



Memorandum

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

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

Subject: May 2014 Monthly Financial Report

Date: July 11, 2014

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

Fund Name	Fund #	YTD	YTD	YTD	5/31/2014	5/31/2014
		5/31/2014	5/31/2014	5/31/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 37,407,246	\$ 33,611,469	\$ 3,795,777	\$ 20,882,214	\$ 8,474,680
General Assistance Fund	175				367,776	367,776
Neighborhood Stabilization	195	1,256,940	430,554	826,386	790,783	668,574
Motor Fuel	200	758,275	347,083	411,192	1,723,760	1,886,157
Emergency 911	205	498,378	440,619	57,759	1,199,005	1,013,193
SSA#4	210	183,388	160,000	23,388	(147,380)	(156,813)
CDBG	215	347,501	472,243	(124,742)	(345,926)	(290,666)
CDBG Loan	220	22,098	20,786	1,312	2,277,358	116,143
Economic Development	225	792,234	554,839	237,395	3,322,102	3,201,063
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	325,893	335,812	(9,919)	3,412,703	254
Affordable Housing	250	97,538	6,204	91,333	2,568,643	829,719
Washington National TIF	300	2,407,234	1,381,458	1,025,777	6,125,454	5,655,817
SSA#5	305	247,928	-	247,928	689,966	661,506
SW II TIF (Howard Hartrey)	310	627,754	61,653	566,102	3,907,516	3,907,516
Southwest TIF	315	261,365	12,292	249,074	582,148	582,148
Debt Service	320	6,716,734	380,458	6,336,277	9,693,059	8,192,370
Howard Ridge TIF	330	272,172	367,020	(94,849)	573,152	282,116
West Evanston TIF	335	42	27,915	(27,873)	515,241	509,767
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	880,777	1,225,537	(344,760)	5,243,844	6,539,567
Special Assessment	420	90,978	70,770	20,208	2,092,301	2,088,627
Parking	505	3,775,954	2,509,425	1,266,529	14,554,350	14,965,162
Water	510-513	6,391,225	5,919,542	471,682	9,115,941	9,060,085
Sewer	515	6,520,147	5,127,215	1,392,932	5,436,735	3,544,720
Solid Waste	520	2,000,887	1,777,478	223,409	(869,742)	(1,481,987)
Fleet	600	1,322,950	1,317,995	4,955	114,398	(492,475)
Equipment Replacement	601	631,214	250,826	380,387	1,926,715	969,369
Insurance	605	7,297,014	7,156,435	140,579	(6,525,332)	890,973
Library	185	2,484,214	2,120,165	396,370	1,220,403	670,532
Library Debt Fund	186	396,370	-	396,370	396,370	396,370
Total**		\$ 83,618,079	\$ 66,085,793	\$ 17,564,607	\$ 90,597,103	\$ 73,202,178

*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 May 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 May 31, 2014, the General Fund is reporting a surplus of \$3,795,777. 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 May 31, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$156,813.

Through May 31, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$345,926 and a negative cash balance of \$290,666. During the month of June, the City received only \$7,250 from HUD which will have a little impact on the negative cash balance. But, the City has now received the approval from HUD to draw an additional \$315,000.

Through May 31, 2014, the Economic Development Fund is showing a fund balance of \$3,322,102 and a cash balance of \$3,201,063. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through May 31, 2014, the Solid Waste Fund is showing a negative fund balance of \$869,742 and a negative cash balance of \$1,481,987.

Though operating at a surplus for the year, through May 31, 2014 the Fleet Fund is showing a negative cash balance of \$492,475.

Through May 31, 2014, the Insurance Fund is showing a negative fund balance of \$6,525,332. 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 May 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 May 31, 2014 (Target is 41.66% 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	\$ 6,590,403	53.7%	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	15,790,000	5,818,679	36.9%	-	-	-	-	-	-	-	-	-	-	-	
State Income Tax	7,076,170	3,463,327	48.9%	-	-	-	-	-	-	-	-	-	-	-	
Utility Tax	8,220,000	3,878,827	47.2%	-	-	-	-	-	-	-	-	-	-	-	
Real Estate Transfer Tax	2,875,000	901,919	31.4%	-	-	-	-	-	-	-	-	-	-	-	
Liquor Tax	2,375,000	1,127,663	47.5%	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	5,940,063	2,110,089	35.5%	-	-	-	-	-	-	-	-	-	-	-	
Licenses, Permits, Fees	12,622,280	4,410,805	34.9%	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	7,936,754	3,603,063	45.4%	6,434,293	2,557,081	39.7%	13,913,400	6,201,048	44.6%	12,922,700	5,367,943	41.5%	3,889,033	1,558,872	40.1%
Intergovernmental Revenues	721,272	400,936	55.6%	-	-	-	-	-	-	-	-	-	25,000	2,029	8.1%
Interfund Transfers	7,742,893	3,276,023	42.3%	2,925,296	1,218,873	41.7%	-	-	-	-	-	-	1,055,967	499,986	41.7%
Other Non-Tax Revenue	5,614,490	1,825,513	32.5%	2,034,004	-	0.0%	6,413,816	190,177	3.0%	2,191,000	292,451	13.3%	-	-	-
Total Revenues	\$ 89,185,298	\$ 37,407,246	41.9%	\$ 11,393,593	\$ 3,775,954	33.1%	\$ 20,327,216	\$ 6,391,225	31.4%	\$ 15,113,700	\$ 5,659,794	37.4%	\$ 4,970,000	\$ 2,000,887	40.3%
Expenditures															
Legislative	\$ 677,621	\$ 263,270	38.9%	-	-	-	-	-	-	-	-	-	-	-	-
City Administration	1,941,115	626,834	32.3%	-	-	-	-	-	-	-	-	-	-	-	
Law Department	1,045,232	372,358	35.6%	-	-	-	-	-	-	-	-	-	-	-	
Administrative Services Department	8,826,606	2,716,611	30.8%	-	-	-	-	-	-	-	-	-	-	-	
Community Development	2,652,887	907,908	34.2%	-	-	-	-	-	-	-	-	-	-	-	
Police Department	26,876,444	10,676,556	39.7%	-	-	-	-	-	-	-	-	-	-	-	
Fire & Life Safety Services	14,072,488	5,729,717	40.7%	-	-	-	-	-	-	-	-	-	-	-	
Health Department	3,009,286	992,055	33.0%	-	-	-	-	-	-	-	-	-	-	-	
Public Works - Operating	17,884,613	7,101,845	39.7%	10,714,333	2,509,425	23.4%	-	-	-	-	-	-	5,309,082	1,777,478	33.5%
Public Works - Capital Outlay	-	-	-	5,180,000	-	0.0%	-	-	-	-	-	-	-	-	-
Parks, Recreation & Comm. Services	10,483,281	3,556,328	33.9%	-	-	-	-	-	-	-	-	-	-	-	
Capital Improvement Transfer	956,500	390,208	41.7%	-	-	-	13,451,635	5,888,411	43.8%	13,006,620	5,019,574	38.6%	-	-	
Transfer to Debt Service Fund	609,000	277,779	45.6%	-	-	-	10,538,100	31,132	0.3%	3,272,500	107,940	3.3%	-	-	
Utilities - Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities - Capital Outlay	-	-	-	-	-	-	23,989,735	5,919,542	24.7%	16,279,120	5,127,215	31.5%	5,309,082	1,777,478	33.5%
Total Expenditures	\$ 89,015,073	\$ 33,611,469	37.8%	\$ 15,894,333	\$ 2,509,425	15.8%	\$ 23,989,735	\$ 5,919,542	24.7%	\$ 16,279,120	\$ 5,127,215	31.5%	\$ 5,309,082	\$ 1,777,478	33.5%

