

# 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: February 2014 Monthly Financial Report

Date: April 11, 2014

Please find attached the unaudited financial statements as of February 28, 2014. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	2/28/2014	2/28/2014
		2/28/2014	2/28/2014	2/28/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 14,053,731	\$ 13,330,710	\$ 723,021	\$ 17,809,459	\$ 6,745,425
Neighborhood Stabilization	195	456,712	158,446	298,266	262,663	265,641
Motor Fuel	200	350,673	138,834	211,839	1,524,407	1,686,804
Emergency 911	205	267,285	101,814	165,471	1,306,717	1,120,905
SSA#4	210	35,455	80,000	(44,545)	(215,313)	(224,747)
CDBG	215	243,048	165,890	77,158	(144,026)	(84,764)
CDBG Loan	220	10,042	14,885	(4,843)	2,271,203	109,988
Economic Development	225	455,520	163,417	292,103	3,376,810	3,217,242
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	5,824	5,936	(112)	3,422,510	10,061
Affordable Housing	250	32,369	2,332	30,037	2,507,347	768,423
Washington National TIF	300	426,528	567,383	(140,855)	4,958,822	4,552,340
SSA#5	305	72,364	-	72,364	514,402	485,942
SW II TIF (Howard Hartrey)	310	18,043	25,554	(7,511)	3,333,903	3,333,905
Southwest TIF	315	11,643	4,917	6,726	339,800	339,800
Debt Service	320	2,013,737	357,113	1,656,624	5,013,406	3,392,217
Howard Ridge TIF	330	15,889	98,695	(82,806)	585,195	294,160
West Evanston TIF	335	12	11,202	(11,190)	531,924	526,449
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	422,085	609,029	(186,944)	5,401,660	6,646,067
Special Assessment	420	78,314	28,308	50,006	2,122,099	2,118,074
Parking	505	1,376,847	586,710	790,137	14,077,958	14,082,133
Water	510-513	2,594,069	2,030,450	563,619	9,207,878	8,697,798
Sewer	515	2,897,767	871,293	2,026,474	6,070,277	4,047,803
Solid Waste	520	791,883	437,457	354,426	(738,725)	(1,446,524)
Fleet	600	532,218	398,771	133,447	242,890	(291,822)
Equipment Replacement	601	249,556	220,146	29,410	1,575,738	674,229
Insurance	605	2,909,277	3,086,314	(177,037)	(6,842,948)	529,277
Library	185	686,342	768,524	-	774,173	134,456
Library Debt Fund	186	-	-	-	-	-
<b>Total**</b>		<b>\$ 31,007,233</b>	<b>\$ 24,264,130</b>	<b>\$ 6,825,285</b>	<b>\$ 79,440,144</b>	<b>\$ 61,881,197</b>

\*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 February 28, 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.

Despite having received only approximately 28.9% of the first Property Tax distribution, and snow removal and associated costs exceeding budget by an estimated \$459,539 through February 28, 2014, the General Fund is reporting a surplus of \$723,021. 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 February 28, 2014, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$166,180 and a negative cash balance of \$224,747.

Through February 28, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$144,026 and a negative cash balance of \$84,764. These negative balances are due to the fact the 2014 Department of Housing and Urban Development (HUD) budget has not been approved to date. As a result, the City has not received its 2014 Community Block Grant Funding disbursement from the HUD.

Through February 28, 2014, the Economic Development Fund is showing a fund balance of \$3,376,810 and a cash balance of \$3,217,242. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through February 28, 2014, the Solid Waste Fund is showing a negative fund balance of \$738,725 and a negative cash balance of \$1,446,524.

Through February 28, 2014, the Fleet Fund is showing a negative cash balance of \$291,822.

Through February 28, 2014, the Insurance Fund is showing a negative fund balance of \$6,842,948. 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, 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) 448-8158 or by email: [bdieter@cityofevanston.org](mailto:bdieter@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 February 28, 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 February 28, 2014  
 (Target is 16.6% 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	\$	1,774,972	14.5%	\$	-	\$	-		\$	-	\$	-	\$	-										
Sales Tax		15,790,000		2,300,000	14.6%		-		-		-	-		-		-										
State Income Tax		7,076,170		1,197,284	16.9%		-		-		-	-		-		-										
Utility Tax		8,220,000		1,490,761	18.1%		-		-		-	-		-		-										
Real Estate Transfer Tax		2,875,000		274,255	9.5%		-		-		-	-		-		-										
Liquor Tax		2,375,000		572,925	24.1%		-		-		-	-		-		-										
Other Taxes		5,940,053		671,251	11.3%		-		-		-	-		-		-										
Licenses, Permits, Fees		12,622,280		2,560,148	20.3%		-		-		-	-		-		-										
Charges for Services		7,936,754		1,025,663	12.9%		6,434,293		889,298	13.8%		13,913,400		2,561,877	18.4%		12,922,700		2,897,767	22.4%		3,889,033		615,888	15.8%	
Intergovernmental Revenues		721,272		105,802	14.7%		-		-		-	-		-		-		-		-		25,000		-	0.0%	
Interfund Transfers		7,742,893		1,313,455	17.0%		2,925,296		487,549	16.7%		-		-		-		-		-		1,055,967		175,995	16.7%	
Other Non-Tax Revenue		5,614,490		767,215	13.7%		2,034,004		-	0.0%		6,413,816		32,192	0.5%		2,195,165		-	0.0%		-		-		
<b>Total Revenues</b>	<b>\$</b>	<b>89,185,298</b>	<b>\$</b>	<b>14,053,731</b>	<b>15.8%</b>	<b>\$</b>	<b>11,393,593</b>	<b>\$</b>	<b>1,376,847</b>	<b>12.1%</b>	<b>\$</b>	<b>20,327,216</b>	<b>\$</b>	<b>2,594,069</b>	<b>12.8%</b>	<b>\$</b>	<b>15,117,865</b>	<b>\$</b>	<b>2,897,767</b>	<b>19.2%</b>	<b>\$</b>	<b>4,970,000</b>	<b>\$</b>	<b>791,883</b>	<b>15.9%</b>	
<b>Expenditures</b>																										
Legislative	\$	677,621	\$	97,644	14.4%	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		-
City Administration		1,941,115		240,830	12.4%		-		-		-	-		-		-		-		-		-		-		-
Law Department		1,045,232		137,503	13.2%		-		-		-	-		-		-		-		-		-		-		-
Administrative Services Department		8,826,606		762,059	8.6%		-		-		-	-		-		-		-		-		-		-		-
Community Development		2,652,887		348,567	13.1%		-		-		-	-		-		-		-		-		-		-		-
Police Department		26,876,444		4,217,392	15.7%		-		-		-	-		-		-		-		-		-		-		-
Fire & Life Safety Services		14,072,488		2,366,749	16.8%		-		-		-	-		-		-		-		-		-		-		-
Health Department		3,009,286		318,773	10.6%		-		-		-	-		-		-		-		-		-		-		-
Public Works - Operating		17,884,613		3,113,242	17.4%		10,714,333		586,710	5.5%		-		-		-		-		-		5,309,082		437,457	8.2%	
Public Works - Capital Outlay		-		-			5,180,000		-	0.0%		-		-		-		-		-		-		-		-
Parks, Recreation & Comm. Services		10,483,281		1,470,368	14.0%		-		-		-	-		-		-		-		-		-		-		-
Capital Improvement Transfer		936,500		156,083	16.7%		-		-		-	-		-		-		-		-		-		-		-
Transfer to Debt Service Fund		609,000		101,500	16.7%		-		-		-	-		-		-		-		-		-		-		-
Utilities - Operating		-		-			-		-		13,451,635		1,903,119	14.1%		13,006,620		871,293	6.7%		-		-		-	
Utilities - Capital Outlay		-		-			-		-		10,538,100		127,331	1.2%		3,272,500		-	0.0%		-		-		-	
<b>Total Expenditures</b>	<b>\$</b>	<b>89,015,073</b>	<b>\$</b>	<b>13,330,710</b>	<b>15.0%</b>	<b>\$</b>	<b>15,894,333</b>	<b>\$</b>	<b>586,710</b>	<b>3.7%</b>	<b>\$</b>	<b>23,989,735</b>	<b>\$</b>	<b>2,030,450</b>	<b>8.5%</b>	<b>\$</b>	<b>16,279,120</b>	<b>\$</b>	<b>871,293</b>	<b>5.4%</b>	<b>\$</b>	<b>5,309,082</b>	<b>\$</b>	<b>437,457</b>	<b>8.2%</b>	

