



Memorandum

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

From: Brandon Dieter, Senior Management Analyst
 Hitesh Desai, Accounting Manager

Subject: January 2014 Monthly Financial Report

Date: March 28, 2014

Please find attached the unaudited financial statements as of January 31, 2014, which represents the first month of Fiscal Year 2014. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	1/1/2014	1/1/2014
		1/1/2014	1/1/2014	1/1/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 6,581,364	\$ 6,300,578	\$ 280,786	\$ 17,367,224	\$ 6,076,242
Neighborhood Stabilization	195	258,812	13,187	245,625	210,022	244,058
Motor Fuel	200	186,409	69,416	116,993	1,429,561	1,591,956
Emergency 911	205	118,297	50,156	68,141	1,209,387	1,093,647
SSA#4	210	4,588	-	4,588	(166,180)	(175,614)
CDBG	215	368	71,256	(70,888)	(292,072)	(78,383)
CDBG Loan	220	6,246	835	5,411	2,281,457	120,241
Economic Development	225	427,264	62,338	364,926	3,449,633	3,300,276
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	2,282	2,123	159	3,422,781	11,592
Affordable Housing	250	699	1,166	(467)	2,476,843	737,920
Washington National TIF	300	4,513	271,358	(266,845)	4,832,832	4,428,883
SSA#5	305	10,628	-	10,628	452,666	424,206
SW II TIF (Howard Hartrey)	310	1,268	12,033	(10,765)	3,330,649	3,330,650
Southwest TIF	315	-	2,458	(2,458)	330,616	330,616
Debt Service	320	151,999	356,613	(204,614)	3,152,168	1,649,478
Howard Ridge TIF	330	2,968	8,841	(5,873)	662,128	371,663
West Evanston TIF	335	7	5,602	(5,595)	537,519	532,044
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	343,468	39,583	303,885	5,892,489	7,511,033
Special Assessment	420	58,747	14,154	44,593	2,116,686	2,112,660
Parking	505	736,892	245,126	491,766	13,779,587	13,899,722
Water	510-513	1,155,967	1,100,584	55,383	8,699,642	8,563,708
Sewer	515	911,786	462,360	449,426	4,493,229	2,990,380
Solid Waste	520	372,545	114,945	257,600	(835,551)	(1,408,980)
Fleet	600	263,834	131,103	132,731	242,174	(211,851)
Equipment Replacement	601	128,605	155,286	(26,681)	1,519,647	622,003
Insurance	605	1,506,663	1,831,577	(324,914)	(6,990,825)	399,224
Library	185	63,697	352,118	-	567,934	50,376
Library Debt Fund	186	-	-	-	-	-
Total**		\$ 13,299,916	\$ 11,674,796	\$ 1,913,541	\$ 74,322,161	\$ 58,667,665

*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 January 31, 2014 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.

Through January 31, 2014, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$166,180 and a negative cash balance of \$175,614.

Through January 31, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$292,072 and a negative cash balance of \$78,383. This negative cash balance will be addressed in February as the City received CDBG disbursements from HUD totaling \$28,331 on February 10, 2014 and \$51,872 on February 13, 2014. The negative fund balance is due to accruals of expenses totaling approximately \$233,000 back to FY 2013 and will be reimbursed in February.

Through January 31, 2014, the Solid Waste Fund is showing a negative fund balance of \$835,551 and a negative cash balance of \$1,408,980.

Through January 31, 2014, the Fleet Fund is showing a negative cash balance of \$211,851.

Through January 31, 2014, the Insurance Fund is showing a negative fund balance of \$6,990,825. 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. Please note, the City's annual liability and property insurance payments, totaling \$594,443, are due in January, which further reduced the fund balance of the Insurance Fund. These payments will gradually be reimbursed through FY 2014 from interfund transfers to the Insurance Fund. Staff will continue to monitor the Insurance Fund and provide regular updates to the City Council in the future.

If there are any questions on the attached report, please contact me by phone at (847) 448-8158 or by email: bd Dieter@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, 2014 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.


Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of January 31, 2014
 (Target is 8.3% of FY 2014 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	\$	12,271,386	\$	51,717	0.4%	\$	-	\$	-	\$	-	\$	-	\$	-													
Sales Tax		15,790,000		1,150,000	7.3%		-		-		-		-		-													
State Income Tax		7,076,170		471,000	6.7%		-		-		-		-		-													
Utility Tax		8,220,000		631,000	7.7%		-		-		-		-		-													
Real Estate Transfer Tax		2,875,000		104,115	3.6%		-		-		-		-		-													
Liquor Tax		2,375,000		367,504	15.5%		-		-		-		-		-													
Other Taxes		5,940,053		335,690	5.7%		-		-		-		-		-													
Licenses, Permits, Fees		12,622,280		1,758,254	13.9%		-		-		-		-		-													
Charges for Services		7,936,754		582,745	7.3%		6,434,293		493,118	7.7%		13,913,400		1,139,004	8.2%		12,922,700		911,786	7.1%		3,889,033		284,548	7.3%			
Intergovernmental Revenues		721,272		53,551	7.4%		-		-		-		-		-			-		-			25,000		-	0.0%		
Interfund Transfers		7,742,893		656,728	8.5%		2,925,296		243,774	8.3%		-		-		-		-		-			1,055,967		87,997	8.3%		
Other Non-Tax Revenue		5,614,490		419,060	7.5%		2,034,004		-	0.0%		6,413,816		16,963	0.3%		2,195,165		-	0.0%		-		-		-		
Total Revenues	\$	89,185,298	\$	6,581,364	7.4%	\$	11,393,593	\$	736,892	6.5%	\$	20,327,216	\$	1,155,967	5.7%	\$	15,117,865	\$	911,786	6.0%	\$	4,970,000	\$	372,545	7.5%			
Expenditures																												
Legislative	\$	677,621	\$	49,065	7.2%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
City Administration		1,941,115		118,918	6.1%		-		-		-		-		-		-		-		-		-		-		-	
Law Department		1,045,232		63,685	6.1%		-		-		-		-		-		-		-		-		-		-		-	
Administrative Services Department		8,826,606		412,812	4.7%		-		-		-		-		-		-		-		-		-		-		-	
Community Development		2,652,887		125,963	4.7%		-		-		-		-		-		-		-		-		-		-		-	
Police Department		26,876,444		1,998,489	7.4%		-		-		-		-		-		-		-		-		-		-		-	
Fire & Life Safety Services		14,072,488		1,243,165	8.8%		-		-		-		-		-		-		-		-		-		-		-	
Health Department		3,009,286		155,513	5.2%		-		-		-		-		-		-		-		-		-		-		-	
Public Works - Operating		17,884,613		1,296,447	7.2%		10,714,333		245,126	2.3%		-		-		-		-		-		-		5,309,082		114,945	2.2%	
Public Works - Capital Outlay		-		-			5,180,000		-	0.0%		-		-		-		-		-		-		-		-		
Parks, Recreation & Comm. Services		10,483,281		758,479	7.2%		-		-		-		-		-		-		-		-		-		-		-	
Capital Improvement Transfer		936,500		78,042	8.3%		-		-		-		-		-		-		-		-		-		-		-	
Transfer to Debt Service Fund		609,000		-	N/A		-		-		-		-		-		-		-		-		-		-		-	
Utilities - Operating		-		-			-		-		13,451,635		1,040,929	7.7%		13,006,620		462,360	3.6%		-		-		-		-	
Utilities - Capital Outlay		-		-			-		-		10,538,100		59,655	0.6%		3,272,500		-	0.0%		-		-		-		-	
Total Expenditures	\$	89,015,073	\$	6,300,578	7.1%	\$	15,894,333	\$	245,126	1.5%	\$	23,989,735	\$	1,100,584	4.6%	\$	16,279,120	\$	462,360	2.8%	\$	5,309,082	\$	114,945	2.2%			

