



Memorandum

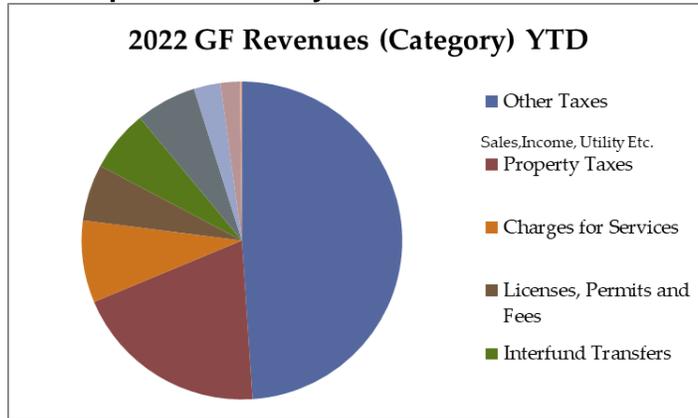
To: Luke Stowe, City Manager
 From: Hitesh Desai, CFO/City Treasurer
 Subject: September 2022 Monthly Financial Report
 Date: October 21, 2022

Please find attached the unaudited financial statements as of September 30, 2022. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

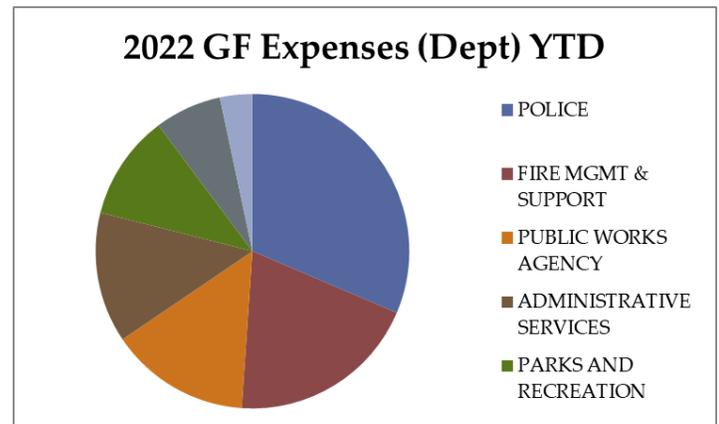
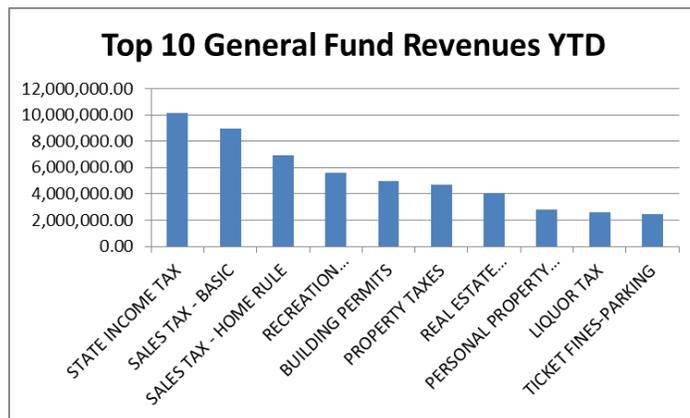
City of Evanston
Cash & Investment Summary by Fund
September 30, 2022

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	102,074,401	84,847,232	17,227,169	48,741,252	43,928,928
170	American Rescue Plan	21,825,374	5,139,862	16,685,512	16,712,057	33,498,884
175	General Assistance	769,890	767,055	2,835	613,153	613,153
176	Human Services	1,739,450	2,048,333	(308,883)	1,723,052	1,723,052
177	Reparations	6,400	164,395	(157,995)	347,719	347,719
178	Sustainability	451,685	151,419	300,267	300,267	323,994
180	Good Neighbor	2,549	59,215	(56,666)	845,497	845,497
185	Library	4,598,779	5,853,680	(1,254,902)	2,264,714	2,117,968
186	Library Debt Service	253,313	119,322	133,991	135,134	135,134
187	Library Capital Improvement FD	-	138,563	(138,563)	739,563	739,563
200	MFT	3,890,970	2,409,681	1,481,289	6,562,113	6,285,124
205	E911	1,347,764	919,873	427,890	1,962,377	1,596,789
210	Special Service Area (SSA) #9	318,479	317,540	939	(205,811)	(205,811)
215	CDBG	213,060	651,139	(438,079)	(377,256)	(377,256)
220	CD Loan	70,151	375	69,776	380,707	380,707
235	Neighborhood Improvement	65	7	59	22,202	22,202
240	Home	295,464	306,780	(11,316)	14,420	14,420
250	Affordable Housing	402,553	457,649	(55,096)	2,417,848	2,565,713
320	Debt Service	9,759,833	2,882,788	6,877,045	8,329,617	8,187,991
330	Howard Ridge	774,100	967,879	(193,778)	2,479,787	2,633,803
335	West Evanston	1,023,202	98,671	924,531	4,197,745	4,176,737
340	Dempster-Dodge-TIF	161,072	130,124	30,948	355,952	355,952
345	Chicago Main-TIF	681,391	265,280	416,111	1,367,639	1,367,639
350	Special Service Area (SSA) #6	123,215	-	123,215	124,995	124,995
355	Special Service Area (SSA) #7	82,226	77,075	5,151	13,865	13,865
360	Special Service Area (SSA) #8	34,471	30,517	3,954	7,171	7,171
365	Five-Fifth TIF		7,048	(7,048)	(7,048)	(7,048)
415	Capital Improvements	1,857,667	2,858,248	(1,000,581)	10,604,956	10,734,115
416	Crown Construction	645,501	847,313	(201,812)	5,528,006	5,528,006
417	Crown Community CTR Maintenance	131,250	34,951	96,299	446,295	446,295
420	Special Assessment	279,208	370,531	(91,323)	2,042,272	2,042,272
505	Parking	8,424,596	7,676,327	748,270	1,479,335	1,165,622
510-513	Water	20,511,240	26,755,334	(6,244,094)	7,248,724	5,565,874
515	Sewer	7,258,282	5,751,868	1,506,414	7,109,316	5,452,316
520	Solid Waste	5,481,493	4,680,505	800,988	1,258,757	313,854
600	Fleet	2,345,682	2,625,248	(279,566)	439,049	(923,148)
601	Equipment Replacement	2,232,280	2,337,997	(105,717)	(89,402)	(89,402)
605	Insurance	15,072,171	14,727,511	344,661	(4,154,520)	(900,327)

