



Memorandum

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

From: Ashley Porta, Budget Manager
 Andrew Villamin, Interim Accounting Manager

Subject: November 2014 Monthly Financial Report

Date: January 9, 2014

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

Fund Name	Fund #	YTD	YTD	YTD	11/30/2014	11/30/2014
		11/30/2014	11/30/2014	11/30/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 81,644,255	\$ 80,128,182	\$ 1,516,074	\$ 17,879,025	\$ 7,003,390
General Assistance Fund	175	900,858	659,668	241,190	241,190	241,190
Neighborhood Stabilization	195	1,383,762	1,119,572	264,190	264,190	264,701
Motor Fuel	200	2,003,008	1,623,701	379,307	1,691,875	2,176,667
Emergency 911	205	744,572	1,111,943	(367,371)	853,508	588,063
SSA#4	210	311,163	320,000	(8,837)	(158,172)	(189,039)
CDBG	215	1,312,324	1,068,499	243,825	256,624	81,902
CDBG Loan	220	206,876	198,750	8,126	2,362,397	122,957
Economic Development	225	1,911,744	1,743,101	168,642	3,675,844	3,113,619
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	692,759	709,079	(16,320)	3,926,208	(6,147)
Affordable Housing	250	188,357	68,273	120,084	2,571,162	858,469
Washington National TIF	300	4,976,236	3,088,664	1,887,572	6,925,013	6,517,613
SSA#5	305	429,166	31,025	398,141	873,026	811,719
SW II TIF (Howard Hartrey)	310	1,154,039	1,331,450	(177,411)	3,179,637	3,164,003
Southwest TIF	315	607,668	29,265	578,403	923,120	911,477
Debt Service	320	12,845,634	2,624,956	10,220,677	13,596,368	12,076,772
Howard Ridge TIF	330	498,313	822,590	(324,277)	64,340	52,687
West Evanston TIF	335	101,013	62,625	38,388	576,027	576,027
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	10,446,426	6,321,625	4,124,801	10,424,800	11,009,128
Special Assessment	420	620,725	160,533	460,192	2,532,607	2,528,611
Parking	505	8,700,313	5,919,384	2,780,930	16,383,749	15,391,521
Water	510-513	17,163,080	15,519,518	1,643,562	10,233,653	9,751,321
Sewer	515	13,641,118	12,913,725	727,394	5,302,390	3,963,204
Solid Waste	520	4,610,732	4,144,984	465,748	(817,812)	(1,292,434)
Fleet	600	2,917,457	2,914,906	2,551	113,117	(475,957)
Equipment Replacement	601	2,456,489	1,764,051	692,437	1,281,420	1,281,419
Insurance	605	16,321,626	16,253,266	68,360	(3,659,303)	1,128,963
Library	185	5,773,329	5,114,615	658,714	1,659,979	960,357
Library Debt Fund	186	742,647	53,724	688,923	688,923	688,922
Total**		\$ 194,563,042	\$ 167,767,949	\$ 26,795,093	\$ 103,305,898	\$ 83,451,039

*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 November 30, 2014 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

As of November 30, 2014, the General Fund is reporting a surplus of \$1,516,074 due to several factors:

- Timing of payroll; the City will have 3 pay periods in December 2014 (December 4, 18 and 31)
- Receipt of the Kellogg building permit
- Receipt of second installment property taxes

Through November 30, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$189,039.

Through November 30, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$158,172. This amount will be reimbursed from draw downs from HUD during November, 2014.

Through November 30, 2014, the Economic Development Fund is showing a fund balance of \$3,675,844 and a cash balance of \$3,113,619. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through November 30, 2014, the Solid Waste Fund is showing a negative fund balance of \$817,812 and a negative cash balance of \$1,292,434.

Though operating at a surplus for the year, through November 30, 2014 the Fleet Fund is showing a negative cash balance of \$475,957.

Through November 30, 2014, the Insurance Fund is showing a negative fund balance of \$3,659,303. 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. The Insurance Fund's cash balance of \$1,128,963 includes a transfer from the IPBC Health Insurance Pool of \$500,000.

The detailed fund balance reports now include a monthly activity column per the request of an Evanston resident at a recent City Council meeting.

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 November 30, 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 November 30, 2014
(Target is 91.67% 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	\$ 12,139,403	98.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	15,790,000	14,049,596	89.0%	-	-		-	-		-	-		-	-	
State Income Tax	7,076,170	6,560,095	92.7%	-	-		-	-		-	-		-	-	
Utility Tax	8,220,000	7,215,790	87.8%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax	2,875,000	2,392,359	83.2%	-	-		-	-		-	-		-	-	
Liquor Tax	2,375,000	2,396,683	100.9%	-	-		-	-		-	-		-	-	
Other Taxes	5,940,053	5,289,889	89.1%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees	12,622,280	12,414,253	98.4%	-	-		-	-		-	-		-	-	
Charges for Services	7,936,754	6,647,109	83.8%	6,434,293	6,018,792	93.5%	13,913,400	13,693,757	98.4%	12,922,700	12,026,162	93.1%	3,889,033	3,622,606	93.1%
Intergovernmental Revenues	721,272	1,020,732	141.5%	-	-		-	14,181		-	-		25,000	20,852	83.4%
Interfund Transfers	7,742,893	6,957,670	89.9%	2,925,296	2,681,521	91.7%	-	-		-	-		1,055,967	967,275	91.6%
Other Non-Tax Revenue	5,614,490	4,560,677	81.2%	2,034,004	-	0.0%	6,413,816	3,455,142	53.9%	2,191,000	1,614,956	73.7%	-	-	
Total Revenues	\$ 89,185,298	\$ 81,644,255	91.5%	\$ 11,393,593	\$ 8,700,313	76.4%	\$ 20,327,216	\$ 17,163,080	84.4%	\$ 15,113,700	\$ 13,641,118	90.3%	\$ 4,970,000	\$ 4,610,732	92.8%
Expenditures															
Legislative	\$ 677,621	\$ 625,151	92.3%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,941,115	1,575,916	81.2%	-	-		-	-		-	-		-	-	
Law Department	1,045,232	922,253	88.2%	-	-		-	-		-	-		-	-	
Administrative Services Department	8,826,606	6,631,620	75.1%	-	-		-	-		-	-		-	-	
Community Development	2,652,887	2,267,681	85.5%	-	-		-	-		-	-		-	-	
Police Department	26,876,444	24,843,532	92.4%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services	14,072,488	12,995,312	92.3%	-	-		-	-		-	-		-	-	
Health Department	3,009,286	2,679,716	89.0%	-	-		-	-		-	-		-	-	
Public Works - Operating	17,884,613	16,063,004	89.8%	10,714,333	5,919,384	55.2%	-	-		-	-		5,309,082	4,144,984	78.1%
Public Works - Capital Outlay	-	-		5,180,000	-	0.0%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services	10,483,281	8,690,530	82.9%	-	-		-	-		-	-		-	-	
Capital Improvement Transfer	936,500	858,490	91.7%	-	-		-	-		-	-		-	-	
Transfer to Debt Service Fund	609,000	558,270	91.7%	-	-		-	-		-	-		-	-	
Utilities - Operating	-	-		-	-		13,451,635	6,835,874	50.8%	13,006,620	11,067,575	85.1%	-	-	
Utilities - Capital Outlay	-	-		-	-		10,538,100	8,683,644	82.4%	3,272,500	1,846,150	56.4%	-	-	
Total Expenditures	\$ 89,015,073	\$ 78,711,474	88.4%	\$ 15,894,333	\$ 5,919,384	37.2%	\$ 23,989,735	\$ 15,519,518	64.7%	\$ 16,279,120	\$ 12,913,725	79.3%	\$ 5,309,082	\$ 4,144,984	78.1%