**City of Evanston
General Fund
As of January 31, 2014**

	FY 2013 Budget Amended	FY 2013 Unaudited Actual	FY 2014 Budget Adopted	FY 2014 YTD Actual
Tax - Property	\$ 12,481,386	\$ 12,191,575	\$ 12,271,386	\$ 51,717
Tax - State Use	1,176,879	1,259,865	1,241,753	81,000
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	700,000
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	450,000
Tax - Auto Rental	40,000	43,598	40,000	3,742
Tax - Athletic Contest	760,000	1,056,355	800,000	-
Tax - State Income	6,322,645	7,182,793	7,076,170	471,000
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	224,000
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	75,000
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	67,000
Tax - Cigarette	485,000	153,000	300,000	-
Tax - Evanston Motor Fuel	707,667	634,196	610,000	63,376
Tax - Liquor	2,350,000	2,261,874	2,375,000	367,504
Tax - Parking	2,200,000	2,418,852	2,350,000	187,572
Tax - Personal Property Replacement	591,600	529,146	598,300	-
Tax - Real Estate Transfer	2,146,300	3,894,599	2,875,000	104,115
Tax - Telecommunications	3,244,500	2,871,370	3,150,000	265,000
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	219,299
License Fees - Other	1,030,502	1,427,834	937,302	111,783
Permit Fees - Building	3,020,000	3,951,048	6,142,162	1,035,707
Permit Fees - Other	1,209,788	1,746,109	1,486,716	326,228
Other Fees	1,559,350	1,152,472	1,356,100	65,237
Fines and Forfeiture Revenue	4,366,022	3,451,887	4,366,022	377,260
Charges for Services Revenue	7,904,198	7,845,622	7,936,754	582,745
Intergovernmental Revenue	786,798	1,425,905	721,272	53,551
Other Revenue	1,418,443	919,287	1,238,468	39,554
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	656,728
Interest Income	6,000	29,207	10,000	2,246
Total Revenue	84,523,051	86,852,125	89,185,298	6,581,364
Legislative	657,069	657,069	677,621	49,065
City Administration	1,582,580	1,582,580	1,941,115	118,918
Law Department	973,254	973,254	1,045,232	63,685
Administrative Services Department	7,721,650	7,721,650	8,826,606	412,812
Community and Economic Development	2,536,250	2,536,250	2,652,887	125,963
Police Department	26,508,585	26,508,585	26,876,444	1,998,489
Fire & Life Safety Services Department	14,142,078	14,142,078	14,072,488	1,243,165
Health Department	2,917,848	2,917,848	3,009,286	155,513
Public Works Department	10,043,463	10,043,463	17,884,613	1,296,447
Parks, Recreation & Community Services	17,616,397	17,616,397	10,483,281	758,479
Transfer to Capital Improvement Fund	-	-	936,500	78,042
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	-
Transfer to Fleet Maintenance Fund	600,000	600,000	-	-
Transfer to Insurance Fund	500,000	500,000	-	-
Total Expenditures	86,799,174	86,799,174	89,015,073	6,300,578
Net Surplus (Deficit)	\$ (2,276,123)	\$ 52,951	\$ 170,225	\$ 280,786
Beginning Unrestricted Fund Balance (Note 1)		17,033,487		17,086,438
Total Ending Fund Balance		\$ 17,086,438		\$ 17,367,224

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

City of Evanston
Neighborhood Stabilization Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Grant Proceeds	\$ 4,011,917	\$ 2,725,225	\$ 458,044	\$ -
Program Income	-	347	-	258,812
Investment Income	-	510	-	-
Total Revenue	<u>4,011,917</u>	<u>2,726,082</u>	<u>458,044</u>	<u>258,812</u>
Development Activities	3,505,000	2,476,794	290,500	-
Administration	341,622	176,972	126,635	4,976
Transfer to Debt Service	3,905	3,905	4,046	337
Transfer to Insurance	16,390	16,390	6,863	572
Transfer to General Fund	145,000	87,624	30,000	7,302
Total Expenditures	<u>4,011,917</u>	<u>2,761,685</u>	<u>458,044</u>	<u>13,187</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (35,603)</u>	<u>\$ -</u>	<u>\$ 245,625</u>
Beginning Fund Balance		-		(35,603)
Ending Fund Balance		<u>\$ (35,603)</u>		<u>\$ 210,022</u>

