



Memorandum

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

From: Ashley King, Assistant Director
 David Meimers, Accounting Manager

Subject: March 2015 Monthly Financial Report

Date: April 13, 2015

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

Fund Name	Fund #	YTD	YTD	YTD	3/31/2015	3/31/2015
		3/31/2015	3/31/2015	3/31/2015	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 25,363,189	\$ 19,830,102	\$ 5,533,087	\$ 21,823,492	\$ 10,786,783
General Assistance Fund	175	7,837	210,634	(202,797)	(44,107)	(241,335)
Neighborhood Stabilization	195	20	19,746	(19,725)	191,810	190,200
Motor Fuel	200	497,763	209,465	288,298	2,040,757	2,525,548
Emergency 911	205	166,100	227,873	(61,773)	919,437	659,083
SSA#4	210	173,980	-	173,980	15,244	(15,623)
CDBG	215	409,815	268,282	141,533	71,472	(103,250)
CDBG Loan	220	41,395	623	40,772	2,401,099	161,617
Economic Development	225	488,685	576,928	(88,243)	3,421,869	2,873,728
Neighborhood Improvement	235	-	-	-	169,915	149,915
Home	240	110,753	49,021	61,732	3,949,868	13,778
Affordable Housing	250	43,356	852	42,503	2,599,696	887,004
Washington National TIF	300	2,651,316	816,324	1,834,992	7,977,899	7,570,498
SSA#5	305	229,031	-	229,031	690,386	629,079
SW II TIF (Howard Hartrey)	310	631,919	37,003	594,916	3,016,463	3,000,829
Southwest TIF	315	-	-	-	905,308	893,665
Debt Service	320	6,466,641	1,430,763	5,035,878	8,611,838	7,092,242
Howard Ridge TIF	330	302,041	29,630	272,411	340,808	329,155
West Evanston TIF	335	36	14,690	(14,655)	492,811	492,811
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	583	2,232,494	(2,231,911)	10,906,604	7,326,677
Special Assessment	420	82,951	95	82,856	2,601,566	2,597,315
Parking	505	1,997,082	772,988	1,224,094	14,649,350	13,958,930
Water	510-513	3,695,828	2,560,947	1,134,882	9,002,036	7,735,339
Sewer	515	3,080,012	2,594,043	485,969	5,106,666	3,621,336
Solid Waste	520	1,208,131	1,046,730	161,400	(981,151)	(1,395,014)
Fleet	600	830,869	595,585	235,284	121,451	(469,989)
Equipment Replacement	601	403,224	243,892	159,332	1,426,096	1,426,095
Insurance	605	3,798,607	4,520,789	(722,182)	(4,190,103)	822,904
Library	185	2,747,799	1,330,525	1,417,273	2,693,223	2,012,722
Library Debt Fund	186	315,423	22,497	292,926	290,517	290,517
Total**		\$ 55,428,961	\$ 39,620,025	\$ 15,808,937	\$ 100,931,803	\$ 75,822,560

*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 March 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 March 31, 2015, the General Fund is reporting a surplus of \$5,533,087. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 21.3% of budget and revenues are 27.7% 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.

The General Assistance Fund shows only \$7,837 in revenues because it will not receive property taxes until the second installment in August of this year. This is similar to the situation that occurred when the Library Fund and Levy were established. The General Fund will cover General Assistance Funds until the entire General Assistance Levy is received.

Through March 31, 2015, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$15,623. There have been no expenses in this fund YTD.

Through March 31, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$103,250. This amount will be reimbursed from draw-downs from HUD during 2015.

Through March 31, 2015, the Economic Development Fund is showing a fund balance of \$3,421,869 and a cash balance of \$2,873,728. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which is anticipated to be returned to the state.

Through March 31, 2015, the Solid Waste Fund is showing a negative fund balance of \$981,151 and a negative cash balance of \$1,395,014. Both of these numbers show improvement from the end of 2014.

Though operating at a surplus for the year, through March 31, 2015 the Fleet Fund is showing a negative cash balance of \$469,989. The fund balance for the Fleet Fund is \$121,451. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.

Through March 31, 2015, the Insurance Fund is showing a negative fund balance of \$4,190,103. 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 \$822,904 includes a January transfer from the IPBC Health Insurance Pool of \$25,000.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: aking@cityofevanston.org. Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the January 31, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

A handwritten signature in black ink, appearing to read "Martin Lyons", written over a horizontal line.

Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures
As of March 31, 2015
(Target is 25% of FY 2015 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenues															
Property Tax	\$ 11,627,072	\$ 6,269,018	53.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	16,405,000	3,787,603	23.1%	-	-		-	-		-	-		-	-	
State Income Tax	7,500,000	1,887,234	25.2%	-	-		-	-		-	-		-	-	
Utility Tax	8,170,000	2,145,374	26.3%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax	2,875,000	609,972	21.2%	-	-		-	-		-	-		-	-	
Liquor Tax	2,450,000	659,257	26.9%	-	-		-	-		-	-		-	-	
Other Taxes	6,289,300	1,361,735	21.7%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees	13,466,859	3,421,248	25.4%	-	-		-	-		-	-		-	-	
Charges for Services	8,130,667	2,048,928	25.2%	6,434,293	1,265,758	19.7%	15,373,000	3,595,023	23.4%	13,072,700	3,079,867	23.6%	4,022,394	924,217	23.0%
Intergovernmental Revenues	725,727	303,934	41.9%	-	-		-	-		-	-		4,000	19,922	498.0%
Interfund Transfers	7,892,893	1,910,711	24.2%	2,925,296	731,324	25.0%	-	-		-	-		1,055,967	263,992	25.0%
Other Non-Tax Revenue	5,902,117	958,176	16.2%	2,034,004	-	0.0%	12,686,100	100,805	0.8%	1,000	223	22.3%	-	-	
Total Revenues	\$ 91,434,635	\$ 25,363,189	27.7%	\$ 11,393,593	\$ 1,997,082	17.5%	\$ 28,059,100	\$ 3,695,828	13.2%	\$ 13,073,700	\$ 3,080,090	23.6%	\$ 5,082,361	\$ 1,208,131	23.8%
Expenditures															
Legislative	\$ 677,023	\$ 142,180	21.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,903,126	407,639	21.4%	-	-		-	-		-	-		-	-	
Law Department	1,129,534	238,132	21.1%	-	-		-	-		-	-		-	-	
Administrative Services Department	7,542,222	1,294,539	17.2%	-	-		-	-		-	-		-	-	
Community Development	2,427,257	552,358	22.8%	-	-		-	-		-	-		-	-	
Police Department	27,820,569	6,558,717	23.6%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services	14,462,599	3,353,793	23.2%	-	-		-	-		-	-		-	-	
Health Department	3,658,702	575,106	15.7%	-	-		-	-		-	-		-	-	
Public Works - Operating	18,048,955	4,146,624	23.0%	11,902,294	772,988	6.5%	-	-		-	-		5,191,820	1,046,730	20.2%
Public Works - Capital Outlay	-	-		3,505,000	-	0.0%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services	10,836,161	1,500,077	13.8%	-	-		-	-		-	-		-	-	
Capital Improvement Transfer	-	-		-	-		-	-		-	-		-	-	
Transfer to Debt Service Fund	1,414,583	353,646	25.0%	-	-		-	-		-	-		-	-	
Utilities - Operating	-	-		-	-		13,451,635	1,663,142	12.5%	12,321,135	2,594,043	21.1%	-	-	
Utilities - Capital Outlay	-	-		-	-		10,538,100	877,804	8.3%	1,068,500	-	0.0%	-	-	
Total Expenditures	\$ 89,920,731	\$ 19,122,810	21.3%	\$ 15,407,294	\$ 772,988	5.0%	\$ 23,989,735	\$ 2,560,947	10.7%	\$ 13,389,635	\$ 2,594,043	19.4%	\$ 5,191,820	\$ 1,046,730	20.2%

