



Memorandum

To: Erika Storlie, Interim City Manager

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

Subject: October 2019 Monthly Financial Report

Date: December 3, 2019

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

October 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	101,743,844	95,979,782	5,764,062	19,396,425	13,669,397
175 GENERAL ASSISTANCE FUND	934,790	973,097	(38,306)	563,387	563,387
176 HEALTH AND HUMAN SERVICES	737,143	684,099	53,044	66,688	66,688
180 GOOD NEIGHBOR FUND	1,004,028	627,430	376,598	381,200	381,200
185 LIBRARY FUND	7,444,736	5,882,486	1,562,250	3,065,405	3,065,310
186 LIBRARY DEBT SERVICE FUND	350,000	85,438	264,562	269,143	269,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,806,875	86,390	1,054,940	1,054,940
200 MOTOR FUEL TAX FUND	1,793,645	1,693,990	99,654	2,135,709	1,973,928
205 EMERGENCY TELEPHONE (E911) FUND	1,105,908	807,302	298,606	1,060,671	818,010
210 SPECIAL SERVICE AREA (SSA) #4	447,701	393,750	53,951	(172,885)	(172,885)
215 CDBG FUND	796,407	980,860	(184,453)	(121,100)	(121,100)
220 CDBG LOAN FUND	104,630	24,041	80,589	253,783	253,783
235 NEIGHBORHOOD IMPROVEMENT	782	97	685	171,759	171,759
240 HOME FUND	176,999	178,262	(1,263)	6,061	6,061
250 AFFORDABLE HOUSING FUND	2,821,414	203,251	2,618,163	3,983,318	4,081,972
320 DEBT SERVICE FUND	13,904,751	2,565,057	11,339,694	11,757,675	11,833,544
330 HOWARD-RIDGE TIF FUND	751,801	277,297	474,504	2,691,366	2,693,635
335 WEST EVANSTON TIF FUND	729,447	639,078	90,370	710,750	710,750
340 DEMPSTER-DODGE TIF FUND	124,613	60,119	64,495	119,337	119,337
345 CHICAGO-MAIN TIF	612,938	84,906	528,032	701,941	701,941
350 SPECIAL SERVICE AREA (SSA) #6	225,407	223,367	2,040	5,139	5,139
415 CAPITAL IMPROVEMENTS FUND	10,047,811	7,792,649	2,255,161	16,153,410	17,522,597
416 CROWN CONSTRUCTION FUND	23,196,790	18,490,590	4,706,199	22,231,734	21,216,125
420 SPECIAL ASSESSMENT FUND	450,575	244,686	205,889	2,826,679	2,826,016
505 PARKING SYSTEM FUND	8,725,755	9,083,571	(357,816)	2,751,539	2,892,806
510 WATER FUND	24,207,689	22,278,207	1,929,482	7,430,224	6,096,522
515 SEWER FUND	9,627,316	9,437,622	189,694	4,579,754	2,907,814
520 SOLID WASTE FUND	4,510,662	4,214,191	296,472	(807,542)	(390,370)
600 FLEET SERVICES FUND	2,472,608	2,407,651	64,957	296,173	(747,049)
601 EQUIPMENT REPLACEMENT FUND	1,116,097	1,458,365	(342,268)	669,030	669,030
605 INSURANCE FUND	15,931,475	17,831,248	(1,899,773)	(10,693,620)	(6,374,420)
Grand Total	237,991,026	207,409,364	30,581,662	93,538,090	88,765,009

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

General Fund

The attached financials show General Fund revenues at 87.8% of budget and expenses at 84.1% of budget, compared to a 10-month target of 83%. Revenues are above target in a number of areas. As of October 31, 99% of property tax revenue has been received.

Expenses are above target of 83% in some departments. Police and Fire show expenses at 85.0% and 89.4% of budget, respectively. This is partially due to pension fund transfers shown as expenses in the Police and Fire Departments. As shown in the table below, 98-99% of pension property taxes have been received and transferred to pension funds. When those transfers are removed, Police and Fire both show expense around or under 83% of budget.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	\$38,737,094	\$32,926,503	85.0%
Pension Fund Transfer	\$10,462,704	\$10,399,333	99.4%
Expenses without Transfer	\$28,274,390	\$22,527,170	79.7%
Fire Department			
Total Expenses	\$24,379,850	\$21,792,755	89.4%
Pension Fund Transfer	\$8,344,947	\$8,193,128	98.2%
Expenses without Transfer	\$16,034,903	\$13,599,627	84.8%

Overtime in Police and Fire are trending high, as shown in the table below. As of October 31, both departments have spent more than the annual budget for overtime. The 2020 Proposed Budget includes an increase in overtime for both departments, to more closely match budget with actuals of the past few years.

Overtime Expenses	2018 Actual	2019 Budget	2019 YTD	% Actual to Budget
Police	\$1,606,236	\$959,106	\$1,111,418	115.9%
Fire	\$1,007,263	\$759,956	\$1,131,806	148.9%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of October 31, \$476,494 had been received in reimbursements for overtime and special details on a budget of \$400,000. Based on outstanding invoices and upcoming events, the department expects to receive \$600,000 in reimbursements for overtime by year end, exceeding the budgeted revenue by at least \$200,000. This fall, Northwestern University is reimbursing the City for the Police presence within Ryan Field and on the streets around the stadium.

