



Memorandum

To: Wally Bobkiewicz, City Manager
 Martin Lyons, Assistant City Manager/Chief Financial Officer

From: Ashley King, Finance & Budget Manager

Subject: May 2017 Monthly Financial Report

Date: June 29, 2017

Please find attached the unaudited financial statements as of May 31, 2017. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

Fund	Fund Description	YTD Revenues	YTD Expenses	YTD Net	Fund Balance	Cash Balance
100	GENERAL FUND	46,871,502	43,829,090	3,042,412	17,635,601	10,376,936
176	HEALTH AND HUMAN SERVICES	357,980	266,552	91,429	162,235	162,235
175	GENERAL ASSISTANCE FUND	474,124	350,720	123,404	709,792	709,792
180	GOOD NEIGHBOR FUND	1,000,000	416,667	583,333	583,333	583,333
185	LIBRARY FUND	3,578,758	2,411,923	1,166,835	1,817,547	1,817,452
195	NEIGHBORHOOD STABILIZATION	74	16,345	(16,271)	(16,271)	116,139
200	MOTOR FUEL TAX FUND	809,470	357,496	451,974	1,865,652	1,688,951
205	EMERGENCY TELEPHONE (E911)	404,518	411,538	(7,020)	156,041	(169,431)
210	SPECIAL SERVICE AREA (SSA) #4	177,765	82,250	95,515	(96,761)	(96,761)
215	CDBG FUND	-	183,591	(183,591)	(119,485)	(119,485)
220	CDBG LOAN	24,745	1,450	23,295	234,216	234,216
235	NEIGHBORHOOD IMPROVEMENT	-	-	-	169,915	169,915
240	HOME FUND	55,177	60,892	(5,715)	(3,338)	(3,338)
250	AFFORDABLE HOUSING FUND	86,813	29,336	57,477	1,458,665	1,458,665
186	LIBRARY DEBT SERVICE FUND	-	38,227	(38,227)	(21,424)	(21,425)
300	WASHINGTON NATIONAL TIF	2,451,420	2,230,819	220,601	5,845,277	5,924,196
310	HOWARD-HARTREY TIF	1,320	644,993	(643,672)	(0)	6,016,012
330	HOWARD-RIDGE TIF FUND	304,036	312,627	(8,591)	(8,675)	(6,406)
335	WEST EVANSTON TIF FUND	5,252	16,981	(11,729)	405,531	413,853
340	DEMPSTER-DODGE TIF FUND	-	32,432	(32,432)	(61,847)	(61,847)
345	CHICAGO-MAIN TIF	-	14,030	(14,030)	121,047	121,047
350	SPECIAL SERVICE AREA (SSA) #6	117,199	-	117,199	195,493	195,493
320	DEBT SERVICE FUND	7,237,646	1,982,485	5,255,162	6,001,216	6,016,012
415	CAPITAL IMPROVEMENTS FUND	601,740	2,100,084	(1,498,344)	10,019,614	10,868,153
420	SPECIAL ASSESSMENT FUND	179,166	109,761	69,405	3,068,621	3,065,084
505	PARKING SYSTEM FUND	4,860,289	3,414,315	1,445,973	9,198,637	9,068,464
510	WATER FUND	6,649,373	6,145,434	503,939	8,084,048	6,487,244
515	SEWER FUND	5,143,099	5,399,820	(256,721)	4,355,377	3,151,707
520	SOLID WASTE FUND	2,045,902	1,629,254	416,647	(556,136)	(1,173,228)
600	FLEET SERVICES FUND	1,428,902	1,168,646	260,257	1,023,001	314,929
601	EQUIPMENT REPLACEMENT FUND	691,850	175,335	516,516	1,401,849	1,401,848
605	INSURANCE FUND	7,170,479	7,336,476	(165,998)	(2,463,023)	361,345
TOTAL		92,728,601	81,169,570	11,559,031	71,165,747	69,071,103

Included above are the ending balances as of May 31, 2017 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

During the 2016 Audit Process, a number of changes were made to the methodology behind Evanston's financial reporting. As a result, the April and May financial report has fund balances that look significantly different than those presented in March. In most instances, they are more closely aligned with cash.

As will be noted in the June 30 report, revenues for 2017 are expected to not reach budgeted amounts, which means the current surplus will not remain through the end of the year and staff will be identifying options at the July 10, 2017 Council meeting.

As of May 31, 2017, the General Fund is reporting a net surplus of \$3,042,412. The General Fund balance is \$17,635,601 with a cash balance of \$10,376,936. This year shows the Economic Development Fund merged with the General Fund—increasing both Fund and Cash balances. The attached supplemental charts show the General Fund Revenues at 39.5% of budget and expenses lower at 36.9%. This revenue number reflects receipt of 50% of property taxes; permit revenue, however, is well-below estimates.

Through May 31, 2017, the E911 Fund is showing a negative fund cash balance of \$169,431. This is due to purchase of new software.

Through May 31, 2017, the SSA #4 Fund is showing a negative fund and cash balance of \$96,761. This is due to the timing of payments to the Downtown Evanston group.

Through May 31, 2017, the Home Fund is showing a negative cash balance of \$3,338. This will be reimbursed with draw-downs during June.

Through May 31, 2017, the CDBG Fund is showing a negative cash balance of \$119,485. This will be reimbursed with draw-downs during June.

Through May 31, 2017, the Capital Fund is showing a fund balance of \$10,019,614 and a cash balance of \$10,868,153. As the year-end close process for 2016 continues through May, expenses are anticipated to increase to reflect payables due to IDOT for work done in 2016 but recently billed in 2017. This will reduce the fund balances

Through May 31, 2017, the enterprise funds (Parking, Water, and Sewer) have balances above average due to the timing of capital projects for 2017.

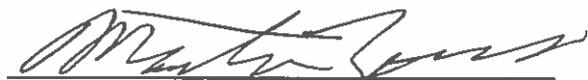
Through May 31, 2017, the Solid Waste Fund has a negative fund balance of \$556,136 and a negative cash balance of \$1,173,228.

Through May 31, 2017, the Insurance Fund is showing a negative fund balance of \$2,463,023 with a cash balance of \$361,345.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: aking@cityofevanston.org. Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

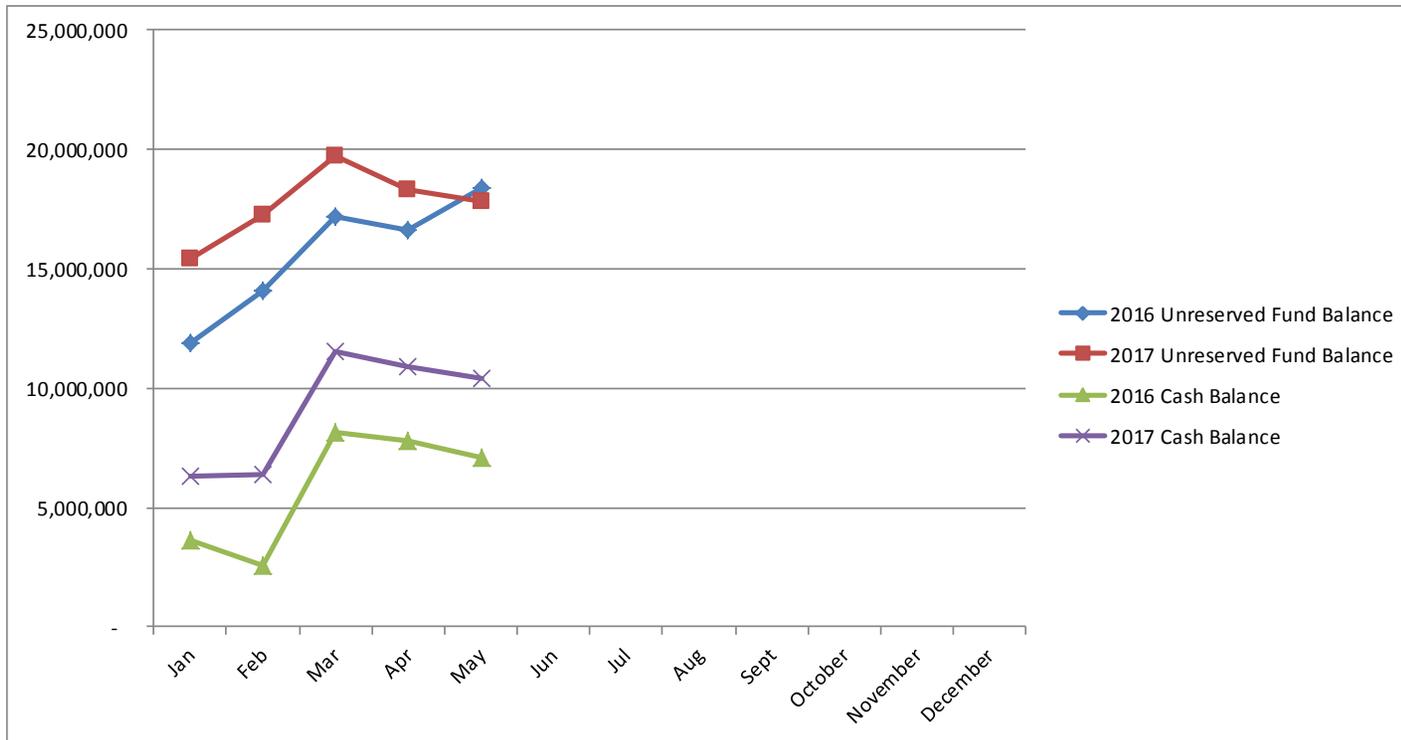
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the May 31, 2017 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

