



Memorandum

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

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

Subject: July 2014 Monthly Financial Report

Date: September 12, 2014

Please find attached the unaudited financial statements as of July 31, 2014. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD 7/31/2014 Revenue	YTD 7/31/2014 Expenses	YTD 7/31/2014 Net	7/31/2014 Unreserved Fund Balance	7/31/2014 Cash Balance*
General	100	\$ 55,034,859	\$ 51,398,539	\$ 3,636,320	\$ 19,999,271	\$ 9,635,823
General Assistance Fund	175	604,764	364,510	240,254	240,254	240,254
Neighborhood Stabilization	195	1,295,885	871,720	424,165	424,165	392,360
Motor Fuel	200	1,418,518	962,031	456,487	1,769,055	1,931,451
Emergency 911	205	614,255	764,667	(150,412)	1,070,466	805,022
SSA#4	210	206,776	160,000	46,776	(102,559)	(133,426)
CDBG	215	766,715	658,576	108,139	120,938	(53,784)
CDBG Loan	220	73,973	105,509	(31,536)	2,322,735	83,295
Economic Development	225	1,347,400	823,921	523,479	4,030,681	3,468,460
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	442,051	450,855	(8,804)	3,933,724	1,369
Affordable Housing	250	129,903	38,536	91,367	2,542,445	829,751
Washington National TIF	300	3,564,766	1,951,673	1,613,093	6,650,534	6,243,133
SSA#5	305	319,099	31,025	288,074	762,959	701,652
SW II TIF (Howard Hartrey)	310	691,376	1,105,263	(413,887)	2,943,161	2,927,527
Southwest TIF	315	590,604	17,208	573,396	918,113	906,470
Debt Service	320	8,887,356	2,571,431	6,315,926	9,691,617	8,172,018
Howard Ridge TIF	330	437,760	389,699	48,061	436,678	425,026
West Evanston TIF	335	52	39,085	(39,033)	498,606	498,607
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	1,114,381	1,813,351	(698,969)	5,601,030	6,185,358
Special Assessment	420	107,787	99,578	8,209	2,080,624	2,076,628
Parking	505	5,504,022	3,766,571	1,737,451	15,340,270	15,427,955
Water	510-513	9,207,125	8,332,344	874,782	9,464,873	8,737,505
Sewer	515	8,033,453	7,588,899	444,554	5,019,550	3,374,656
Solid Waste	520	2,839,564	2,722,901	116,663	(1,166,897)	(1,572,397)
Fleet	600	1,854,690	1,894,530	(39,840)	70,726	(537,271)
Equipment Replacement	601	881,173	353,947	527,226	1,116,209	1,116,208
Insurance	605	10,622,604	10,171,321	451,284	(3,276,378)	1,511,888
Library	185	4,058,676	3,241,499	817,177	1,799,941	1,118,820
Library Debt Fund	186	574,651	53,724	520,927	520,927	520,927
Total**		\$ 120,649,589	\$ 102,689,188	\$ 17,960,401	\$ 94,452,705	\$ 75,185,200

*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 July 31, 2014 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

As of July 31, 2014, the General Fund is reporting a surplus of \$3,636,320. 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. Due to the above situation, combined with the higher than budgeted snow expense for 2014, total expenditures may exceed budget by year end. It is anticipated that such a budget amendment would be proposed on the same night as the 2015 Budget adoption. Staff will continue to report on the actual expenses incurred each month along with this anticipated higher expense in December 2014.

Through July 31, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$133,426, slightly improved from June's negative balance.

Through July 31, 2014, the Community Development Block Grant (CDBG) Fund is showing a fund balance of \$108,139 with a negative cash balance of \$53,784. During the month of August, \$87,893 was awarded to the City of Evanston, eliminating their negative cash balance. This will be reflected in the August financial reports.

Through July 31, 2014, the Economic Development Fund is showing a fund balance of \$4,030,681 and a cash balance of \$3,468,460. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through July 31, 2014, the Solid Waste Fund is showing a negative fund balance of \$1,166,897 and a negative cash balance of \$1,572,397.

Though operating at a surplus for the year, through July 31, 2014 the Fleet Fund is showing a negative cash balance of \$537,271.

Through July 31, 2014, the Insurance Fund is showing a negative fund balance of \$3,276,378. 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 July 31, 2014 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures As of July 31, 2014 (Target is 58.33% of FY 2014 Budget)

Revenues	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,271,386	\$ 8,443,029	68.8%	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	15,790,000	8,553,361	54.2%	-	-	-	-	-	-	-	-	-	-	-	
State Income Tax	7,076,170	4,576,667	64.7%	-	-	-	-	-	-	-	-	-	-	-	
Utility Tax	8,220,000	5,099,380	62.0%	-	-	-	-	-	-	-	-	-	-	-	
Real Estate Transfer Tax	2,875,000	1,446,703	50.3%	-	-	-	-	-	-	-	-	-	-	-	
Liquor Tax	2,375,000	1,627,532	68.5%	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	5,940,053	3,213,107	54.1%	-	-	-	-	-	-	-	-	-	-	-	
Licenses, Permits, Fees	12,622,280	9,166,085	72.6%	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	7,936,754	4,893,529	61.7%	6,434,293	3,797,600	59.0%	13,913,400	8,896,524	63.9%	12,922,700	7,739,708	59.9%	3,889,033	2,218,602	57.0%
Intergovernmental Revenues	721,272	622,730	86.3%	-	-	-	-	14,181	-	-	-	-	25,000	4,981	19.9%
Interfund Transfers	7,742,893	4,593,204	59.3%	2,925,296	1,706,423	58.3%	-	-	-	-	-	-	1,055,967	615,981	58.3%
Other Non-Tax Revenue	5,614,490	2,799,533	49.9%	2,034,004	-	0.0%	6,413,816	296,421	4.6%	2,191,000	293,745	13.4%	-	-	-
Total Revenues	\$ 89,185,298	\$ 55,034,859	61.7%	\$ 11,393,593	\$ 5,504,022	48.3%	\$ 20,327,216	\$ 9,207,125	45.3%	\$ 15,113,700	\$ 8,033,453	53.2%	\$ 4,970,000	\$ 2,839,564	57.1%
Expenditures															
Legislative	\$ 677,621	\$ 407,325	60.1%	-	-	-	-	-	-	-	-	-	-	-	-
City Administration	1,941,115	972,015	50.1%	-	-	-	-	-	-	-	-	-	-	-	
Law Department	1,045,232	587,640	56.2%	-	-	-	-	-	-	-	-	-	-	-	
Administrative Services Department	8,826,606	4,103,825	46.5%	-	-	-	-	-	-	-	-	-	-	-	
Community Development	2,652,887	1,462,546	55.1%	-	-	-	-	-	-	-	-	-	-	-	
Police Department	26,876,444	16,062,658	59.8%	-	-	-	-	-	-	-	-	-	-	-	
Fire & Life Safety Services	14,072,488	8,437,208	60.0%	-	-	-	-	-	-	-	-	-	-	-	
Health Department	3,009,286	1,662,266	54.9%	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Operating	17,884,613	10,505,878	58.7%	10,714,333	3,766,571	35.2%	-	-	-	-	-	-	-	-	
Public Works - Capital Outlay	-	-	0.0%	5,180,000	-	0.0%	-	-	-	-	-	-	-	-	
Parks, Recreation & Comm. Services	10,483,281	6,563,220	62.6%	-	-	-	-	-	-	-	-	-	-	-	
Capital Improvement Transfer	936,500	390,208	41.7%	-	-	-	-	-	-	-	-	-	-	-	
Transfer to Debt Service Fund	609,000	253,750	41.7%	-	-	-	-	-	-	-	-	-	-	-	
Utilities - Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	\$ 89,015,073	\$ 51,398,539	57.7%	\$ 15,894,333	\$ 3,766,571	23.7%	\$ 23,989,735	\$ 8,332,344	34.7%	\$ 16,279,120	\$ 7,588,899	46.6%	\$ 5,309,082	\$ 2,722,901	51.3%

