



Memorandum

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

Please find attached the unaudited financial statements as of November 30, 2023. A summary by fund for revenues, expenditures, fund, and cash balances is as follows:

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

<u>Fund #</u>	<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>	<u>Fund Balance</u>	<u>Cash Balance</u>
100	General	114,097,238	125,239,377	(11,142,139)	46,660,346	42,639,870
170	American Rescue Plan	1,393,553	5,091,156	(3,697,604)	(3,166,434)	27,591,232
175	General Assistance	980,792	1,000,257	(19,465)	966,921	966,923
176	Human Services	2,765,456	3,763,348	(997,892)	2,066,169	1,288,669
177	Reparations	3,136,610	1,984,354	1,152,256	1,400,792	1,446,176
178	Sustainability	915,684	441,016	474,668	859,260	859,261
180	Good Neighbor	12,352	557,873	(545,521)	187,893	187,892
185	Library	6,250,035	7,306,545	(1,056,509)	2,954,097	2,985,470
186	Library Debt Service	253,956	116,092	137,865	140,647	140,647
187	Library Capital Improvement FD	-	1,192,903	(1,192,903)	(488,514)	(488,514)
200	MFT	3,305,684	2,654,253	651,431	6,109,397	5,804,531
205	E911	1,623,842	1,313,128	310,714	1,795,082	1,428,081
210	Special Service Area (SSA) #9	714,997	316,021	398,976	198,989	198,989
215	CDBG	1,421,035	1,523,996	(102,961)	(43,638)	(43,638)
220	CD Loan	182,824	80,389	102,435	481,685	481,685
235	Neighborhood Improvement	536	12	524	22,819	22,819
240	Home	81,673	90,138	(8,465)	(1,613)	(1,612)
250	Affordable Housing	579,179	360,504	218,675	2,821,038	2,976,105
320	Debt Service	11,827,998	2,612,860	9,215,138	11,180,948	11,737,658
330	Howard Ridge	818,357	1,435,837	(617,480)	1,487,614	1,478,869
335	West Evanston	1,364,026	1,000,528	363,497	2,827,494	2,827,495
340	Dempster-Dodge-TIF	237,265	168,660	68,605	441,617	441,618
345	Chicago Main-TIF	788,074	598,755	189,318	1,882,996	1,882,997
350	Special Service Area (SSA) #6	183,883	117,505	66,378	70,933	292,795
355	Special Service Area (SSA) #7	113,509	77,112	36,397	48,833	48,833
360	Special Service Area (SSA) #8	50,162	31,505	18,656	23,185	23,184
365	Five-Fifth TIF	525,002	756,588	(231,585)	(367,486)	(367,487)
415	Capital Improvements	3,958,444	10,160,675	(6,202,232)	(4,235,340)	5,015,225
416	Crown Construction	489,693	906,805	(417,112)	4,888,219	4,888,219
417	Crown Community CTR Maintenance	160,413	-	160,413	650,458	650,458
420	Special Assessment	190,809	820,409	(629,600)	813,252	813,252
505	Parking	9,759,514	8,872,706	886,807	1,024,258	1,682,612
510-513	Water	29,784,522	30,509,666	(725,144)	3,928,981	2,967,958
515	Sewer	8,800,404	7,288,934	1,511,470	7,524,749	6,680,711
520	Solid Waste	5,771,289	5,241,361	529,928	1,332,049	1,076,563
600	Fleet	4,899,583	3,905,015	994,568	1,338,522	(202,522)
601	Equipment Replacement	2,390,191	2,158,521	231,670	3,225,684	1,186,022
605	Insurance	22,288,130	18,488,095	3,800,034	1,652,837	3,878,619

Please note that the attached supporting documents have been updated to show further fund and department analysis.

Included above are ending fund and cash balances as of November 30, 2023. Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations.

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

FY 2023 Actual Revenues (Through November 2023)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
SALES TAX - BASIC	11,600,320	-	-	-	11,600,320
STATE INCOME TAX	11,313,168	-	-	-	11,313,168
SALES TAX - HOME RULE	8,976,829	-	-	-	8,976,829
PROPERTY TAXES	7,335,670	-	-	-	7,335,670
RECREATION PROGRAM FEES	6,387,537	-	-	-	6,387,537
BUILDING PERMITS	4,002,093	-	-	-	4,002,093
TICKET FINES-PARKING	3,482,231	-	-	-	3,482,231
PERSONAL PROPERTY REPLACEMENT TAX	2,844,533	-	280,000	325,000	3,449,533
LIQUOR TAX	3,439,888	-	-	-	3,439,888
REAL ESTATE TRANSFER TAX	194,609	3,000,000	-	-	3,194,609
WHEEL TAX	2,800,731	-	-	-	2,800,731
PARKING TAX	2,727,421	-	-	-	2,727,421
MUNICIPAL HOTEL TAX	2,644,787	-	-	-	2,644,787
STATE USE TAX	2,612,130	-	-	-	2,612,130
ELECTRIC UTILITY TAX	2,561,456	-	-	-	2,561,456
AMBULANCE SERVICE	2,445,154	-	-	-	2,445,154
GEMT SERVICE REVENUE	2,121,563	-	-	-	2,121,563

The City started receiving the second installment of property taxes as of November. The City has collected 70% of the General Fund property tax levy as of November 30th.

