



Memorandum

To: Wally Bobkiewicz, City Manager

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

Subject: July 2019 Monthly Financial Report

Date: August 27, 2019

Please find attached the unaudited financial statements as of July 31, 2019. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

July 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	74,243,695	68,694,430	5,549,265	19,181,628	13,286,786
175 GENERAL ASSISTANCE FUND	695,130	684,968	10,162	611,856	611,856
176 HEALTH AND HUMAN SERVICES	495,022	441,156	53,866	67,511	67,511
180 GOOD NEIGHBOR FUND	1,003,068	461,824	541,244	545,846	545,846
185 LIBRARY FUND	5,451,053	4,185,842	1,265,211	2,768,365	2,768,270
186 LIBRARY DEBT SERVICE FUND	175,000	85,438	89,562	94,143	94,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,504,933	388,333	1,356,882	1,356,882
200 MOTOR FUEL TAX FUND	1,092,393	575,449	516,945	2,552,999	2,391,218
205 EMERGENCY TELEPHONE (E911) FUND	735,469	588,989	146,480	908,545	665,884
210 SPECIAL SERVICE AREA (SSA) #4	328,247	262,500	65,747	(161,089)	(161,089)
215 CDBG FUND	95,719	537,566	(441,847)	(378,494)	(378,494)
220 CDBG LOAN FUND	91,822	56	91,766	264,959	264,959
235 NEIGHBORHOOD IMPROVEMENT	505	78	428	171,501	171,501
240 HOME FUND	87,234	106,176	(18,942)	(11,618)	(11,618)
250 AFFORDABLE HOUSING FUND	350,141	130,377	219,764	1,584,918	1,683,573
320 DEBT SERVICE FUND	10,294,234	2,565,046	7,729,188	8,147,169	8,258,537
330 HOWARD-RIDGE TIF FUND	437,134	218,465	218,669	2,435,531	2,417,169
335 WEST EVANSTON TIF FUND	501,897	378,710	123,187	743,567	737,316
340 DEMPSTER-DODGE TIF FUND	124,016	41,342	82,674	137,517	136,314
345 CHICAGO-MAIN TIF	592,215	58,694	533,521	707,430	701,424
350 SPECIAL SERVICE AREA (SSA) #6	164,722	1	164,721	167,820	166,412
415 CAPITAL IMPROVEMENTS FUND	9,673,052	4,383,504	5,289,548	19,187,796	20,556,983
416 CROWN CONSTRUCTION FUND	23,041,878	9,949,586	13,092,292	30,617,827	29,602,218
420 SPECIAL ASSESSMENT FUND	415,916	172,817	243,099	2,863,888	2,863,225
505 PARKING SYSTEM FUND	5,681,936	5,850,759	(168,823)	2,940,532	3,079,384
510 WATER FUND	18,498,658	13,499,708	4,998,950	10,499,692	8,826,251
515 SEWER FUND	7,155,382	6,562,692	592,690	4,982,750	3,695,266
520 SOLID WASTE FUND	2,982,236	2,815,080	167,156	(936,858)	(1,293,558)
600 FLEET SERVICES FUND	1,731,440	1,736,997	(5,556)	225,660	(817,562)
601 EQUIPMENT REPLACEMENT FUND	780,663	927,348	(146,685)	864,613	687,304
605 INSURANCE FUND	11,170,890	13,681,775	(2,510,885)	(11,304,732)	(6,985,532)
Grand Total	179,984,033	141,102,304	38,881,728	101,838,157	95,988,382

Included above are ending fund and cash balances as of July 31, 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.

As of July 31, 2019, fund balances have been updated to reflect audited 2018 ending fund balances.

General Fund

The attached financials show General Fund revenues at 64.1% of budget and expenses at 60.2% of budget, compared to a 7-month target of 58%. 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 July 31, 75.5% of property tax revenue has been received. Second installment bills were due on August 1, causing high receipts in July.

Expenses are above target of 58% in some departments. Police and Fire show expenses at 62.1% and 66.1% 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, nearly 75% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expense around 58% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	\$38,737,094	\$24,062,641	62.1%
Pension Fund Transfer	\$10,462,704	\$7,709,275	73.7%
Expenses without Transfer	\$28,274,390	\$16,353,366	57.8%
Fire Department			
Total Expenses	\$24,379,850	\$16,110,353	66.1%
Pension Fund Transfer	\$8,344,947	\$6,502,232	77.9%
Expenses without Transfer	\$16,034,903	\$9,608,121	59.9%

Overtime in Police and Fire are trending high, as shown in the table below.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	\$1,606,236	\$959,106	\$843,153	87.9%
Fire	\$1,007,263	\$759,956	\$834,516	109.8%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of July 31, \$220,518 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 its budget for overtime due to multiple vacancies and medical leaves, coupled with daily minimum staffing requirements. Through July 31, the department had spent 56% of budget in Regular Pay, a savings of \$220,000. The department has recently filled some of those vacancies, and hopes that overtime spending will slow down as the year continues. Revenue of \$58,559 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 July 31, 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 during the summer. Expenses also remain below target.

