



# Memorandum

To: Wally Bobkiewicz, City Manager  
 Martin Lyons, Assistant City Manager/Chief Financial Officer

From: Ashley King, Assistant Director  
 Andrew Villamin, Interim Accounting Manager

Subject: January 2015 Monthly Financial Report

Date: March 20, 2015

Please find attached the unaudited financial statements as of January 31, 2015. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	1/31/2015	1/31/2015
		1/31/2015	1/31/2015	1/31/2015	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 6,601,567	\$ 5,541,702	\$ 1,059,865	\$ 17,350,271	\$ 5,232,590
General Assistance Fund	175	1,642	67,995	(66,352)	116,747	(59,281)
Neighborhood Stabilization	195	10	4,882	(4,872)	206,663	205,248
Motor Fuel	200	187,598	69,417	118,181	1,870,640	2,355,431
Emergency 911	205	80,139	47,392	32,748	948,318	775,989
SSA#4	210	-	-	-	(158,736)	(189,603)
CDBG	215	37,789	56,972	(19,182)	(89,243)	(233,532)
CDBG Loan	220	34,123	79	34,044	2,394,372	154,890
Economic Development	225	452,418	374,863	77,555	3,587,667	3,027,567
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	50,034	1,665	48,369	3,936,505	415
Affordable Housing	250	10,423	187	10,236	2,567,429	854,737
Washington National TIF	300	6,438	272,108	(265,670)	5,877,237	5,469,836
SSA#5	305	976	-	976	462,331	401,025
SW II TIF (Howard Hartrey)	310	83	12,334	(12,251)	2,409,295	2,393,662
Southwest TIF	315	-	-	-	905,308	909,019
Debt Service	320	230,457	250	230,207	3,806,168	856,308
Howard Ridge TIF	330	14,771	3,701	11,070	79,468	68,223
West Evanston TIF	335	11	5,597	(5,586)	501,880	501,880
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	197	40,608	(40,411)	13,098,104	9,616,803
Special Assessment	420	52,685	-	52,685	2,571,394	2,567,143
Parking	505	650,285	224,177	426,107	13,851,364	12,976,401
Water	510-513	1,267,721	662,080	605,641	8,472,796	8,082,697
Sewer	515	1,078,045	500,248	577,797	5,198,494	3,443,602
Solid Waste	520	443,406	102,063	341,342	(801,209)	(1,238,850)
Fleet	600	279,711	86,243	193,467	79,634	(501,942)
Equipment Replacement	601	151,636	-	151,636	1,418,400	1,423,406
Insurance	605	992,772	1,364,277	(371,505)	(3,839,426)	856,524
Library	185	57,307	356,311	(299,004)	976,946	278,073
Library Debt Fund	186	-	-	-	-	-
<b>Total**</b>		<b>\$ 12,682,244</b>	<b>\$ 9,795,151</b>	<b>\$ 2,887,094</b>	<b>\$ 87,948,729</b>	<b>\$ 60,378,174</b>

\*This is net of any interfund receivables/payables

\*\*This summary does not include the Police or Fire Pension Funds even though detailed reports are included.

Included above are the ending balances as of January 31, 2015 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

As of January 31, 2015, the General Fund is reporting a surplus of \$1,059,865. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 6.1% of budget and revenues are 7.2% of budget. The month of January should not exceed 8.3% of budget. Please note that revenues and expenses arrive at various times throughout the year (i.e. property taxes, parks summer programming, etc) and are not always evenly divided among months.

Through January 31, 2015, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$189,039. There has been no activity for this fund in January.

Through January 31, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$89,243. This amount will be reimbursed from draw downs from HUD during 2015.

Through January 31, 2015, the Economic Development Fund is showing a fund balance of \$3,587,667 and a cash balance of \$3,027,567. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which is anticipated to be returned to the state.

Through January 31, 2015, the Solid Waste Fund is showing a negative fund balance of \$817,209 and a negative cash balance of \$1,238,850. Both of these numbers show improvement from the end of 2014. Please note that billing of disposal fees tonth behind in the cost of disposal fees.

Though operating at a surplus for the year, through January 31, 2015 the Fleet Fund is showing a negative cash balance of \$501,942. The fund balance for the Fleet Fund is \$79,634. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through January 31, 2015, the Insurance Fund is showing a negative fund balance of \$3,839,426. This negative balance is primarily for claims/cases being expensed. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. The City pays for annual liability, works comp, and property liability insurance in January each year which accounts for the \$1,364,277 expense for January. The Insurance Fund's cash balance of \$856,524 includes a January transfer from the IPBC Health Insurance Pool of \$25,000.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: [aking@cityofevanston.org](mailto:aking@cityofevanston.org). Detailed fund summary reports can

be found at the following link: <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, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the January 31, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

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Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures  
As of January 31, 2015  
(Target is 8.33% of FY 2015 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 11,627,072	\$ 19,727	0.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	16,405,000	1,307,000	8.0%	-	-		-	-		-	-		-	-		
State Income Tax	7,500,000	587,000	7.8%	-	-		-	-		-	-		-	-		
Utility Tax	8,170,000	667,000	8.2%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,875,000	126,980	4.4%	-	-		-	-		-	-		-	-		
Liquor Tax	2,450,000	293,704	12.0%	-	-		-	-		-	-		-	-		
Other Taxes	6,289,300	379,331	6.0%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	13,466,859	1,531,580	11.4%	-	-		-	-		-	-		-	-		
Charges for Services	8,130,667	611,320	7.5%	6,434,293	406,510	6.3%	15,373,000	1,228,618	8.0%	13,072,700	1,077,936	8.2%	4,022,394	335,486	8.3%	
Intergovernmental Revenues	725,727	96,859	13.3%	-	-		-	-		-	-		4,000	19,922	498.0%	
Interfund Transfers	7,892,893	636,904	8.1%	2,925,296	243,775	8.3%	-	-		-	-		1,055,967	87,997	8.3%	
Other Non-Tax Revenue	5,902,117	344,163	5.8%	2,034,004	-	0.0%	12,686,100	39,104	0.3%	1,000	109	10.9%	-	-		
<b>Total Revenues</b>	<b>\$ 91,434,635</b>	<b>\$ 6,601,567</b>	<b>7.2%</b>	<b>\$ 11,393,593</b>	<b>\$ 650,285</b>	<b>5.7%</b>	<b>\$ 28,059,100</b>	<b>\$ 1,267,721</b>	<b>4.5%</b>	<b>\$ 13,073,700</b>	<b>\$ 1,078,045</b>	<b>8.2%</b>	<b>\$ 5,082,361</b>	<b>\$ 443,406</b>	<b>8.7%</b>	
<b>Expenditures</b>																
Legislative	\$ 677,023	\$ 37,281	5.5%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,903,126	112,394	5.9%	-	-		-	-		-	-		-	-		
Law Department	1,129,534	63,405	5.6%	-	-		-	-		-	-		-	-		
Administrative Services Department	10,371,388	540,896	5.2%	-	-		-	-		-	-		-	-		
Community Development	2,427,257	173,342	7.1%	-	-		-	-		-	-		-	-		
Police Department	27,820,569	1,932,065	6.9%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	14,462,599	956,896	6.6%	-	-		-	-		-	-		-	-		
Health Department	3,658,702	148,914	4.1%	-	-		-	-		-	-		-	-		
Public Works - Operating	18,048,955	1,081,369	6.0%	11,902,294	224,177	1.9%	-	-		-	-		5,191,820	102,063	2.0%	
Public Works - Capital Outlay	-	-		3,505,000	-	0.0%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	10,836,161	495,138	4.6%	-	-		-	-		-	-		-	-		
Capital Improvement Transfer	-	-		-	-		-	-		-	-		-	-		
Transfer to Debt Service Fund	-	-		-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		13,451,635	395,909	2.9%	12,321,135	500,248	4.1%	-	-		
Utilities - Capital Outlay	-	-		-	-		10,538,100	266,171	2.5%	1,068,500	-	0.0%	-	-		
<b>Total Expenditures</b>	<b>\$ 91,335,314</b>	<b>\$ 5,541,702</b>	<b>6.1%</b>	<b>\$ 15,407,294</b>	<b>\$ 224,177</b>	<b>1.5%</b>	<b>\$ 23,989,735</b>	<b>\$ 662,080</b>	<b>2.8%</b>	<b>\$ 13,389,635</b>	<b>\$ 500,248</b>	<b>3.7%</b>	<b>\$ 5,191,820</b>	<b>\$ 102,063</b>	<b>2.0%</b>	