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 4,333,905	\$ 6,269,018
Tax - State Use	1,241,753	1,368,626	1,260,000	121,000	348,000
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	721,538	2,349,538
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	433,065	1,438,065
Tax - Auto Rental	40,000	49,018	43,000	6,680	7,471
Tax - Athletic Contest	800,000	1,032,080	900,000	-	-
Tax - State Income	7,076,170	7,053,978	7,500,000	587,000	1,887,234
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	274,110	790,722
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	126,533	415,449
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	107,510	290,203
Tax - Cigarette	300,000	222,000	300,000	36,000	54,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	75,588	197,522
Tax - Liquor	2,375,000	2,665,447	2,450,000	241,340	659,257
Tax - Parking	2,350,000	2,565,189	2,500,000	311,378	616,046
Tax - Personal Property Replacement	552,000	793,445	646,300	30,801	138,696
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	383,154	609,972
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	207,000	649,000
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	101,683	427,542
License Fees - Other	937,302	1,172,225	999,677	98,679	361,585
Permit Fees - Building	6,142,162	7,113,065	6,700,000	507,216	1,672,373
Permit Fees - Other	1,486,716	2,287,055	1,439,082	205,651	549,878
Other Fees	1,356,100	1,475,902	1,478,100	3,559	409,869
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	244,805	680,201
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	737,142	2,048,928
Intergovernmental Revenue	721,272	1,005,587	725,727	124,118	303,934
Other Revenue	1,238,468	1,750,657	1,718,343	81,135	277,074
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	636,904	1,910,711
Interest Income	10,000	13,037	120,000	251	900
Total Revenue	89,185,298	90,684,420	91,434,635	10,737,744	25,363,189
Legislative	639,028	706,237	677,023	55,591	142,180
City Administration	1,662,057	1,792,690	1,903,126	131,424	407,639
Law Department	959,802	1,052,372	1,129,534	88,515	238,132
Administrative Services Department	8,510,814	7,601,123	8,956,805	574,232	1,294,539
Community Development	2,707,545	2,606,953	2,427,257	204,013	552,358
Police Department	27,994,019	27,973,626	27,820,569	2,048,348	6,558,717
Fire Department	14,238,555	14,679,164	14,462,599	1,119,806	3,353,793
Health & Human Services Department	3,117,681	3,009,986	3,658,702	199,008	575,106
Public Works Department	18,604,977	18,459,022	18,048,955	1,420,569	4,146,624
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	659,789	1,500,077
Transfer to Solid Waste Fund	-	-	-	-	-
Transfer to Debt Service Fund	609,000	609,000	1,414,583	117,882	353,646
Transfer to Fleet Maintenance Fund	936,500	936,500	-	-	-
Transfer to Insurance Fund	-	-	-	-	-
Total Expenditures	90,634,538	90,756,966	91,335,314	6,619,179	19,122,810
Net Surplus (Deficit)	\$ (1,449,240)	\$ (72,546)	\$ 99,321	\$ 4,118,566	\$ 6,240,379
Beginning Unrestricted Fund Balance (Note 1)		16,362,951			16,290,405
Total Ending Fund Balance		<u>\$ 16,290,405</u>			<u>\$ 22,530,784.00</u>

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

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Property Taxes		\$ 414,363	\$ 1,348,553	\$ 1,414	\$ 5,324
Misc. Revenue	-	26,877	26,000	2,508	\$ 2,513
Transfers from other Funds	-	466,269	-	-	\$ -
Total Revenue	-	907,508	1,374,553	3,923	\$ 7,837
Administration	-	118,293	219,119	12,271	\$ 33,249
Client Payments	-	630,525	1,151,250	57,946	\$ 177,386
Capital Outlay	-	-	-	-	\$ -
Community Sponsored Org	-	-	-	-	\$ -
Total Expenditures	-	748,818	1,370,369	70,217	\$ 210,634
Net Surplus (Deficit)	\$ -	\$ 158,690	\$ 4,184		\$ (202,797)
Beginning Fund Balance		-			158,690
Ending Fund Balance		<u>\$ 158,690</u>			<u>\$ (44,107)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000	\$ -	\$ -
Investment Income	-	336	-	8	20
Total Revenue	<u>458,044</u>	<u>1,357,917</u>	<u>500,000</u>	<u>8</u>	<u>20</u>
Development Activities	290,500	1,000,368	314,994	-	3,060
Administration	126,635	93,459	56,911	5,348	15,638
Transfer to Debt Service	4,046	7,951	4,191	349	1,048
Transfer to Insurance	6,863	-	-	-	-
Transfer to General Fund	30,000	44,604	7,500	-	-
Total Expenditures	<u>458,044</u>	<u>1,146,382</u>	<u>383,596</u>	<u>5,697</u>	<u>19,746</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 211,535</u>	<u>\$ 116,404</u>		<u>\$ (19,725)</u>
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 191,810</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 133,815	\$ 497,671
Grant Revenue	\$ -	\$ 322,396	\$ -		-
Investment Earnings	500	277	1,000	40	92.35
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>1,750,500</u>	<u>2,166,719</u>	<u>1,751,000</u>	<u>133,855</u>	<u>497,763</u>
Street Resurfacing	1,400,000	893,829	1,700,000	1,215	1,215
Transfer to General Fund - Staff Engineering	133,000	180,250	283,220	22,908	70,111
Transfer to General Fund - Street Maintenance	700,000	652,750	549,780	46,509	138,139
Total Expenditures	<u>2,233,000</u>	<u>1,726,829</u>	<u>2,533,000</u>	<u>70,632</u>	<u>209,465</u>
Net Surplus (Deficit)	<u>\$ (482,500)</u>	<u>\$ 439,890</u>	<u>\$ (782,000)</u>		<u>\$ 288,298</u>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 2,040,757</u>

