



# Memorandum

To: Wally Bobkiewicz, City Manager

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

Subject: May 2019 Financial Report

Date: June 27, 2019

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

May 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	53,527,999	49,515,461	4,012,538	17,601,206	16,013,733
175 GENERAL ASSISTANCE FUND	521,379	485,473	35,906	637,600	637,600
176 HEALTH AND HUMAN SERVICES	345,232	255,767	89,465	103,110	138,943
180 GOOD NEIGHBOR FUND	1,002,507	355,265	647,242	651,844	651,844
185 LIBRARY FUND	4,033,006	2,893,834	1,139,171	2,642,327	2,642,231
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	792,578	411,632	380,946	2,417,001	2,255,219
205 EMERGENCY TELEPHONE (E911) FUND	486,181	369,977	116,204	878,269	635,608
210 SPECIAL SERVICE AREA (SSA) #4	197,722	131,250	66,472	(160,363)	(160,364)
215 CDBG FUND	72,066	282,252	(210,186)	(146,833)	(146,833)
220 CDBG LOAN FUND	86,209	56	86,152	259,347	259,346
235 NEIGHBORHOOD IMPROVEMENT	394	66	328	171,402	171,402
240 HOME FUND	60,052	70,459	(10,407)	(3,083)	(3,083)
250 AFFORDABLE HOUSING FUND	301,408	88,023	213,384	1,578,539	1,677,193
320 DEBT SERVICE FUND	7,640,625	36	7,640,590	8,058,570	8,134,439
330 HOWARD-RIDGE TIF FUND	366,138	148,433	217,705	2,434,567	2,436,837
335 WEST EVANSTON TIF FUND	124,886	271,211	(146,325)	474,056	474,056
340 DEMPSTER-DODGE TIF FUND	75,324	29,529	45,795	100,638	100,638
345 CHICAGO-MAIN TIF	127,883	41,921	85,962	259,871	259,871
350 SPECIAL SERVICE AREA (SSA) #6	123,936	-	123,936	127,035	127,035
415 CAPITAL IMPROVEMENTS FUND	107,726	2,048,324	(1,940,598)	11,957,651	9,459,637
416 CROWN CONSTRUCTION FUND	5,196,316	4,224,552	971,764	18,497,299	17,614,540
420 SPECIAL ASSESSMENT FUND	123,383	122,314	1,068	2,621,857	2,621,194
505 PARKING SYSTEM FUND	3,939,588	3,950,032	(10,444)	3,098,911	3,108,075
510 WATER FUND	9,451,133	9,401,830	49,303	5,550,045	4,075,628
515 SEWER FUND	4,495,745	4,094,919	400,826	4,790,885	3,440,496
520 SOLID WASTE FUND	2,259,864	1,927,347	332,517	(771,497)	(1,107,636)
600 FLEET SERVICES FUND	1,234,073	1,252,876	(18,803)	218,999	(830,809)
601 EQUIPMENT REPLACEMENT FUND	562,188	705,623	(143,435)	193,771	690,554
605 INSURANCE FUND	8,117,986	10,433,191	(2,315,205)	(11,109,052)	(6,789,852)
<b>Grand Total</b>	<b>105,548,525</b>	<b>93,716,130</b>	<b>11,832,395</b>	<b>74,077,625</b>	<b>69,531,197</b>

Included above are ending fund and cash balances as of May 31, 2019. Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

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 46.2% of budget and expenses at 43.5% of budget, compared to a 5-month target of 42%. Revenues are often above target at this point in the year due to first installment property tax payments in March and April. As of May 31, 53.3% of property tax revenue has been received. Expenses are slightly above target because May included three payrolls. This additional payroll reduced fund and cash balances in the General Fund, as shown in the attached chart.

Expenses are above target of 42% in some departments. Police and Fire show expenses at 46.3% and 49.2% 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, 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 expense around 42% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
<b>Police Department</b>			
Total Expenses	38,737,094	17,927,465	46.3%
Pension Fund Transfer	10,462,704	5,798,749	55.4%
Expenses without Transfer	28,274,390	12,128,716	42.9%
<b>Fire Department</b>			
Total Expenses	24,379,850	11,993,507	49.2%
Pension Fund Transfer	8,344,947	5,036,017	60.3%
Expenses without Transfer	16,034,903	6,957,490	43.4%

Overtime in Police and Fire are trending higher than target of 42% of budget, as shown in table below.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	1,606,236	959,106	557,550	58.1%
Fire	1,007,263	759,956	559,291	73.6%

At current trends, Police and Fire still expect to end the year above 2019 budget for overtime 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). 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 has begun preparing the 2-year budget for 2020 and 2021. Budget calendar and initial projections will be presented at the July 22, 2019 City Council meeting.

### **Enterprise Funds**

Parking fund revenues through May 31, 2019 are below target. This is because the budget includes an increase in all parking meter rates which began on March 1, 2019. Parking revenue also tends to be higher in the summer months and during Northwestern football season. Revenue collected each month has increased since January and is expected to continue to increase through the summer months.

Through May 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 May 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, budgeted as Other Revenue.

Through May 31, 2019, the Solid Waste Fund has a negative fund balance of \$540,079 and a negative cash balance of \$1,107,636. The Solid Waste Fund has received 50% of budgeted property tax revenue for the year.

### **Other Funds**

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

Through May 31, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$160,364.

Through May 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 May 31 funds the fund has a negative fund and cash balance of \$146,833.

Through May 31, 2019, the Capital Fund is showing a fund balance of \$11,957,651 and a cash balance of \$9,459,637. The fund continues to spend down balances from the 2018B General Obligation Bonds received in August 2018. Proceeds from the 2019B bonds were received in June.

Through May 31, 2019, the Crown Construction fund is showing fund balance of \$18,497,299 and cash balance of \$17,614,540. The fund continues to spend down balances from the 2018A General Obligation Bond proceeds received in August 2018. A donation of \$5 million from Friends of the Robert Crown Center was received in May. Proceeds from the 2019A bonds were received in June.

