



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: May 2023 Monthly Financial Report
 Date: June 30, 2023

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

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	58,615,579	60,796,945	(2,181,366)	55,695,618	52,335,317
170	American Rescue Plan	572,197	1,097,085	(524,887)	6,284	30,720,490
175	General Assistance	710,772	438,417	272,355	1,258,742	1,258,742
176	Human Services	1,669,401	1,118,704	550,697	3,614,758	3,614,758
177	Reparations	1,154,525	58,198	1,096,327	1,344,862	1,344,862
178	Sustainability	307,117	114,976	192,141	576,734	576,734
180	Good Neighbor	7,322	300,080	(292,758)	440,655	440,655
185	Library	4,091,588	3,118,746	972,842	4,983,447	4,983,352
186	Library Debt Service	253,956	-	253,956	256,738	256,738
187	Library Capital Improvement FD	-	292,464	(292,464)	411,925	411,925
200	MFT	1,381,192	216,836	1,164,356	6,622,323	6,317,456
205	E911	496,817	581,528	(84,710)	1,399,657	1,032,656
210	Special Service Area (SSA) #9	523,934	-	523,934	323,948	323,948
215	CDBG	113,309	312,500	(199,192)	(139,869)	(139,869)
220	CD Loan	50,696	44,502	6,194	385,444	385,444
235	Neighborhood Improvement	252	3	249	22,544	22,544
240	Home	11,761	24,672	(12,911)	(6,058)	(6,058)
250	Affordable Housing	143,668	226,034	(82,365)	2,519,998	2,668,232
320	Debt Service	8,183,520	(7,645)	8,191,165	10,156,974	10,713,687
330	Howard Ridge	685,075	452,715	232,360	2,328,709	2,429,120
335	West Evanston	846,643	611,947	234,696	2,698,693	2,698,693
340	Dempster-Dodge-TIF	128,296	93,707	34,590	407,602	407,602
345	Chicago Main-TIF	681,710	171,388	510,322	2,204,000	2,204,000
350	Special Service Area (SSA) #6	123,163	(117,144)	240,306	244,861	466,723
355	Special Service Area (SSA) #7	77,967	-	77,967	90,403	90,403
360	Special Service Area (SSA) #8	33,679	-	33,679	38,207	38,207
365	Five-Fifth TIF		215,293	(215,293)	(351,194)	(351,194)
415	Capital Improvements	3,712,415	1,317,498	2,394,917	4,361,809	10,320,059
416	Crown Construction	94,471	485,846	(391,375)	4,913,956	4,913,956
417	Crown Community CTR Maintenance	87,498	-	87,498	577,543	577,543
420	Special Assessment	119,815	241,290	(121,475)	1,321,376	1,321,376
505	Parking	3,712,594	4,157,167	(444,573)	(335,166)	383,287
510-513	Water	11,903,885	6,816,854	5,087,031	22,843,378	8,951,205
515	Sewer	3,557,254	3,061,766	495,489	8,705,269	5,872,440
520	Solid Waste	2,641,460	2,122,708	518,752	3,027,793	1,603,287
600	Fleet	1,625,994	1,444,677	181,318	525,272	(1,015,772)
601	Equipment Replacement	463,805	986,939	(523,134)	1,660,783	431,218
605	Insurance	9,378,678	8,212,017	1,166,661	(1,030,536)	(1,161,257)

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 May 31, 2023. Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. All fund balances are unaudited.

Top General Fund Revenues YTD						
Revenue	2019 YTD	2020 YTD	2021 YTD	2022 YTD	2023 YTD	2023 Budget
STATE INCOME TAX	3,897,047	3,207,643	4,681,054	6,338,778	5,685,905	11,500,000
PROPERTY TAXES	5,565,162	4,186,342	5,431,974	4,582,433	4,993,343	9,057,297
SALES TAX - BASIC	4,039,929	3,741,902	4,019,339	4,550,842	4,740,332	11,000,000
SALES TAX - HOME RULE	2,418,493	2,445,342	2,789,534	3,366,505	3,535,072	8,000,000
RECREATION PROGRAM FEES	3,150,104	1,393,649	2,904,459	3,450,814	3,534,076	5,371,375
BUILDING PERMITS	2,392,436	2,662,874	2,800,777	1,839,732	2,160,573	4,225,100
LIQUOR TAX	1,327,415	1,140,828	1,126,045	1,361,962	1,549,398	3,000,000
TICKET FINES-PARKING	1,534,052	639,744	981,228	1,330,690	1,358,965	3,000,000
AMBULANCE SERVICE	897,369	986,868	679,660	1,649,001	1,350,258	2,100,000
PERSONAL PROPERTY REPLACEMENT TAX	387,675	-	476,593	1,933,880	1,308,508	2,250,000
STATE USE TAX	800,044	900,153	1,184,620	1,146,550	1,208,846	2,650,000

