



Memorandum

To: Erika Storlie, Interim City Manager

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

Subject: November 2019 Monthly Financial Report

Date: January 8, 2019

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

November 2019	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	108,816,285	105,814,450	3,001,836	16,634,199	11,039,528
175 GENERAL ASSISTANCE FUND	938,241	1,077,925	(139,684)	462,009	462,009
176 HEALTH AND HUMAN SERVICES	817,881	696,048	121,833	135,478	135,478
177 REPARATIONS FUND	1,000	-	1,000	1,000	1,000
180 GOOD NEIGHBOR FUND	1,004,189	701,231	302,958	307,560	307,560
185 LIBRARY FUND	7,559,817	6,669,270	890,547	2,393,702	2,411,932
186 LIBRARY DEBT SERVICE FUND	350,000	85,438	264,562	269,143	269,143
187 LIBRARY CAPITAL IMPROVEMENT FD	1,893,266	1,809,295	83,970	1,052,520	1,052,520
200 MOTOR FUEL TAX FUND	2,043,922	1,775,898	268,024	2,304,078	2,142,297
205 EMERGENCY TELEPHONE (E911) FUND	1,227,951	908,278	319,673	1,081,738	839,077
210 SPECIAL SERVICE AREA (SSA) #4	447,701	393,750	53,951	(172,885)	(172,885)
215 CDBG FUND	1,070,347	1,095,479	(25,132)	38,221	38,221
220 CDBG LOAN FUND	106,700	24,706	81,994	255,187	255,187
235 NEIGHBORHOOD IMPROVEMENT	839	104	734	171,808	171,808
240 HOME FUND	190,893	193,062	(2,168)	5,156	5,156
250 AFFORDABLE HOUSING FUND	2,883,685	226,022	2,657,663	4,022,818	4,111,524
320 DEBT SERVICE FUND	14,252,893	2,565,060	11,687,833	12,105,814	12,181,682
330 HOWARD-RIDGE TIF FUND	762,420	298,599	463,821	2,680,683	2,682,952
335 WEST EVANSTON TIF FUND	732,520	641,578	90,942	711,322	711,322
340 DEMPSTER-DODGE TIF FUND	124,794	66,025	58,770	113,612	113,612
345 CHICAGO-MAIN TIF	613,930	93,291	520,639	694,549	694,549
350 SPECIAL SERVICE AREA (SSA) #6	225,512	223,367	2,145	5,244	5,244
415 CAPITAL IMPROVEMENTS FUND	10,103,156	8,895,672	1,207,484	15,105,732	16,474,919
416 CROWN CONSTRUCTION FUND	23,230,290	18,622,936	4,607,354	22,132,889	21,117,280
420 SPECIAL ASSESSMENT FUND	454,717	270,080	184,637	2,805,426	2,804,763
505 PARKING SYSTEM FUND	9,761,718	10,335,738	(574,020)	2,535,335	2,683,102
510 WATER FUND	25,467,977	26,023,801	(555,824)	4,944,918	3,841,519
515 SEWER FUND	10,462,130	10,886,805	(424,674)	3,965,386	2,489,032
520 SOLID WASTE FUND	5,119,006	4,815,582	303,424	(800,590)	(590,121)
600 FLEET SERVICES FUND	2,722,318	2,825,155	(102,837)	128,379	(914,843)
601 EQUIPMENT REPLACEMENT FUND	1,235,064	1,601,810	(366,747)	644,551	644,551
605 INSURANCE FUND	17,650,712	19,199,168	(1,548,456)	(10,342,303)	(6,023,103)
Grand Total	252,271,874	228,835,624	23,436,251	86,392,679	81,986,014

Included above are ending fund and cash balances as of November 30, 2019. Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

General Fund

The attached financials show General Fund revenues at 93.9% of budget and expenses at 92.7% of budget, compared to a 11-month target of 92%. As of November 30, 99% of property tax revenue has been received. The Other Tax category is low due to low real estate transfer tax revenue. As of November 30, \$2,514,799 (60%) had been collected from this source, compared to budgeted revenue of \$4,150,000. Commercial property sales in Evanston have been significantly lower in 2019 than recent years, due to the uncertainty caused by the property reassessment process.

The attached chart shows General fund balances through November 30, 2019. Cash and fund balance decreased in November because there were three pay dates in this month. Both cash and fund balances are higher in November 2019 than November 2018.

Expenses are above target of 92% in some departments. Police and Fire show expenses at 93.6% and 96.6% 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.

	2019 Budget	2019 YTD	% Actual to Budget
Police Department			
Total Expenses	\$38,737,094	\$36,257,725	93.6%
Pension Fund Transfer	\$10,462,704	\$10,426,873	99.7%
Expenses without Transfer	\$28,274,390	\$25,830,852	91.4%
Fire Department			
Total Expenses	\$24,379,850	\$23,557,211	96.6%
Pension Fund Transfer	\$8,344,947	\$8,214,754	98.4%
Expenses without Transfer	\$16,034,903	\$15,342,458	95.7%

Overtime in Police and Fire are trending high, as shown in the table below. As of November 30, both departments have spent more than the annual budget for overtime. The 2020 Proposed Budget includes an increase in overtime for both departments, to better 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	\$1,389,624	144.9%
Fire	\$1,007,263	\$756,956	\$1,236,802	163.4%

In the Police department, some of the additional overtime is reimbursed by businesses, community groups, and Northwestern University. As of November 30, \$547,704 had been received in reimbursements for overtime and special details on a budget of \$400,000. Based on outstanding invoices and upcoming events, the department expects to receive \$600,000 in reimbursements for overtime by year end, exceeding the budgeted revenue by at least \$200,000. This fall, Northwestern University 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 November 30, the department had spent 94% 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 \$80,628 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). As of November 30, 2019, overtime in PWA was 96% of budget. Warm weather in December has kept this number from going much higher over budget.