**City of Evanston  
General Fund  
As of February 28, 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	\$ 1,774,972
Tax - State Use	1,176,879	1,259,865	1,241,753	162,000
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	1,400,000
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	900,000
Tax - Auto Rental	40,000	43,598	40,000	6,590
Tax - Athletic Contest	760,000	1,056,355	800,000	-
Tax - State Income	6,322,645	7,182,793	7,076,170	1,197,284
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	512,146
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	253,461
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	195,154
Tax - Cigarette	485,000	153,000	300,000	-
Tax - Evanston Motor Fuel	707,667	634,196	610,000	128,230
Tax - Liquor	2,350,000	2,261,874	2,375,000	572,925
Tax - Parking	2,200,000	2,418,852	2,350,000	374,431
Tax - Personal Property Replacement	591,600	529,146	598,300	-
Tax - Real Estate Transfer	2,146,300	3,894,599	2,875,000	274,255
Tax - Telecommunications	3,244,500	2,871,370	3,150,000	530,000
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	311,797
License Fees - Other	1,030,502	1,427,834	937,302	250,905
Permit Fees - Building	3,020,000	3,951,048	6,142,162	1,199,472
Permit Fees - Other	1,209,788	1,746,109	1,486,716	402,520
Other Fees	1,559,350	1,152,472	1,356,100	395,454
Fines and Forfeiture Revenue	4,366,022	3,451,887	4,366,022	626,644
Charges for Services Revenue	7,904,198	7,845,622	7,936,754	1,025,663
Intergovernmental Revenue	786,798	1,425,905	721,272	105,802
Other Revenue	1,418,443	919,287	1,238,468	137,203
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	1,313,455
Interest Income	6,000	29,207	10,000	3,368
<b>Total Revenue</b>	<b>84,523,051</b>	<b>86,852,125</b>	<b>89,185,298</b>	<b>14,053,731</b>
Legislative	657,069	657,069	677,621	97,644
City Administration	1,582,580	1,582,580	1,941,115	240,830
Law Department	973,254	973,254	1,045,232	137,503
Administrative Services Department	7,721,650	7,721,650	8,826,606	762,059
Community and Economic Development	2,536,250	2,536,250	2,652,887	348,567
Police Department	26,508,585	26,508,585	26,876,444	4,217,392
Fire & Life Safety Services Department	14,142,078	14,142,078	14,072,488	2,366,749
Health Department	2,917,848	2,917,848	3,009,286	318,773
Public Works Department	10,043,463	10,043,463	17,884,613	3,113,242
Parks, Recreation & Community Services	17,616,397	17,616,397	10,483,281	1,470,368
Transfer to Capital Improvement Fund	-	-	936,500	156,083
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	101,500
Transfer to Fleet Maintenance Fund	600,000	600,000	-	-
Transfer to Insurance Fund	500,000	500,000	-	-
<b>Total Expenditures</b>	<b>86,799,174</b>	<b>86,799,174</b>	<b>89,015,073</b>	<b>13,330,710</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (2,276,123)</b>	<b>\$ 52,951</b>	<b>\$ 170,225</b>	<b>\$ 723,021</b>
<b>Beginning Unrestricted Fund Balance (Note 1)</b>		<b>17,033,487</b>		<b>17,086,438</b>
<b>Total Ending Fund Balance</b>		<b>\$ 17,086,438</b>		<b>\$ 17,809,459</b>

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

City of Evanston  
Neighborhood Stabilization Fund  
As of February 28, 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	\$ 161,939
Program Income	-	347	-	294,773
Investment Income	-	510	-	-
<b>Total Revenue</b>	<b><u>4,011,917</u></b>	<b><u>2,726,082</u></b>	<b><u>458,044</u></b>	<b><u>456,712</u></b>
Development Activities	3,505,000	2,476,794	290,500	129,703
Administration	341,622	176,972	126,635	12,321
Transfer to Debt Service	3,905	3,905	4,046	674
Transfer to Insurance	16,390	16,390	6,863	1,144
Transfer to General Fund	145,000	87,624	30,000	14,604
<b>Total Expenditures</b>	<b><u>4,011,917</u></b>	<b><u>2,761,685</u></b>	<b><u>458,044</u></b>	<b><u>158,446</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (35,603)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 298,266</u></b>
Beginning Fund Balance		-		(35,603)
Ending Fund Balance		<u>\$ (35,603)</u>		<u>\$ 262,663</u>