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

	FY 2013 Budget Amended	FY 2013 Unaudited Actual	FY 2014 Budget Adopted	FY 2014 YTD Actual
Tax - Property	\$ 12,481,386	\$ 12,191,575	\$ 12,271,386	\$ 6,590,403
Tax - State Use	1,176,879	1,259,865	1,241,753	419,274
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	3,601,181
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	2,217,498
Tax - Auto Rental	40,000	43,598	40,000	14,997
Tax - Athletic Contest	760,000	1,056,355	800,000	-
Tax - State Income	6,322,645	7,182,793	7,076,170	3,463,327
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	1,288,021
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	874,594
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	466,783
Tax - Cigarette	485,000	153,000	300,000	60,000
Tax - Evanston Motor Fuel	707,667	634,196	610,000	312,878
Tax - Liquor	2,350,000	2,261,874	2,375,000	1,127,663
Tax - Parking	2,200,000	2,418,852	2,350,000	990,362
Tax - Personal Property Replacement	591,600	529,146	598,300	312,579
Tax - Real Estate Transfer	2,146,300	3,894,599	2,875,000	901,919
Tax - Telecommunications	3,244,500	2,871,370	3,150,000	1,249,428
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	424,596
License Fees - Other	1,030,502	1,427,834	937,302	455,884
Permit Fees - Building	3,020,000	3,951,048	6,142,162	1,959,138
Permit Fees - Other	1,209,788	1,746,109	1,486,716	844,518
Other Fees	1,559,350	1,152,472	1,356,100	726,669
Fines and Forfeiture Revenue	4,366,022	3,451,887	4,366,022	1,406,545
Charges for Services Revenue	7,904,198	7,845,622	7,936,754	3,603,063
Intergovernmental Revenue	786,798	1,425,905	721,272	400,936
Other Revenue	1,418,443	919,287	1,238,468	401,147
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	3,276,023
Interest Income	6,000	29,207	10,000	17,822
Total Revenue	84,523,051	86,852,125	89,185,298	37,407,246
Legislative	657,069	657,069	677,621	263,270
City Administration	1,582,580	1,582,580	1,941,115	626,834
Law Department	973,254	973,254	1,045,232	372,358
Administrative Services Department	7,721,650	7,721,650	8,826,606	2,716,611
Community and Economic Development	2,536,250	2,536,250	2,652,887	907,908
Police Department	26,508,585	26,508,585	26,876,444	10,676,556
Fire & Life Safety Services Department	14,142,078	14,142,078	14,072,488	5,729,717
Health Department	2,917,848	2,917,848	3,009,286	992,055
Public Works Department	10,043,463	10,043,463	17,884,613	7,101,845
Parks, Recreation & Community Services	17,616,397	17,616,397	10,483,281	3,556,328
Transfer to Capital Improvement Fund	-	-	936,500	390,208
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	277,779
Transfer to Fleet Maintenance Fund	600,000	600,000	-	-
Transfer to Insurance Fund	500,000	500,000	-	-
Total Expenditures	86,799,174	86,799,174	89,015,073	33,611,469
Net Surplus (Deficit)	\$ (2,276,123)	\$ 52,951	\$ 170,225	\$ 3,795,777
Beginning Unrestricted Fund Balance (Note 1)		17,033,487		17,086,438
Total Ending Fund Balance		<u>\$ 17,086,438</u>		<u>\$ 20,882,214</u>

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

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes				\$ 5,073
Misc. Revenue	-		-	85
Transfers from other Fun	-	-	-	466,269
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>471,427</u>
Administration	-	-	-	13,987
Client Payments	-	-	-	86,651
Utilities-- Come Ed	-	-	-	1,327
Office Supplies	-	-	-	1,687
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,652</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 367,775</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 367,775</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Grant Proceeds	\$ 4,011,917	\$ 2,725,225	\$ 458,044	\$ 403,995
Program Income	-	347	-	852,434
Investment Income	-	510	-	510
Total Revenue	<u>4,011,917</u>	<u>2,726,082</u>	<u>458,044</u>	<u>1,256,940</u>
Development Activities	3,505,000	2,476,794	290,500	304,738
Administration	341,622	176,972	126,635	80,855
Transfer to Debt Service	3,905	3,905	4,046	5,591
Transfer to Insurance	16,390	16,390	6,863	2,859
Transfer to General Fund	145,000	87,624	30,000	36,510
Total Expenditures	<u>4,011,917</u>	<u>2,761,685</u>	<u>458,044</u>	<u>430,554</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (35,603)</u>	<u>\$ -</u>	<u>\$ 826,386</u>
Beginning Fund Balance		-		(35,603)
Ending Fund Balance		<u>\$ (35,603)</u>		<u>\$ 790,783</u>