Enterprise Funds

Parking fund revenues through November 30, 2019 have reached target of 92%. Parking revenue tends to be higher in the fall months and during Northwestern football season. Revenue collected each month has increased since January. Expenses also remain well below target, due to the delay of some capital projects to 2020.

Through November 30, 2019, the Water Fund appears low on revenue and expenses. This is because the budget includes multiple large capital projects, with IEPA loan funding budgeted in Other Revenue and expenses budgeted in Capital Outlay. This fund is expected to end the year under budget in both revenue and expenses due to the delay of some capital expenses to 2020.

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

Through November 30, 2019, the Sewer Fund also appears low on expenses due to capital project budgets that will have spending continuing into 2020. These projects are primarily funded through IEPA loan financing, budgeted as Other Revenue.

Through November 30, 2019, the Solid Waste Fund has a negative fund balance of \$800,590 and a negative cash balance of \$590,121. The Solid Waste Fund has received 100% of budgeted property tax revenue for the year.

Other Funds

Through November 30, 2019, the SSA #4 Fund is showing a negative fund and cash balance of \$172,885.

Through November 30, 2019, the Capital Improvements Fund is showing a fund balance of \$15,105,732 and a cash balance of \$16,474,919. The fund continues to spend down 2019B bond proceeds received in June 2019.

Through November 30, 2019, the Crown Construction fund is showing fund balance of \$22,132,889 and cash balance of \$21,117,280. 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 November 30, 2019, the Insurance Fund is showing a negative fund balance of \$10,342,303 and a negative cash balance of \$6,023,103. 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

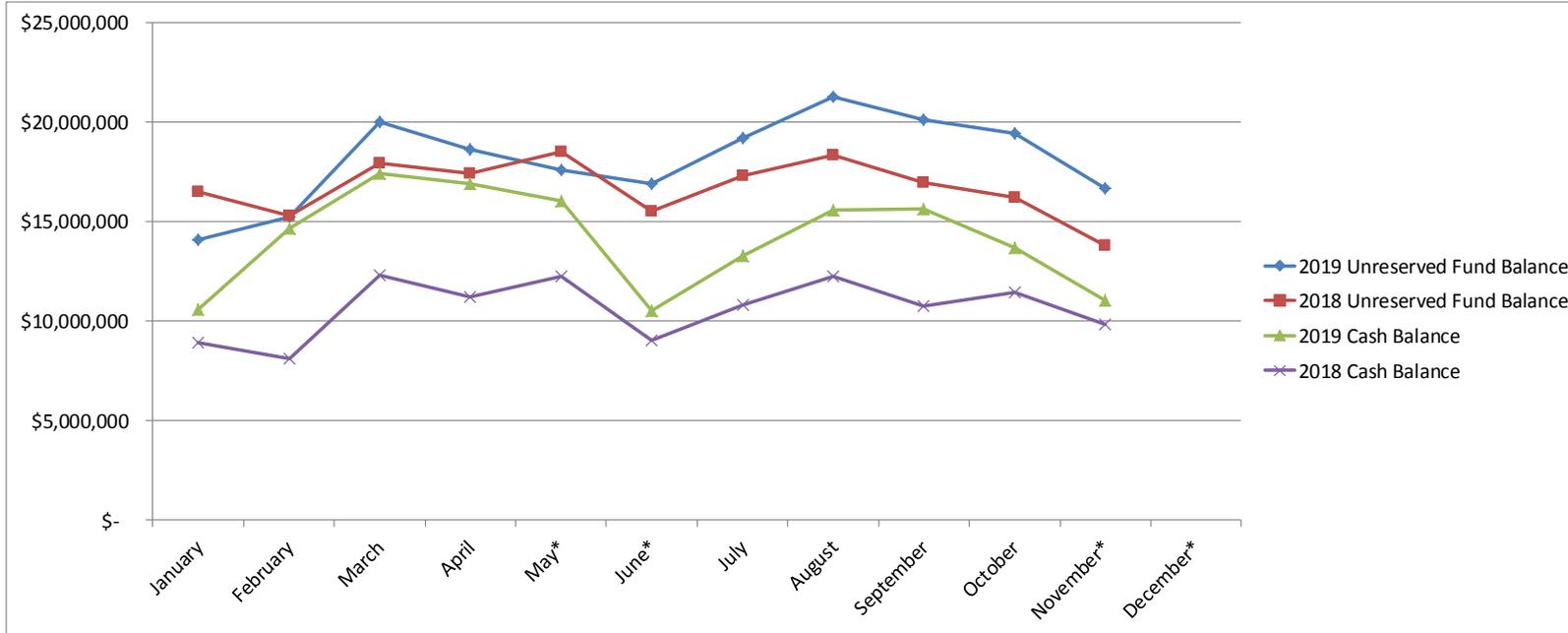
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the November 30, 2019 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2018 v 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June*	July	August	September	October	November*
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	\$ 16,634,199
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	\$ 13,799,783
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	\$ 11,039,528
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	\$ 9,825,856



