



# Memorandum

To: Erika Storlie, City Manager

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

Subject: April 2020 Monthly Financial Report

Date: July 10, 2020

Please find attached the unaudited financial statements as of April 30, 2020. A summary by fund for revenues, expenditures, fund and cash balances is as follows:

April 2020	Revenue	Expense	Net	Fund Balance	Cash Balance
100 GENERAL FUND	39,286,622	38,661,015	625,607	16,294,341	13,351,609
175 GENERAL ASSISTANCE FUND	505,452	367,313	138,139	501,179	501,179
176 HEALTH AND HUMAN SERVICES	2,005,420	478,708	1,526,711	1,557,470	1,557,470
177 REPARATIONS FUND	3,975	-	3,975	5,310	5,310
180 GOOD NEIGHBOR FUND	1,001,303	292,346	708,958	961,502	961,502
185 LIBRARY FUND	3,774,941	2,443,153	1,331,788	3,401,431	3,401,336
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	1,037,394	728,057	309,336	2,978,368	2,651,399
205 EMERGENCY TELEPHONE (E911) FUND	572,398	418,901	153,498	1,424,457	1,040,708
210 SPECIAL SERVICE AREA (SSA) #4	-	-	-	(226,193)	(226,193)
215 CDBG FUND	8,002	153,929	(145,927)	(82,630)	(82,630)
220 CDBG LOAN FUND	20,502	61,334	(40,832)	186,553	186,553
235 NEIGHBORHOOD IMPROVEMENT	260	38	222	172,086	172,086
240 HOME FUND	72,882	65,678	7,204	14,730	14,730
250 AFFORDABLE HOUSING FUND	51,868	65,301	(13,433)	3,912,169	4,040,670
320 DEBT SERVICE FUND	6,736,511	-	6,736,511	7,153,943	7,176,966
330 HOWARD-RIDGE TIF FUND	403,311	214,383	188,928	2,313,693	2,314,381
335 WEST EVANSTON TIF FUND	343,109	45,008	298,101	1,008,577	1,008,577
340 DEMPSTER-DODGE TIF FUND	101,239	55,291	45,948	153,751	153,751
345 CHICAGO-MAIN TIF	343,195	86,877	256,318	943,071	943,071
350 SPECIAL SERVICE AREA (SSA) #6	123,016	0	123,016	128,358	128,358
415 CAPITAL IMPROVEMENTS FUND	183,399	1,474,163	(1,290,763)	11,369,482	12,288,016
416 CROWN CONSTRUCTION FUND	1,071,414	2,795,762	(1,724,348)	5,921,803	9,782,056
417 CROWN COMMUNITY CTR MAINTENANCE	58,333	-	58,333	58,333	58,333
420 SPECIAL ASSESSMENT FUND	108,326	159,330	(51,004)	2,876,802	2,873,619
505 PARKING SYSTEM FUND	3,271,521	3,634,717	(363,196)	2,012,794	2,174,339
510 WATER FUND	8,482,753	6,697,346	1,785,407	4,854,105	5,232,159
515 SEWER FUND	3,115,460	2,741,681	373,779	5,351,751	4,025,550
520 SOLID WASTE FUND	1,981,855	1,590,279	391,575	(147,956)	(697,146)
600 FLEET SERVICES FUND	1,033,503	869,487	164,016	279,491	(921,618)
601 EQUIPMENT REPLACEMENT FUND	506,322	1,224,151	(717,828)	187,122	(85,843)
605 INSURANCE FUND	6,435,057	6,851,054	(415,997)	(12,009,095)	(6,746,679)
<b>Grand Total</b>	<b>82,879,343</b>	<b>72,175,302</b>	<b>10,704,041</b>	<b>65,176,425</b>	<b>68,903,247</b>

Included above are ending fund and cash balances as of April 30, 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**

Staff continues to monitor the impact of Covid-19 on the City’s finances.

**General Fund**

The unaudited financial statements show the General Fund as of April 30, 2020 with a fund balance of \$16,294,341 and cash balance of \$ 13,351,609. The attached financials show year-end General Fund revenues at 33.1% of budget and expenses at 33% of budget. These are at the target of 33%.

As of April 30, 47.1% 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 April 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 April , Police had spent 20.6% of budget for overtime, and Fire had spent 49.7% of budget. For Police, this is below target of 25%, as January through April tend to be slower months. April 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	\$306,520	20.6%
Fire	\$1,380,088	\$859,956	\$427,073	49.7%

**Enterprise Funds**

Parking fund revenues through April 30, 2020 are at 25.1% of budget and expenses are at 27.2%. The 2019 ending fund balance was \$2,375,989.

Through April 30, 2020, the Water Fund appears low on revenue and expenses. This is because capital projects funded with IEPA loan have been delayed. These projects are budgeted in Other Revenue and expenses in Capital Outlay. The 2019 ending fund balance has been adjusted to \$3,068,697.

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 April 30, 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 adjusted to \$4,997,971.

Through April 30, 2020, the Solid Waste Fund has a negative fund balance of \$147,956 and a negative cash balance of \$697,146. The fund ended 2019 with a surplus of \$559,718, bringing it to an ending balance of negative \$539,532.

### **Other Funds**

Through April 30, 2020, the SSA #4 Fund is showing a negative fund balance of \$226,193 and negative cash balance of \$226,193.

Through April 30, 2020, the Capital Improvements Fund is showing a fund balance of \$11,369,482 and a cash balance of \$12,288,016. The fund continues to spend down 2019B bond proceeds received in June 2019.

Through April 30, 2020, the Crown Construction fund is showing fund balance of \$5,921,803 and cash balance of \$ 9,782,056. The fund continues to spend down balances from bond proceeds and gifts from the Friends of Robert Crown in 2019.