Through May 31, 2019, the Insurance Fund is showing a negative fund balance of \$11,109,052 and a negative cash balance of \$6,789,852. The fund had multiple 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](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

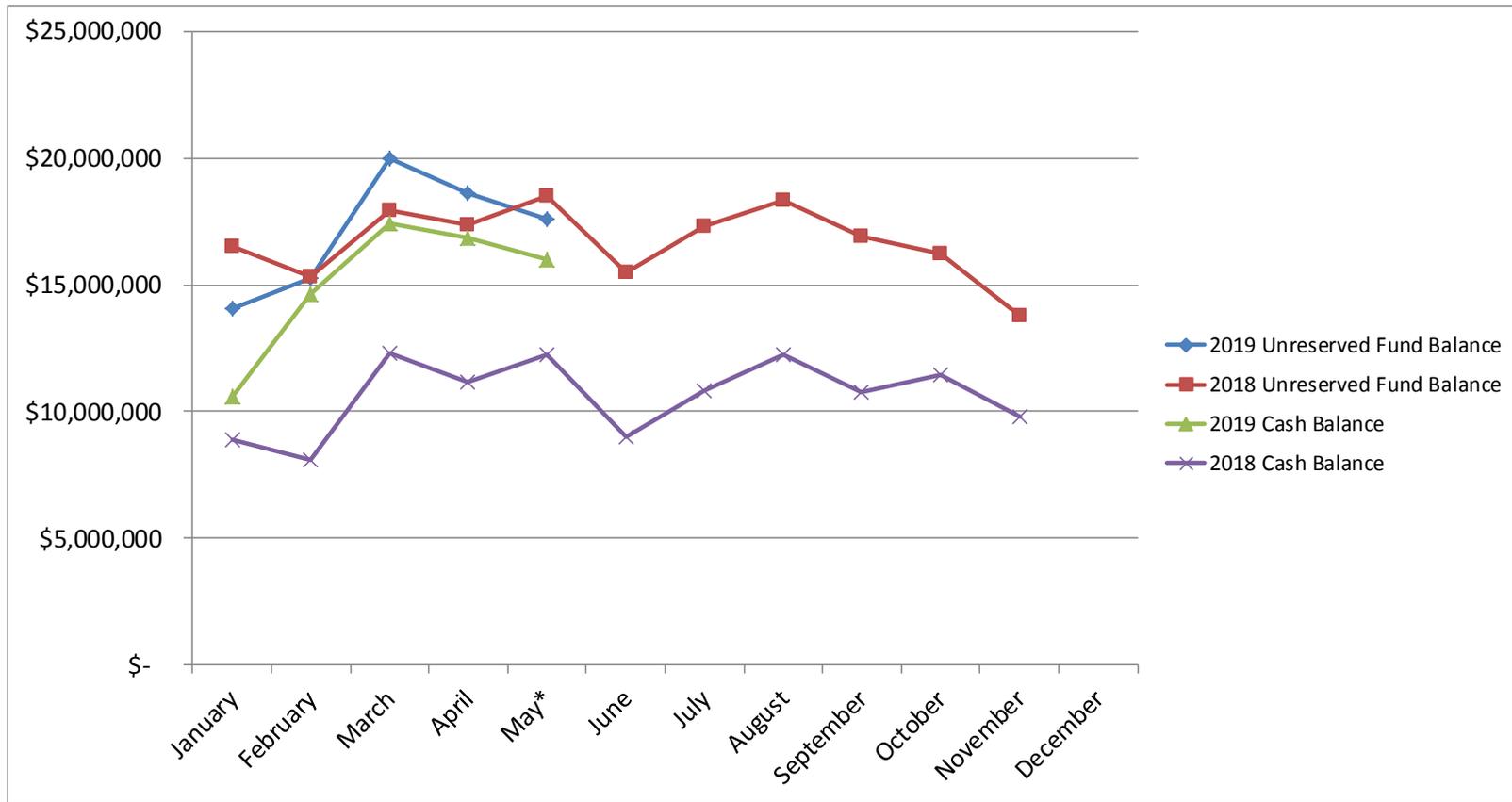
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the May 31, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

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

	January	February	March	April	May*
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,248,569	\$ 19,960,779	\$ 18,594,617	\$ 17,601,206
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253	\$ 17,384,626	\$ 18,479,429
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201	\$ 16,013,733
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339	\$ 12,226,888



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

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>100 GENERAL FUND</b>					
<b>Revenue</b>					
Property Taxes	28,188,353	30,047,955	153,450	16,012,252	53.3%
Other Taxes	50,175,772	50,796,300	5,019,205	21,661,446	42.6%
Licenses, Permits and Fees	11,663,822	10,526,400	740,157	4,729,931	44.9%
Charges for Services	10,396,458	8,900,909	1,428,436	4,663,598	52.4%
Fines and Forfeitures	3,765,058	4,700,500	532,008	1,772,915	37.7%
Interest Income	94,681	55,100	12,475	78,781	143.0%
Intergovernmental Revenue	1,466,926	994,303	59,908	695,584	70.0%
Other Revenue	1,948,636	988,300	99,925	239,737	24.3%
Interfund Transfers	8,133,142	8,877,103	734,751	3,673,755	41.4%
<b>Revenue Total</b>	<b>115,832,848</b>	<b>115,886,870</b>	<b>8,780,316</b>	<b>53,527,999</b>	<b>46.2%</b>
<b>Expenses</b>					
13 CITY COUNCIL	547,350	528,173	77,728	241,446	45.7%
14 CITY CLERK	217,987	180,704	22,093	89,159	49.3%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	697,195	2,983,222	37.3%
17 LAW	688,728	646,183	72,164	289,011	44.7%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	1,035,343	3,703,634	39.1%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	361,074	1,198,882	34.4%
22 POLICE	39,403,536	38,737,094	3,029,697	17,927,465	46.3%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,863,751	11,993,507	49.2%
24 HEALTH	3,187,980	3,190,606	305,596	1,199,150	37.6%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,508	1,077,941	3,965,891	32.2%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,412,781	5,923,677	44.8%
<b>Expenses Total</b>	<b>115,416,584</b>	<b>114,153,372</b>	<b>9,955,361</b>	<b>49,515,044</b>	<b>43.4%</b>
<b>Net</b>	416,264	1,733,498	(1,175,046)	4,012,955	
Beginning Fund Balance	13,172,404	13,588,668		13,588,668	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,588,668</b>	<b>15,322,166</b>		<b>17,601,623</b>	15.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	2,798		255	1,030	100.0%
Charges for Services	6,299,952	10,343,855	799,256	3,780,343	36.5%
Interest Income	109,598	20,000	9,697	49,371	246.9%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	4,039	108,844	53.9%
Interfund Transfers	3,037,704			-	0.0%
<b>Revenue Total</b>	<b>9,787,615</b>	<b>10,565,875</b>	<b>813,247</b>	<b>3,939,588</b>	<b>37.3%</b>
<b>Expenses</b>					
Salary and Benefits	1,886,080	1,996,976	199,707	722,252	36.2%
Services and Supplies	3,887,706	3,546,775	183,667	1,259,417	35.5%
Insurance and Other Chargebacks	319,648	333,969	27,831	139,153	41.7%
Miscellaneous	231,879	304,000	51,535	51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	128,611	459,839	13.1%
Interfund Transfers	1,440,417	3,512,807	263,567	1,317,836	37.5%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
<b>Expenses Total</b>	<b>10,590,510</b>	<b>13,249,881</b>	<b>854,919</b>	<b>3,950,032</b>	<b>29.8%</b>
<b>Net</b>	<b>(802,896)</b>	<b>(2,684,006)</b>	<b>813,247</b>	<b>(10,444)</b>	
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>3,098,911</b>	23.4%

