



# Memorandum

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

From: Ashley King, Assistant Director of Administrative Services  
 David Meimers, Accounting Manager

Subject: February 2015 Monthly Financial Report

Date: April 10, 2015

Please find attached the unaudited financial statements as of February 28, 2015. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

## City of Evanston Fund Financial Performance Summary As of February 28, 2015

Fund Name	Fund #	YTD	YTD	YTD	2/28/2015	2/28/2015
		2/28/2015	2/28/2015	2/28/2015	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 14,625,444	\$ 13,210,923	\$ 1,414,521	\$ 17,704,926	\$ 6,567,371
General Assistance Fund	175	3,915	140,418	(136,503)	22,187	(129,431)
Neighborhood Stabilization	195	12	14,049	(14,036)	197,499	195,888
Motor Fuel	200	363,909	138,833	225,075	1,977,534	2,462,325
Emergency 911	205	125,532	121,665	3,867	919,437	724,722
SSA#4	210	35,674	-	35,674	(123,062)	(153,929)
CDBG	215	39,844	113,116	(73,272)	(143,333)	(318,055)
CDBG Loan	220	35,460	(11)	35,471	2,395,798	156,317
Economic Development	225	484,578	474,671	9,907	3,520,019	2,960,356
Neighborhood Improvement	235	-	-	-	169,915	149,915
Home	240	50,034	4,124	45,910	3,934,046	(2,044)
Affordable Housing	250	44,655	777	43,878	2,601,071	888,379
Washington National TIF	300	528,273	544,216	(15,943)	6,126,964	5,719,563
SSA#5	305	64,460	-	64,460	525,815	464,508
SW II TIF (Howard Hartrey)	310	163	24,668	(24,506)	2,397,041	2,381,407
Southwest TIF	315	-	-	-	905,308	909,019
Debt Service	320	2,222,211	1,430,763	791,448	4,367,409	2,847,812
Howard Ridge TIF	330	256,940	10,900	246,040	314,437	302,784
West Evanston TIF	335	22	9,145	(9,123)	498,343	498,342
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	366	283,560	(283,194)	12,855,322	9,275,394
Special Assessment	420	63,449	95	63,354	2,582,063	2,577,813
Parking	505	1,274,008	518,147	755,860	14,181,117	13,270,749
Water	510-513	2,415,410	1,702,221	713,190	8,580,344	7,246,007
Sewer	515	2,068,127	924,983	1,143,144	5,763,840	3,909,825
Solid Waste	520	834,172	729,101	105,071	(1,037,480)	(1,515,222)
Fleet	600	556,151	316,201	239,949	126,116	(463,698)
Equipment Replacement	601	272,588	-	272,588	1,539,352	1,539,350
Insurance	605	2,381,051	3,193,898	(812,846)	(4,280,767)	415,182
Library	185	883,836	825,812	58,025	1,333,975	627,470
Library Debt Fund	186	96,004	-	96,004	93,595	93,595
<b>Total**</b>		<b>\$ 29,630,285</b>	<b>\$ 24,732,276</b>	<b>\$ 4,898,008</b>	<b>\$ 89,955,235</b>	<b>\$ 63,601,715</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 February 28, 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 February 28, 2015, the General Fund is reporting a surplus of \$1,414,521. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 14.5% of budget and revenues are 16% of budget. Pro rata revenues and expenses through February are budgeted at 16.67%; the City is below budget on both revenues and expenses.

Please note that revenues and expenses arrive at various times throughout the year and are not always evenly divided among months. For instance, property taxes are received in March and April for the first half of the year; this is approximately 13% of the revenue received into the General Fund. Likewise, Parks revenue is concentrated in the spring and summer months.

Through February 28, 2015, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$153,929. There have been no expenses in this fund YTD.

Through February 28, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$318,055. This amount will be reimbursed from draw-downs from HUD in March.

Through February 28, 2015, the Economic Development Fund is showing a fund balance of \$3,520,019 and a cash balance of \$2,960,356. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which is anticipated to be returned to the state.

Through February 28, 2015, the Solid Waste Fund is showing a negative fund balance of \$1,037,480 and a negative cash balance of \$1,515,222.

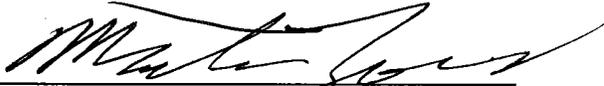
Though operating at a surplus for the year, through February 28, 2015 the Fleet Fund is showing a negative cash balance of \$463,698. The fund balance for the Fleet Fund is \$126,116. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through February 28, 2015, the Insurance Fund is showing a negative fund balance of \$4,280,767. 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.

