



# Memorandum

To: Luke Stowe, City Manager  
 From: Hitesh Desai, CFO/City Treasurer  
 Subject: February 2023 Monthly Financial Report  
 Date: March 31, 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 February 28, 2023. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

## City of Evanston Cash & Investment Summary by Fund February 28, 2023

| Fund #  | Fund                            | Revenue    | Expense    | Net       | Fund Balance | Cash Balance |
|---------|---------------------------------|------------|------------|-----------|--------------|--------------|
| 100     | General                         | 16,027,785 | 16,542,616 | (514,831) | 57,283,913   | 52,797,768   |
| 170     | American Rescue Plan            | 221,707    | 179,130    | 42,577    | 14,648,101   | 31,434,928   |
| 175     | General Assistance              | 17,843     | 162,363    | (144,520) | 829,405      | 829,405      |
| 176     | Human Services                  | 23,446     | 295,313    | (271,868) | 2,792,194    | 2,792,194    |
| 177     | Reparations                     | 304,692    | 41,700     | 262,992   | 511,527      | 511,527      |
| 178     | Sustainability                  | 54,833     | 17         | 54,817    | 506,077      | 439,409      |
| 180     | Good Neighbor                   | 3,144      | 75,033     | (71,889)  | 661,524      | 661,524      |
| 185     | Library                         | 169,805    | 1,095,232  | (925,427) | 3,162,512    | 3,017,445    |
| 186     | Library Debt Service            | -          | -          | -         | 2,782        | 2,782        |
| 187     | Library Capital Improvement FD  | -          | 110,880    | (110,880) | 593,509      | 593,509      |
| 200     | MFT                             | 584,578    | 103,527    | 481,050   | 5,911,138    | 5,682,049    |
| 205     | E911                            | 124,205    | 151,734    | (27,530)  | 1,575,104    | 1,209,515    |
| 210     | Special Service Area (SSA) #9   | 213,727    | -          | 213,727   | 7,052        | 7,052        |
| 215     | CDBG                            | -          | 77,217     | (77,217)  | (17,894)     | (99,253)     |
| 220     | CD Loan                         | 8,356      | -          | 8,356     | 387,606      | 392,128      |
| 235     | Neighborhood Improvement        | 96         | 1          | 95        | 22,390       | 22,381       |
| 240     | Home                            | 4,776      | 7,034      | (2,258)   | 4,595        | 4,595        |
| 250     | Affordable Housing              | 51,340     | 9,855      | 41,485    | 2,643,848    | 2,792,082    |
| 320     | Debt Service                    | 545,924    | (244)      | 546,168   | 2,520,484    | 2,378,858    |
| 330     | Howard Ridge                    | 20,287     | 199,235    | (178,948) | 2,016,387    | 2,016,387    |
| 335     | West Evanston                   | 46,502     | 12,504     | 33,997    | 2,486,913    | 2,465,905    |
| 340     | Dempster-Dodge-TIF              | 2,218      | 29,081     | (26,863)  | 346,149      | 346,149      |
| 345     | Chicago Main-TIF                | 10,026     | 48,406     | (38,380)  | 1,654,407    | 1,654,407    |
| 350     | Special Service Area (SSA) #6   | 2,226      | -          | 2,226     | 5,813        | 227,675      |
| 355     | Special Service Area (SSA) #7   | 3,799      | -          | 3,799     | 12,874       | 12,874       |
| 360     | Special Service Area (SSA) #8   | 1,390      | -          | 1,390     | 4,704        | 4,704        |
| 365     | Five-Fifth TIF                  | -          | -          | -         | (135,901)    | (135,901)    |
| 415     | Capital Improvements            | 57,925     | 105,311    | (47,386)  | 1,848,609    | 9,162,219    |
| 416     | Crown Construction              | 42,290     | 157,510    | (115,220) | 5,190,111    | 5,190,111    |
| 417     | Crown Community CTR Maintenance | 29,166     | -          | 29,166    | 519,211      | 519,211      |
| 420     | Special Assessment              | 89,106     | 75,902     | 13,204    | 1,456,056    | 1,456,056    |
| 505     | Parking                         | 1,237,750  | 1,423,616  | (185,866) | (361,393)    | 687,311      |
| 510-513 | Water                           | 5,974,955  | 2,196,227  | 3,778,728 | 2,113,534    | 6,661,504    |
| 515     | Sewer                           | 1,113,817  | 666,007    | 447,810   | 8,648,921    | 5,617,193    |
| 520     | Solid Waste                     | 647,199    | 794,721    | (147,521) | 1,638,634    | 1,019,236    |
| 600     | Fleet                           | 540,738    | 454,619    | 86,119    | 390,603      | (1,110,971)  |
| 601     | Equipment Replacement           | 130,038    | 41         | 129,997   | 2,313,914    | 1,084,349    |
| 605     | Insurance                       | 3,631,391  | 4,109,871  | (478,481) | (5,582,112)  | (2,806,399)  |

**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 February 28, 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 |
| SALES TAX - BASIC             | 1,500,000 | 1,370,690 | 1,509,000 | 1,576,000 | 1,833,333 | 11,000,000  |
| STATE INCOME TAX              | 1,165,504 | 1,224,504 | 1,410,409 | 1,902,237 | 1,830,218 | 11,500,000  |
| RECREATION PROGRAM FEES       | 1,035,691 | 1,141,732 | 484,682   | 1,361,182 | 1,543,944 | 5,371,375   |
| SALES TAX - HOME RULE         | 893,000   | 905,042   | 1,049,000 | 1,103,000 | 1,333,333 | 8,000,000   |
| BUILDING PERMITS              | 429,051   | 533,260   | 1,066,765 | 702,636   | 912,133   | 4,225,100   |
| LIQUOR TAX                    | 297,268   | 550,599   | 486,973   | 584,711   | 643,390   | 3,000,000   |
| NATURAL GAS UTILITY TAX       | 276,001   | 243,083   | 254,280   | 426,727   | 628,495   | 1,400,000   |
| ELECTRIC UTILITY TAX          | 516,406   | 510,668   | 498,830   | 776,780   | 493,589   | 2,900,000   |
| TICKET FINES-PARKING          | 547,455   | 458,819   | 366,909   | 579,135   | 490,017   | 3,000,000   |
| GEMT SERVICE REVENUE          |           |           | 134,231   | 408,483   | 480,072   | 2,000,000   |
| PARKING TAX                   | 357,066   | 551,589   | 385,166   | 507,247   | 464,740   | 2,600,000   |
| STATE USE TAX                 | 269,000   | 258,250   | 398,000   | 411,000   | 441,667   | 2,650,000   |

State income tax has shown growth over the years due to salary increases that happened last year. The tight labor market and high inflation environment contributed to these increases in income. While significant layoffs have been announced in late 2022 and 2023 by a number of companies, new unemployment claims have not risen, so those being laid off appear to be finding new positions quickly. Income tax has remained consistent with February 2022 YTD

Like income tax, sales tax growth has increased over the years due to higher inflation. At the end of the 4<sup>th</sup> quarter in 2022, inflation rate fell to 6.5%, down from 7.1% in November. Sales Tax YTD is in line with the 2023 budget.

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

The GEMT Service Revenue is a voluntary program that allows for the reimbursement of a portion of uncompensated costs for Medicaid ambulance services. The City started collecting GEMT payments in 2021 and has seen an increase in payments and estimates it will collect two million by the end of the year.

The unaudited financial statements show the General Fund as of February 28, 2023, with a fund balance of \$57,283,913 and cash balance of \$52,283,913. The attached financials show General Fund revenues at 13% of budget and expenses at 13% of budget. Revenues are slightly behind target for February because the City has not received a significant portion of property tax revenues in 2023, which account for a large source of General Fund revenues.

