



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: January 2023 Monthly Financial Report
 Date: March 3, 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 January 31, 2023. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	7,797,047	6,368,099	1,428,948	57,861,894	56,202,749
170	American Rescue Plan	117,353	61,143	56,209	14,361,228	31,149,737
175	General Assistance	2,051	76,591	(74,540)	899,385	899,385
176	Human Services	12,257	129,223	(116,966)	2,752,089	2,752,089
177	Reparations	210,757	219	210,539	459,074	459,074
178	Sustainability	26,386	7	26,379	410,972	426,328
180	Good Neighbor	1,288	75,013	(73,725)	659,688	659,688
185	Library	56,674	497,345	(440,670)	3,553,015	3,439,611
186	Library Debt Service	-	-	-	2,782	2,782
187	Library Capital Improvement FD	-	-	-	704,389	704,389
200	MFT	322,179	28,405	293,774	5,771,762	5,530,678
205	E911	1,976	70,347	(68,371)	1,534,263	1,168,674
210	Special Service Area (SSA) #9	47	-	47	69,687	69,687
215	CDBG	-	40,628	(40,628)	(62,665)	(273,888)
220	CD Loan	6,234	-	6,234	390,426	390,426
235	Neighborhood Improvement	39	0	39	22,326	22,326
240	Home	2,371	2,639	(268)	6,585	34,601
250	Affordable Housing	40,874	5,460	35,414	2,637,778	2,791,492
320	Debt Service	200,229	(5,925)	206,154	2,180,470	2,038,844
330	Howard Ridge	7,794	42,995	(35,201)	2,160,308	2,160,412
335	West Evanston	5,655	6,253	(598)	2,452,318	2,526,492
340	Dempster-Dodge-TIF	925	14,540	(13,615)	359,397	359,397
345	Chicago Main-TIF	3,266	22,615	(19,348)	1,673,439	1,673,439
350	Special Service Area (SSA) #6	476	-	476	225,925	225,925
355	Special Service Area (SSA) #7	163	-	163	79,256	79,256
360	Special Service Area (SSA) #8	57	-	57	34,016	34,016
365	Five-Fifth TIF	-	-	-	(135,901)	(51,709)
415	Capital Improvements	12,180	26,560	(14,380)	1,670,006	9,146,326
416	Crown Construction	20,849	78,755	(57,906)	5,247,425	5,260,225
417	Crown Community CTR Maintenance	14,583	-	14,583	504,628	504,628
420	Special Assessment	78,269	37,951	40,318	1,483,169	1,570,931
505	Parking	629,471	612,968	16,502	1,197,458	864,623
510-513	Water	4,448,053	952,140	3,495,913	9,004,005	8,627,711
515	Sewer	581,526	120,524	461,001	5,572,036	4,275,286
520	Solid Waste	294,395	219,687	74,708	2,029,636	1,088,824
600	Fleet	270,369	109,026	161,343	465,827	(1,031,991)
601	Equipment Replacement	64,767	19	64,748	1,017,100	1,017,100
605	Insurance	1,665,322	2,710,074	(1,044,752)	(6,626,864)	(3,343,332)

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 January 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.

General Fund

The unaudited financial statements show the General Fund as of January 31, 2023, with a fund balance of \$57,861,894 and cash balance of \$56,202,749. The attached financials show General Fund revenues at 6% of budget and expenses at 5% of budget. Revenues are slightly behind target for January because the City has not received any property tax revenues in 2023, which account for a large portion of General Fund revenues.