City of Evanston
E911 Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 502,880	\$ 529,200	\$ 255,878
Wireless Surcharge Revenue	416,160	385,911	428,400	140,377
Interest Income	1,000	215	1,000	45
Grants		32,211		102,078
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>921,216</u>	<u>958,600</u>	<u>498,378</u>
Operating Expense	891,122	781,940	935,767	346,273
Transfer to General Fund	125,950	125,950	125,950	52,479
Transfer to Insurance Fund	98,993	98,993	88,858	37,024
Transfer to Debt Service Fund	11,215	11,215	11,622	4,843
Capital Replacement	<u>120,000</u>	<u>26,680</u>	<u>250,000</u>	<u>-</u>
Total Expenditures	<u>1,247,280</u>	<u>1,044,778</u>	<u>1,412,197</u>	<u>440,619</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (123,561)</u>	<u>\$ (453,597)</u>	<u>\$ 57,759</u>
Beginning Fund Balance		1,264,807		1,141,246
Ending Fund Balance		<u>\$ 1,141,246</u>		<u>\$ 1,199,005</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
State Allotment	\$ 2,125,000	\$ 2,118,506	\$ 1,750,000	\$ 758,166
Investment Earnings	2,000	482	500	109
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>758,275</u>
Street Resurfacing	1,400,000	972,788	1,400,000	-
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	55,417
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>291,667</u>
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>347,083</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 411,192</u>
Beginning Fund Balance		999,368		1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>		<u>\$ 1,723,760</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Tax Revenue	\$ 370,000	\$ 316,235	\$ 370,000	\$ 183,388
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>370,000</u>	<u>316,235</u>	<u>370,000</u>	<u>183,388</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>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>\$ (53,765)</u>	<u>\$ -</u>	<u>\$ 23,388</u>
Beginning Fund Balance		(117,003)		(170,768)
Ending Fund Balance		<u>\$ (170,768)</u>		<u>\$ (147,380)</u>

City of Evanston
CDBG Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,540,000	\$ 1,403,936	\$ 1,500,000	\$ 337,735
Funds Reallocated from Prior Years	33,100	-	168,088	-
Program Income	352,000	14,288	70,000	9,766
Miscellaneous	-	125	-	-
Total Revenues	<u>1,925,100</u>	<u>1,418,349</u>	<u>1,738,088</u>	<u>347,501</u>
CDBG Administration/Planning	195,522	258,633	300,000	133,652
Development Activities	612,500	288,046	456,288	31,803
Capital Projects	494,800	454,676	410,800	35,548
Transfers to General Fund	781,278	650,976	571,000	271,240
Total Expenditures	<u>2,084,100</u>	<u>1,652,332</u>	<u>1,738,088</u>	<u>472,243</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ (233,983)</u>	<u>\$ -</u>	<u>\$ (124,742)</u>
Beginning Fund Balance		12,799		(221,184)
Ending Fund Balance		<u>\$ (221,184)</u>		<u>\$ (345,926)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 205,825	\$ 50,000	\$ -
Program Income	9,000	76,003	10,000	22,048
Interest Income	<u>-</u>	<u>41</u>	<u>100</u>	<u>50</u>
Total Revenues	<u>9,000</u>	<u>281,869</u>	<u>60,100</u>	<u>22,098</u>
Program Expenses	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>20,786</u>
Total Expenditures	<u>20,000</u>	<u>150,636</u>	<u>20,000</u>	<u>20,786</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 131,233</u>	<u>\$ 40,100</u>	<u>\$ 1,312</u>
Beginning Fund Balance		2,144,813		2,276,046
Ending Fund Balance		<u>\$ 2,276,046</u>		<u>\$ 2,277,358</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,188,037	\$ 1,500,000	\$ 617,253
Amusement Tax	300,000	218,651	300,000	154,016
Howard-Ridge Loan Repayment	48,500	48,500	45,500	18,958
Grants	-	999,000	1,000,000	
Investment Income	<u>800</u>	<u>917</u>	<u>800</u>	<u>2,007</u>
Total Revenues	<u>1,949,300</u>	<u>2,455,105</u>	<u>2,846,300</u>	<u>792,234</u>
Economic Development Activities	1,830,209	982,308	1,760,889	332537.47
Other Charges - Gigabit Challenge	-	-	1,000,000	-
Capital Projects	3,500	4,600	-	-
Transfer to Debt Service	13,771	13,771	14,271	5,946
Transfer to Insurance	67,416	67,416	66,546	27,728
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>188,628</u>
Total Expenditures	<u>2,367,603</u>	<u>1,520,802</u>	<u>3,294,413</u>	<u>554,839</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 934,303</u>	<u>\$ (448,113)</u>	<u>\$ 237,395</u>
Beginning Fund Balance		2,150,404		3,084,707
Ending Fund Balance		<u>\$ 3,084,707</u>		<u>\$ 3,322,102</u>

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

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

City of Evanston
Home Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 797,400	\$ 820,182	\$ 674,500	\$ 325,893
Interest Income	-	-	-	-
Program Income	-	27,384	-	-
Total Revenues	<u>797,400</u>	<u>847,566</u>	<u>674,500</u>	<u>325,893</u>
Home Administration/Planning	4,000	-	27,836	8,223
Development Activities	765,000	665,619	650,000	325,694
Transfers to General Fund	28,400	65,700	22,500	1,895
Total Expenditures	<u>797,400</u>	<u>731,319</u>	<u>700,336</u>	<u>335,812</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 116,247</u>	<u>\$ (25,836)</u>	<u>\$ (9,919)</u>
Beginning Fund Balance		3,306,375		3,422,622
Ending Fund Balance		<u>\$ 3,422,622</u>		<u>\$ 3,412,703</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Developer Contributions	155,000	290,000	155,000	62,500
Rehab Repayments	-	25,241	-	3,472
Interest Income	228	121	150	227
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,338</u>
Total Revenues	<u>155,228</u>	<u>315,362</u>	<u>155,150</u>	<u>97,538</u>
Housing - Buildings	227,800	20,188	200,000	-
Down Payment Assistance	-	-	-	-
Transfers to General Fund	23,990	23,990	13,990	5,829
Miscellaneous	<u>46,000</u>	<u>30,000</u>	<u>50,000</u>	<u>375</u>
Total Expenditures	<u>297,790</u>	<u>74,178</u>	<u>263,990</u>	<u>6,204</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 241,184</u>	<u>\$ (108,840)</u>	<u>\$ 91,333</u>
Beginning Fund Balance		2,236,126		2,477,310
Ending Fund Balance		<u>\$ 2,477,310</u>		<u>\$ 2,568,643</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,600,000	\$ 4,512,409	\$ 3,700,000	\$ 2,402,630
Interest Income	<u>25,000</u>	<u>13,071</u>	<u>10,000</u>	<u>4,605</u>
Total Revenue	<u>4,625,000</u>	<u>4,525,480</u>	<u>3,710,000</u>	<u>2,407,234</u>
Series 1997 Principal (refunded by 1999 & 2008D)	425,000	425,000	455,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	78,376	78,376	55,000	-
Contributions to Other Agencies	-	-	-	-
Economic Development Projects	1,250,000	154,385	1,250,000	24,668
Capital Improvements	2,836,000	2,094,507	722,486	-
Contractual Services	145,000	2,489	250,000	-
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	1,218,873
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>137,917</u>
Total Expenditures	<u>8,696,726</u>	<u>6,717,107</u>	<u>5,988,782</u>	<u>1,381,458</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,191,627)</u>	<u>\$ (2,278,782)</u>	<u>\$ 1,025,777</u>
Beginning Fund Balance		7,291,304		5,099,677
Ending Fund Balance		<u>\$ 5,099,677</u>		<u>\$ 6,125,454</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Taxes	\$ 448,875	\$ 427,213	\$ 397,800	\$ 247,928
Interest Income	<u>-</u>	<u>586</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>448,875</u>	<u>427,799</u>	<u>397,800</u>	<u>247,928</u>
Series 2002C Bonds Principal	340,000	340,000	390,000	-
Series 2012A Bonds Interest	78,816	78,815	46,605	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>418,816</u>	<u>418,815</u>	<u>436,605</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 30,059</u>	<u>\$ 8,984</u>	<u>\$ (38,805)</u>	<u>\$ 247,928</u>
Beginning Fund Balance		433,054		442,038
Ending Fund Balance		<u>\$ 442,038</u>		<u>\$ 689,966</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,100,000	\$ 1,106,614	\$ 1,100,000	\$ 621,802
Interest Income	<u>10,000</u>	<u>14,088</u>	<u>10,000</u>	<u>5,952</u>
Total Revenue	<u>1,110,000</u>	<u>1,120,702</u>	<u>1,110,000</u>	<u>627,754</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	645,000	645,000	685,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	75,611	75,611	39,088	-
Surplus Distribution	1,000,000	1,000,000	-	-
Capital Projects	1,400,000	150,000	500,000	-
Other Expenses	500,000	9,916	-	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>60,167</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,927</u>	<u>3,868,488</u>	<u>61,653</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (904,225)</u>	<u>\$ (2,758,488)</u>	<u>\$ 566,102</u>
Beginning Fund Balance		4,245,639		3,341,414
Ending Fund Balance		<u>\$ 3,341,414</u>		<u>\$ 3,907,516</u>