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 September 30, 2022. 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.

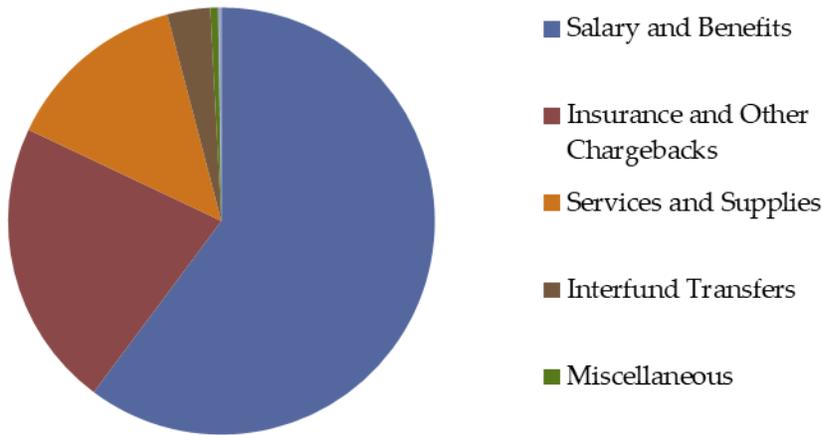


The unaudited financial statements show the General Fund as of September 30, 2022 with a fund balance of \$48,741,252 and cash balance of \$43,928,928. The attached financials show General Fund revenues at 87% of budget and expenses at 72% of budget. Additionally, taxes collected such as Sales and Income, are higher due to inflation. Salaries and benefits account for the majority of expenses within the General Fund. Due to widespread vacancies across several departments, expenses YTD are below target. Per reports, the second installment of property tax is expected to come in late December/ early January. City Staff is monitoring the cash balances closely to avoid any cash flow issues. Typically, the second installment bills are sent out in July with a due date of August 1.

Expenses by Department

Expenses	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
12 LEGISLATIVE	795	-		-	-	
13 CITY COUNCIL	363,561	556,166	65%	477,427	579,384	82%
14 CITY CLERK	136,743	178,795	76%	204,645	343,573	60%
15 CITY MANAGER'S OFFICE	4,409,908	6,004,835	73%	4,865,109	6,232,882	78%
17 LAW	358,642	576,892	62%	699,842	970,341	72%
19 ADMINISTRATIVE SERVICES	7,474,414	10,360,246	72%	9,018,293	11,449,183	79%
21 COMMUNITY DEVELOPMENT	2,359,988	3,073,829	77%	2,265,460	4,488,317	50%
22 POLICE	28,587,655	39,734,286	72%	20,184,022	29,280,598	69%
23 FIRE MGMT & SUPPORT	19,208,094	26,006,574	74%	12,969,947	16,823,272	77%
24 HEALTH	1,451,776	1,556,420	93%	1,888,583	1,453,836	130%
30 PARKS AND RECREATION	8,437,042	11,329,361	74%	8,951,708	12,101,740	74%
40 PUBLIC WORKS AGENCY	8,611,224	11,642,791	74%	11,234,340	13,444,799	84%
99 NON-DEPARTMENTAL				12,087,856	20,723,062	58%
Expenses Total	81,399,842	111,020,193	73%	84,847,232	117,890,987	72%

2022 GF Expenses (Category) YTD



Interfund Transfers are over budget YTD due to unbudgeted transfers that occurred in 2022 approved by City Council. There was a 1,000,000 transfer from the General Fund to Solid Waste and 500,000 transfer from General Fund to the Capital Improvement Fund.