Top General Fund Revenues YTD						
Revenue	2019 YTD	2020 YTD	2021 YTD	2022 YTD	2023 YTD	2023 Budget
STATE INCOME TAX	743,504	702,285	834,959	1,327,041	1,149,445	11,500,000
SALES TAX - BASIC	770,000	776,000	822,000	821,000	916,667	11,000,000
SALES TAX - HOME RULE	453,000	452,000	577,000	575,000	666,667	8,000,000
BUILDING PERMITS	165,616	298,475	298,636	480,598	466,161	4,225,100
LIQUOR TAX	101,927	319,610	325,756	395,613	382,634	3,000,000
TICKET FINES-PARKING	260,797	252,562	141,726	292,421	376,406	3,000,000
NATURAL GAS UTILITY TAX	111,714	118,314	113,300	177,540	356,634	1,400,000
RECREATION PROGRAM FEES	268,295	285,484	197,090	206,535	356,226	5,371,375
GEMT SERVICE REVENUE			49,923	193,655	312,625	2,000,000
ELECTRIC UTILITY TAX	250,949	248,096	234,507	516,059	245,613	2,900,000
MUNICIPAL HOTEL TAX	843	193,437	18,710	73,174	244,846	1,300,000

State Income Tax has shown growth since 2019 largely due to high levels of inflation, increases in the amount the State shares with municipalities, and increases in Evanston's population. While significant private sector layoffs have been announced in late 2022 and 2023, new unemployment claims have not risen, so those being laid off appear to be finding new positions quickly. Income tax has remained consistent with January 2022 YTD.

Like income tax, Sales Taxes have increased in recent years due to higher inflation. At the end of the 4th quarter in 2022, inflation rate fell to 6.5%, down from 7.1% in November.

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

The GEMT Service Revenue is a Federal Grant 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 \$2 million by the end of the year.

General Fund Expenses by Category

General Fund	2022 YTD Actual	2022 Budget	% of Budget	2023 YTD Actual	2023 Budget	% of Budget
Expenses						
Salary and Benefits	5,570,034	74,503,722	7%	5,582,977	75,558,278	7%
Insurance and Other Chargebacks	367,362	24,383,062	2%	326,389	28,934,436	1%
Services and Supplies	358,958	15,131,213	2%	260,489	16,965,457	2%
Interfund Transfers	216,250	2,595,000	8%	280,999	4,248,750	7%
Miscellaneous	6,736	590,390	1%	(82,755)	617,822	-13%
Community Sponsored Organizations	1,125	434,500	0%	-	694,500	0%
Capital Outlay	-	183,500	0%	-	598,372	0%
Contingencies	-	69,600	0%	-	120,000	0%
Expenses Total	6,520,465	117,890,987	6%	6,368,099	127,737,614	5%

Salary and Benefits is coming in slightly below target in January as there are still several vacancies across all departments. However, with Police's contract recently finalized and continued negotiations on Fire's contract, staff is expecting higher than budgeted salary increases for 2023.

Through January 31, 2023, Police spent 7% of budget for overtime, and Fire spent 9% of the annual budget.

Overtime Expenses	2022 Actual	2023 Budget	2023 YTD	% Budget
Police	\$1,570,628	\$ 1,566,349	102,652	7%
Fire	\$950,226	\$ 959,956	\$81,788	9%

Enterprise Funds

Parking Fund revenues through January 31, 2023, are at 6% of budget and expenses are at 5%.

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

Other Funds

Through January 31, 2023, the SSA #9 Fund is showing a fund and cash balance of \$69,687.

Through January 31, 2023, the Capital Improvements Fund is showing a fund balance of \$1,670,006 and a cash balance of \$9,146,326. 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

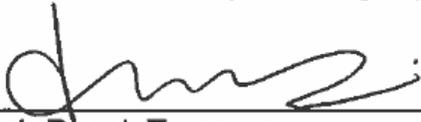
Through January 31, 2023, the Crown Construction fund is showing fund balance of \$5,247,425 and cash balance of \$5,260,225. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown.