**City of Evanston
General Fund
As of November 30, 2014**

	FY 2013 Budget Amended	FY 2013 Audited Actual	FY 2014 Budget Adopted	November Actual	FY 2014 YTD Actual
Tax - Property	\$ 12,481,386	\$ 11,941,575	\$ 12,271,386	\$ 18,841	\$ 12,139,403
Tax - State Use	1,176,879	1,283,156	1,241,753	116,399	1,103,708
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	869,008	8,670,378
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	550,822	5,379,218
Tax - Auto Rental	40,000	43,598	40,000	5,816	44,903
Tax - Athletic Contest	760,000	1,056,355	800,000	-	188,657
Tax - State Income	6,322,645	7,182,793	7,076,170	476,258	6,560,095
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	187,420	2,703,107
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	28,883	1,304,415
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	45,764	707,392
Tax - Cigarette	485,000	372,000	300,000	54,000	186,000
Tax - Evanston Motor Fuel	707,667	634,196	610,000	31,047	644,357
Tax - Liquor	2,350,000	2,261,874	2,375,000	125,444	2,396,683
Tax - Parking	2,200,000	2,418,852	2,350,000	253,868	2,343,356
Tax - Personal Property Replacement	591,600	721,173	598,300		778,907
Tax - Real Estate Transfer	2,146,300	3,940,899	2,875,000	176,803	2,392,359
Tax - Telecommunications	3,244,500	2,837,899	3,150,000	192,274	2,500,875
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	640,980	1,248,242
License Fees - Other	1,030,502	1,427,835	937,302	207,636	1,062,040
Permit Fees - Building	3,020,000	3,951,048	6,142,162	69,219	6,500,986
Permit Fees - Other	1,209,788	1,746,109	1,486,716	70,101	2,138,197
Other Fees	1,559,350	1,152,473	1,356,100	329,768	1,464,788
Fines and Forfeiture Revenue	4,366,022	3,448,523	4,366,022	228,793	2,845,988
Charges for Services Revenue	7,904,198	7,845,651	7,936,754	399,915	6,647,109
Intergovernmental Revenue	786,798	1,425,907	721,272	66,139	1,020,732
Other Revenue	1,418,443	647,935	1,238,468	74,896	1,702,306
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	401,863	6,957,670
Interest Income	6,000	26,907	10,000	1,136	12,383
Total Revenue	84,523,051	86,772,289	89,185,298	5,623,092	81,644,255
Legislative	657,069	421,198	677,621	49,762	625,151
City Administration	1,582,580	1,818,451	1,941,115	140,738	1,575,916
Law Department	973,254	973,254	1,045,232	82,438	922,253
Administrative Services Department	7,721,650	8,546,089	8,826,606	538,121	6,631,620
Community Development	2,536,250	2,536,209	2,652,887	188,513	2,267,681
Police Department	26,508,585	26,508,583	26,876,444	2,209,515	24,843,532
Fire & Life Safety Services Department	14,142,078	14,142,077	14,072,488	1,127,574	12,995,312
Health Department	2,917,848	3,601,469	3,009,286	185,185	2,679,716
Public Works Department	10,043,463	11,186,023	17,884,613	1,345,296	16,063,004
Parks, Recreation & Community Services	17,616,397	14,744,293	10,483,281	890,485	10,107,290
Transfer to Solid Waste Fund	-	1,245,967	936,500	78,041.67	858,458
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	50,750.00	558,250
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	6,886,418	80,128,182
Net Surplus (Deficit)	\$ (2,276,123)	\$ (1,051,324)	\$ 170,225	\$ (1,263,326)	\$ 1,516,074
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			\$ 17,879,025

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

City of Evanston
 General Assistance Fund
 As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes				\$ 1,310	\$ 410,328
Misc. Revenue	-		-	10,270	24,262
Transfers from other Funds	-	-	-	-	466,269
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,580</u>	<u>900,858</u>
Administration	-	-	-	11,481	118,063
Client Payments	-	-	-	66,010	535,416
Capital Outlay	-	-	-	709	6,189
Community Sponsored Org	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,200</u>	<u>659,668</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (66,620)</u>	<u>\$ 241,190</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ -</u>			<u>\$ 241,190</u>

City of Evanston
 Neighborhood Stabilization Fund
 As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Grant Proceeds	\$ 4,011,917	\$ 2,885,571	\$ 458,044	\$ -	\$ 782,854
Program Income	-	347	-	-	600,135
Investment Income	-	-	-	-	773
Total Revenue	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>-</u>	<u>1,383,762</u>
Development Activities	3,505,000	2,653,385	290,500	210,317	967,112
Administration	341,622	128,520	126,635	21,033	100,242
Transfer to Debt Service	3,905	-	4,046	337	7,614
Transfer to Insurance	16,390	16,390	6,863	609	6,478
Transfer to General Fund	145,000	87,624	30,000	(28,416)	44,604
Total Expenditures	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>203,271</u>	<u>1,119,572</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ (203,271)</u>	<u>\$ 264,190</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ 0</u>			<u>\$ 264,190</u>

City of Evanston
Motor Fuel Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
State Allotment	\$ 2,125,000	\$ 2,118,506	\$ 1,750,000	\$ 161,482	\$ 1,680,368
Grant Revenue	\$ -	\$ -	\$ -		\$ 322,396
Investment Earnings	2,000	482	500	20	244
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>2,127,000</u>	<u>2,118,988</u>	<u>1,750,500</u>	<u>161,502</u>	<u>2,003,008</u>
Street Resurfacing	1,400,000	972,788	1,400,000	-	860,118
Transfer to General Fund - Staff Engineering	133,000	133,000	133,000	69,417	180,250
Transfer to General Fund - Street Maintenance	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	-	<u>583,333</u>
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>69,417</u>	<u>1,623,701</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 92,085</u>	<u>\$ 379,307</u>
Beginning Fund Balance		999,368			1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>			<u>\$ 1,691,875</u>