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

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

Like income tax, sales taxes have outpaced pre-pandemic amounts due to inflation. Inflation continues to level out but at a slower pace than expected. The City has received three months of Sales Taxes and Home Rule Sales Taxes and returns are in line with the amounts received in Q1 2022.

The unaudited financials as of May 31, 2023 show the General Fund with a fund balance of \$55,695,618 and cash balance of \$52,335,317. The attached financials show both General Fund revenues (at 46%) and expenses (at 48%) slightly higher than budget. General Fund Revenues are higher mainly because of first installment of Property tax money received in March and May.

General Fund Expenses by Category

General Fund	2023 Budget	2023 YTD Actual	% of Budget	2022 Budget	2022 YTD Actual	% of Budget
Expenses						
Salary and Benefits	75,558,278	32,465,918	43%	74,503,722	28,967,288	39%
Insurance and Other Chargebacks	28,934,436	17,626,702	61%	24,383,062	13,467,657	55%
Services and Supplies	16,965,457	5,294,789	31%	15,131,213	4,591,290	30%
Interfund Transfers	4,248,750	5,219,474	123%	2,595,000	1,199,218	46%
Miscellaneous	617,822	7,983	1%	590,390	220,134	37%
Community Sponsored Organizations	694,500	83,213	12%	434,500	84,468	19%
Capital Outlay	598,372	96,267	16%	183,500	-	0%
Contingencies	120,000	2,599	2%	69,600	-	0%
Expenses Total	127,737,614	60,796,945	48%	117,890,987	48,530,056	41%

Salary and Benefits are in line with the budget through May. Insurances and other chargebacks are higher mainly because of a one-time transfer of reserves from the General Fund to the Police and Fire Pension Funds. Interfund transfers are at 123% of budget due to a transfer of \$3.3 million to the Capital Improvement Fund to cover overages on four capital projects. Unlike other transfers that are smoothed out throughout the year, these transfers were completed all at once.

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

Through May 31, 2023, Police spent 42% of budget for overtime, and Fire spent 46% of the annual budget.

Overtime Expenses	2022 Actual	2023 Budget	2023 YTD	% Budget
Police	\$1,570,628	\$ 1,566,349	\$657,604	42%
Fire	\$950,226	\$ 959,956	\$446,295	46%

Enterprise Funds

Parking Fund revenues and expenses are at 37% through May 31, 2023.

Through May 31, 2023, overall the Water Fund operating revenues and expenses are in line with the budget. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay. One concern is the fact that 2023 GO Bonds have not been issued for projects planned in this fund. These projects have been drawing on the existing fund balance until these bonds are issued.

Through May 31, 2023, the Sewer & Solid Waste Funds operating revenues and expenses came in below budget.

Other Funds

Through May 31, 2023, the SSA #9 Fund is showing a fund and cash balance of \$323,948. There was a February 2023 transfer from the General Fund to SSA #9 in the amount of \$206,750.

Through May 31, 2023, the Capital Improvements Fund is showing a fund balance of \$4,361,809 and a cash balance of \$10,320,059. The fund continues to spend down Series 2021 and Series 2020 bond proceeds. The fund saw a significant decrease in fund balance due to the booking of expenses for projects that have been completed, but invoices not received from IDOT as well as deferred issuance of 2022 and 2023 GO Bonds. Several projects have been approved by City Council at higher than budgeted amounts and have used General Fund cash balance totaling \$3,264,226. These transfers from the General Fund to CIP is reflected in the May financials.

Through May 31, 2023, the Crown Construction fund is showing fund and cash balance of \$4,913,956. This cash balance is useful to fund any major needs of the Robert Crown center.

