



# Memorandum

To: Erika Storlie, Interim City Manager

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

Subject: September 2019 Monthly Financial Report

Date: October 22, 2019

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

September 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	94,374,649	87,903,367	6,471,282	20,103,645	15,627,196
175 GENERAL ASSISTANCE FUND	927,756	880,966	46,790	648,484	648,484
176 HEALTH AND HUMAN SERVICES	656,436	488,062	168,374	182,019	182,019
180 GOOD NEIGHBOR FUND	1,003,835	574,911	428,924	433,526	433,526
185 LIBRARY FUND	7,348,321	5,266,178	2,082,143	3,585,298	3,585,203
186 LIBRARY DEBT SERVICE FUND	350,000	85,438	264,562	269,143	269,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,508,534	384,731	1,353,281	1,353,281
200 MOTOR FUEL TAX FUND	1,520,819	1,380,922	139,897	2,175,951	2,014,170
205 EMERGENCY TELEPHONE (E911) FUND	982,107	734,294	247,812	1,009,877	767,216
210 SPECIAL SERVICE AREA (SSA) #4	447,121	262,500	184,621	(42,215)	(42,215)
215 CDBG FUND	535,173	608,482	(73,309)	(9,956)	(9,956)
220 CDBG LOAN FUND	100,199	50	100,149	273,342	273,342
235 NEIGHBORHOOD IMPROVEMENT	726	91	635	171,708	171,708
240 HOME FUND	162,268	161,842	426	7,750	7,750
250 AFFORDABLE HOUSING FUND	2,813,413	166,420	2,646,993	4,012,148	4,110,802
320 DEBT SERVICE FUND	13,508,211	2,565,054	10,943,157	11,361,138	11,437,007
330 HOWARD-RIDGE TIF FUND	740,671	262,735	477,937	2,694,798	2,697,068
335 WEST EVANSTON TIF FUND	715,035	636,578	78,457	698,837	698,837
340 DEMPSTER-DODGE TIF FUND	124,395	54,213	70,182	125,025	125,025
345 CHICAGO-MAIN TIF	607,299	76,522	530,777	704,686	704,686
350 SPECIAL SERVICE AREA (SSA) #6	224,379	1	224,378	227,477	227,477
415 CAPITAL IMPROVEMENTS FUND	9,744,366	6,261,754	3,482,612	17,380,860	18,750,048
416 CROWN CONSTRUCTION FUND	23,149,397	14,479,855	8,669,541	26,195,077	25,179,468
420 SPECIAL ASSESSMENT FUND	445,127	220,664	224,464	2,845,253	2,844,590
505 PARKING SYSTEM FUND	7,630,552	8,218,175	(587,623)	2,521,732	2,666,484
510 WATER FUND	22,539,515	19,129,967	3,409,548	8,910,290	7,599,883
515 SEWER FUND	8,694,104	8,860,799	(166,695)	4,223,366	2,712,687
520 SOLID WASTE FUND	4,180,537	3,702,454	478,084	(625,930)	(293,259)
600 FLEET SERVICES FUND	2,224,213	2,199,411	24,802	256,018	(787,204)
601 EQUIPMENT REPLACEMENT FUND	1,006,823	1,285,334	(278,511)	732,787	732,787
605 INSURANCE FUND	14,332,241	16,360,702	(2,028,461)	(10,822,308)	(6,503,108)
<b>Grand Total</b>	<b>222,982,954</b>	<b>184,336,274</b>	<b>38,646,680</b>	<b>101,603,108</b>	<b>98,184,146</b>

Included above are ending fund and cash balances as of September 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.

## General Fund

The attached financials show General Fund revenues at 81.4% of budget and expenses at 77.0% of budget, compared to a 9-month target of 75%. Revenues are above target in a number of areas. As of September 30, 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 75% in some departments. Police and Fire show expenses at 79.2% and 83.2% 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, 98% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expense around 75% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
<b>Police Department</b>			
Total Expenses	\$38,737,094	\$30,691,020	79.2%
Pension Fund Transfer	\$10,462,704	\$10,268,089	98.1%
Expenses without Transfer	\$28,274,390	\$20,422,931	72.2%
<b>Fire Department</b>			
Total Expenses	\$24,379,850	\$20,290,024	83.2%
Pension Fund Transfer	\$8,344,947	\$8,120,782	97.3%
Expenses without Transfer	\$16,034,903	\$12,169,242	75.9%

Overtime in Police and Fire are trending high, as shown in the table below. As of September 30, both departments have spent more than the annual budget for overtime. The 2020 Proposed Budget includes an increase in overtime for both departments, to closer match budget with actuals of the past few years.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	\$1,606,236	\$959,106	\$1,005,341	104.8%
Fire	\$1,007,263	\$759,956	\$1,042,778	137.2%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of September 30, \$385,704 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 September 30, the department had spent 71% 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 \$62,014 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 September 30, 2019 are slightly 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 September 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. 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 September 30, 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 primarily funded through IEPA loan financing, budgeted as Other Revenue.

Through September 30, 2019, the Solid Waste Fund has a negative fund balance of \$625,930 and a negative cash balance of \$293,259. The Solid Waste Fund has received 100% of budgeted property tax revenue for the year.

### **Other Funds**

Through September 30, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$42,215.

Through September 30, 2019, the CDBG Fund shows a negative fund and cash balance of \$9,956. This is due a delay in federal program reimbursements.

Through September 30, 2019, the Capital Improvements Fund is showing a fund balance of \$17,380,860 and a cash balance of \$18,750,048. The fund continues to spend down 2019B bond proceeds received in June 2019.

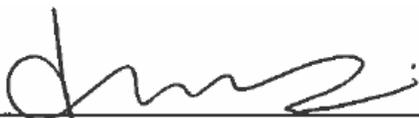
Through September 30, 2019, the Crown Construction fund is showing fund balance of \$26,195,077 and cash balance of \$25,179,468. A donation of \$5 million from Friends of the Robert Crown Center was received in May 2019, and proceeds from the 2019A bonds were received in June. The fund continues to spend down balances from General Obligation Bond proceeds.