City of Evanston
E911 Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995	\$ 40,549	165,959
Wireless Surcharge Revenue	428,400	417,597	508,244		-
Interest Income	1,000	99	1,000	18	40
Grants			-		-
Miscellaneous Revenue	-	1,751	-	-	100
Total Revenue	<u>958,600</u>	<u>945,080</u>	<u>1,039,239</u>	<u>40,568</u>	<u>166,100</u>
Operating Expense	935,767	785,907	976,758	92,939	193,781
Transfer to General Fund	125,950	125,950	129,729	10,811	32,432
Transfer to Insurance Fund	88,858	88,858	17,448	1,454	4,362
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	3,010
Capital Replacement	250,000	238,052	40,000	-	(5,712)
Total Expenditures	<u>1,412,197</u>	<u>1,250,389</u>	<u>1,175,973</u>	<u>106,207</u>	<u>227,873</u>
Net Surplus (Deficit)	<u>\$ (453,597)</u>	<u>\$ (305,309)</u>	<u>\$ (136,734)</u>	<u>\$ (65,640)</u>	<u>\$ (61,773)</u>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 853,797</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	\$ 138,306	\$ 173,980
Investment Income	-	4	-	1	-
Total Revenues	<u>370,000</u>	<u>310,599</u>	<u>320,000</u>	<u>138,306</u>	<u>173,980</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (9,401)</u>	<u>\$ -</u>	<u>\$ 138,306</u>	<u>\$ 173,980</u>
Beginning Fund Balance		(149,335)			(158,736)
Ending Fund Balance		<u>\$ (158,736)</u>			<u>\$ 15,244</u>

City of Evanston
CDBG Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ 368,456	\$ 406,762
Funds Reallocated from Prior Years	168,088	-	590,111		-
Program Income	70,000	416,446	-	1,515	3,052.95
Miscellaneous	-	143	-	-	-
Total Revenues	<u>1,738,088</u>	<u>1,499,358</u>	<u>1,990,111</u>	<u>369,971</u>	<u>409,815</u>
CDBG Administration/Planning	271,848	551,722	430,821	47,758	99,014
Development Activities	597,205	263,496	378,352		-
Capital Projects	295,000	184,564	827,211	78,187	81,607
Transfers to Debt Service	3,035	3,035	6,227	262	786
Transfers to General Fund	571,000	579,401	347,500	28,958	86,875
Total Expenditures	<u>1,738,088</u>	<u>1,582,218</u>	<u>1,990,111</u>	<u>155,166</u>	<u>268,282</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (82,860)</u>	<u>\$ -</u>	<u>\$ 214,805</u>	<u>\$ 141,533</u>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ 71,472</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000	\$ -	\$ -
Program Income	10,000	45,276	50,000	5,927	41,384
Interest Income	100	283	100	8	11
Total Revenues	<u>60,100</u>	<u>45,559</u>	<u>237,100</u>	<u>5,935</u>	<u>41,395</u>
					-
Program Expenses	20,000	39,503	237,100	634	623
Total Expenditures	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>634</u>	<u>623</u>
Net Surplus (Deficit)	<u>\$ 40,100</u>	<u>\$ 6,056</u>	<u>\$ -</u>	<u>\$ 5,301</u>	<u>\$ 40,772</u>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,401,099</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ -	\$ 394,427
Amusement Tax	300,000	283,028	300,000	137	82,359
Howard-Ridge Loan Repayment	45,500	45,500	47,500		-
Grants	1,000,000	-			-
Miscellaneous	-	-	65,500	3,958	11,875
Investment Income	800	2,831	3,700	11	24
Total Revenues	<u>2,846,300</u>	<u>1,936,489</u>	<u>1,916,700</u>	<u>4,106</u>	<u>488,685</u>
Economic Development Activities	1,610,495	1,366,337	1,584,510	42,241	122,906
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000	-	289,078
Capital Projects	150,500	-	253,500	7,330	6,886
Transfer to Debt Service	14,271	14,271	14,782	1,232	3,695
Transfer to Insurance	66,440	66,546	17,448	1,454	4,362
Transfers to General Fund	452,707	452,707	466,288	50,000	150,000
Total Expenditures	<u>3,294,413</u>	<u>1,933,579</u>	<u>3,252,528</u>	<u>102,257</u>	<u>576,928</u>
Net Surplus (Deficit)	<u>\$ (448,113)</u>	<u>\$ 2,910</u>	<u>\$ (1,335,828)</u>	<u>\$ (98,150)</u>	<u>\$ (88,243)</u>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,421,869</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March 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>	<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 March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000	\$ 50,031	\$ 97,783
Interest Income	-	63			-
Program Income	-	27,384	225,200	10,688	12,970
Total Revenues	<u>674,500</u>	<u>901,891</u>	<u>441,200</u>	<u>60,719</u>	<u>110,753</u>
Home Administration/Planning	27,836	23,381	41,171	1,977	3,641
Development Activities	650,000	923,434	400,029	42,921	45,379
Transfers to General Fund	<u>22,500</u>	<u>9,468</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>700,336</u>	<u>956,283</u>	<u>441,200</u>	<u>44,897</u>	<u>49,021</u>
Net Surplus (Deficit)	<u>\$ (25,836)</u>	<u>\$ (54,392)</u>	<u>\$ -</u>	<u>\$ 15,822</u>	<u>\$ 61,732</u>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,949,868</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772	31,250	41,250
Rehab Repayments	-	8,333	30,000	(32,560)	2,083
Interest Income	250	258	228	10	23
Miscellaneous	-	11,338	-	-	-
Total Revenues	<u>155,250</u>	<u>199,054</u>	<u>405,000</u>	<u>(1,300)</u>	<u>43,356</u>
Housing - Buildings	200,000	-			-
Down Payment Assistance	-	48,949	350,000	75	75
Transfers to General Fund	13,990	13,990		-	-
Miscellaneous	50,000	30,000	55,000	-	777
Total Expenditures	<u>263,990</u>	<u>92,939</u>	<u>405,000</u>	<u>75</u>	<u>852</u>
Net Surplus (Deficit)	<u>\$ (108,740)</u>	<u>\$ 106,115</u>	<u>\$ -</u>	<u>\$ (1,375)</u>	<u>\$ 42,503</u>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,599,696</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000	\$ 2,122,906	\$ 2,650,971
Interest Income	<u>10,000</u>	<u>13,420</u>	<u>10,000</u>	<u>137</u>	<u>346</u>
Total Revenue	<u>3,710,000</u>	<u>4,982,987</u>	<u>4,910,000</u>	<u>2,123,043</u>	<u>2,651,316</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			-
Contractual Services	250,000	36,977	500,000		-
Transfer to Parking Fund (Sherman)	2,925,296	2,925,296	2,925,296	243,775	731,324
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>340,000</u>	<u>28,333</u>	<u>85,000</u>
Total Expenditures	<u>5,988,782</u>	<u>3,877,522</u>	<u>6,140,296</u>	<u>272,108</u>	<u>816,324</u>
Net Surplus (Deficit)	<u>\$ (2,278,782)</u>	<u>\$ 1,105,466</u>	<u>\$ (1,230,296)</u>	<u>\$ 1,850,935</u>	<u>\$ 1,834,992</u>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 7,977,899</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ 164,570	\$ 229,030
Interest Income	-	5	300	1	1
Total Revenue	<u>397,800</u>	<u>428,520</u>	<u>425,300</u>	<u>164,571</u>	<u>229,031</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>\$ 164,571</u>	<u>\$ 229,031</u>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 690,386</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 1,100,000	\$ 1,140,311	\$ 1,150,000	\$ 631,656	\$ 631,656
Interest Income	10,000	13,819	5,000	100	263
Total Revenue	<u>1,110,000</u>	<u>1,154,130</u>	<u>1,155,000</u>	<u>631,756</u>	<u>631,919</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	685,000	685,000	-		-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	39,088	39,088	-		-
Surplus Distribution	-	1,000,000	1,000,000		-
Capital Projects	500,000	217,435	-		-
Other Expenses	-	3,709	-		-
Economic Development	2,500,000	-	2,500,000		-
Operating Transfer to General Fund	144,400	144,400	148,010	12,334	37,003
Total Expenditures	<u>3,868,488</u>	<u>2,089,632</u>	<u>3,648,010</u>	<u>12,334</u>	<u>37,003</u>
Net Surplus (Deficit)	<u>\$ (2,758,488)</u>	<u>\$ (935,502)</u>	<u>\$ (2,493,010)</u>	<u>\$ 619,422</u>	<u>\$ 594,916</u>
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		<u>\$ 2,421,546</u>			<u>\$ 3,016,463</u>