City of Evanston
Motor Fuel Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
State Allotment	\$ 2,125,000	\$ 2,118,506	\$ 1,750,000	\$ 186,390
Investment Earnings	2,000	482	500	19
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>2,127,000</u>	<u>2,118,988</u>	<u>1,750,500</u>	<u>186,409</u>
Street Resurfacing	1,400,000	972,788	1,400,000	-
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	11,083
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>58,333</u>
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>69,416</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 116,993</u>
Beginning Fund Balance		999,368		1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>		<u>\$ 1,429,561</u>

City of Evanston
E911 Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 502,880	\$ 529,200	\$ 85,825
Wireless Surcharge Revenue	416,160	385,911	428,400	-
Interest Income	1,000	215	1,000	9
Grants		32,211		32,463
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>921,216</u>	<u>958,600</u>	<u>118,297</u>
Operating Expense	891,122	781,940	935,767	31,286
Transfer to General Fund	125,950	125,950	125,950	10,496
Transfer to Insurance Fund	98,993	98,993	88,858	7,405
Transfer to Debt Service Fund	11,215	11,215	11,622	969
Capital Replacement	<u>120,000</u>	<u>26,680</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>1,247,280</u>	<u>1,044,778</u>	<u>1,412,197</u>	<u>50,156</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (123,561)</u>	<u>\$ (453,597)</u>	<u>\$ 68,141</u>
Beginning Fund Balance		1,264,807		1,141,246
Ending Fund Balance		<u>\$ 1,141,246</u>		<u>\$ 1,209,387</u>

City of Evanston
Special Service Area #4 Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Tax Revenue	\$ 370,000	\$ 316,235	\$ 370,000	\$ 4,588
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>370,000</u>	<u>316,235</u>	<u>370,000</u>	<u>4,588</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>-</u>
Total Expenditures	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (53,765)</u>	<u>\$ -</u>	<u>\$ 4,588</u>
Beginning Fund Balance		(117,003)		(170,768)
Ending Fund Balance		<u>\$ (170,768)</u>		<u>\$ (166,180)</u>

City of Evanston
CDBG Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,540,000	\$ 1,403,936	\$ 1,500,000	\$ -
Funds Reallocated from Prior Years	33,100	-	168,088	-
Program Income	352,000	14,288	70,000	368
Miscellaneous	<u>-</u>	<u>125</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,925,100</u>	<u>1,418,349</u>	<u>1,738,088</u>	<u>368</u>
CDBG Administration/Planning	195,522	258,633	300,000	15,554
Development Activities	612,500	288,046	456,288	-
Capital Projects	494,800	454,676	410,800	-
Transfers to General Fund	<u>781,278</u>	<u>650,976</u>	<u>571,000</u>	<u>55,702</u>
Total Expenditures	<u>2,084,100</u>	<u>1,652,332</u>	<u>1,738,088</u>	<u>71,256</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ (233,983)</u>	<u>\$ -</u>	<u>\$ (70,888)</u>
Beginning Fund Balance		12,799		(221,184)
Ending Fund Balance		<u>\$ (221,184)</u>		<u>\$ (292,072)</u>

City of Evanston
CDBG Loan Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 205,825	\$ 50,000	\$ 6,246
Program Income	9,000	76,003	10,000	-
Interest Income	<u>-</u>	<u>41</u>	<u>100</u>	<u>-</u>
Total Revenues	<u>9,000</u>	<u>281,869</u>	<u>60,100</u>	<u>6,246</u>
Program Expenses	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>835</u>
Total Expenditures	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>835</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 131,233</u>	<u>\$ 40,100</u>	<u>\$ 5,411</u>
Beginning Fund Balance		2,144,813		2,276,046
Ending Fund Balance		<u>\$ 2,276,046</u>		<u>\$ 2,281,457</u>

City of Evanston
Economic Development Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,188,037	\$ 1,500,000	\$ 366,076
Amusement Tax	300,000	218,651	300,000	56,995
Howard-Ridge Loan Repayment	48,500	48,500	45,500	3,792
Grants	-	999,000	1,000,000	-
Miscellaneous	-	-	-	-
Investment Income	<u>800</u>	<u>917</u>	<u>800</u>	<u>401</u>
Total Revenues	<u>1,949,300</u>	<u>2,455,105</u>	<u>2,846,300</u>	<u>427,264</u>
Economic Development Activities	1,830,209	982,308	1,760,889	17,878
Other Charges - Gigabit Challenge	-	-	1,000,000	-
Capital Projects	3,500	4,600	-	-
Transfer to Debt Service	13,771	13,771	14,271	1,189
Transfer to Insurance	67,416	67,416	66,546	5,545
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>37,726</u>
Total Expenditures	<u>2,367,603</u>	<u>1,520,802</u>	<u>3,294,413</u>	<u>62,338</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 934,303</u>	<u>\$ (448,113)</u>	<u>\$ 364,926</u>
Beginning Fund Balance		2,150,404		3,084,707
Ending Fund Balance		<u>\$ 3,084,707</u>		<u>\$ 3,449,633</u>

City of Evanston
 Neighborhood Improvement Fund
 As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	-	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Beginning Fund Balance		129,915		149,915
Ending Fund Balance		<u>\$ 149,915</u>		<u>\$ 149,915</u>

City of Evanston
Home Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 797,400	\$ 820,182	\$ 674,500	\$ 2,282
Interest Income	-	-	-	-
Program Income	-	27,384	-	-
Total Revenues	<u>797,400</u>	<u>847,566</u>	<u>674,500</u>	<u>2,282</u>
Home Administration/Planning	4,000	-	27,836	228
Development Activities	765,000	665,619	650,000	-
Transfers to General Fund	<u>28,400</u>	<u>65,700</u>	<u>22,500</u>	<u>1,895</u>
Total Expenditures	<u>797,400</u>	<u>731,319</u>	<u>700,336</u>	<u>2,123</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 116,247</u>	<u>\$ (25,836)</u>	<u>\$ 159</u>
Beginning Fund Balance		3,306,375		3,422,622
Ending Fund Balance		<u>\$ 3,422,622</u>		<u>\$ 3,422,781</u>

