



# Memorandum

To: Erika Storlie, City Manager

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

Subject: March 2020 Monthly Financial Report

Date: June 12, 2020

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

March 2020	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	32,304,849	30,705,941	1,598,908	17,267,642	13,307,450
175 GENERAL ASSISTANCE FUND	466,327	266,227	200,100	563,140	563,140
176 HEALTH AND HUMAN SERVICES	1,991,195	201,189	1,790,006	1,820,765	1,820,765
177 REPARATIONS FUND	3,950	-	3,950	5,285	5,285
180 GOOD NEIGHBOR FUND	1,001,111	218,369	782,742	1,035,287	1,035,287
185 LIBRARY FUND	3,619,931	1,843,140	1,776,790	3,846,433	3,846,338
186 LIBRARY DEBT SERVICE FUND	240,000	-	240,000	241,144	241,144
187 LIBRARY CAPITAL IMPROVEMENT FD	-	-	-	1,378,484	1,378,484
200 MOTOR FUEL TAX FUND	797,835	624,577	173,259	2,842,291	2,515,321
205 EMERGENCY TELEPHONE (E911) FUND	320,533	331,520	(10,987)	1,259,973	876,224
210 SPECIAL SERVICE AREA (SSA) #4	-	-	-	(226,193)	(226,193)
215 CDBG FUND	-	117,152	(117,152)	(53,855)	(53,855)
220 CDBG LOAN FUND	19,313	47,606	(28,292)	199,093	199,093
235 NEIGHBORHOOD IMPROVEMENT	228	29	199	172,064	172,064
240 HOME FUND	31,614	26,615	4,999	12,525	12,525
250 AFFORDABLE HOUSING FUND	48,918	35,199	13,719	3,939,321	4,065,963
320 DEBT SERVICE FUND	6,234,810	-	6,234,810	6,652,241	6,675,264
330 HOWARD-RIDGE TIF FUND	393,301	199,957	193,344	2,318,109	2,318,797
335 WEST EVANSTON TIF FUND	334,259	33,756	300,503	1,010,979	1,010,979
340 DEMPSTER-DODGE TIF FUND	25,281	41,468	(16,188)	91,615	91,615
345 CHICAGO-MAIN TIF	342,737	65,158	277,580	964,333	964,333
350 SPECIAL SERVICE AREA (SSA) #6	121,674	0	121,674	127,016	127,016
415 CAPITAL IMPROVEMENTS FUND	148,730	813,613	(664,882)	11,995,364	12,913,898
416 CROWN CONSTRUCTION FUND	1,062,826	1,874,811	(811,985)	6,834,166	10,694,418
417 CROWN COMMUNITY CTR MAINTENANCE	43,750	-	43,750	43,750	43,750
420 SPECIAL ASSESSMENT FUND	101,763	119,498	(17,734)	2,910,072	2,906,889
505 PARKING SYSTEM FUND	2,920,662	2,848,087	72,575	1,599,808	2,619,314
510 WATER FUND	6,714,136	2,949,804	3,764,332	10,563,280	5,997,103
515 SEWER FUND	2,345,935	1,828,676	517,259	7,660,730	4,397,412
520 SOLID WASTE FUND	1,702,204	1,034,386	667,817	123,521	(464,369)
600 FLEET SERVICES FUND	773,797	607,158	166,639	282,114	(918,995)
601 EQUIPMENT REPLACEMENT FUND	370,411	863,684	(493,273)	336,271	138,713
605 INSURANCE FUND	4,812,085	5,121,057	(308,972)	(11,902,070)	(6,583,817)
<b>Grand Total</b>	<b>69,294,165</b>	<b>52,818,673</b>	<b>16,475,492</b>	<b>75,914,696</b>	<b>72,691,353</b>

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

**Covid-19**

Though the coronavirus (Covid-19) outbreak does not have an impact on March’s Financial Report, it is expected that in the coming months the City will begin to realize the negative impacts to its funds brought on by the pandemic and the Governor’s stay at home order. Revenues will be significantly less than normal in the General and Parking Systems funds. This is partially due to loss of recreational program fees, sales, income, and hotel tax, and not being able to collect parking fees..

**General Fund**

The unaudited financial statements show the General Fund as of March 31, 2020 with a fund balance of \$17,267,642 and cash balance of \$13,307,450. The attached financials show year-end General Fund revenues at 27.2% of budget and expenses at 26.2% of budget. These are slightly above the target of 25%.

As of March 31, 44.9% of property tax revenue to the General Fund has been received. The second installment of property taxes is received in July and August. Expenses are near target, as January through March are typically slower months for program spending and overtime. The mild winter weather in these months helped keep costs low.

Staff continues to monitor Police and Fire overtime expenses. Through March, Police had spent 18.2% of budget for overtime, and Fire had spent 37.8% of budget. For Police, this is below target of 25%, as January through March tend to be slower months. March also saw the start of the pandemic which reduced overtime. Overtime is higher in Fire Department due to continuing vacancies in the department that require hirebacks to maintain minimum staffing. Overtime is typically higher in the summer months.

<b>Overtime Expenses</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 YTD</b>	<b>% Budget</b>
Police	\$1,485,193	\$1,486,784	\$270,699	18.2%
Fire	\$1,380,088	\$859,956	\$325,085	37.8%

**Enterprise Funds**

Parking fund revenues through March 31, 2020 are at 22.4% of budget and expenses are at 21.3%. The 2019 ending fund balance was \$1,527,233.

Through March 31, 2020, the Water Fund appears low on revenue and expenses. This is because the budget includes multiple large capital projects, with IEPA loan funding budgeted in Other Revenue and expenses budgeted in Capital Outlay. The 2019 ending fund balance has been adjusted to \$6,798,947.

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 March 31, 2020, the Sewer Fund also appears low on expenses due to capital projects. Majority of work will be performed later in the year on these projects. These projects are primarily funded through IEPA loan financing, budgeted as Other Revenue. The 2019 ending fund balance was \$7,151,896.

Through March 31, 2020, the Solid Waste Fund has a positive fund balance of \$123,521 and a negative cash balance of \$464,369. The fund ended 2019 with a surplus of \$570,349, bringing it to an ending balance of negative \$533,665.

### **Other Funds**

Through March 31, 2020, the SSA #4 Fund is showing a negative fund balance of \$226,193 and negative cash balance of \$226,193.

Through March 31, 2020, the Capital Improvements Fund is showing a fund balance of \$11,995,364 and a cash balance of \$12,913,898. The fund continues to spend down 2019B bond proceeds received in June 2019.

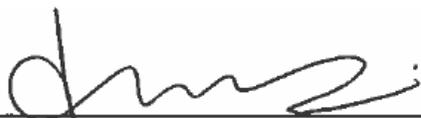
Through March 31, 2020, the Crown Construction fund is showing fund balance of \$6,834,166 and cash balance of \$10,694,418. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown in 2019.