The Fire Department has expended its budget for overtime due to multiple vacancies and medical leaves, coupled with daily minimum staffing requirements. Through October 31, the department had spent 79% of budget in Regular Pay, a savings of \$220,000. The department has recently filled some of those vacancies, and has seen overtime going down during the fall months. Revenue of \$69,183 in overtime reimbursements has also been received to offset some costs.

Multiple snow events in the first quarter of 2019 also contributed to high overtime spending in Police, Fire, and the Public Works Agency (PWA). Based on past years' trends, staff predicts that poor weather in November and December could put snow-related expenses \$300,000 over budget. Staff will continue to monitor these expenses closely as well as opportunities for savings in other areas.

Enterprise Funds

Parking fund revenues through October 31, 2019 are slightly below target of 83%. Parking revenue tends to be higher in the fall months and during Northwestern football season. Revenue collected each month has increased since January, and November is expected to be a high month. Expenses also remain well below target, due to the delay of some capital projects to 2020.

Through October 31, 2019, the Water Fund appears low on revenue and expenses. This is because the budget includes multiple large capital projects, with IEPA loan funding budgeted in Other Revenue and expenses budgeted in Capital Outlay. This fund is expected to end the year under budget in both revenue and expenses due to the delay of some capital expenses to 2020.

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

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

Through October 31, 2019, the Solid Waste Fund has a negative fund balance of \$807,542 and a negative cash balance of \$390,370. The Solid Waste Fund has received 100% of budgeted property tax revenue for the year.

Other Funds

Through October 31, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$172,885.

Through October 31, 2019, the CDBG Fund shows a negative fund and cash balance of \$121,100. This is due to a delay in federal program reimbursements.

Through October 31, 2019, the Capital Improvements Fund is showing a fund balance of \$16,153,410 and a cash balance of \$17,522,597. The fund continues to spend down 2019B bond proceeds received in June 2019.

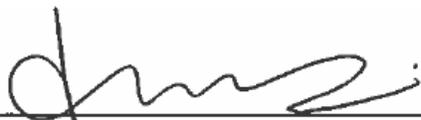
Through October 31, 2019, the Crown Construction fund is showing fund balance of \$22,231,734 and cash balance of \$21,216,125. A donation of \$5 million from Friends of the Robert Crown Center was received in May 2019, and proceeds from the 2019A bonds were received in June. The fund continues to spend down balances from bond proceeds.

Through October 31, 2019, the Insurance Fund is showing a negative fund balance of \$10,693,620 and a negative cash balance of \$6,374,420. The fund had high expenses in the first quarter from legal fees and settlements. Fund balance is significantly lower than cash balance due to accrued liabilities for pending litigations.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

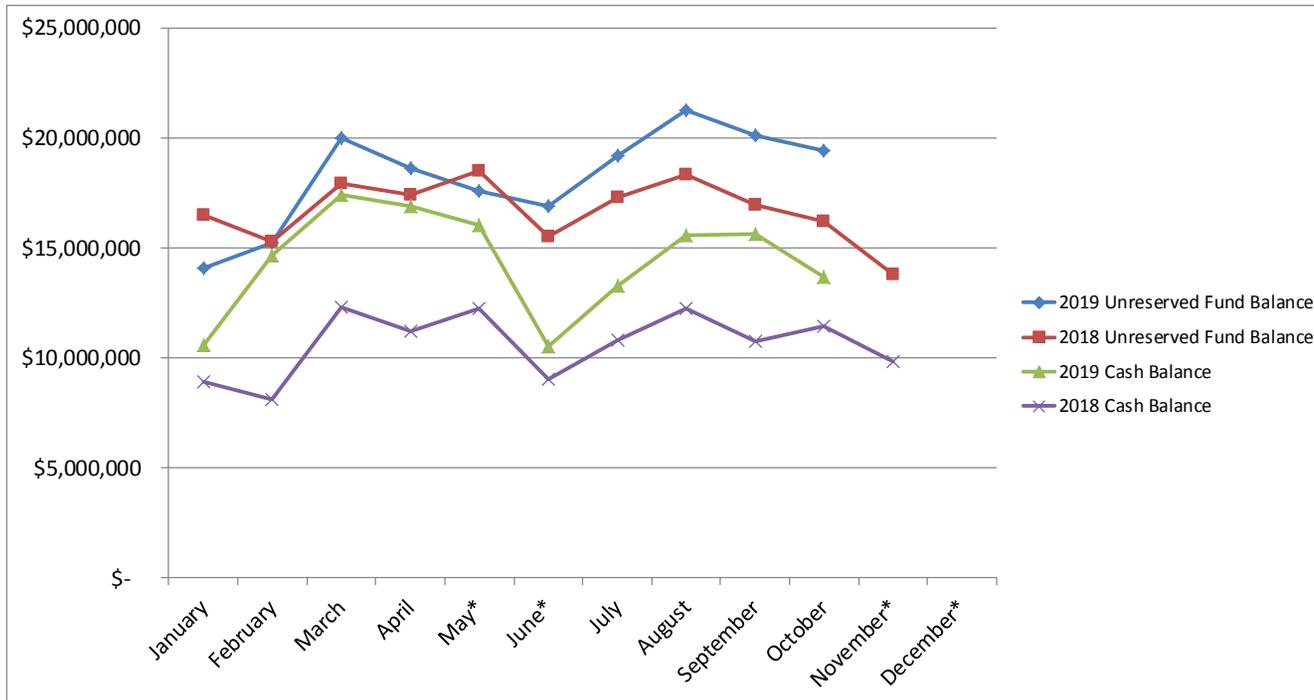
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the October 31, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*	July	August	September	October
2019 Unreserved Fund Balance	\$ 14,074,270	\$ 15,248,569	\$ 19,960,779	\$ 18,594,617	\$ 17,601,206	\$ 16,913,780	\$ 19,181,628	\$ 21,272,425	\$ 20,103,645	\$ 19,396,425
2018 Unreserved Fund Balance	\$ 16,512,558	\$ 15,306,742	\$ 17,933,253	\$ 17,384,626	\$ 18,479,429	\$ 15,488,721	\$ 17,279,434	\$ 18,345,522	\$ 16,923,253	\$ 16,225,727
2019 Cash Balance	\$ 10,603,771	\$ 14,634,340	\$ 17,403,563	\$ 16,875,201	\$ 16,013,733	\$ 10,547,544	\$ 13,286,786	\$ 15,561,077	\$ 15,627,196	\$ 13,669,397
2018 Cash Balance	\$ 8,905,448	\$ 8,120,225	\$ 12,288,418	\$ 11,184,339	\$ 12,226,888	\$ 9,006,016	\$ 10,816,697	\$ 12,252,460	\$ 10,763,842	\$ 11,463,410



