



Memorandum

To: Wally Bobkiewicz, City Manager

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

Subject: April 2019 Financial Report

Date: May 29, 2019

Please find attached the unaudited financial statements as of April 30, 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		44,747,683	39,741,734	5,005,949	18,594,617	16,875,201
175 GENERAL ASSISTANCE FUND		514,362	377,608	136,753	738,447	738,447
176 HEALTH AND HUMAN SERVICES		276,192	219,934	56,259	69,904	69,903
180 GOOD NEIGHBOR FUND		1,002,074	300,470	701,604	706,206	706,206
185 LIBRARY FUND		3,911,433	2,172,293	1,739,141	3,242,296	3,242,201
186 LIBRARY DEBT SERVICE FUND		175,000	-	175,000	179,581	179,582
187 LIBRARY CAPITAL IMPROVEMENT FD		-	204,478	(204,478)	764,072	764,072
200 MOTOR FUEL TAX FUND		621,970	327,632	294,338	2,330,393	2,168,611
205 EMERGENCY TELEPHONE (E911) FUND		368,933	290,059	78,874	840,939	598,278
210 SPECIAL SERVICE AREA (SSA) #4		194,569	131,250	63,319	(163,516)	(163,516)
215 CDBG FUND		6,101	167,925	(161,824)	(98,470)	(98,470)
220 CDBG LOAN FUND		83,413	56	83,357	256,552	256,551
235 NEIGHBORHOOD IMPROVEMENT		326	56	270	171,344	171,344
240 HOME FUND		57,892	67,226	(9,334)	(2,010)	(2,002)
250 AFFORDABLE HOUSING FUND		297,711	71,072	226,639	1,591,794	1,690,448
320 DEBT SERVICE FUND		7,226,961	28	7,226,933	7,644,913	7,720,782
330 HOWARD-RIDGE TIF FUND		383,008	119,264	263,743	2,480,605	2,482,875
335 WEST EVANSTON TIF FUND		120,523	217,555	(97,033)	523,347	523,347
340 DEMPSTER-DODGE TIF FUND		75,324	23,623	51,701	106,544	106,544
345 CHICAGO-MAIN TIF		123,570	33,537	90,033	263,942	263,942
350 SPECIAL SERVICE AREA (SSA) #6		123,562	-	123,562	126,661	126,661
415 CAPITAL IMPROVEMENTS FUND		87,894	934,643	(846,749)	13,051,500	10,420,838
416 CROWN CONSTRUCTION FUND		160,546	2,542,426	(2,381,880)	15,143,655	14,128,046
420 SPECIAL ASSESSMENT FUND		112,700	98,397	14,304	2,635,093	2,634,445
505 PARKING SYSTEM FUND		3,126,342	3,095,113	31,228	3,939,034	2,486,766
510 WATER FUND		5,858,274	5,020,540	837,734	7,530,705	3,919,622
515 SEWER FUND		3,736,044	2,516,316	1,219,729	9,816,008	2,923,880
520 SOLID WASTE FUND		1,785,417	1,448,933	336,484	(536,112)	(1,379,986)
600 FLEET SERVICES FUND		988,205	860,505	127,700	365,502	(684,306)
601 EQUIPMENT REPLACEMENT FUND		438,005	550,972	(112,967)	224,239	721,022
605 INSURANCE FUND		6,312,026	8,957,046	(2,645,020)	(11,438,867)	(7,119,667)
Grand Total		82,916,059	70,490,689	12,425,370	81,098,918	66,471,667

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

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 38.6% of budget and expenses at 34.8% of budget, compared to a 4-month target of 33%. Revenues are often above target at this point in the year due to first installment property tax payments in March. As of April 30, 52.8% of property tax revenue has been received.

Expenses are below target of 33% in most departments. Police and Fire show expenses at 38.5% and 41.5% of budget respectively. This is partially due to pension fund transfers which are booked as property taxes for this purpose 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 below 33% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	38,737,094	14,897,768	38.5%
Pension Fund Transfer	10,462,704	5,646,230	54.0%
Expenses without Transfer	28,274,390	9,251,538	32.7%
Fire Department			
Total Expenses	24,379,850	10,129,756	41.5%
Pension Fund Transfer	8,344,947	4,894,495	58.7%
Expenses without Transfer	16,034,903	5,235,261	32.6%

Overtime in Police and Fire are trending higher than target of 33% of budget, as shown in table below.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	1,606,236	959,106	419,206	43.7%
Fire	1,007,263	759,956	401,288	52.8%

At current trends, Police and Fire still expect to end the year above 2019 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 April 30, 2019, the Snow and Ice business unit in PWA, which includes overtime and other expenses related to snow events, had expenses of \$1,010,804 which is 89.9% 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 preparing for the creation of a 2-year budget for 2020 and 2021, which will begin later in the summer.

Enterprise Funds

Parking fund revenues through April 30, 2019 are below target. This is because the budget includes an increase in all parking meter rates which began on March 1, 2019. Revenue is expected to rise as the new rates continue to be collected.

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

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

Through April 30, 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, budgeted as Other Revenue.