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

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget Target = 92%
100 GENERAL FUND					
Revenue					
Property Taxes	28,188,353	30,047,955	82,043	29,820,616	99.2%
Other Taxes	52,673,637	53,671,300	4,446,806	48,183,297	89.8%
Licenses, Permits and Fees	9,165,957	7,651,400	659,935	7,220,525	94.4%
Charges for Services	10,396,458	8,900,909	454,624	8,368,724	94.0%
Fines and Forfeitures	3,765,058	4,700,500	403,999	4,430,542	94.3%
Interest Income	94,681	55,100	13,736	199,518	362.1%
Intergovernmental Revenue	1,466,926	994,303	66,024	1,323,992	133.2%
Other Revenue	1,948,636	988,300	210,524	1,186,808	120.1%
Interfund Transfers	8,133,142	8,877,103	734,751	8,082,262	91.0%
Revenue Total	115,832,848	115,886,870	7,072,442	108,816,285	93.9%
Expenses					
13 CITY COUNCIL	547,350	528,173	59,478	494,354	93.6%
14 CITY CLERK	217,987	180,704	22,464	202,797	112.2%
15 CITY MANAGER'S OFFICE	7,325,385	7,997,018	675,234	7,174,723	89.7%
17 LAW	688,728	646,183	72,214	660,443	102.2%
19 ADMINISTRATIVE SERVICES	9,222,431	9,483,577	1,107,885	8,675,878	91.5%
21 COMMUNITY DEVELOPMENT	3,579,836	3,480,360	298,919	2,743,934	78.8%
22 POLICE	39,403,536	38,737,094	3,331,222	36,257,725	93.6%
23 FIRE MGMT & SUPPORT	24,816,621	24,379,850	1,764,456	23,557,211	96.6%
24 HEALTH	3,187,980	3,190,606	293,842	2,737,625	85.8%
30 PARKS, REC. AND COMMUNITY SERV.	12,901,743	12,297,508	1,012,456	11,272,306	91.7%
40 PUBLIC WORKS AGENCY	13,524,988	13,232,299	1,195,772	12,037,453	91.0%
Expenses Total	115,416,584	114,153,372	9,833,943	105,814,450	92.7%
Net	416,264	1,733,498	(2,761,501)	3,001,836	
Beginning Fund Balance	13,216,099	13,632,363		13,632,363	Fund Balance %
Ending Fund Balance	13,632,363	15,365,861		16,634,199	14.6%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 92%
Revenue					
Licenses, Permits and Fees	2,798		38,180	89,744	100.0%
Charges for Services	6,299,952	10,343,855	974,961	9,346,410	90.4%
Interest Income	109,598	20,000	4,952	97,797	489.0%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	17,870	227,767	112.7%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,035,963	9,761,718	92.4%
Expenses					
Salary and Benefits	1,886,080	1,996,976	206,367	1,630,527	81.6%
Services and Supplies	3,887,706	3,546,775	481,259	3,900,060	110.0%
Insurance and Other Chargebacks	319,648	333,969	27,831	306,137	91.7%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	273,143	1,547,690	44.1%
Interfund Transfers	1,440,417	3,512,807	263,567	2,899,240	82.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	1,252,167	10,335,738	78.0%
Net	(802,896)	(2,684,006)	1,035,963	(574,020)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,535,335	19.1%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget Target = 83%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,190,624	15,611,336	69.0%
Interest Income	255,928	40,000	69,797	661,287	1653.2%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	(3,930)	61,405	122.8%
Other Revenue	235,772	23,194,160	3,798	9,133,948	39.4%
Revenue Total	15,949,380	45,899,689	1,260,288	25,467,977	55.5%
Expenses					
Salary and Benefits	5,804,716	5,533,772	608,695	5,085,407	91.9%
Services and Supplies	3,183,368	6,231,350	318,555	3,343,136	53.7%
Insurance and Other Chargebacks	470,397	489,481	40,790	459,732	93.9%
Capital Outlay	22,219	30,345,500	2,347,617	12,827,979	42.3%
Debt Service	819,926	2,081,841	101,943	701,625	33.7%
Interfund Transfers	3,682,309	3,932,313	327,693	3,604,620	91.7%
Miscellaneous	-	42,000	300	300	0.7%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	3,745,594	26,023,801	53.5%
Net	(615,417)	(2,757,568)	(2,485,306)	(555,824)	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		4,944,918	10.2%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 92%
Revenue					
Charges for Services	11,919,244	10,483,885	830,470	9,393,337	89.6%
Interest Income	56,455	5,000	4,344	37,041	740.8%
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	834,814	10,462,130	77.0%
Expenses					
Salary and Benefits	1,400,023	1,354,512	141,566	1,219,122	90.0%
Services and Supplies	301,786	304,500	156,201	1,123,490	369.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	258,575	91.7%
Miscellaneous	230	1,500	448	2,288	152.5%
Capital Outlay	(654)	4,890,636	31,267	724,479	14.8%
Interfund Transfers	991,677	1,773,532	64,461	1,709,071	96.4%
Debt Service	959,123	6,148,475	1,024,321	5,849,780	95.1%
Depreciation Expense	3,615,269	-		-	0.0%
Expenses Total	7,537,442	14,755,238	1,441,771	10,886,805	73.8%
Net	4,628,687	(1,162,353)	(606,956)	(424,674)	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		3,965,386	26.9%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 92%
Revenue					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	561,254	3,815,188	90.0%
Other Revenue	124,222	138,000	22,684	128,912	93.4%
Interfund Transfers	705,967	150,000	12,500	137,500	91.7%
Licenses, Permits and Fees	286,662	486,000	11,906	217,406	44.7%
Revenue Total	5,199,044	5,833,270	608,344	5,119,006	87.8%
Expenses					
Salary and Benefits	1,075,012	1,076,209	115,478	972,702	90.4%
Services and Supplies	3,432,094	3,601,076	264,936	3,261,230	90.6%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	376	11,835	157.8%
Capital Outlay	14,013	386,650	193,737	273,054	70.6%
Interfund Transfers	322,362	322,362	26,864	295,499	91.7%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	601,391	4,815,582	88.9%
Net	347,476	416,728	6,953	303,424	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(800,590)	-14.8%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 92%
Revenue					
Property Taxes	913,827	925,000	2,507	901,928	97.5%
Interest Income	10,174	1,000	943	14,590	1459.0%
Other Revenue	14,724	27,500		21,723	79.0%
Revenue Total	938,725	953,500	3,450	938,241	98.4%
Expenses					
Salary and Benefits	398,809	407,294	43,389	346,001	85.0%
Services and Supplies	578,513	859,482	61,429	726,715	84.6%
Miscellaneous	4,209	7,000	11	5,209	74.4%
Expenses Total	981,531	1,273,776	104,828	1,077,925	84.6%
Net	(42,806)	(320,276)	(101,378)	(139,684)	
Beginning Fund Balance	644,500	601,694		601,694	Fund Balance %
Ending Fund Balance	601,694	281,418		462,010	36.3%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
176 HUMAN SERVICES FUND					Target = 92%
Revenue					
Interest Income	247	-	32	111	100.0%
Other Revenue	22,593			-	0.0%
Interfund Transfers	828,471	828,471	69,039	759,432	91.7%
Intergovernmental Revenue			11,668	58,338	100.0%
Revenue Total	851,311	828,471	80,738	817,881	98.7%
Expenses					
Salary and Benefits	-			-	0.0%
Services and Supplies	57,637	736,373	4	90,877	12.3%
Miscellaneous	10,000			-	0.0%
Community Sponsored Organizations	759,214	81,098	11,944	605,171	746.2%
Expenses Total	826,851	817,471	11,949	696,048	85.1%
Net	24,460	11,000	68,790	121,833	
Beginning Fund Balance	(10,816)	13,645		13,645	Fund Balance %
Ending Fund Balance	13,645	24,645		135,478	16.6%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
177 REPARATIONS FUND					Target = 92%
Revenue					
Other Taxes	-		1,000	1,000	100.0%
Revenue Total	-		1,000	1,000	100.0%
Expenses					
Services and Supplies	-	-	-	-	0.0%
Expenses Total	-	-	-	-	0.0%
Net	-	-	1,000	1,000	
Beginning Fund Balance	-	-		-	Fund Balance %
Ending Fund Balance	-	-		1,000	n/a