City of Evanston  
 General Assistance Fund  
 As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Property Taxes		\$ 1,762,916	\$ 1,348,553	\$ 1,637	\$ 1,637
Misc. Revenue	-	26,877	26,000	5	5
Transfers from other Funds	-	466,269	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b><u>2,256,061</u></b>	<b><u>1,374,553</u></b>	<b><u>1,642</u></b>	<b><u>1,642</u></b>
Administration	-	146,369	219,119	9,815	9,815
Client Payments	-	801,422	1,151,250	58,180	58,180
Capital Outlay	-	-	-	-	-
Community Sponsored Org	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b><u>947,791</u></b>	<b><u>1,370,369</u></b>	<b><u>67,995</u></b>	<b><u>67,995</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,308,270</u></b>	<b><u>\$ 4,184</u></b>	<b><u>\$ (66,352)</u></b>	<b><u>\$ (66,352)</u></b>
Beginning Fund Balance		-			183,099
Adjustment to GAAP Basis of Accounting		(1,125,171)			
Ending Fund Balance		<u>\$ 183,099</u>			<u>\$ 116,747</u>

**City of Evanston  
General Fund  
As of January 31, 2015**

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 19,727	\$ 19,727
Tax - State Use	1,241,753	1,368,626	1,260,000	106,000	106,000
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	810,000	810,000
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	497,000	497,000
Tax - Auto Rental	40,000	49,018	43,000	-	-
Tax - Athletic Contest	800,000	1,032,080	900,000	-	-
Tax - State Income	7,076,170	7,053,978	7,500,000	587,000	587,000
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	245,000	245,000
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	120,000	120,000
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	67,000	67,000
Tax - Cigarette	300,000	222,000	300,000	18,000	18,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	59,757	59,757
Tax - Liquor	2,375,000	2,665,447	2,450,000	293,704	293,704
Tax - Parking	2,350,000	2,565,189	2,500,000	195,574	195,574
Tax - Personal Property Replacement	552,000	793,445	646,300	-	-
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	126,980	126,980
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	235,000	235,000
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	170,129	170,129
License Fees - Other	937,302	1,172,225	999,677	176,939	176,939
Permit Fees - Building	6,142,162	7,113,065	6,700,000	888,063	888,063
Permit Fees - Other	1,486,716	2,287,055	1,439,082	230,730	230,730
Other Fees	1,356,100	1,475,902	1,478,100	65,720	65,720
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	236,702	236,702
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	611,320	611,320
Intergovernmental Revenue	721,272	1,005,587	725,727	96,859	96,859
Other Revenue	1,238,468	1,750,657	1,718,343	106,902	106,902
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	636,904	636,904
Interest Income	10,000	13,037	120,000	560	560
<b>Total Revenue</b>	<b>89,185,298</b>	<b>90,684,420</b>	<b>91,434,635</b>	<b>6,601,567</b>	<b>6,601,567</b>
Legislative	639,028	706,237	677,023	37,281	37,281
City Administration	1,662,057	1,792,690	1,903,126	112,394	112,394
Law Department	959,802	1,052,372	1,129,534	63,405	63,405
Administrative Services Department	8,510,814	7,601,123	10,371,388	540,896	540,896
Community Development	2,707,545	2,606,953	2,427,257	173,342	173,342
Police Department	27,994,019	27,973,626	27,820,569	1,932,065	1,932,065
Fire Department	14,238,555	14,679,164	14,462,599	956,896	956,896
Health & Human Services Department	3,117,681	3,009,986	3,658,702	148,914	148,914
Public Works Department	18,604,977	18,459,022	18,048,955	1,081,369	1,081,369
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	495,138	495,138
Transfer to Solid Waste Fund	-	-	-	-	-
Transfer to Debt Service Fund	609,000	609,000	-	-	-
Transfer to Fleet Maintenance Fund	936,500	936,500	-	-	-
Transfer to Insurance Fund	-	-	-	-	-
<b>Total Expenditures</b>	<b>90,634,538</b>	<b>90,756,966</b>	<b>91,335,314</b>	<b>5,541,702</b>	<b>5,541,702</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,449,240)</b>	<b>\$ (72,546)</b>	<b>\$ 99,321</b>	<b>\$ 1,059,865</b>	<b>\$ 1,059,865</b>
<b>Beginning Unrestricted Fund Balance (Note 1)</b>		<b>16,362,951</b>			<b>16,290,405</b>
<b>Total Ending Fund Balance</b>		<b>\$ 16,290,405</b>			<b>\$ 17,350,270.55</b>

Note 1: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston  
Neighborhood Stabilization Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000	\$ -	\$ -
Investment Income	-	336	-	10	10
<b>Total Revenue</b>	<b><u>458,044</u></b>	<b><u>1,357,917</u></b>	<b><u>500,000</u></b>	<b><u>10</u></b>	<b><u>10</u></b>
Development Activities	290,500	1,000,368	314,994	-	-
Administration	126,635	93,459	56,911	4,533	4,533
Transfer to Debt Service	4,046	7,951	4,191	349	349
Transfer to Insurance	6,863	-	-	-	-
Transfer to General Fund	30,000	44,604	7,500	-	-
<b>Total Expenditures</b>	<b><u>458,044</u></b>	<b><u>1,146,382</u></b>	<b><u>383,596</u></b>	<b><u>4,882</u></b>	<b><u>4,882</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 211,535</u></b>	<b><u>\$ 116,404</u></b>	<b><u>\$ (4,872)</u></b>	<b><u>\$ (4,872)</u></b>
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 206,663</u>

