



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 of Administrative Services
 David Meimers, Accounting Manager

Subject: June 2015 Monthly Financial Report

Date: August 7, 2015

Please find attached the unaudited financial statements as of June 30, 2015. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	6/30/2015	6/30/2015
		6/30/2015	6/30/2015	6/30/2015	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 44,318,998	\$ 41,035,521	\$ 3,283,476	\$ 19,573,881	\$ 7,501,885
General Assistance Fund	175	7,850	397,768	(389,918)	(231,228)	(428,458)
Neighborhood Stabilization	195	66	37,316	(37,250)	174,286	171,689
Motor Fuel	200	902,514	660,770	241,744	1,994,203	2,478,994
Emergency 911	205	460,799	550,607	(89,808)	825,762	626,880
SSA#4	210	175,456	161,500	13,956	(144,780)	(175,646)
CDBG	215	413,531	471,105	(57,574)	(127,635)	(305,781)
CDBG Loan	220	100,804	3,649	97,155	2,457,482	218,001
Economic Development	225	844,837	1,115,104	(270,267)	3,239,844	2,688,133
Neighborhood Improvement	235	-	-	-	169,915	169,915
Home	240	253,112	215,658	37,454	3,925,590	(10,704)
Affordable Housing	250	126,432	38,423	88,008	2,645,201	878,574
Washington National TIF	300	2,691,433	2,059,875	631,559	6,774,465	6,638,423
SSA#5	305	234,125	21,075	213,050	674,405	613,098
SW II TIF (Howard Hartrey)	310	634,237	887,901	(253,665)	2,167,882	2,152,248
Southwest TIF	315	-	-	-	905,308	893,665
Debt Service	320	7,327,327	3,632,562	3,694,765	7,270,726	5,751,129
Howard Ridge TIF	330	329,204	365,138	(35,933)	32,464	20,811
West Evanston TIF	335	91	28,409	(28,319)	479,147	479,147
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	14,605	2,250,086	(2,235,481)	10,903,034	6,407,919
Special Assessment	420	90,858	83,571	7,287	2,525,996	2,521,785
Parking	505	4,551,059	2,996,623	1,554,437	14,979,693	14,113,241
Water	510-513	7,404,723	5,963,176	1,441,547	9,308,702	7,536,824
Sewer	515	6,129,393	6,231,681	(102,288)	4,518,409	2,430,915
Solid Waste	520	2,483,933	2,441,729	42,203	(1,100,348)	(1,526,526)
Fleet	600	1,660,189	1,332,688	327,501	213,668	(387,435)
Equipment Replacement	601	770,746	379,442	391,304	1,658,068	1,558,279
Insurance	605	8,043,171	8,271,920	(228,749)	(3,696,670)	1,332,290
Library	185	2,963,843	2,749,040	214,803	1,490,753	810,252
Library Debt Fund	186	327,940	115,537	212,403	209,994	209,994
Total**		\$ 92,933,335	\$ 84,382,338	\$ 8,550,998	\$ 93,608,224	\$ 65,369,540

*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 June 30, 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 June 30, 2015, the General Fund is reporting a surplus of \$3,283,476. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 44.9% of budget and revenues are 48.5% of budget. Although the mid-year General Fund report shows a surplus, staff estimates that this will be eclipsed by the end of the year due to anticipated revenue deficits. The City's Building Permit revenue budget for 2015 is \$6,700,000. This included a portion of the abuilding permit for the athletic building Northwestern University Lakefront Athletic Complex building permit was anticipated to come in during the fourth quarter of 2015. Due to extended review by the Army Corps of Engineers, the building permit is now anticipated to be received in the first quarter of 2016. This permit is estimated to bring in \$4 million in revenue. It was budgeted at \$3 million. Due to additional unanticipated building throughout the City, the estimated year end revenue is \$1,200,000 below budget. It is also currently anticipated that General Fund expenses should end 2015 under budget.

Through June 30, 2015, there is a negative cash and fund balance for the General Assistance Fund. This will be rectified via a transfer from the General Fund property taxes once the second installment has been received from the City. Cook County has lumped property taxes into one of the City's accounts; staff will divide it up based on the total received.

Through June 30, 2015, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$144,780. There was no activity in this fund in June; the balance is a carryover from May.

Through June 30, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$305,781. This amount will be reimbursed from draw-downs from HUD during July.

Through June 30, 2015, the Economic Development Fund is showing a fund balance of \$3,239,844 and a cash balance of \$2,688,133. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which is anticipated to be returned to the state during August.

Through June 30, 2015, the Home Fund is showing a negative cash balance of \$10,704 due to the timing of income and the \$76,371 spent on development activities in June.

Through June 30, 2015, the Solid Waste Fund is showing a negative fund balance of \$1,100,348 and a negative cash balance of \$1,526,526.

Though operating at a surplus for the year, through June 30, 2015 the Fleet Fund is showing a negative cash balance of \$387,435. The fund balance for the Fleet Fund is