City of Evanston  
Motor Fuel Fund  
As of February 28, 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	\$ 350,637
Investment Earnings	2,000	482	500	-
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>36</u>
<b>Total Revenue</b>	<b><u>2,127,000</u></b>	<b><u>2,118,988</u></b>	<b><u>1,750,500</u></b>	<b><u>350,673</u></b>
Street Resurfacing	1,400,000	972,788	1,400,000	-
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	22,167
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>116,667</u>
<b>Total Expenditures</b>	<b><u>2,233,000</u></b>	<b><u>1,805,788</u></b>	<b><u>2,233,000</u></b>	<b><u>138,834</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (106,000)</u></b>	<b><u>\$ 313,200</u></b>	<b><u>\$ (482,500)</u></b>	<b><u>\$ 211,839</u></b>
Beginning Fund Balance		999,368		1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>		<u>\$ 1,524,407</u>

City of Evanston  
E911 Fund  
As of February 28, 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	\$ 129,093
Wireless Surcharge Revenue	416,160	385,911	428,400	70,000
Interest Income	1,000	215	1,000	14
Grants		32,211		68,178
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,034,560</u></b>	<b><u>921,216</u></b>	<b><u>958,600</u></b>	<b><u>267,285</u></b>
Operating Expense	891,122	781,940	935,767	64,075
Transfer to General Fund	125,950	125,950	125,950	20,992
Transfer to Insurance Fund	98,993	98,993	88,858	14,810
Transfer to Debt Service Fund	11,215	11,215	11,622	1,937
Capital Replacement	<u>120,000</u>	<u>26,680</u>	<u>250,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,247,280</u></b>	<b><u>1,044,778</u></b>	<b><u>1,412,197</u></b>	<b><u>101,814</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (212,720)</u></b>	<b><u>\$ (123,561)</u></b>	<b><u>\$ (453,597)</u></b>	<b><u>\$ 165,471</u></b>
Beginning Fund Balance		1,264,807		1,141,246
Ending Fund Balance		<u>\$ 1,141,246</u>		<u>\$ 1,306,717</u>

City of Evanston  
Special Service Area #4 Fund  
As of February 28, 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	\$ 35,455
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>370,000</u></b>	<b><u>316,235</u></b>	<b><u>370,000</u></b>	<b><u>35,455</u></b>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>80,000</u>
<b>Total Expenditures</b>	<b><u>370,000</u></b>	<b><u>370,000</u></b>	<b><u>370,000</u></b>	<b><u>80,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (53,765)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (44,545)</u></b>
Beginning Fund Balance		(117,003)		(170,768)
Ending Fund Balance		<u>\$ (170,768)</u>		<u>\$ (215,313)</u>

City of Evanston  
CDBG Fund  
As of February 28, 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	\$ 235,560
Funds Reallocated from Prior Years	33,100	-	168,088	-
Program Income	352,000	14,288	70,000	7,488
Miscellaneous	<u>-</u>	<u>125</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>1,925,100</u></b>	<b><u>1,418,349</u></b>	<b><u>1,738,088</u></b>	<b><u>243,048</u></b>
CDBG Administration/Planning	195,522	258,633	300,000	37,383
Development Activities	612,500	288,046	456,288	20,011
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>108,496</u>
<b>Total Expenditures</b>	<b><u>2,084,100</u></b>	<b><u>1,652,332</u></b>	<b><u>1,738,088</u></b>	<b><u>165,890</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (159,000)</u></b>	<b><u>\$ (233,983)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 77,158</u></b>
Beginning Fund Balance		12,799		(221,184)
Ending Fund Balance		<u>\$ (221,184)</u>		<u>\$ (144,026)</u>

City of Evanston  
CDBG Loan Fund  
As of February 28, 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	10,042
Interest Income	<u>-</u>	<u>41</u>	<u>100</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>281,869</u></b>	<b><u>60,100</u></b>	<b><u>10,042</u></b>
Program Expenses	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>14,885</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>150,636</u></b>	<b><u>20,000</u></b>	<b><u>14,885</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 131,233</u></b>	<b><u>\$ 40,100</u></b>	<b><u>\$ (4,843)</u></b>
Beginning Fund Balance		2,144,813		2,276,046
Ending Fund Balance		<u>\$ 2,276,046</u>		<u>\$ 2,271,203</u>

City of Evanston  
Economic Development Fund  
As of February 28, 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	\$ 366,244
Amusement Tax	300,000	218,651	300,000	80,892
Howard-Ridge Loan Repayment	48,500	48,500	45,500	7,583
Grants	-	999,000	1,000,000	-
Miscellaneous	-	-	-	-
Investment Income	<u>800</u>	<u>917</u>	<u>800</u>	<u>801</u>
<b>Total Revenues</b>	<b><u>1,949,300</u></b>	<b><u>2,455,105</u></b>	<b><u>2,846,300</u></b>	<b><u>455,520</u></b>
Economic Development Activities	1,830,209	982,308	1,760,889	74,496
Other Charges - Gigabit Challenge	-	-	1,000,000	-
Capital Projects	3,500	4,600	-	-
Transfer to Debt Service	13,771	13,771	14,271	2,379
Transfer to Insurance	67,416	67,416	66,546	11,091
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>75,451</u>
<b>Total Expenditures</b>	<b><u>2,367,603</u></b>	<b><u>1,520,802</u></b>	<b><u>3,294,413</u></b>	<b><u>163,417</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (418,303)</u></b>	<b><u>\$ 934,303</u></b>	<b><u>\$ (448,113)</u></b>	<b><u>\$ 292,103</u></b>
Beginning Fund Balance		2,150,404		3,084,707
Ending Fund Balance		<u>\$ 3,084,707</u>		<u>\$ 3,376,810</u>

City of Evanston  
Neighborhood Improvement Fund  
As of February 28, 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>
<b>Total Revenues</b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>-</u></b>
Program Expenses	-	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>50,000</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 20,000</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ -</u></b>
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 February 28, 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	\$ 5,824
Interest Income	-	-	-	-
Program Income	-	27,384	-	-
<b>Total Revenues</b>	<b><u>797,400</u></b>	<b><u>847,566</u></b>	<b><u>674,500</u></b>	<b><u>5,824</u></b>
Home Administration/Planning	4,000	-	27,836	2,000
Development Activities	765,000	665,619	650,000	146
Transfers to General Fund	<u>28,400</u>	<u>65,700</u>	<u>22,500</u>	<u>3,790</u>
<b>Total Expenditures</b>	<b><u>797,400</u></b>	<b><u>731,319</u></b>	<b><u>700,336</u></b>	<b><u>5,936</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 116,247</u></b>	<b><u>\$ (25,836)</u></b>	<b><u>\$ (112)</u></b>
Beginning Fund Balance		3,306,375		3,422,622
Ending Fund Balance		<u>\$ 3,422,622</u>		<u>\$ 3,422,510</u>