City of Evanston
Southwest TIF
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 465,000	\$ 480,769	\$ 485,000	\$ 261,359
Interest Income	<u>100</u>	<u>-</u>	<u>1,000</u>	<u>6</u>
Total Revenue	<u>465,100</u>	<u>480,769</u>	<u>486,000</u>	<u>261,365</u>
Economic Development Activities	-	459	748,439	-
Capital Improvement Projects	580,000	422,675	-	-
Operating Transfer to General Fund	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>12,292</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>12,292</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 28,135</u>	<u>\$ (291,939)</u>	<u>\$ 249,074</u>
Beginning Fund Balance		304,939		333,074
Ending Fund Balance		<u>\$ 333,074</u>		<u>\$ 582,148</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,798,019	\$ 11,864,662	\$ 10,879,993	\$ 6,016,724
Special Assessment Levy	-	-	169,848	-
Bond Proceeds/Premium/ Discounts	-	24,159,490	-	-
Transfer from Other Funds - IMRF-	783,004	764,003	141,125	338,096
Miscellaneous Revenue	-	33,510	-	-
Interest Income	1,500	5,356	1,500	1,775
Transfer from General Fund	-	1,000,000	1,279,306	203,000
Transfer from Sewer Fund	190,210	190,210	207,284	86,368
Transfer from Special Assessment Fund	317,660	317,660	169,848	70,770
Total Revenue	<u>13,090,393</u>	<u>38,334,891</u>	<u>12,848,904</u>	<u>6,716,734</u>
Series 2004- Principal	775,000	10,100,000	-	-
Series 2004- Interest	478,400	478,400	-	-
Series 2004 B- Principal	595,000	2,830,000	-	-
Series 2004 B- Interest	130,439	130,438	-	-
Series 2005- Principal	1,095,000	13,360,000	-	-
Series 2005- Interest	664,000	664,000	-	-
Series 2006- Principal	85,000	85,000	185,000	-
Series 2006- Interest	448,302	448,302	444,776	-
Series 2006 B Bonds- Principal	35,000	35,000	1,130,000	55,000
Series 2006 B Bonds- Interest	603,426	603,426	600,526	301,363
Series 2007 - Principal	965,000	965,000	1,909,709	-
Series 2007 - Interest	684,458	684,456	569,684	-
Series 2008A - Principal	300,000	300,000	300,000	-
Series 2008A - Interest	125,975	125,975	116,225	-
Series 2008C - Principal	362,900	362,900	378,180	-
Series 2008C - Interest	376,308	376,308	364,514	-
Series 2008D - Principal	1,410,000	1,410,000	565,600	-
Series 2008D - Interest	36,690	36,690	15,362	-
Series 2010 A - Principal DSF	305,000	305,000	305,000	-
Series 2010 A - Interest DSF	179,338	179,338	173,238	-
Series 2010 B - Principal DSF	647,358	647,358	684,946	-
Series 2010 B - Interest DSF	135,508	135,509	126,446	-
Series 2011 A - Principal DSF	1,234,836	1,234,836	1,250,432	-
Series 2011 A - Interest DSF	451,586	451,586	426,890	-
Series 2012 A - Interest DSF	955,000	995,000	1,025,000	-
Series 2012 A - Principal DSF	357,706	347,766	243,332	-
Series 2013 A - Principal DSF	-	-	505,055	-
Series 2013 A - Interest DSF	-	-	1,601,006	-
Series 2013 B - Principal DSF	-	-	586,498	-
Series 2013 B - Interest DSF	95,000	95,000	-	-
Series 2004- Interest SAF	13,650	13,650	-	-
Series 2005- Principal SAF	20,000	20,000	-	-
Series 2005- Interest SAF	17,500	17,500	-	-
Series 2006- Principal SAF	50,000	50,000	50,000	-
Series 2006- Interest SAF	8,526	8,526	6,450	-
Series 2007 - Principal SAF	35,000	35,000	40,000	-
Series 2007 - Interest SAF	33,920	33,920	31,994	-
Series 2008C - Principal SAF	19,000	19,000	19,800	-
Series 2008C - Interest SAF	19,702	19,702	19,084	-
Series 2013 A - Principal SAF	-	-	20,000	-
Series 2013 A - Interest SAF	-	-	8,867	-
Series 2013 B - Principal SAF	-	-	120,000	-
Series 2013 B - Interest SAF	-	-	23,500	-
General Management and Support	5,000	-	1,000	-
Bond Issuance Costs	60,000	160,061	75,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	10,000	109,610	10,000	24,095
Total Expenditures	<u>13,824,528</u>	<u>37,874,257</u>	<u>13,933,114</u>	<u>380,458</u>
Net Surplus (Deficit)	<u>\$ (734,135)</u>	<u>\$ 460,634</u>	<u>\$ (1,084,210)</u>	<u>\$ 6,336,277</u>
Beginning Fund Balance	-	2,896,148	-	3,356,782
Ending Fund Balance	-	<u>\$ 3,356,782</u>	-	<u>\$ 9,693,059</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 500,000	\$ 474,216	\$ 350,000	\$ 255,338
Interest Income	400	344	400	9
Miscellaneous	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>16,825</u>
Total Revenue	<u>500,400</u>	<u>507,574</u>	<u>350,400</u>	<u>272,172</u>
Economic Dev. Projects	-	-	-	80,889
Debt Service - Interest	-	544	-	237
Capital Improvements	800,000	215,402	-	1,514
Developer Agreement Payments	610,000	510,237	300,000	240,423
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	18,958
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>60,000</u>	<u>25,000</u>
Total Expenditures	<u>2,037,736</u>	<u>895,083</u>	<u>405,500</u>	<u>367,020</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (387,509)</u>	<u>\$ (55,100)</u>	<u>\$ (94,849)</u>
Beginning Fund Balance		1,055,510		668,001
Ending Fund Balance		<u>\$ 668,001</u>		<u>\$ 573,152</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 300,000	\$ 51,144	\$ 40,000	\$ -
Bond Proceeds	3,400,000	-	-	-
Interest Income	<u>1,000</u>	<u>167</u>	<u>100</u>	<u>42</u>
Total Revenue	<u>3,701,000</u>	<u>51,311</u>	<u>40,100</u>	<u>42</u>
Economic Development Projects	650,000	-	75,000	-
Other Charges	1,600,000	135,353	20,000	-
Debt Service - Interest	40,000	6,691	10,000	2,915
Transfers to General Fund	60,000	60,000	60,000	25,000
Capital Projects	<u>1,285,000</u>	<u>179,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,635,000</u>	<u>381,044</u>	<u>165,000</u>	<u>27,915</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (329,733)</u>	<u>\$ (124,900)</u>	<u>\$ (27,873)</u>
Beginning Fund Balance		872,847		543,114
Ending Fund Balance		<u>\$ 543,114</u>		<u>\$ 515,241</u>

