



Memorandum

To: Wally Bobkiewicz, City Manager

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

Subject: First Quarter Financial Report (March 2019)

Date: May 2, 2019

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

March 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	36,549,410	30,177,299	6,372,111	19,960,779	17,403,563
175 GENERAL ASSISTANCE FUND	498,269	274,668	223,601	825,388	825,389
176 HEALTH AND HUMAN SERVICES	207,153	35,840	171,313	184,958	184,957
180 GOOD NEIGHBOR FUND	1,001,462	157,792	843,670	848,272	848,272
185 LIBRARY FUND	3,732,464	1,434,491	2,297,972	3,859,702	3,801,773
186 LIBRARY DEBT SERVICE FUND	175,000	-	175,000	179,581	179,582
187 LIBRARY CAPITAL IMPROVEMENT FD	-	8,499	(8,499)	960,050	960,050
200 MOTOR FUEL TAX FUND	476,294	245,724	230,570	2,266,624	2,104,843
205 EMERGENCY TELEPHONE (E911) FUND	248,614	193,467	55,147	817,350	574,689
210 SPECIAL SERVICE AREA (SSA) #4	193,700	-	193,700	(33,135)	(33,135)
215 CDBG FUND	297	108,745	(108,448)	(45,008)	(45,008)
220 CDBG LOAN FUND	52,805	56	52,749	225,944	225,943
235 NEIGHBORHOOD IMPROVEMENT	230	46	184	171,258	171,258
240 HOME FUND	17,746	25,405	(7,659)	(327)	(327)
250 AFFORDABLE HOUSING FUND	254,433	46,634	207,799	1,572,973	1,671,627
320 DEBT SERVICE FUND	6,706,947	20	6,706,928	7,124,914	7,200,783
330 HOWARD-RIDGE TIF FUND	365,060	87,115	277,946	2,494,808	2,497,077
335 WEST EVANSTON TIF FUND	117,268	163,798	(46,530)	573,850	573,850
340 DEMPSTER-DODGE TIF FUND	75,310	17,717	57,592	112,435	112,435
345 CHICAGO-MAIN TIF	123,544	25,152	98,391	272,300	272,300
350 SPECIAL SERVICE AREA (SSA) #6	122,687	-	122,687	125,786	125,786
415 CAPITAL IMPROVEMENTS FUND	65,122	389,577	(324,455)	13,573,947	10,943,133
416 CROWN CONSTRUCTION FUND	124,817	66,653	58,165	15,600,658	16,568,091
420 SPECIAL ASSESSMENT FUND	107,077	72,925	34,152	2,657,830	2,654,293
505 PARKING SYSTEM FUND	1,794,152	2,125,227	(331,075)	3,450,969	2,788,558
510 WATER FUND	4,318,262	2,306,129	2,012,133	8,705,104	5,514,468
515 SEWER FUND	2,697,901	2,221,345	476,556	9,072,835	2,474,043
520 SOLID WASTE FUND	1,456,516	759,300	697,215	(175,381)	(1,120,555)
600 FLEET SERVICES FUND	737,604	507,293	230,311	468,113	(581,451)
601 EQUIPMENT REPLACEMENT FUND	328,467	207	328,260	665,466	1,162,249
605 INSURANCE FUND	4,533,650	5,914,848	(1,381,199)	(10,535,504)	(5,855,750)
Grand Total	67,082,262	47,365,975	19,716,287	85,982,541	74,202,786

Included above are the ending balances as of March 31, 2019 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

2018 actual numbers are preliminary and unaudited and are subject to change. Fund balance numbers are also subject to change as a result. The 2018 audit will be completed by June 30, 2019.

General Fund

The attached financials show General Fund revenues at 31.5% of budget and expenses at 26.3% of budget, compared to a 3-month target of 25%. Revenues are often above target at this point in the year due to first installment property tax payments in March. As of March 31, 51% of property tax revenue has been received.

Expenses are below target of 25% in most departments. Because of payroll timing, January included 1.5 pay periods, whereas months later in the year will have 3 pay periods.

Police and Fire show expenses at 30% and 34% respectively of budget for the first quarter. This is partially due to pension fund transfers which are booked as property taxes for pension funds are received. As shown in the table below, more than 50% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expenses of 22.7% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	38,737,094	11,834,344	30.6%
Pension Fund Transfer	10,462,704	5,420,258	51.8%
Expenses without Transfer	28,274,390	6,414,086	22.7%
Fire Department			
Total Expenses	24,379,850	8,343,373	34.2%
Pension Fund Transfer	8,344,947	4,698,042	56.3%
Expenses without Transfer	16,034,903	3,645,331	22.7%

Overtime in Police and Fire are trending higher than target of 25% of budget, as shown in table below.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	1,606,236	959,106	306,002	31.9%
Fire	1,007,263	759,956	281,179	37.0%

At current trends, Police and Fire still expect to end the year above budget but below 2018 actuals. This will be managed partially by greater reimbursement for Police Department overtime by Northwestern University during Dillo Day and home football games. Staff will continue to monitor overtime expenses closely and provide a year-end estimate after the second quarter.

Multiple snow events in the first quarter of 2019 also contributed to high overtime spending in Police, Fire, and the Public Works Agency (PWA). As of March 31, 2019, the Snow and Ice business unit in PWA, which includes overtime and other expenses related to snow events, had expenses of \$991,242 which is 88.2% of budget. 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.

Finance staff meet with departments on a monthly basis to review year-to-date revenue and spending. Staff is looking into the creation of a 2-year budget for 2020 and 2021, which would begin later in the summer.

Enterprise Funds

Parking fund revenues through March 31, 2019 are below target. This is because the budget includes an increase in all parking meter rates beginning March 1, 2019. Revenue is expected to rise as the new rates are implemented.