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

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget Target = 83%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	197,288	29,738,574	99.0%
Other Taxes	52,673,637	53,671,300	4,767,056	43,736,491	81.5%
Licenses, Permits and Fees	9,165,957	7,651,400	391,797	6,560,591	85.7%
Charges for Services	10,396,458	8,900,909	489,293	7,914,100	88.9%
Fines and Forfeitures	3,765,058	4,700,500	521,647	4,026,543	85.7%
Interest Income	94,681	55,100	20,556	185,782	337.2%
Intergovernmental Revenue	1,466,926	994,303	105,218	1,257,968	126.5%
Other Revenue	1,948,636	988,300	141,587	976,283	98.8%
Interfund Transfers	8,133,142	8,877,103	734,751	7,347,511	82.8%
Revenue Total	115,832,848	115,886,870	7,369,194	101,743,844	87.8%
Expenses					
13 CITY COUNCIL	547,350	528,173	39,309	434,877	82.3%
14 CITY CLERK	217,987	180,704	11,753	180,332	99.8%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	1,016,558	6,498,764	81.3%
17 LAW	688,728	646,183	44,028	588,228	91.0%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	886,446	7,567,993	79.8%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	248,237	2,445,016	70.3%
22 POLICE	39,403,536	38,737,094	2,235,482	32,926,503	85.0%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,502,731	21,792,755	89.4%
24 HEALTH	3,187,980	3,190,606	248,290	2,443,784	76.6%
30 PARKS, REC. AND COMMUNITY SERV	12,901,743	12,297,508	808,398	10,259,850	83.4%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,035,182	10,841,681	81.9%
Expenses Total	115,416,584	114,153,372	8,076,414	95,979,782	84.1%
Net	416,264	1,733,498	(707,220)	5,764,062	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	Fund Balance %
Ending Fund Balance	13,632,363	15,365,861		19,396,425	17.0%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 83%
Revenue					
Licenses, Permits and Fees	2,798		29,076	51,563	100.0%
Charges for Services	6,299,952	10,343,855	1,036,151	8,371,450	80.9%
Interest Income	109,598	20,000	6,818	92,845	464.2%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	23,157	209,897	103.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,095,203	8,725,755	82.6%
Expenses					
Salary and Benefits	1,886,080	1,996,976	139,723	1,424,160	71.3%
Services and Supplies	3,887,706	3,546,775	432,589	3,418,802	96.4%
Insurance and Other Chargebacks	319,648	333,969	27,831	278,307	83.3%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	1,686	1,274,546	36.3%
Interfund Transfers	1,440,417	3,512,807	263,567	2,635,673	75.0%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	865,396	9,083,571	68.6%
Net	(802,896)	(2,684,006)	1,095,203	(357,816)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,751,539	20.8%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget Target = 83%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,456,263	14,420,713	63.8%
Interest Income	255,928	40,000	73,309	591,490	1478.7%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	8,820	65,336	130.7%
Other Revenue	235,772	23,194,160	129,781	9,130,150	39.4%
Revenue Total	15,949,380	45,899,689	1,668,174	24,207,689	52.7%
Expenses					
Salary and Benefits	5,804,716	5,533,772	415,786	4,476,712	80.9%
Services and Supplies	3,183,368	6,231,350	448,012	3,024,581	48.5%
Insurance and Other Chargebacks	470,397	489,481	42,197	418,942	85.6%
Capital Outlay	22,219	30,345,500	1,880,799	10,480,362	34.5%
Debt Service	819,926	2,081,841	33,752	599,683	28.8%
Interfund Transfers	3,682,309	3,932,313	327,693	3,276,928	83.3%
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	3,148,239	22,278,207	45.8%
Net	(615,417)	(2,757,568)	(1,480,066)	1,929,482	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		7,430,224	15.3%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 83%
Revenue					
Charges for Services	11,919,244	10,483,885	930,587	8,562,867	81.7%
Interest Income	56,455	5,000	2,625	39,755	795.1%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	933,212	9,634,375	70.9%
Expenses					
Salary and Benefits	1,400,023	1,354,512	102,351	1,077,556	79.6%
Services and Supplies	301,786	304,500	8,415	967,289	317.7%
Insurance and Other Chargebacks	269,988	282,083	23,507	235,068	83.3%
Miscellaneous	230	1,500	230	1,840	122.6%
Capital Outlay	(654)	4,890,636	319,272	693,212	14.2%
Interfund Transfers	991,677	1,773,532	64,461	1,644,610	92.7%
Debt Service	959,123	6,148,475	66,000	4,825,459	78.5%
Depreciation Expense	3,615,269	-		-	0.0%
Expenses Total	7,537,442	14,755,238	584,235	9,445,034	64.0%
Net	4,628,687	(1,162,353)	348,977	189,341	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		4,579,401	31.0%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 83%
