



Memorandum

To: Erika Storlie, City Manager

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

Subject: January 2020 Monthly Financial Report

Date: April 24, 2020

Please find attached the unaudited financial statements as of January 31, 2020. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

January 2020	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	6,767,835	6,990,028	(222,193)	15,446,541	10,333,157
175 GENERAL ASSISTANCE FUND	657	86,229	(85,572)	277,467	277,467
176 HEALTH AND HUMAN SERVICES	14,245	37,252	(23,006)	7,752	7,752
177 REPARATIONS FUND	425	-	425	1,760	1,760
180 GOOD NEIGHBOR FUND	1,000,179	73,230	926,949	1,179,494	1,179,494
185 LIBRARY FUND	91,772	502,058	(410,286)	1,659,356	1,677,614
186 LIBRARY DEBT SERVICE FUND	-	-	-	1,144	1,144
187 LIBRARY CAPITAL IMPROVEMENT FD	-	-	-	1,378,484	1,378,484
200 MOTOR FUEL TAX FUND	330,643	186,941	143,702	2,812,734	2,485,765
205 EMERGENCY TELEPHONE (E911) FUND	130,705	72,789	57,916	1,328,876	945,127
210 SPECIAL SERVICE AREA (SSA) #4	-	-	-	(226,193)	(226,193)
215 CDBG FUND	-	34,335	(34,335)	28,962	3,417
220 CDBG LOAN FUND	2,918	-	2,918	230,304	244,504
235 NEIGHBORHOOD IMPROVEMENT	100	10	90	171,955	171,955
240 HOME FUND	4,455	691	3,764	11,290	11,290
250 AFFORDABLE HOUSING FUND	38,499	8,895	29,604	3,955,206	4,084,430
320 DEBT SERVICE FUND	277,481	-	277,481	694,912	717,936
330 HOWARD-RIDGE TIF FUND	7,836	14,430	(6,594)	2,118,171	2,323,972
335 WEST EVANSTON TIF FUND	2,621	11,251	(8,630)	701,846	701,846
340 DEMPSTER-DODGE TIF FUND	8,419	13,823	(5,404)	102,399	102,399
345 CHICAGO-MAIN TIF	546	21,718	(21,173)	665,581	665,581
350 SPECIAL SERVICE AREA (SSA) #6	4	0	4	5,346	5,346
415 CAPITAL IMPROVEMENTS FUND	64,948	(10,878)	75,826	12,672,807	13,886,340
416 CROWN CONSTRUCTION FUND	27,416	5	27,411	7,673,562	11,718,248
417 CROWN COMMUNITY CTR MAINTENANCE	14,583	-	14,583	14,583	14,583
420 SPECIAL ASSESSMENT FUND	78,338	39,833	38,505	2,966,311	2,963,128
505 PARKING SYSTEM FUND	1,068,847	965,702	103,145	1,638,207	2,791,114
510 WATER FUND	1,444,606	842,737	601,869	7,419,754	4,147,345
515 SEWER FUND	730,826	379,854	350,972	7,502,868	4,321,393
520 SOLID WASTE FUND	296,870	261,623	35,247	(498,418)	(1,089,465)
600 FLEET SERVICES FUND	258,292	101,906	156,386	277,244	(876,555)
601 EQUIPMENT REPLACEMENT FUND	123,660	682,210	(558,550)	270,994	73,436
605 INSURANCE FUND	1,628,393	1,323,310	305,083	(11,288,015)	(5,833,895)
Grand Total	14,416,122	12,639,982	1,776,140	61,203,285	59,209,918

Included above are ending fund and cash balances as of January 31, 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 January 31, 2020 with a fund balance of \$15,446,541 and cash balance of \$10,333,157. The 2019 ending balance for the General Fund changed slightly from the December 2019 financial report, increasing by \$200,000. All 2019 fund balances are unaudited through June, and will continue to change slightly.

The attached financials show year-end General Fund revenues at 5.7% of budget and expenses at 6.0% of budget. These are lower than target of 8.3%. For revenues, this is because some of the revenue received in January is booked back to December of the previous year. It is also because the City receives most of its property tax revenue in February and March, as the first installment was due on March 1, 2020. Expenses are also lower than target because January only has 1.5 payrolls. This will be made up in December which has 2.5.

Staff continues to monitor Police and Fire overtime expenses. Through January, Police had spent 6.6% of budget for overtime, and Fire had spent 12.5% of budget. For Police, this is below target of 8.3%, as January is usually a slower month. 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	\$97,930	6.6%
Fire	\$1,380,088	\$859,956	\$107,431	12.5%

Enterprise Funds

Parking fund revenues through January 31, 2020 are at 8.2% of budget, and expenses are at 6.2% of budget. The 2019 ending fund balance was \$1,535,062.

Through January 31, 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 January 31, 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 January 31, 2020, the Solid Waste Fund has a negative fund balance of \$498,418 and a negative cash balance of \$1,089,465. 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 January 31, 2020, the SSA #4 Fund is showing a negative fund balance of \$226,193 and negative cash balance of \$226,193.