City of Evanston  
Affordable Housing Fund  
As of February 28, 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	31,250
Rehab Repayments	-	25,241	-	1,111
Interest Income	228	121	150	8
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>155,228</u></b>	<b><u>315,362</u></b>	<b><u>290,150</u></b>	<b><u>32,369</u></b>
Housing - Buildings	227,800	20,188	200,000	-
Down Payment Assistance	-	-	-	-
Transfers to General Fund	23,990	23,990	13,990	2,332
Miscellaneous	<u>46,000</u>	<u>30,000</u>	<u>50,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>297,790</u></b>	<b><u>74,178</u></b>	<b><u>263,990</u></b>	<b><u>2,332</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (142,562)</u></b>	<b><u>\$ 241,184</u></b>	<b><u>\$ 26,160</u></b>	<b><u>\$ 30,037</u></b>
Beginning Fund Balance		2,236,126		2,477,310
Ending Fund Balance		<u>\$ 2,477,310</u>		<u>\$ 2,507,347</u>

City of Evanston  
Washington National TIF Fund  
As of February 28, 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	\$ 424,667
Interest Income	<u>25,000</u>	<u>13,071</u>	<u>10,000</u>	<u>1,861</u>
<b>Total Revenue</b>	<b><u>4,625,000</u></b>	<b><u>4,525,480</u></b>	<b><u>3,710,000</u></b>	<b><u>426,528</u></b>
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	24,668
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	487,549
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>55,166</u>
<b>Total Expenditures</b>	<b><u>8,696,726</u></b>	<b><u>6,717,107</u></b>	<b><u>5,988,782</u></b>	<b><u>567,383</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (4,071,726)</u></b>	<b><u>\$ (2,191,627)</u></b>	<b><u>\$ (2,278,782)</u></b>	<b><u>\$ (140,855)</u></b>
Beginning Fund Balance		7,291,304		5,099,677
Ending Fund Balance		<u>\$ 5,099,677</u>		<u>\$ 4,958,822</u>

City of Evanston  
Special Service Area #5  
As of February 28, 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	\$ 72,364
Interest Income	<u>-</u>	<u>586</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>448,875</u></b>	<b><u>427,799</u></b>	<b><u>397,800</u></b>	<b><u>72,364</u></b>
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>
<b>Total Expenditures</b>	<b><u>418,816</u></b>	<b><u>418,815</u></b>	<b><u>436,605</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 30,059</u></b>	<b><u>\$ 8,984</u></b>	<b><u>\$ (38,805)</u></b>	<b><u>\$ 72,364</u></b>
Beginning Fund Balance		433,054		442,038
Ending Fund Balance		<u>\$ 442,038</u>		<u>\$ 514,402</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of February 28, 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	\$ 15,634
Interest Income	<u>10,000</u>	<u>14,088</u>	<u>10,000</u>	<u>2,409</u>
<b>Total Revenue</b>	<b><u>1,110,000</u></b>	<b><u>1,120,702</u></b>	<b><u>1,110,000</u></b>	<b><u>18,043</u></b>
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	1,487
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>144,400</u>	<u>24,067</u>
<b>Total Expenditures</b>	<b><u>3,765,011</u></b>	<b><u>2,024,927</u></b>	<b><u>3,868,488</u></b>	<b><u>25,554</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,655,011)</u></b>	<b><u>\$ (904,225)</u></b>	<b><u>\$ (2,758,488)</u></b>	<b><u>\$ (7,511)</u></b>
Beginning Fund Balance		4,245,639		3,341,414
Ending Fund Balance		<u>\$ 3,341,414</u>		<u>\$ 3,333,903</u>

City of Evanston  
Southwest TIF  
As of February 28, 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	\$ 11,643
Interest Income	<u>100</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>465,100</u></b>	<b><u>480,769</u></b>	<b><u>486,000</u></b>	<b><u>11,643</u></b>
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>4,917</u>
<b>Total Expenditures</b>	<b><u>609,500</u></b>	<b><u>452,634</u></b>	<b><u>777,939</u></b>	<b><u>4,917</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (144,400)</u></b>	<b><u>\$ 28,135</u></b>	<b><u>\$ (291,939)</u></b>	<b><u>\$ 6,726</u></b>
Beginning Fund Balance		304,939		333,074
Ending Fund Balance		<u>\$ 333,074</u>		<u>\$ 339,800</u>

City of Evanston  
Debt Service Fund  
As of February 28, 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	\$ 1,714,049
Special Assessment Levy	-	-	169,848	-
Bond Proceeds/Premium/ Discounts	-	24,159,490	-	-
Transfer from Other Funds - IMRF	783,004	764,003	141,125	23,521
Miscellaneous Revenue	-	33,510	-	-
Interest Income	1,500	5,356	1,500	95
Transfer from General Fund	-	1,000,000	1,279,306	213,217
Transfer from Sewer Fund	190,210	190,210	207,284	34,547
Transfer from Special Assessment Fund	317,660	317,660	169,848	28,308
<b>Total Revenue</b>	<b><u>13,090,393</u></b>	<b><u>38,334,891</u></b>	<b><u>12,848,904</u></b>	<b><u>2,013,737</u></b>
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	750
<b>Total Expenditures</b>	<b><u>13,824,528</u></b>	<b><u>37,874,257</u></b>	<b><u>13,933,114</u></b>	<b><u>357,113</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (734,135)</u></b>	<b><u>\$ 460,634</u></b>	<b><u>\$ (1,084,210)</u></b>	<b><u>\$ 1,656,624</u></b>
Beginning Fund Balance	-	2,896,148	-	3,356,782
Ending Fund Balance	-	<u>\$ 3,356,782</u>	-	<u>\$ 5,013,406</u>

