



Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: July 2023 Monthly Financial Report
 Date: August 25, 2023

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

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	74,448,829	78,003,483	(3,554,654)	54,394,041	51,342,886
170	American Rescue Plan	828,414	2,742,400	(1,913,986)	(1,382,815)	29,331,391
175	General Assistance	736,669	607,214	129,455	1,115,843	1,115,843
176	Human Services	1,731,790	2,399,356	(667,567)	2,396,494	2,396,494
177	Reparations	2,356,724	632,117	1,724,608	1,973,144	1,973,144
178	Sustainability	447,129	209,145	237,984	622,577	622,577
180	Good Neighbor	9,472	375,114	(365,641)	367,771	367,771
185	Library	4,427,834	4,248,475	179,359	4,189,964	4,189,887
186	Library Debt Service	253,956	116,092	137,865	140,647	140,647
187	Library Capital Improvement FD	-	437,682	(437,682)	266,707	266,707
200	MFT	2,040,271	1,448,290	591,981	6,049,948	5,745,081
205	E911	630,651	756,335	(125,684)	1,358,684	991,683
210	Special Service Area (SSA) #9	533,312	316,021	217,291	17,304	17,304
215	CDBG	130,387	523,009	(392,622)	(333,299)	(333,299)
220	CD Loan	106,030	44,502	61,528	440,778	440,778
235	Neighborhood Improvement	353	4	348	22,643	22,643
240	Home	26,590	51,981	(25,391)	(18,537)	(18,537)
250	Affordable Housing	218,943	272,849	(53,906)	2,548,457	2,696,691
320	Debt Service	8,183,520	2,579,682	5,603,838	7,960,480	8,517,190
330	Howard Ridge	719,320	415,810	303,511	2,408,607	2,399,859
335	West Evanston	876,826	675,734	201,092	2,665,090	2,665,090
340	Dempster-Dodge-TIF	132,450	109,543	22,908	395,920	395,920
345	Chicago Main-TIF	702,991	257,848	445,143	2,138,821	2,138,821
350	Special Service Area (SSA) #6	128,916	117,505	11,411	15,966	237,828
355	Special Service Area (SSA) #7	78,532	77,112	1,420	13,855	13,855
360	Special Service Area (SSA) #8	34,268	31,505	2,763	7,291	7,291
365	Five-Fifth TIF		335,410	(335,410)	(471,312)	(471,312)
415	Capital Improvements	3,784,399	3,673,324	111,075	2,077,967	8,028,532
416	Crown Construction	116,861	560,088	(443,227)	4,862,104	4,862,104
417	Crown Community CTR Maintenance	102,081	-	102,081	592,126	592,126
420	Special Assessment	139,662	279,246	(139,584)	1,303,268	1,303,268
505	Parking	6,221,900	5,433,359	788,541	925,992	1,608,187
510-513	Water	16,365,878	15,325,492	1,040,386	5,694,511	4,684,375
515	Sewer	5,357,691	3,558,438	1,799,253	7,812,532	6,928,753
520	Solid Waste	3,509,364	3,248,562	260,802	1,062,923	1,335,551
600	Fleet	1,898,785	2,368,476	(469,691)	(125,737)	(1,666,854)
601	Equipment Replacement	850,862	1,111,495	(260,633)	2,733,382	693,719
605	Insurance	12,320,403	11,240,604	1,079,800	(1,067,398)	(1,248,119)

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

Top General Fund Revenues YTD						
Revenue	2019 YTD	2020 YTD	2021 YTD	2022 YTD	2023 YTD	2023 Budget
STATE INCOME TAX	4,970,750	4,956,196	6,221,557	8,201,619	7,631,226	11,500,000
SALES TAX - BASIC	5,903,748	5,181,578	6,362,834	6,754,511	7,019,896	11,000,000
SALES TAX - HOME RULE	3,561,456	3,406,149	4,549,653	5,095,918	5,324,907	8,000,000
PROPERTY TAXES	8,878,305	6,506,273	5,439,606	4,695,578	5,135,869	9,057,297
RECREATION PROGRAM FEES	4,162,101	3,194,562	4,060,976	4,579,405	4,499,997	5,371,375
BUILDING PERMITS	3,237,038	3,567,498	3,754,385	2,856,686	2,814,480	4,225,100
LIQUOR TAX	1,955,117	1,556,178	1,603,981	1,978,544	2,224,613	3,000,000
PERSONAL PROPERTY REPLACEMENT TAX	502,863	222,000	882,429	2,702,339	2,080,346	2,250,000
TICKET FINES-PARKING	2,238,238	952,732	1,542,806	1,957,369	2,022,971	3,000,000
STATE USE TAX	1,199,113	1,441,997	1,653,726	1,603,806	1,684,213	2,650,000
PARKING TAX	1,734,086	1,571,349	1,432,705	1,618,759	1,613,889	2,600,000
ELECTRIC UTILITY TAX	1,661,655	1,602,369	1,600,907	1,934,099	1,579,762	2,900,000