\$213,668. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through June 30, 2015, the Insurance Fund is showing a negative fund balance of \$3,696,670. 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 \$1,332,290 includes 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 June 30, 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 June 30, 2015
(Target is 50% of FY 2015 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund												
	Revenues	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	\$	6,498,369	55.9%	\$	-	\$	-		\$	-	\$	-	\$	-									
Sales Tax		16,405,000		7,407,792	45.2%		-		-		-	-		-		-									
State Income Tax		7,500,000		4,583,986	61.1%		-		-		-	-		-		-									
Utility Tax		8,170,000		3,997,818	48.9%		-		-		-	-		-		-									
Real Estate Transfer Tax		2,875,000		1,560,328	54.3%		-		-		-	-		-		-									
Liquor Tax		2,450,000		1,288,065	52.6%		-		-		-	-		-		-									
Other Taxes		6,289,300		2,877,961	45.8%		-		-		-	-		-		-									
Licenses, Permits, Fees		13,466,859		5,113,765	38.0%		-		-		-	-		-		-									
Charges for Services		8,130,667		4,617,627	56.8%	6,434,293	3,088,411	48.0%	15,373,000	7,224,311	47.0%	13,072,700	6,128,512	46.9%	4,022,394	1,931,533	48.0%								
Intergovernmental Revenues		725,727		454,790	62.7%		-		-		-	-		4,000	24,416	610.4%									
Interfund Transfers		7,892,893		3,821,421	48.4%	2,925,296	1,462,648	50.0%		-		-		1,055,967	527,984	50.0%									
Other Non-Tax Revenue		5,902,117		2,097,075	35.5%	2,034,004	-	0.0%	12,686,100	180,412	1.4%	1,000	958	95.8%		-									
Total Revenues	\$	91,434,635	\$	44,318,998	48.5%	\$	11,393,593	\$	4,551,059	39.9%	\$	28,059,100	\$	7,404,723	26.4%	\$	13,073,700	\$	6,129,470	46.9%	\$	5,082,361	\$	2,483,933	48.9%
Expenditures																									
Legislative	\$	677,023	\$	320,929	47.4%	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	
City Administration		1,903,126		804,004	42.2%		-		-		-	-		-		-	-		-		-	-		-	
Law Department		1,129,534		497,346	44.0%		-		-		-	-		-		-	-		-		-	-		-	
Administrative Services Department		8,956,805		3,369,184	37.6%		-		-		-	-		-		-	-		-		-	-		-	
Community Development		2,427,257		1,068,001	44.0%		-		-		-	-		-		-	-		-		-	-		-	
Police Department		27,820,569		13,488,545	48.5%		-		-		-	-		-		-	-		-		-	-		-	
Fire & Life Safety Services		14,462,599		6,755,586	46.7%		-		-		-	-		-		-	-		-		-	-		-	
Health Department		3,658,702		1,117,170	30.5%		-		-		-	-		-		-	-		-		-	-		-	
Public Works - Operating		18,048,955		8,236,365	45.6%	11,902,294	2,996,623	25.2%		-		-		-		-	-		-		5,191,820	2,441,729	47.0%		
Public Works - Capital Outlay		-		-		3,505,000	-	0.0%		-		-		-		-	-		-		-	-		-	
Parks, Recreation & Comm. Services		10,836,161		4,228,703	39.0%		-		-		-	-		-		-	-		-		-	-		-	
GA fund Transfer		-		442,398			-		-		-	-		-		-	-		-		-	-		-	
Transfer to Debt Service Fund		1,414,583		707,292	50.0%		-		-		-	-		-		-	-		-		-	-		-	
Utilities - Operating		-		-			-		-		13,451,635	3,721,836	27.7%	12,321,135	6,296,641	51.1%		-		-		-		-	
Utilities - Capital Outlay		-		-			-		-		10,538,100	2,241,340	21.3%	1,068,500	(64,960)	-6.1%		-		-		-		-	
Total Expenditures	\$	91,335,314	\$	41,035,522	44.9%	\$	15,407,294	\$	2,996,623	19.4%	\$	23,989,735	\$	5,963,176	24.9%	\$	13,389,635	\$	6,231,681	46.5%	\$	5,191,820	\$	2,441,729	47.0%

**City of Evanston
General Fund
As of June 30, 2015**

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 3,958	\$ 6,498,369
Tax - State Use	1,241,753	1,368,626	1,260,000	146,133	695,245
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	785,404	4,627,283
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	464,100	2,780,509
Tax - Auto Rental	40,000	49,018	43,000	4,075	18,706
Tax - Athletic Contest	800,000	1,032,080	900,000	-	-
Tax - State Income	7,076,170	7,053,978	7,500,000	554,489	4,583,986
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	206,699	1,474,387
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	66,569	760,635
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	45,831	502,160
Tax - Cigarette	300,000	222,000	300,000	-	81,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	64,151	394,093
Tax - Liquor	2,375,000	2,665,447	2,450,000	247,232	1,288,065
Tax - Parking	2,350,000	2,565,189	2,500,000	218,388	1,206,396
Tax - Personal Property Replacement	552,000	793,445	646,300	-	482,521
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	410,906	1,560,328
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	226,670	1,260,637
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	27,114	538,255
License Fees - Other	937,302	1,172,225	999,677	120,980	655,461
Permit Fees - Building	6,142,162	7,113,065	6,700,000	315,390	2,203,684
Permit Fees - Other	1,486,716	2,287,055	1,439,082	204,859	1,023,868
Other Fees	1,356,100	1,475,902	1,478,100	3,507	692,498
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	271,363	1,480,022
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	751,016	4,617,627
Intergovernmental Revenue	721,272	1,005,587	725,727	71,097	454,790
Other Revenue	1,238,468	1,750,657	1,718,343	174,248	614,439
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	636,904	3,821,421
Interest Income	10,000	13,037	120,000	383	2,614
Total Revenue	89,185,298	90,684,420	91,434,635	6,021,464	44,318,998
Legislative	639,028	706,237	677,023	78,700	320,929
City Administration	1,662,057	1,792,690	1,903,126	132,883	804,004
Law Department	959,802	1,052,372	1,129,534	83,017	497,346
Administrative Services Department	8,510,814	7,601,123	8,956,805	527,909	3,369,184
Community Development	2,707,545	2,606,953	2,427,257	160,790	1,068,001
Police Department	27,994,019	27,973,626	27,820,569	2,249,071	13,488,545
Fire Department	14,238,555	14,679,164	14,462,599	1,109,577	6,755,586
Health & Human Services Department	3,117,681	3,009,986	3,658,702	(184,362)	1,117,170
Public Works Department	18,604,977	18,459,022	18,048,955	1,409,958	8,236,365
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	816,520	4,228,703
Transfer to Solid Waste Fund	-	-	-	-	-
Transfer to General Assistance Fund	-	-	-	442,397.50	442,397.50
Transfer to Debt Service Fund	609,000	609,000	1,414,583	117,882	707,292
Transfer to Fleet Maintenance Fund	936,500	936,500	-	-	-
Transfer to Insurance Fund	-	-	-	-	-
Total Expenditures	90,634,538	90,756,966	91,335,314	6,944,343	41,035,521
Net Surplus (Deficit)	\$ (1,449,240)	\$ (72,546)	\$ 99,321	\$ (922,878)	\$ 3,283,476
Beginning Unrestricted Fund Balance (Note 1)		16,362,951			16,290,405
Total Ending Fund Balance		\$ 16,290,405			\$ 19,573,881

