



Memorandum

To: Erika Storlie, Interim City Manager

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

Subject: August 2019 Monthly Financial Report

Date: October 7, 2019

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

August 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	88,132,794	80,492,733	7,640,062	21,272,425	15,561,077
175 GENERAL ASSISTANCE FUND	924,198	788,312	135,887	737,580	737,580
176 HEALTH AND HUMAN SERVICES	575,729	473,777	101,952	115,597	115,597
180 GOOD NEIGHBOR FUND	1,003,433	516,511	486,922	491,524	491,524
185 LIBRARY FUND	7,175,279	4,711,378	2,463,902	3,967,057	3,966,962
186 LIBRARY DEBT SERVICE FUND	350,000	85,438	264,562	269,143	269,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,505,009	388,256	1,356,806	1,356,806
200 MOTOR FUEL TAX FUND	1,269,247	972,158	297,089	2,333,144	2,171,362
205 EMERGENCY TELEPHONE (E911) FUND	862,353	650,652	211,702	973,767	731,106
210 SPECIAL SERVICE AREA (SSA) #4	446,938	262,500	184,438	(42,398)	(42,398)
215 CDBG FUND	535,173	573,615	(38,441)	24,912	24,912
220 CDBG LOAN FUND	97,426	-	97,426	270,619	270,619
235 NEIGHBORHOOD IMPROVEMENT	610	84	526	171,600	171,600
240 HOME FUND	142,028	144,205	(2,177)	5,147	5,147
250 AFFORDABLE HOUSING FUND	394,284	142,017	252,267	1,617,422	1,716,076
320 DEBT SERVICE FUND	13,160,337	2,565,049	10,595,288	11,013,269	11,089,137
330 HOWARD-RIDGE TIF FUND	735,259	248,511	486,748	2,703,610	2,705,879
335 WEST EVANSTON TIF FUND	710,929	631,210	79,719	700,100	700,100
340 DEMPSTER-DODGE TIF FUND	124,156	47,248	76,908	131,751	131,751
345 CHICAGO-MAIN TIF	606,081	67,079	539,002	712,912	712,912
350 SPECIAL SERVICE AREA (SSA) #6	223,999	1	223,998	227,097	227,097
415 CAPITAL IMPROVEMENTS FUND	9,714,915	5,215,432	4,499,483	18,397,731	19,766,918
416 CROWN CONSTRUCTION FUND	23,098,865	11,969,200	11,129,665	28,655,200	27,639,591
420 SPECIAL ASSESSMENT FUND	437,602	196,746	240,857	2,861,646	2,860,983
505 PARKING SYSTEM FUND	6,696,893	6,760,990	(64,097)	3,045,258	3,169,603
510 WATER FUND	20,937,634	16,004,851	4,932,783	10,433,525	8,876,439
515 SEWER FUND	8,397,688	7,335,181	1,062,506	5,452,566	3,546,715
520 SOLID WASTE FUND	3,699,057	3,266,293	432,764	(671,250)	(943,762)
600 FLEET SERVICES FUND	1,978,300	1,962,545	15,755	246,971	(796,251)
601 EQUIPMENT REPLACEMENT FUND	890,161	1,186,062	(295,901)	715,397	715,397
605 INSURANCE FUND	12,783,318	14,990,734	(2,207,416)	(11,001,264)	(6,682,064)
Grand Total	207,997,954	163,765,520	44,232,434	107,188,862	101,267,558

Included above are ending fund and cash balances as of August 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 August 31, 2019, fund balances have been updated to reflect audited 2018 ending fund balances.

General Fund

The attached financials show General Fund revenues at 76.1% of budget and expenses at 70.5% of budget, compared to an 8-month target of 67%. Revenues are above target in a number of areas. As of August 31, 98% of property tax revenue has been received, as second installment bills were due on August 1. Licenses, Permits and Fees is above target due to building permit revenue, and Charges for Services is high due to recreation fees paid during the summer months.

Expenses are above target of 67% in some departments. Police and Fire show expenses at 73.9% and 77.9% 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, 97% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expense around 67% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	\$38,737,094	\$28,608,650	73.9%
Pension Fund Transfer	\$10,462,704	\$10,244,195	97.9%
Expenses without Transfer	\$28,274,390	\$18,364,455	65.0%
Fire Department			
Total Expenses	\$24,379,850	\$18,986,004	77.9%
Pension Fund Transfer	\$8,344,947	\$8,100,549	97.1%
Expenses without Transfer	\$16,034,903	\$10,885,455	67.9%

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	\$913,992	95.3%
Fire	\$1,007,263	\$759,956	\$934,856	123.0%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of August 31, \$301,491 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 August 31, the department had spent 63.5% 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 \$68,562 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 August 31, 2019 are below target. Parking revenue tends to be higher in the fall months and during Northwestern football season. Revenue collected each month has increased since January and is expected to continue to increase more during the fall. Expenses also remain well below target, due to the delay of some capital projects to 2020.