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 February 28, 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 February 28, 2015

### (Target is 16.67% of FY 2015 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
<b>Revenues</b>															
Property Tax	\$ 11,627,072	\$ 1,935,113	16.6%	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	16,405,000	2,633,000	16.0%	-	-	-	-	-	-	-	-	-	-	-	-
State Income Tax	7,500,000	1,300,234	17.3%	-	-	-	-	-	-	-	-	-	-	-	-
Utility Tax	8,170,000	1,430,222	17.5%	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer Tax	2,875,000	226,818	7.9%	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	2,450,000	417,917	17.1%	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	6,289,300	780,288	12.4%	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, Permits, Fees	13,468,869	2,504,460	18.6%	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	8,130,667	1,311,766	16.1%	6,434,293	786,458	12.2%	15,373,000	2,360,876	15.4%	13,072,700	2,068,018	15.8%	4,022,394	638,256	15.9%
Intergovernmental Revenues	725,727	178,816	24.8%	-	-	-	-	-	-	-	-	-	4,000	19,922	498.0%
Interfund Transfers	7,892,893	1,273,807	16.1%	2,925,296	487,549	16.7%	-	-	-	-	-	-	1,055,967	175,995	16.7%
Other Non-Tax Revenue	5,902,117	631,984	10.7%	2,034,004	-	0.0%	12,686,100	54,554	0.4%	1,000	109	10.9%	-	-	-
<b>Total Revenues</b>	<b>\$ 91,434,635</b>	<b>\$ 14,625,444</b>	<b>16.0%</b>	<b>\$ 11,393,593</b>	<b>\$ 1,274,008</b>	<b>11.2%</b>	<b>\$ 28,059,100</b>	<b>\$ 2,415,410</b>	<b>8.6%</b>	<b>\$ 13,073,700</b>	<b>\$ 2,068,127</b>	<b>15.8%</b>	<b>\$ 5,082,361</b>	<b>\$ 834,172</b>	<b>16.4%</b>
<b>Expenditures</b>															
Legislative	\$ 677,023	\$ 86,588	12.8%	-	-	-	-	-	-	-	-	-	-	-	-
City Administration	1,903,126	276,215	14.5%	-	-	-	-	-	-	-	-	-	-	-	-
Law Department	1,129,534	149,616	13.2%	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Services Department	7,542,222	838,189	11.1%	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	2,427,257	348,344	14.4%	-	-	-	-	-	-	-	-	-	-	-	-
Police Department	27,820,569	4,510,369	16.2%	-	-	-	-	-	-	-	-	-	-	-	-
Fire & Life Safety Services	14,462,599	2,233,987	15.4%	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	3,658,702	376,098	10.3%	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Operating	18,048,955	2,726,055	15.1%	11,902,294	516,147	4.4%	-	-	-	-	-	-	5,191,820	729,101	14.0%
Public Works - Capital Outlay	-	-	-	3,505,000	-	0.0%	-	-	-	-	-	-	-	-	-
Parts, Recreation & Comm. Services	10,836,161	958,169	8.8%	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Debt Service Fund	1,414,583	235,764	16.7%	-	-	-	13,451,635	1,094,908	8.1%	12,321,135	924,983	7.5%	-	-	-
Utilities - Operating	-	-	-	-	-	-	10,538,100	607,313	5.8%	1,068,500	-	0.0%	-	-	-
Utilities - Capital Outlay	-	-	-	-	-	-	23,989,735	1,702,221	7.1%	13,389,635	924,983	6.9%	5,191,820	729,101	14.0%
<b>Total Expenditures</b>	<b>\$ 89,920,731</b>	<b>\$ 12,739,395</b>	<b>14.2%</b>	<b>\$ 15,407,294</b>	<b>\$ 518,147</b>	<b>3.4%</b>	<b>\$ 23,989,735</b>	<b>\$ 1,702,221</b>	<b>7.1%</b>	<b>\$ 13,389,635</b>	<b>\$ 924,983</b>	<b>6.9%</b>	<b>\$ 5,191,820</b>	<b>\$ 729,101</b>	<b>14.0%</b>