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

City of Evanston
 General Assistance Fund
 As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Property Taxes		\$ 414,363	\$ 1,348,553		\$ 5,325
Misc. Revenue	-	26,877	26,000	4	\$ 2,525
Transfers from other Funds	-	466,269	-	-	\$ -
Total Revenue	-	907,508	1,374,553	4	\$ 7,850
Administration	-	118,293	219,119	13,647	\$ 69,774
Client Payments	-	630,525	1,151,250	47,248	\$ 327,912
Capital Outlay	-	-	-		\$ -
Community Sponsored Org	-	-	-	-	\$ 82
Total Expenditures	-	748,818	1,370,369	60,896	\$ 397,768
Net Surplus (Deficit)	\$ -	\$ 158,690	\$ 4,184	\$ (60,891)	\$ (389,918)
Beginning Fund Balance		-			158,690
Ending Fund Balance		<u>\$ 158,690</u>			<u>\$ (231,228)</u>

City of Evanston
 Neighborhood Stabilization Fund
 As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000		\$ -
Investment Income	-	336	-	14	66
Total Revenue	<u>458,044</u>	<u>1,357,917</u>	<u>500,000</u>	<u>14</u>	<u>66</u>
Development Activities	290,500	1,000,368	314,994		8,300
Administration	126,635	93,459	56,911	5,240	26,150
Transfer to Debt Service	4,046	7,951	4,191	349	2,095
Transfer to Insurance	6,863	-	-	128	770
Transfer to General Fund	<u>30,000</u>	<u>44,604</u>	<u>7,500</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>458,044</u>	<u>1,146,382</u>	<u>383,596</u>	<u>5,718</u>	<u>37,316</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 211,535</u>	<u>\$ 116,404</u>	<u>\$ (5,704)</u>	<u>\$ (37,250)</u>
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 174,286</u>

City of Evanston
Motor Fuel Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 162,660	\$ 902,217
Grant Revenue	\$ -	\$ 322,396	\$ -		-
Investment Earnings	500	277	1,000	87	296
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>1,750,500</u>	<u>2,166,719</u>	<u>1,751,000</u>	<u>162,747</u>	<u>902,514</u>
Street Resurfacing	1,400,000	893,829	1,700,000	243,055	244,270
Transfer to General Fund - Staff Engineering	133,000	180,250	283,220	22,908	138,833
Transfer to General Fund - Street Maintenance	700,000	652,750	549,780	46,509	277,667
Total Expenditures	<u>2,233,000</u>	<u>1,726,829</u>	<u>2,533,000</u>	<u>312,471</u>	<u>660,770</u>
Net Surplus (Deficit)	<u>\$ (482,500)</u>	<u>\$ 439,890</u>	<u>\$ (782,000)</u>	<u>\$ (149,724)</u>	<u>\$ 241,744</u>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 1,994,203</u>

City of Evanston
E911 Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995		305,945
Wireless Surcharge Revenue	428,400	417,597	508,244		113,897
Interest Income	1,000	99	1,000	7	77
Grants			-		-
Miscellaneous Revenue	-	1,751	-	40,780	40,880
Total Revenue	<u>958,600</u>	<u>945,080</u>	<u>1,039,239</u>	<u>40,787</u>	<u>460,799</u>
Operating Expense	935,767	785,907	976,758	83,866	396,293
Transfer to General Fund	125,950	125,950	129,729	10,811	64,865
Transfer to Insurance Fund	88,858	88,858	17,448	1,454	8,724
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	6,019
Capital Replacement	250,000	238,052	40,000	1,160	74,706
Total Expenditures	<u>1,412,197</u>	<u>1,250,389</u>	<u>1,175,973</u>	<u>98,294</u>	<u>550,607</u>
Net Surplus (Deficit)	<u>\$ (453,597)</u>	<u>\$ (305,309)</u>	<u>\$ (136,734)</u>	<u>\$ (57,508)</u>	<u>\$ (89,808)</u>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 825,762</u>

City of Evanston
Special Service Area #4 Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	\$ -	\$ 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>-</u>	<u>175,456</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>	<u>161,500</u>
Total Expenditures	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>	<u>161,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (9,401)</u>	<u>\$ -</u>	<u>\$ -</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 June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ 3,726	\$ 410,488
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>3,726</u>	<u>413,531</u>
CDBG Administration/Planning	271,848	551,722	430,821	30,206	208,910
Development Activities	597,205	263,496	378,352	3,726	3,726
Capital Projects	295,000	184,564	827,211		81,607
Transfers to Debt Service	3,035	3,035	6,227	518	3,112
Transfers to General Fund	<u>571,000</u>	<u>579,401</u>	<u>347,500</u>	<u>28,958</u>	<u>173,750</u>
Total Expenditures	<u>1,738,088</u>	<u>1,582,218</u>	<u>1,990,111</u>	<u>63,409</u>	<u>471,105</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (82,860)</u>	<u>\$ -</u>	<u>\$ (59,683)</u>	<u>\$ (57,574)</u>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ (127,635)</u>

City of Evanston
CDBG Loan Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000	\$ 8,229	\$ 50,194
Program Income	10,000	45,276	50,000		50,482
Interest Income	100	283	100	35	128
Total Revenues	<u>60,100</u>	<u>45,559</u>	<u>237,100</u>	<u>8,264</u>	<u>100,804</u>
Program Expenses	20,000	39,503	237,100	1,288	3,649
Total Expenditures	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>1,288</u>	<u>3,649</u>
Net Surplus (Deficit)	<u>\$ 40,100</u>	<u>\$ 6,056</u>	<u>\$ -</u>	<u>\$ 6,976</u>	<u>\$ 97,155</u>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,457,482</u>

City of Evanston
Economic Development Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ 31,149	\$ 689,067
Amusement Tax	300,000	283,028	300,000		130,474
Howard-Ridge Loan Repayment	45,500	45,500	47,500		-
Grants	1,000,000	-			-
Miscellaneous	-	-	65,500	3,958	25,250
Investment Income	800	2,831	3,700	4	46
Total Revenues	<u>2,846,300</u>	<u>1,936,489</u>	<u>1,916,700</u>	<u>35,111</u>	<u>844,837</u>
Economic Development Activities	1,610,495	1,366,337	1,584,510	118,782	402,634
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000		289,078
Capital Projects	150,500	-	253,500		107,277
Transfer to Debt Service	14,271	14,271	14,782	1,232	7,391
Transfer to Insurance	66,440	66,546	17,448	1,454	8,724
Transfers to General Fund	452,707	452,707	466,288	50,000	300,000
Total Expenditures	<u>3,294,413</u>	<u>1,933,579</u>	<u>3,252,528</u>	<u>171,468</u>	<u>1,115,104</u>
Net Surplus (Deficit)	<u>\$ (448,113)</u>	<u>\$ 2,910</u>	<u>\$ (1,335,828)</u>	<u>\$ (136,357)</u>	<u>\$ (270,267)</u>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,239,844</u>