The City relies on the Illinois Municipal League to project Income Tax revenue . The State did increase the municipal share of Income Taxes from 6.16% to 6.47% beginning July 1, 2023. Since those increases took effect, the City has seen a slight increase in Income Tax. In total, Income Taxes receipts for FY 2023 slightly trail FY 2022 returns but remain well above prior years largely due to inflation and an increase in Evanston’s population in the 2020 Census.

There is a three (3) months lag in some of the state distributed revenues like Sales Tax, Home Rule Sales Tax, Use Tax and Telecommunication Tax. Sales Taxes and Home Rule Sales Taxes for 2023 remain in line with 2022 revenues.

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

The unaudited financials as of November 30, 2023, show the General Fund with a fund balance of \$46,660,346 and cash balance of \$42,639,870. The attached financials show both General Fund revenues slightly under budget (at 89%) and expenses over budget (at 98%)

General Fund Expenses by Category

General Fund	2023 Budget	2023 Actual	% of Budget	2022 Budget	2022 Actual	% of Budget
Expenses						
Salary and Benefits	75,748,150	72,284,831	95%	74,503,722	63,173,414	85%
Insurance and Other Chargebacks	28,934,436	22,833,231	79%	24,383,062	15,627,679	64%
Services and Supplies	16,965,457	17,134,952	101%	15,131,213	15,657,905	103%
Interfund Transfers	4,248,750	11,940,432	281%	2,595,000	4,796,718	185%
Miscellaneous	617,822	456,818	74%	590,390	943,782	160%
Contingencies	408,500	270,150	66%	183,500	763	0%
Capital Outlay	694,500	263,698	38%	434,500	301,972	69%
Community Sponsored Organizations	120,000	55,264	46%	69,600	6,667	10%
Expenses Total	127,737,614	125,239,377	98%	117,890,987	100,508,901	85%

Interfund transfers are at 281% of budget due to a transfer of \$3.3 million to the Capital Improvement Fund to cover overages on four capital projects. In November 2023, City Council approved one-time transfers to the Insurance and Fleet Funds of \$3.0 and 1.9 million, respectively. Unlike other transfers that are smoothed 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 an 11% increase for Firefighters. The AFSCME contract was finalized in September and resulted in an 11% increase for union employees retroactive to January 1, 2023. Non-union staff received an overall increase of 11% as well. Wage increases for all employees have taken effect and the retro payment for AFSCME employees was made in November.

Through November 30, 2023, Police spent 119% of budget for overtime, and Fire spent 105% of the annual budget. Higher than budgeted salary increases are contributing to overages in overtime.

Overtime Expenses	2022 Actual	2023 Budget	2023 YTD	% Budget
Police	\$1,570,628	\$ 1,566,349	\$1,862,988	119%
Fire	\$950,226	\$ 959,956	\$1,005,238	105%

Enterprise Funds

Parking Fund revenues are at 98% and expenses at 79% as of November 30, 2023. Capital projects budgeted under Capital Outlay have not started contributing to expenses coming under budget.

Through November 30, 2023, overall, the Water Fund operating revenues and expenses are in line with the budget. Capital projects funded by IEPA loans have begun. These projects are budgeted in Other Revenue and expenses in Capital Outlay. One concern is the fact that 2023 GO Bonds have not been issued for projects planned in this fund. These projects have been drawing on the existing fund balance until these bonds are issued.

Other Funds

Through November 30, 2023, the Capital Improvements Fund is showing a negative fund balance of \$4,235,340 and a cash balance of \$5,015,225. The fund continues to spend down Series 2021 and Series 2020 bond proceeds. The fund saw a significant decrease in fund balance due to the booking of expenses for projects that have been completed, but invoices not received from IDOT as well as deferred issuance of 2022 and 2023 GO Bonds. Several projects have been approved by City Council at higher than budgeted amounts and have used General Fund cash balance totaling \$3,264,226.

Through November 30, 2023, the Crown Construction fund is showing fund and cash balance of \$4,888,219. This cash balance is useful to fund any major needs of the Robert Crown center. The fund received a \$250,000 donation from the Friends of the Robert Crown in August.