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

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

City of Evanston
 Capital Improvement Fund
 As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Bond Proceeds	\$ 8,339,988	\$ 8,538,259	\$ 8,331,458	\$ -
Grants	1,675,000	491,635	5,382,638	487,563
Private Contributions	510,000	-	708,000	-
Parking Fund Loan for Financial System	596,000	-	100,000	-
General Fund Allocation	-	-	936,500	390,208
Miscellaneous	-	53,986	-	-
Interest Income	10,000	18,562	10,000	3,006
Total Revenue	<u>11,130,988</u>	<u>9,102,442</u>	<u>15,468,596</u>	<u>880,777</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,440,749	17,935,016	1,027,621
Interfund Transfers Out	475,000	475,000	475,000	197,917
Total Expenditures	<u>13,575,351</u>	<u>6,915,749</u>	<u>18,410,016</u>	<u>1,225,537</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,186,693</u>	<u>\$ (2,941,420)</u>	<u>\$ (344,760)</u>
Beginning Fund Balance		3,401,911		5,588,604
Ending Fund Balance		<u>\$ 5,588,604</u>		<u>\$ 5,243,844</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 274,526	\$ 230,000	\$ 90,626
Bond Proceeds	250,000	241,906	250,000	-
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>352</u>
Total Revenue	<u>560,000</u>	<u>518,414</u>	<u>481,200</u>	<u>90,978</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	70,770
General Management & Support	-	-	1,000	-
Capital Outlay	<u>361,000</u>	<u>33,976</u>	<u>500,000</u>	<u>-</u>
Total Expenditures	<u>678,660</u>	<u>351,636</u>	<u>670,848</u>	<u>70,770</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 166,778</u>	<u>\$ (189,648)</u>	<u>\$ 20,208</u>
Beginning Fund Balance		1,905,315		2,072,093
Ending Fund Balance		<u>\$ 2,072,093</u>		<u>\$ 2,092,301</u>

City of Evanston
Parking Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 3,070,000	\$ 2,876,089	\$ 3,070,000	\$ 1,100,081
Church Street Garage Operations	716,348	618,913	716,348	264,035
Maple Avenue Garage Operations	1,204,200	1,142,379	1,204,200	555,904
Sherman Avenue Garage Operations	1,417,275	7,419,581	1,417,275	637,062
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	1,218,873
Interest Income	15,070	11,892	15,070	-
Miscellaneous Revenue	11,400	21,891	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,099,647	15,722,095	11,393,593	3,775,954
7005 - Parking System Administration	784,607	997,485	976,360	714,280
7015 - Parking Lots and Meters	829,052	655,080	972,266	436,380
7025 - Church Street Self Park	607,955	414,444	624,855	135,874
7030 - Church Street Debt Payments	171,250	171,250	171,250	-
7036 - Sherman Avenue Garage	5,750,270	10,671,714	5,047,016	444,900
7037 - Maple Avenue Garage	1,611,920	865,571	1,654,244	282,620
7039 - Parking Debt	27,461	27,461	27,461	-
Transfer to Insurance Fund	490,236	490,236	319,648	133,187
Transfer to General Fund	644,242	644,242	869,242	362,184
Transfer to Fleet	21,991	21,992	21,991	-
Transfer to Equipment Replacement	30,000	30,000	30,000	-
Loans to Other Funds	2,796,000	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	3,455,000	1,863,129	5,180,000	-
Total Expenditures	17,219,984	16,852,604	15,894,333	2,509,425
Net Surplus (Deficit)	\$ (5,120,337)	\$ (1,130,509)	\$ (4,500,740)	\$ 1,266,529

Further Operating Expense Breakdown				
7015 Parking Meter Activities	762,836	615,080	915,614	436,380
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,488	615,080	972,266	436,380
7025 Church Garage Activities	490,156	414,444	444,927	135,874
7025 Church Garage Depreciation	179,923	-	179,923	-
SUBTOTAL	670,083	414,444	624,855	135,874
7036 Sherman Garage Activities	1,119,756	7,421,714	468,766	444,900
7036 Debt Service Payments	3,250,300	3,250,000	3,705,300	-
7036 Reserve (Depreciation)	874,630	-	874,630	-
SUBTOTAL	5,244,706	10,671,714	5,047,016	444,900
7037 Maple Garage Activities	1,013,994	865,571	988,046	282,620
7037 Debt Service Payments	666,195	-	666,195	-
7037 Reserve (Depreciation)	666,195	-	666,195	-
SUBTOTAL	1,680,189	865,571	1,654,244	282,620