City of Evanston
E911 Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 549,934	\$ 529,200	\$ 3,761	\$ 471,250
Wireless Surcharge Revenue	416,160	454,019	428,400		170,714
Interest Income	1,000	215	1,000	14	94
Grants				-	102,078
Miscellaneous Revenue	-	-	-	-	435
Total Revenue	<u>1,034,560</u>	<u>1,004,169</u>	<u>958,600</u>	<u>3,775</u>	<u>744,572</u>
Operating Expense	891,122	785,259	935,767	54,211	754,201
Transfer to General Fund	125,950	125,950	125,950	10,496	115,454
Transfer to Insurance Fund	98,993	98,993	88,858	1,454	15,994
Transfer to Debt Service Fund	11,215	11,215	11,622	969	10,654
Capital Replacement	120,000	26,680	250,000	-	215,640
Total Expenditures	<u>1,247,280</u>	<u>1,048,097</u>	<u>1,412,197</u>	<u>67,129</u>	<u>1,111,943</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (43,928)</u>	<u>\$ (453,597)</u>	<u>\$ (63,354)</u>	<u>\$ (367,371)</u>
Beginning Fund Balance		1,264,807			1,220,879
Ending Fund Balance		<u>\$ 1,220,879</u>			<u>\$ 853,508</u>

City of Evanston
Special Service Area #4 Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Tax Revenue	\$ 370,000	\$ 337,668	\$ 370,000	\$ -	\$ 311,159
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total Revenues	<u>370,000</u>	<u>337,668</u>	<u>370,000</u>	<u>-</u>	<u>311,163</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>80,000</u>	<u>320,000</u>
Total Expenditures	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>80,000</u>	<u>320,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (32,332)</u>	<u>\$ -</u>	<u>\$ (80,000)</u>	<u>\$ (8,837)</u>
Beginning Fund Balance		(117,003)			(149,335)
Ending Fund Balance		<u>\$ (149,335)</u>			<u>\$ (158,172)</u>

City of Evanston
CDBG Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,540,000	\$ 1,665,720	\$ 1,500,000	\$ -	\$ 1,075,791
Funds Reallocated from Prior Years	33,100	-	168,088	-	-
Program Income	352,000	14,412	70,000	223,194	236,390
Miscellaneous	-	-	-	-	143
Total Revenues	<u>1,925,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>223,194</u>	<u>1,312,324</u>
CDBG Administration/Planning	195,522	239,602	300,000	24,368	328,954
Development Activities	612,500	293,045	456,288	210,739	368,348
Capital Projects	494,800	493,581	410,800		583
Transfers to Debt Service	-	2,928	-	253	2,782
Transfers to General Fund	<u>781,278</u>	<u>650,976</u>	<u>571,000</u>	<u>(172,472)</u>	<u>367,832</u>
Total Expenditures	<u>2,084,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>62,889</u>	<u>1,068,499</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,305</u>	<u>\$ 243,825</u>
Beginning Fund Balance		12,799			12,799
Ending Fund Balance		<u>\$ 12,799</u>			<u>\$ 256,624</u>

City of Evanston
CDBG Loan Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 205,904	\$ 50,000		\$ 163,402
Program Income	9,000	3,554	10,000	2,780	43,230
Interest Income	<u>-</u>	<u>-</u>	<u>100</u>	<u>143</u>	<u>243</u>
Total Revenues	<u>9,000</u>	<u>209,458</u>	<u>60,100</u>	<u>2,923</u>	<u>206,876</u>
Program Expenses	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>847</u>	<u>198,750</u>
Total Expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>847</u>	<u>198,750</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 209,458</u>	<u>\$ 40,100</u>	<u>\$ 2,077</u>	<u>\$ 8,126</u>
Beginning Fund Balance		2,144,813			2,354,271
Ending Fund Balance		<u>\$ 2,354,271</u>			<u>\$ 2,362,397</u>

City of Evanston
Economic Development Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,554,281	\$ 1,500,000		\$ 1,605,130
Amusement Tax	300,000	275,646	300,000	142	262,078
Howard-Ridge Loan Repayment	48,500	48,500	45,500		34,125
Grants	-	999,000	1,000,000		-
Miscellaneous	-	-	-	3,792	7,583
Investment Income	800	922	800	8	2,828
Total Revenues	<u>1,949,300</u>	<u>2,878,349</u>	<u>2,846,300</u>	<u>3,942</u>	<u>1,911,744</u>
Economic Development Activities	1,830,209	983,057	1,760,889	93,339	1,274,327
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	1,189	13,082
Transfer to Insurance	67,416	67,416	66,546	1,454	15,994
Transfers to General Fund	452,707	452,707	452,707	37,726	414,981
Total Expenditures	<u>2,367,603</u>	<u>1,521,551</u>	<u>3,294,413</u>	<u>133,708</u>	<u>1,743,101</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 1,356,798</u>	<u>\$ (448,113)</u>	<u>\$ (129,766)</u>	<u>\$ 168,642</u>
Beginning Fund Balance		2,150,404			3,507,202
Ending Fund Balance		<u>\$ 3,507,202</u>			<u>\$ 3,675,844</u>

City of Evanston
 Neighborhood Improvement Fund
 As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Program Expenses	-	-	50,000	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</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 November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 797,400	\$ 703,935	\$ 674,500		\$ 653,419
Interest Income	-	-	-	1	62
Program Income	-	6,693	-	16,458	39,278
Total Revenues	<u>797,400</u>	<u>710,628</u>	<u>674,500</u>	<u>16,459</u>	<u>692,759</u>
Home Administration/Planning	4,000	-	27,836	2,195	20,233
Development Activities	765,000	8,775	650,000	18,792	679,378
Transfers to General Fund	28,400	65,700	22,500	9,468	9,468
Total Expenditures	<u>797,400</u>	<u>74,475</u>	<u>700,336</u>	<u>30,456</u>	<u>709,079</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 636,153</u>	<u>\$ (25,836)</u>	<u>\$ (13,997)</u>	<u>\$ (16,320)</u>
Beginning Fund Balance		3,306,375			3,942,528
Ending Fund Balance		<u>\$ 3,942,528</u>			<u>\$ 3,926,208</u>