Through May 31, 2023, the Insurance Fund is showing a negative fund balance of \$1,030,536 and a negative cash balance of \$1,161,257.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the May 31, 2023 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	56,570,000	26,394,343	47%	51,925,000	28,596,655	55%
Property Taxes	29,047,402	15,589,708	54%	28,774,164	15,877,224	55%
Charges for Services	8,785,075	5,260,036	60%	8,491,325	5,674,891	67%
Intergovernmental Revenue	3,116,184	1,358,726	44%	5,961,342	3,864,399	65%
Interfund Transfers	7,733,949	3,866,970	50%	8,775,706	3,656,544	42%
Licenses, Permits and Fees	7,543,450	3,546,333	47%	8,085,550	3,407,916	42%
Fines and Forfeitures	3,632,500	1,576,945	43%	3,723,500	1,507,083	40%
Other Revenue	11,254,054	468,672	4%	2,118,100	1,357,237	64%
Interest Income	55,000	553,847	1007%	55,000	78,542	143%
Revenue Total	127,737,614	58,615,579	46%	117,909,687	64,020,492	54%
Expenses						
13 CITY COUNCIL	658,324	228,693	35%	579,384	242,656	42%
14 CITY CLERK	360,108	145,490	40%	343,573	89,984	26%
15 CITY MANAGER'S OFFICE	8,143,075	5,835,005	72%	6,232,882	2,013,562	32%
17 LAW	988,558	348,300	35%	970,341	345,085	36%
19 ADMINISTRATIVE SERVICES	12,537,670	4,767,772	38%	11,449,183	4,561,688	40%
21 COMMUNITY DEVELOPMENT	4,183,421	1,426,393	34%	4,488,317	1,179,867	26%
22 POLICE	29,214,097	14,056,424	48%	29,280,598	11,588,388	40%
23 FIRE MGMT & SUPPORT	18,689,924	8,396,467	45%	16,823,272	7,133,289	42%
24 HEALTH	1,413,058	765,332	54%	1,453,836	804,957	55%
30 PARKS AND RECREATION	12,751,313	3,864,097	30%	12,101,740	3,477,871	29%
40 PUBLIC WORKS AGENCY	13,708,631	5,267,275	38%	13,444,799	5,192,919	39%
99 NON-DEPARTMENTAL	25,089,436	15,695,696	63%	20,723,062	11,899,791	57%
Expenses Total	127,737,614	60,796,945	48%	117,890,987	48,530,056	41%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	-	572,197		-	18,671	
Intergovernmental Revenue				21,586,827	-	0%
Revenue Total	-	572,197		21,586,827	18,671	0%
Expenses						
Interfund Transfers	2,600,000	-	0%	8,150,000	3,395,833	42%
Capital Outlay	800,000	386,328	48%	-	7,500	
Miscellaneous	18,500,000	282,987	2%	22,250,000	3,244	0%
Services and Supplies	-	276,253		-	-	
Salary and Benefits	-	148,975				
Community Sponsored Organizations	-	2,542				
Insurance and Other Chargebacks	850,000	-	0%			
Expenses Total	22,750,000	1,097,085	5%	30,400,000	3,406,577	11%
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	1,300,000	692,352	53%	1,300,000	724,404	56%
Other Revenue	27,500	-	0%	27,500	25,713	94%
Interest Income	1,000	18,419	1842%	1,000	1,328	133%
Revenue Total	1,328,500	710,772	54%	1,328,500	751,445	57%
Expenses						
Services and Supplies	864,482	226,901	26%	864,482	226,396	26%
Salary and Benefits	469,278	206,831	44%	469,871	196,824	42%
Contingencies	19,460	-	0%			
Miscellaneous	7,000	4,685	67%	7,000	-	0%
Expenses Total	1,360,220	438,417	32%	1,341,353	423,220	32%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Property Taxes	3,110,000	1,555,000	50%	3,110,000	1,550,000	50%
Intergovernmental Revenue	114,000	86,018	75%	194,000	120,472	62%
Interest Income	-	20,383		-	1,972	
Other Revenue	2,000	8,000	400%	2,000	-	0%
Revenue Total	3,226,000	1,669,401	52%	3,306,000	1,672,444	51%
Expenses						
Salary and Benefits	2,296,809	763,976	33%	1,705,820	587,252	34%
Community Sponsored Organizations	60,000	257,713	430%	143,333	53,400	37%
Miscellaneous	213,000	62,484	29%	258,000	52,197	20%
Services and Supplies	1,804,973	34,531	2%	1,761,183	51,724	3%
Contingencies	76,476	-	0%			
Expenses Total	4,451,258	1,118,704	25%	3,868,336	744,573	19%
177 REPARATIONS FUND						
Revenue						
Other Revenue	-	433		-	3,025	
Interest Income	-	4,331		-	356	
Other Taxes	3,400,000	1,149,761	34%	400,000	-	0%
Revenue Total	3,400,000	1,154,525	34%	400,000	3,381	1%
Expenses						
Miscellaneous	3,400,000	57,365	2%	400,000	61,422	15%
Services and Supplies	-	833		-	931	
Expenses Total	3,400,000	58,198	2%	400,000	62,353	16%
178 SUSTAINABILITY FUND						
Revenue						
Interfund Transfers	700,000	100,002	14%	-	117,969	
Licenses, Permits and Fees	500,000	202,578	41%			
Interest Income	-	4,537				
Revenue Total	1,200,000	307,117	26%	-	117,969	
Expenses						
Services and Supplies	546,000	70,476	13%			
Salary and Benefits	256,893	44,500	17%			
Expenses Total	802,893	114,976	14%			