City of Evanston  
Howard Ridge TIF  
As of February 28, 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	\$ 8,405
Interest Income	400	344	400	-
Bond Proceeds	-	-	-	-
Miscellaneous	-	33,014	-	7,484
<b>Total Revenue</b>	<b><u>500,400</u></b>	<b><u>507,574</u></b>	<b><u>350,400</u></b>	<b><u>15,889</u></b>
Economic Dev. Projects	-	-	-	-
Debt Service - Interest	-	544	-	98
Capital Improvements	800,000	215,402	-	-
Developer Agreement Payments	610,000	510,237	300,000	81,014
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	7,583
Transfers to General Fund	120,400	120,400	60,000	10,000
<b>Total Expenditures</b>	<b><u>2,037,736</u></b>	<b><u>895,083</u></b>	<b><u>405,500</u></b>	<b><u>98,695</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,537,336)</u></b>	<b><u>\$ (387,509)</u></b>	<b><u>\$ (55,100)</u></b>	<b><u>\$ (82,806)</u></b>
Beginning Fund Balance		1,055,510		668,001
Ending Fund Balance		<u>\$ 668,001</u>		<u>\$ 585,195</u>

City of Evanston  
West Evanston TIF  
As of February 28, 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>12</u>
<b>Total Revenue</b>	<b><u>3,701,000</u></b>	<b><u>51,311</u></b>	<b><u>40,100</u></b>	<b><u>12</u></b>
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	1,202
Transfers to General Fund	60,000	60,000	60,000	10,000
Capital Projects	<u>1,285,000</u>	<u>179,000</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>3,635,000</u></b>	<b><u>381,044</u></b>	<b><u>165,000</u></b>	<b><u>11,202</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 66,000</u></b>	<b><u>\$ (329,733)</u></b>	<b><u>\$ (124,900)</u></b>	<b><u>\$ (11,190)</u></b>
Beginning Fund Balance		872,847		543,114
Ending Fund Balance		<u>\$ 543,114</u>		<u>\$ 531,924</u>

City of Evanston  
Dempster-Dodge TIF  
As of February 28, 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>
<b>Total Revenue</b>	<b><u>750,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Economic Development Projects	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>650,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>

City of Evanston  
 Capital Improvement Fund  
 As of February 28, 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	156,083
Miscellaneous	-	53,986	-	-
Interest Income	<u>10,000</u>	<u>18,562</u>	<u>10,000</u>	<u>1,217</u>
<b>Total Revenue</b>	<b><u>11,130,988</u></b>	<b><u>9,102,442</u></b>	<b><u>15,468,596</u></b>	<b><u>422,085</u></b>
Capital Outlay (includes prior year rollovers)	13,100,351	6,440,749	17,935,016	529,862
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>79,167</u>
<b>Total Expenditures</b>	<b><u>13,575,351</u></b>	<b><u>6,915,749</u></b>	<b><u>18,410,016</u></b>	<b><u>609,029</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,444,363)</u></b>	<b><u>\$ 2,186,693</u></b>	<b><u>\$ (2,941,420)</u></b>	<b><u>\$ (186,944)</u></b>
Beginning Fund Balance		3,401,911		5,588,604
Ending Fund Balance		<u>\$ 5,588,604</u>		<u>\$ 5,401,660</u>

City of Evanston  
Special Assessment Fund  
As of February 28, 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	\$ 78,171
Bond Proceeds	250,000	241,906	250,000	-
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>143</u>
<b>Total Revenue</b>	<b><u>560,000</u></b>	<b><u>518,414</u></b>	<b><u>481,200</u></b>	<b><u>78,314</u></b>
Transfer to Debt Service Fund	317,660	317,660	169,848	28,308
General Management & Support	-	-	1,000	-
Capital Outlay	<u>361,000</u>	<u>33,976</u>	<u>500,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>678,660</u></b>	<b><u>351,636</u></b>	<b><u>670,848</u></b>	<b><u>28,308</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (118,660)</u></b>	<b><u>\$ 166,778</u></b>	<b><u>\$ (189,648)</u></b>	<b><u>\$ 50,006</u></b>
Beginning Fund Balance		1,905,315		2,072,093
Ending Fund Balance		<u>\$ 2,072,093</u>		<u>\$ 2,122,099</u>

City of Evanston  
Parking Fund  
As of February 28, 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	\$ 350,400
Church Street Garage Operations	716,348	618,913	716,348	90,348
Maple Avenue Garage Operations	1,204,200	1,142,379	1,204,200	205,932
Sherman Avenue Garage Operations	1,417,275	7,419,581	1,417,275	239,623
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	487,549
Interest Income	15,070	11,892	15,070	2,995
Miscellaneous Revenue	11,400	21,891	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
<b>Total Revenue</b>	<b><u>12,099,647</u></b>	<b><u>15,722,095</u></b>	<b><u>11,393,593</u></b>	<b><u>1,376,847</u></b>
7005 - Parking System Administration	784,607	997,485	976,360	114,772
7015 - Parking Lots and Meters	829,052	655,080	972,266	126,519
7025 - Church Street Self Park	607,955	414,444	624,855	11,609
7030 - Church Street Debt Payments	171,250	171,250	171,250	-
7036 - Sherman Avenue Garage	5,750,270	10,671,714	5,047,016	86,329
7037 - Maple Avenue Garage	1,611,920	865,571	1,654,244	40,668
7039 - Parking Debt	27,461	27,461	27,461	-
Transfer to Insurance Fund	490,236	490,236	319,648	53,275
Transfer to General Fund	644,242	644,242	869,242	144,873
Transfer to Fleet	21,991	21,992	21,991	3,665
Transfer to Equipment Replacement	30,000	30,000	30,000	5,000
Loans to Other Funds	2,796,000	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	3,455,000	1,863,129	5,180,000	-
<b>Total Expenditures</b>	<b><u>17,219,984</u></b>	<b><u>16,852,604</u></b>	<b><u>15,894,333</u></b>	<b><u>586,710</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (5,120,337)</u></b>	<b><u>\$ (1,130,509)</u></b>	<b><u>\$ (4,500,740)</u></b>	<b><u>\$ 790,137</u></b>

**Further Operating Expense Breakdown:**

7015 Parking Meter Activities	762,846	655,080	935,614	126,519
7015 Parking Meter Depreciation	36,652	-	36,652	-
<b>SUBTOTAL</b>	<b><u>799,498</u></b>	<b><u>655,080</u></b>	<b><u>972,266</u></b>	<b><u>126,519</u></b>
7025- Church Garage Activities	494,156	414,444	444,927	11,609
7025- Church Garage Depreciation	179,928	-	179,928	-
<b>SUBTOTAL</b>	<b><u>674,084</u></b>	<b><u>414,444</u></b>	<b><u>624,855</u></b>	<b><u>11,609</u></b>
7036 Sherman Garage Activities	1,199,756	7,421,714	468,766	(324,346)
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	410,675
7036 Reserve (Depreciation)	874,650	-	874,650	-
<b>SUBTOTAL</b>	<b><u>5,324,706</u></b>	<b><u>10,671,714</u></b>	<b><u>5,047,016</u></b>	<b><u>86,329</u></b>
7037 Maple Garage Activities	1,013,991	865,571	988,046	40,668
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
<b>SUBTOTAL</b>	<b><u>1,680,189</u></b>	<b><u>865,571</u></b>	<b><u>1,654,244</u></b>	<b><u>40,668</u></b>

