



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: August 2023 Monthly Financial Report
 Date: September 29, 2023

Please find attached the unaudited financial statements as of August 31, 2023. A summary by fund for revenues, expenditures, fund, and cash balances is as follows:

City of Evanston
Cash & Investment Summary by Fund
August 31, 2023

<u>Fund #</u>	<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>	<u>Fund Balance</u>	<u>Cash Balance</u>
100	General	84,828,501	87,870,469	(3,041,969)	54,920,776	52,158,674
170	American Rescue Plan	974,637	4,379,273	(3,404,636)	(2,873,466)	27,840,741
175	General Assistance	772,647	685,403	87,243	1,073,629	1,073,631
176	Human Services	1,963,747	2,866,522	(902,775)	2,161,286	2,161,286
177	Reparations	2,644,703	974,548	1,670,155	1,918,691	1,918,691
178	Sustainability	505,251	260,842	244,409	629,001	629,002
180	Good Neighbor	10,287	375,132	(364,845)	368,568	368,567
185	Library	4,860,680	4,928,364	(67,685)	3,942,921	3,941,988
186	Library Debt Service	253,956	116,092	137,865	140,647	140,647
187	Library Capital Improvement FD	-	465,562	(465,562)	238,827	238,827
200	MFT	2,348,774	2,031,737	317,037	5,775,003	5,470,137
205	E911	863,644	875,265	(11,621)	1,472,747	1,105,746
210	Special Service Area (SSA) #9	562,943	316,021	246,922	46,935	46,935
215	CDBG	491,586	554,593	(63,007)	(3,684)	(3,684)
220	CD Loan	107,819	44,502	63,317	442,567	442,567
235	Neighborhood Improvement	394	5	389	22,684	22,684
240	Home	51,419	57,041	(5,622)	1,230	1,231
250	Affordable Housing	434,723	283,441	151,282	2,753,645	2,901,879
320	Debt Service	8,183,520	2,577,880	5,605,640	8,492,960	9,049,670
330	Howard Ridge	736,011	1,255,678	(519,668)	1,585,426	1,576,934
335	West Evanston	900,538	701,723	198,816	2,662,813	2,662,813
340	Dempster-Dodge-TIF	134,098	124,083	10,015	383,027	383,028
345	Chicago Main-TIF	711,965	280,462	431,503	2,125,181	2,125,182
350	Special Service Area (SSA) #6	131,289	117,505	13,784	18,339	240,201
355	Special Service Area (SSA) #7	78,587	77,112	1,475	13,911	13,911
360	Special Service Area (SSA) #8	35,371	31,505	3,865	8,394	8,394
365	Five-Fifth TIF		718,680	(718,680)	(854,581)	(854,581)
415	Capital Improvements	3,863,360	5,435,555	(1,572,196)	394,696	6,345,261
416	Crown Construction	377,266	633,052	(255,786)	5,049,545	5,049,545
417	Crown Community CTR Maintenance	116,664	-	116,664	606,709	606,709
420	Special Assessment	160,012	323,716	(163,705)	1,279,147	1,279,147
505	Parking	7,068,641	6,256,177	812,463	949,914	1,631,107
510-513	Water	18,453,407	19,270,675	(817,268)	3,836,857	3,352,176
515	Sewer	6,138,796	4,603,325	1,535,471	7,548,750	6,966,703
520	Solid Waste	3,895,850	3,530,260	365,590	1,167,711	1,611,463
600	Fleet	2,173,569	2,833,834	(660,264)	(316,310)	(1,857,355)
601	Equipment Replacement	2,168,530	1,599,576	568,955	3,562,969	1,523,307
605	Insurance	14,068,038	13,065,031	1,003,007	(1,144,190)	(1,330,954)

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 August 31, 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.

