



Memorandum

To: Erika Storlie, City Manager

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

Subject: February 2020 Monthly Financial Report

Date: April 28, 2020

Please find attached the unaudited financial statements as of February 29, 2020. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

February 2020	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	16,043,627	16,317,474	(273,848)	15,394,886	11,915,776
175 GENERAL ASSISTANCE FUND	105,935	174,708	(68,773)	294,266	294,216
176 HEALTH AND HUMAN SERVICES	467,526	121,856	345,670	376,429	376,429
177 REPARATIONS FUND	2,925	-	2,925	4,260	4,260
180 GOOD NEIGHBOR FUND	1,000,752	145,825	854,927	1,107,472	1,107,472
185 LIBRARY FUND	885,825	1,195,521	(309,696)	1,759,947	1,761,166
186 LIBRARY DEBT SERVICE FUND	-	-	-	1,144	327,108
187 LIBRARY CAPITAL IMPROVEMENT FD	-	-	-	1,378,484	1,052,520
200 MOTOR FUEL TAX FUND	565,806	400,774	165,032	2,834,065	2,507,095
205 EMERGENCY TELEPHONE (E911) FUND	191,930	225,568	(33,638)	1,237,322	853,573
210 SPECIAL SERVICE AREA (SSA) #4	-	-	-	(226,193)	(226,193)
215 CDBG FUND	-	71,300	(71,300)	(8,003)	(8,003)
220 CDBG LOAN FUND	6,603	36,939	(30,336)	197,049	197,049
235 NEIGHBORHOOD IMPROVEMENT	179	23	156	172,020	172,020
240 HOME FUND	31,480	26,301	5,179	12,704	12,704
250 AFFORDABLE HOUSING FUND	43,781	19,543	24,238	3,949,840	4,076,482
320 DEBT SERVICE FUND	1,824,101	-	1,824,101	2,241,533	2,264,556
330 HOWARD-RIDGE TIF FUND	20,521	31,653	(11,132)	2,113,632	2,114,321
335 WEST EVANSTON TIF FUND	51,369	22,503	28,867	739,342	739,342
340 DEMPSTER-DODGE TIF FUND	16,872	27,645	(10,773)	97,030	97,030
345 CHICAGO-MAIN TIF	37,508	43,438	(5,930)	680,824	680,824
350 SPECIAL SERVICE AREA (SSA) #6	35,779	0	35,779	41,121	41,121
415 CAPITAL IMPROVEMENTS FUND	107,444	362,946	(255,503)	12,341,479	13,323,277
416 CROWN CONSTRUCTION FUND	1,049,431	31,301	1,018,130	8,664,281	12,531,993
417 CROWN COMMUNITY CTR MAINTENANCE	29,167	-	29,167	29,167	29,167
420 SPECIAL ASSESSMENT FUND	91,766	79,665	12,101	2,939,907	2,936,724
505 PARKING SYSTEM FUND	2,179,686	1,916,683	263,003	1,798,065	2,774,258
510 WATER FUND	5,070,285	2,003,207	3,067,079	9,884,963	6,709,431
515 SEWER FUND	1,460,564	928,227	532,337	7,684,233	4,299,168
520 SOLID WASTE FUND	585,422	686,195	(100,774)	(634,439)	(1,169,594)
600 FLEET SERVICES FUND	517,962	319,375	198,587	319,446	(887,047)
601 EQUIPMENT REPLACEMENT FUND	247,126	662,160	(415,034)	414,510	216,952
605 INSURANCE FUND	3,245,848	3,632,386	(386,538)	(11,979,636)	(6,589,332)
Grand Total	35,917,220	29,483,216	6,434,004	65,861,149	64,535,864

Included above are ending fund and cash balances as of February 29, 2020. 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. All fund balances are unaudited.

General Fund

The unaudited financial statements show the General Fund as of February 29, 2020 with a fund balance of \$15,394,886 and cash balance of \$11,915,776. The attached financials show year-end General Fund revenues at 13.5% of budget and expenses at 13.9% of budget. These are lower than target of 17%.

For revenues, this is because the first installment of property taxes is received in February and March. As of February 29, 10.6% of property tax revenue of the General Fund has been received. The second installment of property taxes is received in July and August. Expenses are also lower than target, as January and February are typically lower months for program spending and overtime. The mild winter weather in these months also contributed to keeping costs low.

Staff continues to monitor Police and Fire overtime expenses. Through January, Police had spent 13.5% of budget for overtime, and Fire had spent 23.3% of budget. For Police, this is below target of 17%, as January and February tend to be slower months. For Fire it is higher, due to continuing vacancies in the department that require hirebacks to maintain minimum staffing. Overtime is typically higher in the summer months.

Overtime Expenses	2019 Actual	2020 Budget	2020 YTD	% Budget
Police	\$1,485,193	\$1,486,784	\$201,123	13.5%
Fire	\$1,380,088	\$859,956	\$200,686	23.3%

Enterprise Funds

Parking fund revenues through February 29, 2020 are at 16.7% of budget and expenses are at 14%. The 2019 ending fund balance was \$1,535,062.

Through February 29, 2020, the Water Fund appears low on revenue and expenses. This is because the budget included multiple large capital projects, with IEPA loan funding budgeted in Other Revenue and expenses budgeted in Capital Outlay. The 2019 ending fund balance has been adjusted to \$6,817,885.

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 February 29, 2020, 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. The 2019 ending fund balance was \$7,151,896.

Through February 29, 2020, the Solid Waste Fund has a negative fund balance of \$634,439 and a negative cash balance of \$1,169,594. The fund ended 2019 with a surplus of \$570,349, bringing it to an ending balance of negative \$533,665. Staff plans to bring this fund into balance in the next 2 years by continuing to use property tax revenue and budgeted surpluses.

Other Funds

Through February 29, 2020, the SSA #4 Fund is showing a negative fund balance of \$226,193 and negative cash balance of \$226,193.

