



Memorandum

To: Wally Bobkiewicz, City Manager

From: Hitesh Desai, CFO/City Treasurer
Kate Lewis-Lakin, Budget Coordinator

Subject: Second Quarter Financial Report (June 2019)

Date: July 25, 2019

Please find attached the unaudited financial statements as of June 30, 2019. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

June 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	60,376,084	57,302,706	3,073,378	16,913,780	10,547,554
175 GENERAL ASSISTANCE FUND	531,417	583,823	(52,405)	549,288	549,288
176 HEALTH AND HUMAN SERVICES	414,271	439,860	(25,589)	(11,945)	39,668
180 GOOD NEIGHBOR FUND	1,002,860	407,800	595,060	599,662	599,662
185 LIBRARY FUND	4,081,726	3,501,469	580,257	2,083,412	2,083,317
186 LIBRARY DEBT SERVICE FUND	175,000	85,438	89,562	94,143	94,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,470,103	423,163	1,391,712	1,391,712
200 MOTOR FUEL TAX FUND	949,406	493,540	455,866	2,491,920	2,330,139
205 EMERGENCY TELEPHONE (E911) FUND	614,385	529,939	84,445	846,510	603,849
210 SPECIAL SERVICE AREA (SSA) #4	197,722	262,500	(64,778)	(291,614)	(291,614)
215 CDBG FUND	82,531	326,745	(244,214)	(180,861)	(180,861)
220 CDBG LOAN FUND	89,221	56	89,165	262,359	262,359
235 NEIGHBORHOOD IMPROVEMENT	455	72	383	171,457	171,457
240 HOME FUND	87,231	94,962	(7,730)	(406)	(406)
250 AFFORDABLE HOUSING FUND	315,284	110,801	204,483	1,569,637	1,668,292
320 DEBT SERVICE FUND	7,996,963	2,565,072	5,431,890	5,849,871	5,925,739
330 HOWARD-RIDGE TIF FUND	372,407	177,386	195,021	2,411,883	2,414,152
335 WEST EVANSTON TIF FUND	125,914	274,753	(148,838)	471,542	471,542
340 DEMPSTER-DODGE TIF FUND	75,324	35,435	39,889	94,732	94,732
345 CHICAGO-MAIN TIF	127,883	50,305	77,578	251,487	251,487
350 SPECIAL SERVICE AREA (SSA) #6	123,936	-	123,936	127,035	127,035
415 CAPITAL IMPROVEMENTS FUND	9,408,592	3,165,296	6,243,296	20,141,544	21,510,731
416 CROWN CONSTRUCTION FUND	22,970,736	4,357,424	18,613,312	36,138,847	35,123,238
420 SPECIAL ASSESSMENT FUND	389,975	148,361	241,614	2,862,403	2,861,740
505 PARKING SYSTEM FUND	4,748,454	4,822,962	(74,508)	3,034,847	3,034,245
510 WATER FUND	16,974,679	11,575,643	5,399,037	10,899,779	8,983,536
515 SEWER FUND	6,613,409	5,790,936	822,473	5,212,533	3,363,154
520 SOLID WASTE FUND	2,553,676	2,361,628	192,048	(911,966)	(1,187,374)
600 FLEET SERVICES FUND	1,482,334	1,495,694	(13,361)	217,855	(825,366)
601 EQUIPMENT REPLACEMENT FUND	671,385	818,547	(147,162)	864,136	686,827
605 INSURANCE FUND	9,528,402	12,198,870	(2,670,468)	(11,464,315)	(7,145,115)
Grand Total	154,974,927	115,448,127	39,526,800	102,691,267	95,558,862

Included above are ending fund and cash balances as of June 30, 2019. 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.

A cash and investment report through June 30, 2019 is included as an attachment to this memo.

As of June 30, 2019, all 2018 actual numbers include audit findings. Fund balances have also been updated to reflect audited 2018 ending fund balances.

General Fund

The attached financials show General Fund revenues at 52.1% of budget and expenses at 50.2% of budget, compared to a 6-month target of 50%. Revenues are above target in a number of areas. Licenses, Permits and Fees appears above target due to building permit revenue, and Charges for Services is high due to recreation fees paid at the beginning of summer. As of May 31, 53.3% of property tax revenue has been received, with no additional receipts in June. The second installment tax bills have been sent, with a due date of August 1.

Expenses are above target of 50% in some departments. Police and Fire show expenses at 51.8% and 54.8% of budget, respectively. This is partially due to pension fund transfers shown as expenses in the Police and Fire Departments. As shown in the table below, more than 50% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expense around 51% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	\$38,737,094	\$20,081,500	51.8%
Pension Fund Transfer	\$10,462,704	\$5,798,749	55.4%
Expenses without Transfer	\$28,274,390	\$14,282,751	50.5%
Fire Department			
Total Expenses	\$24,379,850	\$13,356,846	54.8%
Pension Fund Transfer	\$8,344,947	\$5,036,017	60.3%
Expenses without Transfer	\$16,034,903	\$8,320,829	51.9%

Overtime in Police and Fire are trending higher than target of 50% of budget, as shown in table below.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	\$1,606,236	\$959,106	\$721,719	75.2%
Fire	\$1,007,263	\$759,956	\$715,824	94.2%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of June 30, \$184,059 had been received in reimbursements for overtime and special details on a budget of \$400,000. Based on outstanding invoices and upcoming events, the department expects to receive \$600,000 in reimbursements for overtime by year end, exceeding the budgeted revenue by at least \$200,000. This fall, Northwestern University will reimburse the City for the Police presence within Ryan Field and on the streets around the stadium.