Through July 31, 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 July 31, 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 July 31, 2019, the Solid Waste Fund has a negative fund balance of \$1,616,654 and a negative cash balance of \$1,293,558. The Solid Waste Fund has received 50% of budgeted property tax revenue for the year, with the remainder to be received in August.

Other Funds

Through July 31, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$161,089.

Through July 31, 2019, the CDBG Fund has higher monthly and year-to-date expenses than revenues. This is due to a delay in reimbursements from government agencies. As of July 31, 2019 the fund has a negative fund and cash balance of \$378,494.

Through July 31, 2019, the Capital Improvements Fund is showing a fund balance of \$19,187,796 and a cash balance of \$20,556,983. 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 received in June 2019.

Through July 31, 2019, the Crown Construction fund is showing fund balance of \$30,617,827 and cash balance of \$29,602,218. A donation of \$5 million from Friends of the Robert Crown Center was received in May 2019, and proceeds from the 2019A bonds were received in June. The fund continues to spend down balances from General Obligation Bond proceeds.

Through July 31, 2019, the Insurance Fund is showing a negative fund balance of \$11,304,732 and a negative cash balance of \$6,985,532. 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

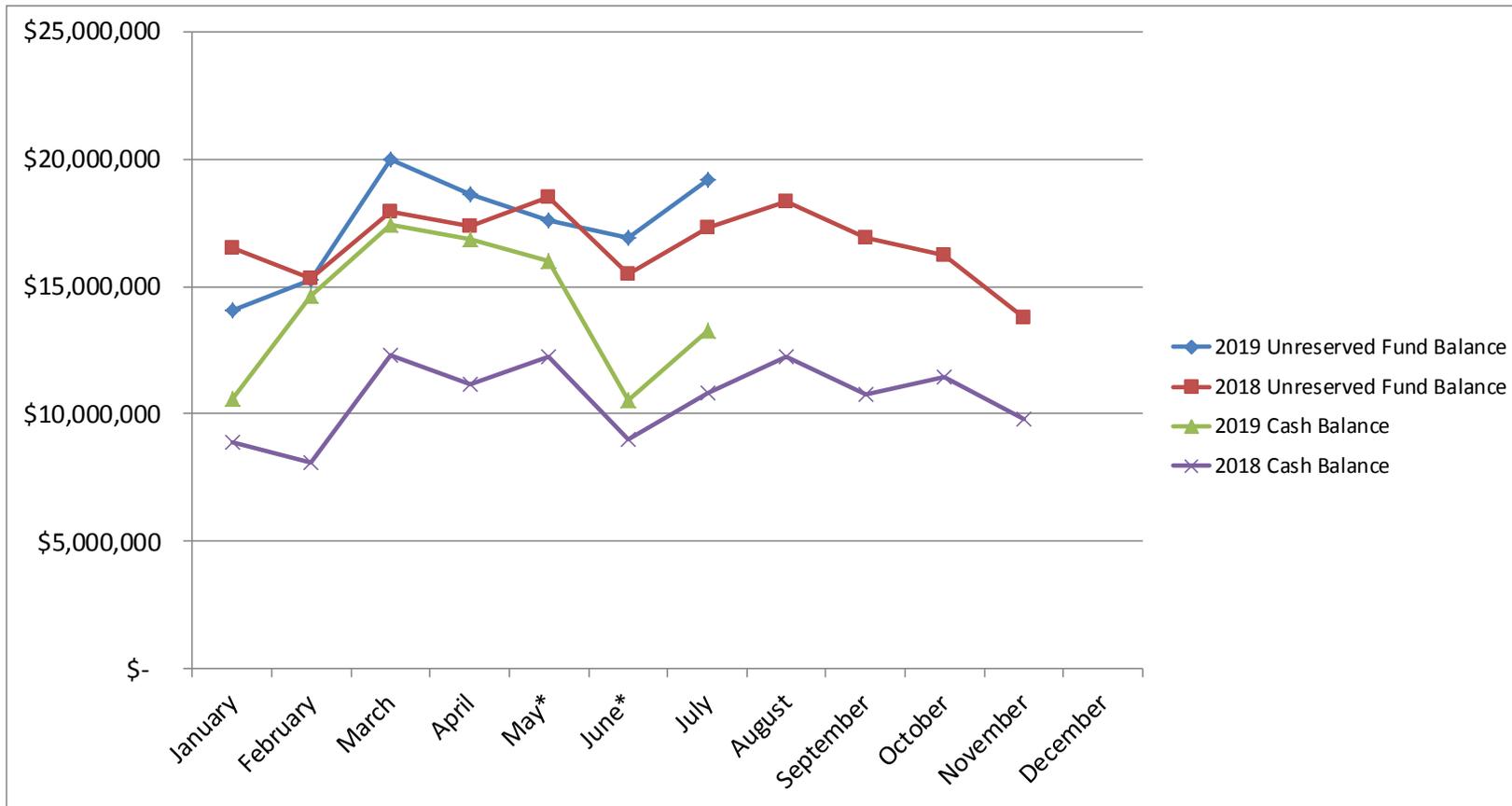
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the July 31, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*	July
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,248,569	\$ 19,960,779	\$ 18,594,617	\$ 17,601,206	\$ 16,913,780	\$ 19,181,628
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253	\$ 17,384,626	\$ 18,479,429	\$ 15,488,721	\$ 17,279,434
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201	\$ 16,013,733	\$ 10,547,544	\$ 13,286,786
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339	\$ 12,226,888	\$ 9,006,016	\$ 10,816,697



