

Memorandum

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

From: Erika Storlie, Acting Director of Administrative Services/Deputy City Mgr
 Ashley King, Assistant Director
 David Meimers, Accounting Manager

Subject: May 2015 Monthly Financial Report

Date: July 1, 2015

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

Fund Name	Fund #	YTD 5/31/2015 Revenue	YTD 5/31/2015 Expenses	YTD 5/31/2015 Net	5/31/2015 Unreserved Fund Balance	5/31/2015 Cash Balance*
General	100	\$ 38,333,027	\$ 34,463,509	\$ 3,869,518	\$ 20,159,923	\$ 8,237,917
General Assistance Fund	175	7,846	336,872	(329,026)	(170,336)	(367,567)
Neighborhood Stabilization	195	52	31,598	(31,546)	179,989	177,392
Motor Fuel	200	739,767	348,298	391,468	2,143,927	2,628,718
Emergency 911	205	420,012	452,312	(32,300)	883,270	684,387
SSA#4	210	175,456	161,500	13,956	(144,780)	(175,646)
CDBG	215	409,805	407,697	2,109	(67,953)	(245,924)
CDBG Loan	220	92,540	2,361	90,179	2,450,506	211,025
Economic Development	225	809,726	943,636	(133,910)	3,376,201	2,824,490
Neighborhood Improvement	235	-	-	-	169,915	169,915
Home	240	178,805	137,304	41,501	3,929,637	(6,657)
Affordable Housing	250	125,734	6,329	119,404	2,676,597	909,970
Washington National TIF	300	2,691,227	1,410,023	1,281,205	7,424,112	7,016,711
SSA#5	305	234,125	-	234,125	695,480	634,173
SW II TIF (Howard Hartrey)	310	634,083	530,590	103,492	2,525,039	2,509,405
Southwest TIF	315	-	-	-	905,308	893,665
Debt Service	320	7,112,269	1,430,763	5,681,506	9,257,466	7,737,870
Howard Ridge TIF	330	312,878	349,982	(37,104)	31,293	19,640
West Evanston TIF	335	70	23,827	(23,758)	483,708	483,708
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	1,225	1,770,265	(1,769,040)	11,369,476	6,874,361
Special Assessment	420	88,136	745	87,391	2,606,101	2,601,890
Parking	505	3,573,326	2,297,563	1,275,764	14,701,020	13,840,349
Water	510-513	6,112,560	4,595,163	1,517,397	9,384,551	8,101,935
Sewer	515	5,022,654	4,917,305	105,349	4,726,046	3,106,230
Solid Waste	520	2,085,477	2,007,159	78,319	(1,064,232)	(1,447,943)
Fleet	600	1,385,691	1,100,724	284,967	171,133	(429,969)
Equipment Replacement	601	649,794	246,889	402,905	1,669,669	1,569,880
Insurance	605	6,701,294	6,944,007	(242,713)	(3,710,634)	1,297,851
Library	185	2,920,647	2,273,137	647,510	1,923,460	1,242,959
Library Debt Fund	186	323,840	63,990	259,850	257,441	255,841
Total**		\$ 80,818,226	\$ 67,189,559	\$ 13,628,666	\$ 98,685,892	\$ 71,356,575

*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 May 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 May 31, 2015, the General Fund is reporting a surplus of \$3,869,518. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 36.2% of budget and revenues are 41.9% 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.

As of May 31, 2015, the General Assistance Fund is reporting a negative cash balance of \$367,567. This is due to the fact that the first installment of property taxes is 55% of the previous year's levy. Since there wasn't a 2014 levy to the City for this, monies have not been received yet.

Through May 31, 2015, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$144,780. The only expense in this fund for May was professional fee per the City's agreement with Downtown Evanston (Evmark).

Through May 31, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$245,924. This amount will be reimbursed from draw downs from HUD in June.

Through May 31, 2015, the Economic Development Fund is showing a fund balance of \$3,376,201 and a cash balance of \$2,824,490. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge a majority of which is anticipated to be returned to the state.

Through May 31, 2015, the Solid Waste Fund is showing a negative fund balance of \$1,064,232 and a negative cash balance of \$1,447,943.

Though operating at a surplus for the year, through May 31, 2015 the Fleet Fund is showing a negative cash balance of \$429,969. The fund balance for the Fleet Fund is \$171,133. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through May 31, 2015, the Insurance Fund is showing a negative fund balance of \$3,710,634. 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 \$1,297,891 includes a transfers from the IPBC Health Insurance Pool.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: 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 May 31, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures

As of May 31, 2015

(Target is 41.66% of FY 2015 Budget)