City of Evanston
Affordable Housing Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Developer Contributions	155,000	290,000	290,000	694
Rehab Repayments	-	25,241	-	-
Interest Income	228	121	150	5
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>155,228</u>	<u>315,362</u>	<u>290,150</u>	<u>699</u>
Housing - Buildings	227,800	20,188	200,000	-
Down Payment Assistance	-	-	-	-
Transfers to General Fund	23,990	23,990	13,990	1,166
Miscellaneous	<u>46,000</u>	<u>30,000</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>297,790</u>	<u>74,178</u>	<u>263,990</u>	<u>1,166</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 241,184</u>	<u>\$ 26,160</u>	<u>\$ (467)</u>
Beginning Fund Balance		2,236,126		2,477,310
Ending Fund Balance		<u>\$ 2,477,310</u>		<u>\$ 2,476,843</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	2,477,310
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>2,477,310</u>

City of Evanston
Washington National TIF Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,600,000	\$ 4,512,409	\$ 3,700,000	\$ 3,536
Interest Income	<u>25,000</u>	<u>13,071</u>	<u>10,000</u>	<u>977</u>
Total Revenue	<u>4,625,000</u>	<u>4,525,480</u>	<u>3,710,000</u>	<u>4,513</u>
Series 1997 Principal (refunded by 1999 & 2008D)	425,000	425,000	455,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	78,376	78,376	55,000	-
Contributions to Other Agencies	-	-	-	-
Economic Development Projects	1,250,000	154,385	1,250,000	-
Capital Improvements	2,836,000	2,094,507	722,486	-
Contractual Services	145,000	2,489	250,000	-
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	243,775
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>27,583</u>
Total Expenditures	<u>8,696,726</u>	<u>6,717,107</u>	<u>5,988,782</u>	<u>271,358</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,191,627)</u>	<u>\$ (2,278,782)</u>	<u>\$ (266,845)</u>
Beginning Fund Balance		7,291,304		5,099,677
Ending Fund Balance		<u>\$ 5,099,677</u>		<u>\$ 4,832,832</u>

City of Evanston
Special Service Area #5
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Taxes	\$ 448,875	\$ 427,213	\$ 397,800	\$ 10,628
Interest Income	<u>-</u>	<u>586</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>448,875</u>	<u>427,799</u>	<u>397,800</u>	<u>10,628</u>
Series 2002C Bonds Principal	340,000	340,000	390,000	-
Series 2002C Bonds Interest	78,816	78,815	46,605	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>418,816</u>	<u>418,815</u>	<u>436,605</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 30,059</u>	<u>\$ 8,984</u>	<u>\$ (38,805)</u>	<u>\$ 10,628</u>
Beginning Fund Balance		433,054		442,038
Ending Fund Balance		<u>\$ 442,038</u>		<u>\$ 452,666</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,100,000	\$ 1,106,614	\$ 1,100,000	\$ -
Interest Income	<u>10,000</u>	<u>14,088</u>	<u>10,000</u>	<u>1,268</u>
Total Revenue	<u>1,110,000</u>	<u>1,120,702</u>	<u>1,110,000</u>	<u>1,268</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	645,000	645,000	685,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	75,611	75,611	39,088	-
Surplus Distribution	1,000,000	1,000,000	-	-
Capital Projects	1,400,000	150,000	500,000	-
Other Expenses	500,000	9,916	-	-
Economic Development	-	-	2,500,000	-
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>144,400</u>	<u>12,033</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,927</u>	<u>3,868,488</u>	<u>12,033</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (904,225)</u>	<u>\$ (2,758,488)</u>	<u>\$ (10,765)</u>
Beginning Fund Balance		4,245,639		3,341,414
Ending Fund Balance		<u>\$ 3,341,414</u>		<u>\$ 3,330,649</u>

City of Evanston
Southwest TIF
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 465,000	\$ 480,769	\$ 485,000	\$ -
Interest Income	<u>100</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total Revenue	<u>465,100</u>	<u>480,769</u>	<u>486,000</u>	<u>-</u>
Economic Development Activities	-	459	748,439	-
Capital Improvement Projects	580,000	422,675	-	-
Operating Transfer to General Fund	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>2,458</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>2,458</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 28,135</u>	<u>\$ (291,939)</u>	<u>\$ (2,458)</u>
Beginning Fund Balance		304,939		333,074
Ending Fund Balance		<u>\$ 333,074</u>		<u>\$ 330,616</u>

City of Evanston
Howard Ridge TIF
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 500,000	\$ 474,216	\$ 350,000	\$ 2,968
Interest Income	400	344	400	-
Bond Proceeds	-	-	-	-
Miscellaneous	-	33,014	-	-
Total Revenue	<u>500,400</u>	<u>507,574</u>	<u>350,400</u>	<u>2,968</u>
Economic Dev. Projects	-	-	-	-
Debt Service - Interest	-	544	-	49
Capital Improvements	800,000	215,402	-	-
Developer Agreement Payments	610,000	510,237	300,000	-
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	3,792
Transfers to General Fund	120,400	120,400	60,000	5,000
Total Expenditures	<u>2,037,736</u>	<u>895,083</u>	<u>405,500</u>	<u>8,841</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (387,509)</u>	<u>\$ (55,100)</u>	<u>\$ (5,873)</u>
Beginning Fund Balance		1,055,510		668,001
Ending Fund Balance		<u>\$ 668,001</u>		<u>\$ 662,128</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		668,001		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>668,001</u>		