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

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget Target = 58%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	6,574,698	22,586,950	75.2%
Other Taxes	52,673,637	53,671,300	4,424,641	31,041,661	57.8%
Licenses, Permits and Fees	9,165,957	7,651,400	641,414	5,092,269	66.6%
Charges for Services	10,396,458	8,900,909	665,694	6,110,453	68.6%
Fines and Forfeitures	3,765,058	4,700,500	434,806	2,704,466	57.5%
Interest Income	94,681	55,100	14,742	106,433	193.2%
Intergovernmental Revenue	1,466,926	994,303	127,842	902,997	90.8%
Other Revenue	1,948,636	988,300	68,615	555,210	56.2%
Interfund Transfers	8,133,142	8,877,103	734,751	5,143,258	57.9%
Revenue Total	115,832,848	115,886,870	13,687,203	74,243,695	64.1%
Expenses					
13 CITY COUNCIL	547,350	528,173	37,471	318,131	60.2%
14 CITY CLERK	217,987	180,704	24,667	141,692	78.4%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	660,726	4,216,137	52.7%
17 LAW	688,728	646,183	44,284	386,117	59.8%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	808,584	5,329,225	56.2%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	210,692	1,732,976	49.8%
22 POLICE	39,403,536	38,737,094	3,981,142	24,062,641	62.1%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	2,753,507	16,110,353	66.1%
24 HEALTH	3,187,980	3,190,606	244,698	1,685,614	52.8%
30 PARKS, REC. AND COMMUNITY SER'	12,901,743	12,297,508	1,631,433	6,837,677	55.6%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	993,876	7,873,867	59.5%
Expenses Total	115,416,584	114,153,372	11,391,079	68,694,430	60.2%
Net	416,264	1,733,498	2,296,124	5,549,265	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	Fund Balance %
Ending Fund Balance	13,632,363	15,365,861		19,181,628	16.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 58%
Revenue					
Licenses, Permits and Fees	2,798		300	1,405	100.0%
Charges for Services	6,299,952	10,343,855	903,986	5,463,244	52.8%
Interest Income	109,598	20,000	10,499	75,788	378.9%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	18,697	141,498	70.0%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	933,482	5,681,936	53.8%
Expenses					
Salary and Benefits	1,886,080	1,996,976	141,347	1,000,761	50.1%
Services and Supplies	3,887,706	3,546,775	343,944	1,863,455	52.5%
Insurance and Other Chargebacks	319,648	333,969	27,831	194,815	58.3%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	124,965	894,674	25.5%
Interfund Transfers	1,440,417	3,512,807	263,567	1,844,971	52.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	901,655	5,850,759	44.2%
Net	(802,896)	(2,684,006)	933,482	(168,823)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,940,532	22.2%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget Target = 58%
510-513 WATER FUND					
☐ Revenue					
Charges for Services	15,223,033	22,615,529	1,428,872	9,775,945	43.2%
Interest Income	255,928	40,000	94,657	385,958	964.9%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	(200)	36,941	73.9%
Other Revenue	235,772	23,194,160	646	8,299,814	35.8%
Revenue Total	15,949,380	45,899,689	1,523,975	18,498,658	40.3%
☐ Expenses					
Salary and Benefits	5,804,716	5,533,772	440,929	3,213,555	58.1%
Services and Supplies	3,183,368	6,231,350	427,030	1,853,900	29.8%
Insurance and Other Chargebacks	470,397	489,481	40,790	287,436	58.7%
Capital Outlay	22,219	30,345,500	687,623	5,284,038	17.4%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,293,849	58.3%
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	1,924,065	13,499,708	27.7%
Net	(615,417)	(2,757,568)	(400,090)	4,998,950	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,499,692	21.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 58%
Revenue					
Charges for Services	11,919,244	10,483,885	570,534	6,099,934	58.2%
Interest Income	56,455	5,000	(28,561)	23,695	473.9%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	541,973	7,155,382	52.6%
Expenses					
Salary and Benefits	1,400,023	1,354,512	100,978	754,182	55.7%
Services and Supplies	301,786	304,500	142,021	578,421	190.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	164,548	58.3%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	256,544	258,612	5.3%
Interfund Transfers	991,677	1,773,532	64,461	1,451,227	81.8%
Debt Service	959,123	6,148,475	184,245	3,354,092	54.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	771,756	6,562,692	44.5%
Net	4,628,687	(1,162,353)	(229,783)	592,690	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		4,982,750	33.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 58%
Revenue					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	390,036	2,284,731	53.9%
Other Revenue	124,222	138,000	3,266	73,026	52.9%
Interfund Transfers	705,967	150,000	12,500	87,500	58.3%
Licenses, Permits and Fees	286,662	486,000	22,758	126,979	26.1%
Revenue Total	5,199,044	5,833,270	428,560	2,982,236	51.1%
Expenses					
Salary and Benefits	1,075,012	1,076,209	96,550	611,384	56.8%
Services and Supplies	3,432,094	3,601,076	320,910	1,964,271	54.5%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	687	9,237	123.2%
Capital Outlay	14,013	386,650	8,441	40,882	10.6%
Interfund Transfers	322,362	322,362	26,864	188,045	58.3%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	453,452	2,815,080	52.0%
Net	347,476	416,728	(24,892)	167,156	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(936,858)	-17.3%

