



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: October 2014 Monthly Financial Report

Date: December 5, 2014

Please find attached the unaudited financial statements as of October 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	10/31/2014	10/31/2014
		10/31/2014	10/31/2014	10/31/2014	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 76,021,164	\$ 73,321,989	\$ 2,699,175	\$ 19,062,126	\$ 9,083,878
General Assistance Fund	175	889,279	581,468	307,811	307,811	307,811
Neighborhood Stabilization	195	1,383,762	916,300	467,462	467,462	435,657
Motor Fuel	200	1,691,447	1,554,285	137,162	1,449,730	2,084,581
Emergency 911	205	740,797	1,044,814	(304,017)	916,862	651,417
SSA#4	210	311,163	240,000	71,163	(78,172)	(109,039)
CDBG	215	1,089,130	1,005,610	83,520	96,319	(78,403)
CDBG Loan	220	203,953	197,903	6,050	2,360,321	120,880
Economic Development	225	1,907,802	1,609,394	298,409	3,805,610	3,242,947
Neighborhood Improvement	235	-	-	-	149,915	149,915
Home	240	676,300	678,623	(2,323)	3,940,205	7,850
Affordable Housing	250	156,405	67,051	89,354	2,540,432	827,739
Washington National TIF	300	4,965,665	2,826,070	2,139,595	7,177,036	6,803,067
SSA#5	305	429,166	31,025	398,141	873,026	811,719
SW II TIF (Howard Hartrey)	310	1,153,241	1,124,043	29,199	3,386,247	3,351,070
Southwest TIF	315	607,668	26,807	580,862	925,579	913,935
Debt Service	320	12,671,707	2,624,206	10,047,500	13,423,191	11,903,595
Howard Ridge TIF	330	492,450	819,250	(326,799)	61,818	50,165
West Evanston TIF	335	100,904	57,029	43,876	581,514	581,515
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	10,366,452	2,716,408	7,650,044	13,950,043	12,077,279
Special Assessment	420	617,157	146,379	470,777	2,543,192	2,539,196
Parking	505	7,833,529	5,482,167	2,351,362	15,954,181	15,292,326
Water	510-513	16,119,851	13,901,842	2,218,009	10,808,100	10,431,419
Sewer	515	12,266,987	11,398,888	868,100	5,443,096	3,553,730
Solid Waste	520	4,076,356	3,809,917	266,439	(1,017,121)	(1,433,855)
Fleet	600	2,655,752	2,654,492	1,260	111,826	(477,249)
Equipment Replacement	601	2,329,246	1,621,655	707,591	1,296,574	1,296,573
Insurance	605	14,972,971	14,918,300	54,670	(3,672,992)	1,115,274
Library	185	5,714,441	4,676,275	1,038,166	2,020,930	1,339,809
Library Debt Fund	186	741,129	53,724	687,405	687,405	687,405
Total**		\$ 182,444,745	\$ 150,052,189	\$ 32,392,556	\$ 108,884,861	\$ 87,562,205

*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 October 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 October 31, 2014, the General Fund is reporting a surplus of \$2,699,175 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 Kellog building permit
- Receipt of second installment property taxes

Through October 31, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$109,039.

Through October 31, 2014, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$78,403. This amount will be reimbursed from draw downs from HUD during November, 2014.

Through October 31, 2014, the Economic Development Fund is showing a fund balance of \$3,805,610 and a cash balance of \$3,242,947. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through October 31, 2014, the Solid Waste Fund is showing a negative fund balance of \$1,017,121 and a negative cash balance of \$1,433,855.

Though operating at a surplus for the year, through October 31, 2014 the Fleet Fund is showing a negative cash balance of \$477,249.

Through October 31, 2014, the Insurance Fund is showing a negative fund balance of \$3,672,992. 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. The Insurance Fund's cash balance of \$1,115,274 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 October 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 October 31, 2014 (Target is 83.3% 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	\$ 12,271,366	\$ 12,120,562	98.8%	-	-	-	\$ -	\$ -	-	-	-	-	-	-	-
Sales Tax	15,790,000	12,629,766	80.0%	-	-	-	-	-	-	-	-	-	-	-	-
State Income Tax	7,076,170	6,083,837	86.0%	-	-	-	-	-	-	-	-	-	-	-	-
Utility Tax	8,220,000	6,761,449	82.3%	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer Tax	2,875,000	2,215,596	77.1%	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	2,375,000	2,271,239	95.6%	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,940,053	4,828,759	81.3%	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, Permits, Fees	12,622,280	11,096,548	87.9%	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	7,936,754	6,247,194	78.7%	6,434,293	7,589,755	118.0%	13,913,400	12,668,659	91.1%	12,922,700	11,159,988	86.4%	3,889,033	3,176,227	81.7%
Intergovernmental Revenues	721,272	954,593	132.3%	-	-	-	-	14,181	-	-	-	-	25,000	20,852	83.4%
Interfund Transfers	7,742,893	6,595,807	84.7%	2,925,296	243,775	8.3%	6,413,816	3,435,413	53.6%	2,191,000	1,107,000	50.5%	1,055,967	879,278	83.3%
Other Non-Tax Revenue	5,614,490	4,255,853	75.8%	2,034,004	-	0.0%	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 89,185,298	\$ 76,021,164	85.2%	\$ 11,393,593	\$ 7,853,629	68.8%	\$ 20,327,216	\$ 16,118,252	79.3%	\$ 15,113,700	\$ 12,266,987	81.2%	\$ 4,970,000	\$ 4,076,356	82.0%
Expenditures															
Legislative	\$ 677,621	\$ 575,369	84.9%	-	-	-	-	-	-	-	-	-	-	-	-
City Administration	1,941,115	1,435,178	73.9%	-	-	-	-	-	-	-	-	-	-	-	-
Law Department	1,045,232	839,816	80.3%	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Services Department	8,626,606	6,600,959	74.8%	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	2,652,887	2,079,168	78.4%	-	-	-	-	-	-	-	-	-	-	-	-
Police Department	26,876,444	22,634,016	84.2%	-	-	-	-	-	-	-	-	-	-	-	-
Fire & Life Safety Services	14,072,488	11,867,737	84.3%	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	3,009,286	2,494,532	82.9%	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Operating	17,984,613	14,717,708	82.3%	10,714,333	5,482,167	51.2%	-	-	-	-	-	-	5,309,082	3,809,917	71.8%
Public Works - Capital Outlay	-	-	0.0%	5,180,000	-	-	-	-	-	-	-	-	-	-	-
Parks, Recreation & Comm. Services	10,483,281	8,790,045	83.8%	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Transfer	936,500	780,105	83.3%	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Debt Service Fund	609,000	507,297	83.3%	-	-	-	-	-	-	-	-	-	-	-	-
Utilities - Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 89,015,073	\$ 73,321,989	82.4%	\$ 15,894,333	\$ 5,482,167	34.5%	\$ 23,998,735	\$ 12,901,841	53.8%	\$ 16,279,120	\$ 11,399,888	70.0%	\$ 5,309,082	\$ 3,809,917	71.8%