Beginning Unrestricted Fund Balance	14,418,330	13,287,821
Ending Unrestricted Fund Balance	<u>\$ 13,287,821</u>	<u>\$ 14,554,350</u>

City of Evanston
Water Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Evanston	\$ 5,684,000	\$ 6,081,164	\$ 6,252,400	\$ 2,631,089
Skokie	2,856,000	2,772,424	2,913,000	1,380,906
Northwest Commission	4,517,000	4,898,986	4,653,000	2,189,054
Cross Connection Control Fees	100,500	94,470	95,000	-
Investment Earnings	2,500	20,164	2,500	7,034
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	41,777
Fees and Outside Work	80,000	188,610	70,000	56,241
Grants	-	-	-	-
Insurance Reimbursements	-	-	-	-
Phosphate Sales	66,000	52,795	69,000	18,891
Property Sales and Rentals	213,300	235,936	227,316	41,256
Misc Revenue	-	162,767	-	24,977
Total Revenue	<u>17,560,000</u>	<u>16,646,625</u>	<u>20,327,216</u>	<u>6,391,225</u>
General Support	990,583	944,465	933,989	360,157
Pumping	2,333,247	2,173,144	2,355,718	728,756
Filtration	2,635,539	2,339,158	2,740,856	895,476
Distribution	1,424,324	1,356,808	1,425,352	552,042
Meter Maintenance	309,163	254,560	300,760	94,197
Other Operating Expenses	478,592	379,183	491,700	124,841
Debt Service	864,233	814,233	1,297,703	1,500,000
Debt Service - IEPA Loan 3382	67,506	67,504	67,506	33,752
Capital Outlay	248,500	275,597	368,100	20,101
Capital Improvements	8,065,700	4,765,577	10,170,000	11,030
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	1,403,983
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	195,205
Total Expense	<u>21,242,179</u>	<u>17,195,021</u>	<u>23,989,735</u>	<u>5,919,542</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (548,396)</u>	<u>\$ (3,662,519)</u>	<u>\$ 471,682</u>
Beginning Unrestricted Fund Balance		9,192,655		8,644,259
Ending Unrestricted Fund Balance		<u>\$ 8,644,259</u>		<u>\$ 9,115,941</u>

City of Evanston
Sewer Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 13,758,709	\$ 12,922,700	\$ 5,367,343
Debt Proceeds	4,000,000	2,300,529	-	-
Debt Proceeds - 2012 IEPA Loan	3,100,000	2,523,969	2,190,000	292,451
Investment Earnings	1,000	1,271	1,000	-
Miscellaneous	18,865	-	4,165	860,353
Grant Revenue	-	-	-	-
Total Revenue	<u>20,027,865</u>	<u>18,584,478</u>	<u>15,117,865</u>	<u>6,520,147</u>
Sewer Operations	2,134,549	1,979,122	2,260,545	874,439
Other Operating Expenses	43,300	23,100	129,500	2,879
Interfund Transfers Out - General Fund	142,200	142,200	145,044	60,435
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	112,495
Transfer to Debt Service	190,211	190,210	207,284	86,368
Capital Outlay	20,600	13,714	47,500	41,040
Capital Improvement Account	4,922,500	4,579,112	3,225,000	66,600
Debt Service	<u>11,542,740</u>	<u>11,542,807</u>	<u>9,994,259</u>	<u>3,882,958</u>
Total Expenses	<u>19,266,088</u>	<u>18,740,253</u>	<u>16,279,120</u>	<u>5,127,215</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (155,775)</u>	<u>\$ (1,161,255)</u>	<u>\$ 1,392,932</u>
Beginning Unrestricted Fund Balance		4,199,578		4,043,803
Ending Unrestricted Fund Balance		<u>\$ 4,043,803</u>		<u>\$ 5,436,735</u>

City of Evanston
Solid Waste
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,055,967	\$ 439,986
Solid Waste Franchise Fees	175,000	199,980	175,000	41,058
SWANCC Recycling Incentive	140,000	30,467	25,000	2,029
Recycling Service Charge	2,954,033	3,259,715	3,334,033	1,446,793
Sanitation Service Charge Penalty	30,000	44,099	45,000	31,215
Special Pickup Fees	100,000	74,784	100,000	13,717
Trash Cart Sales	15,000	27,738	15,000	3,832
Investment Income	-	20	-	-
Yard Waste Fees	<u>350,000</u>	<u>247,627</u>	<u>220,000</u>	<u>22,257</u>
Total Revenue	<u>5,010,000</u>	<u>5,130,397</u>	<u>4,970,000</u>	<u>2,000,887</u>
Refuse Collection & Disposal	3,259,574	2,942,329	3,372,698	1,145,287
Residential Recycling Collection	1,254,398	1,207,081	1,186,134	489,043
Yard Waste Collection	<u>750,250</u>	<u>626,253</u>	<u>750,250</u>	<u>143,148</u>
Total Expense	<u>5,264,222</u>	<u>4,775,663</u>	<u>5,309,082</u>	<u>1,777,478</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 354,734</u>	<u>\$ (339,082)</u>	<u>223,409</u>
Beginning Unrestricted Fund Balance		(1,447,885)		(1,093,151)
Ending Unrestricted Fund Balance		<u>\$ (1,093,151)</u>		<u>(869,742)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 2,507,356	\$ 3,107,358	\$ 2,507,356	\$ 1,044,733
Library Fund	2,381	2,381	2,381	992
Parking Fund	21,992	21,992	21,992	9,163
Water Fund	122,751	122,751	122,751	51,146
Sewer Fund	177,729	177,729	177,729	74,054
Solid Waste Fund	298,071	298,071	298,071	124,196
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	10,000	46,348	10,000	18,666
Interest Income	1,000	-	1,000	-
Total Revenues	<u>3,166,069</u>	<u>3,776,630</u>	<u>3,166,069</u>	<u>1,322,950</u>
General Support	292,007	261,029	293,619	108,917
Major Maintenance	3,217,058	3,299,061	3,284,528	1,209,078
Total Expenditures	<u>3,509,065</u>	<u>3,560,090</u>	<u>3,578,147</u>	<u>1,317,995</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 216,540</u>	<u>\$ (412,078)</u>	<u>\$ 4,955</u>
Beginning Fund Balance		(107,097)		109,443
Ending Fund Balance		<u>\$ 109,443</u>		<u>\$ 114,398</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 517,746
Library Fund	1,700	1,700	1,700	708
Parking Fund	30,000	30,000	30,000	12,500
Solid Waste Fund	177,131	177,131	177,131	73,805
Bond Proceeds	-	-	1,000,000	-
Sale of Surplus Property	210,217	124,667	210,217	26,455
Total Revenues	<u>1,661,638</u>	<u>1,576,088</u>	<u>2,661,638</u>	<u>631,214</u>
Capital Outlay	2,400,000	1,487,556	2,494,000	250,826
Carryover	-	-	200,000	-
Capital Leases	50,000	42,686	50,000	-
Total Expenditures	<u>2,450,000</u>	<u>1,530,242</u>	<u>2,744,000</u>	<u>250,826</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ 45,846</u>	<u>\$ (82,362)</u>	<u>\$ 380,387</u>
Beginning Fund Balance		\$ 1,500,482		\$ 1,546,328
Ending Fund Balance		<u>\$ 1,546,328</u>		<u>\$ 1,926,715</u>

