and Benefits	452,177	1,383,914	33%	425,820	1,330,068	32%
Interfund Transfers	290,388	871,164	33%	294,620	883,858	33%
Insurance and Other Chargebacks	117,397	352,190	33%	123,268	369,800	33%
Services and Supplies	58,805	1,471,800	4%	(58,194)	1,750,300	-3%
Miscellaneous	48,748	1,500	3250%	(20,663)	1,500	-1378%
Contingencies				-	56,511	0%
Capital Outlay	-	3,538,100	0%	54,957	3,050,700	2%
Expenses Total	1,959,522	11,391,359	17%	1,811,816	11,251,969	16%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	1,450,148	4,516,450	32%	1,348,660	4,669,000	29%
Property Taxes	666,250	1,332,500	50%	666,250	1,332,500	50%
Other Revenue	118,993	122,000	98%	51,172	122,000	42%
Licenses, Permits and Fees	99,269	297,000	33%	94,510	389,000	24%
Revenue Total	2,334,661	6,267,950	37%	2,160,593	6,512,500	33%
Expenses						
Services and Supplies	1,012,469	3,786,776	27%	1,066,091	3,935,115	27%
Salary and Benefits	505,689	1,492,909	34%	512,884	1,582,205	32%
Capital Outlay	128,705	525,000	25%	15,603	525,000	3%
Interfund Transfers	100,667	302,000	33%	107,332	322,000	33%
Miscellaneous	5,873	15,000	39%	2,260	15,000	15%
Contingencies				-	69,205	0%
Expenses Total	1,753,402	6,121,685	29%	1,704,171	6,448,525	26%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	1,035,813	3,127,440	33%	1,081,476	3,244,440	33%
Other Revenue	4,969	69,000	7%	-	69,000	0%
Interest Income	-	1,000	0%	-	1,000	0%
Revenue Total	1,040,782	3,197,440	33%	1,081,476	3,314,440	33%
Expenses						
Services and Supplies	681,514	2,034,507	33%	611,661	2,044,557	30%
Salary and Benefits	392,193	1,276,621	31%	469,783	1,364,942	34%
Insurance and Other Chargebacks	900	-		-	-	
Capital Outlay				-	-	
Contingencies				-	52,480	0%
Expenses Total	1,074,607	3,311,128	32%	1,081,444	3,461,979	31%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Other Revenue	816,474	960,217	85%	3,088	25,000	12%
Intergovernmental Revenue	533,333	1,600,000	33%	-	1,500,000	0%
Charges for Services	74,962	224,885	33%	251,628	754,885	33%
Interest Income				6,707	-	
Revenue Total	1,424,769	2,785,102	51%	261,423	2,279,885	11%
Expenses						
Capital Outlay	1,297,669	2,750,000	47%	617,248	2,700,000	23%
Services and Supplies				73	-	
Expenses Total	1,297,669	2,750,000	47%	617,321	2,700,000	23%
605 INSURANCE FUND						
Revenue						
Other Revenue	3,474,310	11,248,243	31%	3,475,314	11,448,112	30%
Insurance	3,015,833	8,827,914	34%	3,083,300	9,444,453	33%
Workers Compensation and Liability	250,500	825,000	30%	606,152	862,500	70%
Charges for Services	2,387	-		-	-	
Revenue Total	6,743,030	20,901,157	32%	7,164,765	21,755,065	33%
Expenses						
Insurance and Other Chargebacks	5,539,464	16,957,400	33%	5,190,147	16,765,000	31%
Services and Supplies	1,519,937	2,994,200	51%	1,586,309	3,244,200	49%
Salary and Benefits	45,958	4,751	967%	28,891	4,287	674%
Expenses Total	7,105,359	19,956,351	36%	6,805,347	20,013,487	34%