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

	FY 2013 Budget Amended	FY 2013 Audited Actual	FY 2014 Budget Adopted	October Actual	FY 2014 YTD Actual
Tax - Property	\$ 12,481,386	\$ 11,941,575	\$ 12,271,386	\$ 21,546	\$ 12,120,562
Tax - State Use	1,176,879	1,283,156	1,241,753	107,483	987,308
Tax - Sales Tax - Basic	9,291,000	9,717,393	9,690,000	845,816	7,801,370
Tax - Sales Tax - Home Rule	5,861,800	5,964,747	6,100,000	513,920	4,828,396
Tax - Auto Rental	40,000	43,598	40,000	5,324	39,087
Tax - Athletic Contest	760,000	1,056,355	800,000	-	188,657
Tax - State Income	6,322,645	7,182,793	7,076,170	706,411	6,083,837
Tax - Electric Utility	3,069,806	3,000,629	3,070,000	289,620	2,515,687
Tax - Natural Gas Utility	1,400,000	1,090,915	1,200,000	46,651	1,275,532
Tax - Natural Gas Use - Home Rule	800,000	760,734	800,000	32,731	661,628
Tax - Cigarette	485,000	372,000	300,000	-	132,000
Tax - Evanston Motor Fuel	707,667	634,196	610,000	64,951	613,311
Tax - Liquor	2,350,000	2,261,874	2,375,000	256,141	2,271,239
Tax - Parking	2,200,000	2,418,852	2,350,000	288,341	2,089,488
Tax - Personal Property Replacement	591,600	721,173	598,300	197,605	778,907
Tax - Real Estate Transfer	2,146,300	3,940,899	2,875,000	185,381	2,215,556
Tax - Telecommunications	3,244,500	2,837,899	3,150,000	203,283	2,308,602
License Fees - Vehicles	2,600,000	2,349,686	2,700,000	73,244	607,262
License Fees - Other	1,030,502	1,427,835	937,302	104,593	854,403
Permit Fees - Building	3,020,000	3,951,048	6,142,162	383,220	6,431,767
Permit Fees - Other	1,209,788	1,746,109	1,486,716	122,655	2,068,096
Other Fees	1,559,350	1,152,473	1,356,100	3,351	1,135,020
Fines and Forfeiture Revenue	4,366,022	3,448,523	4,366,022	240,600	2,617,196
Charges for Services Revenue	7,904,198	7,845,651	7,936,754	399,822	6,247,194
Intergovernmental Revenue	786,798	1,425,907	721,272	53,863	954,593
Other Revenue	1,418,443	647,935	1,238,468	58,446	1,627,410
Interfund Transfers In (Other Funds)	7,693,367	7,521,427	7,742,893	654,833	6,555,807
Interest Income	6,000	26,907	10,000	542	11,247
Total Revenue	84,523,051	86,772,289	89,185,298	5,860,375	76,021,164
Legislative	657,069	421,198	677,621	58,404	575,389
City Administration	1,582,580	1,818,451	1,941,115	209,324	1,435,178
Law Department	973,254	973,254	1,045,232	88,554	839,816
Administrative Services Department	7,721,650	8,546,089	8,826,606	853,309	6,600,999
Community Development	2,536,250	2,536,209	2,652,887	200,722	2,079,168
Police Department	26,508,585	26,508,583	26,876,444	2,243,845	22,634,016
Fire & Life Safety Services Department	14,142,078	14,142,077	14,072,488	1,150,383	11,867,737
Health Department	2,917,848	3,601,469	3,009,286	199,386	2,494,532
Public Works Department	10,043,463	11,186,023	17,884,613	1,385,608	14,717,708
Parks, Recreation & Community Services	17,616,397	14,744,293	10,483,281	847,285	10,077,446
Transfer to Solid Waste Fund	-	1,245,967	936,500	-	-
Transfer to Debt Service Fund	1,000,000	1,000,000	609,000	-	-
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	7,236,819	73,321,989
Net Surplus (Deficit)	\$ (2,276,123)	\$ (1,051,324)	\$ 170,225	\$ (1,376,445)	\$ 2,699,175
Beginning Unrestricted Fund Balance (Note 1)		17,033,487			16,362,951
Adjustment to GAAP Basis of Accounting		<u>380,788</u>			<u>-</u>
Total Ending Fund Balance		<u>\$ 16,362,951</u>			<u>\$ 19,062,126</u>

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

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes				\$ 1,767	\$ 409,018
Misc. Revenue	-		-	11,876	13,992
Transfers from other Funds	-	-	-	-	466,269
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,643</u>	<u>889,279</u>
Administration	-	-	-	12,518	106,582
Client Payments	-	-	-	65,510	469,406
Capital Outlay	-	-	-	769	5,480
Community Sponsored Org	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,797</u>	<u>581,468</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,154)</u>	<u>\$ 307,811</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ -</u>			<u>\$ 307,811</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Grant Proceeds	\$ 4,011,917	\$ 2,885,571	\$ 458,044	\$ -	\$ 782,855
Program Income	-	347	-	-	600,135
Investment Income	-	-	-	45	773
Total Revenue	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>45</u>	<u>1,383,762</u>
Development Activities	3,505,000	2,653,385	290,500	4,871	756,795
Administration	341,622	128,520	126,635	6,065	79,209
Transfer to Debt Service	3,905	-	4,046	337	7,277
Transfer to Insurance	16,390	16,390	6,863	609	5,869
Transfer to General Fund	145,000	87,624	30,000	7,302	73,020
Total Expenditures	<u>4,011,917</u>	<u>2,885,918</u>	<u>458,044</u>	<u>18,575</u>	<u>916,300</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ (18,530)</u>	<u>\$ 467,462</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ 0</u>			<u>\$ 467,462</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
State Allotment	\$ 2,125,000	\$ 2,118,506	\$ 1,750,000	\$ 150,038	\$ 1,518,886
Grant Revenue	\$ -	\$ -	\$ -		\$ 322,396
Investment Earnings	2,000	482	500	21	224
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>2,127,000</u>	<u>2,118,988</u>	<u>1,750,500</u>	<u>150,059</u>	<u>1,841,506</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	110,833
Transfer to General Fund - Street Maintenance	700,000	700,000	700,000	-	583,333
Total Expenditures	<u>2,233,000</u>	<u>1,805,788</u>	<u>2,233,000</u>	<u>69,417</u>	<u>1,554,284</u>
Net Surplus (Deficit)	<u>\$ (106,000)</u>	<u>\$ 313,200</u>	<u>\$ (482,500)</u>	<u>\$ 80,642</u>	<u>\$ 287,222</u>
Beginning Fund Balance		999,368			1,312,568
Ending Fund Balance		<u>\$ 1,312,568</u>			<u>\$ 1,599,790</u>