City of Evanston
Insurance Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,204	\$ 121,204	\$ 121,204	\$ 50,502
General Admin Contribution- E911	930	930	930	388
General Admin Contribution- CDBG	930	930	930	388
General Admin Contribution- E.D.	930	930	930	388
General Admin Contribution- Parking	17,032	17,032	17,032	7,097
General Admin Contribution- Water Fund	24,962	24,962	24,962	10,401
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	5,994
Liability/Property Contribution- General	909,150	909,150	909,150	378,813
Liability/Property Contribution- E911	6,972	6,972	6,972	2,905
Liability/Property Contribution- CDBG	6,972	6,972	6,972	2,905
Liability/Property Contribution- E.D.	6,972	6,972	6,972	2,905
Liability/Property Contribution- Parking	127,731	127,731	127,731	53,221
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	78,004
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	44,953
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	518,693
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	16,667
Workers' Comp Contribution- E911	9,546	9,546	9,546	3,978
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	3,978
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	3,978
Workers' Comp Contribution- Parking	174,886	174,886	174,886	72,869
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	106,801
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	61,548
Subrogation Proceeds	83,300	155,102	100,000	39,113
Yearend Transfer from General Fund	-	520,000	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-
Investment Income	41,650	212	1,000	-
Workers Comp & Liability - Subtotal	3,516,536	4,066,900	3,526,688	1,466,484
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	3,658,608
Health Insurance Chargebacks - Library	318,681	-	366,065	152,527
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	2,859
Health Insurance Chargebacks- E911	81,545	81,545	71,410	29,754
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	13,134
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	20,458
Health Insurance Chargebacks- Home Fund	-	-	2,735	1,140
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	71,386
Health Insurance Chargebacks- Water	596,392	596,392	616,227	256,761
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	76,341
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	44,519
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	84,345
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	663,783
Employee Health Insurance Contributions	1,760,276	1,808,346	1,706,017	603,899
SWANNC-Health Insurance Contributions	-	-	-	26,016
One Time IPBC Distribution	300,000	300,000	300,000	125,000
Health & Life insurance - Subtotal	13,695,447	13,453,342	14,565,056	5,830,529
Total Revenues	17,211,983	17,520,242	18,091,744	7,297,014

City of Evanston
Insurance Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
General Administration & Support	294,093	288,369	409,548	110,009
Auditing	25,000	-	-	-
Liability/Property Insurance Premiums	470,000	455,514	470,000	485,115
Liability Legal Fees	350,000	571,721	350,000	61,078
Liability Settlement Payments	400,000	471,052	400,000	85,147
Transfer - to ERI Debt Service	8,325	8,325	8,627	3,595
Workers' Comp Insurance Premiums	114,400	111,111	114,400	118,531
Workers' Comp Legal Fees	80,500	38,694	80,500	22,721
Workers' Comp Medical Payments	800,000	494,020	600,000	190,418
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	316,712
Workers' Comp TPA Pymts (non specific)	145,000	107,155	125,000	25,375
Workers' Comp TTD Pymts (non sworn)	-	48,092	-	40,773
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,493,678</u>	<u>3,658,075</u>	<u>1,459,474</u>
General Administration & Support	94,093	87,437	99,805	33,655
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	5,653,853
Health Insurance Opt Out Payments	84,000	45,133	91,800	9,453
Health & Life Insurance - Subtotal	<u>13,636,708</u>	<u>13,315,976</u>	<u>14,409,209</u>	<u>5,696,961</u>
Total Expenditures	<u>17,424,026</u>	<u>16,809,654</u>	<u>18,067,284</u>	<u>7,156,435</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 710,588</u>	<u>\$ 24,460</u>	<u>\$ 140,579</u>
Beginning Unrestricted Fund Balance		(7,376,499)		(6,665,911)
Ending Unrestricted Fund Balance		<u>\$ (6,665,911)</u>		<u>\$ (6,525,332)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 6,061,575	\$ 6,049,233	\$ 6,061,575	\$ 3,280,016
Personal Property Repl Tax	280,000	280,000	280,000	156,290
Interest on Investment	800,000	1,564,892	850,000	1,252
Participant Contributions	922,500	941,743	950,000	341,062
Unrealized Gain	-	134	-	5,000
Miscellaneous	-	150	-	-
Total Revenue	<u>8,064,075</u>	<u>8,836,152</u>	<u>8,141,575</u>	<u>3,783,620</u>
Administrative Expenses	154,000	266,237	154,000	11,519
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	2,188,514
Widows' Pensions	1,090,000	1,053,398	1,071,200	444,430
Disability Pensions	1,350,000	1,304,970	1,358,125	540,908
QUILDRO	75,000	90,364	90,000	40,398
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,560,000</u>	<u>7,586,922</u>	<u>7,718,825</u>	<u>3,225,769</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 1,249,230</u>	<u>\$ 422,750</u>	<u>\$ 557,851</u>
Beg Net Assets held in Trust	58,463,916	58,463,916	59,713,146	59,713,146
End Net Assets held in Trust	<u>\$ 58,967,991</u>	<u>\$ 59,713,146</u>	<u>\$ 60,135,896</u>	<u>\$ 60,270,997</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 8,069,325	\$ 8,077,913	\$ 8,069,325	\$ 4,376,433
Personal Property Repl Tax	325,000	325,000	325,000	156,289
Interest Income	2,625,000	3,036,641	2,800,000	1,046,739
Participant Contributions	1,383,750	1,705,893	1,423,000	535,775
Miscellaneous	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-
Total Revenue	<u>12,403,075</u>	<u>13,145,447</u>	<u>12,617,325</u>	<u>6,115,235</u>
Administrative Expenses	250,000	264,356	250,000	158,103
Retiree Pensions	7,500,769	7,787,104	8,056,000	3,390,742
Widow Pensions	868,000	857,302	875,500	364,434
Disability Pensions	700,000	662,888	700,000	268,521
Separation Refunds	150,000	109,252	275,000	2,831
QUILDRO	18,000	21,085	18,000	9,049
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,701,987</u>	<u>10,174,500</u>	<u>4,193,680</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 3,443,460</u>	<u>\$ 2,442,825</u>	<u>\$ 1,921,555</u>
Beg Net Assets held in Trust	80,589,961	80,589,961	84,033,421	84,033,421
End Net Assets held in Trust	<u>\$ 83,506,267</u>	<u>\$ 84,033,421</u>	<u>\$ 86,476,246</u>	<u>\$ 85,954,976</u>