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	-	7,322		-	840	
Revenue Total	-	7,322		-	840	
Expenses						
Miscellaneous	-	225,000		1,000,000	30,000	3%
Capital Outlay	-	75,000		-	850	
Services and Supplies	-	80		-	175	
Interfund Transfers	85,000	-	0%	-	-	
Expenses Total	85,000	300,080	353%	1,000,000	31,025	3%
185 LIBRARY FUND						
Revenue						
Property Taxes	7,535,472	3,837,581	51%	7,252,000	4,007,676	55%
Other Revenue	405,000	81,511	20%	410,000	125,604	31%
Library Revenue	155,394	32,178	21%	174,800	82,380	47%
Intergovernmental Revenue	209,866	49,366	24%	472,866	23,130	5%
Interest Income	21,600	90,792	420%	15,000	6,243	42%
Charges for Services	400	161	40%	-	182	
Interfund Transfers	250,000	-	0%	217,911	-	0%
Licenses, Permits and Fees				115,767	-	0%
Revenue Total	8,577,732	4,091,588	48%	8,658,344	4,245,215	49%
Expenses						
Salary and Benefits	6,116,078	2,238,821	37%	6,132,692	2,151,603	35%
Services and Supplies	2,247,673	726,240	32%	2,136,767	723,359	34%
Interfund Transfers	305,325	152,658	50%	379,653	158,189	42%
Miscellaneous				-	63,824	
Capital Outlay	1,500	-	0%	8,500	-	0%
Insurance and Other Chargebacks	-	1,027				
Contingencies	277,466	-	0%			
Expenses Total	8,948,042	3,118,746	35%	8,657,612	3,096,975	36%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	507,913	253,953	50%	506,625	253,313	50%
Revenue Total	507,913	-	0%	506,625	253,313	50%
Expenses						
Debt Service	507,913	-	0%	506,625	-	0%
Expenses Total	507,913	-	0%	506,625	-	0%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	950,000	-	0%	480,000	-	0%
Revenue Total	950,000	-	0%	480,000	-	0%
Expenses						
Capital Outlay	950,000	292,464	31%	680,000	104,032	15%
Expenses Total	950,000	292,464	31%	680,000	104,032	15%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	2,700,000	1,319,976	49%	3,656,700	2,021,342	55%
Interest Income	12,000	61,217	510%	12,000	7,112	59%
Revenue Total	2,712,000	1,381,192	51%	3,668,700	2,028,454	55%
Expenses						
Interfund Transfers				1,044,987	435,411	42%
Services and Supplies	1,038,000	184,712	18%	1,038,000	361,176	35%
Capital Outlay	2,778,600	32,124	1%	3,261,000	33,560	1%
Salary and Benefits	325,000	-	0%			
Expenses Total	4,141,600	216,836	5%	5,343,987	830,147	16%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	1,400,000	485,375	35%	1,400,000	599,867	43%
Interest Income	7,000	11,443	163%	7,000	872	12%
Revenue Total	1,407,000	496,817	35%	1,407,000	600,739	43%
Expenses						
Salary and Benefits	726,389	319,791	44%	768,616	323,530	42%
Services and Supplies	355,000	164,876	46%	393,700	160,306	41%
Interfund Transfers	90,000	45,000	50%	90,000	37,500	42%
Capital Outlay	450,000	42,291	9%	450,000	35,188	8%
Insurance and Other Chargebacks	19,142	9,570	50%	18,230	7,596	42%
Contingencies	31,669	-	0%			
Expenses Total	1,672,200	581,528	35%	1,720,546	564,121	33%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	595,000	315,569	53%	595,000	317,607	53%
Interest Income	-	1,615		-	75	
Interfund Transfers	206,750	206,750	100%			
Revenue Total	801,750	523,934	65%	595,000	317,682	53%
Expenses						
Services and Supplies	575,000	-	0%	575,000	317,540	55%
Expenses Total	575,000	-	0%	575,000	317,540	55%