The City has received its first installment of property tax payments. Officials from the Cook County announced second installment property tax bills for Tax Year 2022 are expected to be available to property owners by November 1 with a due date of December 1.

Income Taxes receipts for FY 2023 slightly trail FY 2022 returns but remains well above prior years largely due to inflation and an increase in Evanston's population in the 2020 Census. The City relies on the Illinois Municipal League to project this revenue and their latest projections from May 2023 show \$160.87 per capita.

Like income tax, sales taxes have outpaced pre-pandemic amounts due to inflation. Inflation continues to level out but at a slower pace than expected. May is the 5th month of revenue recognized for Sales Taxes and Home Rule Sales Taxes. Returns are 3% higher than the amounts received in YTD 2022.

Personal Property Replacement Taxes are trending approximately 19% 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 29% through the end of 2023.

The unaudited financials as of July 31, 2023 show the General Fund with a fund balance of \$54,394,041 and cash balance of \$51,342,886. The attached financials show both General Fund revenues (at 58%) and expenses (at 61%) slightly higher than budget. General Fund Revenues are higher due to Charges for Services, Other Taxes, and Intergovernmental Revenue coming over budget.

General Fund Expenses by Category

General Fund	2023 Budget	2023 YTD Actual	% of Budget	2022 Budget	2022 YTD Actual	% of Budget
Expenses						
Salary and Benefits	75,558,278	44,308,341	59%	74,503,722	39,456,469	53%
Insurance and Other Chargebacks	28,934,436	18,182,446	63%	24,383,062	14,303,593	59%
Services and Supplies	16,965,457	9,271,984	55%	15,131,213	9,093,169	60%
Interfund Transfers	4,248,750	5,893,100	139%	2,595,000	2,131,718	82%
Capital Outlay	694,500	111,238	16%	434,500	145,955	34%
Contingencies	598,372	109,221	18%	183,500	-	0%
Miscellaneous	617,822	105,389	17%	590,390	404,825	69%
Community Sponsored Organizations	120,000	21,764	18%	69,600	-	0%
Expenses Total	127,737,614	78,003,483	61%	117,890,987	65,535,729	56%

Salary and Benefits are slightly over budget through June. Insurances and other chargebacks are higher mainly because of a one-time transfer of reserves from the General Fund to the Police and Fire Pension Funds. Interfund transfers are at 139% of budget due to a transfer of \$3.3 million to the Capital Improvement Fund to cover overages on four capital projects. Unlike other transfers that are smoothed out throughout the year, these transfers were completed all at once.

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

Through July 31, 2023, Police spent 67% of budget for overtime, and Fire spent 71% 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	\$1,060,476	67%
Fire	\$950,226	\$ 959,956	\$688,596	71%

Enterprise Funds

Parking Fund revenues are at 63% and expenses at 48% as of July 31, 2023. The increase in fund balance is due to a transfer from ARPA in the amount of \$693,553 for staff paid out of the parking fund.

Through July 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 July 31, 2023, the Sewer & Solid Waste Funds operating revenues and expenses came in below budget. Capital projects budgeted under Capital Outlay have not started contributing to expenses coming under budget.

Other Funds

Through July 31, 2023, the SSA #9 Fund is showing a fund and cash balance of \$17,304. There was a February 2023 transfer from the General Fund to SSA #9 in the amount of \$206,750.

Through July 31, 2023, the Capital Improvements Fund is showing a fund balance of \$2,077,967 and a cash balance of \$8,028,532. 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 July 31, 2023, the Crown Construction fund is showing fund and cash balance of \$4,862,104. This cash balance is useful to fund any major needs of the Robert Crown center.