City of Evanston
 Neighborhood Improvement Fund
 As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest Income	-	-	-	-	-
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	-	-	-	-	-
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>	<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 June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000		\$ 161,261
Interest Income	-	63			10
Program Income	-	27,384	225,200	74,307	91,841
Total Revenues	<u>674,500</u>	<u>901,891</u>	<u>441,200</u>	<u>74,307</u>	<u>253,112</u>
Home Administration/Planning	27,836	23,381	41,171	1,983	10,396
Development Activities	650,000	923,434	400,029	76,371	205,263
Transfers to General Fund	22,500	9,468	-	-	-
Total Expenditures	<u>700,336</u>	<u>956,283</u>	<u>441,200</u>	<u>78,354</u>	<u>215,658</u>
Net Surplus (Deficit)	<u>\$ (25,836)</u>	<u>\$ (54,392)</u>	<u>\$ -</u>	<u>\$ (4,047)</u>	<u>\$ 37,454</u>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,925,590</u>

City of Evanston
Affordable Housing Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772		73,620
Rehab Repayments	-	8,333	30,000	694	52,777
Interest Income	250	258	228	4	34
Miscellaneous	-	11,338	-	-	-
Total Revenues	<u>155,250</u>	<u>199,054</u>	<u>405,000</u>	<u>698</u>	<u>126,432</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	32,094	38,348
Total Expenditures	<u>263,990</u>	<u>92,939</u>	<u>405,000</u>	<u>32,094</u>	<u>38,423</u>
Net Surplus (Deficit)	<u>\$ (108,740)</u>	<u>\$ 106,115</u>	<u>\$ -</u>	<u>\$ (31,396)</u>	<u>\$ 88,008</u>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,645,201</u>

City of Evanston
Washington National TIF Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000		\$ 2,690,556
Interest Income	10,000	13,420	10,000	206	878
Total Revenue	<u>3,710,000</u>	<u>4,982,987</u>	<u>4,910,000</u>	<u>206</u>	<u>2,691,433</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	14,988	14,988
Contributions to Other Agencies	-	-			-
Economic Development Projects	1,250,000	74,003	1,800,000		-
Capital Improvements	722,486	246		91,399	91,546
Contractual Services	250,000	36,977	500,000		49,335
Transfer to Parking Fund (Sherman)	2,925,296	2,925,296	2,925,296	243,775	1,706,423
Transfer to General Fund	331,000	331,000	340,000	27,583	197,583
Total Expenditures	<u>5,988,782</u>	<u>3,877,522</u>	<u>6,140,296</u>	<u>377,744</u>	<u>2,059,875</u>
Net Surplus (Deficit)	<u>\$ (2,278,782)</u>	<u>\$ 1,105,466</u>	<u>\$ (1,230,296)</u>	<u>\$ (377,538)</u>	<u>\$ 631,559</u>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 6,774,465</u>

City of Evanston
Special Service Area #5
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ -	\$ 234,124
Interest Income	-	5	300	-	1
Total Revenue	<u>397,800</u>	<u>428,520</u>	<u>425,300</u>	<u>-</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	21,075	21,075
General Management Support	-	-	-	-	-
Total Expenditures	<u>436,605</u>	<u>442,050</u>	<u>425,175</u>	<u>21,075</u>	<u>21,075</u>
Net Surplus (Deficit)	<u>\$ (38,805)</u>	<u>\$ (13,530)</u>	<u>\$ 125</u>	<u>\$ (21,075)</u>	<u>\$ 213,050</u>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 674,405</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 1,100,000	\$ 1,140,311	\$ 1,150,000		\$ 633,562
Interest Income	10,000	13,819	5,000	154	675
Total Revenue	1,110,000	1,154,130	1,155,000	154	634,237
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	-	8,350	8,350
Economic Development	2,500,000	-	2,500,000	336,627	805,547
Operating Transfer to General Fund	144,400	144,400	148,010	12,334	74,005
Total Expenditures	3,868,488	2,089,632	3,648,010	357,311	887,901
Net Surplus (Deficit)	\$ (2,758,488)	\$ (935,502)	\$ (2,493,010)	\$ (357,157)	\$ (253,665)
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		\$ 2,421,546			\$ 2,167,882

City of Evanston
Southwest TIF
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 485,000	\$ 607,662	\$ -	\$ -	\$ -
Interest Income	1,000	6	-	-	-
Total Revenue	486,000	607,668	-	-	-
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	777,939	47,077	861,217	-	-
Net Surplus (Deficit)	\$ (291,939)	\$ 560,591	\$ (861,217)	\$ -	\$ -
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 June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 7,535	6,083,480
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	420,244
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	595	2,276
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	707,292
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	114,035
Transfer from Special Assessment Fund	169,848	169,848	146,178	-	-
Total Revenue	12,848,904	13,046,814	13,625,329	215,058	7,327,327
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	220,619	220,619
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	277,663	577,926
Series 2007 - Principal	1,909,709	1,949,709	1,268,711	-	-
Series 2007 - Interest	569,684	601,677	497,052	263,723	263,723
Series 2008A - Principal	300,000	300,000	305,000	-	-
Series 2008A - Interest	116,225	116,225	104,975	52,488	52,488
Series 2008C - Principal	378,180	397,980	389,640	-	-
Series 2008C - Interest	364,514	383,598	350,332	184,337	184,337
Series 2008D - Principal	565,600	565,600	191,320	-	-
Series 2008D - Interest	15,362	15,362	7,299	3,649	3,649
Series 2010 A - Principal DSF	305,000	305,000	-	-	-
Series 2010 A - Interest DSF	173,238	173,238	167,137	83,569	83,569
Series 2010 B - Principal DSF	684,946	684,946	726,711	-	-
Series 2010 B - Interest DSF	126,446	126,446	113,774	56,887	56,887
Series 2011 A - Principal DSF	1,250,432	1,250,431	542,634	-	-
Series 2011 A - Interest DSF	426,890	426,890	401,881	200,940	200,940
Series 2012 A - Interest DSF	1,025,000	1,148,944	280,000	109,744	109,744
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	198,312	198,312
Series 2013 B - Principal DSF	586,498	1,721,006	2,573,702	-	-
Series 2013 B - Interest DSF	-	609,653	547,159	281,329	281,329
Series 2014A-- Principal DSF	-	-	250,000	-	-
Series 2014A-- Interest DSF	-	-	425,500	265,261	265,261
Series 2004- Interest SAF	-	-	-	-	-
Series 2005- Principal SAF	-	-	-	-	-
Series 2005- Interest SAF	-	-	-	-	-
Series 2006- Principal SAF	50,000	-	50,000	-	-
Series 2006- Interest SAF	6,450	-	4,326	-	-
Series 2007 - Principal SAF	40,000	-	40,000	-	-
Series 2007 - Interest SAF	31,994	-	30,394	-	-
Series 2008C - Principal SAF	19,800	-	20,400	-	-
Series 2008C - Interest SAF	19,084	-	18,342	-	-
Series 2013 A - Principal SAF	20,000	-	20,000	-	-
Series 2013 A - Interest SAF	8,867	-	6,450	-	-
Series 2013 B - Principal SAF	120,000	-	20,000	-	-
Series 2013 B - Interest SAF	23,500	-	15,500	-	-
Series 2014A-- Principal SAF	-	-	25,000	-	-
Series 2014A-- Interest SAF	-	-	10,286	-	-
General Management and Support	1,000	-	-	-	-
Bond Issuance Costs	75,000	36,250	75,000	-	-
Net of Transfers	-	-	1,000	-	-
Fiscal Agent Fees	10,000	42,870	25,000	3,278	3,778
Total Expenditures	13,933,114	12,846,544	13,724,829	2,201,798	3,632,562
Net Surplus (Deficit)	\$ (1,084,210)	\$ 200,270	\$ (99,500)		\$ 3,694,765
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		\$ 3,575,961			\$ 7,270,726