FY 2023 Actual Revenues (Through August 2023)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
STATE INCOME TAX	8,331,474	-	-	-	8,331,474
SALES TAX - BASIC	8,182,732	-	-	-	8,182,732
SALES TAX - HOME RULE	6,262,030	-	-	-	6,262,030
PROPERTY TAXES	5,429,361	-	-	-	5,429,361
RECREATION PROGRAM FEES	5,116,885	-	-	-	5,116,885
BUILDING PERMITS	3,483,600	-	-	-	3,483,600
LIQUOR TAX	2,568,782	-	-	-	2,568,782
REAL ESTATE TRANSFER TAX	-	2,523,959	-	-	2,523,959
TICKET FINES-PARKING	2,388,581	-	-	-	2,388,581
PERSONAL PROPERTY REPLACEMENT TAX	2,204,787	-	280,000	325,000	2,809,787
STATE USE TAX	1,861,653	-	-	-	1,861,653
PARKING TAX	1,858,049	-	-	-	1,858,049
MUNICIPAL HOTEL TAX	1,852,470	-	-	-	1,852,470
ELECTRIC UTILITY TAX	1,811,752	-	-	-	1,811,752
AMBULANCE SERVICE	1,752,020	-	-	-	1,752,020
GEMT SERVICE REVENUE	1,560,716	-	-	-	1,560,716

The City has received its first installment of property tax payments. Officials from Cook County announced second installment property tax bills for Tax Year 2022 are expected to be available to property owners by November 1 with a due date of December 1.

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 September 2023 show \$162.37 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. June is the 6th month of revenue recognized for Sales Taxes and Home Rule Sales Taxes.

Personal Property Replacement Taxes are trending below the amounts received in YTD 2022. According to data from the Illinois Municipal League, these revenues are projected to continue to lag last year's actuals by approximately 38% through the end of 2023.

The unaudited financials as of August 31, 2023, show the General Fund with a fund balance of \$54,920,776 and cash balance of \$52,158,674. The attached financials show both General Fund revenues (at 66%) and expenses (at 69%).

General Fund Expenses by Category

General Fund	2023 Budget	2023 YTD Actual	% of Budget	2022 Budget	2022 YTD Actual	% of Budget
Expenses						
Salary and Benefits	75,558,278	50,216,729	66%	74,503,722	44,640,850	60%
Insurance and Other Chargebacks	28,934,436	18,913,180	65%	24,383,062	14,620,342	60%
Services and Supplies	16,965,457	12,137,417	72%	15,131,213	10,476,807	69%
Interfund Transfers	4,248,750	6,179,933	145%	2,595,000	2,347,968	90%
Capital Outlay	694,500	130,518	19%	434,500	191,762	44%
Contingencies	598,372	126,283	21%	183,500	-	0%
Miscellaneous	617,822	111,146	18%	590,390	528,688	90%
Community Sponsored Organizations	120,000	55,264	46%	69,600	-	0%
Expenses Total	127,737,614	87,870,469	69%	117,890,987	72,806,418	62%

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 145% of budget due to a transfer of \$3.3 million to the Capital Improvement Fund to cover overages on four capital projects. Unlike other transfers that are smoothed out throughout the year, these 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 was finalized in September and resulted in an 11% increase for union employees retroactive to January 1, 2023. Non-union staff received an overall increase of 11% as well. Retro for AFSCME employees as well as wage increases for AFSCME and non-Union staff are expected to take effect during the first pay period of October and will be reflected in that monthly report.

Through August 31, 2023, Police spent 77% of budget for overtime, and Fire spent 75% of the annual budget. Higher than budgeted salary increases are contributing to overages in overtime.

Overtime Expenses	2022 Actual	2023 Budget	2023 YTD	% Budget
Police	\$1,570,628	\$ 1,566,349	\$1,206,261	77%
Fire	\$950,226	\$ 959,956	\$718,828	75%

Enterprise Funds

Parking Fund revenues are at 71% and expenses at 55% as of August 31, 2023. Capital projects budgeted under Capital Outlay have not started contributing to expenses coming under budget.

Through August 31, 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 August 31, 2023, the Sewer Funds operating revenues and expenses came in below budget. Capital projects budgeted under Capital Outlay have not started contributing to expenses coming under budget.

Other Funds

Through August 31, 2023, the Capital Improvements Fund is showing a fund balance of \$394,696 and a cash balance of \$6,345,261. 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 \$3,264,226.

Through August 31, 2023, the Crown Construction fund is showing fund and cash balance of \$5,049,545. This cash balance is useful to fund any major needs of the Robert Crown center. The fund received a \$250,000 donation from the Friends of the Robert Crown in August.

Through August 31, 2023, the Insurance Fund is showing a negative fund balance of \$1,144,190 and a negative cash balance of \$1,330,954.