City of Evanston
West Evanston TIF
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 300,000	\$ 51,144	\$ 40,000	\$ -
Bond Proceeds	3,400,000	-	-	-
Interest Income	<u>1,000</u>	<u>167</u>	<u>100</u>	<u>7</u>
Total Revenue	<u>3,701,000</u>	<u>51,311</u>	<u>40,100</u>	<u>7</u>
Economic Development Projects	650,000	-	75,000	-
Other Charges	1,600,000	135,353	20,000	-
Debt Service - Interest	40,000	6,691	10,000	602
Transfers to General Fund	60,000	60,000	60,000	5,000
Capital Projects	<u>1,285,000</u>	<u>179,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,635,000</u>	<u>381,044</u>	<u>165,000</u>	<u>5,602</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (329,733)</u>	<u>\$ (124,900)</u>	<u>\$ (5,595)</u>
Beginning Fund Balance		872,847		543,114
Ending Fund Balance		<u>\$ 543,114</u>		<u>\$ 537,519</u>

City of Evanston
 Dempster-Dodge TIF
 As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 100,000	\$ -	\$ -	\$ -
Bond Proceeds	650,000	-	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development Projects	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 100,000</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 January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Bond Proceeds	\$ 8,339,988	\$ 8,538,259	\$ 8,331,458	\$ -
Grants	1,675,000	491,635	5,382,638	264,785
Private Contributions	510,000	-	708,000	-
Parking Fund Loan for Financial System	596,000	-	100,000	-
General Fund Allocation	-	-	936,500	78,042
Miscellaneous	-	53,986	-	-
Interest Income	<u>10,000</u>	<u>18,562</u>	<u>10,000</u>	<u>641</u>
Total Revenue	<u>11,130,988</u>	<u>9,102,442</u>	<u>15,468,596</u>	<u>343,468</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,440,749	17,935,016	-
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>39,583</u>
Total Expenditures	<u>13,575,351</u>	<u>6,915,749</u>	<u>18,410,016</u>	<u>39,583</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,186,693</u>	<u>\$ (2,941,420)</u>	<u>\$ 303,885</u>
Beginning Fund Balance		3,401,911		5,588,604
Ending Fund Balance		<u>\$ 5,588,604</u>		<u>\$ 5,892,489</u>

City of Evanston
Special Assessment Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 274,526	\$ 230,000	\$ 58,747
Bond Proceeds	250,000	241,906	250,000	-
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>-</u>
Total Revenue	<u>560,000</u>	<u>518,414</u>	<u>481,200</u>	<u>58,747</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	14,154
General Management & Support	-	-	1,000	-
Capital Outlay	<u>361,000</u>	<u>33,976</u>	<u>500,000</u>	<u>-</u>
Total Expenditures	<u>678,660</u>	<u>351,636</u>	<u>670,848</u>	<u>14,154</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 166,778</u>	<u>\$ (189,648)</u>	<u>\$ 44,593</u>
Beginning Fund Balance		1,905,315		2,072,093
Ending Fund Balance		<u>\$ 2,072,093</u>		<u>\$ 2,116,686</u>

City of Evanston
Parking Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 3,070,000	\$ 2,876,089	\$ 3,070,000	\$ 178,407
Church Street Garage Operations	716,348	618,913	716,348	48,562
Maple Avenue Garage Operations	1,204,200	1,142,379	1,204,200	132,485
Sherman Avenue Garage Operations	1,417,275	7,419,581	1,417,275	132,087
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	243,774
Interest Income	15,070	11,892	15,070	1,577
Miscellaneous Revenue	11,400	21,891	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,099,647	15,722,095	11,393,593	736,892
7005 - Parking System Administration	784,607	997,485	976,360	36,480
7015 - Parking Lots and Meters	829,052	655,080	972,266	42,761
7025 - Church Street Self Park	607,955	414,444	624,855	1,590
7030 - Church Street Debt Payments	171,250	171,250	171,250	-
7036 - Sherman Avenue Garage	5,750,270	10,671,714	5,047,016	33,282
7037 - Maple Avenue Garage	1,611,920	865,571	1,654,244	13,329
7039 - Parking Debt	27,461	27,461	27,461	-
Transfer to Insurance Fund	490,236	490,236	319,648	40,914
Transfer to General Fund	644,242	644,242	869,242	72,437
Transfer to Fleet	21,991	21,992	21,991	1,833
Transfer to Equipment Replacement	30,000	30,000	30,000	2,500
Loans to Other Funds	2,796,000	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	3,455,000	1,863,129	5,180,000	-
Total Expenditures	17,219,984	16,852,604	15,894,333	245,126
Net Surplus (Deficit)	\$ (5,120,337)	\$ (1,130,509)	\$ (4,500,740)	\$ 491,766
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	655,080	935,614	42,761
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	655,080	972,266	42,761
7025- Church Garage Activities	494,156	414,444	444,927	1,590
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	414,444	624,855	1,590
7036 Sherman Garage Activities	1,199,756	7,421,714	468,766	(377,393)
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	410,675
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	10,671,714	5,047,016	33,282
7037 Maple Garage Activities	1,013,991	865,571	988,046	13,329
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	865,571	1,654,244	13,329
Beginning Unrestricted Fund Balance		14,418,330		13,287,821
Ending Unrestricted Fund Balance		<u>\$ 13,287,821</u>		<u>\$ 13,779,587</u>