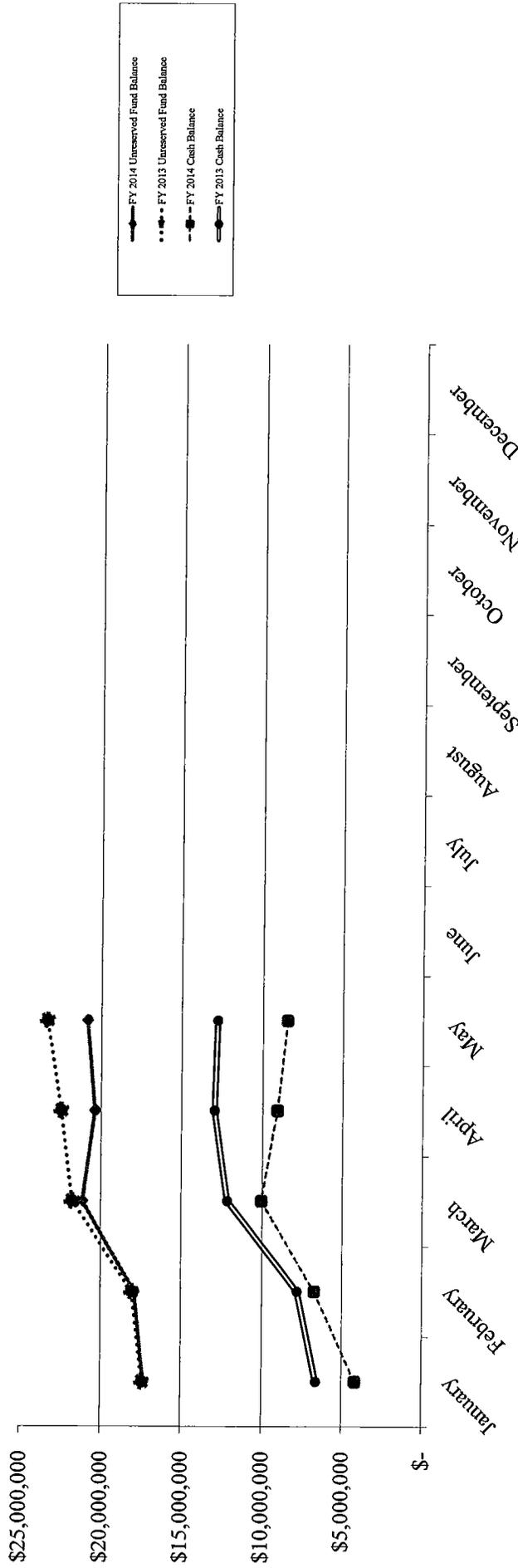
City of Evanston
Library Fund
As of May 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,165,513	\$ 5,032,097	\$ 2,330,299
Library Fines & Fees	185,000	158,176	164,000	62,623
Library Material Replacement	12,500	12,484	14,000	4,966
Copy Machine Charges	20,000	18,814	21,200	6,320
Meeting Room Fees	10,000	12,397	10,400	8,867
Non-resident Cards	1,690	1,565	1,040	260
North Branch Rental Income	59,660	58,697	60,000	13,067
State Per Capita Grant	76,300	131,976	94,177	-
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	-	-	-	-
Book Sales	60,000	56,140	65,000	21,718
Fund for Excellence	245,000	127,432	125,000	20,614
Grants and Donations	-	-	116,545	15,240
Transfer from Economic Development	-	9,900	-	-
Miscellaneous	-	5,103	-	240
Transfer from Endowment	131,250	131,250	159,315	-
Total Revenues	<u>5,104,814</u>	<u>4,939,647</u>	<u>5,912,974</u>	<u>2,484,214</u>
Expenditures				
Youth Services	891,720	901,891	1,030,009	387,882
Adult Services	1,535,224	1,538,511	1,514,037	542,840
Circulation	612,892	605,815	573,258	204,375
Neighborhood Services	360,757	325,202	456,528	169,817
Technical Services	503,433	431,115	538,879	175,484
Maintenance	507,517	669,172	660,703	241,492
Administration	669,377	677,112	1,103,015	396,415
Library Grants	-	35,570	36,545	1,860
Total Expenditures	<u>5,080,920</u>	<u>5,184,388</u>	<u>5,912,974</u>	<u>2,120,165</u>
Net Surplus (Deficit)	<u>\$ 23,894</u>	<u>\$ (244,741)</u>	<u>\$ -</u>	<u>\$ 364,048</u>
Beginning Fund Balance		1,101,096		856,355
Ending Fund Balance		<u>856,355</u>		<u>1,220,403</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Unaudited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source				
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ 396,370
Library Fines & Fees	-	-	1,000	-
Total Revenues	<u>-</u>	<u>-</u>	<u>749,178</u>	<u>396,370</u>
Expenditures				
Series 2004 - Principal DSF	-	-	53,430	-
Series 2004 - Interest DSF	-	-	8,454	-
Series 2005 - Principal DSF	-	-	44,918	-
Series 2005 - Interest DSF	-	-	14,089	-
Series 2007 - Principal DSF	-	-	200,291	-
Series 2007 - Interest DSF	-	-	60,496	-
Series 2008 - Principal DSF	-	-	344,400	-
Series 2008 - Interest DSF	-	-	22,100	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>748,178</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 396,370</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>396,370</u>

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



	January	February	March	April	May	June	July	August	September	October	November	December
FY 2014 Unreserved Fund Balance	\$ 17,321,904	\$ 17,910,959	\$ 21,166,294	\$ 20,395,607	\$ 20,882,214							
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537							
FY 2014 Cash Balance	\$ 4,173,079	\$ 6,745,425	\$ 10,059,258	\$ 9,101,839	\$ 8,474,680							
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660							