



# 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.

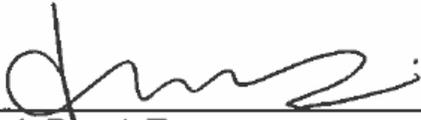
Through February 28, 2023, the Crown Construction fund is showing fund and cash balance of \$5,190,111. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown.

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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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 YTD</b>	<b>2022 Budget</b>	<b>% of Budget</b>	<b>2023 Actual YTD</b>	<b>2023 Budget</b>	<b>% of 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>