Through March 31, 2020, the Insurance Fund is showing a negative fund balance of \$11,902,070 and a negative cash balance of \$6,583,817. 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](mailto:hdesai@cityofevanston.org). Detailed fund summary reports can be found at: <http://www.cityofevanston.org/city-budget/financial-reports/>.

### **CERTIFICATION OF ATTACHED FINANCIAL REPORTS**

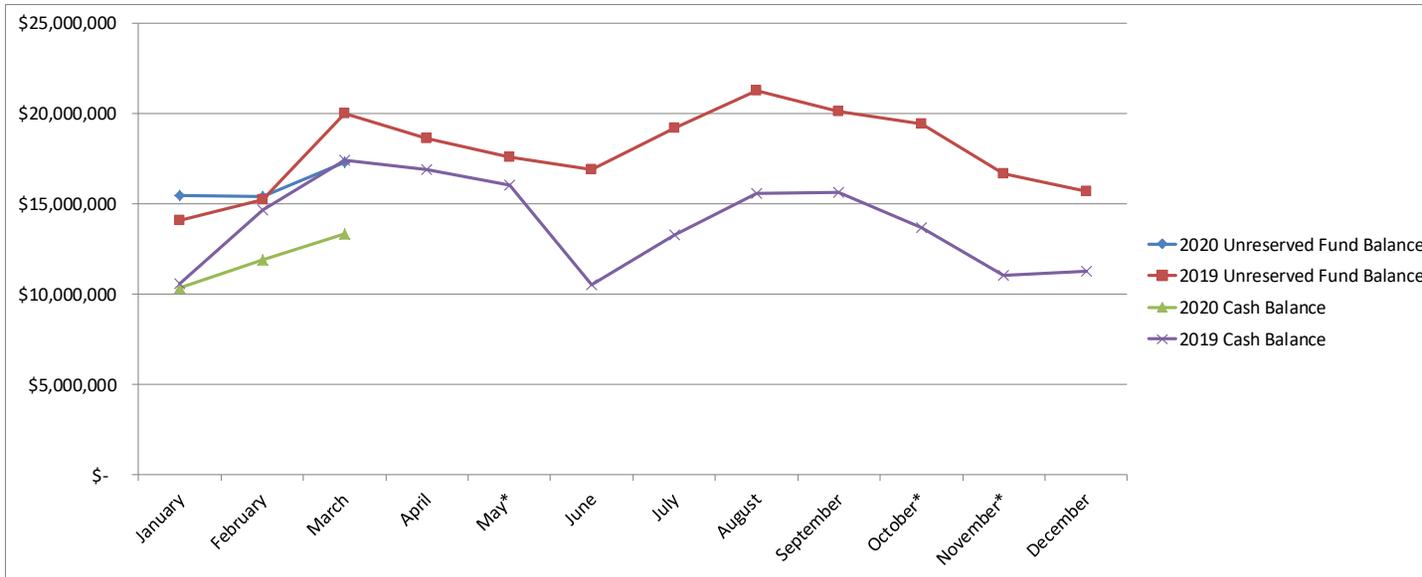
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the March 31, 2020 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