City of Evanston
Fund Financial Performance Summary
As of July 31, 2014

Fund Name	Fund #	YTD	YTD	YTD	7/31/2014	7/31/2014
		7/31/2014	7/31/2014	7/31/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 55,034,859	\$ 51,398,539	\$ 3,636,320	\$ 19,999,271	\$ 9,635,823
General Assistance Fund	175	604,764	364,510	240,254	240,254	240,254
Neighborhood Stabilization	195	1,295,885	871,720	424,165	424,165	392,360
Motor Fuel	200	1,418,518	962,031	456,487	1,769,055	1,931,451
Emergency 911	205	614,255	764,667	(150,412)	1,070,466	805,022
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CDBG Loan	220	73,973	105,509	(31,536)	2,322,735	83,295
Economic Development	225	1,347,400	823,921	523,479	4,030,681	3,468,460
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	442,051	450,855	(8,804)	3,933,724	1,369
Affordable Housing	250	129,903	38,536	91,367	2,542,445	829,751
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Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	1,114,381	1,813,351	(698,969)	5,601,030	6,185,358
Special Assessment	420	107,787	99,578	8,209	2,080,624	2,076,628
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Water	510-513	9,207,125	8,332,344	874,782	9,464,873	8,737,505
Sewer	515	8,033,453	7,588,899	444,554	5,019,550	3,374,656
Solid Waste	520	2,839,564	2,722,901	116,663	(1,166,897)	(1,572,397)
Fleet	600	1,854,690	1,894,530	(39,840)	70,726	(537,271)
Equipment Replacement	601	881,173	353,947	527,226	1,116,209	1,116,208
Insurance	605	10,622,604	10,171,321	451,284	(3,276,378)	1,511,888
Library	185	4,058,676	3,241,499	817,177	1,799,941	1,118,820
Library Debt Fund	186	574,651	53,724	520,927	520,927	520,927
Total**		\$ 120,649,589	\$ 102,689,188	\$ 17,960,401	\$ 94,452,705	\$ 75,185,200

*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.

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

	FY 2013 Budget Amended	FY 2013 Audited Actual	FY 2014 Budget Adopted	FY 2014 YTD Actual
Tax - Property	\$ 12,481,386	\$ 11,941,575	\$ 12,271,386	\$ 8,443,029
Tax - State Use	1,176,879	1,283,156	1,241,753	640,852
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	5,294,057
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	3,259,305
Tax - Auto Rental	40,000	43,598	40,000	25,408
Tax - Athletic Contest	760,000	1,056,355	800,000	-
Tax - State Income	6,322,645	7,182,793	7,076,170	4,576,667
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	1,730,663
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	1,101,405
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	553,850
Tax - Cigarette	485,000	372,000	300,000	132,000
Tax - Evanston Motor Fuel	707,667	634,196	610,000	438,905
Tax - Liquor	2,350,000	2,261,874	2,375,000	1,627,532
Tax - Parking	2,200,000	2,418,852	2,350,000	1,395,762
Tax - Personal Property Replacement	591,600	721,173	598,300	580,180
Tax - Real Estate Transfer	2,146,300	3,940,899	2,875,000	1,446,703
Tax - Telecommunications	3,244,500	2,837,899	3,150,000	1,713,462
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	465,946
License Fees - Other	1,030,502	1,427,835	937,302	583,919
Permit Fees - Building	3,020,000	3,951,048	6,142,162	5,687,412
Permit Fees - Other	1,209,788	1,746,109	1,486,716	1,680,576
Other Fees	1,559,350	1,152,473	1,356,100	748,233
Fines and Forfeiture Revenue	4,366,022	3,448,523	4,366,022	1,886,730
Charges for Services Revenue	7,904,198	7,845,651	7,936,754	4,893,529
Intergovernmental Revenue	786,798	1,425,907	721,272	622,730
Other Revenue	1,418,443	647,935	1,238,468	904,303
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	4,593,204
Interest Income	6,000	26,907	10,000	8,500
Total Revenue	84,523,051	86,772,289	89,185,298	55,034,859
Legislative	657,069	421,198	677,621	407,325
City Administration	1,582,580	1,818,451	1,941,115	972,015
Law Department	973,254	973,254	1,045,232	587,640
Administrative Services Department	7,721,650	8,546,089	8,826,606	4,103,825
Community Development	2,536,250	2,536,209	2,652,887	1,462,546
Police Department	26,508,585	26,508,583	26,876,444	16,062,658
Fire & Life Safety Services Department	14,142,078	14,142,077	14,072,488	8,437,208
Health Department	2,917,848	3,601,469	3,009,286	1,652,266
Public Works Department	10,043,463	11,186,023	17,884,613	10,505,878
Parks, Recreation & Community Services	17,616,397	14,744,293	10,483,281	6,563,220
Transfer to Solid Waste Fund	-	1,245,967	936,500	390,208
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	253,750
Transfer to Fleet Maintenance Fund	600,000	600,000	-	-
Transfer to Insurance Fund	500,000	500,000	-	-
Total Expenditures	86,799,174	87,823,613	89,015,073	51,398,539
Net Surplus (Deficit)	\$ (2,276,123)	\$ (1,051,324)	\$ 170,225	\$ 3,636,320
Beginning Unrestricted Fund Balance (Note 1)		17,033,487		16,362,951
Adjustment to GAAP Basis of Accounting		380,788		-
Total Ending Fund Balance		\$ 16,362,951		\$ 19,999,271