Process Status

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget Target = 58%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	6,574,698	22,586,950	75.2%
Other Taxes	52,673,637	53,671,300	4,424,641	31,041,661	57.8%
Licenses, Permits and Fees	9,165,957	7,651,400	641,414	5,092,269	66.6%
Charges for Services	10,396,458	8,900,909	665,694	6,110,453	68.6%
Fines and Forfeitures	3,765,058	4,700,500	434,806	2,704,466	57.5%
Interest Income	94,681	55,100	14,742	106,433	193.2%
Intergovernmental Revenue	1,466,926	994,303	127,842	902,997	90.8%
Other Revenue	1,948,636	988,300	68,615	555,210	56.2%
Interfund Transfers	8,133,142	8,877,103	734,751	5,143,258	57.9%
Revenue Total	115,832,848	115,886,870	13,687,203	74,243,695	64.1%
Expenses					
13 CITY COUNCIL	547,350	528,173	37,471	318,131	60.2%
14 CITY CLERK	217,987	180,704	24,667	141,692	78.4%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	660,726	4,216,137	52.7%
17 LAW	688,728	646,183	44,284	386,117	59.8%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	808,584	5,329,225	56.2%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	210,692	1,732,976	49.8%
22 POLICE	39,403,536	38,737,094	3,981,142	24,062,641	62.1%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	2,753,507	16,110,353	66.1%
24 HEALTH	3,187,980	3,190,606	244,698	1,685,614	52.8%
30 PARKS, REC. AND COMMUNITY SERV	12,901,743	12,297,508	1,631,433	6,837,677	55.6%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	993,876	7,873,867	59.5%
Expenses Total	115,416,584	114,153,372	11,391,079	68,694,430	60.2%
Net	416,264	1,733,498	2,296,124	5,549,265	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	Fund Balance %
Ending Fund Balance	13,632,363	15,365,861		19,181,628	16.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 58%
Revenue					
Property Taxes	913,827	925,000	159,800	665,937	72.0%
Interest Income	10,174	1,000	1,437	9,868	986.8%
Other Revenue	14,724	27,500	2,475	19,324	70.3%
Revenue Total	938,725	953,500	163,712	695,130	72.9%
Expenses					
Salary and Benefits	398,809	407,294	27,684	218,184	53.6%
Services and Supplies	578,513	859,482	69,350	461,701	53.7%
Miscellaneous	4,209	7,000	4,111	5,083	72.6%
Expenses Total	981,531	1,273,776	101,145	684,968	53.8%
Net	(42,806)	(320,276)	62,567	10,162	
Beginning Fund Balance	644,500	601,694		601,694	Fund Balance %
Ending Fund Balance	601,694	281,418		611,856	48.0%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
176 HEALTH AND HUMAN SERVICES					Target = 58%
Revenue					
Interest Income	247	-	44	80	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	483,275	58.3%
Intergovernmental Revenue			11,668	11,668	100.0%
Revenue Total	851,311	828,471	80,751	495,022	59.8%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	5	47,982	6.5%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	1,291	393,174	484.8%
Expenses Total	826,851	817,471	1,296	441,156	54.0%
Net	24,460	11,000	79,456	53,866	
Beginning Fund Balance	(10,515)	13,945		13,945	Fund Balance %
Ending Fund Balance	13,945	24,945		67,811	83.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 58%
Revenue					
Interest Income	2,718	2,000	208	3,068	153.4%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	208	1,003,068	100.1%
Expenses					
Services and Supplies	-	-	24	479	100.0%
Miscellaneous		370,000	1,500	93,845	25.4%
Interfund Transfers	1,000,000	630,000	52,500	367,500	58.3%
Expenses Total	1,000,000	1,000,000	54,024	461,824	46.2%
Net	2,718	2,000	(53,816)	541,244	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		545,846	54.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
185 LIBRARY FUND					
Revenue					Target = 58%
Property Taxes	6,597,472	6,810,000	1,296,481	4,962,431	72.9%
Interest Income	48,821	10,000	10,874	64,053	640.5%
Other Revenue	230,333	383,500	12,325	187,675	48.9%
Interfund Transfers	280,380	345,771	12,500	87,500	25.3%
Charges for Services	332	-	46	254	100.0%
Fines and Forfeitures	110,721	85,000	8,425	53,658	63.1%
Intergovernmental Revenue	163,324	123,000	3,354	28,776	23.4%
Library Revenue	220,981	188,000	25,322	66,706	35.5%
Revenue Total	7,652,365	7,945,271	1,369,327	5,451,053	68.6%
Expenses					