Through January 31, 2020, the Capital Improvements Fund is showing a fund balance of \$12,672,807 and a cash balance of \$13,886,340. The fund continues to spend down 2019B bond proceeds received in June 2019.

Through January 31, 2020, the Crown Construction fund is showing fund balance of \$7,673,562 and cash balance of \$11,718,248. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown in 2019.

Through January 31, 2020, the Insurance Fund is showing a negative fund balance of \$11,288,015 and a negative cash balance of \$5,833,895. 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 January 31, 2020 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Hitesh Desai, Treasurer

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
100 GENERAL FUND					Target = 8.3%
Revenue					
Property Taxes	29,888,938	29,362,987	622	622	0.0%
Other Taxes	53,637,882	55,240,000	4,314,574	4,314,574	7.8%
Licenses, Permits and Fees	7,667,185	7,663,550	584,649	584,649	7.6%
Charges for Services	9,222,780	10,187,350	590,981	590,981	5.8%
Fines and Forfeitures	5,108,236	4,670,500	287,784	287,784	6.2%
Interest Income	210,194	55,000	14,992	14,992	27.3%
Intergovernmental Revenue	1,506,263	1,006,967	165,465	165,465	16.4%
Other Revenue	1,152,940	1,655,100	60,511	60,511	3.7%
Interfund Transfers	8,817,013	8,979,103	748,259	748,259	8.3%
Revenue Total	117,211,433	118,820,557	6,767,835	6,767,835	5.7%
Expenses					
13 CITY COUNCIL	540,902	552,609	42,162	42,162	7.6%
14 CITY CLERK	218,776	182,073	11,282	11,282	6.2%
15 CITY MANAGER'S OFFICE	7,994,888	8,924,121	545,327	545,327	6.1%
17 LAW	706,077	683,577	45,499	45,499	6.7%
19 ADMINISTRATIVE SERVICES	9,752,431	10,312,914	524,444	524,444	5.1%
21 COMMUNITY DEVELOPMENT	3,082,258	3,425,044	228,455	228,455	6.7%
22 POLICE	38,962,955	41,131,727	2,396,429	2,396,429	5.8%
23 FIRE MGMT & SUPPORT	25,332,850	25,985,716	1,521,060	1,521,060	5.9%
24 HEALTH	2,975,767	1,374,177	118,395	118,395	8.6%
30 PARKS, REC. AND COMMUNITY SERV.	12,364,345	11,661,451	600,396	600,396	5.1%
40 PUBLIC WORKS AGENCY	13,243,824	12,967,082	956,579	956,579	7.4%
Expenses Total	115,175,072	117,200,492	6,990,028	6,990,028	6.0%
Net	2,036,361	1,620,065	(222,193)	(222,193)	
Beginning Fund Balance	13,632,363	15,668,724		15,668,724	Fund Balance %
Ending Fund Balance	15,668,724	17,288,789		15,446,531	13.2%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 8.3%
Revenue					
Licenses, Permits and Fees	79,053			-	0.0%
Charges for Services	10,298,674	12,638,475	1,046,525	1,046,525	8.3%
Interest Income	113,897	20,000	2,520	2,520	12.6%
Other Revenue	484,328	356,700	19,802	19,802	5.6%
Revenue Total	10,975,952	13,015,175	1,068,847	1,068,847	8.2%
Expenses					
Salary and Benefits	1,750,358	1,756,950	125,770	125,770	7.2%
Services and Supplies	4,505,080	4,913,316	500,012	500,012	10.2%
Insurance and Other Chargebacks	333,968	350,667	29,222	29,222	8.3%
Miscellaneous	51,935	100,000	-	-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	49,706	49,706	3.2%
Interfund Transfers	3,162,807	4,631,907	260,992	260,992	5.6%
Debt Service	1,006	34,354	-	-	0.0%
Depreciation Expense	2,694,291			-	0.0%
Expenses Total	12,550,246	13,362,194	965,702	965,702	7.2%
Net	(1,574,293)	(347,019)	103,145	103,145	
Beginning Fund Balance	3,109,355	1,535,062		1,535,062	Fund Balance %
Ending Fund Balance	1,535,062	1,188,043		1,638,207	12.3%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget Target = 8.3%
510 WATER FUND					
☐ Revenue					
Charges for Services	16,810,050	23,068,270	1,330,224	1,330,224	5.8%
Interest Income	734,037	70,000	80,246	80,246	114.6%
Licenses, Permits and Fees	51,805	50,000	9,016	9,016	18.0%
Other Revenue	448,762	24,935,200	25,121	25,121	0.1%
Revenue Total	18,044,655	48,123,470	1,444,606	1,444,606	3.0%
☐ Expenses					
Salary and Benefits	5,355,120	5,774,506	458,489	458,489	7.9%
Services and Supplies	3,196,372	5,794,210	10,407	10,407	0.2%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	42,830	2.8%
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	331,012	8.3%