Through March 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 March 31, 2019, the Sewer Fund also appears low on expenses due to a delay in capital project spending until the summer months. These projects are also primarily funded through IEPA loan financing.

Through March 31, 2019, the Solid Waste Fund has a negative fund balance of \$175,381 and a negative cash balance of \$1,120,555. The Solid Waste Fund has received 50% of budgeted property tax revenue for the year.

Other Funds

Through March 31, 2019, funds receiving property tax revenue tend to show revenue higher than target due to the receipt of the first installment of property taxes in March. This includes the General Assistance Fund, Library Fund, and TIF Funds. The second property tax installment will be due in August.

Through March 31, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$33,135.

Through March 31, 2019, the CDBG Fund has higher monthly and year-to-date expenses than revenues. This is due to a delay in reimbursements from state and federal government agencies. As of March 31 funds the fund has a negative fund and cash balance of \$45,008.

Through March 31, 2019, the Capital Fund is showing a fund balance of \$13,573,947 and a cash balance of \$10,943,133. The fund continues to spend down balances from the 2018B General Obligation Bonds received in August 2018.

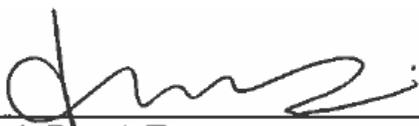
Through March 31, 2019, the Crown Construction fund is showing fund balance of \$15,600,658 and cash balance of \$16,568,091. The fund continues to spend down balances from the 2018A General Obligation Bond proceeds received in August 2018.

Through March 31, 2019, the Insurance Fund is showing a negative fund balance of \$10,535,504 and a negative cash balance of \$5,855,750. There were many 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 litigation.

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

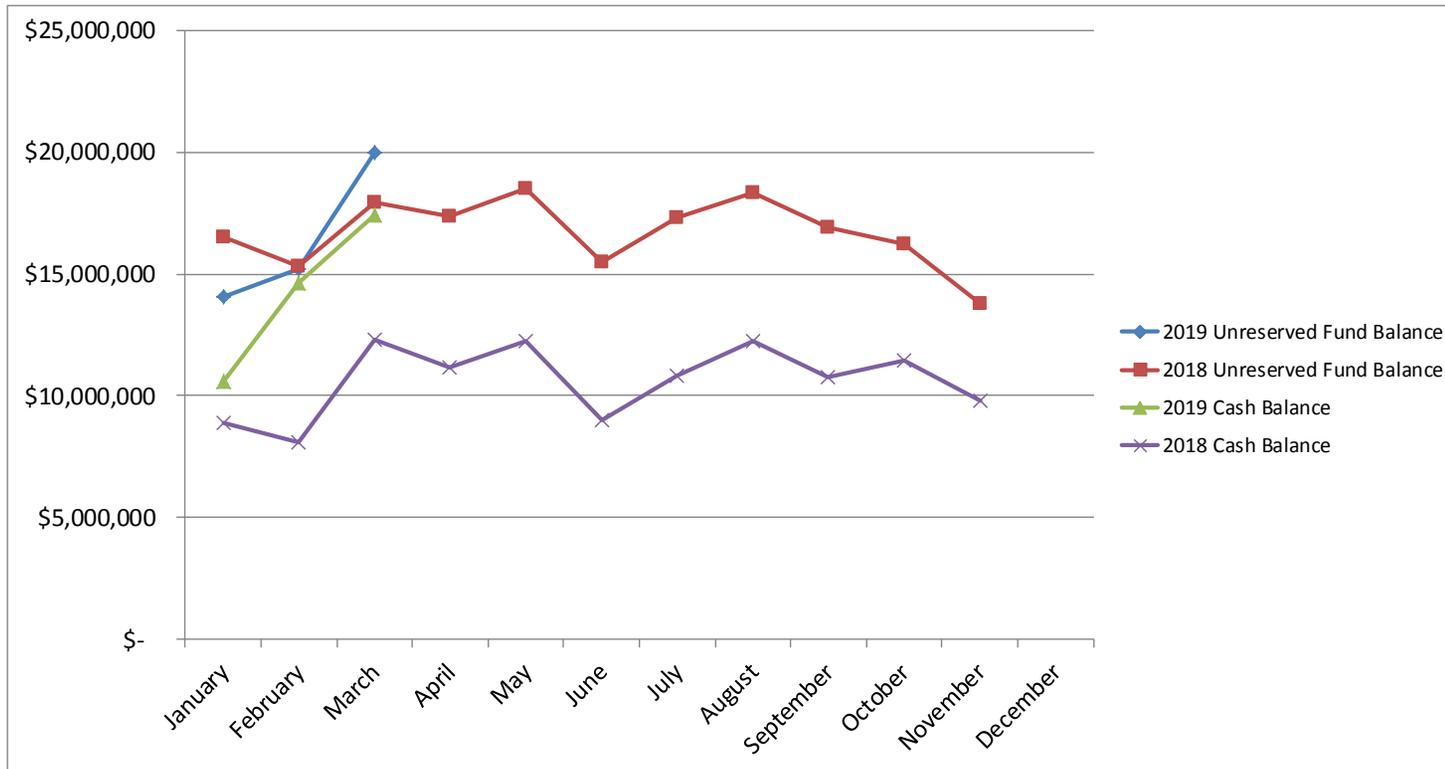
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the March 31, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,222,908	\$ 19,960,779
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418