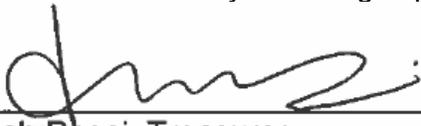
Through November 30, 2023, the Fleet Fund is showing a fund balance of \$1,338,522 and a negative cash balance of \$202,522. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance. This deficit has grown over the last few months and is a result of wage increases for Fleet Maintenance employees and the impact of inflation on vehicle parts and fuel prices. In November, City Council approved a one-time transfer of \$1.9 million to the Fleet Fund from the General Fund in order to bring the fund into compliance with its fund balance policy.

Through November 30, 2023, the Insurance Fund is showing a fund balance of \$1,652,837 and a cash balance of \$3,878,619. In November, City Council approved a one-time transfer of \$3.0 million to the Insurance Fund from the General Fund in order to bring the fund into compliance with its fund balance policy.

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 November 30, 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	60,096,926	106%	51,925,000	64,286,377	124%
Property Taxes	29,047,402	20,372,815	70%	28,774,164	16,178,435	56%
Charges for Services	8,785,075	9,692,510	110%	8,491,325	9,663,853	114%
Interfund Transfers	7,733,949	7,089,445	92%	8,775,706	8,044,397	92%
Licenses, Permits and Fees	7,543,450	6,508,357	86%	8,085,550	9,449,414	117%
Fines and Forfeitures	3,632,500	3,939,877	108%	3,723,500	3,575,951	96%
Intergovernmental Revenue	3,116,184	3,393,106	109%	5,961,342	6,867,946	115%
Other Revenue	11,254,054	1,524,270	14%	2,118,100	1,848,343	87%
Interest Income	55,000	1,479,931	2691%	55,000	533,040	969%
Revenue Total	127,737,614	114,097,238	89%	117,909,687	120,447,755	102%
Expenses						
12 LEGISLATIVE	-	2,608		-	-	
13 CITY COUNCIL	658,324	536,104	81%	579,384	580,566	100%
14 CITY CLERK	360,108	352,197	98%	343,573	271,122	79%
15 CITY MANAGER'S OFFICE	8,143,075	15,063,361	185%	6,232,882	6,776,453	109%
17 LAW	988,558	966,680	98%	970,341	856,185	88%
19 ADMINISTRATIVE SERVICES	12,537,670	12,046,164	96%	11,449,183	10,857,923	95%
21 COMMUNITY DEVELOPMENT	4,183,421	3,179,970	76%	4,488,317	2,904,742	65%
22 POLICE	29,214,097	28,953,547	99%	29,280,598	24,525,148	84%
23 FIRE MGMT & SUPPORT	18,689,924	19,197,173	103%	16,823,272	15,544,896	92%
24 HEALTH	1,413,058	1,543,666	109%	1,453,836	2,254,296	155%
30 PARKS AND RECREATION	12,751,313	11,657,079	91%	12,101,740	10,596,657	88%
40 PUBLIC WORKS AGENCY	13,708,631	12,493,727	91%	13,444,799	13,253,056	99%
99 NON-DEPARTMENTAL	25,089,436	19,247,101	77%	20,723,062	12,087,856	58%
Expenses Total	127,737,614	125,239,377	98%	117,890,987	100,508,901	85%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	-	1,361,753		-	408,385	
Other Revenue	-	28,908				
Intergovernmental Revenue	-	2,892		21,586,827	21,586,827	100%
Revenue Total	-	1,393,553		21,586,827	21,995,212	102%
Expenses						
Interfund Transfers	2,600,000	1,875,032	72%	8,150,000	5,700,000	70%
Services and Supplies	-	1,113,515		-	13,654	
Capital Outlay	800,000	884,358	111%	-	752,228	
Miscellaneous	18,500,000	786,969	4%	22,250,000	37,681	0%
Salary and Benefits	-	351,113		-	400	
Insurance and Other Chargebacks	850,000	80,170	9%	-	56,812	
Community Sponsored Organizations	-	-		-	23,693	
Expenses Total	22,750,000	5,091,156	22%	30,400,000	6,584,468	22%
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	1,300,000	928,556	71%	1,300,000	736,629	57%
Interest Income	1,000	52,235	5224%	1,000	10,602	1060%
Other Revenue	27,500	-	0%	27,500	26,183	95%
Revenue Total	1,328,500	980,792	74%	1,328,500	773,414	58%
Expenses						
Salary and Benefits	488,738	494,228	101%	469,871	440,631	94%
Services and Supplies	864,482	485,114	56%	864,482	487,167	56%
Miscellaneous	7,000	20,915	299%	7,000	4,178	60%
Expenses Total	1,360,220	1,000,257	74%	1,341,353	931,976	69%