510-513 WATER FUND	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>Revenue</b>					
Charges for Services	15,223,033	22,615,529	1,267,760	6,840,328	30.2%
Interest Income	255,928	40,000	53,565	235,327	588.3%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,295	30,961	61.9%
Other Revenue	235,772	23,194,160	2,265,239	2,344,516	10.1%
<b>Revenue Total</b>	<b>15,949,380</b>	<b>45,899,689</b>	<b>3,592,859</b>	<b>9,451,133</b>	<b>20.6%</b>
<b>Expenses</b>					
Salary and Benefits	5,804,716	5,533,772	622,475	2,346,829	42.4%
Services and Supplies	3,183,368	6,231,350	364,053	1,076,810	17.3%
Insurance and Other Chargebacks	470,397	489,481	40,790	205,855	42.1%
Capital Outlay	22,219	30,345,500	2,924,337	3,997,177	13.2%
Debt Service	819,926	2,081,841	101,943	135,695	6.5%
Interfund Transfers	3,682,309	3,932,313	327,693	1,638,464	41.7%
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>4,381,291</b>	<b>9,401,830</b>	<b>19.3%</b>
<b>Net</b>	(615,417)	(2,757,568)	(788,432)	49,303	
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>5,550,045</b>	11.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>515 SEWER FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Charges for Services	11,919,244	10,483,885	750,271	4,449,572	42.4%
Interest Income	56,455	5,000	9,430	46,174	923.5%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
<b>Revenue Total</b>	<b>12,166,129</b>	<b>13,592,885</b>	<b>759,701</b>	<b>4,495,745</b>	<b>33.1%</b>
<b>Expenses</b>					
Salary and Benefits	1,400,023	1,354,512	147,931	552,724	40.8%
Services and Supplies	301,786	304,500	318,314	344,184	113.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	117,534	41.7%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	68	2,068	0.0%
Interfund Transfers	991,677	1,773,532	64,461	322,305	18.2%
Debt Service	959,123	6,148,475	1,024,321	2,754,494	44.8%
Depreciation Expense	3,615,269			-	0.0%
<b>Expenses Total</b>	<b>7,537,442</b>	<b>14,755,238</b>	<b>1,578,603</b>	<b>4,094,919</b>	<b>27.8%</b>
<b>Net</b>	4,628,687	(1,162,353)	(818,902)	400,826	
Beginning Fund Balance	(238,628)	4,390,059		4,390,059	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,390,059</b>	<b>3,227,706</b>		<b>4,790,885</b>	32.5%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	397,260	1,617,950	38.2%
Other Revenue	124,222	138,000	3,685	66,047	47.9%
Interfund Transfers	705,967	150,000	12,500	62,500	41.7%
Licenses, Permits and Fees	286,662	486,000	61,003	103,367	21.3%
<b>Revenue Total</b>	<b>5,199,044</b>	<b>5,833,270</b>	<b>474,447</b>	<b>2,259,864</b>	<b>38.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,075,012	1,076,209	118,555	432,988	40.2%
Services and Supplies	3,432,094	3,601,076	322,020	1,322,199	36.7%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	431	8,550	114.0%
Capital Outlay	14,013	386,650	10,546	28,395	7.3%
Interfund Transfers	322,362	322,362	26,864	134,318	41.7%
Debt Service	1,280	22,745		-	0.0%
<b>Expenses Total</b>	<b>4,851,568</b>	<b>5,416,542</b>	<b>478,414</b>	<b>1,927,347</b>	<b>35.6%</b>
<b>Net</b>	347,476	416,728	(3,967)	332,517	
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>(771,497)</b>	-14.2%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>100 GENERAL FUND</b>					
<b>Revenue</b>					
Property Taxes	28,188,353	30,047,955	153,450	16,012,252	53.3%
Other Taxes	50,175,772	50,796,300	5,019,205	21,661,446	42.6%
Licenses, Permits and Fees	11,663,822	10,526,400	740,157	4,729,931	44.9%
Charges for Services	10,396,458	8,900,909	1,428,436	4,663,598	52.4%
Fines and Forfeitures	3,765,058	4,700,500	532,008	1,772,915	37.7%
Interest Income	94,681	55,100	12,475	78,781	143.0%
Intergovernmental Revenue	1,466,926	994,303	59,908	695,584	70.0%
Other Revenue	1,948,636	988,300	99,925	239,737	24.3%
Interfund Transfers	8,133,142	8,877,103	734,751	3,673,755	41.4%
<b>Revenue Total</b>	<b>115,832,848</b>	<b>115,886,870</b>	<b>8,780,316</b>	<b>53,527,999</b>	<b>46.2%</b>
<b>Expenses</b>					
13 CITY COUNCIL	547,350	528,173	77,728	241,446	45.7%
14 CITY CLERK	217,987	180,704	22,093	89,159	49.3%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	697,195	2,983,222	37.3%
17 LAW	688,728	646,183	72,164	289,011	44.7%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	1,035,343	3,703,634	39.1%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	361,074	1,198,882	34.4%
22 POLICE	39,403,536	38,737,094	3,029,697	17,927,465	46.3%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,863,751	11,993,507	49.2%
24 HEALTH	3,187,980	3,190,606	305,596	1,199,150	37.6%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,508	1,077,941	3,965,891	32.2%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,412,781	5,923,677	44.8%
<b>Expenses Total</b>	<b>115,416,584</b>	<b>114,153,372</b>	<b>9,955,361</b>	<b>49,515,044</b>	<b>43.4%</b>
<b>Net</b>	416,264	1,733,498	(1,175,046)	4,012,955	
Beginning Fund Balance	13,172,404	13,588,668		13,588,668	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,588,668</b>	<b>15,322,166</b>		<b>17,601,623</b>	15.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>175 GENERAL ASSISTANCE FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Property Taxes	913,827	925,000	5,357	506,120	54.7%
Interest Income	10,174	1,000	1,660	6,828	682.8%
Other Revenue	14,724	27,500		8,431	30.7%
<b>Revenue Total</b>	<b>938,725</b>	<b>953,500</b>	<b>7,018</b>	<b>521,379</b>	<b>54.7%</b>
<b>Expenses</b>					
Salary and Benefits	398,809	407,294	39,570	161,986	39.8%
Services and Supplies	578,513	859,482	68,225	322,759	37.6%
Miscellaneous	4,209	7,000	70	728	10.4%
<b>Expenses Total</b>	<b>981,531</b>	<b>1,273,776</b>	<b>107,865</b>	<b>485,473</b>	<b>38.1%</b>
<b>Net</b>	(42,806)	(320,276)	(100,847)	35,906	