City of Evanston  
Motor Fuel Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 187,573	\$ 187,573
Grant Revenue	\$ -	\$ 322,396	\$ -		
Investment Earnings	500	277	1,000	25	25
Miscellaneous Income	-	-	-	-	-
<b>Total Revenue</b>	<b><u>1,750,500</u></b>	<b><u>2,166,719</u></b>	<b><u>1,751,000</u></b>	<b><u>187,598</u></b>	<b><u>187,598</u></b>
Street Resurfacing	1,400,000	893,829	1,700,000	-	-
Transfer to General Fund - Staff Engineering	133,000	180,250	283,220	23,602	23,602
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>652,750</u>	<u>549,780</u>	<u>45,815</u>	<u>45,815</u>
<b>Total Expenditures</b>	<b><u>2,233,000</u></b>	<b><u>1,726,829</u></b>	<b><u>2,533,000</u></b>	<b><u>69,417</u></b>	<b><u>69,417</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (482,500)</u></b>	<b><u>\$ 439,890</u></b>	<b><u>\$ (782,000)</u></b>	<b><u>\$ 118,181</u></b>	<b><u>\$ 118,181</u></b>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 1,870,640</u>

City of Evanston  
E911 Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995	\$ 80,029	\$ 80,029
Wireless Surcharge Revenue	428,400	417,597	508,244		
Interest Income	1,000	99	1,000	11	11
Grants			-		
Miscellaneous Revenue	-	1,751	-	100	100
<b>Total Revenue</b>	<b><u>958,600</u></b>	<b><u>945,080</u></b>	<b><u>1,039,239</u></b>	<b><u>80,139</u></b>	<b><u>80,139</u></b>
Operating Expense	935,767	785,907	976,758	39,836	39,836
Transfer to General Fund	125,950	125,950	129,729	10,811	10,811
Transfer to Insurance Fund	88,858	88,858	17,448	1,454	1,454
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	1,003
Capital Replacement	250,000	238,052	40,000	(5,712)	(5,712)
<b>Total Expenditures</b>	<b><u>1,412,197</u></b>	<b><u>1,250,389</u></b>	<b><u>1,175,973</u></b>	<b><u>47,392</u></b>	<b><u>47,392</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (453,597)</u></b>	<b><u>\$ (305,309)</u></b>	<b><u>\$ (136,734)</u></b>	<b><u>\$ 32,748</u></b>	<b><u>\$ 32,748</u></b>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 948,318</u>

City of Evanston  
Special Service Area #4 Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	\$ -	\$ -
Investment Income	-	4	-	-	-
<b>Total Revenues</b>	<b><u>370,000</u></b>	<b><u>310,599</u></b>	<b><u>320,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>370,000</u></b>	<b><u>320,000</u></b>	<b><u>320,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (9,401)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance		(149,335)			(158,736)
Ending Fund Balance		<u>\$ (158,736)</u>			<u>\$ (158,736)</u>

City of Evanston  
CDBG Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ 36,251	\$ 36,251
Funds Reallocated from Prior Years	168,088	-	590,111	-	-
Program Income	70,000	416,446	-	1,538	1,538
Miscellaneous	-	143	-	-	-
<b>Total Revenues</b>	<b><u>1,738,088</u></b>	<b><u>1,499,358</u></b>	<b><u>1,990,111</u></b>	<b><u>37,789</u></b>	<b><u>37,789</u></b>
CDBG Administration/Planning	271,848	551,722	430,821	24,331	24,331
Development Activities	597,205	263,496	378,352	-	-
Capital Projects	295,000	184,564	827,211	3,420	3,420
Transfers to Debt Service	3,035	3,035	6,227	262	262
Transfers to General Fund	571,000	579,401	347,500	28,958	28,958
<b>Total Expenditures</b>	<b><u>1,738,088</u></b>	<b><u>1,582,218</u></b>	<b><u>1,990,111</u></b>	<b><u>56,972</u></b>	<b><u>56,972</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (82,860)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (19,182)</u></b>	<b><u>\$ (19,182)</u></b>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ (89,243)</u>

City of Evanston  
CDBG Loan Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000	\$ -	\$ -
Program Income	10,000	45,276	50,000	34,123	34,123
Interest Income	100	283	100	-	-
<b>Total Revenues</b>	<b><u>60,100</u></b>	<b><u>45,559</u></b>	<b><u>237,100</u></b>	<b><u>34,123</u></b>	<b><u>34,123</u></b>
Program Expenses	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>79</u>	<u>79</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>39,503</u></b>	<b><u>237,100</u></b>	<b><u>79</u></b>	<b><u>79</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 40,100</u></b>	<b><u>\$ 6,056</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 34,044</u></b>	<b><u>\$ 34,044</u></b>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,394,372</u>

City of Evanston  
Economic Development Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ 394,279	\$ 394,279
Amusement Tax	300,000	283,028	300,000	54,174	54,174
Howard-Ridge Loan Repayment	45,500	45,500	47,500	-	-
Grants	1,000,000	-			
Miscellaneous	-	-	65,500	3,958	3,958
Investment Income	800	2,831	3,700	7	7
<b>Total Revenues</b>	<b><u>2,846,300</u></b>	<b><u>1,936,489</u></b>	<b><u>1,916,700</u></b>	<b><u>452,418</u></b>	<b><u>452,418</u></b>
Economic Development Activities	1,610,495	1,366,337	1,584,510	33,543	33,543
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000	289,078	289,078
Capital Projects	150,500	-	253,500	(444)	(444)
Transfer to Debt Service	14,271	14,271	14,782	1,232	1,232
Transfer to Insurance	66,440	66,546	17,448	1,454	1,454
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>466,288</u>	<u>50,000</u>	<u>50,000</u>
<b>Total Expenditures</b>	<b><u>3,294,413</u></b>	<b><u>1,933,579</u></b>	<b><u>3,252,528</u></b>	<b><u>374,863</u></b>	<b><u>374,863</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (448,113)</u></b>	<b><u>\$ 2,910</u></b>	<b><u>\$ (1,335,828)</u></b>	<b><u>\$ 77,555</u></b>	<b><u>\$ 77,555</u></b>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,587,667</u>

City of Evanston  
Neighborhood Improvement Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Taxes	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
Interest Income	-	-	-	-	-
<b>Total Revenues</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
Program Expenses	50,000	-	50,000	-	-
Transfers to Other Funds	-	-	-	-	-
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (30,000)</b>	<b>\$ -</b>	<b>\$ (30,000)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance		149,915			149,915
Ending Fund Balance		<u>\$ 149,915</u>			<u>\$ 149,915</u>

City of Evanston  
Home Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000	\$ 47,752	\$ 47,752
Interest Income	-	63			
Program Income	-	27,384	225,200	2,282	2,282
<b>Total Revenues</b>	<b><u>674,500</u></b>	<b><u>901,891</u></b>	<b><u>441,200</u></b>	<b><u>50,034</u></b>	<b><u>50,034</u></b>
Home Administration/Planning	27,836	23,381	41,171	1,665	1,665
Development Activities	650,000	923,434	400,029	-	-
Transfers to General Fund	22,500	9,468	-		
<b>Total Expenditures</b>	<b><u>700,336</u></b>	<b><u>956,283</u></b>	<b><u>441,200</u></b>	<b><u>1,665</u></b>	<b><u>1,665</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (25,836)</u></b>	<b><u>\$ (54,392)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 48,369</u></b>	<b><u>\$ 48,369</u></b>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,936,505</u>