The Fire Department has expended most of its budget for overtime due to multiple vacancies and medical leaves, coupled with daily minimum staffing requirements. Through June 30, the department had spent 48% of budget in Regular Pay, a savings of over \$270,000. The department has filled a few of those vacancies as of July, and hopes that overtime will slow down in the second half of the year. Revenue of \$57,278 in overtime reimbursements has also been received to offset some costs.

Multiple snow events in the first quarter of 2019 also contributed to high overtime spending in Police, Fire, and the Public Works Agency (PWA). Based on past years' trends, staff predicts that poor weather in November and December could put snow-related expenses \$300,000 over budget. Staff will continue to monitor these expenses closely as well as opportunities for savings in other areas.

Enterprise Funds

Parking fund revenues through June 30, 2019 are below target. Parking revenue tends to be higher in the summer months and during Northwestern football season. Revenue collected each month has increased since January and is expected to continue to increase through the summer months. Expenses also remain below target.

Through June 30, 2019, the Water Fund appears low on revenue and expenses. This is because the budget includes multiple large capital projects, with IEPA loan funding budgeted in Other Revenue and expenses budgeted in Capital Outlay.

The Water Fund revenues reflect payment from the Village of Skokie at the rate of \$0.78 per 1000 gallons against the billed rate of \$2.06 per 1000 gallons. This issue is currently being challenged in the court.

Through June 30, 2019, the Sewer Fund also appears low on expenses due to capital project budgets that will be spent later in the summer. These projects are also primarily funded through IEPA loan financing, budgeted as Other Revenue.

Through June 30, 2019, the Solid Waste Fund has a negative fund balance of \$911,966 and a negative cash balance of \$1,187,374. The Solid Waste Fund has received 50% of budgeted property tax revenue for the year.

Other Funds

Through June 30, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$291,614.

Through June 30, 2019, the CDBG Fund has higher monthly and year-to-date expenses than revenues. This is due to a delay in reimbursements from state and federal government agencies. As of June 30, 2019 the fund has a negative fund and cash balance of \$180,861.

Through June 30, 2019, the Capital Fund is showing a fund balance of \$20,141,544 and a cash balance of \$21,510,731. The fund continues to spend down balances from the 2018B General Obligation Bonds received in August 2018, and has begun spending from the 2019B bond proceeds that were received in June.

Through June 30, 2019, the Crown Construction fund is showing fund balance of \$36,138,847 and cash balance of \$35,123,238. A donation of \$5 million from Friends of the Robert Crown Center was received in May, and proceeds from the 2019A bonds were received in June. The fund continues to spend down balances from the 2018A General Obligation Bond proceeds received in August 2018.

Through June 30, 2019, the Insurance Fund is showing a negative fund balance of \$11,464,315 and a negative cash balance of \$7,145,115. The fund had high expenses in the first quarter from legal fees and settlements. 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 June 30, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