Revenue					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	289,433	3,253,934	76.8%
Other Revenue	124,222	138,000	27,841	106,229	77.0%
Interfund Transfers	705,967	150,000	12,500	125,000	83.3%
Licenses, Permits and Fees	286,662	486,000	351	205,500	42.3%
Revenue Total	5,199,044	5,833,270	330,125	4,510,662	77.3%
Expenses					
Salary and Benefits	1,075,012	1,076,209	87,079	857,225	79.7%
Services and Supplies	3,432,094	3,601,076	388,589	2,996,293	83.2%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	1,790	11,459	152.8%
Capital Outlay	14,013	386,650	7,415	79,317	20.5%
Interfund Transfers	322,362	322,362	26,864	268,635	83.3%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	511,737	4,214,191	77.8%
Net	347,476	416,728	(181,612)	296,472	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(807,542)	-14.9%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 83%
Revenue					
Property Taxes	913,827	925,000	5,881	899,421	97.2%
Interest Income	10,174	1,000	1,154	13,646	1364.6%
Other Revenue	14,724	27,500		21,723	79.0%
Revenue Total	938,725	953,500	7,035	934,790	98.0%
Expenses					
Salary and Benefits	398,809	407,294	27,989	302,612	74.3%
Services and Supplies	578,513	859,482	64,142	665,286	77.4%
Miscellaneous	4,209	7,000		5,199	74.3%
Expenses Total	981,531	1,273,776	92,131	973,097	76.4%
Net	(42,806)	(320,276)	(85,097)	(38,306)	
Beginning Fund Balance	644,500	601,694		601,694	Fund Balance %
Ending Fund Balance	601,694	281,418		563,388	44.2%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
176 HUMAN SERVICES FUND					Target = 83%
Revenue					
Interest Income	247	-		80	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	690,393	83.3%
Intergovernmental Revenue			11,668	46,671	100.0%
Revenue Total	851,311	828,471	80,707	737,143	89.0%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	35,010	90,872	12.3%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	161,028	593,227	731.5%
Expenses Total	826,851	817,471	196,038	684,099	83.7%
Net	24,460	11,000	(115,331)	53,044	
Beginning Fund Balance	(10,816)	13,645		13,645	Fund Balance %
Ending Fund Balance	13,645	24,645		66,688	8.2%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 83%
Revenue					
Interest Income	2,718	2,000	193	4,028	201.4%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	193	1,004,028	100.2%
Expenses					
Services and Supplies	-	-	19	545	100.0%
Miscellaneous		370,000		101,885	27.5%
Interfund Transfers	1,000,000	630,000	52,500	525,000	83.3%
Expenses Total	1,000,000	1,000,000	52,519	627,430	62.7%
Net	2,718	2,000	(52,326)	376,598	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		381,200	38.1%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
185 LIBRARY FUND					Target = 83%
Revenue					
Property Taxes	6,597,472	6,810,000	43,297	6,705,902	98.5%
Interest Income	48,821	10,000	9,738	93,371	933.7%
Other Revenue	230,333	383,500	14,003	208,063	54.3%
Interfund Transfers	280,380	345,771	12,500	125,000	36.2%
Charges for Services	332	-	27	360	100.0%
Fines and Forfeitures	110,721	85,000	7,841	75,525	88.9%
Intergovernmental Revenue	163,324	123,000	6,665	134,727	109.5%
Library Revenue	220,981	188,000	2,344	101,788	54.1%
Revenue Total	7,652,365	7,945,271	96,415	7,444,736	93.7%
Expenses					
Salary and Benefits	4,994,357	5,161,176	389,387	4,060,824	78.7%
Services and Supplies	1,829,028	2,230,488	184,605	1,468,502	65.8%
Capital Outlay	1,179	12,500		5	0.0%
Interfund Transfers	366,949	367,781	42,316	353,155	96.0%
Expenses Total	7,191,513	7,771,945	616,308	5,882,486	75.7%
Net	460,851	173,326	(519,894)	1,562,250	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		3,065,405	39.4%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 83%
Revenue					
Property Taxes	333,896	353,437	-	350,000	99.0%
Other Revenue	-		-	-	0.0%
Revenue Total	333,896	353,437	-	350,000	99.0%
Expenses					
Services and Supplies	-		-	-	0.0%
Interfund Transfers	-		-	-	0.0%
Debt Service	333,404	353,437	-	85,438	24.2%
Expenses Total	333,404	353,437	-	85,438	24.2%
Net	492	-	-	264,562	
Beginning Fund Balance	4,090	4,582		4,582	Fund Balance %
Ending Fund Balance	4,582	4,582		269,144	76.2%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 83%
Revenue					
Other Revenue	2,157,728	1,835,000		1,893,266	103.2%
Revenue Total	2,157,728	1,835,000		1,893,266	103.2%
Expenses					
Services and Supplies	30,700		766	20,418	100.0%
Interfund Transfers	1,250,000	1,250,000		1,250,000	100.0%
Capital Outlay	190,247	585,000	297,575	536,457	91.7%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	298,341	1,806,875	98.5%