Through January 31, 2023, the Insurance Fund is showing a negative fund balance of \$6,626,864 and a negative cash balance of \$3,343,332. 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. 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 January 31, 2023 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	5,363,392	51,925,000	10%	4,962,236	56,570,000	9%
Intergovernmental Revenue	888,041	5,961,342	15%	384,735	3,116,184	12%
Other Revenue	780,403	2,118,100	37%	78,878	11,254,054	1%
Interfund Transfers	731,309	8,775,706	8%	644,495	7,733,949	8%
Charges for Services	690,187	8,491,325	8%	598,757	8,785,075	7%
Licenses, Permits and Fees	587,879	8,085,550	7%	633,735	7,543,450	8%
Fines and Forfeitures	305,462	3,723,500	8%	386,616	3,632,500	11%
Property Taxes	85,614	28,774,164	0%	-	29,047,402	0%
Interest Income	2,441	55,000	4%	107,596	55,000	196%
Revenue Total	9,434,729	117,909,687	8%	7,797,047	127,737,614	6%
Expenses						
13 CITY COUNCIL	46,262	579,384	8%	41,676	658,324	6%
14 CITY CLERK	13,056	343,573	4%	22,027	360,108	6%
15 CITY MANAGER'S OFFICE	363,838	6,232,882	6%	278,518	8,143,075	3%
17 LAW	49,077	970,341	5%	62,416	988,558	6%
19 ADMINISTRATIVE SERVICES	528,285	11,449,183	5%	559,221	12,537,670	4%
21 COMMUNITY DEVELOPMENT	214,408	4,488,317	5%	261,507	4,183,421	6%
22 POLICE	2,165,197	29,280,598	7%	1,984,423	29,214,097	7%
23 FIRE MGMT & SUPPORT	1,530,579	16,823,272	9%	1,530,138	18,689,924	8%
24 HEALTH	130,490	1,453,836	9%	133,253	1,413,058	9%
30 PARKS AND RECREATION	503,433	12,101,740	4%	575,852	12,751,313	5%
40 PUBLIC WORKS AGENCY	975,841	13,444,799	7%	919,069	13,708,631	7%
99 NON-DEPARTMENTAL	-	20,723,062	0%	-	25,089,436	0%
Expenses Total	6,520,465	117,890,987	6%	6,368,099	127,737,614	5%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	2,142	-		117,353	-	
Intergovernmental Revenue	-	21,586,827	0%			
Revenue Total	2,142	21,586,827	0%	117,353	-	
Expenses						
Interfund Transfers	679,167	8,150,000	8%	-	2,600,000	0%
Miscellaneous	-	22,250,000	0%	61,276	18,500,000	0%
Capital Outlay				(133)	800,000	0%
Insurance and Other Chargebacks				-	850,000	0%
Expenses Total	679,167	30,400,000	2%	61,143	22,750,000	0%
175 GENERAL ASSISTANCE FUND						
Revenue						
Other Revenue	25,277	27,500	92%	-	27,500	0%
Property Taxes	3,710	1,300,000	0%	-	1,300,000	0%
Interest Income	121	1,000	12%	2,051	1,000	205%
Revenue Total	29,107	1,328,500	2%	2,051	1,328,500	0%
Expenses						
Services and Supplies	41,527	864,482	5%	38,573	864,482	4%
Salary and Benefits	36,753	469,871	8%	38,019	469,278	8%
Contingencies				-	19,460	0%
Miscellaneous	-	7,000	0%	-	7,000	0%
Expenses Total	78,280	1,341,353	6%	76,591	1,360,220	6%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Intergovernmental Revenue	26,589	194,000	14%	10,000	114,000	9%
Interest Income	461	-		2,257	-	
Property Taxes	-	3,110,000	0%	-	3,110,000	0%
Other Revenue	-	2,000	0%	-	2,000	0%
Revenue Total	27,050	3,306,000	1%	12,257	3,226,000	0%
Expenses						
Salary and Benefits	105,233	1,705,820	6%	128,048	2,296,809	6%
Miscellaneous	13,200	258,000	5%	-	213,000	0%
Services and Supplies	231	1,761,183	0%	1,175	1,804,973	0%
Community Sponsored Organizations	-	143,333	0%	-	60,000	0%
Contingencies	-	-		-	76,476	0%
Expenses Total	118,664	3,868,336	3%	129,223	4,451,258	3%
177 REPARATIONS FUND						
Revenue						
Other Revenue	2,500	-		257	-	
Interest Income	43	-		1,023	-	
Other Taxes	-	400,000	0%	209,477	3,400,000	6%
Revenue Total	2,543	400,000	1%	210,757	3,400,000	6%
Expenses						
Services and Supplies	255	-		219	-	
Miscellaneous	-	400,000	0%	-	3,400,000	0%
Expenses Total	255	400,000	0%	219	3,400,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Interest Income				662	-	
Licenses, Permits and Fees				42,391	500,000	8%
Interfund Transfers				(16,667)	700,000	-2%
Revenue Total				26,386	1,200,000	2%
Expenses						
Services and Supplies				7	546,000	0%
Salary and Benefits				-	256,893	0%