General Fund	2021 YTD Actual	2021 Budget	% of Budget	2022 YTD Actual	2022 Budget	% of Budget
Expenses						
Salary and Benefits	49,917,017	68,210,034	73%	52,386,112	74,503,722	70%
Insurance and Other Chargebacks	19,273,883	25,368,239	76%	14,945,076	24,383,062	61%
Services and Supplies	9,361,146	13,313,796	70%	12,959,155	15,131,213	86%
Interfund Transfers	2,283,732	3,045,000	75%	3,564,218	2,595,000	137%
Miscellaneous	329,129	579,625	57%	763,983	590,390	129%
Community Sponsored Organization	113,665	-	0%	-	69,600	0%
Capital Outlay	108,179	320,000	34%	228,397	434,500	53%
Contingencies	13,091	183,500	7%	290	183,500	0%
Expenses Total	81,399,842	111,020,193	73%	84,847,232	117,890,987	72%

Staff continues to monitor Police and Fire overtime expenses. Through September 30, 2022, Police had spent 78% of budget for overtime, and Fire had spent 82% of the annual budget.

Overtime Expenses	2021 Actual	2022 Budget	2022 YTD	% Budget
Police	\$1,550,896	\$ 1,509,073	\$1,180,296	78%
Fire	\$1,359,388	\$ 959,956	\$782,703	82%

Enterprise Funds

Parking fund revenues through September 30, 2022, are at 73% of budget and expenses are at 65%. Revenues are slightly below target but are expected to increase with school being back in session and increased usage of parking garages. Parking Meter Revenues (Passport) is trending higher in 2022.

Through September 30, 2022, 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.

Through September 30, 2022, overall, the Sewer Fund operating revenues and expenses are in line with the budget.

During September, the Solid Waste received a \$1,000,000 transfer from the General Fund resulting in higher revenues as of September 30, 2022. Expenses in the Solid Waste fund are in line with the budget.

Other Funds

Through September 30, 2022, the SSA #9 Fund is showing a negative fund and cash balance of \$205,811.

Through September 30, 2022, the Capital Improvements Fund is showing a fund balance of \$10,604,956 and a cash balance of \$10,734,115. The fund continues to spend down Series 2021 and Series 2020 bond proceeds.

Through September 30, 2022, the Crown Construction fund is showing fund and cash balance of \$5,528,006. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown.

Through September 30, 2022, the Insurance Fund is showing a negative fund balance of \$4,154,520 and a negative cash balance of \$900,327. 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 September 30, 2022 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer



Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/ Treasurer

Subject: 3rd Quarter 2022 - Cash and Investment Report

Date: October 21, 2022

Attached please find the Cash and Investment report as of September 30, 2022.

A comparison between the 3rd and 2nd quarter of 2022 investment reports indicate a decrease in combined cash & investments of \$5,097,187 from \$145,849,551 to \$140,752,364. This is mainly due to the non-receipt of second installment of property taxes.

During the 3rd quarter 2022, we continued to focus on maintaining the liquidity while striving for the maximum returns on Cash and Investments. We will continue to monitor the interest rate environment and overall economy.

Overall cash and Investment position:

	9/30/2022	6/30/2022	Change
Cash	69,337,874	67,589,042	1,748,832
Investments	71,414,490	78,260,509	(6,846,019)
TOTAL	140,752,364	145,849,551	(5,097,187)

Cash and investments by individual financial institutions – 9/30/2022:

Bank	Balance	% Of total
	(In millions)	Balance
Byline	\$69.3	49.3%
Wintrust Bank	\$21.9	15.5%
IMET	\$11.0	7.8%
Fifth Third	\$24.8	17.6%
Illinois Funds	\$13.0	9.2%
Other Banks	\$0.8	0.6%

Staff continue to focus on the right opportunity for higher investment returns by moving money amongst the banks or investing in municipal securities, Treasuries and agencies. At the same time, we strive to be compliant with our investment policy of not having over 50% in one institution.

If you have any questions on this report or would like to discuss in greater detail, please contact me by phone at (847) 448.8082 or by e-mail at hdesai@cityofevanston.org.