Through August 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. This fund is expected to end the year under budget in both revenue and expenses due to the delay of some capital expenses to 2020.

The Water Fund revenues reflect payment from the Village of Skokie at the rate of \$0.81 per 1000 gallons against the billed rate of \$2.06 per 1000 gallons. This issue is currently being challenged in the court.

Through August 31, 2019, the Sewer Fund also appears low on expenses due to capital project budgets that will have spending continuing into the fall. These projects are also primarily funded through IEPA loan financing, budgeted as Other Revenue.

Through August 31, 2019, the Solid Waste Fund has a negative fund balance of \$671,250 and a negative cash balance of \$943,762. The Solid Waste Fund has received 100% of budgeted property tax revenue for the year.

Other Funds

Through August 31, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$42,398.

Through August 31, 2019, the CDBG Fund shows a positive fund and cash balance of \$24,912. This is thanks to receiving multiple months of owed reimbursements.

Through August 31, 2019, the Capital Improvements Fund is showing a fund balance of \$18,397,731 and a cash balance of \$19,766,918. The fund continues to spend down 2019B bond proceeds received in June 2019.

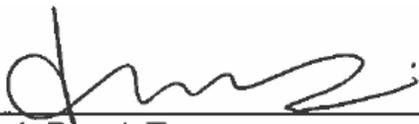
Through August 31, 2019, the Crown Construction fund is showing fund balance of \$28,655,200 and cash balance of \$27,639,591. A donation of \$5 million from Friends of the Robert Crown Center was received in May 2019, and proceeds from the 2019A bonds were received in June. The fund continues to spend down balances from General Obligation Bond proceeds.

Through August 31, 2019, the Insurance Fund is showing a negative fund balance of \$11,001,264 and a negative cash balance of \$6,682,064. 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

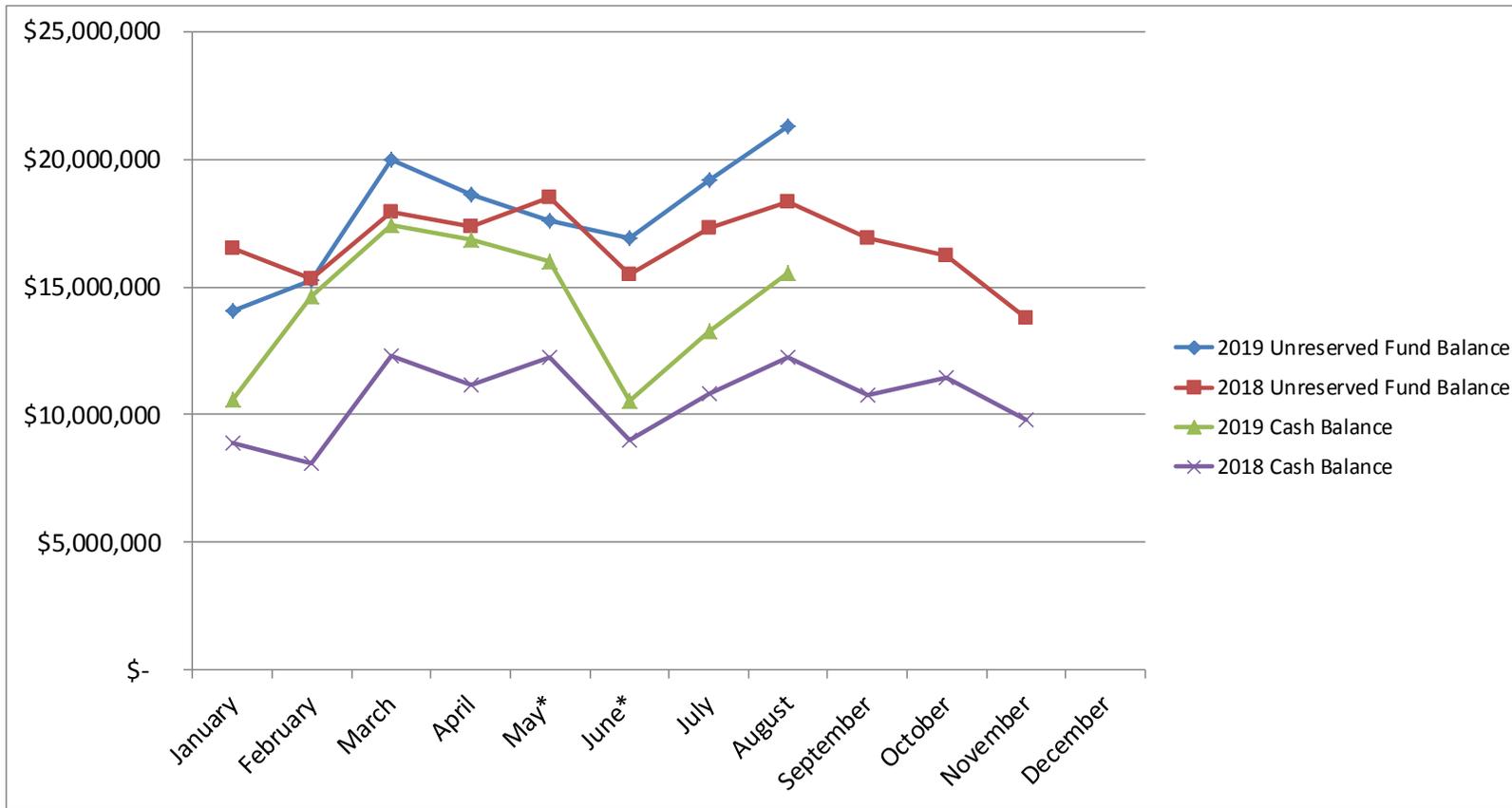
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the August 31, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*	July	August
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	\$ 21,272,425
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	\$ 18,345,522
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201	\$ 16,013,733	\$ 10,547,544	\$ 13,286,786	\$ 15,561,077
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339	\$ 12,226,888	\$ 9,006,016	\$ 10,816,697	\$ 12,252,460