	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	10,803,264	15,445,460	51.4%
Other Taxes	50,095,876	50,796,300	4,030,259	11,521,690	22.7%
Licenses, Permits and Fees	11,680,895	10,526,400	1,481,906	3,455,690	32.8%
Charges for Services	10,396,458	8,900,909	781,166	2,455,337	27.6%
Fines and Forfeitures	3,765,058	4,700,500	216,613	857,481	18.2%
Interest Income	94,681	55,100	16,269	44,623	81.0%
Intergovernmental Revenue	1,466,926	994,303	415,552	488,255	49.1%
Other Revenue	1,906,784	988,300	54,353	76,621	7.8%
Interfund Transfers	8,133,142	8,877,103	734,751	2,204,253	24.8%
Revenue Total	115,728,174	115,886,870	18,534,133	36,549,410	31.5%
Expenses					
13 CITY COUNCIL	547,275	528,173	37,895	108,761	20.6%
14 CITY CLERK	217,953	180,704	17,528	45,232	25.0%
15 CITY MANAGER'S OFFICE	7,324,610	7,997,018	541,013	1,579,415	19.8%
17 LAW	688,581	646,183	61,859	152,809	23.6%
19 ADMINISTRATIVE SERVICES	9,221,165	9,483,577	701,760	1,721,053	18.1%
21 COMMUNITY DEVELOPMENT	3,579,301	3,480,360	209,008	567,410	16.3%
22 POLICE	39,392,691	38,737,094	6,027,953	11,834,344	30.6%
23 FIRE MGMT & SUPPORT	24,813,300	24,379,850	4,416,960	8,343,373	34.2%
24 HEALTH	3,187,544	3,190,606	219,526	615,251	19.3%
30 PARKS, REC. AND COMMUNITY SERV.	12,889,510	12,297,509	700,053	1,941,235	15.8%
40 PUBLIC WORKS AGENCY	13,523,392	13,232,299	891,079	3,268,414	24.7%
Expenses Total	115,385,322	114,153,373	13,824,633	30,177,299	26.4%
Net	342,851	1,733,497	4,709,500	6,372,111	
Beginning Fund Balance	13,245,817	13,588,668		13,588,668	Fund Balance %
Ending Fund Balance	13,588,668	15,322,165		19,960,779	17.5%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 25%
Revenue					
Licenses, Permits and Fees	2,798				
Charges for Services	6,299,952	10,343,855	376,218	1,689,649	16.3%
Interest Income	109,598	20,000	14,646	27,904	139.5%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	17,880	76,599	37.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	408,744	1,794,152	17.0%
Expenses					
Salary and Benefits	1,885,699	1,996,976	127,619	350,345	17.5%
Services and Supplies	4,013,848	3,546,775	47,385	570,652	16.1%
Insurance and Other Chargebacks	319,648	333,969	27,831	83,492	25.0%
Miscellaneous	231,879	304,000		-	0.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	-	330,036	9.4%
Interfund Transfers	1,440,417	3,512,807	263,567	790,702	22.5%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,716,272	13,249,881	466,403	2,125,227	16.0%
Net	(928,657)	(2,684,006)	(57,659)	(331,075)	
Beginning Fund Balance	4,710,701	3,782,044		3,782,044	Fund Balance %
Ending Fund Balance	3,782,044	1,098,038		3,450,969	26.0%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
510-513 WATER FUND					
Revenue					
Charges for Services	16,055,922	22,615,529	1,137,358	4,109,310	18.2%
Interest Income	255,928	40,000	47,182	131,603	329.0%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,365	13,275	26.6%
Other Revenue	235,772	23,194,160	6,762	64,074	0.3%
Revenue Total	16,782,270	45,899,689	1,197,667	4,318,262	9.4%
Expenses					
Salary and Benefits	5,803,542	5,533,772	438,407	1,175,538	21.2%
Services and Supplies	3,183,368	6,231,350	69,577	398,234	6.4%
Insurance and Other Chargebacks	470,397	489,481	40,790	124,275	25.4%
Capital Outlay	22,219	30,345,500	(378,997)	(375,997)	-1.2%
Debt Service	819,926	2,081,841		-	0.0%
Interfund Transfers	3,682,309	3,932,313	327,693	983,078	25.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,563,624	48,657,257	497,469	2,306,129	4.7%
Net	218,646	(2,757,568)	700,198	2,012,133	
Beginning Fund Balance	6,474,325	6,692,971		6,692,971	Fund Balance %
Ending Fund Balance	6,692,971	3,935,403		8,705,104	17.9%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 25%
Revenue					
Property Taxes	410,000	820,000	410,000	410,000	50.0%
Charges for Services	3,672,193	4,239,270	397,487	931,377	22.0%
Other Revenue	124,222	138,000	4,577	35,529	25.7%
Interfund Transfers	705,967	150,000	12,500	37,500	25.0%
Licenses, Permits and Fees	286,662	486,000	(16,757)	42,109	8.7%
Revenue Total	5,199,044	5,833,270	807,807	1,456,516	25.0%
Expenses					
Salary and Benefits	1,074,800	1,076,209	74,127	211,133	19.6%
Services and Supplies	3,432,094	3,601,076	9,381	462,766	12.9%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	1,059	1,262	16.8%
Capital Outlay	28,613	386,650		2,650	0.7%
Interfund Transfers	322,362	322,362	26,864	80,591	25.0%
Debt Service	1,280	22,745		-	0.0%
Expenses Total	4,865,956	5,416,542	111,431	759,300	14.0%
Net	333,087	416,728	696,376	697,215	
Beginning Fund Balance	(1,205,683)	(872,596)		(872,596)	Fund Balance %
Ending Fund Balance	(872,596)	(455,868)		(175,381)	-3.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 25%
Revenue					
Charges for Services	11,919,244	10,483,885	574,850	2,669,976	25.5%
Interest Income	56,455	5,000	9,054	27,925	558.5%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	583,905	2,697,901	19.8%
Expenses					
Salary and Benefits	1,399,755	1,354,512	100,757	272,803	20.1%
Services and Supplies	301,786	304,500	3,295	16,857	5.5%
Insurance and Other Chargebacks	269,988	282,083	23,507	70,521	25.0%
Miscellaneous	230	1,500	1,610	1,610	107.3%
Capital Outlay	(654)	4,890,636	-	2,000	0.0%
Interfund Transfers	991,677	1,773,532	64,461	193,383	10.9%
Debt Service	959,123	6,148,475	1,276,838	1,664,172	27.1%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,174	14,755,238	1,470,467	2,221,345	15.1%
Net	4,628,956	(1,162,353)	(886,562)	476,556	
Beginning Fund Balance	3,967,323	8,596,279		8,596,279	Fund Balance %
Ending Fund Balance	8,596,279	7,433,926		9,072,835	61.5%



Memorandum

To: Wally Bobkiewicz, City Manager
From: Hitesh Desai, CFO/ Treasurer
Subject: 1st Quarter 2019 - Cash and Investment Report
Date: May 3, 2019

Attached please find the Cash and Investment report as of March 31, 2019.