2016 v 2017 Fund and Cash Balance-- General Fund

	Jan	Feb	Mar	Apr	May
2016 Unreserved Fund Balance	11,859,782	14,097,256	17,193,730	16,597,583	18,375,173
2017 Unreserved Fund Balance	15,453,984	17,244,431	19,734,012	18,292,843	17,839,404
2016 Cash Balance	3,656,830	2,587,845	8,182,090	7,808,208	7,101,333
2017 Cash Balance	6,338,271	6,393,110	11,561,044	10,901,398	10,376,936



May 2017 Financial Report

Through 05/31/17

Summary Listing

Fund 100 - GENERAL FUND

Classification	2017 Budget	May Actual	YTD Actual	% of Budget	Prior Year Total Actual
Property Taxes	28,639,628.00	296,720.78	15,047,428.76	52.5%	27,302,687.33
Other Taxes	49,402,274	3,165,971	18,888,494	38.2%	44,156,868
License	5,496,150	481,139	1,598,727	29.1%	6,851,422
Permit	11,648,000	262,198	1,878,619	16.1%	11,012,646
Fee	115,500	2,457	90,965	78.8%	70,395
Fines and Forfeitures	3,810,000	259,179	1,180,638	31.0%	3,611,901
Parking Charges for Services	640,000	213,333	448,881	70.1%	687,835
Parks and Recreation Charges for Services	5,650,895	999,218	2,908,670	51.5%	5,401,563
Other Charges for Services	2,642,500	215,502	1,173,261	44.4%	2,687,897
Interfund Transfers	7,705,774	627,310	3,136,548	40.7%	8,099,626
Intergovernmental Revenue	839,965	43,549	234,134	27.9%	988,671
Other Revenue	2,138,046	73,071	273,968	12.8%	1,588,331
Interest Income	50,100	2,487	11,169	22.3%	30,285
REVENUE TOTAL	118,778,832	6,642,135	46,871,502	39.5%	112,490,127
CITY COUNCIL	498,189	62,680	186,022	37.3%	433,601
CITY CLERK	275,488	22,220	114,047	41.4%	294,665
CITY MANAGER'S OFFICE	9,878,454	484,877	2,408,389	24.4%	7,471,734
LAW	854,050	59,300	289,722	33.9%	1,052,130
ADMINISTRATIVE SERVICES	9,700,879	746,586	3,402,708	35.1%	9,164,947
COMMUNITY DEVELOPMENT	2,804,668	180,151	871,833	31.1%	2,510,408
POLICE	38,223,842	2,361,170	16,296,308	42.6%	37,817,627
FIRE MGMT & SUPPORT	24,294,001	1,287,965	10,104,363	41.6%	23,235,714
HEALTH	3,582,312	234,043	1,141,168	31.9%	3,097,351
PARKS, REC. AND COMMUNITY SERV.	12,361,460	797,068	3,674,635	29.7%	11,996,280
PUBLIC WORKS AGENCY	16,212,848	1,063,316	5,339,896	32.9%	14,488,137
EXPENSE TOTAL	118,686,191	7,299,376	43,829,090	36.9%	111,562,594
Fund 100 - GENERAL FUND Totals					
REVENUE TOTALS	118,778,832	6,642,135	46,871,502	39%	112,490,127
EXPENSE TOTALS	118,686,191	7,299,376	43,829,090	37%	111,562,594
Fund 100 - GENERAL FUND Net Gain (Loss)	92,641	(657,242)	3,042,412		927,533

May 2017 Financial Report

Through 05/31/17
Summary Listing

Fund 505 - PARKING SYSTEM FUND

Classification	2017 Budget	May Actual	YTD Actual	%	Prior Year Total Actual
Permit	-	-	1,250		3,350
Parking Charges for Services	6,737,875	677,832	2,668,088	39.6%	6,340,992
Parks and Recreation Charges for Services	65,000	-	56,000	86.2%	168,500
Interfund Transfers	4,120,636	2,060,318	2,060,318	50.0%	3,711,768
Intergovernmental Revenue	12,125	-	-	0.0%	-
Other Revenue	203,216	8,206	56,973	28.0%	195,895
Interest Income	35,070	4,768	17,660	50.4%	38,159
REVENUE TOTAL	11,173,922	2,751,123	4,860,289	43.5%	10,458,663
Employee Pay	26,000	3,875	8,360	32.2%	26,465
Benefits	1,117,119	81,333	378,102	33.8%	1,206,649
Pensions	104,802	7,661	35,340	33.7%	229,588
Services	3,222,411	426,019	1,288,270	40.0%	2,846,933
Supplies	278,864	20,607	75,569	27.1%	237,610
Capital Outlay	3,020,000	90,671	610,638	20.2%	(24,598)
Insurance and Other Chargebacks	524,102	45,247	216,822	41.4%	504,784
Depreciation Expense	-	-	-		2,836,672
Contingencies	11,000	-	2,222	20.2%	5,910
Debt Service	4,331,771	141,632	141,632	3.3%	390,235
Miscellaneous	304,000	27,032	126,242	41.5%	255,626
Interfund Transfers	1,584,683	106,224	531,118	33.5%	1,303,783
EXPENSE TOTAL	14,524,752	950,300	3,414,315	23.5%	9,819,656
Fund 505 - PARKING SYSTEM FUND Totals					
REVENUE TOTALS	\$11,173,922	\$2,751,123	\$4,860,289	43%	\$10,458,663
EXPENSE TOTALS	\$14,524,752	\$950,300	\$3,414,315	24%	\$9,819,656
Fund 505 - PARKING SYSTEM FUND Net Gain	(\$3,350,830)	\$1,800,824	\$1,445,973	(43%)	\$639,007