Through July 31, 2023, the Insurance Fund is showing a negative fund balance of \$1,067,398 and a negative cash balance of \$1,284,119

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 July 31, 2023 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	56,570,000	36,859,861	65%	51,925,000	40,107,515	77%
Property Taxes	29,047,402	15,941,605	55%	28,774,164	16,178,435	56%
Charges for Services	8,785,075	6,486,463	74%	8,491,325	6,845,096	81%
Interfund Transfers	7,733,949	4,511,465	58%	8,775,706	5,119,162	58%
Licenses, Permits and Fees	7,543,450	4,447,650	59%	8,085,550	4,710,525	58%
Fines and Forfeitures	3,632,500	2,293,767	63%	3,723,500	2,200,872	59%
Intergovernmental Revenue	3,116,184	2,259,712	73%	5,961,342	5,031,887	84%
Interest Income	55,000	828,493	1506%	55,000	151,467	275%
Other Revenue	11,254,054	819,814	7%	2,118,100	1,610,945	76%
Revenue Total	127,737,614	74,448,829	58%	117,909,687	81,955,905	70%
Expenses						
13 CITY COUNCIL	658,324	324,502	49%	579,384	360,893	62%
14 CITY CLERK	360,108	199,001	55%	343,573	155,259	45%
15 CITY MANAGER'S OFFICE	8,143,075	7,159,099	88%	6,232,882	3,435,239	55%
17 LAW	988,558	545,842	55%	970,341	485,664	50%
19 ADMINISTRATIVE SERVICES	12,537,670	7,036,656	56%	11,449,183	6,665,597	58%
21 COMMUNITY DEVELOPMENT	4,183,421	1,957,785	47%	4,488,317	1,669,140	37%
22 POLICE	29,214,097	18,510,728	63%	29,280,598	15,423,416	53%
23 FIRE MGMT & SUPPORT	18,689,924	11,752,623	63%	16,823,272	9,785,716	58%
24 HEALTH	1,413,058	882,890	62%	1,453,836	1,354,517	93%
30 PARKS AND RECREATION	12,751,313	6,735,538	53%	12,101,740	6,175,728	51%
40 PUBLIC WORKS AGENCY	13,708,631	6,993,751	51%	13,444,799	7,936,704	59%
99 NON-DEPARTMENTAL	25,089,436	15,905,067	63%	20,723,062	12,087,856	58%
Expenses Total	127,737,614	78,003,483	61%	117,890,987	65,535,729	56%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	-	815,917	-	-	105,338	-
Other Revenue	-	12,497	-	-	-	-
Intergovernmental Revenue	-	-	-	21,586,827	21,586,827	100%
Revenue Total	-	828,414	-	21,586,827	21,692,165	100%
Expenses						
Interfund Transfers	2,600,000	693,553	27%	8,150,000	4,400,000	54%
Capital Outlay	800,000	665,965	83%	-	9,028	-
Miscellaneous	18,500,000	588,003	3%	22,250,000	8,539	0%
Services and Supplies	-	512,589	-	-	17	-
Salary and Benefits	-	219,543	-	-	400	-
Insurance and Other Chargebacks	850,000	62,746	7%	-	29,247	-
Community Sponsored Organizations	-	-	-	-	6,000	-
Expenses Total	22,750,000	2,742,400	12%	30,400,000	4,453,232	15%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	1,300,000	706,088	54%	1,300,000	736,629	57%
Interest Income	1,000	30,581	3058%	1,000	3,586	359%
Other Revenue	27,500	-	0%	27,500	25,713	94%
Revenue Total	1,328,500	736,669	55%	1,328,500	765,928	58%
Expenses						
Services and Supplies	864,482	314,813	36%	864,482	325,150	38%
Salary and Benefits	469,278	281,937	60%	469,871	271,634	58%
Miscellaneous	7,000	10,464	149%	7,000	4,000	57%
Contingencies	19,460	-	0%			
Expenses Total	1,360,220	607,214	45%	1,341,353	600,785	45%
176 HUMAN SERVICES FUND						
Revenue						
Property Taxes	3,110,000	1,555,000	50%	3,110,000	1,550,000	50%
Intergovernmental Revenue	114,000	114,414	100%	194,000	158,683	82%
Interest Income	-	35,040		-	3,081	
Other Revenue	2,000	27,336	1367%	2,000	-	0%
Revenue Total	3,226,000	1,731,790	54%	3,306,000	1,711,764	52%
Expenses						
Salary and Benefits	2,296,809	1,097,139	48%	1,705,820	852,370	50%