Through September 30, 2019, the Insurance Fund is showing a negative fund balance of \$10,822,308 and a negative cash balance of \$6,503,108. 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](mailto:hdesai@cityofevanston.org). Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-budget/financial-reports/>.

#### CERTIFICATION OF ATTACHED FINANCIAL REPORTS

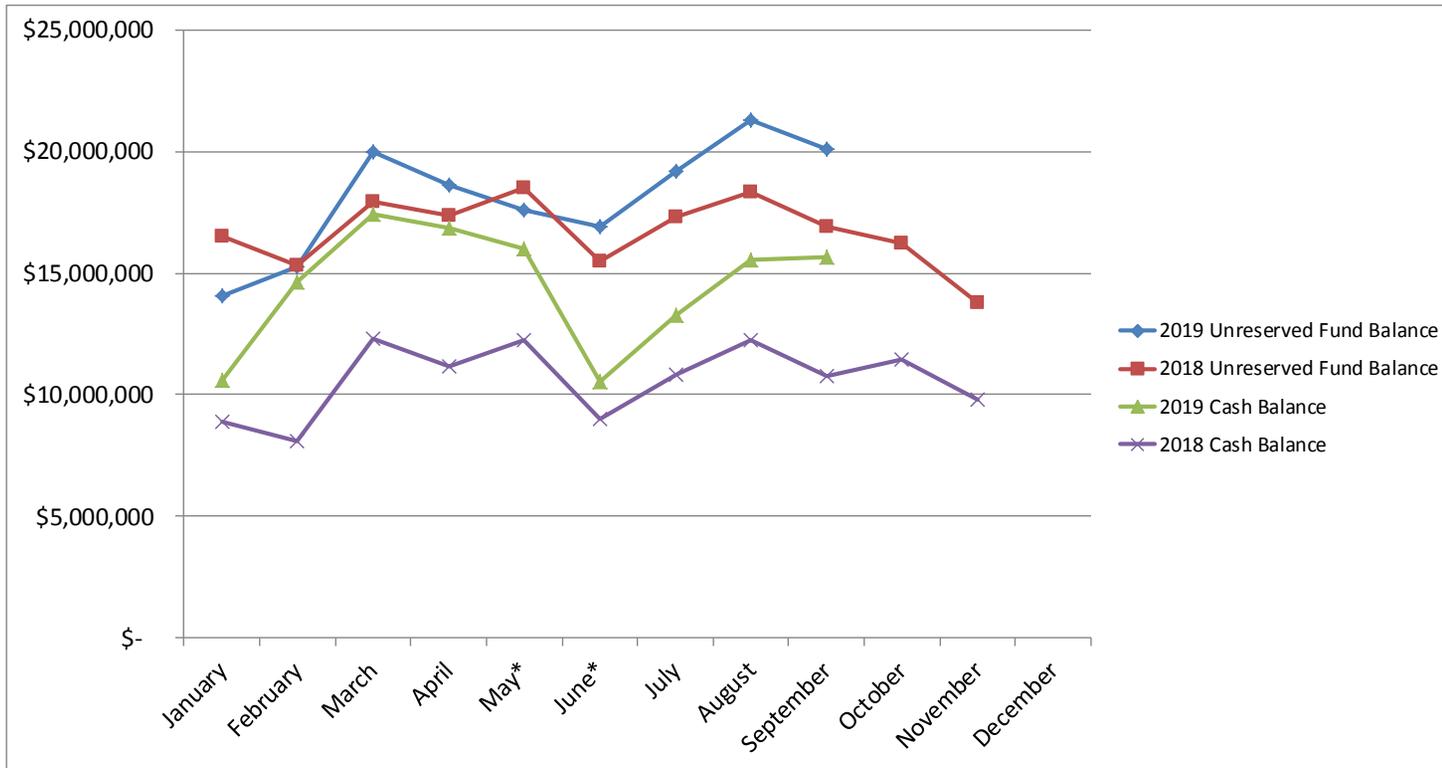
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the September 30, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



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Hitesh Desai, Treasurer

## 2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*	July	August	September
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	\$ 20,103,645
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	\$ 16,923,253
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	\$ 15,627,196
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	\$ 10,763,842