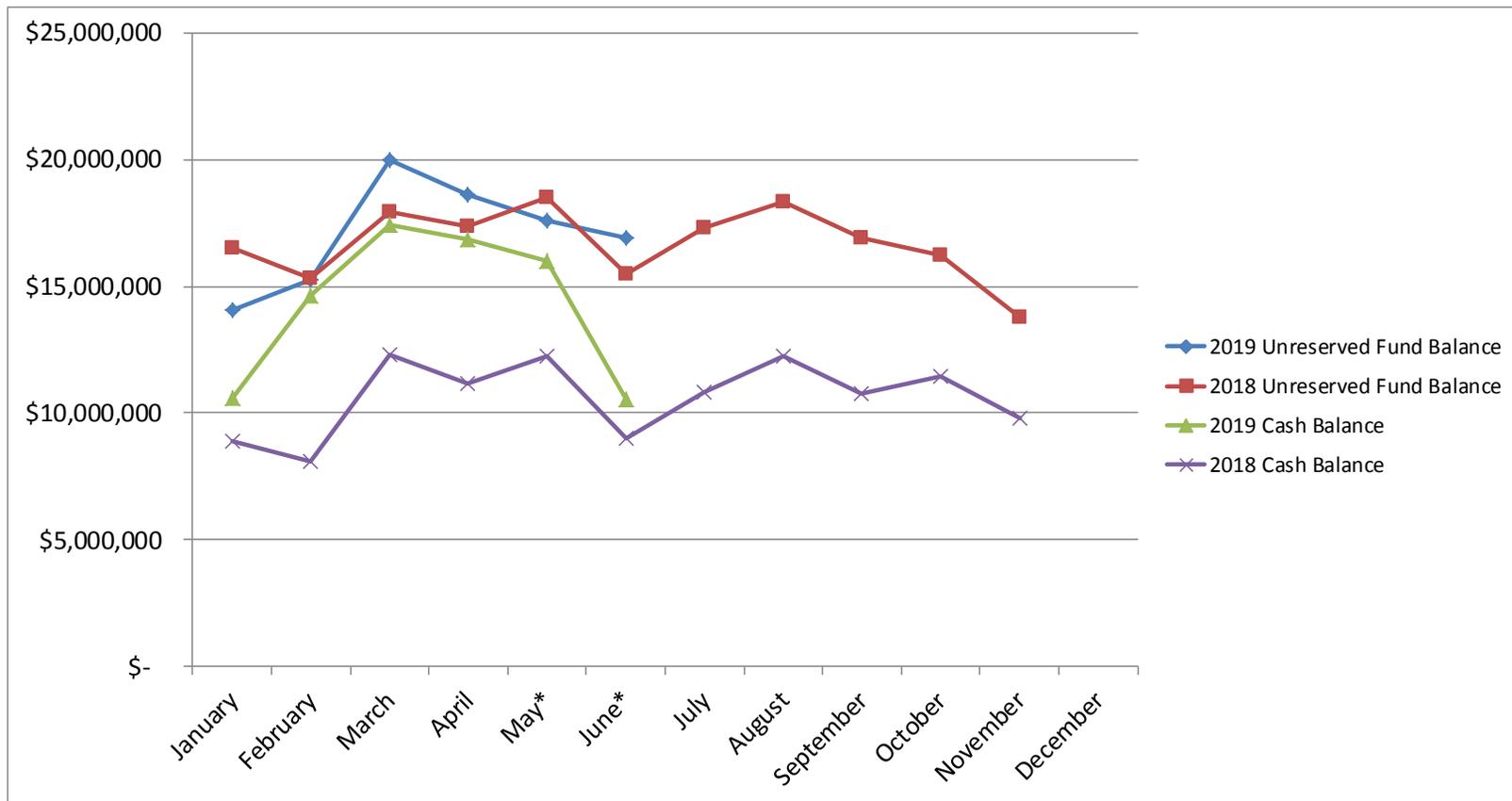
Hitesh Desai, Treasurer

Attachments:

Second Quarter 2019 Cash and Investment Report

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,248,569	\$ 19,960,779	\$ 18,594,617	\$ 17,601,206	\$ 16,913,780
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253	\$ 17,384,626	\$ 18,479,429	\$ 15,488,721
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201	\$ 16,013,733	\$ 10,547,544
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339	\$ 12,226,888	\$ 9,006,016



*May 2019 includes 3 payrolls. In 2018, June and December had 3 payrolls. November 2019 will also have 3 payrolls.