Services and Supplies	1,804,973	748,039	41%	1,761,183	174,447	10%
Community Sponsored Organizations	60,000	425,017	708%	143,333	125,067	87%
Miscellaneous	213,000	147,967	69%	258,000	68,878	27%
Contingencies	76,476	-	0%			
Insurance and Other Chargebacks	-	(18,805)				
Expenses Total	4,451,258	2,399,356	54%	3,868,336	1,220,762	32%
177 REPARATIONS FUND						
Revenue						
Other Taxes	3,400,000	2,244,536	66%	400,000	-	0%
Intergovernmental Revenue	-	100,000				
Interest Income	-	9,506		-	1,051	
Other Revenue	-	2,683		-	3,225	
Revenue Total	3,400,000	2,356,724	69%	400,000	4,276	1%
Expenses						
Miscellaneous	3,400,000	631,035	19%	400,000	131,861	33%
Services and Supplies	-	1,082		-	1,263	
Expenses Total	3,400,000	632,117	19%	400,000	133,124	33%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Licenses, Permits and Fees	500,000	273,576	55%			
Interfund Transfers	200,000	116,669	58%	-	117,969	
Other Revenue	500,000	50,000	10%			
Interest Income	-	6,884				
Revenue Total	1,200,000	447,129	37%	-	117,969	
Expenses						
Services and Supplies	546,000	130,095	24%			
Salary and Benefits	256,893	79,050	31%			
Expenses Total	802,893	209,145	26%			
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	-	9,472		-	1,248	
Revenue Total	-	9,472		-	1,248	
Expenses						
Miscellaneous	-	300,000		1,000,000	40,000	4%
Capital Outlay	-	75,000		-	18,953	
Services and Supplies	-	114		-	223	
Interfund Transfers	85,000	-	0%	-	-	
Expenses Total	85,000	375,114	441%	1,000,000	59,176	6%
185 LIBRARY FUND						
Revenue						
Property Taxes	7,535,472	3,913,311	52%	7,252,000	4,074,340	56%
Interfund Transfers	250,000	166,460	67%	217,911	-	0%
Interest Income	21,600	149,672	693%	15,000	18,335	122%
Other Revenue	405,000	109,169	27%	410,000	165,449	40%
Intergovernmental Revenue	209,866	49,366	24%	472,866	44,100	9%
Library Revenue	155,394	39,631	26%	174,800	77,569	44%
Charges for Services	400	225	56%	-	267	
Licenses, Permits and Fees				115,767	-	0%
Revenue Total	8,577,732	4,427,834	52%	8,658,344	4,380,059	51%
Expenses						
Salary and Benefits	6,116,078	3,039,796	50%	6,132,692	3,117,263	51%
Services and Supplies	2,247,673	1,027,338	46%	2,136,767	1,142,759	53%
Interfund Transfers	305,325	178,101	58%	379,653	221,464	58%
Insurance and Other Chargebacks	-	3,240				
Contingencies	277,466	-	0%			
Capital Outlay	1,500	-	0%	8,500	-	0%
Miscellaneous				-	-	
Expenses Total	8,948,042	4,248,475	47%	8,657,612	4,481,486	52%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
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%
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	437,682	46%	680,000	138,563	20%
Expenses Total	950,000	437,682	46%	680,000	138,563	20%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	2,700,000	1,895,077	70%	3,656,700	2,531,625	69%
Interest Income	12,000	145,195	1210%	12,000	19,867	166%
Revenue Total	2,712,000	2,040,271	75%	3,668,700	2,551,492	70%
Expenses						
Capital Outlay	2,778,600	1,190,722	43%	3,261,000	108,042	3%
Services and Supplies	1,038,000	257,568	25%	1,038,000	471,425	45%
Salary and Benefits	325,000	-	0%			
Interfund Transfers				1,044,987	609,576	58%
Expenses Total	4,141,600	1,448,290	35%	5,343,987	1,189,043	22%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	1,400,000	614,689	44%	1,400,000	1,084,015	77%
Interest Income	7,000	15,961	228%	7,000	1,324	19%
Revenue Total	1,407,000	630,651	45%	1,407,000	1,085,339	77%
Expenses						
