

Memorandum

To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: October 2023 Monthly Financial Report
 Date: November 22, 2023

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

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

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	101,791,740	107,651,700	(5,859,960)	51,942,525	49,399,119
170	American Rescue Plan	1,215,736	4,871,654	(3,655,918)	(3,124,748)	27,589,459
175	General Assistance	783,208	882,556	(99,347)	887,039	887,040
176	Human Services	1,984,645	3,452,008	(1,467,363)	1,596,698	1,596,698
177	Reparations	3,074,986	1,660,883	1,414,104	1,662,640	1,662,639
178	Sustainability	633,277	383,491	249,785	634,377	634,378
180	Good Neighbor	11,949	557,854	(545,905)	187,508	187,508
185	Library	4,885,893	6,420,679	(1,534,786)	2,475,820	2,475,742
186	Library Debt Service	253,956	116,092	137,865	140,647	140,647
187	Library Capital Improvement FD	-	1,143,976	(1,143,976)	(439,587)	(439,587)
200	MFT	3,002,298	2,428,833	573,464	6,031,430	5,726,564
205	E911	1,115,897	1,133,004	(17,107)	1,467,261	1,100,260
210	Special Service Area (SSA) #9	563,334	316,021	247,312	47,325	47,325
215	CDBG	1,204,193	1,263,022	(58,830)	493	493
220	CD Loan	169,698	70,789	98,909	478,159	478,159
235	Neighborhood Improvement	494	10	484	22,779	22,779
240	Home	79,343	80,329	(986)	5,866	5,868
250	Affordable Housing	516,964	307,711	209,253	2,811,616	2,959,850
320	Debt Service	9,585,166	2,612,858	6,972,308	8,938,118	9,494,828
330	Howard Ridge	752,674	1,400,209	(647,535)	1,457,559	1,448,814
335	West Evanston	922,667	922,402	265	2,464,262	2,464,262
340	Dempster-Dodge-TIF	137,507	154,120	(16,613)	356,399	356,399
345	Chicago Main-TIF	729,718	538,460	191,257	1,884,935	1,884,936
350	Special Service Area (SSA) #6	134,245	117,505	16,740	21,295	243,157
355	Special Service Area (SSA) #7	78,702	77,112	1,590	14,026	14,026
360	Special Service Area (SSA) #8	35,440	31,505	3,935	8,464	8,463
365	Five-Fifth TIF		738,349	(738,349)	(874,250)	(874,250)
415	Capital Improvements	3,922,299	7,458,124	(3,535,825)	(1,568,933)	4,681,632
416	Crown Construction	464,353	828,050	(363,697)	4,941,634	4,941,634
417	Crown Community CTR Maintenance	145,830	-	145,830	635,875	635,875
420	Special Assessment	172,871	399,618	(226,747)	1,216,105	1,216,104
505	Parking	8,976,347	8,040,949	935,398	1,072,849	1,737,001
510-513	Water	26,329,403	25,936,295	393,108	5,047,233	4,595,720
515	Sewer	7,844,624	6,167,683	1,676,941	7,690,220	7,195,842
520	Solid Waste	4,704,247	4,473,385	230,862	1,032,983	1,471,216
600	Fleet	2,714,307	3,522,469	(808,161)	(464,207)	(2,005,251)
601	Equipment Replacement	2,324,979	1,959,418	365,562	3,359,576	1,319,914
605	Insurance	17,556,424	16,793,593	762,830	(1,384,367)	(364,328)

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 October 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.

FY 2023 Actual Revenues (Through October 2023)					
Account Description	100 GENERAL FUND	177 REPARATIONS FUND	700 FIRE PENSION FUND	705 POLICE PENSION FUND	Grand Total
STATE INCOME TAX	10,596,811	-	-	-	10,596,811
SALES TAX - BASIC	10,424,578	-	-	-	10,424,578
SALES TAX - HOME RULE	8,001,939	-	-	-	8,001,939
RECREATION PROGRAM FEES	5,922,773	-	-	-	5,922,773
PROPERTY TAXES	5,429,361	-	-	-	5,429,361
PERSONAL PROPERTY REPLACEMENT TAX	2,844,533	-	280,000	325,000	3,449,533
BUILDING PERMITS	3,385,828	-	-	-	3,385,828
LIQUOR TAX	3,152,144	-	-	-	3,152,144
TICKET FINES-PARKING	3,040,412	-	-	-	3,040,412
REAL ESTATE TRANSFER TAX	-	2,942,874	-	-	2,942,874
WHEEL TAX	2,687,316	-	-	-	2,687,316
PARKING TAX	2,422,660	-	-	-	2,422,660
MUNICIPAL HOTEL TAX	2,391,789	-	-	-	2,391,789
STATE USE TAX	2,348,883	-	-	-	2,348,883
ELECTRIC UTILITY TAX	2,340,732	-	-	-	2,340,732
AMBULANCE SERVICE	2,125,420	-	-	-	2,125,420
GEMT SERVICE REVENUE	2,050,333	-	-	-	2,050,333

