

# City of Evanston

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## Fund Descriptions

### GENERAL FUND

**General Fund** - to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### SPECIAL REVENUE FUNDS

#### City Funds

**Motor Fuel Tax Fund** - to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the City's share of gasoline taxes.

**Economic Development Fund** - to account for costs associated with economic development activities of the City. Financing is provided primarily by real estate transfer tax revenues.

**Emergency Telephone System Fund** - to account for revenues and expenditures for 911 emergency telephone service. Financing is provided by network connection surcharges.

**Library Fund** - to account for the activity of the funds donated to the library. These funds are invested at the direction of the library board and are used for library acquisitions.

**Neighborhood Improvement Fund** - to account for a portion of the sales tax revenues derived from retail sales of the Home Depot U.S.A. Inc. store in Evanston. Sales tax revenues allocated to this fund are to be expended on public projects that will benefit the immediate neighborhood of the store.

**Affordable Housing Fund** - to account for costs associated with affordable housing programs for low and moderate income individuals and families in the City. The Affordable Housing Fund and the Mayor's Special Housing Fund have been consolidated into a single fund.

**HOME Fund** - to account for the activity of the HOME program. Financing is provided by the Federal government to be used to create affordable housing to low-income households. Expenditures are made in accordance with the requirements of Federal law.

**Community Development Block Grant Fund** - to account for the revenues and expenditures of the community block grant program. Financing is provided by the Federal government on a reimbursement basis in accordance with Federal formula. Expenditures are made in accordance with the requirements of Federal law.

**Community Development Loan Fund** - to account for residential rehabilitation loans to residents.

**Special Service District No. 4 Fund** - to account for promotion, advertisement and street maintenance costs of the area located in the City's central business district. Financing is provided by the City through an annual property tax levy.

### DEBT SERVICE FUNDS

**General Obligation Debt Fund** - to accumulate monies for the principal and interest payments on bonds, notes and contracts of general obligation to the City.

**Special Service District No. 5 Fund** - to accumulate monies for the principal and interest payments on unlimited ad valorem tax bonds issued for this special taxing district.

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**Central Business Tax Increment District Fund** - to accumulate monies for the principal and interest payments on debt issued for this special taxing district.

**Southwest Tax Increment District Fund** - to accumulate monies for principal and interest payments on debt issued for this special taxing district.

**Howard-Hartrey Tax Increment District Fund** - to accumulate monies for principal and interest payments on debt issued for this special taxing district.

**Washington National Tax Increment District Fund** - to accumulate monies for principal and interest payments on debt issued for this special taxing district.

**Howard-Ridge Tax Increment District Fund** - to accumulate monies for principal and interest payments on debt issued for this special taxing district.

**West Evanston Tax Increment District Fund** - to accumulate monies for principal and interest payments on debt issued for this special taxing district.

## CAPITAL PROJECTS FUNDS

**Capital Improvements Fund** - to account for the City of Evanston capital improvement program. The program includes, but is not limited to, improvements to public buildings, the paving of city streets and the improvement and development of recreation facilities. Financing is provided principally by grants and general obligation bond proceeds.

**Central Business Tax Increment District Fund** - to account for the purchase of land and other related costs of the research park. Financing is provided from general obligation bond and note proceeds.

**Special Assessment Fund** - to account for capital improvements financed by special assessments on property holders and public benefit contributions from the City.

## ENTERPRISE FUNDS

**Water Fund** - to account for the provision of water services to the residents of the City and the sale of water to the Village of Skokie, Illinois and the Northwest Water Commission. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

**Sewer Fund** - to account for the provision of sewer repair and improvement services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, financing and billing and collection.

**Parking Fund** - to account for the provision of all public parking facilities, lots, and meters. Maple Avenue Garage and Sherman Plaza Garage activities have been included in this Fund beginning in FY 2009-10. All activities are accounted for, including administration, operations, financing and revenue collection.

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### INTERNAL SERVICE FUNDS

**Fleet Services Fund** - to account for the costs of operating the municipal service center maintenance facility for transportation equipment used by other City departments. Such costs are billed to the user departments at actual cost. Actual costs include depreciation on the transportation equipment.

**Insurance Fund** - to account for the costs of administering general liability claims and workers' compensation programs. Such costs are billed to the General Fund.

### TRUST AND AGENCY FUNDS

#### Pension Trust Funds

**Firefighters' Pension Fund** - to account for the accumulation of resources to pay pension costs. Resources are contributed by fire personnel members at rates fixed by state statutes and by the City through an annual property tax levy.

**Police Pension Fund** - to account for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the City through an annual property tax levy.

#### Expendable Trust Fund

**Employer Pension Contribution Fund** - to account for the recognition of applicable tax revenues and employer contributions to the Pension Trust Funds. These contributions represent the City's pension expense for Police and Firefighters.

#### Agency Funds

**Special Assessment Fund** - to account for cash received from property owners on capital improvement special assessments. Such amounts collected will be forwarded to bondholders. The City is not obligated in any manner for this debt and is only acting as agent for the property