City of Evanston
Howard Ridge TIF
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000		\$ 287,695
Interest Income	400	211	-	6	27
Bond Proceeds	-		200,000		-
Miscellaneous	-	61,932	100,500	16,320	41,482
Total Revenue	350,400	506,730	845,500	16,326	329,204
Economic Dev. Projects	-	-	490,000		298,193
Debt Service - Interest	-	572	600	50	241
Capital Improvements	-	176,792	200,000	6,147	9,241
Developer Agreement Payments	300,000	544,086			3,712
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	23,750
Transfers to General Fund	60,000	60,000	60,000	5,000	30,000
Total Expenditures	405,000	826,950	798,100	15,155	365,138
Net Surplus (Deficit)	\$ (54,600)	\$ (320,220)	\$ 47,400	\$ 1,171	\$ (35,933)
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 32,464</u>

City of Evanston
West Evanston TIF
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 40,000	\$ -			\$ -
Bond Proceeds	-	-			-
Loan Proceeds	-	100,262	105,000		-
Interest Income	100	765	100	21	91
Total Revenue	<u>40,100</u>	<u>101,027</u>	<u>105,100</u>	<u>21</u>	<u>91</u>
Economic Development Projects	75,000	-			-
Other Charges	20,000	64,173	95,000	(1,028)	(5,141)
Debt Service - Interest	10,000	7,027	10,000	610	3,550
Transfers to General Fund	60,000	60,000	60,000	5,000	30,000
Capital Projects	-	-	-	-	-
Total Expenditures	<u>165,000</u>	<u>131,200</u>	<u>165,000</u>	<u>4,582</u>	<u>28,409</u>
Net Surplus (Deficit)	<u>\$ (124,900)</u>	<u>\$ (30,173)</u>	<u>\$ (59,900)</u>	<u>\$ (4,561)</u>	<u>\$ (28,319)</u>
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 479,147</u>

City of Evanston
Dempster-Dodge TIF
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June 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 June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June 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	13,115	13,369
Interest Income	10,000	20,380	10,000	265	1,090
Total Revenue	<u>15,468,596</u>	<u>10,524,520</u>	<u>12,769,650</u>	<u>13,380</u>	<u>14,605</u>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	438,988	2,005,086
Interfund Transfers Out	475,000	475,000	550,000	40,833	245,000
Total Expenditures	<u>18,410,016</u>	<u>3,686,003</u>	<u>18,032,150</u>	<u>479,822</u>	<u>2,250,086</u>
Net Surplus (Deficit)	<u>\$ (2,941,420)</u>	<u>\$ 6,838,517</u>	<u>\$ (5,262,500)</u>	<u>\$ (466,442)</u>	<u>\$ (2,235,481)</u>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<u>\$ 13,138,516</u>			<u>\$ 10,903,034</u>

City of Evanston
Special Assessment Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000		\$ 66,415
Bond Proceeds	250,000	506,435	250,000	2,563	23,685
Investment Income	1,200	2,849	1,200	159	758
Total Revenue	<u>481,200</u>	<u>621,064</u>	<u>481,200</u>	<u>2,722</u>	<u>90,858</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	-	82,827	83,477
Total Expenditures	<u>670,848</u>	<u>174,769</u>	<u>761,698</u>	<u>82,827</u>	<u>83,571</u>
Net Surplus (Deficit)	<u>\$ (189,648)</u>	<u>\$ 446,295</u>	<u>\$ (280,498)</u>	<u>\$ (80,104)</u>	<u>\$ 7,287</u>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,525,996</u>