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

City of Evanston
 General Assistance Fund
 As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes				\$ 136,724
Misc. Revenue	-		-	1,770
Transfers from other Funds	-	-	-	<u>466,270</u>
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>604,764</u>
Administration	-	-	-	75,961
Client Payments	-	-	-	244,173
Capital Outlay	-	-	-	-
Community Sponsored Org	-	-	-	<u>44,376</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>364,510</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,254</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 240,254</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Grant Proceeds	\$ 4,011,917	\$ 2,885,571	\$ 458,044	\$ 782,855
Program Income	-	347	-	512,397
Investment Income	-	-	-	633
Total Revenue	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>1,295,885</u>
Development Activities	3,505,000	2,653,385	290,500	426,535
Administration	341,622	128,520	126,635	383,791
Transfer to Debt Service	3,905	-	4,046	6,265
Transfer to Insurance	16,390	16,390	6,863	4,015
Transfer to General Fund	145,000	87,624	30,000	51,114
Total Expenditures	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>871,720</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 424,165</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ 0</u>		<u>\$ 424,165</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 1,095,958
Grant Revenue	\$ -	\$ -	\$ -	\$ 322,396
Investment Earnings	2,000	482	500	164
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>1,418,518</u>
Street Resurfacing	1,400,000	972,788	1,400,000	476,115
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	77,583
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>408,334</u>
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>962,031</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 456,487</u>
Beginning Fund Balance		999,368		1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>		<u>\$ 1,769,055</u>

City of Evanston
E911 Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 549,934	\$ 529,200	\$ 340,976
Wireless Surcharge Revenue	416,160	454,019	428,400	170,714
Interest Income	1,000	215	1,000	52
Grants				102,078
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>435</u>
Total Revenue	<u>1,034,560</u>	<u>1,004,169</u>	<u>958,600</u>	<u>614,255</u>
Operating Expense	891,122	785,259	935,767	516,692
Transfer to General Fund	125,950	125,950	125,950	73,471
Transfer to Insurance Fund	98,993	98,993	88,858	10,178
Transfer to Debt Service Fund	11,215	11,215	11,622	6,780
Capital Replacement	<u>120,000</u>	<u>26,680</u>	<u>250,000</u>	<u>157,547</u>
Total Expenditures	<u>1,247,280</u>	<u>1,048,097</u>	<u>1,412,197</u>	<u>764,667</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (43,928)</u>	<u>\$ (453,597)</u>	<u>\$ (150,412)</u>
Beginning Fund Balance		1,264,807		1,220,879
Ending Fund Balance		<u>\$ 1,220,879</u>		<u>\$ 1,070,466</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Tax Revenue	\$ 370,000	\$ 337,668	\$ 370,000	\$ 206,776
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>370,000</u>	<u>337,668</u>	<u>370,000</u>	<u>206,776</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>160,000</u>
Total Expenditures	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>160,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (32,332)</u>	<u>\$ -</u>	<u>\$ 46,776</u>
Beginning Fund Balance		(117,003)		(149,335)
Ending Fund Balance		<u>\$ (149,335)</u>		<u>\$ (102,559)</u>