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	\$ 17,267,642									
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	\$ 13,307,450									
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	March 2020	YTD 2020	% YTD to Budget
<b>100 GENERAL FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	29,888,938	29,362,987	10,074,439	13,193,875	44.9%
Other Taxes	53,637,882	55,240,000	4,211,191	11,765,462	21.3%
Licenses, Permits and Fees	7,667,185	7,663,550	323,036	1,518,937	19.8%
Charges for Services	9,222,780	10,187,350	636,391	2,367,586	23.2%
Fines and Forfeitures	5,108,236	4,670,500	174,530	708,041	15.2%
Interest Income	210,194	55,000	10,937	42,508	77.3%
Intergovernmental Revenue	1,506,263	1,006,967	45,003	278,405	27.6%
Other Revenue	1,152,940	1,655,100	37,436	185,259	11.2%
Interfund Transfers	8,817,013	8,979,103	748,259	2,244,776	25.0%
<b>Revenue Total</b>	<b>117,211,433</b>	<b>118,820,557</b>	<b>16,261,222</b>	<b>32,304,849</b>	<b>27.2%</b>
<b>Expenses</b>					
13 CITY COUNCIL	540,902	552,609	40,073	123,212	22.3%
14 CITY CLERK	218,776	182,073	11,984	34,548	19.0%
15 CITY MANAGER'S OFFICE	7,994,888	8,924,121	667,295	1,795,228	20.1%
17 LAW	706,077	683,577	44,302	126,037	18.4%
19 ADMINISTRATIVE SERVICES	9,752,431	10,312,914	932,446	2,055,665	19.9%
21 COMMUNITY DEVELOPMENT	3,082,258	3,425,044	232,544	696,304	20.3%
22 POLICE	38,962,955	41,131,727	6,166,758	12,408,800	30.2%
23 FIRE MGMT & SUPPORT	25,332,850	25,985,716	4,507,401	8,271,454	31.8%
24 HEALTH	2,975,767	1,374,177	126,373	375,018	27.3%
30 PARKS, REC. AND COMMUNITY SERV.	12,364,345	11,661,451	747,365	2,016,307	17.3%
40 PUBLIC WORKS AGENCY	13,243,824	12,967,082	911,926	2,803,368	21.6%
<b>Expenses Total</b>	<b>115,175,072</b>	<b>117,200,492</b>	<b>14,388,467</b>	<b>30,705,941</b>	<b>26.2%</b>
<b>Net</b>	2,036,361	1,620,065	1,872,756	1,598,908	
Beginning Fund Balance	13,632,363	15,668,724		15,668,724	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>15,668,724</b>	<b>17,288,789</b>		<b>17,267,632</b>	14.7%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	79,053			75	100.0%
Charges for Services	10,298,674	12,638,475	725,769	2,789,900	22.1%
Interest Income	113,897	20,000	2,057	7,394	37.0%
Other Revenue	484,328	356,700	13,149	123,294	34.6%
<b>Revenue Total</b>	<b>10,975,952</b>	<b>13,015,175</b>	<b>740,976</b>	<b>2,920,662</b>	<b>22.4%</b>
<b>Expenses</b>					
Salary and Benefits	1,758,187	1,756,950	122,468	367,463	20.9%
Services and Supplies	4,505,080	4,913,316	461,011	1,479,198	30.1%
Insurance and Other Chargebacks	333,968	350,667	29,222	87,667	25.0%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	57,710	130,782	8.3%
Interfund Transfers	3,162,807	4,631,907	260,992	782,977	16.9%
Debt Service	1,006	34,354		-	0.0%
Depreciation Expense	2,694,291			-	0.0%
<b>Expenses Total</b>	<b>12,558,075</b>	<b>13,362,194</b>	<b>931,404</b>	<b>2,848,087</b>	<b>21.3%</b>
<b>Net</b>	<b>(1,582,122)</b>	<b>(347,019)</b>	<b>(190,428)</b>	<b>72,575</b>	
Beginning Fund Balance	3,109,355	1,527,233		1,527,233	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,527,233</b>	<b>1,180,214</b>		<b>1,599,808</b>	12.0%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>510 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	16,810,050	23,068,270	1,565,782	4,224,908	18.3%
Interest Income	734,037	70,000	87,189	245,595	350.9%
Licenses, Permits and Fees	51,805	50,000	800	15,991	32.0%
Other Revenue	448,762	24,935,200	(9,921)	2,227,642	8.9%
<b>Revenue Total</b>	<b>18,044,655</b>	<b>48,123,470</b>	<b>1,643,851</b>	<b>6,714,136</b>	<b>14.0%</b>
<b>Expenses</b>					
Salary and Benefits	5,374,057	5,774,506	439,713	1,348,112	23.3%
Services and Supplies	3,196,372	5,794,210	188,960	536,085	9.3%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	128,489	8.5%
Capital Outlay	168,327	30,785,000	1,339,908	1,339,908	4.4%
Debt Service	924,577	2,291,201		-	0.0%
Interfund Transfers	3,932,313	3,972,140	331,012	993,035	25.0%
Miscellaneous	300	15,000		-	0.0%
Contingencies	1,000	1,000		-	0.0%
Depreciation Expense	2,648,980			-	0.0%
<b>Expenses Total</b>	<b>16,746,450</b>	<b>50,147,012</b>	<b>2,342,423</b>	<b>4,345,630</b>	<b>8.7%</b>
<b>Net</b>	1,298,205	(2,023,542)	(698,573)	2,368,506	
Beginning Fund Balance	5,500,742	6,798,947		6,798,947	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>6,798,947</b>	<b>4,775,405</b>		<b>9,167,453</b>	18.3%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>515 SEWER FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Charges for Services	10,780,345	10,410,200	883,622	2,338,439	22.5%
Interest Income	39,012	25,000	1,749	7,496	30.0%
Other Revenue	14,594	3,601,000	-	-	0.0%