A comparison between the 1st quarter 2019 and fourth quarter 2018 investment reports indicate an increase in combined cash & investments of \$5,835,119 from \$68,367,667 to \$74,202,786. The increase was principally due to the receipt of first installment of property tax. Cash and investment changes from the previous period are summarized below:

	3/31/2019	12/31/2018	Change
Cash	32,416,985	30,889,683	1,527,302
Investments	41,785,801	37,477,984	4,307,817
TOTAL	74,202,786	68,367,667	5,835,119

As of March 31, 2019, ledger balances showing the highest percentage of total deposit was held by First Bank and Trust at \$32.4M or 43.7% of the total. Wintrust held \$17.2M or 23.2%, while PMA Financial was in custody of money market funds at approximately \$9.7M, or 13%. Illinois Funds was at \$8.5M or 11.4% and IMET was at \$6.0M or 8% with the remainder of \$500K (.7%) in MB Financial Bank. Staff will continue to monitor the allocation of Cash and Investments to ensure compliance with the City's investment policy of no financial institution should have greater than 50% of the city's total cash and investments.

If you have any questions on this report or would like to discuss in greater detail, please contact me by phone at (847) 448.8082 or by e-mail at hdesai@cityofevanston.org.

Process Status

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	10,803,264	15,445,460	51.4%
Other Taxes	50,095,876	50,796,300	4,030,259	11,521,690	22.7%
Licenses, Permits and Fees	11,680,895	10,526,400	1,481,906	3,455,690	32.8%
Charges for Services	10,396,458	8,900,909	781,166	2,455,337	27.6%
Fines and Forfeitures	3,765,058	4,700,500	216,613	857,481	18.2%
Interest Income	94,681	55,100	16,269	44,623	81.0%
Intergovernmental Revenue	1,466,926	994,303	415,552	488,255	49.1%
Other Revenue	1,906,784	988,300	54,353	76,621	7.8%
Interfund Transfers	8,133,142	8,877,103	734,751	2,204,253	24.8%
Revenue Total	115,728,174	115,886,870	18,534,133	36,549,410	31.5%
Expenses					
13 CITY COUNCIL	547,275	528,173	37,895	108,761	20.6%
14 CITY CLERK	217,953	180,704	17,528	45,232	25.0%
15 CITY MANAGER'S OFFICE	7,324,610	7,997,018	541,013	1,579,415	19.8%
17 LAW	688,581	646,183	61,859	152,809	23.6%
19 ADMINISTRATIVE SERVICES	9,221,165	9,483,577	701,760	1,721,053	18.1%
21 COMMUNITY DEVELOPMENT	3,579,301	3,480,360	209,008	567,410	16.3%
22 POLICE	39,392,691	38,737,094	6,027,953	11,834,344	30.6%
23 FIRE MGMT & SUPPORT	24,813,300	24,379,850	4,416,960	8,343,373	34.2%
24 HEALTH	3,187,544	3,190,606	219,526	615,251	19.3%
30 PARKS, REC. AND COMMUNIT'	12,889,510	12,297,509	700,053	1,941,235	15.8%
40 PUBLIC WORKS AGENCY	13,523,392	13,232,299	891,079	3,268,414	24.7%
Expenses Total	115,385,322	114,153,373	13,824,633	30,177,299	26.4%
Net	342,851	1,733,497	4,709,500	6,372,111	
Beginning Fund Balance	13,245,817	13,588,668		13,588,668	Fund Balance %
Ending Fund Balance	13,588,668	15,322,165		19,960,779	17.5%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
175 GENERAL ASSISTANCE FUND					
Revenue					
Property Taxes	913,827	925,000	353,106	486,413	52.6%
Interest Income	10,174	1,000	960	3,425	342.5%
Other Revenue	14,724	27,500	173	8,431	30.7%
Revenue Total	938,725	953,500	354,240	498,269	52.3%
Expenses					
Salary and Benefits	398,715	407,294	31,732	85,022	20.9%
Services and Supplies	578,513	859,482	62,615	189,646	22.1%
Miscellaneous	4,209	7,000	20	-	0.0%
Expenses Total	981,437	1,273,776	94,367	274,668	21.6%
Net	(42,712)	(320,276)	259,872	223,601	
Beginning Fund Balance	644,499	601,787		601,787	Fund Balance %
Ending Fund Balance	601,787	281,511		825,388	64.8%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
176 HEALTH AND HUMAN SERVICES					
Revenue					
Interest Income	247	-		35	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	207,118	25.0%
Revenue Total	851,311	828,471	69,039	207,153	25.0%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373		7	0.0%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizati	759,214	81,098	11,944	35,833	44.2%
Expenses Total	826,851	817,471	11,944	35,840	4.4%
Net	24,460	11,000	57,095	171,313	
Beginning Fund Balance	(10,815)	13,645		13,645	Fund Balance %
Ending Fund Balance	13,645	24,645		184,958	22.6%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
180 GOOD NEIGHBOR FUND					
Revenue					
Interest Income	2,718	2,000	368	1,462	73.1%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	368	1,001,462	99.9%
Expenses					
Services and Supplies	0	-	69	292	100.0%
Miscellaneous		370,000		-	0.0%