### General Fund Expenses by Category

| General Fund                      | 2022 YTD Actual   | 2022 Budget        | % of Budget | 2023 YTD Actual   | 2023 Budget        | % of Budget |
|-----------------------------------|-------------------|--------------------|-------------|-------------------|--------------------|-------------|
| <b>Expenses</b>                   |                   |                    |             |                   |                    |             |
| Salary and Benefits               | 11,475,085        | 74,503,722         | 15%         | 11,926,691        | 75,558,278         | 16%         |
| Insurance and Other Chargebacks   | 3,922,038         | 24,383,062         | 16%         | 2,834,753         | 28,934,436         | 10%         |
| Services and Supplies             | 937,960           | 15,131,213         | 6%          | 970,894           | 16,965,457         | 6%          |
| Interfund Transfers               | 432,500           | 2,595,000          | 17%         | 741,248           | 4,248,750          | 17%         |
| Miscellaneous                     | 40,961            | 590,390            | 7%          | 53,072            | 617,822            | 9%          |
| Community Sponsored Organizations | 8,053             | 434,500            | 2%          | 15,692            | 694,500            | 2%          |
| Capital Outlay                    | -                 | 183,500            | 0%          | 266               | 598,372            | 0%          |
| Contingencies                     | -                 | 69,600             | 0%          | -                 | 120,000            | 0%          |
| <b>Expenses Total</b>             | <b>16,816,596</b> | <b>117,890,987</b> | <b>14%</b>  | <b>16,542,616</b> | <b>127,737,614</b> | <b>13%</b>  |

Salary and Benefits are on budget through February. 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 8% increase to Sergeant salaries in 2023. Contracts with Fire and AFSCME employees are still being finalized that will also likely result in wage increases higher than budgeted levels.

Through February 28, 2023, Police spent 14% of budget for overtime, and Fire spent 15% of the annual budget.

| Overtime Expenses | 2022 Actual | 2023 Budget  | 2023 YTD  | % Budget |
|-------------------|-------------|--------------|-----------|----------|
| Police            | \$1,570,628 | \$ 1,566,349 | \$226,360 | 14%      |
| Fire              | \$950,226   | \$ 959,956   | \$144,603 | 15%      |

#### **Enterprise Funds**

Parking Fund revenues through February 28, 2023, are at 12% of budget and expenses are at 13%.

Through February 28, 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 February 28, 2023, the Sewer & Solid Waste Funds operating revenues and expenses came in below budget.

#### **Other Funds**

Through February 28, 2023, the SSA #9 Fund is showing a fund and cash balance of \$7,052. There was a February 2023 transfer from the General Fund to SSA #9 in the amount of \$206,750.

Through February 28, 2023, the Capital Improvements Fund is showing a fund balance of \$1,848,609 and a cash balance of \$9,162,219. 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.

Through February 28, 2023, the Crown Construction fund is showing fund and cash balance of \$5,190,111. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown.

Through February 28, 2023, the Insurance Fund is showing a negative fund balance of \$5,582,112 and a negative cash balance of \$2,806,399. 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 February 28, 2023 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>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|----------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>100 GENERAL FUND</b>    |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>             |                            |                    |                        |                            |                    |                        |
| Other Taxes                | 9,299,258                  | 51,925,000         | 18%                    | 9,257,498                  | 56,570,000         | 16%                    |
| Property Taxes             | 5,278,401                  | 28,774,164         | 18%                    | 307,772                    | 29,047,402         | 1%                     |
| Charges for Services       | 2,180,197                  | 8,491,325          | 26%                    | 2,088,745                  | 8,785,075          | 24%                    |
| Other Revenue              | 1,825,786                  | 2,118,100          | 86%                    | 185,826                    | 11,254,054         | 2%                     |
| Intergovernmental Revenue  | 1,509,633                  | 5,961,342          | 25%                    | 686,123                    | 3,116,184          | 22%                    |
| Interfund Transfers        | 1,462,618                  | 8,775,706          | 17%                    | 1,288,990                  | 7,733,949          | 17%                    |
| Licenses, Permits and Fees | 1,314,529                  | 8,085,550          | 16%                    | 1,457,916                  | 7,543,450          | 19%                    |
| Fines and Forfeitures      | 638,321                    | 3,723,500          | 17%                    | 512,439                    | 3,632,500          | 14%                    |
| Interest Income            | 5,320                      | 55,000             | 10%                    | 242,475                    | 55,000             | 441%                   |
| <b>Revenue Total</b>       | <b>23,514,062</b>          | <b>117,909,687</b> | <b>20%</b>             | <b>16,027,785</b>          | <b>127,737,614</b> | <b>13%</b>             |
| <b>Expenses</b>            |                            |                    |                        |                            |                    |                        |
| 13 CITY COUNCIL            | 87,063                     | 579,384            | 15%                    | 84,881                     | 658,324            | 13%                    |
| 14 CITY CLERK              | 28,237                     | 343,573            | 8%                     | 50,274                     | 360,108            | 14%                    |
| 15 CITY MANAGER'S OFFICE   | 745,871                    | 6,232,882          | 12%                    | 1,021,340                  | 8,143,075          | 13%                    |
| 17 LAW                     | 109,220                    | 970,341            | 11%                    | 126,281                    | 988,558            | 13%                    |
| 19 ADMINISTRATIVE SERVICES | 1,198,416                  | 11,449,183         | 10%                    | 1,250,686                  | 12,537,670         | 10%                    |
| 21 COMMUNITY DEVELOPMENT   | 426,960                    | 4,488,317          | 10%                    | 506,730                    | 4,183,421          | 12%                    |
| 22 POLICE                  | 6,439,525                  | 29,280,598         | 22%                    | 5,069,989                  | 29,214,097         | 17%                    |
| 23 FIRE MGMT & SUPPORT     | 4,271,820                  | 16,823,272         | 25%                    | 2,901,196                  | 18,689,924         | 16%                    |
| 24 HEALTH                  | 274,898                    | 1,453,836          | 19%                    | 261,139                    | 1,413,058          | 18%                    |
| 30 PARKS AND RECREATION    | 1,075,582                  | 12,101,740         | 9%                     | 1,184,656                  | 12,751,313         | 9%                     |
| 40 PUBLIC WORKS AGENCY     | 2,159,005                  | 13,444,799         | 16%                    | 1,898,372                  | 13,708,631         | 14%                    |
| 99 NON-DEPARTMENTAL        | -                          | 20,723,062         | 0%                     | 2,187,071                  | 25,089,436         | 9%                     |
| <b>Expenses Total</b>      | <b>16,816,596</b>          | <b>117,890,987</b> | <b>14%</b>             | <b>16,542,616</b>          | <b>127,737,614</b> | <b>13%</b>             |