Through February 29, 2020, the Capital Improvements Fund is showing a fund balance of \$12,341,479 and a cash balance of \$13,323,277. The fund continues to spend down 2019B bond proceeds received in June 2019.

Through February 29, 2020, the Crown Construction fund is showing fund balance of \$8,664,2881 and cash balance of \$12,531,993. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown in 2019.

Through February 29, 2020, the Insurance Fund is showing a negative fund balance of \$11,979,636 and a negative cash balance of \$6,589,332. 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

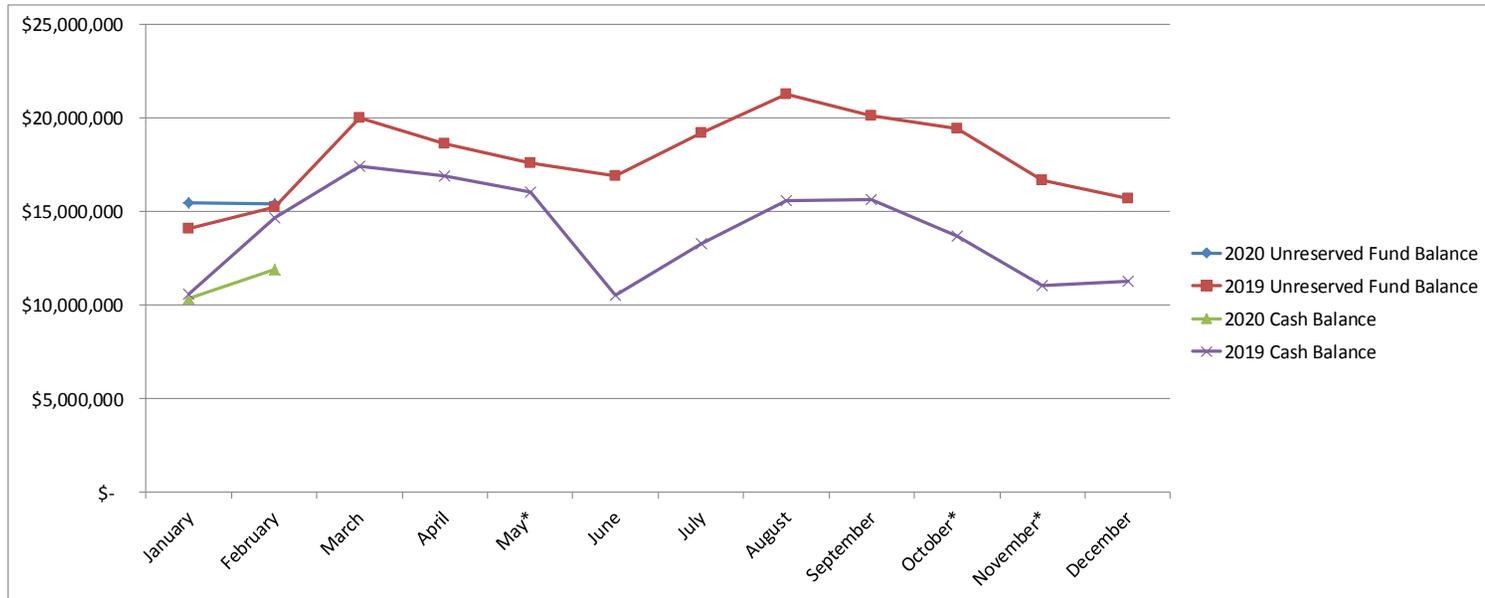
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the February 29, 2020 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

2020 and 2019 Fund and Cash Balance - General Fund

	January	February	March	April	May*	June	July	August	September	October*	November*	December
2020 Unreserved Fund Balance	\$ 15,446,541	\$ 15,394,886										
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	\$ 15,668,724
2020 Cash Balance	\$ 10,333,157	\$ 11,915,776										
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	\$ 11,290,625



*In 2020, May and October have 3 paydays. In 2019, May and November had 3 paydays.