<b>Revenue Total</b>	<b>10,833,951</b>	<b>14,036,200</b>	<b>885,371</b>	<b>2,345,935</b>	<b>16.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,305,839	1,373,834	104,660	304,697	22.2%
Services and Supplies	249,225	1,462,150	10,321	14,268	1.0%
Insurance and Other Chargebacks	282,082	306,557	25,546	76,639	25.0%
Miscellaneous	2,288	1,500	1,333	1,333	88.9%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	209,383	9.0%
Debt Service	796,129	5,803,653	688,793	1,222,355	21.1%
Depreciation Expense	3,681,927	-	-	-	0.0%
<b>Expenses Total</b>	<b>8,080,540</b>	<b>14,717,225</b>	<b>900,449</b>	<b>1,828,676</b>	<b>12.4%</b>
<b>Net</b>	2,753,411	(681,025)	(15,077)	517,259	
Beginning Fund Balance	4,390,060	7,143,471		7,143,471	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>7,143,471</b>	<b>6,462,446</b>		<b>7,660,730</b>	52.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	820,000	1,332,500	666,000	666,000	50.0%
Charges for Services	4,238,116	4,202,300	390,913	932,398	22.2%
Other Revenue	129,377	122,000	1,435	29,297	24.0%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	58,434	74,509	25.1%
<b>Revenue Total</b>	<b>5,638,226</b>	<b>5,953,800</b>	<b>1,116,782</b>	<b>1,702,204</b>	<b>28.6%</b>
<b>Expenses</b>					
Salary and Benefits	1,071,205	1,380,102	86,564	274,667	19.9%
Services and Supplies	3,521,985	3,651,621	228,224	670,989	18.4%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	449	449	4.5%
Capital Outlay	121,728	357,520	6,090	7,690	2.2%
Interfund Transfers	322,362	438,462	26,864	80,591	18.4%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
<b>Expenses Total</b>	<b>5,078,508</b>	<b>5,837,705</b>	<b>348,191</b>	<b>1,034,386</b>	<b>17.7%</b>
<b>Net</b>	559,718	116,095	768,591	667,817	
Beginning Fund Balance	(1,104,014)	(544,296)		(544,296)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(544,296)</b>	<b>(428,201)</b>		<b>123,521</b>	2.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>175 GENERAL ASSISTANCE FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	903,910	1,080,000	359,957	464,757	43.0%
Interest Income	15,380	1,000	435	1,570	157.0%
Other Revenue	21,723	27,500	-	-	0.0%
<b>Revenue Total</b>	<b>941,013</b>	<b>1,108,500</b>	<b>360,393</b>	<b>466,327</b>	<b>42.1%</b>
<b>Expenses</b>					
Salary and Benefits	385,919	442,866	33,134	98,828	22.3%
Services and Supplies	788,429	865,982	58,335	167,369	19.3%
Miscellaneous	5,319	7,000	50	30	0.4%
<b>Expenses Total</b>	<b>1,179,667</b>	<b>1,315,848</b>	<b>91,519</b>	<b>266,227</b>	<b>20.2%</b>
<b>Net</b>	(238,654)	(207,348)	268,873	200,100	
Beginning Fund Balance	601,694	363,040		363,040	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>363,040</b>	<b>155,692</b>		<b>563,140</b>	42.8%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>176 HUMAN SERVICES FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	163	-	2	95	100.0%
Other Revenue		8,000	500	1,600	20.0%
Interfund Transfers	828,471	100,000	8,333	25,000	25.0%
Intergovernmental Revenue	70,006	155,000	5,833	17,500	11.3%
Property Taxes		3,110,000	1,509,000	1,947,000	62.6%
<b>Revenue Total</b>	<b>898,640</b>	<b>3,373,000</b>	<b>1,523,669</b>	<b>1,991,195</b>	<b>59.0%</b>
<b>Expenses</b>					
Salary and Benefits	1,342	1,609,824	71,688	161,392	10.0%
Services and Supplies	125,894	1,346,243	5,443	13,147	1.0%
Miscellaneous		265,000	757	757	0.3%
Community Sponsored Organizations	754,291	143,333	1,166	25,055	17.5%
Interfund Transfers		3,352	279	838	25.0%
<b>Expenses Total</b>	<b>881,526</b>	<b>3,367,752</b>	<b>79,333</b>	<b>201,189</b>	<b>6.0%</b>
<b>Net</b>	17,114	5,248	1,444,336	1,790,006	
Beginning Fund Balance	13,645	30,759		30,759	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>30,759</b>	<b>36,007</b>		<b>1,820,765</b>	54.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>177 REPARATIONS FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Taxes	-	250,000		-	0.0%
Other Revenue	1,335	-	1,025	3,950	100.0%
<b>Revenue Total</b>	<b>1,335</b>	<b>250,000</b>	<b>1,025</b>	<b>3,950</b>	<b>1.6%</b>
<b>Expenses</b>					
Miscellaneous		250,000		-	0.0%
<b>Expenses Total</b>		<b>250,000</b>		<b>-</b>	<b>0.0%</b>
<b>Net</b>	1,335	-	1,025	3,950	
Beginning Fund Balance	-	1,335		1,335	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,335</b>	<b>1,335</b>		<b>5,285</b>	2.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>180 GOOD NEIGHBOR FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	4,307	2,000	360	1,111	55.6%
Other Revenue	1,000,000	1,000,000		1,000,000	100.0%
<b>Revenue Total</b>	<b>1,004,307</b>	<b>1,002,000</b>	<b>360</b>	<b>1,001,111</b>	<b>99.9%</b>
<b>Expenses</b>					
Services and Supplies	583	-	45	157	100.0%
Miscellaneous	125,781	125,000		712	0.6%
Interfund Transfers	630,000	875,000	72,500	217,500	24.9%