City of Evanston  
Affordable Housing Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772	10,000	10,000
Rehab Repayments	-	8,333	30,000	417	417
Interest Income	250	258	228	6	6
Miscellaneous	-	11,338	-	-	-
<b>Total Revenues</b>	<b>155,250</b>	<b>199,054</b>	<b>405,000</b>	<b>10,423</b>	<b>10,423</b>
Housing - Buildings	200,000	-			
Down Payment Assistance	-	48,949	350,000	-	-
Transfers to General Fund	13,990	13,990			
Miscellaneous	50,000	30,000	55,000	187	187
<b>Total Expenditures</b>	<b>263,990</b>	<b>92,939</b>	<b>405,000</b>	<b>187</b>	<b>187</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (108,740)</b>	<b>\$ 106,115</b>	<b>\$ -</b>	<b>\$ 10,236</b>	<b>\$ 10,236</b>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,567,429</u>

City of Evanston  
Washington National TIF Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000	\$ 6,331	\$ 6,331
Interest Income	10,000	13,420	10,000	107	107
<b>Total Revenue</b>	<b><u>3,710,000</u></b>	<b><u>4,982,987</u></b>	<b><u>4,910,000</u></b>	<b><u>6,438</u></b>	<b><u>6,438</u></b>
Series 1997 Principal (refunded by 1999 & 2008D)	455,000	455,000	545,000	-	-
Series 1997 Interest (refunded by 1999 and 2008D)	55,000	55,000	30,000	-	-
Contributions to Other Agencies	-	-	-	-	-
Economic Development Projects	1,250,000	74,003	1,800,000	-	-
Capital Improvements	722,486	246	-	-	-
Contractual Services	250,000	36,977	500,000	-	-
Transfer to Parking Fund (Sherman)	2,925,296	2,925,296	2,925,296	243,775	243,775
Transfer to General Fund	331,000	331,000	340,000	28,333	28,333
<b>Total Expenditures</b>	<b><u>5,988,782</u></b>	<b><u>3,877,522</u></b>	<b><u>6,140,296</u></b>	<b><u>272,108</u></b>	<b><u>272,108</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,278,782)</u></b>	<b><u>\$ 1,105,466</u></b>	<b><u>\$ (1,230,296)</u></b>	<b><u>\$ (265,670)</u></b>	<b><u>\$ (265,670)</u></b>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 5,877,237</u>

City of Evanston  
Special Service Area #5  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ 976	\$ 976
Interest Income	-	5	300	-	-
<b>Total Revenue</b>	<b><u>397,800</u></b>	<b><u>428,520</u></b>	<b><u>425,300</u></b>	<b><u>976</u></b>	<b><u>976</u></b>
Series 2012A Bonds Principal	390,000	380,000	390,000	-	-
Series 2012A Bonds Interest	46,605	62,050	35,175	-	-
General Management Support	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>436,605</u></b>	<b><u>442,050</u></b>	<b><u>425,175</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (38,805)</u></b>	<b><u>\$ (13,530)</u></b>	<b><u>\$ 125</u></b>	<b><u>\$ 976</u></b>	<b><u>\$ 976</u></b>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 462,331</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 1,100,000	\$ 1,140,311	\$ 1,150,000		
Interest Income	10,000	13,819	5,000	83	83
<b>Total Revenue</b>	<b><u>1,110,000</u></b>	<b><u>1,154,130</u></b>	<b><u>1,155,000</u></b>	<b><u>83</u></b>	<b><u>83</u></b>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	685,000	685,000	-		
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	39,088	39,088	-		
Surplus Distribution	-	1,000,000	1,000,000		
Capital Projects	500,000	217,435	-		
Other Expenses	-	3,709	-		
Economic Development	2,500,000	-	2,500,000		
Operating Transfer to General Fund	144,400	144,400	148,010	12,334	12,334
<b>Total Expenditures</b>	<b><u>3,868,488</u></b>	<b><u>2,089,632</u></b>	<b><u>3,648,010</u></b>	<b><u>12,334</u></b>	<b><u>12,334</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,758,488)</u></b>	<b><u>\$ (935,502)</u></b>	<b><u>\$ (2,493,010)</u></b>	<b><u>\$ (12,251)</u></b>	<b><u>\$ (12,251)</u></b>
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		<u>\$ 2,421,546</u>			<u>\$ 2,409,295</u>

City of Evanston  
Southwest TIF  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 485,000	\$ 607,662	\$ -	\$ -	\$ -
Interest Income	1,000	6	-	-	-
<b>Total Revenue</b>	<b>486,000</b>	<b>607,668</b>	<b>-</b>	<b>-</b>	<b>-</b>
Economic Development Activities	748,439	2,223	-	-	-
Contributions to Other Agencies		15,354	861,217		
Capital Improvement Projects	-	-	-	-	-
Operating Transfer to General Fund	29,500	29,500	-	-	-
<b>Total Expenditures</b>	<b>777,939</b>	<b>47,077</b>	<b>861,217</b>	<b>-</b>	<b>-</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (291,939)</b>	<b>\$ 560,591</b>	<b>\$ (861,217)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance		344,717			905,308
Ending Fund Balance		<u>\$ 905,308</u>			<u>\$ 905,308</u>