Salary and Benefits	726,389	407,820	56%	768,616	419,431	55%
Services and Supplies	355,000	223,562	63%	393,700	215,781	55%
Capital Outlay	450,000	61,287	14%	450,000	35,188	8%
Interfund Transfers	90,000	52,500	58%	90,000	52,500	58%
Insurance and Other Chargebacks	19,142	11,165	58%	18,230	10,634	58%
Contingencies	31,669	-	0%			
Expenses Total	1,672,200	756,335	45%	1,720,546	733,534	43%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	595,000	323,048	54%	595,000	318,404	54%
Interfund Transfers	206,750	206,750	100%	-	75	
Interest Income	-	3,515		-		
Revenue Total	801,750	533,312	67%	595,000	318,479	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	128,565	4%	3,684,820	110,178	3%
Interest Income	-	1,822		-	209	
Revenue Total	3,629,000	130,387	4%	3,684,820	110,387	3%
Expenses						
Salary and Benefits	676,384	237,779	35%	589,422	213,714	36%
Insurance and Other Chargebacks	-	134,787		-	127,975	
Capital Outlay	-	84,605		-	7,185	
Community Sponsored Organizations	75,000	45,972	61%	75,000	110,136	147%
Miscellaneous	2,576,376	13,375	1%	2,515,000	13,734	1%
Services and Supplies	307,200	6,490	2%	506,200	10,239	2%
Contingencies	26,075	-	0%	-	-	
Expenses Total	3,661,035	523,009	14%	3,685,622	482,982	13%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	100,000	92,540	93%	100,000	66,280	66%
Interest Income	-	13,490		-	1,204	
Revenue Total	100,000	106,030	106%	100,000	67,484	67%
Expenses						
Services and Supplies	325,000	44,502	14%	175,000	-	0%
Expenses Total	325,000	44,502	14%	175,000	-	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	353		-	31	
Revenue Total	-	353		-	31	
Expenses						
Services and Supplies	-	4		-	6	
Expenses Total	-	4		-	6	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
240 HOME FUND						
Revenue						
Other Revenue	25,000	13,817	55%	25,000	22,784	91%
Intergovernmental Revenue	650,000	12,381	2%	540,453	222,190	41%
Interest Income	150	392	261%	150	463	308%
Revenue Total	675,150	26,590	4%	565,603	245,437	43%
Expenses						
Salary and Benefits	65,798	34,068	52%	70,681	36,527	52%
Services and Supplies	582,266	24,417	4%	500,565	246,007	49%
Contingencies	4,774	-	0%	-	-	-
Miscellaneous	2,000	-	0%	500	-	0%
Insurance and Other Chargebacks	-	(6,503)	-	-	(6,853)	-
Expenses Total	654,838	51,981	8%	571,746	275,681	48%
250 AFFORDABLE HOUSING FUND						
Revenue						
Other Revenue	130,600	96,250	74%	140,600	97,083	69%
Interest Income	4,500	73,372	1630%	5,700	6,465	113%
Intergovernmental Revenue	145,000	49,321	34%	658,000	182,357	28%
Other Taxes	50,000	-	0%	75,000	-	0%
Revenue Total	330,100	218,943	66%	879,300	285,905	33%
Expenses						
Services and Supplies	1,565,000	179,553	11%	2,065,050	43,710	2%
Community Sponsored Organizations	166,000	42,307	25%	166,000	169,810	102%
Salary and Benefits	130,126	39,457	30%	180,075	102,800	57%
Miscellaneous	53,500	6,287	12%	67,500	2,991	4%
Insurance and Other Chargebacks	12,000	5,246	44%	17,000	(22,021)	-130%
Capital Outlay	-	-	-	10,000	-	0%
Expenses Total	1,926,626	272,849	14%	2,505,625	297,290	12%
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	12,878,258	7,081,587	55%	13,436,256	8,012,403	60%
Interfund Transfers	2,918,969	1,352,736	46%	2,267,041	1,322,441	58%
Interest Income	10,000	132,532	1325%	1,500	21,324	1422%
Other Revenue	-	7,497	-	-	-	-
Revenue Total	15,807,227	8,574,353	54%	15,704,797	9,356,168	60%
Expenses						
Debt Service	15,797,123	2,612,830	17%	15,690,075	2,853,260	18%