<b>Expenses Total</b>	<b>756,364</b>	<b>1,000,000</b>	<b>72,545</b>	<b>218,369</b>	<b>21.8%</b>
<b>Net</b>	247,943	2,000	(72,185)	782,742	
Beginning Fund Balance	4,602	252,545		252,545	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>252,545</b>	<b>254,545</b>		<b>1,035,287</b>	103.5%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>185 LIBRARY FUND</b>					
<b>Revenue</b>					
Property Taxes	6,739,362	7,252,000	2,689,359	3,473,215	47.9%
Interest Income	108,898	15,000	19,117	29,890	199.3%
Other Revenue	405,427	590,000	1,073	48,285	8.2%
Interfund Transfers	345,000	275,948	5,833	17,500	6.3%
Charges for Services	445	-	-	54	100.0%
Fines and Forfeitures	84,204	60,000	2,664	10,060	16.8%
Intergovernmental Revenue	150,330	108,000	11,303	25,920	24.0%
Library Revenue	122,317	207,000	4,756	15,007	7.2%
<b>Revenue Total</b>	<b>7,955,983</b>	<b>8,507,948</b>	<b>2,734,106</b>	<b>3,619,931</b>	<b>42.5%</b>
<b>Expenses</b>					
Salary and Benefits	5,038,913	5,831,013	419,665	1,262,922	21.7%
Services and Supplies	1,908,941	2,274,890	198,423	491,624	21.6%
Capital Outlay	2,353	12,500	-	-	0.0%
Interfund Transfers	437,787	354,375	29,531	88,594	25.0%
Miscellaneous	1,500	-	-	-	0.0%
<b>Expenses Total</b>	<b>7,389,495</b>	<b>8,472,778</b>	<b>647,619</b>	<b>1,843,140</b>	<b>21.8%</b>
<b>Net</b>	566,488	35,170	2,086,487	1,776,790	
Beginning Fund Balance	1,503,155	2,069,643		2,069,643	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,069,643</b>	<b>2,104,813</b>		<b>3,846,433</b>	45.4%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>186 LIBRARY DEBT SERVICE FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	350,000	480,144	240,000	240,000	50.0%
<b>Revenue Total</b>	<b>350,000</b>	<b>480,144</b>	240,000	<b>240,000</b>	50.0%
<b>Expenses</b>					
Debt Service	353,438	480,144		-	0.0%
<b>Expenses Total</b>	<b>353,438</b>	<b>480,144</b>		-	<b>0.0%</b>
<b>Net</b>	(3,438)	-	240,000	240,000	
Beginning Fund Balance	4,582	1,144		1,144	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,144</b>	<b>1,144</b>		<b>241,144</b>	50.2%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	2,221,274	543,000	-	-	0.0%
<b>Revenue Total</b>	<b>2,221,274</b>	<b>543,000</b>	-	-	<b>0.0%</b>
<b>Expenses</b>					
Services and Supplies	22,462			-	0.0%
Interfund Transfers	1,250,000			-	0.0%
Capital Outlay	538,877	543,000	-	-	0.0%
<b>Expenses Total</b>	<b>1,811,339</b>	<b>543,000</b>	-	-	<b>0.0%</b>
<b>Net</b>	409,934	-	-	-	
Beginning Fund Balance	968,549	1,378,483		1,378,483	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,378,483</b>	<b>1,378,483</b>		<b>1,378,483</b>	253.9%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>200 MOTOR FUEL TAX FUND</b>					
<b>Revenue</b>					<b>Target = 25%</b>
Interest Income	47,204	12,000	2,827	9,971	83.1%
Intergovernmental Revenue	2,443,580	3,220,400	229,202	787,864	24.5%
<b>Revenue Total</b>	<b>2,490,784</b>	<b>3,232,400</b>	<b>232,029</b>	<b>797,835</b>	<b>24.7%</b>
<b>Expenses</b>					
Interfund Transfers	982,897	1,044,987	87,082	261,247	25.0%
Capital Outlay	874,910	1,450,000	19,560	19,560	1.3%
Services and Supplies		990,000	117,161	343,770	34.7%
<b>Expenses Total</b>	<b>1,857,806</b>	<b>3,484,987</b>	<b>223,803</b>	<b>624,577</b>	<b>17.9%</b>
<b>Net</b>	632,978	(252,587)	8,226	173,259	
Beginning Fund Balance	2,036,054	2,669,032		2,669,032	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,669,032</b>	<b>2,416,445</b>		<b>2,842,290</b>	81.6%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	19,739	7,000	1,343	3,596	51.4%
Other Revenue		-		-	0.0%
Other Taxes	1,468,418	1,321,600	127,260	256,732	19.4%
Intergovernmental Revenue		240,821		60,205	25.0%
<b>Revenue Total</b>	<b>1,488,157</b>	<b>1,569,421</b>	<b>128,603</b>	<b>320,533</b>	<b>20.4%</b>
<b>Expenses</b>					
Salary and Benefits	613,443	634,981	49,239	148,922	23.5%
Services and Supplies	268,859	374,000	33,528	46,373	12.4%
Interfund Transfers	74,034	260,000	21,667	65,000	25.0%
Capital Outlay	4,698	534,163		66,668	12.5%
Insurance and Other Chargebacks	18,229	18,230	1,519	4,557	25.0%
<b>Expenses Total</b>	<b>979,263</b>	<b>1,821,374</b>	<b>105,952</b>	<b>331,520</b>	<b>18.2%</b>
<b>Net</b>	508,895	(251,953)	22,651	(10,987)	
Beginning Fund Balance	762,065	1,270,960		1,270,960	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,270,960</b>	<b>1,019,007</b>		<b>1,259,973</b>	69.2%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>210 SPECIAL SERVICE AREA (SSA) #9</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	63			-	0.0%
Property Taxes	447,638	592,665	-	-	0.0%
<b>Revenue Total</b>	<b>447,701</b>	<b>592,665</b>	-	-	<b>0.0%</b>
<b>Expenses</b>					
Services and Supplies	447,058	592,665	-	-	0.0%
<b>Expenses Total</b>	<b>447,058</b>	<b>592,665</b>	-	-	<b>0.0%</b>
<b>Net</b>	642	-	-	-	
Beginning Fund Balance	(226,836)	(226,194)		(226,194)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(226,194)</b>	<b>(226,194)</b>		<b>(226,194)</b>	<b>-38.2%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>215 CDBG FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	790			-	0.0%
Intergovernmental Revenue	1,840,947	1,963,875		-	0.0%
<b>Revenue Total</b>	<b>1,841,737</b>	<b>1,963,875</b>		<b>-</b>	<b>0.0%</b>
<b>Expenses</b>					
Salary and Benefits	413,937	491,382	34,433	98,713	20.1%
Services and Supplies	7,416	61,450	1,718	5,339	8.7%
Miscellaneous	97,066	1,360,648		-	0.0%
Interfund Transfers	27,988	2,165	180	541	25.0%
Capital Outlay	654,902			-	0.0%
Community Sponsored Organizations	325,773	30,000	8,002	8,002	26.7%
Insurance and Other Chargebacks	314,712	18,230	1,519	4,557	25.0%
<b>Expenses Total</b>	<b>1,841,793</b>	<b>1,963,875</b>	<b>45,851</b>	<b>117,152</b>	<b>6.0%</b>
<b>Net</b>	(56)	-	(45,851)	(117,152)	
Beginning Fund Balance	63,353	63,297		63,297	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>63,297</b>	<b>63,297</b>		<b>(53,855)</b>	<b>-2.7%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>220 CDBG LOAN FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	9,096	-	381	1,776	100.0%
Other Revenue	47,376	175,000	12,330	17,538	10.0%
<b>Revenue Total</b>	<b>56,473</b>	<b>175,000</b>	<b>12,711</b>	<b>19,313</b>	<b>11.0%</b>
<b>Expenses</b>					
Services and Supplies	674	175,000	10,659	47,597	27.2%
Miscellaneous	1,607		9	9	100.0%
<b>Expenses Total</b>	<b>2,281</b>	<b>175,000</b>	<b>10,667</b>	<b>47,606</b>	<b>27.2%</b>
<b>Net</b>	54,192	-	2,044	(28,292)	
Beginning Fund Balance	173,194	227,386		227,386	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>227,386</b>	<b>227,386</b>		<b>199,093</b>	113.8%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>235 NEIGHBORHOOD IMPROVEMENT</b>				-	0.0%
<b>Revenue</b>				-	0.0%
Interest Income	904	-	49	228	100.0%
<b>Revenue Total</b>	<b>904</b>	<b>-</b>	<b>49</b>	<b>228</b>	<b>100.0%</b>
<b>Expenses</b>					
Services and Supplies	113	-	6	29	100.0%
Interfund Transfers	-	-	-	-	0.0%
<b>Expenses Total</b>	<b>113</b>	<b>-</b>	<b>6</b>	<b>29</b>	<b>100.0%</b>
Beginning Fund Balance	171,074	171,187		199	
<b>Ending Fund Balance</b>	<b>171,187</b>	<b>171,187</b>		<b>171,187</b>	<b>Fund Balance %</b> N/A