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 August 31, 2023 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	56,570,000	42,884,059	76%	51,925,000	46,522,001	90%
Property Taxes	29,047,402	16,682,037	57%	28,774,164	16,178,435	56%
Charges for Services	8,785,075	7,441,369	85%	8,491,325	7,775,470	92%
Licenses, Permits and Fees	7,543,450	5,399,130	72%	8,085,550	5,271,162	65%
Interfund Transfers	7,733,949	5,155,960	67%	8,775,706	5,850,471	67%
Fines and Forfeitures	3,632,500	2,736,823	75%	3,723,500	2,543,089	68%
Intergovernmental Revenue	3,116,184	2,591,890	83%	5,961,342	5,964,669	100%
Interest Income	55,000	1,025,559	1865%	55,000	223,937	407%
Other Revenue	11,254,054	911,674	8%	2,118,100	1,649,741	78%
Revenue Total	127,737,614	84,828,501	66%	117,909,687	91,978,973	78%
Expenses						
12 LEGISLATIVE	-	2,608				
13 CITY COUNCIL	658,324	391,889	60%	579,384	403,436	70%
14 CITY CLERK	360,108	222,217	62%	343,573	175,467	51%
15 CITY MANAGER'S OFFICE	8,143,075	7,658,016	94%	6,232,882	3,883,600	62%
17 LAW	988,558	703,189	71%	970,341	554,684	57%
19 ADMINISTRATIVE SERVICES	12,537,670	8,512,834	68%	11,449,183	7,322,090	64%
21 COMMUNITY DEVELOPMENT	4,183,421	2,157,226	52%	4,488,317	1,890,229	42%
22 POLICE	29,214,097	20,841,327	71%	29,280,598	17,304,101	59%
23 FIRE MGMT & SUPPORT	18,689,924	13,477,511	72%	16,823,272	11,091,256	66%
24 HEALTH	1,413,058	1,039,167	74%	1,453,836	1,643,369	113%
30 PARKS AND RECREATION	12,751,313	8,262,902	65%	12,101,740	7,604,322	63%
40 PUBLIC WORKS AGENCY	13,708,631	8,249,575	60%	13,444,799	8,846,007	66%
99 NON-DEPARTMENTAL	25,089,436	16,352,008	65%	20,723,062	12,087,856	58%
Expenses Total	127,737,614	87,870,469	69%	117,890,987	72,806,418	62%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	-	938,227		-	172,087	
Other Revenue	-	36,410				
Intergovernmental Revenue	-	-		21,586,827	21,586,827	100%
Revenue Total	-	974,637		21,586,827	21,758,914	101%
Expenses						
Interfund Transfers	2,600,000	1,875,032	72%	8,150,000	4,725,000	58%
Services and Supplies	-	845,151		-	17	
Capital Outlay	800,000	685,359	86%	-	9,028	
Miscellaneous	18,500,000	670,327	4%	22,250,000	20,228	0%
Salary and Benefits	-	240,658		-	400	
Insurance and Other Chargebacks	850,000	62,746	7%	-	29,247	
Community Sponsored Organizations	-	-		-	6,000	
Expenses Total	22,750,000	4,379,273	19%	30,400,000	4,789,921	16%
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	1,300,000	736,081	57%	1,300,000	736,629	57%
Interest Income	1,000	36,565	3657%	1,000	5,417	542%
Other Revenue	27,500	-	0%	27,500	25,713	94%
Revenue Total	1,328,500	772,647	58%	1,328,500	767,759	58%
Expenses						
Services and Supplies	864,482	355,235	41%	864,482	370,318	43%
Salary and Benefits	469,278	319,556	68%	469,871	309,017	66%
Miscellaneous	7,000	10,612	152%	7,000	4,000	57%
Contingencies	19,460	-	0%			
Expenses Total	1,360,220	685,403	50%	1,341,353	683,336	51%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Property Taxes	3,110,000	1,555,000	50%	3,110,000	1,550,000	50%
Intergovernmental Revenue	114,000	340,250	298%	194,000	175,615	91%
Interest Income	-	41,162		-	4,745	
Other Revenue	2,000	27,336	1367%	2,000	-	0%
Revenue Total	3,226,000	1,963,747	61%	3,306,000	1,730,360	52%
Expenses						
Salary and Benefits	2,296,809	1,284,075	56%	1,705,820	986,380	58%
Services and Supplies	1,804,973	955,841	53%	1,761,183	257,158	15%
Community Sponsored Organizations	60,000	427,209	712%	143,333	489,782	342%
Miscellaneous	213,000	181,935	85%	258,000	83,693	32%
Insurance and Other Chargebacks	-	17,462				