City of Evanston
Water Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Evanston	\$ 5,684,000	\$ 6,081,164	\$ 6,252,400	\$ 434,300
Skokie	2,856,000	2,772,424	2,913,000	242,504
Northwest Commission	4,517,000	4,898,986	4,653,000	462,200
Cross Connection Control Fees	100,500	94,470	95,000	-
Investment Earnings	2,500	20,164	2,500	2,136
Debt Proceeds	2,630,700	2,043,779	4,000,000	-
Debt Proceeds (zero interest)	1,370,000	-	2,000,000	-
Fees and Merchandise Sales	40,000	95,530	45,000	-
Fees and Outside Work	80,000	188,610	70,000	6,810
Grants	-	-	-	-
Insurance Reimbursements	-	-	-	-
Phosphate Sales	66,000	52,795	69,000	7,984
Property Sales and Rentals	213,300	235,936	227,316	-
Misc Revenue	-	162,767	-	33
Total Revenue	<u>17,560,000</u>	<u>16,646,625</u>	<u>20,327,216</u>	<u>1,155,967</u>
General Support	990,583	944,465	933,989	64,124
Pumping	2,333,247	2,173,144	2,355,718	96,030
Filtration	2,635,539	2,339,158	2,740,856	111,487
Distribution	1,424,324	1,356,808	1,425,352	105,639
Meter Maintenance	309,163	254,560	300,760	18,294
Other Operating Expenses	478,592	379,183	491,700	13,845
Debt Service	864,233	814,233	1,297,703	311,672
Debt Service - IEPA Loan 3382	67,506	67,504	67,506	-
Capital Outlay	248,500	275,597	368,100	59,655
Capital Improvements	8,065,700	4,765,577	10,170,000	-
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	280,797
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	39,041
Total Expense	<u>21,242,179</u>	<u>17,195,021</u>	<u>23,989,735</u>	<u>1,100,584</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (548,396)</u>	<u>\$ (3,662,519)</u>	<u>\$ 55,383</u>
Beginning Unrestricted Fund Balance		9,192,655		8,644,259
Ending Unrestricted Fund Balance		<u>\$ 8,644,259</u>		<u>\$ 8,699,642</u>

City of Evanston
Sewer Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 13,758,709	\$ 12,922,700	\$ 911,786
Debt Proceeds	4,000,000	2,300,529	-	-
Debt Proceeds - 2012 IEPA Loan	3,100,000	2,523,969	2,190,000	-
Investment Earnings	1,000	1,271	1,000	-
Miscellaneous	18,865	-	4,165	-
Total Revenue	<u>20,027,865</u>	<u>18,584,478</u>	<u>15,117,865</u>	<u>911,786</u>
Sewer Operations	2,134,549	1,979,122	2,260,545	101,518
Other Operating Expenses	43,300	23,100	129,500	-
Interfund Transfers Out - General Fund	142,200	142,200	145,044	12,087
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499
Transfer to Debt Service	190,211	190,210	207,284	17,274
Capital Outlay	20,600	13,714	47,500	-
Capital Improvement Account	4,922,500	4,579,112	3,225,000	-
Debt Service	11,542,740	11,542,807	9,994,259	308,982
Total Expenses	<u>19,266,088</u>	<u>18,740,253</u>	<u>16,279,120</u>	<u>462,360</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (155,775)</u>	<u>\$ (1,161,255)</u>	<u>\$ 449,426</u>
Beginning Unrestricted Fund Balance		4,199,578		4,043,803
Ending Unrestricted Fund Balance		<u>\$ 4,043,803</u>		<u>\$ 4,493,229</u>

City of Evanston
Solid Waste
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,055,967	\$ 87,997
Solid Waste Franchise Fees	175,000	199,980	175,000	-
SWANCC Recycling Incentive	140,000	30,467	25,000	-
Recycling Service Charge	2,954,033	3,259,715	3,334,033	279,085
Sanitation Service Charge Penalty	30,000	44,099	45,000	130
Special Pickup Fees	100,000	74,784	100,000	-
State Recycling Grant	-	-	-	-
Trash Cart Sales	15,000	27,738	15,000	83
Investment Income	-	20	-	-
Yard Waste Fees	<u>350,000</u>	<u>247,627</u>	<u>220,000</u>	<u>5,250</u>
Total Revenue	<u>5,010,000</u>	<u>5,130,397</u>	<u>4,970,000</u>	<u>372,545</u>
Refuse Collection & Disposal	3,259,574	2,942,329	3,372,698	7,403
Residential Recycling Collection	1,254,398	1,207,081	1,186,134	107,542
Yard Waste Collection	<u>750,250</u>	<u>626,253</u>	<u>750,250</u>	<u>-</u>
Total Expense	<u>5,264,222</u>	<u>4,775,663</u>	<u>5,309,082</u>	<u>114,945</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 354,734</u>	<u>\$ (339,082)</u>	<u>257,600</u>
Beginning Unrestricted Fund Balance		(1,447,885)		(1,093,151)
Ending Unrestricted Fund Balance		<u>\$ (1,093,151)</u>		<u>(835,551)</u>

City of Evanston
Fleet Maintenance Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 2,507,356	\$ 3,107,358	\$ 2,507,356	\$ 208,947
Library Fund	2,381	2,381	2,381	198
Parking Fund	21,992	21,992	21,992	1,833
Water Fund	122,751	122,751	122,751	10,229
Sewer Fund	177,729	177,729	177,729	14,811
Solid Waste Fund	298,071	298,071	298,071	24,839
Sale of Surplus Property	-	-	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	10,000	46,348	10,000	2,977
Interest Income	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Total Revenues	<u>3,166,069</u>	<u>3,776,630</u>	<u>3,166,069</u>	<u>263,834</u>
General Support	292,007	261,029	293,619	21,553
Major Maintenance	3,217,058	3,299,061	3,284,528	109,550
Transfer to Equipment Repl. Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,509,065</u>	<u>3,560,090</u>	<u>3,578,147</u>	<u>131,103</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 216,540</u>	<u>\$ (412,078)</u>	<u>\$ 132,731</u>
Beginning Fund Balance		(107,097)		109,443
Ending Fund Balance		<u>\$ 109,443</u>		<u>\$ 242,174</u>

City of Evanston
Equipment Replacement Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549
Library Fund	1,700	1,700	1,700	142
Parking Fund	30,000	30,000	30,000	2,500
Water Fund	-	-	-	-
Sewer Fund	-	-	-	-
Solid Waste Fund	177,131	177,131	177,131	14,761
Miscellaneous Revenue	-	-	-	-
Capital Contribution	-	-	-	-
Bond Proceeds	-	-	1,000,000	-
Sale of Surplus Property	210,217	124,667	210,217	7,653
Transfer from Fleet Fund	-	-	-	-
Total Revenues	<u>1,661,638</u>	<u>1,576,088</u>	<u>2,661,638</u>	<u>128,605</u>
Capital Outlay	2,400,000	1,487,556	2,494,000	155,286
Carryover			200,000	
Capital Leases	50,000	42,686	50,000	-
Total Expenditures	<u>2,450,000</u>	<u>1,530,242</u>	<u>2,744,000</u>	<u>155,286</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ 45,846</u>	<u>\$ (82,362)</u>	<u>\$ (26,681)</u>
Beginning Fund Balance		\$ 1,500,482		\$ 1,546,328
Ending Fund Balance		<u>\$ 1,546,328</u>		<u>\$ 1,519,647</u>