Through April 30, 2020, the Insurance Fund is showing a negative fund balance of \$12,009,095 and a negative cash balance of \$6,746,679. 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**

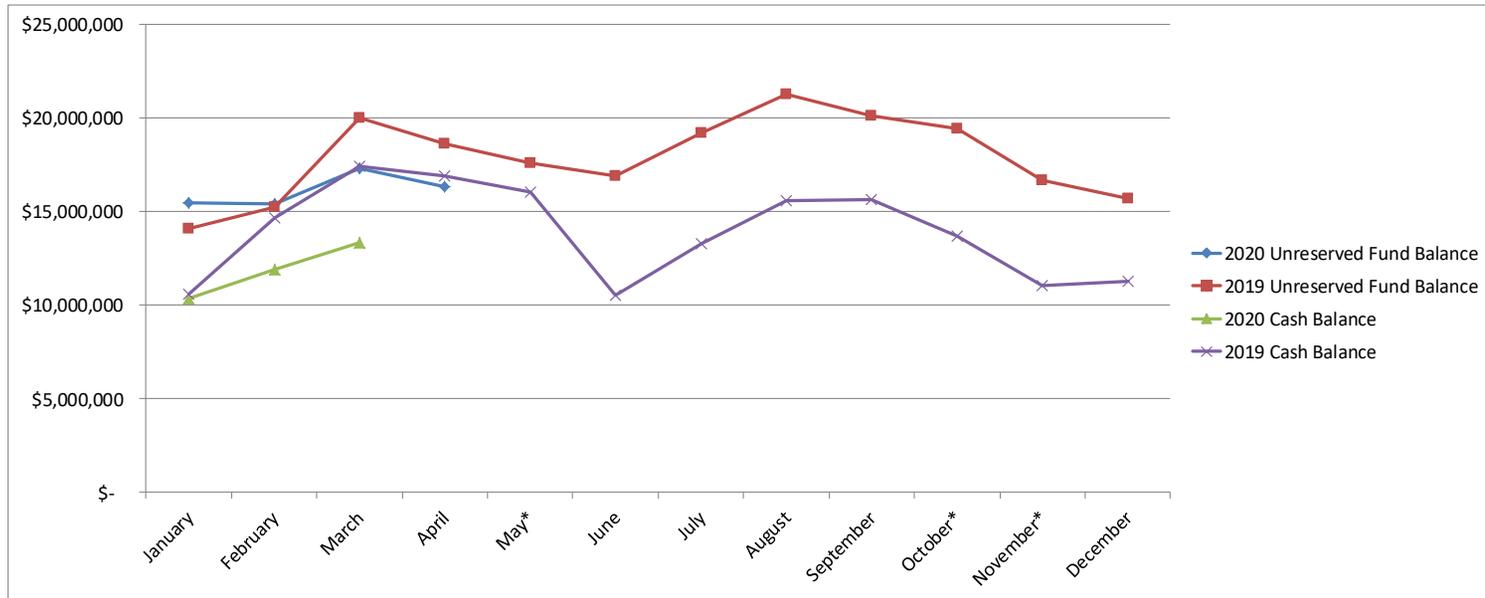
As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the April 31, 2020 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