City of Evanston
Parking Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$267,089.58	1,399,601
Church Street Garage Operations	716,348	647,461	716,348	\$68,563.88	343,616
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	\$127,466.69	577,235
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	\$135,979.54	767,959
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,774.67	1,462,648
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	842,874	4,551,059
7005 - Parking System Administration	976,363	926,727	1,172,138	\$84,193.51	547,379
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	\$94,312.20	424,573
7025 - Church Street Self Park	624,855	417,314	629,856	\$28,367.19	200,389
7030 - Church Street Debt Payments	171,250	174,100	176,400	\$13,200.00	13,200
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	\$253,003.90	736,606
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	\$57,577.64	398,274
7039 - Parking Debt	27,461	774,243	29,482	\$66,845.47	66,845
Transfer to Insurance Fund	319,648	319,649	319,648	26,637.41	159,824
Transfer to General Fund	869,242	869,242	870,000	72,500.00	435,000
Transfer to Fleet	21,991	21,992	24,188	1,172	7,032
Transfer to Equipment Replacement	30,000	30,000	30,000	1,250	7,500
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	699,059	2,996,623
Net Surplus (Deficit)	\$ (4,500,743)	\$ (177,562)	\$ (4,265,701)	\$ 143,815	\$ 1,554,437
Beginning Unrestricted Fund Balance		13,602,819			13,425,257
Ending Unrestricted Fund Balance		<u>\$ 13,425,257</u>			<u>\$ 14,979,693</u>
Further Operating Expense Breakdown:					
7015 Parking Meter Activities	762,846	901,467	1,176,957	57,660	387,921
7015 Parking Meter Depreciation	36,652	-	36,652	36,658	36,654
SUBTOTAL	799,498	901,467	1,213,609	94,318	424,575
7025- Church Garage Activities	494,156	417,314	449,928	(151,561)	20,461
7025- Church Garage Depreciation	179,928	-	179,928	179,934	179,930
SUBTOTAL	674,084	417,314	629,856	28,373	200,391
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,325,246)	(3,841,644)
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	253,004	736,606
7037 Maple Garage Activities	1,013,991	912,940	992,723	(608,620)	(267,924)
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	666,198
SUBTOTAL	1,680,189	912,940	1,658,921	57,578	398,274

City of Evanston
Water Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 584,341	\$ 3,326,207
Skokie	2,913,000	2,805,425	2,970,000	244,440	1,359,764
Northwest Commission	4,653,000	5,074,770	5,300,000	435,123	2,538,306
Cross Connection Control Fees	95,000	116,865	120,000	70	35
Investment Earnings	2,500	25,542	10,000	384	1,463
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	8,440	55,274
Fees and Outside Work	70,000	118,038	70,000	10,589	49,608
Water Meter Impact Fees	-	14,181	50,000	5,468	50,667
Grants	-	-	-	-	-
Insurance Reimbursements	-	44,518	-	-	-
Phosphate Sales	69,000	180,403	45,000	3,271	19,300
Property Sales and Rentals	227,316	104,700	146,100		-
Misc Revenue	-	-	5,000	36	4,100
Total Revenue	<u>20,327,216</u>	<u>17,900,630</u>	<u>28,059,100</u>	<u>1,292,163</u>	<u>7,404,723</u>
General Support	933,989	1,006,754	983,266	61,141	445,824
Pumping	2,355,718	2,036,923	2,426,701	115,101	864,509
Filtration	2,740,856	2,330,548	2,633,653	129,217	1,013,784
Distribution	1,425,352	1,451,081	1,724,142	119,339	673,978
Meter Maintenance	300,761	273,492	193,336	12,438	106,998
Other Operating Expenses	859,801	425,774	997,000	8,404	114,809
Debt Service	1,297,704	1,102,833	978,894	233,935	233,935
Debt Service - IEPA Loan 3382	67,504	67,506	67,505		33,752
Capital Improvements	10,170,000	6,090,603	18,402,600	383,225	644,313
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	1,597,026
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	234,246
Total Expense	<u>23,989,736</u>	<u>18,623,567</u>	<u>32,069,642</u>	<u>1,368,012</u>	<u>5,963,176</u>
Net Surplus (Deficit)	<u>\$ (3,662,520)</u>	<u>\$ (722,936)</u>	<u>\$ (4,010,542)</u>	<u>\$ (75,850)</u>	<u>\$ 1,441,547</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>\$ 9,308,702</u>

City of Evanston
Sewer Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 1,106,503	\$ 6,128,512
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	236	958
Miscellaneous	4,165	-	4,165	-	(77)
Grant Revenue	-	-	-	-	-
Total Revenue	15,117,865	14,669,159	13,077,865	1,106,739	6,129,393
Sewer Operations	2,260,545	2,004,711	1,779,750	103,958	695,074
Public Education	-	-	-	-	-
Other Operating Expenses	129,500	-	103,300	-	37,886
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,713	160,275
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	134,994
Transfer to Debt Service	207,284	207,284	228,070	-	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	1,161,207	5,173,383
Total Expenses	16,279,121	14,623,458	13,389,635	1,314,376	6,231,681
Net Surplus (Deficit)	\$ (1,161,256)	\$ 45,701	\$ (311,770)	\$ (207,637)	\$ (102,288)
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 4,518,409</u>

City of Evanston
Solid Waste
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 527,984
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	293,651	1,706,886
Sanitation Service Charge Penalty	45,000	54,319	45,000	9,550	31,013
Special Pickup Fees	100,000	74,140	100,000	544	9,067
Trash Cart Sales	15,000	17,991	15,000	5,842	18,795
Investment Income	-	-			-
Yard Waste Fees	<u>220,000</u>	<u>236,842</u>	<u>220,000</u>	872	<u>17,926</u>
Total Revenue	<u>4,970,000</u>	<u>4,995,732</u>	<u>5,082,361</u>	<u>398,455</u>	<u>2,483,933</u>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	122,299	789,480
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	171,367	803,877
Yard Waste Collection	<u>750,250</u>	<u>675,857</u>	<u>700,250</u>	<u>140,905</u>	<u>848,372</u>
Total Expense	<u>5,309,082</u>	<u>4,854,723</u>	<u>5,191,820</u>	<u>434,571</u>	<u>2,441,729</u>
Net Surplus (Deficit)	<u>\$ (339,082)</u>	<u>\$ 141,009</u>	<u>\$ (109,459)</u>	<u>\$ (36,115)</u>	<u>42,203</u>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(1,100,348)</u>

City of Evanston
Fleet Maintenance Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 1,316,363
Library Fund	2,381	2,381	2,500	208	1,250
Parking Fund	21,992	21,992	24,188	1,924	11,546
Water Fund	122,751	122,751	135,023	10,741	64,444
Sewer Fund	177,729	177,729	195,501	15,551	93,308
Solid Waste Fund	29,071	298,071	327,877	26,081	156,487
Damage to City Property	24,798	-	24,798		-
Miscellaneous Revenue	10,000	50,010	56,781	598	16,791
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>2,897,078</u>	<u>3,180,292</u>	<u>3,399,667</u>	<u>274,498</u>	<u>1,660,189</u>
General Support	293,619	272,014	288,995	20,573	120,670
Major Maintenance	<u>3,284,528</u>	<u>3,132,678</u>	<u>3,255,342</u>	<u>211,390</u>	<u>1,212,018</u>
Total Expenditures	<u>3,578,147</u>	<u>3,404,691</u>	<u>3,544,337</u>	<u>231,964</u>	<u>1,332,688</u>
Net Surplus (Deficit)	<u>\$ (681,069)</u>	<u>\$ (224,399)</u>	<u>\$ (144,670)</u>	<u>\$ 42,534</u>	<u>\$ 327,501</u>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 213,668</u>