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	842,737	842,737	1.7%
Net	1,317,143	(2,023,542)	601,869	601,869	
Beginning Fund Balance	5,500,742	6,817,885		6,817,885	Fund Balance %
Ending Fund Balance	6,817,885	4,794,343		7,419,754	14.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
515 SEWER FUND					Target = 8.3%
Revenue					
Charges for Services	10,780,345	10,410,200	728,929	728,929	7.0%
Interest Income	39,012	25,000	1,897	1,897	7.6%
Other Revenue	14,594	3,601,000	-	-	0.0%
Revenue Total	10,833,951	14,036,200	730,826	730,826	5.2%
Expenses					
Salary and Benefits	1,297,414	1,373,834	100,268	100,268	7.3%
Services and Supplies	249,225	1,462,150	-	-	0.0%
Insurance and Other Chargebacks	282,082	306,557	25,546	25,546	8.3%
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	69,794	3.0%
Debt Service	796,129	5,803,653	184,245	184,245	3.2%
Depreciation Expense	3,681,927			-	0.0%
Expenses Total	8,072,115	14,717,225	379,854	379,854	2.6%
Net	2,761,836	(681,025)	350,972	350,972	
Beginning Fund Balance	4,390,060	7,151,896		7,151,896	Fund Balance %
Ending Fund Balance	7,151,896	6,470,871		7,502,868	51.0%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
520 SOLID WASTE FUND					Target = 8.3%
Revenue					
Property Taxes	820,000	1,332,500	-	-	0.0%
Charges for Services	4,238,116	4,202,300	256,524	256,524	6.1%
Other Revenue	129,377	122,000	24,971	24,971	20.5%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	15,375	15,375	5.2%
Revenue Total	5,638,226	5,953,800	296,870	296,870	5.0%
Expenses					
Salary and Benefits	1,060,573	1,380,102	97,594	97,594	7.1%
Services and Supplies	3,521,985	3,651,621	137,166	137,166	3.8%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	-	-	0.0%
Capital Outlay	121,728	357,520	-	-	0.0%
Interfund Transfers	322,362	438,462	26,864	26,864	6.1%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
Expenses Total	5,067,877	5,837,705	261,623	261,623	4.5%
Net	570,349	116,095	35,247	35,247	
Beginning Fund Balance	(1,104,014)	(533,665)		(533,665)	Fund Balance %
Ending Fund Balance	(533,665)	(417,570)		(498,418)	-8.5%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
175 GENERAL ASSISTANCE FUND					Target = 8.3%
Revenue					
Property Taxes	903,910	1,080,000	-	-	0.0%
Interest Income	15,380	1,000	657	657	65.7%
Other Revenue	21,723	27,500	-	-	0.0%
Revenue Total	941,013	1,108,500	657	657	0.1%
Expenses					
Salary and Benefits	385,919	442,866	32,560	32,560	7.4%
Services and Supplies	788,429	865,982	53,679	53,679	6.2%
Miscellaneous	5,319	7,000	(10)	(10)	-0.1%
Expenses Total	1,179,667	1,315,848	86,229	86,229	6.6%
Net	(238,654)	(207,348)	(85,572)	(85,572)	
Beginning Fund Balance	601,694	363,040		363,040	Fund Balance %
Ending Fund Balance	363,040	155,692		277,468	21.1%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
176 HUMAN SERVICES FUND					Target = 8.3%
Revenue					
Interest Income	163	-	79	79	100.0%
Other Revenue		8,000	-	-	0.0%
Interfund Transfers	828,471	100,000	8,333	8,333	8.3%
Intergovernmental Revenue	70,006	155,000	5,833	5,833	3.8%
Property Taxes		3,110,000	-	-	0.0%
Revenue Total	898,640	3,373,000	14,245	14,245	0.4%
Expenses					
Salary and Benefits	1,342	1,609,824	33,916	33,916	2.1%
Services and Supplies	125,894	1,346,243	3,056	3,056	0.2%
Miscellaneous		265,000	-	-	0.0%
Community Sponsored Organizations	754,291	143,333	-	-	0.0%
Interfund Transfers		3,352	279	279	8.3%
Expenses Total	881,526	3,367,752	37,252	37,252	1.1%
Net	17,114	5,248	(23,006)	(23,006)	
Beginning Fund Balance	13,645	30,759		30,759	Fund Balance %
Ending Fund Balance	30,759	36,007		7,752	0.2%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
177 REPARATIONS FUND					Target = 8.3%
Revenue					
Other Taxes	-	250,000	-	-	0.0%
Other Revenue	1,335	-	425	425	100.0%
Revenue Total	1,335	250,000	425	425	
Expenses					
Miscellaneous		250,000	-	-	0.0%
Expenses Total		250,000	-	-	0.0%
Net	1,335	-	425	425	
Beginning Fund Balance	-	1,335		1,335	Fund Balance %
Ending Fund Balance	1,335	1,335		1,760	0.7%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
180 GOOD NEIGHBOR FUND					Target = 8.3%