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget Target = 17%
100 GENERAL FUND					
Revenue					
Property Taxes	29,888,938	29,362,987	3,118,814	3,119,436	10.6%
Other Taxes	53,637,882	55,240,000	3,239,697	7,554,271	13.7%
Licenses, Permits and Fees	7,667,185	7,663,550	611,252	1,195,901	15.6%
Charges for Services	9,222,780	10,187,350	1,140,214	1,731,195	17.0%
Fines and Forfeitures	5,108,236	4,670,500	245,727	533,511	11.4%
Interest Income	210,194	55,000	16,580	31,571	57.4%
Intergovernmental Revenue	1,506,263	1,006,967	67,937	233,402	23.2%
Other Revenue	1,152,940	1,655,100	87,313	147,823	8.9%
Interfund Transfers	8,817,013	8,979,103	748,259	1,496,517	16.7%
Revenue Total	117,211,433	118,820,557	9,275,792	16,043,627	13.5%
Expenses					
13 CITY COUNCIL	540,902	552,609	40,977	83,139	15.0%
14 CITY CLERK	218,776	182,073	11,282	22,564	12.4%
15 CITY MANAGER'S OFFICE	7,994,888	8,924,121	582,605	1,127,933	12.6%
17 LAW	706,077	683,577	36,237	81,735	12.0%
19 ADMINISTRATIVE SERVICES	9,752,431	10,312,914	598,775	1,123,219	10.9%
21 COMMUNITY DEVELOPMENT	3,082,258	3,425,044	235,305	463,761	13.5%
22 POLICE	38,962,955	41,131,727	3,845,612	6,242,042	15.2%
23 FIRE MGMT & SUPPORT	25,332,850	25,985,716	2,242,994	3,764,054	14.5%
24 HEALTH	2,975,767	1,374,177	130,250	248,644	18.1%
30 PARKS, REC. AND COMMUNITY SERV.	12,364,345	11,661,451	668,546	1,268,941	10.9%
40 PUBLIC WORKS AGENCY	13,243,824	12,967,082	934,863	1,891,442	14.6%
Expenses Total	115,175,072	117,200,492	9,327,446	16,317,474	13.9%
Net	2,036,361	1,620,065	(51,654)	(273,848)	
Beginning Fund Balance	13,632,363	15,668,724		15,668,724	Fund Balance %
Ending Fund Balance	15,668,724	17,288,789		15,394,876	13.1%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 17%
Revenue					
Licenses, Permits and Fees	79,053		75	75	100.0%
Charges for Services	10,298,674	12,638,475	1,017,605	2,064,130	16.3%
Interest Income	113,897	20,000	2,816	5,336	26.7%
Other Revenue	484,328	356,700	90,343	110,144	30.9%
Revenue Total	10,975,952	13,015,175	1,110,839	2,179,686	16.7%
Expenses					
Salary and Benefits	1,750,358	1,756,950	119,225	244,995	13.9%
Services and Supplies	4,505,080	4,913,316	518,175	1,018,187	20.7%
Insurance and Other Chargebacks	333,968	350,667	29,222	58,444	16.7%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	23,366	73,072	4.6%
Interfund Transfers	3,162,807	4,631,907	260,992	521,985	11.3%
Debt Service	1,006	34,354		-	0.0%
Depreciation Expense	2,694,291			-	0.0%
Expenses Total	12,550,246	13,362,194	950,981	1,916,683	14.3%
Net	(1,574,293)	(347,019)	159,858	263,003	
Beginning Fund Balance	3,109,355	1,535,062		1,535,062	Fund Balance %
Ending Fund Balance	1,535,062	1,188,043		1,798,065	13.5%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget Target = 17%
510 WATER FUND					
☐ Revenue					
Charges for Services	16,810,050	23,068,270	1,328,902	2,659,126	11.5%
Interest Income	734,037	70,000	78,160	158,406	226.3%
Licenses, Permits and Fees	51,805	50,000	6,175	15,191	30.4%
Other Revenue	448,762	24,935,200	2,212,441	2,237,563	9.0%
Revenue Total	18,044,655	48,123,470	3,625,679	5,070,285	10.5%
☐ Expenses					
Salary and Benefits	5,355,120	5,774,506	449,910	908,399	15.7%
Services and Supplies	3,196,372	5,794,210	336,718	347,125	6.0%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	85,659	5.7%
Capital Outlay	168,327	30,785,000		-	0.0%
Debt Service	924,577	2,291,201		-	0.0%
Interfund Transfers	3,932,313	3,972,140	331,012	662,023	16.7%
Miscellaneous	300	15,000		-	0.0%
Contingencies	1,000	1,000		-	0.0%
Depreciation Expense	2,648,980			-	0.0%
Expenses Total	16,727,512	50,147,012	1,160,469	2,003,207	4.0%
Net	1,317,143	(2,023,542)	2,465,210	3,067,079	
Beginning Fund Balance	5,500,742	6,817,885		6,817,885	Fund Balance %
Ending Fund Balance	6,817,885	4,794,343		9,884,963	19.7%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
515 SEWER FUND					Target = 17%