May 2017 Financial Report

Through 05/31/17

Summary Listing

Fund 510 - WATER FUND

Classification	2017 Budget	May Actual	YTD Actual	%	Prior Year Total Actual
Fee	70,000	10,219	38,145	54.5%	90,592
Water Charges for Services	17,324,000	865,374	6,547,392	37.8%	15,851,052
Sewer Charges for Services	36,000	4,026	18,575	51.6%	51,737
Other Charges for Services	135,000	31	108	0.1%	168,482
Other Revenue	6,828,400	17,289	33,023	0.5%	306,143
Interest Income	1,600	3,106	12,130	758.1%	16,116
REVENUE TOTAL	24,395,000	900,046	6,649,373	27.3%	16,484,123
Employee Pay	183,365	6,864	50,322	27.4%	193,328
Benefits	4,037,387	369,579	1,525,010	37.8%	3,898,385
Pensions	368,658	33,733	143,138	38.8%	888,372
Services	2,250,760	244,536	770,181	34.2%	1,743,993
Supplies	1,360,390	78,682	308,748	22.7%	876,885
Capital Outlay	14,982,119	168,293	996,083	6.6%	36,713
Insurance and Other Chargebacks	1,174,064	97,925	470,885	40.1%	1,110,835
Depreciation Expense	-	-	-	-	1,973,593
Contingencies	1,000	-	-	0.0%	1,000
Debt Service	1,438,470	388,016	421,769	29.3%	633,708
Miscellaneous	62,980	-	-	0.0%	238,468
Interfund Transfers	3,502,313	291,859	1,459,297	41.7%	3,502,313
EXPENSE TOTAL	29,361,507	1,679,488	6,145,434	20.9%	15,097,592
Fund 510 - WATER FUND Totals					
REVENUE TOTALS	24,395,000	900,046	6,649,373		16,484,123
EXPENSE TOTALS	29,361,507	1,679,488	6,145,434		15,097,592
Fund 510 - WATER FUND Net Gain (Loss)	(4,966,507)	(779,442)	503,939		1,386,531

May 2017 Financial Report

Through 05/31/17
Summary Listing

Fund 515 - SEWER FUND

Classification	2017 Budget	May Actual	YTD Actual	%	Prior Year Total Actual
Sewer Charges for Services	12,501,500	907,035	5,139,844	41.1%	13,027,160
Other Charges for Services	19,650	-	-	0.0%	21,600
Other Revenue	604,165	-	-	0.0%	3,087
Interest Income	1,000	1,088	3,256	325.6%	4,450
REVENUE TOTAL	13,126,315	908,123	5,143,099	39.2%	13,056,297
Employee Pay	57,040	2,873	12,191	21.4%	37,763
Benefits	859,043	79,890	326,854	38.0%	862,355
Pensions	73,398	7,448	30,967	42.2%	204,330
Services	908,500	7,245	41,785	4.6%	109,493
Supplies	92,300	9,830	16,830	18.2%	48,058
Capital Outlay	2,819,700	164,450	885,450	31.4%	15,370
Insurance and Other Chargebacks	432,953	35,777	178,355	41.2%	414,270
Depreciation Expense	-	-	-		3,461,103
Debt Service	8,370,946	1,088,397	3,494,191	41.7%	1,336,366
Miscellaneous	1,500	-	-	0.0%	5,000
Interfund Transfers	991,677	82,640	413,198	41.7%	773,873
EXPENSE TOTAL	14,607,057	1,478,550	5,399,820	37.0%	7,267,980

Fund 515 - SEWER FUND Totals

REVENUE TOTALS	13,126,315	908,123	5,143,099	39%	13,056,297
EXPENSE TOTALS	14,607,057	1,478,550	5,399,820	37%	7,267,980
Fund 515 - SEWER FUND Net Gain (Loss)	(1,480,742)	(570,427)	(256,721)	17%	5,788,316

May 2017 Financial Report

Through 05/31/17
Summary Listing

Fund 520 - SOLID WASTE FUND

Classification	2017 Budget	May Actual	YTD Actual	%	Prior Year Total Actual
License	275,000	42,110	83,374	30.3%	170,144
Other Charges for Services	3,632,394	288,024	1,488,082	41.0%	3,586,453
Interfund Transfers	1,055,967	87,997	439,986	41.7%	1,055,967
Other Revenue	238,000	10,907	34,460	14.5%	274,808
REVENUE TOTAL	5,201,361	429,038	2,045,902	39.3%	5,087,372
Employee Pay	45,000	7,264	11,071	24.6%	43,025
Benefits	644,768	51,356	217,085	33.7%	620,226
Pensions	60,473	5,222	20,796	34.4%	151,916
Services	3,679,126	98,733	1,104,812	30.0%	3,438,311
Supplies	53,050	1,207	5,016	9.5%	54,768
Capital Outlay	25,750	4,358	10,622	41.2%	6,034
Insurance and Other Chargebacks	149,325	10,873	48,596	32.5%	138,618
Debt Service	21,046	920	920	4.4%	2,251
Miscellaneous	15,000	-	-	0.0%	12,232
Interfund Transfers	504,807	42,067	210,336	41.7%	499,493
EXPENSE TOTAL	5,198,345	221,999	1,629,254	31.3%	4,966,872
Fund 520 - SOLID WASTE FUND Totals					
REVENUE TOTALS	5,201,361	429,038	2,045,902	39%	5,087,372
EXPENSE TOTALS	5,198,345	221,999	1,629,254	31%	4,966,872
Fund 520 - SOLID WASTE FUND Net Gain	3,016	207,039	416,647	13,815%	120,500