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
100 GENERAL FUND						
Revenue						
Other Taxes	42,736,180	48,775,000	88%	52,787,686	51,925,000	102%
Property Taxes	20,171,049	28,298,539	71%	16,178,435	28,774,164	56%
Interfund Transfers	6,990,983	9,149,103	76%	6,581,780	8,775,706	75%
Charges for Services	6,758,360	9,357,875	72%	8,704,561	8,491,325	103%
Licenses, Permits and Fees	6,687,507	8,085,550	83%	7,046,271	8,085,550	87%
Intergovernmental Revenue	2,523,467	1,584,942	159%	6,115,543	5,961,342	103%
Fines and Forfeitures	2,499,164	4,123,500	61%	2,803,626	3,723,500	75%
Other Revenue	777,680	1,593,100	49%	1,573,586	2,118,100	74%
Interest Income	24,994	55,000	45%	282,914	55,000	514%
Revenue Total	89,169,384	111,022,609	80%	102,074,401	117,909,687	87%
Expenses						
Salary and Benefits	49,917,017	68,210,034	73%	52,386,112	74,503,722	70%
Insurance and Other Chargebacks	19,273,883	25,368,239	76%	14,945,076	24,383,062	61%
Services and Supplies	9,361,146	13,313,796	70%	12,959,155	15,131,213	86%
Interfund Transfers	2,283,732	3,045,000	75%	3,564,218	2,595,000	137%
Miscellaneous	329,129	579,625	57%	763,983	590,390	129%
Community Sponsored Organizations	113,665	-		-	69,600	0%
Capital Outlay	108,179	320,000	34%	228,397	434,500	53%
Contingencies	13,091	183,500	7%	290	183,500	0%
Expenses Total	81,399,842	111,020,193	73%	84,847,232	117,890,987	72%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Intergovernmental Revenue	21,586,827	-		21,586,827	21,586,827	100%
Interest Income	19,899	-		238,547	-	
Revenue Total	21,606,726	-		21,825,374	21,586,827	101%
Expenses						
Interfund Transfers	3,950,000	-		5,050,000	8,150,000	62%
Miscellaneous				29,248	22,250,000	0%
Services and Supplies				17	-	
Salary and Benefits				400	-	
Insurance and Other Chargebacks				29,247	-	
Community Sponsored Organizations				10,344	-	
Capital Outlay				20,604	-	
Expenses Total	3,950,000	-		5,139,862	30,400,000	17%
175 GENERAL ASSISTANCE FUND						
Revenue						
Property Taxes	984,370	1,300,000	76%	736,629	1,300,000	57%
Other Revenue	2,585	27,500	9%	26,183	27,500	95%
Interest Income	1,066	1,000	107%	7,078	1,000	708%
Revenue Total	988,022	1,328,500	74%	769,890	1,328,500	58%
Expenses						
Services and Supplies	458,183	865,982	53%	398,120	864,482	46%
Salary and Benefits	357,509	452,062	79%	364,935	469,871	78%
Miscellaneous	4,414	7,000	63%	4,000	7,000	57%
Expenses Total	820,105	1,325,044	62%	767,055	1,341,353	57%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
176 HUMAN SERVICES FUND						
Revenue						
Property Taxes	3,110,000	3,110,000	100%	1,550,000	3,110,000	50%
Interfund Transfers	337,500	450,000	75%			
Intergovernmental Revenue	183,260	125,000	147%	182,282	194,000	94%
Other Revenue	2,740	2,000	137%	-	2,000	0%
Interest Income	1,303	-		7,168	-	
Revenue Total	3,634,803	3,687,000	99%	1,739,450	3,306,000	53%
Expenses						
Salary and Benefits	1,146,988	1,697,148	68%	1,171,145	1,705,820	69%
Services and Supplies	325,351	1,340,243	24%	259,983	1,761,183	15%
Miscellaneous	125,404	465,000	27%	127,424	258,000	49%
Community Sponsored Organizations	88,125	143,333	61%	489,782	143,333	342%
Insurance and Other Chargebacks	8,861	-				
Expenses Total	1,694,729	3,645,724	46%	2,048,333	3,868,336	53%
177 REPARATIONS FUND						
Revenue						
Other Revenue	31,230	-		3,925	-	
Interest Income	271	-		2,475	-	
Other Taxes	-	400,000	0%	-	400,000	0%
Revenue Total	31,502	400,000	8%	6,400	400,000	2%
Expenses						
Services and Supplies	1,473	-		1,591	-	
Miscellaneous	-	400,000	0%	162,805	400,000	41%
Expenses Total	1,473	400,000	0%	164,395	400,000	41%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