City of Evanston
Affordable Housing Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Developer Contributions	155,000	290,000	155,000	31,250	180,463
Rehab Repayments	-	11,188	-	694	694
Interest Income	228	198	150	8	255
Miscellaneous	-	-	-	-	6,944
Total Revenues	<u>155,228</u>	<u>301,386</u>	<u>155,150</u>	<u>31,952</u>	<u>188,357</u>
Housing - Buildings	227,800	30,692	200,000	-	10,486
Down Payment Assistance	-	-	-	-	14,906
Transfers to General Fund	23,990	23,990	13,990	1,222	12,880
Miscellaneous	46,000	31,752	50,000	-	30,000
Total Expenditures	<u>297,790</u>	<u>86,434</u>	<u>263,990</u>	<u>1,222</u>	<u>68,273</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 214,952</u>	<u>\$ (108,840)</u>	<u>\$ 30,730</u>	<u>\$ 120,084</u>
Beginning Fund Balance		2,236,126			2,451,078
Ending Fund Balance		<u>\$ 2,451,078</u>			<u>\$ 2,571,162</u>

City of Evanston
Washington National TIF Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,600,000	\$ 4,488,658	\$ 3,700,000	\$ 9,539	\$ 4,962,938
Interest Income	<u>25,000</u>	<u>13,072</u>	<u>10,000</u>	<u>1,031</u>	<u>13,298</u>
Total Revenue	<u>4,625,000</u>	<u>4,501,730</u>	<u>3,710,000</u>	<u>10,571</u>	<u>4,976,236</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	74,003
Capital Improvements	2,836,000	2,158,380	722,486		-
Contractual Services	145,000	2,489	250,000		2,223
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	243,775	2,681,521
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>27,583</u>	<u>303,417</u>
Total Expenditures	<u>8,696,726</u>	<u>6,755,593</u>	<u>5,988,782</u>	<u>296,026</u>	<u>3,088,664</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,253,863)</u>	<u>\$ (2,278,782)</u>	<u>\$ (285,455)</u>	<u>\$ 1,887,572</u>
Beginning Fund Balance		7,291,304			5,037,441
Ending Fund Balance		<u>\$ 5,037,441</u>			<u>\$ 6,925,013</u>

City of Evanston
Special Service Area #5
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Taxes	\$ 448,875	\$ 460,062	\$ 397,800	\$ -	\$ 429,161
Interest Income	-	585	-	-	5
Total Revenue	<u>448,875</u>	<u>460,647</u>	<u>397,800</u>	<u>-</u>	<u>429,166</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	-	-	-	-	-
Total Expenditures	<u>418,816</u>	<u>418,816</u>	<u>436,605</u>	<u>-</u>	<u>31,025</u>
Net Surplus (Deficit)	<u>\$ 30,059</u>	<u>\$ 41,831</u>	<u>\$ (38,805)</u>	<u>\$ -</u>	<u>\$ 398,141</u>
Beginning Fund Balance		433,054			474,885
Ending Fund Balance		<u>\$ 474,885</u>			<u>\$ 873,026</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,100,000	\$ 1,122,248	\$ 1,100,000	\$ -	\$ 1,140,311
Interest Income	<u>10,000</u>	<u>14,087</u>	<u>10,000</u>	<u>797</u>	<u>13,727</u>
Total Revenue	<u>1,110,000</u>	<u>1,136,335</u>	<u>1,110,000</u>	<u>797</u>	<u>1,154,039</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	-		-
Capital Projects	1,400,000	150,000	500,000		1,000,000
Other Expenses	500,000	9,915	-	175,830	179,539
Economic Development	-	-	2,500,000		-
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>144,400</u>	<u>12,033</u>	<u>132,367</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,926</u>	<u>3,868,488</u>	<u>187,863</u>	<u>1,331,450</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (888,591)</u>	<u>\$ (2,758,488)</u>	<u>\$ (187,066)</u>	<u>\$ (177,411)</u>
Beginning Fund Balance		4,245,639			3,357,048
Ending Fund Balance		<u>\$ 3,357,048</u>			<u>\$ 3,179,637</u>

City of Evanston
Southwest TIF
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 465,000	\$ 492,410	\$ 485,000	\$ -	\$ 607,662
Interest Income	<u>100</u>	<u>2</u>	<u>1,000</u>	<u>-</u>	<u>6</u>
Total Revenue	<u>465,100</u>	<u>492,412</u>	<u>486,000</u>	<u>-</u>	<u>607,668</u>
Economic Development Activities	-	459	748,439		2,223
Capital Improvement Projects	580,000	422,675	-		-
Operating Transfer to General Fund	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>2,458</u>	<u>27,042</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>2,458</u>	<u>29,265</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 39,778</u>	<u>\$ (291,939)</u>	<u>\$ (2,458)</u>	<u>\$ 578,403</u>
Beginning Fund Balance		304,939			344,717
Ending Fund Balance		<u>\$ 344,717</u>			<u>\$ 923,120</u>

City of Evanston
Debt Service Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,798,019	\$ 11,864,571	\$ 10,879,993	\$ 22,409	11,186,137
Special Assessment Levy	-	-	169,848	-	-
Bond Proceeds/Premium/ Discounts	-	23,281,822	-	-	-
Transfer from Other Funds - IMRF-	783,004	783,004	141,125	-	743,812
Miscellaneous Revenue	-	33,510	-	-	-
Interest Income	1,500	5,356	1,500	1,722	11,731
Transfer from General Fund	-	1,000,000	1,279,306	67,619	558,250
Transfer from Sewer Fund	190,210	190,210	207,284	17,274	190,010
Transfer from Special Assessment Fund	317,660	317,660	169,848	14,154	155,694
Total Revenue	13,090,393	37,476,133	12,848,904	123,177	12,845,634
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	-	225,613
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	-	300,839
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	-	191,799
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	-	315,413
Series 2013 B - Principal DSF	-	-	586,498	-	-
Series 2013 B - Interest DSF	95,000	95,000	-	-	313,772
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	-	-
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	143,063	75,000	-	36,250
Net of Transfers	-	-	-	-	-
Fiscal Agent Fees	10,000	126,610	10,000	750	41,620
Total Expenditures	13,824,528	36,996,590	13,933,114	750	2,624,956
Net Surplus (Deficit)	\$ (734,135)	\$ 479,543	\$ (1,084,210)	\$ 122,427	\$ 10,220,677
Beginning Fund Balance		2,896,148			3,375,691
Ending Fund Balance		<u>\$ 3,375,691</u>			<u>\$ 13,596,368</u>

City of Evanston
Howard Ridge TIF
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 500,000	\$ 194,881	\$ 350,000		\$ 441,462
Interest Income	400	344	400	30	206
Miscellaneous	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>5,833</u>	<u>56,645</u>
Total Revenue	<u>500,400</u>	<u>228,239</u>	<u>350,400</u>	<u>5,863</u>	<u>498,313</u>
Economic Dev. Projects	-	-	-	-	-
Debt Service - Interest	-	592	-	49	525
Capital Improvements	800,000	219,785	-		186,770
Developer Agreement Payments	610,000	505,855	300,000		544,086
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	(1,708)	36,208
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>60,000</u>	<u>5,000</u>	<u>55,000</u>
Total Expenditures	<u>2,037,736</u>	<u>895,132</u>	<u>405,500</u>	<u>3,340</u>	<u>822,590</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (666,893)</u>	<u>\$ (55,100)</u>	<u>\$ 2,523</u>	<u>\$ (324,277)</u>
Beginning Fund Balance		1,055,510			388,617
Ending Fund Balance		<u>\$ 388,617</u>			<u>\$ 64,340</u>