Revenue					
Charges for Services	10,780,345	10,410,200	725,889	1,454,817	14.0%
Interest Income	39,012	25,000	3,850	5,747	23.0%
Other Revenue	14,594	3,601,000		-	0.0%
Revenue Total	10,833,951	14,036,200	729,738	1,460,564	10.4%
Expenses					
Salary and Benefits	1,297,414	1,373,834	99,769	200,037	14.6%
Services and Supplies	249,225	1,462,150	3,947	3,947	0.3%
Insurance and Other Chargebacks	282,082	306,557	25,546	51,093	16.7%
Miscellaneous	2,288	1,500		-	0.0%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	139,589	6.0%
Debt Service	796,129	5,803,653	349,317	533,562	9.2%
Depreciation Expense	3,681,927			-	0.0%
Expenses Total	8,072,115	14,717,225	548,374	928,227	6.3%
Net	2,761,836	(681,025)	181,364	532,337	
Beginning Fund Balance	4,390,060	7,151,896		7,151,896	Fund Balance %
Ending Fund Balance	7,151,896	6,470,871		7,684,233	52.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
520 SOLID WASTE FUND					Target = 17%
Revenue					
Property Taxes	820,000	1,332,500		-	0.0%
Charges for Services	4,238,116	4,202,300	284,961	541,485	12.9%
Other Revenue	129,377	122,000	2,891	27,862	22.8%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	700	16,075	5.4%
Revenue Total	5,638,226	5,953,800	288,552	585,422	9.8%
Expenses					
Salary and Benefits	1,060,573	1,380,102	90,509	188,103	13.6%
Services and Supplies	3,521,985	3,651,621	305,600	442,766	12.1%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000		-	0.0%
Capital Outlay	121,728	357,520	1,600	1,600	0.4%
Interfund Transfers	322,362	438,462	26,864	53,727	12.3%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
Expenses Total	5,067,877	5,837,705	424,572	686,195	11.8%
Net	570,349	116,095	(136,020)	(100,774)	
Beginning Fund Balance	(1,104,014)	(533,665)		(533,665)	Fund Balance %
Ending Fund Balance	(533,665)	(417,570)		(634,439)	-10.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 17%
Revenue					
Property Taxes	903,910	1,080,000	104,800	104,800	9.7%
Interest Income	15,380	1,000	477	1,134	113.4%
Other Revenue	21,723	27,500		-	0.0%
Revenue Total	941,013	1,108,500	105,278	105,935	9.6%
Expenses					
Salary and Benefits	385,919	442,866	33,134	65,694	14.8%
Services and Supplies	788,429	865,982	55,355	109,034	12.6%
Miscellaneous	5,319	7,000	(10)	(20)	-0.3%
Expenses Total	1,179,667	1,315,848	88,479	174,708	13.3%
Net	(238,654)	(207,348)	16,799	(68,773)	
Beginning Fund Balance	601,694	363,040		363,040	Fund Balance %
Ending Fund Balance	363,040	155,692		294,267	22.4%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
176 HUMAN SERVICES FUND					Target = 17%
Revenue					
Interest Income	163	-	14	93	100.0%
Other Revenue		8,000	1,100	1,100	13.8%
Interfund Transfers	828,471	100,000	8,333	16,667	16.7%
Intergovernmental Revenue	70,006	155,000	5,833	11,667	7.5%
Property Taxes		3,110,000	438,000	438,000	14.1%
Revenue Total	898,640	3,373,000	453,281	467,526	13.9%
Expenses					
Salary and Benefits	1,342	1,609,824	55,788	89,704	5.6%
Services and Supplies	125,894	1,346,243	4,648	7,705	0.6%
Miscellaneous		265,000		-	0.0%
Community Sponsored Organizations	754,291	143,333	23,889	23,889	16.7%
Interfund Transfers		3,352	279	559	16.7%
Expenses Total	881,526	3,367,752	84,604	121,856	3.6%
Net	17,114	5,248	368,677	345,670	
Beginning Fund Balance	13,645	30,759		30,759	Fund Balance %
Ending Fund Balance	30,759	36,007		376,429	11.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
177 REPARATIONS FUND					Target = 17%
Revenue					
Other Taxes	-	250,000		-	0.0%
Other Revenue	1,335	-	2,500	2,925	100.0%
Revenue Total	1,335	250,000	2,500	2,925	1.2%
Expenses					
Miscellaneous		250,000		-	0.0%
Expenses Total		250,000		-	0.0%
Net	1,335	-	2,500	2,925	
Beginning Fund Balance	-	1,335		1,335	Fund Balance %
Ending Fund Balance	1,335	1,335		4,260	1.7%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
--	-------------	-------------	---------------	----------	-----------------