Expenses Total				7	802,893	0%
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	162	-		1,288	-	
Revenue Total	162	-		1,288	-	
Expenses						
Services and Supplies	66	-		13	-	
Miscellaneous	-	1,000,000	0%			
Capital Outlay				75,000	-	
Interfund Transfers	-	-		-	85,000	0%
Expenses Total	66	1,000,000	0%	75,013	85,000	88%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
185 LIBRARY FUND						
Revenue						
Property Taxes	19,251	7,252,000	0%	-	7,535,472	0%
Library Revenue	4,241	174,800	2%	3,309	155,394	2%
Other Revenue	3,613	410,000	1%	43,548	405,000	11%
Interest Income	515	15,000	3%	9,793	21,600	45%
Charges for Services	35	-		25	400	6%
Interfund Transfers	-	217,911	0%	-	250,000	0%
Licenses, Permits and Fees	-	115,767	0%			
Intergovernmental Revenue	-	472,866	0%	-	209,866	0%
Revenue Total	27,655	8,658,344	0%	56,674	8,577,732	1%
Expenses						
Salary and Benefits	267,022	6,132,692	4%	420,841	6,116,078	7%
Interfund Transfers	31,638	379,653	8%	25,443	305,325	8%
Miscellaneous	13,406	-				
Services and Supplies	3,875	2,136,767	0%	51,061	2,247,673	2%
Capital Outlay	-	8,500	0%	-	1,500	0%
Contingencies				-	277,466	0%
Expenses Total	315,940	8,657,612	4%	497,345	8,948,042	6%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	-	506,625	0%	-	507,913	0%
Revenue Total	-	506,625	0%	-	507,913	0%
Expenses						
Debt Service	-	506,625	0%	-	507,913	0%
Expenses Total	-	506,625	0%	-	507,913	0%
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	-	480,000	0%	-	950,000	0%
Revenue Total	-	480,000	0%	-	950,000	0%
Expenses						
Capital Outlay	-	680,000	0%	-	950,000	0%
Expenses Total	-	680,000	0%	-	950,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	276,988	3,656,700	8%	304,867	2,700,000	11%
Interest Income	595	12,000	5%	17,312	12,000	144%
Revenue Total	277,583	3,668,700	8%	322,179	2,712,000	12%
Expenses						
Interfund Transfers	87,082	1,044,987	8%			
Capital Outlay	-	3,261,000	0%	-	2,778,600	0%
Services and Supplies	-	1,038,000	0%	28,405	1,038,000	3%
Salary and Benefits				-	325,000	0%
Expenses Total	87,082	5,343,987	2%	28,405	4,141,600	1%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	178	7,000	3%	1,976	7,000	28%
Other Taxes	-	1,400,000	0%	-	1,400,000	0%
Revenue Total	178	1,407,000	0%	1,976	1,407,000	0%
Expenses						
Salary and Benefits	56,598	768,616	7%	48,338	726,389	7%
Services and Supplies	13,691	393,700	3%	12,914	355,000	4%
Interfund Transfers	7,500	90,000	8%	7,500	90,000	8%
Insurance and Other Chargebacks	1,519	18,230	8%	1,595	19,142	8%
Contingencies				-	31,669	0%
Capital Outlay	-	450,000	0%	-	450,000	0%
Expenses Total	79,308	1,720,546	5%	70,347	1,672,200	4%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	193	595,000	0%	-	595,000	0%
Interest Income				47	-	
Interfund Transfers				-	206,750	0%
Revenue Total	193	595,000	0%	47	801,750	0%
Expenses						
Services and Supplies	-	575,000	0%	-	575,000	0%
Expenses Total	-	575,000	0%	-	575,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
215 CDBG FUND						
Revenue						
Intergovernmental Revenue	-	3,684,820	0%	-	3,629,000	0%
Revenue Total	-	3,684,820	0%	-	3,629,000	0%
Expenses						
Salary and Benefits	28,659	589,422	5%	33,781	676,384	5%
Services and Supplies	6	506,200	0%	-	307,200	0%
Miscellaneous	-	2,515,000	0%	-	2,576,376	0%
Community Sponsored Organizations	-	75,000	0%	-	75,000	0%
Capital Outlay				6,847	-	
Contingencies				-	26,075	0%
Expenses Total	28,666	3,685,622	1%	40,628	3,661,035	1%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	3,569	100,000	4%	3,401	100,000	3%
Interest Income	81	-		2,834	-	
Revenue Total	3,650	100,000	4%	6,234	100,000	6%
Expenses						
Services and Supplies	-	175,000	0%	-	325,000	0%
Expenses Total	-	175,000	0%	-	325,000	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	4	-		39	-	
Revenue Total	4	-		39	-	
Expenses						
Services and Supplies	2	-		0	-	
Expenses Total	2	-		0	-	