178 SUSTAINABILITY FUND						
Revenue						
Licenses, Permits and Fees				333,717	-	
Interfund Transfers				117,969	-	
Revenue Total				451,685	-	
Expenses						
Services and Supplies				151,419	-	
Expenses Total				151,419	-	
180 GOOD NEIGHBOR FUND						
Revenue						
Other Revenue	1,000,000	1,000,000	100%			
Interest Income	748	-		2,549	-	
Revenue Total	1,000,748	1,000,000	100%	2,549	-	
Expenses						
Interfund Transfers	414,152	380,000	109%	-	-	
Miscellaneous	11,621	620,000	2%	40,000	1,000,000	4%
Services and Supplies	359	-		262	-	
Capital Outlay				18,953	-	
Expenses Total	426,132	1,000,000	43%	59,215	1,000,000	6%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
185 LIBRARY FUND						
Revenue						
Property Taxes	5,451,371	7,252,000	75%	4,074,340	7,252,000	56%
Interfund Transfers	250,000	209,000	120%	-	217,911	0%
Intergovernmental Revenue	232,547	238,000	98%	173,089	472,866	37%
Other Revenue	177,595	400,000	44%	226,654	410,000	55%
Library Revenue	57,202	227,224	25%	83,425	174,800	48%
Interest Income	8,240	15,000	55%	37,829	15,000	252%
Fines and Forfeitures	4,509	-		3,101	-	
Charges for Services	172	-		342	-	
Licenses, Permits and Fees				-	115,767	0%
Revenue Total	6,181,636	8,341,224	74%	4,598,779	8,658,344	53%
Expenses						
Salary and Benefits	4,163,884	5,910,018	70%	4,145,412	6,132,692	68%
Services and Supplies	1,351,228	2,052,000	66%	1,422,528	2,136,767	67%
Interfund Transfers	270,909	361,226	75%	284,740	379,653	75%
Capital Outlay	1,464	8,500	17%	1,000	8,500	12%
Miscellaneous				-	-	
Expenses Total	5,787,485	8,331,744	69%	5,853,680	8,657,612	68%
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	482,243	482,243	100%	253,313	506,625	50%
Revenue Total	482,243	482,243	100%	253,313	506,625	50%
Expenses						
Debt Service	124,950	482,243	26%	119,322	506,625	24%
Expenses Total	124,950	482,243	26%	119,322	506,625	24%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Other Revenue	-	449,000	0%	-	480,000	0%
Revenue Total	-	449,000	0%	-	480,000	0%
Expenses						
Capital Outlay	386,219	449,000	86%	138,563	680,000	20%
Expenses Total	386,219	449,000	86%	138,563	680,000	20%
200 MOTOR FUEL TAX FUND						
Revenue						
Intergovernmental Revenue	3,768,951	3,656,700	103%	3,847,985	3,656,700	105%
Interest Income	3,632	12,000	30%	42,986	12,000	358%
Revenue Total	3,772,583	3,668,700	103%	3,890,970	3,668,700	106%
Expenses						
Capital Outlay	1,345,929	2,284,000	59%	1,027,484	3,261,000	32%
Interfund Transfers	783,738	1,044,987	75%	783,740	1,044,987	75%
Services and Supplies	617,205	1,038,000	59%	598,457	1,038,000	58%
Expenses Total	2,746,872	4,366,987	63%	2,409,681	5,343,987	45%
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Other Taxes	959,626	1,321,600	73%	1,344,656	1,400,000	96%
Interest Income	641	7,000	9%	3,108	7,000	44%
Other Revenue	266	-				
Revenue Total	960,533	1,328,600	72%	1,347,764	1,407,000	96%
Expenses						
Salary and Benefits	407,846	742,978	55%	553,835	768,616	72%
Services and Supplies	220,513	374,000	59%	243,663	393,700	62%
Interfund Transfers	67,500	90,000	75%	67,500	90,000	75%
Insurance and Other Chargebacks	13,671	18,230	75%	13,673	18,230	75%
Capital Outlay	7,796	299,163	3%	41,202	450,000	9%
Expenses Total	717,325	1,524,371	47%	919,873	1,720,546	53%
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
Property Taxes	504,463	592,665	85%	318,404	595,000	54%
Interest Income	5	-		75	-	
Revenue Total	504,468	592,665	85%	318,479	595,000	54%
Expenses						
Services and Supplies	299,214	575,000	52%	317,540	575,000	55%
Expenses Total	299,214	575,000	52%	317,540	575,000	55%