Services and Supplies	6,600	21	0%	-	6	-
Miscellaneous	-	(33,169)	-	-	14,118	-
Expenses Total	15,803,723	2,579,682	16%	15,690,075	2,867,384	18%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	1,100,000	630,474	57%	1,100,000	688,893	63%
Interest Income	10,000	60,846	608%	400	9,184	2296%
Other Revenue	5,000	28,000	560%	5,366	33,345	621%
Revenue Total	1,115,000	719,320	65%	1,105,766	731,422	66%
Expenses						
Interfund Transfers	395,913	230,951	58%	398,113	232,233	58%
Miscellaneous	-	122,367				
Services and Supplies	250,000	52,491	21%	265,000	1,697	1%
Capital Outlay	785,000	10,000	1%	785,000	391,989	50%
Expenses Total	1,430,913	415,810	29%	1,448,113	625,918	43%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,450,000	808,636	56%	1,450,000	995,839	69%
Interest Income	5,000	68,191	1364%	4,000	11,617	290%
Other Revenue	10,000	-	0%	11,000	-	0%
Revenue Total	1,465,000	876,826	60%	1,465,000	1,007,456	69%
Expenses						
Miscellaneous	200,000	560,000	280%	200,000	-	0%
Interfund Transfers	75,000	43,750	58%	75,000	43,750	58%
Capital Outlay	3,660,000	37,774	1%	1,765,000	7,976	0%
Services and Supplies	5,000	34,210	684%	5,000	6,010	120%
Expenses Total	3,940,000	675,734	17%	2,045,000	57,735	3%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	180,000	121,726	68%	160,000	158,329	99%
Interest Income	1,000	10,724	1072%	-	1,200	
Revenue Total	181,000	132,450	73%	160,000	159,529	100%
Expenses						
Interfund Transfers	174,483	101,780	58%	171,833	100,236	58%
Services and Supplies	2,000	7,763	388%	2,000	27	1%
Expenses Total	176,483	109,543	62%	173,833	100,263	58%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	1,000,000	650,452	65%	1,000,000	671,852	67%
Interest Income	2,500	52,539	2102%	-	4,036	
Other Revenue	1,880,000	-	0%			
Revenue Total	2,882,500	702,991	24%	1,000,000	675,888	68%
Expenses						
Interfund Transfers	271,355	158,291	58%	264,763	154,445	58%
Capital Outlay	2,469,000	64,432	3%	1,090,000	44,838	4%
Miscellaneous	250,000	20,000	8%	250,000	-	0%
Services and Supplies	5,000	15,125	303%	5,000	32	1%
Expenses Total	2,995,355	257,848	9%	1,609,763	199,314	12%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	221,000	120,072	54%	221,000	122,429	55%
Interest Income	250	8,844	3537%	-	321	
Revenue Total	221,250	128,916	58%	221,000	122,750	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	77,003	54%	142,000	81,991	58%
Interest Income	200	1,529	764%	-	184	
Revenue Total	142,200	78,532	55%	142,000	82,175	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%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Property Taxes	60,200	33,632	56%	60,200	34,437	57%
Interest Income	-	636		-	7	
Revenue Total	60,200	34,268	57%	60,200	34,444	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%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
365 FIVE FIFTH TIF FUND						
Expenses						
Capital Outlay	-	177,091				
Miscellaneous	-	150,559				
Services and Supplies	100,000	7,761	8%			
Expenses Total	100,000	335,410	335%			
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers	85,000	3,264,226	3840%	-	956,470	
Intergovernmental Revenue	4,592,500	322,500	7%			
Interest Income	-	134,563		-	30,822	
Other Revenue	17,350,000	45,505	0%	12,253,000	572,853	5%
Charges for Services	-	17,604		-	9,837	
Revenue Total	22,027,500	3,784,399	17%	12,253,000	1,569,982	13%
Expenses						
Capital Outlay	22,492,500	2,965,105	13%	16,455,000	1,205,115	7%