Beginning Fund Balance	644,499	601,693		601,693	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>601,693</b>	<b>281,417</b>		<b>637,600</b>	50.1%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>176 HEALTH AND HUMAN SERVICES</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Interest Income	247	-		35	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	345,196	41.7%
<b>Revenue Total</b>	<b>851,311</b>	<b>828,471</b>	<b>69,039</b>	<b>345,232</b>	<b>41.7%</b>
<b>Expenses</b>					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373		35,017	4.8%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	35,833	220,750	272.2%
<b>Expenses Total</b>	<b>826,851</b>	<b>817,471</b>	<b>35,833</b>	<b>255,767</b>	<b>31.3%</b>
<b>Net</b>	24,460	11,000	33,206	89,465	
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>103,110</b>	12.6%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>180 GOOD NEIGHBOR FUND</b>					
<b>Revenue</b>					
Interest Income	2,718	2,000	433	2,507	125.3%
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>433</b>	<b>1,002,507</b>	<b>100.1%</b>
<b>Expenses</b>					
Services and Supplies	-	-	63	420	100.0%
Miscellaneous		370,000	2,233	92,345	25.0%
Interfund Transfers	1,000,000	630,000	52,500	262,500	41.7%
<b>Expenses Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>54,795</b>	<b>355,265</b>	<b>35.5%</b>
<b>Net</b>	2,718	2,000	(54,362)	647,242	
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>651,844</b>	65.2%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>185 LIBRARY FUND</b>					
<b>Revenue</b>					
Property Taxes	6,597,472	6,810,000	36,086	3,665,950	53.8%
Interest Income	48,821	10,000	11,569	41,696	417.0%
Other Revenue	230,333	383,500	37,630	164,637	42.9%
Interfund Transfers	280,380	345,771	12,500	62,500	18.1%
Charges for Services	332	-	40	182	100.0%
Fines and Forfeitures	110,721	85,000	7,367	37,309	43.9%
Intergovernmental Revenue	163,324	123,000	7,590	24,138	19.6%
Library Revenue	220,981	188,000	8,791	36,592	19.5%
<b>Revenue Total</b>	<b>7,652,365</b>	<b>7,945,271</b>	<b>121,572</b>	<b>4,033,006</b>	<b>50.8%</b>
<b>Expenses</b>					
Salary and Benefits	4,994,357	5,161,176	569,265	2,108,061	40.8%
Services and Supplies	1,829,028	2,230,488	121,629	632,527	28.4%
Miscellaneous	-	-	-	-	0.0%
Capital Outlay	1,179	12,500	-	5	0.0%
Interfund Transfers	366,949	367,781	30,648	153,242	41.7%
<b>Expenses Total</b>	<b>7,191,513</b>	<b>7,771,945</b>	<b>721,542</b>	<b>2,893,834</b>	<b>37.2%</b>
<b>Net</b>	460,851	173,326	(599,970)	1,139,171	
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>2,642,327</b>	34.0%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>186 LIBRARY DEBT SERVICE FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Property Taxes	333,896	353,437	-	175,000	49.5%
Other Revenue	-			-	0.0%
<b>Revenue Total</b>	<b>333,896</b>	<b>353,437</b>	<b>-</b>	<b>175,000</b>	<b>49.5%</b>
<b>Expenses</b>					
Services and Supplies	-			-	0.0%
Interfund Transfers	-			-	0.0%
Debt Service	333,404	353,437	-	-	0.0%
<b>Expenses Total</b>	<b>333,404</b>	<b>353,437</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net</b>	492	-	-	175,000	
Beginning Fund Balance	4,089	4,581		4,581	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,581</b>	<b>4,581</b>		<b>179,581</b>	50.8%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Other Revenue	2,157,728	1,835,000	-	-	0.0%
<b>Revenue Total</b>	<b>2,157,728</b>	<b>1,835,000</b>	-	-	<b>0.0%</b>
<b>Expenses</b>					
Services and Supplies	30,700			-	0.0%
Interfund Transfers	1,250,000	1,250,000	-	-	0.0%
Capital Outlay	190,247	585,000	-	204,478	35.0%
Debt Service	26,631			-	0.0%
<b>Expenses Total</b>	<b>1,497,577</b>	<b>1,835,000</b>	-	<b>204,478</b>	<b>11.1%</b>
<b>Net</b>	660,150	-	-	(204,478)	
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>764,072</b>	41.6%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>200 MOTOR FUEL TAX FUND</b>					
<b>Revenue</b>					<b>Target = 42%</b>
Interest Income	47,035	12,000	5,737	16,788	139.9%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	164,872	775,791	40.6%
<b>Revenue Total</b>	<b>2,120,315</b>	<b>1,922,000</b>	<b>170,608</b>	<b>792,578</b>	<b>41.2%</b>
<b>Expenses</b>					
Interfund Transfers	2,457,990	982,897	81,908	409,540	41.7%
Capital Outlay	-	1,206,000	2,092	2,092	0.2%
<b>Expenses Total</b>	<b>2,457,990</b>	<b>2,188,897</b>	<b>84,000</b>	<b>411,632</b>	<b>18.8%</b>
<b>Net</b>					
Beginning Fund Balance	(337,675)	(266,897)	86,608	380,946	
<b>Ending Fund Balance</b>	<b>2,373,730</b>	<b>2,036,055</b>		<b>2,036,055</b>	<b>Fund Balance %</b>
	<b>2,036,055</b>	<b>1,769,158</b>		<b>2,417,001</b>	110.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Interest Income	13,504	7,000	2,181	9,116	130.2%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	115,066	477,064	36.3%
<b>Revenue Total</b>	<b>1,492,975</b>	<b>1,319,800</b>	<b>117,247</b>	<b>486,181</b>	<b>36.8%</b>
<b>Expenses</b>					
Salary and Benefits	602,282	613,825	67,216	257,217	41.9%
Services and Supplies	210,642	290,400	4,190	71,838	24.7%
Interfund Transfers	73,366	74,034	6,170	30,848	41.7%
Capital Outlay	9,167	25,000	822	2,478	9.9%
Insurance and Other Chargebacks	17,448	18,230	1,519	7,595	41.7%
<b>Expenses Total</b>	<b>912,905</b>	<b>1,021,489</b>	<b>79,917</b>	<b>369,977</b>	<b>36.2%</b>
<b>Net</b>	580,069	298,311	37,330	116,204	
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>878,269</b>	86.0%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>210 SPECIAL SERVICE AREA (SSA) #4</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Interest Income	25		4	37	100.0%
Property Taxes	341,934	525,000	3,149	197,686	37.7%
<b>Revenue Total</b>	<b>341,959</b>	<b>525,000</b>	<b>3,153</b>	<b>197,722</b>	<b>37.7%</b>
<b>Expenses</b>					
Services and Supplies	370,000	525,000		131,250	25.0%
<b>Expenses Total</b>	<b>370,000</b>	<b>525,000</b>		<b>131,250</b>	<b>25.0%</b>
<b>Net</b>	(28,041)	-	3,153	66,472	
