



Memorandum

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

From: Ashley Porta, Budget Manager
 Hitesh Desai, Accounting Manager

Subject: April 2014 Monthly Financial Report

Date: June 6, 2014

Please find attached the unaudited financial statements as of April 30, 2014. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	4/30/2014	4/30/2014
		4/30/2014	4/30/2014	4/30/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 30,509,728	\$ 26,868,608	\$ 3,641,120	\$ 20,727,558	\$ 9,101,839
Neighborhood Stabilization	195	1,134,580	413,139	721,440	685,837	563,628
Motor Fuel	200	620,937	277,602	343,335	1,655,903	1,818,234
Emergency 911	205	420,644	282,538	138,106	1,279,352	1,093,540
SSA#4	210	183,388	80,000	103,388	(67,380)	(76,814)
CDBG	215	268,901	395,220	(126,319)	(347,502)	(288,242)
CDBG Loan	220	18,242	15,265	2,977	2,279,023	117,808
Economic Development	225	760,342	390,091	370,251	3,454,958	3,312,128
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	180,100	283,877	(103,777)	3,318,846	(93,603)
Affordable Housing	250	55,313	4,663	50,650	2,527,960	789,035
Washington National TIF	300	2,395,187	1,110,100	1,285,088	6,384,765	5,915,128
SSA#5	305	247,928	-	247,928	689,966	661,506
SW II TIF (Howard Hartrey)	310	626,559	49,619	576,940	3,918,354	3,918,354
Southwest TIF	315	261,365	9,833	251,532	584,606	584,606
Debt Service	320	6,550,686	378,708	6,171,978	9,528,760	8,028,071
Howard Ridge TIF	330	267,992	358,106	(90,114)	577,887	286,851
West Evanston TIF	335	37	22,339	(22,302)	520,812	515,338
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	802,132	1,005,989	(203,856)	5,384,748	6,680,471
Special Assessment	420	87,247	56,616	30,631	2,102,724	2,099,050
Parking	505	2,979,861	1,980,481	999,380	14,287,201	14,738,230
Water	510-513	5,075,978	4,178,578	897,399	9,541,658	8,460,626
Sewer	515	5,388,105	3,593,841	1,794,264	5,838,067	3,642,398
Solid Waste	520	1,615,841	1,332,350	283,491	(809,660)	(1,471,705)
Fleet	600	1,053,931	948,814	105,118	214,561	(397,623)
Equipment Replacement	601	510,262	250,261	260,001	1,806,329	848,983
Insurance	605	5,812,884	6,171,730	(358,846)	(7,024,757)	701,758
Library	185	2,415,220	1,674,829	391,837	1,596,746	938,374
Library Debt Fund	186	391,837	-	391,837	391,837	391,837
Total**		\$ 70,243,394	\$ 52,133,196	\$ 17,761,643	\$ 90,807,238	\$ 73,029,721

*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 April 30, 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.

As of April 30, 2014, the General Fund is reporting a surplus of \$3,641,120. However, due to the timing of payroll, the City will have 3 pay dates in December 2014 (December 4, 18 and 31), which will reduce this surplus. Staff will continue to report on the actual expenses incurred each month along with this anticipated higher expense in December 2014.

Through April 30, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$76,814.

Through April 30, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$347,502 and a negative cash balance of \$288,242. However, on May 12, the City received \$98,175 from HUD which will reduce the negative cash balance. Additionally, the City is still waiting for the contract to be approved by the HUD to draw an additional \$216,000.

Through April 30, 2014, the Economic Development Fund is showing a fund balance of \$3,454,958 and a cash balance of \$3,312,128. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through April 30, 2014, the Solid Waste Fund is showing a negative fund balance of \$809,6601 and a negative cash balance of \$1,471,705, a decrease from prior months..

Though operating at a surplus for the year, through April 30, 2014 the Fleet Fund is showing a negative cash balance of \$397,623.

Through April 30, 2014, the HOME fund is showing a negative cash balance of \$93,603. However, on May 1, the City received \$91,100 from HUD which will bring the balance back down to a negative \$2,503.

Through April 30, 2014, the Insurance Fund is showing a negative fund balance of \$7,024,757. 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 \$601,314, were paid 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) 859-7884 or by email: aporta@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 April 30, 2014 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