City of Evanston
E911 Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 549,934	\$ 529,200	\$ 78,979	\$ 467,489
Wireless Surcharge Revenue	416,160	454,019	428,400		170,714
Interest Income	1,000	215	1,000	7	80
Grants				-	102,078
Miscellaneous Revenue	-	-	-	-	435
Total Revenue	<u>1,034,560</u>	<u>1,004,169</u>	<u>958,600</u>	<u>78,986</u>	<u>740,797</u>
Operating Expense	891,122	785,259	935,767	63,901	699,990
Transfer to General Fund	125,950	125,950	125,950	10,496	104,958
Transfer to Insurance Fund	98,993	98,993	88,858	1,454	14,540
Transfer to Debt Service Fund	11,215	11,215	11,622	969	9,685
Capital Replacement	120,000	26,680	250,000	50,543	215,640
Total Expenditures	<u>1,247,280</u>	<u>1,048,097</u>	<u>1,412,197</u>	<u>127,362</u>	<u>1,044,814</u>
Net Surplus (Deficit)	<u>\$ (212,720)</u>	<u>\$ (43,928)</u>	<u>\$ (453,597)</u>	<u>\$ (48,376)</u>	<u>\$ (304,017)</u>
Beginning Fund Balance		1,264,807			1,220,879
Ending Fund Balance		<u>\$ 1,220,879</u>			<u>\$ 916,862</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Tax Revenue	\$ 370,000	\$ 337,668	\$ 370,000	\$ 100	\$ 311,159
Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>4</u>
Total Revenues	<u>370,000</u>	<u>337,668</u>	<u>370,000</u>	<u>100</u>	<u>311,163</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>-</u>	<u>240,000</u>
Total Expenditures	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>	<u>-</u>	<u>240,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (32,332)</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 71,163</u>
Beginning Fund Balance		(117,003)			(149,335)
Ending Fund Balance		<u>\$ (149,335)</u>			<u>\$ (78,172)</u>

City of Evanston
CDBG Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,540,000	\$ 1,665,720	\$ 1,500,000	\$ 43,862	\$ 1,075,791
Funds Reallocated from Prior Years	33,100	-	168,088		-
Program Income	352,000	14,412	70,000		13,196
Miscellaneous	-	-	-	37	143
Total Revenues	<u>1,925,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>43,899</u>	<u>1,089,130</u>
CDBG Administration/Planning	195,522	239,602	300,000	29,485	304,585
Development Activities	612,500	293,045	456,288	4,885	157,609
Capital Projects	494,800	493,581	410,800	-	583
Transfers to Debt Service	-	2,928	-	253	2,529
Transfers to General Fund	781,278	650,976	571,000	54,248	540,304
Total Expenditures	<u>2,084,100</u>	<u>1,680,132</u>	<u>1,738,088</u>	<u>88,871</u>	<u>1,005,610</u>
Net Surplus (Deficit)	<u>\$ (159,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,972)</u>	<u>\$ 83,520</u>
Beginning Fund Balance		12,799			12,799
Ending Fund Balance		<u>\$ 12,799</u>			<u>\$ 96,319</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 205,904	\$ 50,000	\$ 1,124	\$ 163,402
Program Income	9,000	3,554	10,000	3,168	40,451
Interest Income	<u>-</u>	<u>-</u>	<u>100</u>	<u>50</u>	<u>100</u>
Total Revenues	<u>9,000</u>	<u>209,458</u>	<u>60,100</u>	<u>4,342</u>	<u>203,953</u>
Program Expenses	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>15,237</u>	<u>197,903</u>
Total Expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>15,237</u>	<u>197,903</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 209,458</u>	<u>\$ 40,100</u>	<u>\$ (10,896)</u>	<u>\$ 6,050</u>
Beginning Fund Balance		2,144,813			2,354,271
Ending Fund Balance		<u>\$ 2,354,271</u>			<u>\$ 2,360,321</u>