City of Evanston
West Evanston TIF
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 300,000	\$ 46,252	\$ 40,000		\$ -
Bond Proceeds	3,400,000	-	-		-
Loan Proceeds	-	-	-		100,262
Interest Income	<u>1,000</u>	<u>167</u>	<u>100</u>	<u>109</u>	<u>751</u>
Total Revenue	<u>3,701,000</u>	<u>46,419</u>	<u>40,100</u>	<u>109</u>	<u>101,013</u>
Economic Development Projects	650,000	-	75,000		1,978
Other Charges	1,600,000	135,353	20,000		246
Debt Service - Interest	40,000	7,274	10,000	596	5,402
Transfers to General Fund	60,000	60,000	60,000	5,000	55,000
Capital Projects	<u>1,285,000</u>	<u>179,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,635,000</u>	<u>381,627</u>	<u>165,000</u>	<u>5,596</u>	<u>62,625</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (335,208)</u>	<u>\$ (124,900)</u>	<u>\$ (5,487)</u>	<u>\$ 38,388</u>
Beginning Fund Balance		872,847			537,639
Ending Fund Balance		<u>\$ 537,639</u>			<u>\$ 576,027</u>

City of Evanston
Dempster-Dodge TIF
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</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>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 100,000</u>	<u>\$ -</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 November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Bond Proceeds	\$ 8,339,988	\$ 8,538,259	\$ 8,331,458		\$ 8,469,966
Grants	1,675,000	882,160	5,382,638		487,563
Reimbursements	-		-	2	17,575
Private Contributions	510,000	-	708,000		500,000
Parking Fund Loan for Financial System	596,000	-	100,000		-
General Fund Allocation	-	-	936,500	78,042	858,458
Miscellaneous	-	53,986	-		93,046
Interest Income	10,000	18,562	10,000	1,930	19,817
Total Revenue	<u>11,130,988</u>	<u>9,492,967</u>	<u>15,468,596</u>	<u>79,974</u>	<u>10,446,426</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,119,879	17,935,016	1,108,542	5,886,208
Interfund Transfers Out	475,000	475,000	475,000	39,583	435,417
Total Expenditures	<u>13,575,351</u>	<u>6,594,879</u>	<u>18,410,016</u>	<u>1,148,125</u>	<u>6,321,625</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,898,088</u>	<u>\$ (2,941,420)</u>	<u>\$ (1,068,152)</u>	<u>\$ 4,124,801</u>
Beginning Fund Balance		3,401,911			6,299,999
Ending Fund Balance		<u>\$ 6,299,999</u>			<u>\$ 10,424,800</u>

City of Evanston
Special Assessment Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 274,848	\$ 230,000	3,262	\$ 111,633
Bond Proceeds	250,000	241,906	250,000		506,435
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>306</u>	<u>2,657</u>
Total Revenue	<u>560,000</u>	<u>518,736</u>	<u>481,200</u>	<u>3,568</u>	<u>620,725</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	14,154	158,944
General Management & Support	-	-	1,000	-	620
Capital Outlay	<u>361,000</u>	<u>33,976</u>	<u>500,000</u>	<u>-</u>	<u>970</u>
Total Expenditures	<u>678,660</u>	<u>351,636</u>	<u>670,848</u>	<u>14,154</u>	<u>160,533</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 167,100</u>	<u>\$ (189,648)</u>	<u>\$ (10,586)</u>	<u>\$ 460,192</u>
Beginning Fund Balance		1,905,315			2,072,415
Ending Fund Balance		<u>\$ 2,072,415</u>			<u>\$ 2,532,607</u>

City of Evanston
Parking Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November Actual	FY 2014 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 3,070,000	\$ 2,443,331	\$ 3,070,000	\$ 230,546	2,855,730
Church Street Garage Operations	716,348	618,034	716,348	48,653	615,551
Maple Avenue Garage Operations	1,204,200	1,140,191	1,204,200	87,336	1,177,415
Sherman Avenue Garage Operations	1,417,275	1,600,383	1,417,275	127,411	1,370,095
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	243,775	2,681,521
Interest Income	15,070	11,892	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	737,721	8,700,313
7005 - Parking System Administration	784,607	804,417	976,360	88,134	1,563,844
7015 - Parking Lots and Meters	829,052	760,432	972,266	75,119	930,441
7025 - Church Street Self Park	607,955	414,444	624,855	29,799	336,450
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	79,716	1,232,317
7037 - Maple Avenue Garage	1,611,920	861,836	1,654,244	65,374	747,248
7039 - Parking Debt	27,461	27,461	27,461	-	2,218
Transfer to Insurance Fund	490,236	490,236	319,648	26,637	293,012
Transfer to General Fund	644,242	644,242	869,242	72,437	796,805
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	1,896,659	5,180,000	-	-
Total Expenditures	17,219,984	11,127,714	15,894,333	437,216	5,919,384
Net Surplus (Deficit)	\$ (5,120,337)	\$ (1,229,397)	\$ (4,500,740)	\$ 300,504	\$ 2,780,930
Further Operating Expense Breakdown:					
7015 Parking Meter Activities	762,846	760,432	935,614	38,467	930,441
7015 Parking Meter Depreciation	36,652	-	36,652	36,653	-
SUBTOTAL	799,498	760,432	972,266	75,120	930,441
7025- Church Garage Activities	494,156	414,444	444,927	(150,129)	336,450
7025- Church Garage Depreciation	179,928	-	179,928	179,929	-
SUBTOTAL	674,084	414,444	624,855	29,800	336,450
7036 Sherman Garage Activities	1,199,756	1,884,149	468,766	(4,498,534)	1,232,317
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	874,650	-
SUBTOTAL	5,324,706	5,134,149	5,047,016	79,716	1,232,317
7037 Maple Garage Activities	1,013,991	861,836	988,046	(600,824)	747,248
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	-
SUBTOTAL	1,680,189	861,836	1,654,244	65,374	747,248
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>\$ 16,383,749</u>