City of Evanston  
Debt Service Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 23,474	23,474
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	70,041
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	55	55
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	117,882
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	19,006
Transfer from Special Assessment Fund	169,848	169,848	146,178	-	-
<b>Total Revenue</b>	<b>12,848,904</b>	<b>13,046,814</b>	<b>13,625,329</b>	<b>230,457</b>	<b>230,457</b>
Series 2004- Principal	-	-	-	-	-
Series 2004- Interest	-	-	-	-	-
Series 2004 B- Principal	-	-	-	-	-
Series 2004 B- Interest	-	-	-	-	-
Series 2005- Principal	-	-	-	-	-
Series 2005- Interest	-	-	-	-	-
Series 2006- Principal	185,000	235,000	290,000	-	-
Series 2006- Interest	444,776	451,225	436,912	-	-
Series 2006 B Bonds- Principal	1,130,000	55,000	1,880,000	-	-
Series 2006 B Bonds- Interest	600,526	601,626	555,326	-	-
Series 2007 - Principal	1,909,709	1,949,709	1,268,711	-	-
Series 2007 - Interest	569,684	601,677	497,052	-	-
Series 2008A - Principal	300,000	300,000	305,000	-	-
Series 2008A - Interest	116,225	116,225	104,975	-	-
Series 2008C - Principal	378,180	397,980	389,640	-	-
Series 2008C - Interest	364,514	383,598	350,332	-	-
Series 2008D - Principal	565,600	565,600	191,320	-	-
Series 2008D - Interest	15,362	15,362	7,299	-	-
Series 2010 A - Principal DSF	305,000	305,000	-	-	-
Series 2010 A - Interest DSF	173,238	173,238	167,137	-	-
Series 2010 B - Principal DSF	684,946	684,946	726,711	-	-
Series 2010 B - Interest DSF	126,446	126,446	113,774	-	-
Series 2011 A - Principal DSF	1,250,432	1,250,431	542,634	-	-
Series 2011 A - Interest DSF	426,890	426,890	401,881	-	-
Series 2012 A - Interest DSF	1,025,000	1,148,944	280,000	-	-
Series 2012 A - Principal DSF	243,332	113,944	237,893	-	-
Series 2013 A - Principal DSF	505,055	20,000	430,000	-	-
Series 2013 A - Interest DSF	1,601,006	513,925	390,173	-	-
Series 2013 B - Principal DSF	586,498	1,721,006	2,573,702	-	-
Series 2013 B - Interest DSF	-	609,653	547,159	-	-
Series 2014A-- Principal DSF	-	-	250,000	-	-
Series 2014A-- Interest DSF	-	-	425,500	-	-
Series 2004- Interest SAF	-	-	-	-	-
Series 2005- Principal SAF	-	-	-	-	-
Series 2005- Interest SAF	-	-	-	-	-
Series 2006- Principal SAF	50,000	-	50,000	-	-
Series 2006- Interest SAF	6,450	-	4,326	-	-
Series 2007 - Principal SAF	40,000	-	40,000	-	-
Series 2007 - Interest SAF	31,994	-	30,394	-	-
Series 2008C - Principal SAF	19,800	-	20,400	-	-
Series 2008C - Interest SAF	19,084	-	18,342	-	-
Series 2013 A - Principal SAF	20,000	-	20,000	-	-
Series 2013 A - Interest SAF	8,867	-	6,450	-	-
Series 2013 B - Principal SAF	120,000	-	20,000	-	-
Series 2013 B - Interest SAF	23,500	-	15,500	-	-
Series 2014A-- Principal SAF	-	-	25,000	-	-
Series 2014A-- Interest SAF	-	-	10,286	-	-
General Management and Support	1,000	-	-	-	-
Bond Issuance Costs	75,000	36,250	75,000	-	-
Net of Transfers	-	-	1,000	-	-
Fiscal Agent Fees	10,000	42,870	25,000	250	250
<b>Total Expenditures</b>	<b>13,933,114</b>	<b>12,846,544</b>	<b>13,724,829</b>	<b>250</b>	<b>250</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,084,210)</b>	<b>\$ 200,270</b>	<b>\$ (99,500)</b>	<b>\$ 230,207</b>	<b>\$ 230,207</b>
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		<u>\$ 3,575,961</u>			<u>\$ 3,806,168</u>

City of Evanston  
Howard Ridge TIF  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000		
Interest Income	400	211	-	3	3
Bond Proceeds	-		200,000		
Miscellaneous	-	61,932	100,500	14,768	14,768
<b>Total Revenue</b>	<b><u>350,400</u></b>	<b><u>506,730</u></b>	<b><u>845,500</u></b>	<b><u>14,771</u></b>	<b><u>14,771</u></b>
Economic Dev. Projects	-	-	490,000	(5,500)	(5,500)
Debt Service - Interest	-	572	600	49	49
Capital Improvements	-	176,792	200,000	194	194
Developer Agreement Payments	300,000	544,086			
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	3,958
Transfers to General Fund	60,000	60,000	60,000	5,000	5,000
<b>Total Expenditures</b>	<b><u>405,000</u></b>	<b><u>826,950</u></b>	<b><u>798,100</u></b>	<b><u>3,701</u></b>	<b><u>3,701</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (54,600)</u></b>	<b><u>\$ (320,220)</u></b>	<b><u>\$ 47,400</u></b>	<b><u>\$ 11,070</u></b>	<b><u>\$ 11,070</u></b>
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 79,468</u>

City of Evanston  
West Evanston TIF  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 40,000	\$ -			
Bond Proceeds	-	-			
Loan Proceeds	-	100,262	105,000		
Interest Income	100	765	100	11	11
<b>Total Revenue</b>	<b>40,100</b>	<b>101,027</b>	<b>105,100</b>	<b>11</b>	<b>11</b>
Economic Development Projects	75,000	-			
Other Charges	20,000	64,173	95,000		
Debt Service - Interest	10,000	7,027	10,000	597	597
Transfers to General Fund	60,000	60,000	60,000	5,000	5,000
Capital Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>165,000</b>	<b>131,200</b>	<b>165,000</b>	<b>5,597</b>	<b>5,597</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (124,900)</b>	<b>\$ (30,173)</b>	<b>\$ (59,900)</b>	<b>\$ (5,586)</b>	<b>\$ (5,586)</b>
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 501,880</u>

City of Evanston  
 Dempster-Dodge TIF  
 As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Economic Development Projects	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ -</u>			<u>\$ -</u>

City of Evanston  
 Capital Improvement Fund  
 As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Bond Proceeds	\$ 8,331,458	\$ 8,469,966	\$ 7,360,650		
Grants	5,382,638	487,563	4,774,000		
Reimbursements	-	-			
Private Contributions	708,000	500,000			
Parking Fund Loan for Financial System	100,000	-			
General Fund Allocation	936,500	936,500	250,000		
Miscellaneous	-	110,110	375,000		
Interest Income	10,000	20,380	10,000	197	197
<b>Total Revenue</b>	<b><u>15,468,596</u></b>	<b><u>10,524,520</u></b>	<b><u>12,769,650</u></b>	<b><u>197</u></b>	<b><u>197</u></b>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	(225)	(225)
Interfund Transfers Out	475,000	475,000	550,000	40,833	40,833
<b>Total Expenditures</b>	<b><u>18,410,016</u></b>	<b><u>3,686,003</u></b>	<b><u>18,032,150</u></b>	<b><u>40,608</u></b>	<b><u>40,608</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,941,420)</u></b>	<b><u>\$ 6,838,517</u></b>	<b><u>\$ (5,262,500)</u></b>	<b><u>\$ (40,411)</u></b>	<b><u>\$ (40,411)</u></b>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<b><u>\$ 13,138,516</u></b>			<b><u>\$ 13,098,104</u></b>

City of Evanston  
Special Assessment Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000	52,569	\$ 52,569
Bond Proceeds	250,000	506,435	250,000		
Investment Income	1,200	2,849	1,200	116	116
<b>Total Revenue</b>	<b><u>481,200</u></b>	<b><u>621,064</u></b>	<b><u>481,200</u></b>	<b><u>52,685</u></b>	<b><u>52,685</u></b>
Transfer to Debt Service Fund	169,848	169,848	501,000		
Transfer to Other Funds			260,698		
General Management & Support	1,000	3,871			
Capital Outlay	500,000	1,050	-	-	-
<b>Total Expenditures</b>	<b><u>670,848</u></b>	<b><u>174,769</u></b>	<b><u>761,698</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (189,648)</u></b>	<b><u>\$ 446,295</u></b>	<b><u>\$ (280,498)</u></b>	<b><u>\$ 52,685</u></b>	<b><u>\$ 52,685</u></b>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,571,394</u>