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

	FY 2013	FY 2013	FY 2014		FY 2014
	Budget	Audited	Budget	October	YTD
	<u>Amended</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>	<u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,554,281	\$ 1,500,000	\$ 491,690	\$ 1,605,130
Amusement Tax	300,000	275,646	300,000	36,884	261,936
Howard-Ridge Loan Repayment	48,500	48,500	45,500	-	34,125
Grants	-	999,000	1,000,000	-	-
Investment Income	<u>800</u>	<u>922</u>	<u>800</u>	<u>3,796</u>	<u>6,611</u>
Total Revenues	<u>1,949,300</u>	<u>2,878,349</u>	<u>2,846,300</u>	<u>532,370</u>	<u>1,907,802</u>
Economic Development Activities	1,830,209	983,057	1,760,889	66,824	1,180,988
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	11,893
Transfer to Insurance	67,416	67,416	66,546	1,454	14,540
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>37,726</u>	<u>377,256</u>
Total Expenditures	<u>2,367,603</u>	<u>1,521,551</u>	<u>3,294,413</u>	<u>107,193</u>	<u>1,609,394</u>
Net Surplus (Deficit)	<u>\$ (418,303)</u>	<u>\$ 1,356,798</u>	<u>\$ (448,113)</u>	<u>\$ 425,176</u>	<u>\$ 298,409</u>
Beginning Fund Balance		2,150,404			3,507,202
Ending Fund Balance		<u>\$ 3,507,202</u>			<u>\$ 3,805,610</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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 October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 797,400	\$ 703,935	\$ 674,500	\$ 143,789	\$ 653,419
Interest Income	-	-	-	2	61
Program Income	-	6,693	-	2,282	22,820
Total Revenues	<u>797,400</u>	<u>710,628</u>	<u>674,500</u>	<u>146,072</u>	<u>676,300</u>
Home Administration/Planning	4,000	-	27,836	2,317	18,038
Development Activities	765,000	8,775	650,000	84,354	660,585
Transfers to General Fund	28,400	65,700	22,500	-	-
Total Expenditures	<u>797,400</u>	<u>74,475</u>	<u>700,336</u>	<u>86,671</u>	<u>678,623</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 636,153</u>	<u>\$ (25,836)</u>		<u>\$ (2,323)</u>
Beginning Fund Balance		3,306,375			3,942,528
Ending Fund Balance		<u>\$ 3,942,528</u>			<u>\$ 3,940,205</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Developer Contributions	155,000	290,000	155,000	24,125	149,213
Rehab Repayments	-	11,188	-		-
Interest Income	228	198	150	4	247
Miscellaneous	-	-	-	972	6,944
Total Revenues	<u>155,228</u>	<u>301,386</u>	<u>155,150</u>		<u>156,405</u>
Housing - Buildings	227,800	30,692	200,000	10,094	10,486
Down Payment Assistance	-	-	-		14,906
Transfers to General Fund	23,990	23,990	13,990	1,166	11,658
Miscellaneous	46,000	31,752	50,000	-	30,000
Total Expenditures	<u>297,790</u>	<u>86,434</u>	<u>263,990</u>	<u>11,259</u>	<u>67,051</u>
Net Surplus (Deficit)	<u>\$ (142,562)</u>	<u>\$ 214,952</u>	<u>\$ (108,840)</u>	<u>\$ (11,259)</u>	<u>\$ 89,354</u>
Beginning Fund Balance		2,236,126			2,451,078
Ending Fund Balance		<u>\$ 2,451,078</u>			<u>\$ 2,540,432</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,600,000	\$ 4,488,658	\$ 3,700,000	\$ 29,265	\$ 4,953,399
Interest Income	<u>25,000</u>	<u>13,072</u>	<u>10,000</u>	<u>1,716</u>	<u>12,267</u>
Total Revenue	<u>4,625,000</u>	<u>4,501,730</u>	<u>3,710,000</u>	<u>30,982</u>	<u>4,965,665</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		49,335
Capital Improvements	2,836,000	2,158,380	722,486		-
Contractual Services	145,000	2,489	250,000	2,223	2,223
Transfer to Parking Fund (Sherman)	3,631,350	3,631,350	2,925,296	243,775	2,437,747
Transfer to General Fund	<u>331,000</u>	<u>331,000</u>	<u>331,000</u>	<u>27,583</u>	<u>275,833</u>
Total Expenditures	<u>8,696,726</u>	<u>6,755,593</u>	<u>5,988,782</u>	<u>273,581</u>	<u>2,792,638</u>
Net Surplus (Deficit)	<u>\$ (4,071,726)</u>	<u>\$ (2,253,863)</u>	<u>\$ (2,278,782)</u>	<u>\$ (242,599)</u>	<u>\$ 2,173,027</u>
Beginning Fund Balance		7,291,304			5,037,441
Ending Fund Balance		<u>\$ 5,037,441</u>			<u>\$ 7,210,468</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Taxes	\$ 448,875	\$ 460,062	\$ 397,800	\$ 636	\$ 429,161
Interest Income	-	585	-	-	5
Total Revenue	<u>448,875</u>	<u>460,647</u>	<u>397,800</u>	<u>636</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>\$ 636</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 October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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>1,320</u>	<u>12,930</u>
Total Revenue	<u>1,110,000</u>	<u>1,136,335</u>	<u>1,110,000</u>	<u>1,320</u>	<u>1,153,241</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	-	2,223	3,709
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>120,333</u>
Total Expenditures	<u>3,765,011</u>	<u>2,024,926</u>	<u>3,868,488</u>	<u>14,257</u>	<u>1,143,587</u>
Net Surplus (Deficit)	<u>\$ (2,655,011)</u>	<u>\$ (888,591)</u>	<u>\$ (2,758,488)</u>	<u>\$ (12,937)</u>	<u>\$ 9,655</u>
Beginning Fund Balance		4,245,639			3,357,048
Ending Fund Balance		<u>\$ 3,357,048</u>			<u>\$ 3,366,703</u>