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	\$ 16,294,341								
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	April 2020	YTD 2020	% YTD to Budget
<b>100 GENERAL FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	29,888,938	29,362,987	624,590	13,818,465	47.1%
Other Taxes	53,637,882	55,240,000	3,430,868	15,196,527	27.5%
Licenses, Permits and Fees	7,667,185	7,663,550	1,522,753	3,042,840	39.7%
Charges for Services	9,222,780	10,187,350	291,985	2,682,337	26.3%
Fines and Forfeitures	5,108,236	4,670,500	22,893	730,934	15.7%
Interest Income	210,194	55,000	5,318	47,826	87.0%
Intergovernmental Revenue	1,236,263	1,006,967	79,259	357,664	35.5%
Other Revenue	1,422,940	1,655,100	231,735	416,994	25.2%
Interfund Transfers	8,817,013	8,979,103	748,259	2,993,034	33.3%
<b>Revenue Total</b>	<b>117,211,433</b>	<b>118,820,557</b>	<b>6,957,659</b>	<b>39,286,622</b>	<b>33.1%</b>
<b>Expenses</b>					
12 LEGISLATIVE	-		160	160	100.0%
13 CITY COUNCIL	540,902	552,609	38,443	161,655	29.3%
14 CITY CLERK	218,776	182,073	11,524	46,072	25.3%
15 CITY MANAGER'S OFFICE	7,994,888	8,924,121	847,799	2,643,027	29.6%
17 LAW	706,077	683,577	42,526	168,563	24.7%
19 ADMINISTRATIVE SERVICES	9,752,431	10,312,914	869,276	2,924,941	28.4%
21 COMMUNITY DEVELOPMENT	3,082,258	3,425,044	254,932	951,237	27.8%
22 POLICE	38,962,955	41,131,727	2,514,703	14,923,503	36.3%
23 FIRE MGMT & SUPPORT	25,332,850	25,985,716	1,623,768	9,895,222	38.1%
24 HEALTH	2,975,767	1,374,177	145,735	520,753	37.9%
26 PUBLIC WORKS	(10)			-	0.0%
30 PARKS, REC. AND COMMUNITY SERV.	12,364,345	11,661,451	752,161	2,768,468	23.7%
40 PUBLIC WORKS AGENCY	13,243,824	12,967,082	854,016	3,657,384	28.2%
48 LIBRARY			30	30	100.0%
<b>Expenses Total</b>	<b>115,175,062</b>	<b>117,200,492</b>	<b>7,955,074</b>	<b>38,661,015</b>	<b>33.0%</b>
<b>Net</b>	2,036,371	1,620,065	(997,415)	625,607	
Beginning Fund Balance	13,632,363	15,668,734		15,668,734	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>15,668,734</b>	<b>17,288,799</b>		<b>16,294,341</b>	139.7%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	79,053			75	100.0%
Charges for Services	10,298,674	12,638,475	306,366	3,122,135	24.7%
Interest Income	113,897	20,000	1,307	8,700	43.5%
Other Revenue	484,328	356,700	17,317	140,611	39.4%
<b>Revenue Total</b>	<b>10,975,952</b>	<b>13,015,175</b>	<b>324,990</b>	<b>3,271,521</b>	<b>25.1%</b>
<b>Expenses</b>					
Salary and Benefits	1,758,187	1,756,950	131,353	498,816	28.4%
Services and Supplies	4,505,080	4,913,316	358,391	1,844,261	37.5%
Insurance and Other Chargebacks	333,968	350,667	29,222	116,889	33.3%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	-	130,782	8.3%
Interfund Transfers	3,162,807	4,631,907	260,992	1,043,969	22.5%
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>779,958</b>	<b>3,634,717</b>	<b>27.2%</b>
<b>Net</b>	(1,582,122)	(347,019)	(454,969)	(363,196)	
Beginning Fund Balance	3,958,112	2,375,990		2,375,990	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,375,990</b>	<b>2,028,971</b>		<b>2,012,794</b>	15.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget Target = 33%
<b>510 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	16,810,050	23,068,270	1,388,167	5,613,075	24.3%
Interest Income	734,037	70,000	92,687	338,283	483.3%
Licenses, Permits and Fees	51,805	50,000	9,000	24,991	50.0%
Other Revenue	448,762	24,935,200	278,763	2,506,405	10.1%
<b>Revenue Total</b>	<b>18,044,655</b>	<b>48,123,470</b>	<b>1,768,617</b>	<b>8,482,753</b>	<b>17.6%</b>
<b>Expenses</b>					
Salary and Benefits	5,374,057	5,774,506	443,380	1,791,492	31.0%
Services and Supplies	3,196,372	5,794,210	629,980	1,166,066	20.1%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	171,318	11.3%
Capital Outlay	168,327	30,785,000	870,763	2,210,671	7.2%
Debt Service	924,577	2,291,201	33,752	33,752	1.5%
Interfund Transfers	3,932,313	3,972,140	331,012	1,324,047	33.3%
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>2,351,716</b>	<b>6,697,346</b>	<b>13.4%</b>
<b>Net</b>	1,298,205	(2,023,542)	(583,100)	1,785,407	
Beginning Fund Balance	1,770,493	3,068,698		3,068,698	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,068,698</b>	<b>1,045,156</b>		<b>4,854,105</b>	9.7%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>515 SEWER FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Charges for Services	10,780,345	10,410,200	768,801	3,107,240	29.8%
Interest Income	39,012	25,000	723	8,219	32.9%
Other Revenue	14,594	3,601,000	-	-	0.0%
<b>Revenue Total</b>	<b>10,833,951</b>	<b>14,036,200</b>	<b>769,524</b>	<b>3,115,460</b>	<b>22.2%</b>
<b>Expenses</b>					
Salary and Benefits	1,305,839	1,373,834	106,435	411,132	29.9%
Services and Supplies	249,225	1,462,150	343,973	358,241	24.5%
Insurance and Other Chargebacks	282,082	306,557	25,546	102,186	33.3%
Miscellaneous	2,288	1,500	-	1,333	88.9%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	279,177	11.9%
Debt Service	796,129	5,803,653	367,256	1,589,611	27.4%
Depreciation Expense	3,681,927	-	-	-	0.0%
<b>Expenses Total</b>	<b>8,080,540</b>	<b>14,717,225</b>	<b>913,005</b>	<b>2,741,681</b>	<b>18.6%</b>
<b>Net</b>	2,753,411	(681,025)	(143,480)	373,779	
Beginning Fund Balance	2,224,561	4,977,972		4,977,972	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,977,972</b>	<b>4,296,947</b>		<b>5,351,751</b>	36.4%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	820,000	1,332,500		666,000	50.0%
Charges for Services	4,238,116	4,202,300	277,827	1,210,264	28.8%
Other Revenue	129,377	122,000	885	30,182	24.7%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	900	75,409	25.4%
<b>Revenue Total</b>	<b>5,638,226</b>	<b>5,953,800</b>	<b>279,612</b>	<b>1,981,855</b>	<b>33.3%</b>
<b>Expenses</b>					
Salary and Benefits	1,071,205	1,380,102	86,333	361,000	26.2%
Services and Supplies	3,521,985	3,651,621	320,357	991,347	27.1%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	5,940	6,389	63.9%
Capital Outlay	121,728	357,520	116,400	124,090	34.7%
Interfund Transfers	322,362	438,462	26,864	107,454	24.5%
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>555,893</b>	<b>1,590,279</b>	<b>27.2%</b>
<b>Net</b>	559,718	116,095	(276,281)	391,575	
Beginning Fund Balance	(1,099,249)	(539,531)		(539,531)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(539,531)</b>	<b>(423,436)</b>		<b>(147,956)</b>	-2.5%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>175 GENERAL ASSISTANCE FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	903,910	1,080,000	18,334	483,091	44.7%
Interest Income	15,380	1,000	202	1,772	177.2%
Other Revenue	21,723	27,500	20,589	20,589	74.9%
<b>Revenue Total</b>	<b>941,013</b>	<b>1,108,500</b>	<b>39,125</b>	<b>505,452</b>	<b>45.6%</b>
<b>Expenses</b>					
Salary and Benefits	385,919	442,866	33,050	131,879	29.8%
Services and Supplies	788,429	865,982	68,156	235,525	27.2%
Miscellaneous	5,319	7,000	(120)	(90)	-1.3%
<b>Expenses Total</b>	<b>1,179,667</b>	<b>1,315,848</b>	<b>101,086</b>	<b>367,313</b>	<b>27.9%</b>
<b>Net</b>	(238,654)	(207,348)	(61,961)	138,139	
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>501,179</b>	38.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>176 HUMAN SERVICES FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	163	-	58	153	100.0%
Other Revenue	70,006	8,000		1,600	20.0%
Interfund Transfers	828,471	100,000	8,333	33,333	33.3%
Intergovernmental Revenue	-	155,000	5,833	23,333	15.1%
Property Taxes		3,110,000		1,947,000	62.6%
<b>Revenue Total</b>	<b>898,640</b>	<b>3,373,000</b>	<b>14,225</b>	<b>2,005,420</b>	<b>59.5%</b>
<b>Expenses</b>					
Salary and Benefits	1,342	1,609,824	67,600	228,992	14.2%
Services and Supplies	125,894	1,346,243	40,977	54,124	4.0%
Miscellaneous		265,000	215	972	0.4%
Community Sponsored Organizations	754,291	143,333	168,449	193,503	135.0%
Interfund Transfers		3,352	279	1,117	33.3%
<b>Expenses Total</b>	<b>881,526</b>	<b>3,367,752</b>	<b>277,519</b>	<b>478,708</b>	<b>14.2%</b>
<b>Net</b>	17,114	5,248	(263,295)	1,526,711	
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>1,557,470</b>	46.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>177 REPARATIONS FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Other Taxes	-	250,000		-	0.0%
Other Revenue	1,335	-	25	3,975	100.0%
<b>Revenue Total</b>	<b>1,335</b>	<b>250,000</b>	<b>25</b>	<b>3,975</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	-	25	3,975	
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>5,310</b>	2.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>180 GOOD NEIGHBOR FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	4,307	2,000	192	1,303	65.2%
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>192</b>	<b>1,001,303</b>	<b>99.9%</b>
<b>Expenses</b>					
Services and Supplies	583	-	55	211	100.0%