City of Evanston
CDBG Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,540,000	\$ 1,665,720	\$ 1,500,000	\$ 753,894
Funds Reallocated from Prior Years	33,100	-	168,088	-
Program Income	352,000	14,412	70,000	12,761
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>
Total Revenues	<u>1,925,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>766,715</u>
CDBG Administration/Planning	195,522	239,602	300,000	201,253
Development Activities	612,500	293,045	456,288	10,313
Capital Projects	494,800	493,581	410,800	67,680
Transfers to Debt Service	-	2,928	-	1,770
Transfers to General Fund	<u>781,278</u>	<u>650,976</u>	<u>571,000</u>	<u>377,560</u>
Total Expenditures	<u>2,084,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>658,576</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,139</u>
Beginning Fund Balance		12,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ 120,938</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 205,904	\$ 50,000	\$ 42,527
Program Income	9,000	3,554	10,000	31,446
Interest Income	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>
Total Revenues	<u>9,000</u>	<u>209,458</u>	<u>60,100</u>	<u>73,973</u>
Program Expenses	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>105,509</u>
Total Expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>105,509</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 209,458</u>	<u>\$ 40,100</u>	<u>\$ (31,536)</u>
Beginning Fund Balance		2,144,813		2,354,271
Ending Fund Balance		<u>\$ 2,354,271</u>		<u>\$ 2,322,735</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,554,281	\$ 1,500,000	\$ 1,113,440
Amusement Tax	300,000	275,646	300,000	204,616
Howard-Ridge Loan Repayment	48,500	48,500	45,500	26,542
Grants	-	999,000	1,000,000	-
Investment Income	<u>800</u>	<u>922</u>	<u>800</u>	<u>2,803</u>
Total Revenues	<u>1,949,300</u>	<u>2,878,349</u>	<u>2,846,300</u>	<u>1,347,400</u>
Economic Development Activities	1,830,209	983,057	1,760,889	487,981
Other Charges - Gigabit Challenge	-	-	1,000,000	24,718
Capital Projects	3,500	4,600	-	
Transfer to Debt Service	13,771	13,771	14,271	8,325
Transfer to Insurance	67,416	67,416	66,546	38,819
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>264,079</u>
Total Expenditures	<u>2,367,603</u>	<u>1,521,551</u>	<u>3,294,413</u>	<u>823,921</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 1,356,798</u>	<u>\$ (448,113)</u>	<u>\$ 523,479</u>
Beginning Fund Balance		2,150,404		3,507,202
Ending Fund Balance		<u>\$ 3,507,202</u>		<u>\$ 4,030,681</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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 July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 797,400	\$ 703,935	\$ 674,500	\$ 426,031
Interest Income	-	-	-	46
Program Income	-	6,693	-	15,974
Total Revenues	<u>797,400</u>	<u>710,628</u>	<u>674,500</u>	<u>442,051</u>
Home Administration/Planning	4,000	-	27,836	13,390
Development Activities	765,000	8,775	650,000	437,465
Transfers to General Fund	<u>28,400</u>	<u>65,700</u>	<u>22,500</u>	<u>-</u>
Total Expenditures	<u>797,400</u>	<u>74,475</u>	<u>700,336</u>	<u>450,855</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 636,153</u>	<u>\$ (25,836)</u>	<u>\$ (8,804)</u>
Beginning Fund Balance		3,306,375		3,942,528
Ending Fund Balance		<u>\$ 3,942,528</u>		<u>\$ 3,933,724</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Developer Contributions	155,000	290,000	155,000	113,750
Rehab Repayments	-	11,188	-	4,583
Interest Income	228	198	150	231
Miscellaneous	-	-	-	11,338
Total Revenues	<u>155,228</u>	<u>301,386</u>	<u>155,150</u>	<u>129,903</u>
Housing - Buildings	227,800	30,692	200,000	-
Down Payment Assistance	-	-	-	-
Transfers to General Fund	23,990	23,990	13,990	8,161
Miscellaneous	46,000	31,752	50,000	30,375
Total Expenditures	<u>297,790</u>	<u>86,434</u>	<u>263,990</u>	<u>38,536</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 214,952</u>	<u>\$ (108,840)</u>	<u>\$ 91,367</u>
Beginning Fund Balance		2,236,126		2,451,078
Ending Fund Balance		<u>\$ 2,451,078</u>		<u>\$ 2,542,445</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,600,000	\$ 4,488,658	\$ 3,700,000	\$ 3,558,130
Interest Income	<u>25,000</u>	<u>13,072</u>	<u>10,000</u>	<u>6,636</u>
Total Revenue	<u>4,625,000</u>	<u>4,501,730</u>	<u>3,710,000</u>	<u>3,564,766</u>
Series 1997 Principal (refunded by 1999 & 2008D)	425,000	425,000	455,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	78,376	78,375	55,000	27,500
Contributions to Other Agencies	-	-	-	-
Economic Development Projects	1,250,000	128,999	1,250,000	24,668
Capital Improvements	2,836,000	2,158,380	722,486	-
Contractual Services	145,000	2,489	250,000	
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	1,706,423
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>193,083</u>
Total Expenditures	<u>8,696,726</u>	<u>6,755,593</u>	<u>5,988,782</u>	<u>1,951,673</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,253,863)</u>	<u>\$ (2,278,782)</u>	<u>\$ 1,613,093</u>
Beginning Fund Balance		7,291,304		5,037,441
Ending Fund Balance		<u>\$ 5,037,441</u>		<u>\$ 6,650,534</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Taxes	\$ 448,875	\$ 460,062	\$ 397,800	\$ 319,099
Interest Income	<u>-</u>	<u>585</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>448,875</u>	<u>460,647</u>	<u>397,800</u>	<u>319,099</u>
Series 2012A Bonds Principal	340,000	340,000	390,000	-
Series 2012A Bonds Interest	78,816	78,816	46,605	31,025
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>418,816</u>	<u>418,816</u>	<u>436,605</u>	<u>31,025</u>
Net Surplus (Deficit)	<u>\$ 30,059</u>	<u>\$ 41,831</u>	<u>\$ (38,805)</u>	<u>\$ 288,074</u>
Beginning Fund Balance		433,054		474,885
Ending Fund Balance		<u>\$ 474,885</u>		<u>\$ 762,959</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,100,000	\$ 1,122,248	\$ 1,100,000	\$ 682,779
Interest Income	<u>10,000</u>	<u>14,087</u>	<u>10,000</u>	<u>8,597</u>
Total Revenue	<u>1,110,000</u>	<u>1,136,335</u>	<u>1,110,000</u>	<u>691,376</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	19,544
Surplus Distribution	1,000,000	1,000,000	-	1,000,000
Capital Projects	1,400,000	150,000	500,000	
Other Expenses	500,000	9,915	-	1,486
Economic Development	-	-	2,500,000	
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>144,400</u>	<u>84,233</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,926</u>	<u>3,868,488</u>	<u>1,105,263</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (888,591)</u>	<u>\$ (2,758,488)</u>	<u>\$ (413,887)</u>
Beginning Fund Balance		4,245,639		3,357,048
Ending Fund Balance		<u>\$ 3,357,048</u>		<u>\$ 2,943,161</u>

City of Evanston
Southwest TIF
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 465,000	\$ 492,410	\$ 485,000	\$ 590,598
Interest Income	<u>100</u>	<u>2</u>	<u>1,000</u>	<u>6</u>
Total Revenue	<u>465,100</u>	<u>492,412</u>	<u>486,000</u>	<u>590,604</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>17,208</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>17,208</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 39,778</u>	<u>\$ (291,939)</u>	<u>\$ 573,396</u>
Beginning Fund Balance		304,939		344,717
Ending Fund Balance		<u>\$ 344,717</u>		<u>\$ 918,113</u>