City of Evanston
Southwest TIF
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March 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	<u>29,500</u>	<u>29,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
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 March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 4,037,345	5,845,628
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	210,122
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	156	228
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	353,646
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	57,017
Transfer from Special Assessment Fund	169,848	169,848	146,178	-	-
Total Revenue	12,848,904	13,046,814	13,625,329	4,244,429	6,466,641
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	-	-
Net of Transfers	-	-	1,000	-	-
Fiscal Agent Fees	10,000	42,870	25,000	-	500
Total Expenditures	<u>13,933,114</u>	<u>12,846,544</u>	<u>13,724,829</u>	<u>-</u>	<u>1,430,763</u>
Net Surplus (Deficit)	<u>\$ (1,084,210)</u>	<u>\$ 200,270</u>	<u>\$ (99,500)</u>	<u>\$ 4,244,429</u>	<u>\$ 5,035,878</u>
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		<u>\$ 3,575,961</u>			<u>\$ 8,611,838</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000	\$ 45,096	\$ 285,407
Interest Income	400	211	-	5	11
Bond Proceeds	-	-	200,000	-	-
Miscellaneous	-	61,932	100,500	-	16,622
Total Revenue	350,400	506,730	845,500	45,101	302,041
Economic Dev. Projects	-	-	490,000	9,727	(1,293)
Debt Service - Interest	-	572	600	44	142
Capital Improvements	-	176,792	200,000	-	194
Developer Agreement Payments	300,000	544,086	-	-	3,712
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	11,875
Transfers to General Fund	60,000	60,000	60,000	5,000	15,000
Total Expenditures	405,000	826,950	798,100	18,730	29,630
Net Surplus (Deficit)	\$ (54,600)	\$ (320,220)	\$ 47,400	\$ 26,371	\$ 272,411
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 340,808</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 40,000	\$ -			\$ -
Bond Proceeds	-	-			-
Loan Proceeds	-	100,262	105,000		-
Interest Income	100	765	100	13	36
Total Revenue	40,100	101,027	105,100	13	36
Economic Development Projects	75,000	-			-
Other Charges	20,000	64,173	95,000		(2,057)
Debt Service - Interest	10,000	7,027	10,000	545	1,747
Transfers to General Fund	60,000	60,000	60,000	5,000	15,000
Capital Projects	-	-	-	-	-
Total Expenditures	165,000	131,200	165,000	5,545	14,690
Net Surplus (Deficit)	\$ (124,900)	\$ (30,173)	\$ (59,900)	\$ (5,532)	\$ (14,655)
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 492,811</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March 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 March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Bond Proceeds	\$ 8,331,458	\$ 8,469,966	\$ 7,360,650		\$ -
Grants	5,382,638	487,563	4,774,000		-
Reimbursements	-	-			-
Private Contributions	708,000	500,000			-
Parking Fund Loan for Financial System	100,000	-			-
General Fund Allocation	936,500	936,500	250,000		-
Miscellaneous	-	110,110	375,000		-
Interest Income	10,000	20,380	10,000	217	583
Total Revenue	<u>15,468,596</u>	<u>10,524,520</u>	<u>12,769,650</u>	<u>217</u>	<u>583</u>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	1,908,101	2,109,994
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>550,000</u>	<u>40,833</u>	<u>122,500</u>
Total Expenditures	<u>18,410,016</u>	<u>3,686,003</u>	<u>18,032,150</u>	<u>1,948,934</u>	<u>2,232,494</u>
Net Surplus (Deficit)	<u>\$ (2,941,420)</u>	<u>\$ 6,838,517</u>	<u>\$ (5,262,500)</u>	<u>\$ (1,948,717)</u>	<u>\$ (2,231,911)</u>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<u>\$ 13,138,516</u>			<u>\$ 10,906,604</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000		\$ 63,301
Bond Proceeds	250,000	506,435	250,000	19,408	19,408
Investment Income	<u>1,200</u>	<u>2,849</u>	<u>1,200</u>	<u>94</u>	<u>241</u>
Total Revenue	<u>481,200</u>	<u>621,064</u>	<u>481,200</u>	<u>19,503</u>	<u>82,951</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	<u>500,000</u>	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>670,848</u>	<u>174,769</u>	<u>761,698</u>	<u>-</u>	<u>95</u>
Net Surplus (Deficit)	<u>\$ (189,648)</u>	<u>\$ 446,295</u>	<u>\$ (280,498)</u>	<u>\$ 19,503</u>	<u>\$ 82,856</u>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,601,566</u>