Through April 30, 2019, the Solid Waste Fund has a negative fund balance of \$536,112 and a negative cash balance of \$1,379,986. The Solid Waste Fund has received 50% of budgeted property tax revenue for the year.

Other Funds

Through April 30, 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 and April. This includes the General Assistance Fund, Library Fund, and TIF Funds. The second property tax installment will be due in August.

Through April 30, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$163,516.

Through April 30, 2019, the CDBG Fund has higher monthly and year-to-date expenses than revenues. This is due to a delay in reimbursements from state and federal

government agencies. As of April 30 funds the fund has a negative fund and cash balance of \$98,470.

Through April 30, 2019, the Capital Fund is showing a fund balance of \$13,051,500 and a cash balance of \$10,420,838. The fund continues to spend down balances from the 2018B General Obligation Bonds received in August 2018. Proceeds from the 2019 bonds

Through April 30, 2019, the Crown Construction fund is showing fund balance of \$15,143,655 and cash balance of \$14,128,046. The fund continues to spend down balances from the 2018A General Obligation Bond proceeds received in August 2018.

Through April 30, 2019, the Insurance Fund is showing a negative fund balance of \$11,438,867 and a negative cash balance of \$7,119,667. 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

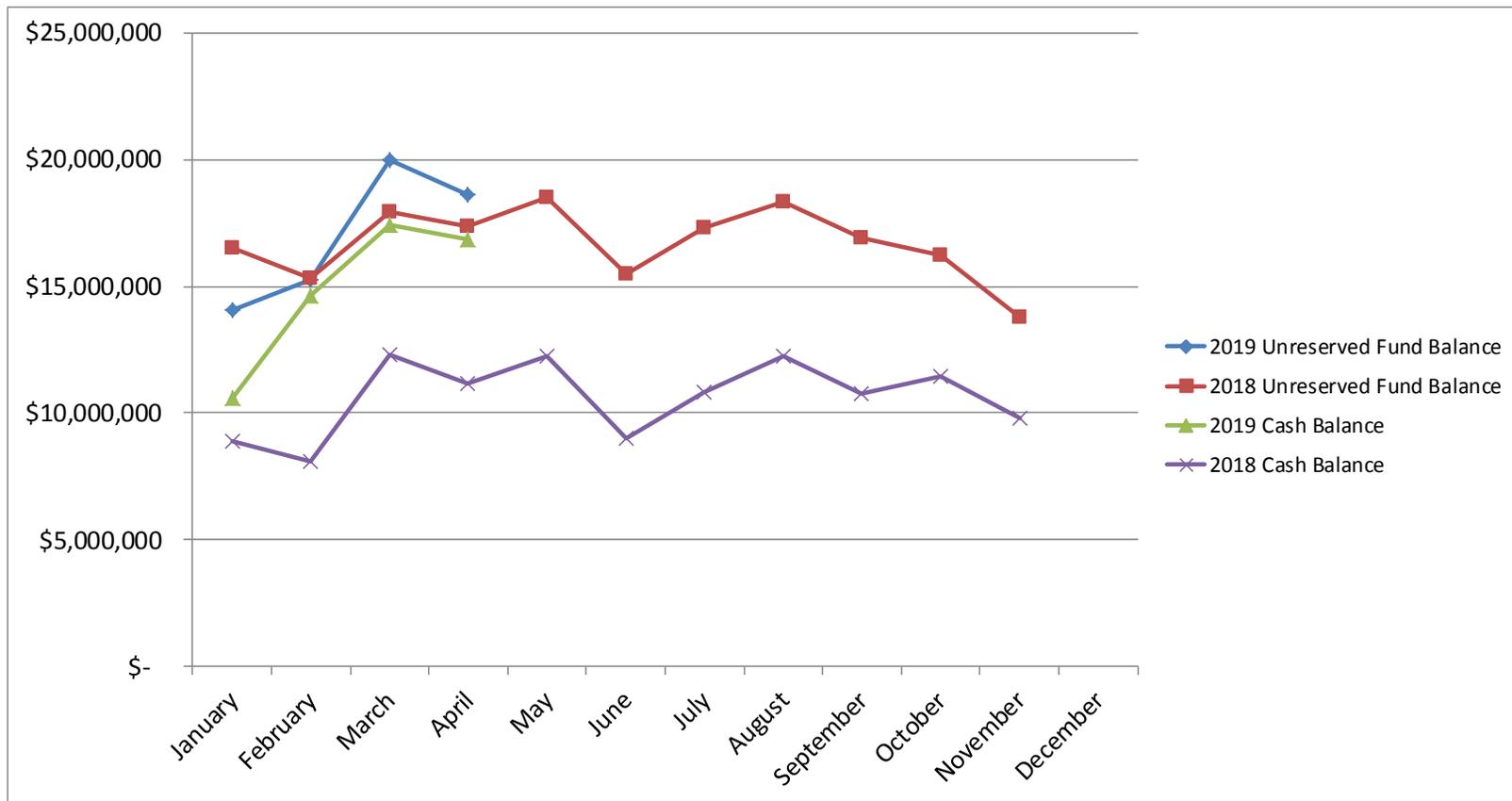
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the April 30, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,248,569	\$ 19,960,779	\$ 18,594,617
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253	\$ 17,384,626
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339