City of Evanston
Water Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Evanston	\$ 5,684,000	\$ 5,947,632	\$ 6,252,400	\$ 428,062	\$ 5,893,051
Skokie	2,856,000	2,772,424	2,913,000	208,124	2,836,881
Northwest Commission	4,517,000	5,183,425	4,653,000	407,634	4,843,898
Cross Connection Control Fees	100,500	94,470	95,000	3,098	119,928
Investment Earnings	2,500	20,164	2,500		23,702
Debt Proceeds	2,630,700	2,043,779	4,000,000		2,700,000
Debt Proceeds (zero interest)	1,370,000	-	2,000,000		197,048
Fees and Merchandise Sales	40,000	94,971	45,000	4,980	179,692
Fees and Outside Work	80,000	188,610	70,000	10,470	112,350
Grants	-	78,792	-		14,181
Insurance Reimbursements	-	-	-		-
Phosphate Sales	66,000	48,114	69,000	3,289	41,189
Property Sales and Rentals	213,300	235,936	227,316		180,403
Misc Revenue	-	92,165	-	990	20,758
Total Revenue	<u>17,560,000</u>	<u>16,800,482</u>	<u>20,327,216</u>	<u>1,066,646</u>	<u>17,163,080</u>
General Support	990,583	960,028	933,989	76,536	848,058
Pumping	2,333,247	2,226,781	2,355,718	148,186	1,563,116
Filtration	2,635,539	2,435,092	2,740,856	140,861	2,028,611
Distribution	1,424,324	1,389,136	1,425,352	106,124	1,263,804
Meter Maintenance	309,163	249,474	300,760	28,055	250,060
Other Operating Expenses	478,592	994,606	491,700	9,765	169,519
Debt Service	864,233	810,068	1,297,703		283,253
Debt Service - IEPA Loan 3382	67,506	67,504	67,506		
Capital Improvements	8,314,200	5,435,207	10,538,100	754,389	5,594,882
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	280,797	3,088,762
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	39,041	429,452
Total Expense	<u>21,242,179</u>	<u>18,392,688</u>	<u>23,989,735</u>	<u>1,583,753</u>	<u>15,519,518</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (1,592,206)</u>	<u>\$ (3,662,519)</u>	<u>\$ (517,107)</u>	<u>\$ 1,643,562</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>\$ 10,233,653</u>

City of Evanston
Sewer Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 13,494,318	\$ 12,922,700	\$ 866,174	\$ 12,026,162
Debt Proceeds	4,000,000	1,851,827	-	-	-
Debt Proceeds - 2012 IEPA Loan	3,100,000	2,523,969	2,190,000	507,423	1,612,079
Investment Earnings	1,000	1,270	1,000	534	2,878
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>1,374,131</u>	<u>13,641,118</u>
Sewer Operations	2,134,549	2,026,860	2,260,545	142,220	1,761,089
Other Operating Expenses	43,300	10,900	129,500	-	23,879
Interfund Transfers Out - General Fund	142,200	142,200	145,044	12,087	132,957
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	247,489
Transfer to Debt Service	190,211	190,210	207,284	17,274	190,010
Capital Outlay	20,600	13,714	47,500	19,067	100,391
Depreciation	-	4,570,214	-	-	-
Capital Improvement Account	4,922,500	-	3,225,000	-	1,745,759
Debt Service	11,542,740	11,711,077	9,994,259	1,301,690.45	8,712,150
Total Expenses	<u>19,266,088</u>	<u>18,935,163</u>	<u>16,279,120</u>	<u>1,514,837</u>	<u>12,913,725</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (187,545)</u>	<u>\$ (1,161,255)</u>	<u>\$ (140,706)</u>	<u>\$ 727,394</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>\$ 5,302,390</u>

City of Evanston
Solid Waste
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,055,967	\$ 87,997	\$ 967,275
Solid Waste Franchise Fees	175,000	199,980	175,000	-	125,497
SWANCC Recycling Incentive	140,000	30,467	25,000	-	20,852
Recycling Service Charge	2,954,033	3,013,668	3,334,033	283,489	3,130,461
Sanitation Service Charge Penalty	30,000	44,099	45,000	-	54,327
Special Pickup Fees	100,000	86,804	100,000	16,538	74,253
Trash Cart Sales	15,000	27,697	15,000	893	17,548
Investment Income	-	20	-	-	-
Yard Waste Fees	350,000	248,077	220,000	145,459	220,520
Total Revenue	<u>5,010,000</u>	<u>4,896,779</u>	<u>4,970,000</u>	<u>534,376</u>	<u>4,610,732</u>
Refuse Collection & Disposal	3,259,574	2,882,420	3,372,698	151,212	2,475,698
Residential Recycling Collection	1,254,398	1,223,782	1,186,134	107,588	1,138,817
Yard Waste Collection	750,250	626,253	750,250	76,268	530,469
Total Expense	<u>5,264,222</u>	<u>4,732,455</u>	<u>5,309,082</u>	<u>335,067</u>	<u>4,144,984</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 164,324</u>	<u>\$ (339,082)</u>	<u>\$ 199,309</u>	<u>465,748</u>
Beginning Unrestricted Fund Balance		(1,447,884)			(1,283,560)
Ending Unrestricted Fund Balance		<u>\$ (1,283,560)</u>			<u>(817,812)</u>

City of Evanston
Fleet Maintenance Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 2,507,356	\$ 3,107,358	\$ 2,507,356	\$ 208,947	\$ 2,298,412
Library Fund	2,381	2,381	2,381	198	2,183
Parking Fund	21,992	21,992	21,992	1,833	20,159
Water Fund	122,751	122,751	122,751	10,229	112,522
Sewer Fund	177,729	177,729	177,729	14,811	162,918
Solid Waste Fund	298,071	298,071	298,071	24,839	273,232
Damage to City Property	24,789	-	24,789	-	-
Miscellaneous Revenue	10,000	46,349	10,000	849	48,032
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>3,166,069</u>	<u>3,776,631</u>	<u>3,166,069</u>	<u>261,706</u>	<u>2,917,457</u>
General Support	292,007	271,772	293,619	20,073	239,929
Major Maintenance	<u>3,217,058</u>	<u>3,287,552</u>	<u>3,284,528</u>	<u>240,341</u>	<u>2,674,978</u>
Total Expenditures	<u>3,509,065</u>	<u>3,559,324</u>	<u>3,578,147</u>	<u>260,414</u>	<u>2,914,906</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 217,307</u>	<u>\$ (412,078)</u>	<u>\$ 1,291</u>	<u>\$ 2,551</u>
Beginning Fund Balance		(107,097)			110,566
Reclassification from Fund Balance to Capital Assets		356			
Ending Fund Balance		<u>\$ 110,566</u>			<u>\$ 113,117</u>