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955		16,012,252	53.3%
Other Taxes	52,673,637	53,671,300	4,222,460	26,617,020	49.6%
Licenses, Permits and Fees	9,165,957	7,651,400	454,038	4,450,855	58.2%
Charges for Services	10,396,458	8,900,909	781,161	5,444,759	61.2%
Fines and Forfeitures	3,765,058	4,700,500	496,745	2,269,659	48.3%
Interest Income	94,681	55,100	12,910	91,691	166.4%
Intergovernmental Revenue	1,466,926	994,303	79,571	775,155	78.0%
Other Revenue	1,948,636	988,300	66,449	306,186	31.0%
Interfund Transfers	8,133,142	8,877,103	734,751	4,408,506	49.7%
Revenue Total	115,832,848	115,886,870	6,848,085	60,376,084	52.1%
Expenses					
13 CITY COUNCIL	547,350	528,173	38,189	279,636	52.9%
14 CITY CLERK	217,987	180,704	27,866	117,024	64.8%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	573,215	3,556,436	44.5%
17 LAW	688,728	646,183	52,822	341,833	52.9%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	817,007	4,520,641	47.7%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	322,757	1,521,639	43.7%
22 POLICE	39,403,536	38,737,094	2,154,035	20,081,500	51.8%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,363,339	13,356,846	54.8%
24 HEALTH	3,187,980	3,190,606	241,767	1,440,917	45.2%
30 PARKS, REC. AND COMMUNIT	12,901,743	12,297,508	1,240,353	5,206,244	42.3%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	956,314	6,879,991	52.0%
Expenses Total	115,416,584	114,153,372	7,787,662	57,302,706	50.2%
Net	416,264	1,733,498	(939,577)	3,073,377	
Beginning Fund Balance	13,424,138	13,840,402		13,840,402	Fund Balance %
Ending Fund Balance	13,840,402	15,573,900		16,913,779	14.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 50%
Revenue					
Licenses, Permits and Fees	2,798		75	1,105	100.0%
Charges for Services	6,299,952	10,343,855	778,916	4,559,259	44.1%
Interest Income	109,598	20,000	15,918	65,289	326.4%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	13,956	122,801	60.8%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	808,865	4,748,454	44.9%
Expenses					
Salary and Benefits	1,886,080	1,996,976	137,162	859,414	43.0%
Services and Supplies	3,887,706	3,546,775	133,952	1,393,368	39.3%
Insurance and Other Chargeback:	319,648	333,969	27,831	166,984	50.0%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000	-	-	0.0%
Capital Outlay	81,227	3,510,000	309,869	769,709	21.9%
Interfund Transfers	1,440,417	3,512,807	263,567	1,581,404	45.0%
Debt Service	97,498	34,354	549	549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	872,930	4,822,962	36.4%
Net	(802,896)	(2,684,006)	808,865	(74,508)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		3,034,847	22.9%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,506,742	8,347,070	36.9%
Interest Income	255,928	40,000	55,974	291,301	728.3%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,180	37,141	74.3%
Other Revenue	235,772	23,194,160	5,954,651	8,299,167	35.8%
Revenue Total	15,949,380	45,899,689	7,523,547	16,974,679	37.0%
Expenses					
Salary and Benefits	5,804,716	5,533,772	425,796	2,772,625	50.1%
Services and Supplies	3,183,368	6,231,350	350,060	1,426,870	22.9%
Insurance and Other Chargebacks	470,397	489,481	40,790	246,645	50.4%
Capital Outlay	22,219	30,345,500	599,239	4,596,416	15.1%
Debt Service	819,926	2,081,841	430,235	565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	1,966,157	50.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	2,173,812	11,575,643	23.8%
Net	(615,417)	(2,757,568)	5,349,734	5,399,037	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,899,779	22.4%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 50%
Revenue					
Charges for Services	11,919,244	10,483,885	1,079,829	5,529,400	52.7%
Interest Income	56,455	5,000	6,083	52,257	1045.1%
Other Revenue	3,002	3,104,000	1,031,752	1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	2,117,664	6,613,409	48.7%
Expenses					
Salary and Benefits	1,400,023	1,354,512	100,479	653,204	48.2%
Services and Supplies	301,786	304,500	92,217	436,400	143.3%
Insurance and Other Chargeback:	269,988	282,083	23,507	141,041	50.0%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636		2,068	0.0%
Interfund Transfers	991,677	1,773,532	1,064,461	1,386,766	78.2%
Debt Service	959,123	6,148,475	415,354	3,169,847	51.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	1,696,017	5,790,936	39.2%
Net	4,628,687	(1,162,353)	421,647	822,473	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		5,212,533	35.3%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 50%
Revenue					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	276,744	1,894,695	44.7%
Other Revenue	124,222	138,000	3,713	69,760	50.6%
Interfund Transfers	705,967	150,000	12,500	75,000	50.0%
Licenses, Permits and Fees	286,662	486,000	855	104,221	21.4%
Revenue Total	5,199,044	5,833,270	293,812	2,553,676	43.8%
Expenses					
Salary and Benefits	1,075,012	1,076,209	81,846	514,834	47.8%
Services and Supplies	3,432,094	3,601,076	321,161	1,643,360	45.6%
Insurance and Other Chargeback:	1,520	-		898	100.0%
Miscellaneous	5,288	7,500		8,550	114.0%
Capital Outlay	14,013	386,650	4,047	32,442	8.4%
Interfund Transfers	322,362	322,362	26,864	161,181	50.0%
Debt Service	1,280	22,745	363	363	1.6%
Expenses Total	4,851,568	5,416,542	434,281	2,361,628	43.6%
Net	347,476	416,728	(140,469)	192,048	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(911,966)	-16.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955		16,012,252	53.3%
Other Taxes	52,673,637	53,671,300	4,222,460	26,617,020	49.6%
Licenses, Permits and Fees	9,165,957	7,651,400	454,038	4,450,855	58.2%