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
240 HOME FUND						
Revenue						
Other Revenue	125	25,000	1%	2,282	25,000	9%
Interest Income	7	150	4%	89	150	59%
Intergovernmental Revenue	-	540,453	0%	-	650,000	0%
Revenue Total	132	565,603	0%	2,371	675,150	0%
Expenses						
Salary and Benefits	4,885	70,681	7%	2,634	65,798	4%
Services and Supplies	5	500,565	0%	5	582,266	0%
Contingencies	-	-	-	-	4,774	0%
Miscellaneous	-	500	0%	-	2,000	0%
Expenses Total	4,890	571,746	1%	2,639	654,838	0%
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	433	5,700	8%	9,207	4,500	205%
Other Revenue	-	140,600	0%	31,667	130,600	24%
Other Taxes	-	75,000	0%	-	50,000	0%
Intergovernmental Revenue	-	658,000	0%	-	145,000	0%
Revenue Total	433	879,300	0%	40,874	330,100	12%
Expenses						
Salary and Benefits	13,711	180,075	8%	5,455	130,126	4%
Miscellaneous	1,183	67,500	2%	-	53,500	0%
Services and Supplies	5	2,065,050	0%	5	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%
Expenses Total	14,898	2,505,625	1%	5,460	1,926,626	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Interfund Transfers	188,920	2,267,041	8%	193,248	2,918,969	7%
Property Taxes	40,752	13,436,256	0%	-	12,878,258	0%
Interest Income	727	1,500	48%	6,981	10,000	70%
Other Revenue	-	-				
Revenue Total	230,399	15,704,797	1%	200,229	15,807,227	1%
Expenses						
Miscellaneous	3,467	-		(5,929)	-	
Services and Supplies				3	6,600	0%
Debt Service	-	15,690,075	0%	-	15,797,123	0%
Expenses Total	3,467	15,690,075	0%	(5,925)	15,803,723	0%
330 HOWARD-RIDGE TIF FUND						
Revenue						
Other Revenue	3,947	5,366	74%	3,500	5,000	70%
Interest Income	349	400	87%	4,294	10,000	43%
Property Taxes	-	1,100,000	0%	-	1,100,000	0%
Revenue Total	4,296	1,105,766	0%	7,794	1,115,000	1%
Expenses						
Interfund Transfers	33,176	398,113	8%	32,993	395,913	8%
Services and Supplies	1	265,000	0%	2	250,000	0%
Capital Outlay	-	785,000	0%	10,000	785,000	1%
Expenses Total	33,177	1,448,113	2%	42,995	1,430,913	3%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	4,363	1,450,000	0%	-	1,450,000	0%
Interest Income	134	4,000	3%	5,655	5,000	113%
Other Revenue	-	11,000	0%	-	10,000	0%
Revenue Total	4,497	1,465,000	0%	5,655	1,465,000	0%
Expenses						
Interfund Transfers	6,250	75,000	8%	6,250	75,000	8%
Services and Supplies	1,666	5,000	33%	3	5,000	0%
Capital Outlay	-	1,765,000	0%	-	3,660,000	0%
Miscellaneous	-	200,000	0%	-	200,000	0%
Expenses Total	7,916	2,045,000	0%	6,253	3,940,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	13	-		925	1,000	93%
Property Taxes	-	160,000	0%	-	180,000	0%
Revenue Total	13	160,000	0%	925	181,000	1%
Expenses						
Interfund Transfers	14,319	171,833	8%	14,540	174,483	8%
Services and Supplies	0	2,000	0%	0	2,000	0%
Expenses Total	14,320	173,833	8%	14,540	176,483	8%
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	7,825	1,000,000	1%	-	1,000,000	0%
Interest Income	40	-		3,266	2,500	131%
Other Revenue				-	1,880,000	0%
Revenue Total	7,865	1,000,000	1%	3,266	2,882,500	0%
Expenses						