Revenues	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
Property Tax	\$ 11,627,072	\$ 6,484,412	55.9%	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	16,405,000	6,158,288	37.5%	-	-	-	-	-	-	-	-	-	-	-	-
State Income Tax	7,500,000	4,029,498	53.7%	-	-	-	-	-	-	-	-	-	-	-	-
Utility Tax	8,170,000	3,452,049	42.3%	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer Tax	2,875,000	1,149,422	40.0%	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	2,450,000	1,040,833	42.5%	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	6,289,300	2,445,215	38.9%	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, Permits, Fees	13,466,859	4,477,409	33.2%	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	8,130,667	3,866,610	47.6%	6,434,293	2,354,453	36.6%	15,373,000	5,960,337	38.8%	13,072,700	5,022,009	38.4%	4,022,364	1,621,075	40.3%
Intergovernmental Revenues	725,727	383,693	52.9%	-	-	-	-	-	-	-	-	-	4,000	24,416	610.4%
Interfund Transfers	7,892,893	3,184,518	40.3%	2,925,296	1,218,873	41.7%	-	-	-	-	-	-	1,055,967	439,986	41.7%
Other Non-Tax Revenue	5,902,117	1,651,080	28.0%	2,034,004	-	0.0%	12,686,100	152,223	1.2%	1,000	722	72.2%	-	-	-
Total Revenues	\$ 91,434,635	\$ 38,333,027	41.9%	\$ 11,393,593	\$ 3,573,326	31.4%	\$ 28,059,100	\$ 6,112,560	21.8%	\$ 13,073,700	\$ 5,022,731	38.4%	\$ 5,082,361	\$ 2,085,477	41.0%
Expenditures															
Legislative	\$ 677,023	\$ 242,228	35.8%	-	-	-	-	-	-	-	-	-	-	-	-
City Administration	1,903,126	671,121	35.3%	-	-	-	-	-	-	-	-	-	-	-	-
Law Department	1,129,534	414,329	36.7%	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Services Department	7,542,222	1,883,201	25.0%	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	2,427,257	907,211	37.4%	-	-	-	-	-	-	-	-	-	-	-	-
Police Department	27,820,569	11,239,473	40.4%	-	-	-	-	-	-	-	-	-	-	-	-
Fire & Life Safety Services	14,462,599	5,646,009	39.0%	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	3,658,702	1,301,532	35.6%	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Operating	18,048,955	6,829,407	37.8%	11,902,294	2,287,563	19.3%	-	-	-	-	-	-	5,191,820	2,007,159	38.7%
Public Works - Capital Outlay	-	-	0.0%	3,505,000	-	0.0%	-	-	-	-	-	-	-	-	-
Parks, Recreation & Comm. Services	10,836,161	2,454,775	22.7%	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Debt Service Fund	1,414,583	958,074	67.7%	-	-	-	13,451,635	3,003,219	22.3%	12,321,135	4,982,265	40.4%	-	-	-
Utilities - Operating	-	-	-	-	-	-	10,538,100	1,591,944	15.1%	1,068,500	(64,960)	-6.1%	-	-	-
Utilities - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 89,920,731	\$ 32,547,361	36.2%	\$ 15,407,294	\$ 2,287,563	14.9%	\$ 23,989,735	\$ 4,595,163	19.2%	\$ 13,389,635	\$ 4,917,305	36.7%	\$ 5,191,820	\$ 2,007,159	38.7%

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 76,096	\$ 6,494,412
Tax - State Use	1,241,753	1,368,626	1,260,000	132,981	\$ 549,113
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	811,904	\$ 3,841,880
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	481,490	\$ 2,316,409
Tax - Auto Rental	40,000	49,018	43,000	3,149	\$ 14,631
Tax - Athletic Contest	800,000	1,032,080	900,000		\$ -
Tax - State Income	7,076,170	7,053,978	7,500,000	1,335,205	\$ 4,029,498
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	214,423	\$ 1,267,688
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	81,069	\$ 694,066
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	59,936	\$ 456,329
Tax - Cigarette	300,000	222,000	300,000		\$ 81,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	62,389	\$ 329,942
Tax - Liquor	2,375,000	2,665,447	2,450,000	190,348	\$ 1,040,833
Tax - Parking	2,350,000	2,565,189	2,500,000	182,150	\$ 988,008
Tax - Personal Property Replacement	552,000	793,445	646,300	155,316	\$ 482,521
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	237,750	\$ 1,149,422
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	193,654	\$ 1,033,967
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	26,769.86	\$ 511,141
License Fees - Other	937,302	1,172,225	999,677	119,977	\$ 569,974
Permit Fees - Building	6,142,162	7,113,065	6,700,000	(139,887.99)	\$ 1,888,294
Permit Fees - Other	1,486,716	2,287,055	1,439,082	78,831	\$ 819,009
Other Fees	1,356,100	1,475,902	1,478,100	\$275,418.23	\$ 688,991
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	\$279,602.90	\$ 1,208,659
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	\$769,067.45	\$ 3,866,610
Intergovernmental Revenue	721,272	1,005,587	725,727	\$6,377.08	\$ 383,693
Other Revenue	1,238,468	1,750,657	1,718,343	\$103,213.65	\$ 440,191
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	\$636,903.52	\$ 3,184,518
Interest Income	10,000	13,037	120,000	<u>\$1,002.53</u>	\$ 2,231
Total Revenue	89,185,298	90,684,420	91,434,635	6,375,134	38,333,027
Legislative	639,028	706,237	677,023	49596	242,228
City Administration	1,662,057	1,792,690	1,903,126	128835	671,121
Law Department	959,802	1,052,372	1,129,534	86434	414,329
Administrative Services Department	8,510,814	7,601,123	8,956,805	671992	2,841,275
Community Development	2,707,545	2,606,953	2,427,257	179565	907,211
Police Department	27,994,019	27,973,626	27,820,569	2156275	11,239,473
Fire Department	14,238,555	14,679,164	14,462,599	1160165	5,646,009
Health & Human Services Department	3,117,681	3,009,986	3,658,702	549210	1,301,532
Public Works Department	18,604,977	18,459,022	18,048,955	1321007	6,829,407
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	824011	3,412,849
Transfer to Solid Waste Fund	-	-	-	-	0
Transfer to Debt Service Fund	609,000	609,000	1,414,583	191615	958,074
Transfer to Fleet Maintenance Fund	936,500	936,500	-	-	0
Transfer to Insurance Fund	-	-	-	-	-
Total Expenditures	90,634,538	90,756,966	91,335,314	7,318,704	34,463,509
Net Surplus (Deficit)	\$ (1,449,240)	\$ (72,546)	\$ 99,321	\$ (943,570)	\$ 3,869,518
Beginning Unrestricted Fund Balance (Note 1)		16,362,951			16,290,405
Total Ending Fund Balance		\$ 16,290,405			\$ 20,159,923