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	2,332,500	75%	3,110,000	1,550,000	50%
Intergovernmental Revenue	114,000	346,696	304%	194,000	246,593	127%
Interest Income	-	58,924		-	12,214	
Other Revenue	2,000	27,336	1367%	2,000	113,068	5653%
Revenue Total	3,226,000	2,765,456	86%	3,306,000	1,921,875	58%
Expenses						
Salary and Benefits	2,373,285	1,916,665	81%	1,705,820	1,440,388	84%
Services and Supplies	1,804,973	1,024,778	57%	1,761,183	285,614	16%
Community Sponsored Organizations	60,000	553,897	923%	143,333	518,948	362%
Miscellaneous	213,000	248,695	117%	258,000	183,564	71%
Insurance and Other Chargebacks	-	19,313		-	-	
Expenses Total	4,451,258	3,763,348	85%	3,868,336	2,428,515	63%
177 REPARATIONS FUND						
Revenue						
Other Taxes	3,400,000	3,000,000	88%	400,000	-	0%
Intergovernmental Revenue	-	100,000		-	-	
Interest Income	-	27,697		-	4,107	
Other Revenue	-	8,813		-	4,605	
Revenue Total	3,400,000	3,136,510	92%	400,000	8,712	2%
Expenses						
Miscellaneous	3,400,000	1,974,354	58%	400,000	217,469	54%
Services and Supplies	-	10,000		-	2,037	
Expenses Total	3,400,000	1,984,354	58%	400,000	219,506	55%
178 SUSTAINABILITY FUND						
Revenue						
Licenses, Permits and Fees	500,000	444,693	89%	-	465,567	
Other Revenue	500,000	276,566	55%	-	-	
Interfund Transfers	200,000	183,337	92%	-	117,969	
Interest Income	-	11,088		-	-	
Revenue Total	1,200,000	915,684	76%	-	583,535	
Expenses						
Services and Supplies	546,000	282,353	52%	-	206,997	
Salary and Benefits	256,893	158,663	62%	-	-	
Expenses Total	802,893	441,016	55%	-	206,997	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	-	12,352		-	4,610	
Revenue Total	-	12,352		-	4,610	
Expenses						
Miscellaneous	-	482,650		1,000,000	40,000	4%
Capital Outlay	-	75,000		-	98,953	
Services and Supplies	-	223		-	308	
Interfund Transfers	85,000	-	0%	-	-	
Expenses Total	85,000	557,873	656%	1,000,000	139,261	14%
185 LIBRARY FUND						
Revenue						
Property Taxes	7,535,472	5,352,713	71%	7,252,000	4,074,340	56%
Interest Income	21,600	248,050	1148%	15,000	60,854	406%
Other Revenue	405,000	227,790	56%	410,000	320,185	78%
Interfund Transfers	250,000	166,460	67%	217,911	-	0%
Intergovernmental Revenue	209,866	163,910	78%	472,866	223,484	47%
Library Revenue	155,394	81,416	52%	174,800	96,510	55%
Fines and Forfeitures	-	9,349		-	3,101	
Charges for Services	400	347	87%	-	386	
Licenses, Permits and Fees				115,767	-	0%
Revenue Total	8,577,732	6,250,035	73%	8,658,344	4,778,859	55%
Expenses						
Salary and Benefits	6,393,544	5,292,952	83%	6,132,692	4,965,904	81%
Services and Supplies	2,247,673	1,716,780	76%	2,136,767	1,766,459	83%
Interfund Transfers	305,325	279,873	92%	379,653	348,015	92%
Insurance and Other Chargebacks	-	8,428		-	-	
Miscellaneous	-	8,000		-	1,500	
Capital Outlay	1,500	512	34%	8,500	1,000	12%
Expenses Total	8,948,042	7,306,545	82%	8,657,612	7,082,878	82%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	507,913	253,956	50%	506,625	253,313	50%
Revenue Total	507,913	253,956	50%	506,625	253,313	50%
Expenses						
Debt Service	507,913	116,092	23%	506,625	119,322	24%
Expenses Total	507,913	116,092	23%	506,625	119,322	24%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	950,000	-	0%	480,000	-	0%
Revenue Total	950,000	-	0%	480,000	-	0%
Expenses						
Capital Outlay	950,000	1,192,903	126%	680,000	170,259	25%
Expenses Total	950,000	1,192,903	126%	680,000	170,259	25%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	2,700,000	3,047,419	113%	3,656,700	4,392,256	120%
Interest Income	12,000	258,265	2152%	12,000	73,586	613%
Revenue Total	2,712,000	3,305,684	122%	3,668,700	4,465,842	122%
Expenses						
Capital Outlay	2,778,600	2,256,279	81%	3,261,000	2,195,002	67%
Services and Supplies	1,038,000	397,974	38%	1,038,000	656,842	63%
Salary and Benefits	325,000	-	0%			
Interfund Transfers				1,044,987	957,905	92%
Expenses Total	4,141,600	2,654,253	64%	5,343,987	3,809,749	71%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	1,400,000	1,600,559	114%	1,400,000	1,466,524	105%
Interest Income	7,000	23,282	333%	7,000	6,500	93%
Revenue Total	1,407,000	1,623,842	115%	1,407,000	1,473,024	105%
Expenses						
Salary and Benefits	758,058	626,409	83%	768,616	715,355	93%
Services and Supplies	355,000	340,590	96%	393,700	349,396	89%
Capital Outlay	450,000	245,584	55%	450,000	279,811	62%
Interfund Transfers	90,000	82,500	92%	90,000	82,500	92%
Insurance and Other Chargebacks	19,142	17,545	92%	18,230	16,711	92%
Miscellaneous	-	500		-	1,500	
Expenses Total	1,672,200	1,313,128	79%	1,720,546	1,445,273	84%