Beginning Unrestricted Fund Balance		14,418,330		13,287,821
Ending Unrestricted Fund Balance		<u>\$ 13,287,821</u>		<u>\$ 14,077,958</u>

City of Evanston  
Water Fund  
As of February 28, 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	\$ 965,568
Skokie	2,856,000	2,772,424	2,913,000	713,578
Northwest Commission	4,517,000	4,898,986	4,653,000	882,731
Cross Connection Control Fees	100,500	94,470	95,000	-
Investment Earnings	2,500	20,164	2,500	4,058
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	992
Fees and Outside Work	80,000	188,610	70,000	14,027
Grants	-	-	-	-
Insurance Reimbursements	-	-	-	-
Phosphate Sales	66,000	52,795	69,000	11,550
Property Sales and Rentals	213,300	235,936	227,316	-
Misc Revenue	-	162,767	-	1,565
<b>Total Revenue</b>	<b><u>17,560,000</u></b>	<b><u>16,646,625</u></b>	<b><u>20,327,216</u></b>	<b><u>2,594,069</u></b>
General Support	990,583	944,465	933,989	142,059
Pumping	2,333,247	2,173,144	2,355,718	269,656
Filtration	2,635,539	2,339,158	2,740,856	237,652
Distribution	1,424,324	1,356,808	1,425,352	218,244
Meter Maintenance	309,163	254,560	300,760	36,625
Other Operating Expenses	478,592	379,183	491,700	47,536
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	300
Capital Improvements	8,065,700	4,765,577	10,170,000	127,031
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	561,593
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	78,082
<b>Total Expense</b>	<b><u>21,242,179</u></b>	<b><u>17,195,021</u></b>	<b><u>23,989,735</u></b>	<b><u>2,030,450</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,682,179)</u></b>	<b><u>\$ (548,396)</u></b>	<b><u>\$ (3,662,519)</u></b>	<b><u>\$ 563,619</u></b>
Beginning Unrestricted Fund Balance		9,192,655		8,644,259
Ending Unrestricted Fund Balance		<u>\$ 8,644,259</u>		<u>\$ 9,207,878</u>

City of Evanston  
Sewer Fund  
As of February 28, 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	\$ 2,897,767
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	-
<b>Total Revenue</b>	<b><u>20,027,865</u></b>	<b><u>18,584,478</u></b>	<b><u>15,117,865</u></b>	<b><u>2,897,767</u></b>
Sewer Operations	2,134,549	1,979,122	2,260,545	214,941
Other Operating Expenses	43,300	23,100	129,500	-
Interfund Transfers Out - General Fund	142,200	142,200	145,044	24,174
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	44,998
Transfer to Debt Service	190,211	190,210	207,284	34,547
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	552,633
<b>Total Expenses</b>	<b><u>19,266,088</u></b>	<b><u>18,740,253</u></b>	<b><u>16,279,120</u></b>	<b><u>871,293</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 761,777</u></b>	<b><u>\$ (155,775)</u></b>	<b><u>\$ (1,161,255)</u></b>	<b><u>\$ 2,026,474</u></b>
Beginning Unrestricted Fund Balance		4,199,578		4,043,803
Ending Unrestricted Fund Balance		<u>\$ 4,043,803</u>		<u>\$ 6,070,277</u>

City of Evanston  
Solid Waste  
As of February 28, 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	\$ 175,995
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	587,894
Sanitation Service Charge Penalty	30,000	44,099	45,000	19,046
Special Pickup Fees	100,000	74,784	100,000	95
State Recycling Grant	-	-	-	-
Trash Cart Sales	15,000	27,738	15,000	76
Investment Income	-	20	-	-
Yard Waste Fees	<u>350,000</u>	<u>247,627</u>	<u>220,000</u>	<u>8,777</u>
<b>Total Revenue</b>	<b><u>5,010,000</u></b>	<b><u>5,130,397</u></b>	<b><u>4,970,000</u></b>	<b><u>791,883</u></b>
Refuse Collection & Disposal	3,259,574	2,942,329	3,372,698	234,261
Residential Recycling Collection	1,254,398	1,207,081	1,186,134	203,196
Yard Waste Collection	<u>750,250</u>	<u>626,253</u>	<u>750,250</u>	<u>-</u>
<b>Total Expense</b>	<b><u>5,264,222</u></b>	<b><u>4,775,663</u></b>	<b><u>5,309,082</u></b>	<b><u>437,457</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (254,222)</u></b>	<b><u>\$ 354,734</u></b>	<b><u>\$ (339,082)</u></b>	<b><u>354,426</u></b>
Beginning Unrestricted Fund Balance		(1,447,885)		(1,093,151)
Ending Unrestricted Fund Balance		<u>\$ (1,093,151)</u>		<u>(738,725)</u>

City of Evanston  
Fleet Maintenance Fund  
As of February 28, 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	\$ 417,893
Library Fund	2,381	2,381	2,381	397
Parking Fund	21,992	21,992	21,992	3,665
Water Fund	122,751	122,751	122,751	20,458
Sewer Fund	177,729	177,729	177,729	29,622
Solid Waste Fund	298,071	298,071	298,071	49,679
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>
<b>Total Revenues</b>	<b><u>3,166,069</u></b>	<b><u>3,776,630</u></b>	<b><u>3,166,069</u></b>	<b><u>532,218</u></b>
General Support	292,007	261,029	293,619	42,167
Major Maintenance	<u>3,217,058</u>	<u>3,299,061</u>	<u>3,284,528</u>	<u>356,604</u>
<b>Total Expenditures</b>	<b><u>3,509,065</u></b>	<b><u>3,560,090</u></b>	<b><u>3,578,147</u></b>	<b><u>398,771</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (342,996)</u></b>	<b><u>\$ 216,540</u></b>	<b><u>\$ (412,078)</u></b>	<b><u>\$ 133,447</u></b>
Beginning Fund Balance		(107,097)		109,443
Ending Fund Balance		<u>\$ 109,443</u>		<u>\$ 242,890</u>