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

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
100 GENERAL FUND					Target = 67%
Revenue					
Property Taxes	28,188,353	30,047,955	6,875,535	29,462,485	98.1%
Other Taxes	52,673,637	53,671,300	4,084,288	35,125,948	65.4%
Licenses, Permits and Fees	9,165,957	7,651,400	656,783	5,749,051	75.1%
Charges for Services	10,396,458	8,900,909	772,394	6,882,848	77.3%
Fines and Forfeitures	3,765,058	4,700,500	411,630	3,116,096	66.3%
Interest Income	94,681	55,100	29,214	135,647	246.2%
Intergovernmental Revenue	1,466,926	994,303	97,371	1,000,368	100.6%
Other Revenue	1,948,636	988,300	227,133	782,343	79.2%
Interfund Transfers	8,133,142	8,877,103	734,751	5,878,009	66.2%
Revenue Total	115,832,848	115,886,870	13,889,099	88,132,794	76.1%
Expenses					
13 CITY COUNCIL	547,350	528,173	40,335	358,467	67.9%
14 CITY CLERK	217,987	180,704	14,398	156,089	86.4%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	639,893	4,856,030	60.7%
17 LAW	688,728	646,183	39,084	425,201	65.8%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	686,849	6,016,074	63.4%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	227,614	1,960,590	56.3%
22 POLICE	39,403,536	38,737,094	4,546,009	28,608,650	73.9%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	2,875,651	18,986,004	77.9%
24 HEALTH	3,187,980	3,190,606	239,846	1,925,461	60.3%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,508	1,537,891	8,375,568	68.1%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	950,732	8,824,599	66.7%
Expenses Total	115,416,584	114,153,372	11,798,303	80,492,733	70.5%
Net	416,264	1,733,498	2,090,796	7,640,062	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	Fund Balance %
Ending Fund Balance	13,632,363	15,365,861		21,272,425	18.6%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 67%
Revenue					
Licenses, Permits and Fees	2,798			1,405	100.0%
Charges for Services	6,299,952	10,343,855	985,887	6,449,131	62.3%
Interest Income	109,598	20,000	5,958	81,747	408.7%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	23,113	164,611	81.5%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,014,958	6,696,893	63.4%
Expenses					
Salary and Benefits	1,886,080	1,996,976	140,186	1,140,947	57.1%
Services and Supplies	3,887,706	3,546,775	286,770	2,150,225	60.6%
Insurance and Other Chargebacks	319,648	333,969	27,831	222,645	66.7%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	191,877	1,086,551	31.0%
Interfund Transfers	1,440,417	3,512,807	263,567	2,108,538	60.0%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	910,231	6,760,990	51.0%
Net	(802,896)	(2,684,006)	1,014,958	(64,097)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		3,045,258	23.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget Target = 67%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,723,668	11,499,614	50.8%
Interest Income	255,928	40,000	65,412	451,370	1128.4%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	11,050	47,991	96.0%
Other Revenue	235,772	23,194,160	638,846	8,938,659	38.5%
Revenue Total	15,949,380	45,899,689	2,438,976	20,937,634	45.6%
Expenses					
Salary and Benefits	5,804,716	5,533,772	430,430	3,643,984	65.8%
Services and Supplies	3,183,368	6,231,350	342,766	2,196,666	35.3%
Insurance and Other Chargebacks	470,397	489,481	42,723	330,158	67.5%
Capital Outlay	22,219	30,345,500	1,361,532	6,645,570	21.9%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,621,542	66.7%
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	2,505,144	16,004,851	32.9%
Net	(615,417)	(2,757,568)	(66,167)	4,932,783	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,433,525	21.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 67%
Revenue					
Charges for Services	11,919,244	10,483,885	1,238,914	7,338,848	70.0%
Interest Income	56,455	5,000	3,392	27,087	541.7%
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	1,242,306	8,397,688	61.8%
Expenses					
Salary and Benefits	1,400,023	1,354,512	104,042	858,224	63.4%
Services and Supplies	301,786	304,500	318,528	896,949	294.6%
Insurance and Other Chargebacks	269,988	282,083	23,507	188,055	66.7%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	133,423	392,034	8.0%
Interfund Transfers	991,677	1,773,532	64,461	1,515,688	85.5%
Debt Service	959,123	6,148,475	128,528	3,482,621	56.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	772,489	7,335,181	49.7%