Revenue					
Interest Income	4,307	2,000	179	179	8.9%
Other Revenue	1,000,000	1,000,000	1,000,000	1,000,000	100.0%
Revenue Total	1,004,307	1,002,000	1,000,179	1,000,179	99.8%
Expenses					
Services and Supplies	583	-	17	17	100.0%
Miscellaneous	125,781	125,000	712	712	0.6%
Interfund Transfers	630,000	875,000	72,500	72,500	8.3%
Expenses Total	756,364	1,000,000	73,230	73,230	7.3%
Net	247,943	2,000	926,949	926,949	
Beginning Fund Balance	4,602	252,545		252,545	Fund Balance %
Ending Fund Balance	252,545	254,545		1,179,494	117.9%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
185 LIBRARY FUND					Target = 8.3%
Revenue					
Property Taxes	6,739,362	7,252,000	-	-	0.0%
Interest Income	108,898	15,000	6,009	6,009	40.1%
Other Revenue	405,427	590,000	47,212	47,212	8.0%
Interfund Transfers	345,000	275,948	5,833	5,833	2.1%
Charges for Services	445	-	15	15	100.0%
Fines and Forfeitures	84,204	60,000	7,835	7,835	13.1%
Intergovernmental Revenue	150,330	108,000	14,616	14,616	13.5%
Library Revenue	122,317	207,000	10,251	10,251	5.0%
Revenue Total	7,955,983	8,507,948	91,772	91,772	1.1%
Expenses					
Salary and Benefits	5,038,913	5,831,013	425,211	425,211	7.3%
Services and Supplies	1,908,941	2,274,890	47,316	47,316	2.1%
Capital Outlay	2,353	12,500	-	-	0.0%
Interfund Transfers	437,787	354,375	29,531	29,531	8.3%
Miscellaneous	1,500	-	-	-	0.0%
Expenses Total	7,389,495	8,472,778	502,058	502,058	5.9%
Net	566,488	35,170	(410,286)	(410,286)	
Beginning Fund Balance	1,503,155	2,069,643		2,069,643	Fund Balance %
Ending Fund Balance	2,069,643	2,104,813		1,659,356	19.6%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
186 LIBRARY DEBT SERVICE FUND					Target = 8.3%
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	January 2020	YTD 2020	% YTD to Budget
187 LIBRARY CAPITAL IMPROVEMENT FD					Target = 8.3%
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	January 2020	YTD 2020	% YTD to Budget
200 MOTOR FUEL TAX FUND					Target = 8.3%
Revenue					
Interest Income	47,204	12,000	3,674	3,674	30.6%
Intergovernmental Revenue	2,443,580	3,220,400	326,970	326,970	10.2%
Revenue Total	2,490,784	3,232,400	330,643	330,643	10.2%
Expenses					
Interfund Transfers	982,897	1,044,987	87,082	87,082	8.3%
Capital Outlay	874,910	1,450,000	-	-	0.0%
Services and Supplies		990,000	99,859	99,859	10.1%
Expenses Total	1,857,806	3,484,987	186,941	186,941	5.4%
Net	632,978	(252,587)	143,702	143,702	
Beginning Fund Balance	2,036,054	2,669,032		2,669,032	Fund Balance %
Ending Fund Balance	2,669,032	2,416,445		2,812,734	80.7%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
205 EMERGENCY TELEPHONE (E911) FUND					Target = 8.3%
Revenue					
Interest Income	19,739	7,000	1,233	1,233	17.6%
Other Revenue		-	-	-	0.0%
Other Taxes	1,468,418	1,321,600	129,472	129,472	9.8%
Intergovernmental Revenue		240,821	-	-	0.0%
Revenue Total	1,488,157	1,569,421	130,705	130,705	8.3%
Expenses					
Salary and Benefits	613,443	634,981	48,795	48,795	7.7%
Services and Supplies	268,859	374,000	808	808	0.2%
Interfund Transfers	74,034	260,000	21,667	21,667	8.3%
Capital Outlay	4,698	534,163	-	-	0.0%
Insurance and Other Chargebacks	18,229	18,230	1,519	1,519	8.3%
Expenses Total	979,263	1,821,374	72,789	72,789	4.0%
Net	508,895	(251,953)	57,916	57,916	
Beginning Fund Balance	762,065	1,270,960		1,270,960	Fund Balance %
Ending Fund Balance	1,270,960	1,019,007		1,328,876	73.0%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
210 SPECIAL SERVICE AREA (SSA) #9					Target = 8.3%
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	January 2020	YTD 2020	% YTD to Budget
215 CDBG FUND					Target = 8.3%
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	32,183	32,183	6.5%
Services and Supplies	7,416	61,450	453	453	0.7%
Miscellaneous	97,066	1,360,648	-	-	0.0%
Interfund Transfers	27,988	2,165	180	180	8.3%
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	1,519	8.3%
Expenses Total	1,841,793	1,963,875	34,335	34,335	1.7%
Net	(56)	-	(34,335)	(34,335)	
Beginning Fund Balance	63,353	63,297		63,297	Fund Balance %
Ending Fund Balance	63,297	63,297		28,962	1.5%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
220 CDBG LOAN FUND					Target = 8.3%
Revenue					
Interest Income	9,096	-	998	998	100.0%
Other Revenue	47,376	175,000	1,921	1,921	1.1%
Revenue Total	56,473	175,000	2,918	2,918	1.7%
Expenses					
Services and Supplies	674	175,000	-	-	0.0%
Miscellaneous	1,607			-	0.0%
Expenses Total	2,281	175,000	-	-	0.0%
Net	54,192	-	2,918	2,918	
Beginning Fund Balance	173,194	227,386		227,386	Fund Balance %
Ending Fund Balance	227,386	227,386		230,304	131.6%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
235 NEIGHBORHOOD IMPROVEMENT					Target = 8.3%
Revenue					
Interest Income	904	-	100	100	100.0%
Revenue Total	904	-	100	100	100.0%
Expenses					
Services and Supplies	113	-	10	10	100.0%
Interfund Transfers	-	-	-	-	0.0%
Expenses Total	113	-	10	10	100.0%
Net	791	-	90	90	
Beginning Fund Balance	171,074	171,865		171,865	Fund Balance %
Ending Fund Balance	171,865	171,865		171,955	N/A