City of Evanston
Debt Service Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,798,019	\$ 11,864,571	\$ 10,879,993	\$ 7,833,596
Special Assessment Levy	-	-	169,848	-
Bond Proceeds/Premium/ Discounts	-	23,281,822	-	-
Transfer from Other Funds - IMRF-	783,004	783,004	141,125	473,335
Miscellaneous Revenue	-	33,510	-	-
Interest Income	1,500	5,356	1,500	5,181
Transfer from General Fund	-	1,000,000	1,279,306	355,250
Transfer from Sewer Fund	190,210	190,210	207,284	120,916
Transfer from Special Assessment Fund	317,660	317,660	169,848	99,078
Total Revenue	<u>13,090,393</u>	<u>37,476,133</u>	<u>12,848,904</u>	<u>8,887,356</u>
Series 2004- Principal	775,000	9,786,794	-	-
Series 2004- Interest	478,400	478,400	-	-
Series 2004 B- Principal	595,000	2,830,000	-	-
Series 2004 B- Interest	130,439	130,439	-	-
Series 2005- Principal	1,095,000	12,465,536	-	-
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	222,388
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	601,626
Series 2007 - Principal	965,000	965,000	1,909,709	-
Series 2007 - Interest	684,458	684,456	569,684	284,842
Series 2008A - Principal	300,000	300,000	300,000	-
Series 2008A - Interest	125,975	125,975	116,225	58,113
Series 2008C - Principal	362,900	362,900	378,180	-
Series 2008C - Interest	376,308	376,308	364,514	182,257
Series 2008D - Principal	1,410,000	1,410,000	565,600	-
Series 2008D - Interest	36,690	36,690	15,362	7,681
Series 2010 A - Principal DSF	305,000	305,000	305,000	-
Series 2010 A - Interest DSF	179,338	179,338	173,238	86,619
Series 2010 B - Principal DSF	647,358	647,358	684,946	-
Series 2010 B - Interest DSF	135,508	135,509	126,446	63,223
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	213,445
Series 2012 A - Interest DSF	955,000	995,000	1,025,000	113,944
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	309,971
Series 2013 B - Principal DSF	-	-	586,498	-
Series 2013 B - Interest DSF	95,000	95,000	-	302,022
Series 2004- Interest SAF	13,650	13,650	-	-
Series 2005- Principal SAF	20,000	350,000	-	-
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	3,225
Series 2007 - Principal SAF	35,000	35,000	40,000	-
Series 2007 - Interest SAF	33,920	33,920	31,994	15,997
Series 2008C - Principal SAF	19,000	19,000	19,800	-
Series 2008C - Interest SAF	19,702	19,702	19,084	9,542
Series 2013 A - Principal SAF	-	-	20,000	-
Series 2013 A - Interest SAF	-	-	8,867	5,442
Series 2013 B - Principal SAF	-	-	120,000	-
Series 2013 B - Interest SAF	-	-	23,500	11,750
General Management and Support	5,000	-	1,000	-
Bond Issuance Costs	60,000	143,063	75,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	10,000	126,610	10,000	24,345
Total Expenditures	<u>13,824,528</u>	<u>36,996,590</u>	<u>13,933,114</u>	<u>2,571,431</u>
Net Surplus (Deficit)	<u>\$ (734,135)</u>	<u>\$ 479,543</u>	<u>\$ (1,084,210)</u>	<u>\$ 6,315,926</u>
Beginning Fund Balance	-	2,896,148	-	3,375,691
Ending Fund Balance	-	<u>\$ 3,375,691</u>	-	<u>\$ 9,691,617</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 500,000	\$ 194,881	\$ 350,000	\$ 408,632
Interest Income	400	344	400	12
Miscellaneous	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>29,117</u>
Total Revenue	<u>500,400</u>	<u>228,239</u>	<u>350,400</u>	<u>437,760</u>
Economic Dev. Projects	-	-	-	87,402
Debt Service - Interest	-	592	-	332
Capital Improvements	800,000	219,785	-	-
Developer Agreement Payments	610,000	505,855	300,000	240,423
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	26,542
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>60,000</u>	<u>35,000</u>
Total Expenditures	<u>2,037,736</u>	<u>895,132</u>	<u>405,500</u>	<u>389,699</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (666,893)</u>	<u>\$ (55,100)</u>	<u>\$ 48,061</u>
Beginning Fund Balance		1,055,510		388,617
Ending Fund Balance		<u>\$ 388,617</u>		<u>\$ 436,678</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 300,000	\$ 46,252	\$ 40,000	\$ -
Bond Proceeds	3,400,000	-	-	-
Interest Income	<u>1,000</u>	<u>167</u>	<u>100</u>	<u>52</u>
Total Revenue	<u>3,701,000</u>	<u>46,419</u>	<u>40,100</u>	<u>52</u>
Economic Development Projects	650,000	-	75,000	-
Other Charges	1,600,000	135,353	20,000	-
Debt Service - Interest	40,000	7,274	10,000	4,085
Transfers to General Fund	60,000	60,000	60,000	35,000
Capital Projects	<u>1,285,000</u>	<u>179,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,635,000</u>	<u>381,627</u>	<u>165,000</u>	<u>39,085</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (335,208)</u>	<u>\$ (124,900)</u>	<u>\$ (39,033)</u>
Beginning Fund Balance		872,847		537,639
Ending Fund Balance		<u>\$ 537,639</u>		<u>\$ 498,606</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	-	-	-	-
Total Revenue	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development Projects	<u>650,000</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 July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	882,160	5,382,638	487,563
Reimbursements	-		-	
Private Contributions	510,000	-	708,000	73,891
Parking Fund Loan for Financial System	596,000	-	100,000	
General Fund Allocation	-	-	936,500	546,292
Miscellaneous	-	53,986	-	
Interest Income	10,000	18,562	10,000	6,635
Total Revenue	<u>11,130,988</u>	<u>9,492,967</u>	<u>15,468,596</u>	<u>1,114,381</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,119,879	17,935,016	1,536,268
Interfund Transfers Out	475,000	475,000	475,000	277,083
Total Expenditures	<u>13,575,351</u>	<u>6,594,879</u>	<u>18,410,016</u>	<u>1,813,351</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,898,088</u>	<u>\$ (2,941,420)</u>	<u>\$ (698,969)</u>
Beginning Fund Balance		3,401,911		6,299,999
Ending Fund Balance		<u>\$ 6,299,999</u>		<u>\$ 5,601,030</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 274,848	\$ 230,000	\$ 106,218
Bond Proceeds	250,000	241,906	250,000	
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>1,569</u>
Total Revenue	<u>560,000</u>	<u>518,736</u>	<u>481,200</u>	<u>107,787</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	99,078
General Management & Support	-	-	1,000	500
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>99,578</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 167,100</u>	<u>\$ (189,648)</u>	<u>\$ 8,209</u>
Beginning Fund Balance		1,905,315		2,072,415
Ending Fund Balance		<u>\$ 2,072,415</u>		<u>\$ 2,080,624</u>

City of Evanston
Parking Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 3,070,000	\$ 2,443,331	\$ 3,070,000	\$ 1,764,241
Church Street Garage Operations	716,348	618,034	716,348	380,618
Maple Avenue Garage Operations	1,204,200	1,140,191	1,204,200	776,739
Sherman Avenue Garage Operations	1,417,275	1,600,383	1,417,275	860,932
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	1,706,423
Interest Income	15,070	11,892	15,070	15,070
Miscellaneous Revenue	11,400	20,481	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	432,655	2,034,004	-
Total Revenue	12,099,647	9,898,317	11,393,593	5,504,022
7005 - Parking System Administration	784,607	804,417	976,360	921,724
7015 - Parking Lots and Meters	829,052	760,432	972,266	673,766
7025 - Church Street Self Park	607,955	414,444	624,855	177,569
7030 - Church Street Debt Payments	171,250	41,846	171,250	17,050
7036 - Sherman Avenue Garage	5,750,270	5,134,149	5,047,016	815,838
7037 - Maple Avenue Garage	1,611,920	861,836	1,654,244	375,759
7039 - Parking Debt	27,461	27,461	27,461	2,218
Transfer to Insurance Fund	490,236	490,236	319,648	186,462
Transfer to General Fund	644,242	644,242	869,242	507,058
Transfer to Fleet	21,991	21,992	21,991	37,699
Transfer to Equipment Replacement	30,000	30,000	30,000	51,429
Loans to Other Funds	2,796,000	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	3,455,000	1,896,659	5,180,000	-
Total Expenditures	17,219,984	11,127,714	15,894,333	3,766,571
Net Surplus (Deficit)	\$ (5,120,337)	\$ (1,229,397)	\$ (4,500,740)	\$ 1,737,451
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	760,432	935,614	673,766
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	760,432	972,266	673,766
7025- Church Garage Activities	494,156	414,444	444,927	177,569
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	414,444	624,855	177,569
7036 Sherman Garage Activities	1,199,756	1,884,149	468,766	815,838
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	5,134,149	5,047,016	815,838
7037 Maple Garage Activities	1,013,991	861,836	988,046	375,759
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	861,836	1,654,244	375,759
Beginning Unrestricted Fund Balance		14,418,330		13,602,819
Reclassification to Fund Balance to Capital Assets		413,886		
Ending Unrestricted Fund Balance		<u>\$ 13,602,819</u>		<u>\$ 15,340,270</u>