**City of Evanston  
General Fund  
As of February 28, 2015**

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	February Actual	FY 2015 YTD Actual
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 19,727	\$ 1,915,385	\$ 1,935,113
Tax - State Use	1,241,753	1,368,626	1,260,000	106,000	121,000	227,000
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	810,000	818,000	1,628,000
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	497,000	508,000	1,005,000
Tax - Auto Rental	40,000	49,018	43,000	-	791	791
Tax - Athletic Contest	800,000	1,032,080	900,000	-	-	-
Tax - State Income	7,076,170	7,053,978	7,500,000	587,000	713,234	1,300,234
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	245,000	271,612	516,612
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	120,000	168,917	288,917
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	67,000	115,693	182,693
Tax - Cigarette	300,000	222,000	300,000	18,000	-	18,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	59,757	62,177	121,934
Tax - Liquor	2,375,000	2,665,447	2,450,000	293,704	124,213	417,917
Tax - Parking	2,350,000	2,565,189	2,500,000	195,574	109,094	304,668
Tax - Personal Property Replacement	552,000	793,445	646,300	-	107,895	107,895
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	126,980	99,838	226,818
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	235,000	207,000	442,000
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	170,129	155,730	325,860
License Fees - Other	937,302	1,172,225	999,677	176,939	85,968	262,907
Permit Fees - Building	6,142,162	7,113,065	6,700,000	888,063	277,095	1,165,158
Permit Fees - Other	1,486,716	2,287,055	1,439,082	230,730	113,497	344,226
Other Fees	1,356,100	1,475,902	1,478,100	65,720	340,590	406,310
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	236,702	198,694	435,396
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	611,320	700,466	1,311,786
Intergovernmental Revenue	721,272	1,005,587	725,727	96,859	82,957	179,816
Other Revenue	1,238,468	1,750,657	1,718,343	106,902	89,038	195,939
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	636,904	636,904	1,273,807
Interest Income	10,000	13,037	120,000	560	89	649
<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>8,023,877</b>	<b>14,625,444</b>
Legislative	639,028	706,237	677,023	37,281	49,307	86,588
City Administration	1,662,057	1,792,690	1,903,126	112,394	163,821	276,215
Law Department	959,802	1,052,372	1,129,534	63,405	86,211	149,616
Administrative Services Department	8,510,814	7,601,123	8,956,805	423,014	650,938	1,073,953
Community Development	2,707,545	2,606,953	2,427,257	173,342	175,002	348,344
Police Department	27,994,019	27,973,626	27,820,569	1,932,065	2,578,303	4,510,369
Fire Department	14,238,555	14,679,164	14,462,599	956,896	1,277,091	2,233,987
Health & Human Services Department	3,117,681	3,009,986	3,658,702	148,914	227,184	376,098
Public Works Department	18,604,977	18,459,022	18,048,955	1,081,369	1,644,686	2,726,055
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	495,138	698,796	1,193,933
Transfer to Solid Waste Fund	-	-	-	-	-	-
Transfer to Debt Service Fund	609,000	609,000	1,414,583	117,882	117,882	235,764
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>7,669,221</b>	<b>13,210,923</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>\$ 354,656</b>	<b>\$ 1,414,521</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>\$ 17,704,926.42</b>

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

City of Evanston  
 General Assistance Fund  
 As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Property Taxes		\$ 414,363	\$ 1,348,553	\$ 2,272	\$ 3,909
Misc. Revenue	-	26,877	26,000		\$ 5
Transfers from other Funds	-	466,269	-	-	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>907,508</b>	<b>1,374,553</b>	<b>2,272</b>	\$ 3,915
Administration	-	118,293	219,119	11,163	\$ 20,978
Client Payments	-	630,525	1,151,250	61,260	\$ 119,440
Capital Outlay	-	-	-		\$ -
Community Sponsored Org	-	-	-	-	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>748,818</b>	<b>1,370,369</b>	<b>72,423</b>	\$ 140,418
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 158,690</b>	<b>\$ 4,184</b>	<b>\$ (70,151)</b>	<b>\$ (136,503)</b>
Beginning Fund Balance		-			158,690
Ending Fund Balance		<u>\$ 158,690</u>			<u>\$ 22,187</u>

City of Evanston  
 Neighborhood Stabilization Fund  
 As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000		\$ -
Investment Income	-	336	-	2	12
<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>2</u></b>	<b><u>12</u></b>
Development Activities	290,500	1,000,368	314,994	3,060	3,060
Administration	126,635	93,459	56,911	5,758	10,291
Transfer to Debt Service	4,046	7,951	4,191	349	698
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>9,167</u></b>	<b><u>14,049</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>\$ (9,165)</u></b>	<b><u>\$ (14,036)</u></b>
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 197,499</u>

City of Evanston  
Motor Fuel Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 176,283	\$ 363,856
Grant Revenue	\$ -	\$ 322,396	\$ -		-
Investment Earnings	500	277	1,000	28	52.56
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>176,311</u></b>	<b><u>363,909</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	47,203.34
Transfer to General Fund - Street Maintenance	700,000	652,750	549,780	45,815	91,630.00
<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>138,833</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>\$ 106,894</u></b>	<b><u>\$ 225,075</u></b>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 1,977,534</u>

City of Evanston  
E911 Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995	\$ 45,382	125,410
Wireless Surcharge Revenue	428,400	417,597	508,244	-	-
Interest Income	1,000	99	1,000	11	22
Grants			-		-
Miscellaneous Revenue	-	1,751	-	-	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>45,393</u></b>	<b><u>125,532</u></b>
Operating Expense	935,767	785,907	976,758	61,006	100,842
Transfer to General Fund	125,950	125,950	129,729	10,811	21,622
Transfer to Insurance Fund	88,858	88,858	17,448	1,454	2,908
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	2,006
Capital Replacement	250,000	238,052	40,000	-	(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>74,274</u></b>	<b><u>121,665</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>\$ (28,881)</u></b>	<b><u>\$ 3,867</u></b>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 919,437</u>