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	504,104	85%	595,000	319,355	54%
Interfund Transfers	206,750	206,750	100%			
Interest Income	-	4,143		-	75	
Revenue Total	801,750	714,997	89%	595,000	319,430	54%
Expenses						
Services and Supplies	575,000	316,021	55%	575,000	317,540	55%
Expenses Total	575,000	316,021	55%	575,000	317,540	55%
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	3,629,000	1,417,551	39%	3,684,820	1,467,460	40%
Interest Income	-	3,484		-	874	
Revenue Total	3,629,000	1,421,035	39%	3,684,820	1,468,334	40%
Expenses						
Community Sponsored Organizations	75,000	497,177	663%	75,000	404,482	539%
Salary and Benefits	702,459	437,321	62%	589,422	365,225	62%
Capital Outlay	-	350,315		-	310,439	
Insurance and Other Chargebacks	-	210,212		-	286,213	
Services and Supplies	307,200	15,378	5%	506,200	29,144	6%
Miscellaneous	2,576,376	13,593	1%	2,515,000	150,100	6%
Expenses Total	3,661,035	1,523,996	42%	3,685,622	1,545,603	42%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	100,000	162,887	163%	100,000	69,444	69%
Interest Income	-	19,937		-	4,180	
Revenue Total	100,000	182,824	183%	100,000	73,624	74%
Expenses						
Services and Supplies	325,000	80,389	25%	175,000	18,652	11%
Miscellaneous				-	54	
Expenses Total	325,000	80,389	25%	175,000	18,705	11%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	536		-	120	
Revenue Total	-	536		-	120	
Expenses						
Services and Supplies	-	12		-	8	
Expenses Total	-	12		-	8	
240 HOME FUND						
Revenue						
Intergovernmental Revenue	650,000	58,152	9%	540,453	288,616	53%
Other Revenue	25,000	22,945	92%	25,000	29,755	119%
Interest Income	150	575	384%	150	943	628%
Revenue Total	675,150	81,673	12%	565,603	319,314	56%
Expenses						
Salary and Benefits	70,572	63,519	90%	70,681	51,813	73%
Services and Supplies	582,266	40,303	7%	500,565	284,739	57%
Miscellaneous	2,000	-	0%	500	-	0%
Insurance and Other Chargebacks	-	(13,685)		-	(22,685)	
Expenses Total	654,838	90,138	14%	571,746	313,866	55%
250 AFFORDABLE HOUSING FUND						
Revenue						
Other Revenue	130,600	329,167	252%	140,600	129,583	92%
Interest Income	4,500	122,393	2720%	5,700	27,298	479%
Intergovernmental Revenue	145,000	91,239	63%	658,000	291,261	44%
Other Taxes	50,000	36,380	73%	75,000	152,880	204%
Revenue Total	330,100	579,179	175%	879,300	601,022	68%
Expenses						
Services and Supplies	1,565,000	203,773	13%	2,065,050	90,580	4%
Community Sponsored Organizations	166,000	76,653	46%	166,000	288,736	174%
Salary and Benefits	130,126	68,908	53%	180,075	150,913	84%
Miscellaneous	53,500	7,997	15%	67,500	3,420	5%
Insurance and Other Chargebacks	12,000	3,173	26%	17,000	(44,560)	-262%
Capital Outlay				10,000	-	0%
Expenses Total	1,926,626	360,504	19%	2,505,625	489,090	20%