| <b>Funds</b>                       | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|------------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>170 AMERICAN RESCUE PLAN</b>    |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Interest Income                    | 2,953                      | -                  |                        | 221,707                    | -                  |                        |
| Intergovernmental Revenue          | -                          | 21,586,827         | 0%                     |                            |                    |                        |
| <b>Revenue Total</b>               | <b>2,953</b>               | <b>21,586,827</b>  | <b>0%</b>              | <b>221,707</b>             | <b>-</b>           |                        |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                | 1,358,333                  | 8,150,000          | 17%                    | -                          | 2,600,000          | 0%                     |
| Salary and Benefits                |                            |                    |                        | 6,880                      | -                  |                        |
| Insurance and Other Chargebacks    |                            |                    |                        | -                          | 850,000            | 0%                     |
| Services and Supplies              | -                          | -                  |                        | 10,014                     | -                  |                        |
| Capital Outlay                     |                            |                    |                        | 38,041                     | 800,000            | 5%                     |
| Miscellaneous                      | -                          | 22,250,000         | 0%                     | 124,194                    | 18,500,000         | 1%                     |
| <b>Expenses Total</b>              | <b>1,358,333</b>           | <b>30,400,000</b>  | <b>4%</b>              | <b>179,130</b>             | <b>22,750,000</b>  | <b>1%</b>              |
| <b>175 GENERAL ASSISTANCE FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Property Taxes                     | 211,459                    | 1,300,000          | 16%                    | 12,463                     | 1,300,000          | 1%                     |
| Other Revenue                      | 25,713                     | 27,500             | 94%                    | -                          | 27,500             | 0%                     |
| Interest Income                    | 224                        | 1,000              | 22%                    | 5,380                      | 1,000              | 538%                   |
| <b>Revenue Total</b>               | <b>237,395</b>             | <b>1,328,500</b>   | <b>18%</b>             | <b>17,843</b>              | <b>1,328,500</b>   | <b>1%</b>              |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Services and Supplies              | 89,861                     | 864,482            | 10%                    | 83,357                     | 864,482            | 10%                    |
| Salary and Benefits                | 72,815                     | 469,871            | 15%                    | 77,506                     | 469,278            | 17%                    |
| Contingencies                      |                            |                    |                        | -                          | 19,460             | 0%                     |
| Miscellaneous                      | -                          | 7,000              | 0%                     | 1,500                      | 7,000              | 21%                    |
| <b>Expenses Total</b>              | <b>162,676</b>             | <b>1,341,353</b>   | <b>12%</b>             | <b>162,363</b>             | <b>1,360,220</b>   | <b>12%</b>             |

| <b>Funds</b>                      | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|-----------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>176 HUMAN SERVICES FUND</b>    |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                    |                            |                    |                        |                            |                    |                        |
| Intergovernmental Revenue         | 52,477                     | 194,000            | 27%                    | 10,030                     | 114,000            | 9%                     |
| Interest Income                   | 606                        | -                  |                        | 5,416                      | -                  |                        |
| Property Taxes                    | -                          | 3,110,000          | 0%                     | -                          | 3,110,000          | 0%                     |
| Other Revenue                     | -                          | 2,000              | 0%                     | 8,000                      | 2,000              | 400%                   |
| <b>Revenue Total</b>              | <b>53,083</b>              | <b>3,306,000</b>   | <b>2%</b>              | <b>23,446</b>              | <b>3,226,000</b>   | <b>1%</b>              |
| <b>Expenses</b>                   |                            |                    |                        |                            |                    |                        |
| Salary and Benefits               | 217,780                    | 1,705,820          | 13%                    | 276,104                    | 2,296,809          | 12%                    |
| Community Sponsored Organizations | 26,700                     | 143,333            | 19%                    | -                          | 60,000             | 0%                     |
| Services and Supplies             | 18,997                     | 1,761,183          | 1%                     | 3,014                      | 1,804,973          | 0%                     |
| Miscellaneous                     | 13,384                     | 258,000            | 5%                     | 16,195                     | 213,000            | 8%                     |
| Contingencies                     |                            |                    |                        | -                          | 76,476             | 0%                     |
| <b>Expenses Total</b>             | <b>276,861</b>             | <b>3,868,336</b>   | <b>7%</b>              | <b>295,313</b>             | <b>4,451,258</b>   | <b>7%</b>              |
| <b>177 REPARATIONS FUND</b>       |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                    |                            |                    |                        |                            |                    |                        |
| Other Revenue                     | 2,775                      | -                  |                        | 432                        | -                  |                        |
| Interest Income                   | 87                         | -                  |                        | 1,938                      | -                  |                        |
| Other Taxes                       | -                          | 400,000            | 0%                     | 302,322                    | 3,400,000          | 9%                     |
| <b>Revenue Total</b>              | <b>2,862</b>               | <b>400,000</b>     | <b>1%</b>              | <b>304,692</b>             | <b>3,400,000</b>   | <b>9%</b>              |
| <b>Expenses</b>                   |                            |                    |                        |                            |                    |                        |
| Services and Supplies             | 424                        | -                  |                        | 374                        | -                  |                        |
| Miscellaneous                     | -                          | 400,000            | 0%                     | 41,327                     | 3,400,000          | 1%                     |
| <b>Expenses Total</b>             | <b>424</b>                 | <b>400,000</b>     | <b>0%</b>              | <b>41,700</b>              | <b>3,400,000</b>   | <b>1%</b>              |
| <b>178 SUSTAINABILITY FUND</b>    |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                    |                            |                    |                        |                            |                    |                        |
| Interest Income                   |                            |                    |                        | 1,576                      | -                  |                        |
| Licenses, Permits and Fees        |                            |                    |                        | 86,592                     | 500,000            | 17%                    |
| Interfund Transfers               |                            |                    |                        | (33,334)                   | 700,000            | -5%                    |
| <b>Revenue Total</b>              |                            |                    |                        | <b>54,833</b>              | <b>1,200,000</b>   | <b>5%</b>              |
| <b>Expenses</b>                   |                            |                    |                        |                            |                    |                        |
| Services and Supplies             |                            |                    |                        | 17                         | 546,000            | 0%                     |
| Salary and Benefits               |                            |                    |                        | -                          | 256,893            | 0%                     |
| <b>Expenses Total</b>             |                            |                    |                        | <b>17</b>                  | <b>802,893</b>     | <b>0%</b>              |

| <b>Funds</b>                  | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|-------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>180 GOOD NEIGHBOR FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                |                            |                    |                        |                            |                    |                        |
| Interest Income               | 223                        | -                  |                        | 3,144                      | -                  |                        |
| <b>Revenue Total</b>          | <b>223</b>                 | <b>-</b>           |                        | <b>3,144</b>               | <b>-</b>           |                        |
| <b>Expenses</b>               |                            |                    |                        |                            |                    |                        |
| Services and Supplies         | 93                         | -                  |                        | 33                         | -                  |                        |
| Miscellaneous                 | -                          | 1,000,000          | 0%                     |                            |                    |                        |
| Capital Outlay                |                            |                    |                        | 75,000                     | -                  |                        |
| Interfund Transfers           | -                          | -                  |                        | -                          | 85,000             | 0%                     |
| <b>Expenses Total</b>         | <b>93</b>                  | <b>1,000,000</b>   | <b>0%</b>              | <b>75,033</b>              | <b>85,000</b>      | <b>88%</b>             |
| <b>185 LIBRARY FUND</b>       |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                |                            |                    |                        |                            |                    |                        |
| Property Taxes                | 1,168,917                  | 7,252,000          | 16%                    | 67,638                     | 7,535,472          | 1%                     |
| Library Revenue               | 11,376                     | 174,800            | 7%                     | 15,277                     | 155,394            | 10%                    |
| Intergovernmental Revenue     | 9,212                      | 472,866            | 2%                     | 13,550                     | 209,866            | 6%                     |
| Other Revenue                 | 5,560                      | 410,000            | 1%                     | 47,619                     | 405,000            | 12%                    |
| Interest Income               | 916                        | 15,000             | 6%                     | 25,664                     | 21,600             | 119%                   |
| Charges for Services          | 35                         | -                  |                        | 58                         | 400                | 14%                    |
| Interfund Transfers           | -                          | 217,911            | 0%                     | -                          | 250,000            | 0%                     |
| Licenses, Permits and Fees    | -                          | 115,767            | 0%                     |                            |                    |                        |
| <b>Revenue Total</b>          | <b>1,196,016</b>           | <b>8,658,344</b>   | <b>14%</b>             | <b>169,805</b>             | <b>8,577,732</b>   | <b>2%</b>              |
| <b>Expenses</b>               |                            |                    |                        |                            |                    |                        |
| Salary and Benefits           | 690,762                    | 6,132,692          | 11%                    | 843,173                    | 6,116,078          | 14%                    |
| Services and Supplies         | 136,662                    | 2,136,767          | 6%                     | 201,173                    | 2,247,673          | 9%                     |
| Interfund Transfers           | 63,276                     | 379,653            | 17%                    | 50,886                     | 305,325            | 17%                    |
| Miscellaneous                 | 27,492                     | -                  |                        |                            |                    |                        |
| Capital Outlay                | -                          | 8,500              | 0%                     | -                          | 1,500              | 0%                     |
| Contingencies                 |                            |                    |                        | -                          | 277,466            | 0%                     |
| <b>Expenses Total</b>         | <b>918,191</b>             | <b>8,657,612</b>   | <b>11%</b>             | <b>1,095,232</b>           | <b>8,948,042</b>   | <b>12%</b>             |