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

Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures
As of April 30, 2014
(Target is 33% 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	\$ 6,536,861	53.3%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,790,000	4,546,010	28.8%	-	-		-	-		-	-		-	-		
State Income Tax	7,076,170	2,337,514	33.0%	-	-		-	-		-	-		-	-		
Utility Tax	8,220,000	3,164,232	38.5%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,875,000	636,093	22.1%	-	-		-	-		-	-		-	-		
Liquor Tax	2,375,000	935,643	39.4%	-	-		-	-		-	-		-	-		
Other Taxes	5,940,053	1,276,346	21.5%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	12,622,280	3,650,656	28.9%	-	-		-	-		-	-		-	-		
Charges for Services	7,936,754	2,708,215	34.1%	6,434,293	1,798,053	27.9%	13,913,400	3,815,159	27.4%	12,922,700	4,527,752	35.0%	3,889,033	1,220,766	31.4%	
Intergovernmental Revenues	721,272	308,513	42.8%	-	-		-	-		-	-		25,000	2,029	8.1%	
Interfund Transfers	7,742,893	2,624,981	33.9%	2,925,296	975,099	33.3%	-	-		-	-		1,055,967	351,989	33.3%	
Other Non-Tax Revenue	5,614,490	1,452,715	25.9%	2,034,004	-	0.0%	6,413,816	98,998	1.5%	2,191,000	860,353	39.3%	-	-		
Total Revenues	\$ 89,185,298	\$ 30,177,777	33.8%	\$ 11,393,593	\$ 2,773,152	24.3%	\$ 20,327,216	\$ 3,914,157	19.3%	\$ 15,113,700	\$ 5,388,105	35.7%	\$ 4,970,000	\$ 1,574,783	31.7%	
Expenditures																
Legislative	\$ 677,621	\$ 208,484	30.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,941,115	515,100	26.5%	-	-		-	-		-	-		-	-		
Law Department	1,045,232	293,387	28.1%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,826,606	2,047,668	23.2%	-	-		-	-		-	-		-	-		
Community Development	2,652,887	726,174	27.4%	-	-		-	-		-	-		-	-		
Police Department	26,876,444	8,638,368	32.1%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	14,072,488	4,572,483	32.5%	-	-		-	-		-	-		-	-		
Health Department	3,009,286	664,450	22.1%	-	-		-	-		-	-		-	-		
Public Works - Operating	17,884,613	5,822,802	32.6%	10,714,333	1,980,481	18.5%	-	-		-	-		5,309,082	1,332,350	25.1%	
Public Works - Capital Outlay	-	-		5,180,000	-	0.0%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	10,483,281	2,864,525	27.3%	-	-		-	-		-	-		-	-		
Capital Improvement Transfer	936,500	312,167	33.3%	-	-		-	-		-	-		-	-		
Transfer to Debt Service Fund	609,000	203,000	33.3%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		13,451,635	3,408,840	25.3%	13,006,620	3,545,653	27.3%	-	-		
Utilities - Capital Outlay	-	-		-	-		10,538,100	769,738	7.3%	3,272,500	48,188	1.5%	-	-		
Total Expenditures	\$ 89,015,073	\$ 26,868,608	30.2%	\$ 15,894,333	\$ 1,980,481	12.5%	\$ 23,989,735	\$ 4,178,578	17.4%	\$ 16,279,120	\$ 3,593,841	22.1%	\$ 5,309,082	\$ 1,332,350	25.1%	

**City of Evanston
General Fund
As of April 30, 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	\$ 6,536,861
Tax - State Use	1,176,879	1,259,865	1,241,753	331,950
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	2,805,762
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	1,740,249
Tax - Auto Rental	40,000	43,598	40,000	14,365
Tax - Athletic Contest	760,000	1,056,355	800,000	-
Tax - State Income	6,322,645	7,182,793	7,076,170	2,337,514
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	1,075,271
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	658,503
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	401,290
Tax - Cigarette	485,000	153,000	300,000	60,000
Tax - Evanston Motor Fuel	707,667	634,196	610,000	252,255
Tax - Liquor	2,350,000	2,261,874	2,375,000	935,643
Tax - Parking	2,200,000	2,418,852	2,350,000	795,198
Tax - Personal Property Replacement	591,600	529,146	598,300	154,528
Tax - Real Estate Transfer	2,146,300	3,894,599	2,875,000	636,093
Tax - Telecommunications	3,244,500	2,871,370	3,150,000	1,029,168
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	394,482
License Fees - Other	1,030,502	1,427,834	937,302	384,760
Permit Fees - Building	3,020,000	3,951,048	6,142,162	1,751,097
Permit Fees - Other	1,209,788	1,746,109	1,486,716	715,608
Other Fees	1,559,350	1,152,472	1,356,100	404,709
Fines and Forfeiture Revenue	4,366,022	3,451,887	4,366,022	1,119,875
Charges for Services Revenue	7,904,198	7,845,622	7,936,754	2,708,215
Intergovernmental Revenue	786,798	1,425,905	721,272	308,513
Other Revenue	1,418,443	919,287	1,238,468	319,821
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	2,624,981
Interest Income	6,000	29,207	10,000	13,019
Total Revenue	84,523,051	86,852,125	89,185,298	30,509,728
Legislative	657,069	657,069	677,621	208,484
City Administration	1,582,580	1,582,580	1,941,115	515,100
Law Department	973,254	973,254	1,045,232	293,387
Administrative Services Department	7,721,650	7,721,650	8,826,606	2,047,668
Community and Economic Development	2,536,250	2,536,250	2,652,887	726,174
Police Department	26,508,585	26,508,585	26,876,444	8,638,368
Fire & Life Safety Services Department	14,142,078	14,142,078	14,072,488	4,572,483
Health Department	2,917,848	2,917,848	3,009,286	664,450
Public Works Department	10,043,463	10,043,463	17,884,613	5,822,802
Parks, Recreation & Community Services	17,616,397	17,616,397	10,483,281	2,864,525
Transfer to Capital Improvement Fund	-	-	936,500	312,167
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	203,000
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	26,868,608
Net Surplus (Deficit)	\$ (2,276,123)	\$ 52,951	\$ 170,225	\$ 3,641,120
Beginning Unrestricted Fund Balance (Note 1)		17,033,487		17,086,438
Total Ending Fund Balance		<u>\$ 17,086,438</u>		<u>\$ 20,727,558</u>