The City has received its first installment of property tax payments. Officials from 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.

The City relies on the Illinois Municipal League to project this revenue and their latest projections from September 2023 show \$162.37 per capita. The State budget year beginning July 1, 2023 did increase the local share of LGDF from 6.16% to 6.47% and the City has seen a slight increase in Income Tax returns for the past three months. In total, 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.

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. August is the 7th month of revenue recognized for Sales Taxes and Home Rule Sales Taxes which are exceeding 2022 returns by 3.8% and 2.5%, respectively.

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

The unaudited financials as of October 31, 2023, show the General Fund with a fund balance of \$51,942,525 and cash balance of \$49,399,119. The attached financials show both General Fund revenues slightly under budget (at 80%) and expenses slightly over budget (at 84%).

General Fund Expenses by Category

General Fund	2023 Budget	2023 Actual	% of Budget	2022 Budget	2022 Actual	% of Budget
Expenses						
Salary and Benefits	75,748,150	64,959,743	86%	74,503,722	57,711,716	77%
Insurance and Other Chargebacks	28,934,436	19,592,447	68%	24,383,062	15,281,722	63%
Services and Supplies	16,965,457	15,574,419	92%	15,131,213	14,200,632	94%
Interfund Transfers	4,248,750	6,753,599	159%	2,595,000	3,780,468	146%
Miscellaneous	617,822	325,213	53%	590,390	823,287	139%
Capital Outlay	694,500	246,670	36%	434,500	247,305	57%
Contingencies	408,500	144,345	35%	183,500	290	0%
Community Sponsored Organizations	120,000	55,264	46%	69,600	-	0%
Expenses Total	127,737,614	107,651,700	84%	117,890,987	92,045,421	78%

Interfund transfers are at 159% 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 was finalized in September and resulted in an 11% increase for union employees retroactive to January 1, 2023. Non-union staff received an overall increase of 11% as well. Wage increases for all employees will have taken effect by the end of October and the retro payment for AFSCME employees is expected in November and will be reflected in remaining monthly reports through the end of the year.

Through October 31, 2023, Police spent 107% of budget for overtime, and Fire spent 99% 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	\$1,681,942	107%
Fire	\$950,226	\$ 959,956	\$957,626	99%

Enterprise Funds

Parking Fund revenues are at 91% and expenses at 71% as of October 31, 2023. Capital projects budgeted under Capital Outlay have not started contributing to expenses coming under budget.

Through October 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.

Other Funds

Through October 31, 2023, the Capital Improvements Fund is showing a negative fund balance of \$1,568,933 and a cash balance of \$4,681,632. 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 October 31, 2023, the Crown Construction fund is showing fund and cash balance of \$4,941,634. This cash balance is useful to fund any major needs of the Robert Crown center. The fund received a \$250,000 donation from the Friends of the Robert Crown in August.

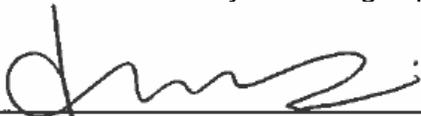
Through October 31, 2023, the Fleet Fund is showing a negative fund balance of \$464,207 and a negative cash balance of \$2,005,251. This difference is largely a result of inventory on hand that is reflected as an asset in the fund balance but reduced from the cash balance. This deficit has grown over the last few months and is a result of wage increases to Fleet Maintenance employees and the impact of inflation on vehicle parts and fuel. As this is an internal service fund largely supported by the General Fund, this deficit will need to be covered by increasing transfers from the General Fund.

Through October 31, 2023, the Insurance Fund is showing a negative fund balance of \$1,384,367 and a negative cash balance of \$364,328.