City of Evanston
Equipment Replacement Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 1,139,041
Library Fund	1,700	1,700	1,700	142	1,558
Parking Fund	30,000	30,000	30,000	2,500	27,500
Solid Waste Fund	177,131	177,131	177,131	14,761	162,370
Bond Premiums	-	-	-		72,810
Bond Proceeds	-	-	1,000,000		1,000,000
Sale of Surplus Property	210,217	131,072	210,217	6,291	53,210
Total Revenues	<u>1,661,638</u>	<u>1,582,493</u>	<u>2,661,638</u>	<u>127,243</u>	<u>2,456,489</u>
Capital Outlay	2,400,000	1,625,725	2,494,000	142,396	1,712,040
Carryover	-	-	200,000		-
Settlement Costs	-	-	-		15,290
Bond Costs	-	-	-		7,212
Capital Leases	50,000	-	50,000	-	29,509
Total Expenditures	<u>2,450,000</u>	<u>1,625,725</u>	<u>2,744,000</u>	<u>142,396</u>	<u>1,764,051</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ (43,232)</u>	<u>\$ (82,362)</u>	<u>\$ (15,153)</u>	<u>\$ 692,437</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>\$ 1,281,420</u>

City of Evanston
Insurance Fund
As of November 30, 2014

	FY 2013	FY 2013	FY 2014	FY 2014	
	Budget	Audited	Budget	November	YTD
	<u>Amended</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>	<u>Actual</u>
General Admin Contribution- General	\$ 121,204	\$ 121,204.00	\$ 121,204	\$ 10,100	\$ 111,104
General Admin Contribution- E911	930	930	930	78	853
General Admin Contribution- CDBG	930	930	930	78	853
General Admin Contribution- E.D.	930	930	930	78	853
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	15,613
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	22,882
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	13,186
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	833,388
Liability/Property Contribution- E911	6,972	6,972	6,972	581	6,391
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	6,391
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	6,391
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	117,087
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	171,608
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	98,896
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	103,739	1,141,124
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	3,333	36,667
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	8,751
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	8,751
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	8,751
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	160,312
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	234,962
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	135,406
Subrogation Proceeds	83,300	155,102	100,000	17,059	74,293
Yearend Transfer from General Fund	-	874,289	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	41,650	212	1,000	31	276
Workers Comp & Liability - Subtotal	3,516,536	4,421,189	3,526,688	302,564	3,214,785
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	731,722	8,048,937
Health Insurance Chargebacks - Library	318,681	318,681	366,065	30,505	335,560
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	572	6,291
Health Insurance Chargebacks- E911	81,545	81,545	71,410	5,951	65,459
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	2,627	28,894
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	4,092	45,007
Health Insurance Chargebacks- Home Fund	-	-	2,735	228	2,507
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	14,277	157,048
Health Insurance Chargebacks- Water	596,392	596,392	616,227	51,352	564,875
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	15,268	167,950
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	8,904	97,942
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	16,869	185,558
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	33,867	1,361,097
Employee Health Insurance Contributions	1,760,276	1,489,664	1,706,017	98,594	1,201,024
SWANNC-Health Insurance Contributions	-	-	-	6,264	63,692
One Time IPBC Distribution	300,000	300,000	300,000	25,000	775,000
Health & Life insurance - Subtotal	13,695,447	13,453,341	14,565,056	1,046,091	13,106,840
Total Revenues	17,211,983	17,874,530	18,091,744	1,348,655	16,321,626

City of Evanston
Insurance Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Administration & Support	294,093	286,369	409,548	33,795	866,597
Auditing	25,000	-	-		-
Liability/Property Insurance Premiums	470,000	455,514	470,000		
Liability Legal Fees	350,000	460,204	350,000	143,509	706,519
Liability Settlement Payments	400,000	471,052	400,000	23,500	1,047,036
Transfer - to ERI Debt Service	8,325	8,325	8,627		19,264
Workers' Comp Insurance Premiums	114,400	111,111	114,400	-	118,531
Workers' Comp Legal Fees	80,500	38,694	80,500	774	40,033
Workers' Comp Medical Payments	800,000	493,886	600,000	40,490	556,745
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	-	498,967
Workers' Comp TPA Pymts (non specific)	145,000	154,244	125,000		72,875
Workers' Comp TTD Pymts (non sworn)	-	-	-	3,260	96,050
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,379,024</u>	<u>3,658,075</u>	<u>245,328</u>	<u>4,022,615</u>
General Administration & Support	94,093	87,437	99,805		
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	1,089,638	12,219,073
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>1,089,638</u>	<u>12,230,651</u>
Total Expenditures	<u>17,424,026</u>	<u>16,695,000</u>	<u>18,067,284</u>	<u>1,334,966</u>	<u>16,253,266</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 1,179,530</u>	<u>\$ 24,460</u>	<u>\$ 13,689</u>	<u>\$ 68,360</u>
Beginning Unrestricted Fund Balance		(7,376,500)			(3,727,663)
Adjustment to GAAP Basis of Accounting		2,469,307			
Ending Unrestricted Fund Balance		<u>\$ (3,727,663)</u>			<u>\$ (3,659,303)</u>

City of Evanston
Fire Pension Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 6,061,575	\$ 6,049,233	\$ 6,061,575	\$ 8,274	\$ 6,103,230
Personal Property Repl Tax	280,000	280,000	280,000		280,000
Interest on Investment	800,000	1,564,893	850,000		327,255
Participant Contributions	922,500	975,932	950,000	71,356	804,779
Unrealized Gain	-	5,233,195	-	16,427	21,427
Miscellaneous	-	150	-		-
Total Revenue	<u>8,064,075</u>	<u>14,103,403</u>	<u>8,141,575</u>	<u>96,057</u>	<u>7,536,691</u>
Administrative Expenses	154,000	271,223	154,000	49,958	193,863
Legal Fees	50,000	-	50,000		-
Retiree Pensions	4,841,000	4,871,953	4,995,500	448,394	4,844,486
Widows' Pensions	1,090,000	1,053,398	1,071,200	88,241	985,389
Disability Pensions	1,350,000	1,304,970	1,358,125	103,678	1,162,975
QUILDRO	75,000	90,364	90,000	7,751	86,901
Reserve for Future Payments	-	-	-		-
Total Expenditures	<u>7,560,000</u>	<u>7,591,908</u>	<u>7,718,825</u>	<u>698,022</u>	<u>7,273,613</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 6,511,495</u>	<u>\$ 422,750</u>	<u>\$ (601,965)</u>	<u>\$ 263,078</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>\$ 65,288,019</u>