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

City of Evanston
Neighborhood Stabilization Fund
As of April 30, 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	\$ 1,134,580
Program Income	-	347	-	-
Investment Income	-	510	-	-
Total Revenue	<u>4,011,917</u>	<u>2,726,082</u>	<u>458,044</u>	<u>1,134,580</u>
Development Activities	3,505,000	2,476,794	290,500	343,285
Administration	341,622	176,972	126,635	33,105
Transfer to Debt Service	3,905	3,905	4,046	5,254
Transfer to Insurance	16,390	16,390	6,863	2,288
Transfer to General Fund	145,000	87,624	30,000	29,208
Total Expenditures	<u>4,011,917</u>	<u>2,761,685</u>	<u>458,044</u>	<u>413,139</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (35,603)</u>	<u>\$ -</u>	<u>\$ 721,440</u>
Beginning Fund Balance		-		(35,603)
Ending Fund Balance		<u>\$ (35,603)</u>		<u>\$ 685,837</u>

City of Evanston
 Motor Fuel Fund
 As of April 30, 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	\$ 620,848
Investment Earnings	2,000	482	500	89
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>620,937</u>
Street Resurfacing	1,400,000	972,788	1,400,000	-
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	44,268
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>233,333</u>
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>277,602</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 343,335</u>
Beginning Fund Balance		999,368		1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>		<u>\$ 1,655,903</u>

City of Evanston
E911 Fund
As of April 30, 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	\$ 213,954
Wireless Surcharge Revenue	416,160	385,911	428,400	104,571
Interest Income	1,000	215	1,000	41
Grants		32,211		102,078
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>420,644</u>
Operating Expense	891,122	781,940	935,767	230,865
Transfer to General Fund	125,950	125,950	125,950	41,983
Transfer to Insurance Fund	98,993	98,993	88,858	5,816
Transfer to Debt Service Fund	11,215	11,215	11,622	3,874
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>282,538</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (123,561)</u>	<u>\$ (453,597)</u>	<u>\$ 138,106</u>
Beginning Fund Balance		1,264,807		1,141,246
Ending Fund Balance		<u>\$ 1,141,246</u>		<u>\$ 1,279,352</u>

City of Evanston
Special Service Area #4 Fund
As of April 30, 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	\$ 183,388
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>183,388</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>80,000</u>
Total Expenditures	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>80,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (53,765)</u>	<u>\$ -</u>	<u>\$ 103,388</u>
Beginning Fund Balance		(117,003)		(170,768)
Ending Fund Balance		<u>\$ (170,768)</u>		<u>\$ (67,380)</u>

City of Evanston
CDBG Fund
As of April 30, 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	\$ 259,685
Funds Reallocated from Prior Years	33,100	-	168,088	-
Program Income	352,000	14,288	70,000	9,216
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>268,901</u>
CDBG Administration/Planning	195,522	258,633	300,000	121,334
Development Activities	612,500	288,046	456,288	37,103
Capital Projects	494,800	454,676	410,800	19,791
Transfers to General Fund	<u>781,278</u>	<u>650,976</u>	<u>571,000</u>	<u>216,992</u>
Total Expenditures	<u>2,084,100</u>	<u>1,652,332</u>	<u>1,738,088</u>	<u>395,220</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ (233,983)</u>	<u>\$ -</u>	<u>\$ (126,319)</u>
Beginning Fund Balance		12,799		(221,184)
Ending Fund Balance		<u>\$ (221,184)</u>		<u>\$ (347,502)</u>

City of Evanston
CDBG Loan Fund
As of April 30, 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	\$ -
Program Income	9,000	76,003	10,000	18,192
Interest Income	<u>-</u>	<u>41</u>	<u>100</u>	<u>50</u>
Total Revenues	<u>9,000</u>	<u>281,869</u>	<u>60,100</u>	<u>18,242</u>
Program Expenses	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>15,265</u>
Total Expenditures	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>15,265</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 131,233</u>	<u>\$ 40,100</u>	<u>\$ 2,977</u>
Beginning Fund Balance		2,144,813		2,276,046
Ending Fund Balance		<u>\$ 2,276,046</u>		<u>\$ 2,279,023</u>

City of Evanston
Economic Development Fund
As of April 30, 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	\$ 617,253
Amusement Tax	300,000	218,651	300,000	126,710
Howard-Ridge Loan Repayment	48,500	48,500	45,500	15,167
Grants	-	999,000	1,000,000	1,187
Investment Income	<u>800</u>	<u>917</u>	<u>800</u>	<u>25</u>
Total Revenues	<u>1,949,300</u>	<u>2,455,105</u>	<u>2,846,300</u>	<u>760,342</u>
Economic Development Activities	1,830,209	982,308	1,760,889	228,616
Other Charges - Gigabit Challenge	-	-	1,000,000	-
Capital Projects	3,500	4,600	-	-
Transfer to Debt Service	13,771	13,771	14,271	4,757
Transfer to Insurance	67,416	67,416	66,546	5,816
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>150,902</u>
Total Expenditures	<u>2,367,603</u>	<u>1,520,802</u>	<u>3,294,413</u>	<u>390,091</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 934,303</u>	<u>\$ (448,113)</u>	<u>\$ 370,251</u>
Beginning Fund Balance		2,150,404		3,084,707
Ending Fund Balance		<u>\$ 3,084,707</u>		<u>\$ 3,454,958</u>

City of Evanston
 Neighborhood Improvement Fund
 As of April 30, 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 April 30, 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	\$ 170,972
Interest Income	-	-	-	-
Program Income	-	27,384	-	9,128
Total Revenues	<u>797,400</u>	<u>847,566</u>	<u>674,500</u>	<u>180,100</u>
Home Administration/Planning	4,000	-	27,836	26,784
Development Activities	765,000	665,619	650,000	251,408
Transfers to General Fund	<u>28,400</u>	<u>65,700</u>	<u>22,500</u>	<u>5,685</u>
Total Expenditures	<u>797,400</u>	<u>731,319</u>	<u>700,336</u>	<u>283,877</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 116,247</u>	<u>\$ (25,836)</u>	<u>\$ (103,777)</u>
Beginning Fund Balance		3,306,375		3,422,622
Ending Fund Balance		<u>\$ 3,422,622</u>		<u>\$ 3,318,846</u>