| <b>Funds</b>                              | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|---|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>186 LIBRARY DEBT SERVICE FUND</b>      |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                            |                            |                    |                        |                            |                    |                        |
| Property Taxes                            | -                          | 506,625            | 0%                     | -                          | 507,913            | 0%                     |
| <b>Revenue Total</b>                      | <b>-</b>                   | <b>506,625</b>     | <b>0%</b>              | <b>-</b>                   | <b>507,913</b>     | <b>0%</b>              |
| <b>Expenses</b>                           |                            |                    |                        |                            |                    |                        |
| Debt Service                              | -                          | 506,625            | 0%                     | -                          | 507,913            | 0%                     |
| <b>Expenses Total</b>                     | <b>-</b>                   | <b>506,625</b>     | <b>0%</b>              | <b>-</b>                   | <b>507,913</b>     | <b>0%</b>              |
| <b>187 LIBRARY CAPITAL IMPROVEMENT FD</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                            |                            |                    |                        |                            |                    |                        |
| Other Revenue                             | -                          | 480,000            | 0%                     | -                          | 950,000            | 0%                     |
| <b>Revenue Total</b>                      | <b>-</b>                   | <b>480,000</b>     | <b>0%</b>              | <b>-</b>                   | <b>950,000</b>     | <b>0%</b>              |
| <b>Expenses</b>                           |                            |                    |                        |                            |                    |                        |
| Capital Outlay                            | -                          | 680,000            | 0%                     | 110,880                    | 950,000            | 12%                    |
| <b>Expenses Total</b>                     | <b>-</b>                   | <b>680,000</b>     | <b>0%</b>              | <b>110,880</b>             | <b>950,000</b>     | <b>12%</b>             |
| <b>200 MOTOR FUEL TAX FUND</b>            |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                            |                            |                    |                        |                            |                    |                        |
| Intergovernmental Revenue                 | 530,367                    | 3,656,700          | 15%                    | 549,273                    | 2,700,000          | 20%                    |
| Interest Income                           | 1,214                      | 12,000             | 10%                    | 35,305                     | 12,000             | 294%                   |
| <b>Revenue Total</b>                      | <b>531,582</b>             | <b>3,668,700</b>   | <b>14%</b>             | <b>584,578</b>             | <b>2,712,000</b>   | <b>22%</b>             |
| <b>Expenses</b>                           |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                       | 174,165                    | 1,044,987          | 17%                    |                            |                    |                        |
| Services and Supplies                     | 129,055                    | 1,038,000          | 12%                    | 103,527                    | 1,038,000          | 10%                    |
| Capital Outlay                            | -                          | 3,261,000          | 0%                     | -                          | 2,778,600          | 0%                     |
| Salary and Benefits                       |                            |                    |                        | -                          | 325,000            | 0%                     |
| <b>Expenses Total</b>                     | <b>303,219</b>             | <b>5,343,987</b>   | <b>6%</b>              | <b>103,527</b>             | <b>4,141,600</b>   | <b>2%</b>              |

| <b>Funds</b>                               | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|--|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>205 EMERGENCY TELEPHONE (E911) FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Other Taxes                                | 239,161                    | 1,400,000          | 17%                    | 119,735                    | 1,400,000          | 9%                     |
| Interest Income                            | 244                        | 7,000              | 3%                     | 4,469                      | 7,000              | 64%                    |
| <b>Revenue Total</b>                       | <b>239,405</b>             | <b>1,407,000</b>   | <b>17%</b>             | <b>124,205</b>             | <b>1,407,000</b>   | <b>9%</b>              |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Salary and Benefits                        | 115,505                    | 768,616            | 15%                    | 97,081                     | 726,389            | 13%                    |
| Services and Supplies                      | 36,883                     | 393,700            | 9%                     | 36,464                     | 355,000            | 10%                    |
| Capital Outlay                             | 23,650                     | 450,000            | 5%                     | -                          | 450,000            | 0%                     |
| Interfund Transfers                        | 15,000                     | 90,000             | 17%                    | 15,000                     | 90,000             | 17%                    |
| Insurance and Other Chargebacks            | 3,038                      | 18,230             | 17%                    | 3,190                      | 19,142             | 17%                    |
| Contingencies                              | -                          | -                  | -                      | -                          | 31,669             | 0%                     |
| <b>Expenses Total</b>                      | <b>194,077</b>             | <b>1,720,546</b>   | <b>11%</b>             | <b>151,734</b>             | <b>1,672,200</b>   | <b>9%</b>              |
| <b>210 SPECIAL SERVICE AREA (SSA) #9</b>   |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Property Taxes                             | 75,952                     | 595,000            | 13%                    | 6,689                      | 595,000            | 1%                     |
| Interest Income                            | -                          | -                  | -                      | 289                        | -                  | -                      |
| Interfund Transfers                        | -                          | -                  | -                      | 206,750                    | 206,750            | 100%                   |
| <b>Revenue Total</b>                       | <b>75,952</b>              | <b>595,000</b>     | <b>13%</b>             | <b>213,727</b>             | <b>801,750</b>     | <b>27%</b>             |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Services and Supplies                      | -                          | 575,000            | 0%                     | -                          | 575,000            | 0%                     |
| <b>Expenses Total</b>                      | <b>-</b>                   | <b>575,000</b>     | <b>0%</b>              | <b>-</b>                   | <b>575,000</b>     | <b>0%</b>              |
| <b>215 CDBG FUND</b>                       |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Interest Income                            | 6                          | -                  | -                      | -                          | -                  | -                      |
| Intergovernmental Revenue                  | -                          | 3,684,820          | 0%                     | -                          | 3,629,000          | 0%                     |
| <b>Revenue Total</b>                       | <b>6</b>                   | <b>3,684,820</b>   | <b>0%</b>              | <b>-</b>                   | <b>3,629,000</b>   | <b>0%</b>              |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Salary and Benefits                        | 57,411                     | 589,422            | 10%                    | 64,929                     | 676,384            | 10%                    |
| Services and Supplies                      | 1,861                      | 506,200            | 0%                     | 3,720                      | 307,200            | 1%                     |
| Miscellaneous                              | 42                         | 2,515,000          | 0%                     | 1,721                      | 2,576,376          | 0%                     |
| Community Sponsored Organizations          | -                          | 75,000             | 0%                     | -                          | 75,000             | 0%                     |
| Capital Outlay                             | -                          | -                  | -                      | 6,847                      | -                  | -                      |
| Contingencies                              | -                          | -                  | -                      | -                          | 26,075             | 0%                     |
| <b>Expenses Total</b>                      | <b>59,314</b>              | <b>3,685,622</b>   | <b>2%</b>              | <b>77,217</b>              | <b>3,661,035</b>   | <b>2%</b>              |