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

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Property Taxes		\$ 414,363	\$ 1,348,553		\$ 5,325
Misc. Revenue	-	26,877	26,000	5	\$ 2,521
Transfers from other Funds	-	466,269	-	-	\$ -
Total Revenue	-	907,508	1,374,553	5	\$ 7,846
Administration	-	118,293	219,119	11,524	\$ 56,126
Client Payments	-	630,525	1,151,250	49,961	\$ 280,664
Capital Outlay	-	-	-	-	\$ -
Community Sponsored Org	-	-	-	-	\$ 81
Total Expenditures	-	748,818	1,370,369	61,485	\$ 336,872
Net Surplus (Deficit)	\$ -	\$ 158,690	\$ 4,184	\$ (61,480)	\$ (329,026)
Beginning Fund Balance		-			158,690
Ending Fund Balance		<u>\$ 158,690</u>			<u>\$ (170,336)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000		\$ -
Investment Income	-	336	-	20	52
Total Revenue	458,044	1,357,917	500,000	20	52
Development Activities	290,500	1,000,368	314,994	5,240	8,300
Administration	126,635	93,459	56,911		20,910
Transfer to Debt Service	4,046	7,951	4,191	349	1,746
Transfer to Insurance	6,863	-	-	128	641
Transfer to General Fund	30,000	44,604	7,500	-	-
Total Expenditures	458,044	1,146,382	383,596	5,718	31,598
Net Surplus (Deficit)	\$ -	\$ 211,535	\$ 116,404	\$ (5,698)	\$ (31,546)
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 179,989</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 173,239	\$ 739,558
Grant Revenue	\$ -	\$ 322,396	\$ -		-
Investment Earnings	500	277	1,000	61	209
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>1,750,500</u>	<u>2,166,719</u>	<u>1,751,000</u>	<u>173,300</u>	<u>739,767</u>
Street Resurfacing	1,400,000	893,829	1,700,000		1,215
Transfer to General Fund - Staff Engineering	133,000	180,250	283,220	22,908	115,926
Transfer to General Fund - Street Maintenance	700,000	652,750	549,780	46,509	231,158
Total Expenditures	<u>2,233,000</u>	<u>1,726,829</u>	<u>2,533,000</u>	<u>69,417</u>	<u>348,298</u>
Net Surplus (Deficit)	<u>\$ (482,500)</u>	<u>\$ 439,890</u>	<u>\$ (782,000)</u>	<u>\$ 103,883</u>	<u>\$ 391,468</u>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 2,143,927</u>

City of Evanston
E911 Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995	\$ 97,569	305,945
Wireless Surcharge Revenue	428,400	417,597	508,244	78,402	113,897
Interest Income	1,000	99	1,000	17	70
Grants			-		-
Miscellaneous Revenue	-	1,751	-	-	100
Total Revenue	<u>958,600</u>	<u>945,080</u>	<u>1,039,239</u>	<u>175,988</u>	<u>420,012</u>
Operating Expense	935,767	785,907	976,758	53,883	312,427
Transfer to General Fund	125,950	125,950	129,729	10,811	54,054
Transfer to Insurance Fund	88,858	88,858	17,448	7,270	7,270
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	5,016
Capital Replacement	250,000	238,052	40,000	79,258	73,546
Total Expenditures	<u>1,412,197</u>	<u>1,250,389</u>	<u>1,175,973</u>	<u>152,225</u>	<u>452,312</u>
Net Surplus (Deficit)	<u>\$ (453,597)</u>	<u>\$ (305,309)</u>	<u>\$ (136,734)</u>	<u>\$ 23,763</u>	<u>\$ (32,300)</u>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 883,270</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	\$ 799	\$ 175,456
Investment Income	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>370,000</u>	<u>310,599</u>	<u>320,000</u>	<u>799</u>	<u>175,456</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>80,750</u>	<u>161,500</u>
Total Expenditures	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>80,750</u>	<u>161,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (9,401)</u>	<u>\$ -</u>	<u>\$ (79,951)</u>	<u>\$ 13,956</u>
Beginning Fund Balance		(149,335)			(158,736)
Ending Fund Balance		<u>\$ (158,736)</u>			<u>\$ (144,780)</u>