Charges for Services	10,396,458	8,900,909	781,161	5,444,759	61.2%
Fines and Forfeitures	3,765,058	4,700,500	496,745	2,269,659	48.3%
Interest Income	94,681	55,100	12,910	91,691	166.4%
Intergovernmental Revenue	1,466,926	994,303	79,571	775,155	78.0%
Other Revenue	1,948,636	988,300	66,449	306,186	31.0%
Interfund Transfers	8,133,142	8,877,103	734,751	4,408,506	49.7%
Revenue Total	115,832,848	115,886,870	6,848,085	60,376,084	52.1%
Expenses					
13 CITY COUNCIL	547,350	528,173	38,189	279,636	52.9%
14 CITY CLERK	217,987	180,704	27,866	117,024	64.8%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	573,215	3,556,436	44.5%
17 LAW	688,728	646,183	52,822	341,833	52.9%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	817,007	4,520,641	47.7%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	322,757	1,521,639	43.7%
22 POLICE	39,403,536	38,737,094	2,154,035	20,081,500	51.8%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,363,339	13,356,846	54.8%
24 HEALTH	3,187,980	3,190,606	241,767	1,440,917	45.2%
30 PARKS, REC. AND COMMUNIT'	12,901,743	12,297,508	1,240,353	5,206,244	42.3%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	956,314	6,879,991	52.0%
Expenses Total	115,416,584	114,153,372	7,787,662	57,302,706	50.2%
Net	416,264	1,733,498	(939,577)	3,073,377	
Beginning Fund Balance	13,424,138	13,840,402		13,840,402	Fund Balance %
Ending Fund Balance	13,840,402	15,573,900		16,913,779	14.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
175 GENERAL ASSISTANCE FUND					
Revenue					
Property Taxes	913,827	925,000	17	506,137	54.7%
Interest Income	10,174	1,000	1,604	8,431	843.1%
Other Revenue	14,724	27,500	8,418	16,849	61.3%
Revenue Total	938,725	953,500	10,038	531,417	55.7%
Expenses					
Salary and Benefits	398,809	407,294	28,514	190,500	46.8%
Services and Supplies	578,513	859,482	69,592	392,351	45.6%
Miscellaneous	4,209	7,000	244	972	13.9%
Expenses Total	981,531	1,273,776	98,350	583,823	45.8%
Net	(42,806)	(320,276)	(88,312)	(52,405)	
Beginning Fund Balance	644,500	601,694		601,694	Fund Balance %
Ending Fund Balance	601,694	281,418		549,289	43.1%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
176 HEALTH AND HUMAN SERVICES					
Revenue					
Interest Income	247	-		35	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	414,236	50.0%
Revenue Total	851,311	828,471	69,039	414,271	50.0%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	12,960	47,977	6.5%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizati	759,214	81,098	171,133	391,883	483.2%
Expenses Total	826,851	817,471	184,093	439,860	53.8%
Net	24,460	11,000	(115,054)	(25,589)	
Beginning Fund Balance	(10,515)	13,945		13,945	Fund Balance %
Ending Fund Balance	13,945	24,945		(11,644)	-1.4%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
180 GOOD NEIGHBOR FUND					
Revenue					
Interest Income	2,718	2,000	353	2,860	143.0%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	353	1,002,860	100.1%
Expenses					
Services and Supplies	-	-	35	455	100.0%
Miscellaneous		370,000		92,345	25.0%
Interfund Transfers	1,000,000	630,000	52,500	315,000	50.0%
Expenses Total	1,000,000	1,000,000	52,535	407,800	40.8%
Net	2,718	2,000	(52,182)	595,060	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		599,662	60.0%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
185 LIBRARY FUND					
Revenue					
Property Taxes	6,597,472	6,810,000		3,665,950	53.8%
Interest Income	48,821	10,000	11,483	53,179	531.8%
Other Revenue	230,333	383,500	10,713	175,350	45.7%
Interfund Transfers	280,380	345,771	12,500	75,000	21.7%
Charges for Services	332	-	26	208	100.0%
Fines and Forfeitures	110,721	85,000	7,924	45,233	53.2%
Intergovernmental Revenue	163,324	123,000	1,283	25,422	20.7%
Library Revenue	220,981	188,000	4,791	41,384	22.0%
Revenue Total	7,652,365	7,945,271	48,720	4,081,726	51.4%
Expenses					
Salary and Benefits	4,994,357	5,161,176	413,201	2,521,262	48.9%
Services and Supplies	1,829,028	2,230,488	163,785	796,312	35.7%
Miscellaneous		-		-	0.0%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	30,648	183,890	50.0%
Expenses Total	7,191,513	7,771,945	607,634	3,501,469	45.1%
Net	460,851	173,326	(558,914)	580,257	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		2,083,412	26.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
186 LIBRARY DEBT SERVICE FUND					
Revenue					
Property Taxes	333,896	353,437		175,000	49.5%
Other Revenue	-			-	0.0%
Revenue Total	333,896	353,437		175,000	49.5%
Expenses					
Services and Supplies	-			-	0.0%
Interfund Transfers	-			-	0.0%
Debt Service	333,404	353,437	85,438	85,438	24.2%
Expenses Total	333,404	353,437	85,438	85,438	24.2%
Net	492	-	(85,438)	89,562	
Beginning Fund Balance	4,090	4,582		4,582	Fund Balance %
Ending Fund Balance	4,582	4,582		94,144	26.6%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
187 LIBRARY CAPITAL IMPROVEMENT FD					
Revenue					
Other Revenue	2,157,728	1,835,000	1,893,266	1,893,266	103.2%
Revenue Total	2,157,728	1,835,000	1,893,266	1,893,266	103.2%
Expenses					
Services and Supplies	30,700		15,625	15,625	100.0%
Interfund Transfers	1,250,000	1,250,000	1,250,000	1,250,000	100.0%
Capital Outlay	190,247	585,000	-	204,478	35.0%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	1,265,625	1,470,103	80.1%
Net	660,150	-	627,640	423,163	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		1,391,712	75.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
200 MOTOR FUEL TAX FUND					
Revenue					
Interest Income	47,035	12,000	5,734	22,521	187.7%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	151,094	926,885	48.5%
Revenue Total	2,120,315	1,922,000	156,828	949,406	49.4%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	491,448	50.0%