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	9,400,589	73%	13,436,256	8,012,403	60%
Interfund Transfers	2,918,969	2,125,728	73%	2,267,041	2,078,121	92%
Interest Income	10,000	224,270	2243%	1,500	82,466	5498%
Other Revenue	-	77,411		-	-	
Revenue Total	15,807,227	11,827,998	75%	15,704,797	10,172,990	65%
Expenses						
Debt Service	15,797,123	2,612,830	17%	15,690,075	2,853,260	18%
Services and Supplies	6,600	30	0%	-	16	
Miscellaneous	-	-		-	21,504	
Expenses Total	15,803,723	2,612,860	17%	15,690,075	2,874,779	18%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	1,100,000	687,322	62%	1,100,000	690,959	63%
Interest Income	10,000	89,035	890%	400	32,560	8140%
Other Revenue	5,000	42,000	840%	5,366	68,904	1284%
Revenue Total	1,115,000	818,357	73%	1,105,766	792,423	72%
Expenses						
Capital Outlay	785,000	793,978	101%	785,000	1,224,848	156%
Interfund Transfers	395,913	362,923	92%	398,113	364,937	92%
Services and Supplies	250,000	156,068	62%	265,000	280,488	106%
Miscellaneous	-	122,867		-	-	
Expenses Total	1,430,913	1,435,837	100%	1,448,113	1,870,273	129%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,450,000	1,253,461	86%	1,450,000	995,839	69%
Interest Income	5,000	110,565	2211%	4,000	42,567	1064%
Other Revenue	10,000	-	0%	11,000	-	0%
Revenue Total	1,465,000	1,364,026	93%	1,465,000	1,038,406	71%
Expenses						
Miscellaneous	200,000	560,000	280%	200,000	6,613	3%
Capital Outlay	3,660,000	314,631	9%	1,765,000	1,791,968	102%
Interfund Transfers	75,000	68,750	92%	75,000	68,750	92%
Services and Supplies	5,000	57,147	1143%	5,000	13,915	278%
Expenses Total	3,940,000	1,000,528	25%	2,045,000	1,881,246	92%

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	220,161	122%	160,000	158,329	99%
Interest Income	1,000	17,104	1710%	-	4,553	
Revenue Total	181,000	237,265	131%	160,000	162,882	102%
Expenses						
Interfund Transfers	174,483	159,940	92%	171,833	157,514	92%
Services and Supplies	2,000	8,720	436%	2,000	2,882	144%
Expenses Total	176,483	168,660	96%	173,833	160,396	92%
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	1,000,000	702,298	70%	1,000,000	671,852	67%
Interest Income	2,500	85,775	3431%	-	16,232	
Other Revenue	1,880,000	-	0%			
Revenue Total	2,882,500	788,074	27%	1,000,000	688,084	69%
Expenses						
Capital Outlay	2,469,000	313,926	13%	1,090,000	68,245	6%
Interfund Transfers	271,355	248,743	92%	264,763	242,699	92%
Miscellaneous	250,000	20,000	8%	250,000	-	0%
Services and Supplies	5,000	16,086	322%	5,000	5,659	113%
Expenses Total	2,995,355	598,755	20%	1,609,763	316,603	20%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	221,000	169,793	77%	221,000	122,429	55%
Interest Income	250	14,090	5636%	-	1,384	
Revenue Total	221,250	183,883	83%	221,000	123,813	56%
Expenses						
Services and Supplies	220,000	117,505	53%	221,000	-	0%
Expenses Total	220,000	117,505	53%	221,000	-	0%
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	142,000	111,759	79%	142,000	82,052	58%
Interest Income	200	1,750	875%	-	302	
Revenue Total	142,200	113,509	80%	142,000	82,354	58%
Expenses						
Services and Supplies	140,000	77,112	55%	140,000	77,075	55%
Expenses Total	140,000	77,112	55%	140,000	77,075	55%

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	49,397	82%	60,200	34,437	57%
Interest Income	-	765		-	68	
Revenue Total	60,200	50,162	83%	60,200	34,505	57%
Expenses						
Services and Supplies	60,200	31,505	52%	60,200	30,517	51%
Expenses Total	60,200	31,505	52%	60,200	30,517	51%
365 FIVE FIFTH TIF FUND						
Revenue						
Property Taxes	-	525,002				
Revenue Total	-	525,002				
Expenses						
Capital Outlay	-	523,993				
Miscellaneous	-	204,377		-	50	
Services and Supplies	100,000	28,218	28%	-	25,618	
Expenses Total	100,000	756,588	757%	-	25,668	
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers	85,000	3,264,226	3840%	-	956,470	
Intergovernmental Revenue	4,592,500	335,849	7%			
Interest Income	-	179,104		-	83,202	
Other Revenue	17,350,000	165,117	1%	12,253,000	891,716	7%
Charges for Services	-	14,148		-	33,442	
Revenue Total	22,027,500	3,958,444	18%	12,253,000	1,964,831	16%
Expenses						
Capital Outlay	22,492,500	8,728,386	39%	16,455,000	9,260,703	56%
Services and Supplies	-	1,432,290		-	1,936,962	
Salary and Benefits	-	-		-	-	
Miscellaneous	-	-		-	119,338	
Expenses Total	22,492,500	10,160,675	45%	16,455,000	11,317,003	69%