Contingencies	76,476	-	0%			
Expenses Total	4,451,258	2,866,522	64%	3,868,336	1,817,013	47%
177 REPARATIONS FUND						
Revenue						
Other Taxes	3,400,000	2,523,959	74%	400,000	-	0%
Intergovernmental Revenue	-	100,000				
Interest Income	-	12,182		-	1,750	
Other Revenue	-	8,563		-	3,225	
Revenue Total	3,400,000	2,644,703	78%	400,000	4,975	1%
Expenses						
Miscellaneous	3,400,000	973,369	29%	400,000	149,682	37%
Services and Supplies	-	1,180		-	1,427	
Expenses Total	3,400,000	974,548	29%	400,000	151,109	38%
178 SUSTAINABILITY FUND						
Revenue						
Licenses, Permits and Fees	500,000	314,045	63%	-	333,717	
Interfund Transfers	200,000	133,336	67%	-	117,969	
Other Revenue	500,000	50,000	10%			
Interest Income	-	7,869				
Revenue Total	1,200,000	505,251	42%	-	451,685	
Expenses						
Services and Supplies	546,000	164,517	30%	-	127,691	
Salary and Benefits	256,893	96,325	37%			
Expenses Total	802,893	260,842	32%	-	127,691	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	-	10,287		-	1,736	
Revenue Total	-	10,287		-	1,736	
Expenses						
Miscellaneous	-	300,000		1,000,000	40,000	4%
Capital Outlay	-	75,000		-	18,953	
Services and Supplies	-	132		-	242	
Interfund Transfers	85,000	-	0%	-	-	
Expenses Total	85,000	375,132	441%	1,000,000	59,194	6%
185 LIBRARY FUND						
Revenue						
Property Taxes	7,535,472	4,074,827	54%	7,252,000	4,074,340	56%
Intergovernmental Revenue	209,866	193,694	92%	472,866	53,626	11%
Other Revenue	405,000	184,442	46%	410,000	214,482	52%
Interest Income	21,600	177,626	822%	15,000	27,452	183%
Interfund Transfers	250,000	166,460	67%	217,911	-	0%
Library Revenue	155,394	63,367	41%	174,800	95,144	54%
Charges for Services	400	264	66%	-	300	
Licenses, Permits and Fees				115,767	-	0%
Revenue Total	8,577,732	4,860,680	57%	8,658,344	4,465,344	52%
Expenses						
Salary and Benefits	6,116,078	3,456,813	57%	6,132,692	3,527,444	58%
Services and Supplies	2,247,673	1,263,661	56%	2,136,767	1,208,750	57%
Interfund Transfers	305,325	203,544	67%	379,653	253,102	67%
Insurance and Other Chargebacks	-	4,346				
Contingencies	277,466	-	0%			
Capital Outlay	1,500	-	0%	8,500	1,000	12%
Miscellaneous				-	-	
Expenses Total	8,948,042	4,928,364	55%	8,657,612	4,990,296	58%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	507,913	253,956	50%	506,625	253,313	50%
Revenue Total	507,913	253,956	50%	506,625	253,313	50%
Expenses						
Debt Service	507,913	116,092	23%	506,625	119,322	24%
Expenses Total	507,913	116,092	23%	506,625	119,322	24%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	950,000	-	0%	480,000	-	0%
Revenue Total	950,000	-	0%	480,000	-	0%
Expenses						
Capital Outlay	950,000	465,562	49%	680,000	138,563	20%
Expenses Total	950,000	465,562	49%	680,000	138,563	20%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	2,700,000	2,173,830	81%	3,656,700	2,785,796	76%
Interest Income	12,000	174,944	1458%	12,000	31,096	259%
Revenue Total	2,712,000	2,348,774	87%	3,668,700	2,816,891	77%
Expenses						
Capital Outlay	2,778,600	1,654,939	60%	3,261,000	324,307	10%
Services and Supplies	1,038,000	376,798	36%	1,038,000	495,750	48%
Salary and Benefits	325,000	-	0%			
Interfund Transfers				1,044,987	696,658	67%
Expenses Total	4,141,600	2,031,737	49%	5,343,987	1,516,715	28%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	1,400,000	845,994	60%	1,400,000	1,084,015	77%
Interest Income	7,000	17,651	252%	7,000	1,993	28%
Revenue Total	1,407,000	863,644	61%	1,407,000	1,086,008	77%
Expenses						
Salary and Benefits	726,389	454,703	63%	768,616	465,809	61%