City of Evanston
Southwest TIF
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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	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>24,583</u>
Total Expenditures	<u>609,500</u>	<u>452,634</u>	<u>777,939</u>	<u>4,682</u>	<u>26,807</u>
Net Surplus (Deficit)	<u>\$ (144,400)</u>	<u>\$ 39,778</u>	<u>\$ (291,939)</u>	<u>\$ (4,682)</u>	<u>\$ 580,862</u>
Beginning Fund Balance		304,939			344,717
Ending Fund Balance		<u>\$ 344,717</u>			<u>\$ 925,579</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,798,019	\$ 11,864,571	\$ 10,879,993	\$ 23,970	11,163,728
Special Assessment Levy	-	-	169,848	-	-
Bond Proceeds/Premium/ Discounts	-	23,281,822	-	-	-
Transfer from Other Funds - IMRF-	783,004	783,004	141,125	67,619	676,193
Miscellaneous Revenue	-	33,510	-	-	-
Interest Income	1,500	5,356	1,500	1,640	10,009
Transfer from General Fund	-	1,000,000	1,279,306	50,750	507,500
Transfer from Sewer Fund	190,210	190,210	207,284	17,274	172,737
Transfer from Special Assessment Fund	317,660	317,660	169,848	14,154	141,540
Total Revenue	13,090,393	37,476,133	12,848,904	175,407	12,671,707
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	-	-
Net of Transfers	-	-	-	-	-
Fiscal Agent Fees	10,000	126,610	10,000	15,000	77,120
Total Expenditures	13,824,528	36,996,590	13,933,114	15,000	2,624,206
Net Surplus (Deficit)	\$ (734,135)	\$ 479,543	\$ (1,084,210)	\$ 160,407	\$ 10,047,500
Beginning Fund Balance		2,896,148			3,375,691
Ending Fund Balance		<u>\$ 3,375,691</u>			<u>\$ 13,423,191</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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	49	176
Miscellaneous	<u>-</u>	<u>33,014</u>	<u>-</u>	<u>11,884</u>	<u>50,812</u>
Total Revenue	<u>500,400</u>	<u>228,239</u>	<u>350,400</u>	<u>11,933</u>	<u>492,450</u>
Economic Dev. Projects	-	-	-		
Debt Service - Interest	-	592	-	47	476
Capital Improvements	800,000	219,785	-	6,860	186,770
Developer Agreement Payments	610,000	505,855	300,000		544,086
Repayments to Econ. Dev. Fund	48,500	48,500	45,500	3,792	37,917
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>60,000</u>	<u>5,000</u>	<u>50,000</u>
Total Expenditures	<u>2,037,736</u>	<u>895,132</u>	<u>405,500</u>	<u>15,699</u>	<u>819,250</u>
Net Surplus (Deficit)	<u>\$ (1,537,336)</u>	<u>\$ (666,893)</u>	<u>\$ (55,100)</u>	<u>\$ (3,766)</u>	<u>\$ (326,799)</u>
Beginning Fund Balance		1,055,510			388,617
Ending Fund Balance		<u>\$ 388,617</u>			<u>\$ 61,818</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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>180</u>	<u>643</u>
Total Revenue	<u>3,701,000</u>	<u>46,419</u>	<u>40,100</u>	<u>180</u>	<u>100,904</u>
Economic Development Projects	650,000	-	75,000	1,978	1,978
Other Charges	1,600,000	135,353	20,000	246	246
Debt Service - Interest	40,000	7,274	10,000	578	4,805
Transfers to General Fund	60,000	60,000	60,000	5,000	50,000
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>7,801</u>	<u>57,029</u>
Net Surplus (Deficit)	<u>\$ 66,000</u>	<u>\$ (335,208)</u>	<u>\$ (124,900)</u>	<u>\$ (7,621)</u>	<u>\$ 43,876</u>
Beginning Fund Balance		872,847			537,639
Ending Fund Balance		<u>\$ 537,639</u>			<u>\$ 581,514</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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 October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <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	-		-	17,573	17,573
Private Contributions	510,000	-	708,000	427,495	500,000
Parking Fund Loan for Financial System	596,000	-	100,000		-
General Fund Allocation	-	-	936,500	78,042	780,417
Miscellaneous	-	53,986	-		93,046
Interest Income	<u>10,000</u>	<u>18,562</u>	<u>10,000</u>	<u>5,022</u>	<u>17,886</u>
Total Revenue	<u>11,130,988</u>	<u>9,492,967</u>	<u>15,468,596</u>	<u>528,132</u>	<u>10,366,452</u>
Capital Outlay (includes prior year rollovers)	13,100,351	6,119,879	17,935,016	392,062	2,320,574
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>39,583</u>	<u>395,833</u>
Total Expenditures	<u>13,575,351</u>	<u>6,594,879</u>	<u>18,410,016</u>	<u>431,645</u>	<u>2,716,408</u>
Net Surplus (Deficit)	<u>\$ (2,444,363)</u>	<u>\$ 2,898,088</u>	<u>\$ (2,941,420)</u>	<u>\$ 96,487</u>	<u>\$ 7,650,044</u>
Beginning Fund Balance		3,401,911			6,299,999
Ending Fund Balance		<u>\$ 6,299,999</u>			<u>\$ 13,950,043</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 274,848	\$ 230,000		\$ 119,874
Bond Proceeds	250,000	241,906	250,000		493,949
Investment Income	<u>10,000</u>	<u>1,982</u>	<u>1,200</u>	<u>1,224</u>	<u>3,334</u>
Total Revenue	<u>560,000</u>	<u>518,736</u>	<u>481,200</u>	<u>1,224</u>	<u>617,157</u>
Transfer to Debt Service Fund	317,660	317,660	169,848	14,154	144,790
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>146,379</u>
Net Surplus (Deficit)	<u>\$ (118,660)</u>	<u>\$ 167,100</u>	<u>\$ (189,648)</u>	<u>\$ (12,930)</u>	<u>\$ 470,777</u>
Beginning Fund Balance		1,905,315			2,072,415
Ending Fund Balance		<u>\$ 2,072,415</u>			<u>\$ 2,543,192</u>

City of Evanston
Parking Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 3,070,000	\$ 2,443,331	\$ 3,070,000	\$ 197,120	2,491,939
Church Street Garage Operations	716,348	618,034	716,348	63,323	566,898
Maple Avenue Garage Operations	1,204,200	1,140,191	1,204,200	106,770	1,090,079
Sherman Avenue Garage Operations	1,417,275	1,600,383	1,417,275	114,597	3,436,656
Washington National TIF Interfund Transfers-In	3,631,350	3,631,350	2,925,296	243,775	243,775
Interest Income	15,070	11,892	15,070	4,183	4,183
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	729,766	7,833,529
7005 - Parking System Administration	784,607	804,417	976,360	235,719	1,475,710
7015 - Parking Lots and Meters	829,052	760,432	972,266	76,940	855,322
7025 - Church Street Self Park	607,955	414,444	624,855	59,217	306,650
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	145,324	1,152,600
7037 - Maple Avenue Garage	1,611,920	861,836	1,654,244	165,924	681,874
7039 - Parking Debt	27,461	27,461	27,461	-	2,218
Transfer to Insurance Fund	490,236	490,236	319,648	26,637	266,374
Transfer to General Fund	644,242	644,242	869,242	72,437	724,368
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	782,199	5,482,167
Net Surplus (Deficit)	\$ (5,120,337)	\$ (1,229,397)	\$ (4,500,740)	\$ (52,433)	\$ 2,351,362
Further Operating Expense Breakdown:					
7015 Parking Meter Activities	762,846	760,432	935,614	40,288	855,322
7015 Parking Meter Depreciation	36,652	-	36,652	36,653	-
SUBTOTAL	799,498	760,432	972,266	76,941	855,322
7025- Church Garage Activities	494,156	414,444	444,927	(120,711)	306,650
7025- Church Garage Depreciation	179,928	-	179,928	179,929	-
SUBTOTAL	674,084	414,444	624,855	59,218	306,650
7036 Sherman Garage Activities	1,199,756	1,884,149	468,766	(4,432,926)	1,152,600
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	145,324	1,152,600
7037 Maple Garage Activities	1,013,991	861,836	988,046	(500,274)	681,874
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	-
SUBTOTAL	1,680,189	861,836	1,654,244	165,924	681,874
Beginning Unrestricted Fund Balance		14,418,330			13,602,819
Reclassification to Fund Balance to Capital Assets		413,886			
Ending Unrestricted Fund Balance		<u>\$ 13,602,819</u>			<u>\$ 15,954,181</u>