| <b>Funds</b>                        | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|-------------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>220 CDBG LOAN FUND</b>           |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                      |                            |                    |                        |                            |                    |                        |
| Other Revenue                       | 50,931                     | 100,000            | 51%                    | 4,311                      | 100,000            | 4%                     |
| Interest Income                     | 112                        | -                  |                        | 4,046                      | -                  |                        |
| <b>Revenue Total</b>                | <b>51,043</b>              | <b>100,000</b>     | <b>51%</b>             | <b>8,356</b>               | <b>100,000</b>     | <b>8%</b>              |
| <b>Expenses</b>                     |                            |                    |                        |                            |                    |                        |
| Services and Supplies               | -                          | 175,000            | 0%                     | -                          | 325,000            | 0%                     |
| <b>Expenses Total</b>               | <b>-</b>                   | <b>175,000</b>     | <b>0%</b>              | <b>-</b>                   | <b>325,000</b>     | <b>0%</b>              |
| <b>235 NEIGHBORHOOD IMPROVEMENT</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                      |                            |                    |                        |                            |                    |                        |
| Interest Income                     | 5                          | -                  |                        | 96                         | -                  |                        |
| <b>Revenue Total</b>                | <b>5</b>                   | <b>-</b>           |                        | <b>96</b>                  | <b>-</b>           |                        |
| <b>Expenses</b>                     |                            |                    |                        |                            |                    |                        |
| Services and Supplies               | 2                          | -                  |                        | 1                          | -                  |                        |
| <b>Expenses Total</b>               | <b>2</b>                   | <b>-</b>           |                        | <b>1</b>                   | <b>-</b>           |                        |
| <b>240 HOME FUND</b>                |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                      |                            |                    |                        |                            |                    |                        |
| Other Revenue                       | 250                        | 25,000             | 1%                     | 4,564                      | 25,000             | 18%                    |
| Interest Income                     | 12                         | 150                | 8%                     | 212                        | 150                | 141%                   |
| Intergovernmental Revenue           | -                          | 540,453            | 0%                     | -                          | 650,000            | 0%                     |
| <b>Revenue Total</b>                | <b>262</b>                 | <b>565,603</b>     | <b>0%</b>              | <b>4,776</b>               | <b>675,150</b>     | <b>1%</b>              |
| <b>Expenses</b>                     |                            |                    |                        |                            |                    |                        |
| Salary and Benefits                 | 9,771                      | 70,681             | 14%                    | 6,434                      | 65,798             | 10%                    |
| Services and Supplies               | 600                        | 500,565            | 0%                     | 600                        | 582,266            | 0%                     |
| Contingencies                       | -                          | -                  |                        | -                          | 4,774              | 0%                     |
| Miscellaneous                       | -                          | 500                | 0%                     | -                          | 2,000              | 0%                     |
| <b>Expenses Total</b>               | <b>10,372</b>              | <b>571,746</b>     | <b>2%</b>              | <b>7,034</b>               | <b>654,838</b>     | <b>1%</b>              |

| <b>Funds</b>                       | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|------------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>250 AFFORDABLE HOUSING FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Other Revenue                      | 31,250                     | 140,600            | 22%                    | 32,083                     | 130,600            | 25%                    |
| Interest Income                    | 808                        | 5,700              | 14%                    | 19,257                     | 4,500              | 428%                   |
| Other Taxes                        | -                          | 75,000             | 0%                     | -                          | 50,000             | 0%                     |
| Intergovernmental Revenue          | -                          | 658,000            | 0%                     | -                          | 145,000            | 0%                     |
| <b>Revenue Total</b>               | <b>32,058</b>              | <b>879,300</b>     | <b>4%</b>              | <b>51,340</b>              | <b>330,100</b>     | <b>16%</b>             |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Salary and Benefits                | 27,678                     | 180,075            | 15%                    | 9,255                      | 130,126            | 7%                     |
| Miscellaneous                      | 1,812                      | 67,500             | 3%                     | 590                        | 53,500             | 1%                     |
| Services and Supplies              | 10                         | 2,065,050          | 0%                     | 10                         | 1,565,000          | 0%                     |
| Community Sponsored Organizations  | -                          | 166,000            | 0%                     | -                          | 166,000            | 0%                     |
| Capital Outlay                     | -                          | 10,000             | 0%                     | -                          | -                  | -                      |
| Insurance and Other Chargebacks    | -                          | 17,000             | 0%                     | -                          | 12,000             | 0%                     |
| <b>Expenses Total</b>              | <b>29,500</b>              | <b>2,505,625</b>   | <b>1%</b>              | <b>9,855</b>               | <b>1,926,626</b>   | <b>1%</b>              |
| <b>320 DEBT SERVICE FUND</b>       |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Property Taxes                     | 2,370,037                  | 13,436,256         | 18%                    | 133,120                    | 12,878,258         | 1%                     |
| Interfund Transfers                | 377,840                    | 2,267,041          | 17%                    | 386,496                    | 2,918,969          | 13%                    |
| Interest Income                    | 1,277                      | 1,500              | 85%                    | 26,308                     | 10,000             | 263%                   |
| Other Revenue                      | -                          | -                  | -                      | -                          | -                  | -                      |
| <b>Revenue Total</b>               | <b>2,749,153</b>           | <b>15,704,797</b>  | <b>18%</b>             | <b>545,924</b>             | <b>15,807,227</b>  | <b>3%</b>              |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Miscellaneous                      | 7,109                      | -                  | -                      | (251)                      | -                  | -                      |
| Services and Supplies              | -                          | -                  | -                      | 7                          | 6,600              | 0%                     |
| Debt Service                       | -                          | 15,690,075         | 0%                     | -                          | 15,797,123         | 0%                     |
| <b>Expenses Total</b>              | <b>7,109</b>               | <b>15,690,075</b>  | <b>0%</b>              | <b>(244)</b>               | <b>15,803,723</b>  | <b>0%</b>              |

| <b>Funds</b>                       | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|------------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>330 HOWARD-RIDGE TIF FUND</b>   |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Property Taxes                     | 40,376                     | 1,100,000          | 4%                     | 1,426                      | 1,100,000          | 0%                     |
| Other Revenue                      | 7,894                      | 5,366              | 147%                   | 7,000                      | 5,000              | 140%                   |
| Interest Income                    | 622                        | 400                | 155%                   | 11,861                     | 10,000             | 119%                   |
| <b>Revenue Total</b>               | <b>48,892</b>              | <b>1,105,766</b>   | <b>4%</b>              | <b>20,287</b>              | <b>1,115,000</b>   | <b>2%</b>              |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                | 66,352                     | 398,113            | 17%                    | 65,986                     | 395,913            | 17%                    |
| Services and Supplies              | 2                          | 265,000            | 0%                     | 882                        | 250,000            | 0%                     |
| Capital Outlay                     | -                          | 785,000            | 0%                     | 10,000                     | 785,000            | 1%                     |
| Miscellaneous                      |                            |                    |                        | 122,367                    | -                  |                        |
| <b>Expenses Total</b>              | <b>66,354</b>              | <b>1,448,113</b>   | <b>5%</b>              | <b>199,235</b>             | <b>1,430,913</b>   | <b>14%</b>             |
| <b>335 WEST EVANSTON TIF FUND</b>  |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Property Taxes                     | 228,014                    | 1,450,000          | 16%                    | 32,090                     | 1,450,000          | 2%                     |
| Interest Income                    | 268                        | 4,000              | 7%                     | 14,412                     | 5,000              | 288%                   |
| Other Revenue                      | -                          | 11,000             | 0%                     | -                          | 10,000             | 0%                     |
| <b>Revenue Total</b>               | <b>228,282</b>             | <b>1,465,000</b>   | <b>16%</b>             | <b>46,502</b>              | <b>1,465,000</b>   | <b>3%</b>              |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                | 12,500                     | 75,000             | 17%                    | 12,500                     | 75,000             | 17%                    |
| Services and Supplies              | 1,670                      | 5,000              | 33%                    | 4                          | 5,000              | 0%                     |
| Capital Outlay                     | -                          | 1,765,000          | 0%                     | -                          | 3,660,000          | 0%                     |
| Miscellaneous                      | -                          | 200,000            | 0%                     | -                          | 200,000            | 0%                     |
| <b>Expenses Total</b>              | <b>14,170</b>              | <b>2,045,000</b>   | <b>1%</b>              | <b>12,504</b>              | <b>3,940,000</b>   | <b>0%</b>              |
| <b>340 DEMPSTER-DODGE TIF FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                     |                            |                    |                        |                            |                    |                        |
| Interest Income                    | 27                         | -                  |                        | 2,218                      | 1,000              | 222%                   |
| Property Taxes                     | -                          | 160,000            | 0%                     | -                          | 180,000            | 0%                     |
| <b>Revenue Total</b>               | <b>27</b>                  | <b>160,000</b>     | <b>0%</b>              | <b>2,218</b>               | <b>181,000</b>     | <b>1%</b>              |
| <b>Expenses</b>                    |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                | 28,639                     | 171,833            | 17%                    | 29,080                     | 174,483            | 17%                    |
| Services and Supplies              | 1                          | 2,000              | 0%                     | 1                          | 2,000              | 0%                     |
| <b>Expenses Total</b>              | <b>28,640</b>              | <b>173,833</b>     | <b>16%</b>             | <b>29,081</b>              | <b>176,483</b>     | <b>16%</b>             |