	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
100 GENERAL FUND					Target = 33%
Revenue					
Property Taxes	28,188,353	30,047,955	413,342	15,858,802	52.8%
Other Taxes	50,175,772	50,796,300	5,120,551	16,642,241	32.8%
Licenses, Permits and Fees	11,663,822	10,526,400	534,084	3,989,774	37.9%
Charges for Services	10,396,458	8,900,909	779,825	3,235,162	36.3%
Fines and Forfeitures	3,765,058	4,700,500	383,426	1,240,907	26.4%
Interest Income	94,681	55,100	21,684	66,306	120.3%
Intergovernmental Revenue	1,466,926	994,303	149,476	637,731	64.1%
Other Revenue	1,948,636	988,300	61,134	137,756	13.9%
Interfund Transfers	8,133,142	8,877,103	734,751	2,939,004	33.1%
Revenue Total	115,832,848	115,886,870	8,198,273	44,747,683	38.6%
Expenses					
13 CITY COUNCIL	547,350	528,173	54,957	163,718	31.0%
14 CITY CLERK	217,987	180,704	21,833	67,066	37.1%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	888,662	2,468,078	30.9%
17 LAW	688,728	646,183	64,038	216,847	33.6%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	947,239	2,668,292	28.1%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	270,397	837,808	24.1%
22 POLICE	39,403,536	38,737,094	3,063,424	14,897,768	38.5%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,786,383	10,129,756	41.5%
24 HEALTH	3,187,980	3,190,606	278,304	893,555	28.0%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,509	946,715	2,887,951	23.5%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,242,482	4,510,896	34.1%
Expenses Total	115,416,584	114,153,373	9,564,434	39,741,734	34.8%
Net	416,264	1,733,497	(1,366,161)	5,005,949	
Beginning Fund Balance	13,172,404	13,588,668		13,588,668	Fund Balance %
Ending Fund Balance	13,588,668	15,322,165		18,594,617	16.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 33%
Revenue					
Licenses, Permits and Fees	2,798		775	775	100.0%
Charges for Services	6,299,952	10,343,855	1,291,437	2,981,086	28.8%
Interest Income	109,598	20,000	11,771	39,675	198.4%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	28,205	104,804	51.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,332,188	3,126,340	29.6%
Expenses					
Salary and Benefits	1,886,080	1,996,976	172,199	522,544	26.2%
Services and Supplies	3,887,706	3,546,775	505,097	1,075,749	30.3%
Insurance and Other Chargebacks	319,648	333,969	27,831	111,323	33.3%
Miscellaneous	231,879	304,000		-	0.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	1,191	331,227	9.4%
Interfund Transfers	1,440,417	3,512,807	263,567	1,054,269	30.0%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	969,885	3,095,112	23.4%
Net	(802,896)	(2,684,006)	362,303	31,228	
Beginning Fund Balance	4,710,701	3,907,805		3,907,805	Fund Balance %
Ending Fund Balance	3,907,805	1,223,799		3,939,034	29.7%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
510-513 WATER FUND					
Revenue					
Charges for Services	16,055,922	22,615,529	1,463,258	5,572,568	24.6%
Interest Income	255,928	40,000	50,159	181,762	454.4%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	11,391	24,666	49.3%
Other Revenue	235,772	23,194,160	15,204	79,278	0.3%
Revenue Total	16,782,270	45,899,689	1,540,012	5,858,274	12.8%
Expenses					
Salary and Benefits	5,804,716	5,533,772	548,816	1,724,354	31.2%
Services and Supplies	3,183,368	6,231,350	314,523	712,757	11.4%
Insurance and Other Chargebacks	470,397	489,481	40,790	165,065	33.7%
Capital Outlay	22,219	30,345,500	1,448,836	1,072,839	3.5%
Debt Service	819,926	2,081,841	33,752	33,752	1.6%
Interfund Transfers	3,682,309	3,932,313	327,693	1,310,771	33.3%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	2,714,411	5,020,540	10.3%
Net	217,472	(2,757,568)	(1,174,399)	837,734	
Beginning Fund Balance	6,475,499	6,692,971		6,692,971	Fund Balance %
Ending Fund Balance	6,692,971	3,935,403		7,530,705	15.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 33%
Revenue					
Charges for Services	11,919,244	10,483,885	1,029,325	3,699,301	35.3%
Interest Income	56,455	5,000	8,819	36,744	734.9%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	1,038,143	3,736,044	27.5%
Expenses					
Salary and Benefits	1,400,023	1,354,512	131,990	404,793	29.9%
Services and Supplies	301,786	304,500	9,013	25,869	8.5%
Insurance and Other Chargebacks	269,988	282,083	23,507	94,027	33.3%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636		2,000	0.0%
Interfund Transfers	991,677	1,773,532	64,461	257,844	14.5%
Debt Service	959,123	6,148,475	66,000	1,730,172	28.1%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	294,971	2,516,316	17.1%
Net	4,628,687	(1,162,353)	743,172	1,219,729	
Beginning Fund Balance	3,967,592	8,596,279		8,596,279	Fund Balance %
Ending Fund Balance	8,596,279	7,433,926		9,816,008	66.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 33%
Revenue					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	289,313	1,220,690	28.8%
Other Revenue	124,222	138,000	26,833	62,362	45.2%
Interfund Transfers	705,967	150,000	12,500	50,000	33.3%
Licenses, Permits and Fees	286,662	486,000	255	42,364	8.7%
Revenue Total	5,199,044	5,833,270	328,901	1,785,417	30.6%
Expenses					
Salary and Benefits	1,075,012	1,076,209	103,300	314,433	29.2%
Services and Supplies	3,432,094	3,601,076	537,413	1,000,179	27.8%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	6,857	8,119	108.3%
Capital Outlay	14,013	386,650	15,199	17,849	4.6%
Interfund Transfers	322,362	322,362	26,864	107,454	33.3%
Debt Service	1,280	22,745		-	0.0%
Expenses Total	4,851,568	5,416,542	689,633	1,448,933	26.8%
Net	347,476	416,728	(360,732)	336,484	
Beginning Fund Balance	(1,220,072)	(872,596)		(872,596)	Fund Balance %
Ending Fund Balance	(872,596)	(455,868)		(536,112)	-9.9%