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	3,629,000	111,487	3%	3,684,820	110,178	3%
Interest Income	-	1,822		-	90	
Revenue Total	3,629,000	113,309	3%	3,684,820	110,268	3%
Expenses						
Salary and Benefits	676,384	174,904	26%	589,422	156,222	27%
Community Sponsored Organizations	75,000	43,460	58%	75,000	110,136	147%
Services and Supplies	307,200	5,836	2%	506,200	5,274	1%
Miscellaneous	2,576,376	3,696	0%	2,515,000	3,724	0%
Capital Outlay	-	84,605				
Contingencies	26,075	-	0%			
Expenses Total	3,661,035	312,500	9%	3,685,622	275,356	7%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	100,000	41,203	41%	100,000	64,653	65%
Interest Income	-	9,493		-	461	
Revenue Total	100,000	50,696	51%	100,000	65,114	65%
Expenses						
Services and Supplies	325,000	44,502	14%	175,000	-	0%
Expenses Total	325,000	44,502	14%	175,000	-	0%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	252		-	21	
Revenue Total	-	252		-	21	
Expenses						
Services and Supplies	-	3		-	4	
Expenses Total	-	3		-	4	
240 HOME FUND						
Revenue						
Intergovernmental Revenue	650,000	-	0%	540,453	214,228	40%
Other Revenue	25,000	11,410	46%	25,000	18,345	73%
Interest Income	150	351	234%	150	111	74%
Revenue Total	675,150	11,761	2%	565,603	232,684	41%
Expenses						
Services and Supplies	582,266	615	0%	500,565	238,035	48%
Salary and Benefits	65,798	24,056	37%	70,681	26,595	38%
Contingencies	4,774	-	0%			
Miscellaneous	2,000	-	0%	500	-	0%
Expenses Total	654,838	24,672	4%	571,746	264,631	46%
250 AFFORDABLE HOUSING FUND						
Revenue						
Intergovernmental Revenue	145,000	28,760	20%	658,000	174,092	26%
Other Revenue	130,600	64,583	49%	140,600	65,000	46%
Interest Income	4,500	50,325	1118%	5,700	1,797	32%
Other Taxes	50,000	-	0%	75,000	-	0%
Revenue Total	330,100	143,668	44%	879,300	240,888	27%
Expenses						
Community Sponsored Organizations	166,000	28,760	17%	166,000	169,810	102%
Salary and Benefits	130,126	29,445	23%	180,075	75,049	42%
Services and Supplies	1,565,000	167,043	11%	2,065,050	32,950	2%
Insurance and Other Chargebacks	12,000	-	0%	17,000	4,097	24%
Miscellaneous	53,500	786	1%	67,500	2,991	4%
Capital Outlay				10,000	-	0%
Expenses Total	1,926,626	226,034	12%	2,505,625	284,897	11%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	12,878,258	6,939,775	54%	13,436,256	7,875,650	59%
Interfund Transfers	2,918,969	1,159,488	40%	2,267,041	944,600	42%
Interest Income	10,000	84,257	843%	1,500	6,293	420%
Other Revenue				-	-	
Revenue Total	15,807,227	8,437,476	53%	15,704,797	8,826,543	56%
Expenses						
Miscellaneous	-	(7,662)		-	16,505	
Services and Supplies	6,600	17	0%			
Debt Service	15,797,123	-	0%	15,690,075	-	0%
Expenses Total	15,803,723	(7,645)	0%	15,690,075	16,505	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	1,100,000	630,474	57%	1,100,000	675,975	61%
Other Revenue	5,000	17,500	350%	5,366	21,921	409%
Interest Income	10,000	37,100	371%	400	2,623	656%
Revenue Total	1,115,000	685,075	61%	1,105,766	700,519	63%
Expenses						
Interfund Transfers	395,913	197,958	50%	398,113	165,880	42%
Services and Supplies	250,000	122,390	49%	265,000	1,694	1%
Capital Outlay	785,000	10,000	1%	785,000	-	0%
Miscellaneous	-	122,367				