Capital Outlay	-	1,206,000		2,092	0.2%
Expenses Total	2,457,990	2,188,897	81,908	493,540	22.5%
Net	(337,675)	(266,897)	74,920	455,866	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	Fund Balance %
Ending Fund Balance	2,036,054	1,769,157		2,491,920	113.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
205 EMERGENCY TELEPHONE (E911) FUND					
Revenue					
Interest Income	13,504	7,000	1,665	10,782	154.0%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	126,539	603,603	46.0%
Revenue Total	1,492,975	1,319,800	128,204	614,385	46.6%
Expenses					
Salary and Benefits	602,282	613,825	47,006	304,223	49.6%
Services and Supplies	210,642	290,400	105,267	177,105	61.0%
Interfund Transfers	73,366	74,034	6,170	37,017	50.0%
Capital Outlay	9,167	25,000	2	2,480	9.9%
Insurance and Other Chargebacks	17,448	18,230	1,519	9,114	50.0%
Expenses Total	912,905	1,021,489	159,963	529,939	51.9%
Net	580,069	298,311	(31,759)	84,445	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		846,510	82.9%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 50%
Revenue					
Interest Income	25			37	100.0%
Property Taxes	341,934	525,000		197,686	37.7%
Revenue Total	341,959	525,000		197,722	37.7%
Expenses					
Services and Supplies	370,000	525,000	131,250	262,500	50.0%
Expenses Total	370,000	525,000	131,250	262,500	50.0%
Net	(28,041)	-	(131,250)	(64,778)	
Beginning Fund Balance	(198,795)	(226,836)		(226,836)	Fund Balance %
Ending Fund Balance	(226,836)	(226,836)		(291,614)	-55.5%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
215 CDBG FUND					
Revenue					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	10,465	82,234	3.1%
Revenue Total	1,525,452	2,631,080	10,465	82,531	3.1%
Expenses					
Salary and Benefits	447,460	509,100	31,730	209,022	41.1%
Services and Supplies	5,032	447,700	5	1,514	0.3%
Miscellaneous	154,443	971,410		9,046	0.9%
Interfund Transfers	21,050	634,640	775	4,648	0.7%
Capital Outlay	443,440			62,204	100.0%
Community Sponsored Organizati	161,448	50,000	10,465	20,030	40.1%
Insurance and Other Chargebacks	293,332	18,230	1,519	20,281	111.3%
Expenses Total	1,526,206	2,631,080	44,493	326,745	12.4%
Net	(754)	-	(34,028)	(244,214)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		(180,861)	-6.9%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
220 CDBG LOAN FUND					
Revenue					
Interest Income	5,087	-	625	3,943	100.0%
Other Revenue	114,531	250,000	2,387	85,278	34.1%
Revenue Total	119,618	250,000	3,013	89,221	35.7%
Expenses					
Services and Supplies	190,484	250,000		56	0.0%
Insurance and Other Chargebacks	8,552			-	0.0%
Expenses Total	199,035	250,000		56	0.0%
Net	(79,418)	-	3,013	89,165	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		262,359	104.9%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
235 NEIGHBORHOOD IMPROVEMENT					
Revenue					
Interest Income	1,066	-	60	455	100.0%
Revenue Total	1,066	-	60	455	100.0%
Expenses					
Services and Supplies	163	-	6	72	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	6	72	0.1%
Net	903	(100,000)	55	383	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,457	171.5%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
240 HOME FUND					
Revenue					
Interest Income	5,451	-	3	80	100.0%
Other Revenue	27,477	-	4,439	15,724	100.0%
Intergovernmental Revenue	300,423	741,269	22,738	71,427	9.6%
Revenue Total	333,351	741,269	27,180	87,231	11.8%
Expenses					
Salary and Benefits	36,173	33,375	1,685	15,111	45.3%
Services and Supplies	301,124	696,500	22,743	79,114	11.4%
Miscellaneous	-	500	-	290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	447	4.1%
Expenses Total	335,304	741,269	24,503	94,962	12.8%
Net	(1,953)	-	2,677	(7,730)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		(406)	-0.1%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
250 AFFORDABLE HOUSING FUND					
Revenue					
Interest Income	14,449	4,500	3,043	12,334	274.1%
Other Revenue	134,417	2,530,600	833	272,950	10.8%
Other Taxes	58,700	80,000	10,000	30,000	37.5%
Revenue Total	207,566	2,615,100	13,876	315,284	12.1%
Expenses					
Salary and Benefits	82,955	136,697	9,697	64,915	47.5%
Services and Supplies	126,852	818,500	10,880	24,855	3.0%
Miscellaneous	43,387	52,500	1,801	14,543	27.7%
Insurance and Other Chargebacks	47,755			-	0.0%
Community Sponsored Organizati	18,006	20,000		3,854	19.3%
Capital Outlay			400	2,634	100.0%
Expenses Total	318,955	1,027,697	22,778	110,801	10.8%
Net	(111,389)	1,587,403	(8,902)	204,483	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	2,952,558		1,569,638	152.7%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
320 DEBT SERVICE FUND					
Revenue					
Property Taxes	10,520,453	10,879,993		5,895,214	54.2%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	327,229	1,963,374	42.0%
Interest Income	159,322	1,500	21,820	99,461	6630.7%
Intergovernmental Revenue	86,624	87,457	7,288	43,728	50.0%
Revenue Total	22,010,168	15,645,694	356,337	7,996,963	51.1%
Expenses					
Services and Supplies	63,225	120,000	7	42	0.0%
Debt Service	21,770,744	14,647,219	2,565,030	2,565,030	17.5%
Expenses Total	21,833,969	14,767,219	2,565,037	2,565,072	17.4%
Net	176,199	878,475	(2,208,699)	5,431,890	
Beginning Fund Balance	241,782	417,981		417,981	Fund Balance %
Ending Fund Balance	417,981	1,296,456		5,849,871	39.6%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
330 HOWARD-RIDGE TIF FUND					
Revenue					
Property Taxes	622,345	655,000		346,849	53.0%
Interest Income	120	400		-	0.0%
Other Revenue	3,530,261	5,366	6,269	25,558	476.3%
Revenue Total	4,152,727	660,766	6,269	372,407	56.4%