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>240 HOME FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	5,071	150	9	62	41.4%
Other Revenue	22,515	25,000	125	6,846	27.4%
Intergovernmental Revenue	232,564	634,528		24,706	3.9%
<b>Revenue Total</b>	<b>260,149</b>	<b>659,678</b>	<b>134</b>	<b>31,614</b>	<b>4.8%</b>
<b>Expenses</b>					
Salary and Benefits	24,899	35,719	234	1,080	3.0%
Services and Supplies	220,288	622,565	5	25,312	4.1%
Miscellaneous	290	500		-	0.0%
Insurance and Other Chargebacks	14,471	894	75	224	25.0%
<b>Expenses Total</b>	<b>259,948</b>	<b>659,678</b>	<b>314</b>	<b>26,615</b>	<b>4.0%</b>
<b>Net</b>	201	-	(179)	4,999	
Beginning Fund Balance	7,324	7,525		7,525	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>7,525</b>	<b>7,525</b>		<b>12,525</b>	1.9%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>250 AFFORDABLE HOUSING FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	41,126	16,581	5,137	16,418	99.0%
Other Revenue	2,737,534	130,600		32,500	24.9%
Other Taxes	63,000	75,000		-	0.0%
Intergovernmental Revenue	11,013			-	0.0%
<b>Revenue Total</b>	<b>2,852,672</b>	<b>222,181</b>	<b>5,137</b>	<b>48,918</b>	<b>22.0%</b>
<b>Expenses</b>					
Salary and Benefits	127,835	142,316	9,309	26,851	18.9%
Services and Supplies	81,022	1,478,550	998	1,599	0.1%
Miscellaneous	52,881	57,500	1,326	2,325	4.0%
Insurance and Other Chargebacks	11,785	5,000		-	0.0%
Community Sponsored Organizations	15,267	20,000	4,023	4,023	20.1%
Capital Outlay	3,434	10,000		400	4.0%
<b>Expenses Total</b>	<b>292,224</b>	<b>1,713,366</b>	<b>15,656</b>	<b>35,199</b>	<b>2.1%</b>
<b>Net</b>	2,560,447	(1,491,185)	(10,519)	13,719	
Beginning Fund Balance	1,365,155	3,925,602		3,925,602	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,925,602</b>	<b>2,434,417</b>		<b>3,939,322</b>	229.9%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>320 DEBT SERVICE FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	10,581,996	12,521,931	4,131,909	5,400,306	43.1%
Other Revenue	48,030			-	0.0%
Interfund Transfers	4,390,093	3,319,053	276,588	829,763	25.0%
Interest Income	152,581	1,500	2,211	4,740	316.0%
Intergovernmental Revenue	87,456			-	0.0%
<b>Revenue Total</b>	<b>15,260,156</b>	<b>15,842,484</b>	<b>4,410,708</b>	<b>6,234,810</b>	<b>39.4%</b>
<b>Expenses</b>					
Services and Supplies	7,034			-	0.0%
Debt Service	15,253,672	15,840,981		-	0.0%
<b>Expenses Total</b>	<b>15,260,706</b>	<b>15,840,981</b>		<b>-</b>	<b>0.0%</b>
<b>Net</b>	(550)	1,503	4,410,708	6,234,810	
Beginning Fund Balance	417,981	417,431		417,431	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>417,431</b>	<b>418,934</b>		<b>6,652,241</b>	42.0%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>330 HOWARD-RIDGE TIF FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	680,510	695,000	365,541	365,541	52.6%
Interest Income	37,579	400	2,423	9,786	2446.5%
Other Revenue	50,375	5,366	4,816	17,974	335.0%
<b>Revenue Total</b>	<b>768,465</b>	<b>700,766</b>	<b>372,780</b>	<b>393,301</b>	<b>56.1%</b>
<b>Expenses</b>					
Services and Supplies	591,468	368,000	153,877	156,254	42.5%
Interfund Transfers	203,112	173,113	14,426	43,278	25.0%
Capital Outlay	12,188			-	0.0%
Debt Service	49,843			-	0.0%
Insurance and Other Chargebacks	2,180			-	0.0%
Miscellaneous	1,771			424	100.0%
<b>Expenses Total</b>	<b>860,562</b>	<b>541,113</b>	<b>168,304</b>	<b>199,957</b>	<b>37.0%</b>
<b>Net</b>	(92,097)	159,653	204,476	193,344	
Beginning Fund Balance	2,216,862	2,124,765		2,124,765	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,124,765</b>	<b>2,284,418</b>		<b>2,318,109</b>	428.4%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>335 WEST EVANSTON TIF FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	710,020	722,135	282,327	329,252	45.6%
Interest Income	11,795	4,000	562	1,922	48.0%
Other Revenue	11,311	11,000		3,085	28.0%
<b>Revenue Total</b>	<b>733,126</b>	<b>737,135</b>	<b>282,889</b>	<b>334,259</b>	<b>45.3%</b>
<b>Expenses</b>					
Services and Supplies	1,805	5,000	3	6	0.1%
Interfund Transfers	30,000	135,000	11,250	33,750	25.0%
Debt Service	611,225			-	0.0%
Capital Outlay		400,000		-	0.0%
Miscellaneous		200,000		-	0.0%
<b>Expenses Total</b>	<b>643,031</b>	<b>740,000</b>	<b>11,253</b>	<b>33,756</b>	<b>4.6%</b>
<b>Net</b>	90,096	(2,865)	271,637	300,503	
Beginning Fund Balance	620,380	710,476		710,476	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>710,476</b>	<b>707,611</b>		<b>1,010,979</b>	136.6%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>340 DEMPSTER-DODGE TIF FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	122,797	122,797		-	0.0%
Interest Income	2,094	-	75	281	100.0%
Interfund Transfers		100,000	8,333	25,000	25.0%
<b>Revenue Total</b>	<b>124,891</b>	<b>222,797</b>	<b>8,408</b>	<b>25,281</b>	<b>11.3%</b>
<b>Expenses</b>					
Services and Supplies	1,061	2,000	0	1	0.0%
Interfund Transfers	70,870	165,870	13,823	41,468	25.0%
<b>Expenses Total</b>	<b>71,931</b>	<b>167,870</b>	<b>13,823</b>	<b>41,468</b>	<b>24.7%</b>
<b>Net</b>	52,960	54,927	(5,415)	(16,188)	
Beginning Fund Balance	54,843	107,803		107,803	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>107,803</b>	<b>162,730</b>		<b>91,615</b>	54.6%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>345 CHICAGO-MAIN TIF</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Property Taxes	599,325	607,043	304,681	304,681	50.2%
Interest Income	15,196	-	549	38,057	100.0%
<b>Revenue Total</b>	<b>614,522</b>	<b>607,043</b>	<b>305,229</b>	<b>342,737</b>	<b>56.5%</b>
<b>Expenses</b>					
Services and Supplies	1,067	5,000	3	5	0.1%
Interfund Transfers	100,610	318,820	21,718	65,153	20.4%
Capital Outlay		430,000	-	-	0.0%
<b>Expenses Total</b>	<b>101,677</b>	<b>753,820</b>	<b>21,720</b>	<b>65,158</b>	<b>8.6%</b>
<b>Net</b>	512,844	(146,777)	283,509	277,580	
Beginning Fund Balance	173,909	686,753		686,753	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>686,753</b>	<b>539,976</b>		<b>964,333</b>	127.9%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interest Income	2,304	500	41	52	10.3%
Property Taxes	223,306	221,000	85,854	121,623	55.0%
<b>Revenue Total</b>	<b>225,611</b>	<b>221,500</b>	<b>85,895</b>	<b>121,674</b>	<b>54.9%</b>
<b>Expenses</b>					
Services and Supplies	223,368	221,500	0	0	0.0%
<b>Expenses Total</b>	<b>223,368</b>	<b>221,500</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Net</b>	2,243	-	85,895	121,674	
Beginning Fund Balance	3,099	5,342		5,342	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>5,342</b>	<b>5,342</b>		<b>127,016</b>	57.3%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>415 CAPITAL IMPROVEMENTS FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	8,475,837	12,192,000	112	19,747	0.2%
Interfund Transfers	198,181	320,000	26,667	80,000	25.0%
Interest Income	291,706	50,000	14,508	48,984	98.0%
Intergovernmental Revenue	894,216	510,000		-	0.0%
Charges for Services	84,261			-	0.0%
<b>Revenue Total</b>	<b>9,944,202</b>	<b>13,072,000</b>	<b>41,287</b>	<b>148,730</b>	<b>1.1%</b>
<b>Expenses</b>					
Salary and Benefits	664,469	671,344	53,182	158,740	23.6%
Services and Supplies	2,212,654	-	47,190	45,574	100.0%
Capital Outlay	8,001,288	16,380,537	350,294	609,298	3.7%
Interfund Transfers	303,644	-		-	0.0%
Miscellaneous	150			-	0.0%
<b>Expenses Total</b>	<b>11,182,204</b>	<b>17,051,881</b>	<b>450,666</b>	<b>813,613</b>	<b>4.8%</b>
<b>Net</b>	<b>(1,238,002)</b>	<b>(3,979,881)</b>	<b>(409,379)</b>	<b>(664,882)</b>	
Beginning Fund Balance	13,898,248	12,660,246		12,660,246	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>12,660,246</b>	<b>8,680,365</b>		<b>11,995,364</b>	<b>70.3%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>416 CROWN CONSTRUCTION FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	20,482,046	1,000,000		1,000,000	100.0%
Interest Income	530,368	50,000	13,394	62,826	125.7%
Intergovernmental Revenue	1,250,000			-	0.0%
Interfund Transfers	1,000,000	3,000,000		-	0.0%
<b>Revenue Total</b>	<b>23,262,413</b>	<b>4,050,000</b>	<b>13,394</b>	<b>1,062,826</b>	<b>26.2%</b>
<b>Expenses</b>					
Services and Supplies	1,061,075	460,000	26,628	34,132	7.4%
Capital Outlay	31,777,910	7,870,000	1,816,882	1,840,679	23.4%
Interfund Transfers	302,813	-		-	0.0%
<b>Expenses Total</b>	<b>33,141,798</b>	<b>8,330,000</b>	<b>1,843,509</b>	<b>1,874,811</b>	<b>22.5%</b>
<b>Net</b>	(9,879,384)	(4,280,000)	(1,830,115)	(811,985)	
Beginning Fund Balance	17,525,535	7,646,151		7,646,151	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>7,646,151</b>	<b>3,366,151</b>		<b>6,834,166</b>	82.0%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>417 CROWN COMMUNITY CTR MAINTENANCE</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Interfund Transfers	-	175,000	14,583	43,750	25.0%
<b>Revenue Total</b>	<b>-</b>	<b>175,000</b>	<b>14,583</b>	<b>43,750</b>	<b>25.0%</b>
<b>Expenses</b>					
Capital Outlay	-	-	-	-	0.0%
<b>Expenses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net</b>	-	175,000	14,583	-	
Beginning Fund Balance	-	-	-	-	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>175,000</b>	<b>14,583</b>	<b>-</b>	N/A