Miscellaneous	125,781	125,000	1,422	2,134	1.7%
Interfund Transfers	630,000	875,000	72,500	290,000	33.1%
<b>Expenses Total</b>	<b>756,364</b>	<b>1,000,000</b>	<b>73,977</b>	<b>292,346</b>	<b>29.2%</b>
<b>Net</b>	247,943	2,000	(73,785)	708,958	
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>961,502</b>	96.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>185 LIBRARY FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Property Taxes	6,739,362	7,252,000	137,061	3,610,276	49.8%
Interest Income	108,898	15,000	6,680	36,570	243.8%
Other Revenue	405,427	590,000	2,254	50,539	8.6%
Interfund Transfers	195,000	275,948	5,833	23,333	8.5%
Charges for Services	445	-	11	65	100.0%
Fines and Forfeitures	84,204	60,000	403	10,463	17.4%
Intergovernmental Revenue	300,330	108,000		25,920	24.0%
Library Revenue	122,317	207,000	2,769	17,775	8.6%
<b>Revenue Total</b>	<b>7,955,983</b>	<b>8,507,948</b>	<b>155,010</b>	<b>3,774,941</b>	<b>44.4%</b>
<b>Expenses</b>					
Salary and Benefits	5,038,913	5,831,013	416,897	1,679,819	28.8%
Services and Supplies	1,908,941	2,274,890	153,584	645,208	28.4%
Capital Outlay	2,353	12,500		-	0.0%
Interfund Transfers	437,787	354,375	29,531	118,125	33.3%
Miscellaneous	1,500			-	0.0%
<b>Expenses Total</b>	<b>7,389,495</b>	<b>8,472,778</b>	<b>600,012</b>	<b>2,443,153</b>	<b>28.8%</b>
<b>Net</b>	566,488	35,170	(445,002)	1,331,788	
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>3,401,431</b>	40.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>186 LIBRARY DEBT SERVICE FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	350,000	480,144	-	240,000	50.0%
<b>Revenue Total</b>	<b>350,000</b>	<b>480,144</b>	-	<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	
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	April 2020	YTD 2020	% YTD to Budget
<b>187 LIBRARY CAPITAL IMPROVEMENT FD</b>					<b>Target = 33%</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	April 2020	YTD 2020	% YTD to Budget
<b>200 MOTOR FUEL TAX FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	47,204	12,000	2,283	12,253	102.1%
Intergovernmental Revenue	2,443,580	3,220,400	237,276	1,025,140	31.8%
<b>Revenue Total</b>	<b>2,490,784</b>	<b>3,232,400</b>	<b>239,558</b>	<b>1,037,394</b>	<b>32.1%</b>
<b>Expenses</b>					
Interfund Transfers	982,897	1,044,987	87,082	348,329	33.3%
Capital Outlay	874,910	1,450,000	-	19,560	1.3%
Services and Supplies		990,000	16,399	360,168	36.4%
<b>Expenses Total</b>	<b>1,857,806</b>	<b>3,484,987</b>	<b>103,481</b>	<b>728,057</b>	<b>20.9%</b>
<b>Net</b>	632,978	(252,587)	136,078	309,336	
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>2,978,368</b>	85.5%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>205 EMERGENCY TELEPHONE (E911) FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	19,739	7,000	554	4,150	59.3%
Other Revenue		-		-	0.0%
Other Taxes	1,468,418	1,321,600	251,311	508,043	38.4%
Intergovernmental Revenue		240,821		60,205	25.0%
<b>Revenue Total</b>	<b>1,488,157</b>	<b>1,569,421</b>	<b>251,865</b>	<b>572,398</b>	<b>36.5%</b>
<b>Expenses</b>					
Salary and Benefits	613,443	634,981	49,765	198,687	31.3%
Services and Supplies	268,859	374,000	14,430	60,803	16.3%
Interfund Transfers	74,034	260,000	21,667	86,667	33.3%
Capital Outlay	4,698	534,163		66,668	12.5%
Insurance and Other Chargebacks	18,229	18,230	1,519	6,076	33.3%
<b>Expenses Total</b>	<b>979,263</b>	<b>1,821,374</b>	<b>87,381</b>	<b>418,901</b>	<b>23.0%</b>
<b>Net</b>	508,895	(251,953)	164,484	153,498	
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>1,424,457</b>	78.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>210 SPECIAL SERVICE AREA (SSA) #9</b>					<b>Target = 33%</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>	-38.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>215 CDBG FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Other Revenue	790			-	0.0%
Intergovernmental Revenue	1,840,947	1,963,875	8,002	8,002	0.4%
<b>Revenue Total</b>	<b>1,841,737</b>	<b>1,963,875</b>	<b>8,002</b>	<b>8,002</b>	<b>0.4%</b>
<b>Expenses</b>					
Salary and Benefits	413,937	491,382	33,603	132,315	26.9%
Services and Supplies	7,416	61,450	1,475	6,814	11.1%
Miscellaneous	97,066	1,360,648		-	0.0%
Interfund Transfers	27,988	2,165	180	722	33.3%
Capital Outlay	654,902			-	0.0%
Community Sponsored Organizations	325,773	30,000		8,002	26.7%
Insurance and Other Chargebacks	314,712	18,230	1,519	6,076	33.3%
<b>Expenses Total</b>	<b>1,841,793</b>	<b>1,963,875</b>	<b>36,777</b>	<b>153,929</b>	<b>7.8%</b>
<b>Net</b>	(56)	-	(28,776)	(145,927)	
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>(82,630)</b>	<b>-4.2%</b>