Beginning Fund Balance	(198,794)	(226,835)		(226,835)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(226,835)</b>	<b>(226,835)</b>		<b>(160,363)</b>	<b>-30.5%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>215 CDBG FUND</b>					
<b>Revenue</b>					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	65,965	71,769	2.7%
<b>Revenue Total</b>	<b>1,525,452</b>	<b>2,631,080</b>	<b>65,965</b>	<b>72,066</b>	<b>2.7%</b>
<b>Expenses</b>					
Salary and Benefits	447,460	509,100	45,907	177,293	34.8%
Services and Supplies	5,032	447,700	155	1,509	0.3%
Miscellaneous	154,443	971,410	6	9,046	0.9%
Interfund Transfers	21,050	634,640	775	3,873	0.6%
Capital Outlay	443,440		56,400	62,204	100.0%
Community Sponsored Organizations	161,448	50,000	9,565	9,565	19.1%
Insurance and Other Chargebacks	293,332	18,230	1,519	18,762	102.9%
<b>Expenses Total</b>	<b>1,526,206</b>	<b>2,631,080</b>	<b>114,327</b>	<b>282,252</b>	<b>10.7%</b>
<b>Net</b>	(754)	-	(48,362)	(210,186)	
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>(146,833)</b>	-5.6%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>220 CDBG LOAN FUND</b>					
<b>Revenue</b>					<b>Target = 42%</b>
Interest Income	5,087	-	613	3,318	100.0%
Other Revenue	114,531	250,000	2,182	82,891	33.2%
<b>Revenue Total</b>	<b>119,618</b>	<b>250,000</b>	<b>2,795</b>	<b>86,209</b>	<b>34.5%</b>
<b>Expenses</b>					
Services and Supplies	190,484	250,000		56	0.0%
Insurance and Other Chargebacks	8,552			-	0.0%
<b>Expenses Total</b>	<b>199,035</b>	<b>250,000</b>		<b>56</b>	<b>0.0%</b>
<b>Net</b>	<b>(79,418)</b>	<b>-</b>	<b>2,795</b>	<b>86,152</b>	
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>259,347</b>	103.7%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>235 NEIGHBORHOOD IMPROVEMENT</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Interest Income	1,066	-	68	394	100.0%
<b>Revenue Total</b>	<b>1,066</b>	<b>-</b>	<b>68</b>	<b>394</b>	<b>100.0%</b>
<b>Expenses</b>					
Services and Supplies	163	-	10	66	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
<b>Expenses Total</b>	<b>163</b>	<b>100,000</b>	<b>10</b>	<b>66</b>	<b>0.1%</b>
<b>Net</b>	<b>903</b>	<b>(100,000)</b>	<b>58</b>	<b>328</b>	
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>171,402</b>	171.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>240 HOME FUND</b>					
<b>Revenue</b>					
Interest Income	5,451	-	3	78	100.0%
Other Revenue	27,477	-	2,157	11,285	100.0%
Intergovernmental Revenue	300,423	741,269		48,689	6.6%
<b>Revenue Total</b>	<b>333,351</b>	<b>741,269</b>	<b>2,160</b>	<b>60,052</b>	<b>8.1%</b>
<b>Expenses</b>					
Salary and Benefits	36,173	33,375	3,153	13,426	40.2%
Services and Supplies	301,124	696,500	5	56,371	8.1%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	373	3.4%
<b>Expenses Total</b>	<b>335,304</b>	<b>741,269</b>	<b>3,233</b>	<b>70,459</b>	<b>9.5%</b>
<b>Net</b>	<b>(1,953)</b>	<b>-</b>	<b>(1,073)</b>	<b>(10,407)</b>	
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>(3,083)</b>	<b>-0.4%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>250 AFFORDABLE HOUSING FUND</b>					
<b>Revenue</b>					
Interest Income	14,449	4,500	3,280	9,291	206.5%
Other Revenue	134,417	2,530,600	417	272,117	10.8%
Other Taxes	58,700	80,000		20,000	25.0%
<b>Revenue Total</b>	<b>207,566</b>	<b>2,615,100</b>	<b>3,697</b>	<b>301,408</b>	<b>11.5%</b>
<b>Expenses</b>					
Salary and Benefits	82,955	136,697	14,585	55,219	40.4%
Services and Supplies	126,852	818,500	448	13,975	1.7%
Miscellaneous	43,387	52,500	1,918	12,742	24.3%
Insurance and Other Chargebacks	47,755			-	0.0%
Community Sponsored Organizations	18,006	20,000		3,854	19.3%
Capital Outlay				2,234	100.0%
<b>Expenses Total</b>	<b>318,955</b>	<b>1,027,697</b>	<b>16,951</b>	<b>88,023</b>	<b>8.6%</b>
<b>Net</b>	<b>(111,389)</b>	<b>2,615,100</b>	<b>3,697</b>	<b>213,384</b>	
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>3,980,255</b>		<b>1,578,539</b>	153.6%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>320 DEBT SERVICE FUND</b>					
<b>Revenue</b>					<b>Target = 42%</b>
Property Taxes	10,520,453	10,879,993	57,103	5,895,214	54.2%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	327,229	1,636,145	35.0%
Interest Income	159,322	1,500	22,044	77,641	5176.0%
Intergovernmental Revenue	86,624	87,457	7,288	36,440	41.7%
<b>Revenue Total</b>	<b>22,010,168</b>	<b>15,645,694</b>	<b>413,664</b>	<b>7,640,625</b>	<b>48.8%</b>
<b>Expenses</b>					
Services and Supplies	63,225	120,000	7	36	0.0%
Debt Service	21,770,744	14,647,219		-	0.0%
<b>Expenses Total</b>	<b>21,833,969</b>	<b>14,767,219</b>	<b>7</b>	<b>36</b>	<b>0.0%</b>
<b>Net</b>	176,199	878,475	413,657	7,640,590	
Beginning Fund Balance	241,781	417,980		417,980	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>417,980</b>	<b>1,296,455</b>		<b>8,058,570</b>	54.6%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>330 HOWARD-RIDGE TIF FUND</b>					
<b>Revenue</b>					
Property Taxes	622,345	655,000		346,849	53.0%
Interest Income	120	400		-	0.0%
Other Revenue	3,530,261	5,366	(16,870)	19,289	359.5%
<b>Revenue Total</b>	<b>4,152,727</b>	<b>660,766</b>	<b>(16,870)</b>	<b>366,138</b>	<b>55.4%</b>
<b>Expenses</b>					
Services and Supplies	490,957	400,000	204	941	0.2%
Interfund Transfers	105,319	346,225	28,852	144,260	41.7%
Capital Outlay	1,585,566			2,438	100.0%
Debt Service	1,401	-	113	794	100.0%
<b>Expenses Total</b>	<b>2,183,243</b>	<b>746,225</b>	<b>29,169</b>	<b>148,433</b>	<b>19.9%</b>
<b>Net</b>	1,969,484	(85,459)	(46,038)	217,705	
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>2,434,567</b>	326.3%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>335 WEST EVANSTON TIF FUND</b>					
<b>Revenue</b>					
Property Taxes	217,949	220,000	3,335	118,739	54.0%
Interest Income	12,403	4,000		1,006	25.1%
Other Revenue	11,311	11,000	1,028	5,141	46.7%
<b>Revenue Total</b>	<b>241,663</b>	<b>235,000</b>	<b>4,363</b>	<b>124,886</b>	<b>53.1%</b>