City of Evanston  
Special Service Area #4 Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	\$ 35,674	\$ 35,674
Investment Income	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	
<b>Total Revenues</b>	<b><u>370,000</u></b>	<b><u>310,599</u></b>	<b><u>320,000</u></b>	<b><u>35,674</u></b>	<b><u>35,674</u></b>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</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>\$ 35,674</u></b>	<b><u>\$ 35,674</u></b>
Beginning Fund Balance		(149,335)			(158,736)
Ending Fund Balance		<u>\$ (158,736)</u>			<u>\$ (123,062)</u>

City of Evanston  
CDBG Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ 2,055	\$ 38,306
Funds Reallocated from Prior Years	168,088	-	590,111	-	-
Program Income	70,000	416,446	-	-	1,538.20
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>2,055</u></b>	<b><u>39,844</u></b>
CDBG Administration/Planning	271,848	551,722	430,821	26,924	51,256
Development Activities	597,205	263,496	378,352		-
Capital Projects	295,000	184,564	827,211		3,420
Transfers to Debt Service	3,035	3,035	6,227	262	524
Transfers to General Fund	<u>571,000</u>	<u>579,401</u>	<u>347,500</u>	<u>28,958</u>	<u>57,917</u>
<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>56,145</u></b>	<b><u>113,116</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (82,860)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (54,090)</u></b>	<b><u>\$ (73,272)</u></b>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ (143,333)</u>

City of Evanston  
CDBG Loan Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000		\$ -
Program Income	10,000	45,276	50,000	1,334	35,457
Interest Income	100	283	100	3	3
<b>Total Revenues</b>	<b><u>60,100</u></b>	<b><u>45,559</u></b>	<b><u>237,100</u></b>	<b><u>1,336</u></b>	<b><u>35,460</u></b>
 					-
Program Expenses	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>(90)</u>	<u>(11)</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>(90)</u></b>	<b><u>(11)</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>\$ 1,426</u></b>	<b><u>\$ 35,471</u></b>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,395,798</u>

City of Evanston  
Economic Development Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ 148	\$ 394,427
Amusement Tax	300,000	283,028	300,000	28,047	82,222
Howard-Ridge Loan Repayment	45,500	45,500	47,500		-
Grants	1,000,000	-			-
Miscellaneous	-	-	65,500	3,958	7,917
Investment Income	800	2,831	3,700	7	13
<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>32,160</u></b>	<b><u>484,578</u></b>
Economic Development Activities	1,610,495	1,366,337	1,584,510	47,123	80,665
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000	-	289,078
Capital Projects	150,500	-	253,500		(444)
Transfer to Debt Service	14,271	14,271	14,782	1,232	2,464
Transfer to Insurance	66,440	66,546	17,448	1,454	2,908
Transfers to General Fund	452,707	452,707	466,288	50,000	100,000
<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>99,809</u></b>	<b><u>474,671</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>\$ (67,648)</u></b>	<b><u>\$ 9,907</u></b>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,520,019</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Program Expenses	50,000	-	50,000	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance		149,915			169,915
Ending Fund Balance		<u>\$ 169,915</u>			<u>\$ 169,915</u>

City of Evanston  
Home Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000	\$ -	\$ 47,752
Interest Income	-	63		-	-
Program Income	-	27,384	225,200	-	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>-</u></b>	<b><u>50,034</u></b>
Home Administration/Planning	27,836	23,381	41,171	-	1,665
Development Activities	650,000	923,434	400,029	2,459	2,459
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>2,459</u></b>	<b><u>4,124</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>\$ (2,459)</u></b>	<b><u>\$ 45,910</u></b>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,934,046</u>

City of Evanston  
Affordable Housing Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772		10,000
Rehab Repayments	-	8,333	30,000	34,226	34,643
Interest Income	250	258	228	6	12
Miscellaneous	-	11,338	-	-	-
<b>Total Revenues</b>	<b>155,250</b>	<b>199,054</b>	<b>405,000</b>	<b>34,233</b>	<b>44,655</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	590	777
<b>Total Expenditures</b>	<b>263,990</b>	<b>92,939</b>	<b>405,000</b>	<b>590</b>	<b>777</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (108,740)</b>	<b>\$ 106,115</b>	<b>\$ -</b>	<b>\$ 33,643</b>	<b>\$ 43,878</b>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,601,071</u>

City of Evanston  
Washington National TIF Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000	\$ 521,733	\$ 528,064
Interest Income	10,000	13,420	10,000	102	209
<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>521,836</u></b>	<b><u>528,273</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	487,549
Transfer to General Fund	331,000	331,000	340,000	28,333	56,667
<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>544,216</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>\$ 249,728</u></b>	<b><u>\$ (15,943)</u></b>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 6,126,964</u>