City of Evanston
CDBG Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ -	\$ 406,762
Funds Reallocated from Prior Years	168,088	-	590,111	-	-
Program Income	70,000	416,446	-	-	3,043
Miscellaneous	-	143	-	-	-
Total Revenues	<u>1,738,088</u>	<u>1,499,358</u>	<u>1,990,111</u>	<u>-</u>	<u>409,805</u>
CDBG Administration/Planning	271,848	551,722	430,821	32,902	178,704
Development Activities	597,205	263,496	378,352		-
Capital Projects	295,000	184,564	827,211		81,607
Transfers to Debt Service	3,035	3,035	6,227	518	2,594
Transfers to General Fund	<u>571,000</u>	<u>579,401</u>	<u>347,500</u>	28,958	<u>144,792</u>
Total Expenditures	<u>1,738,088</u>	<u>1,582,218</u>	<u>1,990,111</u>	<u>62,378</u>	<u>407,697</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (82,860)</u>	<u>\$ -</u>	<u>\$ (62,378)</u>	<u>\$ 2,109</u>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ (67,953)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000	\$ 41,965	\$ 41,965
Program Income	10,000	45,276	50,000	5,956	50,482
Interest Income	100	283	100	46	93
Total Revenues	<u>60,100</u>	<u>45,559</u>	<u>237,100</u>	<u>47,967</u>	<u>92,540</u>
Program Expenses	20,000	39,503	237,100	300	2,361
Total Expenditures	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>300</u>	<u>2,361</u>
Net Surplus (Deficit)	<u>\$ 40,100</u>	<u>\$ 6,056</u>	<u>\$ -</u>	<u>\$ 47,667</u>	<u>\$ 90,179</u>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,450,506</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ 285	\$ 657,918
Amusement Tax	300,000	283,028	300,000	16,815	130,474
Howard-Ridge Loan Repayment	45,500	45,500	47,500		-
Grants	1,000,000	-			-
Miscellaneous	-	-	65,500	3,958	21,292
Investment Income	800	2,831	3,700	10	42
Total Revenues	<u>2,846,300</u>	<u>1,936,489</u>	<u>1,916,700</u>	<u>21,067</u>	<u>809,726</u>
Economic Development Activities	1,610,495	1,366,337	1,584,510	81,723	283,852
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000		289,078
Capital Projects	150,500	-	253,500	64,089	107,277
Transfer to Debt Service	14,271	14,271	14,782	1,232	6,159
Transfer to Insurance	66,440	66,546	17,448	1,454	7,270
Transfers to General Fund	452,707	452,707	466,288	50,000	250,000
Total Expenditures	<u>3,294,413</u>	<u>1,933,579</u>	<u>3,252,528</u>	<u>198,498</u>	<u>943,636</u>
Net Surplus (Deficit)	<u>\$ (448,113)</u>	<u>\$ 2,910</u>	<u>\$ (1,335,828)</u>	<u>\$ (177,431)</u>	<u>\$ (133,910)</u>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,376,201</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Program Expenses	50,000	-	50,000	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>		<u>\$ -</u>
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 May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000	\$ 20,241	\$ 161,261
Interest Income	-	63		7	10
Program Income	-	27,384	225,200	2,282	17,534
Total Revenues	<u>674,500</u>	<u>901,891</u>	<u>441,200</u>	<u>22,530</u>	<u>178,805</u>
Home Administration/Planning	27,836	23,381	41,171	2,183	8,413
Development Activities	650,000	923,434	400,029	40,275	128,892
Transfers to General Fund	22,500	9,468	-	-	-
Total Expenditures	<u>700,336</u>	<u>956,283</u>	<u>441,200</u>	<u>42,458</u>	<u>137,304</u>
Net Surplus (Deficit)	<u>\$ (25,836)</u>	<u>\$ (54,392)</u>	<u>\$ -</u>	<u>\$ (19,927)</u>	<u>\$ 41,501</u>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,929,637</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772	31,676	73,620
Rehab Repayments	-	8,333	30,000	20,000	52,083
Interest Income	250	258	228		30
Miscellaneous	-	11,338	-	-	-
Total Revenues	<u>155,250</u>	<u>199,054</u>	<u>405,000</u>	<u>51,676</u>	<u>125,734</u>
Housing - Buildings	200,000	-			-
Down Payment Assistance	-	48,949	350,000		75
Transfers to General Fund	13,990	13,990			-
Miscellaneous	50,000	30,000	55,000	5,477	6,254
Total Expenditures	<u>263,990</u>	<u>92,939</u>	<u>405,000</u>	<u>5,477</u>	<u>6,329</u>
Net Surplus (Deficit)	<u>\$ (108,740)</u>	<u>\$ 106,115</u>	<u>\$ -</u>	<u>\$ 46,199</u>	<u>\$ 119,404</u>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,676,597</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000	\$ 19,612	\$ 2,690,556
Interest Income	10,000	13,420	10,000	168	672
Total Revenue	<u>3,710,000</u>	<u>4,982,987</u>	<u>4,910,000</u>	<u>19,780</u>	<u>2,691,227</u>
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			148
Contractual Services	250,000	36,977	500,000	24,668	49,335
Transfer to Parking Fund (Sherman)	2,925,296	2,925,296	2,925,296	243,775	1,218,873
Transfer to General Fund	331,000	331,000	340,000	28,333	141,667
Total Expenditures	<u>5,988,782</u>	<u>3,877,522</u>	<u>6,140,296</u>	<u>296,776</u>	<u>1,410,023</u>
Net Surplus (Deficit)	<u>\$ (2,278,782)</u>	<u>\$ 1,105,466</u>	<u>\$ (1,230,296)</u>	<u>\$ (276,995)</u>	<u>\$ 1,281,205</u>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 7,424,112</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ 2,638	\$ 234,124
Interest Income	-	5	300	-	1
Total Revenue	<u>397,800</u>	<u>428,520</u>	<u>425,300</u>	<u>2,638</u>	<u>234,125</u>
Series 2012A Bonds Principal	390,000	380,000	390,000	-	-
Series 2012A Bonds Interest	46,605	62,050	35,175	-	-
General Management Support	-	-	-	-	-
Total Expenditures	<u>436,605</u>	<u>442,050</u>	<u>425,175</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (38,805)</u>	<u>\$ (13,530)</u>	<u>\$ 125</u>	<u>\$ 2,638</u>	<u>\$ 234,125</u>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 695,480</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 1,100,000	\$ 1,140,311	\$ 1,150,000	\$ 1,906	\$ 633,562
Interest Income	10,000	13,819	5,000	128	521
Total Revenue	1,110,000	1,154,130	1,155,000	2,034	634,083
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	256,864	468,920
Operating Transfer to General Fund	144,400	144,400	148,010	12,334	61,671
Total Expenditures	3,868,488	2,089,632	3,648,010	269,198	530,590
Net Surplus (Deficit)	\$ (2,758,488)	\$ (935,502)	\$ (2,493,010)	\$ (267,164)	\$ 103,492
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		<u>\$ 2,421,546</u>			<u>\$ 2,525,039</u>

City of Evanston
Southwest TIF
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 485,000	\$ 607,662	\$ -	\$ -	\$ -
Interest Income	1,000	6	-	-	-
Total Revenue	<u>486,000</u>	<u>607,668</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-
Total Expenditures	<u>777,939</u>	<u>47,077</u>	<u>861,217</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (291,939)</u>	<u>\$ 560,591</u>	<u>\$ (861,217)</u>	<u>\$ -</u>	<u>\$ -</u>
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 May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 76,617	6,075,945
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	350,203
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	896	1,682
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	589,410
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	95,029
Transfer from Special Assessment Fund	169,848	169,848	146,178	-	-
Total Revenue	12,848,904	13,046,814	13,625,329	284,441	7,112,269
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 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	0	-
Net of Transfers	-	-	1,000	-	-
Fiscal Agent Fees	10,000	42,870	25,000	0	500
Total Expenditures	13,933,114	12,846,544	13,724,829	-	1,430,763
Net Surplus (Deficit)	\$ (1,084,210)	\$ 200,270	\$ (99,500)	\$ 284,441	\$ 5,681,506
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		\$ 3,575,961			\$ 9,257,466