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 92%
Revenue					
Interest Income	2,718	2,000	162	4,189	209.5%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,002,718	1,002,000	162	1,004,189	100.2%
Expenses					
Services and Supplies	-	-	22	567	100.0%
Miscellaneous		370,000	21,279	123,164	33.3%
Interfund Transfers	1,000,000	630,000	52,500	577,500	91.7%
Expenses Total	1,000,000	1,000,000	73,801	701,231	70.1%
Net	2,718	2,000	(73,640)	302,958	
Beginning Fund Balance	1,884	4,602		4,602	Fund Balance %
Ending Fund Balance	4,602	6,602		307,560	30.8%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
185 LIBRARY FUND					Target = 92%
Revenue					
Property Taxes	6,597,472	6,810,000	18,515	6,724,417	98.7%
Interest Income	48,821	10,000	8,437	101,808	1018.1%
Other Revenue	230,333	383,500	56,051	264,114	68.9%
Interfund Transfers	280,380	345,771	12,500	137,500	39.8%
Charges for Services	332	-	42	402	100.0%
Fines and Forfeitures	110,721	85,000	5,537	81,063	95.4%
Intergovernmental Revenue	163,324	123,000	6,795	141,522	115.1%
Library Revenue	220,981	188,000	7,204	108,992	58.0%
Revenue Total	7,652,365	7,945,271	115,082	7,559,817	95.1%
Expenses					
Salary and Benefits	4,994,357	5,161,176	563,565	4,624,389	89.6%
Services and Supplies	1,829,028	2,230,488	177,055	1,645,557	73.8%
Capital Outlay	1,179	12,500	2,348	2,353	18.8%
Interfund Transfers	366,949	367,781	42,316	395,471	107.5%
Miscellaneous			1,500	1,500	100.0%
Expenses Total	7,191,513	7,771,945	786,784	6,669,270	85.8%
Net	460,851	173,326	(671,702)	890,547	
Beginning Fund Balance	1,042,304	1,503,155		1,503,155	Fund Balance %
Ending Fund Balance	1,503,155	1,676,481		2,393,702	30.8%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 92%
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	November 2019	YTD 2019	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 92%
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			20,418	100.0%
Interfund Transfers	1,250,000	1,250,000		1,250,000	100.0%
Capital Outlay	190,247	585,000	2,420	538,877	92.1%
Debt Service	26,631			-	0.0%
Expenses Total	1,497,577	1,835,000	2,420	1,809,295	98.6%
Net	660,150	-	(2,420)	83,970	
Beginning Fund Balance	308,399	968,549		968,549	Fund Balance %
Ending Fund Balance	968,549	968,549		1,052,519	57.4%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
200 MOTOR FUEL TAX FUND					Target = 92%
Revenue					
Interest Income	47,035	12,000	3,410	43,512	362.6%
Interfund Transfers	166,761			-	0.0%
Intergovernmental Revenue	1,906,519	1,910,000	246,868	2,000,410	104.7%
Revenue Total	2,120,315	1,922,000	250,277	2,043,922	106.3%
Expenses					
Interfund Transfers	2,457,990	982,897	81,908	900,989	91.7%
Capital Outlay	-	1,206,000	-	874,910	72.5%
Expenses Total	2,457,990	2,188,897	81,908	1,775,898	81.1%
Net	(337,675)	(266,897)	168,369	268,024	
Beginning Fund Balance	2,373,729	2,036,054		2,036,054	Fund Balance %
Ending Fund Balance	2,036,054	1,769,157		2,304,078	105.3%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 92%
Revenue					
Interest Income	13,504	7,000	812	18,432	263.3%
Other Revenue	863			-	0.0%
Other Taxes	1,478,608	1,312,800	121,231	1,209,519	92.1%
Revenue Total	1,492,975	1,319,800	122,043	1,227,951	93.0%
Expenses					
Salary and Benefits	602,282	613,825	69,127	562,338	91.6%
Services and Supplies	210,642	290,400	24,160	257,067	88.5%
Interfund Transfers	73,366	74,034	6,170	67,865	91.7%
Capital Outlay	9,167	25,000		4,298	17.2%
Insurance and Other Chargebacks	17,448	18,230	1,519	16,710	91.7%
Expenses Total	912,905	1,021,489	100,976	908,278	88.9%
Net	580,069	298,311	21,067	319,673	
Beginning Fund Balance	181,996	762,065		762,065	Fund Balance %
Ending Fund Balance	762,065	1,060,376		1,081,738	105.9%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #9					Target = 92%
Revenue					
Interest Income	25			63	100.0%
Property Taxes	341,934	525,000	-	447,638	85.3%
Revenue Total	341,959	525,000	-	447,701	85.3%
Expenses					
Services and Supplies	370,000	525,000	-	393,750	75.0%
Expenses Total	370,000	525,000	-	393,750	75.0%
Net	(28,041)	-	-	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	November 2019	YTD 2019	% YTD to Budget
215 CDBG FUND					Target = 92%
Revenue					
Other Revenue	14,347		493	790	100.0%
Intergovernmental Revenue	1,511,105	2,631,080	273,447	1,069,557	40.7%
Revenue Total	1,525,452	2,631,080	273,940	1,070,347	40.7%
Expenses					
Salary and Benefits	447,460	509,100	44,851	381,726	75.0%