215 CDBG FUND

Revenue						
Intergovernmental Revenue	797,168	2,758,514	29%	212,851	3,684,820	6%
Interest Income				209	-	
Revenue Total	797,168	2,758,514	29%	213,060	3,684,820	6%
Expenses						
Community Sponsored Organizations	385,028	80,000	481%	110,136	75,000	147%
Salary and Benefits	259,485	319,997	81%	292,410	589,422	50%
Insurance and Other Chargebacks	138,009	150,000	92%	127,975	-	
Capital Outlay	127,730	-		74,980	-	
Miscellaneous	31,731	1,700,000	2%	19,774	2,515,000	1%
Services and Supplies	4,919	506,200	1%	25,865	506,200	5%
Expenses Total	946,903	2,756,197	34%	651,139	3,685,622	18%

220 CDBG LOAN FUND

Revenue						
Other Revenue	99,456	110,000	90%	67,619	100,000	68%
Interest Income	615	-		2,531	-	
Revenue Total	100,070	110,000	91%	70,151	100,000	70%
Expenses						
Services and Supplies	-	175,000	0%	375	175,000	0%
Miscellaneous	-	-				
Expenses Total	-	175,000	0%	375	175,000	0%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
235 NEIGHBORHOOD IMPROVEMENT						
Revenue						
Interest Income	19	-		65	-	
Revenue Total	19	-		65	-	
Expenses						
Services and Supplies	9	-		7	-	
Expenses Total	9	-		7	-	
240 HOME FUND						
Revenue						
Intergovernmental Revenue	311,836	540,453	58%	267,371	540,453	49%
Other Revenue	29,109	25,000	116%	27,223	25,000	109%
Interest Income	58	150	38%	870	150	580%
Revenue Total	341,003	565,603	60%	295,464	565,603	52%
Expenses						
Services and Supplies	297,610	500,565	59%	266,993	500,565	53%
Salary and Benefits	49,729	63,876	78%	46,640	70,681	66%
Miscellaneous	102	500	20%	-	500	0%
Insurance and Other Chargebacks	(431)	-		(6,853)	-	
Expenses Total	347,010	564,941	61%	306,780	571,746	54%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
250 AFFORDABLE HOUSING FUND						
Revenue						
Intergovernmental Revenue	280,853	658,000	43%	288,977	658,000	44%
Other Revenue	96,667	175,600	55%	97,917	140,600	70%
Other Taxes	15,453	75,000	21%	-	75,000	0%
Interest Income	6,022	5,700	106%	15,659	5,700	275%
Revenue Total	398,994	914,300	44%	402,553	879,300	46%
Expenses						
Services and Supplies	1,221,140	2,031,050	60%	66,170	2,065,050	3%
Community Sponsored Organizations	306,362	166,000	185%	275,952	166,000	166%
Salary and Benefits	132,842	202,684	66%	134,556	180,075	75%
Miscellaneous	16,903	102,510	16%	2,991	67,500	4%
Capital Outlay	4,200	10,000	42%	-	10,000	0%
Insurance and Other Chargebacks	(27,309)	17,000	-161%	(22,021)	17,000	-130%
Expenses Total	1,654,139	2,529,244	65%	457,649	2,505,625	18%
320 DEBT SERVICE FUND						
Revenue						
Property Taxes	10,574,599	13,936,263	76%	8,012,403	13,436,256	60%
Other Revenue	4,010,404	-		-	-	
Interfund Transfers	898,065	1,197,401	75%	1,700,281	2,267,041	75%
Interest Income	7,240	1,500	483%	47,150	1,500	3143%
Revenue Total	15,490,308	15,135,164	102%	9,759,833	15,704,797	62%
Expenses						
Debt Service	6,970,681	15,133,666	46%	2,853,260	15,690,075	18%
Services and Supplies	49,208	-		11	-	
Miscellaneous				29,517	-	
Expenses Total	7,019,888	15,133,666	46%	2,882,788	15,690,075	18%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
330 HOWARD-RIDGE TIF FUND						
Revenue						
Property Taxes	725,531	968,000	75%	688,893	1,100,000	63%
Other Revenue	15,093	5,366	281%	65,404	5,366	1219%
Interest Income	4,662	400	1165%	19,804	400	4951%
Revenue Total	745,286	973,766	77%	774,100	1,105,766	70%
Expenses						
Interfund Transfers	163,584	218,113	75%	298,585	398,113	75%
Services and Supplies	154,296	335,000	46%	277,305	265,000	105%
Capital Outlay	-	500,000	0%	391,989	785,000	50%
Expenses Total	317,880	1,053,113	30%	967,879	1,448,113	67%
335 WEST EVANSTON TIF FUND						
Revenue						
Property Taxes	1,372,812	1,237,000	111%	995,839	1,450,000	69%
Other Revenue	171,504	11,000	1559%	-	11,000	0%
Interest Income	3,923	4,000	98%	27,363	4,000	684%
Revenue Total	1,548,239	1,252,000	124%	1,023,202	1,465,000	70%
Expenses						
Capital Outlay	332,637	500,000	67%	25,076	1,765,000	1%
Interfund Transfers	56,250	75,000	75%	56,250	75,000	75%
Services and Supplies	50,689	5,000	1014%	10,732	5,000	215%
Miscellaneous	-	200,000	0%	6,613	200,000	3%
Expenses Total	439,576	780,000	56%	98,671	2,045,000	5%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Property Taxes	139,256	147,000	95%	158,329	160,000	99%
Interest Income	377	-		2,743	-	
Revenue Total	139,633	147,000	95%	161,072	160,000	101%
Expenses						
Interfund Transfers	126,693	168,923	75%	128,875	171,833	75%
Services and Supplies	465	2,000	23%	1,249	2,000	62%
Expenses Total	127,158	170,923	74%	130,124	173,833	75%
345 CHICAGO-MAIN TIF						
Revenue						
Property Taxes	884,387	879,000	101%	671,852	1,000,000	67%
Interest Income	2,241	-		9,539	-	
Other Revenue	-	1,130,000	0%			
Revenue Total	886,628	2,009,000	44%	681,391	1,000,000	68%
Expenses						
Capital Outlay	923,245	1,130,000	82%	64,231	1,090,000	6%
Interfund Transfers	197,136	262,843	75%	198,572	264,763	75%
Services and Supplies	476	5,000	10%	2,477	5,000	50%
Miscellaneous				-	250,000	0%
Expenses Total	1,120,857	1,397,843	80%	265,280	1,609,763	16%
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Property Taxes	63,597	221,000	29%	122,429	221,000	55%
Interest Income	7	500	1%	787	-	
Revenue Total	63,604	221,500	29%	123,215	221,000	56%
Expenses						
Services and Supplies	7,548	221,500	3%	-	221,000	0%
Expenses Total	7,548	221,500	3%	-	221,000	0%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Property Taxes	91,553	154,800	59%	81,991	142,000	58%
Interest Income	75	-		235	-	
Revenue Total	91,629	154,800	59%	82,226	142,000	58%
Expenses						
Services and Supplies	73,741	115,000	64%	77,075	140,000	55%
Expenses Total	73,741	115,000	64%	77,075	140,000	55%
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Property Taxes	31,525	60,200	52%	34,437	60,200	57%
Interest Income	11,195	-		34	-	
Revenue Total	42,720	60,200	71%	34,471	60,200	57%
Expenses						
Services and Supplies	30,893	60,200	51%	30,517	60,200	51%
Expenses Total	30,893	60,200	51%	30,517	60,200	51%
365 FIVE FIFTH TIF FUND						
Expenses						
Services and Supplies				6,998	-	
Miscellaneous				50	-	
Expenses Total				7,048	-	