City of Evanston  
Special Service Area #5  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ 63,483	\$ 64,460
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>63,483</u></b>	<b><u>64,460</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>\$ 63,483</u></b>	<b><u>\$ 64,460</u></b>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 525,815</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February 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	80	163
<b>Total Revenue</b>	<b>1,110,000</b>	<b>1,154,130</b>	<b>1,155,000</b>	<b>80</b>	<b>163</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	24,668
<b>Total Expenditures</b>	<b>3,868,488</b>	<b>2,089,632</b>	<b>3,648,010</b>	<b>12,334</b>	<b>24,668</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (2,758,488)</b>	<b>\$ (935,502)</b>	<b>\$ (2,493,010)</b>	<b>\$ (12,254)</b>	<b>\$ (24,506)</b>
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		<u>\$ 2,421,546</u>			<u>\$ 2,397,041</u>

City of Evanston  
Southwest TIF  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February 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 February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 1,784,808	1,808,282
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	140,081
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	17	72
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	235,764
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	38,012
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>1,991,754</b>	<b>2,222,211</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	-	1,130,000
Series 2006 B Bonds- Interest	600,526	601,626	555,326	-	300,263
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 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	500
<b>Total Expenditures</b>	<b>13,933,114</b>	<b>12,846,544</b>	<b>13,724,829</b>	<b>250</b>	<b>1,430,763</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,084,210)</b>	<b>\$ 200,270</b>	<b>\$ (99,500)</b>	<b>\$ 1,991,504</b>	<b>\$ 791,448</b>
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		\$ 3,575,961			\$ 4,367,409

City of Evanston  
Howard Ridge TIF  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000	\$ 240,312	\$ 240,312
Interest Income	400	211	-	3	6
Bond Proceeds	-		200,000		-
Miscellaneous	-	61,932	100,500	1,854	16,622
<b>Total Revenue</b>	<b>350,400</b>	<b>506,730</b>	<b>845,500</b>	<b>242,169</b>	<b>256,940</b>
Economic Dev. Projects	-	-	490,000	(5,520)	(11,020)
Debt Service - Interest	-	572	600	49	98
Capital Improvements	-	176,792	200,000		194
Developer Agreement Payments	300,000	544,086		3,712	3,712
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	7,917
Transfers to General Fund	60,000	60,000	60,000	5,000	10,000
<b>Total Expenditures</b>	<b>405,000</b>	<b>826,950</b>	<b>798,100</b>	<b>7,199</b>	<b>10,900</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (54,600)</b>	<b>\$ (320,220)</b>	<b>\$ 47,400</b>	<b>\$ 234,969</b>	<b>\$ 246,040</b>
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 314,437</u>

City of Evanston  
West Evanston TIF  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February 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	22
<b>Total Revenue</b>	<b>40,100</b>	<b>101,027</b>	<b>105,100</b>	<b>11</b>	<b>22</b>
Economic Development Projects	75,000	-			-
Other Charges	20,000	64,173	95,000	(2,057)	(2,057)
Debt Service - Interest	10,000	7,027	10,000	605	1,202
Transfers to General Fund	60,000	60,000	60,000	5,000	10,000
Capital Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>165,000</b>	<b>131,200</b>	<b>165,000</b>	<b>3,548</b>	<b>9,145</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (124,900)</b>	<b>\$ (30,173)</b>	<b>\$ (59,900)</b>	<b>\$ (3,537)</b>	<b>\$ (9,123)</b>
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 498,343</u>

City of Evanston  
Dempster-Dodge TIF  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February 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>	<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 February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February 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	169	366
<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>169</u></b>	<b><u>366</u></b>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	202,119	201,894
Interfund Transfers Out	475,000	475,000	550,000	40,833	81,667
<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>242,952</u></b>	<b><u>283,560</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>\$ (242,783)</u></b>	<b><u>\$ (283,194)</u></b>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<u>\$ 13,138,516</u>			<u>\$ 12,855,322</u>

City of Evanston  
Special Assessment Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000	10,733	\$ 63,301
Bond Proceeds	250,000	506,435	250,000		-
Investment Income	1,200	2,849	1,200	31	147
<b>Total Revenue</b>	<b><u>481,200</u></b>	<b><u>621,064</u></b>	<b><u>481,200</u></b>	<b><u>10,764</u></b>	<b><u>63,449</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		95	95
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>95</u></b>	<b><u>95</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>\$ 10,669</u></b>	<b><u>\$ 63,354</u></b>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,582,063</u>