Services and Supplies	-	743,288		-	841,790	
Salary and Benefits	-			-	-	
Miscellaneous	-	(35,069)		-	53,044	
Expenses Total	22,492,500	3,673,324	16%	16,455,000	2,099,949	13%
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	10,000	116,861	1169%	-	21,404	
Other Revenue	1,000,000	-	0%	1,000,000	600,000	60%
Revenue Total	1,010,000	116,861	12%	1,000,000	621,404	62%
Expenses						
Interfund Transfers	945,000	551,250	58%	900,000	525,000	58%
Miscellaneous	-	8,803				
Services and Supplies	-	35		-	17,785	
Capital Outlay	200,000	-	0%	800,000	110,681	14%
Expenses Total	1,145,000	560,088	49%	1,700,000	653,466	38%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	102,081	58%	175,000	102,083	58%
Revenue Total	175,000	102,081	58%	175,000	102,083	58%
Expenses						
Capital Outlay	175,000	-	0%	-	34,951	
Expenses Total	175,000	-	0%	-	34,951	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	125,000	89,304	71%	125,000	92,579	74%
Interest Income	30,000	50,359	168%	30,000	15,796	53%
Revenue Total	155,000	139,662	90%	155,000	108,375	70%
Expenses						
Interfund Transfers	455,360	265,622	58%	464,938	271,214	58%
Capital Outlay	375,000	13,589	4%	650,000	21,782	3%
Services and Supplies	-	35		-	35	
Expenses Total	830,360	279,246	34%	1,114,938	293,031	26%
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,308,975	5,183,297	62%	8,873,975	4,783,675	54%
Intergovernmental Revenue	1,100,000	693,553	63%	2,300,000	1,341,667	58%
Other Revenue	486,700	291,660	60%	486,700	169,438	35%
Interest Income	20,000	53,391	267%	20,000	16,110	81%
Licenses, Permits and Fees				-	375	
Revenue Total	9,915,675	6,221,900	63%	11,680,675	6,311,265	54%
Expenses						
Services and Supplies	4,340,316	2,440,096	56%	4,550,316	2,238,079	49%
Interfund Transfers	3,132,390	1,827,224	58%	3,132,390	1,827,228	58%
Salary and Benefits	1,649,107	804,058	49%	1,637,273	787,220	48%
Insurance and Other Chargebacks	369,077	215,681	58%	351,502	205,043	58%
Capital Outlay	1,600,000	131,180	8%	2,025,000	599,353	30%
Debt Service	76,150	18,075	24%	72,900	18,950	26%
Contingencies	67,432	-	0%			
Miscellaneous	50,000	(2,954)	-6%	50,000	5,443	11%
Expenses Total	11,284,472	5,433,359	48%	11,819,381	5,681,315	48%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	24,378,734	13,363,650	55%	23,443,200	12,784,722	55%
Other Revenue	51,039,150	2,795,219	5%	29,834,150	941,933	3%
Interest Income	70,000	192,654	275%	70,000	79,488	114%
Licenses, Permits and Fees	50,000	14,355	29%	50,000	37,880	76%
Revenue Total	75,537,884	16,365,878	22%	53,397,350	13,844,023	26%
Expenses						
Salary and Benefits	6,835,566	3,340,329	49%	6,004,605	3,259,276	54%
Interfund Transfers	4,229,559	2,467,248	58%	4,229,559	3,578,165	85%
Services and Supplies	5,908,008	1,495,206	25%	5,347,760	1,605,977	30%
Debt Service	4,072,486	1,268,245	31%	3,596,365	1,290,240	36%
Insurance and Other Chargebacks	1,665,135	971,988	58%	1,585,843	928,568	59%
Contingencies	275,576	-	0%	1,000	-	0%
Capital Outlay	388,400	-	0%	164,400	27,749	17%
Miscellaneous	15,000	(59,416)	-396%	15,000	179,687	1198%
Expenses Total	23,389,730	9,483,600	41%	20,944,532	10,869,662	52%
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers	-	137,792				
Revenue Total	-	137,792				
Expenses						
Capital Outlay	57,780,500	5,122,583	9%	33,036,000	7,462,967	23%
Services and Supplies	11,700	719,309	6148%	3,465,000	543,193	16%
Interfund Transfers				-	(1,110,923)	