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	269,698	27%	1,000,000	600,000	60%
Interest Income	10,000	219,995	2200%	-	74,448	
Revenue Total	1,010,000	489,693	48%	1,000,000	674,448	67%
Expenses						
Interfund Transfers	945,000	866,250	92%	900,000	825,000	92%
Capital Outlay	200,000	40,500	20%	800,000	154,532	19%
Services and Supplies	-	55		-	49,717	
Miscellaneous	-	-		-	-	
Expenses Total	1,145,000	906,805	79%	1,700,000	1,029,250	61%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	160,413	92%	175,000	160,417	92%
Revenue Total	175,000	160,413	92%	175,000	160,417	92%
Expenses						
Capital Outlay	175,000	-	0%	-	34,951	
Expenses Total	175,000	-	0%	-	34,951	
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	125,000	114,965	92%	125,000	275,540	220%
Interest Income	30,000	75,844	253%	30,000	34,609	115%
Revenue Total	155,000	190,809	123%	155,000	310,150	200%
Expenses						
Interfund Transfers	455,360	417,406	92%	464,938	426,193	92%
Capital Outlay	375,000	402,948	107%	650,000	474,777	73%
Services and Supplies	-	55		-	55	
Expenses Total	830,360	820,409	99%	1,114,938	901,025	81%

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	8,521,698	103%	8,873,975	7,892,008	89%
Interfund Transfers	-	693,553				
Other Revenue	486,700	428,566	88%	486,700	246,037	51%
Interest Income	20,000	115,697	578%	20,000	41,422	207%
Licenses, Permits and Fees				-	375	
Intergovernmental Revenue	1,100,000	-	0%	2,300,000	2,108,333	92%
Revenue Total	9,915,675	9,759,514	98%	11,680,675	10,288,176	88%
Expenses						
Services and Supplies	4,340,316	4,120,379	95%	4,550,316	3,784,412	83%
Interfund Transfers	3,132,390	2,871,352	92%	3,132,390	2,881,777	92%
Salary and Benefits	1,716,539	1,390,526	81%	1,637,273	1,247,951	76%
Insurance and Other Chargebacks	369,077	338,705	92%	351,502	322,210	92%
Capital Outlay	1,600,000	133,170	8%	2,025,000	1,463,843	72%
Debt Service	76,150	18,075	24%	72,900	18,950	26%
Miscellaneous	50,000	500	1%	50,000	8,291	17%
Expenses Total	11,284,472	8,872,706	79%	11,819,381	9,727,434	82%
510 WATER FUND						
Revenue						
Charges for Services	24,378,734	21,408,554	88%	23,443,200	19,945,999	85%
Other Revenue	51,039,150	7,922,248	16%	29,834,150	9,100,806	31%
Interest Income	70,000	256,103	366%	70,000	116,627	167%
Licenses, Permits and Fees	50,000	59,825	120%	50,000	83,786	168%
Revenue Total	75,537,884	29,646,730	39%	53,397,350	29,247,218	55%
Expenses						
Salary and Benefits	7,110,142	5,691,225	80%	6,004,605	5,139,691	86%
Interfund Transfers	4,229,559	3,877,104	92%	4,229,559	4,988,018	118%
Services and Supplies	5,908,008	3,132,053	53%	5,347,760	2,855,409	53%
Insurance and Other Chargebacks	1,665,135	1,528,025	92%	1,585,843	1,479,947	93%
Debt Service	4,072,486	1,403,940	34%	3,596,365	1,425,935	40%
Capital Outlay	388,400	103,001	27%	164,400	200,482	122%
Miscellaneous	15,000	1,000	7%	15,000	243,754	1625%
Contingencies	1,000	130	13%	1,000	9	1%
Expenses Total	23,389,730	15,736,477	67%	20,944,532	16,333,244	78%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers	-	137,792				
Revenue Total	-	137,792				
Expenses						
Capital Outlay	57,780,500	13,420,669	23%	33,036,000	17,706,213	54%
Services and Supplies	11,700	1,352,519	11560%	3,465,000	1,255,217	36%
Interfund Transfers				-	(1,110,923)	
Expenses Total	57,792,200	14,773,189	26%	36,501,000	17,850,508	49%
515 SEWER FUND						
Revenue						
Charges for Services	10,240,424	8,638,880	84%	10,113,594	8,804,352	87%
Interest Income	25,000	116,742	467%	25,000	18,861	75%
Other Revenue	1,000	44,781	4478%	2,001,000	-	0%
Revenue Total	10,266,424	8,800,404	86%	12,139,594	8,823,213	73%
Expenses						
Debt Service	3,809,232	3,563,501	94%	3,772,691	3,500,558	93%
Salary and Benefits	1,386,579	1,272,168	92%	1,383,914	1,173,421	85%
Interfund Transfers	883,858	810,205	92%	871,164	798,567	92%
Services and Supplies	1,750,300	768,989	44%	1,471,800	1,562,534	106%
Capital Outlay	3,050,700	535,084	18%	3,538,100	1,663,546	47%
Insurance and Other Chargebacks	369,800	338,987	92%	352,190	322,841	92%
Miscellaneous	1,500	-	0%	1,500	54,761	3651%
Expenses Total	11,251,969	7,288,934	65%	11,391,359	9,076,229	80%