City of Evanston  
Parking Fund  
As of February 28, 2015

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	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$ 85,087	199,927
Church Street Garage Operations	716,348	647,461	716,348	58,376	108,551
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	88,999	189,722
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	146,374	285,791
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,775	487,549
Interest Income	15,070	31,645	15,070	1,113	2,467
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>623,723</b>	<b>1,274,008</b>
7005 - Parking System Administration	976,363	926,727	1,172,138	87,578	153,016
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	59,832	110,814
7025 - Church Street Self Park	624,855	417,314	629,856	11,072	11,072
7030 - Church Street Debt Payments	171,250	174,100	176,400	-	-
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	27,458	29,170
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	8,894	13,799
7039 - Parking Debt	27,461	774,243	29,482	-	-
Transfer to Insurance Fund	319,648	319,649	319,648	26,637	53,275
Transfer to General Fund	869,242	869,242	870,000	72,500	145,000
Transfer to Fleet	21,991	21,992	24,188	-	752
Transfer to Equipment Replacement	30,000	30,000	30,000	-	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>293,970</b>	<b>518,147</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (4,500,743)</b>	<b>\$ (177,562)</b>	<b>\$ (4,265,701)</b>	<b>\$ 329,753</b>	<b>\$ 755,860</b>
<b>Further Operating Expense Breakdown:</b>					
7015 Parking Meter Activities	762,846	901,467	1,176,957	23,180	74,162
7015 Parking Meter Depreciation	36,652	-	36,652	36,654	36,654
<b>SUBTOTAL</b>	<b>799,498</b>	<b>901,467</b>	<b>1,213,609</b>	<b>59,834</b>	<b>110,816</b>
7025- Church Garage Activities	494,156	417,314	449,928	(168,856)	(168,856)
7025- Church Garage Depreciation	179,928	-	179,928	179,930	179,930
<b>SUBTOTAL</b>	<b>674,084</b>	<b>417,314</b>	<b>629,856</b>	<b>11,074</b>	<b>11,074</b>
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,550,792)	(4,549,080)
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>27,458</b>	<b>29,170</b>
7037 Maple Garage Activities	1,013,991	912,940	992,723	(657,304)	(652,399)
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>8,894</b>	<b>13,799</b>
Beginning Unrestricted Fund Balance		13,602,819			13,425,257
Ending Unrestricted Fund Balance		<u>\$ 13,425,257</u>			<u>\$ 14,181,117</u>

City of Evanston  
Water Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 522,706	\$ 1,094,672
Skokie	2,913,000	2,805,425	2,970,000	207,524	436,456
Northwest Commission	4,653,000	5,074,770	5,300,000	402,028	829,749
Cross Connection Control Fees	95,000	116,865	120,000		-
Investment Earnings	2,500	25,542	10,000	111	329
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	5,420	13,227
Fees and Outside Work	70,000	118,038	70,000	6,773	11,753
Water Meter Impact Fees	-	14,181	50,000		22,615
Grants	-		-		-
Insurance Reimbursements	-	44,518	-		-
Phosphate Sales	69,000	180,403	45,000	3,111	6,550
Property Sales and Rentals	227,316	104,700	146,100		-
Misc Revenue	-	-	5,000	15	60
<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>1,147,689</u></b>	<b><u>2,415,410</u></b>
General Support	933,989	1,006,754	983,266	94,391	150,633
Pumping	2,355,718	2,036,923	2,426,701	116,457	215,830
Filtration	2,740,856	2,330,548	2,633,653	308,274	409,849
Distribution	1,425,352	1,451,081	1,724,142	126,025	214,998
Meter Maintenance	300,761	273,492	193,336	14,810	25,515
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	74,971	74,971
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	532,342
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	78,082
<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>1,040,141</u></b>	<b><u>1,702,221</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>\$ 107,549</u></b>	<b><u>\$ 713,190</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>\$ 8,580,344</u>

City of Evanston  
Sewer Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 990,082	\$ 2,068,018
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	-	109
Miscellaneous	4,165	-	4,165	-	-
Grant Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b><u>15,117,865</u></b>	<b><u>14,669,159</u></b>	<b><u>13,077,865</u></b>	<b><u>990,082</u></b>	<b><u>2,068,127</u></b>
Sewer Operations	2,260,545	2,004,711	1,779,750	118,643	205,436
Public Education	-	-	-	-	-
Other Operating Expenses	129,500	-	103,300	32,480	32,480
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,713	53,425
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	44,998
Transfer to Debt Service	207,284	207,284	228,070	19,006	38,012
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	205,395	550,633
<b>Total Expenses</b>	<b><u>16,279,121</u></b>	<b><u>14,623,458</u></b>	<b><u>13,389,635</u></b>	<b><u>424,736</u></b>	<b><u>924,983</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,161,256)</u></b>	<b><u>\$ 45,701</u></b>	<b><u>\$ (311,770)</u></b>	<b><u>\$ 565,347</u></b>	<b><u>\$ 1,143,144</u></b>
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 5,763,840</u>