Services and Supplies	355,000	234,001	66%	393,700	218,887	56%
Capital Outlay	450,000	113,802	25%	450,000	35,188	8%
Interfund Transfers	90,000	60,000	67%	90,000	60,000	67%
Insurance and Other Chargebacks	19,142	12,760	67%	18,230	12,153	67%
Contingencies	31,669	-	0%			
Expenses Total	1,672,200	875,265	52%	1,720,546	792,038	46%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	595,000	352,609	59%	595,000	318,404	54%
Interfund Transfers	206,750	206,750	100%			
Interest Income	-	3,584		-	75	
Revenue Total	801,750	562,943	70%	595,000	318,479	54%
Expenses						
Services and Supplies	575,000	316,021	55%	575,000	317,540	55%
Expenses Total	575,000	316,021	55%	575,000	317,540	55%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	3,629,000	489,764	13%	3,684,820	205,666	6%
Interest Income	-	1,822		-	209	
Revenue Total	3,629,000	491,586	14%	3,684,820	205,875	6%
Expenses						
Salary and Benefits	676,384	269,363	40%	589,422	242,399	41%
Insurance and Other Chargebacks	-	134,787		-	127,975	
Capital Outlay	-	84,605		-	74,980	
Community Sponsored Organizations	75,000	45,972	61%	75,000	110,136	147%
Miscellaneous	2,576,376	13,375	1%	2,515,000	18,734	1%
Services and Supplies	307,200	6,490	2%	506,200	11,951	2%
Contingencies	26,075	-	0%			
Expenses Total	3,661,035	554,593	15%	3,685,622	586,174	16%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	100,000	92,971	93%	100,000	67,071	67%
Interest Income	-	14,848		-	1,910	
Revenue Total	100,000	107,819	108%	100,000	68,981	69%
Expenses						
Services and Supplies	325,000	44,502	14%	175,000	-	0%
Expenses Total	325,000	44,502	14%	175,000	-	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	394		-	44	
Revenue Total	-	394		-	44	
Expenses						
Services and Supplies	-	5		-	6	
Expenses Total	-	5		-	6	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
240 HOME FUND						
Revenue						
Intergovernmental Revenue	650,000	32,716	5%	540,453	235,954	44%
Other Revenue	25,000	18,256	73%	25,000	25,066	100%
Interest Income	150	447	298%	150	777	518%
Revenue Total	675,150	51,419	8%	565,603	261,797	46%
Expenses						
Salary and Benefits	65,798	39,123	59%	70,681	41,492	59%
Services and Supplies	582,266	24,422	4%	500,565	246,012	49%
Contingencies	4,774	-	0%	-	-	0%
Miscellaneous	2,000	-	0%	500	-	0%
Insurance and Other Chargebacks	-	(6,503)	-	-	(6,853)	-
Expenses Total	654,838	57,041	9%	571,746	280,652	49%
250 AFFORDABLE HOUSING FUND						
Revenue						
Other Revenue	130,600	297,083	227%	140,600	97,500	69%
Interest Income	4,500	85,443	1899%	5,700	10,656	187%
Intergovernmental Revenue	145,000	52,196	36%	658,000	275,785	42%
Other Taxes	50,000	-	0%	75,000	-	0%
Revenue Total	330,100	434,723	132%	879,300	383,941	44%
Expenses						
Services and Supplies	1,565,000	179,558	11%	2,065,050	55,415	3%
Community Sponsored Organizations	166,000	47,324	29%	166,000	262,760	158%
Salary and Benefits	130,126	44,512	34%	180,075	116,676	65%
Miscellaneous	53,500	6,801	13%	67,500	2,991	4%
Insurance and Other Chargebacks	12,000	5,246	44%	17,000	(22,021)	-130%
Capital Outlay	-	-	-	10,000	-	0%
Expenses Total	1,926,626	283,441	15%	2,505,625	415,821	17%
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	12,878,258	7,389,316	57%	13,436,256	8,012,403	60%
Interfund Transfers	2,918,969	1,545,984	53%	2,267,041	1,511,361	67%
Interest Income	10,000	149,747	1497%	1,500	33,385	2226%
Other Revenue	-	19,984	-	-	-	-
Revenue Total	15,807,227	9,105,031	58%	15,704,797	9,557,149	61%
Expenses						
Debt Service	15,797,123	2,612,830	17%	15,690,075	2,853,260	18%