Process Status

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	413,342	15,858,802	52.8%
Other Taxes	50,175,772	50,796,300	5,120,551	16,642,241	32.8%
Licenses, Permits and Fees	11,663,822	10,526,400	534,084	3,989,774	37.9%
Charges for Services	10,396,458	8,900,909	779,825	3,235,162	36.3%
Fines and Forfeitures	3,765,058	4,700,500	383,426	1,240,907	26.4%
Interest Income	94,681	55,100	21,684	66,306	120.3%
Intergovernmental Revenue	1,466,926	994,303	149,476	637,731	64.1%
Other Revenue	1,948,636	988,300	61,134	137,756	13.9%
Interfund Transfers	8,133,142	8,877,103	734,751	2,939,004	33.1%
Revenue Total	115,832,848	115,886,870	8,198,273	44,747,683	38.6%
Expenses					
13 CITY COUNCIL	547,350	528,173	54,957	163,718	31.0%
14 CITY CLERK	217,987	180,704	21,833	67,066	37.1%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	888,662	2,468,078	30.9%
17 LAW	688,728	646,183	64,038	216,847	33.6%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	947,239	2,668,292	28.1%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	270,397	837,808	24.1%
22 POLICE	39,403,536	38,737,094	3,063,424	14,897,768	38.5%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,786,383	10,129,756	41.5%
24 HEALTH	3,187,980	3,190,606	278,304	893,555	28.0%
30 PARKS, REC. AND COMMUNITY S	12,901,743	12,297,509	946,715	2,887,951	23.5%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,242,482	4,510,896	34.1%
Expenses Total	115,416,584	114,153,373	9,564,434	39,741,734	34.8%
Net	416,264	1,733,497	(1,366,161)	5,005,949	
Beginning Fund Balance	13,172,404	13,588,668		13,588,668	Fund Balance %
Ending Fund Balance	13,588,668	15,322,165		18,594,617	16.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
175 GENERAL ASSISTANCE FUND					
Revenue					
Property Taxes	913,827	925,000	14,350	500,763	54.1%
Interest Income	10,174	1,000	1,743	5,167	516.7%
Other Revenue	14,724	27,500		8,431	30.7%
Revenue Total	938,725	953,500	16,093	514,362	53.9%
Expenses					
Salary and Benefits	398,809	407,294	37,395	122,416	30.1%
Services and Supplies	578,513	859,482	64,887	254,534	29.6%
Miscellaneous	4,209	7,000	658	658	9.4%
Expenses Total	981,531	1,273,776	102,940	377,608	29.6%
Net	(42,806)	(320,276)	(86,848)	136,753	
Beginning Fund Balance	644,499	601,693		601,693	Fund Balance %
Ending Fund Balance	601,693	281,417		738,447	58.0%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
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	276,157	33.3%
Revenue Total	851,311	828,471	69,039	276,192	33.3%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	35,010	35,017	4.8%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organization	759,214	81,098	149,083	184,917	228.0%
Expenses Total	826,851	817,471	184,093	219,934	26.9%
Net	24,460	11,000	(115,054)	56,259	
Beginning Fund Balance	(10,815)	13,645		13,645	Fund Balance %
Ending Fund Balance	13,645	24,645		69,904	8.6%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 33%
Revenue					
Interest Income	2,718	2,000	612	2,074	103.7%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	612	1,002,074	100.0%
Expenses					
Services and Supplies	-	-	65	357	100.0%
Miscellaneous		370,000	90,113	90,113	24.4%
Interfund Transfers	1,000,000	630,000	52,500	210,000	33.3%
Expenses Total	1,000,000	1,000,000	142,677	300,470	30.0%
Net	2,718	2,000	(142,066)	701,604	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		706,206	70.6%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
185 LIBRARY FUND					
Revenue					
Property Taxes	6,597,472	6,810,000	98,431	3,629,865	53.3%
Interest Income	48,821	10,000	11,553	30,128	301.3%
Other Revenue	230,333	333,500	24,301	127,006	38.1%
Interfund Transfers	280,380	345,771	12,500	50,000	14.5%
Charges for Services	332	-	34	142	100.0%
Fines and Forfeitures	110,721	85,000	14,623	29,942	35.2%
Intergovernmental Revenue	163,324	123,000	7,369	16,549	13.5%
Library Revenue	220,981	238,000	10,158	27,802	11.7%
Revenue Total	7,652,365	7,945,271	178,970	3,911,433	49.2%
Expenses					
Salary and Benefits	4,994,357	5,161,176	500,030	1,538,796	29.8%
Services and Supplies	1,829,028	2,230,488	207,122	510,898	22.9%
Miscellaneous		-		-	0.0%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	30,648	122,594	33.3%
Expenses Total	7,191,513	7,771,945	737,801	2,172,293	28.0%
Net	460,851	173,326	(558,832)	1,739,141	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		3,242,296	41.7%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
186 LIBRARY DEBT SERVICE FUND					
Revenue					
Property Taxes	333,896	353,437	-	175,000	49.5%
Other Revenue	-			-	0.0%
Revenue Total	333,896	353,437	-	175,000	49.5%
Expenses					
Services and Supplies	-		-	-	0.0%
Interfund Transfers	-		-	-	0.0%
Debt Service	333,404	353,437	-	-	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	April 2019	YTD 2019	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 33%
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	195,979	204,478	35.0%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	195,979	204,478	11.1%
Net	660,150	-	(195,979)	(204,478)	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		764,072	41.6%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
200 MOTOR FUEL TAX FUND					
Revenue					
Interest Income	47,035	12,000	5,119	11,051	92.1%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	140,557	610,919	32.0%
Revenue Total	2,120,315	1,922,000	145,676	621,970	32.4%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	327,632	33.3%