City of Evanston
Affordable Housing Fund
As of April 30, 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	41,250
Rehab Repayments	-	25,241	-	2,500
Interest Income	228	121	150	225
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,338</u>
Total Revenues	<u>155,228</u>	<u>315,362</u>	<u>290,150</u>	<u>55,313</u>
Housing - Buildings	227,800	20,188	200,000	-
Down Payment Assistance	-	-	-	-
Transfers to General Fund	23,990	23,990	13,990	4,663
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>4,663</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 241,184</u>	<u>\$ 26,160</u>	<u>\$ 50,650</u>
Beginning Fund Balance		2,236,126		2,477,310
Ending Fund Balance		<u>\$ 2,477,310</u>		<u>\$ 2,527,960</u>

City of Evanston
Washington National TIF Fund
As of April 30, 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	\$ 2,391,499
Interest Income	<u>25,000</u>	<u>13,071</u>	<u>10,000</u>	<u>3,688</u>
Total Revenue	<u>4,625,000</u>	<u>4,525,480</u>	<u>3,710,000</u>	<u>2,395,187</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	24,668
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	975,099
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>110,333</u>
Total Expenditures	<u>8,696,726</u>	<u>6,717,107</u>	<u>5,988,782</u>	<u>1,110,100</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,191,627)</u>	<u>\$ (2,278,782)</u>	<u>\$ 1,285,088</u>
Beginning Fund Balance		7,291,304		5,099,677
Ending Fund Balance		<u>\$ 5,099,677</u>		<u>\$ 6,384,765</u>

City of Evanston
Special Service Area #5
As of April 30, 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	\$ 247,928
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>247,928</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>\$ 247,928</u>
Beginning Fund Balance		433,054		442,038
Ending Fund Balance		<u>\$ 442,038</u>		<u>\$ 689,966</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of April 30, 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	\$ 621,802
Interest Income	<u>10,000</u>	<u>14,088</u>	<u>10,000</u>	<u>4,757</u>
Total Revenue	<u>1,110,000</u>	<u>1,120,702</u>	<u>1,110,000</u>	<u>626,559</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	1,486
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>144,400</u>	<u>48,133</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,927</u>	<u>3,868,488</u>	<u>49,619</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (904,225)</u>	<u>\$ (2,758,488)</u>	<u>\$ 576,940</u>
Beginning Fund Balance		4,245,639		3,341,414
Ending Fund Balance		<u>\$ 3,341,414</u>		<u>\$ 3,918,354</u>

City of Evanston
Southwest TIF
As of April 30, 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	\$ 261,359
Interest Income	<u>100</u>	<u>-</u>	<u>1,000</u>	<u>6</u>
Total Revenue	<u>465,100</u>	<u>480,769</u>	<u>486,000</u>	<u>261,365</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>9,833</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>9,833</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 28,135</u>	<u>\$ (291,939)</u>	<u>\$ 251,532</u>
Beginning Fund Balance		304,939		333,074
Ending Fund Balance		<u>\$ 333,074</u>		<u>\$ 584,606</u>