180 GOOD NEIGHBOR FUND					Target = 17%
Revenue					
Interest Income	4,307	2,000	573	752	37.6%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
Revenue Total	1,004,307	1,002,000	573	1,000,752	99.9%
Expenses					
Services and Supplies	583	-	95	112	100.0%
Miscellaneous	125,781	125,000		712	0.6%
Interfund Transfers	630,000	875,000	72,500	145,000	16.6%
Expenses Total	756,364	1,000,000	72,595	145,825	14.6%
Net	247,943	2,000	(72,022)	854,927	
Beginning Fund Balance	4,602	252,545		252,545	Fund Balance %
Ending Fund Balance	252,545	254,545		1,107,472	110.7%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
185 LIBRARY FUND					Target = 17%
Revenue					
Property Taxes	6,739,362	7,252,000	783,856	783,856	10.8%
Interest Income	108,898	15,000	4,763	10,773	71.8%
Other Revenue	405,427	590,000		47,212	8.0%
Interfund Transfers	345,000	275,948	5,833	11,667	4.2%
Charges for Services	445	-	39	54	100.0%
Fines and Forfeitures	84,204	60,000	(439)	7,396	12.3%
Intergovernmental Revenue	150,330	108,000		14,616	13.5%
Library Revenue	122,317	207,000		10,251	5.0%
Revenue Total	7,955,983	8,507,948	794,053	885,825	10.4%
Expenses					
Salary and Benefits	5,038,913	5,831,013	418,047	843,258	14.5%
Services and Supplies	1,908,941	2,274,890	245,885	293,201	12.9%
Capital Outlay	2,353	12,500		-	0.0%
Interfund Transfers	437,787	354,375	29,531	59,063	16.7%
Miscellaneous	1,500			-	0.0%
Expenses Total	7,389,495	8,472,778	693,463	1,195,521	14.1%
Net	566,488	35,170	100,590	(309,696)	
Beginning Fund Balance	1,503,155	2,069,643		2,069,643	Fund Balance %
Ending Fund Balance	2,069,643	2,104,813		1,759,947	20.8%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 17%
Revenue					
Property Taxes	350,000	480,144	-	-	0.0%
Revenue Total	350,000	480,144	-	-	0.0%
Expenses					
Debt Service	353,438	480,144	-	-	0.0%
Expenses Total	353,438	480,144	-	-	0.0%
Net	(3,438)	-	-	-	
Beginning Fund Balance	4,582	1,144		1,144	Fund Balance %
Ending Fund Balance	1,144	1,144		1,144	0.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 17%
Revenue					
Other Revenue	2,221,274	543,000		-	0.0%
Revenue Total	2,221,274	543,000		-	0.0%
Expenses					
Services and Supplies	22,462			-	0.0%
Interfund Transfers	1,250,000			-	0.0%
Capital Outlay	538,877	543,000	-	-	0.0%
Expenses Total	1,811,339	543,000	-	-	0.0%
Net	409,934	-	-	-	
Beginning Fund Balance	968,549	1,378,483		1,378,483	Fund Balance %
Ending Fund Balance	1,378,483	1,378,483		1,378,483	253.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
200 MOTOR FUEL TAX FUND					Target = 17%
Revenue					
Interest Income	47,204	12,000	3,470	7,144	59.5%
Intergovernmental Revenue	2,443,580	3,220,400	231,692	558,662	17.3%
Revenue Total	2,490,784	3,232,400	235,163	565,806	17.5%
Expenses					
Interfund Transfers	982,897	1,044,987	87,082	174,165	16.7%
Capital Outlay	874,910	1,450,000		-	0.0%
Services and Supplies		990,000	126,750	226,609	22.9%
Expenses Total	1,857,806	3,484,987	213,832	400,774	11.5%
Net	632,978	(252,587)	21,330	165,032	
Beginning Fund Balance	2,036,054	2,669,032		2,669,032	Fund Balance %
Ending Fund Balance	2,669,032	2,416,445		2,834,064	81.3%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 17%
Revenue					
Interest Income	19,739	7,000	1,020	2,253	32.2%
Other Revenue		-		-	0.0%
Other Taxes	1,468,418	1,321,600	-	129,472	9.8%
Intergovernmental Revenue		240,821	60,205	60,205	25.0%
Revenue Total	1,488,157	1,569,421	61,225	191,930	12.2%
Expenses					
Salary and Benefits	613,443	634,981	50,889	99,684	15.7%
Services and Supplies	268,859	374,000	12,037	12,845	3.4%
Interfund Transfers	74,034	260,000	21,667	43,333	16.7%
Capital Outlay	4,698	534,163	66,668	66,668	12.5%
Insurance and Other Chargebacks	18,229	18,230	1,519	3,038	16.7%
Expenses Total	979,263	1,821,374	152,779	225,568	12.4%
Net	508,895	(251,953)	(91,553)	(33,638)	
Beginning Fund Balance	762,065	1,270,960		1,270,960	Fund Balance %
Ending Fund Balance	1,270,960	1,019,007		1,237,322	67.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #9					Target = 17%
Revenue					
Interest Income	63			-	0.0%
Property Taxes	447,638	592,665	-	-	0.0%
Revenue Total	447,701	592,665	-	-	0.0%
Expenses					
Services and Supplies	447,058	592,665	-	-	0.0%
Expenses Total	447,058	592,665	-	-	0.0%
Net	642	-	-	-	
Beginning Fund Balance	(226,836)	(226,194)		(226,194)	Fund Balance %
Ending Fund Balance	(226,194)	(226,194)		(226,194)	-38.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
215 CDBG FUND					Target = 17%
Revenue					
Other Revenue	790			-	0.0%
Intergovernmental Revenue	1,840,947	1,963,875		-	0.0%
Revenue Total	1,841,737	1,963,875		-	0.0%
Expenses					
Salary and Benefits	413,937	491,382	32,097	64,280	13.1%
Services and Supplies	7,416	61,450	3,168	3,621	5.9%
Miscellaneous	97,066	1,360,648		-	0.0%
Interfund Transfers	27,988	2,165	180	361	16.7%
Capital Outlay	654,902			-	0.0%
Community Sponsored Organizations	325,773	30,000		-	0.0%
Insurance and Other Chargebacks	314,712	18,230	1,519	3,038	16.7%
Expenses Total	1,841,793	1,963,875	36,965	71,300	3.6%
Net	(56)	-	(36,965)	(71,300)	
Beginning Fund Balance	63,353	63,297		63,297	Fund Balance %
Ending Fund Balance	63,297	63,297		(8,003)	-0.4%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
220 CDBG LOAN FUND					Target = 17%
Revenue					
Interest Income	9,096	-	398	1,395	100.0%
Other Revenue	47,376	175,000	3,287	5,207	3.0%
Revenue Total	56,473	175,000	3,684	6,603	3.8%
Expenses					
Services and Supplies	674	175,000	36,939	36,939	21.1%
Miscellaneous	1,607			-	0.0%
Expenses Total	2,281	175,000	36,939	36,939	21.1%
Net	54,192	-	(33,254)	(30,336)	
Beginning Fund Balance	173,194	227,386		227,386	Fund Balance %
Ending Fund Balance	227,386	227,386		197,050	112.6%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 17%
Revenue					
Interest Income	904	-	-	179	100.0%
Revenue Total	904	-	-	179	100.0%
Expenses					
Services and Supplies	113	-	-	23	100.0%
Interfund Transfers	-	-	-	-	0.0%
Expenses Total	113	-	-	23	100.0%
Net	791	-	-	156	
Beginning Fund Balance	171,074	171,865		171,865	Fund Balance %
Ending Fund Balance	171,865	171,865		172,021	N/A