Net	660,150	-	(298,341)	86,390	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		1,054,939	57.5%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
200 MOTOR FUEL TAX FUND					Target = 83%
Revenue					
Interest Income	47,035	12,000	3,777	40,102	334.2%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	269,048	1,753,542	91.8%
Revenue Total	2,120,315	1,922,000	272,826	1,793,645	93.3%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	819,081	83.3%
Capital Outlay	-	1,206,000	231,160	874,910	72.5%
Expenses Total	2,457,990	2,188,897	313,068	1,693,990	77.4%
Net	(337,675)	(266,897)	(40,242)	99,654	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	Fund Balance %
Ending Fund Balance	2,036,054	1,769,157		2,135,708	97.6%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 83%
Revenue					
Interest Income	13,504	7,000	955	17,620	251.7%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	122,847	1,088,288	82.9%
Revenue Total	1,492,975	1,319,800	123,802	1,105,908	83.8%
Expenses					
Salary and Benefits	602,282	613,825	47,006	493,211	80.4%
Services and Supplies	210,642	290,400	18,314	232,907	80.2%
Interfund Transfers	73,366	74,034	6,170	61,695	83.3%
Capital Outlay	9,167	25,000		4,298	17.2%
Insurance and Other Chargebacks	17,448	18,230	1,519	15,191	83.3%
Expenses Total	912,905	1,021,489	73,008	807,302	79.0%
Net	580,069	298,311	50,794	298,606	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		1,060,671	103.8%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #4					Target = 83%
Revenue					
Interest Income	25			63	100.0%
Property Taxes	341,934	525,000	580	447,638	85.3%
Revenue Total	341,959	525,000	580	447,701	85.3%
Expenses					
Services and Supplies	370,000	525,000	131,250	393,750	75.0%
Expenses Total	370,000	525,000	131,250	393,750	75.0%
Net	(28,041)	-	(130,670)	53,951	
Beginning Fund Balance	(198,795)	(226,836)		(226,836)	Fund Balance %
Ending Fund Balance	(226,836)	(226,836)		(172,885)	-32.9%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
215 CDBG FUND					Target = 83%
Revenue					
Other Revenue	14,347			297	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	261,234	796,110	30.3%
Revenue Total	1,525,452	2,631,080	261,234	796,407	30.3%
Expenses					
Salary and Benefits	447,460	509,100	31,571	336,875	66.2%
Services and Supplies	5,032	447,700	1,232	4,407	1.0%
Miscellaneous	154,443	971,410	13,781	23,221	2.4%
Interfund Transfers	21,050	634,640	775	7,747	1.2%
Capital Outlay	443,440		11,000	86,392	100.0%
Community Sponsored Organizations	161,448	50,000	239,034	259,064	518.1%
Insurance and Other Chargebacks	293,332	18,230	74,986	263,154	1443.5%
Expenses Total	1,526,206	2,631,080	372,378	980,860	37.3%
Net	(754)	-	(111,144)	(184,453)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		(121,100)	-4.6%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
220 CDBG LOAN FUND					Target = 83%
Revenue					
Interest Income	5,087	-	575	6,083	100.0%
Other Revenue	114,531	250,000	3,856	98,547	39.4%
Revenue Total	119,618	250,000	4,431	104,630	41.9%
Expenses					
Services and Supplies	190,484	250,000	23,991	24,041	9.6%
Insurance and Other Chargebacks	8,552			-	0.0%
Expenses Total	199,035	250,000	23,991	24,041	9.6%
Net	(79,418)	-	(19,560)	80,589	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		253,783	101.5%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 83%
Revenue					
Interest Income	1,066	-	56	782	100.0%
Revenue Total	1,066	-	56	782	100.0%
Expenses					
Services and Supplies	163	-	6	97	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	6	97	0.1%
Net	903	(100,000)	50	685	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,759	171.8%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
240 HOME FUND					Target = 83%
Revenue					
Interest Income	5,451	-	44	180	100.0%
Other Revenue	27,477	-		22,695	100.0%
Intergovernmental Revenue	300,423	741,269	14,687	154,124	20.8%
Revenue Total	333,351	741,269	14,731	176,999	23.9%
Expenses					
Salary and Benefits	36,173	33,375	1,654	22,306	66.8%
Services and Supplies	301,124	696,500	14,692	145,424	20.9%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	10,243	94.0%
Expenses Total	335,304	741,269	16,420	178,262	24.0%
Net	(1,953)	-	(1,689)	(1,263)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		6,061	0.8%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
250 AFFORDABLE HOUSING FUND					Target = 83%
Revenue					
Interest Income	14,449	4,500	5,243	27,500	611.1%
Other Revenue	134,417	2,530,600	(242)	2,705,450	106.9%
Other Taxes	58,700	80,000	3,000	48,000	60.0%
Intergovernmental Revenue				40,464	100.0%