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



Hitesh Desai, Treasurer

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	56,570,000	55,114,355	97%	51,925,000	59,114,430	114%
Property Taxes	29,047,402	16,682,037	57%	28,774,164	16,178,435	56%
Charges for Services	8,785,075	8,717,146	99%	8,491,325	8,871,940	104%
Interfund Transfers	7,733,949	6,444,950	83%	8,775,706	7,313,088	83%
Licenses, Permits and Fees	7,543,450	5,570,013	74%	8,085,550	7,864,928	97%
Fines and Forfeitures	3,632,500	3,431,693	94%	3,723,500	3,199,910	86%
Intergovernmental Revenue	3,116,184	3,187,992	102%	5,961,342	6,603,012	111%
Interest Income	55,000	1,339,084	2435%	55,000	421,289	766%
Other Revenue	11,254,054	1,304,470	12%	2,118,100	1,765,378	83%
Revenue Total	127,737,614	101,791,740	80%	117,909,687	111,332,410	94%
Expenses						
12 LEGISLATIVE	-	2,608		-	-	
13 CITY COUNCIL	658,324	491,271	75%	579,384	526,493	91%
14 CITY CLERK	360,108	290,226	81%	343,573	248,860	72%
15 CITY MANAGER'S OFFICE	8,143,075	9,320,158	114%	6,232,882	5,330,730	86%
17 LAW	988,558	896,499	91%	970,341	795,134	82%
19 ADMINISTRATIVE SERVICES	12,537,670	10,714,912	85%	11,449,183	9,917,988	87%
21 COMMUNITY DEVELOPMENT	4,183,421	2,802,289	67%	4,488,317	2,566,089	57%
22 POLICE	29,214,097	26,295,596	90%	29,280,598	22,280,851	76%
23 FIRE MGMT & SUPPORT	18,689,924	17,674,041	95%	16,823,272	14,243,068	85%
24 HEALTH	1,413,058	1,348,503	95%	1,453,836	2,045,036	141%
30 PARKS AND RECREATION	12,751,313	10,455,813	82%	12,101,740	9,753,006	81%
40 PUBLIC WORKS AGENCY	13,708,631	11,007,775	80%	13,444,799	12,250,311	91%
99 NON-DEPARTMENTAL	25,089,436	16,352,008	65%	20,723,062	12,087,856	58%
Expenses Total	127,737,614	107,651,700	84%	117,890,987	92,045,421	78%
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	-	1,194,740		-	315,927	
Other Revenue	-	20,996				
Intergovernmental Revenue	-	-		21,586,827	21,586,827	100%
Revenue Total	-	1,215,736		21,586,827	21,902,754	101%
Expenses						
Interfund Transfers	2,600,000	1,875,032	72%	8,150,000	5,375,000	66%
Services and Supplies	-	992,663		-	5,417	
Capital Outlay	800,000	805,844	101%	-	577,838	
Miscellaneous	18,500,000	766,832	4%	22,250,000	39,373	0%
Salary and Benefits	-	351,113		-	400	
Insurance and Other Chargebacks	850,000	80,170	9%	-	56,812	
Community Sponsored Organizations	-	-		-	23,693	
Expenses Total	22,750,000	4,871,654	21%	30,400,000	6,078,534	20%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	1,300,000	736,081	57%	1,300,000	736,629	57%
Interest Income	1,000	47,127	4713%	1,000	8,598	860%
Other Revenue	27,500	-	0%	27,500	26,183	95%
Revenue Total	1,328,500	783,208	59%	1,328,500	771,410	58%
Expenses						
Services and Supplies	864,482	440,739	51%	864,482	446,774	52%
Salary and Benefits	488,738	422,674	86%	469,871	402,813	86%
Miscellaneous	7,000	19,143	273%	7,000	4,178	60%
Expenses Total	1,360,220	882,556	65%	1,341,353	853,765	64%
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	346,696	304%	194,000	199,915	103%
Interest Income	-	55,613	-	-	9,914	-
Other Revenue	2,000	27,336	1367%	2,000	-	0%
Revenue Total	3,226,000	1,984,645	62%	3,306,000	1,759,829	53%
Expenses						
Salary and Benefits	2,373,285	1,647,398	69%	1,705,820	1,317,872	77%