City of Evanston
Parking Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	January Actual	February Actual	March Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$ 114,841	\$ 85,087	\$ 251,478	451,405
Church Street Garage Operations	716,348	647,461	716,348	50,175	58,376	46,985	155,536
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	100,724	88,999	84,037	273,760
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	139,416	146,374	96,799	382,589
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,775	243,775	243,775	731,324
Interest Income	15,070	31,645	15,070	1,354	1,113	-	2,467
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	650,285	623,723	723,074	1,997,082
7005 - Parking System Administration	976,363	926,727	1,172,138	65,438	87,578	73,717	226,733
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	50,982	59,832	56,632	167,446
7025 - Church Street Self Park	624,855	417,314	629,856	-	11,072	3,160	14,232
7030 - Church Street Debt Payments	171,250	174,100	176,400	-	-	-	-
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	1,712	27,458	15,471	44,641
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	4,905	8,894	6,723	20,521
7039 - Parking Debt	27,461	774,243	29,482	-	-	-	-
Transfer to Insurance Fund	319,648	319,649	319,648	26,637	26,637	26,637	79,912
Transfer to General Fund	869,242	869,242	870,000	72,500	72,500	72,500	217,500
Transfer to Fleet	21,991	21,992	24,188	752	-	-	752
Transfer to Equipment Replacement	30,000	30,000	30,000	1,250	-	-	1,250
Loans to Other Funds	-	-	-	-	-	-	-
DIVVY Expenses	-	-	252,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Improvements	5,180,000	980,659	3,505,000	-	-	-	-
Total Expenditures	15,894,336	9,598,796	15,659,294	224,177	293,970	254,841	772,988
Net Surplus (Deficit)	\$ (4,500,743)	\$ (177,562)	\$ (4,265,701)	\$ 426,107	\$ 329,753	\$ 468,233	\$ 1,224,094
Further Operating Expense Breakdown:							
7015 Parking Meter Activities	762,846	901,467	1,176,957	14,330	23,180	19,980	130,794
7015 Parking Meter Depreciation	36,652	-	36,652	36,653	36,654	36,655	36,654
SUBTOTAL	799,498	901,467	1,213,609	50,983	59,834	56,635	167,448
7025- Church Garage Activities	494,156	417,314	449,928	(179,928)	(168,856)	(176,768)	(165,696)
7025- Church Garage Depreciation	179,928	-	179,928	179,929	179,930	179,931	179,930
SUBTOTAL	674,084	417,314	629,856	1	11,074	3,163	14,234
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,576,538)	(4,550,792)	(4,562,779)	(4,533,609)
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	3,703,600	3,703,600	3,703,600	3,703,600
7036 Reserve (Depreciation)	874,650	-	874,650	874,650	874,650	874,650	874,650
SUBTOTAL	5,324,706	3,270,463	5,778,052	1,712	27,458	15,471	44,641
7037 Maple Garage Activities	1,013,991	912,940	992,723	(661,293)	(657,304)	(659,475)	(645,677)
7037 Debt Service Payments	-	-	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	666,198	666,198	666,198
SUBTOTAL	1,680,189	912,940	1,658,921	4,905	8,894	6,723	20,521
Beginning Unrestricted Fund Balance		13,602,819					13,425,257
Ending Unrestricted Fund Balance		\$ 13,425,257					\$ 14,649,350

City of Evanston
Water Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 593,925	\$ 1,688,596
Skokie	2,913,000	2,805,425	2,970,000	229,441	665,897
Northwest Commission	4,653,000	5,074,770	5,300,000	410,816	1,240,564
Cross Connection Control Fees	95,000	116,865	120,000	(35)	(35)
Investment Earnings	2,500	25,542	10,000		329
Debt Proceeds	4,000,000	2,897,048	6,100,000		-
Debt Proceeds (zero interest)	2,000,000		6,190,000		-
Fees and Merchandise Sales	45,000	107,862	70,000	14,906	28,133
Fees and Outside Work	70,000	118,038	70,000	10,726	22,479
Water Meter Impact Fees	-	14,181	50,000	16,859	39,474
Grants	-	-	-	-	-
Insurance Reimbursements	-	44,518	-	-	-
Phosphate Sales	69,000	180,403	45,000	3,188	9,738
Property Sales and Rentals	227,316	104,700	146,100		-
Misc Revenue	-	-	5,000	592	652
Total Revenue	<u>20,327,216</u>	<u>17,900,630</u>	<u>28,059,100</u>	<u>1,280,418</u>	<u>3,695,828</u>
General Support	933,989	1,006,754	983,266	71,755	222,388
Pumping	2,355,718	2,036,923	2,426,701	108,993	324,823
Filtration	2,740,856	2,330,548	2,633,653	140,246	550,095
Distribution	1,425,352	1,451,081	1,724,142	103,700	318,698
Meter Maintenance	300,761	273,492	193,336	26,982	52,497
Other Operating Expenses	859,801	425,774	997,000	97,518	97,518
Debt Service	1,297,704	1,102,833	978,894		-
Debt Service - IEPA Loan 3382	67,504	67,506	67,505		-
Capital Improvements	10,170,000	6,090,603	18,402,600	4,320	79,291
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	798,513
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	117,123
Total Expense	<u>23,989,736</u>	<u>18,623,567</u>	<u>32,069,642</u>	<u>858,726</u>	<u>2,560,947</u>
Net Surplus (Deficit)	<u>\$ (3,662,520)</u>	<u>\$ (722,936)</u>	<u>\$ (4,010,542)</u>	<u>\$ 421,692</u>	<u>\$ 1,134,882</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>\$ 9,002,036</u>

City of Evanston
Sewer Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 1,011,849	\$ 3,079,867
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	114	223
Miscellaneous	4,165	-	4,165	(77)	(77)
Grant Revenue	-	-	-	-	-
Total Revenue	15,117,865	14,669,159	13,077,865	1,011,885	3,080,012
Sewer Operations	2,260,545	2,004,711	1,779,750	106,177	311,613
Public Education					-
Other Operating Expenses	129,500	-	103,300	2,100	34,580
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,713	80,138
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	67,497
Transfer to Debt Service	207,284	207,284	228,070	19,006	57,017
Capital Outlay	47,500	-	13,500	-	-
Depreciation	-	-	-	-	-
Capital Improvement Account	3,225,000	2,086,176	1,055,000	-	-
Debt Service	9,994,260	9,910,255	9,619,477	1,492,565	2,043,198
Total Expenses	16,279,121	14,623,458	13,389,635	1,669,060	2,594,043
Net Surplus (Deficit)	\$ (1,161,256)	\$ 45,701	\$ (311,770)	\$ (657,174)	\$ 485,969
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 5,106,666</u>