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
240 HOME FUND					Target = 8.3%
Revenue					
Interest Income	5,071	150	16	16	10.6%
Other Revenue	22,515	25,000	4,439	4,439	17.8%
Intergovernmental Revenue	232,564	634,528	-	-	0.0%
Revenue Total	260,149	659,678	4,455	4,455	0.7%
Expenses					
Salary and Benefits	24,899	35,719	611	611	1.7%
Services and Supplies	220,288	622,565	5	5	0.0%
Miscellaneous	290	500	-	-	0.0%
Insurance and Other Chargebacks	14,471	894	75	75	8.3%
Expenses Total	259,948	659,678	691	691	0.1%
Net	201	-	3,764	3,764	
Beginning Fund Balance	7,324	7,525		7,525	Fund Balance %
Ending Fund Balance	7,525	7,525		11,289	1.7%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
250 AFFORDABLE HOUSING FUND					Target = 8.3%
Revenue					
Interest Income	41,126	16,581	6,415	6,415	38.7%
Other Revenue	2,737,534	130,600	32,083	32,083	24.6%
Other Taxes	63,000	75,000	-	-	0.0%
Intergovernmental Revenue	11,013			-	0.0%
Revenue Total	2,852,672	222,181	38,499	38,499	17.3%
Expenses					
Salary and Benefits	127,835	142,316	8,890	8,890	6.2%
Services and Supplies	81,022	1,478,550	5	5	0.0%
Miscellaneous	52,881	57,500	-	-	0.0%
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	-	-	0.0%
Expenses Total	292,224	1,713,366	8,895	8,895	0.5%
Net	2,560,447	(1,491,185)	29,604	29,604	
Beginning Fund Balance	1,365,155	3,925,602		3,925,602	Fund Balance %
Ending Fund Balance	3,925,602	2,434,417		3,955,206	230.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
320 DEBT SERVICE FUND					Target = 8.3%
Revenue					
Property Taxes	10,581,996	12,521,931	-	-	0.0%
Other Revenue	48,030			-	0.0%
Interfund Transfers	4,390,093	3,319,053	276,588	276,588	8.3%
Interest Income	152,581	1,500	894	894	59.6%
Intergovernmental Revenue	87,456			-	0.0%
Revenue Total	15,260,156	15,842,484	277,481	277,481	1.8%
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	277,481	277,481	
Beginning Fund Balance	417,981	417,431		417,431	Fund Balance %
Ending Fund Balance	417,431	418,934		694,913	4.4%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
330 HOWARD-RIDGE TIF FUND					Target = 8.3%
Revenue					
Property Taxes	680,510	695,000	-	-	0.0%
Interest Income	37,579	400	2,125	2,125	531.3%
Other Revenue	50,375	5,366	5,711	5,711	106.4%
Revenue Total	768,465	700,766	7,836	7,836	1.1%
Expenses					
Services and Supplies	591,468	368,000	4	4	0.0%
Interfund Transfers	203,112	173,113	14,426	14,426	8.3%
Capital Outlay	12,188			-	0.0%
Debt Service	49,843			-	0.0%
Insurance and Other Chargebacks	2,180			-	0.0%
Miscellaneous	1,771			-	0.0%
Expenses Total	860,562	541,113	14,430	14,430	2.7%
Net	(92,097)	159,653	(6,594)	(6,594)	
Beginning Fund Balance	2,216,862	2,124,765		2,124,765	Fund Balance %
Ending Fund Balance	2,124,765	2,284,418		2,118,171	391.4%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
335 WEST EVANSTON TIF FUND					Target = 8.3%
Revenue					
Property Taxes	710,020	722,135	-	-	0.0%
Interest Income	11,795	4,000	565	565	14.1%
Other Revenue	11,311	11,000	2,057	2,057	18.7%
Revenue Total	733,126	737,135	2,621	2,621	0.4%
Expenses					
Services and Supplies	1,805	5,000	1	1	0.0%
Interfund Transfers	30,000	135,000	11,250	11,250	8.3%
Debt Service	611,225			-	0.0%
Capital Outlay		400,000	-	-	0.0%
Miscellaneous		200,000	-	-	0.0%
Expenses Total	643,031	740,000	11,251	11,251	1.5%
Net	90,096	(2,865)	(8,630)	(8,630)	
Beginning Fund Balance	620,380	710,476		710,476	Fund Balance %
Ending Fund Balance	710,476	707,611		701,846	94.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