Expenses Total	1,430,913	452,715	32%	1,448,113	167,574	12%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,450,000	804,439	55%	1,450,000	963,720	66%
Interest Income	5,000	42,203	844%	4,000	3,164	79%
Other Revenue	10,000	-	0%	11,000	-	0%
Revenue Total	1,465,000	846,643	58%	1,465,000	966,885	66%
Expenses						
Interfund Transfers	75,000	37,500	50%	75,000	31,250	42%
Services and Supplies	5,000	12,535	251%	5,000	3,406	68%
Capital Outlay	3,660,000	1,912	0%	1,765,000	17	0%
Miscellaneous	200,000	560,000	280%	200,000	-	0%
Expenses Total	3,940,000	611,947	16%	2,045,000	34,673	2%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	180,000	121,726	68%	160,000	155,622	97%
Interest Income	1,000	6,570	657%	-	358	
Revenue Total	181,000	128,296	71%	160,000	155,980	97%
Expenses						
Interfund Transfers	174,483	87,240	50%	171,833	71,597	42%
Services and Supplies	2,000	6,467	323%	2,000	26	1%
Expenses Total	176,483	93,707	53%	173,833	71,623	41%
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	1,000,000	650,452	65%	1,000,000	632,880	63%
Interest Income	2,500	31,258	1250%	-	1,146	
Other Revenue	1,880,000	-	0%			
Revenue Total	2,882,500	681,710	24%	1,000,000	634,026	63%
Expenses						
Interfund Transfers	271,355	135,678	50%	264,763	110,318	42%
Capital Outlay	2,469,000	3,178	0%	1,090,000	25,341	2%
Services and Supplies	5,000	12,532	251%	5,000	30	1%
Miscellaneous	250,000	20,000	8%	250,000	-	0%
Expenses Total	2,995,355	171,388	6%	1,609,763	135,690	8%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	221,000	118,344	54%	221,000	122,429	55%
Interest Income	250	4,819	1927%	-	83	
Revenue Total	221,250	123,163	56%	221,000	122,512	55%
Expenses						
Services and Supplies	220,000	(117,144)	-53%	221,000	-	0%
Expenses Total	220,000	(117,144)	-53%	221,000	-	0%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	142,000	77,003	54%	142,000	81,741	58%
Interest Income	200	964	482%	-	109	
Revenue Total	142,200	77,967	55%	142,000	81,850	58%
Expenses						
Services and Supplies	140,000	-	0%	140,000	77,075	55%
Expenses Total	140,000	-	0%	140,000	77,075	55%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Property Taxes	60,200	33,287	55%	60,200	32,204	53%
Interest Income	-	391		-	0	
Revenue Total	60,200	33,679	56%	60,200	32,204	53%
Expenses						
Services and Supplies	60,200	-	0%	60,200	30,517	51%
Expenses Total	60,200	-	0%	60,200	30,517	51%
365 FIVE FIFTH TIF FUND						
Expenses						
Capital Outlay	-	177,091				
Services and Supplies	100,000	6,465	6%			
Miscellaneous	-	31,737				
Expenses Total	100,000	215,293	215%			
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Other Revenue	17,350,000	45,505	0%	12,253,000	572,853	5%
Interest Income	-	80,184		-	14,188	
Charges for Services				-	9,837	
Intergovernmental Revenue	4,592,500	322,500	7%			
Interfund Transfers	85,000	3,264,226	3840%			
Revenue Total	22,027,500	3,712,415	17%	12,253,000	596,879	5%
Expenses						
Capital Outlay	22,492,500	1,010,987	4%	16,455,000	572,556	3%
Services and Supplies	-	339,294		-	427,494	
Miscellaneous	-	(32,782)		-	48,358	
Salary and Benefits				-	-	
Expenses Total	22,492,500	1,317,498	6%	16,455,000	1,048,409	6%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	1,000,000	-	0%	1,000,000	600,000	60%