Services and Supplies	5,032	447,700	1,039	5,446	1.2%
Miscellaneous	154,443	971,410	960	24,181	2.5%
Interfund Transfers	21,050	634,640	775	8,521	1.3%
Capital Outlay	443,440			86,392	100.0%
Community Sponsored Organizations	161,448	50,000	66,708	325,773	651.5%
Insurance and Other Chargebacks	293,332	18,230	1,519	263,440	1445.1%
Expenses Total	1,526,206	2,631,080	115,852	1,095,479	41.6%
Net	(754)	-	158,088	(25,132)	
Beginning Fund Balance	64,107	63,353		63,353	Fund Balance %
Ending Fund Balance	63,353	63,353		38,221	1.5%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
220 CDBG LOAN FUND					Target = 92%
Revenue					
Interest Income	5,087	-	475	6,558	100.0%
Other Revenue	114,531	250,000	1,595	100,142	40.1%
Revenue Total	119,618	250,000	2,070	106,700	42.7%
Expenses					
Services and Supplies	190,484	250,000	665	24,706	9.9%
Insurance and Other Chargebacks	8,552			-	0.0%
Expenses Total	199,035	250,000	665	24,706	9.9%
Net	(79,418)	-	1,405	81,994	
Beginning Fund Balance	252,612	173,194		173,194	Fund Balance %
Ending Fund Balance	173,194	173,194		255,188	102.1%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 92%
Revenue					
Interest Income	1,066	-	57	839	100.0%
Revenue Total	1,066	-	57	839	100.0%
Expenses					
Services and Supplies	163	-	8	104	100.0%
Interfund Transfers		100,000		-	0.0%
Miscellaneous	-			-	0.0%
Expenses Total	163	100,000	8	104	0.1%
Net	903	(100,000)	49	734	
Beginning Fund Balance	170,171	171,074		171,074	Fund Balance %
Ending Fund Balance	171,074	71,074		171,808	171.8%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
240 HOME FUND					Target = 92%
Revenue					
Interest Income	5,451	-	13	194	100.0%
Other Revenue	27,477	-	2,407	25,102	100.0%
Intergovernmental Revenue	300,423	741,269	11,474	165,597	22.3%
Revenue Total	333,351	741,269	13,894	190,893	25.8%
Expenses					
Salary and Benefits	36,173	33,375	2,219	24,525	73.5%
Services and Supplies	301,124	696,500	11,479	156,903	22.5%
Miscellaneous	-	500		290	58.0%
Insurance and Other Chargebacks	(1,992)	10,894	75	11,344	104.1%
Expenses Total	335,304	741,269	13,772	193,062	26.0%
Net	(1,953)	-	122	(2,168)	
Beginning Fund Balance	9,277	7,324		7,324	Fund Balance %
Ending Fund Balance	7,324	7,324		5,156	0.7%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
250 AFFORDABLE HOUSING FUND					Target = 92%
Revenue					
Interest Income	14,449	4,500	5,656	33,156	736.8%
Other Revenue	134,417	2,530,600	31,667	2,737,117	108.2%
Other Taxes	58,700	80,000	15,000	63,000	78.8%
Intergovernmental Revenue			9,948	50,412	100.0%
Revenue Total	207,566	2,615,100	62,271	2,883,685	110.3%
Expenses					
Salary and Benefits	82,955	136,697	13,601	117,787	86.2%
Services and Supplies	126,852	818,500	5	37,379	4.6%
Miscellaneous	43,387	52,500	5,198	42,735	81.4%
Insurance and Other Chargebacks	47,755			10,867	100.0%
Community Sponsored Organizations	18,006	20,000	3,762	13,820	69.1%
Capital Outlay				3,434	100.0%
Expenses Total	318,955	1,027,697	22,565	226,022	22.0%
Net	(111,389)	1,587,403	39,706	2,657,663	
Beginning Fund Balance	1,476,544	1,365,155		1,365,155	Fund Balance %
Ending Fund Balance	1,365,155	2,952,558		4,022,818	391.4%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
320 DEBT SERVICE FUND					Target = 92%
Revenue					
Property Taxes	10,520,453	10,879,993	29,137	10,557,910	97.0%
Other Revenue	7,106,441	-		(4,815)	100.0%
Interfund Transfers	4,137,327	4,676,744	303,377	3,480,260	74.4%
Interest Income	159,322	1,500	8,340	139,371	9291.4%
Intergovernmental Revenue	86,624	87,457	7,288	80,168	91.7%
Revenue Total	22,010,168	15,645,694	348,142	14,252,893	91.1%
Expenses					
Services and Supplies	63,225	120,000	3	30	0.0%
Debt Service	21,770,744	14,647,219		2,565,030	17.5%
Expenses Total	21,833,969	14,767,219	3	2,565,060	17.4%
Net	176,199	878,475	348,139	11,687,833	
Beginning Fund Balance	241,782	417,981		417,981	Fund Balance %
Ending Fund Balance	417,981	1,296,456		12,105,814	82.0%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 92%
Revenue					
Property Taxes	622,345	655,000	1,191	680,510	103.9%
Interest Income	120	400	3,717	35,299	8824.6%
Other Revenue	3,530,261	5,366	5,711	46,611	868.6%
Revenue Total	4,152,727	660,766	10,619	762,420	115.4%
Expenses					
Services and Supplies	490,957	400,000	6,552	38,386	9.6%
Interfund Transfers	105,319	346,225	5,000	198,112	57.2%
Capital Outlay	1,585,566		9,750	12,188	100.0%
Debt Service	1,401	-		49,843	100.0%