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000	\$ 1,995	\$ 287,695
Interest Income	400	211	-	5	21
Bond Proceeds	-		200,000		-
Miscellaneous	-	61,932	100,500	3,207	25,162
Total Revenue	<u>350,400</u>	<u>506,730</u>	<u>845,500</u>	<u>5,207</u>	<u>312,878</u>
Economic Dev. Projects	-	-	490,000	239	298,193
Debt Service - Interest	-	572	600		191
Capital Improvements	-	176,792	200,000		3,094
Developer Agreement Payments	300,000	544,086			3,712
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	19,792
Transfers to General Fund	60,000	60,000	60,000	5,000	25,000
Total Expenditures	<u>405,000</u>	<u>826,950</u>	<u>798,100</u>	<u>9,197</u>	<u>349,982</u>
Net Surplus (Deficit)	<u>\$ (54,600)</u>	<u>\$ (320,220)</u>	<u>\$ 47,400</u>	<u>\$ (3,990)</u>	<u>\$ (37,104)</u>
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 31,293</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 40,000	\$ -			\$ -
Bond Proceeds	-	-			-
Loan Proceeds	-	100,262	105,000		-
Interest Income	100	765	100	17	70
Total Revenue	<u>40,100</u>	<u>101,027</u>	<u>105,100</u>	<u>17</u>	<u>70</u>
Economic Development Projects	75,000	-			-
Other Charges	20,000	64,173	95,000	(1,028)	(4,113)
Debt Service - Interest	10,000	7,027	10,000	587	2,940
Transfers to General Fund	60,000	60,000	60,000	5,000	25,000
Capital Projects	-	-	-	-	-
Total Expenditures	<u>165,000</u>	<u>131,200</u>	<u>165,000</u>	<u>4,559</u>	<u>23,827</u>
Net Surplus (Deficit)	<u>\$ (124,900)</u>	<u>\$ (30,173)</u>	<u>\$ (59,900)</u>	<u>\$ (4,542)</u>	<u>\$ (23,758)</u>
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 483,708</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development Projects	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<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 May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May 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	-	-			146
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		254
Interest Income	10,000	20,380	10,000	242	825
Total Revenue	<u>15,468,596</u>	<u>10,524,520</u>	<u>12,769,650</u>	<u>242</u>	<u>1,225</u>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	94,012	1,566,098
Interfund Transfers Out	475,000	475,000	550,000	40,833	204,167
Total Expenditures	<u>18,410,016</u>	<u>3,686,003</u>	<u>18,032,150</u>	<u>134,845</u>	<u>1,770,265</u>
Net Surplus (Deficit)	<u>\$ (2,941,420)</u>	<u>\$ 6,838,517</u>	<u>\$ (5,262,500)</u>	<u>\$ (134,603)</u>	<u>\$ (1,769,040)</u>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<u>\$ 13,138,516</u>			<u>\$ 11,369,476</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000	\$ 3,114	\$ 66,415
Bond Proceeds	250,000	506,435	250,000		21,122
Investment Income	1,200	2,849	1,200	229	599
Total Revenue	<u>481,200</u>	<u>621,064</u>	<u>481,200</u>	<u>3,343</u>	<u>88,136</u>
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
Capital Outlay	500,000	1,050	-	650	650
Total Expenditures	<u>670,848</u>	<u>174,769</u>	<u>761,698</u>	<u>650</u>	<u>745</u>
Net Surplus (Deficit)	<u>\$ (189,648)</u>	<u>\$ 446,295</u>	<u>\$ (280,498)</u>	<u>\$ 2,693</u>	<u>\$ 87,391</u>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,606,101</u>

City of Evanston
Parking Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$40,219.23	\$997,653.15
Church Street Garage Operations	716,348	647,461	716,348	\$65,318.89	\$275,051.42
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	\$83,034.40	\$449,768.80
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	\$118,353.76	\$631,979.59
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,774.67	1,218,873.35
Interest Income	15,070	31,645	15,070		
Miscellaneous Revenue	11,400	5,700	11,400		-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-	-
Total Revenue	11,393,593	9,421,233	11,393,593	550,701	3,573,326
7005 - Parking System Administration	976,363	926,727	1,172,138	75,835	457,179
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	98,036	337,526
7025 - Church Street Self Park	624,855	417,314	629,856	146,088	172,022
7030 - Church Street Debt Payments	171,250	174,100	176,400		-
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	365,421	483,602
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	296,988	340,696
7039 - Parking Debt	27,461	774,243	29,482		-
Transfer to Insurance Fund	319,648	319,649	319,648	26,637	133,187
Transfer to General Fund	869,242	869,242	870,000	72,500	362,500
Transfer to Fleet	21,991	21,992	24,188	1,924	4,601
Transfer to Equipment Replacement	30,000	30,000	30,000	2,500	6,250
Loans to Other Funds		-	-		-
DIVVY Expenses	-	-	252,000		-
Capital Outlay	-	-	-		-
Capital Improvements	5,180,000	980,659	3,505,000		-
Total Expenditures	15,894,336	9,598,796	15,659,294	1,085,931	2,297,563
Net Surplus (Deficit)	\$ (4,500,743)	\$ (177,562)	\$ (4,265,701)	\$ (535,230)	\$ 1,275,764
Further Operating Expense Breakdown:					
7015 Parking Meter Activities	762,846	901,467	1,176,957	61,384	300,874
7015 Parking Meter Depreciation	36,652	-	36,652	36,657	36,654
SUBTOTAL	799,498	901,467	1,213,609	98,041	337,528
7025- Church Garage Activities	494,156	417,314	449,928	(33,840)	(7,906)
7025- Church Garage Depreciation	179,928	-	179,928	179,933	179,930
SUBTOTAL	674,084	417,314	629,856	146,093	172,024
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,212,829)	(4,094,648)
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
SUBTOTAL	5,324,706	3,270,463	5,778,052	365,421	483,602
7037 Maple Garage Activities	1,013,991	912,940	992,723	(369,210)	(325,502)
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	666,198
SUBTOTAL	1,680,189	912,940	1,658,921	296,988	340,696
Beginning Unrestricted Fund Balance		13,602,819			13,425,257
Ending Unrestricted Fund Balance		\$ 13,425,257			\$ 14,701,020