City of Evanston
Debt Service Fund
As of April 30, 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- Current	\$ 11,798,019	\$ 11,864,662	\$ 10,879,993	\$ 5,949,778
Special Assessment Levy	-	-	169,848	-
Bond Proceeds/Premium/ Discounts	-	24,159,490	-	-
Transfer from Other Funds - IMRF-	783,004	764,003	141,125	47,041
Miscellaneous Revenue	-	33,510	-	-
Interest Income	1,500	5,356	1,500	1,720
Transfer from General Fund	-	1,000,000	1,279,306	426,436
Transfer from Sewer Fund	190,210	190,210	207,284	69,095
Transfer from Special Assessment Fund	317,660	317,660	169,848	56,616
Total Revenue	<u>13,090,393</u>	<u>38,334,891</u>	<u>12,848,904</u>	<u>6,550,686</u>
Series 2004- Principal	775,000	10,100,000	-	-
Series 2004- Interest	478,400	478,400	-	-
Series 2004 B- Principal	595,000	2,830,000	-	-
Series 2004 B- Interest	130,439	130,438	-	-
Series 2005- Principal	1,095,000	13,360,000	-	-
Series 2005- Interest	664,000	664,000	-	-
Series 2006- Principal	85,000	85,000	185,000	-
Series 2006- Interest	448,302	448,302	444,776	-
Series 2006 B Bonds- Principal	35,000	35,000	1,130,000	55,000
Series 2006 B Bonds- Interest	603,426	603,426	600,526	301,363
Series 2007 - Principal	965,000	965,000	1,909,709	-
Series 2007 - Interest	684,458	684,456	569,684	-
Series 2008A - Principal	300,000	300,000	300,000	-
Series 2008A - Interest	125,975	125,975	116,225	-
Series 2008C - Principal	362,900	362,900	378,180	-
Series 2008C - Interest	376,308	376,308	364,514	-
Series 2008D - Principal	1,410,000	1,410,000	565,600	-
Series 2008D - Interest	36,690	36,690	15,362	-
Series 2010 A - Principal DSF	305,000	305,000	305,000	-
Series 2010 A - Interest DSF	179,338	179,338	173,238	-
Series 2010 B - Principal DSF	647,358	647,358	684,946	-
Series 2010 B - Interest DSF	135,508	135,509	126,446	-
Series 2011 A - Principal DSF	1,234,836	1,234,836	1,250,432	-
Series 2011 A - Interest DSF	451,586	451,586	426,890	-
Series 2012 A - Interest DSF	955,000	995,000	1,025,000	-
Series 2012 A - Principal DSF	357,706	347,766	243,332	-
Series 2013 A - Principal DSF	-	-	505,055	-
Series 2013 A - Interest DSF	-	-	1,601,006	-
Series 2013 B - Principal DSF	-	-	586,498	-
Series 2013 B - Interest DSF	95,000	95,000	-	-
Series 2004- Interest SAF	13,650	13,650	-	-
Series 2005- Principal SAF	20,000	20,000	-	-
Series 2005- Interest SAF	17,500	17,500	-	-
Series 2006- Principal SAF	50,000	50,000	50,000	-
Series 2006- Interest SAF	8,526	8,526	6,450	-
Series 2007 - Principal SAF	35,000	35,000	40,000	-
Series 2007 - Interest SAF	33,920	33,920	31,994	-
Series 2008C - Principal SAF	19,000	19,000	19,800	-
Series 2008C - Interest SAF	19,702	19,702	19,084	-
Series 2013 A - Principal SAF	-	-	20,000	-
Series 2013 A - Interest SAF	-	-	8,867	-
Series 2013 B - Principal SAF	-	-	120,000	-
Series 2013 B - Interest SAF	-	-	23,500	-
General Management and Support	5,000	-	1,000	-
Bond Issuance Costs	60,000	160,061	75,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	10,000	109,610	10,000	22,345
Total Expenditures	<u>13,824,528</u>	<u>37,874,257</u>	<u>13,933,114</u>	<u>378,708</u>
Net Surplus (Deficit)	<u>\$ (734,135)</u>	<u>\$ 460,634</u>	<u>\$ (1,084,210)</u>	<u>\$ 6,171,978</u>
Beginning Fund Balance	-	2,896,148	-	3,356,782
Ending Fund Balance	-	<u>\$ 3,356,782</u>	-	<u>\$ 9,528,760</u>

City of Evanston
Howard Ridge TIF
As of April 30, 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	\$ 255,338
Interest Income	400	344	400	8
Miscellaneous	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>12,647</u>
Total Revenue	<u>500,400</u>	<u>507,574</u>	<u>350,400</u>	<u>267,992</u>
Economic Dev. Projects	-	-	-	-
Debt Service - Interest	-	544	-	190
Capital Improvements	800,000	215,402	-	-
Developer Agreement Payments	610,000	510,237	300,000	322,749
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	15,167
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>60,000</u>	<u>20,000</u>
Total Expenditures	<u>2,037,736</u>	<u>895,083</u>	<u>405,500</u>	<u>358,106</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (387,509)</u>	<u>\$ (55,100)</u>	<u>\$ (90,114)</u>
Beginning Fund Balance		1,055,510		668,001
Ending Fund Balance		<u>\$ 668,001</u>		<u>\$ 577,887</u>

City of Evanston
West Evanston TIF
As of April 30, 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>37</u>
Total Revenue	<u>3,701,000</u>	<u>51,311</u>	<u>40,100</u>	<u>37</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	2,339
Transfers to General Fund	60,000	60,000	60,000	20,000
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>22,339</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (329,733)</u>	<u>\$ (124,900)</u>	<u>\$ (22,302)</u>
Beginning Fund Balance		872,847		543,114
Ending Fund Balance		<u>\$ 543,114</u>		<u>\$ 520,812</u>

City of Evanston
 Dempster-Dodge TIF
 As of April 30, 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 April 30, 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	487,563
Private Contributions	510,000	-	708,000	-
Parking Fund Loan for Financial System	596,000	-	100,000	-
General Fund Allocation	-	-	936,500	312,167
Miscellaneous	-	53,986	-	-
Interest Income	<u>10,000</u>	<u>18,562</u>	<u>10,000</u>	<u>2,402</u>
Total Revenue	<u>11,130,988</u>	<u>9,102,442</u>	<u>15,468,596</u>	<u>802,132</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,440,749	17,935,016	847,655
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>158,333</u>
Total Expenditures	<u>13,575,351</u>	<u>6,915,749</u>	<u>18,410,016</u>	<u>1,005,989</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,186,693</u>	<u>\$ (2,941,420)</u>	<u>\$ (203,856)</u>
Beginning Fund Balance		3,401,911		5,588,604
Ending Fund Balance		<u>\$ 5,588,604</u>		<u>\$ 5,384,748</u>

City of Evanston
Special Assessment Fund
As of April 30, 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	\$ 86,966
Bond Proceeds	250,000	241,906	250,000	-
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>282</u>
Total Revenue	<u>560,000</u>	<u>518,414</u>	<u>481,200</u>	<u>87,247</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	56,616
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>56,616</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 166,778</u>	<u>\$ (189,648)</u>	<u>\$ 30,631</u>
Beginning Fund Balance		1,905,315		2,072,093
Ending Fund Balance		<u>\$ 2,072,093</u>		<u>\$ 2,102,724</u>