Net	4,628,687	(1,162,353)	469,817	1,062,506	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		5,452,566	37.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 67%
Revenue					
Property Taxes	410,000	820,000	410,000	820,000	100.0%
Charges for Services	3,672,193	4,239,270	287,862	2,572,593	60.7%
Other Revenue	124,222	138,000	3,867	76,893	55.7%
Interfund Transfers	705,967	150,000	12,500	100,000	66.7%
Licenses, Permits and Fees	286,662	486,000	2,592	129,571	26.7%
Revenue Total	5,199,044	5,833,270	716,822	3,699,057	63.4%
Expenses					
Salary and Benefits	1,075,012	1,076,209	77,609	688,993	64.0%
Services and Supplies	3,432,094	3,601,076	322,569	2,286,839	63.5%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500		9,237	123.2%
Capital Outlay	14,013	386,650	24,172	65,054	16.8%
Interfund Transfers	322,362	322,362	26,864	214,908	66.7%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	451,213	3,266,293	60.3%
Net	347,476	416,728	265,608	432,764	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(671,250)	-12.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 67%
Revenue					
Property Taxes	913,827	925,000	225,519	891,456	96.4%
Interest Income	10,174	1,000	1,151	11,019	1101.9%
Other Revenue	14,724	27,500	2,399	21,723	79.0%
Revenue Total	938,725	953,500	229,069	924,198	96.9%
Expenses					
Salary and Benefits	398,809	407,294	27,585	245,768	60.3%
Services and Supplies	578,513	859,482	75,714	537,415	62.5%
Miscellaneous	4,209	7,000	46	5,129	73.3%
Expenses Total	981,531	1,273,776	103,344	788,312	61.9%
Net	(42,806)	(320,276)	125,725	135,887	
Beginning Fund Balance	644,500	601,694		601,694	Fund Balance %
Ending Fund Balance	601,694	281,418		737,581	57.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
176 HEALTH AND HUMAN SERVICES					Target = 67%
Revenue					
Interest Income	247	-		80	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	552,314	66.7%
Intergovernmental Revenue			11,668	23,335	100.0%
Revenue Total	851,311	828,471	80,707	575,729	69.5%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	7,880	55,862	7.6%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	24,741	417,915	515.3%
Expenses Total	826,851	817,471	32,621	473,777	58.0%
Net	24,460	11,000	48,086	101,952	
Beginning Fund Balance	(10,515)	13,945		13,945	Fund Balance %
Ending Fund Balance	13,945	24,945		115,897	142.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 67%
Revenue					
Interest Income	2,718	2,000	365	3,433	171.7%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	365	1,003,433	100.1%
Expenses					
Services and Supplies	-	-	22	501	100.0%
Miscellaneous		370,000	2,165	96,010	25.9%
Interfund Transfers	1,000,000	630,000	52,500	420,000	66.7%
Expenses Total	1,000,000	1,000,000	54,687	516,511	51.7%
Net	2,718	2,000	(54,321)	486,922	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		491,524	49.2%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
185 LIBRARY FUND					Target = 67%
Revenue					
Property Taxes	6,597,472	6,810,000	1,684,482	6,646,914	97.6%
Interest Income	48,821	10,000	8,144	72,197	722.0%
Other Revenue	230,333	383,500	3,363	191,038	49.8%
Interfund Transfers	280,380	345,771	12,500	100,000	28.9%
Charges for Services	332	-	58	312	100.0%
Fines and Forfeitures	110,721	85,000	7,592	61,250	72.1%
Intergovernmental Revenue	163,324	123,000		28,776	23.4%
Library Revenue	220,981	188,000	8,087	74,793	39.8%
Revenue Total	7,652,365	7,945,271	1,724,226	7,175,279	90.3%
Expenses					
Salary and Benefits	4,994,357	5,161,176	381,425	3,290,325	63.8%
Services and Supplies	1,829,028	2,230,488	101,794	1,152,525	51.7%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	42,316	268,523	73.0%
Expenses Total	7,191,513	7,771,945	525,535	4,711,378	60.6%
Net	460,851	173,326	1,198,691	2,463,902	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		3,967,057	51.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 67%
Revenue					
Property Taxes	333,896	353,437	175,000	350,000	99.0%
Other Revenue	-			-	0.0%
Revenue Total	333,896	353,437	175,000	350,000	99.0%
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	-	175,000	264,562	
Beginning Fund Balance	4,090	4,582		4,582	Fund Balance %
Ending Fund Balance	4,582	4,582		269,144	76.2%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 67%
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		77	19,652	100.0%
Interfund Transfers	1,250,000	1,250,000		1,250,000	100.0%