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
240 HOME FUND					Target = 17%
Revenue					
Interest Income	5,071	150	37	53	35.2%
Other Revenue	22,515	25,000	2,282	6,721	26.9%
Intergovernmental Revenue	232,564	634,528	24,706	24,706	3.9%
Revenue Total	260,149	659,678	27,025	31,480	4.8%
Expenses					
Salary and Benefits	24,899	35,719	234	845	2.4%
Services and Supplies	220,288	622,565	25,301	25,307	4.1%
Miscellaneous	290	500	-	-	0.0%
Insurance and Other Chargebacks	14,471	894	75	149	16.7%
Expenses Total	259,948	659,678	25,610	26,301	4.0%
Net	201	-	1,415	5,179	
Beginning Fund Balance	7,324	7,525		7,525	Fund Balance %
Ending Fund Balance	7,525	7,525		12,704	1.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
250 AFFORDABLE HOUSING FUND					Target = 17%
Revenue					
Interest Income	41,126	16,581	4,865	11,281	68.0%
Other Revenue	2,737,534	130,600	417	32,500	24.9%
Other Taxes	63,000	75,000		-	0.0%
Intergovernmental Revenue	11,013			-	0.0%
Revenue Total	2,852,672	222,181	5,282	43,781	19.7%
Expenses					
Salary and Benefits	127,835	142,316	8,652	17,542	12.3%
Services and Supplies	81,022	1,478,550	596	601	0.0%
Miscellaneous	52,881	57,500	1,000	1,000	1.7%
Insurance and Other Chargebacks	11,785	5,000		-	0.0%
Community Sponsored Organizations	15,267	20,000	-	-	0.0%
Capital Outlay	3,434	10,000	400	400	4.0%
Expenses Total	292,224	1,713,366	10,647	19,543	1.1%
Net	2,560,447	(1,491,185)	(5,365)	24,238	
Beginning Fund Balance	1,365,155	3,925,602		3,925,602	Fund Balance %
Ending Fund Balance	3,925,602	2,434,417		3,949,841	230.5%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
320 DEBT SERVICE FUND					Target = 17%
Revenue					
Property Taxes	10,581,996	12,521,931	1,268,397	1,268,397	10.1%
Other Revenue	48,030			-	0.0%
Interfund Transfers	4,390,093	3,319,053	276,588	553,176	16.7%
Interest Income	152,581	1,500	1,635	2,529	168.6%
Intergovernmental Revenue	87,456			-	0.0%
Revenue Total	15,260,156	15,842,484	1,546,620	1,824,101	11.5%
Expenses					
Services and Supplies	7,034			-	0.0%
Debt Service	15,253,672	15,840,981		-	0.0%
Expenses Total	15,260,706	15,840,981		-	0.0%
Net	(550)	1,503	1,546,620	1,824,101	
Beginning Fund Balance	417,981	417,431		417,431	Fund Balance %
Ending Fund Balance	417,431	418,934		2,241,533	14.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 17%
Revenue					
Property Taxes	680,510	695,000		-	0.0%
Interest Income	37,579	400	5,238	7,363	1840.8%
Other Revenue	50,375	5,366	7,447	13,158	245.2%
Revenue Total	768,465	700,766	12,685	20,521	2.9%
Expenses					
Services and Supplies	591,468	368,000	2,373	2,377	0.6%
Interfund Transfers	203,112	173,113	14,426	28,852	16.7%
Capital Outlay	12,188			-	0.0%
Debt Service	49,843			-	0.0%
Insurance and Other Chargebacks	2,180			-	0.0%
Miscellaneous	1,771		424	424	100.0%
Expenses Total	860,562	541,113	17,224	31,653	5.8%
Net	(92,097)	159,653	(4,539)	(11,132)	
Beginning Fund Balance	2,216,862	2,124,765		2,124,765	Fund Balance %
Ending Fund Balance	2,124,765	2,284,418		2,113,633	390.6%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 17%
Revenue					
Property Taxes	710,020	722,135	46,925	46,925	6.5%
Interest Income	11,795	4,000	795	1,360	34.0%
Other Revenue	11,311	11,000	1,028	3,085	28.0%
Revenue Total	733,126	737,135	48,748	51,369	7.0%
Expenses					
Services and Supplies	1,805	5,000	2	3	0.1%
Interfund Transfers	30,000	135,000	11,250	22,500	16.7%
Debt Service	611,225			-	0.0%
Capital Outlay		400,000		-	0.0%
Miscellaneous		200,000		-	0.0%
Expenses Total	643,031	740,000	11,252	22,503	3.0%
Net	90,096	(2,865)	37,496	28,867	
Beginning Fund Balance	620,380	710,476		710,476	Fund Balance %
Ending Fund Balance	710,476	707,611		739,342	99.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 17%
Revenue					
Property Taxes	122,797	122,797		-	0.0%
Interest Income	2,094	-	120	206	100.0%
Interfund Transfers		100,000	8,333	16,667	16.7%
Revenue Total	124,891	222,797	8,453	16,872	7.6%
Expenses					
Services and Supplies	1,061	2,000	0	0	0.0%
Interfund Transfers	70,870	165,870	13,823	27,645	16.7%
Expenses Total	71,931	167,870	13,823	27,645	16.5%
Net	52,960	54,927	(5,370)	(10,773)	
Beginning Fund Balance	54,843	107,803		107,803	Fund Balance %
Ending Fund Balance	107,803	162,730		97,030	57.8%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
345 CHICAGO-MAIN TIF					Target = 17%
Revenue					
Property Taxes	599,325	607,043		-	0.0%
Interest Income	15,196	-	36,962	37,508	100.0%
Revenue Total	614,522	607,043	36,962	37,508	6.2%
Expenses					
Services and Supplies	1,067	5,000	2	3	0.1%
Interfund Transfers	100,610	318,820	21,718	43,435	13.6%
Capital Outlay		430,000		-	0.0%
Expenses Total	101,677	753,820	21,719	43,438	5.8%
Net	512,844	(146,777)	15,243	(5,930)	
Beginning Fund Balance	173,909	686,753		686,753	Fund Balance %
Ending Fund Balance	686,753	539,976		680,824	90.3%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 17%
Revenue					
Interest Income	2,304	500	6	10	2.0%
Property Taxes	223,306	221,000	35,769	35,769	16.2%
Revenue Total	225,611	221,500	35,775	35,779	16.2%
Expenses					
Services and Supplies	223,368	221,500	0	0	0.0%
Expenses Total	223,368	221,500	0	0	0.0%
Net	2,243	-	35,775	35,779	
Beginning Fund Balance	3,099	5,342		5,342	Fund Balance %
Ending Fund Balance	5,342	5,342		41,121	18.6%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 17%
Revenue					
Other Revenue	8,475,837	12,192,000	(190)	19,635	0.2%
Interfund Transfers	198,181	320,000	26,667	53,333	16.7%
Interest Income	291,706	50,000	16,019	34,476	69.0%
Intergovernmental Revenue	894,216	510,000		-	0.0%
Charges for Services	84,261			-	0.0%
Revenue Total	9,944,202	13,072,000	42,496	107,444	0.8%
Expenses					
Salary and Benefits	664,469	671,344	53,182	105,558	15.7%
Services and Supplies	2,212,654	-	(1,626)	(1,616)	100.0%
Capital Outlay	8,064,552	16,380,537	322,269	259,004	1.6%
Interfund Transfers	303,644	-		-	0.0%
Miscellaneous	150			-	0.0%
Expenses Total	11,245,468	17,051,881	373,824	362,946	2.1%
Net	(1,301,267)	(3,979,881)	(331,329)	(255,503)	
Beginning Fund Balance	13,898,248	12,596,981		12,596,981	Fund Balance %
Ending Fund Balance	12,596,981	8,617,100		12,341,478	72.4%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 17%
Revenue					
Other Revenue	20,482,046	1,000,000	1,000,000	1,000,000	100.0%
Interest Income	530,368	50,000	22,015	49,431	98.9%
Intergovernmental Revenue	1,250,000			-	0.0%
Interfund Transfers	1,000,000	3,000,000		-	0.0%
Revenue Total	23,262,413	4,050,000	1,022,015	1,049,431	25.9%
Expenses					
Services and Supplies	1,061,075	460,000	7,499	7,504	1.6%
Capital Outlay	31,777,910	7,870,000	23,797	23,797	0.3%
Interfund Transfers	302,813	-		-	0.0%
Expenses Total	33,141,798	8,330,000	31,296	31,301	0.4%
Net	(9,879,384)	(4,280,000)	990,719	1,018,130	
Beginning Fund Balance	17,525,535	7,646,151		7,646,151	Fund Balance %
Ending Fund Balance	7,646,151	3,366,151		8,664,281	104.0%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
417 CROWN COMMUNITY CTR MAINTENANCE					Target = 17%
Revenue					
Interfund Transfers	-	175,000	14,583	29,167	16.7%
Revenue Total	-	175,000	14,583	29,167	16.7%
Expenses					
Capital Outlay	-	-	-	-	0.0%
Expenses Total	-	-	-	-	0.0%
Net	-	175,000	14,583	29,167	
Beginning Fund Balance	-	-		-	Fund Balance %
Ending Fund Balance	-	175,000		29,167	N/A