City of Evanston
Parking Fund
As of April 30, 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	\$ 841,661
Church Street Garage Operations	716,348	618,913	716,348	206,709
Maple Avenue Garage Operations	1,204,200	1,142,379	1,204,200	439,527
Sherman Avenue Garage Operations	1,417,275	7,419,581	1,417,275	510,956
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	975,099
Interest Income	15,070	11,892	15,070	5,909
Miscellaneous Revenue	11,400	21,891	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	<u>12,099,647</u>	<u>15,722,095</u>	<u>11,393,593</u>	<u>2,979,861</u>
7005 - Parking System Administration	784,607	997,485	976,360	545,738
7015 - Parking Lots and Meters	829,052	655,080	972,266	369,601
7025 - Church Street Self Park	607,955	414,444	624,855	102,449
7030 - Church Street Debt Payments	171,250	171,250	171,250	-
7036 - Sherman Avenue Garage	5,750,270	10,671,714	5,047,016	318,879
7037 - Maple Avenue Garage	1,611,920	865,571	1,654,244	230,187
7039 - Parking Debt	27,461	27,461	27,461	-
Transfer to Insurance Fund	490,236	490,236	319,648	106,550
Transfer to General Fund	644,242	644,242	869,242	289,747
Transfer to Fleet	21,991	21,992	21,991	7,331
Transfer to Equipment Replacement	30,000	30,000	30,000	10,000
Loans to Other Funds	2,796,000	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	3,455,000	1,863,129	5,180,000	-
Total Expenditures	<u>17,219,984</u>	<u>16,852,604</u>	<u>15,894,333</u>	<u>1,980,481</u>
Net Surplus (Deficit)	<u>\$ (5,120,337)</u>	<u>\$ (1,130,509)</u>	<u>\$ (4,500,740)</u>	<u>\$ 999,380</u>

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	655,080	935,614	369,601
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	<u>799,498</u>	<u>655,080</u>	<u>972,266</u>	<u>369,601</u>
7025- Church Garage Activities	494,156	414,444	444,927	102,449
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	<u>674,084</u>	<u>414,444</u>	<u>624,855</u>	<u>102,449</u>
7036 Sherman Garage Activities	1,199,756	7,421,714	468,766	318,879
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	<u>5,324,706</u>	<u>10,671,714</u>	<u>5,047,016</u>	<u>318,879</u>
7037 Maple Garage Activities	1,013,991	865,571	988,046	230,187
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	<u>1,680,189</u>	<u>865,571</u>	<u>1,654,244</u>	<u>230,187</u>

Beginning Unrestricted Fund Balance		14,418,330		13,287,821
Ending Unrestricted Fund Balance		<u>\$ 13,287,821</u>		<u>\$ 14,287,201</u>

City of Evanston
Water Fund
As of April 30, 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	\$ 2,076,165
Skokie	2,856,000	2,772,424	2,913,000	1,161,821
Northwest Commission	4,517,000	4,898,986	4,653,000	1,738,994
Cross Connection Control Fees	100,500	94,470	95,000	-
Investment Earnings	2,500	20,164	2,500	-
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	39,961
Fees and Outside Work	80,000	188,610	70,000	35,579
Grants	-	-	-	-
Insurance Reimbursements	-	-	-	-
Phosphate Sales	66,000	52,795	69,000	15,098
Property Sales and Rentals	213,300	235,936	227,316	-
Misc Revenue	-	162,767	-	8,360
Total Revenue	<u>17,560,000</u>	<u>16,646,625</u>	<u>20,327,216</u>	<u>5,075,978</u>
General Support	990,583	944,465	933,989	284,344
Pumping	2,333,247	2,173,144	2,355,718	549,672
Filtration	2,635,539	2,339,158	2,740,856	645,583
Distribution	1,424,324	1,356,808	1,425,352	426,627
Meter Maintenance	309,163	254,560	300,760	73,677
Other Operating Expenses	478,592	379,183	491,700	115,835
Debt Service	864,233	814,233	1,297,703	
Debt Service - IEPA Loan 3382	67,506	67,504	67,506	33,752
Capital Outlay	248,500	275,597	368,100	17,012
Capital Improvements	8,065,700	4,765,577	10,170,000	752,726
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	1,123,186
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	156,164
Total Expense	<u>21,242,179</u>	<u>17,195,021</u>	<u>23,989,735</u>	<u>4,178,578</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (548,396)</u>	<u>\$ (3,662,519)</u>	<u>\$ 897,399</u>
Beginning Unrestricted Fund Balance		9,192,655		8,644,259
Ending Unrestricted Fund Balance		<u>\$ 8,644,259</u>		<u>\$ 9,541,658</u>

City of Evanston
Sewer Fund
As of April 30, 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	\$ 4,527,752
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	-
Grant Revenue	-	-	-	860,353
Total Revenue	<u>20,027,865</u>	<u>18,584,478</u>	<u>15,117,865</u>	<u>5,388,105</u>
Sewer Operations	2,134,549	1,979,122	2,260,545	765,195
Other Operating Expenses	43,300	23,100	129,500	2,879
Interfund Transfers Out - General Fund	142,200	142,200	145,044	48,348
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	89,996
Transfer to Debt Service	190,211	190,210	207,284	69,095
Capital Outlay	20,600	13,714	47,500	37,061
Capital Improvement Account	4,922,500	4,579,112	3,225,000	11,127
Debt Service	11,542,740	11,542,807	9,994,259	2,570,140
Total Expenses	<u>19,266,088</u>	<u>18,740,253</u>	<u>16,279,120</u>	<u>3,593,841</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (155,775)</u>	<u>\$ (1,161,255)</u>	<u>\$ 1,794,264</u>
Beginning Unrestricted Fund Balance		4,199,578		4,043,803
Ending Unrestricted Fund Balance		<u>\$ 4,043,803</u>		<u>\$ 5,838,067</u>