Expenses Total	57,792,200	5,841,892	10%	36,501,000	6,895,237	19%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	10,240,424	5,306,611	52%	10,113,594	5,433,337	54%
Interest Income	25,000	51,080	204%	25,000	5,534	22%
Other Revenue	1,000	-	0%	2,001,000	-	0%
Revenue Total	10,266,424	5,357,691	52%	12,139,594	5,438,871	45%
Expenses						
Debt Service	3,809,232	1,840,179	48%	3,772,691	1,811,325	48%
Salary and Benefits	1,330,068	720,556	54%	1,383,914	758,185	55%
Interfund Transfers	883,858	515,585	58%	871,164	508,179	58%
Capital Outlay	3,050,700	232,907	8%	3,538,100	-	0%
Insurance and Other Chargebacks	369,800	215,719	58%	352,190	205,444	58%
Services and Supplies	1,750,300	53,003	3%	1,471,800	258,471	18%
Contingencies	56,511	-	0%			
Miscellaneous	1,500	(19,512)	-1301%	1,500	35,953	2397%
Expenses Total	11,251,969	3,558,438	32%	11,391,359	3,577,558	31%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,669,000	2,596,366	56%	4,516,450	2,593,916	57%
Property Taxes	1,332,500	666,250	50%	1,332,500	666,250	50%
Licenses, Permits and Fees	389,000	184,822	48%	297,000	195,292	66%
Other Revenue	122,000	54,880	45%	122,000	122,716	101%
Interest Income	-	7,046				
Revenue Total	6,512,500	3,509,364	54%	6,267,950	3,578,173	57%
Expenses						
Services and Supplies	3,935,115	2,114,925	54%	3,786,776	2,014,160	53%
Salary and Benefits	1,582,205	902,347	57%	1,492,909	878,800	59%
Interfund Transfers	322,000	187,831	58%	302,000	632,637	209%
Capital Outlay	525,000	33,643	6%	525,000	150,933	29%
Miscellaneous	15,000	9,816	65%	15,000	8,790	59%
Contingencies	69,205	-	0%			
Expenses Total	6,448,525	3,248,562	50%	6,121,685	3,685,320	60%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 YTD	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	3,244,440	1,892,583	58%	3,127,440	1,812,673	58%
Other Revenue	69,000	6,202	9%	69,000	15,102	22%
Interest Income	1,000	-	0%	1,000	-	0%
Revenue Total	3,314,440	1,898,785	57%	3,197,440	1,827,775	57%
Expenses						
Services and Supplies	2,044,557	1,381,311	68%	2,034,507	1,252,690	62%
Salary and Benefits	1,364,942	802,710	59%	1,276,621	685,599	54%
Capital Outlay	-	184,456				
Contingencies	52,480	-	0%			
Insurance and Other Chargebacks				-	900	
Expenses Total	3,461,979	2,368,476	68%	3,311,128	1,939,189	59%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	754,885	440,349	58%	224,885	131,183	58%
Interfund Transfers	-	237,001				
Other Revenue	25,000	163,802	655%	960,217	853,374	89%
Interest Income	-	9,710		-	42	
Intergovernmental Revenue	1,500,000	-	0%	1,600,000	933,333	58%
Revenue Total	2,279,885	850,862	37%	2,785,102	1,917,932	69%
Expenses						
Capital Outlay	2,700,000	1,111,382	41%	2,750,000	2,209,358	80%
Services and Supplies	-	113		-	6	
Debt Service				-	8,188	
Expenses Total	2,700,000	1,111,495	41%	2,750,000	2,217,552	81%
605 INSURANCE FUND						
Revenue						
Other Revenue	11,448,112	6,074,447	53%	11,248,243	5,989,424	53%
Insurance	9,444,453	5,401,686	57%	8,827,914	5,217,751	59%
Workers Compensation and Liability	862,500	844,142	98%	825,000	439,151	53%
Charges for Services	-	129		-	16,447	
Revenue Total	21,755,065	12,320,403	57%	20,901,157	11,662,772	56%
Expenses						
Insurance and Other Chargebacks	16,765,000	9,272,059	55%	16,957,400	9,699,073	57%
Services and Supplies	3,244,200	1,938,669	60%	2,994,200	1,904,986	64%
Salary and Benefits	4,287	29,876	697%	4,751	66,008	1389%
Expenses Total	20,013,487	11,240,604	56%	19,956,351	11,670,067	58%