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

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget Target = 75%
<b>100 GENERAL FUND</b>					
<b>Revenue</b>					
Property Taxes	28,188,353	30,047,955	78,801	29,541,286	98.3%
Other Taxes	52,673,637	53,671,300	3,843,487	38,969,435	72.6%
Licenses, Permits and Fees	9,165,957	7,651,400	419,742	6,168,793	80.6%
Charges for Services	10,396,458	8,900,909	541,960	7,424,808	83.4%
Fines and Forfeitures	3,765,058	4,700,500	388,800	3,504,896	74.6%
Interest Income	94,681	55,100	29,579	165,226	299.9%
Intergovernmental Revenue	1,466,926	994,303	152,383	1,152,751	115.9%
Other Revenue	1,948,636	988,300	52,353	834,696	84.5%
Interfund Transfers	8,133,142	8,877,103	734,751	6,612,760	74.5%
<b>Revenue Total</b>	<b>115,832,848</b>	<b>115,886,870</b>	<b>6,241,855</b>	<b>94,374,649</b>	<b>81.4%</b>
<b>Expenses</b>					
13 CITY COUNCIL	547,350	528,173	37,101	395,567	74.9%
14 CITY CLERK	217,987	180,704	12,490	168,579	93.3%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	626,176	5,482,206	68.6%
17 LAW	688,728	646,183	118,999	544,200	84.2%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	665,473	6,681,547	70.5%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	236,189	2,196,779	63.1%
22 POLICE	39,403,536	38,737,094	2,082,370	30,691,020	79.2%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,304,020	20,290,024	83.2%
24 HEALTH	3,187,980	3,190,606	270,034	2,195,494	68.8%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,508	1,075,884	9,451,453	76.9%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	981,899	9,806,498	74.1%
<b>Expenses Total</b>	<b>115,416,584</b>	<b>114,153,372</b>	<b>7,410,635</b>	<b>87,903,367</b>	<b>77.0%</b>
<b>Net</b>	416,264	1,733,498	(1,168,780)	6,471,282	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,632,363</b>	<b>15,365,861</b>		<b>20,103,645</b>	17.6%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	2,798		21,082	22,487	100.0%
Charges for Services	6,299,952	10,343,855	886,167	7,335,298	70.9%
Interest Income	109,598	20,000	4,280	86,026	430.1%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	22,129	186,740	92.4%
Interfund Transfers	3,037,704			-	0.0%
<b>Revenue Total</b>	<b>9,787,615</b>	<b>10,565,875</b>	<b>933,659</b>	<b>7,630,552</b>	<b>72.2%</b>
<b>Expenses</b>					
Salary and Benefits	1,886,080	1,996,976	143,490	1,284,437	64.3%
Services and Supplies	3,887,706	3,546,775	835,988	2,986,213	84.2%
Insurance and Other Chargebacks	319,648	333,969	27,831	250,476	75.0%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	186,309	1,272,860	36.3%
Interfund Transfers	1,440,417	3,512,807	263,567	2,372,105	67.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
<b>Expenses Total</b>	<b>10,590,510</b>	<b>13,249,881</b>	<b>1,457,185</b>	<b>8,218,175</b>	<b>62.0%</b>
<b>Net</b>	(802,896)	(2,684,006)	933,659	(587,623)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,109,355</b>	<b>425,349</b>		<b>2,521,732</b>	19.0%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget Target = 75%
<b>510-513 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	15,223,033	22,615,529	1,464,836	12,964,450	57.3%
Interest Income	255,928	40,000	66,810	518,181	1295.5%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	8,525	56,516	113.0%
Other Revenue	235,772	23,194,160	61,710	9,000,369	38.8%
<b>Revenue Total</b>	<b>15,949,380</b>	<b>45,899,689</b>	<b>1,601,881</b>	<b>22,539,515</b>	<b>49.1%</b>
<b>Expenses</b>					
Salary and Benefits	5,804,716	5,533,772	416,942	4,060,926	73.4%
Services and Supplies	3,183,368	6,231,350	379,902	2,576,568	41.3%
Insurance and Other Chargebacks	470,397	489,481	46,588	376,746	77.0%
Capital Outlay	22,219	30,345,500	1,953,992	8,599,562	28.3%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,949,235	75.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
<b>Expenses Total</b>	<b>16,564,798</b>	<b>48,657,257</b>	<b>3,125,116</b>	<b>19,129,967</b>	<b>39.3%</b>
<b>Net</b>	(615,417)	(2,757,568)	(1,523,235)	3,409,548	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>5,500,742</b>	<b>2,743,174</b>		<b>8,910,290</b>	18.3%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>515 SEWER FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Charges for Services	11,919,244	10,483,885	293,432	7,632,280	72.8%
Interest Income	56,455	5,000	2,985	30,072	601.4%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
<b>Revenue Total</b>	<b>12,166,129</b>	<b>13,592,885</b>	<b>296,416</b>	<b>8,694,104</b>	<b>64.0%</b>
<b>Expenses</b>					
Salary and Benefits	1,400,023	1,354,512	116,981	975,205	72.0%
Services and Supplies	301,786	304,500	61,925	958,874	314.9%
Insurance and Other Chargebacks	269,988	282,083	23,507	211,562	75.0%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	(18,094)	373,941	7.6%
Interfund Transfers	991,677	1,773,532	64,461	1,580,149	89.1%
Debt Service	959,123	6,148,475	1,276,838	4,759,458	77.4%
Depreciation Expense	3,615,269			-	0.0%
<b>Expenses Total</b>	<b>7,537,442</b>	<b>14,755,238</b>	<b>1,525,617</b>	<b>8,860,799</b>	<b>60.1%</b>
<b>Net</b>	4,628,687	(1,162,353)	(1,229,201)	(166,695)	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,390,060</b>	<b>3,227,707</b>		<b>4,223,366</b>	28.6%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	391,908	2,964,501	69.9%
Other Revenue	124,222	138,000	1,495	78,388	56.8%
Interfund Transfers	705,967	150,000	12,500	112,500	75.0%
Licenses, Permits and Fees	286,662	486,000	75,578	205,149	42.2%
<b>Revenue Total</b>	<b>5,199,044</b>	<b>5,833,270</b>	<b>481,480</b>	<b>4,180,537</b>	<b>71.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,075,012	1,076,209	81,153	770,146	71.6%
Services and Supplies	3,432,094	3,601,076	320,865	2,607,704	72.4%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	432	9,669	128.9%
Capital Outlay	14,013	386,650	6,848	71,902	18.6%
Interfund Transfers	322,362	322,362	26,864	241,772	75.0%
Debt Service	1,280	22,745		363	1.6%
<b>Expenses Total</b>	<b>4,851,568</b>	<b>5,416,542</b>	<b>436,161</b>	<b>3,702,454</b>	<b>68.4%</b>