Capital Outlay	190,247	585,000		235,357	40.2%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	77	1,505,009	82.0%
Net	660,150	-	(77)	388,256	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		1,356,805	73.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
200 MOTOR FUEL TAX FUND					Target = 67%
Revenue					
Interest Income	47,035	12,000	4,683	32,448	270.4%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	172,171	1,236,799	64.8%
Revenue Total	2,120,315	1,922,000	176,854	1,269,247	66.0%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	655,265	66.7%
Capital Outlay	-	1,206,000	314,801	316,893	26.3%
Expenses Total	2,457,990	2,188,897	396,709	972,158	44.4%
Net	(337,675)	(266,897)	(219,855)	297,089	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	Fund Balance %
Ending Fund Balance	2,036,054	1,769,157		2,333,143	106.6%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 67%
Revenue					
Interest Income	13,504	7,000	1,779	15,368	219.5%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	125,105	846,985	64.5%
Revenue Total	1,492,975	1,319,800	126,884	862,353	65.3%
Expenses					
Salary and Benefits	602,282	613,825	47,006	398,521	64.9%
Services and Supplies	210,642	290,400	6,968	188,142	64.8%
Interfund Transfers	73,366	74,034	6,170	49,356	66.7%
Capital Outlay	9,167	25,000		2,480	9.9%
Insurance and Other Chargebacks	17,448	18,230	1,519	12,153	66.7%
Expenses Total	912,905	1,021,489	61,663	650,652	63.7%
Net	580,069	298,311	65,222	211,702	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		973,767	95.3%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 67%
Revenue					
Interest Income	25		26	62	100.0%
Property Taxes	341,934	525,000	118,666	446,876	85.1%
Revenue Total	341,959	525,000	118,691	446,938	85.1%
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)	-	118,691	184,438	
Beginning Fund Balance	(198,795)	(226,836)		(226,836)	Fund Balance %
Ending Fund Balance	(226,836)	(226,836)		(42,398)	-8.1%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
215 CDBG FUND					Target = 67%
Revenue					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	439,454	534,876	20.3%
Revenue Total	1,525,452	2,631,080	439,454	535,173	20.3%
Expenses					
Salary and Benefits	447,460	509,100	32,594	273,588	53.7%
Services and Supplies	5,032	447,700	796	2,340	0.5%
Miscellaneous	154,443	971,410	365	9,417	1.0%
Interfund Transfers	21,050	634,640	775	6,197	1.0%
Capital Outlay	443,440			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	186,649	1023.9%
Expenses Total	1,526,206	2,631,080	36,048	573,615	21.8%
Net	(754)	-	403,405	(38,441)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		24,912	0.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
220 CDBG LOAN FUND					Target = 67%
Revenue					
Interest Income	5,087	-	310	4,867	100.0%
Other Revenue	114,531	250,000	5,294	92,558	37.0%
Revenue Total	119,618	250,000	5,604	97,426	39.0%
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)	-	5,660	97,426	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		270,620	108.2%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 67%
Revenue					
Interest Income	1,066	-	105	610	100.0%
Revenue Total	1,066	-	105	610	100.0%
Expenses					
Services and Supplies	163	-	6	84	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	6	84	0.1%
Net	903	(100,000)	98	526	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,600	171.6%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
240 HOME FUND					Target = 67%
Revenue					
Interest Income	5,451	-	3	85	100.0%
Other Revenue	27,477	-	2,532	18,256	100.0%
Intergovernmental Revenue	300,423	741,269	52,260	123,687	16.7%
Revenue Total	333,351	741,269	54,794	142,028	19.2%
Expenses					
Salary and Benefits	36,173	33,375	2,097	18,844	56.5%
Services and Supplies	301,124	696,500	35,858	114,977	16.5%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	10,094	92.7%
Expenses Total	335,304	741,269	38,029	144,205	19.5%
Net	(1,953)	-	16,765	(2,177)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		5,147	0.7%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
250 AFFORDABLE HOUSING FUND					Target = 67%
Revenue					
Interest Income	14,449	4,500	3,263	19,203	426.7%
Other Revenue	134,417	2,530,600	417	304,617	12.0%
Other Taxes	58,700	80,000		30,000	37.5%
Intergovernmental Revenue			40,464	40,464	100.0%
Revenue Total	207,566	2,615,100	44,144	394,284	15.1%
Expenses					
Salary and Benefits	82,955	136,697	10,109	84,701	62.0%