Expenses					
Services and Supplies	490,957	400,000		941	0.2%
Interfund Transfers	105,319	346,225	28,852	173,112	50.0%
Capital Outlay	1,585,566			2,438	100.0%
Debt Service	1,401	-	102	896	100.0%
Expenses Total	2,183,243	746,225	28,954	177,386	23.8%
Net	1,969,484	(85,459)	(22,684)	195,021	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,411,883	323.2%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
335 WEST EVANSTON TIF FUND					
Revenue					
Property Taxes	217,949	220,000		118,739	54.0%
Interest Income	12,403	4,000		1,006	25.1%
Other Revenue	11,311	11,000	1,028	6,170	56.1%
Revenue Total	241,663	235,000	1,028	125,914	53.6%
Expenses					
Services and Supplies	6,831			-	0.0%
Interfund Transfers	30,000	30,000	2,500	15,000	50.0%
Debt Service	17,218	613,000	1,042	259,753	42.4%
Expenses Total	54,049	643,000	3,542	274,753	42.7%
Net	187,614	(408,000)	(2,514)	(148,838)	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		471,542	73.3%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
340 DEMPSTER-DODGE TIF FUND					
Revenue					
Property Taxes	136,927	275,000		75,310	27.4%
Interest Income	10			15	100.0%
Revenue Total	136,937	275,000		75,324	27.4%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	74,104	70,870	5,906	35,435	50.0%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	35,435	50.0%
Net	60,852	204,130	(5,906)	39,889	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		94,732	133.7%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
345 CHICAGO-MAIN TIF					
Revenue					
Property Taxes	222,235	225,000		127,851	56.8%
Interest Income	23	-		32	100.0%
Revenue Total	222,258	225,000		127,883	56.8%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	107,561	100,610	8,384	50,305	50.0%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,384	50,305	50.0%
Net	112,716	124,390	(8,384)	77,578	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		251,487	250.0%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 50%
Revenue					
Interest Income	34	500	-	0	0.0%
Property Taxes	222,944	221,000	-	123,936	56.1%
Revenue Total	222,978	221,500	-	123,936	56.0%
Expenses					
Services and Supplies	222,086	221,500	-	-	0.0%
Expenses Total	222,086	221,500	-	-	0.0%
Net	892	-	-	123,936	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		127,035	57.4%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
415 CAPITAL IMPROVEMENTS FUND					
Revenue					
Other Revenue	10,274,896	9,000,000	9,271,293	9,271,293	103.0%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	17,958	125,394	100.0%
Intergovernmental Revenue	206,797	3,970,000		-	0.0%
Charges for Services	59,572	-	11,615	11,905	100.0%
Revenue Total	19,000,412	13,685,000	9,300,866	9,408,592	68.8%
Expenses					
Salary and Benefits	650,911	648,393	50,354	332,746	51.3%
Services and Supplies	1,473,875	-	345,169	844,975	100.0%
Capital Outlay	10,942,274	13,612,156	721,449	1,987,574	14.6%
Interfund Transfers	793,576			-	0.0%
Expenses Total	13,860,636	14,260,549	1,116,972	3,165,296	22.2%
Net	5,139,776	(575,549)	8,183,894	6,243,296	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	Fund Balance %
Ending Fund Balance	13,898,248	13,322,699		20,141,544	141.2%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
416 CROWN CONSTRUCTION FUND					
Revenue					
Other Revenue	25,652,394	17,605,498	15,478,206	20,482,046	116.3%
Interest Income	159,657	50,000	46,214	238,691	477.4%
Intergovernmental Revenue	1,250,000	1,250,000	1,250,000	1,250,000	100.0%
Interfund Transfers			1,000,000	1,000,000	100.0%
Revenue Total	27,062,051	18,905,498	17,774,420	22,970,736	121.5%
Expenses					
Services and Supplies	2,007,340	-	132,002	390,103	100.0%
Capital Outlay	7,753,657	23,670,000	870	3,967,321	16.8%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	132,872	4,357,424	18.4%
Net	16,984,674	(4,764,502)	17,641,548	18,613,312	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		36,138,847	152.7%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
420 SPECIAL ASSESSMENT FUND					
Revenue					
Other Revenue	277,004	250,000	257,938	257,938	103.2%
Special Assessment	183,472	180,167	2,716	104,927	58.2%
Interest Income	55,067	38,000	5,938	27,110	71.3%
Revenue Total	515,543	468,167	266,593	389,975	83.3%
Expenses					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	2,134	2,159	100.0%
Interfund Transfers	513,427	286,955	23,913	143,478	50.0%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	26,047	148,361	15.8%
Net	(376,911)	(468,788)	240,546	241,614	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,862,403	305.5%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
505 PARKING SYSTEM FUND					
Revenue					
Licenses, Permits and Fees	2,798		75	1,105	100.0%
Charges for Services	6,299,952	10,343,855	778,916	4,559,259	44.1%
Interest Income	109,598	20,000	15,918	65,289	326.4%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	13,956	122,801	60.8%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	808,865	4,748,454	44.9%
Expenses					
Salary and Benefits	1,886,080	1,996,976	137,162	859,414	43.0%
Services and Supplies	3,887,706	3,546,775	133,952	1,393,368	39.3%
Insurance and Other Chargebacks	319,648	333,969	27,831	166,984	50.0%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000	-	-	0.0%
Capital Outlay	81,227	3,510,000	309,869	769,709	21.9%
Interfund Transfers	1,440,417	3,512,807	263,567	1,581,404	45.0%
Debt Service	97,498	34,354	549	549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	872,930	4,822,962	36.4%
Net	(802,896)	(2,684,006)	808,865	(74,508)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		3,034,847	22.9%