<b>Net</b>	347,476	416,728	45,319	478,084	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(1,104,014)</b>	<b>(687,286)</b>		<b>(625,930)</b>	-11.6%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>175 GENERAL ASSISTANCE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	913,827	925,000	2,084	893,540	96.6%
Interest Income	10,174	1,000	1,473	12,492	1249.2%
Other Revenue	14,724	27,500		21,723	79.0%
<b>Revenue Total</b>	<b>938,725</b>	<b>953,500</b>	<b>3,557</b>	<b>927,756</b>	<b>97.3%</b>
<b>Expenses</b>					
Salary and Benefits	398,809	407,294	28,855	274,623	67.4%
Services and Supplies	578,513	859,482	63,729	601,144	69.9%
Miscellaneous	4,209	7,000	70	5,199	74.3%
<b>Expenses Total</b>	<b>981,531</b>	<b>1,273,776</b>	<b>92,654</b>	<b>880,966</b>	<b>69.2%</b>
<b>Net</b>	(42,806)	(320,276)	(89,096)	46,790	
Beginning Fund Balance	644,500	601,694		601,694	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>601,694</b>	<b>281,418</b>		<b>648,484</b>	50.9%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>176 HEALTH AND HUMAN SERVICES</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	247	-		80	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	621,353	75.0%
Intergovernmental Revenue			11,668	35,003	100.0%
<b>Revenue Total</b>	<b>851,311</b>	<b>828,471</b>	<b>80,707</b>	<b>656,436</b>	<b>79.2%</b>
<b>Expenses</b>					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373		55,862	7.6%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	14,284	432,199	532.9%
<b>Expenses Total</b>	<b>826,851</b>	<b>817,471</b>	<b>14,284</b>	<b>488,062</b>	<b>59.7%</b>
<b>Net</b>	24,460	11,000	66,423	168,374	
Beginning Fund Balance	(10,815)	13,645		13,645	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,645</b>	<b>24,645</b>		<b>182,019</b>	224.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>180 GOOD NEIGHBOR FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	2,718	2,000	402	3,835	191.7%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
<b>Revenue Total</b>	<b>1,002,718</b>	<b>1,002,000</b>	<b>402</b>	<b>1,003,835</b>	<b>100.2%</b>
<b>Expenses</b>					
Services and Supplies	-	-	25	526	100.0%
Miscellaneous		370,000	5,875	101,885	27.5%
Interfund Transfers	1,000,000	630,000	52,500	472,500	75.0%
<b>Expenses Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>58,400</b>	<b>574,911</b>	<b>57.5%</b>
<b>Net</b>	2,718	2,000	(57,998)	428,924	
Beginning Fund Balance	1,884	4,602		4,602	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,602</b>	<b>6,602</b>		<b>433,526</b>	43.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>185 LIBRARY FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	6,597,472	6,810,000	15,691	6,662,605	97.8%
Interest Income	48,821	10,000	11,436	83,633	836.3%
Other Revenue	230,333	383,500	3,022	194,060	50.6%
Interfund Transfers	280,380	345,771	12,500	112,500	32.5%
Charges for Services	332	-	21	333	100.0%
Fines and Forfeitures	110,721	85,000	6,435	67,684	79.6%
Intergovernmental Revenue	163,324	123,000	99,286	128,062	104.1%
Library Revenue	220,981	188,000	24,651	99,444	52.9%
<b>Revenue Total</b>	<b>7,652,365</b>	<b>7,945,271</b>	<b>173,042</b>	<b>7,348,321</b>	<b>92.5%</b>
<b>Expenses</b>					
Salary and Benefits	4,994,357	5,161,176	381,112	3,671,438	71.1%
Services and Supplies	1,829,028	2,230,488	131,372	1,283,897	57.6%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	42,316	310,839	84.5%
<b>Expenses Total</b>	<b>7,191,513</b>	<b>7,771,945</b>	<b>554,800</b>	<b>5,266,178</b>	<b>67.8%</b>
<b>Net</b>	460,851	173,326	(381,759)	2,082,143	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,503,155</b>	<b>1,676,481</b>		<b>3,585,298</b>	46.1%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>186 LIBRARY DEBT SERVICE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	333,896	353,437	-	350,000	99.0%
Other Revenue	-		-	-	0.0%
<b>Revenue Total</b>	<b>333,896</b>	<b>353,437</b>	<b>-</b>	<b>350,000</b>	<b>99.0%</b>
<b>Expenses</b>					
Services and Supplies	-		-	-	0.0%
Interfund Transfers	-		-	-	0.0%
Debt Service	333,404	353,437	-	85,438	24.2%
<b>Expenses Total</b>	<b>333,404</b>	<b>353,437</b>	<b>-</b>	<b>85,438</b>	<b>24.2%</b>
<b>Net</b>	492	-	-	264,562	
Beginning Fund Balance	4,090	4,582		4,582	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,582</b>	<b>4,582</b>		<b>269,144</b>	76.2%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	2,157,728	1,835,000		1,893,266	103.2%
<b>Revenue Total</b>	<b>2,157,728</b>	<b>1,835,000</b>		<b>1,893,266</b>	<b>103.2%</b>
<b>Expenses</b>					
Services and Supplies	30,700			19,652	100.0%
Interfund Transfers	1,250,000	1,250,000		1,250,000	100.0%
Capital Outlay	190,247	585,000	3,525	238,882	40.8%
Debt Service	26,631			-	0.0%
<b>Expenses Total</b>	<b>1,497,577</b>	<b>1,835,000</b>	<b>3,525</b>	<b>1,508,534</b>	<b>82.2%</b>
<b>Net</b>	660,150	-	(3,525)	384,731	
Beginning Fund Balance	308,399	968,549		968,549	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>968,549</b>	<b>968,549</b>		<b>1,353,280</b>	73.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>200 MOTOR FUEL TAX FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	47,035	12,000	3,877	36,325	302.7%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	247,695	1,484,494	77.7%
<b>Revenue Total</b>	<b>2,120,315</b>	<b>1,922,000</b>	<b>251,572</b>	<b>1,520,819</b>	<b>79.1%</b>
<b>Expenses</b>					
Interfund Transfers	2,457,990	982,897	81,908	737,173	75.0%
Capital Outlay	-	1,206,000	326,856	643,750	53.4%
<b>Expenses Total</b>	<b>2,457,990</b>	<b>2,188,897</b>	<b>408,765</b>	<b>1,380,922</b>	<b>63.1%</b>
<b>Net</b>	(337,675)	(266,897)	(157,192)	139,897	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,036,054</b>	<b>1,769,157</b>		<b>2,175,951</b>	99.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	13,504	7,000	1,297	16,665	238.1%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	118,456	965,442	73.5%