Revenue Total	207,566	2,615,100	8,001	2,821,414	107.9%
Expenses					
Salary and Benefits	82,955	136,697	9,665	104,186	76.2%
Services and Supplies	126,852	818,500	1,630	37,374	4.6%
Miscellaneous	43,387	52,500	21,412	37,537	71.5%
Insurance and Other Chargebacks	47,755		3,724	10,661	100.0%
Community Sponsored Organizations	18,006	20,000		10,058	50.3%
Capital Outlay			400	3,434	100.0%
Expenses Total	318,955	1,027,697	36,831	203,251	19.8%
Net	(111,389)	1,587,403	(28,830)	2,618,163	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	2,952,558		3,983,318	387.6%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
320 DEBT SERVICE FUND					Target = 83%
Revenue					
Property Taxes	10,520,453	10,879,993	68,306	10,528,773	96.8%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	303,377	3,176,883	67.9%
Interest Income	159,322	1,500	17,569	131,031	8735.4%
Intergovernmental Revenue	86,624	87,457	7,288	72,880	83.3%
Revenue Total	22,010,168	15,645,694	396,540	13,904,751	88.9%
Expenses					
Services and Supplies	63,225	120,000	3	26	0.0%
Debt Service	21,770,744	14,647,219		2,565,030	17.5%
Expenses Total	21,833,969	14,767,219	3	2,565,057	17.4%
Net	176,199	878,475	396,537	11,339,694	
Beginning Fund Balance	241,782	417,981		417,981	Fund Balance %
Ending Fund Balance	417,981	1,296,456		11,757,675	79.6%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 83%
Revenue					
Property Taxes	622,345	655,000		679,320	103.7%
Interest Income	120	400	4,130	31,581	7895.3%
Other Revenue	3,530,261	5,366	7,000	40,900	762.2%
Revenue Total	4,152,727	660,766	11,130	751,801	113.8%
Expenses					
Services and Supplies	490,957	400,000	9,563	31,834	8.0%
Interfund Transfers	105,319	346,225	5,000	193,112	55.8%
Capital Outlay	1,585,566		-	2,438	100.0%
Debt Service	1,401	-		49,843	100.0%
Insurance and Other Chargebacks				70	100.0%
Expenses Total	2,183,243	746,225	14,563	277,297	37.2%
Net	1,969,484	(85,459)	(3,433)	474,504	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,691,366	360.7%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 83%
Revenue					
Property Taxes	217,949	220,000	12,310	708,959	322.3%
Interest Income	12,403	4,000	1,075	10,206	255.1%
Other Revenue	11,311	11,000	1,028	10,283	93.5%
Revenue Total	241,663	235,000	14,413	729,447	310.4%
Expenses					
Services and Supplies	6,831			2,852	100.0%
Interfund Transfers	30,000	30,000	2,500	25,000	83.3%
Debt Service	17,218	613,000		611,225	99.7%
Expenses Total	54,049	643,000	2,500	639,078	99.4%
Net	187,614	(408,000)	11,913	90,370	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		710,750	110.5%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 83%
Revenue					
Property Taxes	136,927	275,000		122,797	44.7%
Interest Income	10		218	1,816	100.0%
Revenue Total	136,937	275,000	218	124,613	45.3%
Expenses					
Services and Supplies	1,981			1,060	100.0%
Interfund Transfers	74,104	70,870	5,906	59,058	83.3%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	60,119	84.8%
Net	60,852	204,130	(5,688)	64,495	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		119,338	168.4%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
345 CHICAGO-MAIN TIF					Target = 83%
Revenue					
Property Taxes	222,235	225,000		599,325	266.4%
Interest Income	23	-	5,639	13,613	100.0%
Revenue Total	222,258	225,000	5,639	612,938	272.4%
Expenses					
Services and Supplies	1,981			1,065	100.0%
Interfund Transfers	107,561	100,610	8,384	83,842	83.3%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,384	84,906	84.4%
Net	112,716	124,390	(2,745)	528,032	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		701,941	697.7%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 83%
Revenue					
Interest Income	34	500	348	2,293	458.6%
Property Taxes	222,944	221,000	679	223,114	101.0%
Revenue Total	222,978	221,500	1,028	225,407	101.8%
Expenses					
Services and Supplies	222,086	221,500	223,366	223,367	100.8%
Expenses Total	222,086	221,500	223,366	223,367	100.8%
Net	892	-	(222,338)	2,040	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		5,139	2.3%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 83%
Revenue					
Other Revenue	10,274,896	9,000,000	76,468	9,355,463	103.9%
Interfund Transfers	8,260,353	715,000	198,181	198,181	27.7%
Interest Income	198,795	-	25,914	250,225	100.0%
Intergovernmental Revenue	206,797	3,970,000		160,000	4.0%
Charges for Services	59,572	-	2,881	83,941	100.0%
Revenue Total	19,000,412	13,685,000	303,445	10,047,811	73.4%
Expenses					
Salary and Benefits	650,911	648,393	50,520	535,506	82.6%
Services and Supplies	1,473,875	-	250,870	1,488,101	100.0%