Services and Supplies	126,852	818,500	5	24,865	3.0%
Miscellaneous	43,387	52,500	1,127	15,669	29.8%
Insurance and Other Chargebacks	47,755			6,937	100.0%
Community Sponsored Organizations	18,006	20,000		6,811	34.1%
Capital Outlay			400	3,034	100.0%
Expenses Total	318,955	1,027,697	11,640	142,017	13.8%
Net	(111,389)	1,587,403	32,504	252,267	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	2,952,558		1,617,422	157.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
320 DEBT SERVICE FUND					Target = 67%
Revenue					
Property Taxes	10,520,453	10,879,993	2,564,946	10,442,199	96.0%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	279,525	2,570,128	55.0%
Interest Income	159,322	1,500	14,344	94,520	6301.4%
Intergovernmental Revenue	86,624	87,457	7,288	58,304	66.7%
Revenue Total	22,010,168	15,645,694	2,866,103	13,160,337	84.1%
Expenses					
Services and Supplies	63,225	120,000	3	19	0.0%
Debt Service	21,770,744	14,647,219		2,565,030	17.5%
Expenses Total	21,833,969	14,767,219	3	2,565,049	17.4%
Net	176,199	878,475	2,866,100	10,595,288	
Beginning Fund Balance	241,782	417,981		417,981	Fund Balance %
Ending Fund Balance	417,981	1,296,456		11,013,269	74.6%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 67%
Revenue					
Property Taxes	622,345	655,000	292,342	679,320	103.7%
Interest Income	120	400	2,283	22,934	5733.4%
Other Revenue	3,530,261	5,366	3,500	33,006	615.1%
Revenue Total	4,152,727	660,766	298,125	735,259	111.3%
Expenses					
Services and Supplies	490,957	400,000	86	13,160	3.3%
Interfund Transfers	105,319	346,225	(18,852)	183,112	52.9%
Capital Outlay	1,585,566			2,438	100.0%
Debt Service	1,401	-	48,812	49,801	100.0%
Expenses Total	2,183,243	746,225	30,047	248,511	33.3%
Net	1,969,484	(85,459)	268,078	486,748	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,703,610	362.3%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 67%
Revenue					
Property Taxes	217,949	220,000	208,343	695,775	316.3%
Interest Income	12,403	4,000	689	7,956	198.9%
Other Revenue	11,311	11,000		7,198	65.4%
Revenue Total	241,663	235,000	209,032	710,929	302.5%
Expenses					
Services and Supplies	6,831			506	100.0%
Interfund Transfers	30,000	30,000	2,500	20,000	66.7%
Debt Service	17,218	613,000	250,000	610,704	99.6%
Expenses Total	54,049	643,000	252,500	631,210	98.2%
Net	187,614	(408,000)	(43,468)	79,719	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		700,099	108.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 67%
Revenue					
Property Taxes	136,927	275,000		122,797	44.7%
Interest Income	10		139	1,358	100.0%
Revenue Total	136,937	275,000	139	124,156	45.1%
Expenses					
Services and Supplies	1,981			1	100.0%
Interfund Transfers	74,104	70,870	5,906	47,247	66.7%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	47,248	66.7%
Net	60,852	204,130	(5,766)	76,908	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		131,751	185.9%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
345 CHICAGO-MAIN TIF					Target = 67%
Revenue					
Property Taxes	222,235	225,000	13,153	599,325	266.4%
Interest Income	23	-	712	6,756	100.0%
Revenue Total	222,258	225,000	13,866	606,081	269.4%
Expenses					
Services and Supplies	1,981			5	100.0%
Interfund Transfers	107,561	100,610	8,384	67,073	66.7%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,384	67,079	66.7%
Net	112,716	124,390	5,481	539,002	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		712,911	708.6%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 67%
Revenue					
Interest Income	34	500	155	1,565	312.9%
Property Taxes	222,944	221,000	59,122	222,434	100.6%
Revenue Total	222,978	221,500	59,277	223,999	101.1%
Expenses					
Services and Supplies	222,086	221,500		1	0.0%
Expenses Total	222,086	221,500		1	0.0%
Net	892	-	59,277	223,998	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		227,097	102.5%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 67%
Revenue					
Other Revenue	10,274,896	9,000,000	679	9,279,448	103.1%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	36,133	195,913	100.0%
Intergovernmental Revenue	206,797	3,970,000		160,000	4.0%
Charges for Services	59,572	-	5,051	79,554	100.0%
Revenue Total	19,000,412	13,685,000	41,863	9,714,915	71.0%
Expenses					
Salary and Benefits	650,911	648,393	50,788	434,525	67.0%
Services and Supplies	1,473,875	-	194,475	1,151,626	100.0%
Capital Outlay	10,942,274	13,612,156	586,665	3,629,281	26.7%
Interfund Transfers	793,576			-	0.0%