City of Evanston
Water Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Evanston	\$ 5,684,000	\$ 5,947,632	\$ 6,252,400	\$ 584,880	\$ 5,486,808
Skokie	2,856,000	2,772,424	2,913,000	222,246	2,628,757
Northwest Commission	4,517,000	5,183,425	4,653,000	417,079	4,436,263
Cross Connection Control Fees	100,500	94,470	95,000	-	116,830
Investment Earnings	2,500	20,164	2,500	2,560	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	25,842	174,712
Fees and Outside Work	80,000	188,610	70,000	8,906	101,880
Grants	-	78,792	-	-	14,181
Insurance Reimbursements	-	-	-	-	-
Phosphate Sales	66,000	48,114	69,000	3,401	37,900
Property Sales and Rentals	213,300	235,936	227,316	95,828	180,403
Misc Revenue	-	92,165	-	140	19,768
Total Revenue	<u>17,560,000</u>	<u>16,800,482</u>	<u>20,327,216</u>	<u>1,360,882</u>	<u>16,118,252</u>
General Support	990,583	960,028	933,989	75,366	771,522
Pumping	2,333,247	2,226,781	2,355,718	164,589	1,414,930
Filtration	2,635,539	2,435,092	2,740,856	135,735	1,887,750
Distribution	1,424,324	1,389,136	1,425,352	118,549	1,157,681
Meter Maintenance	309,163	249,474	300,760	16,388	222,005
Other Operating Expenses	478,592	994,606	491,700	15,172	463,029
Debt Service	864,233	810,068	1,297,703	-	514,991
Debt Service - IEPA Loan 3382	67,506	67,504	67,506	33,752	67,505
Capital Improvements	8,314,200	5,435,207	10,538,100	1,076,752	3,204,052
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,369,559	280,797	2,807,966
Interfund Transfers Out - Insurance Fund	468,492	468,492	468,492	39,041	390,411
Total Expense	<u>21,242,179</u>	<u>18,392,688</u>	<u>23,989,735</u>	<u>1,956,141</u>	<u>12,901,841</u>
Net Surplus (Deficit)	<u>\$ (3,682,179)</u>	<u>\$ (1,592,206)</u>	<u>\$ (3,662,519)</u>	<u>\$ (595,260)</u>	<u>\$ 3,216,411</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>\$ 11,806,502</u>

City of Evanston
Sewer Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 13,494,318	\$ 12,922,700	\$ 1,177,832	\$ 11,159,988
Debt Proceeds	4,000,000	1,851,827	-	-	-
Debt Proceeds - 2012 IEPA Loan	3,100,000	2,523,969	2,190,000	-	1,104,656
Investment Earnings	1,000	1,270	1,000	389	2,344
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>1,178,221</u>	<u>12,266,987</u>
Sewer Operations	2,134,549	2,026,860	2,260,545	116,741	1,618,870
Other Operating Expenses	43,300	10,900	129,500	-	23,879
Interfund Transfers Out - General Fund	142,200	142,200	145,044	12,087	120,870
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	224,990
Transfer to Debt Service	190,211	190,210	207,284	17,274	172,737
Capital Outlay	20,600	13,714	47,500	40,283	81,324
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	266,839	7,410,460
Total Expenses	<u>19,266,088</u>	<u>18,935,163</u>	<u>16,279,120</u>	<u>475,723</u>	<u>11,398,888</u>
Net Surplus (Deficit)	<u>\$ 761,777</u>	<u>\$ (187,545)</u>	<u>\$ (1,161,255)</u>	<u>\$ 702,498</u>	<u>\$ 868,100</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>\$ 5,443,096</u>

City of Evanston
Solid Waste
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,055,967	\$ 87,302	\$ 879,278
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	279,441	2,846,971
Sanitation Service Charge Penalty	30,000	44,099	45,000	10,638	54,327
Special Pickup Fees	100,000	86,804	100,000	-	57,715
Trash Cart Sales	15,000	27,697	15,000	1,976	16,655
Investment Income	-	20	-	-	-
Yard Waste Fees	350,000	248,077	220,000	16,239	75,061
Total Revenue	<u>5,010,000</u>	<u>4,896,779</u>	<u>4,970,000</u>	<u>395,596</u>	<u>4,076,356</u>
Refuse Collection & Disposal	3,259,574	2,882,420	3,372,698	366,497	2,324,486
Residential Recycling Collection	1,254,398	1,223,782	1,186,134	98,150	1,031,229
Yard Waste Collection	750,250	626,253	750,250	77,561	454,202
Total Expense	<u>5,264,222</u>	<u>4,732,455</u>	<u>5,309,082</u>	<u>542,207</u>	<u>3,809,917</u>
Net Surplus (Deficit)	<u>\$ (254,222)</u>	<u>\$ 164,324</u>	<u>\$ (339,082)</u>	<u>\$ (146,611)</u>	<u>266,439</u>
Beginning Unrestricted Fund Balance		(1,447,884)			(1,283,560)
Ending Unrestricted Fund Balance		<u>\$ (1,283,560)</u>			<u>(1,017,121)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 2,507,356	\$ 3,107,358	\$ 2,507,356	\$ 208,947	\$ 2,089,465
Library Fund	2,381	2,381	2,381	198	1,984
Parking Fund	21,992	21,992	21,992	1,833	18,327
Water Fund	122,751	122,751	122,751	10,229	102,293
Sewer Fund	177,729	177,729	177,729	14,811	148,108
Solid Waste Fund	298,071	298,071	298,071	24,839	248,393
Damage to City Property	24,789	-	24,789	-	-
Miscellaneous Revenue	10,000	46,349	10,000	6,035	47,183
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>3,166,069</u>	<u>3,776,631</u>	<u>3,166,069</u>	<u>266,892</u>	<u>2,655,752</u>
General Support	292,007	271,772	293,619	22,558	219,856
Major Maintenance	<u>3,217,058</u>	<u>3,287,552</u>	<u>3,284,528</u>	<u>308,562</u>	<u>2,434,636</u>
Total Expenditures	<u>3,509,065</u>	<u>3,559,324</u>	<u>3,578,147</u>	<u>331,120</u>	<u>2,654,492</u>
Net Surplus (Deficit)	<u>\$ (342,996)</u>	<u>\$ 217,307</u>	<u>\$ (412,078)</u>	<u>\$ (64,228)</u>	<u>\$ 1,260</u>
Beginning Fund Balance		(107,097)			110,566
Reclassification from Fund Balance to Capital Assets		356			
Ending Fund Balance		<u>\$ 110,566</u>			<u>\$ 111,826</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 1,035,491
Library Fund	1,700	1,700	1,700	142	1,417
Parking Fund	30,000	30,000	30,000	2,500	25,000
Solid Waste Fund	177,131	177,131	177,131	14,761	147,609
Bond Premiums	-	-	-		72,810
Bond Proceeds	-	-	1,000,000		1,000,000
Sale of Surplus Property	210,217	131,072	210,217	12,408	46,919
Total Revenues	<u>1,661,638</u>	<u>1,582,493</u>	<u>2,661,638</u>	<u>133,359</u>	<u>2,329,246</u>
Capital Outlay	2,400,000	1,625,725	2,494,000	220,194	1,569,644
Carryover	-	-	200,000		-
Settlement Costs	-	-	-		15,290
Bond Costs	-	-	-		7,212
Capital Leases	50,000	-	50,000	4,513	29,509
Total Expenditures	<u>2,450,000</u>	<u>1,625,725</u>	<u>2,744,000</u>	<u>224,706</u>	<u>1,621,655</u>
Net Surplus (Deficit)	<u>\$ (788,362)</u>	<u>\$ (43,232)</u>	<u>\$ (82,362)</u>	<u>\$ (91,347)</u>	<u>\$ 707,591</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>\$ 1,296,574</u>