<b>Expenses</b>					
Services and Supplies	6,831			-	0.0%
Interfund Transfers	30,000	30,000	2,500	12,500	41.7%
Debt Service	17,218	613,000	51,155	258,711	42.2%
<b>Expenses Total</b>	<b>54,049</b>	<b>643,000</b>	<b>53,655</b>	<b>271,211</b>	<b>42.2%</b>
<b>Net</b>	187,614	(408,000)	(49,292)	(146,325)	
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>474,056</b>	73.7%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>340 DEMPSTER-DODGE TIF FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Property Taxes	136,927	275,000		75,310	27.4%
Interest Income	10			15	100.0%
<b>Revenue Total</b>	<b>136,937</b>	<b>275,000</b>		<b>75,324</b>	<b>27.4%</b>
<b>Expenses</b>					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	74,104	70,870	5,906	29,529	41.7%
Debt Service	-			-	0.0%
<b>Expenses Total</b>	<b>76,085</b>	<b>70,870</b>	<b>5,906</b>	<b>29,529</b>	<b>41.7%</b>
<b>Net</b>	60,852	204,130	(5,906)	45,795	
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>100,638</b>	142.0%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>345 CHICAGO-MAIN TIF</b>					
<b>Revenue</b>					<b>Target = 42%</b>
Property Taxes	222,235	225,000	4,308	127,851	56.8%
Interest Income	23	-	6	32	100.0%
<b>Revenue Total</b>	<b>222,258</b>	<b>225,000</b>	<b>4,313</b>	<b>127,883</b>	<b>56.8%</b>
<b>Expenses</b>					
Services and Supplies	1,981			-	0.0%
Interfund Transfers	107,561	100,610	8,384	41,921	41.7%
Debt Service	-			-	0.0%
<b>Expenses Total</b>	<b>109,542</b>	<b>100,610</b>	<b>8,384</b>	<b>41,921</b>	<b>41.7%</b>
<b>Net</b>	112,716	124,390	(4,071)	85,962	
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>259,871</b>	258.3%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Interest Income	34	500		0	0.0%
Property Taxes	222,944	221,000	374	123,936	56.1%
<b>Revenue Total</b>	<b>222,978</b>	<b>221,500</b>	<b>374</b>	<b>123,936</b>	<b>56.0%</b>
<b>Expenses</b>					
Services and Supplies	222,086	221,500		-	0.0%
<b>Expenses Total</b>	<b>222,086</b>	<b>221,500</b>		-	<b>0.0%</b>
<b>Net</b>	892	-	374	123,936	
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>127,035</b>	57.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>415 CAPITAL IMPROVEMENTS FUND</b>					
<b>Revenue</b>					
Other Revenue	10,274,896	9,000,000		-	0.0%
Interfund Transfers	8,260,353	715,000		-	0.0%
Interest Income	198,795	-	19,832	107,435	100.0%
Intergovernmental Revenue	206,797	3,970,000		-	0.0%
Charges for Services	59,572	-		290	100.0%
<b>Revenue Total</b>	<b>19,000,412</b>	<b>13,685,000</b>	<b>19,832</b>	<b>107,726</b>	<b>0.8%</b>
<b>Expenses</b>					
Salary and Benefits	650,911	648,393	72,853	282,393	43.6%
Services and Supplies	1,473,875	-	291,719	499,806	100.0%
Capital Outlay	10,942,274	13,612,156	749,108	1,266,125	9.3%
Interfund Transfers	793,576	-		-	0.0%
<b>Expenses Total</b>	<b>13,860,636</b>	<b>14,260,549</b>	<b>1,113,680</b>	<b>2,048,324</b>	<b>14.4%</b>
<b>Net</b>	5,139,776	(575,549)	(1,093,849)	(1,940,598)	
Beginning Fund Balance	8,758,473	13,898,249		13,898,249	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>13,898,249</b>	<b>13,322,700</b>		<b>11,957,651</b>	83.9%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>416 CROWN CONSTRUCTION FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Other Revenue	25,652,394	17,605,498	5,000,000	5,003,840	28.4%
Interest Income	159,657	50,000	35,770	192,476	385.0%
Intergovernmental Revenue	1,250,000	1,250,000	-	-	0.0%
<b>Revenue Total</b>	<b>27,062,051</b>	<b>18,905,498</b>	<b>5,035,770</b>	<b>5,196,316</b>	<b>27.5%</b>
<b>Expenses</b>					
Services and Supplies	2,007,340	-	111,992	258,101	100.0%
Capital Outlay	7,753,657	23,670,000	1,570,135	3,966,451	16.8%
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>1,682,127</b>	<b>4,224,552</b>	<b>17.8%</b>
<b>Net</b>	16,984,674	(4,764,502)	3,353,644	971,764	
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>18,497,299</b>	78.1%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>420 SPECIAL ASSESSMENT FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Other Revenue	277,004	250,000		-	0.0%
Special Assessment	183,472	180,167	10,701	102,211	56.7%
Interest Income	55,067	38,000	(19)	21,172	55.7%
<b>Revenue Total</b>	<b>515,543</b>	<b>468,167</b>	<b>10,682</b>	<b>123,383</b>	<b>26.4%</b>
<b>Expenses</b>					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	5	25	100.0%
Interfund Transfers	513,427	286,955	23,913	119,565	41.7%
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>122,314</b>	<b>13.1%</b>
<b>Net</b>	(376,911)	(468,788)	(13,236)	1,068	
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>2,621,857</b>	279.8%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>505 PARKING SYSTEM FUND</b>					
<b>Revenue</b>					
Licenses, Permits and Fees	2,798		255	1,030	100.0%
Charges for Services	6,299,952	10,343,855	799,256	3,780,343	36.5%
Interest Income	109,598	20,000	9,697	49,371	246.9%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	4,039	108,844	53.9%
Interfund Transfers	3,037,704			-	0.0%
<b>Revenue Total</b>	<b>9,787,615</b>	<b>10,565,875</b>	<b>813,247</b>	<b>3,939,588</b>	<b>37.3%</b>
<b>Expenses</b>					
Salary and Benefits	1,886,080	1,996,976	199,707	722,252	36.2%
Services and Supplies	3,887,706	3,546,775	183,667	1,259,417	35.5%
Insurance and Other Chargebacks	319,648	333,969	27,831	139,153	41.7%
Miscellaneous	231,879	304,000	51,535	51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	128,611	459,839	13.1%
Interfund Transfers	1,440,417	3,512,807	263,567	1,317,836	37.5%
Debt Service	97,498	34,354		-	0.0%
Depreciation Expense	2,644,560			-	0.0%
<b>Expenses Total</b>	<b>10,590,510</b>	<b>13,249,881</b>	<b>854,919</b>	<b>3,950,032</b>	<b>29.8%</b>
<b>Net</b>	<b>(802,896)</b>	<b>(2,684,006)</b>	<b>813,247</b>	<b>(10,444)</b>	
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>3,098,911</b>	23.4%