Services and Supplies	1,804,973	1,008,747	56%	1,761,183	283,096	16%
Community Sponsored Organizations	60,000	544,185	907%	143,333	489,782	342%
Miscellaneous	213,000	232,364	109%	258,000	165,016	64%
Insurance and Other Chargebacks	-	19,313	-	-	-	-
Expenses Total	4,451,258	3,452,008	78%	3,868,336	2,255,765	58%
177 REPARATIONS FUND						
Revenue						
Other Taxes	3,400,000	2,942,874	87%	400,000	-	0%
Intergovernmental Revenue	-	100,000	-	-	-	-
Interest Income	-	23,550	-	-	3,153	-
Other Revenue	-	8,563	-	-	4,105	-
Revenue Total	3,400,000	3,074,986	90%	400,000	7,258	2%
Expenses						
Miscellaneous	3,400,000	1,659,339	49%	400,000	164,440	41%
Services and Supplies	-	1,543	-	-	1,869	-
Expenses Total	3,400,000	1,660,883	49%	400,000	166,309	42%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Licenses, Permits and Fees	500,000	406,601	81%	-	383,138	
Interfund Transfers	200,000	166,670	83%	-	117,969	
Other Revenue	500,000	50,000	10%			
Interest Income	-	10,006				
Revenue Total	1,200,000	633,277	53%	-	501,106	
Expenses						
Services and Supplies	546,000	243,461	45%	-	170,725	
Salary and Benefits	256,893	140,030	55%			
Expenses Total	802,893	383,491	48%	-	170,725	
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	-	11,949		-	3,480	
Revenue Total	-	11,949		-	3,480	
Expenses						
Miscellaneous	-	482,650		1,000,000	40,000	4%
Capital Outlay	-	75,000		-	28,953	
Services and Supplies	-	204		-	282	
Interfund Transfers	85,000	-	0%	-	-	
Expenses Total	85,000	557,854	656%	1,000,000	69,234	7%
185 LIBRARY FUND						
Revenue						
Property Taxes	7,535,472	4,074,827	54%	7,252,000	4,074,340	56%
Interest Income	21,600	225,312	1043%	15,000	47,892	319%
Other Revenue	405,000	192,978	48%	410,000	240,640	59%
Interfund Transfers	250,000	166,460	67%	217,911	-	0%
Intergovernmental Revenue	209,866	154,453	74%	472,866	213,484	45%
Library Revenue	155,394	71,554	46%	174,800	86,592	50%
Charges for Services	400	309	77%	-	367	
Fines and Forfeitures	-	-		-	3,101	
Licenses, Permits and Fees				115,767	-	0%
Revenue Total	8,577,732	4,885,893	57%	8,658,344	4,666,416	54%
Expenses						
Salary and Benefits	6,393,544	4,601,691	72%	6,132,692	4,548,904	74%
Services and Supplies	2,247,673	1,557,488	69%	2,136,767	1,629,385	76%
Interfund Transfers	305,325	254,430	83%	379,653	316,378	83%
Insurance and Other Chargebacks	-	6,559				
Capital Outlay	1,500	512	34%	8,500	1,000	12%
Miscellaneous				-	-	
Expenses Total	8,948,042	6,420,679	72%	8,657,612	6,495,666	75%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual 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	1,143,976	120%	680,000	156,707	23%
Expenses Total	950,000	1,143,976	120%	680,000	156,707	23%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	2,700,000	2,771,497	103%	3,656,700	4,127,107	113%
Interest Income	12,000	230,801	1923%	12,000	56,963	475%
Revenue Total	2,712,000	3,002,298	111%	3,668,700	4,184,070	114%
Expenses						
Capital Outlay	2,778,600	1,980,123	71%	3,261,000	1,667,696	51%
Services and Supplies	1,038,000	448,710	43%	1,038,000	615,378	59%
Salary and Benefits	325,000	-	0%			
Interfund Transfers				1,044,987	870,823	83%
Expenses Total	4,141,600	2,428,833	59%	5,343,987	3,153,897	59%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	1,400,000	1,094,515	78%	1,400,000	1,466,524	105%