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>420 SPECIAL ASSESSMENT FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	305,146	250,000		-	0.0%
Special Assessment	214,776	125,000	6,459	90,628	72.5%
Interest Income	79,818	38,000	3,538	11,136	29.3%
<b>Revenue Total</b>	<b>599,740</b>	<b>413,000</b>	<b>9,997</b>	<b>101,763</b>	<b>24.6%</b>
<b>Expenses</b>					
Salary and Benefits	1,172			-	0.0%
Services and Supplies	3,120	-	5	15	100.0%
Interfund Transfers	286,955	457,930	39,828	119,483	26.1%
Capital Outlay	1,477	500,000		-	0.0%
<b>Expenses Total</b>	<b>292,724</b>	<b>957,930</b>	<b>39,833</b>	<b>119,498</b>	<b>12.5%</b>
<b>Net</b>	307,017	(544,930)	(29,835)	(17,734)	
Beginning Fund Balance	2,620,789	2,927,806		2,927,806	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,927,806</b>	<b>2,382,876</b>		<b>2,910,072</b>	303.8%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>505 PARKING SYSTEM FUND</b>					
<b>Revenue</b>					
Licenses, Permits and Fees	79,053			75	100.0%
Charges for Services	10,298,674	12,638,475	725,769	2,789,900	22.1%
Interest Income	113,897	20,000	2,057	7,394	37.0%
Other Revenue	484,328	356,700	13,149	123,294	34.6%
<b>Revenue Total</b>	<b>10,975,952</b>	<b>13,015,175</b>	<b>740,976</b>	<b>2,920,662</b>	<b>22.4%</b>
<b>Expenses</b>					
Salary and Benefits	1,758,187	1,756,950	122,468	367,463	20.9%
Services and Supplies	4,505,080	4,913,316	461,011	1,479,198	30.1%
Insurance and Other Chargebacks	333,968	350,667	29,222	87,667	25.0%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	57,710	130,782	8.3%
Interfund Transfers	3,162,807	4,631,907	260,992	782,977	16.9%
Debt Service	1,006	34,354		-	0.0%
Depreciation Expense	2,694,291			-	0.0%
<b>Expenses Total</b>	<b>12,558,075</b>	<b>13,362,194</b>	<b>931,404</b>	<b>2,848,087</b>	<b>21.3%</b>
<b>Net</b>	<b>(1,582,122)</b>	<b>(347,019)</b>	<b>(190,428)</b>	<b>72,575</b>	
Beginning Fund Balance	3,109,355	1,527,233		1,527,233	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>1,527,233</b>	<b>1,180,214</b>		<b>1,599,808</b>	12.0%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>510 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	16,810,050	23,068,270	1,565,782	4,224,908	18.3%
Interest Income	734,037	70,000	87,189	245,595	350.9%
Licenses, Permits and Fees	51,805	50,000	800	15,991	32.0%
Other Revenue	448,762	24,935,200	(9,921)	2,227,642	8.9%
<b>Revenue Total</b>	<b>18,044,655</b>	<b>48,123,470</b>	<b>1,643,851</b>	<b>6,714,136</b>	<b>14.0%</b>
<b>Expenses</b>					
Salary and Benefits	5,374,057	5,774,506	439,713	1,348,112	23.3%
Services and Supplies	3,196,372	5,794,210	188,960	536,085	9.3%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	128,489	8.5%
Capital Outlay	168,327	30,785,000	1,339,908	1,339,908	4.4%
Debt Service	924,577	2,291,201	-	-	0.0%
Interfund Transfers	3,932,313	3,972,140	331,012	993,035	25.0%
Miscellaneous	300	15,000	-	-	0.0%
Contingencies	1,000	1,000	-	-	0.0%
Depreciation Expense	2,648,980	-	-	-	0.0%
<b>Expenses Total</b>	<b>16,746,450</b>	<b>50,147,012</b>	<b>2,342,423</b>	<b>4,345,630</b>	<b>8.7%</b>
<b>Net</b>	1,298,205	(2,023,542)	(698,573)	2,368,506	
Beginning Fund Balance	5,500,742	6,798,947		6,798,947	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>6,798,947</b>	<b>4,775,405</b>		<b>9,167,453</b>	18.3%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>515 SEWER FUND</b>					
<b>Revenue</b>					
Charges for Services	10,780,345	10,410,200	883,622	2,338,439	22.5%
Interest Income	39,012	25,000	1,749	7,496	30.0%
Other Revenue	14,594	3,601,000	-	-	0.0%
<b>Revenue Total</b>	<b>10,833,951</b>	<b>14,036,200</b>	<b>885,371</b>	<b>2,345,935</b>	<b>16.7%</b>
<b>Expenses</b>					
Salary and Benefits	1,305,839	1,373,834	104,660	304,697	22.2%
Services and Supplies	249,225	1,462,150	10,321	14,268	1.0%
Insurance and Other Chargebacks	282,082	306,557	25,546	76,639	25.0%
Miscellaneous	2,288	1,500	1,333	1,333	88.9%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	209,383	9.0%
Debt Service	796,129	5,803,653	688,793	1,222,355	21.1%
Depreciation Expense	3,681,927	-	-	-	0.0%
<b>Expenses Total</b>	<b>8,080,540</b>	<b>14,717,225</b>	<b>900,449</b>	<b>1,828,676</b>	<b>12.4%</b>
<b>Net</b>	2,753,411	(681,025)	(15,077)	517,259	
Beginning Fund Balance	4,390,060	7,143,471		7,143,471	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>7,143,471</b>	<b>6,462,446</b>		<b>7,660,730</b>	52.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>520 SOLID WASTE FUND</b>					
<b>Revenue</b>					
Property Taxes	820,000	1,332,500	666,000	666,000	50.0%
Charges for Services	4,238,116	4,202,300	390,913	932,398	22.2%
Other Revenue	129,377	122,000	1,435	29,297	24.0%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	58,434	74,509	25.1%
<b>Revenue Total</b>	<b>5,638,226</b>	<b>5,953,800</b>	<b>1,116,782</b>	<b>1,702,204</b>	<b>28.6%</b>
<b>Expenses</b>					
Salary and Benefits	1,071,205	1,380,102	86,564	274,667	19.9%
Services and Supplies	3,521,985	3,651,621	228,224	670,989	18.4%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	449	449	4.5%
Capital Outlay	121,728	357,520	6,090	7,690	2.2%
Interfund Transfers	322,362	438,462	26,864	80,591	18.4%
Debt Service	666			-	0.0%
Depreciation Expense	26,783			-	0.0%
<b>Expenses Total</b>	<b>5,078,508</b>	<b>5,837,705</b>	<b>348,191</b>	<b>1,034,386</b>	<b>17.7%</b>
<b>Net</b>	559,718	116,095	768,591	667,817	
Beginning Fund Balance	(1,104,014)	(544,296)		(544,296)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(544,296)</b>	<b>(428,201)</b>		<b>123,521</b>	2.1%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>600 FLEET SERVICES FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Charges for Services	2,950,416	3,070,012	255,835	767,504	25.0%
Other Revenue	17,770	81,781		6,293	7.7%
Interest Income	-	1,000		-	0.0%
<b>Revenue Total</b>	<b>2,968,186</b>	<b>3,152,793</b>	<b>255,835</b>	<b>773,797</b>	<b>24.5%</b>
<b>Expenses</b>					
Salary and Benefits	1,064,594	1,126,544	82,671	249,798	22.2%
Services and Supplies	1,933,702	2,034,507	203,376	351,530	17.3%
Miscellaneous	600			-	0.0%
Interfund Transfers	35,114			-	0.0%
Insurance and Other Chargebacks	23,432	-	1,736	5,830	100.0%
Contingencies	23,583			-	0.0%
Capital Outlay	2,904			-	0.0%
<b>Expenses Total</b>	<b>3,083,928</b>	<b>3,161,051</b>	<b>287,783</b>	<b>607,158</b>	<b>19.2%</b>
<b>Net</b>	<b>(115,741)</b>	<b>(8,258)</b>	<b>(31,948)</b>	<b>166,639</b>	
Beginning Fund Balance	231,216	115,475		115,475	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>115,475</b>	<b>107,216</b>		<b>282,114</b>	<b>8.9%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>601 EQUIPMENT REPLACEMENT FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Charges for Services	1,309,733	1,479,424	123,285	369,856	25.0%
Interest Income	3,103	-		375	100.0%
Other Revenue	31,618	870,217		180	0.0%
<b>Revenue Total</b>	<b>1,344,454</b>	<b>2,349,641</b>	<b>123,285</b>	<b>370,411</b>	<b>15.8%</b>
<b>Expenses</b>					
Services and Supplies	36,082	-	-	36	100.0%
Capital Outlay	-	2,660,000	201,524	863,648	32.5%
Depreciation Expense	1,490,126			-	0.0%
<b>Expenses Total</b>	<b>1,526,208</b>	<b>2,660,000</b>	<b>201,524</b>	<b>863,684</b>	<b>32.5%</b>
<b>Net</b>	<b>(181,754)</b>	<b>(310,359)</b>	<b>(78,239)</b>	<b>(493,273)</b>	
Beginning Fund Balance	1,011,298	829,544		829,544	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>829,544</b>	<b>519,185</b>		<b>336,271</b>	<b>12.6%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget
<b>605 INSURANCE FUND</b>					<b>Target = 25%</b>
<b>Revenue</b>					
Other Revenue	10,275,414	10,716,597	846,533	2,545,013	23.7%
Charges for Services	101		111	296	100.0%
Interfund Transfers	-	1,000,000		-	0.0%
Insurance	5,933,093	6,390,189	437,377	1,414,829	22.1%
Workers Compensation and Liability	3,001,812	2,916,362	282,216	851,947	29.2%
Interest Income	-			-	0.0%
<b>Revenue Total</b>	<b>19,210,420</b>	<b>21,023,148</b>	<b>1,566,237</b>	<b>4,812,085</b>	<b>22.9%</b>
<b>Expenses</b>					
Salary and Benefits	561,984	657,995	39,493	132,123	20.1%
Services and Supplies	7,267,647	2,669,200	40,205	865,209	32.4%
Insurance and Other Chargebacks	14,169,625	16,110,089	1,408,973	4,123,724	25.6%
Interfund Transfers	10,114			-	0.0%
Miscellaneous	300			-	0.0%
<b>Expenses Total</b>	<b>22,009,670</b>	<b>19,437,284</b>	<b>1,488,671</b>	<b>5,121,057</b>	<b>26.3%</b>
<b>Net</b>	(2,799,251)	1,585,864	77,566	(308,972)	
Beginning Fund Balance	(8,793,847)	(11,593,098)		(11,593,098)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(11,593,098)</b>	<b>(10,007,234)</b>		<b>(11,902,069)</b>	<b>-61.2%</b>