City of Evanston
Equipment Replacement Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 621,295
Library Fund	1,700	1,700	1,700	142	850
Parking Fund	30,000	30,000	30,000	2,500	15,000
Solid Waste Fund	177,131	177,131	177,131	14,761	88,566
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	-	45,035
Total Revenues	<u>2,661,638</u>	<u>2,577,440</u>	<u>2,661,638</u>	<u>120,952</u>	<u>770,746</u>
Capital Outlay	2,494,000	1,847,648	1,515,422	101,111	345,003
Carryover	200,000	-	-	-	-
Settlement Costs	-	15,290	-	-	-
Bond Costs	-	7,212	-	28,875	28,875
Capital Leases	50,000	29,509	-	2,567	5,564
Total Expenditures	<u>2,744,000</u>	<u>1,899,659</u>	<u>1,515,422</u>	<u>132,553</u>	<u>379,442</u>
Net Surplus (Deficit)	<u>\$ (82,362)</u>	<u>\$ 677,781</u>	<u>\$ 1,146,216</u>	<u>\$ (11,601)</u>	<u>\$ 391,304</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>\$ 1,658,068</u>

City of Evanston
Insurance Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	\$ 10,100	60,602
General Admin Contribution- E911	930	930	930	78	465
General Admin Contribution- CDBG	930	930	930	78	465
General Admin Contribution- E.D.	930	930	930	78	465
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	8,516
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	12,481
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	7,193
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	454,575
Liability/Property Contribution- E911	6,972	6,972	6,972	581	3,486
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	3,486
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	3,486
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	63,866
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	93,605
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	53,943
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,739	622,431
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	4,773
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	4,773
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	4,773
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	87,443
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	128,161
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	73,858
Subrogation Proceeds	100,000	93,265	100,000	4,292	31,788
Yearend Transfer from General Fund	-	-	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	1,000	283.54	1,000	8	83
Workers Comp & Liability - Subtotal	3,526,688	3,519,238	3,526,688	286,441	1,724,716
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	871,023	4,790,955
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
Retiree Health Insurance Contributions	1,970,647	1,515,464	1,970,647	55,199	721,693
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	97,283.75	539,224
SWANNC-Health Insurance Contributions	-	69,956	77,000	6,930	41,582
One Time IPBC Distribution	300,000	800,000	-	25,000	150,000
Health & Life insurance - Subtotal	14,565,056	14,313,927	14,336,320	1,055,436	6,318,454
Total Revenues	18,091,744	17,833,166	17,863,008	1,341,877	8,043,171

City of Evanston
Insurance Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	26,856	66,699
Auditing	-		-		-
Liability/Property Insurance Premiums	470,000	490,916	490,000		601,724
Liability Legal Fees	350,000	732,752	350,000	72,254.58	363,105
Liability Settlement Payments	400,000	1,049,237	400,000	5,265	84,367
Transfer - to ERI Debt Service	8,627	8,627	8,936	745	3,724
Workers' Comp Insurance Premiums	114,400	118,755	120,000		1,735
Workers' Comp Legal Fees	8,500	47,774	70,000	895	18,565
Workers' Comp Medical Payments	600,000	590,413	650,000	5,020	190,960
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	58,997	203,372
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-	23,858	23,858
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	5,408	47,617
Workers' Comp & Liability - Subtotal	3,678,075	4,132,792	3,569,828	199,297	1,605,726
General Administration & Support	99,805	99,104	98,124	12,537	92,551
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1,095,603	6,573,643
Health Insurance Opt Out Payments	91,800	11,578	91,800	-	-
Health & Life Insurance - Subtotal	14,389,209	13,440,632	13,639,924	1,108,140	6,666,194
Total Expenditures	18,067,284	17,573,424	17,209,752	1,307,437	8,271,920
Net Surplus (Deficit)	\$ 24,460	\$ 259,742	\$ 653,256	\$ 34,440	\$ (228,749)
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>\$ (3,696,670)</u>

City of Evanston
Fire Pension Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 3,241	\$ 3,287,456
Personal Property Repl Tax	280,000	280,000	280,000		241,261
Interest on Investment	850,000	1,179,581	850,000	10	45
Participant Contributions	950,000	919,874	978,500	74,323	435,117
Unrealized Gain	-	5,000	-		-
Miscellaneous	-	-	-	-	-
Total Revenue	8,141,575	8,515,270	8,170,075	77,574	3,963,879
Administrative Expenses	204,000	239,016	150,000	22,975	46,935
Legal Fees	-	-	-		-
Retiree Pensions	4,995,500	5,294,497	5,150,000		2,308,269
Widows' Pensions	1,071,200	1,071,910	1,103,130		445,742
Disability Pensions	1,358,125	1,266,624	1,390,500		534,590
QUILDRO	90,000	94,651	93,000		39,512
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	7,718,825	7,966,699	7,886,630	22,975	3,375,048
Net Surplus (Deficit)	\$ 422,750	\$ 548,571	\$ 283,445	\$ 54,599	\$ 588,830
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		\$ 66,162,343

City of Evanston
Police Pension Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	\$ 4,316	\$ 4,376,707
Personal Property Repl Tax	325,000	325,000	325,000	113,125	354,385
Interest Income	2,800,000	2,629,077	2,800,000	12	44
Participant Contributions	1,423,000	1,565,052	1,423,000		563,243
Miscellaneous	-	-	-		-
Unrealized Gain / (Loss)	-	-	-	-	15
Total Revenue	<u>12,617,325</u>	<u>12,684,791</u>	<u>12,617,325</u>	<u>117,453</u>	<u>5,294,394</u>
Administrative Expenses	250,000	366,885	250,000		-
Retiree Pensions	8,056,000	8,198,627	8,394,500		3,580,562
Widow Pensions	875,500	911,335	902,000		409,593
Disability Pensions	700,000	644,450	700,000		271,271
Separation Refunds	275,000	114,915	275,000		-
QUILDRO	18,000	21,717	21,000		9,320
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	<u>10,174,500</u>	<u>10,257,931</u>	<u>10,542,500</u>	<u>-</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>\$ 117,453</u>	<u>\$ 1,023,648</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>\$ 94,213,651</u>