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 17%
Revenue					
Other Revenue	305,146	250,000		-	0.0%
Special Assessment	214,776	125,000	10,249	84,169	67.3%
Interest Income	79,818	38,000	3,179	7,597	20.0%
Revenue Total	599,740	413,000	13,429	91,766	22.2%
Expenses					
Salary and Benefits	1,172			-	0.0%
Services and Supplies	3,120	-	5	10	100.0%
Interfund Transfers	286,955	457,930	39,828	79,655	17.4%
Capital Outlay	1,477	500,000		-	0.0%
Expenses Total	292,724	957,930	39,833	79,665	8.3%
Net	307,017	(544,930)	(26,404)	12,101	
Beginning Fund Balance	2,620,789	2,927,806		2,927,806	Fund Balance %
Ending Fund Balance	2,927,806	2,382,876		2,939,907	306.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 17%
Revenue					
Licenses, Permits and Fees	79,053		75	75	100.0%
Charges for Services	10,298,674	12,638,475	1,017,605	2,064,130	16.3%
Interest Income	113,897	20,000	2,816	5,336	26.7%
Other Revenue	484,328	356,700	90,343	110,144	30.9%
Revenue Total	10,975,952	13,015,175	1,110,839	2,179,686	16.7%
Expenses					
Salary and Benefits	1,750,358	1,756,950	119,225	244,995	13.9%
Services and Supplies	4,505,080	4,913,316	518,175	1,018,187	20.7%
Insurance and Other Chargebacks	333,968	350,667	29,222	58,444	16.7%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	23,366	73,072	4.6%
Interfund Transfers	3,162,807	4,631,907	260,992	521,985	11.3%
Debt Service	1,006	34,354		-	0.0%
Depreciation Expense	2,694,291			-	0.0%
Expenses Total	12,550,246	13,362,194	950,981	1,916,683	14.3%
Net	(1,574,293)	(347,019)	159,858	263,003	
Beginning Fund Balance	3,109,355	1,535,062		1,535,062	Fund Balance %
Ending Fund Balance	1,535,062	1,188,043		1,798,065	13.5%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget Target = 17%
510 WATER FUND					
Revenue					
Charges for Services	16,810,050	23,068,270	1,328,902	2,659,126	11.5%
Interest Income	734,037	70,000	78,160	158,406	226.3%
Licenses, Permits and Fees	51,805	50,000	6,175	15,191	30.4%
Other Revenue	448,762	24,935,200	2,212,441	2,237,563	9.0%
Revenue Total	18,044,655	48,123,470	3,625,679	5,070,285	10.5%
Expenses					
Salary and Benefits	5,355,120	5,774,506	449,910	908,399	15.7%
Services and Supplies	3,196,372	5,794,210	336,718	347,125	6.0%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	85,659	5.7%
Capital Outlay	168,327	30,785,000		-	0.0%
Debt Service	924,577	2,291,201		-	0.0%
Interfund Transfers	3,932,313	3,972,140	331,012	662,023	16.7%
Miscellaneous	300	15,000		-	0.0%
Contingencies	1,000	1,000		-	0.0%
Depreciation Expense	2,648,980			-	0.0%
Expenses Total	16,727,512	50,147,012	1,160,469	2,003,207	4.0%
Net	1,317,143	(2,023,542)	2,465,210	3,067,079	
Beginning Fund Balance	5,500,742	6,817,885		6,817,885	Fund Balance %
Ending Fund Balance	6,817,885	4,794,343		9,884,963	19.7%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
515 SEWER FUND					Target = 17%
Revenue					
Charges for Services	10,780,345	10,410,200	725,889	1,454,817	14.0%
Interest Income	39,012	25,000	3,850	5,747	23.0%
Other Revenue	14,594	3,601,000		-	0.0%
Revenue Total	10,833,951	14,036,200	729,738	1,460,564	10.4%
Expenses					
Salary and Benefits	1,297,414	1,373,834	99,769	200,037	14.6%
Services and Supplies	249,225	1,462,150	3,947	3,947	0.3%
Insurance and Other Chargebacks	282,082	306,557	25,546	51,093	16.7%
Miscellaneous	2,288	1,500		-	0.0%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	139,589	6.0%
Debt Service	796,129	5,803,653	349,317	533,562	9.2%
Depreciation Expense	3,681,927			-	0.0%
Expenses Total	8,072,115	14,717,225	548,374	928,227	6.3%
Net	2,761,836	(681,025)	181,364	532,337	
Beginning Fund Balance	4,390,060	7,151,896		7,151,896	Fund Balance %
Ending Fund Balance	7,151,896	6,470,871		7,684,233	52.2%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
520 SOLID WASTE FUND					Target = 17%
Revenue					
Property Taxes	820,000	1,332,500		-	0.0%
Charges for Services	4,238,116	4,202,300	284,961	541,485	12.9%
Other Revenue	129,377	122,000	2,891	27,862	22.8%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	700	16,075	5.4%
Revenue Total	5,638,226	5,953,800	288,552	585,422	9.8%
Expenses					
Salary and Benefits	1,060,573	1,380,102	90,509	188,103	13.6%
Services and Supplies	3,521,985	3,651,621	305,600	442,766	12.1%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000		-	0.0%