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 100 - GENERAL FUND				
REVENUE				
Property Taxes	28,639,628	296,721	15,047,429	27,302,687
Other Taxes	49,402,274	3,165,971	18,888,494	44,156,868
Licenses, Permits and Fees	17,259,650	745,794	3,568,311	17,934,463
Fines and Forfeitures	3,810,000	259,179	1,180,638	3,611,901
Charges for Services	8,933,395	1,428,053	4,530,812	8,777,295
Interfund Transfers	7,705,774	627,310	3,136,548	8,099,626
Intergovernmental Revenue	839,965	43,549	234,134	988,671
Other Revenue	2,138,046	73,071	273,968	1,588,331
Workers Compensation and Liability	-	-	-	-
Insurance	-	-	-	-
Library Revenue	-	-	-	-
Interest Income	50,100	2,487	11,169	30,285
Special Assessment	-	-	-	-
Reappropriation of Surplus	-	-	-	-
REVENUE TOTALS	118,778,832	6,642,135	46,871,502	112,490,127
EXPENSE				
Salary and Benefits	62,620,910	4,744,868	23,071,656	61,447,382
Services and Supplies	13,716,790	679,702	3,322,709	11,768,857
Capital Outlay	499,000	8,048	57,710	159,648
Insurance and Other Chargebacks	30,321,297	1,144,859	13,837,721	28,043,325
Community Sponsored Organizations	204,568	4,384	14,150	94,695
Depreciation Expense	-	-	-	-
Contingencies	213,519	457	1,350	51,836
Debt Service	-	-	-	-
Miscellaneous	1,200,481	35,590	116,451	2,166,129
Interfund Transfers	9,909,626	681,469	3,407,344	7,830,722
EXPENSE TOTALS	118,686,191	7,299,376	43,829,090	111,562,594
Fund 100 - GENERAL FUND Totals				
REVENUE TOTALS	118,778,832	6,642,135	46,871,502	112,490,127
EXPENSE TOTALS	118,686,191	7,299,376	43,829,090	111,562,594
Fund 100 - GENERAL FUND Totals	92,641	(657,242)	3,042,412	927,533
Starting Fund Balance	14,593,189		14,593,189	
Net Change	92,641		3,042,412	
Ending Fund Balance	14,685,830		17,635,601	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 175 - GENERAL ASSISTANCE FUND				
REVENUE				
Property Taxes	900,000	9,922	457,194	827,615
Other Taxes	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Charges for Services	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Other Revenue	25,000	1,260	16,497	49,590
Workers Compensation and Liability	-	-	-	-
Insurance	-	-	-	-
Library Revenue	-	-	-	-
Interest Income	1,000	167	434	802
Special Assessment	-	-	-	-
Reappropriation of Surplus	-	-	-	-
REVENUE TOTALS	926,000	11,348	474,124	878,006
EXPENSE				
Salary and Benefits	282,103	21,496	101,308	246,916
Services and Supplies	858,900	49,064	232,400	529,013
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	30,968	3,558	16,902	26,205
Community Sponsored Organizations	-	-	-	-
Depreciation Expense	-	-	-	-
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	7,000	60	110	2,723
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	1,178,971	74,178	350,720	804,857
Fund 175 - GENERAL ASSISTANCE FUND				
REVENUE TOTALS	926,000	11,348	474,124	878,006
EXPENSE TOTALS	1,178,971	74,178	350,720	804,857
Fund 175 - GENERAL ASSISTANCE FUND	(252,971)	(62,830)	123,404	73,149
Starting Fund Balance	586,388		586,388	
Net Change	(252,971)		123,404	
Ending Fund Balance	333,417		709,792	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 176 - HEALTH AND HUMAN SERVICES				
REVENUE				
Charges for Services	-	-	-	-
Interfund Transfers	859,153	71,596	357,980	884,794
Intergovernmental Revenue	-	-	-	-
Other Revenue	-	-	-	-
REVENUE TOTALS	859,153	71,596	357,980	884,794
EXPENSE				
Services and Supplies	767,055	-	121	61
Capital Outlay	-	-	-	-
Community Sponsored Organizations	92,098	74,666	266,430	849,333
Miscellaneous	-	-	-	-
EXPENSE TOTALS	859,153	74,666	266,552	849,394
Fund 176 - HEALTH AND HUMAN				
REVENUE TOTALS	859,153	71,596	357,980	884,794
EXPENSE TOTALS	859,153	74,666	266,552	849,394
Fund 176 - HEALTH AND HUMAN	-	(3,070)	91,429	35,400
Starting Fund Balance	70,806		70,806	
Net Change	-		91,429	
Ending Fund Balance	70,806		162,235	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 180 - GOOD NEIGHBOR FUND				
REVENUE				
Other Revenue	1,000,000	-	1,000,000	1,000,000
REVENUE TOTALS	1,000,000	-	1,000,000	1,000,000
EXPENSE				
Interfund Transfers	1,000,000	83,333	416,667	1,000,000
EXPENSE TOTALS	1,000,000	83,333	416,667	1,000,000
Fund 180 - GOOD NEIGHBOR FUND Totals				
REVENUE TOTALS	1,000,000	-	1,000,000	1,000,000
EXPENSE TOTALS	1,000,000	83,333	416,667	1,000,000
Fund 180 - GOOD NEIGHBOR FUND Totals	-	(83,333)	583,333	(0)
Starting Fund Balance	-		-	
Net Change	-		583,333	
Ending Fund Balance	-		583,333	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 185 - LIBRARY FUND				
REVENUE				
Property Taxes	6,376,358	69,728	3,379,040	6,136,248
Other Taxes	46,100	-	-	4,141
Fines and Forfeitures	164,000	11,117	62,293	152,537
Charges for Services	-	21	140	-
Interfund Transfers	190,200	-	-	235,800
Intergovernmental Revenue	57,418	-	4,920	75,418
Other Revenue	24,849	5,263	30,676	67,943
Library Revenue	386,020	6,604	99,888	339,027
Interest Income	5,400	783	1,801	4,717
REVENUE TOTALS	7,250,345	93,516	3,578,758	7,015,830
EXPENSE				
Salary and Benefits	4,460,836	315,238	1,505,395	4,246,657
Services and Supplies	1,940,058	84,443	568,439	1,733,725
Capital Outlay	5,400	214	314	57,842
Insurance and Other Chargebacks	500,433	42,632	194,602	406,708
Depreciation Expense	-	-	-	-
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	343,618	28,635	143,174	340,272
EXPENSE TOTALS	7,250,345	471,162	2,411,923	6,785,204
Fund 185 - LIBRARY FUND Totals				
REVENUE TOTALS	7,250,345	93,516	3,578,758	7,015,830
EXPENSE TOTALS	7,250,345	471,162	2,411,923	6,785,204
Fund 185 - LIBRARY FUND Totals	-	(377,646)	1,166,835	230,626
Starting Fund Balance	650,712		650,712	
Net Change	-		1,166,835	
Ending Fund Balance	650,712		1,817,547	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 186 - LIBRARY DEBT SERVICE FUND				
REVENUE				
Property Taxes	345,955	-	-	364,827
Other Revenue	-	-	-	-
Interest Income	-	-	-	1
REVENUE TOTALS	345,955	-	-	364,828
EXPENSE				
Services and Supplies	-	-	-	(1,007)
Capital Outlay	-	-	-	-
Debt Service	345,955	38,227	38,227	385,696
Miscellaneous	-	-	-	-
EXPENSE TOTALS	345,955	38,227	38,227	384,689
Fund 186 - LIBRARY DEBT SERVICE				
REVENUE TOTALS	345,955	-	-	364,828
EXPENSE TOTALS	345,955	38,227	38,227	384,689
Fund 186 - LIBRARY DEBT SERVICE	-	(38,227)	(38,227)	(19,861)
Starting Fund Balance	16,803		16,803	
Net Change	-		(38,227)	
Ending Fund Balance	16,803		(21,424)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 195 - NEIGHBORHOOD STABILIZATION FUND				
REVENUE				
Licenses, Permits and Fees	-	-	-	-
Intergovernmental Revenue	139,500	-	-	91,447
Other Revenue	-	-	-	-
Interest Income	-	25	74	-
REVENUE TOTALS	139,500	25	74	91,447
EXPENSE				
Salary and Benefits	28,297	1,679	8,187	22,569
Services and Supplies	5,100	-	1,860	6,060
Capital Outlay	7,000	2,642	2,642	39,316
Insurance and Other Chargebacks	3,984	373	1,774	4,173
Debt Service	-	-	-	-
Miscellaneous	50,000	-	-	1,705
Interfund Transfers	4,518	377	1,883	17,623
EXPENSE TOTALS	98,899	5,071	16,345	91,447
Fund 195 - NEIGHBORHOOD				
REVENUE TOTALS	139,500	25	74	91,447
EXPENSE TOTALS	98,899	5,071	16,345	91,447
Fund 195 - NEIGHBORHOOD	40,601	(5,045)	(16,271)	-
Starting Fund Balance	-		-	
Net Change	(303)		(16,271)	
Ending Fund Balance	(303)		(16,271)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 200 - MOTOR FUEL TAX FUND				
REVENUE				
Intergovernmental Revenue	1,920,000	163,085	804,464	1,896,461
Other Revenue	-	-	-	-
Interest Income	1,000	1,369	5,006	6,613
Reappropriation of Surplus	-	-	-	-
REVENUE TOTALS	1,921,000	164,453	809,470	1,903,074
EXPENSE				
Services and Supplies	-	-	-	-
Capital Outlay	1,391,000	-	-	130,789
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	857,990	71,499	357,496	2,189,000
EXPENSE TOTALS	2,248,990	71,499	357,496	2,319,789
Fund 200 - MOTOR FUEL TAX FUND Totals				
REVENUE TOTALS	1,921,000	164,453	809,470	1,903,074
EXPENSE TOTALS	2,248,990	71,499	357,496	2,319,789
Fund 200 - MOTOR FUEL TAX FUND Totals	(327,990)	92,954	451,974	(416,715)
Starting Fund Balance	1,413,678		1,413,678	
Net Change	(327,990)		451,974	
Ending Fund Balance	1,085,688		1,865,652	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 205 - EMERGENCY TELEPHONE (E911) FUND				
REVENUE				
Other Taxes	1,020,700	82,897	402,488	1,038,331
Intergovernmental Revenue	-	-	-	-
Other Revenue	-	-	-	-
Interest Income	1,000	325	2,030	2,472
REVENUE TOTALS	1,021,700	83,223	404,518	1,040,803
EXPENSE				
Salary and Benefits	517,524	39,198	172,591	509,028
Services and Supplies	282,400	80,179	151,175	263,105
Capital Outlay	55,000	-	21,142	423,493
Insurance and Other Chargebacks	102,517	8,230	36,224	91,628
Community Sponsored Organizations	-	-	-	-
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	72,977	6,081	30,407	142,207
EXPENSE TOTALS	1,030,418	133,688	411,538	1,429,460
Fund 205 - EMERGENCY TELEPHONE				
REVENUE TOTALS	1,021,700	83,223	404,518	1,040,803
EXPENSE TOTALS	1,030,418	133,688	411,538	1,429,460
Fund 205 - EMERGENCY TELEPHONE	(8,718)	(50,465)	(7,020)	(388,657)
Starting Fund Balance	163,061		163,061	
Net Change	(8,718)		(7,020)	
Ending Fund Balance	154,343		156,041	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 210 - SPECIAL SERVICE AREA (SSA) #4				
REVENUE				
Property Taxes	320,000	11,936	177,764	321,266
Interest Income	-	-	1	2
REVENUE TOTALS	320,000	11,936	177,765	321,268
EXPENSE				
Services and Supplies	320,000	-	82,250	323,000
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
EXPENSE TOTALS	320,000	-	82,250	323,000
Fund 210 - SPECIAL SERVICE AREA				
REVENUE TOTALS	320,000	11,936	177,765	321,268
EXPENSE TOTALS	320,000	-	82,250	323,000
Fund 210 - SPECIAL SERVICE AREA	-	11,936	95,515	(1,732)
Starting Fund Balance	(192,276)		(192,276)	
Net Change	-		95,515	
Ending Fund Balance	(192,276)		(96,761)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 215 - CDBG FUND				
REVENUE				
Charges for Services	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	2,272,494	-	-	2,016,478
Other Revenue	-	-	-	10,197
Interest Income	-	-	-	-
REVENUE TOTALS	2,272,494	-	-	2,026,675
EXPENSE				
Salary and Benefits	393,090	31,668	138,573	414,848
Services and Supplies	220,840	(173)	3,336	6,219
Capital Outlay	-	-	-	608,829
Insurance and Other Chargebacks	93,120	7,620	36,560	405,247
Community Sponsored Organizations	175,500	-	-	507,815
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	569,970	60	1,473	61,555
Interfund Transfers	829,458	730	3,649	17,938
EXPENSE TOTALS	2,281,978	39,905	183,591	2,022,452
Fund 215 - CDBG FUND Totals				
REVENUE TOTALS	2,272,494	-	-	2,026,675
EXPENSE TOTALS	2,281,978	39,905	183,591	2,022,452
Fund 215 - CDBG FUND Totals	(9,484)	(39,905)	(183,591)	4,224
Starting Fund Balance	64,106		64,106	
Net Change	(9,484)		(183,591)	
Ending Fund Balance	54,622		(119,485)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 220 - CDBG LOAN				
REVENUE				
Intergovernmental Revenue	-	-	-	-
Other Revenue	293,000	2,865	24,549	208,541
Interest Income	-	78	196	4,656
REVENUE TOTALS	293,000	2,943	24,745	213,197
EXPENSE				
Salary and Benefits	-	-	-	-
Services and Supplies	293,000	-	1,450	160,641
Miscellaneous	-	-	-	-
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	293,000	-	1,450	160,641
Fund 220 - CDBG LOAN Totals				
REVENUE TOTALS	293,000	2,943	24,745	213,197
EXPENSE TOTALS	293,000	-	1,450	160,641
Fund 220 - CDBG LOAN Totals	-	2,943	23,295	52,555
Starting Fund Balance	210,921		210,921	
Net Change	-		23,295	
Ending Fund Balance	210,921		234,216	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 225 - ECONOMIC DEVELOPMENT FUND				
REVENUE				
Other Taxes	-	-	-	2,257,692
Interfund Transfers	-	-	-	47,500
Intergovernmental Revenue	-	-	-	-
Other Revenue	-	-	-	271,359
Interest Income	-	-	-	8,761
REVENUE TOTALS				2,585,312
EXPENSE				
Salary and Benefits	-	-	-	539,508
Services and Supplies	-	-	-	423,972
Capital Outlay	-	-	-	241,180
Insurance and Other Chargebacks	-	-	-	73,245
Community Sponsored Organizations	-	-	-	-
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	1,845
Interfund Transfers	-	-	-	865,318
EXPENSE TOTALS				2,145,068
Fund 225 - ECONOMIC DEVELOPMENT				
REVENUE TOTALS				2,585,312
EXPENSE TOTALS				2,145,068
Fund 225 - ECONOMIC DEVELOPMENT				440,244