<b>Revenue Total</b>	<b>1,492,975</b>	<b>1,319,800</b>	<b>119,753</b>	<b>982,107</b>	<b>74.4%</b>
<b>Expenses</b>					
Salary and Benefits	602,282	613,825	47,685	446,205	72.7%
Services and Supplies	210,642	290,400	26,451	214,593	73.9%
Interfund Transfers	73,366	74,034	6,170	55,526	75.0%
Capital Outlay	9,167	25,000	1,818	4,298	17.2%
Insurance and Other Chargebacks	17,448	18,230	1,519	13,672	75.0%
<b>Expenses Total</b>	<b>912,905</b>	<b>1,021,489</b>	<b>83,643</b>	<b>734,294</b>	<b>71.9%</b>
<b>Net</b>	580,069	298,311	36,110	247,812	
Beginning Fund Balance	181,996	762,065		762,065	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>762,065</b>	<b>1,060,376</b>		<b>1,009,877</b>	98.9%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>210 SPECIAL SERVICE AREA (SSA) #4</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	25		1	63	100.0%
Property Taxes	341,934	525,000	182	447,058	85.2%
<b>Revenue Total</b>	<b>341,959</b>	<b>525,000</b>	<b>183</b>	<b>447,121</b>	<b>85.2%</b>
<b>Expenses</b>					
Services and Supplies	370,000	525,000		262,500	50.0%
<b>Expenses Total</b>	<b>370,000</b>	<b>525,000</b>		<b>262,500</b>	<b>50.0%</b>
<b>Net</b>	(28,041)	-	183	184,621	
Beginning Fund Balance	(198,795)	(226,836)		(226,836)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(226,836)</b>	<b>(226,836)</b>		<b>(42,215)</b>	-8.0%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>215 CDBG FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080		534,876	20.3%
<b>Revenue Total</b>	<b>1,525,452</b>	<b>2,631,080</b>		<b>535,173</b>	<b>20.3%</b>
<b>Expenses</b>					
Salary and Benefits	447,460	509,100	31,716	305,304	60.0%
Services and Supplies	5,032	447,700	835	3,175	0.7%
Miscellaneous	154,443	971,410	23	9,440	1.0%
Interfund Transfers	21,050	634,640	775	6,972	1.1%
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	188,168	1032.2%
<b>Expenses Total</b>	<b>1,526,206</b>	<b>2,631,080</b>	<b>34,868</b>	<b>608,482</b>	<b>23.1%</b>
<b>Net</b>	(754)	-	(34,868)	(73,309)	
Beginning Fund Balance	64,107	63,353		63,353	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>63,353</b>	<b>63,353</b>		<b>(9,956)</b>	-0.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>220 CDBG LOAN FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	5,087	-	640	5,507	100.0%
Other Revenue	114,531	250,000	2,133	94,691	37.9%
<b>Revenue Total</b>	<b>119,618</b>	<b>250,000</b>	<b>2,773</b>	<b>100,199</b>	<b>40.1%</b>
<b>Expenses</b>					
Services and Supplies	190,484	250,000	50	50	0.0%
Insurance and Other Chargebacks	8,552			-	0.0%
<b>Expenses Total</b>	<b>199,035</b>	<b>250,000</b>	<b>50</b>	<b>50</b>	<b>0.0%</b>
<b>Net</b>	(79,418)	-	2,723	100,149	
Beginning Fund Balance	252,612	173,194		173,194	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>173,194</b>	<b>173,194</b>		<b>273,343</b>	109.3%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>235 NEIGHBORHOOD IMPROVEMENT</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	1,066	-	116	726	100.0%
<b>Revenue Total</b>	<b>1,066</b>	<b>-</b>	<b>116</b>	<b>726</b>	<b>100.0%</b>
<b>Expenses</b>					
Services and Supplies	163	-	7	91	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
<b>Expenses Total</b>	<b>163</b>	<b>100,000</b>	<b>7</b>	<b>91</b>	<b>0.1%</b>
<b>Net</b>	903	(100,000)	108	635	
Beginning Fund Balance	170,171	171,074		171,074	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>171,074</b>	<b>71,074</b>		<b>171,709</b>	171.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>240 HOME FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	5,451	-	51	136	100.0%
Other Revenue	27,477	-	4,439	22,695	100.0%
Intergovernmental Revenue	300,423	741,269	15,750	139,437	18.8%
<b>Revenue Total</b>	<b>333,351</b>	<b>741,269</b>	<b>20,240</b>	<b>162,268</b>	<b>21.9%</b>
<b>Expenses</b>					
Salary and Benefits	36,173	33,375	1,808	20,652	61.9%
Services and Supplies	301,124	696,500	15,755	130,732	18.8%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	10,168	93.3%
<b>Expenses Total</b>	<b>335,304</b>	<b>741,269</b>	<b>17,637</b>	<b>161,842</b>	<b>21.8%</b>
<b>Net</b>	(1,953)	-	2,603	426	
Beginning Fund Balance	9,277	7,324		7,324	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>7,324</b>	<b>7,324</b>		<b>7,750</b>	1.0%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>250 AFFORDABLE HOUSING FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	14,449	4,500	3,054	22,257	494.6%
Other Revenue	134,417	2,530,600	2,401,075	2,705,692	106.9%
Other Taxes	58,700	80,000	15,000	45,000	56.3%
Intergovernmental Revenue				40,464	100.0%
<b>Revenue Total</b>	<b>207,566</b>	<b>2,615,100</b>	<b>2,419,129</b>	<b>2,813,413</b>	<b>107.6%</b>
<b>Expenses</b>					
Salary and Benefits	82,955	136,697	9,820	94,521	69.1%
Services and Supplies	126,852	818,500	10,880	35,745	4.4%
Miscellaneous	43,387	52,500	456	16,125	30.7%
Insurance and Other Chargebacks	47,755			6,937	100.0%
Community Sponsored Organizations	18,006	20,000	3,247	10,058	50.3%
Capital Outlay				3,034	100.0%
<b>Expenses Total</b>	<b>318,955</b>	<b>1,027,697</b>	<b>24,402</b>	<b>166,420</b>	<b>16.2%</b>
<b>Net</b>	(111,389)	1,587,403	2,394,726	2,646,993	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,365,155</b>	<b>2,952,558</b>		<b>4,012,148</b>	390.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>320 DEBT SERVICE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	10,520,453	10,879,993	18,268	10,460,467	96.1%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	303,377	2,873,505	61.4%
Interest Income	159,322	1,500	18,941	113,462	7564.1%
Intergovernmental Revenue	86,624	87,457	7,288	65,592	75.0%
<b>Revenue Total</b>	<b>22,010,168</b>	<b>15,645,694</b>	<b>347,874</b>	<b>13,508,211</b>	<b>86.3%</b>
<b>Expenses</b>					
Services and Supplies	63,225	120,000	5	23	0.0%
Debt Service	21,770,744	14,647,219		2,565,030	17.5%
<b>Expenses Total</b>	<b>21,833,969</b>	<b>14,767,219</b>	<b>5</b>	<b>2,565,054</b>	<b>17.4%</b>
<b>Net</b>	176,199	878,475	347,869	10,943,157	