Interfund Transfers	22,064	264,763	8%	22,613	271,355	8%
Services and Supplies	1	5,000	0%	2	5,000	0%
Capital Outlay	-	1,090,000	0%	-	2,469,000	0%
Miscellaneous	-	250,000	0%	-	250,000	0%
Expenses Total	22,065	1,609,763	1%	22,615	2,995,355	1%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	1,453	221,000	1%	-	221,000	0%
Interest Income	0	-		476	250	190%
Revenue Total	1,453	221,000	1%	476	221,250	0%
Expenses						
Services and Supplies	-	221,000	0%	-	220,000	0%
Expenses Total	-	221,000	0%	-	220,000	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	2,149	142,000	2%	-	142,000	0%
Interest Income	3	-		163	200	82%
Revenue Total	2,153	142,000	2%	163	142,200	0%
Expenses						
Services and Supplies	0	140,000	0%	-	140,000	0%
Expenses Total	0	140,000	0%	-	140,000	0%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	-		57	-	
Property Taxes	-	60,200	0%	-	60,200	0%
Revenue Total	0	60,200	0%	57	60,200	0%
Expenses						
Services and Supplies	-	60,200	0%	-	60,200	0%
Expenses Total	-	60,200	0%	-	60,200	0%
365 FIVE FIFTH TIF FUND						
Expenses						
Services and Supplies				-	100,000	0%
Expenses Total				-	100,000	0%
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interest Income	1,975	-		12,180	-	
Other Revenue	-	12,253,000	0%	-	17,350,000	0%
Intergovernmental Revenue				-	4,592,500	0%
Charges for Services	-	-				
Interfund Transfers				-	85,000	0%
Revenue Total	1,975	12,253,000	0%	12,180	22,027,500	0%
Expenses						
Miscellaneous	10,969	-		(23,049)	-	
Services and Supplies	5	-		5	-	
Capital Outlay	-	16,455,000	0%	49,605	22,492,500	0%
Salary and Benefits	-	-				
Expenses Total	10,974	16,455,000	0%	26,560	22,492,500	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	1,055	-		20,849	10,000	208%
Other Revenue	-	1,000,000	0%	-	1,000,000	0%
Revenue Total	1,055	1,000,000	0%	20,849	1,010,000	2%
Expenses						
Interfund Transfers	75,000	900,000	8%	78,750	945,000	8%
Services and Supplies	5	-		5	-	
Capital Outlay	-	800,000	0%	-	200,000	0%
Expenses Total	75,005	1,700,000	4%	78,755	1,145,000	7%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	14,583	175,000	8%	14,583	175,000	8%
Revenue Total	14,583	175,000	8%	14,583	175,000	8%
Expenses						
Capital Outlay				-	175,000	0%
Expenses Total				-	175,000	0%
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	42,126	125,000	34%	72,735	125,000	58%
Interest Income	4,332	30,000	14%	5,534	30,000	18%
Revenue Total	46,458	155,000	30%	78,269	155,000	50%
Expenses						
Interfund Transfers	38,745	464,938	8%	37,946	455,360	8%
Services and Supplies	5	-		5	-	
Capital Outlay	-	650,000	0%	-	375,000	0%
Expenses Total	38,750	1,114,938	3%	37,951	830,360	5%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	436,423	8,873,975	5%	594,868	8,308,975	7%
Intergovernmental Revenue	191,667	2,300,000	8%	-	1,100,000	0%
Other Revenue	16,490	486,700	3%	29,352	486,700	6%
Interest Income	422	20,000	2%	5,251	20,000	26%
Revenue Total	645,001	11,680,675	6%	629,471	9,915,675	6%
Expenses						