Interest Income	7,000	21,382	305%	7,000	4,351	62%
Revenue Total	1,407,000	1,115,897	79%	1,407,000	1,470,875	105%
Expenses						
Salary and Benefits	758,058	576,420	76%	768,616	666,302	87%
Services and Supplies	355,000	329,948	93%	393,700	251,977	64%
Capital Outlay	450,000	135,685	30%	450,000	41,202	9%
Interfund Transfers	90,000	75,000	83%	90,000	75,000	83%
Insurance and Other Chargebacks	19,142	15,950	83%	18,230	15,192	83%
Expenses Total	1,672,200	1,133,004	68%	1,720,546	1,049,674	61%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Property Taxes	595,000	352,609	59%	595,000	318,404	54%
Interfund Transfers	206,750	206,750	100%			
Interest Income	-	3,974		-	75	
Revenue Total	801,750	563,334	70%	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	1,201,802	33%	3,684,820	1,114,452	30%
Interest Income	-	2,391		-	209	
Revenue Total	3,629,000	1,204,193	33%	3,684,820	1,114,661	30%
Expenses						
Salary and Benefits	702,459	376,516	54%	589,422	328,763	56%
Capital Outlay	-	350,315		-	143,779	
Community Sponsored Organizations	75,000	305,089	407%	75,000	369,482	493%
Insurance and Other Chargebacks	-	210,212		-	286,213	
Miscellaneous	2,576,376	13,375	1%	2,515,000	19,774	1%
Services and Supplies	307,200	7,514	2%	506,200	28,769	6%
Expenses Total	3,661,035	1,263,022	34%	3,685,622	1,176,780	32%
220 CDBG LOAN FUND						
Revenue						
Other Revenue	100,000	151,349	151%	100,000	68,093	68%
Interest Income	-	18,349		-	3,220	
Revenue Total	100,000	169,698	170%	100,000	71,313	71%
Expenses						
Services and Supplies	325,000	70,789	22%	175,000	673	0%
Expenses Total	325,000	70,789	22%	175,000	673	0%
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	-	494		-	90	
Revenue Total	-	494		-	90	
Expenses						
Services and Supplies	-	10		-	7	
Expenses Total	-	10		-	7	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
240 HOME FUND						
Revenue						
Intergovernmental Revenue	650,000	58,152	9%	540,453	271,421	50%
Other Revenue	25,000	20,663	83%	25,000	27,348	109%
Interest Income	150	528	352%	150	898	599%
Revenue Total	675,150	79,343	12%	565,603	299,667	53%
Expenses						
Salary and Benefits	70,572	53,716	76%	70,681	49,209	70%
Services and Supplies	582,266	40,298	7%	500,565	266,998	53%
Miscellaneous	2,000	-	0%	500	-	0%
Insurance and Other Chargebacks	-	(13,685)		-	(22,685)	
Expenses Total	654,838	80,329	12%	571,746	293,522	51%
250 AFFORDABLE HOUSING FUND						
Revenue						
Other Revenue	130,600	328,750	252%	140,600	97,917	70%
Interest Income	4,500	109,925	2443%	5,700	20,433	358%
Intergovernmental Revenue	145,000	61,909	43%	658,000	291,261	44%
Other Taxes	50,000	16,380	33%	75,000	-	0%
Revenue Total	330,100	516,964	157%	879,300	409,610	47%
Expenses						
Services and Supplies	1,565,000	191,268	12%	2,065,050	77,875	4%
Salary and Benefits	130,126	59,105	45%	180,075	142,718	79%
Community Sponsored Organizations	166,000	47,324	29%	166,000	275,952	166%
Miscellaneous	53,500	6,841	13%	67,500	2,991	4%
Insurance and Other Chargebacks	12,000	3,173	26%	17,000	(44,560)	-262%
Capital Outlay				10,000	-	0%
Expenses Total	1,926,626	307,711	16%	2,505,625	454,976	18%
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	12,878,258	7,389,316	57%	13,436,256	8,012,403	60%