City of Evanston
Insurance Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,204	\$ 121,204	\$ 121,204	\$ 10,100
General Admin Contribution- E911	930	930	930	78
General Admin Contribution- CDBG	930	930	930	78
General Admin Contribution- E.D.	930	930	930	78
General Admin Contribution- Parking	17,032	17,032	17,032	1,419
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199
Liability/Property Contribution- General	909,150	909,150	909,150	75,763
Liability/Property Contribution- E911	6,972	6,972	6,972	581
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	103,738
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	3,333
Workers' Comp Contribution- E911	9,546	9,546	9,546	796
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310
Subrogation Proceeds	83,300	155,102	100,000	1,630
Yearend Transfer from General Fund	-	520,000	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-
Investment Income	41,650	212	1,000	-
Workers Comp & Liability - Subtotal	3,516,536	4,066,900	3,526,688	287,107
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	731,722
Health Insurance Chargebacks - Library	318,681	-	366,065	30,505
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	572
Health Insurance Chargebacks- E911	81,545	81,545	71,410	5,951
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	2,627
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	4,092
Health Insurance Chargebacks- Home Fund	-	-	2,735	228
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	14,277
Health Insurance Chargebacks- Water	596,392	596,392	616,227	51,352
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	15,268
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	8,904
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	16,869
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	135,480
Employee Health Insurance Contributions	1,760,276	1,808,346	1,706,017	176,709
One Time IPBC Distribution	300,000	300,000	300,000	25,000
Health & Life insurance - Subtotal	13,695,447	13,453,342	14,565,056	1,219,556
Total Revenues	17,211,983	17,520,242	18,091,744	1,506,663

City of Evanston
Insurance Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Administration & Support	294,093	288,369	409,548	19,808
Auditing	25,000	-	-	-
Liability/Property Insurance Premiums	470,000	455,514	470,000	485,115
Liability Legal Fees	350,000	571,721	350,000	26,786
Liability Settlement Payments	400,000	471,052	400,000	10,148
Transfer - to ERI Debt Service	8,325	8,325	8,627	-
Workers' Comp Insurance Premiums	114,400	111,111	114,400	109,328
Workers' Comp Legal Fees	80,500	38,694	80,500	7,275
Workers' Comp Medical Payments	800,000	494,020	600,000	30,839
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	-
Workers' Comp TPA Pymts (non specific)	145,000	107,155	125,000	-
Workers' Comp TTD Pymts (non sworn)	-	48,092	-	4,487
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,493,678</u>	<u>3,658,075</u>	<u>693,786</u>
General Administration & Support	94,093	87,437	99,805	5,683
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	1,130,280
Health Insurance Opt Out Payments	84,000	45,133	91,800	1,828
Health & Life Insurance - Subtotal	<u>13,636,708</u>	<u>13,315,976</u>	<u>14,409,209</u>	<u>1,137,791</u>
Total Expenditures	<u>17,424,026</u>	<u>16,809,654</u>	<u>18,067,284</u>	<u>1,831,577</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 710,588</u>	<u>\$ 24,460</u>	<u>\$ (324,914)</u>
Beginning Unrestricted Fund Balance		(7,376,499)		(6,665,911)
Ending Unrestricted Fund Balance		<u>\$ (6,665,911)</u>		<u>\$ (6,990,825)</u>

City of Evanston
Fire Pension Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 6,061,575	\$ 6,049,233	\$ 6,061,575	\$ 22,825
Personal Property Repl Tax	280,000	280,000	280,000	-
Interest on Investment	800,000	1,564,892	850,000	8
Participant Contributions	922,500	941,743	950,000	96,238
Unrealized Gain	-	134	-	5,000
Miscellaneous	-	150	-	-
Total Revenue	<u>8,064,075</u>	<u>8,836,152</u>	<u>8,141,575</u>	<u>124,071</u>
Administrative Expenses	154,000	266,237	154,000	-
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	666,717
Widows' Pensions	1,090,000	1,053,398	1,071,200	73,985
Disability Pensions	1,350,000	1,304,970	1,358,125	53,704
QUILDRO	75,000	90,364	90,000	1,810
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,560,000</u>	<u>7,586,922</u>	<u>7,718,825</u>	<u>796,216</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 1,249,230</u>	<u>\$ 422,750</u>	<u>\$ (672,145)</u>
Beg Net Assets held in Trust	58,463,916	58,463,916	59,713,146	59,713,146
End Net Assets held in Trust	<u>\$ 58,967,991</u>	<u>\$ 59,713,146</u>	<u>\$ 60,135,896</u>	<u>\$ 59,041,001</u>

City of Evanston
Police Pension Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 8,069,325	\$ 8,077,913	\$ 8,069,325	\$ 30,804
Personal Property Repl Tax	325,000	325,000	325,000	-
Interest Income	2,625,000	3,036,641	2,800,000	41
Participant Contributions	1,383,750	1,705,893	1,423,000	152,487
Miscellaneous	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-
Total Revenue	<u>12,403,075</u>	<u>13,145,447</u>	<u>12,617,325</u>	<u>183,332</u>
Administrative Expenses	250,000	264,356	250,000	-
Retiree Pensions	7,500,769	7,787,104	8,056,000	438,822
Widow Pensions	868,000	857,302	875,500	89,993
Disability Pensions	700,000	662,888	700,000	108,733
Separation Refunds	150,000	109,252	275,000	-
QUILDRO	18,000	21,085	18,000	7,751
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,701,987</u>	<u>10,174,500</u>	<u>645,299</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 3,443,460</u>	<u>\$ 2,442,825</u>	<u>\$ (461,967)</u>
Beg Net Assets held in Trust	80,589,961	80,589,961	84,033,421	84,033,421
End Net Assets held in Trust	<u>\$ 83,506,267</u>	<u>\$ 84,033,421</u>	<u>\$ 86,476,246</u>	<u>\$ 83,571,454</u>