City of Evanston
Water Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Evanston	\$ 5,684,000	\$ 5,947,632	\$ 6,252,400	\$ 3,778,310
Skokie	2,856,000	2,772,424	2,913,000	1,886,927
Northwest Commission	4,517,000	5,183,425	4,653,000	3,114,422
Cross Connection Control Fees	100,500	94,470	95,000	116,865
Investment Earnings	2,500	20,164	2,500	16,156
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	94,971	45,000	114,660
Fees and Outside Work	80,000	188,610	70,000	78,602
Grants	-	78,792	-	14,181
Insurance Reimbursements	-	-	-	
Phosphate Sales	66,000	48,114	69,000	26,778
Property Sales and Rentals	213,300	235,936	227,316	55,813
Misc Revenue	-	92,165	-	4,412
Total Revenue	<u>17,560,000</u>	<u>16,800,482</u>	<u>20,327,216</u>	<u>9,207,125</u>
General Support	990,583	960,028	933,989	548,621
Pumping	2,333,247	2,226,781	2,355,718	1,055,319
Filtration	2,635,539	2,435,092	2,740,856	1,433,252
Distribution	1,424,324	1,389,136	1,425,352	821,617
Meter Maintenance	309,163	249,474	300,760	160,423
Other Operating Expenses	478,592	994,606	491,700	140,460
Debt Service	864,233	810,068	1,297,703	495,511
Debt Service - IEPA Loan 3382	67,506	67,504	67,506	33,752
Capital Outlay	248,500	1,236,881	368,100	70,311
Capital Improvements	8,065,700	4,198,326	10,170,000	1,334,214
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	1,965,576
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	273,288
Total Expense	<u>21,242,179</u>	<u>18,392,688</u>	<u>23,989,735</u>	<u>8,332,344</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (1,592,206)</u>	<u>\$ (3,662,519)</u>	<u>\$ 874,782</u>
Beginning Unrestricted Fund Balance		9,192,655		8,590,091
Reclassification to Fund Balance from Capital Assets		989,642		
Ending Unrestricted Fund Balance		<u>\$ 8,590,091</u>		<u>\$ 9,464,873</u>

City of Evanston
Sewer Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 13,494,318	\$ 12,922,700	\$ 7,739,708
Debt Proceeds	4,000,000	1,851,827	-	-
Debt Proceeds - 2012 IEPA Loan	3,100,000	2,523,969	2,190,000	292,451
Investment Earnings	1,000	1,270	1,000	1,294
Miscellaneous	18,865	15,881	4,165	-
Grant Revenue	-	860,353	-	-
Total Revenue	<u>20,027,865</u>	<u>18,747,618</u>	<u>15,117,865</u>	<u>8,033,453</u>
Sewer Operations	2,134,549	2,026,860	2,260,545	1,237,306
Other Operating Expenses	43,300	10,900	129,500	2,879
Interfund Transfers Out - General Fund	142,200	142,200	145,044	84,609
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	157,493
Transfer to Debt Service	190,211	190,210	207,284	120,916
Capital Outlay	20,600	13,714	47,500	41,040
Depreciation	-	4,570,214	-	-
Capital Improvement Account	4,922,500	-	3,225,000	859,416
Debt Service	11,542,740	11,711,077	9,994,259	5,085,240
Total Expenses	<u>19,266,088</u>	<u>18,935,163</u>	<u>16,279,120</u>	<u>7,588,899</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (187,545)</u>	<u>\$ (1,161,255)</u>	<u>\$ 444,554</u>
Beginning Unrestricted Fund Balance		4,199,578		4,574,996
Reclassification to Fund Balance to Capital Assets		562,963		
Ending Unrestricted Fund Balance		<u>\$ 4,574,996</u>		<u>\$ 5,019,550</u>

City of Evanston
Solid Waste
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 615,981
Solid Waste Franchise Fees	175,000	199,980	175,000	82,734
SWANCC Recycling Incentive	140,000	30,467	25,000	4,981
Recycling Service Charge	2,954,033	3,013,668	3,334,033	2,008,726
Sanitation Service Charge Penalty	30,000	44,099	45,000	42,447
Special Pickup Fees	100,000	86,804	100,000	32,772
Trash Cart Sales	15,000	27,697	15,000	9,976
Investment Income	-	20	-	-
Yard Waste Fees	<u>350,000</u>	<u>248,077</u>	<u>220,000</u>	<u>41,948</u>
Total Revenue	<u>5,010,000</u>	<u>4,896,779</u>	<u>4,970,000</u>	<u>2,839,564</u>
Refuse Collection & Disposal	3,259,574	2,882,420	3,372,698	1,693,075
Residential Recycling Collection	1,254,398	1,223,782	1,186,134	735,051
Yard Waste Collection	<u>750,250</u>	<u>626,253</u>	<u>750,250</u>	<u>294,775</u>
Total Expense	<u>5,264,222</u>	<u>4,732,455</u>	<u>5,309,082</u>	<u>2,722,901</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 164,324</u>	<u>\$ (339,082)</u>	<u>116,663</u>
Beginning Unrestricted Fund Balance		(1,447,884)		(1,283,560)
Ending Unrestricted Fund Balance		<u>\$ (1,283,560)</u>		<u>(1,166,897)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 1,462,626
Library Fund	2,381	2,381	2,381	1,389
Parking Fund	21,992	21,992	21,992	12,829
Water Fund	122,751	122,751	122,751	71,605
Sewer Fund	177,729	177,729	177,729	103,675
Solid Waste Fund	298,071	298,071	298,071	173,875
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	10,000	46,349	10,000	28,692
Interest Income	1,000	-	1,000	-
Total Revenues	<u>3,166,069</u>	<u>3,776,631</u>	<u>3,166,069</u>	<u>1,854,690</u>
General Support	292,007	271,772	293,619	160,359
Major Maintenance	<u>3,217,058</u>	<u>3,287,552</u>	<u>3,284,528</u>	<u>1,734,171</u>
Total Expenditures	<u>3,509,065</u>	<u>3,559,324</u>	<u>3,578,147</u>	<u>1,894,530</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 217,307</u>	<u>\$ (412,078)</u>	<u>\$ (39,840)</u>
Beginning Fund Balance		(107,097)		110,566
Reclassification from Fund Balance to Capital Assets		356		
Ending Fund Balance		<u>\$ 110,566</u>		<u>\$ 70,726</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 724,844
Library Fund	1,700	1,700	1,700	992
Parking Fund	30,000	30,000	30,000	17,500
Solid Waste Fund	177,131	177,131	177,131	103,326
Bond Proceeds	-	-	1,000,000	-
Sale of Surplus Property	<u>210,217</u>	<u>131,072</u>	<u>210,217</u>	<u>34,511</u>
Total Revenues	<u>1,661,638</u>	<u>1,582,493</u>	<u>2,661,638</u>	<u>881,173</u>
Capital Outlay	2,400,000	1,625,725	2,494,000	328,950
Carryover	-	-	200,000	-
Depreciation	-	-	-	-
Capital Leases	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>24,997</u>
Total Expenditures	<u>2,450,000</u>	<u>1,625,725</u>	<u>2,744,000</u>	<u>353,947</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ (43,232)</u>	<u>\$ (82,362)</u>	<u>\$ 527,226</u>
Beginning Fund Balance		\$ 1,500,482		\$ 588,983
Reclassification from Capital Assets to Fund Balance		\$ (868,267)		
Ending Fund Balance		<u>\$ 588,983</u>		<u>\$ 1,116,209</u>