Interfund Transfers	2,918,969	1,932,480	66%	2,267,041	1,889,201	83%
Interest Income	10,000	194,827	1948%	1,500	60,320	4021%
Other Revenue	-	68,543		-	-	
Revenue Total	15,807,227	9,585,166	61%	15,704,797	9,961,924	63%
Expenses						
Debt Service	15,797,123	2,612,830	17%	15,690,075	2,853,260	18%
Services and Supplies	6,600	27	0%	-	13	
Miscellaneous	-	-		-	29,140	
Expenses Total	15,803,723	2,612,858	17%	15,690,075	2,882,413	18%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	1,100,000	633,929	58%	1,100,000	688,893	63%
Interest Income	10,000	83,746	837%	400	24,969	6242%
Other Revenue	5,000	35,000	700%	5,366	65,404	1219%
Revenue Total	1,115,000	752,674	68%	1,105,766	779,266	70%
Expenses						
Capital Outlay	785,000	793,978	101%	785,000	391,989	50%
Interfund Transfers	395,913	329,930	83%	398,113	331,761	83%
Services and Supplies	250,000	153,433	61%	265,000	277,390	105%
Miscellaneous	-	122,867				
Expenses Total	1,430,913	1,400,209	98%	1,448,113	1,001,140	69%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,450,000	821,627	57%	1,450,000	995,839	69%
Interest Income	5,000	101,040	2021%	4,000	35,338	883%
Other Revenue	10,000	-	0%	11,000	-	0%
Revenue Total	1,465,000	922,667	63%	1,465,000	1,031,177	70%
Expenses						
Miscellaneous	200,000	560,000	280%	200,000	6,613	3%
Capital Outlay	3,660,000	263,484	7%	1,765,000	1,693,443	96%
Interfund Transfers	75,000	62,500	83%	75,000	62,500	83%
Services and Supplies	5,000	36,418	728%	5,000	10,818	216%
Expenses Total	3,940,000	922,402	23%	2,045,000	1,773,374	87%
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	180,000	121,726	68%	160,000	158,329	99%
Interest Income	1,000	15,781	1578%	-	3,527	
Revenue Total	181,000	137,507	76%	160,000	161,856	101%
Expenses						
Interfund Transfers	174,483	145,400	83%	171,833	143,194	83%
Services and Supplies	2,000	8,720	436%	2,000	1,333	67%
Expenses Total	176,483	154,120	87%	173,833	144,528	83%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	1,000,000	650,751	65%	1,000,000	671,852	67%
Interest Income	2,500	78,967	3159%	-	12,302	
Other Revenue	1,880,000	-	0%			
Revenue Total	2,882,500	729,718	25%	1,000,000	684,154	68%
Expenses						
Capital Outlay	2,469,000	276,245	11%	1,090,000	68,245	6%
Interfund Transfers	271,355	226,130	83%	264,763	220,636	83%
Miscellaneous	250,000	20,000	8%	250,000	-	0%
Services and Supplies	5,000	16,085	322%	5,000	2,562	51%
Expenses Total	2,995,355	538,460	18%	1,609,763	291,442	18%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	221,000	121,021	55%	221,000	122,429	55%
Interest Income	250	13,224	5290%	-	1,024	
Revenue Total	221,250	134,245	61%	221,000	123,453	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	1,700	850%	-	262	
Revenue Total	142,200	78,702	55%	142,000	82,252	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	34,706	58%	60,200	34,437	57%
Interest Income	-	735		-	47	
Revenue Total	60,200	35,440	59%	60,200	34,484	57%
Expenses						
Services and Supplies	60,200	31,505	52%	60,200	30,517	51%
Expenses Total	60,200	31,505	52%	60,200	30,517	51%
365 FIVE FIFTH TIF FUND						
Expenses						
Capital Outlay	-	506,360		-		
Miscellaneous	-	203,771		-	50	
Services and Supplies	100,000	28,218	28%	-	20,171	
Expenses Total	100,000	738,349	738%	-	20,221	