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 235 - NEIGHBORHOOD IMPROVEMENT				
REVENUE				
Other Taxes	-	-	-	-
Interfund Transfers	-	-	-	-
Interest Income	-	-	-	-
REVENUE TOTALS	-	-	-	-
EXPENSE				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	100,000	-	-	-
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	100,000	-	-	-
Fund 235 - NEIGHBORHOOD				
REVENUE TOTALS	-	-	-	-
EXPENSE TOTALS	100,000	-	-	-
Fund 235 - NEIGHBORHOOD	(100,000)	-	-	-
Starting Fund Balance	169,915		169,915	
Net Change	(100,000)		-	
Ending Fund Balance	69,915		169,915	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 240 - HOME FUND				
REVENUE				
Intergovernmental Revenue	585,861	12,158	43,758	178,211
Other Revenue	-	2,282	11,410	27,259
Interest Income	-	5	9	14
REVENUE TOTALS	585,861	14,445	55,177	205,484
EXPENSE				
Salary and Benefits	41,005	3,082	14,481	31,964
Services and Supplies	540,200	12,158	44,348	180,110
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	4,987	404	1,936	(4,297)
Community Sponsored Organizations	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	500	-	126	100
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	586,692	15,644	60,892	207,876
Fund 240 - HOME FUND Totals				
REVENUE TOTALS	585,861	14,445	55,177	205,484
EXPENSE TOTALS	586,692	15,644	60,892	207,876
Fund 240 - HOME FUND Totals	(831)	(1,199)	(5,715)	(2,392)
Starting Fund Balance	2,377		2,377	
Net Change	(831)		(5,715)	
Ending Fund Balance	1,546		(3,338)	