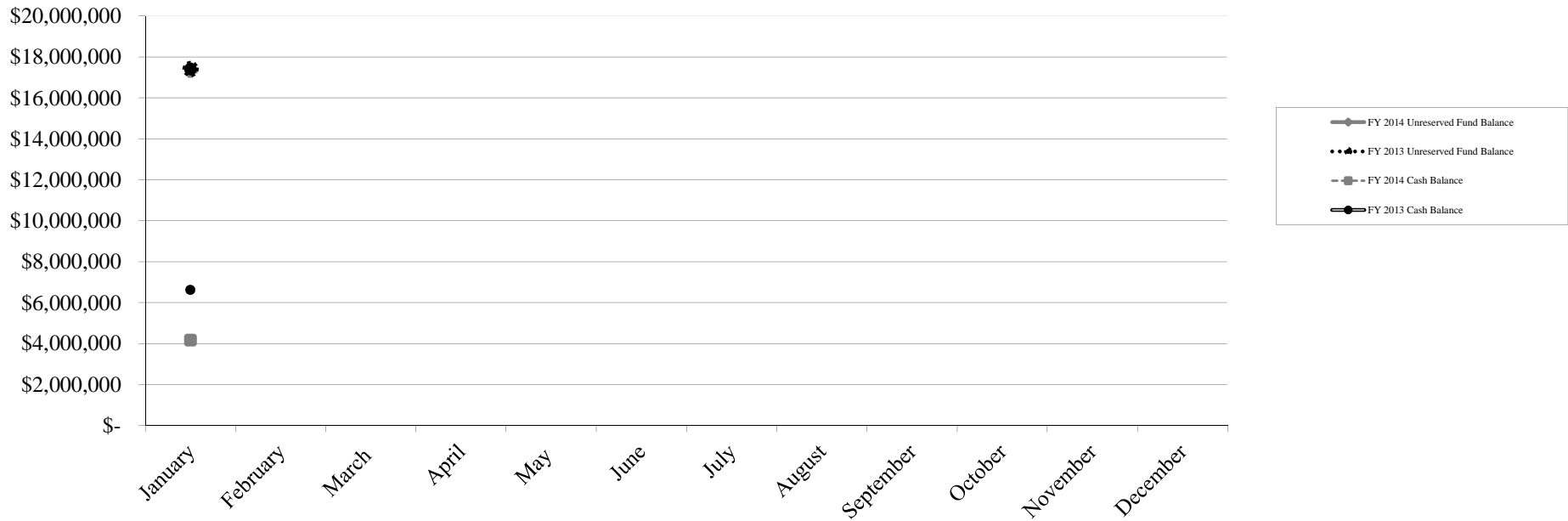
City of Evanston
Library Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,165,513	\$ 5,032,097	\$ -
Library Fines & Fees	185,000	158,176	164,000	13,903
Library Material Replacement	12,500	12,484	14,000	831
Copy Machine Charges	20,000	18,814	21,200	876
Meeting Room Fees	10,000	12,397	10,400	765
Non-resident Cards	1,690	1,565	1,040	130
North Branch Rental Income	59,660	58,697	60,000	4,997
State Per Capita Grant	76,300	131,976	94,177	8,740
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	-	-	-	-
Transfer from General Fund	-	-	-	20,859
Book Sales	60,000	56,140	65,000	1,222
Fund for Excellence	245,000	127,432	125,000	11,320
Grants and Donations	-	-	116,545	-
Transfer from Economic Development	-	9,900	-	-
Miscellaneous	-	5,103	-	54
Transfer from Endowment	131,250	131,250	159,315	-
Total Revenues	<u>5,104,814</u>	<u>4,939,647</u>	<u>5,912,974</u>	<u>63,697</u>
Expenditures				
Youth Services	891,720	901,891	1,030,009	61,801
Adult Services	1,535,224	1,538,511	1,514,037	82,006
Circulation	612,892	605,815	573,258	40,100
Neighborhood Services	360,757	325,202	456,528	32,814
Technical Services	503,433	431,115	538,879	30,116
Maintenance	507,517	669,172	660,703	32,963
Administration	669,377	677,112	1,103,015	72,318
Library Grants	-	35,570	36,545	-
Total Expenditures	<u>5,080,920</u>	<u>5,184,388</u>	<u>5,912,974</u>	<u>352,118</u>
Net Surplus (Deficit)	<u>\$ 23,894</u>	<u>\$ (244,741)</u>	<u>\$ -</u>	<u>\$ (288,421)</u>
Beginning Fund Balance		1,101,096		856,355
Ending Fund Balance		<u>856,355</u>		<u>567,934</u>

City of Evanston
Library Debt Fund
As of January 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source				
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ -
Library Fines & Fees	-	-	1,000	-
Total Revenues	<u>-</u>	<u>-</u>	749,178	<u>-</u>
Expenditures				
Series 2004 - Principal DSF	-	-	53,430	-
Series 2004 - Interest DSF	-	-	8,454	-
Series 2005 - Principal DSF	-	-	44,918	-
Series 2005 - Interest DSF	-	-	14,089	-
Series 2007 - Principal DSF	-	-	200,291	-
Series 2007 - Interest DSF	-	-	60,496	-
Series 2008 - Principal DSF	-	-	344,400	-
Series 2008 - Interest DSF	-	-	22,100	-
Total Expenditures	<u>-</u>	<u>-</u>	748,178	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>-</u>

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2014 vs Fiscal Year 2013**



	<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 2014 Unreserved Fund Balance	\$ 17,321,904											
FY 2013 Unreserved Fund Balance	\$ 17,412,530											
FY 2014 Cash Balance	\$ 4,173,079											
FY 2013 Cash Balance	\$ 6,624,063											