City of Evanston
Water Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 384,553	\$ 2,741,866
Skokie	2,913,000	2,805,425	2,970,000	233,280	1,115,324
Northwest Commission	4,653,000	5,074,770	5,300,000	440,446	2,103,182
Cross Connection Control Fees	95,000	116,865	120,000		(35)
Investment Earnings	2,500	25,542	10,000	171	1,079
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	5,759	46,833
Fees and Outside Work	70,000	118,038	70,000	5,813	39,019
Water Meter Impact Fees	-	14,181	50,000	802	45,199
Grants	-	-	-	-	-
Insurance Reimbursements	-	44,518	-	-	-
Phosphate Sales	69,000	180,403	45,000	3,304	16,028
Property Sales and Rentals	227,316	104,700	146,100		-
Misc Revenue	-	-	5,000	3,361	4,065
Total Revenue	<u>20,327,216</u>	<u>17,900,630</u>	<u>28,059,100</u>	<u>1,077,490</u>	<u>6,112,560</u>
General Support	933,989	1,006,754	983,266	79,810	384,682
Pumping	2,355,718	2,036,923	2,426,701	229,679	749,408
Filtration	2,740,856	2,330,548	2,633,653	169,812	884,568
Distribution	1,425,352	1,451,081	1,724,142	112,299	554,639
Meter Maintenance	300,761	273,492	193,336	13,033	94,559
Other Operating Expenses	859,801	425,774	997,000	20,528	106,405
Debt Service	1,297,704	1,102,833	978,894		-
Debt Service - IEPA Loan 3382	67,504	67,506	67,505		33,752
Capital Improvements	10,170,000	6,090,603	18,402,600	75,776	261,089
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	1,330,855
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	195,205
Total Expense	<u>23,989,736</u>	<u>18,623,567</u>	<u>32,069,642</u>	<u>1,006,149</u>	<u>4,595,163</u>
Net Surplus (Deficit)	<u>\$ (3,662,520)</u>	<u>\$ (722,936)</u>	<u>\$ (4,010,542)</u>	<u>\$ 71,341</u>	<u>\$ 1,517,397</u>
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>\$ 9,384,551</u>

City of Evanston
Sewer Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 689,796	\$ 5,022,009
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	305	722
Miscellaneous	4,165	-	4,165	-	(77)
Grant Revenue	-	-	-	-	-
Total Revenue	<u>15,117,865</u>	<u>14,669,159</u>	<u>13,077,865</u>	<u>690,100</u>	<u>5,022,654</u>
Sewer Operations	2,260,545	2,004,711	1,779,750	\$173,546.52	591,116
Public Education					-
Other Operating Expenses	129,500	-	103,300	\$3,305.66	37,886
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,712.50	133,563
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499.00	112,495
Transfer to Debt Service	207,284	207,284	228,070	19,005.83	95,029
Capital Outlay	47,500	-	13,500	-	(64,960)
Depreciation	-	-	-	-	-
Capital Improvement Account	3,225,000	2,086,176	1,055,000	-	-
Debt Service	9,994,260	9,910,255	9,619,477	1,407,719	4,012,177
Total Expenses	<u>16,279,121</u>	<u>14,623,458</u>	<u>13,389,635</u>	<u>1,652,789</u>	<u>4,917,305</u>
Net Surplus (Deficit)	<u>\$ (1,161,256)</u>	<u>\$ 45,701</u>	<u>\$ (311,770)</u>	<u>\$ (962,688)</u>	<u>\$ 105,349</u>
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 4,726,046</u>

City of Evanston
Solid Waste
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 439,986
Solid Waste Franchise Fees	175,000	125,497	175,000		147,846
SWANCC Recycling Incentive	25,000	20,852	4,000		24,416
Recycling Service Charge	3,334,033	3,410,124	3,467,394	270,184	1,413,235
Sanitation Service Charge Penalty	45,000	54,319	45,000	11,762	21,463
Special Pickup Fees	100,000	74,140	100,000		8,523
Trash Cart Sales	15,000	17,991	15,000	5,010	12,954
Investment Income	-	-	-		-
Yard Waste Fees	<u>220,000</u>	<u>236,842</u>	<u>220,000</u>	4,397	<u>17,055</u>
Total Revenue	<u>4,970,000</u>	<u>4,995,732</u>	<u>5,082,361</u>	<u>379,350</u>	<u>2,085,477</u>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	197,518	667,181
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	255,739	632,510
Yard Waste Collection	<u>750,250</u>	<u>675,857</u>	<u>700,250</u>	140,905	<u>707,467</u>
Total Expense	<u>5,309,082</u>	<u>4,854,723</u>	<u>5,191,820</u>	<u>594,162</u>	<u>2,007,159</u>
Net Surplus (Deficit)	<u>\$ (339,082)</u>	<u>\$ 141,009</u>	<u>\$ (109,459)</u>	<u>\$ (214,811)</u>	<u>78,319</u>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(1,064,232)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 1,096,969
Library Fund	2,381	2,381	2,500	208.34	1,042
Parking Fund	21,992	21,992	24,188	1,924.30	9,622
Water Fund	122,751	122,751	135,023	10,740.71	53,704
Sewer Fund	177,729	177,729	195,501	15,551.29	77,756
Solid Waste Fund	29,071	298,071	327,877	26,081.21	130,406
Damage to City Property	24,798	-	24,798		-
Miscellaneous Revenue	10,000	50,010	56,781	5,703	16,193
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>2,897,078</u>	<u>3,180,292</u>	<u>3,399,667</u>	<u>279,603</u>	<u>1,385,691</u>
General Support	293,619	272,014	288,995	18,433	100,096
Major Maintenance	<u>3,284,528</u>	<u>3,132,678</u>	<u>3,255,342</u>	196,183	<u>1,000,628</u>
Total Expenditures	<u>3,578,147</u>	<u>3,404,691</u>	<u>3,544,337</u>	<u>214,617</u>	<u>1,100,724</u>
Net Surplus (Deficit)	<u>\$ (681,069)</u>	<u>\$ (224,399)</u>	<u>\$ (144,670)</u>	<u>\$ 64,986</u>	<u>\$ 284,967</u>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 171,133</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 517,746
Library Fund	1,700	1,700	1,700	142	708
Parking Fund	30,000	30,000	30,000	2,500	12,500
Solid Waste Fund	177,131	177,131	177,131	14,761	73,805
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	4,666	45,035
Total Revenues	<u>2,661,638</u>	<u>2,577,440</u>	<u>2,661,638</u>	<u>125,618</u>	<u>649,794</u>
Capital Outlay	2,494,000	1,847,648	1,515,422		243,892
Carryover	200,000	-	-		-
Settlement Costs	-	15,290	-		-
Bond Costs		7,212			-
Capital Leases	50,000	29,509	-	2,997	2,997
Total Expenditures	<u>2,744,000</u>	<u>1,899,659</u>	<u>1,515,422</u>	<u>2,997</u>	<u>246,889</u>
Net Surplus (Deficit)	<u>\$ (82,362)</u>	<u>\$ 677,781</u>	<u>\$ 1,146,216</u>	<u>\$ 122,621</u>	<u>\$ 402,905</u>
Beginning Fund Balance		\$ 588,983			\$ 1,266,764
Reclassification from Capital Assets to Fund Balance		\$ -			
Ending Fund Balance		<u>\$ 1,266,764</u>			<u>\$ 1,669,669</u>