340 DEMPSTER-DODGE TIF FUND					Target = 8.3%
Revenue					
Property Taxes	122,797	122,797	-	-	0.0%
Interest Income	2,094	-	86	86	100.0%
Interfund Transfers		100,000	8,333	8,333	8.3%
Revenue Total	124,891	222,797	8,419	8,419	3.8%
Expenses					
Services and Supplies	1,061	2,000	0	0	0.0%
Interfund Transfers	70,870	165,870	13,823	13,823	8.3%
Expenses Total	71,931	167,870	13,823	13,823	8.2%
Net	52,960	54,927	(5,404)	(5,404)	
Beginning Fund Balance	54,843	107,803		107,803	Fund Balance %
Ending Fund Balance	107,803	162,730		102,400	61.0%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
345 CHICAGO-MAIN TIF					Target = 8.3%
Revenue					
Property Taxes	599,325	607,043	-	-	0.0%
Interest Income	15,196	-	546	546	100.0%
Revenue Total	614,522	607,043	546	546	0.1%
Expenses					
Services and Supplies	1,067	5,000	1	1	0.0%
Interfund Transfers	100,610	318,820	21,718	21,718	6.8%
Capital Outlay		430,000	-	-	0.0%
Expenses Total	101,677	753,820	21,718	21,718	2.9%
Net	512,844	(146,777)	(21,173)	(21,173)	
Beginning Fund Balance	173,909	686,753		686,753	Fund Balance %
Ending Fund Balance	686,753	539,976		665,581	88.3%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
350 SPECIAL SERVICE AREA (SSA) #6					Target = 8.3%
Revenue					
Interest Income	2,304	500	4	4	0.9%
Property Taxes	223,306	221,000	-	-	0.0%
Revenue Total	225,611	221,500	4	4	0.0%
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	-	4	4	
Beginning Fund Balance	3,099	5,342		5,342	Fund Balance %
Ending Fund Balance	5,342	5,342		5,346	2.4%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
415 CAPITAL IMPROVEMENTS FUND					Target = 8.3%
Revenue					
Other Revenue	8,475,837	12,192,000	19,825	19,825	0.2%
Interfund Transfers	198,181	320,000	26,667	26,667	8.3%
Interest Income	291,706	50,000	18,456	18,456	36.9%
Intergovernmental Revenue	894,216	510,000	-	-	0.0%
Charges for Services	84,261			-	0.0%
Revenue Total	9,944,202	13,072,000	64,948	64,948	0.5%
Expenses					
Salary and Benefits	664,469	671,344	52,376	52,376	7.8%
Services and Supplies	2,212,654	-	10	10	100.0%
Capital Outlay	8,064,552	16,380,537	(63,265)	(63,265)	-0.4%
Interfund Transfers	303,644	-	-	-	0.0%
Miscellaneous	150			-	0.0%
Expenses Total	11,245,468	17,051,881	(10,878)	(10,878)	-0.1%
Net	(1,301,267)	(3,979,881)	75,826	75,826	
Beginning Fund Balance	13,898,248	12,596,981		12,596,981	Fund Balance %
Ending Fund Balance	12,596,981	8,617,100		12,672,807	74.3%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
416 CROWN CONSTRUCTION FUND					Target = 8.3%
Revenue					
Other Revenue	20,482,046	1,000,000	-	-	0.0%
Interest Income	530,368	50,000	27,416	27,416	54.8%
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	27,416	27,416	0.7%
Expenses					
Services and Supplies	1,061,075	460,000	5	5	0.0%
Capital Outlay	31,777,910	7,870,000	-	-	0.0%
Interfund Transfers	302,813	-	-	-	0.0%
Expenses Total	33,141,798	8,330,000	5	5	0.0%
Net	(9,879,384)	(4,280,000)	27,411	27,411	
Beginning Fund Balance	17,525,535	7,646,151		7,646,151	Fund Balance %
Ending Fund Balance	7,646,151	3,366,151		7,673,562	92.1%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
417 CROWN COMMUNITY CTR MAINTENANCE					Target = 8.3%
Revenue					
Interfund Transfers	-	175,000	14,583	14,583	8.3%
Revenue Total	-	175,000	14,583	14,583	8.3%
Expenses					
Capital Outlay	-	-	-	-	0.0%
Expenses Total	-	-	-	-	0.0%
Net	-	175,000	14,583	14,583	
Beginning Fund Balance	-	-		-	Fund Balance %
Ending Fund Balance	-	175,000		14,583	N/A