| <b>Funds</b>                             | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|--|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>345 CHICAGO-MAIN TIF</b>              |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                           |                            |                    |                        |                            |                    |                        |
| Property Taxes                           | 95,166                     | 1,000,000          | 10%                    | 891                        | 1,000,000          | 0%                     |
| Interest Income                          | 79                         | -                  |                        | 9,135                      | 2,500              | 365%                   |
| Other Revenue                            |                            |                    |                        | -                          | 1,880,000          | 0%                     |
| <b>Revenue Total</b>                     | <b>95,244</b>              | <b>1,000,000</b>   | <b>10%</b>             | <b>10,026</b>              | <b>2,882,500</b>   | <b>0%</b>              |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                      | 44,127                     | 264,763            | 17%                    | 45,226                     | 271,355            | 17%                    |
| Services and Supplies                    | 2                          | 5,000              | 0%                     | 3                          | 5,000              | 0%                     |
| Capital Outlay                           | -                          | 1,090,000          | 0%                     | 3,178                      | 2,469,000          | 0%                     |
| Miscellaneous                            | -                          | 250,000            | 0%                     | -                          | 250,000            | 0%                     |
| <b>Expenses Total</b>                    | <b>44,129</b>              | <b>1,609,763</b>   | <b>3%</b>              | <b>48,406</b>              | <b>2,995,355</b>   | <b>2%</b>              |
| <b>350 SPECIAL SERVICE AREA (SSA) #6</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                           |                            |                    |                        |                            |                    |                        |
| Property Taxes                           | 27,471                     | 221,000            | 12%                    | 968                        | 221,000            | 0%                     |
| Interest Income                          | 0                          | -                  |                        | 1,258                      | 250                | 503%                   |
| <b>Revenue Total</b>                     | <b>27,471</b>              | <b>221,000</b>     | <b>12%</b>             | <b>2,226</b>               | <b>221,250</b>     | <b>1%</b>              |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Services and Supplies                    | 0                          | 221,000            | 0%                     | -                          | 220,000            | 0%                     |
| <b>Expenses Total</b>                    | <b>0</b>                   | <b>221,000</b>     | <b>0%</b>              | <b>-</b>                   | <b>220,000</b>     | <b>0%</b>              |
| <b>355 SPECIAL SERVICE AREA (SSA) #7</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                           |                            |                    |                        |                            |                    |                        |
| Property Taxes                           | 24,284                     | 142,000            | 17%                    | 3,362                      | 142,000            | 2%                     |
| Interest Income                          | 6                          | -                  |                        | 438                        | 200                | 219%                   |
| <b>Revenue Total</b>                     | <b>24,290</b>              | <b>142,000</b>     | <b>17%</b>             | <b>3,799</b>               | <b>142,200</b>     | <b>3%</b>              |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Services and Supplies                    | 0                          | 140,000            | 0%                     | -                          | 140,000            | 0%                     |
| <b>Expenses Total</b>                    | <b>0</b>                   | <b>140,000</b>     | <b>0%</b>              | <b>-</b>                   | <b>140,000</b>     | <b>0%</b>              |

| <b>Funds</b>                             | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|--|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>360 SPECIAL SERVICE AREA (SSA) #8</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                           |                            |                    |                        |                            |                    |                        |
| Property Taxes                           | 11,455                     | 60,200             | 19%                    | 1,215                      | 60,200             | 2%                     |
| Interest Income                          | -                          | -                  |                        | 175                        | -                  |                        |
| <b>Revenue Total</b>                     | <b>11,455</b>              | <b>60,200</b>      | <b>19%</b>             | <b>1,390</b>               | <b>60,200</b>      | <b>2%</b>              |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Services and Supplies                    | -                          | 60,200             | 0%                     | -                          | 60,200             | 0%                     |
| <b>Expenses Total</b>                    | <b>-</b>                   | <b>60,200</b>      | <b>0%</b>              | <b>-</b>                   | <b>60,200</b>      | <b>0%</b>              |
| <b>365 FIVE FIFTH TIF FUND</b>           |                            |                    |                        |                            |                    |                        |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Services and Supplies                    |                            |                    |                        | -                          | 100,000            | 0%                     |
| <b>Expenses Total</b>                    |                            |                    |                        | <b>-</b>                   | <b>100,000</b>     | <b>0%</b>              |
| <b>415 CAPITAL IMPROVEMENTS FUND</b>     |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                           |                            |                    |                        |                            |                    |                        |
| Other Revenue                            | 72,853                     | 12,253,000         | 1%                     | 24,745                     | 17,350,000         | 0%                     |
| Interest Income                          | 3,863                      | -                  |                        | 33,180                     | -                  |                        |
| Intergovernmental Revenue                |                            |                    |                        | -                          | 4,592,500          | 0%                     |
| Charges for Services                     | -                          | -                  |                        |                            |                    |                        |
| Interfund Transfers                      |                            |                    |                        | -                          | 85,000             | 0%                     |
| <b>Revenue Total</b>                     | <b>76,716</b>              | <b>12,253,000</b>  | <b>1%</b>              | <b>57,925</b>              | <b>22,027,500</b>  | <b>0%</b>              |
| <b>Expenses</b>                          |                            |                    |                        |                            |                    |                        |
| Miscellaneous                            | 21,415                     | -                  |                        | 4,157                      | -                  |                        |
| Services and Supplies                    | 6,545                      | -                  |                        | 38,062                     | -                  |                        |
| Capital Outlay                           | 17                         | 16,455,000         | 0%                     | 63,092                     | 22,492,500         | 0%                     |
| Salary and Benefits                      | -                          | -                  |                        |                            |                    |                        |
| <b>Expenses Total</b>                    | <b>27,977</b>              | <b>16,455,000</b>  | <b>0%</b>              | <b>105,311</b>             | <b>22,492,500</b>  | <b>0%</b>              |