Capital Outlay	121,728	357,520	1,600	1,600	0.4%
Interfund Transfers	322,362	438,462	26,864	53,727	12.3%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
Expenses Total	5,067,877	5,837,705	424,572	686,195	11.8%
Net	570,349	116,095	(136,020)	(100,774)	
Beginning Fund Balance	(1,104,014)	(533,665)		(533,665)	Fund Balance %
Ending Fund Balance	(533,665)	(417,570)		(634,439)	-10.9%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
600 FLEET SERVICES FUND					Target = 17%
Revenue					
Charges for Services	2,950,416	3,070,012	255,835	511,669	16.7%
Other Revenue	17,770	81,781	3,836	6,293	7.7%
Interest Income	-	1,000	-	-	0.0%
Revenue Total	2,968,186	3,152,793	259,670	517,962	16.4%
Expenses					
Salary and Benefits	1,059,210	1,126,544	83,654	167,127	14.8%
Services and Supplies	1,933,702	2,034,507	131,457	148,154	7.3%
Miscellaneous	600	-	-	-	0.0%
Interfund Transfers	35,114	-	-	-	0.0%
Insurance and Other Chargebacks	23,432	-	2,359	4,094	100.0%
Contingencies	23,583	-	-	-	0.0%
Capital Outlay	2,904	-	-	-	0.0%
Expenses Total	3,078,544	3,161,051	217,469	319,375	10.1%
Net	(110,358)	(8,258)	42,201	198,587	
Beginning Fund Balance	231,216	120,858		120,858	Fund Balance %
Ending Fund Balance	120,858	112,600		319,446	10.1%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 17%
Revenue					
Charges for Services	1,309,733	1,479,424	123,285	246,571	16.7%
Interest Income	3,103	-	-	375	100.0%
Other Revenue	31,618	870,217	180	180	0.0%
Revenue Total	1,344,454	2,349,641	123,465	247,126	10.5%
Expenses					
Services and Supplies	36,082	-	-	36	100.0%
Capital Outlay	-	2,660,000	(20,050)	662,124	24.9%
Depreciation Expense	1,490,126	-	-	-	0.0%
Expenses Total	1,526,208	2,660,000	(20,050)	662,160	24.9%
Net	(181,754)	(310,359)	143,515	(415,034)	
Beginning Fund Balance	1,011,298	829,544		829,544	Fund Balance %
Ending Fund Balance	829,544	519,185		414,510	15.6%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
605 INSURANCE FUND					Target = 17%
Revenue					
Other Revenue	10,275,414	10,716,597	846,475	1,698,480	15.8%
Charges for Services	101		185	185	100.0%
Interfund Transfers	-	1,000,000		-	0.0%
Insurance	5,933,093	6,390,189	483,280	977,452	15.3%
Workers Compensation and Liability	3,001,812	2,916,362	287,516	569,732	19.5%
Interest Income	-			-	0.0%
Revenue Total	19,210,420	21,023,148	1,617,455	3,245,848	15.4%
Expenses					
Salary and Benefits	561,984	657,995	36,322	92,630	14.1%
Services and Supplies	7,267,647	2,669,200	821,645	825,004	30.9%
Insurance and Other Chargebacks	14,169,625	16,110,089	1,451,109	2,714,751	16.9%
Interfund Transfers	10,114			-	0.0%
Miscellaneous	300			-	0.0%
Expenses Total	22,009,670	19,437,284	2,309,076	3,632,386	18.7%
Net	(2,799,251)	1,585,864	(691,621)	(386,538)	
Beginning Fund Balance	(8,793,847)	(11,593,098)		(11,593,098)	Fund Balance %
Ending Fund Balance	(11,593,098)	(10,007,234)		(11,979,636)	-61.6%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
700 FIRE PENSION FUND					Target = 17%
Revenue					
Other Revenue	21,901,059	11,378,503	77,501	154,757	1.4%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,050,406	2,500,000		-	0.0%
Other Taxes	-			-	0.0%
Revenue Total	23,951,465	13,898,503	77,501	154,757	1.1%
Expenses					
Salary and Benefits	9,722,353	9,976,897	832,124	1,656,504	16.6%
Miscellaneous	203,188	100,000		-	0.0%
Expenses Total	9,925,541	10,076,897	832,124	1,656,504	16.4%
Net	14,025,923	3,821,606	(754,623)	(1,501,747)	
Beginning Fund Balance	75,781,118	89,807,041		89,807,041	Fund Balance %
Ending Fund Balance	89,807,041	93,628,647		88,305,295	876.3%

	2019 Actual	2020 Budget	February 2020	YTD 2020	% YTD to Budget
705 POLICE PENSION FUND					Target = 17%
Revenue					
Interest Income	3,135,003	3,500,000		-	0.0%
Other Revenue	34,340,999	17,343,068	140,765	258,533	1.5%
Other Taxes	-			-	0.0%
Revenue Total	37,476,002	20,843,068	140,765	258,533	1.2%
Expenses					
Salary and Benefits	12,574,748	13,124,007	1,095,439	2,179,608	16.6%
Miscellaneous	345,959	325,000		-	0.0%
Expenses Total	12,920,706	13,449,007	1,095,439	2,179,608	16.2%
Net	24,555,296	7,394,061	(954,675)	(1,921,075)	
Beginning Fund Balance	116,755,057	141,310,353		141,310,353	Fund Balance %
Ending Fund Balance	141,310,353	148,704,414		139,389,277	1036.4%