City of Evanston  
Solid Waste  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 175,995
Solid Waste Franchise Fees	175,000	125,497	175,000	-	42,742
SWANCC Recycling Incentive	25,000	20,852	4,000	-	19,922
Recycling Service Charge	3,334,033	3,410,124	3,467,394	289,798	578,931
Sanitation Service Charge Penalty	45,000	54,319	45,000	9,739	9,724
Special Pickup Fees	100,000	74,140	100,000	125	(300)
Trash Cart Sales	15,000	17,991	15,000	158	233
Investment Income	-	-	-	-	-
Yard Waste Fees	220,000	236,842	220,000	2,950	6,927
<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>390,767</u></b>	<b><u>834,172</u></b>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	254,908	267,674
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	95,757	184,832
Yard Waste Collection	750,250	675,857	700,250	276,372	276,595
<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>627,037</u></b>	<b><u>729,101</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>\$ (236,271)</u></b>	<b><u>105,071</u></b>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(1,037,480)</u>

City of Evanston  
Fleet Maintenance Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 438,788
Library Fund	2,381	2,381	2,500	208	417
Parking Fund	21,992	21,992	24,188	1,924	3,849
Water Fund	122,751	122,751	135,023	10,741	21,481
Sewer Fund	177,729	177,729	195,501	15,551	31,103
Solid Waste Fund	29,071	298,071	327,877	26,081	52,162
Damage to City Property	24,798	-	24,798		-
Miscellaneous Revenue	10,000	50,010	56,781	2,540	8,351
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>276,440</u></b>	<b><u>556,151</u></b>
General Support	293,619	272,014	288,995	20,379	38,290
Major Maintenance	3,284,528	3,132,678	3,255,342	209,579	277,911
<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>229,958</u></b>	<b><u>316,201</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>\$ 46,482</u></b>	<b><u>\$ 239,949</u></b>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 126,116</u>

City of Evanston  
Equipment Replacement Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 207,098
Library Fund	1,700	1,700	1,700	142	283
Parking Fund	30,000	30,000	30,000	2,500	5,000
Solid Waste Fund	177,131	177,131	177,131	14,761	29,522
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
<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>120,952</u></b>	<b><u>272,588</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>\$ 120,952</u></b>	<b><u>\$ 272,588</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>\$ 1,539,352</u>

City of Evanston  
Insurance Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	10,100	20,201
General Admin Contribution- E911	930	930	930	78	155
General Admin Contribution- CDBG	930	930	930	78	155
General Admin Contribution- E.D.	930	930	930	78	155
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	2,839
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	4,160
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	2,398
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	151,525
Liability/Property Contribution- E911	6,972	6,972	6,972	581	1,162
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	1,162
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	1,162
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	21,289
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	31,202
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	17,981
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,738	207,477
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	1,591
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	1,591
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	1,591
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	29,148
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	42,720
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	24,619
Subrogation Proceeds	100,000	93,265	100,000	9,477	12,392
Yearend Transfer from General Fund	-	-	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	1,000	283.54	1,000	2	7
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,526,688</b>	<b>3,519,238</b>	<b>3,526,688</b>	<b>291,620</b>	<b>576,679</b>
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	870,801	1,301,611
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	89,922	290,172
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	97,076	148,728
SWANNC-Health Insurance Contributions	-	69,956	77,000	13,861	13,861
One Time IPBC Distribution	300,000	800,000	-	25,000	50,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>14,565,056</b>	<b>14,313,927</b>	<b>14,336,320</b>	<b>1,096,659</b>	<b>1,804,372</b>
<b>Total Revenues</b>	<b>18,091,744</b>	<b>17,833,166</b>	<b>17,863,008</b>	<b>1,388,279</b>	<b>2,381,051</b>

City of Evanston  
Insurance Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	32,742	57,438
Auditing	-		-		-
Liability/Property Insurance Premiums	470,000	490,916	490,000	601,724	601,724
Liability Legal Fees	350,000	732,752	350,000		183,610
Liability Settlement Payments	400,000	1,049,237	400,000	6,245	6,245
Transfer - to ERI Debt Service	8,627	8,627	8,936	745	1,489
Workers' Comp Insurance Premiums	114,400	118,755	120,000	-	-
Workers' Comp Legal Fees	8,500	47,774	70,000	5,581	5,581
Workers' Comp Medical Payments	600,000	590,413	650,000	28,211	74,770
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	34,781	40,150
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-		-
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	7,785	14,174
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b>3,678,075</b>	<b>4,132,792</b>	<b>3,569,828</b>	<b>717,813</b>	<b>985,182</b>
General Administration & Support	99,805	99,104	98,124	13,158	19,784
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1,098,650	2,188,932
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>1,111,808</b>	<b>2,208,716</b>
<b>Total Expenditures</b>	<b>18,067,284</b>	<b>17,573,424</b>	<b>17,209,752</b>	<b>1,829,620</b>	<b>3,193,898</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 24,460</b>	<b>\$ 259,742</b>	<b>\$ 653,256</b>	<b>\$ (441,341)</b>	<b>\$ (812,846)</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>\$ (4,280,767)</u>