City of Evanston
Insurance Fund
As of October 31, 2014

	FY 2013	FY 2013	FY 2014		FY 2014
	Budget	Audited	Budget	October	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	\$ 101,003
General Admin Contribution- E911	930	930	930	78	775
General Admin Contribution- CDBG	930	930	930	78	775
General Admin Contribution- E.D.	930	930	930	78	775
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	14,193
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	20,802
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	11,988
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	757,625
Liability/Property Contribution- E911	6,972	6,972	6,972	581	5,810
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	5,810
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	5,810
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	106,443
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	156,008
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	89,906
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	103,739	1,037,385
Workers' Comp Contribution- Library Fund	5,898	5,898	40,000	3,333	33,333
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	7,955
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	7,955
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	7,955
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	145,738
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	213,602
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	123,097
Subrogation Proceeds	83,300	155,102	100,000	1,867	55,934
Yearend Transfer from General Fund	-	874,289	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	41,650	212	1,000	26	245
Workers Comp & Liability - Subtotal	3,516,536	4,421,189	3,526,688	287,367	2,910,922
Health Insurance Chargebacks- General	8,232,350	8,262,909	8,780,657	731,722	7,317,215
Health Insurance Chargebacks - Library	318,681	318,681	366,065	30,505	305,055
Health Insurance Chargebacks - NSP2	16,390	16,390	6,863	572	5,719
Health Insurance Chargebacks- E911	81,545	81,545	71,410	5,951	59,508
Health Insurance Chargebacks- CDBG	12,586	12,586	31,521	2,627	26,267
Health Insurance Chargebacks- E.D. Fund	56,081	49,968	49,098	4,092	40,915
Health Insurance Chargebacks- Home Fund	-	-	2,735	228	2,279
Health Insurance Chargebacks- Parking	170,588	170,588	171,325	14,277	142,771
Health Insurance Chargebacks- Water	596,392	596,392	616,227	51,352	513,523
Health Insurance Chargebacks- Sewer	168,030	168,030	183,218	15,268	152,682
Health Insurance Chargebacks - Solid Waste	114,220	114,220	106,846	8,904	89,038
Health Insurance Chargebacks- Fleet	183,414	183,414	202,427	16,869	168,689
Retiree Health Insurance Contributions	1,684,894	1,688,954	1,970,647	186,223	1,327,230
Employee Health Insurance Contributions	1,760,276	1,489,664	1,706,017	102,347	1,102,430
SWANNC-Health Insurance Contributions	-	-	-	-	57,428
One Time IPBC Distribution	300,000	300,000	300,000	25,000	751,300
Health & Life insurance - Subtotal	13,695,447	13,453,341	14,565,056	1,195,936	12,062,049
Total Revenues	17,211,983	17,874,530	18,091,744	1,483,303	14,972,971

City of Evanston
Insurance Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
General Administration & Support	294,093	286,369	409,548	238,241	528,383
Auditing	25,000	-	-		-
Liability/Property Insurance Premiums	470,000	455,514	470,000		490,744
Liability Legal Fees	350,000	460,204	350,000	30,849	390,539
Liability Settlement Payments	400,000	471,052	400,000	575,000	995,989
Transfer - to ERI Debt Service	8,325	8,325	8,627	719	7,189
Workers' Comp Insurance Premiums	114,400	111,111	114,400	-	118,531
Workers' Comp Legal Fees	80,500	38,694	80,500	4,222	39,258
Workers' Comp Medical Payments	800,000	493,886	600,000	37,528	516,255
Workers' Comp Settlement Payments	1,100,000	899,625	1,100,000	1	498,967
Workers' Comp TPA Pymts (non specific)	145,000	154,244	125,000	-	-
Workers' Comp TTD Pymts (non sworn)	-	-	-	7,376	92,790
Workers' Comp & Liability - Subtotal	<u>3,787,318</u>	<u>3,379,024</u>	<u>3,658,075</u>	<u>893,935</u>	<u>3,678,645</u>
General Administration & Support	94,093	87,437	99,805	6,512	79,379
Health Insurance Premiums	13,458,615	13,183,406	14,217,604	1,091,596	11,148,699
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>1,098,108</u>	<u>11,239,656</u>
Total Expenditures	<u>17,424,026</u>	<u>16,695,000</u>	<u>18,067,284</u>	<u>1,992,043</u>	<u>14,918,300</u>
Net Surplus (Deficit)	<u>\$ (212,043)</u>	<u>\$ 1,179,530</u>	<u>\$ 24,460</u>	<u>\$ (508,740)</u>	<u>\$ 54,670</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>\$ (3,672,993)</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 6,061,575	\$ 6,049,233	\$ 6,061,575	\$ 12,414	\$ 6,094,956
Personal Property Repl Tax	280,000	280,000	280,000	304	280,000
Interest on Investment	800,000	1,564,893	850,000	8	327,255
Participant Contributions	922,500	975,932	950,000	71,624	733,423
Unrealized Gain	-	5,233,195	-	-	5,000
Miscellaneous	-	150	-	-	-
Total Revenue	<u>8,064,075</u>	<u>14,103,403</u>	<u>8,141,575</u>	<u>84,350</u>	<u>7,440,634</u>
Administrative Expenses	154,000	271,223	154,000	2,779	143,905
Legal Fees	50,000	-	50,000	-	-
Retiree Pensions	4,841,000	4,871,953	4,995,500	442,320	4,396,092
Widows' Pensions	1,090,000	1,053,398	1,071,200	88,241	897,148
Disability Pensions	1,350,000	1,304,970	1,358,125	103,678	1,059,297
QUILDRO	75,000	90,364	90,000	7,751	79,150
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	<u>7,560,000</u>	<u>7,591,908</u>	<u>7,718,825</u>	<u>644,769</u>	<u>6,575,592</u>
Net Surplus (Deficit)	<u>\$ 504,075</u>	<u>\$ 6,511,495</u>	<u>\$ 422,750</u>	<u>\$ (560,419)</u>	<u>\$ 865,042</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>\$ 65,889,983</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Property Taxes	\$ 8,069,325	\$ 8,077,915	\$ 8,069,325	\$ 16,727	\$ 8,116,954
Personal Property Repl Tax	325,000	325,000	325,000	45,304	325,000
Interest Income	2,625,000	3,277,547	2,800,000	309,086	1,376,146
Participant Contributions	1,383,750	1,759,216	1,423,000	108,462	1,142,777
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>479,579</u>	<u>11,065,870</u>
Administrative Expenses	250,000	264,528	250,000	18,680	182,450
Retiree Pensions	7,500,769	7,787,104	8,056,000	689,462	6,818,418
Widow Pensions	868,000	857,302	875,500	80,297	750,095
Disability Pensions	700,000	662,888	700,000	53,704	537,042
Separation Refunds	150,000	109,252	275,000	66,156	68,988
QUILDRO	18,000	21,084	18,000	1,810	18,098
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	<u>9,486,769</u>	<u>9,702,158</u>	<u>10,174,500</u>	<u>910,110</u>	<u>8,375,091</u>
Net Surplus (Deficit)	<u>\$ 2,916,306</u>	<u>\$ 10,112,874</u>	<u>\$ 2,442,825</u>	<u>\$ (430,531)</u>	<u>\$ 2,690,779</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>\$ 93,453,922</u>