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>220 CDBG LOAN FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	9,096	-	90	1,866	100.0%
Other Revenue	47,376	175,000	1,098	18,636	10.6%
<b>Revenue Total</b>	<b>56,473</b>	<b>175,000</b>	<b>1,189</b>	<b>20,502</b>	<b>11.7%</b>
<b>Expenses</b>					
Services and Supplies	674	175,000	13,728	61,326	35.0%
Miscellaneous	1,607			9	100.0%
<b>Expenses Total</b>	<b>2,281</b>	<b>175,000</b>	<b>13,728</b>	<b>61,334</b>	<b>35.0%</b>
<b>Net</b>	54,192	-	(12,540)	(40,832)	
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>186,554</b>	106.6%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>235 NEIGHBORHOOD IMPROVEMENT</b>				-	0.0%
<b>Revenue</b>				-	0.0%
Interest Income	904	-	32	260	100.0%
<b>Revenue Total</b>	<b>904</b>	<b>-</b>	<b>32</b>	<b>260</b>	<b>100.0%</b>
<b>Expenses</b>					
Services and Supplies	113	-	9	38	100.0%
Interfund Transfers	-	-	-	-	0.0%
<b>Expenses Total</b>	<b>113</b>	<b>-</b>	<b>9</b>	<b>38</b>	<b>100.0%</b>
<b>Net</b>	791	-	23	222	
Beginning Fund Balance	171,074	171,864		171,864	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>171,864</b>	<b>171,864</b>		<b>172,086</b>	N/A