Insurance and Other Chargebacks				70	100.0%
Expenses Total	2,183,243	746,225	21,302	298,599	40.0%
Net	1,969,484	(85,459)	(10,683)	463,821	
Beginning Fund Balance	247,378	2,216,862		2,216,862	Fund Balance %
Ending Fund Balance	2,216,862	2,131,403		2,680,683	359.2%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 92%
Revenue					
Property Taxes	217,949	220,000	1,061	710,020	322.7%
Interest Income	12,403	4,000	984	11,189	279.7%
Other Revenue	11,311	11,000	1,028	11,311	102.8%
Revenue Total	241,663	235,000	3,073	732,520	311.7%
Expenses					
Services and Supplies	6,831		0	2,853	100.0%
Interfund Transfers	30,000	30,000	2,500	27,500	91.7%
Debt Service	17,218	613,000		611,225	99.7%
Expenses Total	54,049	643,000	2,500	641,578	99.8%
Net	187,614	(408,000)	573	90,942	
Beginning Fund Balance	432,766	620,380		620,380	Fund Balance %
Ending Fund Balance	620,380	212,380		711,322	110.6%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 92%
Revenue					
Property Taxes	136,927	275,000		122,797	44.7%
Interest Income	10		181	1,997	100.0%
Revenue Total	136,937	275,000	181	124,794	45.4%
Expenses					
Services and Supplies	1,981		0	1,061	100.0%
Interfund Transfers	74,104	70,870	5,906	64,964	91.7%
Debt Service	-			-	0.0%
Expenses Total	76,085	70,870	5,906	66,025	93.2%
Net	60,852	204,130	(5,725)	58,770	
Beginning Fund Balance	(6,009)	54,843		54,843	Fund Balance %
Ending Fund Balance	54,843	258,973		113,613	160.3%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
345 CHICAGO-MAIN TIF					Target = 92%
Revenue					
Property Taxes	222,235	225,000		599,325	266.4%
Interest Income	23	-	992	14,605	100.0%
Revenue Total	222,258	225,000	992	613,930	272.9%
Expenses					
Services and Supplies	1,981		0	1,065	100.0%
Interfund Transfers	107,561	100,610	8,384	92,226	91.7%
Debt Service	-			-	0.0%
Expenses Total	109,542	100,610	8,385	93,291	92.7%
Net	112,716	124,390	(7,393)	520,639	
Beginning Fund Balance	61,193	173,909		173,909	Fund Balance %
Ending Fund Balance	173,909	298,299		694,548	690.3%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 92%
Revenue					
Interest Income	34	500	6	2,299	459.8%
Property Taxes	222,944	221,000	99	223,213	101.0%
Revenue Total	222,978	221,500	106	225,512	101.8%
Expenses					
Services and Supplies	222,086	221,500		223,367	100.8%
Expenses Total	222,086	221,500		223,367	100.8%
Net	892	-	106	2,145	
Beginning Fund Balance	2,207	3,099		3,099	Fund Balance %
Ending Fund Balance	3,099	3,099		5,244	2.4%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 92%
Revenue					
Other Revenue	10,274,896	9,000,000	(329)	9,355,135	103.9%
Interfund Transfers	8,260,353	715,000		198,181	27.7%
Interest Income	198,795	-	55,354	305,579	100.0%
Intergovernmental Revenue	206,797	3,970,000		160,000	4.0%
Charges for Services	59,572	-	320	84,261	100.0%
Revenue Total	19,000,412	13,685,000	55,345	10,103,156	73.8%
Expenses					
Salary and Benefits	650,911	648,393	75,782	611,288	94.3%
Services and Supplies	1,473,875	-	228,556	1,716,657	100.0%
Capital Outlay	10,942,274	13,612,156	798,535	6,567,577	48.2%
Interfund Transfers	793,576			-	0.0%
Miscellaneous			150	150	100.0%
Expenses Total	13,860,636	14,260,549	1,103,023	8,895,672	62.4%
Net	5,139,776	(575,549)	(1,047,678)	1,207,484	
Beginning Fund Balance	8,758,472	13,898,248		13,898,248	Fund Balance %
Ending Fund Balance	13,898,248	13,322,699		15,105,732	105.9%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 92%
Revenue					
Other Revenue	25,652,394	17,605,498		20,482,046	116.3%
Interest Income	159,657	50,000	33,500	498,244	996.5%
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	33,500	23,230,290	122.9%
Expenses					
Services and Supplies	2,007,340	-	127,921	785,531	100.0%
Capital Outlay	7,753,657	23,670,000	4,425	17,837,405	75.4%
Debt Service	-			-	0.0%
Interfund Transfers	316,380			-	0.0%
Expenses Total	10,077,377	23,670,000	132,346	18,622,936	78.7%
Net	16,984,674	(4,764,502)	(98,846)	4,607,354	
Beginning Fund Balance	540,861	17,525,535		17,525,535	Fund Balance %
Ending Fund Balance	17,525,535	12,761,033		22,132,889	93.5%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 92%
Revenue					
Other Revenue	277,004	250,000		257,938	103.2%
Special Assessment	183,472	180,167		127,501	70.8%
Interest Income	55,067	38,000	4,142	69,278	182.3%
Revenue Total	515,543	468,167	4,142	454,717	97.1%
Expenses					
Salary and Benefits	73,338	-		2,725	100.0%
Services and Supplies	1,953	-	5	2,837	100.0%