Capital Outlay	10,942,274	13,612,156	1,229,505	5,769,042	42.4%
Interfund Transfers	793,576			-	0.0%
Expenses Total	13,860,636	14,260,549	1,530,896	7,792,649	54.6%
Net	5,139,776	(575,549)	(1,227,451)	2,255,161	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	Fund Balance %
Ending Fund Balance	13,898,248	13,322,699		16,153,409	113.3%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 83%
Revenue					
Other Revenue	25,652,394	17,605,498		20,482,046	116.3%
Interest Income	159,657	50,000	47,393	464,744	929.5%
Intergovernmental Revenue	1,250,000	1,250,000		1,250,000	100.0%
Interfund Transfers				1,000,000	100.0%
Revenue Total	27,062,051	18,905,498	47,393	23,196,790	122.7%
Expenses					
Services and Supplies	2,007,340	-	111,699	657,610	100.0%
Capital Outlay	7,753,657	23,670,000	3,899,036	17,832,980	75.3%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	4,010,735	18,490,590	78.1%
Net	16,984,674	(4,764,502)	(3,963,342)	4,706,199	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		22,231,734	93.9%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 83%
Revenue					
Other Revenue	277,004	250,000		257,938	103.2%
Special Assessment	183,472	180,167	676	127,501	70.8%
Interest Income	55,067	38,000	4,772	65,136	171.4%
Revenue Total	515,543	468,167	5,448	450,575	96.2%
Expenses					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	109	2,832	100.0%
Interfund Transfers	513,427	286,955	23,913	239,129	83.3%
Capital Outlay		650,000		-	0.0%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	24,022	244,686	26.1%
Net	(376,911)	(468,788)	(18,574)	205,889	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,826,678	301.7%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 83%
Revenue					
Licenses, Permits and Fees	2,798		29,076	51,563	100.0%
Charges for Services	6,299,952	10,343,855	1,036,151	8,371,450	80.9%
Interest Income	109,598	20,000	6,818	92,845	464.2%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	23,157	209,897	103.9%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,095,203	8,725,755	82.6%
Expenses					
Salary and Benefits	1,886,080	1,996,976	139,723	1,424,160	71.3%
Services and Supplies	3,887,706	3,546,775	432,589	3,418,802	96.4%
Insurance and Other Chargebacks	319,648	333,969	27,831	278,307	83.3%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	1,686	1,274,546	36.3%
Interfund Transfers	1,440,417	3,512,807	263,567	2,635,673	75.0%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	865,396	9,083,571	68.6%
Net	(802,896)	(2,684,006)	1,095,203	(357,816)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,751,539	20.8%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget Target = 83%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,456,263	14,420,713	63.8%
Interest Income	255,928	40,000	73,309	591,490	1478.7%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	8,820	65,336	130.7%
Other Revenue	235,772	23,194,160	129,781	9,130,150	39.4%
Revenue Total	15,949,380	45,899,689	1,668,174	24,207,689	52.7%
Expenses					
Salary and Benefits	5,804,716	5,533,772	415,786	4,476,712	80.9%
Services and Supplies	3,183,368	6,231,350	448,012	3,024,581	48.5%
Insurance and Other Chargebacks	470,397	489,481	42,197	418,942	85.6%
Capital Outlay	22,219	30,345,500	1,880,799	10,480,362	34.5%
Debt Service	819,926	2,081,841	33,752	599,683	28.8%
Interfund Transfers	3,682,309	3,932,313	327,693	3,276,928	83.3%
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	3,148,239	22,278,207	45.8%
Net	(615,417)	(2,757,568)	(1,480,066)	1,929,482	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		7,430,224	15.3%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 83%
Revenue					
Charges for Services	11,919,244	10,483,885	930,587	8,562,867	81.7%
Interest Income	56,455	5,000	2,625	32,697	653.9%
Other Revenue	3,002	3,104,000		1,031,752	33.2%
Interfund Transfers	187,430			-	0.0%
Revenue Total	12,166,129	13,592,885	933,212	9,627,316	70.8%
Expenses					
Salary and Benefits	1,400,023	1,354,512	102,351	1,077,556	79.6%
Services and Supplies	301,786	304,500	8,415	967,289	317.7%
Insurance and Other Chargebacks	269,988	282,083	23,507	235,068	83.3%
Miscellaneous	230	1,500	230	1,840	122.6%
Capital Outlay	(654)	4,890,636	319,272	693,212	14.2%
Interfund Transfers	991,677	1,773,532	64,461	1,644,610	92.7%
Debt Service	959,123	6,148,475	66,000	4,825,459	78.5%
Depreciation Expense	3,615,269	-		(7,412)	100.0%
Expenses Total	7,537,442	14,755,238	584,235	9,437,622	64.0%
Net	4,628,687	(1,162,353)	348,977	189,694	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		4,579,754	31.0%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 83%