City of Evanston
Solid Waste
As of April 30, 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	\$ 351,989
Solid Waste Franchise Fees	175,000	199,980	175,000	41,058
SWANCC Recycling Incentive	140,000	30,467	25,000	2,029
Recycling Service Charge	2,954,033	3,259,715	3,334,033	1,160,430
Sanitation Service Charge Penalty	30,000	44,099	45,000	31,215
Special Pickup Fees	100,000	74,784	100,000	3,542
Trash Cart Sales	15,000	27,738	15,000	2,607
Investment Income	-	20	-	-
Yard Waste Fees	<u>350,000</u>	<u>247,627</u>	<u>220,000</u>	<u>22,972</u>
Total Revenue	<u>5,010,000</u>	<u>5,130,397</u>	<u>4,970,000</u>	<u>1,615,841</u>
Refuse Collection & Disposal	3,259,574	2,942,329	3,372,698	940,540
Residential Recycling Collection	1,254,398	1,207,081	1,186,134	391,810
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>1,332,350</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 354,734</u>	<u>\$ (339,082)</u>	<u>283,491</u>
Beginning Unrestricted Fund Balance		(1,447,885)		(1,093,151)
Ending Unrestricted Fund Balance		<u>\$ (1,093,151)</u>		<u>(809,660)</u>

City of Evanston
Fleet Maintenance Fund
As of April 30, 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	\$ 835,786
Library Fund	2,381	2,381	2,381	794
Parking Fund	21,992	21,992	21,992	7,331
Water Fund	122,751	122,751	122,751	40,917
Sewer Fund	177,729	177,729	177,729	59,243
Solid Waste Fund	298,071	298,071	298,071	99,357
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	10,000	46,348	10,000	10,504
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>1,053,931</u>
General Support	292,007	261,029	293,619	88,162
Major Maintenance	<u>3,217,058</u>	<u>3,299,061</u>	<u>3,284,528</u>	<u>860,652</u>
Total Expenditures	<u>3,509,065</u>	<u>3,560,090</u>	<u>3,578,147</u>	<u>948,814</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 216,540</u>	<u>\$ (412,078)</u>	<u>\$ 105,118</u>
Beginning Fund Balance		(107,097)		109,443
Ending Fund Balance		<u>\$ 109,443</u>		<u>\$ 214,561</u>

City of Evanston
Equipment Replacement Fund
As of April 30, 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	\$ 414,197
Library Fund	1,700	1,700	1,700	567
Parking Fund	30,000	30,000	30,000	10,000
Solid Waste Fund	177,131	177,131	177,131	59,044
Bond Proceeds	-	-	1,000,000	-
Sale of Surplus Property	<u>210,217</u>	<u>124,667</u>	<u>210,217</u>	<u>26,455</u>
Total Revenues	<u>1,661,638</u>	<u>1,576,088</u>	<u>2,661,638</u>	<u>510,262</u>
Capital Outlay	2,400,000	1,487,556	2,494,000	250,261
Carryover	-	-	200,000	-
Capital Leases	<u>50,000</u>	<u>42,686</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>2,450,000</u>	<u>1,530,242</u>	<u>2,744,000</u>	<u>250,261</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ 45,846</u>	<u>\$ (82,362)</u>	<u>\$ 260,001</u>
Beginning Fund Balance		\$ 1,500,482		\$ 1,546,328
Ending Fund Balance		<u>\$ 1,546,328</u>		<u>\$ 1,806,329</u>

City of Evanston
Insurance Fund
As of April 30, 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	\$ 40,401
General Admin Contribution- E911	930	930	930	310
General Admin Contribution- CDBG	930	930	930	310
General Admin Contribution- E.D.	930	930	930	310
General Admin Contribution- Parking	17,032	17,032	17,032	5,677
General Admin Contribution- Water Fund	24,962	24,962	24,962	8,321
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	4,795
Liability/Property Contribution- General	909,150	909,150	909,150	303,050
Liability/Property Contribution- E911	6,972	6,972	6,972	2,324
Liability/Property Contribution- CDBG	6,972	6,972	6,972	2,324
Liability/Property Contribution- E.D.	6,972	6,972	6,972	2,324
Liability/Property Contribution- Parking	127,731	127,731	127,731	42,577
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	62,403
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	35,962
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	414,954
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	13,333
Workers' Comp Contribution- E911	9,546	9,546	9,546	3,182
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	3,182
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	3,182
Workers' Comp Contribution- Parking	174,886	174,886	174,886	58,295
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	85,441
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	49,239
Subrogation Proceeds	83,300	155,102	100,000	38,547
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	1,180,443
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	2,926,886
Health Insurance Chargebacks - Library	318,681	-	366,065	122,022
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	2,288
Health Insurance Chargebacks- E911	81,545	81,545	71,410	23,803
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	10,507
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	16,366
Health Insurance Chargebacks- Home Fund	-	-	2,735	912
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	57,109
Health Insurance Chargebacks- Water	596,392	596,392	616,227	205,409
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	61,073
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	35,615
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	67,476
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	475,641
Employee Health Insurance Contributions	1,760,276	1,808,346	1,706,017	527,336
One Time IPBC Distribution	300,000	300,000	300,000	100,000
Health & Life insurance - Subtotal	13,695,447	13,453,342	14,565,056	4,632,441
Total Revenues	17,211,983	17,520,242	18,091,744	5,812,884