City of Evanston  
Fire Pension Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 965,946	\$ 977,591
Personal Property Repl Tax	280,000	280,000	280,000	53,947	53,947
Interest on Investment	850,000	1,179,581	850,000	2	9
Participant Contributions	950,000	919,874	978,500	73,079	138,954
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>1,092,975</b>	<b>1,170,501</b>
Administrative Expenses	204,000	239,016	150,000	18,304	18,304
Legal Fees	-	-	-	-	-
Retiree Pensions	4,995,500	5,294,497	5,150,000	461,216	923,944
Widows' Pensions	1,071,200	1,071,910	1,103,130	88,241	176,482
Disability Pensions	1,358,125	1,266,624	1,390,500	106,849	213,697
QUILDRO	90,000	94,651	93,000	7,902	15,805
Reserve for Future Payments	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,718,825</b>	<b>7,966,699</b>	<b>7,886,630</b>	<b>682,512</b>	<b>1,348,232</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 422,750</b>	<b>\$ 548,571</b>	<b>\$ 283,445</b>	<b>\$ 410,463</b>	<b>\$ (177,731)</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	\$ 58,886,666	\$ 65,573,512	\$ 65,856,957		\$ 65,395,781

City of Evanston  
Police Pension Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	#####	\$ 1,301,285
Personal Property Repl Tax	325,000	325,000	325,000	53,947	53,947
Interest Income	2,800,000	2,629,077	2,800,000		5
Participant Contributions	1,423,000	1,565,052	1,423,000	111,406	210,527
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>1,450,998</u></b>	<b><u>1,565,764</u></b>
Administrative Expenses	250,000	366,885	250,000	-	-
Retiree Pensions	8,056,000	8,198,627	8,394,500	715,067	1,430,135
Widow Pensions	875,500	911,335	902,000	81,719	164,437
Disability Pensions	700,000	644,450	700,000	54,254	108,508
Separation Refunds	275,000	114,915	275,000	-	-
QUILDRO	18,000	21,717	21,000	1,864	3,728
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>852,904</u></b>	<b><u>1,706,809</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>\$ 598,094</u></b>	<b><u>\$ (141,044)</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>\$ 93,048,959</u>

City of Evanston  
Library Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
<b>Revenue By Source</b>					
Allocation - Property Taxes	5,032,097	\$ 5,205,279	5,813,505	807,680	821,630
Library Fines & Fees	164,000	150,039	156,000	11,957	26,231
Library Material Replacement	14,000	12,124	12,000	725	1,459
Copy Machine Charges	21,200	16,541	17,500	903	2,493
Meeting Room Fees	10,400	15,322	12,500	2,175	2,475
Non-resident Cards	1,040	260	1,300	-	-
North Branch Rental Income	60,000	23,978	22,360	1,480	2,960
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	-	1,010	2,158
Merchandise Sale	-	-	-	(11)	92
Fund for Excellence	65,000	128,402	57,000	600	600
Grants and Donations	125,000	94,962	135,000	-	23,620
Transfer from Economic Development	116,544	9,900	89,150	-	-
Miscellaneous	-	3,151	-	10	119
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>826,529</b>	<b>883,836</b>
<b>Expenditures</b>					
Youth Services	1,030,009	921,614	1,069,764	75,374	122,641
Adult Services	1,514,037	1,556,433	1,640,492	119,243	203,746
Circulation	573,258	533,548	653,666	48,641	89,320
Neighborhood Services	456,527	438,372	527,618	35,090	65,136
Technical Services	538,878	506,203	658,530	46,211	80,694
Maintenance	660,702	725,939	469,204	53,595	96,005
Administration	1,103,016	1,078,051	1,298,268	91,243	166,967
Library Grants	36,546	30,885	14,150	102	1,302
<b>Total Expenditures</b>	<b>5,912,973</b>	<b>5,791,044</b>	<b>6,331,692</b>	<b>469,501</b>	<b>825,812</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 274,685</b>	<b>\$ 300,000</b>	<b>\$ 357,029</b>	<b>\$ 58,025</b>
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		1,275,950			1,333,975

City of Evanston  
Library Debt Fund  
As of February 28, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	February Actual	FY 2015 YTD Actual
<b>Revenue By Source</b>					
Net Property Taxes	\$ 748,178	\$ 746,112	\$ 605,138	\$ 96,004	\$ 96,004
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>746,112</b>	<b>606,138</b>	<b>96,004</b>	<b>96,004</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>	<u>748,178</u>	<u>748,521</u>	<u>137,138</u>	<u>-</u>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 1,000</u></b>	<b><u>\$ (2,409)</u></b>	<b><u>\$ 469,000</u></b>	<b><u>\$ 96,004</u></b>	<b><u>\$ 96,004</u></b>
Beginning Fund Balance		-			(2,409)
Ending Fund Balance		<u>(2,409)</u>			<u>93,595</u>

**City of Evanston General Fund  
Comparison of Fund and Cash Balances  
Fiscal Year 2015 vs Fiscal Year 2014**