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	4,401,624	94%	4,516,450	4,363,193	97%
Property Taxes	1,332,500	999,375	75%	1,332,500	666,250	50%
Licenses, Permits and Fees	389,000	293,224	75%	297,000	296,273	100%
Other Revenue	122,000	56,968	47%	122,000	182,479	150%
Interest Income	-	20,099		-	20	
Interfund Transfers				-	1,000,000	
Revenue Total	6,512,500	5,771,289	89%	6,267,950	6,508,214	104%
Expenses						
Services and Supplies	3,935,115	3,280,284	83%	3,786,776	3,335,707	88%
Salary and Benefits	1,651,410	1,560,391	94%	1,492,909	1,377,118	92%
Interfund Transfers	322,000	295,163	92%	302,000	733,303	243%
Capital Outlay	525,000	92,925	18%	525,000	212,180	40%
Miscellaneous	15,000	12,598	84%	15,000	10,077	67%
Expenses Total	6,448,525	5,241,361	81%	6,121,685	5,668,384	93%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	3,244,440	2,974,059	92%	3,127,440	2,848,487	91%
Interfund Transfers	-	1,900,000				
Other Revenue	69,000	25,524	37%	69,000	15,102	22%
Interest Income	1,000	-	0%	1,000	-	0%
Revenue Total	3,314,440	4,899,583	148%	3,197,440	2,863,589	90%
Expenses						
Services and Supplies	2,044,557	2,298,887	112%	2,034,507	2,181,679	107%
Salary and Benefits	1,417,422	1,419,173	100%	1,276,621	1,146,356	90%
Capital Outlay	-	184,456				
Miscellaneous	-	2,500		-	900	
Insurance and Other Chargebacks				-	900	
Expenses Total	3,461,979	3,905,015	113%	3,311,128	3,329,834	101%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Interfund Transfers	-	1,418,481		-	800,000	
Charges for Services	754,885	691,977	92%	224,885	220,443	98%
Other Revenue	25,000	267,153	1069%	960,217	859,574	90%
Interest Income	-	12,580		-	42	
Intergovernmental Revenue	1,500,000	-	0%	1,600,000	1,466,667	92%
Revenue Total	2,279,885	2,390,191	105%	2,785,102	3,346,726	120%
Expenses						
Capital Outlay	2,700,000	2,158,290	80%	2,750,000	2,449,084	89%
Services and Supplies	-	231		-	6	
Debt Service	-	-		-	8,188	
Expenses Total	2,700,000	2,158,521	80%	2,750,000	2,457,278	89%
605 INSURANCE FUND						
Revenue						
Other Revenue	11,448,112	9,553,164	83%	11,248,243	9,363,120	83%
Insurance	9,444,453	8,570,733	91%	8,827,914	8,224,718	93%
Interfund Transfers	-	3,000,000		-	-	
Workers Compensation and Liability	862,500	1,164,104	135%	825,000	712,949	86%
Charges for Services	-	129		-	16,447	
Revenue Total	21,755,065	22,288,130	102%	20,901,157	18,317,234	88%
Expenses						
Insurance and Other Chargebacks	16,765,000	15,044,764	90%	16,957,400	15,113,353	89%
Services and Supplies	3,244,200	3,411,857	105%	2,994,200	3,513,362	117%
Salary and Benefits	4,287	31,474	734%	4,751	96,055	2022%
Expenses Total	20,013,487	18,488,095	92%	19,956,351	18,722,769	94%