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Other Revenue	8,897,411	7,645,000	116%	812,344	12,253,000	7%
Intergovernmental Revenue	331,168	-				
Charges for Services	105,362	-		33,880	-	
Interest Income	9,813	-		54,972	-	
Interfund Transfers				956,470	-	
Revenue Total	9,343,754	7,645,000	122%	1,857,667	12,253,000	15%
Expenses						
Capital Outlay	2,802,319	9,705,000	29%	1,301,081	16,455,000	8%
Services and Supplies	1,209,699	-		1,414,761	-	
Salary and Benefits	503,265	696,766	72%	-	-	
Miscellaneous				142,405	-	
Expenses Total	4,515,283	10,401,766	43%	2,858,248	16,455,000	17%
416 CROWN CONSTRUCTION FUND						
Revenue						
Other Revenue	2,200,000	1,000,000	220%	600,000	1,000,000	60%
Intergovernmental Revenue	1,000,000	-				
Interest Income	9,220	-		45,501	-	
Revenue Total	3,209,220	1,000,000	321%	645,501	1,000,000	65%
Expenses						
Capital Outlay	1,606,986	1,000,000	161%	154,518	800,000	19%
Services and Supplies	6,314	-		17,795	-	
Interfund Transfers	-	637,500	0%	675,000	900,000	75%
Expenses Total	1,613,301	1,637,500	99%	847,313	1,700,000	50%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	131,247	175,000	75%	131,250	175,000	75%
Revenue Total	131,247	175,000	75%	131,250	175,000	75%
Expenses						
Capital Outlay				34,951	-	
Expenses Total				34,951	-	
420 SPECIAL ASSESSMENT FUND						
Revenue						
Other Taxes	61,250	125,000	49%	255,765	125,000	205%
Interest Income	12,002	30,000	40%	23,443	30,000	78%
Other Revenue	(1,110)	-				
Revenue Total	72,142	155,000	47%	279,208	155,000	180%
Expenses						
Interfund Transfers	366,993	489,314	75%	348,704	464,938	75%
Services and Supplies	45	-		45	-	
Capital Outlay	-	500,000	0%	21,782	650,000	3%
Expenses Total	367,038	989,314	37%	370,531	1,114,938	33%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	5,887,491	10,133,725	58%	6,459,825	8,873,975	73%
Intergovernmental Revenue	950,000	-		1,725,000	2,300,000	75%
Other Revenue	289,187	1,404,700	21%	213,749	486,700	44%
Interest Income	15,128	20,000	76%	25,647	20,000	128%
Licenses, Permits and Fees	375	-		375	-	
Revenue Total	7,142,182	11,558,425	62%	8,424,596	11,680,675	72%
Expenses						
Services and Supplies	2,763,920	4,484,316	62%	3,047,804	4,550,316	67%
Interfund Transfers	2,349,288	3,132,390	75%	2,359,712	3,132,390	75%
Salary and Benefits	1,063,840	1,435,962	74%	1,042,689	1,637,273	64%
Insurance and Other Chargebacks	263,628	351,502	75%	263,626	351,502	75%
Capital Outlay	141,674	1,750,000	8%	932,165	2,025,000	46%
Debt Service	28,215	47,164	60%	18,950	72,900	26%
Miscellaneous	-	50,000	0%	11,380	50,000	23%
Expenses Total	6,610,565	11,251,334	59%	7,676,327	11,819,381	65%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	15,358,881	23,006,700	67%	16,792,687	23,443,200	72%
Other Revenue	4,899,748	19,629,150	25%	3,588,124	29,834,150	12%
Intergovernmental Revenue	3,000,000	-				
Licenses, Permits and Fees	47,454	50,000	95%	39,313	50,000	79%
Interest Income	34,645	70,000	49%	91,116	70,000	130%
Revenue Total	23,340,729	42,755,850	55%	20,511,240	53,397,350	38%
Expenses						
Salary and Benefits	4,181,152	5,927,918	71%	4,304,258	6,004,605	72%
Debt Service	4,068,217	2,318,294	175%	1,290,240	3,596,365	36%
Interfund Transfers	3,172,176	4,229,559	75%	4,283,092	4,229,559	101%
Services and Supplies	2,156,662	4,793,710	45%	2,212,725	5,347,760	41%
Insurance and Other Chargebacks	1,169,704	1,539,653	76%	1,205,378	1,585,843	76%
Miscellaneous	8,580	15,000	57%	240,072	15,000	1600%
Contingencies	-	1,000	0%	9	1,000	1%
Capital Outlay	-	24,200	0%	200,482	164,400	122%
Expenses Total	14,756,491	18,849,334	78%	13,736,255	20,944,532	66%
513 WATER DEPR IMPRV & EXTENSION FUND						
Expenses						
Capital Outlay	5,557,237	24,068,000	23%	13,232,404	33,036,000	40%
Services and Supplies	186,853	1,500,000	12%	897,597	3,465,000	26%
Interfund Transfers				(1,110,923)	-	
Expenses Total	5,744,090	25,568,000	22%	13,019,079	36,501,000	36%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
515 SEWER FUND						
Revenue						
Charges for Services	7,705,324	10,375,408	74%	7,245,230	10,113,594	72%
Interest Income	3,126	25,000	13%	13,052	25,000	52%
Other Revenue	(2,444)	2,001,000	0%	-	2,001,000	0%
Revenue Total	7,706,006	12,401,408	62%	7,258,282	12,139,594	60%
Expenses						
Debt Service	3,473,883	5,195,191	67%	2,416,617	3,772,691	64%
Salary and Benefits	965,631	1,425,266	68%	1,005,792	1,383,914	73%
Services and Supplies	677,794	1,484,650	46%	1,163,920	1,471,800	79%
Interfund Transfers	641,538	855,375	75%	653,373	871,164	75%
Insurance and Other Chargebacks	249,192	332,255	75%	264,143	352,190	75%
Capital Outlay	117,444	3,343,000	4%	172,854	3,538,100	5%
Miscellaneous	500	1,500	33%	75,169	1,500	5011%
Expenses Total	6,125,982	12,637,237	48%	5,751,868	11,391,359	50%
520 SOLID WASTE FUND						
Revenue						
Charges for Services	3,099,320	4,516,450	69%	3,345,407	4,516,450	74%
Property Taxes	1,332,500	1,332,500	100%	666,250	1,332,500	50%
Licenses, Permits and Fees	211,997	297,000	71%	288,133	297,000	97%
Other Revenue	101,629	122,000	83%	181,703	122,000	149%
Interfund Transfers				1,000,000	-	
Revenue Total	4,745,446	6,267,950	76%	5,481,493	6,267,950	87%
Expenses						
Services and Supplies	2,605,346	3,778,926	69%	2,672,008	3,786,776	71%
Salary and Benefits	1,039,462	1,405,702	74%	1,158,576	1,492,909	78%
Capital Outlay	415,975	505,000	82%	158,162	525,000	30%
Interfund Transfers	226,503	302,000	75%	682,970	302,000	226%
Miscellaneous	7,534	10,000	75%	8,790	15,000	59%
Expenses Total	4,294,821	6,001,628	72%	4,680,505	6,121,685	76%
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	2,330,577	3,127,440	75%	2,330,580	3,127,440	75%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
Other Revenue	2,720	69,000	4%	15,102	69,000	22%
Interest Income	-	1,000	0%	-	1,000	0%
Revenue Total	2,333,297	3,197,440	73%	2,345,682	3,197,440	73%
Expenses						
Services and Supplies	1,303,673	2,034,507	64%	1,667,617	2,034,507	82%
Salary and Benefits	817,819	1,148,166	71%	956,732	1,276,621	75%
Capital Outlay	20,128	-				
Insurance and Other Chargebacks	17,718	-		900	-	
Expenses Total	2,159,338	3,182,673	68%	2,625,248	3,311,128	79%