City of Evanston  
Parking Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$ 114,841	114,841
Church Street Garage Operations	716,348	647,461	716,348	50,175	50,175
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	100,724	100,724
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	139,416	139,416
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,775	243,775
Interest Income	15,070	31,645	15,070	1,354	1,354
Miscellaneous Revenue	11,400	5,700	11,400	-	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-	-
<b>Total Revenue</b>	<b>11,393,593</b>	<b>9,421,233</b>	<b>11,393,593</b>	<b>650,285</b>	<b>650,285</b>
7005 - Parking System Administration	976,363	926,727	1,172,138	65,438	65,438
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	50,982	50,982
7025 - Church Street Self Park	624,855	417,314	629,856	-	-
7030 - Church Street Debt Payments	171,250	174,100	176,400	-	-
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	1,712	1,712
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	4,905	4,905
7039 - Parking Debt	27,461	774,243	29,482	-	-
Transfer to Insurance Fund	319,648	319,649	319,648	26,637	26,637
Transfer to General Fund	869,242	869,242	870,000	72,500	72,500
Transfer to Fleet	21,991	21,992	24,188	752	752
Transfer to Equipment Replacement	30,000	30,000	30,000	1,250	1,250
Loans to Other Funds	-	-	-	-	-
DIVVY Expenses	-	-	252,000	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	5,180,000	980,659	3,505,000	-	-
<b>Total Expenditures</b>	<b>15,894,336</b>	<b>9,598,796</b>	<b>15,659,294</b>	<b>224,177</b>	<b>224,177</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (4,500,743)</b>	<b>\$ (177,562)</b>	<b>\$ (4,265,701)</b>	<b>\$ 426,107</b>	<b>\$ 426,107</b>
<b>Further Operating Expense Breakdown:</b>					
7015 Parking Meter Activities	762,846	901,467	1,176,957	14,330	14,330
7015 Parking Meter Depreciation	36,652	-	36,652	36,653	36,654
<b>SUBTOTAL</b>	<b>799,498</b>	<b>901,467</b>	<b>1,213,609</b>	<b>50,983</b>	<b>50,984</b>
7025- Church Garage Activities	494,156	417,314	449,928	(179,928)	(179,928)
7025- Church Garage Depreciation	179,928	-	179,928	179,929	179,930
<b>SUBTOTAL</b>	<b>674,084</b>	<b>417,314</b>	<b>629,856</b>	<b>1</b>	<b>2</b>
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,576,538)	(4,576,538)
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	3,703,600	3,703,600
7036 Reserve (Depreciation)	874,650	-	874,650	874,650	874,650
<b>SUBTOTAL</b>	<b>5,324,706</b>	<b>3,270,463</b>	<b>5,778,052</b>	<b>1,712</b>	<b>1,712</b>
7037 Maple Garage Activities	1,013,991	912,940	992,723	(661,293)	(661,293)
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	666,198
<b>SUBTOTAL</b>	<b>1,680,189</b>	<b>912,940</b>	<b>1,658,921</b>	<b>4,905</b>	<b>4,905</b>
Beginning Unrestricted Fund Balance		13,602,819			13,425,257
Ending Unrestricted Fund Balance		\$ 13,425,257			\$ 13,851,364

City of Evanston  
Water Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 571,965	\$ 571,965
Skokie	2,913,000	2,805,425	2,970,000	228,931	228,931
Northwest Commission	4,653,000	5,074,770	5,300,000	427,721	427,721
Cross Connection Control Fees	95,000	116,865	120,000	-	-
Investment Earnings	2,500	25,542	10,000	218	218
Debt Proceeds	4,000,000	2,897,048	6,100,000	-	-
Debt Proceeds (zero interest)	2,000,000		6,190,000	-	-
Fees and Merchandise Sales	45,000	107,862	70,000	7,807	7,807
Fees and Outside Work	70,000	118,038	70,000	4,980	4,980
Water Meter Impact Fees	-	14,181	50,000	22,615	22,615
Grants	-	-	-	-	-
Insurance Reimbursements	-	44,518	-	-	-
Phosphate Sales	69,000	180,403	45,000	3,439	3,439
Property Sales and Rentals	227,316	104,700	146,100	-	-
Misc Revenue	-	-	5,000	45	45
<b>Total Revenue</b>	<b><u>20,327,216</u></b>	<b><u>17,900,630</u></b>	<b><u>28,059,100</u></b>	<b><u>1,267,721</u></b>	<b><u>1,267,721</u></b>
General Support	933,989	1,006,754	983,266	56,243	56,243
Pumping	2,355,718	2,036,923	2,426,701	99,372	99,372
Filtration	2,740,856	2,330,548	2,633,653	101,575	101,575
Distribution	1,425,352	1,451,081	1,724,142	88,973	88,973
Meter Maintenance	300,761	273,492	193,336	10,706	10,706
Other Operating Expenses	859,801	425,774	997,000	-	-
Debt Service	1,297,704	1,102,833	978,894	-	-
Debt Service - IEPA Loan 3382	67,504	67,506	67,505	-	-
Capital Improvements	10,170,000	6,090,603	18,402,600	-	-
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	266,171
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	39,041
<b>Total Expense</b>	<b><u>23,989,736</u></b>	<b><u>18,623,567</u></b>	<b><u>32,069,642</u></b>	<b><u>662,080</u></b>	<b><u>662,080</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,662,520)</u></b>	<b><u>\$ (722,936)</u></b>	<b><u>\$ (4,010,542)</u></b>	<b><u>\$ 605,641</u></b>	<b><u>\$ 605,641</u></b>
Beginning Unrestricted Fund Balance		8,590,091			7,867,155
Reclassification to Fund Balance from Capital Assets		-			-
Ending Unrestricted Fund Balance		<u>\$ 7,867,155</u>			<u>\$ 8,472,796</u>

City of Evanston  
Sewer Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 1,077,936	\$ 1,077,936
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	109	109
Miscellaneous	4,165	-	4,165	-	-
Grant Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>15,117,865</b>	<b>14,669,159</b>	<b>13,077,865</b>	<b>1,078,045</b>	<b>1,078,045</b>
Sewer Operations	2,260,545	2,004,711	1,779,750	86,793	86,793
Public Education					
Other Operating Expenses	129,500	-	103,300		
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,713	26,713
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	22,499
Transfer to Debt Service	207,284	207,284	228,070	19,006	19,006
Capital Outlay	47,500	-	13,500		
Depreciation	-	-			
Capital Improvement Account	3,225,000	2,086,176	1,055,000		
Debt Service	9,994,260	9,910,255	9,619,477	345,238	345,238
<b>Total Expenses</b>	<b>16,279,121</b>	<b>14,623,458</b>	<b>13,389,635</b>	<b>500,248</b>	<b>500,248</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,161,256)</b>	<b>\$ 45,701</b>	<b>\$ (311,770)</b>	<b>\$ 577,797</b>	<b>\$ 577,797</b>
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 5,198,494</u>