Salary and Benefits	4,994,357	5,161,176	387,639	2,908,900	56.4%
Services and Supplies	1,829,028	2,230,488	254,419	1,050,731	47.1%
Miscellaneous		-		-	0.0%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	42,316	226,207	61.5%
Expenses Total	7,191,513	7,771,945	684,374	4,185,842	53.9%
Net	460,851	173,326	684,954	1,265,211	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		2,768,366	35.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 58%
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	24.2%
Expenses Total	333,404	353,437		85,438	24.2%
Net	492	-	-	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	July 2019	YTD 2019	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 58%
Revenue					
Other Revenue	2,157,728	1,835,000		1,893,266	103.2%
Revenue Total	2,157,728	1,835,000		1,893,266	103.2%
Expenses					
Services and Supplies	30,700		3,951	19,576	100.0%
Interfund Transfers	1,250,000	1,250,000		1,250,000	100.0%
Capital Outlay	190,247	585,000	30,879	235,357	40.2%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	34,830	1,504,933	82.0%
Net	660,150	-	(34,830)	388,333	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		1,356,882	73.9%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
200 MOTOR FUEL TAX FUND					
Revenue					Target = 58%
Interest Income	47,035	12,000	5,244	27,765	231.4%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	137,743	1,064,628	55.7%
Revenue Total	2,120,315	1,922,000	142,987	1,092,393	56.8%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	573,357	58.3%
Capital Outlay	-	1,206,000	-	2,092	0.2%
Expenses Total	2,457,990	2,188,897	81,908	575,449	26.3%
Net	(337,675)	(266,897)	61,079	516,945	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	Fund Balance %
Ending Fund Balance	2,036,054	1,769,157		2,552,999	116.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 58%
Revenue					
Interest Income	13,504	7,000	2,808	13,589	194.1%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	118,277	721,880	55.0%
Revenue Total	1,492,975	1,319,800	121,085	735,469	55.7%
Expenses					
Salary and Benefits	602,282	613,825	47,292	351,515	57.3%
Services and Supplies	210,642	290,400	4,069	181,174	62.4%
Interfund Transfers	73,366	74,034	6,170	43,187	58.3%
Capital Outlay	9,167	25,000		2,480	9.9%
Insurance and Other Chargebacks	17,448	18,230	1,519	10,634	58.3%
Expenses Total	912,905	1,021,489	59,050	588,989	57.7%
Net	580,069	298,311	62,035	146,480	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		908,545	88.9%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 58%
Revenue					
Interest Income	25		0	37	100.0%
Property Taxes	341,934	525,000	130,525	328,210	62.5%
Revenue Total	341,959	525,000	130,525	328,247	62.5%
Expenses					
Services and Supplies	370,000	525,000		262,500	50.0%
Expenses Total	370,000	525,000		262,500	50.0%
Net	(28,041)	-	130,525	65,747	
Beginning Fund Balance	(198,795)	(226,836)		(226,836)	Fund Balance %
Ending Fund Balance	(226,836)	(226,836)		(161,089)	-30.7%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
215 CDBG FUND					
Revenue					Target = 58%
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	13,189	95,422	3.6%
Revenue Total	1,525,452	2,631,080	13,189	95,719	3.6%
Expenses					
Salary and Benefits	447,460	509,100	31,972	240,994	47.3%
Services and Supplies	5,032	447,700	31	1,545	0.3%
Miscellaneous	154,443	971,410	6	9,052	0.9%
Interfund Transfers	21,050	634,640	775	5,423	0.9%
Capital Outlay	443,440		13,189	75,392	100.0%
Community Sponsored Organizations	161,448	50,000		20,030	40.1%
Insurance and Other Chargebacks	293,332	18,230	1,519	185,130	1015.5%
Expenses Total	1,526,206	2,631,080	47,492	537,566	20.4%
Net	(754)	-	(34,303)	(441,847)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		(378,494)	-14.4%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
220 CDBG LOAN FUND					Target = 58%
Revenue					
Interest Income	5,087	-	614	4,557	100.0%
Other Revenue	114,531	250,000	1,986	87,265	34.9%
Revenue Total	119,618	250,000	2,601	91,822	36.7%
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)	-	2,601	91,766	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		264,960	106.0%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 58%