Interfund Transfers	1,000,000	630,000	52,500	157,500	25.0%
Expenses Total	1,000,000	1,000,000	52,569	157,792	15.8%
Net	2,718	2,000	(52,201)	843,670	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		848,272	84.8%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
185 LIBRARY FUND					
Revenue					
Property Taxes	6,597,472	6,810,000	2,564,779	3,531,434	51.9%
Interest Income	48,821	10,000	5,317	18,574	185.7%
Other Revenue	244,942	333,500	(23)	102,706	30.8%
Interfund Transfers	265,771	345,771	12,500	37,500	10.8%
Charges for Services	332	-	30	109	100.0%
Fines and Forfeitures	110,721	85,000		15,318	18.0%
Intergovernmental Revenue	221,158	123,000	-	9,180	7.5%
Library Revenue	220,981	238,000	476	17,643	7.4%
Revenue Total	7,710,199	7,945,271	2,583,079	3,732,464	47.0%
Expenses					
Salary and Benefits	4,993,616	5,161,176	380,780	1,038,765	20.1%
Services and Supplies	1,829,028	2,230,488	126,944	303,776	13.6%
Miscellaneous		-		-	0.0%
Capital Outlay	1,179	12,500	5	5	0.0%
Interfund Transfers	366,949	367,781	30,648	91,945	25.0%
Expenses Total	7,190,773	7,771,945	538,378	1,434,491	18.5%
Net	519,426	173,326	2,044,701	2,297,972	
Beginning Fund Balance	1,042,304	1,561,730		1,561,730	Fund Balance %
Ending Fund Balance	1,561,730	1,735,056		3,859,702	49.7%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 25%
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	-	-	0.0%
Expenses Total	333,404	353,437	-	-	0.0%
Net	492	-	-	175,000	
Beginning Fund Balance	4,089	4,581		4,581	Fund Balance %
Ending Fund Balance	4,581	4,581		179,581	50.8%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 16.7%
187 LIBRARY CAPITAL IMPROVEMENT FD					
Revenue					
Other Revenue	2,157,728	1,835,000		-	0.0%
Revenue Total	2,157,728	1,835,000		-	0.0%
Expenses					
Services and Supplies	30,700			-	0.0%
Interfund Transfers	1,250,000	1,250,000		-	0.0%
Capital Outlay	190,247	585,000	-	8,499	1.5%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	-	8,499	0.5%
Net	660,150	-	-	(8,499)	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		960,050	52.3%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
200 MOTOR FUEL TAX FUND					
Revenue					
Interest Income	47,035	12,000	(810)	5,932	49.4%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	146,979	470,362	24.6%
Revenue Total	2,120,315	1,922,000	146,169	476,294	24.8%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	245,724	25.0%
Capital Outlay	-	1,206,000		-	0.0%
Expenses Total	2,457,990	2,188,897	81,908	245,724	11.2%
Net	(337,675)	(266,897)	64,261	230,570	
Beginning Fund Balance	2,373,730	2,036,055		2,036,055	Fund Balance %
Ending Fund Balance	2,036,055	1,769,158		2,266,624	103.6%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
205 EMERGENCY TELEPHONE (E911) FUND					
Revenue					
Interest Income	13,504	7,000	2,349	5,953	85.0%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	124,419	242,661	18.5%
Revenue Total	1,492,975	1,319,800	126,768	248,614	18.8%
Expenses					
Salary and Benefits	602,144	613,825	46,765	127,738	20.8%
Services and Supplies	210,642	290,400	30,955	41,352	14.2%
Interfund Transfers	73,366	74,034	6,170	18,509	25.0%
Capital Outlay	9,167	25,000	1,311	1,311	5.2%
Insurance and Other Chargebacks	17,448	18,230	1,519	4,557	25.0%
Expenses Total	912,767	1,021,489	86,719	193,467	18.9%
Net	580,208	298,311	40,049	55,147	
Beginning Fund Balance	181,996	762,204		762,204	Fund Balance %
Ending Fund Balance	762,204	1,060,515		817,350	80.0%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 25%
Revenue					
Interest Income	25			-	0.0%
Property Taxes	341,934	525,000	161,335	193,700	36.9%
Revenue Total	341,959	525,000	161,335	193,700	36.9%
Expenses					
Services and Supplies	370,000	525,000		-	0.0%
Expenses Total	370,000	525,000		-	0.0%
Net	(28,041)	-	161,335	193,700	
Beginning Fund Balance	(198,794)	(226,835)		(226,835)	Fund Balance %
Ending Fund Balance	(226,835)	(226,835)		(33,135)	-6.3%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
215 CDBG FUND					
Revenue					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080		-	0.0%
Revenue Total	1,525,452	2,631,080		297	0.0%
Expenses					
Salary and Benefits	447,373	509,100	32,433	88,592	17.4%
Services and Supplies	5,032	447,700	5	968	0.2%
Miscellaneous	154,443	971,410	6,500	6,500	0.7%
Interfund Transfers	21,050	634,640	775	2,324	0.4%
Capital Outlay	443,440		440	5,804	100.0%
Community Sponsored Organizati	161,448	50,000		-	0.0%
Insurance and Other Chargebacks	293,332	18,230	1,519	4,557	25.0%
Expenses Total	1,526,119	2,631,080	41,673	108,745	4.1%