Revenue					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	289,433	3,253,934	76.8%
Other Revenue	124,222	138,000	27,841	106,229	77.0%
Interfund Transfers	705,967	150,000	12,500	125,000	83.3%
Licenses, Permits and Fees	286,662	486,000	351	205,500	42.3%
Revenue Total	5,199,044	5,833,270	330,125	4,510,662	77.3%
Expenses					
Salary and Benefits	1,075,012	1,076,209	87,079	857,225	79.7%
Services and Supplies	3,432,094	3,601,076	388,589	2,996,293	83.2%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	1,790	11,459	152.8%
Capital Outlay	14,013	386,650	7,415	79,317	20.5%
Interfund Transfers	322,362	322,362	26,864	268,635	83.3%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	511,737	4,214,191	77.8%
Net	347,476	416,728	(181,612)	296,472	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(807,542)	-14.9%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
600 FLEET SERVICES FUND					Target = 83%
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	2,458,680	83.3%
Other Revenue	18,765	81,781	2,527	13,928	17.0%
Interest Income	24	1,000		-	0.0%
Revenue Total	3,007,429	3,033,196	248,395	2,472,608	81.5%
Expenses					
Salary and Benefits	1,117,721	1,117,701	91,519	869,528	77.8%
Services and Supplies	1,956,650	2,030,057	112,060	1,486,790	73.2%
Miscellaneous	118			-	0.0%
Interfund Transfers	33,442	35,114	2,926	29,262	83.3%
Insurance and Other Chargebacks	868	-	1,736	19,092	100.0%
Contingencies	-	450		76	16.9%
Capital Outlay				2,904	100.0%
Expenses Total	3,108,799	3,183,322	208,240	2,407,651	75.6%
Net	(101,370)	(150,126)	40,155	64,957	
Beginning Fund Balance	332,586	231,216		231,216	Fund Balance %
Ending Fund Balance	231,216	81,090		296,173	9.3%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 83%
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	1,091,444	83.3%
Interest Income	5,037	-	130	2,710	100.0%
Other Revenue	(74,225)	210,217		21,943	10.4%
Revenue Total	1,265,543	1,519,949	109,274	1,116,097	73.4%
Expenses					
Services and Supplies	40,745	75,000	13	36,028	48.0%
Capital Outlay	41,579	1,547,977	173,018	1,422,337	91.9%
Depreciation Expense	1,695,533			-	0.0%
Expenses Total	1,777,856	1,622,977	173,031	1,458,365	89.9%
Net	(512,313)	(103,028)	(63,757)	(342,268)	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	Fund Balance %
Ending Fund Balance	1,011,298	908,270		669,030	41.2%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
605 INSURANCE FUND					Target = 83%
Revenue					
Other Revenue	10,447,722	10,391,176	860,992	8,515,879	82.0%
Charges for Services	167,917			52	100.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	492,247	4,908,926	80.2%
Workers Compensation and Liability	2,087,381	3,026,943	245,995	2,506,618	82.8%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,599,234	15,931,475	81.3%
Expenses					
Salary and Benefits	577,318	630,531	47,889	440,120	69.8%
Services and Supplies	6,414,377	2,420,448	78,522	3,927,084	162.2%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,343,293	13,455,616	84.6%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	8,428	83.3%
Expenses Total	22,786,573	18,962,870	1,470,546	17,831,248	94.0%
Net	(4,455,342)	629,412	128,688	(1,899,773)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(10,693,620)	-56.4%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
700 FIRE PENSION FUND					Target = 83%
Revenue					
Other Revenue	3,825,767	9,068,084	577,518	18,812,973	207.5%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000	89,578	1,212,790	48.5%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	667,096	20,025,763	168.7%
Expenses					
Salary and Benefits	9,256,585	9,333,500	806,876	8,091,691	86.7%
Miscellaneous	91,737	-	27,720	223,127	100.0%
Expenses Total	9,348,322	9,333,500	834,596	8,314,817	89.1%
Net	(3,291,959)	2,534,584	(167,501)	11,710,946	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		87,492,064	937.4%

	2018 Actual	2019 Budget	October 2019	YTD 2019	% YTD to Budget
705 POLICE PENSION FUND					Target = 83%
Revenue					
Interest Income	2,971,614	3,000,000	109,496	2,316,337	77.2%
Other Revenue	4,442,478	15,946,808	1,948,922	29,070,598	182.3%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	2,058,418	31,386,935	162.9%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,041,349	10,442,832	82.9%
Miscellaneous	292,132	275,000	6,629	231,248	84.1%
Expenses Total	12,288,703	12,876,500	1,047,978	10,674,079	82.9%
Net	(4,874,611)	6,395,308	1,010,440	20,712,856	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	Fund Balance %
Ending Fund Balance	116,755,057	123,150,365		137,467,913	1067.6%