Revenue					
Interest Income	1,066	-	51	505	100.0%
Revenue Total	1,066	-	51	505	100.0%
Expenses					
Services and Supplies	163	-	6	78	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	6	78	0.1%
Net	903	(100,000)	45	428	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,502	171.5%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
240 HOME FUND					
Revenue					Target = 58%
Interest Income	5,451	-	2	83	100.0%
Other Revenue	27,477	-		15,724	100.0%
Intergovernmental Revenue	300,423	741,269		71,427	9.6%
Revenue Total	333,351	741,269	2	87,234	11.8%
Expenses					
Salary and Benefits	36,173	33,375	1,637	16,748	50.2%
Services and Supplies	301,124	696,500	5	79,119	11.4%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	10,019	92.0%
Expenses Total	335,304	741,269	1,716	106,176	14.3%
Net	(1,953)	-	(1,714)	(18,942)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		(11,618)	-1.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
250 AFFORDABLE HOUSING FUND					
Revenue					Target = 58%
Interest Income	14,449	4,500	3,607	15,940	354.2%
Other Revenue	134,417	2,530,600	31,250	304,200	12.0%
Other Taxes	58,700	80,000		30,000	37.5%
Revenue Total	207,566	2,615,100	34,857	350,141	13.4%
Expenses					
Salary and Benefits	82,955	136,697	9,677	74,593	54.6%
Services and Supplies	126,852	818,500	5	24,860	3.0%
Miscellaneous	43,387	52,500		14,543	27.7%
Insurance and Other Chargebacks	47,755			6,937	100.0%
Community Sponsored Organizations	18,006	20,000	2,957	6,811	34.1%
Capital Outlay				2,634	100.0%
Expenses Total	318,955	1,027,697	12,639	130,377	12.7%
Net	(111,389)	1,587,403	22,218	219,764	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	2,952,558		1,584,919	154.2%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
320 DEBT SERVICE FUND					Target = 58%
Revenue					
Property Taxes	10,520,453	10,879,993	1,982,039	7,877,253	72.4%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	327,229	2,290,604	49.0%
Interest Income	159,322	1,500	(19,284)	80,177	5345.1%
Intergovernmental Revenue	86,624	87,457	7,288	51,016	58.3%
Revenue Total	22,010,168	15,645,694	2,297,272	10,294,234	65.8%
Expenses					
Services and Supplies	63,225	120,000	(26)	16	0.0%
Debt Service	21,770,744	14,647,219		2,565,030	17.5%
Expenses Total	21,833,969	14,767,219	(26)	2,565,046	17.4%
Net	176,199	878,475	2,297,298	7,729,188	
Beginning Fund Balance	241,782	417,981		417,981	Fund Balance %
Ending Fund Balance	417,981	1,296,456		8,147,169	55.2%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 58%
Revenue					
Property Taxes	622,345	655,000	40,129	386,978	59.1%
Interest Income	120	400	20,650	20,650	5162.5%
Other Revenue	3,530,261	5,366	3,947	29,506	549.9%
Revenue Total	4,152,727	660,766	64,727	437,134	66.2%
Expenses					
Services and Supplies	490,957	400,000	12,133	13,074	3.3%
Interfund Transfers	105,319	346,225	28,852	201,965	58.3%
Capital Outlay	1,585,566			2,438	100.0%
Debt Service	1,401	-	93	989	100.0%
Expenses Total	2,183,243	746,225	41,078	218,465	29.3%
Net	1,969,484	(85,459)	23,649	218,669	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,435,531	326.4%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 58%
Revenue					
Property Taxes	217,949	220,000	368,693	487,432	221.6%
Interest Income	12,403	4,000	6,262	7,267	181.7%
Other Revenue	11,311	11,000	1,028	7,198	65.4%
Revenue Total	241,663	235,000	375,983	501,897	213.6%
Expenses					
Services and Supplies	6,831		506	506	100.0%
Interfund Transfers	30,000	30,000	2,500	17,500	58.3%
Debt Service	17,218	613,000	100,952	360,704	58.8%
Expenses Total	54,049	643,000	103,957	378,710	58.9%
Net	187,614	(408,000)	272,025	123,187	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		743,567	115.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 58%
Revenue					
Property Taxes	136,927	275,000	47,488	122,797	44.7%
Interest Income	10		1,204	1,219	100.0%
Revenue Total	136,937	275,000	48,692	124,016	45.1%
Expenses					
Services and Supplies	1,981		1	1	100.0%
Interfund Transfers	74,104	70,870	5,906	41,341	58.3%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,907	41,342	58.3%