City of Evanston  
Equipment Replacement Fund  
As of February 28, 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	\$ 207,098
Library Fund	1,700	1,700	1,700	283
Parking Fund	30,000	30,000	30,000	5,000
Solid Waste Fund	177,131	177,131	177,131	29,522
Bond Proceeds	-	-	1,000,000	-
Sale of Surplus Property	<u>210,217</u>	<u>124,667</u>	<u>210,217</u>	<u>7,653</u>
<b>Total Revenues</b>	<b><u>1,661,638</u></b>	<b><u>1,576,088</u></b>	<b><u>2,661,638</u></b>	<b><u>249,556</u></b>
Capital Outlay	2,400,000	1,487,556	2,494,000	220,146
Carryover	-	-	200,000	-
Capital Leases	<u>50,000</u>	<u>42,686</u>	<u>50,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>2,450,000</u></b>	<b><u>1,530,242</u></b>	<b><u>2,744,000</u></b>	<b><u>220,146</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (788,362)</u></b>	<b><u>\$ 45,846</u></b>	<b><u>\$ (82,362)</u></b>	<b><u>\$ 29,410</u></b>
Beginning Fund Balance		\$ 1,500,482		\$ 1,546,328
Ending Fund Balance		<u>\$ 1,546,328</u>		<u>\$ 1,575,738</u>

City of Evanston  
Insurance Fund  
As of February 28, 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	\$ 20,201
General Admin Contribution- E911	930	930	930	155
General Admin Contribution- CDBG	930	930	930	155
General Admin Contribution- E.D.	930	930	930	155
General Admin Contribution- Parking	17,032	17,032	17,032	2,839
General Admin Contribution- Water Fund	24,962	24,962	24,962	4,160
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	2,398
Liability/Property Contribution- General	909,150	909,150	909,150	151,525
Liability/Property Contribution- E911	6,972	6,972	6,972	1,162
Liability/Property Contribution- CDBG	6,972	6,972	6,972	1,162
Liability/Property Contribution- E.D.	6,972	6,972	6,972	1,162
Liability/Property Contribution- Parking	127,731	127,731	127,731	21,289
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	31,202
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	17,981
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	207,477
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	6,666
Workers' Comp Contribution- E911	9,546	9,546	9,546	1,591
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	1,591
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	1,591
Workers' Comp Contribution- Parking	174,886	174,886	174,886	29,148
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	42,720
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	24,619
Subrogation Proceeds	83,300	155,102	100,000	19,005
Yearend Transfer from General Fund	-	520,000	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-
Investment Income	41,650	212	1,000	-
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,516,536</b>	<b>4,066,900</b>	<b>3,526,688</b>	<b>589,954</b>
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	1,463,443
Health Insurance Chargebacks - Library	318,681	-	366,065	61,011
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	1,144
Health Insurance Chargebacks- E911	81,545	81,545	71,410	11,902
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	5,253
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	8,183
Health Insurance Chargebacks- Home Fund	-	-	2,735	456
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	28,554
Health Insurance Chargebacks- Water	596,392	596,392	616,227	102,705
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	30,536
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	17,808
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	33,738
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	266,142
Employee Health Insurance Contributions	1,760,276	1,808,346	1,706,017	238,448
One Time IPBC Distribution	300,000	300,000	300,000	50,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>13,695,447</b>	<b>13,453,342</b>	<b>14,565,056</b>	<b>2,319,323</b>
<b>Total Revenues</b>	<b>17,211,983</b>	<b>17,520,242</b>	<b>18,091,744</b>	<b>2,909,277</b>

City of Evanston  
Insurance Fund  
As of February 28, 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	39,596
Auditing	25,000	-	-	-
Liability/Property Insurance Premiums	470,000	455,514	470,000	485,115
Liability Legal Fees	350,000	571,721	350,000	46,131
Liability Settlement Payments	400,000	471,052	400,000	10,147
Transfer - to ERI Debt Service	8,325	8,325	8,627	1,438
Workers' Comp Insurance Premiums	114,400	111,111	114,400	109,328
Workers' Comp Legal Fees	80,500	38,694	80,500	12,208
Workers' Comp Medical Payments	800,000	494,020	600,000	74,870
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	18,807
Workers' Comp TPA Pymts (non specific)	145,000	107,155	125,000	11,544
Workers' Comp TTD Pymts (non sworn)	-	48,092	-	-
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b><u>3,787,318</u></b>	<b><u>3,493,678</u></b>	<b><u>3,658,075</u></b>	<b><u>809,184</u></b>
General Administration & Support	94,093	87,437	99,805	12,911
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	2,260,641
Health Insurance Opt Out Payments	<u>84,000</u>	<u>45,133</u>	<u>91,800</u>	<u>3,578</u>
<b>Health &amp; Life Insurance - Subtotal</b>	<b><u>13,636,708</u></b>	<b><u>13,315,976</u></b>	<b><u>14,409,209</u></b>	<b><u>2,277,130</u></b>
<b>Total Expenditures</b>	<b><u>17,424,026</u></b>	<b><u>16,809,654</u></b>	<b><u>18,067,284</u></b>	<b><u>3,086,314</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (212,043)</u></b>	<b><u>\$ 710,588</u></b>	<b><u>\$ 24,460</u></b>	<b><u>\$ (177,037)</u></b>
Beginning Unrestricted Fund Balance		(7,376,499)		(6,665,911)
Ending Unrestricted Fund Balance		<u>\$ (6,665,911)</u>		<u>\$ (6,842,948)</u>

City of Evanston  
Fire Pension Fund  
As of February 28, 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	\$ 875,442
Personal Property Repl Tax	280,000	280,000	280,000	-
Interest on Investment	800,000	1,564,892	850,000	29
Participant Contributions	922,500	941,743	950,000	130,778
Unrealized Gain	-	134	-	5,000
Miscellaneous	-	150	-	-
<b>Total Revenue</b>	<b><u>8,064,075</u></b>	<b><u>8,836,152</u></b>	<b><u>8,141,575</u></b>	<b><u>1,011,249</u></b>
Administrative Expenses	154,000	266,237	154,000	5,908
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	1,343,330
Widows' Pensions	1,090,000	1,053,398	1,071,200	146,970
Disability Pensions	1,350,000	1,304,970	1,358,125	107,408
QUILDRO	75,000	90,364	90,000	3,620
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>7,560,000</u></b>	<b><u>7,586,922</u></b>	<b><u>7,718,825</u></b>	<b><u>1,607,236</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 504,075</u></b>	<b><u>\$ 1,249,230</u></b>	<b><u>\$ 422,750</u></b>	<b><u>\$ (595,987)</u></b>
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>\$ 59,117,159</u>