City of Evanston
Solid Waste
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 263,992
Solid Waste Franchise Fees	175,000	125,497	175,000	-	42,742
SWANCC Recycling Incentive	25,000	20,852	4,000	-	19,922
Recycling Service Charge	3,334,033	3,410,124	3,467,394	272,452	851,383
Sanitation Service Charge Penalty	45,000	54,319	45,000	(23)	9,701
Special Pickup Fees	100,000	74,140	100,000	8,730	8,430
Trash Cart Sales	15,000	17,991	15,000	1,954	2,186
Investment Income	-	-	-	-	-
Yard Waste Fees	<u>220,000</u>	<u>236,842</u>	<u>220,000</u>	<u>2,849</u>	<u>9,776</u>
Total Revenue	<u>4,970,000</u>	<u>4,995,732</u>	<u>5,082,361</u>	<u>373,959</u>	<u>1,208,131</u>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	85,105	352,779
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	94,338	279,170
Yard Waste Collection	<u>750,250</u>	<u>675,857</u>	<u>700,250</u>	<u>138,186</u>	<u>414,781</u>
Total Expense	<u>5,309,082</u>	<u>4,854,723</u>	<u>5,191,820</u>	<u>317,630</u>	<u>1,046,730</u>
Net Surplus (Deficit)	<u>\$ (339,082)</u>	<u>\$ 141,009</u>	<u>\$ (109,459)</u>	<u>\$ 56,329</u>	<u>161,400</u>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(981,151)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 658,181
Library Fund	2,381	2,381	2,500	208	625
Parking Fund	21,992	21,992	24,188	1,924	5,773
Water Fund	122,751	122,751	135,023	10,741	32,222
Sewer Fund	177,729	177,729	195,501	15,551	46,654
Solid Waste Fund	29,071	298,071	327,877	26,081	78,244
Damage to City Property	24,798	-	24,798	-	-
Miscellaneous Revenue	10,000	50,010	56,781	819	9,170
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>2,897,078</u>	<u>3,180,292</u>	<u>3,399,667</u>	<u>274,719</u>	<u>830,869</u>
General Support	293,619	272,014	288,995	23,516	61,807
Major Maintenance	<u>3,284,528</u>	<u>3,132,678</u>	<u>3,255,342</u>	<u>255,867</u>	<u>533,778</u>
Total Expenditures	<u>3,578,147</u>	<u>3,404,691</u>	<u>3,544,337</u>	<u>279,383</u>	<u>595,585</u>
Net Surplus (Deficit)	<u>\$ (681,069)</u>	<u>\$ (224,399)</u>	<u>\$ (144,670)</u>	<u>\$ (4,665)</u>	<u>\$ 235,284</u>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 121,451</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 310,648
Library Fund	1,700	1,700	1,700	142	425
Parking Fund	30,000	30,000	30,000	2,500	7,500
Solid Waste Fund	177,131	177,131	177,131	14,761	44,283
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	9,685	40,369
Total Revenues	<u>2,661,638</u>	<u>2,577,440</u>	<u>2,661,638</u>	<u>130,637</u>	<u>403,224</u>
Capital Outlay	2,494,000	1,847,648	1,515,422	243,892	243,892
Carryover	200,000	-	-	-	-
Settlement Costs	-	15,290	-	-	-
Bond Costs	-	7,212	-	-	-
Capital Leases	50,000	29,509	-	-	-
Total Expenditures	<u>2,744,000</u>	<u>1,899,659</u>	<u>1,515,422</u>	<u>243,892</u>	<u>243,892</u>
Net Surplus (Deficit)	<u>(82,362)</u>	<u>677,781</u>	<u>1,146,216</u>	<u>(113,255)</u>	<u>159,332</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>\$ 1,426,096</u>

City of Evanston
Insurance Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	\$ 10,100	30,301
General Admin Contribution- E911	930	930	930	78	233
General Admin Contribution- CDBG	930	930	930	78	233
General Admin Contribution- E.D.	930	930	930	78	233
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	4,258
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	6,241
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	3,596
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	227,288
Liability/Property Contribution- E911	6,972	6,972	6,972	581	1,743
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	1,743
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	1,743
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	31,933
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	46,802
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	26,972
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,739	311,215
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	2,387
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	2,387
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	2,387
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	43,721
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	64,081
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	36,929
Subrogation Proceeds	100,000	93,265	100,000	8,081	20,473
Yearend Transfer from General Fund	-	-	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	1,000	283.54	1,000	3	10
Workers Comp & Liability - Subtotal	3,526,688	3,519,238	3,526,688	290,225	866,904
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	873,235	2,174,846
Health Insurance Chargebacks - Library	366,065	366,066	448,539	-	-
Health Insurance Chargebacks - NSP2	6,863	6,863	5,608	-	-
Health Insurance Chargebacks- E911	71,410	71,410	76,210	-	-
Health Insurance Chargebacks- CDBG	31,521	31,521	40,860	-	-
Health Insurance Chargebacks- E.D. Fund	49,098	49,098	76,165	-	-
Health Insurance Chargebacks- Home Fund	2,735	2,735	-	-	-
Health Insurance Chargebacks- Parking	171,325	171,326	169,672	-	-
Health Insurance Chargebacks- Water	616,227	616,227	674,154	-	-
Health Insurance Chargebacks- Sewer	183,218	183,218	133,241	-	-
Health Insurance Chargebacks - Solid Waste	106,846	106,846	126,389	-	-
Health Insurance Chargebacks- Fleet	202,427	202,427	185,634	-	-
Retiree Health Insurance Contributions	1,970,647	1,515,464	1,970,647	119,145	409,318
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	96,090.15	244,818
SWANNC-Health Insurance Contributions	-	69,956	77,000	13,861	27,722
One Time IPBC Distribution	300,000	800,000	-	25,000	75,000
Health & Life insurance - Subtotal	14,565,056	14,313,927	14,336,320	1,127,331	2,931,703
Total Revenues	18,091,744	17,833,166	17,863,008	1,417,556	3,798,607