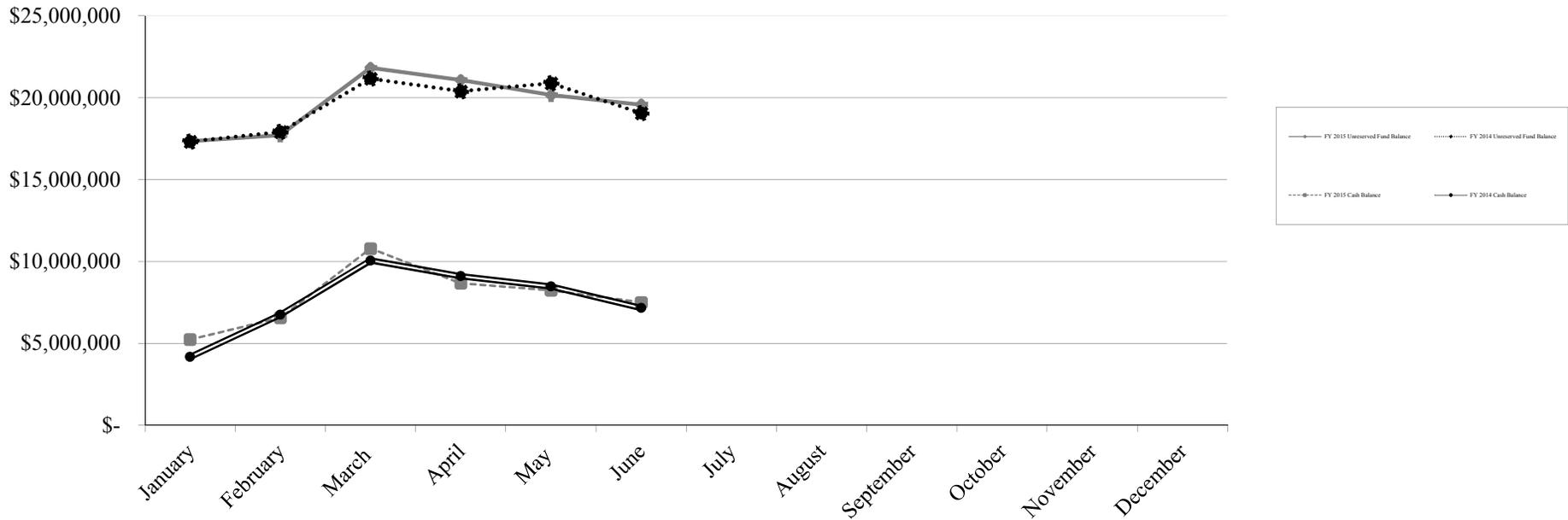
City of Evanston
Library Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Revenue By Source					
Allocation - Property Tax	5,032,097	\$ 5,205,279	5,813,505	4,280	2,760,411
Library Fines & Fees	164,000	150,039	156,000	11,172	75,018
Library Material Replacen	14,000	12,124	12,000	986	5,177
Copy Machine Charges	21,200	16,541	17,500	973	7,324
Meeting Room Fees	10,400	15,322	12,500	1,245	5,620
Non-resident Cards	1,040	260	1,300	2,063	2,063
North Branch Rental Inco	60,000	23,978	22,360		8,567
State Per Capita Grant	94,177	97,108	94,177		19,085
Personal Property Repl. 1	50,200	50,200	50,200		-
Video Rentals	-	-	-		-
Book Sales	-	59,148	-	13,004	34,593
Merchandise Sale	-	-	-	939	1,102
Fund for Excellence	65,000	128,402	57,000	110	2,745
Grants and Donations	125,000	94,962	135,000	8,277	41,252
Transfer from Economic I	116,544	9,900	89,150		-
Miscellaneous	-	3,151		147	886
Transfer from Endowmen	159,315	199,315	171,000	-	-
Total Revenues	5,912,973	6,065,728	6,631,692	43,197	2,963,843
Expenditures					
Youth Services	1,030,009	921,614	1,069,764	77,340	434,855
Adult Services	1,514,037	1,556,433	1,640,492	120,475	669,610
Circulation	573,258	533,548	653,666	47,463	278,511
Neighborhood Services	456,527	438,372	527,618	34,296	205,757
Technical Services	538,878	506,203	658,530	37,454	245,126
Maintenance	660,702	725,939	469,204	55,514	355,717
Administration	1,103,016	1,078,051	1,298,268	93,988	538,656
Library Grants	36,546	30,885	14,150	9,375	20,807
Total Expenditures	5,912,973	5,791,044	6,331,692	475,904	2,749,040
Net Surplus (Deficit)	\$ -	\$ 274,685	\$ 300,000	\$ (432,707)	\$ 214,803
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		<u>1,275,950</u>			<u>1,490,753</u>

City of Evanston
Library Debt Fund
As of June 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	June Actual	FY 2015 YTD Actual
Revenue By Source					
Net Property Taxes	\$ 748,178	\$ 746,112	\$ 605,138	-	\$ 327,940
Investment Income	<u>1,000</u>	-	<u>1,000</u>	-	-
Total Revenues	<u>749,178</u>	<u>746,112</u>	<u>606,138</u>	-	<u>327,940</u>
Expenditures					
Miscellaneous	-	-	-	5,445	75,135
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>40,402</u>	<u>40,402</u>
Total Expenditures	<u>748,178</u>	<u>748,521</u>	<u>137,138</u>	<u>40,402</u>	<u>115,537</u>
Net Surplus (Deficit)	<u>\$ 1,000</u>	<u>\$ (2,409)</u>	<u>\$ 469,000</u>	<u>\$ (40,402)</u>	<u>\$ 212,403</u>
Beginning Fund Balance		-			(2,409)
Ending Fund Balance		<u>(2,409)</u>			<u>209,994</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	\$ 19,573,881						
FY 2014 Unreserved Fund Balance	\$ 17,321,904	\$ 17,910,959	\$ 21,166,294	\$ 20,395,607	\$ 20,882,214	\$ 19,058,144						
FY 2015 Cash Balance	\$ 5,232,590	\$ 6,567,371	\$ 10,786,783	\$ 8,666,475	\$ 8,237,917	\$ 7,501,885						
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425	\$ 10,059,258	\$ 9,101,839	\$ 8,474,680	\$ 7,167,254						