Net	60,852	204,130	42,785	82,674	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		137,517	194.0%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
345 CHICAGO-MAIN TIF					
Revenue					Target = 58%
Property Taxes	222,235	225,000	458,321	586,172	260.5%
Interest Income	23	-	6,011	6,043	100.0%
Revenue Total	222,258	225,000	464,332	592,215	263.2%
Expenses					
Services and Supplies	1,981		5	5	100.0%
Interfund Transfers	107,561	100,610	8,384	58,689	58.3%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,389	58,694	58.3%
Net	112,716	124,390	455,943	533,521	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		707,430	703.1%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 58%
Revenue					
Interest Income	34	500		1,409	281.9%
Property Taxes	222,944	221,000	39,377	163,313	73.9%
Revenue Total	222,978	221,500	39,377	164,722	74.4%
Expenses					
Services and Supplies	222,086	221,500		1	0.0%
Expenses Total	222,086	221,500		1	0.0%
Net	892	-	39,377	164,721	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		167,820	75.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 58%
Revenue					
Other Revenue	10,274,896	9,000,000	7,475	9,278,769	103.1%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	34,386	159,780	100.0%
Intergovernmental Revenue	206,797	3,970,000	160,000	160,000	4.0%
Charges for Services	59,572	-	62,599	74,503	100.0%
Revenue Total	19,000,412	13,685,000	264,460	9,673,052	70.7%
Expenses					
Salary and Benefits	650,911	648,393	50,990	383,737	59.2%
Services and Supplies	1,473,875	-	112,177	957,152	100.0%
Capital Outlay	10,942,274	13,612,156	1,055,042	3,042,616	22.4%
Interfund Transfers	793,576			-	0.0%
Expenses Total	13,860,636	14,260,549	1,218,208	4,383,504	30.7%
Net	5,139,776	(575,549)	(953,748)	5,289,548	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	Fund Balance %
Ending Fund Balance	13,898,248	13,322,699		19,187,796	134.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 58%
Revenue					
Other Revenue	25,652,394	17,605,498		20,482,046	116.3%
Interest Income	159,657	50,000	71,142	309,833	619.7%
Intergovernmental Revenue	1,250,000	1,250,000		1,250,000	100.0%
Interfund Transfers				1,000,000	100.0%
Revenue Total	27,062,051	18,905,498	71,142	23,041,878	121.9%
Expenses					
Services and Supplies	2,007,340	-	104,294	494,396	100.0%
Capital Outlay	7,753,657	23,670,000	5,487,868	9,455,190	39.9%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	5,592,162	9,949,586	42.0%
Net	16,984,674	(4,764,502)	(5,521,020)	13,092,292	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		30,617,827	129.4%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 58%
Revenue					
Other Revenue	277,004	250,000		257,938	103.2%
Special Assessment	183,472	180,167	5,370	110,297	61.2%
Interest Income	55,067	38,000	20,570	47,681	125.5%
Revenue Total	515,543	468,167	25,941	415,916	88.8%
Expenses					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	543	2,702	100.0%
Interfund Transfers	513,427	286,955	23,913	167,390	58.3%
Capital Outlay		650,000	-	-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	24,456	172,817	18.4%
Net	(376,911)	(468,788)	1,485	243,099	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,863,888	305.7%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					
Revenue					Target = 58%
Licenses, Permits and Fees	2,798		300	1,405	100.0%
Charges for Services	6,299,952	10,343,855	903,986	5,463,244	52.8%
Interest Income	109,598	20,000	10,499	75,788	378.9%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	18,697	141,498	70.0%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	933,482	5,681,936	53.8%
Expenses					
Salary and Benefits	1,886,080	1,996,976	141,347	1,000,761	50.1%
Services and Supplies	3,887,706	3,546,775	343,944	1,863,455	52.5%
Insurance and Other Chargebacks	319,648	333,969	27,831	194,815	58.3%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	124,965	894,674	25.5%
Interfund Transfers	1,440,417	3,512,807	263,567	1,844,971	52.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	901,655	5,850,759	44.2%
Net	(802,896)	(2,684,006)	933,482	(168,823)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,940,532	22.2%