Capital Outlay	-	1,206,000		-	0.0%
Expenses Total	2,457,990	2,188,897	81,908	327,632	15.0%
Net	(337,675)	(266,897)	63,768	294,338	
Beginning Fund Balance	2,373,730	2,036,055		2,036,055	Fund Balance %
Ending Fund Balance	2,036,055	1,769,158		2,330,393	106.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 33%
Revenue					
Interest Income	13,504	7,000	982	6,935	99.1%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	119,337	361,998	27.6%
Revenue Total	1,492,975	1,319,800	120,320	368,933	28.0%
Expenses					
Salary and Benefits	602,282	613,825	62,263	190,001	31.0%
Services and Supplies	210,642	290,400	26,296	67,648	23.3%
Interfund Transfers	73,366	74,034	6,170	24,678	33.3%
Capital Outlay	9,167	25,000	345	1,656	6.6%
Insurance and Other Chargebacks	17,448	18,230	1,519	6,076	33.3%
Expenses Total	912,905	1,021,489	96,592	290,059	28.4%
Net	580,069	298,311	23,727	78,874	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		840,939	82.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 33%
Revenue					
Interest Income	25		33	33	100.0%
Property Taxes	341,934	525,000	836	194,536	37.1%
Revenue Total	341,959	525,000	869	194,569	37.1%
Expenses					
Services and Supplies	370,000	525,000	131,250	131,250	25.0%
Expenses Total	370,000	525,000	131,250	131,250	25.0%
Net	(28,041)	-	(130,381)	63,319	
Beginning Fund Balance	(198,794)	(226,835)		(226,835)	Fund Balance %
Ending Fund Balance	(226,835)	(226,835)		(163,516)	-31.1%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
215 CDBG FUND					
Revenue					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	5,804	5,804	0.2%
Revenue Total	1,525,452	2,631,080	5,804	6,101	0.2%
Expenses					
Salary and Benefits	447,460	509,100	42,793	131,385	25.8%
Services and Supplies	5,032	447,700	385	1,353	0.3%
Miscellaneous	154,443	971,410	2,540	9,040	0.9%
Interfund Transfers	21,050	634,640	775	3,099	0.5%
Capital Outlay	443,440			5,804	100.0%
Community Sponsored Organization	161,448	50,000		-	0.0%
Insurance and Other Chargebacks	293,332	18,230	12,686	17,243	94.6%
Expenses Total	1,526,206	2,631,080	59,179	167,925	6.4%
Net	(754)	-	(53,376)	(161,824)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		(98,470)	-3.7%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
220 CDBG LOAN FUND					
Revenue					
Interest Income	5,087	-	641	2,704	100.0%
Other Revenue	114,531	250,000	29,967	80,709	32.3%
Revenue Total	119,618	250,000	30,608	83,413	33.4%
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)	-	30,608	83,357	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		256,552	102.6%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
235 NEIGHBORHOOD IMPROVEMENT					
Revenue					
Interest Income	1,066	-	96	326	100.0%
Revenue Total	1,066	-	96	326	100.0%
Expenses					
Services and Supplies	163	-	10	56	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	10	56	0.1%
Net	903	(100,000)	86	270	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,344	171.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
240 HOME FUND					Target = 33%
Revenue					
Interest Income	5,451	-	23	75	100.0%
Other Revenue	27,477	-	2,282	9,128	100.0%
Intergovernmental Revenue	300,423	741,269	37,840	48,689	6.6%
Revenue Total	333,351	741,269	40,146	57,892	7.8%
Expenses					
Salary and Benefits	36,173	33,375	3,301	10,272	30.8%
Services and Supplies	301,124	696,500	38,156	56,366	8.1%
Miscellaneous	-	500	290	290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	298	2.7%
Expenses Total	335,304	741,269	41,821	67,226	9.1%
Net	(1,953)	-	(1,675)	(9,334)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		(2,010)	-0.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
250 AFFORDABLE HOUSING FUND					
Revenue					
Interest Income	14,449	4,500	744	6,010	133.6%
Other Revenue	134,417	2,530,600	32,534	271,700	10.7%
Other Taxes	58,700	80,000	10,000	20,000	25.0%
Revenue Total	207,566	2,615,100	43,278	297,711	11.4%
Expenses					
Salary and Benefits	82,955	136,697	12,341	40,633	29.7%
Services and Supplies	126,852	818,500	2,368	13,527	1.7%
Miscellaneous	43,387	52,500	5,874	10,824	20.6%
Insurance and Other Chargebacks	47,755			-	0.0%
Community Sponsored Organization	18,006	20,000	3,854	3,854	19.3%
Capital Outlay				2,234	100.0%
Expenses Total	318,955	1,027,697	24,438	71,072	6.9%
Net	(111,389)	2,615,100	43,278	226,639	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	3,980,255		1,591,794	154.9%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
320 DEBT SERVICE FUND					
Revenue					
Property Taxes	10,520,453	10,879,993	153,879	5,838,112	53.7%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	327,229	1,308,916	28.0%
Interest Income	159,322	1,500	31,618	55,596	3706.4%
Intergovernmental Revenue	86,624	87,457	7,288	29,152	33.3%
Revenue Total	22,010,168	15,645,694	520,014	7,226,961	46.2%
Expenses					
Services and Supplies	63,225	120,000	8	28	0.0%
Debt Service	21,770,744	14,647,219		-	0.0%
Expenses Total	21,833,969	14,767,219	8	28	0.0%
Net	176,199	878,475	520,005	7,226,933	
Beginning Fund Balance	241,781	417,980		417,980	Fund Balance %
Ending Fund Balance	417,980	1,296,455		7,644,913	51.8%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
330 HOWARD-RIDGE TIF FUND					
Revenue					
Property Taxes	622,345	655,000		346,849	53.0%
Interest Income	120	400		-	0.0%
Other Revenue	3,530,261	5,366	17,947	36,159	673.8%
Revenue Total	4,152,727	660,766	17,947	383,008	58.0%
Expenses					