City of Evanston  
Solid Waste  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 87,997
Solid Waste Franchise Fees	175,000	125,497	175,000	42,742	42,742
SWANCC Recycling Incentive	25,000	20,852	4,000	19,922	19,922
Recycling Service Charge	3,334,033	3,410,124	3,467,394	289,133	289,133
Sanitation Service Charge Penalty	45,000	54,319	45,000	(15)	(15)
Special Pickup Fees	100,000	74,140	100,000	(425)	(425)
Trash Cart Sales	15,000	17,991	15,000	75	75
Investment Income	-	-	-	-	-
Yard Waste Fees	220,000	236,842	220,000	3,977	3,977
<b>Total Revenue</b>	<b><u>4,970,000</u></b>	<b><u>4,995,732</u></b>	<b><u>5,082,361</u></b>	<b><u>443,406</u></b>	<b><u>443,406</u></b>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	12,765	12,765
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	89,075	89,075
Yard Waste Collection	750,250	675,857	700,250	223	223
<b>Total Expense</b>	<b><u>5,309,082</u></b>	<b><u>4,854,723</u></b>	<b><u>5,191,820</u></b>	<b><u>102,063</u></b>	<b><u>102,063</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (339,082)</u></b>	<b><u>\$ 141,009</u></b>	<b><u>\$ (109,459)</u></b>	<b><u>\$ 341,342</u></b>	<b><u>341,342</u></b>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(801,209)</u>

City of Evanston  
Fleet Maintenance Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 219,394
Library Fund	2,381	2,381	2,500	208	208
Parking Fund	21,992	21,992	24,188	1,924	1,924
Water Fund	122,751	122,751	135,023	10,741	10,741
Sewer Fund	177,729	177,729	195,501	15,551	15,551
Solid Waste Fund	29,071	298,071	327,877	26,081	26,081
Damage to City Property	24,798	-	24,798	-	-
Miscellaneous Revenue	10,000	50,010	56,781	5,811	5,811
Interest Income	1,000	-	1,000	-	-
<b>Total Revenues</b>	<b><u>2,897,078</u></b>	<b><u>3,180,292</u></b>	<b><u>3,399,667</u></b>	<b><u>279,711</u></b>	<b><u>279,711</u></b>
General Support	293,619	272,014	288,995	17,911	17,911
Major Maintenance	<u>3,284,528</u>	<u>3,132,678</u>	<u>3,255,342</u>	<u>68,332</u>	<u>68,332</u>
<b>Total Expenditures</b>	<b><u>3,578,147</u></b>	<b><u>3,404,691</u></b>	<b><u>3,544,337</u></b>	<b><u>86,243</u></b>	<b><u>86,243</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (681,069)</u></b>	<b><u>\$ (224,399)</u></b>	<b><u>\$ (144,670)</u></b>	<b><u>\$ 193,467</u></b>	<b><u>\$ 193,467</u></b>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 79,634</u>

City of Evanston  
Equipment Replacement Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 103,549
Library Fund	1,700	1,700	1,700	142	142
Parking Fund	30,000	30,000	30,000	2,500	2,500
Solid Waste Fund	177,131	177,131	177,131	14,761	14,761
Bond Premiums	-	72,810	-		
Bond Proceeds	1,000,000	1,000,000	1,000,000		
Sale of Surplus Property	210,217	53,210	210,217	30,684	30,684
<b>Total Revenues</b>	<b><u>2,661,638</u></b>	<b><u>2,577,440</u></b>	<b><u>2,661,638</u></b>	<b><u>151,636</u></b>	<b><u>151,636</u></b>
Capital Outlay	2,494,000	1,847,648	1,515,422	-	-
Carryover	200,000	-	-	-	-
Settlement Costs	-	15,290	-	-	-
Bond Costs		7,212		-	-
Capital Leases	50,000	29,509	-	-	-
<b>Total Expenditures</b>	<b><u>2,744,000</u></b>	<b><u>1,899,659</u></b>	<b><u>1,515,422</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (82,362)</u></b>	<b><u>\$ 677,781</u></b>	<b><u>\$ 1,146,216</u></b>	<b><u>\$ 151,636</u></b>	<b><u>\$ 151,636</u></b>
Beginning Fund Balance		\$ 588,983			\$ 1,266,764
Reclassification from Capital Assets to Fund Balance		\$ -			
Ending Fund Balance		<u>\$ 1,266,764</u>			<u>\$ 1,418,400</u>

City of Evanston  
Insurance Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	10,100	10,100
General Admin Contribution- E911	930	930	930	78	78
General Admin Contribution- CDBG	930	930	930	78	78
General Admin Contribution- E.D.	930	930	930	78	78
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	1,419
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	2,080
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	1,199
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	75,763
Liability/Property Contribution- E911	6,972	6,972	6,972	581	581
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	581
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	581
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	10,644
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	15,601
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	8,991
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,738	103,738
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	796
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	796
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	796
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	14,574
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	21,360
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	12,310
Subrogation Proceeds	100,000	93,265	100,000	2,914	2,914
Yearend Transfer from General Fund	-	-	-	-	0
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	0
Investment Income	1,000	283.54	1,000	5	5
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,526,688</b>	<b>3,519,238</b>	<b>3,526,688</b>	<b>285,059</b>	<b>285,059</b>
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	430,810	430,810
Health Insurance Chargebacks - Library	366,065	366,066	448,539	-	-
Health Insurance Chargebacks - NSP2	6,863	6,863	5,608	-	-
Health Insurance Chargebacks- E911	71,410	71,410	76,210	-	-
Health Insurance Chargebacks- CDBG	31,521	31,521	40,860	-	-
Health Insurance Chargebacks- E.D. Fund	49,098	49,098	76,165	-	-
Health Insurance Chargebacks- Home Fund	2,735	2,735	-	-	-
Health Insurance Chargebacks- Parking	171,325	171,326	169,672	-	-
Health Insurance Chargebacks- Water	616,227	616,227	674,154	-	-
Health Insurance Chargebacks- Sewer	183,218	183,218	133,241	-	-
Health Insurance Chargebacks - Solid Waste	106,846	106,846	126,389	-	-
Health Insurance Chargebacks- Fleet	202,427	202,427	185,634	-	-
Retiree Health Insurance Contributions	1,970,647	1,515,464	1,970,647	200,251	200,251
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	51,652	51,652
SWANNC-Health Insurance Contributions	-	69,956	77,000	-	-
One Time IPBC Distribution	300,000	800,000	-	25,000	25,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>14,565,056</b>	<b>14,313,927</b>	<b>14,336,320</b>	<b>707,712</b>	<b>707,712</b>
<b>Total Revenues</b>	<b>18,091,744</b>	<b>17,833,166</b>	<b>17,863,008</b>	<b>992,772</b>	<b>992,772</b>

City of Evanston  
Insurance Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	24,696	24,696
Auditing	-		-	-	-
Liability/Property Insurance Premiums	470,000	490,916	490,000	-	-
Liability Legal Fees	350,000	732,752	350,000	183,610	183,610
Liability Settlement Payments	400,000	1,049,237	400,000	-	-
Transfer - to ERI Debt Service	8,627	8,627	8,936	745	745
Workers' Comp Insurance Premiums	114,400	118,755	120,000	-	-
Workers' Comp Legal Fees	8,500	47,774	70,000	-	-
Workers' Comp Medical Payments	600,000	590,413	650,000	46,559	46,559
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	5,370	5,370
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-	-	-
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	6,389	6,389
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b>3,678,075</b>	<b>4,132,792</b>	<b>3,569,828</b>	<b>267,369</b>	<b>267,369</b>
General Administration & Support	99,805	99,104	98,124	6,627	6,627
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1,090,282	1,090,282
Health Insurance Opt Out Payments	91,800	11,578	91,800	-	-
<b>Health &amp; Life Insurance - Subtotal</b>	<b>14,389,209</b>	<b>13,440,632</b>	<b>13,639,924</b>	<b>1,096,908</b>	<b>1,096,908</b>
<b>Total Expenditures</b>	<b>18,067,284</b>	<b>17,573,424</b>	<b>17,209,752</b>	<b>1,364,277</b>	<b>1,364,277</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 24,460</b>	<b>\$ 259,742</b>	<b>\$ 653,256</b>	<b>\$ (371,505)</b>	<b>\$ (371,505)</b>
Beginning Unrestricted Fund Balance		(3,727,663)			(3,467,921)
Adjustment to GAAP Basis of Accounting		-			
Ending Unrestricted Fund Balance		<u>\$ (3,467,921)</u>			<u>\$ (3,839,426)</u>