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
420 SPECIAL ASSESSMENT FUND					Target = 8.3%
Revenue					
Other Revenue	305,146	250,000	-	-	0.0%
Special Assessment	214,776	125,000	73,919	73,919	59.1%
Interest Income	79,818	38,000	4,418	4,418	11.6%
Revenue Total	599,740	413,000	78,338	78,338	19.0%
Expenses					
Salary and Benefits	1,172			-	0.0%
Services and Supplies	3,120	-	5	5	100.0%
Interfund Transfers	286,955	457,930	39,828	39,828	8.7%
Capital Outlay	1,477	500,000	-	-	0.0%
Expenses Total	292,724	957,930	39,833	39,833	4.2%
Net	307,017	(544,930)	38,505	38,505	
Beginning Fund Balance	2,620,789	2,927,806		2,927,806	Fund Balance %
Ending Fund Balance	2,927,806	2,382,876		2,966,311	309.7%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
505 PARKING SYSTEM FUND					Target = 8.3%
Revenue					
Licenses, Permits and Fees	79,053			-	0.0%
Charges for Services	10,298,674	12,638,475	1,046,525	1,046,525	8.3%
Interest Income	113,897	20,000	2,520	2,520	12.6%
Other Revenue	484,328	356,700	19,802	19,802	5.6%
Revenue Total	10,975,952	13,015,175	1,068,847	1,068,847	8.2%
Expenses					
Salary and Benefits	1,750,358	1,756,950	125,770	125,770	7.2%
Services and Supplies	4,505,080	4,913,316	500,012	500,012	10.2%
Insurance and Other Chargebacks	333,968	350,667	29,222	29,222	8.3%
Miscellaneous	51,935	100,000	-	-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	49,706	49,706	3.2%
Interfund Transfers	3,162,807	4,631,907	260,992	260,992	5.6%
Debt Service	1,006	34,354	-	-	0.0%
Depreciation Expense	2,694,291			-	0.0%
Expenses Total	12,550,246	13,362,194	965,702	965,702	7.2%
Net	(1,574,293)	(347,019)	103,145	103,145	
Beginning Fund Balance	3,109,355	1,535,062		1,535,062	Fund Balance %
Ending Fund Balance	1,535,062	1,188,043		1,638,207	12.3%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget Target = 8.3%
510 WATER FUND					
Revenue					
Charges for Services	16,810,050	23,068,270	1,330,224	1,330,224	5.8%
Interest Income	734,037	70,000	80,246	80,246	114.6%
Licenses, Permits and Fees	51,805	50,000	9,016	9,016	18.0%
Other Revenue	448,762	24,935,200	25,121	25,121	0.1%
Revenue Total	18,044,655	48,123,470	1,444,606	1,444,606	3.0%
Expenses					
Salary and Benefits	5,355,120	5,774,506	458,489	458,489	7.9%
Services and Supplies	3,196,372	5,794,210	10,407	10,407	0.2%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	42,830	2.8%
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	331,012	8.3%
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	842,737	842,737	1.7%
Net	1,317,143	(2,023,542)	601,869	601,869	
Beginning Fund Balance	5,500,742	6,817,885		6,817,885	Fund Balance %
Ending Fund Balance	6,817,885	4,794,343		7,419,754	14.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
515 SEWER FUND					Target = 8.3%
Revenue					
Charges for Services	10,780,345	10,410,200	728,929	728,929	7.0%
Interest Income	39,012	25,000	1,897	1,897	7.6%
Other Revenue	14,594	3,601,000	-	-	0.0%
Revenue Total	10,833,951	14,036,200	730,826	730,826	5.2%
Expenses					
Salary and Benefits	1,297,414	1,373,834	100,268	100,268	7.3%
Services and Supplies	249,225	1,462,150	-	-	0.0%
Insurance and Other Chargebacks	282,082	306,557	25,546	25,546	8.3%
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	69,794	3.0%
Debt Service	796,129	5,803,653	184,245	184,245	3.2%
Depreciation Expense	3,681,927			-	0.0%
Expenses Total	8,072,115	14,717,225	379,854	379,854	2.6%
Net	2,761,836	(681,025)	350,972	350,972	
Beginning Fund Balance	4,390,060	7,151,896		7,151,896	Fund Balance %
Ending Fund Balance	7,151,896	6,470,871		7,502,868	51.0%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
520 SOLID WASTE FUND					Target = 8.3%
Revenue					
Property Taxes	820,000	1,332,500	-	-	0.0%
Charges for Services	4,238,116	4,202,300	256,524	256,524	6.1%
Other Revenue	129,377	122,000	24,971	24,971	20.5%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	15,375	15,375	5.2%
Revenue Total	5,638,226	5,953,800	296,870	296,870	5.0%
Expenses					
Salary and Benefits	1,060,573	1,380,102	97,594	97,594	7.1%
Services and Supplies	3,521,985	3,651,621	137,166	137,166	3.8%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	-	-	0.0%