| <b>Funds</b>                               | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|--|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>416 CROWN CONSTRUCTION FUND</b>         |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Interest Income                            | 2,092                      | -                  |                        | 42,290                     | 10,000             | 423%                   |
| Other Revenue                              | -                          | 1,000,000          | 0%                     | -                          | 1,000,000          | 0%                     |
| <b>Revenue Total</b>                       | <b>2,092</b>               | <b>1,000,000</b>   | <b>0%</b>              | <b>42,290</b>              | <b>1,010,000</b>   | <b>4%</b>              |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                        | 150,000                    | 900,000            | 17%                    | 157,500                    | 945,000            | 17%                    |
| Services and Supplies                      | 10                         | -                  |                        | 10                         | -                  |                        |
| Capital Outlay                             | -                          | 800,000            | 0%                     | -                          | 200,000            | 0%                     |
| <b>Expenses Total</b>                      | <b>150,010</b>             | <b>1,700,000</b>   | <b>9%</b>              | <b>157,510</b>             | <b>1,145,000</b>   | <b>14%</b>             |
| <b>417 CROWN COMMUNITY CTR MAINTENANCE</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                        | 29,167                     | 175,000            | 17%                    | 29,166                     | 175,000            | 17%                    |
| <b>Revenue Total</b>                       | <b>29,167</b>              | <b>175,000</b>     | <b>17%</b>             | <b>29,166</b>              | <b>175,000</b>     | <b>17%</b>             |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Capital Outlay                             | -                          | -                  |                        | -                          | 175,000            | 0%                     |
| <b>Expenses Total</b>                      | <b>-</b>                   | <b>-</b>           |                        | <b>-</b>                   | <b>175,000</b>     | <b>0%</b>              |
| <b>420 SPECIAL ASSESSMENT FUND</b>         |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                             |                            |                    |                        |                            |                    |                        |
| Other Taxes                                | 45,289                     | 125,000            | 36%                    | 78,004                     | 125,000            | 62%                    |
| Interest Income                            | 4,585                      | 30,000             | 15%                    | 11,103                     | 30,000             | 37%                    |
| <b>Revenue Total</b>                       | <b>49,874</b>              | <b>155,000</b>     | <b>32%</b>             | <b>89,106</b>              | <b>155,000</b>     | <b>57%</b>             |
| <b>Expenses</b>                            |                            |                    |                        |                            |                    |                        |
| Interfund Transfers                        | 77,490                     | 464,938            | 17%                    | 75,892                     | 455,360            | 17%                    |
| Services and Supplies                      | 10                         | -                  |                        | 10                         | -                  |                        |
| Capital Outlay                             | -                          | 650,000            | 0%                     | -                          | 375,000            | 0%                     |
| <b>Expenses Total</b>                      | <b>77,500</b>              | <b>1,114,938</b>   | <b>7%</b>              | <b>75,902</b>              | <b>830,360</b>     | <b>9%</b>              |

| <b>Funds</b>                    | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|---------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>505 PARKING SYSTEM FUND</b>  |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                  |                            |                    |                        |                            |                    |                        |
| Charges for Services            | 1,024,077                  | 8,873,975          | 12%                    | 1,167,817                  | 8,308,975          | 14%                    |
| Intergovernmental Revenue       | 383,333                    | 2,300,000          | 17%                    | -                          | 1,100,000          | 0%                     |
| Other Revenue                   | 36,192                     | 486,700            | 7%                     | 60,393                     | 486,700            | 12%                    |
| Interest Income                 | 905                        | 20,000             | 5%                     | 9,539                      | 20,000             | 48%                    |
| <b>Revenue Total</b>            | <b>1,444,508</b>           | <b>11,680,675</b>  | <b>12%</b>             | <b>1,237,750</b>           | <b>9,915,675</b>   | <b>12%</b>             |
| <b>Expenses</b>                 |                            |                    |                        |                            |                    |                        |
| Interfund Transfers             | 522,065                    | 3,132,390          | 17%                    | 522,064                    | 3,132,390          | 17%                    |
| Services and Supplies           | 498,985                    | 4,550,316          | 11%                    | 618,893                    | 4,340,316          | 14%                    |
| Salary and Benefits             | 216,147                    | 1,637,273          | 13%                    | 221,244                    | 1,649,107          | 13%                    |
| Insurance and Other Chargebacks | 58,584                     | 351,502            | 17%                    | 61,512                     | 369,077            | 17%                    |
| Miscellaneous                   | 2,741                      | 50,000             | 5%                     | (97)                       | 50,000             | 0%                     |
| Contingencies                   | -                          | -                  | -                      | -                          | 67,432             | 0%                     |
| Capital Outlay                  | -                          | 2,025,000          | 0%                     | -                          | 1,600,000          | 0%                     |
| Debt Service                    | -                          | 72,900             | 0%                     | -                          | 76,150             | 0%                     |
| <b>Expenses Total</b>           | <b>1,298,522</b>           | <b>11,819,381</b>  | <b>11%</b>             | <b>1,423,616</b>           | <b>11,284,472</b>  | <b>13%</b>             |
| <b>510 WATER FUND</b>           |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                  |                            |                    |                        |                            |                    |                        |
| Charges for Services            | 3,141,956                  | 23,443,200         | 13%                    | 3,145,683                  | 24,378,734         | 13%                    |
| Interest Income                 | 20,845                     | 70,000             | 30%                    | 48,835                     | 70,000             | 70%                    |
| Licenses, Permits and Fees      | 7,927                      | 50,000             | 16%                    | -                          | 50,000             | 0%                     |
| Other Revenue                   | 93                         | 29,834,150         | 0%                     | 2,780,437                  | 51,039,150         | 5%                     |
| <b>Revenue Total</b>            | <b>3,170,820</b>           | <b>53,397,350</b>  | <b>6%</b>              | <b>5,974,955</b>           | <b>75,537,884</b>  | <b>8%</b>              |
| <b>Expenses</b>                 |                            |                    |                        |                            |                    |                        |
| Interfund Transfers             | 1,815,849                  | 4,229,559          | 43%                    | 704,928                    | 4,229,559          | 17%                    |
| Salary and Benefits             | 913,583                    | 6,004,605          | 15%                    | 901,267                    | 6,835,566          | 13%                    |
| Insurance and Other Chargebacks | 264,307                    | 1,585,843          | 17%                    | 277,808                    | 1,665,135          | 17%                    |
| Services and Supplies           | 200,375                    | 5,347,760          | 4%                     | 273,782                    | 5,908,008          | 5%                     |
| Miscellaneous                   | 68,604                     | 15,000             | 457%                   | (953)                      | 15,000             | -6%                    |
| Capital Outlay                  | -                          | 164,400            | 0%                     | -                          | 388,400            | 0%                     |
| Contingencies                   | -                          | 1,000              | 0%                     | -                          | 275,576            | 0%                     |
| Debt Service                    | -                          | 3,596,365          | 0%                     | -                          | 4,072,486          | 0%                     |
| <b>Expenses Total</b>           | <b>3,262,718</b>           | <b>20,944,532</b>  | <b>16%</b>             | <b>2,156,832</b>           | <b>23,389,730</b>  | <b>9%</b>              |

| <b>Funds</b>                                     | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|--|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>513 WATER DEPR IMPRV &amp; EXTENSION FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Expenses</b>                                  |                            |                    |                        |                            |                    |                        |
| Services and Supplies                            | 34,100                     | 3,465,000          | 1%                     | 16,895                     | 11,700             | 144%                   |
| Capital Outlay                                   | -                          | 33,036,000         | 0%                     | 22,500                     | 57,780,500         | 0%                     |
| Interfund Transfers                              | (1,110,923)                | -                  |                        |                            |                    |                        |
| <b>Expenses Total</b>                            | <b>(1,076,823)</b>         | <b>36,501,000</b>  | <b>-3%</b>             | <b>39,395</b>              | <b>57,792,200</b>  | <b>0%</b>              |
| <b>515 SEWER FUND</b>                            |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                                   |                            |                    |                        |                            |                    |                        |
| Charges for Services                             | 1,154,930                  | 10,113,594         | 11%                    | 1,104,512                  | 10,240,424         | 11%                    |
| Interest Income                                  | 395                        | 25,000             | 2%                     | 9,306                      | 25,000             | 37%                    |
| Other Revenue                                    | -                          | 2,001,000          | 0%                     | -                          | 1,000              | 0%                     |
| <b>Revenue Total</b>                             | <b>1,155,325</b>           | <b>12,139,594</b>  | <b>10%</b>             | <b>1,113,817</b>           | <b>10,266,424</b>  | <b>11%</b>             |
| <b>Expenses</b>                                  |                            |                    |                        |                            |                    |                        |
| Debt Service                                     | 312,774                    | 3,772,691          | 8%                     | 312,774                    | 3,809,232          | 8%                     |
| Salary and Benefits                              | 210,184                    | 1,383,914          | 15%                    | 192,594                    | 1,330,068          | 14%                    |
| Interfund Transfers                              | 145,194                    | 871,164            | 17%                    | 147,310                    | 883,858            | 17%                    |
| Insurance and Other Chargebacks                  | 58,698                     | 352,190            | 17%                    | 61,634                     | 369,800            | 17%                    |
| Miscellaneous                                    | 18,104                     | 1,500              | 1207%                  | (640)                      | 1,500              | -43%                   |
| Services and Supplies                            | 10,723                     | 1,471,800          | 1%                     | (78,167)                   | 1,750,300          | -4%                    |
| Contingencies                                    |                            |                    |                        | -                          | 56,511             | 0%                     |
| Capital Outlay                                   | -                          | 3,538,100          | 0%                     | 30,502                     | 3,050,700          | 1%                     |
| <b>Expenses Total</b>                            | <b>755,677</b>             | <b>11,391,359</b>  | <b>7%</b>              | <b>666,007</b>             | <b>11,251,969</b>  | <b>6%</b>              |