Services and Supplies	6,600	22	0%	-	9	0%
Miscellaneous	-	(34,972)	-	-	20,323	-
Expenses Total	15,803,723	2,577,880	16%	15,690,075	2,873,591	18%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	1,100,000	633,929	58%	1,100,000	688,893	63%
Interest Income	10,000	70,582	706%	400	14,399	3600%
Other Revenue	5,000	31,500	630%	5,366	58,404	1088%
Revenue Total	1,115,000	736,011	66%	1,105,766	761,696	69%
Expenses						
Capital Outlay	785,000	793,978	101%	785,000	391,989	50%
Interfund Transfers	395,913	263,944	67%	398,113	265,409	67%
Miscellaneous	-	122,867				
Services and Supplies	250,000	74,889	30%	265,000	274,860	104%
Expenses Total	1,430,913	1,255,678	88%	1,448,113	932,258	64%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,450,000	821,627	57%	1,450,000	995,839	69%
Interest Income	5,000	78,912	1578%	4,000	18,974	474%
Other Revenue	10,000	-	0%	11,000	-	0%
Revenue Total	1,465,000	900,538	61%	1,465,000	1,014,813	69%
Expenses						
Miscellaneous	200,000	560,000	280%	200,000	-	0%
Capital Outlay	3,660,000	56,264	2%	1,765,000	7,976	0%
Interfund Transfers	75,000	50,000	67%	75,000	50,000	67%
Services and Supplies	5,000	35,458	709%	5,000	8,286	166%
Expenses Total	3,940,000	701,723	18%	2,045,000	66,262	3%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	180,000	121,726	68%	160,000	158,329	99%
Interest Income	1,000	12,372	1237%	-	1,920	
Revenue Total	181,000	134,098	74%	160,000	160,249	100%
Expenses						
Interfund Transfers	174,483	116,320	67%	171,833	114,555	67%
Services and Supplies	2,000	7,763	388%	2,000	27	1%
Expenses Total	176,483	124,083	70%	173,833	114,582	66%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	1,000,000	650,751	65%	1,000,000	671,852	67%
Interest Income	2,500	61,214	2449%	-	6,607	
Other Revenue	1,880,000	-	0%			
Revenue Total	2,882,500	711,965	25%	1,000,000	678,458	68%
Expenses						
Interfund Transfers	271,355	180,904	67%	264,763	176,509	67%
Capital Outlay	2,469,000	64,432	3%	1,090,000	44,838	4%
Miscellaneous	250,000	20,000	8%	250,000	-	0%
Services and Supplies	5,000	15,126	303%	5,000	32	1%
Expenses Total	2,995,355	280,462	9%	1,609,763	221,378	14%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	221,000	121,021	55%	221,000	122,429	55%
Interest Income	250	10,268	4107%	-	539	
Revenue Total	221,250	131,289	59%	221,000	122,967	56%
Expenses						
Services and Supplies	220,000	117,505	53%	221,000	-	0%
Expenses Total	220,000	117,505	53%	221,000	-	0%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	142,000	77,003	54%	142,000	81,991	58%
Interest Income	200	1,585	792%	-	208	
Revenue Total	142,200	78,587	55%	142,000	82,199	58%
Expenses						
Services and Supplies	140,000	77,112	55%	140,000	77,075	55%
Expenses Total	140,000	77,112	55%	140,000	77,075	55%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Property Taxes	60,200	34,706	58%	60,200	34,437	57%
Interest Income	-	665		-	19	
Revenue Total	60,200	35,371	59%	60,200	34,456	57%
Expenses						
Services and Supplies	60,200	31,505	52%	60,200	30,517	51%
Expenses Total	60,200	31,505	52%	60,200	30,517	51%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
365 FIVE FIFTH TIF FUND						
Expenses						
Capital Outlay	-	506,360				
Miscellaneous	-	185,059		-	50	
Services and Supplies	100,000	27,261	27%	-	5,776	
Expenses Total	100,000	718,680	719%	-	5,826	
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers	85,000	3,264,226	3840%	-	956,470	
Intergovernmental Revenue	4,592,500	322,500	7%			
Interest Income	-	192,402		-	41,171	