Capital Outlay	121,728	357,520	-	-	0.0%
Interfund Transfers	322,362	438,462	26,864	26,864	6.1%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
Expenses Total	5,067,877	5,837,705	261,623	261,623	4.5%
Net	570,349	116,095	35,247	35,247	
Beginning Fund Balance	(1,104,014)	(533,665)		(533,665)	Fund Balance %
Ending Fund Balance	(533,665)	(417,570)		(498,418)	-8.5%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
600 FLEET SERVICES FUND					Target = 8.3%
Revenue					
Charges for Services	2,950,416	3,070,012	255,835	255,835	8.3%
Other Revenue	17,770	81,781	2,458	2,458	3.0%
Interest Income	-	1,000	-	-	0.0%
Revenue Total	2,968,186	3,152,793	258,292	258,292	8.2%
Expenses					
Salary and Benefits	1,059,210	1,126,544	83,473	83,473	7.4%
Services and Supplies	1,933,702	2,034,507	16,697	16,697	0.8%
Miscellaneous	600			-	0.0%
Interfund Transfers	35,114			-	0.0%
Insurance and Other Chargebacks	23,432	-	1,736	1,736	100.0%
Contingencies	23,583			-	0.0%
Capital Outlay	2,904			-	0.0%
Expenses Total	3,078,544	3,161,051	101,906	101,906	3.2%
Net	(110,358)	(8,258)	156,386	156,386	
Beginning Fund Balance	231,216	120,858		120,858	Fund Balance %
Ending Fund Balance	120,858	112,600		277,244	8.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
601 EQUIPMENT REPLACEMENT FUND					Target = 8.3%
Revenue					
Charges for Services	1,309,733	1,479,424	123,285	123,285	8.3%
Interest Income	3,103	-	375	375	100.0%
Other Revenue	31,618	870,217	-	-	0.0%
Revenue Total	1,344,454	2,349,641	123,660	123,660	5.3%
Expenses					
Services and Supplies	36,082	-	36	36	100.0%
Capital Outlay	-	2,660,000	682,174	682,174	25.6%
Depreciation Expense	1,490,126			-	0.0%
Expenses Total	1,526,208	2,660,000	682,210	682,210	25.6%
Net	(181,754)	(310,359)	(558,550)	(558,550)	
Beginning Fund Balance	1,011,298	829,544		829,544	Fund Balance %
Ending Fund Balance	829,544	519,185		270,994	10.2%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
605 INSURANCE FUND					Target = 8.3%
Revenue					
Other Revenue	10,275,414	10,716,597	852,005	852,005	8.0%
Charges for Services	101			-	0.0%
Interfund Transfers	-	1,000,000	-	-	0.0%
Insurance	5,933,093	6,390,189	494,172	494,172	7.7%
Workers Compensation and Liability	3,001,812	2,916,362	282,216	282,216	9.7%
Interest Income	-			-	0.0%
Revenue Total	19,210,420	21,023,148	1,628,393	1,628,393	7.7%
Expenses					
Salary and Benefits	561,984	657,995	56,309	56,309	8.6%
Services and Supplies	7,267,647	2,669,200	3,359	3,359	0.1%
Insurance and Other Chargebacks	14,169,625	16,110,089	1,263,642	1,263,642	7.8%
Interfund Transfers	10,114			-	0.0%
Miscellaneous	300			-	0.0%
Expenses Total	22,009,670	19,437,284	1,323,310	1,323,310	6.8%
Net	(2,799,251)	1,585,864	305,083	305,083	
Beginning Fund Balance	(8,793,847)	(11,593,098)		(11,593,098)	Fund Balance %
Ending Fund Balance	(11,593,098)	(10,007,234)		(11,288,015)	-58.1%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
700 FIRE PENSION FUND					Target = 8.3%
Revenue					
Other Revenue	21,901,059	11,378,503	77,256	77,256	0.7%
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	77,256	77,256	0.6%
Expenses					
Salary and Benefits	9,722,353	9,976,897	824,380	824,380	8.3%
Miscellaneous	203,188	100,000	-	-	0.0%
Expenses Total	9,925,541	10,076,897	824,380	824,380	8.2%
Net	14,025,923	3,821,606	(747,123)	(747,123)	
Beginning Fund Balance	75,781,118	89,807,041		89,807,041	Fund Balance %
Ending Fund Balance	89,807,041	93,628,647		89,059,918	883.8%

	2019 Actual	2020 Budget	January 2020	YTD 2020	% YTD to Budget
705 POLICE PENSION FUND					Target = 8.3%
Revenue					
Interest Income	3,135,003	3,500,000	-	-	0.0%
Other Revenue	34,340,999	17,343,068	117,769	117,769	0.7%
Other Taxes	-	-	-	-	0.0%
Revenue Total	37,476,002	20,843,068	117,769	117,769	0.6%
Expenses					
Salary and Benefits	12,574,748	13,124,007	1,084,169	1,084,169	8.3%
Miscellaneous	345,959	325,000	-	-	0.0%
Expenses Total	12,920,706	13,449,007	1,084,169	1,084,169	8.1%
Net	24,555,296	7,394,061	(966,400)	(966,400)	
Beginning Fund Balance	116,755,057	141,310,353		141,310,353	Fund Balance %
Ending Fund Balance	141,310,353	148,704,414		140,343,952	1043.5%