City of Evanston
Insurance Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,204	\$ 121,204.00	\$ 121,204	\$ 70,702
General Admin Contribution- E911	930	930	930	543
General Admin Contribution- CDBG	930	930	930	543
General Admin Contribution- E.D.	930	930	930	543
General Admin Contribution- Parking	17,032	17,032	17,032	9,935
General Admin Contribution- Water Fund	24,962	24,962	24,962	14,561
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	8,391
Liability/Property Contribution- General	909,150	909,150	909,150	530,338
Liability/Property Contribution- E911	6,972	6,972	6,972	4,067
Liability/Property Contribution- CDBG	6,972	6,972	6,972	4,067
Liability/Property Contribution- E.D.	6,972	6,972	6,972	4,067
Liability/Property Contribution- Parking	127,731	127,731	127,731	74,510
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	109,205
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	62,934
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	726,170
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	23,333
Workers' Comp Contribution- E911	9,546	9,546	9,546	5568.5
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	5568.5
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	5568.5
Workers' Comp Contribution- Parking	174,886	174,886	174,886	102,017
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	149,521
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	86,168
Subrogation Proceeds	83,300	155,102	100,000	48,373
Yearend Transfer from General Fund	-	874,289	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-
Investment Income	41,650	212	1,000	46
Workers Comp & Liability - Subtotal	3,516,536	4,421,189	3,526,688	2,046,738
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	5,122,051
Health Insurance Chargebacks - Library	318,681	318,681	366,065	213,538
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	4,003
Health Insurance Chargebacks- E911	81,545	81,545	71,410	41,656
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	18,387
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	28,641
Health Insurance Chargebacks- Home Fund	-	-	2,735	1,596
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	99940
Health Insurance Chargebacks- Water	596,392	596,392	616,227	359,466
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	106,877
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	62,327
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	118,082
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	877,320
Employee Health Insurance Contributions	1,760,276	1,489,664	1,706,017	802,085
SWANNC-Health Insurance Contributions	-	-	-	44,899
One Time IPBC Distribution	300,000	300,000	300,000	675,000
Health & Life insurance - Subtotal	13,695,447	13,453,341	14,565,056	8,575,866
Total Revenues	17,211,983	17,874,530	18,091,744	10,622,604

City of Evanston
Insurance Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Administration & Support	294,093	286,369	409,548	166,660
Auditing	25,000	-	-	-
Liability/Property Insurance Premiums	470,000	455,514	470,000	490,744
Liability Legal Fees	350,000	460,204	350,000	240,434
Liability Settlement Payments	400,000	471,052	400,000	391,316
Transfer - to ERI Debt Service	8,325	8,325	8,627	5,032
Workers' Comp Insurance Premiums	114,400	111,111	114,400	118,530
Workers' Comp Legal Fees	80,500	38,694	80,500	28,849
Workers' Comp Medical Payments	800,000	493,886	600,000	339,579
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	363,966
Workers' Comp TPA Pymts (non specific)	145,000	154,244	125,000	25,375
Workers' Comp TTD Pymts (non sworn)	-	-	-	56,858
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,379,024</u>	<u>3,658,075</u>	<u>2,227,342</u>
General Administration & Support	94,093	87,437	99,805	58,490
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	7,873,912
Health Insurance Opt Out Payments	84,000	45,133	91,800	11,578
Health & Life Insurance - Subtotal	<u>13,636,708</u>	<u>13,315,976</u>	<u>14,409,209</u>	<u>7,943,979</u>
Total Expenditures	<u>17,424,026</u>	<u>16,695,000</u>	<u>18,067,284</u>	<u>10,171,321</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 1,179,530</u>	<u>\$ 24,460</u>	<u>\$ 451,284</u>
Beginning Unrestricted Fund Balance		(7,376,499)		(3,727,662)
Adjustment to GAAP Basis of Accounting		2,469,307		
Ending Unrestricted Fund Balance		<u>\$ (3,727,662)</u>		<u>\$ (3,276,378)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 4,273,088
Personal Property Repl Tax	280,000	280,000	280,000	279,696
Interest on Investment	800,000	1,564,893	850,000	1,261
Participant Contributions	922,500	975,932	950,000	519,711
Unrealized Gain	-	5,233,195	-	5,000
Miscellaneous	-	150	-	-
Total Revenue	<u>8,064,075</u>	<u>14,103,403</u>	<u>8,141,575</u>	<u>5,078,756</u>
Administrative Expenses	154,000	271,223	154,000	25,486
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	3,064,928
Widows' Pensions	1,090,000	1,053,398	1,071,200	625,509
Disability Pensions	1,350,000	1,304,970	1,358,125	748,264
QUILDRO	75,000	90,364	90,000	55,899
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,560,000</u>	<u>7,591,908</u>	<u>7,718,825</u>	<u>4,520,086</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 6,511,495</u>	<u>\$ 422,750</u>	<u>\$ 558,669</u>
Beg Net Assets held in Trust	58,463,916	58,463,916	65,024,941	65,024,941
Property Tax Adjustment for GAAP Basis		49,530		
End Net Assets held in Trust	<u>\$ 58,967,991</u>	<u>\$ 65,024,941</u>	<u>\$ 65,447,691</u>	<u>\$ 65,583,610</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 8,069,325	\$ 8,077,915	\$ 8,069,325	\$ 5,691,456
Personal Property Repl Tax	325,000	325,000	325,000	279,696
Interest Income	2,625,000	3,277,547	2,800,000	1,066,910
Participant Contributions	1,383,750	1,759,216	1,423,000	922,557
Miscellaneous	-	-	-	-
Unrealized Gain / (Loss)	-	6,375,354	-	-
Total Revenue	<u>12,403,075</u>	<u>19,815,032</u>	<u>12,617,325</u>	<u>7,960,619</u>
Administrative Expenses	250,000	264,528	250,000	163,770
Retiree Pensions	7,500,769	7,787,104	8,056,000	4,754,447
Widow Pensions	868,000	857,302	875,500	514,263
Disability Pensions	700,000	662,888	700,000	375,929
Separation Refunds	150,000	109,252	275,000	2,831
QUILDRO	18,000	21,084	18,000	12,668
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,702,158</u>	<u>10,174,500</u>	<u>5,823,909</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 10,112,874</u>	<u>\$ 2,442,825</u>	<u>\$ 2,136,710</u>
Beg Net Assets held in Trust	80,589,961	80,589,961	90,763,143	90,763,143
Property Tax Adjustment for GAAP Basis		60,308		
End Net Assets held in Trust	<u>\$ 83,506,267</u>	<u>\$ 90,763,143</u>	<u>\$ 93,205,968</u>	<u>\$ 92,899,853</u>