Other Revenue	17,350,000	64,755	0%	12,253,000	812,344	7%
Charges for Services	-	19,477		-	13,597	
Revenue Total	22,027,500	3,863,360	18%	12,253,000	1,823,582	15%
Expenses						
Capital Outlay	22,492,500	4,503,751	20%	16,455,000	1,143,407	7%
Services and Supplies	-	931,804		-	906,104	
Salary and Benefits				-	-	
Miscellaneous	-	-		-	91,150	
Expenses Total	22,492,500	5,435,555	24%	16,455,000	2,140,661	13%
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	1,000,000	250,000	25%	1,000,000	600,000	60%
Interest Income	10,000	127,266	1273%	-	33,081	
Revenue Total	1,010,000	377,266	37%	1,000,000	633,081	63%
Expenses						
Interfund Transfers	945,000	630,000	67%	900,000	600,000	67%
Miscellaneous	-	3,012				
Services and Supplies	-	40		-	17,790	
Capital Outlay	200,000	-	0%	800,000	110,681	14%
Expenses Total	1,145,000	633,052	55%	1,700,000	728,471	43%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	116,664	67%	175,000	116,667	67%
Revenue Total	175,000	116,664	67%	175,000	116,667	67%
Expenses						
Capital Outlay	175,000	-	0%	-	34,951	
Expenses Total	175,000	-	0%	-	34,951	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	125,000	102,996	82%	125,000	163,642	131%
Interest Income	30,000	57,015	190%	30,000	19,484	65%
Revenue Total	155,000	160,012	103%	155,000	183,126	118%
Expenses						
Interfund Transfers	455,360	303,568	67%	464,938	309,959	67%
Capital Outlay	375,000	20,108	5%	650,000	21,782	3%
Services and Supplies	-	40		-	40	
Expenses Total	830,360	323,716	39%	1,114,938	331,781	30%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,308,975	5,985,088	72%	8,873,975	5,733,959	65%
Intergovernmental Revenue	1,100,000	693,553	63%	2,300,000	1,533,333	67%
Other Revenue	486,700	322,766	66%	486,700	207,397	43%
Interest Income	20,000	67,234	336%	20,000	21,971	110%
Licenses, Permits and Fees				-	375	
Revenue Total	9,915,675	7,068,641	71%	11,680,675	7,497,035	64%
Expenses						
Services and Supplies	4,340,316	2,865,359	66%	4,550,316	2,580,087	57%
Interfund Transfers	3,132,390	2,088,256	67%	3,132,390	2,098,680	67%
Salary and Benefits	1,649,107	906,872	55%	1,637,273	888,426	54%
Insurance and Other Chargebacks	369,077	246,437	67%	351,502	234,335	67%
Capital Outlay	1,600,000	131,180	8%	2,025,000	599,353	30%
Debt Service	76,150	18,075	24%	72,900	18,950	26%
Contingencies	67,432	-	0%			
Miscellaneous	50,000	-	0%	50,000	7,835	16%
Expenses Total	11,284,472	6,256,178	55%	11,819,381	6,427,665	54%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	24,378,734	15,229,566	62%	23,443,200	14,639,147	62%
Other Revenue	51,039,150	2,808,355	6%	29,834,150	3,350,776	11%
Interest Income	70,000	260,088	372%	70,000	85,735	122%
Licenses, Permits and Fees	50,000	17,605	35%	50,000	42,630	85%
Revenue Total	75,537,884	18,315,614	24%	53,397,350	18,118,287	34%
Expenses						
Salary and Benefits	6,835,566	3,807,156	56%	6,004,605	3,673,705	61%
Interfund Transfers	4,229,559	2,819,712	67%	4,229,559	3,930,629	93%
Services and Supplies	5,908,008	1,912,842	32%	5,347,760	1,870,151	35%
Debt Service	4,072,486	1,268,245	31%	3,596,365	1,290,240	36%
Insurance and Other Chargebacks	1,665,135	1,111,010	67%	1,585,843	1,067,770	67%
Contingencies	275,576	-	0%	1,000	-	0%
Capital Outlay	388,400	-	0%	164,400	200,482	122%
Miscellaneous	15,000	-	0%	15,000	227,562	1517%
Expenses Total	23,389,730	10,918,964	47%	20,944,532	12,260,539	59%
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers	-	137,792				
Revenue Total	-	137,792				
Expenses						
Capital Outlay	57,780,500	7,396,519	13%	33,036,000	9,801,320	30%