v



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 250 - AFFORDABLE HOUSING FUND				
REVENUE				
Other Taxes	50,000	-	20,000	106,780
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Other Revenue	585,600	417	65,417	448,343
Interest Income	230	183	1,396	1,392
REVENUE TOTALS	635,830	600	86,813	556,515
EXPENSE				
Salary and Benefits	63,452	3,082	14,481	34,138
Services and Supplies	1,077,500	-	-	201
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	8,800	336	1,595	3,178
Community Sponsored Organizations	455,000	-	-	735
Debt Service	-	-	-	-
Miscellaneous	102,500	17	13,261	110,956
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	1,707,252	3,435	29,336	149,207
Fund 250 - AFFORDABLE HOUSING FUND				
REVENUE TOTALS	635,830	600	86,813	556,515
EXPENSE TOTALS	1,707,252	3,435	29,336	149,207
Fund 250 - AFFORDABLE HOUSING FUND	(1,071,422)	(2,835)	57,477	407,308
Starting Fund Balance	1,401,188		1,401,188	
Net Change	(1,071,422)		57,477	
Ending Fund Balance	329,766		1,458,665	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 300 - WASHINGTON NATIONAL TIF FUND				
REVENUE				
Property Taxes	5,145,000	25,094	2,439,860	4,729,649
Other Taxes	-	-	-	-
Interfund Transfers	-	-	-	-
Other Revenue	-	-	-	-
Interest Income	10,000	3,163	11,560	14,012
REVENUE TOTALS	5,155,000	28,257	2,451,420	4,743,661
EXPENSE				
Salary and Benefits	-	-	-	-
Services and Supplies	500,000	-	-	2,750
Capital Outlay	-	-	-	4,473
Debt Service	-	-	-	-
Miscellaneous	100,000	-	24,668	1,098,676
Interfund Transfers	9,940,636	2,089,485	2,206,151	4,455,515
EXPENSE TOTALS	10,540,636	2,089,485	2,230,819	5,561,415
Fund 300 - WASHINGTON NATIONAL TIF				
REVENUE TOTALS	5,155,000	28,257	2,451,420	4,743,661
EXPENSE TOTALS	10,540,636	2,089,485	2,230,819	5,561,415
Fund 300 - WASHINGTON NATIONAL TIF	(5,385,636)	(2,061,228)	220,601	(817,754)
Starting Fund Balance	5,624,676		5,624,676	
Net Change	(5,385,636)		220,601	
Ending Fund Balance	239,040		5,845,277	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 305 - SPECIAL SERVICE AREA (SSA) #5				
REVENUE				
Property Taxes	-	-	-	(180)
Interfund Transfers	-	-	-	-
Other Revenue	-	-	-	-
Interest Income	-	-	-	35
REVENUE TOTALS	-	-	-	(145)
EXPENSE				
Services and Supplies	-	-	-	5,652
Debt Service	-	-	-	428,186
Miscellaneous	-	-	-	-
Interfund Transfers	-	-	-	91,445
EXPENSE TOTALS	-	-	-	525,284
Fund 305 - SPECIAL SERVICE AREA				
REVENUE TOTALS	-	-	-	(145)
EXPENSE TOTALS	-	-	-	525,284
Fund 305 - SPECIAL SERVICE AREA	-	-	-	(525,429)
Starting Fund Balance	-		-	
Net Change	-		-	
Ending Fund Balance	-		-	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 310 - HOWARD-HARTREY TIF				
REVENUE				
Property Taxes	-	-	-	1,233,675
Other Revenue	-	-	-	-
Interest Income	-	-	1,320	2,319
REVENUE TOTALS	-	-	1,320	1,235,994
EXPENSE				
Services and Supplies	-	-	-	2,488
Capital Outlay	-	-	-	-
Community Sponsored Organizations	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	644,993	129,192
Interfund Transfers	513,865	-	-	1,741,757
EXPENSE TOTALS	513,865	-	644,993	1,873,437
Fund 310 - HOWARD-HARTREY TIF Totals				
REVENUE TOTALS	-	-	1,320	1,235,994
EXPENSE TOTALS	513,865	-	644,993	1,873,437
Fund 310 - HOWARD-HARTREY TIF Totals	(513,865)	-	(643,672)	(637,443)
Starting Fund Balance	643,672		643,672	
Net Change	(513,865)		(643,672)	
Ending Fund Balance	129,807		(0)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 320 - DEBT SERVICE FUND				
REVENUE				
Property Taxes	10,879,993	117,777	5,945,677	10,438,928
Interfund Transfers	3,244,144	256,961	1,284,804	2,999,879
Other Revenue	-	-	-	8,291,285
Interest Income	1,500	2,784	7,166	24,264
REVENUE TOTALS	14,125,637	377,521	7,237,646	21,754,356
EXPENSE				
Services and Supplies	120,250	1,250	1,250	149,553
Debt Service	14,310,887	1,981,235	1,981,235	23,454,863
Miscellaneous	-	-	-	-
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	14,431,137	1,982,485	1,982,485	23,604,416
Fund 320 - DEBT SERVICE FUND Totals				
REVENUE TOTALS	14,125,637	377,521	7,237,646	21,754,356
EXPENSE TOTALS	14,431,137	1,982,485	1,982,485	23,604,416
Fund 320 - DEBT SERVICE FUND Totals	(305,500)	(1,604,964)	5,255,162	(1,850,061)
Starting Fund Balance	746,054		746,054	
Net Change	(305,500)		5,255,162	
Ending Fund Balance	440,554		6,001,216	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 330 - HOWARD-RIDGE TIF FUND				
REVENUE				
Property Taxes	555,000	1,295	286,536	533,105
Other Revenue	1,030,000	6,500	17,500	282,307
Interest Income	400	0	0	374
REVENUE TOTALS	1,585,400	7,795	304,036	815,787
EXPENSE				
Services and Supplies	538,000	262,996	287,263	679,056
Capital Outlay	1,000,000	-	-	-
Insurance and Other Chargebacks	-	-	-	-
Community Sponsored Organizations	-	-	-	-
Debt Service	600	81	365	693
Miscellaneous	-	-	-	-
Interfund Transfers	60,000	5,000	25,000	107,500
EXPENSE TOTALS	1,598,600	268,077	312,627	787,249
Fund 330 - HOWARD-RIDGE TIF FUND				
REVENUE TOTALS	1,585,400	7,795	304,036	815,787
EXPENSE TOTALS	1,598,600	268,077	312,627	787,249
Fund 330 - HOWARD-RIDGE TIF FUND	(13,200)	(260,281)	(8,591)	28,537
Starting Fund Balance	(84)		(84)	
Net Change	(13,200)		(8,591)	
Ending Fund Balance	(13,284)		(8,675)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 335 - WEST EVANSTON TIF FUND				
REVENUE				
Property Taxes	-	-	-	-
Other Revenue	-	-	4,113	11,311
Interest Income	150	283	1,139	1,684
REVENUE TOTALS	150	283	5,252	12,995
EXPENSE				
Services and Supplies	-	-	-	507
Capital Outlay	-	-	-	(1,028)
Insurance and Other Chargebacks	-	-	-	-
Contingencies	-	-	-	-
Debt Service	10,000	991	4,481	8,519
Miscellaneous	-	-	-	-
Interfund Transfers	30,000	2,500	12,500	30,000
EXPENSE TOTALS	40,000	3,491	16,981	37,998
Fund 335 - WEST EVANSTON TIF FUND				
REVENUE TOTALS	150	283	5,252	12,995
EXPENSE TOTALS	40,000	3,491	16,981	37,998
Fund 335 - WEST EVANSTON TIF FUND	(39,850)	(3,208)	(11,729)	(25,003)
Starting Fund Balance	417,260		417,260	
Net Change	(39,850)		(11,729)	
Ending Fund Balance	377,410		405,531	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 340 - DEMPSTER-DODGE TIF FUND				
REVENUE				
Property Taxes	-	-	-	-
Other Revenue	50,000	-	-	-
REVENUE TOTALS	50,000	-	-	-
EXPENSE				
Services and Supplies	-	-	-	971
Capital Outlay	-	-	-	-
Debt Service	40,000	32,432	32,432	28,444
EXPENSE TOTALS	40,000	32,432	32,432	29,415
Fund 340 - DEMPSTER-DODGE TIF FUND				
REVENUE TOTALS	50,000	-	-	-
EXPENSE TOTALS	40,000	32,432	32,432	29,415
Fund 340 - DEMPSTER-DODGE TIF FUND	10,000	(32,432)	(32,432)	(29,415)
Starting Fund Balance	(29,415)		(29,415)	
Net Change	-		(32,432)	
Ending Fund Balance	(29,415)		(61,847)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 345 - CHICAGO-MAIN TIF				
REVENUE				
Property Taxes	-	-	-	-
Other Revenue	-	-	-	1,580,000
REVENUE TOTALS	-	-	-	1,580,000
EXPENSE				
Services and Supplies	-	-	-	437
Capital Outlay	-	-	-	1,740,000
Debt Service	60,000	(29,127)	14,030	16,556
EXPENSE TOTALS	60,000	(29,127)	14,030	1,756,993
Fund 345 - CHICAGO-MAIN TIF Totals				
REVENUE TOTALS	-	-	-	1,580,000
EXPENSE TOTALS	60,000	(29,127)	14,030	1,756,993
Fund 345 - CHICAGO-MAIN TIF Totals	(60,000)	29,127	(14,030)	(176,993)
Starting Fund Balance	135,077		135,077	
Net Change	(60,000)		(14,030)	
Ending Fund Balance	75,077		121,047	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 350 - SPECIAL SERVICE AREA (SSA) #6				
REVENUE				
Property Taxes	220,000	471	117,198	223,296
Interest Income	500	-	1	2
REVENUE TOTALS	220,500	471	117,199	223,298
EXPENSE				
Services and Supplies	220,000	-	-	145,003
Interfund Transfers	-	-	-	-
EXPENSE TOTALS	220,000	-	-	145,003
Fund 350 - SPECIAL SERVICE AREA				
REVENUE TOTALS	220,500	471	117,199	223,298
EXPENSE TOTALS	220,000	-	-	145,003
Fund 350 - SPECIAL SERVICE AREA	500	471	117,199	78,294
Starting Fund Balance	78,294		78,294	
Net Change	500		117,199	
Ending Fund Balance	78,794		195,493	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 415 - CAPITAL IMPROVEMENTS FUND				
REVENUE				
Licenses, Permits and Fees	-	359,706	359,706	-
Charges for Services	-	12,517	12,517	96,586
Interfund Transfers	7,710,000	41,667	208,333	4,864,054
Intergovernmental Revenue	1,920,000	-	-	1,527,914
Other Revenue	12,295,000	-	5,074	10,268,138
Interest Income	-	4,148	16,110	16,690
REVENUE TOTALS	21,925,000	418,038	601,740	16,773,383
EXPENSE				
Salary and Benefits	-	-	-	-
Services and Supplies	-	133,126	325,988	1,333,831
Capital Outlay	30,008,512	330,709	1,565,762	8,948,635
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	500,000	41,667	208,333	490,000
EXPENSE TOTALS	30,508,512	505,501	2,100,084	10,772,466
Fund 415 - CAPITAL IMPROVEMENTS				
REVENUE TOTALS	21,925,000	418,038	601,740	16,773,383
EXPENSE TOTALS	30,508,512	505,501	2,100,084	10,772,466
Fund 415 - CAPITAL IMPROVEMENTS	(8,583,512)	(87,463)	(1,498,344)	6,000,917
Starting Fund Balance	11,517,958		11,517,958	
Net Change	(8,583,512)		(1,498,344)	
Ending Fund Balance	2,934,446		10,019,614	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 420 - SPECIAL ASSESSMENT FUND				
REVENUE				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Charges for Services	-	-	-	-
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Other Revenue	250,000	-	-	513,349
Workers Compensation and Liability	-	-	-	-
Insurance	-	-	-	-
Library Revenue	-	-	-	-
Interest Income	51,033	649	16,237	29,661
Special Assessment	180,167	1,157	162,929	142,874
Reappropriation of Surplus	-	-	-	-
REVENUE TOTALS	481,200	1,806	179,166	685,884
EXPENSE				
Salary and Benefits	-	-	-	-
Services and Supplies	-	-	-	8,751
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	513,427	21,952	109,761	360,698