City of Evanston
Insurance Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	29,579	87,018
Auditing	-	-	-	-	-
Liability/Property Insurance Premiums	470,000	490,916	490,000		601,724
Liability Legal Fees	350,000	732,752	350,000	110,927	294,537
Liability Settlement Payments	400,000	1,049,237	400,000	6,245	12,490
Transfer - to ERI Debt Service	8,627	8,627	8,936	745	2,234
Workers' Comp Insurance Premiums	114,400	118,755	120,000	1,735	1,735
Workers' Comp Legal Fees	8,500	47,774	70,000	1,315	6,896
Workers' Comp Medical Payments	600,000	590,413	650,000	38,721	113,491
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	18,042	58,192
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-	-	-
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	12,690	26,864
Workers' Comp & Liability - Subtotal	3,678,075	4,132,792	3,569,828	219,998	1,205,180
General Administration & Support	99,805	99,104	98,124	13,542	33,327
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1,093,351	3,282,283
Health Insurance Opt Out Payments	91,800	11,578	91,800	-	-
Health & Life Insurance - Subtotal	14,389,209	13,440,632	13,639,924	1,106,893	3,315,609
Total Expenditures	18,067,284	17,573,424	17,209,752	1,326,892	4,520,789
Net Surplus (Deficit)	\$ 24,460	\$ 259,742	\$ 653,256	\$ 90,665	\$ (722,182)
Beginning Unrestricted Fund Balance		(3,727,663)			(3,467,921)
Adjustment to GAAP Basis of Accounting		-			
Ending Unrestricted Fund Balance		<u>\$ (3,467,921)</u>			<u>\$ (4,190,103)</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 2,185,384	\$ 3,162,975
Personal Property Repl Tax	280,000	280,000	280,000	15,401	69,348
Interest on Investment	850,000	1,179,581	850,000	14	23
Participant Contributions	950,000	919,874	978,500	73,667	212,621
Unrealized Gain	-	5,000	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	8,141,575	8,515,270	8,170,075	2,274,466	3,444,967
Administrative Expenses	204,000	239,016	150,000	2,656	20,960
Legal Fees	-	-	-	-	-
Retiree Pensions	4,995,500	5,294,497	5,150,000	461,442	1,385,386
Widows' Pensions	1,071,200	1,071,910	1,103,130	89,753	266,235
Disability Pensions	1,358,125	1,266,624	1,390,500	107,137	320,834
QUILDRO	90,000	94,651	93,000	7,902	23,707
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	7,718,825	7,966,699	7,886,630	668,891	2,017,123
net surplus (deficit)	\$ 422,750	\$ 548,571	\$ 283,445	\$ 1,605,575	\$ 1,427,844
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		\$ 67,001,356

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	\$ 2,908,929	\$ 4,210,214
Personal Property Repl Tax	325,000	325,000	325,000	15,401	69,348
Interest Income	2,800,000	2,629,077	2,800,000	15	20
Participant Contributions	1,423,000	1,565,052	1,423,000	110,773	321,300
Miscellaneous	-	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-	-
Total Revenue	<u>12,617,325</u>	<u>12,684,791</u>	<u>12,617,325</u>	<u>3,035,118</u>	<u>4,600,882</u>
Administrative Expenses	250,000	366,885	250,000	-	-
Retiree Pensions	8,056,000	8,198,627	8,394,500	716,809	2,146,944
Widow Pensions	875,500	911,335	902,000	81,719	246,156
Disability Pensions	700,000	644,450	700,000	54,254	162,763
Separation Refunds	275,000	114,915	275,000	-	-
QUILDRO	18,000	21,717	21,000	1,864	5,592
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>2,561,455</u>
Net Surplus (Deficit)	<u>\$ 2,442,825</u>	<u>\$ 2,426,860</u>	<u>\$ 2,074,825</u>	<u>\$ 2,180,472</u>	<u>\$ 2,039,428</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>\$ 95,229,431</u>

City of Evanston
Library Fund
As of March 31, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Revenue By Source					
Allocation - Property Taxes	5,032,097	\$ 5,205,279	5,813,505	1,823,296	2,644,926
Library Fines & Fees	164,000	150,039	156,000	11,637	37,868
Library Material Replacement	14,000	12,124	12,000	868	2,327
Copy Machine Charges	21,200	16,541	17,500	1,212	3,705
Meeting Room Fees	10,400	15,322	12,500	730	3,205
Non-resident Cards	1,040	260	1,300		-
North Branch Rental Income	60,000	23,978	22,360	1,480	4,440
State Per Capita Grant	94,177	97,108	94,177	5,000	5,000
Personal Property Repl. Tax	50,200	50,200	50,200		-
Video Rentals	-	-	-		-
Book Sales	-	59,148	-	16,824	18,982
Merchandise Sale	-	-	-	1,425	1,517
Fund for Excellence	65,000	128,402	57,000	1,415	2,015
Grants and Donations	125,000	94,962	135,000		23,620
Transfer from Economic Development	116,544	9,900	89,150		-
Miscellaneous	-	3,151		74	193
Transfer from Endowment	159,315	199,315	171,000	-	-
Total Revenues	5,912,973	6,065,728	6,631,692	1,863,962	2,747,799
Expenditures					
Youth Services	1,030,009	921,614	1,069,764	77,874	200,515
Adult Services	1,514,037	1,556,433	1,640,492	127,636	331,382
Circulation	573,258	533,548	653,666	46,304	135,624
Neighborhood Services	456,527	438,372	527,618	35,485	100,621
Technical Services	538,878	506,203	658,530	41,212	121,907
Maintenance	660,702	725,939	469,204	83,149	179,154
Administration	1,103,016	1,078,051	1,298,268	90,187	257,154
Library Grants	36,546	30,885	14,150	2,867	4,169
Total Expenditures	5,912,973	5,791,044	6,331,692	504,714	1,330,525
Net Surplus (Deficit)	\$ -	\$ 274,685	\$ 300,000	\$ 1,359,249	\$ 1,417,273
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		<u>1,275,950</u>			<u>2,693,223</u>

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

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	March Actual	FY 2015 YTD Actual
Revenue By Source					
Net Property Taxes	\$ 748,178	\$ 746,112	\$ 605,138	219,419	\$ 315,423
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>219,419</u>	<u>315,423</u>
Expenditures					
Miscellaneous	-	-	-	22,497	22,497
Principal on Bonds	643,039	641,811	52,100	-	-
Interest on Bonds	<u>105,139</u>	<u>106,710</u>	<u>85,038</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>748,178</u>	<u>748,521</u>	<u>137,138</u>	<u>22,497</u>	<u>22,497</u>
Net Surplus (Deficit)	<u>\$ 1,000</u>	<u>\$ (2,409)</u>	<u>\$ 469,000</u>	<u>\$ 196,922</u>	<u>\$ 292,926</u>
Beginning Fund Balance		-			(2,409)
Ending Fund Balance		<u>(2,409)</u>			<u>290,517</u>