City of Evanston  
Fire Pension Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 11,645	\$ 11,645
Personal Property Repl Tax	280,000	280,000	280,000	-	-
Interest on Investment	850,000	1,179,581	850,000	6	6
Participant Contributions	950,000	919,874	978,500	65,875	65,875
Unrealized Gain	-	5,000	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenue</b>	<b>8,141,575</b>	<b>8,515,270</b>	<b>8,170,075</b>	<b>77,526</b>	<b>77,526</b>
Administrative Expenses	204,000	239,016	150,000	-	-
Legal Fees	-	-	-	-	-
Retiree Pensions	4,995,500	5,294,497	5,150,000	462,728	462,728
Widows' Pensions	1,071,200	1,071,910	1,103,130	88,241	88,241
Disability Pensions	1,358,125	1,266,624	1,390,500	106,849	106,849
QUILDRO	90,000	94,651	93,000	7,902	7,902
Reserve for Future Payments	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,718,825</b>	<b>7,966,699</b>	<b>7,886,630</b>	<b>665,720</b>	<b>665,720</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 422,750</b>	<b>\$ 548,571</b>	<b>\$ 283,445</b>	<b>\$ (588,194)</b>	<b>\$ (588,194)</b>
Beg Net Assets held in Trust	58,463,916	65,024,941	65,573,512		65,573,512
End Net Assets held in Trust	<u>\$ 58,886,666</u>	<u>\$ 65,573,512</u>	<u>\$ 65,856,957</u>		<u>\$ 64,985,318</u>

City of Evanston  
Police Pension Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	\$ 15,639	\$ 15,639
Personal Property Repl Tax	325,000	325,000	325,000	-	-
Interest Income	2,800,000	2,629,077	2,800,000	5	5
Participant Contributions	1,423,000	1,565,052	1,423,000	99,121	99,121
Miscellaneous	-	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-	-
<b>Total Revenue</b>	<b><u>12,617,325</u></b>	<b><u>12,684,791</u></b>	<b><u>12,617,325</u></b>	<b><u>114,766</u></b>	<b><u>114,766</u></b>
Administrative Expenses	250,000	366,885	250,000	-	-
Retiree Pensions	8,056,000	8,198,627	8,394,500	715,067	715,067
Widow Pensions	875,500	911,335	902,000	82,719	82,719
Disability Pensions	700,000	644,450	700,000	54,254	54,254
Separation Refunds	275,000	114,915	275,000	-	-
QUILDRO	18,000	21,717	21,000	1,864	1,864
Reserve for Future Payments	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>10,174,500</u></b>	<b><u>10,257,931</u></b>	<b><u>10,542,500</u></b>	<b><u>853,904</u></b>	<b><u>853,904</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,442,825</u></b>	<b><u>\$ 2,426,860</u></b>	<b><u>\$ 2,074,825</u></b>	<b><u>\$ (739,138)</u></b>	<b><u>\$ (739,138)</u></b>
Beg Net Assets held in Trust	80,589,961	90,763,143	93,190,003		93,190,003
End Net Assets held in Trust	<u>\$ 83,032,786</u>	<u>\$ 93,190,003</u>	<u>\$ 95,264,828</u>		<u>\$ 92,450,865</u>

City of Evanston  
Library Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
<b>Revenue By Source</b>					
Allocation - Property Taxes	5,032,097	\$ 5,205,279	5,813,505	13,950	13,950
Library Fines & Fees	164,000	150,039	156,000	14,273	14,273
Library Material Replacement	14,000	12,124	12,000	734	734
Copy Machine Charges	21,200	16,541	17,500	1,590	1,590
Meeting Room Fees	10,400	15,322	12,500	300	300
Non-resident Cards	1,040	260	1,300	-	-
North Branch Rental Income	60,000	23,978	22,360	1,480	1,480
State Per Capita Grant	94,177	97,108	94,177	-	-
Personal Property Repl. Tax	50,200	50,200	50,200	-	-
Video Rentals	-	-	-	-	-
Book Sales	-	59,148	-	1,148	1,148
Merchandise Sale	-	-	-	103	103
Fund for Excellence	65,000	128,402	57,000	-	-
Grants and Donations	125,000	94,962	135,000	23,620	23,620
Transfer from Economic Development	116,544	9,900	89,150	-	-
Miscellaneous	-	3,151	-	109	109
Transfer from Endowment	159,315	199,315	171,000	-	-
<b>Total Revenues</b>	<b>5,912,973</b>	<b>6,065,728</b>	<b>6,631,692</b>	<b>57,307</b>	<b>57,307</b>
<b>Expenditures</b>					
Youth Services	1,030,009	921,614	1,069,764	47,267	47,267
Adult Services	1,514,037	1,556,433	1,640,492	84,503	84,503
Circulation	573,258	533,548	653,666	40,678	40,678
Neighborhood Services	456,527	438,372	527,618	30,046	30,046
Technical Services	538,878	506,203	658,530	34,483	34,483
Maintenance	660,702	725,939	469,204	42,410	42,410
Administration	1,103,016	1,078,051	1,298,268	75,724	75,724
Library Grants	36,546	30,885	14,150	1,200	1,200
<b>Total Expenditures</b>	<b>5,912,973</b>	<b>5,791,044</b>	<b>6,331,692</b>	<b>356,311</b>	<b>356,311</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 274,685</b>	<b>\$ 300,000</b>	<b>\$ (299,004)</b>	<b>\$ (299,004)</b>
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		<u>1,275,950</u>			<u>976,946</u>

City of Evanston  
Library Debt Fund  
As of January 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	FY 2015 YTD Actual
<b>Revenue By Source</b>					
Net Property Taxes	\$ 748,178	\$ 748,521	\$ 605,138	\$ -	\$ -
Investment Income	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b>749,178</b>	<b>748,521</b>	<b>606,138</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Principal on Bonds	643,039	641,811	52,100	-	-
Interest on Bonds	<u>105,139</u>	<u>106,710</u>	<u>85,038</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>748,178</b>	<b>748,521</b>	<b>137,138</b>	<b>-</b>	<b>-</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 1,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 469,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>-</u>			<u>-</u>

**City of Evanston General Fund  
Comparison of Fund and Cash Balances  
Fiscal Year 2014 vs Fiscal Year 2013**