EXPENSE TOTALS	513,427	21,952	109,761	369,449
Fund 420 - SPECIAL ASSESSMENT FUND				
REVENUE TOTALS	481,200	1,806	179,166	685,884
EXPENSE TOTALS	513,427	21,952	109,761	369,449
Fund 420 - SPECIAL ASSESSMENT FUND	(32,227)	(20,146)	69,405	316,435
Starting Fund Balance	2,999,216		2,999,216	
Net Change	(32,227)		69,405	
Ending Fund Balance	2,966,989		3,068,621	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 505 - PARKING SYSTEM FUND				
REVENUE				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Licenses, Permits and Fees	-	-	1,250	3,350
Fines and Forfeitures	-	-	-	-
Charges for Services	6,802,875	677,832	2,724,088	6,509,492
Interfund Transfers	4,120,636	2,060,318	2,060,318	3,711,768
Intergovernmental Revenue	12,125	-	-	-
Other Revenue	203,216	8,206	56,973	195,895
Interest Income	35,070	4,768	17,660	38,159
REVENUE TOTALS	11,173,922	2,751,123	4,860,289	10,458,663
EXPENSE				
Salary and Benefits	1,247,921	92,869	421,802	1,462,702
Services and Supplies	3,501,275	446,626	1,363,839	3,084,543
Capital Outlay	3,020,000	90,671	610,638	(24,598)
Insurance and Other Chargebacks	524,102	45,247	216,822	504,784
Community Sponsored Organizations	-	-	-	-
Depreciation Expense	-	-	-	2,836,672
Contingencies	11,000	-	2,222	5,910
Debt Service	4,331,771	141,632	141,632	390,235
Miscellaneous	304,000	27,032	126,242	255,626
Interfund Transfers	1,584,683	106,224	531,118	1,303,783
EXPENSE TOTALS	14,524,752	950,300	3,414,315	9,819,656
Fund 505 - PARKING SYSTEM FUND Totals				
REVENUE TOTALS	11,173,922	2,751,123	4,860,289	10,458,663
EXPENSE TOTALS	14,524,752	950,300	3,414,315	9,819,656
Fund 505 - PARKING SYSTEM FUND Totals	(3,350,830)	1,800,824	1,445,973	639,007
Starting Fund Balance	7,752,664		7,752,664	
Net Change	(3,350,830)		1,445,973	
Ending Fund Balance	4,401,834		9,198,637	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 510 - WATER FUND				
REVENUE				
Other Taxes	-	-	-	-
Licenses, Permits and Fees	70,000	10,219	38,145	90,592
Charges for Services	17,495,000	869,431	6,566,075	16,071,271
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Other Revenue	6,828,400	17,289	33,023	306,143
Interest Income	1,600	3,106	12,130	16,536
REVENUE TOTALS	24,395,000	900,046	6,649,373	16,484,543
EXPENSE				
Salary and Benefits	4,589,411	410,176	1,718,471	4,980,085
Services and Supplies	3,611,150	323,218	1,078,929	2,620,877
Capital Outlay	14,982,119	168,293	996,083	36,713
Insurance and Other Chargebacks	1,174,064	97,925	470,885	1,110,835
Community Sponsored Organizations	-	-	-	-
Depreciation Expense	-	-	-	1,973,593
Contingencies	1,000	-	-	1,000
Debt Service	1,438,470	388,016	421,769	633,708
Miscellaneous	62,980	-	-	238,468
Interfund Transfers	3,502,313	291,859	1,459,297	3,502,313
EXPENSE TOTALS	29,361,507	1,679,487	6,145,434	15,097,592
Fund 510 - WATER FUND Totals				
REVENUE TOTALS	24,395,000	900,046	6,649,373	900,046
EXPENSE TOTALS	29,361,507	1,679,487	6,145,434	15,097,592
Fund 510 - WATER FUND Totals	(4,966,507)	(779,441)	503,939	(14,197,546)
Starting Fund Balance	7,580,109		7,580,109	
Net Change	(4,966,507)		503,939	
Ending Fund Balance	2,613,602		8,084,048	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 515 - SEWER FUND				
REVENUE				
Charges for Services	12,521,150	907,035	5,139,844	13,048,760
Interfund Transfers	-	-	-	-
Other Revenue	604,165	-	-	3,087
Interest Income	1,000	1,088	3,256	4,450
REVENUE TOTALS	13,126,315	908,123	5,143,099	13,056,297
EXPENSE				
Salary and Benefits	989,481	90,211	370,012	1,104,448
Services and Supplies	1,000,800	17,075	58,615	157,551
Capital Outlay	2,819,700	164,450	885,450	15,370
Insurance and Other Chargebacks	432,953	35,777	178,355	414,270
Depreciation Expense	-	-	-	3,461,103
Contingencies	-	-	-	-
Debt Service	8,370,946	1,088,397	3,494,191	1,336,366
Miscellaneous	1,500	-	-	5,000
Interfund Transfers	991,677	82,640	413,198	773,873
EXPENSE TOTALS	14,607,057	1,478,550	5,399,820	7,267,980
Fund 515 - SEWER FUND Totals				
REVENUE TOTALS	13,126,315	908,123	5,143,099	13,056,297
EXPENSE TOTALS	14,607,057	1,478,550	5,399,820	7,267,980
Fund 515 - SEWER FUND Totals	(1,480,742)	(570,427)	(256,721)	5,788,316
Starting Fund Balance	4,612,098		4,612,098	
Net Change	(1,480,742)		(256,721)	
Ending Fund Balance	3,131,356		4,355,377	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 520 - SOLID WASTE FUND				
REVENUE				
Licenses, Permits and Fees	275,000	42,110	83,374	170,144
Charges for Services	3,632,394	288,024	1,488,082	3,586,453
Interfund Transfers	1,055,967	87,997	439,986	1,055,967
Intergovernmental Revenue	-	-	-	-
Other Revenue	238,000	10,907	34,460	274,808
Interest Income	-	-	-	-
REVENUE TOTALS	5,201,361	429,038	2,045,902	5,087,372
EXPENSE				
Salary and Benefits	750,241	63,841	248,952	815,166
Services and Supplies	3,732,176	99,939	1,109,828	3,493,078
Capital Outlay	25,750	4,358	10,622	6,034
Insurance and Other Chargebacks	149,325	10,873	48,596	138,618
Community Sponsored Organizations	-	-	-	-
Depreciation Expense	-	-	-	-
Contingencies	-	-	-	-
Debt Service	21,046	920	920	2,251
Miscellaneous	15,000	-	-	12,232
Interfund Transfers	504,807	42,067	210,336	499,493
EXPENSE TOTALS	5,198,345	221,999	1,629,254	4,966,872
Fund 520 - SOLID WASTE FUND Totals				
REVENUE TOTALS	5,201,361	429,038	2,045,902	5,087,372
EXPENSE TOTALS	5,198,345	221,999	1,629,254	4,966,872
Fund 520 - SOLID WASTE FUND Totals	3,016	207,039	416,647	120,500
Starting Fund Balance	(972,783)		(972,783)	
Net Change	3,016		416,647	
Ending Fund Balance	(969,767)		(556,136)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 600 - FLEET SERVICES FUND				
REVENUE				
Charges for Services	3,388,435	283,620	1,418,098	3,387,680
Interfund Transfers	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Other Revenue	81,781	3,269	10,804	14,415
Interest Income	1,000	-	-	-
REVENUE TOTALS	3,471,216	286,889	1,428,902	3,402,094
EXPENSE				
Salary and Benefits	1,071,267	75,123	351,174	897,673
Services and Supplies	2,380,057	112,917	731,140	1,912,423
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	239,630	16,085	74,735	167,952
Depreciation Expense	-	-	-	44
Contingencies	450	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	27,833	2,319	11,597	26,762
EXPENSE TOTALS	3,719,237	206,444	1,168,646	3,004,854
Fund 600 - FLEET SERVICES FUND Totals				
REVENUE TOTALS	3,471,216	286,889	1,428,902	3,402,094
EXPENSE TOTALS	3,719,237	206,444	1,168,646	3,004,854
Fund 600 - FLEET SERVICES FUND Totals	(248,021)	80,445	260,257	397,241
Starting Fund Balance	762,744		762,744	
Net Change	(248,021)		260,257	
Ending Fund Balance	514,723		1,023,001	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 601 - EQUIPMENT REPLACEMENT FUND				
REVENUE				
Charges for Services	1,550,058	129,171	645,857	1,455,172
Interfund Transfers	-	-	-	-
Other Revenue	210,217	7,111	45,994	63,430
REVENUE TOTALS	1,760,275	136,282	691,850	1,518,602
EXPENSE				
Services and Supplies	75,000	6,594	40,521	102,765
Capital Outlay	1,455,422	42,159	134,814	-
Depreciation Expense	-	-	-	1,624,064
Miscellaneous	-	-	-	-
EXPENSE TOTALS	1,530,422	48,753	175,335	1,726,829
Fund 601 - EQUIPMENT REPLACEMENT				
REVENUE TOTALS	1,760,275	136,282	691,850	1,518,602
EXPENSE TOTALS	1,530,422	48,753	175,335	1,726,829
Fund 601 - EQUIPMENT REPLACEMENT	229,853	87,529	516,516	(208,226)
Starting Fund Balance	885,333		885,333	
Net Change	229,853		516,516	
Ending Fund Balance	1,115,186		1,401,849	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 605 - INSURANCE FUND				
REVENUE				
Charges for Services	162,411	13,534	67,671	441,246
Interfund Transfers	4,987	68	342	-
Other Revenue	11,237,646	911,350	4,293,393	9,995,502
Workers Compensation and Liability	1,030,815	86,257	466,630	89,822
Insurance	6,413,937	545,369	2,342,335	6,546,063
Interest Income	1,000	25	108	218
REVENUE TOTALS	18,850,796	1,556,604	7,170,479	17,072,851
EXPENSE				
Salary and Benefits	534,441	52,826	236,862	448,109
Services and Supplies	2,385,248	112,563	347,098	4,004,399
Capital Outlay	-	-	-	-
Insurance and Other Chargebacks	16,146,290	1,337,792	6,748,504	14,539,279
Community Sponsored Organizations	-	-	-	-
Depreciation Expense	-	-	-	-
Contingencies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	4,330
Interfund Transfers	9,632	803	4,013	9,262
EXPENSE TOTALS	19,075,611	1,503,984	7,336,476	19,005,379
Fund 605 - INSURANCE FUND Totals				
REVENUE TOTALS	18,850,796	1,556,604	7,170,479	17,072,851
EXPENSE TOTALS	19,075,611	1,503,984	7,336,476	19,005,379
Fund 605 - INSURANCE FUND Totals	(224,815)	52,620	(165,998)	(1,932,528)
Starting Fund Balance	(2,297,025)		(2,297,025)	
Net Change	(224,815)		(165,998)	
Ending Fund Balance	(2,521,840)		(2,463,023)	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 700 - FIRE PENSION FUND				
REVENUE				
Property Taxes	7,868,709	-	-	-
Other Taxes	280,000	-	-	-
Interfund Transfers	43,000	-	-	-
Other Revenue	1,050,000	154,548	4,413,662	10,902,978
Interest Income	4,100,000	-	46	1,559,737
REVENUE TOTALS	13,341,709	154,548	4,413,707	12,462,715
EXPENSE				
Salary and Benefits	8,705,000	708,148	3,561,904	8,429,695
Services and Supplies	-	-	-	-
Community Sponsored Organizations	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	174,111
EXPENSE TOTALS	8,705,000	708,148	3,561,904	8,603,806
Fund 700 - FIRE PENSION FUND Totals				
REVENUE TOTALS	13,341,709	154,548	4,413,707	12,462,715
EXPENSE TOTALS	8,705,000	708,148	3,561,904	8,603,806
Fund 700 - FIRE PENSION FUND Totals	4,636,709	(553,601)	851,803	3,858,910
Starting Fund Balance	70,599,998		70,599,998	
Net Change	4,636,709		851,803	
Ending Fund Balance	75,236,707		71,451,801	