Net	(667)	-	(41,673)	(108,448)	
Beginning Fund Balance	64,107	63,440		63,440	Fund Balance %
Ending Fund Balance	63,440	63,440		(45,008)	-1.7%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
220 CDBG LOAN FUND					
Revenue					
Interest Income	5,087	-	572	2,064	100.0%
Other Revenue	114,531	250,000	3,820	50,742	20.3%
Revenue Total	119,618	250,000	4,391	52,805	21.1%
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)	-	4,391	52,749	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		225,944	90.4%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
235 NEIGHBORHOOD IMPROVEMENT					
Revenue					
Interest Income	1,066	-	58	230	100.0%
Revenue Total	1,066	-	58	230	100.0%
Expenses					
Services and Supplies	163	-	11	46	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	11	46	0.0%
Net	903	(100,000)	47	184	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,258	171.3%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
240 HOME FUND					Target = 25%
Revenue					
Interest Income	5,451	-	16	52	100.0%
Other Revenue	27,477	-	2,282	6,846	100.0%
Intergovernmental Revenue	300,423	741,269	10,849	10,849	1.5%
Revenue Total	333,351	741,269	13,146	17,746	2.4%
Expenses					
Salary and Benefits	36,165	33,375	2,568	6,972	20.9%
Services and Supplies	301,124	696,500	18,000	18,210	2.6%
Miscellaneous	-	500	-	-	0.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	224	2.1%
Expenses Total	335,296	741,269	20,642	25,405	3.4%
Net	(1,945)	-	(7,496)	(7,659)	
Beginning Fund Balance	9,277	7,332		7,332	Fund Balance %
Ending Fund Balance	7,332	7,332		(327)	0.0%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
250 AFFORDABLE HOUSING FUND					
Revenue					
Interest Income	14,449	4,500	1,833	5,266	117.0%
Other Revenue	134,417	2,530,600	200,000	239,167	9.5%
Other Taxes	58,700	80,000		10,000	12.5%
Revenue Total	207,566	2,615,100	201,833	254,433	9.7%
Expenses					
Salary and Benefits	82,935	136,697	10,580	28,293	20.7%
Services and Supplies	126,852	818,500	10,943	11,158	1.4%
Miscellaneous	43,387	52,500	3,810	4,950	9.4%
Insurance and Other Chargebacks	47,755			-	0.0%
Community Sponsored Organizati	18,006	20,000		-	0.0%
Capital Outlay				2,234	100.0%
Expenses Total	318,935	1,027,697	25,332	46,634	4.5%
Net	(111,369)	2,615,100	201,833	207,799	
Beginning Fund Balance	1,476,544	1,365,175		1,365,175	Fund Balance %
Ending Fund Balance	1,365,175	3,980,275		1,572,973	153.1%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
320 DEBT SERVICE FUND					
Revenue					
Property Taxes	10,520,453	10,879,993	4,081,922	5,684,233	52.2%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,334	4,676,744	327,229	981,687	21.0%
Interest Income	159,322	1,500	6,657	23,979	1598.6%
Intergovernmental Revenue	86,624	87,457	7,288	21,864	25.0%
Revenue Total	22,010,174	15,645,694	4,423,096	6,706,947	42.9%
Expenses					
Services and Supplies	63,225	120,000	8	20	0.0%
Debt Service	21,770,744	14,647,219		-	0.0%
Expenses Total	21,833,969	14,767,219	8	20	0.0%
Net	176,205	878,475	4,423,088	6,706,928	
Beginning Fund Balance	241,781	417,986		417,986	Fund Balance %
Ending Fund Balance	417,986	1,296,461		7,124,914	48.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 25%
Revenue					
Property Taxes	622,345	655,000	333,088	346,849	53.0%
Interest Income	120	400		-	0.0%
Other Revenue	3,530,261	5,366	17,764	18,212	339.4%
Revenue Total	4,152,727	660,766	350,852	365,060	55.2%
Expenses					
Services and Supplies	490,957	400,000		-	0.0%
Interfund Transfers	105,319	346,225	28,852	86,556	25.0%
Capital Outlay	1,585,566			-	0.0%
Debt Service	1,401	-	140	558	100.0%
Expenses Total	2,183,243	746,225	28,992	87,115	11.7%
Net	1,969,484	(85,459)	321,860	277,946	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,494,808	334.3%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 25%
Revenue					
Property Taxes	217,949	220,000	93,643	113,195	51.5%
Interest Income	12,403	4,000		989	24.7%
Other Revenue	11,311	11,000	2,057	3,085	28.0%
Revenue Total	241,663	235,000	95,700	117,268	49.9%
Expenses					
Services and Supplies	6,831			-	0.0%
Interfund Transfers	30,000	30,000	2,500	7,500	25.0%
Debt Service	17,218	613,000	51,432	156,298	25.5%
Expenses Total	54,049	643,000	53,932	163,798	25.5%
Net	187,614	(408,000)	41,768	(46,530)	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		573,850	89.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
340 DEMPSTER-DODGE TIF FUND					
Revenue					
Property Taxes	136,927	275,000		75,310	27.4%
Interest Income	10			-	0.0%