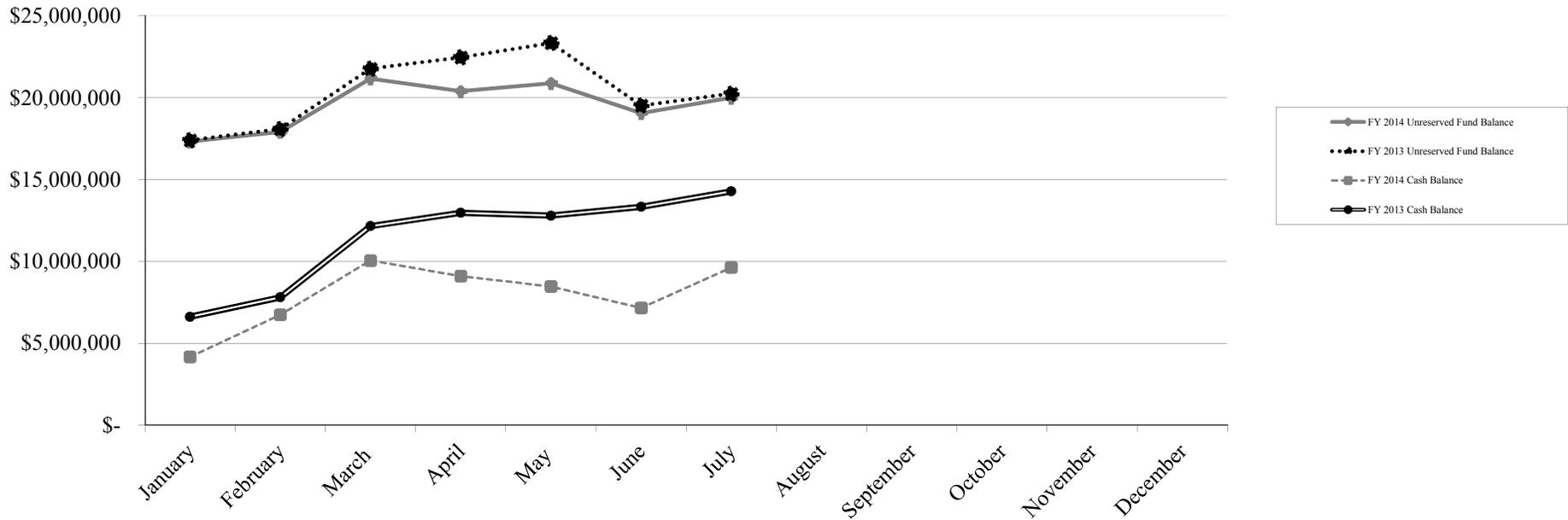
City of Evanston
Library Fund
As of July 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <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	\$ 3,641,041
Library Fines & Fees	185,000	169,583	164,000	89,572
Library Material Replacement	12,500	12,484	14,000	7,514
Copy Machine Charges	20,000	18,814	21,200	9,906
Meeting Room Fees	10,000	12,397	10,400	10,452
Non-resident Cards	1,690	1,565	1,040	260
North Branch Rental Income	59,660	58,697	60,000	16,578
State Per Capita Grant	76,300	103,995	94,177	-
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	-	-	-	-
Book Sales	60,000	56,140	65,000	24,853
Merchandise Sale	-	-	-	55
Fund for Excellence	245,000	127,433	125,000	28,704
Grants and Donations	-	-	116,545	68,840
Transfer from Economic Development	-	9,900	-	-
Miscellaneous	-	3,854	-	1,587
Transfer from Endowment	131,250	131,249	159,315	159,315
Total Revenues	5,104,814	4,921,824	5,912,974	4,058,676
Expenditures				
Youth Services	891,720	903,873	1,030,009	567,915
Adult Services	1,535,224	1,538,627	1,514,037	857,831
Circulation	612,892	605,865	573,258	309,422
Neighborhood Services	360,757	325,649	456,528	248,632
Technical Services	503,433	431,115	538,879	270,091
Maintenance	507,517	672,615	660,703	361,890
Administration	669,377	678,430	1,103,015	609,789
Library Grants	-	35,569	36,545	15,930
Total Expenditures	5,080,920	5,191,743	5,912,974	3,241,499
Net Surplus (Deficit)	\$ 23,894	\$ (269,919)	\$ -	\$ 817,177
Beginning Fund Balance		1,101,096		982,764
Adjustment to GAAP Basis of Accounting		151,587		-
Ending Fund Balance		<u>982,764</u>		<u>1,799,941</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source				
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ 574,651
Investment Income	-	-	1,000	-
Total Revenues	<u>-</u>	<u>-</u>	749,178	574,651
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	30,248
Series 2008 - Principal DSF	-	-	344,400	-
Series 2008 - Interest DSF	-	-	22,100	11,050
Series 2013B - Interest DSF	-	-	-	12,426
Total Expenditures	<u>-</u>	<u>-</u>	748,178	53,724
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 520,927</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>520,927</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	\$ 21,166,294	\$ 20,395,607	\$ 20,882,214	\$ 19,058,144	\$ 19,999,271					
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063	\$ 20,250,620					
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425	\$ 10,059,258	\$ 9,101,839	\$ 8,474,680	\$ 7,167,254	\$ 9,635,823					
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660	\$ 13,337,226	\$ 14,279,322					