Beginning Fund Balance	241,782	417,981		417,981	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>417,981</b>	<b>1,296,456</b>		<b>11,361,138</b>	76.9%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>330 HOWARD-RIDGE TIF FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	622,345	655,000		679,320	103.7%
Interest Income	120	400	4,518	27,451	6862.8%
Other Revenue	3,530,261	5,366	894	33,900	631.8%
<b>Revenue Total</b>	<b>4,152,727</b>	<b>660,766</b>	<b>5,412</b>	<b>740,671</b>	<b>112.1%</b>
<b>Expenses</b>					
Services and Supplies	490,957	400,000	9,111	22,271	5.6%
Interfund Transfers	105,319	346,225	<b>5,000</b>	188,112	54.3%
Capital Outlay	1,585,566			2,438	100.0%
Debt Service	1,401	-	42	49,843	100.0%
Insurance and Other Chargebacks			70	70	100.0%
<b>Expenses Total</b>	<b>2,183,243</b>	<b>746,225</b>	<b>14,223</b>	<b>262,735</b>	<b>35.2%</b>
<b>Net</b>	1,969,484	(85,459)	(8,811)	477,937	
Beginning Fund Balance	247,378	2,216,862		2,216,862	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,216,862</b>	<b>2,131,403</b>		<b>2,694,799</b>	361.1%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>335 WEST EVANSTON TIF FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	217,949	220,000	875	696,650	316.7%
Interest Income	12,403	4,000	1,174	9,131	228.3%
Other Revenue	11,311	11,000	2,057	9,254	84.1%
<b>Revenue Total</b>	<b>241,663</b>	<b>235,000</b>	<b>4,105</b>	<b>715,035</b>	<b>304.3%</b>
<b>Expenses</b>					
Services and Supplies	6,831		2,347	2,852	100.0%
Interfund Transfers	30,000	30,000	2,500	22,500	75.0%
Debt Service	17,218	613,000	521	611,225	99.7%
<b>Expenses Total</b>	<b>54,049</b>	<b>643,000</b>	<b>5,368</b>	<b>636,578</b>	<b>99.0%</b>
<b>Net</b>	187,614	(408,000)	(1,263)	78,457	
Beginning Fund Balance	432,766	620,380		620,380	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>620,380</b>	<b>212,380</b>		<b>698,837</b>	108.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>340 DEMPSTER-DODGE TIF FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	136,927	275,000		122,797	44.7%
Interest Income	10		240	1,598	100.0%
<b>Revenue Total</b>	<b>136,937</b>	<b>275,000</b>	<b>240</b>	<b>124,395</b>	<b>45.2%</b>
<b>Expenses</b>					
Services and Supplies	1,981		1,059	1,060	100.0%
Interfund Transfers	74,104	70,870	5,906	53,152	75.0%
Debt Service	-			-	0.0%
<b>Expenses Total</b>	<b>76,085</b>	<b>70,870</b>	<b>6,965</b>	<b>54,213</b>	<b>76.5%</b>
<b>Net</b>	60,852	204,130	(6,726)	70,182	
Beginning Fund Balance	(6,009)	54,843		54,843	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>54,843</b>	<b>258,973</b>		<b>125,025</b>	176.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>345 CHICAGO-MAIN TIF</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	222,235	225,000		599,325	266.4%
Interest Income	23	-	1,218	7,974	100.0%
<b>Revenue Total</b>	<b>222,258</b>	<b>225,000</b>	<b>1,218</b>	<b>607,299</b>	<b>269.9%</b>
<b>Expenses</b>					
Services and Supplies	1,981		1,059	1,065	100.0%
Interfund Transfers	107,561	100,610	8,384	75,457	75.0%
Debt Service	-			-	0.0%
<b>Expenses Total</b>	<b>109,542</b>	<b>100,610</b>	<b>9,444</b>	<b>76,522</b>	<b>76.1%</b>
<b>Net</b>	112,716	124,390	(8,225)	530,777	
Beginning Fund Balance	61,193	173,909		173,909	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>173,909</b>	<b>298,299</b>		<b>704,686</b>	700.4%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	34	500	380	1,944	388.9%
Property Taxes	222,944	221,000		222,434	100.6%
<b>Revenue Total</b>	<b>222,978</b>	<b>221,500</b>	<b>380</b>	<b>224,379</b>	<b>101.3%</b>
<b>Expenses</b>					
Services and Supplies	222,086	221,500		1	0.0%
<b>Expenses Total</b>	<b>222,086</b>	<b>221,500</b>		<b>1</b>	<b>0.0%</b>
<b>Net</b>	892	-	380	224,378	
Beginning Fund Balance	2,207	3,099		3,099	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,099</b>	<b>3,099</b>		<b>227,477</b>	102.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>415 CAPITAL IMPROVEMENTS FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	10,274,896	9,000,000	(453)	9,278,995	103.1%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	28,398	224,311	100.0%
Intergovernmental Revenue	206,797	3,970,000		160,000	4.0%
Charges for Services	59,572	-	1,506	81,060	100.0%
<b>Revenue Total</b>	<b>19,000,412</b>	<b>13,685,000</b>	<b>29,451</b>	<b>9,744,366</b>	<b>71.2%</b>
<b>Expenses</b>					
Salary and Benefits	650,911	648,393	50,461	484,986	74.8%
Services and Supplies	1,473,875	-	85,605	1,237,231	100.0%
Capital Outlay	10,942,274	13,612,156	910,255	4,539,537	33.3%
Interfund Transfers	793,576			-	0.0%
<b>Expenses Total</b>	<b>13,860,636</b>	<b>14,260,549</b>	<b>1,046,322</b>	<b>6,261,754</b>	<b>43.9%</b>
<b>Net</b>	5,139,776	(575,549)	(1,016,871)	3,482,612	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,898,248</b>	<b>13,322,699</b>		<b>17,380,860</b>	121.9%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>416 CROWN CONSTRUCTION FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	25,652,394	17,605,498		20,482,046	116.3%
Interest Income	159,657	50,000	50,532	417,351	834.7%
Intergovernmental Revenue	1,250,000	1,250,000		1,250,000	100.0%
Interfund Transfers				1,000,000	100.0%
<b>Revenue Total</b>	<b>27,062,051</b>	<b>18,905,498</b>	<b>50,532</b>	<b>23,149,397</b>	<b>122.4%</b>
<b>Expenses</b>					
Services and Supplies	2,007,340	-	5	545,911	100.0%
Capital Outlay	7,753,657	23,670,000	2,510,650	13,933,944	58.9%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
<b>Expenses Total</b>	<b>10,077,377</b>	<b>23,670,000</b>	<b>2,510,655</b>	<b>14,479,855</b>	<b>61.2%</b>
<b>Net</b>	16,984,674	(4,764,502)	(2,460,123)	8,669,541	
Beginning Fund Balance	540,861	17,525,535		17,525,535	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>17,525,535</b>	<b>12,761,033</b>		<b>26,195,076</b>	110.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>420 SPECIAL ASSESSMENT FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	277,004	250,000		257,938	103.2%
Special Assessment	183,472	180,167	2,140	126,825	70.4%