Revenue Total	136,937	275,000		75,310	27.4%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	74,104	70,870	5,906	17,717	25.0%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	17,717	25.0%
Net	60,852	204,130	(5,906)	57,592	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		112,435	158.6%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
345 CHICAGO-MAIN TIF					
Revenue					
Property Taxes	222,235	225,000	13,523	123,543	54.9%
Interest Income	23	-		1	100.0%
Revenue Total	222,258	225,000	13,523	123,544	54.9%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	107,561	100,610	8,384	25,152	25.0%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,384	25,152	25.0%
Net	112,716	124,390	5,139	98,391	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		272,300	270.6%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 25%
Revenue					
Interest Income	34	500		0	0.0%
Property Taxes	115,944	221,000	93,205	122,687	55.5%
Revenue Total	115,978	221,500	93,205	122,687	55.4%
Expenses					
Services and Supplies	115,086	221,500		-	0.0%
Expenses Total	115,086	221,500		-	0.0%
Net	892	-	93,205	122,687	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		125,786	56.8%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
415 CAPITAL IMPROVEMENTS FUND					
Revenue					
Other Revenue	10,274,896	9,000,000		-	0.0%
Interfund Transfers	9,760,353	715,000		-	0.0%
Interest Income	198,795	-	18,403	64,832	100.0%
Intergovernmental Revenue	206,797	3,970,000		-	0.0%
Charges for Services	59,572	-		290	100.0%
Revenue Total	20,500,412	13,685,000	18,403	65,122	0.5%
Expenses					
Salary and Benefits	650,759	648,393	50,287	144,539	22.3%
Services and Supplies	1,473,875	-	9,676	(37,752)	100.0%
Capital Outlay	12,442,274	13,612,156	269,742	282,790	2.1%
Interfund Transfers	793,576	-		-	0.0%
Expenses Total	15,360,484	14,260,549	329,705	389,577	2.7%
Net	5,139,928	(575,549)	(311,302)	(324,455)	
Beginning Fund Balance	8,758,473	13,898,401		13,898,401	Fund Balance %
Ending Fund Balance	13,898,401	13,322,852		13,573,947	95.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
416 CROWN CONSTRUCTION FUND					
Revenue					
Other Revenue	25,652,394	17,605,498		3,840	0.0%
Interest Income	159,657	50,000	40,019	120,977	242.0%
Intergovernmental Revenue	1,250,000	1,250,000		-	0.0%
Revenue Total	27,062,051	18,905,498	40,019	124,817	0.7%
Expenses					
Services and Supplies	2,007,340	-	64,643	64,653	100.0%
Capital Outlay	9,736,699	23,670,000	2,000	2,000	0.0%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	12,060,419	23,670,000	66,643	66,653	0.3%
Net	15,001,632	(4,764,502)	(26,624)	58,165	
Beginning Fund Balance	540,861	15,542,493		15,542,493	Fund Balance %
Ending Fund Balance	15,542,493	10,777,991		15,600,658	65.9%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
420 SPECIAL ASSESSMENT FUND					
Revenue					
Other Revenue	277,004	250,000		-	0.0%
Special Assessment	183,472	180,167	6,502	91,173	50.6%
Interest Income	57,940	38,000	4,911	15,905	41.9%
Revenue Total	518,417	468,167	11,413	107,077	22.9%
Expenses					
Salary and Benefits	73,323	-		1,172	100.0%
Services and Supplies	1,953	-	5	15	100.0%
Interfund Transfers	513,427	286,955	23,913	71,739	25.0%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,439	936,955	23,918	72,925	7.8%
Net	(374,022)	(468,788)	(12,505)	34,152	
Beginning Fund Balance	2,997,700	2,623,678		2,623,678	Fund Balance %
Ending Fund Balance	2,623,678	2,154,890		2,657,830	283.7%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
505 PARKING SYSTEM FUND					
Revenue					
Licenses, Permits and Fees	2,798				
Charges for Services	6,299,952	10,343,855	376,218	1,689,649	16.3%
Interest Income	109,598	20,000	14,646	27,904	139.5%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	17,880	76,599	37.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	408,744	1,794,152	17.0%
Expenses					
Salary and Benefits	1,885,699	1,996,976	127,619	350,345	17.5%
Services and Supplies	4,013,848	3,546,775	47,385	570,652	16.1%
Insurance and Other Chargebacks	319,648	333,969	27,831	83,492	25.0%
Miscellaneous	231,879	304,000		-	0.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	-	330,036	9.4%
Interfund Transfers	1,440,417	3,512,807	263,567	790,702	22.5%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,716,272	13,249,881	466,403	2,125,227	16.0%
Net	(928,657)	(2,684,006)	(57,659)	(331,075)	
Beginning Fund Balance	4,710,701	3,782,044		3,782,044	Fund Balance %
Ending Fund Balance	3,782,044	1,098,038		3,450,969	26.0%