510-513 WATER FUND	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
Revenue					
Charges for Services	15,223,033	22,615,529	1,506,742	8,347,070	36.9%
Interest Income	255,928	40,000	55,974	291,301	728.3%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,180	37,141	74.3%
Other Revenue	235,772	23,194,160	5,954,651	8,299,167	35.8%
Revenue Total	15,949,380	45,899,689	7,523,547	16,974,679	37.0%
Expenses					
Salary and Benefits	5,804,716	5,533,772	425,796	2,772,625	50.1%
Services and Supplies	3,183,368	6,231,350	350,060	1,426,870	22.9%
Insurance and Other Chargebacks	470,397	489,481	40,790	246,645	50.4%
Capital Outlay	22,219	30,345,500	599,239	4,596,416	15.1%
Debt Service	819,926	2,081,841	430,235	565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	1,966,157	50.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	2,173,812	11,575,643	23.8%
Net	(615,417)	(2,757,568)	5,349,734	5,399,037	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,899,779	22.4%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
515 SEWER FUND					
Revenue					
Charges for Services	11,919,244	10,483,885	1,079,829	5,529,400	52.7%
Interest Income	56,455	5,000	6,083	52,257	1045.1%
Other Revenue	3,002	3,104,000	1,031,752	1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	2,117,664	6,613,409	48.7%
Expenses					
Salary and Benefits	1,400,023	1,354,512	100,479	653,204	48.2%
Services and Supplies	301,786	304,500	92,217	436,400	143.3%
Insurance and Other Chargebacks	269,988	282,083	23,507	141,041	50.0%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636		2,068	0.0%
Interfund Transfers	991,677	1,773,532	1,064,461	1,386,766	78.2%
Debt Service	959,123	6,148,475	415,354	3,169,847	51.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	1,696,017	5,790,936	39.2%
Net	4,628,687	(1,162,353)	421,647	822,473	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		5,212,533	35.3%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
520 SOLID WASTE FUND					
Revenue					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	276,744	1,894,695	44.7%
Other Revenue	124,222	138,000	3,713	69,760	50.6%
Interfund Transfers	705,967	150,000	12,500	75,000	50.0%
Licenses, Permits and Fees	286,662	486,000	855	104,221	21.4%
Revenue Total	5,199,044	5,833,270	293,812	2,553,676	43.8%
Expenses					
Salary and Benefits	1,075,012	1,076,209	81,846	514,834	47.8%
Services and Supplies	3,432,094	3,601,076	321,161	1,643,360	45.6%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500		8,550	114.0%
Capital Outlay	14,013	386,650	4,047	32,442	8.4%
Interfund Transfers	322,362	322,362	26,864	161,181	50.0%
Debt Service	1,280	22,745	363	363	1.6%
Expenses Total	4,851,568	5,416,542	434,281	2,361,628	43.6%
Net	347,476	416,728	(140,469)	192,048	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(911,966)	-16.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
600 FLEET SERVICES FUND					
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	1,475,208	50.0%
Other Revenue	18,765	81,781	2,393	7,126	8.7%
Interest Income	24	1,000	-	-	0.0%
Revenue Total	3,007,429	3,033,196	248,261	1,482,334	48.9%
Expenses					
Salary and Benefits	1,117,721	1,117,701	81,909	532,321	47.6%
Services and Supplies	1,956,650	2,030,057	153,385	931,597	45.9%
Miscellaneous	118	-	-	-	0.0%
Interfund Transfers	33,442	35,114	2,926	17,557	50.0%
Insurance and Other Chargebacks	868	-	1,736	11,282	100.0%
Contingencies	-	450	-	76	16.9%
Capital Outlay	-	-	2,862	2,862	100.0%
Expenses Total	3,108,799	3,183,322	242,819	1,495,694	47.0%
Net	(101,370)	(150,126)	5,442	(13,361)	
Beginning Fund Balance	332,601	231,216		231,231	Fund Balance %
Ending Fund Balance	231,231	81,090		217,870	6.8%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
601 EQUIPMENT REPLACEMENT FUND					
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	654,867	50.0%
Interest Income	5,037	-	53	1,758	100.0%
Other Revenue	(74,225)	210,217	-	14,760	7.0%
Revenue Total	1,265,543	1,519,949	109,197	671,385	44.2%
Expenses					
Services and Supplies	40,745	75,000	5	35,958	47.9%
Capital Outlay	41,579	1,547,977	112,919	782,589	50.6%
Depreciation Expense	1,695,533	-	-	-	0.0%
Expenses Total	1,777,856	1,622,977	112,924	818,547	50.4%
Net	(512,313)	(103,028)	(3,726)	(147,162)	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	Fund Balance %
Ending Fund Balance	1,011,298	908,270		864,136	53.2%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
605 INSURANCE FUND					
Revenue					
Other Revenue	10,447,722	10,391,176	782,747	5,077,623	48.9%
Charges for Services	167,917			-	0.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	374,016	2,935,120	48.0%
Workers Compensation and Liabil	2,087,381	3,026,943	253,654	1,515,659	50.1%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,410,417	9,528,402	48.6%
Expenses					
Salary and Benefits	577,318	630,531	42,024	252,652	40.1%
Services and Supplies	6,414,377	2,420,448	167,438	3,883,141	160.4%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,555,375	8,058,020	50.7%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	5,057	50.0%
Expenses Total	22,786,573	18,962,870	1,765,680	12,198,870	64.3%
Net	(4,455,342)	629,412	(355,263)	(2,670,468)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(11,464,315)	-60.5%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
700 FIRE PENSION FUND					
Revenue					
Other Revenue	3,825,767	9,068,084	75,226	9,349,736	103.1%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		164,066	6.6%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	75,226	9,513,802	80.2%
Expenses					
Salary and Benefits	9,256,585	9,333,500	797,351	4,790,564	51.3%
Miscellaneous	91,737	-		18,518	100.0%
Expenses Total	9,348,322	9,333,500	797,351	4,809,082	51.5%
Net	(3,291,959)	2,534,584	(722,125)	4,704,720	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		80,485,838	862.3%

	2018 Actual	2019 Budget	June 2019	YTD 2019	% YTD to Budget Target = 50%
705 POLICE PENSION FUND					
Revenue					
Interest Income	2,971,614	3,000,000	333,714	1,452,794	48.4%
Other Revenue	4,442,478	15,946,808	5,641,028	20,837,136	130.7%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	5,974,742	22,289,930	115.7%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,060,420	6,273,477	49.8%
Miscellaneous	292,132	275,000	44,288	135,258	49.2%
Expenses Total	12,288,703	12,876,500	1,104,708	6,408,735	49.8%
Net	(4,874,611)	6,395,308	4,870,034	15,881,195	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	Fund Balance %
Ending Fund Balance	116,755,057	123,150,365		132,636,252	1030.1%