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Interfund Transfers	85,000	3,264,226	3840%	-	956,470	
Intergovernmental Revenue	4,592,500	335,849	7%			
Interest Income	-	174,051		-	66,048	
Other Revenue	17,350,000	128,696	1%	12,253,000	858,613	7%
Charges for Services	-	19,477		-	35,442	
Revenue Total	22,027,500	3,922,299	18%	12,253,000	1,916,574	16%
Expenses						
Capital Outlay	22,492,500	6,212,169	28%	16,455,000	8,741,856	53%
Services and Supplies	-	1,245,955		-	1,575,057	
Salary and Benefits				-	-	
Miscellaneous	-	-		-	147,466	
Expenses Total	22,492,500	7,458,124	33%	16,455,000	10,464,380	64%
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	1,000,000	255,071	26%	1,000,000	600,000	60%
Interest Income	10,000	209,282	2093%	-	57,469	
Revenue Total	1,010,000	464,353	46%	1,000,000	657,469	66%
Expenses						
Interfund Transfers	945,000	787,500	83%	900,000	750,000	83%
Capital Outlay	200,000	40,500	20%	800,000	154,518	19%
Services and Supplies	-	50		-	49,712	
Miscellaneous	-	-		-		
Expenses Total	1,145,000	828,050	72%	1,700,000	954,230	56%
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	145,830	83%	175,000	145,833	83%
Revenue Total	175,000	145,830	83%	175,000	145,833	83%
Expenses						
Capital Outlay	175,000	-	0%	-	34,951	
Expenses Total	175,000	-	0%	-	34,951	
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	125,000	102,222	82%	125,000	268,693	215%
Interest Income	30,000	70,649	235%	30,000	29,445	98%
Revenue Total	155,000	172,871	112%	155,000	298,138	192%
Expenses						
Interfund Transfers	455,360	379,460	83%	464,938	387,448	83%
Capital Outlay	375,000	20,108	5%	650,000	213,113	33%
Services and Supplies	-	50		-	50	
Expenses Total	830,360	399,618	48%	1,114,938	600,612	54%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	8,308,975	7,800,151	94%	8,873,975	7,249,446	82%
Interfund Transfers	-	693,553				
Other Revenue	486,700	390,854	80%	486,700	233,474	48%
Interest Income	20,000	91,789	459%	20,000	31,671	158%
Licenses, Permits and Fees				-	375	
Intergovernmental Revenue	1,100,000	-	0%	2,300,000	1,916,667	83%
Revenue Total	9,915,675	8,976,347	91%	11,680,675	9,431,633	81%
Expenses						
Services and Supplies	4,340,316	3,773,962	87%	4,550,316	3,472,239	76%
Interfund Transfers	3,132,390	2,610,320	83%	3,132,390	2,620,745	84%
Salary and Benefits	1,716,539	1,199,464	70%	1,637,273	1,144,617	70%
Insurance and Other Chargebacks	369,077	307,949	83%	351,502	292,918	83%
Capital Outlay	1,600,000	131,180	8%	2,025,000	1,268,394	63%
Debt Service	76,150	18,075	24%	72,900	18,950	26%
Miscellaneous	50,000	-	0%	50,000	11,235	22%
Expenses Total	11,284,472	8,040,949	71%	11,819,381	8,829,098	75%
510 WATER FUND						
Revenue						
Charges for Services	24,378,734	19,319,903	79%	23,443,200	18,475,936	79%
Other Revenue	51,039,150	6,592,160	13%	29,834,150	3,769,651	13%
Interest Income	70,000	221,813	317%	70,000	106,467	152%
Licenses, Permits and Fees	50,000	57,735	115%	50,000	34,613	69%
Revenue Total	75,537,884	26,191,611	35%	53,397,350	22,386,668	42%
Expenses						
Salary and Benefits	7,110,142	4,953,099	70%	6,004,605	4,715,396	79%
Interfund Transfers	4,229,559	3,524,640	83%	4,229,559	4,635,555	110%
Services and Supplies	5,908,008	2,745,644	46%	5,347,760	2,459,362	46%
Insurance and Other Chargebacks	1,665,135	1,389,264	83%	1,585,843	1,344,825	85%
Debt Service	4,072,486	1,301,998	32%	3,596,365	1,323,992	37%
Capital Outlay	388,400	103,001	27%	164,400	200,482	122%
Contingencies	1,000	130	13%	1,000	9	1%
Miscellaneous	15,000	-	0%	15,000	264,564	1764%
Expenses Total	23,389,730	14,017,775	60%	20,944,532	14,944,185	71%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
513 WATER DEPR IMPRV & EXTENSION FUND						
Revenue						
Interfund Transfers	-	137,792				
Revenue Total	-	137,792				
Expenses						
Capital Outlay	57,780,500	10,836,033	19%	33,036,000	16,100,441	49%
Services and Supplies	11,700	1,082,487	9252%	3,465,000	1,090,141	31%
Interfund Transfers				-	(1,110,923)	
Expenses Total	57,792,200	11,918,520	21%	36,501,000	16,079,659	44%
515 SEWER FUND						
Revenue						
Charges for Services	10,240,424	7,717,868	75%	10,113,594	7,910,227	78%
Interest Income	25,000	104,558	418%	25,000	15,341	61%
Other Revenue	1,000	22,199	2220%	2,001,000	-	0%
Revenue Total	10,266,424	7,844,624	76%	12,139,594	7,925,567	65%
Expenses						
Debt Service	3,809,232	2,812,727	74%	3,772,691	2,783,873	74%
Salary and Benefits	1,386,579	1,095,967	79%	1,383,914	1,091,615	79%
Interfund Transfers	883,858	736,550	83%	871,164	725,970	83%
Services and Supplies	1,750,300	685,757	39%	1,471,800	1,339,081	91%
Capital Outlay	3,050,700	528,512	17%	3,538,100	692,871	20%
Insurance and Other Chargebacks	369,800	308,170	83%	352,190	293,492	83%
Miscellaneous	1,500	-	0%	1,500	74,209	4947%
Expenses Total	11,251,969	6,167,683	55%	11,391,359	7,001,112	61%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	4,669,000	3,679,758	79%	4,516,450	3,715,277	82%
Property Taxes	1,332,500	666,250	50%	1,332,500	666,250	50%
Licenses, Permits and Fees	389,000	284,671	73%	297,000	288,235	97%
Other Revenue	122,000	56,143	46%	122,000	182,113	149%
Interest Income	-	17,424				
Interfund Transfers				-	1,000,000	
Revenue Total	6,512,500	4,704,247	72%	6,267,950	5,851,874	93%
Expenses						
Services and Supplies	3,935,115	2,752,188	70%	3,786,776	2,963,914	78%
Salary and Benefits	1,651,410	1,362,710	83%	1,492,909	1,269,907	85%
Interfund Transfers	322,000	268,330	83%	302,000	708,137	234%
Capital Outlay	525,000	79,559	15%	525,000	160,920	31%
Miscellaneous	15,000	10,598	71%	15,000	8,790	59%
Expenses Total	6,448,525	4,473,385	69%	6,121,685	5,111,668	84%