City of Evanston
Police Pension Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 8,069,325	\$ 8,077,915	\$ 8,069,325	\$ 11,808	\$ 8,128,762
Personal Property Repl Tax	325,000	325,000	325,000		325,000
Interest Income	2,625,000	3,277,547	2,800,000	698,021	2,074,167
Participant Contributions	1,383,750	1,759,216	1,423,000	140,009	1,282,786
Miscellaneous	-	-	-		104,993
Unrealized Gain / (Loss)	-	6,375,354	-	-	-
Total Revenue	<u>12,403,075</u>	<u>19,815,032</u>	<u>12,617,325</u>	<u>849,838</u>	<u>11,915,708</u>
Administrative Expenses	250,000	264,528	250,000	119,968	302,418
Retiree Pensions	7,500,769	7,787,104	8,056,000	694,359	7,512,776
Widow Pensions	868,000	857,302	875,500	80,620	830,715
Disability Pensions	700,000	662,888	700,000	53,704	590,746
Separation Refunds	150,000	109,252	275,000	45,927	114,915
QUILDRO	18,000	21,084	18,000	1,810	19,908
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,702,158</u>	<u>10,174,500</u>	<u>996,388</u>	<u>9,371,478</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 10,112,874</u>	<u>\$ 2,442,825</u>	<u>\$ (146,549)</u>	<u>\$ 2,544,230</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>\$ 93,307,373</u>

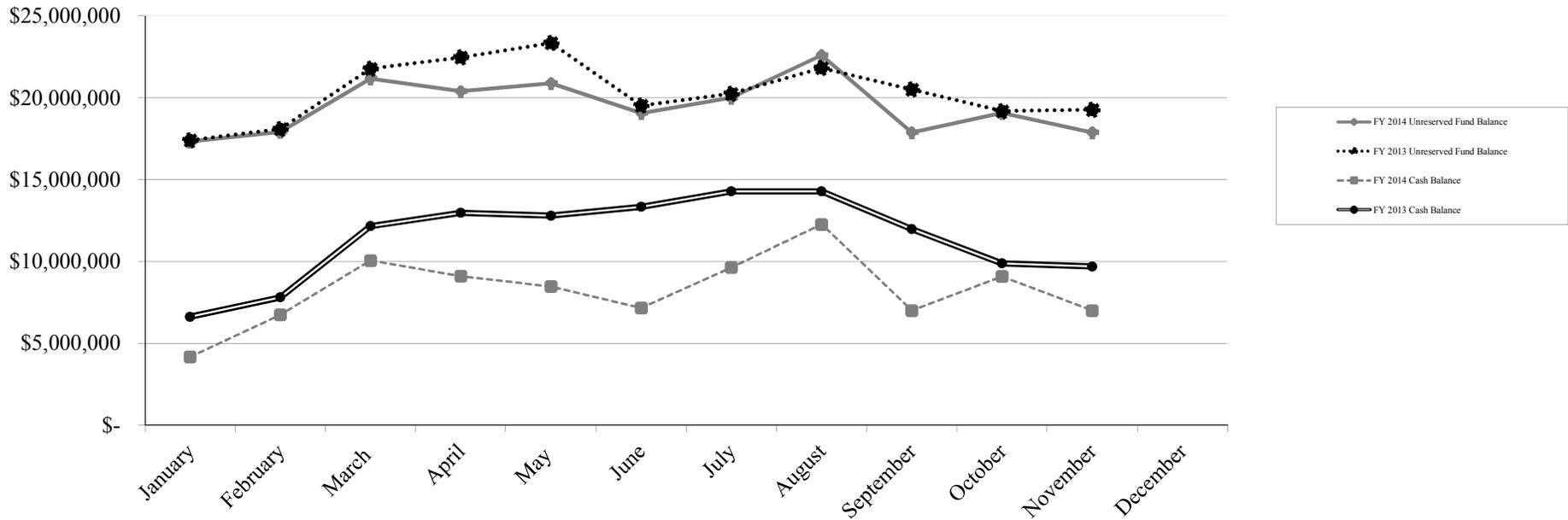
City of Evanston
Library Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source					
Allocation - Property Taxes	\$ 4,253,214	\$ 4,165,513	\$ 5,032,097	\$ 19,470	\$ 5,179,348
Library Fines & Fees	185,000	169,583	164,000	10,982	133,889
Library Material Replacement	12,500	12,484	14,000	999	11,374
Copy Machine Charges	20,000	18,814	21,200	2,062	15,713
Meeting Room Fees	10,000	12,397	10,400	975	14,422
Non-resident Cards	1,690	1,565	1,040	-	260
North Branch Rental Income	59,660	58,697	60,000	1,480	22,498
State Per Capita Grant	76,300	103,995	94,177	1,100	5,100
Personal Property Repl. Tax	50,200	50,200	50,200	-	-
Video Rentals	-	-	-	-	-
Book Sales	60,000	56,140	65,000	1,090	42,971
Merchandise Sale	-	-	-	-	1,350
Fund for Excellence	245,000	127,433	125,000	20,411	51,921
Grants and Donations	-	-	116,545	-	83,551
Transfer from Economic Development	-	9,900	-	-	9,900
Miscellaneous	-	3,854	-	319	3,082
Transfer from Endowment	131,250	131,249	159,315	-	197,951
Total Revenues	<u>5,104,814</u>	<u>4,921,824</u>	<u>5,912,974</u>	<u>58,887</u>	<u>5,773,329</u>
Expenditures					
Youth Services	891,720	903,873	1,030,009	68,601	859,685
Adult Services	1,535,224	1,538,627	1,514,037	122,764	1,323,128
Circulation	612,892	605,865	573,258	42,334	469,430
Neighborhood Services	360,757	325,649	456,528	33,223	388,866
Technical Services	503,433	431,115	538,879	30,252	441,397
Maintenance	507,517	672,615	660,703	47,350	646,954
Administration	669,377	678,430	1,103,015	91,553	958,736
Library Grants	-	35,569	36,545	2,263	26,419
Total Expenditures	<u>5,080,920</u>	<u>5,191,743</u>	<u>5,912,974</u>	<u>438,340</u>	<u>5,114,615</u>
Net Surplus (Deficit)	<u>\$ 23,894</u>	<u>\$ (269,919)</u>	<u>\$ -</u>	<u>\$ (379,452)</u>	<u>\$ 658,714</u>
Beginning Fund Balance		1,119,597			1,001,265
Ending Fund Balance		<u>1,001,265</u>			<u>1,659,979</u>

City of Evanston
Library Debt Fund
As of November 30, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	November <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source					
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ 1,517	\$ 742,647
Investment Income	-	-	1,000	-	-
Total Revenues	<u>-</u>	<u>-</u>	749,178	1,517	742,647
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	<u>-</u>	53,724
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,517</u>	<u>\$ 688,923</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>-</u>			<u>688,923</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	\$ 22,595,599	\$ 17,879,025	\$ 19,062,126	\$ 17,879,025	
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	\$ 21,816,228	\$ 20,501,689	\$ 19,185,536	\$ 19,261,130	
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	\$ 12,266,622	\$ 7,003,390	\$ 9,083,878	\$ 7,003,390	
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	\$ 14,279,322	\$ 11,977,938	\$ 9,881,435	\$ 9,693,515	