City of Evanston
Insurance Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	\$ 10,100	50,502
General Admin Contribution- E911	930	930	930	78	388
General Admin Contribution- CDBG	930	930	930	78	388
General Admin Contribution- E.D.	930	930	930	78	388
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	7,097
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	10,401
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	5,994
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	378,813
Liability/Property Contribution- E911	6,972	6,972	6,972	581	2,905
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	2,905
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	2,905
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	53,221
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	78,004
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	44,953
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,739	518,692
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	3,978
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	3,978
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	3,978
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	72,869
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	106,801
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	61,548
Subrogation Proceeds	100,000	93,265	100,000	2,875	27,497
Yearend Transfer from General Fund	-	-	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	1,000	283.54	1,000	9	75
Workers Comp & Liability - Subtotal	3,526,688	3,519,238	3,526,688	285,025	1,438,276
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	870,070	3,919,932
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	-	-
Legal Settlements	-	-	-	75,000	75,000
Retiree Health Insurance Contributions	1,970,647	1,515,464	1,970,647	182,629	666,494
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	95,500.56	441,940
SWANNC-Health Insurance Contributions	-	69,956	77,000	6,930	34,652
One Time IPBC Distribution	300,000	800,000	-	25,000	125,000
Health & Life insurance - Subtotal	14,565,056	14,313,927	14,336,320	1,255,130	5,263,018
Total Revenues	18,091,744	17,833,166	17,863,008	1,540,155	6,701,294

City of Evanston
Insurance Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	(72,423)	39,844
Auditing	-		-		-
Liability/Property Insurance Premiums	470,000	490,916	490,000		601,724
Liability Legal Fees	350,000	732,752	350,000		355,783
Liability Settlement Payments	400,000	1,049,237	400,000		17,040
Transfer - to ERI Debt Service	8,627	8,627	8,936		2,979
Workers' Comp Insurance Premiums	114,400	118,755	120,000	.00	1,735
Workers' Comp Legal Fees	8,500	47,774	70,000	2,088.00	17,671
Workers' Comp Medical Payments	600,000	590,413	650,000	16,682.25	185,940
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	74,131.91	144,375
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-		-
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	5,892.45	42,209
Workers' Comp & Liability - Subtotal	3,678,075	4,132,792	3,569,828	26,372	1,409,300
General Administration & Support	99,805	99,104	98,124	10722	63,543
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1095534	5,471,164
Health Insurance Opt Out Payments	91,800	11,578	91,800	-	-
Health & Life Insurance - Subtotal	14,389,209	13,440,632	13,639,924	1,106,256	5,534,707
Total Expenditures	18,067,284	17,573,424	17,209,752	1,132,628	6,944,007
Net Surplus (Deficit)	\$ 24,460	\$ 259,742	\$ 653,256	\$ 407,527	\$ (242,713)
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>\$ (3,710,634)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 40,338	\$ 3,284,215
Personal Property Repl Tax	280,000	280,000	280,000	77,658	241,261
Interest on Investment	850,000	1,179,581	850,000	10	35
Participant Contributions	950,000	919,874	978,500	73,895	360,794
Unrealized Gain	-	5,000	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	8,141,575	8,515,270	8,170,075	191,901	3,886,305
Administrative Expenses	204,000	239,016	150,000	2,712	23,959
Legal Fees	-	-	-	-	-
Retiree Pensions	4,995,500	5,294,497	5,150,000	461,442	2,308,269
Widows' Pensions	1,071,200	1,071,910	1,103,130	89,753	445,742
Disability Pensions	1,358,125	1,266,624	1,390,500	106,878	534,590
QUILDRO	90,000	94,651	93,000	7,902	39,512
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	7,718,825	7,966,699	7,886,630	668,687	3,352,073
Net Surplus (Deficit)	\$ 422,750	\$ 548,571	\$ 283,445	\$ (476,787)	\$ 534,232
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		\$ 66,107,744

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	\$ 53,862	\$ 4,372,391
Personal Property Repl Tax	325,000	325,000	325,000	77,658	241,261
Interest Income	2,800,000	2,629,077	2,800,000	12	32
Participant Contributions	1,423,000	1,565,052	1,423,000	111,454	563,243
Miscellaneous	-	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-	-
Total Revenue	<u>12,617,325</u>	<u>12,684,791</u>	<u>12,617,325</u>	<u>242,986</u>	<u>5,176,927</u>
Administrative Expenses	250,000	366,885	250,000	-	-
Retiree Pensions	8,056,000	8,198,627	8,394,500	716,809	3,580,562
Widow Pensions	875,500	911,335	902,000	81,719	409,593
Disability Pensions	700,000	644,450	700,000	54,254	271,271
Separation Refunds	275,000	114,915	275,000	-	-
QUILDRO	18,000	21,717	21,000	1,864	9,320
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	<u>10,174,500</u>	<u>10,257,931</u>	<u>10,542,500</u>	<u>854,646</u>	<u>4,270,746</u>
Net Surplus (Deficit)	<u>\$ 2,442,825</u>	<u>\$ 2,426,860</u>	<u>\$ 2,074,825</u>	<u>\$ (611,660)</u>	<u>\$ 906,180</u>
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>\$ 94,096,184</u>