Interfund Transfers	261,033	3,132,390	8%	261,032	3,132,390	8%
Services and Supplies	214,857	4,550,316	5%	213,856	4,340,316	5%
Salary and Benefits	109,736	1,637,273	7%	109,611	1,649,107	7%
Insurance and Other Chargebacks	29,292	351,502	8%	30,756	369,077	8%
Capital Outlay	-	2,025,000	0%	-	1,600,000	0%
Debt Service	-	72,900	0%	-	76,150	0%
Contingencies	-	-	-	-	67,432	0%
Miscellaneous	-	50,000	0%	(2,286)	50,000	-5%
Expenses Total	614,918	11,819,381	5%	612,968	11,284,472	5%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	1,623,950	23,443,200	7%	1,627,741	24,378,734	7%
Interest Income	17,443	70,000	25%	41,397	70,000	59%
Licenses, Permits and Fees	200	50,000	0%	-	50,000	0%
Other Revenue	93	29,834,150	0%	2,778,915	51,039,150	5%
Revenue Total	1,641,686	53,397,350	3%	4,448,053	75,537,884	6%
Expenses						
Interfund Transfers	1,463,386	4,229,559	35%	352,464	4,229,559	8%
Salary and Benefits	449,218	6,004,605	7%	463,428	6,835,566	7%
Insurance and Other Chargebacks	132,154	1,585,843	8%	138,761	1,665,135	8%
Miscellaneous	37,379	15,000	249%	(24,202)	15,000	-161%
Services and Supplies	8,927	5,347,760	0%	15,410	5,908,008	0%
Debt Service	-	3,596,365	0%	-	4,072,486	0%
Contingencies	-	1,000	0%	-	275,576	0%
Capital Outlay	-	164,400	0%	-	388,400	0%
Expenses Total	2,091,063	20,944,532	10%	945,860	23,389,730	4%
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Services and Supplies	34,100	3,465,000	1%	-	11,700	0%
Capital Outlay	-	33,036,000	0%	6,280	57,780,500	0%
Interfund Transfers	(1,110,923)	-				
Expenses Total	(1,076,823)	36,501,000	-3%	6,280	57,792,200	0%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	604,057	10,113,594	6%	575,518	10,240,424	6%
Interest Income	294	25,000	1%	6,008	25,000	24%
Other Revenue	-	2,001,000	0%	-	1,000	0%
Revenue Total	604,351	12,139,594	5%	581,526	10,266,424	6%
Expenses						
Salary and Benefits	103,702	1,383,914	7%	97,132	1,330,068	7%
Interfund Transfers	72,597	871,164	8%	73,655	883,858	8%
Insurance and Other Chargebacks	29,349	352,190	8%	30,817	369,800	8%
Debt Service	19,461	3,772,691	1%	19,461	3,809,232	1%
Miscellaneous	8,828	1,500	589%	(15,098)	1,500	-1007%
Services and Supplies	436	1,471,800	0%	(85,443)	1,750,300	-5%
Capital Outlay	-	3,538,100	0%	-	3,050,700	0%
Contingencies	-	-	-	-	56,511	0%
Expenses Total	234,373	11,391,359	2%	120,524	11,251,969	1%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	332,252	4,516,450	7%	279,146	4,669,000	6%
Other Revenue	91,732	122,000	75%	1,197	122,000	1%
Licenses, Permits and Fees	16,965	297,000	6%	14,052	389,000	4%
Property Taxes	-	1,332,500	0%	-	1,332,500	0%
Revenue Total	440,949	6,267,950	7%	294,395	6,512,500	5%
Expenses						
Services and Supplies	186,214	3,786,776	5%	75,435	3,935,115	2%
Salary and Benefits	113,877	1,492,909	8%	117,419	1,582,205	7%
Interfund Transfers	25,167	302,000	8%	26,833	322,000	8%
Capital Outlay	2,165	525,000	0%	-	525,000	0%
Miscellaneous	-	15,000	0%	-	15,000	0%
Contingencies	-	-	-	-	69,205	0%
Expenses Total	327,422	6,121,685	5%	219,687	6,448,525	3%