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>700 FIRE PENSION FUND</b>					
<b>Revenue</b>					
Other Revenue	21,901,059	11,378,503	101,536	488,450	4.3%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,050,406	2,500,000		79,482	3.2%
Other Taxes	-			-	0.0%
<b>Revenue Total</b>	<b>23,951,465</b>	<b>13,898,503</b>	<b>101,536</b>	<b>567,931</b>	<b>4.1%</b>
<b>Expenses</b>					
Salary and Benefits	9,722,353	9,976,897	833,816	2,495,758	25.0%
Miscellaneous	203,188	100,000		7,184	7.2%
<b>Expenses Total</b>	<b>9,925,541</b>	<b>10,076,897</b>	<b>833,816</b>	<b>2,502,942</b>	<b>24.8%</b>
<b>Net</b>	14,025,923	3,821,606	(732,280)	(1,935,011)	
Beginning Fund Balance	75,781,118	89,807,041		89,807,041	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>89,807,041</b>	<b>93,628,647</b>		<b>87,872,031</b>	872.0%

	2019 Actual	2020 Budget	March 2020	YTD 2020	% YTD to Budget Target = 25%
<b>705 POLICE PENSION FUND</b>					
<b>Revenue</b>					
Interest Income	3,134,491	3,500,000		171,341	4.9%
Other Revenue	34,340,999	17,343,068	139,454	657,340	3.8%
Other Taxes	-			-	0.0%
<b>Revenue Total</b>	<b>37,475,490</b>	<b>20,843,068</b>	<b>139,454</b>	<b>828,681</b>	<b>4.0%</b>
<b>Expenses</b>					
Salary and Benefits	12,574,748	13,124,007	1,106,874	3,286,482	25.0%
Miscellaneous	345,959	325,000		43,192	13.3%
<b>Expenses Total</b>	<b>12,920,706</b>	<b>13,449,007</b>	<b>1,106,874</b>	<b>3,329,674</b>	<b>24.8%</b>
<b>Net</b>	24,554,784	7,394,061	(967,420)	(2,500,993)	
Beginning Fund Balance	116,755,057	141,309,841		141,309,841	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>141,309,841</b>	<b>148,703,902</b>		<b>138,808,848</b>	1032.1%