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>240 HOME FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Interest Income	5,071	150	2	64	42.9%
Other Revenue	22,515	25,000	2,282	9,128	36.5%
Intergovernmental Revenue	232,564	634,528	38,984	63,689	10.0%
<b>Revenue Total</b>	<b>260,149</b>	<b>659,678</b>	<b>41,268</b>	<b>72,882</b>	<b>11.0%</b>
<b>Expenses</b>					
Salary and Benefits	24,899	35,719		1,080	3.0%
Services and Supplies	220,288	622,565	38,989	64,300	10.3%
Miscellaneous	290	500		-	0.0%
Insurance and Other Chargebacks	14,471	894	75	298	33.3%
<b>Expenses Total</b>	<b>259,948</b>	<b>659,678</b>	<b>39,063</b>	<b>65,678</b>	<b>10.0%</b>
<b>Net</b>	<b>201</b>	<b>-</b>	<b>2,205</b>	<b>7,204</b>	
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>14,729</b>	2.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>250 AFFORDABLE HOUSING FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Interest Income	41,126	16,581	2,533	18,951	114.3%
Other Revenue	2,737,534	130,600	417	32,917	25.2%
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>2,950</b>	<b>51,868</b>	<b>23.3%</b>
<b>Expenses</b>					
Salary and Benefits	127,835	142,316	8,409	35,261	24.8%
Services and Supplies	81,022	1,478,550	13,754	15,354	1.0%
Miscellaneous	52,881	57,500	5,531	7,856	13.7%
Insurance and Other Chargebacks	11,785	5,000		-	0.0%
Community Sponsored Organizations	15,267	20,000	2,408	6,432	32.2%
Capital Outlay	3,434	10,000		400	4.0%
<b>Expenses Total</b>	<b>292,224</b>	<b>1,713,366</b>	<b>30,102</b>	<b>65,301</b>	<b>3.8%</b>
<b>Net</b>	2,560,447	(1,491,185)	(27,153)	(13,433)	
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>3,912,169</b>	228.3%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>320 DEBT SERVICE FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	10,581,996	12,521,931	222,721	5,623,027	44.9%
Other Revenue	135,486			-	0.0%
Interfund Transfers	4,390,093	3,319,053	276,588	1,106,351	33.3%
Interest Income	152,581	1,500	2,393	7,134	475.6%
Intergovernmental Revenue	-			-	0.0%
<b>Revenue Total</b>	<b>15,260,156</b>	<b>15,842,484</b>	<b>501,702</b>	<b>6,736,511</b>	<b>42.5%</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	501,702	6,736,511	
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>7,153,943</b>	45.2%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>330 HOWARD-RIDGE TIF FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	680,510	695,000	8,313	373,853	53.8%
Interest Income	37,579	400	1,698	11,483	2870.9%
Other Revenue	50,375	5,366		17,974	335.0%
<b>Revenue Total</b>	<b>768,465</b>	<b>700,766</b>	<b>10,010</b>	<b>403,311</b>	<b>57.6%</b>
<b>Expenses</b>					
Services and Supplies	591,468	368,000		156,254	42.5%
Interfund Transfers	203,112	173,113	14,426	57,704	33.3%
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>14,426</b>	<b>214,383</b>	<b>39.6%</b>
<b>Net</b>	(92,097)	159,653	(4,416)	188,928	
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>2,313,693</b>	427.6%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>335 WEST EVANSTON TIF FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	710,020	722,135	8,319	337,571	46.7%
Interest Income	11,795	4,000	532	2,453	61.3%
Other Revenue	11,311	11,000		3,085	28.0%
<b>Revenue Total</b>	<b>733,126</b>	<b>737,135</b>	<b>8,851</b>	<b>343,109</b>	<b>46.5%</b>
<b>Expenses</b>					
Services and Supplies	1,805	5,000	2	8	0.2%
Interfund Transfers	30,000	135,000	11,250	45,000	33.3%
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>11,252</b>	<b>45,008</b>	<b>6.1%</b>
<b>Net</b>	90,096	(2,865)	(2,402)	298,101	
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>1,008,577</b>	136.3%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>340 DEMPSTER-DODGE TIF FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	122,797	122,797	67,538	67,538	55.0%
Interest Income	2,094	-	87	367	100.0%
Interfund Transfers		100,000	8,333	33,333	33.3%
<b>Revenue Total</b>	<b>124,891</b>	<b>222,797</b>	<b>75,958</b>	<b>101,239</b>	<b>45.4%</b>
<b>Expenses</b>					
Services and Supplies	1,061	2,000	0	1	0.1%
Interfund Transfers	70,870	165,870	13,823	55,290	33.3%
<b>Expenses Total</b>	<b>71,931</b>	<b>167,870</b>	<b>13,823</b>	<b>55,291</b>	<b>32.9%</b>
<b>Net</b>	52,960	54,927	62,136	45,948	
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>153,751</b>	91.6%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>345 CHICAGO-MAIN TIF</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	603,848	607,043		304,681	50.2%
Interest Income	10,673	-	458	38,514	100.0%
<b>Revenue Total</b>	<b>614,522</b>	<b>607,043</b>	<b>458</b>	<b>343,195</b>	<b>56.5%</b>
<b>Expenses</b>					
Services and Supplies	1,067	5,000	2	7	0.1%
Interfund Transfers	100,610	318,820	21,718	86,870	27.2%
Capital Outlay		430,000		-	0.0%
<b>Expenses Total</b>	<b>101,677</b>	<b>753,820</b>	<b>21,720</b>	<b>86,877</b>	<b>11.5%</b>
<b>Net</b>	512,844	(146,777)	(21,262)	256,318	
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>943,071</b>	125.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>350 SPECIAL SERVICE AREA (SSA) #6</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	2,304	500	39	90	18.0%
Property Taxes	223,306	221,000	1,303	122,926	55.6%
<b>Revenue Total</b>	<b>225,611</b>	<b>221,500</b>	<b>1,342</b>	<b>123,016</b>	<b>55.5%</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	-	1,342	123,016	
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>128,358</b>	57.9%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>415 CAPITAL IMPROVEMENTS FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Other Revenue	8,475,837	12,192,000	(278)	19,469	0.2%
Interfund Transfers	198,181	320,000	26,667	106,667	33.3%
Interest Income	291,706	50,000	8,280	57,263	114.5%
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>34,669</b>	<b>183,399</b>	<b>1.4%</b>
<b>Expenses</b>					
Salary and Benefits	664,469	671,344	52,920	211,660	31.5%
Services and Supplies	2,212,654	-	202,181	247,755	100.0%
Capital Outlay	8,001,288	16,380,537	405,450	1,014,748	6.2%
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>660,550</b>	<b>1,474,163</b>	<b>8.6%</b>
<b>Net</b>	(1,238,002)	(3,979,881)	(625,881)	(1,290,763)	
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>11,369,482</b>	66.7%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>416 CROWN CONSTRUCTION FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Other Revenue	21,732,046	1,000,000		1,000,000	100.0%
Interest Income	530,368	50,000	8,589	71,414	142.8%
Intergovernmental Revenue	-			-	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>8,589</b>	<b>1,071,414</b>	<b>26.5%</b>
<b>Expenses</b>					
Services and Supplies	1,061,075	460,000	60,073	94,205	20.5%
Capital Outlay	31,777,910	7,870,000	860,878	2,701,557	34.3%
Interfund Transfers	302,813	-		-	0.0%
<b>Expenses Total</b>	<b>33,141,798</b>	<b>8,330,000</b>	<b>920,951</b>	<b>2,795,762</b>	<b>33.6%</b>
<b>Net</b>	<b>(9,879,384)</b>	<b>(4,280,000)</b>	<b>(912,363)</b>	<b>(1,724,348)</b>	
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>5,921,803</b>	71.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>417 CROWN COMMUNITY CTR MAINTENANCE</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interfund Transfers	-	175,000	14,583	58,333	33.3%
<b>Revenue Total</b>	<b>-</b>	<b>175,000</b>	<b>14,583</b>	<b>58,333</b>	<b>33.3%</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>	<b>-</b>	<b>175,000</b>	<b>14,583</b>	<b>58,333</b>	
Beginning Fund Balance	-	-	-	-	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>175,000</b>	<b>14,583</b>	<b>58,333</b>	N/A