Interfund Transfers	513,427	286,955	23,913	263,042	91.7%
Capital Outlay		650,000	1,477	1,477	0.2%
Debt Service	303,736			-	0.0%
Expenses Total	892,454	936,955	25,395	270,080	28.8%
Net	(376,911)	(468,788)	(21,253)	184,637	
Beginning Fund Balance	2,997,700	2,620,789		2,620,789	Fund Balance %
Ending Fund Balance	2,620,789	2,152,001		2,805,426	299.4%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 92%
Revenue					
Licenses, Permits and Fees	2,798		38,180	89,744	100.0%
Charges for Services	6,299,952	10,343,855	974,961	9,346,410	90.4%
Interest Income	109,598	20,000	4,952	97,797	489.0%
Intergovernmental Revenue	-			-	0.0%
Other Revenue	337,563	202,020	17,870	227,767	112.7%
Interfund Transfers	3,037,704			-	0.0%
Revenue Total	9,787,615	10,565,875	1,035,963	9,761,718	92.4%
Expenses					
Salary and Benefits	1,886,080	1,996,976	206,367	1,630,527	81.6%
Services and Supplies	3,887,706	3,546,775	481,259	3,900,060	110.0%
Insurance and Other Chargebacks	319,648	333,969	27,831	306,137	91.7%
Miscellaneous	231,879	304,000		51,535	17.0%
Contingencies	1,495	11,000		-	0.0%
Capital Outlay	81,227	3,510,000	273,143	1,547,690	44.1%
Interfund Transfers	1,440,417	3,512,807	263,567	2,899,240	82.5%
Debt Service	97,498	34,354		549	1.6%
Depreciation Expense	2,644,560			-	0.0%
Expenses Total	10,590,510	13,249,881	1,252,167	10,335,738	78.0%
Net	(802,896)	(2,684,006)	1,035,963	(574,020)	
Beginning Fund Balance	3,912,251	3,109,355		3,109,355	Fund Balance %
Ending Fund Balance	3,109,355	425,349		2,535,335	19.1%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget Target = 83%
510-513 WATER FUND					
Revenue					
Charges for Services	15,223,033	22,615,529	1,190,624	15,611,336	69.0%
Interest Income	255,928	40,000	69,797	661,287	1653.2%
Interfund Transfers	187,430			-	0.0%
Licenses, Permits and Fees	47,218	50,000	(3,930)	61,405	122.8%
Other Revenue	235,772	23,194,160	3,798	9,133,948	39.4%
Revenue Total	15,949,380	45,899,689	1,260,288	25,467,977	55.5%
Expenses					
Salary and Benefits	5,804,716	5,533,772	608,695	5,085,407	91.9%
Services and Supplies	3,183,368	6,231,350	318,555	3,343,136	53.7%
Insurance and Other Chargebacks	470,397	489,481	40,790	459,732	93.9%
Capital Outlay	22,219	30,345,500	2,347,617	12,827,979	42.3%
Debt Service	819,926	2,081,841	101,943	701,625	33.7%
Interfund Transfers	3,682,309	3,932,313	327,693	3,604,620	91.7%
Miscellaneous	-	42,000	300	300	0.7%
Contingencies	-	1,000		1,000	100.0%
Depreciation Expense	2,581,863			-	0.0%
Expenses Total	16,564,798	48,657,257	3,745,594	26,023,801	53.5%
Net	(615,417)	(2,757,568)	(2,485,306)	(555,824)	
Beginning Fund Balance	6,116,159	5,500,742		5,500,742	Fund Balance %
Ending Fund Balance	5,500,742	2,743,174		4,944,918	10.2%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
515 SEWER FUND					Target = 92%
Revenue					
Charges for Services	11,919,244	10,483,885	830,470	9,393,337	89.6%
Interest Income	56,455	5,000	4,344	37,041	740.8%
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	834,814	10,462,130	77.0%
Expenses					
Salary and Benefits	1,400,023	1,354,512	141,566	1,219,122	90.0%
Services and Supplies	301,786	304,500	156,201	1,123,490	369.0%
Insurance and Other Chargebacks	269,988	282,083	23,507	258,575	91.7%
Miscellaneous	230	1,500	448	2,288	152.5%
Capital Outlay	(654)	4,890,636	31,267	724,479	14.8%
Interfund Transfers	991,677	1,773,532	64,461	1,709,071	96.4%
Debt Service	959,123	6,148,475	1,024,321	5,849,780	95.1%
Depreciation Expense	3,615,269	-		-	0.0%
Expenses Total	7,537,442	14,755,238	1,441,771	10,886,805	73.8%
Net	4,628,687	(1,162,353)	(606,956)	(424,674)	
Beginning Fund Balance	(238,627)	4,390,060		4,390,060	Fund Balance %
Ending Fund Balance	4,390,060	3,227,707		3,965,386	26.9%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
520 SOLID WASTE FUND					Target = 92%
Revenue					
Property Taxes	410,000	820,000		820,000	100.0%
Charges for Services	3,672,193	4,239,270	561,254	3,815,188	90.0%
Other Revenue	124,222	138,000	22,684	128,912	93.4%
Interfund Transfers	705,967	150,000	12,500	137,500	91.7%
Licenses, Permits and Fees	286,662	486,000	11,906	217,406	44.7%
Revenue Total	5,199,044	5,833,270	608,344	5,119,006	87.8%
Expenses					
Salary and Benefits	1,075,012	1,076,209	115,478	972,702	90.4%
Services and Supplies	3,432,094	3,601,076	264,936	3,261,230	90.6%
Insurance and Other Chargebacks	1,520	-		898	100.0%
Miscellaneous	5,288	7,500	376	11,835	157.8%