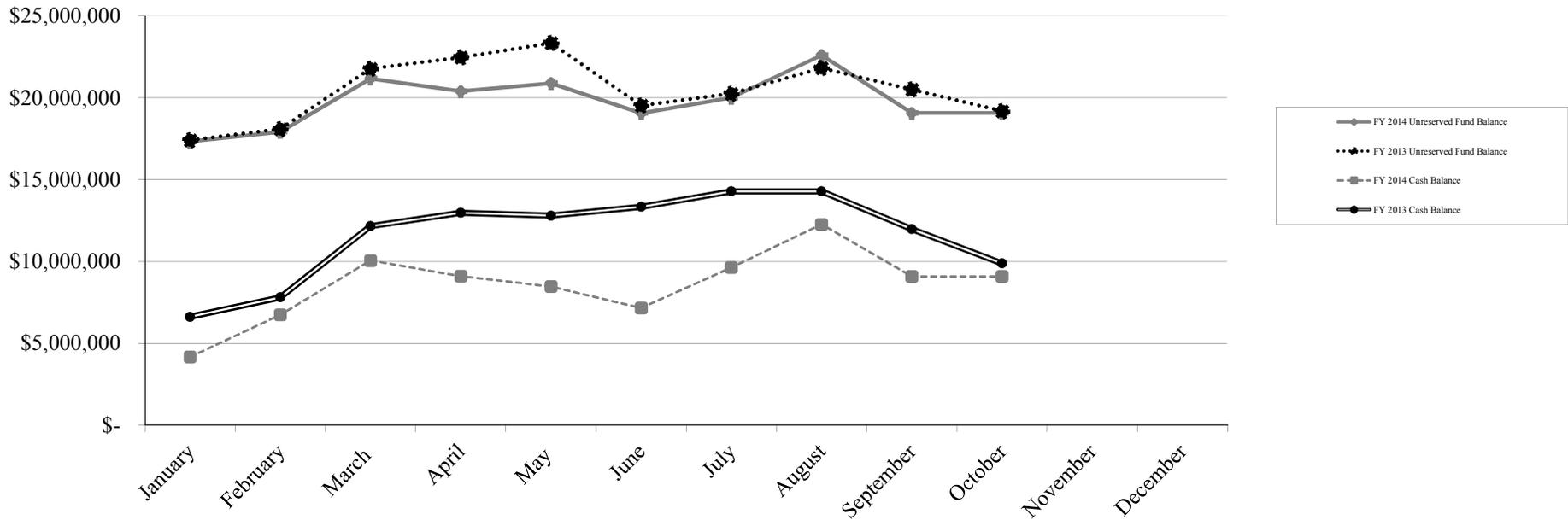
City of Evanston
Library Fund
As of October 31, 2014

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source					
Allocation - Property Taxes	\$ 4,253,214	\$ 4,165,513	\$ 5,032,097	\$ 14,648	\$ 5,159,878
Library Fines & Fees	185,000	169,583	164,000	33,692	122,907
Library Material Replacement	12,500	12,484	14,000	3,100	10,375
Copy Machine Charges	20,000	18,814	21,200	3,746	13,651
Meeting Room Fees	10,000	12,397	10,400	3,265	13,447
Non-resident Cards	1,690	1,565	1,040	-	260
North Branch Rental Income	59,660	58,697	60,000	4,440	21,018
State Per Capita Grant	76,300	103,995	94,177	-	4,000
Personal Property Repl. Tax	50,200	50,200	50,200	-	-
Video Rentals	-	-	-	-	-
Book Sales	60,000	56,140	65,000	17,028	41,881
Merchandise Sale	-	-	-	1,350	1,350
Fund for Excellence	245,000	127,433	125,000	2,806	31,510
Grants and Donations	-	-	116,545	14,711	83,551
Transfer from Economic Development	-	9,900	-	-	9,900
Miscellaneous	-	3,854	-	398	2,764
Transfer from Endowment	131,250	131,249	159,315	40,000	197,951
Total Revenues	<u>5,104,814</u>	<u>4,921,824</u>	<u>5,912,974</u>	<u>139,183</u>	<u>5,714,441</u>
Expenditures					
Youth Services	891,720	903,873	1,030,009	77,681	791,084
Adult Services	1,535,224	1,538,627	1,514,037	131,497	1,200,364
Circulation	612,892	605,865	573,258	38,331	427,096
Neighborhood Services	360,757	325,649	456,528	41,921	355,643
Technical Services	503,433	431,115	538,879	70,259	411,145
Maintenance	507,517	672,615	660,703	120,123	599,604
Administration	669,377	678,430	1,103,015	84,309	867,183
Library Grants	-	35,569	36,545	4,101	24,156
Total Expenditures	<u>5,080,920</u>	<u>5,191,743</u>	<u>5,912,974</u>	<u>568,220</u>	<u>4,676,275</u>
Net Surplus (Deficit)	<u>\$ 23,894</u>	<u>\$ (269,919)</u>	<u>\$ -</u>	<u>\$ (429,037)</u>	<u>\$ 1,038,166</u>
Beginning Fund Balance		1,119,597			1,001,265
Ending Fund Balance		<u>1,001,265</u>			<u>2,039,431</u>

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

	FY 2013 Budget <u>Amended</u>	FY 2013 Audited <u>Actual</u>	FY 2014 Budget <u>Adopted</u>	October <u>Actual</u>	FY 2014 YTD <u>Actual</u>
Revenue By Source					
Net Property Taxes	\$ -	\$ -	\$ 748,178	\$ 1,623	\$ 741,129
Investment Income	-	-	1,000	-	-
Total Revenues	<u>-</u>	<u>-</u>	749,178	1,623	741,129
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>\$ 1,623</u>	<u>\$ 687,405</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>-</u>			<u>687,405</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	\$ 19,062,126	\$ 19,062,126		
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		
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	\$ 9,083,878	\$ 9,083,878		
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		