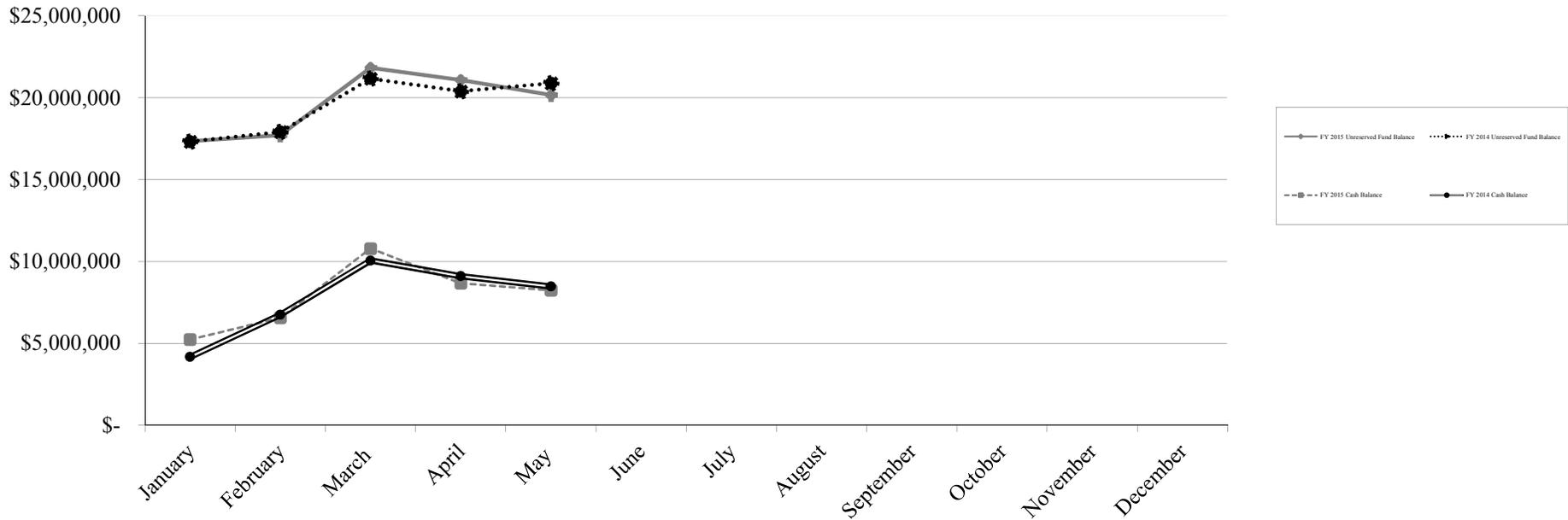
City of Evanston
Library Fund
As of May 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Revenue By Source					
Allocation - Property Taxes	5,032,097	\$ 5,205,279	5,813,505	35,823	2,756,131
Library Fines & Fees	164,000	150,039	156,000	9,868	63,846
Library Material Replacement	14,000	12,124	12,000	795	4,191
Copy Machine Charges	21,200	16,541	17,500	875	6,352
Meeting Room Fees	10,400	15,322	12,500	195	4,375
Non-resident Cards	1,040	260	1,300		-
North Branch Rental Income	60,000	23,978	22,360	2,063	8,567
State Per Capita Grant	94,177	97,108	94,177	14,085	19,085
Personal Property Repl. Tax	50,200	50,200	50,200		-
Video Rentals	-	-	-		-
Book Sales	-	59,148	-	1,128	21,589
Merchandise Sale	-	-	-		163
Fund for Excellence	65,000	128,402	57,000	260	2,635
Grants and Donations	125,000	94,962	135,000		32,975
Transfer from Economic Development	116,544	9,900	89,150		-
Miscellaneous	-	3,151		307	739
Transfer from Endowment	159,315	199,315	171,000	-	-
Total Revenues	5,912,973	6,065,728	6,631,692	65,399	2,920,647
Expenditures					
Youth Services	1,030,009	921,614	1,069,764	\$73,117.76	357,515
Adult Services	1,514,037	1,556,433	1,640,492	\$106,424.73	549,135
Circulation	573,258	533,548	653,666	\$48,234.67	231,048
Neighborhood Services	456,527	438,372	527,618	\$35,483.11	171,462
Technical Services	538,878	506,203	658,530	\$35,480.02	207,672
Maintenance	660,702	725,939	469,204	\$57,180.82	300,203
Administration	1,103,016	1,078,051	1,298,268	\$93,176.61	444,668
Library Grants	36,546	30,885	14,150	\$6,937.05	11,433
Total Expenditures	5,912,973	5,791,044	6,331,692	456,035	2,273,137
Net Surplus (Deficit)	\$ -	\$ 274,685	\$ 300,000	\$ (390,636)	\$ 647,510
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		1,275,950			1,923,460

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	May Actual	FY 2015 YTD Actual
Revenue By Source					
Net Property Taxes	\$ 748,178	\$ 746,112	\$ 605,138		\$ 323,840
Investment Income	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>749,178</u>	<u>746,112</u>	<u>606,138</u>	<u>-</u>	<u>323,840</u>
Expenditures					
Miscellaneous	-	-	-	2,805	63,990
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>
Total Expenditures	<u>748,178</u>	<u>748,521</u>	<u>137,138</u>	<u>2,805</u>	<u>63,990</u>
Net Surplus (Deficit)	<u>\$ 1,000</u>	<u>\$ (2,409)</u>	<u>\$ 469,000</u>	<u>\$ (2,805)</u>	<u>\$ 259,850</u>
Beginning Fund Balance		-			(2,409)
Ending Fund Balance		<u>(2,409)</u>			<u>257,441</u>

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



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2015 Unreserved Fund Balance	\$ 17,350,271	\$ 17,704,926	\$ 21,823,492	\$ 21,070,998	\$ 20,159,923							
FY 2014 Unreserved Fund Balance	\$ 17,321,904	\$ 17,910,959	\$ 21,166,294	\$ 20,395,607	\$ 20,882,214							
FY 2015 Cash Balance	\$ 5,232,590	\$ 6,567,371	\$ 10,786,783	\$ 8,666,475	\$ 8,237,917							
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425	\$ 10,059,258	\$ 9,101,839	\$ 8,474,680							