Interest Income	55,067	38,000	5,385	60,364	158.9%
<b>Revenue Total</b>	<b>515,543</b>	<b>468,167</b>	<b>7,525</b>	<b>445,127</b>	<b>95.1%</b>
<b>Expenses</b>					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	5	2,722	100.0%
Interfund Transfers	513,427	286,955	23,913	215,216	75.0%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
<b>Expenses Total</b>	<b>892,454</b>	<b>936,955</b>	<b>23,918</b>	<b>220,664</b>	<b>23.6%</b>
<b>Net</b>	(376,911)	(468,788)	(16,393)	224,464	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,620,789</b>	<b>2,152,001</b>		<b>2,845,253</b>	303.7%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	2,798		21,082	22,487	100.0%
Charges for Services	6,299,952	10,343,855	886,167	7,335,298	70.9%
Interest Income	109,598	20,000	4,280	86,026	430.1%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	22,129	186,740	92.4%
Interfund Transfers	3,037,704			-	0.0%
<b>Revenue Total</b>	<b>9,787,615</b>	<b>10,565,875</b>	<b>933,659</b>	<b>7,630,552</b>	<b>72.2%</b>
<b>Expenses</b>					
Salary and Benefits	1,886,080	1,996,976	143,490	1,284,437	64.3%
Services and Supplies	3,887,706	3,546,775	835,988	2,986,213	84.2%
Insurance and Other Chargebacks	319,648	333,969	27,831	250,476	75.0%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	186,309	1,272,860	36.3%
Interfund Transfers	1,440,417	3,512,807	263,567	2,372,105	67.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
<b>Expenses Total</b>	<b>10,590,510</b>	<b>13,249,881</b>	<b>1,457,185</b>	<b>8,218,175</b>	<b>62.0%</b>
<b>Net</b>	(802,896)	(2,684,006)	933,659	(587,623)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,109,355</b>	<b>425,349</b>		<b>2,521,732</b>	19.0%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget Target = 75%
<b>510-513 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	15,223,033	22,615,529	1,464,836	12,964,450	57.3%
Interest Income	255,928	40,000	66,810	518,181	1295.5%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	8,525	56,516	113.0%
Other Revenue	235,772	23,194,160	61,710	9,000,369	38.8%
<b>Revenue Total</b>	<b>15,949,380</b>	<b>45,899,689</b>	<b>1,601,881</b>	<b>22,539,515</b>	<b>49.1%</b>
<b>Expenses</b>					
Salary and Benefits	5,804,716	5,533,772	416,942	4,060,926	73.4%
Services and Supplies	3,183,368	6,231,350	379,902	2,576,568	41.3%
Insurance and Other Chargebacks	470,397	489,481	46,588	376,746	77.0%
Capital Outlay	22,219	30,345,500	1,953,992	8,599,562	28.3%
Debt Service	819,926	2,081,841		565,930	27.2%
Interfund Transfers	3,682,309	3,932,313	327,693	2,949,235	75.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
<b>Expenses Total</b>	<b>16,564,798</b>	<b>48,657,257</b>	<b>3,125,116</b>	<b>19,129,967</b>	<b>39.3%</b>
<b>Net</b>	(615,417)	(2,757,568)	(1,523,235)	3,409,548	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>5,500,742</b>	<b>2,743,174</b>		<b>8,910,290</b>	18.3%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>515 SEWER FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Charges for Services	11,919,244	10,483,885	293,432	7,632,280	72.8%
Interest Income	56,455	5,000	2,985	30,072	601.4%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
<b>Revenue Total</b>	<b>12,166,129</b>	<b>13,592,885</b>	<b>296,416</b>	<b>8,694,104</b>	<b>64.0%</b>
<b>Expenses</b>					
Salary and Benefits	1,400,023	1,354,512	116,981	975,205	72.0%
Services and Supplies	301,786	304,500	61,925	958,874	314.9%
Insurance and Other Chargebacks	269,988	282,083	23,507	211,562	75.0%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	(18,094)	373,941	7.6%
Interfund Transfers	991,677	1,773,532	64,461	1,580,149	89.1%
Debt Service	959,123	6,148,475	1,276,838	4,759,458	77.4%
Depreciation Expense	3,615,269			-	0.0%
<b>Expenses Total</b>	<b>7,537,442</b>	<b>14,755,238</b>	<b>1,525,617</b>	<b>8,860,799</b>	<b>60.1%</b>
<b>Net</b>	4,628,687	(1,162,353)	(1,229,201)	(166,695)	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,390,060</b>	<b>3,227,707</b>		<b>4,223,366</b>	28.6%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	391,908	2,964,501	69.9%
Other Revenue	124,222	138,000	1,495	78,388	56.8%
Interfund Transfers	705,967	150,000	12,500	112,500	75.0%
Licenses, Permits and Fees	286,662	486,000	75,578	205,149	42.2%
<b>Revenue Total</b>	<b>5,199,044</b>	<b>5,833,270</b>	<b>481,480</b>	<b>4,180,537</b>	<b>71.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,075,012	1,076,209	81,153	770,146	71.6%
Services and Supplies	3,432,094	3,601,076	320,865	2,607,704	72.4%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	432	9,669	128.9%
Capital Outlay	14,013	386,650	6,848	71,902	18.6%
Interfund Transfers	322,362	322,362	26,864	241,772	75.0%
Debt Service	1,280	22,745		363	1.6%
<b>Expenses Total</b>	<b>4,851,568</b>	<b>5,416,542</b>	<b>436,161</b>	<b>3,702,454</b>	<b>68.4%</b>
<b>Net</b>	347,476	416,728	45,319	478,084	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(1,104,014)</b>	<b>(687,286)</b>		<b>(625,930)</b>	-11.6%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>600 FLEET SERVICES FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Charges for Services	2,988,640	2,950,415	245,868	2,212,812	75.0%
Other Revenue	18,765	81,781	45	11,401	13.9%
Interest Income	24	1,000		-	0.0%
<b>Revenue Total</b>	<b>3,007,429</b>	<b>3,033,196</b>	<b>245,913</b>	<b>2,224,213</b>	<b>73.3%</b>
<b>Expenses</b>					
Salary and Benefits	1,117,721	1,117,701	81,764	778,009	69.6%
Services and Supplies	1,956,650	2,030,057	150,440	1,374,730	67.7%
Miscellaneous	118			-	0.0%
Interfund Transfers	33,442	35,114	2,926	26,336	75.0%
Insurance and Other Chargebacks	868	-	1,736	17,357	100.0%
Contingencies	-	450		76	16.9%
Capital Outlay				2,904	100.0%
<b>Expenses Total</b>	<b>3,108,799</b>	<b>3,183,322</b>	<b>236,866</b>	<b>2,199,411</b>	<b>69.1%</b>
<b>Net</b>	<b>(101,370)</b>	<b>(150,126)</b>	<b>9,047</b>	<b>24,802</b>	
Beginning Fund Balance	332,586	231,216		231,216	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>231,216</b>	<b>81,090</b>		<b>256,018</b>	<b>8.0%</b>