Interest Income	10,000	94,471	945%	-	8,329	
Revenue Total	1,010,000	94,471	9%	1,000,000	608,329	61%
Expenses						
Interfund Transfers	945,000	472,500	50%	900,000	375,000	42%
Services and Supplies	-	25		-	17,775	
Capital Outlay	200,000	-	0%	800,000	2,255	0%
Miscellaneous	-	13,321		-		
Expenses Total	1,145,000	485,846	42%	1,700,000	395,030	23%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	87,498	50%	175,000	72,917	42%
Revenue Total	175,000	87,498	50%	175,000	72,917	42%
Expenses						
Capital Outlay	175,000	-	0%	-	34,951	
Expenses Total	175,000	-	0%	-	34,951	
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	125,000	92,039	74%	125,000	59,594	48%
Interest Income	30,000	27,775	93%	30,000	5,038	17%
Revenue Total	155,000	119,815	77%	155,000	64,632	42%
Expenses						
Interfund Transfers	455,360	227,676	50%	464,938	193,724	42%
Capital Outlay	375,000	13,589	4%	650,000	11,440	2%
Services and Supplies	-	25		-	25	
Expenses Total	830,360	241,290	29%	1,114,938	205,189	18%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,308,975	3,516,691	42%	8,873,975	3,277,405	37%
Intergovernmental Revenue	1,100,000	-	0%	2,300,000	958,333	42%
Other Revenue	486,700	161,475	33%	486,700	114,006	23%
Interest Income	20,000	34,429	172%	20,000	6,597	33%
Licenses, Permits and Fees				-	75	
Revenue Total	9,915,675	3,712,594	37%	11,680,675	4,356,417	37%
Expenses						
Services and Supplies	4,340,316	1,678,146	39%	4,550,316	1,601,440	35%
Interfund Transfers	3,132,390	1,566,192	50%	3,132,390	1,305,163	42%
Salary and Benefits	1,649,107	599,678	36%	1,637,273	583,407	36%
Capital Outlay	1,600,000	131,180	8%	2,025,000	322,264	16%
Insurance and Other Chargebacks	369,077	184,925	50%	351,502	146,459	42%
Miscellaneous	50,000	(2,954)	-6%	50,000	6,363	13%
Debt Service	76,150	-	0%	72,900	-	0%
Contingencies	67,432	-	0%			
Expenses Total	11,284,472	4,157,167	37%	11,819,381	3,965,096	34%
510 WATER FUND						
Revenue						
Charges for Services	24,378,734	9,009,383	37%	23,443,200	8,622,924	37%
Other Revenue	51,039,150	2,794,553	5%	29,834,150	535,554	2%
Interest Income	70,000	99,744	142%	70,000	44,679	64%
Licenses, Permits and Fees	50,000	205	0%	50,000	36,080	72%
Revenue Total	75,537,884	11,903,885	16%	53,397,350	9,239,236	17%
Expenses						
Interfund Transfers	4,229,559	2,114,784	50%	4,229,559	2,873,239	68%
Salary and Benefits	6,835,566	2,418,766	35%	6,004,605	2,415,328	40%
Services and Supplies	5,908,008	1,005,462	17%	5,347,760	1,136,314	21%
Insurance and Other Chargebacks	1,665,135	833,227	50%	1,585,843	660,768	42%
Miscellaneous	15,000	(41,669)	-278%	15,000	160,161	1068%
Debt Service	4,072,486	135,695	3%	3,596,365	135,695	4%
Capital Outlay	388,400	-	0%	164,400	27,749	17%
Contingencies	275,576	-	0%	1,000	-	0%
Expenses Total	23,389,730	6,466,265	28%	20,944,532	7,409,254	35%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Capital Outlay	57,780,500	123,908	0%	33,036,000	3,517,755	11%
Services and Supplies	11,700	226,681	1937%	3,465,000	215,729	6%
Interfund Transfers				-	(1,110,923)	
Expenses Total	57,792,200	350,589	1%	36,501,000	2,622,562	7%
515 SEWER FUND						
Revenue						