Services and Supplies	490,957	400,000	737	737	0.2%
Interfund Transfers	105,319	346,225	28,852	115,408	33.3%
Capital Outlay	1,585,566		2,438	2,438	100.0%
Debt Service	1,401	-	123	681	100.0%
Expenses Total	2,183,243	746,225	32,149	119,264	16.0%
Net	1,969,484	(85,459)	(14,202)	263,743	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,480,605	332.4%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
335 WEST EVANSTON TIF FUND					
Revenue					
Property Taxes	217,949	220,000	2,209	115,404	52.5%
Interest Income	12,403	4,000	17	1,006	25.1%
Other Revenue	11,311	11,000	1,028	4,113	37.4%
Revenue Total	241,663	235,000	3,254	120,523	51.3%
Expenses					
Services and Supplies	6,831			-	0.0%
Interfund Transfers	30,000	30,000	2,500	10,000	33.3%
Debt Service	17,218	613,000	51,257	207,555	33.9%
Expenses Total	54,049	643,000	53,757	217,555	33.8%
Net	187,614	(408,000)	(50,503)	(97,033)	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		523,347	81.4%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
340 DEMPSTER-DODGE TIF FUND					
Revenue					
Property Taxes	136,927	275,000		75,310	27.4%
Interest Income	10		15	15	100.0%
Revenue Total	136,937	275,000	15	75,324	27.4%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	74,104	70,870	5,906	23,623	33.3%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	23,623	33.3%
Net	60,852	204,130	(5,891)	51,701	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		106,544	150.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
345 CHICAGO-MAIN TIF					
Revenue					
Property Taxes	222,235	225,000		123,543	54.9%
Interest Income	23	-	26	27	100.0%
Revenue Total	222,258	225,000	26	123,570	54.9%
Expenses					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	107,561	100,610	8,384	33,537	33.3%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,384	33,537	33.3%
Net	112,716	124,390	(8,358)	90,033	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		263,942	262.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 33%
Revenue					
Interest Income	34	500		0	0.0%
Property Taxes	222,944	221,000	875	123,562	55.9%
Revenue Total	222,978	221,500	875	123,562	55.8%
Expenses					
Services and Supplies	222,086	221,500		-	0.0%
Expenses Total	222,086	221,500		-	0.0%
Net	892	-	875	123,562	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		126,661	57.2%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
415 CAPITAL IMPROVEMENTS FUND					
Revenue					
Other Revenue	10,274,896	9,000,000		-	0.0%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	22,772	87,604	100.0%
Intergovernmental Revenue	206,797	3,970,000		-	0.0%
Charges for Services	59,572	-		290	100.0%
Revenue Total	19,000,412	13,685,000	22,772	87,894	0.6%
Expenses					
Salary and Benefits	650,911	648,393	65,001	209,540	32.3%
Services and Supplies	1,473,875	-	245,839	208,087	100.0%
Capital Outlay	10,942,274	13,612,156	234,227	517,017	3.8%
Interfund Transfers	793,576	-		-	0.0%
Expenses Total	13,860,636	14,260,549	545,067	934,643	6.6%
Net	5,139,776	(575,549)	(522,295)	(846,749)	
Beginning Fund Balance	8,758,473	13,898,249		13,898,249	Fund Balance %
Ending Fund Balance	13,898,249	13,322,700		13,051,500	91.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 33%
Revenue					
Other Revenue	25,652,394	17,605,498		3,840	0.0%
Interest Income	159,657	50,000	35,728	156,706	313.4%
Intergovernmental Revenue	1,250,000	1,250,000		-	0.0%
Revenue Total	27,062,051	18,905,498	35,728	160,546	0.8%
Expenses					
Services and Supplies	2,007,340	-	81,456	146,109	100.0%
Capital Outlay	7,753,657	23,670,000	2,394,317	2,396,317	10.1%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	2,475,773	2,542,426	10.7%
Net	16,984,674	(4,764,502)	(2,440,045)	(2,381,880)	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		15,143,655	64.0%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 33%
Revenue					
Other Revenue	277,004	250,000		-	0.0%
Special Assessment	183,472	180,167	337	91,509	50.8%
Interest Income	55,067	38,000	5,286	21,191	55.8%
Revenue Total	515,543	468,167	5,623	112,700	24.1%
Expenses					
Salary and Benefits	73,338	-	1,553	2,725	100.0%
Services and Supplies	1,953	-	5	20	100.0%
Interfund Transfers	513,427	286,955	23,913	95,652	33.3%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	25,471	98,397	10.5%
Net	(376,911)	(468,788)	(19,848)	14,304	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,635,093	281.2%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
505 PARKING SYSTEM FUND					
Revenue					
Licenses, Permits and Fees	2,798		775	775	100.0%
Charges for Services	6,299,952	10,343,855	1,291,437	2,981,086	28.8%
Interest Income	109,598	20,000	11,771	39,675	198.4%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	28,205	104,804	51.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,332,188	3,126,340	29.6%
Expenses					
Salary and Benefits	1,886,080	1,996,976	172,199	522,544	26.2%
Services and Supplies	3,887,706	3,546,775	505,097	1,075,749	30.3%
Insurance and Other Chargebacks	319,648	333,969	27,831	111,323	33.3%
Miscellaneous	231,879	304,000		-	0.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	1,191	331,227	9.4%
Interfund Transfers	1,440,417	3,512,807	263,567	1,054,269	30.0%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	969,885	3,095,112	23.4%
Net	(802,896)	(2,684,006)	362,303	31,228	
Beginning Fund Balance	4,710,701	3,907,805		3,907,805	Fund Balance %
Ending Fund Balance	3,907,805	1,223,799		3,939,034	29.7%