Capital Outlay	14,013	386,650	193,737	273,054	70.6%
Interfund Transfers	322,362	322,362	26,864	295,499	91.7%
Debt Service	1,280	22,745		363	1.6%
Expenses Total	4,851,568	5,416,542	601,391	4,815,582	88.9%
Net	347,476	416,728	6,953	303,424	
Beginning Fund Balance	(1,451,490)	(1,104,014)		(1,104,014)	Fund Balance %
Ending Fund Balance	(1,104,014)	(687,286)		(800,590)	-14.8%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
600 FLEET SERVICES FUND					Target = 92%
Revenue					
Charges for Services	2,988,640	2,950,415	245,868	2,704,548	91.7%
Other Revenue	18,765	81,781	3,842	17,770	21.7%
Interest Income	24	1,000		-	0.0%
Revenue Total	3,007,429	3,033,196	249,710	2,722,318	89.8%
Expenses					
Salary and Benefits	1,117,721	1,117,701	120,734	990,261	88.6%
Services and Supplies	1,956,650	2,030,057	291,509	1,778,299	87.6%
Miscellaneous	118		600	600	100.0%
Interfund Transfers	33,442	35,114	2,926	32,188	91.7%
Insurance and Other Chargebacks	868	-	1,736	20,828	100.0%
Contingencies	-	450		76	16.9%
Capital Outlay				2,904	100.0%
Expenses Total	3,108,799	3,183,322	417,504	2,825,155	88.7%
Net	(101,370)	(150,126)	(167,794)	(102,837)	
Beginning Fund Balance	332,586	231,216		231,216	Fund Balance %
Ending Fund Balance	231,216	81,090		128,379	4.0%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 92%
Revenue					
Charges for Services	1,334,732	1,309,732	109,144	1,200,589	91.7%
Interest Income	5,037	-	147	2,857	100.0%
Other Revenue	(74,225)	210,217	9,675	31,618	15.0%
Revenue Total	1,265,543	1,519,949	118,967	1,235,064	81.3%
Expenses					
Services and Supplies	40,745	75,000	20	36,048	48.1%
Capital Outlay	41,579	1,547,977	143,426	1,565,762	101.1%
Depreciation Expense	1,695,533			-	0.0%
Expenses Total	1,777,856	1,622,977	143,445	1,601,810	98.7%
Net	(512,313)	(103,028)	(24,479)	(366,747)	
Beginning Fund Balance	1,523,611	1,011,298		1,011,298	Fund Balance %
Ending Fund Balance	1,011,298	908,270		644,551	39.7%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
605 INSURANCE FUND					Target = 92%
Revenue					
Other Revenue	10,447,722	10,391,176	863,230	9,379,109	90.3%
Charges for Services	167,917		48	101	100.0%
Interfund Transfers	-	54,958		-	0.0%
Insurance	5,628,212	6,118,205	608,443	5,517,369	90.2%
Workers Compensation and Liability	2,087,381	3,026,943	247,515	2,754,133	91.0%
Interest Income	-	1,000		-	0.0%
Revenue Total	18,331,231	19,592,282	1,719,236	17,650,712	90.1%
Expenses					
Salary and Benefits	577,318	630,531	68,075	508,195	80.6%
Services and Supplies	6,414,377	2,420,448	35,795	3,962,879	163.7%
Insurance and Other Chargebacks	15,780,235	15,901,777	1,262,907	14,718,523	92.6%
Capital Outlay	5,011			-	0.0%
Interfund Transfers	9,632	10,114	843	9,271	91.7%
Miscellaneous			300	300	100.0%
Expenses Total	22,786,573	18,962,870	1,367,919	19,199,168	101.2%
Net	(4,455,342)	629,412	351,317	(1,548,456)	
Beginning Fund Balance	(4,338,505)	(8,793,847)		(8,793,847)	Fund Balance %
Ending Fund Balance	(8,793,847)	(8,164,435)		(10,342,303)	-54.5%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
700 FIRE PENSION FUND					Target = 92%
Revenue					
Other Revenue	3,825,767	9,068,084	114,355	18,927,329	208.7%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,230,596	2,500,000		1,212,790	48.5%
Other Taxes	-	280,000		-	0.0%
Revenue Total	6,056,363	11,868,084	114,355	20,140,119	169.7%
Expenses					
Salary and Benefits	9,256,585	9,333,500	802,851	8,894,542	95.3%
Miscellaneous	91,737	-		223,127	100.0%
Expenses Total	9,348,322	9,333,500	802,851	9,117,668	97.7%
Net	(3,291,959)	2,534,584	(688,496)	11,022,450	
Beginning Fund Balance	79,073,077	75,781,118		75,781,118	Fund Balance %
Ending Fund Balance	75,781,118	78,315,702		86,803,568	930.0%

	2018 Actual	2019 Budget	November 2019	YTD 2019	% YTD to Budget
705 POLICE PENSION FUND					Target = 92%
Revenue					
Interest Income	2,971,614	3,000,000		2,316,337	77.2%
Other Revenue	4,442,478	15,946,808	177,074	29,247,672	183.4%
Interfund Transfers	-			-	0.0%
Other Taxes		325,000		-	0.0%
Revenue Total	7,414,092	19,271,808	177,074	31,564,009	163.8%
Expenses					
Salary and Benefits	11,996,570	12,601,500	1,037,443	11,480,275	91.1%
Miscellaneous	292,132	275,000		231,248	84.1%
Expenses Total	12,288,703	12,876,500	1,037,443	11,711,522	91.0%
Net	(4,874,611)	6,395,308	(860,369)	19,852,487	
Beginning Fund Balance	121,629,668	116,755,057		116,755,057	Fund Balance %
Ending Fund Balance	116,755,057	123,150,365		136,607,544	1060.9%