Charges for Services	10,240,424	3,524,034	34%	10,113,594	3,605,179	36%
Interest Income	25,000	33,221	133%	25,000	2,480	10%
Other Revenue	1,000	-	0%	2,001,000	-	0%
Revenue Total	10,266,424	3,557,254	35%	12,139,594	3,607,659	30%
Expenses						
Debt Service	3,809,232	1,742,782	46%	3,772,691	1,708,694	45%
Salary and Benefits	1,330,068	525,687	40%	1,383,914	556,233	40%
Interfund Transfers	883,858	441,930	50%	871,164	362,985	42%
Insurance and Other Chargebacks	369,800	184,902	50%	352,190	146,746	42%
Services and Supplies	1,750,300	(42,795)	-2%	1,471,800	85,889	6%
Miscellaneous	1,500	(19,512)	-1301%	1,500	42,031	2802%
Contingencies	56,511	-	0%			
Capital Outlay	3,050,700	228,771	7%	3,538,100	-	0%
Expenses Total	11,251,969	3,061,766	27%	11,391,359	2,902,577	25%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,669,000	1,824,828	39%	4,516,450	1,839,862	41%
Property Taxes	1,332,500	666,250	50%	1,332,500	666,250	50%
Other Revenue	122,000	52,559	43%	122,000	119,893	98%
Licenses, Permits and Fees	389,000	95,118	24%	297,000	108,146	36%
Interest Income	-	2,705				
Revenue Total	6,512,500	2,641,460	41%	6,267,950	2,734,152	44%
Expenses						
Services and Supplies	3,935,115	1,300,222	33%	3,786,776	1,348,012	36%
Salary and Benefits	1,582,205	630,990	40%	1,492,909	619,362	41%
Capital Outlay	525,000	20,682	4%	525,000	138,999	26%
Interfund Transfers	322,000	160,998	50%	302,000	125,833	42%
Miscellaneous	15,000	9,816	65%	15,000	8,363	56%
Contingencies	69,205	-	0%			
Expenses Total	6,448,525	2,122,708	33%	6,121,685	2,240,569	37%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	3,244,440	1,622,214	50%	3,127,440	1,294,767	41%
Other Revenue	69,000	3,780	5%	69,000	7,286	11%
Interest Income	1,000	-	0%	1,000	-	0%
Revenue Total	3,314,440	1,625,994	49%	3,197,440	1,302,053	41%
Expenses						
Services and Supplies	2,044,557	859,416	42%	2,034,507	833,106	41%
Salary and Benefits	1,364,942	583,116	43%	1,276,621	484,946	38%
Insurance and Other Chargebacks				-	900	
Capital Outlay	-	2,145				
Contingencies	52,480	-	0%			
Expenses Total	3,461,979	1,444,677	42%	3,311,128	1,318,952	40%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Other Revenue	25,000	77,859	311%	960,217	840,104	87%
Intergovernmental Revenue	1,500,000	-	0%	1,600,000	666,667	42%
Charges for Services	754,885	377,442	50%	224,885	93,702	42%
Interest Income	-	8,504				
Revenue Total	2,279,885	463,805	20%	2,785,102	1,600,473	57%
Expenses						
Capital Outlay	2,700,000	986,846	37%	2,750,000	1,392,195	51%
Services and Supplies	-	93				
Expenses Total	2,700,000	986,939	37%	2,750,000	1,392,195	51%
605 INSURANCE FUND						
Revenue						
Other Revenue	11,448,112	4,342,548	38%	11,248,243	4,306,175	38%
Insurance	9,444,453	4,286,171	45%	8,827,914	3,725,984	42%
Workers Compensation and Liability	862,500	749,830	87%	825,000	313,000	38%
Charges for Services	-	129		-	16,291	
Revenue Total	21,755,065	9,378,678	43%	20,901,157	8,361,450	40%
Expenses						
Insurance and Other Chargebacks	16,765,000	6,527,244	39%	16,957,400	6,799,589	40%
Services and Supplies	3,244,200	1,655,548	51%	2,994,200	1,582,915	53%
Salary and Benefits	4,287	29,225	682%	4,751	52,614	1107%
Expenses Total	20,013,487	8,212,017	41%	19,956,351	8,435,118	42%