601 EQUIPMENT REPLACEMENT FUND

Revenue

Charges for Services	168,651	224,885	75%	172,664	224,885	77%
Other Revenue	160,294	1,060,217	15%	859,574	960,217	90%
Interest Income	160	-		42	-	
Intergovernmental Revenue				1,200,000	1,600,000	75%
Revenue Total	329,105	1,285,102	26%	2,232,280	2,785,102	80%
Expenses						
Capital Outlay	1,038,452	1,600,000	65%	2,329,803	2,750,000	85%
Services and Supplies	70	-		6	-	
Debt Service				8,188	-	
Expenses Total	1,038,522	1,600,000	65%	2,337,997	2,750,000	85%

Funds	2021 Actual YTD	2021 Budget	% of Budget	2022 Actual YTD	2022 Budget	% of Budget
605 INSURANCE FUND						
Revenue						
Other Revenue	7,551,004	10,402,039	73%	7,671,998	11,248,243	68%
Insurance	6,770,197	8,890,677	76%	6,795,778	8,827,914	77%
Workers Compensation and Liability	1,101,071	1,475,000	75%	587,949	825,000	71%
Charges for Services	7,171	-		16,447	-	
Revenue Total	15,429,443	20,767,716	74%	15,072,171	20,901,157	72%
Expenses						
Insurance and Other Chargebacks	11,923,084	16,641,267	72%	12,419,159	16,957,400	73%
Services and Supplies	1,518,270	2,914,200	52%	2,225,622	2,994,200	74%
Salary and Benefits	446,693	662,620	67%	82,730	4,751	1741%
Expenses Total	13,888,046	20,218,087	69%	14,727,511	19,956,351	74%