510-513 WATER FUND	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>Revenue</b>					
Charges for Services	15,223,033	22,615,529	1,267,760	6,840,328	30.2%
Interest Income	255,928	40,000	53,565	235,327	588.3%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	6,295	30,961	61.9%
Other Revenue	235,772	23,194,160	2,265,239	2,344,516	10.1%
<b>Revenue Total</b>	<b>15,949,380</b>	<b>45,899,689</b>	<b>3,592,859</b>	<b>9,451,133</b>	<b>20.6%</b>
<b>Expenses</b>					
Salary and Benefits	5,804,716	5,533,772	622,475	2,346,829	42.4%
Services and Supplies	3,183,368	6,231,350	364,053	1,076,810	17.3%
Insurance and Other Chargebacks	470,397	489,481	40,790	205,855	42.1%
Capital Outlay	22,219	30,345,500	2,924,337	3,997,177	13.2%
Debt Service	819,926	2,081,841	101,943	135,695	6.5%
Interfund Transfers	3,682,309	3,932,313	327,693	1,638,464	41.7%
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>4,381,291</b>	<b>9,401,830</b>	<b>19.3%</b>
<b>Net</b>	(615,417)	(2,757,568)	(788,432)	49,303	
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>5,550,045</b>	11.4%

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>515 SEWER FUND</b>					
<b>Revenue</b>					
Charges for Services	11,919,244	10,483,885	750,271	4,449,572	42.4%
Interest Income	56,455	5,000	9,430	46,174	923.5%
Other Revenue	3,002	3,104,000		-	0.0%
Interfund Transfers	187,430			-	0.0%
<b>Revenue Total</b>	<b>12,166,129</b>	<b>13,592,885</b>	<b>759,701</b>	<b>4,495,745</b>	<b>33.1%</b>
<b>Expenses</b>					
Salary and Benefits	1,400,023	1,354,512	147,931	552,724	40.8%
Services and Supplies	301,786	304,500	318,314	344,184	113.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	117,534	41.7%
Miscellaneous	230	1,500		1,610	107.3%
Capital Outlay	(654)	4,890,636	68	2,068	0.0%
Interfund Transfers	991,677	1,773,532	64,461	322,305	18.2%
Debt Service	959,123	6,148,475	1,024,321	2,754,494	44.8%
Depreciation Expense	3,615,269			-	0.0%
<b>Expenses Total</b>	<b>7,537,442</b>	<b>14,755,238</b>	<b>1,578,603</b>	<b>4,094,919</b>	<b>27.8%</b>
<b>Net</b>	<b>4,628,687</b>	<b>(1,162,353)</b>	<b>(818,902)</b>	<b>400,826</b>	
Beginning Fund Balance	(238,628)	4,390,059		4,390,059	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,390,059</b>	<b>3,227,706</b>		<b>4,790,885</b>	<b>32.5%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>520 SOLID WASTE FUND</b>					
<b>Revenue</b>					
Property Taxes	410,000	820,000		410,000	50.0%
Charges for Services	3,672,193	4,239,270	397,260	1,617,950	38.2%
Other Revenue	124,222	138,000	3,685	66,047	47.9%
Interfund Transfers	705,967	150,000	12,500	62,500	41.7%
Licenses, Permits and Fees	286,662	486,000	61,003	103,367	21.3%
<b>Revenue Total</b>	<b>5,199,044</b>	<b>5,833,270</b>	<b>474,447</b>	<b>2,259,864</b>	<b>38.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,075,012	1,076,209	118,555	432,988	40.2%
Services and Supplies	3,432,094	3,601,076	322,020	1,322,199	36.7%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	431	8,550	114.0%
Capital Outlay	14,013	386,650	10,546	28,395	7.3%
Interfund Transfers	322,362	322,362	26,864	134,318	41.7%
Debt Service	1,280	22,745		-	0.0%
<b>Expenses Total</b>	<b>4,851,568</b>	<b>5,416,542</b>	<b>478,414</b>	<b>1,927,347</b>	<b>35.6%</b>
<b>Net</b>	347,476	416,728	(3,967)	332,517	
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>(771,497)</b>	<b>-14.2%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>600 FLEET SERVICES FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Charges for Services	2,988,640	2,950,415	245,868	1,229,340	41.7%
Other Revenue	18,765	81,781		4,733	5.8%
Interest Income	24	1,000		-	0.0%
<b>Revenue Total</b>	<b>3,007,429</b>	<b>3,033,196</b>	<b>245,868</b>	<b>1,234,073</b>	<b>40.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,117,721	1,117,701	124,444	450,411	40.3%
Services and Supplies	1,956,650	2,030,057	263,265	778,211	38.3%
Miscellaneous	118			-	0.0%
Interfund Transfers	33,442	35,114	2,926	14,631	41.7%