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>420 SPECIAL ASSESSMENT FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Other Revenue	305,146	250,000		-	0.0%
Special Assessment	214,776	125,000	4,619	95,247	76.2%
Interest Income	79,818	38,000	1,943	13,079	34.4%
<b>Revenue Total</b>	<b>599,740</b>	<b>413,000</b>	<b>6,563</b>	<b>108,326</b>	<b>26.2%</b>
<b>Expenses</b>					
Salary and Benefits	1,172			-	0.0%
Services and Supplies	3,120	-	5	20	100.0%
Interfund Transfers	286,955	457,930	39,828	159,310	34.8%
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>159,330</b>	<b>16.6%</b>
<b>Net</b>	307,017	(544,930)	(33,270)	(51,004)	
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>2,876,802</b>	300.3%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>505 PARKING SYSTEM FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Licenses, Permits and Fees	79,053			75	100.0%
Charges for Services	10,298,674	12,638,475	306,366	3,122,135	24.7%
Interest Income	113,897	20,000	1,307	8,700	43.5%
Other Revenue	484,328	356,700	17,317	140,611	39.4%
<b>Revenue Total</b>	<b>10,975,952</b>	<b>13,015,175</b>	<b>324,990</b>	<b>3,271,521</b>	<b>25.1%</b>
<b>Expenses</b>					
Salary and Benefits	1,758,187	1,756,950	131,353	498,816	28.4%
Services and Supplies	4,505,080	4,913,316	358,391	1,844,261	37.5%
Insurance and Other Chargebacks	333,968	350,667	29,222	116,889	33.3%
Miscellaneous	51,935	100,000		-	0.0%
Contingencies	-			-	0.0%
Capital Outlay	50,801	1,575,000	-	130,782	8.3%
Interfund Transfers	3,162,807	4,631,907	260,992	1,043,969	22.5%
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>779,958</b>	<b>3,634,717</b>	<b>27.2%</b>
<b>Net</b>	(1,582,122)	(347,019)	(454,969)	(363,196)	
Beginning Fund Balance	3,958,112	2,375,990		2,375,990	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>2,375,990</b>	<b>2,028,971</b>		<b>2,012,794</b>	15.1%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget Target = 33%
<b>510 WATER FUND</b>					
<b>Revenue</b>					
Charges for Services	16,810,050	23,068,270	1,388,167	5,613,075	24.3%
Interest Income	734,037	70,000	92,687	338,283	483.3%
Licenses, Permits and Fees	51,805	50,000	9,000	24,991	50.0%
Other Revenue	448,762	24,935,200	278,763	2,506,405	10.1%
<b>Revenue Total</b>	<b>18,044,655</b>	<b>48,123,470</b>	<b>1,768,617</b>	<b>8,482,753</b>	<b>17.6%</b>
<b>Expenses</b>					
Salary and Benefits	5,374,057	5,774,506	443,380	1,791,492	31.0%
Services and Supplies	3,196,372	5,794,210	629,980	1,166,066	20.1%
Insurance and Other Chargebacks	500,523	1,513,955	42,830	171,318	11.3%
Capital Outlay	168,327	30,785,000	870,763	2,210,671	7.2%
Debt Service	924,577	2,291,201	33,752	33,752	1.5%
Interfund Transfers	3,932,313	3,972,140	331,012	1,324,047	33.3%
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>2,351,716</b>	<b>6,697,346</b>	<b>13.4%</b>
<b>Net</b>	1,298,205	(2,023,542)	(583,100)	1,785,407	
Beginning Fund Balance	1,770,493	3,068,698		3,068,698	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>3,068,698</b>	<b>1,045,156</b>		<b>4,854,105</b>	9.7%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>515 SEWER FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Charges for Services	10,780,345	10,410,200	768,801	3,107,240	29.8%
Interest Income	39,012	25,000	723	8,219	32.9%
Other Revenue	14,594	3,601,000	-	-	0.0%
<b>Revenue Total</b>	<b>10,833,951</b>	<b>14,036,200</b>	<b>769,524</b>	<b>3,115,460</b>	<b>22.2%</b>
<b>Expenses</b>					
Salary and Benefits	1,305,839	1,373,834	106,435	411,132	29.9%
Services and Supplies	249,225	1,462,150	343,973	358,241	24.5%
Insurance and Other Chargebacks	282,082	306,557	25,546	102,186	33.3%
Miscellaneous	2,288	1,500	-	1,333	88.9%
Capital Outlay	(10,482)	3,432,000	-	-	0.0%
Interfund Transfers	1,773,532	2,337,531	69,794	279,177	11.9%
Debt Service	796,129	5,803,653	367,256	1,589,611	27.4%
Depreciation Expense	3,681,927	-	-	-	0.0%
<b>Expenses Total</b>	<b>8,080,540</b>	<b>14,717,225</b>	<b>913,005</b>	<b>2,741,681</b>	<b>18.6%</b>
<b>Net</b>	2,753,411	(681,025)	(143,480)	373,779	
Beginning Fund Balance	2,224,561	4,977,972		4,977,972	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>4,977,972</b>	<b>4,296,947</b>		<b>5,351,751</b>	36.4%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>520 SOLID WASTE FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Property Taxes	820,000	1,332,500		666,000	50.0%
Charges for Services	4,238,116	4,202,300	277,827	1,210,264	28.8%
Other Revenue	129,377	122,000	885	30,182	24.7%
Interfund Transfers	150,000			-	0.0%
Licenses, Permits and Fees	300,733	297,000	900	75,409	25.4%
<b>Revenue Total</b>	<b>5,638,226</b>	<b>5,953,800</b>	<b>279,612</b>	<b>1,981,855</b>	<b>33.3%</b>
<b>Expenses</b>					
Salary and Benefits	1,071,205	1,380,102	86,333	361,000	26.2%
Services and Supplies	3,521,985	3,651,621	320,357	991,347	27.1%
Insurance and Other Chargebacks	898			-	0.0%
Miscellaneous	12,882	10,000	5,940	6,389	63.9%
Capital Outlay	121,728	357,520	116,400	124,090	34.7%
Interfund Transfers	322,362	438,462	26,864	107,454	24.5%
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>555,893</b>	<b>1,590,279</b>	<b>27.2%</b>
<b>Net</b>	559,718	116,095	(276,281)	391,575	
Beginning Fund Balance	(1,099,249)	(539,531)		(539,531)	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>(539,531)</b>	<b>(423,436)</b>		<b>(147,956)</b>	<b>-2.5%</b>