510-513 WATER FUND	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
Revenue					
Charges for Services	16,055,922	22,615,529	1,463,258	5,572,568	24.6%
Interest Income	255,928	40,000	50,159	181,762	454.4%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	11,391	24,666	49.3%
Other Revenue	235,772	23,194,160	15,204	79,278	0.3%
Revenue Total	16,782,270	45,899,689	1,540,012	5,858,274	12.8%
Expenses					
Salary and Benefits	5,804,716	5,533,772	548,816	1,724,354	31.2%
Services and Supplies	3,183,368	6,231,350	314,523	712,757	11.4%
Insurance and Other Chargebacks	470,397	489,481	40,790	165,065	33.7%
Capital Outlay	22,219	30,345,500	1,448,836	1,072,839	3.5%
Debt Service	819,926	2,081,841	33,752	33,752	1.6%
Interfund Transfers	3,682,309	3,932,313	327,693	1,310,771	33.3%
Miscellaneous	-	42,000		-	0.0%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	2,714,411	5,020,540	10.3%
Net	217,472	(2,757,568)	(1,174,399)	837,734	
Beginning Fund Balance	6,475,499	6,692,971		6,692,971	Fund Balance %
Ending Fund Balance	6,692,971	3,935,403		7,530,705	15.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
515 SEWER FUND					
Revenue					
Charges for Services	11,919,244	10,483,885	1,029,325	3,699,301	35.3%
Interest Income	56,455	5,000	8,819	36,744	734.9%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	1,038,143	3,736,044	27.5%
Expenses					
Salary and Benefits	1,400,023	1,354,512	131,990	404,793	29.9%
Services and Supplies	301,786	304,500	9,013	25,869	8.5%
Insurance and Other Chargebacks	269,988	282,083	23,507	94,027	33.3%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636		2,000	0.0%
Interfund Transfers	991,677	1,773,532	64,461	257,844	14.5%
Debt Service	959,123	6,148,475	66,000	1,730,172	28.1%
Depreciation Expense	3,615,269			-	0.0%
Expenses Total	7,537,442	14,755,238	294,971	2,516,316	17.1%
Net	4,628,687	(1,162,353)	743,172	1,219,729	
Beginning Fund Balance	3,967,592	8,596,279		8,596,279	Fund Balance %
Ending Fund Balance	8,596,279	7,433,926		9,816,008	66.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
520 SOLID WASTE FUND					
Revenue					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	289,313	1,220,690	28.8%
Other Revenue	124,222	138,000	26,833	62,362	45.2%
Interfund Transfers	705,967	150,000	12,500	50,000	33.3%
Licenses, Permits and Fees	286,662	486,000	255	42,364	8.7%
Revenue Total	5,199,044	5,833,270	328,901	1,785,417	30.6%
Expenses					
Salary and Benefits	1,075,012	1,076,209	103,300	314,433	29.2%
Services and Supplies	3,432,094	3,601,076	537,413	1,000,179	27.8%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	6,857	8,119	108.3%
Capital Outlay	14,013	386,650	15,199	17,849	4.6%
Interfund Transfers	322,362	322,362	26,864	107,454	33.3%
Debt Service	1,280	22,745		-	0.0%
Expenses Total	4,851,568	5,416,542	689,633	1,448,933	26.8%
Net	347,476	416,728	(360,732)	336,484	
Beginning Fund Balance	(1,220,072)	(872,596)		(872,596)	Fund Balance %
Ending Fund Balance	(872,596)	(455,868)		(536,112)	-9.9%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
600 FLEET SERVICES FUND					
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	983,472	33.3%
Other Revenue	18,765	81,781	4,733	4,733	5.8%
Interest Income	24	1,000	-	-	0.0%
Revenue Total	3,007,429	3,033,196	250,601	988,205	32.6%