Funds	2022 Actual YTD	2022 Budget	% of Budget	2023 Actual YTD	2023 Budget	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	258,953	3,127,440	8%	270,369	3,244,440	8%
Other Revenue	-	69,000	0%	-	69,000	0%
Interest Income	-	1,000	0%	-	1,000	0%
Revenue Total	258,953	3,197,440	8%	270,369	3,314,440	8%
Expenses						
Salary and Benefits	98,516	1,276,621	8%	105,896	1,364,942	8%
Services and Supplies	24,006	2,034,507	1%	3,130	2,044,557	0%
Insurance and Other Chargebacks	900	-		-	-	
Contingencies				-	52,480	0%
Expenses Total	123,422	3,311,128	4%	109,026	3,461,979	3%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Intergovernmental Revenue	133,333	1,600,000	8%	-	1,500,000	0%
Charges for Services	18,740	224,885	8%	62,907	754,885	8%
Other Revenue	-	960,217	0%	-	25,000	0%
Interest Income				1,860	-	
Revenue Total	152,074	2,785,102	5%	64,767	2,279,885	3%
Expenses						
Services and Supplies				19	-	
Capital Outlay	-	2,750,000	0%	-	2,700,000	0%
Expenses Total	-	2,750,000	0%	19	2,700,000	0%
605 INSURANCE FUND						
Revenue						
Other Revenue	863,557	11,248,243	8%	868,988	11,448,112	8%
Insurance	543,063	8,827,914	6%	730,709	9,444,453	8%
Workers Compensation and Liability	62,500	825,000	8%	65,625	862,500	8%
Revenue Total	1,469,120	20,901,157	7%	1,665,322	21,755,065	8%
Expenses						
Insurance and Other Chargebacks	1,340,780	16,957,400	8%	1,335,840	16,765,000	8%
Services and Supplies	1,090,289	2,994,200	36%	1,365,823	3,244,200	42%
Salary and Benefits	22,998	4,751	484%	8,411	4,287	196%
Expenses Total	2,454,067	19,956,351	12%	2,710,074	20,013,487	14%