510-513 WATER FUND	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget Target = 58%
Revenue					
Charges for Services	15,223,033	22,615,529	1,428,872	9,775,945	43.2%
Interest Income	255,928	40,000	94,657	385,958	964.9%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	(200)	36,941	73.9%
Other Revenue	235,772	23,194,160	646	8,299,814	35.8%
Revenue Total	15,949,380	45,899,689	1,523,975	18,498,658	40.3%
Expenses					
Salary and Benefits	5,804,716	5,533,772	440,929	3,213,555	58.1%
Services and Supplies	3,183,368	6,231,350	427,030	1,853,900	29.8%
Insurance and Other Chargebacks	470,397	489,481	40,790	287,436	58.7%
Capital Outlay	22,219	30,345,500	687,623	5,284,038	17.4%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,293,849	58.3%
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	1,924,065	13,499,708	27.7%
Net	(615,417)	(2,757,568)	(400,090)	4,998,950	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,499,692	21.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					
Revenue					Target = 58%
Charges for Services	11,919,244	10,483,885	570,534	6,099,934	58.2%
Interest Income	56,455	5,000	(28,561)	23,695	473.9%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	541,973	7,155,382	52.6%
Expenses					
Salary and Benefits	1,400,023	1,354,512	100,978	754,182	55.7%
Services and Supplies	301,786	304,500	142,021	578,421	190.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	164,548	58.3%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	256,544	258,612	5.3%
Interfund Transfers	991,677	1,773,532	64,461	1,451,227	81.8%
Debt Service	959,123	6,148,475	184,245	3,354,092	54.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	771,756	6,562,692	44.5%
Net	4,628,687	(1,162,353)	(229,783)	592,690	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		4,982,750	33.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					
Revenue					Target = 58%
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	390,036	2,284,731	53.9%
Other Revenue	124,222	138,000	3,266	73,026	52.9%
Interfund Transfers	705,967	150,000	12,500	87,500	58.3%
Licenses, Permits and Fees	286,662	486,000	22,758	126,979	26.1%
Revenue Total	5,199,044	5,833,270	428,560	2,982,236	51.1%
Expenses					
Salary and Benefits	1,075,012	1,076,209	96,550	611,384	56.8%
Services and Supplies	3,432,094	3,601,076	320,910	1,964,271	54.5%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	687	9,237	123.2%
Capital Outlay	14,013	386,650	8,441	40,882	10.6%
Interfund Transfers	322,362	322,362	26,864	188,045	58.3%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	453,452	2,815,080	52.0%
Net	347,476	416,728	(24,892)	167,156	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(936,858)	-17.3%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
600 FLEET SERVICES FUND					Target = 58%
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	1,721,076	58.3%
Other Revenue	18,765	81,781	3,239	10,364	12.7%
Interest Income	24	1,000		-	0.0%
Revenue Total	3,007,429	3,033,196	249,107	1,731,440	57.1%
Expenses					
Salary and Benefits	1,117,721	1,117,701	81,754	614,074	54.9%
Services and Supplies	1,956,650	2,030,057	154,019	1,085,616	53.5%
Miscellaneous	118			-	0.0%
Interfund Transfers	33,442	35,114	2,926	20,483	58.3%
Insurance and Other Chargebacks	868	-	2,604	13,885	100.0%
Contingencies	-	450		76	16.9%
Capital Outlay				2,862	100.0%
Expenses Total	3,108,799	3,183,322	241,302	1,736,997	54.6%
Net	(101,370)	(150,126)	7,804	(5,556)	
Beginning Fund Balance	332,586	231,216		231,216	Fund Balance %
Ending Fund Balance	231,216	81,090		225,660	7.1%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 58%
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	764,011	58.3%
Interest Income	5,037	-	134	1,893	100.0%
Other Revenue	(74,225)	210,217		14,760	7.0%
Revenue Total	1,265,543	1,519,949	109,279	780,663	51.4%
Expenses					
Services and Supplies	40,745	75,000	16	35,974	48.0%
Capital Outlay	41,579	1,547,977	108,786	891,375	57.6%
Depreciation Expense	1,695,533			-	0.0%
Expenses Total	1,777,856	1,622,977	108,802	927,348	57.1%
Net	(512,313)	(103,028)	477	(146,685)	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	Fund Balance %
Ending Fund Balance	1,011,298	908,270		864,613	53.3%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
605 INSURANCE FUND					
Revenue					Target = 58%
Other Revenue	10,447,722	10,391,176	855,945	5,933,568	57.1%
Charges for Services	167,917		52	52	100.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	535,638	3,470,758	56.7%
Workers Compensation and Liability	2,087,381	3,026,943	250,852	1,766,511	58.4%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,642,488	11,170,890	57.0%
Expenses					
Salary and Benefits	577,318	630,531	45,875	298,527	47.3%
Services and Supplies	6,414,377	2,420,448	(100,217)	3,782,924	156.3%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,536,403	9,594,423	60.3%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	5,900	58.3%
Expenses Total	22,786,573	18,962,870	1,482,904	13,681,775	72.2%
Net	(4,455,342)	629,412	159,583	(2,510,885)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(11,304,732)	-59.6%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
700 FIRE PENSION FUND					Target = 58%
Revenue					
Other Revenue	3,825,767	9,068,084	132,831	14,008,515	154.5%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		854,180	34.2%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	132,831	14,862,695	125.2%
Expenses					
Salary and Benefits	9,256,585	9,333,500	805,608	5,628,530	60.3%
Miscellaneous	91,737	-		94,894	100.0%
Expenses Total	9,348,322	9,333,500	805,608	5,723,424	61.3%
Net	(3,291,959)	2,534,584	(672,777)	9,139,271	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		84,920,389	909.8%

	2018 Actual	2019 Budget	July 2019	YTD 2019	% YTD to Budget
705 POLICE PENSION FUND					Target = 58%
Revenue					
Interest Income	2,971,614	3,000,000		1,452,794	48.4%
Other Revenue	4,442,478	15,946,808	175,354	21,012,490	131.8%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	175,354	22,465,285	116.6%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,037,897	7,311,375	58.0%
Miscellaneous	292,132	275,000		135,258	49.2%
Expenses Total	12,288,703	12,876,500	1,037,897	7,446,632	57.8%
Net	(4,874,611)	6,395,308	(862,543)	15,018,652	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	Fund Balance %
Ending Fund Balance	116,755,057	123,150,365		131,773,709	1023.4%