Expenses Total	13,860,636	14,260,549	831,928	5,215,432	36.6%
Net	5,139,776	(575,549)	(790,065)	4,499,483	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	Fund Balance %
Ending Fund Balance	13,898,248	13,322,699		18,397,731	129.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 67%
Revenue					
Other Revenue	25,652,394	17,605,498		20,482,046	116.3%
Interest Income	159,657	50,000	56,986	366,819	733.6%
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	56,986	23,098,865	122.2%
Expenses					
Services and Supplies	2,007,340	-	51,510	545,906	100.0%
Capital Outlay	7,753,657	23,670,000	1,968,104	11,423,294	48.3%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	2,019,614	11,969,200	50.6%
Net	16,984,674	(4,764,502)	(1,962,628)	11,129,665	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		28,655,200	121.1%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 67%
Revenue					
Other Revenue	277,004	250,000		257,938	103.2%
Special Assessment	183,472	180,167	14,387	124,684	69.2%
Interest Income	55,067	38,000	7,299	54,980	144.7%
Revenue Total	515,543	468,167	21,686	437,602	93.5%
Expenses					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	15	2,717	100.0%
Interfund Transfers	513,427	286,955	23,913	191,303	66.7%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	23,928	196,746	21.0%
Net	(376,911)	(468,788)	(2,242)	240,857	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,861,646	305.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 67%
Revenue					
Licenses, Permits and Fees	2,798			1,405	100.0%
Charges for Services	6,299,952	10,343,855	985,887	6,449,131	62.3%
Interest Income	109,598	20,000	5,958	81,747	408.7%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	23,113	164,611	81.5%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,014,958	6,696,893	63.4%
Expenses					
Salary and Benefits	1,886,080	1,996,976	140,186	1,140,947	57.1%
Services and Supplies	3,887,706	3,546,775	286,770	2,150,225	60.6%
Insurance and Other Chargebacks	319,648	333,969	27,831	222,645	66.7%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	191,877	1,086,551	31.0%
Interfund Transfers	1,440,417	3,512,807	263,567	2,108,538	60.0%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	910,231	6,760,990	51.0%
Net	(802,896)	(2,684,006)	1,014,958	(64,097)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		3,045,258	23.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget Target = 67%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,723,668	11,499,614	50.8%
Interest Income	255,928	40,000	65,412	451,370	1128.4%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	11,050	47,991	96.0%
Other Revenue	235,772	23,194,160	638,846	8,938,659	38.5%
Revenue Total	15,949,380	45,899,689	2,438,976	20,937,634	45.6%
Expenses					
Salary and Benefits	5,804,716	5,533,772	430,430	3,643,984	65.8%
Services and Supplies	3,183,368	6,231,350	342,766	2,196,666	35.3%
Insurance and Other Chargebacks	470,397	489,481	42,723	330,158	67.5%
Capital Outlay	22,219	30,345,500	1,361,532	6,645,570	21.9%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,621,542	66.7%
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	2,505,144	16,004,851	32.9%
Net	(615,417)	(2,757,568)	(66,167)	4,932,783	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		10,433,525	21.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 67%
Revenue					
Charges for Services	11,919,244	10,483,885	1,238,914	7,338,848	70.0%
Interest Income	56,455	5,000	3,392	27,087	541.7%
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	1,242,306	8,397,688	61.8%
Expenses					
Salary and Benefits	1,400,023	1,354,512	104,042	858,224	63.4%
Services and Supplies	301,786	304,500	318,528	896,949	294.6%
Insurance and Other Chargebacks	269,988	282,083	23,507	188,055	66.7%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	133,423	392,034	8.0%
Interfund Transfers	991,677	1,773,532	64,461	1,515,688	85.5%
Debt Service	959,123	6,148,475	128,528	3,482,621	56.6%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	772,489	7,335,181	49.7%
Net	4,628,687	(1,162,353)	469,817	1,062,506	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		5,452,566	37.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 67%
Revenue					
Property Taxes	410,000	820,000	410,000	820,000	100.0%
Charges for Services	3,672,193	4,239,270	287,862	2,572,593	60.7%
Other Revenue	124,222	138,000	3,867	76,893	55.7%