Expenses					
Salary and Benefits	1,117,721	1,117,701	112,259	325,967	29.2%
Services and Supplies	1,956,650	2,030,057	236,291	514,946	25.4%
Miscellaneous	118	-	-	-	0.0%
Interfund Transfers	33,442	35,114	2,926	11,705	33.3%
Insurance and Other Chargebacks	868	-	1,736	7,811	100.0%
Contingencies	-	450	-	76	16.9%
Expenses Total	3,108,799	3,183,322	353,212	860,505	27.0%
Net	(101,370)	(150,126)	(102,611)	127,700	
Beginning Fund Balance	339,172	237,802		237,802	Fund Balance %
Ending Fund Balance	237,802	87,676		365,502	11.5%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
601 EQUIPMENT REPLACEMENT FUND					
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	436,578	33.3%
Interest Income	5,037	-	394	1,427	100.0%
Other Revenue	(74,225)	210,217	-	-	0.0%
Revenue Total	1,265,543	1,519,949	109,538	438,005	28.8%
Expenses					
Services and Supplies	40,745	75,000	42	249	0.3%
Capital Outlay	41,579	1,547,977	550,723	550,723	35.6%
Depreciation Expense	1,695,533	-	-	-	0.0%
Expenses Total	1,777,856	1,622,977	550,765	550,972	33.9%
Net	(512,313)	(103,028)	(441,227)	(112,967)	
Beginning Fund Balance	849,519	337,206		337,206	Fund Balance %
Ending Fund Balance	337,206	234,178		224,239	13.8%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
605 INSURANCE FUND					
Revenue					
Other Revenue	10,447,722	10,391,176	1,113,762	3,435,897	33.1%
Charges for Services	167,917			-	0.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	418,620	1,860,119	30.4%
Workers Compensation and Liability	2,087,381	3,026,943	245,995	1,016,010	33.6%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,778,377	6,312,026	32.2%
Expenses					
Salary and Benefits	577,318	630,531	48,970	158,896	25.2%
Services and Supplies	6,414,377	2,420,448	1,700,595	3,650,916	150.8%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,291,790	5,143,862	32.3%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	3,371	33.3%
Expenses Total	22,786,573	18,962,870	3,042,198	8,957,046	47.2%
Net	(4,455,342)	629,412	(1,263,821)	(2,645,020)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(11,438,867)	-60.3%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
700 FIRE PENSION FUND					
Revenue					
Other Revenue	3,825,767	9,068,084	179,143	4,232,930	46.7%
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	179,143	4,396,305	37.0%
Expenses					
Salary and Benefits	9,256,585	9,333,500	797,538	3,196,017	34.2%
Miscellaneous	91,737	-		18,518	100.0%
Expenses Total	9,348,322	9,333,500	797,538	3,214,535	34.4%
Net	(3,291,959)	2,534,584	(618,395)	1,181,770	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		76,962,888	824.6%

	2018 Actual	2019 Budget	April 2019	YTD 2019	% YTD to Budget Target = 33%
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	232,120	7,112,157	44.6%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	232,120	7,269,907	37.7%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,038,154	4,150,777	32.9%
Miscellaneous	292,132	275,000		49,716	18.1%
Expenses Total	12,288,703	12,876,500	1,038,154	4,200,493	32.6%
Net	(4,874,611)	6,395,308	(806,034)	3,069,414	
Beginning Fund Balance	121,629,667	116,755,056		116,755,056	Fund Balance %
Ending Fund Balance	116,755,056	123,150,364		119,824,471	930.6%