City of Evanston  
Police Pension Fund  
As of February 28, 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	\$ 1,167,815
Personal Property Repl Tax	325,000	325,000	325,000	-
Interest Income	2,625,000	3,036,641	2,800,000	99
Participant Contributions	1,383,750	1,705,893	1,423,000	206,874
Miscellaneous	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-
<b>Total Revenue</b>	<b><u>12,403,075</u></b>	<b><u>13,145,447</u></b>	<b><u>12,617,325</u></b>	<b><u>1,374,788</u></b>
Administrative Expenses	250,000	264,356	250,000	-
Retiree Pensions	7,500,769	7,787,104	8,056,000	877,797
Widow Pensions	868,000	857,302	875,500	178,522
Disability Pensions	700,000	662,888	700,000	217,466
Separation Refunds	150,000	109,252	275,000	-
QUILDRO	18,000	21,085	18,000	17,146
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>9,486,769</u></b>	<b><u>9,701,987</u></b>	<b><u>10,174,500</u></b>	<b><u>1,290,931</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,916,306</u></b>	<b><u>\$ 3,443,460</u></b>	<b><u>\$ 2,442,825</u></b>	<b><u>\$ 83,857</u></b>
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>\$ 84,117,278</u>

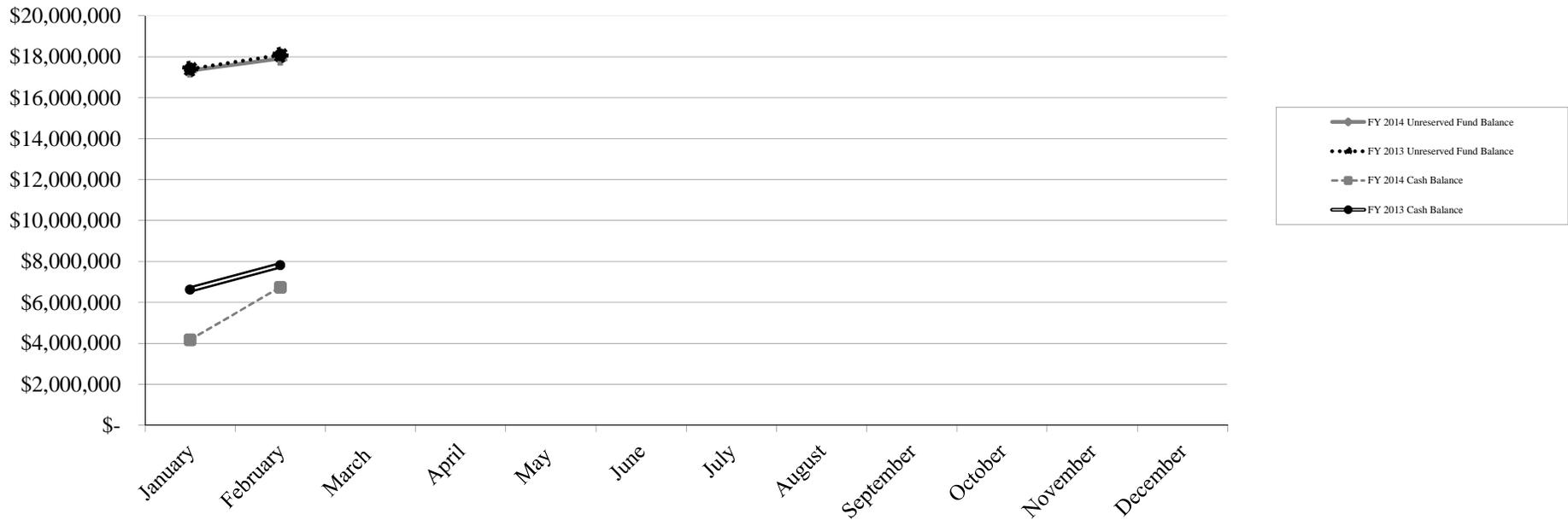
City of Evanston  
Library Fund  
As of February 28, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
<b>Revenue By Source</b>				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,165,513	\$ 5,032,097	\$ 586,839
Library Fines & Fees	185,000	158,176	164,000	25,933
Library Material Replacement	12,500	12,484	14,000	2,376
Copy Machine Charges	20,000	18,814	21,200	2,935
Meeting Room Fees	10,000	12,397	10,400	6,542
Non-resident Cards	1,690	1,565	1,040	130
North Branch Rental Income	59,660	58,697	60,000	1,897
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	-	-	-	35,590
Book Sales	60,000	56,140	65,000	2,187
Fund for Excellence	245,000	127,432	125,000	13,084
Grants and Donations	-	-	116,545	-
Transfer from Economic Development	-	9,900	-	-
Miscellaneous	-	5,103	-	89
Transfer from Endowment	131,250	131,250	159,315	-
<b>Total Revenues</b>	<b><u>5,104,814</u></b>	<b><u>4,939,647</u></b>	<b><u>5,912,974</u></b>	<b><u>686,342</u></b>
<b>Expenditures</b>				
Youth Services	891,720	901,891	1,030,009	136,874
Adult Services	1,535,224	1,538,511	1,514,037	187,247
Circulation	612,892	605,815	573,258	82,322
Neighborhood Services	360,757	325,202	456,528	61,908
Technical Services	503,433	431,115	538,879	65,201
Maintenance	507,517	669,172	660,703	84,872
Administration	669,377	677,112	1,103,015	150,100
Library Grants	-	35,570	36,545	-
<b>Total Expenditures</b>	<b><u>5,080,920</u></b>	<b><u>5,184,388</u></b>	<b><u>5,912,974</u></b>	<b><u>768,524</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 23,894</u></b>	<b><u>\$ (244,741)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (82,182)</u></b>
Beginning Fund Balance		1,101,096		856,355
Ending Fund Balance		<u>856,355</u>		<u>774,173</u>

City of Evanston  
Library Debt Fund  
As of February 28, 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>
<b>Revenue By Source</b>				
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ -
Library Fines & Fees	-	-	1,000	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<b>749,178</b>	<u>-</u>
<b>Expenditures</b>				
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	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<b>748,178</b>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<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	\$ 17,910,959										
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096										
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425										
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937										