| <b>Funds</b>                    | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|---------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>520 SOLID WASTE FUND</b>     |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                  |                            |                    |                        |                            |                    |                        |
| Charges for Services            | 691,419                    | 4,516,450          | 15%                    | 580,221                    | 4,669,000          | 12%                    |
| Other Revenue                   | 91,991                     | 122,000            | 75%                    | 52,021                     | 122,000            | 43%                    |
| Licenses, Permits and Fees      | 17,841                     | 297,000            | 6%                     | 14,957                     | 389,000            | 4%                     |
| Property Taxes                  | -                          | 1,332,500          | 0%                     | -                          | 1,332,500          | 0%                     |
| <b>Revenue Total</b>            | <b>801,251</b>             | <b>6,267,950</b>   | <b>13%</b>             | <b>647,199</b>             | <b>6,512,500</b>   | <b>10%</b>             |
| <b>Expenses</b>                 |                            |                    |                        |                            |                    |                        |
| Services and Supplies           | 377,441                    | 3,786,776          | 10%                    | 509,268                    | 3,935,115          | 13%                    |
| Salary and Benefits             | 223,617                    | 1,492,909          | 15%                    | 229,317                    | 1,582,205          | 14%                    |
| Interfund Transfers             | 50,333                     | 302,000            | 17%                    | 53,666                     | 322,000            | 17%                    |
| Capital Outlay                  | 4,209                      | 525,000            | 1%                     | 2,200                      | 525,000            | 0%                     |
| Miscellaneous                   | -                          | 15,000             | 0%                     | 270                        | 15,000             | 2%                     |
| Contingencies                   | -                          | -                  | -                      | -                          | 69,205             | 0%                     |
| <b>Expenses Total</b>           | <b>655,600</b>             | <b>6,121,685</b>   | <b>11%</b>             | <b>794,721</b>             | <b>6,448,525</b>   | <b>12%</b>             |
| <b>600 FLEET SERVICES FUND</b>  |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                  |                            |                    |                        |                            |                    |                        |
| Charges for Services            | 517,907                    | 3,127,440          | 17%                    | 540,738                    | 3,244,440          | 17%                    |
| Other Revenue                   | 4,969                      | 69,000             | 7%                     | -                          | 69,000             | 0%                     |
| Interest Income                 | -                          | 1,000              | 0%                     | -                          | 1,000              | 0%                     |
| <b>Revenue Total</b>            | <b>522,876</b>             | <b>3,197,440</b>   | <b>16%</b>             | <b>540,738</b>             | <b>3,314,440</b>   | <b>16%</b>             |
| <b>Expenses</b>                 |                            |                    |                        |                            |                    |                        |
| Services and Supplies           | 213,162                    | 2,034,507          | 10%                    | 246,445                    | 2,044,557          | 12%                    |
| Salary and Benefits             | 182,051                    | 1,276,621          | 14%                    | 208,174                    | 1,364,942          | 15%                    |
| Insurance and Other Chargebacks | 900                        | -                  | -                      | -                          | -                  | -                      |
| Capital Outlay                  | -                          | -                  | -                      | -                          | -                  | -                      |
| Contingencies                   | -                          | -                  | -                      | -                          | 52,480             | 0%                     |
| <b>Expenses Total</b>           | <b>396,114</b>             | <b>3,311,128</b>   | <b>12%</b>             | <b>454,619</b>             | <b>3,461,979</b>   | <b>13%</b>             |

| <b>Funds</b>                          | <b>2022 Actual<br/>YTD</b> | <b>2022 Budget</b> | <b>% of<br/>Budget</b> | <b>2023 Actual<br/>YTD</b> | <b>2023 Budget</b> | <b>% of<br/>Budget</b> |
|---------------------------------------|----------------------------|--------------------|------------------------|----------------------------|--------------------|------------------------|
| <b>601 EQUIPMENT REPLACEMENT FUND</b> |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                        |                            |                    |                        |                            |                    |                        |
| Intergovernmental Revenue             | 266,667                    | 1,600,000          | 17%                    | -                          | 1,500,000          | 0%                     |
| Charges for Services                  | 37,481                     | 224,885            | 17%                    | 125,814                    | 754,885            | 17%                    |
| Other Revenue                         | -                          | 960,217            | 0%                     | 263                        | 25,000             | 1%                     |
| Interest Income                       |                            |                    |                        | 3,962                      | -                  |                        |
| <b>Revenue Total</b>                  | <b>304,147</b>             | <b>2,785,102</b>   | <b>11%</b>             | <b>130,038</b>             | <b>2,279,885</b>   | <b>6%</b>              |
| <b>Expenses</b>                       |                            |                    |                        |                            |                    |                        |
| Capital Outlay                        | 157,493                    | 2,750,000          | 6%                     | -                          | 2,700,000          | 0%                     |
| Services and Supplies                 |                            |                    |                        | 41                         | -                  |                        |
| <b>Expenses Total</b>                 | <b>157,493</b>             | <b>2,750,000</b>   | <b>6%</b>              | <b>41</b>                  | <b>2,700,000</b>   | <b>0%</b>              |
| <b>605 INSURANCE FUND</b>             |                            |                    |                        |                            |                    |                        |
| <b>Revenue</b>                        |                            |                    |                        |                            |                    |                        |
| Other Revenue                         | 1,705,298                  | 11,248,243         | 15%                    | 1,736,253                  | 11,448,112         | 15%                    |
| Insurance                             | 1,350,308                  | 8,827,914          | 15%                    | 1,512,440                  | 9,444,453          | 16%                    |
| Workers Compensation and Liability    | 125,500                    | 825,000            | 15%                    | 382,698                    | 862,500            | 44%                    |
| Charges for Services                  | 2,387                      | -                  |                        |                            |                    |                        |
| <b>Revenue Total</b>                  | <b>3,183,493</b>           | <b>20,901,157</b>  | <b>15%</b>             | <b>3,631,391</b>           | <b>21,755,065</b>  | <b>17%</b>             |
| <b>Expenses</b>                       |                            |                    |                        |                            |                    |                        |
| Insurance and Other Chargebacks       | 2,599,440                  | 16,957,400         | 15%                    | 2,620,829                  | 16,765,000         | 16%                    |
| Services and Supplies                 | 1,231,848                  | 2,994,200          | 41%                    | 1,473,738                  | 3,244,200          | 45%                    |
| Salary and Benefits                   | 29,716                     | 4,751              | 625%                   | 15,304                     | 4,287              | 357%                   |
| <b>Expenses Total</b>                 | <b>3,861,004</b>           | <b>19,956,351</b>  | <b>19%</b>             | <b>4,109,871</b>           | <b>20,013,487</b>  | <b>21%</b>             |