510-513 WATER FUND	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
Revenue					
Charges for Services	16,055,922	22,615,529	1,137,358	4,109,310	18.2%
Interest Income	255,928	40,000	47,182	131,603	329.0%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,365	13,275	26.6%
Other Revenue	235,772	23,194,160	6,762	64,074	0.3%
Revenue Total	16,782,270	45,899,689	1,197,667	4,318,262	9.4%
Expenses					
Salary and Benefits	5,803,542	5,533,772	438,407	1,175,538	21.2%
Services and Supplies	3,183,368	6,231,350	69,577	398,234	6.4%
Insurance and Other Chargebacks	470,397	489,481	40,790	124,275	25.4%
Capital Outlay	22,219	30,345,500	(378,997)	(375,997)	-1.2%
Debt Service	819,926	2,081,841		-	0.0%
Interfund Transfers	3,682,309	3,932,313	327,693	983,078	25.0%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,563,624	48,657,257	497,469	2,306,129	4.7%
Net	218,646	(2,757,568)	700,198	2,012,133	
Beginning Fund Balance	6,474,325	6,692,971		6,692,971	Fund Balance %
Ending Fund Balance	6,692,971	3,935,403		8,705,104	17.9%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
515 SEWER FUND					
Revenue					
Charges for Services	11,919,244	10,483,885	574,850	2,669,976	25.5%
Interest Income	56,455	5,000	9,054	27,925	558.5%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	583,905	2,697,901	19.8%
Expenses					
Salary and Benefits	1,399,755	1,354,512	100,757	272,803	20.1%
Services and Supplies	301,786	304,500	3,295	16,857	5.5%
Insurance and Other Chargebacks	269,988	282,083	23,507	70,521	25.0%
Miscellaneous	230	1,500	1,610	1,610	107.3%
Capital Outlay	(654)	4,890,636	-	2,000	0.0%
Interfund Transfers	991,677	1,773,532	64,461	193,383	10.9%
Debt Service	959,123	6,148,475	1,276,838	1,664,172	27.1%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,174	14,755,238	1,470,467	2,221,345	15.1%
Net	4,628,956	(1,162,353)	(886,562)	476,556	
Beginning Fund Balance	3,967,323	8,596,279		8,596,279	Fund Balance %
Ending Fund Balance	8,596,279	7,433,926		9,072,835	61.5%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
520 SOLID WASTE FUND					
Revenue					
Property Taxes	410,000	820,000	410,000	410,000	50.0%
Charges for Services	3,672,193	4,239,270	397,487	931,377	22.0%
Other Revenue	124,222	138,000	4,577	35,529	25.7%
Interfund Transfers	705,967	150,000	12,500	37,500	25.0%
Licenses, Permits and Fees	286,662	486,000	(16,757)	42,109	8.7%
Revenue Total	5,199,044	5,833,270	807,807	1,456,516	25.0%
Expenses					
Salary and Benefits	1,074,800	1,076,209	74,127	211,133	19.6%
Services and Supplies	3,432,094	3,601,076	9,381	462,766	12.9%
Insurance and Other Chargebacks	1,520	-	-	898	100.0%
Miscellaneous	5,288	7,500	1,059	1,262	16.8%
Capital Outlay	28,613	386,650	-	2,650	0.7%
Interfund Transfers	322,362	322,362	26,864	80,591	25.0%
Debt Service	1,280	22,745	-	-	0.0%
Expenses Total	4,865,956	5,416,542	111,431	759,300	14.0%
Net	333,087	416,728	696,376	697,215	
Beginning Fund Balance	(1,205,683)	(872,596)		(872,596)	Fund Balance %
Ending Fund Balance	(872,596)	(455,868)		(175,381)	-3.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
600 FLEET SERVICES FUND					
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	737,604	25.0%
Other Revenue	18,765	81,781		-	0.0%
Interest Income	24	1,000		-	0.0%
Revenue Total	3,007,429	3,033,196	245,868	737,604	24.3%
Expenses					
Salary and Benefits	1,109,295	1,117,701	81,038	213,708	19.1%
Services and Supplies	1,950,412	2,030,057	98,863	278,656	13.7%
Miscellaneous	118			-	0.0%
Interfund Transfers	33,442	35,114	2,926	8,779	25.0%
Insurance and Other Chargebacks	868	-	1,736	6,075	100.0%
Contingencies	-	450	42	76	16.9%
Expenses Total	3,094,135	3,183,322	184,604	507,293	15.9%
Net	(86,705)	(150,126)	61,264	230,311	
Beginning Fund Balance	324,507	237,802		237,802	Fund Balance %
Ending Fund Balance	237,802	87,676		468,113	14.7%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
601 EQUIPMENT REPLACEMENT FUND					
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	327,433	25.0%
Interest Income	5,037	-	237	1,033	100.0%
Other Revenue	(74,225)	210,217		-	0.0%
Revenue Total	1,265,543	1,519,949	109,381	328,467	21.6%
Expenses					
Services and Supplies	40,745	75,000	44	207	0.3%
Capital Outlay	41,579	1,547,977	-	-	0.0%
Depreciation Expense	1,695,533			-	0.0%
Expenses Total	1,777,856	1,622,977	44	207	0.0%
Net	(512,313)	(103,028)	109,337	328,260	
Beginning Fund Balance	849,519	337,206		337,206	Fund Balance %
Ending Fund Balance	337,206	234,178		665,466	41.0%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
605 INSURANCE FUND					
Revenue					
Other Revenue	10,447,722	10,391,176	857,816	2,322,135	22.3%
Charges for Services	167,917			-	0.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	493,745	1,441,500	23.6%
Workers Compensation and Liabil	2,087,381	3,026,943	248,037	770,015	25.4%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,599,598	4,533,650	23.1%
Expenses					
Salary and Benefits	577,411	630,531	42,021	109,926	17.4%
Services and Supplies	6,016,044	2,420,448	35,984	1,950,321	80.6%
Insurance and Other Chargebacks	16,538,934	15,901,777	1,249,463	3,852,073	24.2%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	2,528	25.0%
Expenses Total	23,147,032	18,962,870	1,328,311	5,914,848	31.2%
Net	(4,815,800)	629,412	271,287	(1,381,199)	
Beginning Fund Balance	(4,338,505)	(9,154,305)		(9,154,305)	Fund Balance %
Ending Fund Balance	(9,154,305)	(8,524,893)		(10,535,504)	-55.6%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
700 FIRE PENSION FUND					
Revenue					
Other Revenue	3,825,767	9,068,084	91,385	4,053,787	44.7%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		163,375	6.5%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	91,385	4,217,162	35.5%
Expenses					
Salary and Benefits	9,261,585	9,333,500	774,042	2,398,479	25.7%
Miscellaneous	91,737	-		18,518	100.0%
Expenses Total	9,353,322	9,333,500	774,042	2,416,997	25.9%
Net	(3,296,959)	2,534,584	(682,657)	1,800,165	
Beginning Fund Balance	79,073,077	75,776,118		75,776,118	Fund Balance %
Ending Fund Balance	75,776,118	78,310,702		77,576,284	831.2%

	2018 Actual	2019 Budget	March 2019	YTD 2019	% YTD to Budget Target = 25%
705 POLICE PENSION FUND					
Revenue					
Interest Income	2,971,614	3,000,000		157,750	5.3%
Other Revenue	4,442,478	15,946,808	134,589	6,880,037	43.1%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	134,589	7,037,787	36.5%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,038,154	3,112,622	24.7%
Miscellaneous	292,132	275,000		49,716	18.1%
Expenses Total	12,288,703	12,876,500	1,038,154	3,162,339	24.6%
Net	(4,874,611)	6,395,308	(903,566)	3,875,449	
Beginning Fund Balance	121,629,667	116,755,056		116,755,056	Fund Balance %
Ending Fund Balance	116,755,056	123,150,364		120,630,505	936.8%