Interfund Transfers	705,967	150,000	12,500	100,000	66.7%
Licenses, Permits and Fees	286,662	486,000	2,592	129,571	26.7%
Revenue Total	5,199,044	5,833,270	716,822	3,699,057	63.4%
Expenses					
Salary and Benefits	1,075,012	1,076,209	77,609	688,993	64.0%
Services and Supplies	3,432,094	3,601,076	322,569	2,286,839	63.5%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500		9,237	123.2%
Capital Outlay	14,013	386,650	24,172	65,054	16.8%
Interfund Transfers	322,362	322,362	26,864	214,908	66.7%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	451,213	3,266,293	60.3%
Net	347,476	416,728	265,608	432,764	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(671,250)	-12.4%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
600 FLEET SERVICES FUND					Target = 67%
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	1,966,944	66.7%
Other Revenue	18,765	81,781	992	11,356	13.9%
Interest Income	24	1,000	-	-	0.0%
Revenue Total	3,007,429	3,033,196	246,860	1,978,300	65.2%
Expenses					
Salary and Benefits	1,117,721	1,117,701	82,171	696,245	62.3%
Services and Supplies	1,956,650	2,030,057	138,675	1,224,290	60.3%
Miscellaneous	118	-	-	-	0.0%
Interfund Transfers	33,442	35,114	2,926	23,409	66.7%
Insurance and Other Chargebacks	868	-	1,736	15,621	100.0%
Contingencies	-	450	-	76	16.9%
Capital Outlay	-	-	42	2,904	100.0%
Expenses Total	3,108,799	3,183,322	225,549	1,962,545	61.7%
Net	(101,370)	(150,126)	21,311	15,755	
Beginning Fund Balance	332,586	231,216		231,216	Fund Balance %
Ending Fund Balance	231,216	81,090		246,971	7.8%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 67%
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	873,155	66.7%
Interest Income	5,037	-	353	2,246	100.0%
Other Revenue	(74,225)	210,217	-	14,760	7.0%
Revenue Total	1,265,543	1,519,949	109,497	890,161	58.6%
Expenses					
Services and Supplies	40,745	75,000	21	35,995	48.0%
Capital Outlay	41,579	1,547,977	258,693	1,150,068	74.3%
Depreciation Expense	1,695,533	-	-	-	0.0%
Expenses Total	1,777,856	1,622,977	258,714	1,186,062	73.1%
Net	(512,313)	(103,028)	(149,217)	(295,901)	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	Fund Balance %
Ending Fund Balance	1,011,298	908,270		715,397	44.1%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
605 INSURANCE FUND					Target = 67%
Revenue					
Other Revenue	10,447,722	10,391,176	860,520	6,794,088	65.4%
Charges for Services	167,917			52	100.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	504,443	3,975,201	65.0%
Workers Compensation and Liability	2,087,381	3,026,943	247,465	2,013,976	66.5%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,612,428	12,783,318	65.2%
Expenses					
Salary and Benefits	577,318	630,531	46,827	345,354	54.8%
Services and Supplies	6,414,377	2,420,448	(10,925)	3,772,000	155.8%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,272,214	10,866,637	68.3%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	6,743	66.7%
Expenses Total	22,786,573	18,962,870	1,308,959	14,990,734	79.1%
Net	(4,455,342)	629,412	303,468	(2,207,416)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(11,001,263)	-58.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
700 FIRE PENSION FUND					Target = 67%
Revenue					
Other Revenue	3,825,767	9,068,084	1,627,530	17,398,605	191.9%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000	89,001	1,025,779	41.0%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	1,716,532	18,424,384	155.2%
Expenses					
Salary and Benefits	9,256,585	9,333,500	838,767	6,466,138	69.3%
Miscellaneous	91,737	-	79,198	195,402	100.0%
Expenses Total	9,348,322	9,333,500	917,965	6,661,541	71.4%
Net	(3,291,959)	2,534,584	798,567	11,762,843	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		87,543,961	938.0%

	2018 Actual	2019 Budget	August 2019	YTD 2019	% YTD to Budget
705 POLICE PENSION FUND					Target = 67%
Revenue					
Interest Income	2,971,614	3,000,000	206,974	1,825,938	60.9%
Other Revenue	4,442,478	15,946,808	2,457,348	26,045,623	163.3%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	2,664,322	27,871,562	144.6%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,035,523	8,357,532	66.3%
Miscellaneous	292,132	275,000	8,347	224,619	81.7%
Expenses Total	12,288,703	12,876,500	1,043,870	8,582,150	66.6%
Net	(4,874,611)	6,395,308	1,620,452	19,289,411	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	Fund Balance %
Ending Fund Balance	116,755,057	123,150,365		136,044,468	1056.5%