Funds	2023 Budget	2023 Actual YTD	% of Budget	2022 Budget	2022 Actual YTD	% of Budget
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	3,244,440	2,703,690	83%	3,127,440	2,589,533	83%
Other Revenue	69,000	10,617	15%	69,000	15,102	22%
Interest Income	1,000	-	0%	1,000	-	0%
Revenue Total	3,314,440	2,714,307	82%	3,197,440	2,604,635	81%
Expenses						
Services and Supplies	2,044,557	2,116,316	104%	2,034,507	1,905,795	94%
Salary and Benefits	1,417,422	1,221,697	86%	1,276,621	1,050,894	82%
Capital Outlay	-	184,456		-		
Insurance and Other Chargebacks					900	
Expenses Total	3,461,979	3,522,469	102%	3,311,128	2,957,589	89%
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Interfund Transfers	-	1,418,481				
Charges for Services	754,885	629,070	83%	224,885	191,404	85%
Other Revenue	25,000	267,153	1069%	960,217	859,574	90%
Interest Income	-	10,276		-	42	
Intergovernmental Revenue	1,500,000	-	0%	1,600,000	1,333,333	83%
Revenue Total	2,279,885	2,324,979	102%	2,785,102	2,384,354	86%
Expenses						
Capital Outlay	2,700,000	1,959,292	73%	2,750,000	2,331,803	85%
Services and Supplies	-	126		-	6	
Debt Service					8,188	
Expenses Total	2,700,000	1,959,418	73%	2,750,000	2,339,997	85%
605 INSURANCE FUND						
Revenue						
Other Revenue	11,448,112	8,678,623	76%	11,248,243	8,515,791	76%
Insurance	9,444,453	7,788,706	82%	8,827,914	7,498,626	85%
Workers Compensation and Liability	862,500	1,088,966	126%	825,000	650,449	79%
Charges for Services	-	129		-	16,447	
Revenue Total	21,755,065	17,556,424	81%	20,901,157	16,681,313	80%
Expenses						
Insurance and Other Chargebacks	16,765,000	13,506,896	81%	16,957,400	13,678,977	81%
Services and Supplies	3,244,200	3,255,700	100%	2,994,200	3,327,309	111%
Salary and Benefits	4,287	30,998	723%	4,751	89,398	1882%
Expenses Total	20,013,487	16,793,593	84%	19,956,351	17,095,685	86%