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>600 FLEET SERVICES FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Charges for Services	2,950,416	3,070,012	255,835	1,023,338	33.3%
Other Revenue	17,770	81,781	3,872	10,165	12.4%
Interest Income	-	1,000	-	-	0.0%
<b>Revenue Total</b>	<b>2,968,186</b>	<b>3,152,793</b>	<b>259,706</b>	<b>1,033,503</b>	<b>32.8%</b>
<b>Expenses</b>					
Salary and Benefits	1,064,594	1,126,544	85,109	334,906	29.7%
Services and Supplies	1,933,702	2,034,507	175,481	527,011	25.9%
Miscellaneous	600	-	-	-	0.0%
Interfund Transfers	35,114	-	-	-	0.0%
Insurance and Other Chargebacks	23,432	-	1,736	7,566	100.0%
Contingencies	23,583	-	-	-	0.0%
Capital Outlay	2,904	-	4	4	100.0%
<b>Expenses Total</b>	<b>3,083,928</b>	<b>3,161,051</b>	<b>262,329</b>	<b>869,487</b>	<b>27.5%</b>
<b>Net</b>	<b>(115,741)</b>	<b>(8,258)</b>	<b>(2,623)</b>	<b>164,016</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>279,491</b>	<b>8.8%</b>

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>601 EQUIPMENT REPLACEMENT FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Charges for Services	1,309,733	1,479,424	123,285	493,142	33.3%
Interest Income	3,103	-	26	400	100.0%
Other Revenue	31,618	870,217	12,600	12,780	1.5%
<b>Revenue Total</b>	<b>1,344,454</b>	<b>2,349,641</b>	<b>135,911</b>	<b>506,322</b>	<b>21.5%</b>
<b>Expenses</b>					
Services and Supplies	36,082	-	35,671	35,707	100.0%
Capital Outlay	-	2,660,000	324,795	1,188,443	44.7%
Depreciation Expense	1,490,126	-	-	-	0.0%
<b>Expenses Total</b>	<b>1,526,208</b>	<b>2,660,000</b>	<b>360,466</b>	<b>1,224,151</b>	<b>46.0%</b>
<b>Net</b>	<b>(181,754)</b>	<b>(310,359)</b>	<b>(224,555)</b>	<b>(717,828)</b>	
Beginning Fund Balance	1,086,704	904,950		904,950	<b>Fund Balance %</b>
<b>Ending Fund Balance</b>	<b>904,950</b>	<b>594,591</b>		<b>187,122</b>	<b>7.0%</b>

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>605 INSURANCE FUND</b>					
<b>Revenue</b>					<b>Target = 33%</b>
Other Revenue	10,275,414	10,716,597	852,164	3,397,177	31.7%
Charges for Services	101			296	100.0%
Interfund Transfers	-	1,000,000		-	0.0%
Insurance	5,933,093	6,390,189	488,592	1,903,421	29.8%
Workers Compensation and Liability	3,001,812	2,916,362	282,216	1,134,163	38.9%
Interest Income	-			-	0.0%
<b>Revenue Total</b>	<b>19,210,420</b>	<b>21,023,148</b>	<b>1,622,972</b>	<b>6,435,057</b>	<b>30.6%</b>
<b>Expenses</b>					
Salary and Benefits	561,984	657,995	43,807	175,930	26.7%
Services and Supplies	7,267,647	2,669,200	136,438	1,001,647	37.5%
Insurance and Other Chargebacks	14,169,625	16,110,089	1,549,753	5,673,477	35.2%
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>1,729,998</b>	<b>6,851,054</b>	<b>35.2%</b>
<b>Net</b>	(2,799,251)	1,585,864	(107,026)	(415,997)	
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>(12,009,095)</b>	-61.8%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>700 FIRE PENSION FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Other Revenue	21,901,059	11,378,503	244,625	(2,261,448)	-19.9%
Interfund Transfers	-	20,000		-	0.0%
Interest Income	2,050,406	2,500,000		160,091	6.4%
Other Taxes	-			-	0.0%
<b>Revenue Total</b>	<b>23,951,465</b>	<b>13,898,503</b>	<b>244,625</b>	<b>(2,101,357)</b>	<b>-15.1%</b>
<b>Expenses</b>					
Salary and Benefits	9,722,353	9,976,897	833,816	3,334,046	33.4%
Miscellaneous	203,188	100,000		25,756	25.8%
<b>Expenses Total</b>	<b>9,925,541</b>	<b>10,076,897</b>	<b>833,816</b>	<b>3,359,802</b>	<b>33.3%</b>
<b>Net</b>	14,025,923	3,821,606	(589,192)	(5,461,159)	
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>84,345,882</b>	837.0%

	2019 Actual	2020 Budget	April 2020	YTD 2020	% YTD to Budget
<b>705 POLICE PENSION FUND</b>					<b>Target = 33%</b>
<b>Revenue</b>					
Interest Income	3,134,491	3,500,000		287,040	8.2%
Other Revenue	34,340,999	17,343,068	282,584	(4,884,162)	-28.2%
Other Taxes	-			-	0.0%
<b>Revenue Total</b>	<b>37,475,490</b>	<b>20,843,068</b>	<b>282,584</b>	<b>(4,597,123)</b>	<b>-22.1%</b>
<b>Expenses</b>					
Salary and Benefits	12,574,748	13,124,007	1,115,235	4,403,484	33.6%
Miscellaneous	345,959	325,000		86,969	26.8%
<b>Expenses Total</b>	<b>12,920,706</b>	<b>13,449,007</b>	<b>1,115,235</b>	<b>4,490,454</b>	<b>33.4%</b>
<b>Net</b>	24,554,784	7,394,061	(832,651)	(9,087,576)	
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>132,222,264</b>	983.1%