Budget by Organization Report

Through 05/31/17

Prior Fiscal Year Activity Included

Classification	2017 Budget	May Transactions	YTD 2017	2016 Actual
Fund 705 - POLICE PENSION FUND				
REVENUE				
Property Taxes	9,912,200	-	-	-
Other Taxes	325,000	-	-	-
Interfund Transfers	57,000	-	-	-
Other Revenue	1,650,000	216,692	5,726,305	16,286,867
Interest Income	6,500,000	-	59	2,713,348
REVENUE TOTALS	18,444,200	216,692	5,726,364	19,000,215
EXPENSE				
Salary and Benefits	11,817,000	938,897	4,672,746	11,094,711
Services and Supplies	-	-	-	-
Debt Service	-	-	-	-
Miscellaneous	-	-	-	272,795
EXPENSE TOTALS	11,817,000	938,897	4,672,746	11,367,506
Fund 705 - POLICE PENSION FUND Totals				
REVENUE TOTALS	18,444,200	216,692	5,726,364	19,000,215
EXPENSE TOTALS	11,817,000	938,897	4,672,746	11,367,506
Fund 705 - POLICE PENSION FUND Totals	6,627,200	(722,205)	1,053,618	7,632,708
Starting Fund Balance	106,191,545		106,191,545	
Net Change	6,627,200		1,053,618	
Ending Fund Balance	112,818,745		107,245,163	