Services and Supplies	11,700	955,192	8164%	3,465,000	643,784	19%
Interfund Transfers				-	(1,110,923)	
Expenses Total	57,792,200	8,351,710	14%	36,501,000	9,334,182	26%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	10,240,424	6,045,736	59%	10,113,594	6,229,974	62%
Interest Income	25,000	93,060	372%	25,000	7,948	32%
Other Revenue	1,000	-	0%	2,001,000	-	0%
Revenue Total	10,266,424	6,138,796	60%	12,139,594	6,237,922	51%
Expenses						
Debt Service	3,809,232	2,133,492	56%	3,772,691	2,104,638	56%
Salary and Benefits	1,330,068	823,335	62%	1,383,914	861,375	62%
Interfund Transfers	883,858	589,240	67%	871,164	580,776	67%
Services and Supplies	1,750,300	577,815	33%	1,471,800	626,681	43%
Insurance and Other Chargebacks	369,800	246,536	67%	352,190	234,793	67%
Capital Outlay	3,050,700	232,907	8%	3,538,100	-	0%
Contingencies	56,511	-	0%			
Miscellaneous	1,500	-	0%	1,500	51,755	3450%
Expenses Total	11,251,969	4,603,325	41%	11,391,359	4,460,019	39%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,669,000	2,909,686	62%	4,516,450	2,959,807	66%
Property Taxes	1,332,500	666,250	50%	1,332,500	666,250	50%
Licenses, Permits and Fees	389,000	253,846	65%	297,000	196,945	66%
Other Revenue	122,000	55,017	45%	122,000	180,804	148%
Interest Income	-	11,051				
Revenue Total	6,512,500	3,895,850	60%	6,267,950	4,003,807	64%
Expenses						
Services and Supplies	3,935,115	2,226,222	57%	3,786,776	2,115,959	56%
Salary and Benefits	1,582,205	1,016,008	64%	1,492,909	989,425	66%
Interfund Transfers	322,000	214,664	67%	302,000	657,803	218%
Capital Outlay	525,000	63,551	12%	525,000	156,534	30%
Miscellaneous	15,000	9,816	65%	15,000	8,790	59%
Contingencies	69,205	-	0%			
Expenses Total	6,448,525	3,530,260	55%	6,121,685	3,928,511	64%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	3,244,440	2,162,952	67%	3,127,440	2,071,627	66%
Other Revenue	69,000	10,617	15%	69,000	15,102	22%
Interest Income	1,000	-	0%	1,000	-	0%
Revenue Total	3,314,440	2,173,569	66%	3,197,440	2,086,729	65%
Expenses						
Services and Supplies	2,044,557	1,736,934	85%	2,034,507	1,432,077	70%
Salary and Benefits	1,364,942	912,444	67%	1,276,621	789,524	62%
Capital Outlay	-	184,456				
Contingencies	52,480	-	0%			
Insurance and Other Chargebacks				-	900	
Expenses Total	3,461,979	2,833,834	82%	3,311,128	2,222,501	67%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Intergovernmental Revenue	1,500,000	1,181,480	79%	1,600,000	1,066,667	67%
Charges for Services	754,885	503,256	67%	224,885	149,923	67%
Interfund Transfers	-	237,001				
Other Revenue	25,000	236,518	946%	960,217	859,574	90%
Interest Income	-	10,276		-	42	
Revenue Total	2,279,885	2,168,530	95%	2,785,102	2,076,206	75%
Expenses						
Capital Outlay	2,700,000	1,599,450	59%	2,750,000	2,224,358	81%
Services and Supplies	-	126		-	6	
Debt Service				-	8,188	
Expenses Total	2,700,000	1,599,576	59%	2,750,000	2,232,552	81%
605 INSURANCE FUND						
Revenue						
Other Revenue	11,448,112	6,941,127	61%	11,248,243	6,831,715	61%
Insurance	9,444,453	6,217,015	66%	8,827,914	5,980,109	68%
Workers Compensation and Liability	862,500	909,767	105%	825,000	525,449	64%
Charges for Services	-	129		-	16,447	
Revenue Total	21,755,065	14,068,038	65%	20,901,157	13,353,720	64%
Expenses						
Insurance and Other Chargebacks	16,765,000	10,562,387	63%	16,957,400	10,942,203	65%
Services and Supplies	3,244,200	2,472,431	76%	2,994,200	1,937,643	65%
Salary and Benefits	4,287	30,213	705%	4,751	72,687	1530%
Expenses Total	20,013,487	13,065,031	65%	19,956,351	12,952,532	65%