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>601 EQUIPMENT REPLACEMENT FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Charges for Services	1,334,732	1,309,732	109,144	982,300	75.0%
Interest Income	5,037	-	335	2,580	100.0%
Other Revenue	(74,225)	210,217	7,183	21,943	10.4%
<b>Revenue Total</b>	<b>1,265,543</b>	<b>1,519,949</b>	<b>116,662</b>	<b>1,006,823</b>	<b>66.2%</b>
<b>Expenses</b>					
Services and Supplies	40,745	75,000	21	36,015	48.0%
Capital Outlay	41,579	1,547,977	99,251	1,249,319	80.7%
Depreciation Expense	1,695,533			-	0.0%
<b>Expenses Total</b>	<b>1,777,856</b>	<b>1,622,977</b>	<b>99,272</b>	<b>1,285,334</b>	<b>79.2%</b>
<b>Net</b>	<b>(512,313)</b>	<b>(103,028)</b>	<b>17,390</b>	<b>(278,511)</b>	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,011,298</b>	<b>908,270</b>		<b>732,787</b>	<b>45.2%</b>

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>605 INSURANCE FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	10,447,722	10,391,176	860,798	7,654,887	73.7%
Charges for Services	167,917			52	100.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	441,479	4,416,680	72.2%
Workers Compensation and Liability	2,087,381	3,026,943	246,647	2,260,623	74.7%
Interest Income	-	1,000		-	0.0%
<b>Revenue Total</b>	<b>18,331,231</b>	<b>19,592,282</b>	<b>1,548,924</b>	<b>14,332,241</b>	<b>73.2%</b>
<b>Expenses</b>					
Salary and Benefits	577,318	630,531	46,877	392,231	62.2%
Services and Supplies	6,414,377	2,420,448	76,563	3,848,563	159.0%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,245,685	12,112,323	76.2%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	7,585	75.0%
<b>Expenses Total</b>	<b>22,786,573</b>	<b>18,962,870</b>	<b>1,369,968</b>	<b>16,360,702</b>	<b>86.3%</b>
<b>Net</b>	(4,455,342)	629,412	178,956	(2,028,461)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(8,793,847)</b>	<b>(8,164,435)</b>		<b>(10,822,308)</b>	-57.1%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>700 FIRE PENSION FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Other Revenue	3,825,767	9,068,084	82,841	17,481,446	192.8%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		1,025,779	41.0%
Other Taxes	-	280,000		-	0.0%
<b>Revenue Total</b>	<b>6,056,363</b>	<b>11,868,084</b>	<b>82,841</b>	<b>18,507,225</b>	<b>155.9%</b>
<b>Expenses</b>					
Salary and Benefits	9,256,585	9,333,500	802,851	7,268,990	77.9%
Miscellaneous	91,737	-		195,402	100.0%
<b>Expenses Total</b>	<b>9,348,322</b>	<b>9,333,500</b>	<b>802,851</b>	<b>7,464,392</b>	<b>80.0%</b>
<b>Net</b>	(3,291,959)	2,534,584	(720,010)	11,042,833	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>75,781,118</b>	<b>78,315,702</b>		<b>86,823,951</b>	930.2%

	2018 Actual	2019 Budget	September 2019	YTD 2019	% YTD to Budget
<b>705 POLICE PENSION FUND</b>					<b>Target = 75%</b>
<b>Revenue</b>					
Interest Income	2,971,614	3,000,000	380,903	2,206,841	73.6%
Other Revenue	4,442,478	15,946,808	1,076,053	27,121,676	170.1%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
<b>Revenue Total</b>	<b>7,414,092</b>	<b>19,271,808</b>	<b>1,456,955</b>	<b>29,328,517</b>	<b>152.2%</b>
<b>Expenses</b>					
Salary and Benefits	11,996,570	12,601,500	1,043,951	9,401,482	74.6%
Miscellaneous	292,132	275,000		224,619	81.7%
<b>Expenses Total</b>	<b>12,288,703</b>	<b>12,876,500</b>	<b>1,043,951</b>	<b>9,626,101</b>	<b>74.8%</b>
<b>Net</b>	(4,874,611)	6,395,308	413,005	19,702,416	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>116,755,057</b>	<b>123,150,365</b>		<b>136,457,473</b>	1059.7%