City of Evanston
Insurance Fund
As of April 30, 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	105,830
Auditing	25,000	-	-	-
Liability/Property Insurance Premiums	470,000	455,514	470,000	485,115
Liability Legal Fees	350,000	571,721	350,000	73,689
Liability Settlement Payments	400,000	471,052	400,000	343,223
Transfer - to ERI Debt Service	8,325	8,325	8,627	2,876
Workers' Comp Insurance Premiums	114,400	111,111	114,400	118,531
Workers' Comp Legal Fees	80,500	38,694	80,500	17,478
Workers' Comp Medical Payments	800,000	494,020	600,000	149,973
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	288,712
Workers' Comp TPA Pymts (non specific)	145,000	107,155	125,000	25,375
Workers' Comp TTD Pymts (non sworn)	-	48,092	-	31,009
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,493,678</u>	<u>3,658,075</u>	<u>1,641,811</u>
General Administration & Support	94,093	87,437	99,805	1,027
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	4,521,439
Health Insurance Opt Out Payments	84,000	45,133	91,800	7,453
Health & Life Insurance - Subtotal	<u>13,636,708</u>	<u>13,315,976</u>	<u>14,409,209</u>	<u>4,529,919</u>
Total Expenditures	<u>17,424,026</u>	<u>16,809,654</u>	<u>18,067,284</u>	<u>6,171,730</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 710,588</u>	<u>\$ 24,460</u>	<u>\$ (358,846)</u>
Beginning Unrestricted Fund Balance		(7,376,499)		(6,665,911)
Ending Unrestricted Fund Balance		<u>\$ (6,665,911)</u>		<u>\$ (7,024,757)</u>

City of Evanston
Fire Pension Fund
As of April 30, 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	\$ 3,245,522
Personal Property Repl Tax	280,000	280,000	280,000	77,264
Interest on Investment	800,000	1,564,892	850,000	1,248
Participant Contributions	922,500	941,743	950,000	270,426
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>3,599,460</u>
Administrative Expenses	154,000	266,237	154,000	7,337
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	2,456,598
Widows' Pensions	1,090,000	1,053,398	1,071,200	308,484
Disability Pensions	1,350,000	1,304,970	1,358,125	269,845
QUILDRO	75,000	90,364	90,000	13,180
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,560,000</u>	<u>7,586,922</u>	<u>7,718,825</u>	<u>3,055,444</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 1,249,230</u>	<u>\$ 422,750</u>	<u>\$ 544,016</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>\$ 60,257,162</u>

City of Evanston
Police Pension Fund
As of April 30, 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	\$ 4,329,329
Personal Property Repl Tax	325,000	325,000	325,000	77,264
Interest Income	2,625,000	3,036,641	2,800,000	1,679
Participant Contributions	1,383,750	1,705,893	1,423,000	430,695
Miscellaneous	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-
Total Revenue	<u>12,403,075</u>	<u>13,145,447</u>	<u>12,617,325</u>	<u>4,838,967</u>
Administrative Expenses	250,000	264,356	250,000	-
Retiree Pensions	7,500,769	7,787,104	8,056,000	1,996,937
Widow Pensions	868,000	857,302	875,500	340,036
Disability Pensions	700,000	662,888	700,000	379,903
Separation Refunds	150,000	109,252	275,000	-
QUILDRO	18,000	21,085	18,000	26,706
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,701,987</u>	<u>10,174,500</u>	<u>2,743,582</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 3,443,460</u>	<u>\$ 2,442,825</u>	<u>\$ 2,095,385</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>\$ 86,128,806</u>

City of Evanston
Library Fund
As of April 30, 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	\$ 2,304,363
Library Fines & Fees	185,000	158,176	164,000	48,358
Library Material Replacement	12,500	12,484	14,000	4,043
Copy Machine Charges	20,000	18,814	21,200	5,125
Meeting Room Fees	10,000	12,397	10,400	8,012
Non-resident Cards	1,690	1,565	1,040	260
North Branch Rental Income	59,660	58,697	60,000	11,170
State Per Capita Grant	76,300	131,976	94,177	-
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	-	-	-	-
Book Sales	60,000	56,140	65,000	4,266
Fund for Excellence	245,000	127,432	125,000	-
Grants and Donations	-	-	116,545	15,240
Transfer from Economic Development	-	9,900	-	-
Miscellaneous	-	5,103	-	174
Transfer from Endowment	131,250	131,250	159,315	14,209
Total Revenues	5,104,814	4,939,647	5,912,974	2,415,220
Expenditures				
Youth Services	891,720	901,891	1,030,009	300,661
Adult Services	1,535,224	1,538,511	1,514,037	437,615
Circulation	612,892	605,815	573,258	161,691
Neighborhood Services	360,757	325,202	456,528	133,444
Technical Services	503,433	431,115	538,879	142,456
Maintenance	507,517	669,172	660,703	190,113
Administration	669,377	677,112	1,103,015	307,859
Library Grants	-	35,570	36,545	990
Total Expenditures	5,080,920	5,184,388	5,912,974	1,674,829
Net Surplus (Deficit)	<u>\$ 23,894</u>	<u>\$ (244,741)</u>	<u>\$ -</u>	<u>\$ 740,391</u>
Beginning Fund Balance		1,101,096		856,355
Ending Fund Balance		<u>856,355</u>		<u>1,596,746</u>

City of Evanston
Library Debt Fund
As of April 30, 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	\$ 391,837
Library Fines & Fees	-	-	1,000	-
Total Revenues	<u>-</u>	<u>-</u>	749,178	391,837
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>\$ 391,837</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>391,837</u>