Insurance and Other Chargebacks	868	-	1,736	9,546	100.0%
Contingencies	-	450		76	16.9%
<b>Expenses Total</b>	<b>3,108,799</b>	<b>3,183,322</b>	<b>392,371</b>	<b>1,252,876</b>	<b>39.4%</b>
<b>Net</b>	<b>(101,370)</b>	<b>(150,126)</b>	<b>(146,503)</b>	<b>(18,803)</b>	
Beginning Fund Balance	339,172	237,802		237,802	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>237,802</b>	<b>87,676</b>		<b>218,999</b>	<b>6.9%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget
<b>601 EQUIPMENT REPLACEMENT FUND</b>					<b>Target = 42%</b>
<b>Revenue</b>					
Charges for Services	1,334,732	1,309,732	109,144	545,722	41.7%
Interest Income	5,037	-	279	1,706	100.0%
Other Revenue	(74,225)	210,217	14,760	14,760	7.0%
<b>Revenue Total</b>	<b>1,265,543</b>	<b>1,519,949</b>	<b>124,183</b>	<b>562,188</b>	<b>37.0%</b>
<b>Expenses</b>					
Services and Supplies	40,745	75,000	35,704	35,953	47.9%
Capital Outlay	41,579	1,547,977	118,947	669,670	43.3%
Depreciation Expense	1,695,533			-	0.0%
<b>Expenses Total</b>	<b>1,777,856</b>	<b>1,622,977</b>	<b>154,651</b>	<b>705,623</b>	<b>43.5%</b>
<b>Net</b>	<b>(512,313)</b>	<b>(103,028)</b>	<b>(30,468)</b>	<b>(143,435)</b>	
Beginning Fund Balance	849,519	337,206		337,206	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>337,206</b>	<b>234,178</b>		<b>193,771</b>	<b>11.9%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>605 INSURANCE FUND</b>					
<b>Revenue</b>					
Other Revenue	10,447,722	10,391,176	858,979	4,294,876	41.3%
Charges for Services	167,917			-	0.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	700,985	2,561,105	41.9%
Workers Compensation and Liability	2,087,381	3,026,943	245,995	1,262,005	41.7%
Interest Income	-	1,000		-	0.0%
<b>Revenue Total</b>	<b>18,331,231</b>	<b>19,592,282</b>	<b>1,805,960</b>	<b>8,117,986</b>	<b>41.4%</b>
<b>Expenses</b>					
Salary and Benefits	577,318	630,531	51,732	210,628	33.4%
Services and Supplies	6,414,377	2,420,448	64,787	3,715,702	153.5%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,358,783	6,502,646	40.9%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	4,214	41.7%
<b>Expenses Total</b>	<b>22,786,573</b>	<b>18,962,870</b>	<b>1,476,145</b>	<b>10,433,191</b>	<b>55.0%</b>
<b>Net</b>	<b>(4,455,342)</b>	<b>629,412</b>	<b>329,815</b>	<b>(2,315,205)</b>	
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>(11,109,052)</b>	<b>-58.6%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>700 FIRE PENSION FUND</b>					
<b>Revenue</b>					
Other Revenue	3,825,767	9,068,084	210,743	4,443,673	49.0%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		163,375	6.5%
Other Taxes	-	280,000		-	0.0%
<b>Revenue Total</b>	<b>6,056,363</b>	<b>11,868,084</b>	<b>210,743</b>	<b>4,607,047</b>	<b>38.8%</b>
<b>Expenses</b>					
Salary and Benefits	9,256,585	9,333,500	797,195	3,993,213	42.8%
Miscellaneous	91,737	-		18,518	100.0%
<b>Expenses Total</b>	<b>9,348,322</b>	<b>9,333,500</b>	<b>797,195</b>	<b>4,011,730</b>	<b>43.0%</b>
<b>Net</b>	<b>(3,291,959)</b>	<b>2,534,584</b>	<b>(586,453)</b>	<b>595,317</b>	
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>76,376,436</b>	<b>818.3%</b>

	2018 Actual	2019 Budget	May 2019	YTD 2019	% YTD to Budget Target = 42%
<b>705 POLICE PENSION FUND</b>					
<b>Revenue</b>					
Interest Income	2,971,614	3,000,000		715,024	23.8%
Other Revenue	4,442,478	15,946,808	275,705	11,311,002	70.9%
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>275,705</b>	<b>12,026,026</b>	<b>62.4%</b>
<b>Expenses</b>					
Salary and Benefits	11,996,570	12,601,500	1,038,154	5,207,364	41.3%
Miscellaneous	292,132	275,000		68,264	24.8%
<b>Expenses Total</b>	<b>12,288,703</b>	<b>12,876,500</b>	<b>1,038,154</b>	<b>5,275,628</b>	<b>41.0%</b>
<b>Net</b>	<b>(4,874,611)</b>	<b>6,395,308</b>	<b>(762,450)</b>	<b>6,750,398</b>	
Beginning Fund Balance	121,629,667	116,755,056		116,755,056	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>116,755,056</b>	<b>123,150,364</b>		<b>123,505,454</b>	<b>959.2%</b>