Report of Budget-to-Actual Revenues and Expenditures
As of March 31, 2015
(Target is 25% of FY 2015 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenues															
Property Tax	\$ 11,627,072	\$ 6,269,018	53.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	16,405,000	3,787,603	23.1%	-	-		-	-		-	-		-	-	
State Income Tax	7,500,000	1,887,234	25.2%	-	-		-	-		-	-		-	-	
Utility Tax	8,170,000	2,145,374	26.3%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax	2,875,000	609,972	21.2%	-	-		-	-		-	-		-	-	
Liquor Tax	2,450,000	659,257	26.9%	-	-		-	-		-	-		-	-	
Other Taxes	6,289,300	1,361,735	21.7%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees	13,466,859	3,421,248	25.4%	-	-		-	-		-	-		-	-	
Charges for Services	8,130,667	2,048,928	25.2%	6,434,293	1,265,768	19.7%	15,373,000	3,595,023	23.4%	13,072,700	3,079,867	23.6%	4,022,394	924,217	23.0%
Intergovernmental Revenues	725,727	303,934	41.9%	-	-		-	-		-	-		4,000	19,922	498.0%
Interfund Transfers	7,892,893	1,910,711	24.2%	2,925,296	731,324	25.0%	-	-		-	-		1,055,967	263,992	25.0%
Other Non-Tax Revenue	5,902,117	958,176	16.2%	2,034,004	-	0.0%	12,686,100	100,805	0.8%	1,000	223	22.3%	-	-	
Total Revenues	\$ 91,434,635	\$ 25,363,189	27.7%	\$ 11,393,593	\$ 1,997,082	17.5%	\$ 28,059,100	\$ 3,695,828	13.2%	\$ 13,073,700	\$ 3,080,090	23.6%	\$ 5,082,361	\$ 1,208,131	23.8%
Expenditures															
Legislative	\$ 677,023	\$ 142,180	21.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,903,126	407,639	21.4%	-	-		-	-		-	-		-	-	
Law Department	1,129,534	238,132	21.1%	-	-		-	-		-	-		-	-	
Administrative Services Department	7,542,222	1,294,539	17.2%	-	-		-	-		-	-		-	-	
Community Development	2,427,257	552,358	22.8%	-	-		-	-		-	-		-	-	
Police Department	27,820,569	6,558,717	23.6%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services	14,462,599	3,353,793	23.2%	-	-		-	-		-	-		-	-	
Health Department	3,658,702	575,106	15.7%	-	-		-	-		-	-		-	-	
Public Works - Operating	18,048,955	4,146,624	23.0%	11,902,294	772,988	6.5%	-	-		-	-		5,191,820	1,046,730	20.2%
Public Works - Capital Outlay	-	-		3,505,000	-	0.0%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services	10,836,161	1,500,077	13.8%	-	-		-	-		-	-		-	-	
Capital Improvement Transfer	-	-		-	-		-	-		-	-		-	-	
Transfer to Debt Service Fund	1,414,583	353,646	25.0%	-	-		-	-		-	-		-	-	
Utilities - Operating	-	-		-	-		13,451,635	1,683,142	12.5%	12,321,135	2,594,043	21.1%	-	-	
Utilities - Capital Outlay	-	-		-	-		10,538,100	877,804	8.3%	1,068,500	-	0.0%	-	-	
Total Expenditures	\$ 89,920,731	\$ 19,122,810	21.3%	\$ 15,407,294	\$ 772,988	5.0%	\$ 23,989,735	\$ 2,560,947	10.7%	\$ 13,389,635	\$ 2,594,043	19.4%	\$ 5,191,820	\$ 1,046,730	20.2%

City of Evanston
Fund Financial Performance Summary
As of March 31, 2015

Fund Name	Fund #	YTD 3/31/2015 Revenue	YTD 3/31/2015 Expenses	YTD 3/31/2015 Net	3/31/2015 Unreserved Fund Balance	3/31/2015 Cash Balance*
General	100	\$ 25,363,189	\$ 19,830,102	\$ 5,533,087	\$ 21,823,492	\$ 10,786,783
General Assistance Fund	175	7,837	210,634	(202,797)	(44,107)	(241,335)
Neighborhood Stabilization	195	20	19,746	(19,725)	191,810	190,200
Motor Fuel	200	497,763	209,465	288,298	2,040,757	2,525,548
Emergency 911	205	166,100	227,873	(61,773)	853,797	659,083
SSA#4	210	173,980	-	173,980	15,244	(15,623)
CDBG	215	409,815	268,282	141,533	71,472	(103,250)
CDBG Loan	220	41,395	623	40,772	2,401,099	161,617
Economic Development	225	488,685	576,928	(88,243)	3,421,869	2,873,728
Neighborhood Improvement	235	-	-	-	169,915	149,915
Home	240	110,753	49,021	61,732	3,949,868	13,778
Affordable Housing	250	43,356	852	42,503	2,599,696	887,004
Washington National TIF	300	2,651,316	816,324	1,834,992	7,977,899	7,570,498
SSA#5	305	229,031	-	229,031	690,386	629,079
SW II TIF (Howard Hartrey)	310	631,919	37,003	594,916	3,016,463	3,000,829
Southwest TIF	315	-	-	-	905,308	893,665
Debt Service	320	6,466,641	1,430,763	5,035,878	8,611,838	7,092,242
Howard Ridge TIF	330	302,041	29,630	272,411	340,808	329,155
West Evanston TIF	335	36	14,690	(14,655)	492,811	492,811
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	583	2,232,494	(2,231,911)	10,906,604	7,326,677
Special Assessment	420	82,951	95	82,856	2,601,566	2,597,315
Parking	505	1,997,082	772,988	1,224,094	14,649,350	13,958,930
Water	510-513	3,695,828	2,560,947	1,134,882	9,002,036	7,735,339
Sewer	515	3,080,012	2,594,043	485,969	5,106,666	3,621,336
Solid Waste	520	1,208,131	1,046,730	161,400	(981,151)	(1,395,014)
Fleet	600	830,869	595,585	235,284	121,451	(469,989)
Equipment Replacement	601	403,224	243,892	159,332	1,426,096	1,426,095
Insurance	605	3,798,607	4,520,789	(722,182)	(4,190,103)	822,904
Library	185	2,747,799	1,330,525	1,417,273	2,693,223	2,012,722
Library Debt Fund	186	315,423	22,497	292,926	290,517	290,517
Total**		\$ 55,428,961	\$ 39,620,025	\$ 15,808,937	\$ 100,866,163	\$ 75,822,560

*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.