

Memorandum

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

From: Ashley King, Assistant Director of Administrative Services
 Andrew Villamin, Interim Accounting Manager

Subject: December 2014 Monthly Financial Report

Date: March 6, 2015

Please find attached the unaudited financial statements as of December 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 | 12/31/2014 | 12/31/2014 |
|----------------------------|---------|-----------------------|-----------------------|---------------------|----------------------|----------------------|
| | | 12/31/2014 | 12/31/2014 | 12/31/2014 | Unreserved | Cash |
| | | Revenue | Expenses | Net | Fund Balance | Balance* |
| General | 100 | \$ 90,684,420 | \$ 90,756,966 | \$ (72,546) | \$ 16,290,405 | \$ 6,093,725 |
| General Assistance Fund | 175 | 907,508 | 748,818 | 158,690 | 158,690 | 159,851 |
| Neighborhood Stabilization | 195 | 1,357,917 | 1,146,382 | 211,535 | 211,535 | 210,065 |
| Motor Fuel | 200 | 2,166,719 | 1,726,829 | 439,890 | 1,752,458 | 2,237,250 |
| Emergency 911 | 205 | 945,080 | 1,250,389 | (305,309) | 915,570 | 550,349 |
| SSA#4 | 210 | 310,599 | 320,000 | (9,401) | (158,736) | (189,039) |
| CDBG | 215 | 1,499,358 | 1,582,218 | (82,860) | (70,061) | (147,183) |
| CDBG Loan | 220 | 45,559 | 39,503 | 6,056 | 2,360,327 | 146,145 |
| Economic Development | 225 | 1,936,489 | 1,933,579 | 2,910 | 3,510,112 | 3,020,779 |
| Neighborhood Improvement | 235 | 20,000 | - | 20,000 | 169,915 | 149,915 |
| Home | 240 | 901,891 | 956,283 | (54,392) | 3,888,136 | (143) |
| Affordable Housing | 250 | 199,054 | 92,939 | 106,115 | 2,557,193 | 862,001 |
| Washington National TIF | 300 | 4,982,987 | 3,877,522 | 1,105,466 | 6,142,907 | 5,770,506 |
| SSA#5 | 305 | 428,520 | 442,050 | (13,530) | 461,355 | 400,694 |
| SW II TIF (Howard Hartrey) | 310 | 1,154,130 | 2,089,632 | (935,502) | 2,421,546 | 2,405,913 |
| Southwest TIF | 315 | 607,668 | 31,723 | 575,945 | 920,662 | 909,019 |
| Debt Service | 320 | 13,046,814 | 12,846,544 | 200,270 | 3,575,961 | 2,056,615 |
| Howard Ridge TIF | 330 | 506,731 | 826,950 | (320,220) | 68,397 | 57,829 |
| West Evanston TIF | 335 | 101,027 | 131,200 | (30,173) | 507,466 | 570,465 |
| Dempster-Dodge TIF | 340 | - | - | - | - | - |
| Capital Improvement | 415 | 10,524,520 | 3,686,003 | 6,838,517 | 13,138,516 | 10,642,166 |
| Special Assessment | 420 | 621,064 | 174,769 | 446,295 | 2,518,710 | 2,538,395 |
| Parking | 505 | 9,311,430 | 9,598,796 | (287,365) | 13,315,454 | 12,502,917 |
| Water | 510-513 | 17,900,630 | 18,623,567 | (722,936) | 7,867,155 | 8,705,454 |
| Sewer | 515 | 14,669,159 | 14,623,458 | 45,701 | 4,620,697 | 3,308,167 |
| Solid Waste | 520 | 4,995,732 | 4,854,723 | 141,009 | (1,142,551) | (1,354,076) |
| Fleet | 600 | 3,180,292 | 3,404,691 | (224,399) | (113,833) | (408,781) |
| Equipment Replacement | 601 | 2,577,440 | 1,899,659 | 677,781 | 1,266,764 | 1,402,371 |
| Insurance | 605 | 17,833,166 | 17,573,424 | 259,742 | (3,467,921) | 1,411,793 |
| Library | 185 | 6,065,728 | 5,791,044 | 274,685 | 1,275,950 | 666,752 |
| Library Debt Fund | 186 | 746,112 | 748,521 | (2,409) | (2,409) | (2,409) |
| Total** | | \$ 209,481,632 | \$ 201,029,659 | \$ 8,451,973 | \$ 84,962,777 | \$ 64,677,504 |

*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 December 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 December 31, 2014, the General Fund is reporting a deficit of \$72,546. These are unaudited numbers and are subject to change as a result of this summer's audit.

The General Fund exceeded the expense budget by \$122,428. This is due to a number of factors:

- The Parks Department exceeded their budgeted amounts for multiple line items—including some which were then reimbursed by the state.
- The Fire Department Budget exceeded the 2014 Amended Budgeted expenditures in overtime costs. Many of these costs were for special detail requests, which means that they were reimbursed by the parties requesting the detail.

The General Fund exceeded the revenue budget by \$1,499,122. This is due to a number of factors, mainly as a result of the economy during the end of 2014:

- Personal Property Replacement Tax received 132% of anticipated revenues
- Permit Fees (including Building Permits) for 2014 were at 123.22% of budget, meaning that even with an increased budget (\$4,229,788 in 2013 and \$7,628,878 in 2014), there was a surplus. 2014 received \$9,400,120 in Permit Fees.
- Property taxes came in at 99.35% of budget, the highest level of collections the City has received in the past 5 years.
- Parking ticket revenue was \$990,847 under budget. This was due to a number of factors, including increased compliance for parking meter usage and zoned parking locations. Parking meter compliance stems from the installation of credit card meters and zoned compliance stems from the utilization of license plate reading (camera) equipment when enforcing these areas. Parking ticket revenue was also down due to construction in the downtown (which reduced the amount of available meters).

Through December 31, 2014, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$189,039.

Through December 31, 2014, the Economic Development Fund is showing a fund balance of \$3,510,112 and a cash balance of \$3,020,779. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge.

Through December 31, 2014, the Solid Waste Fund is showing a negative fund balance of \$1,142,551 and a negative cash balance of \$1,354,076. This is a slight improvement over the closing cash balance of negative \$1,413,673 from December 31, 2013.

Though operating at a surplus for the year, through December 31, 2014 the Fleet Fund is showing a negative cash balance of \$408,781. For 2016 operating efficiencies and/or increased service charges to the operating departments will be proposed to eliminate this negative

Through December 31, 2014, the Insurance Fund is showing a negative fund balance of \$3,467,921. 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 \$1,411,793 includes a transfer from the IPBC Health Insurance Pool of \$500,000.

The following chart shows a comparison between 12/31 2013 and 12/31/2014:

| All Funds Comparison | | | |
|-------------------------------|----------------|----------------|-----------------|
| | 2013 | 2014 | Difference |
| 12/31 Revenue | \$ 237,238,481 | \$ 209,461,632 | \$ (27,776,849) |
| 12/31 Expenses | \$ 237,589,858 | \$ 201,029,659 | \$ (36,560,199) |
| 12/31 Net | \$ (351,377) | \$ 8,451,973 | \$ 8,803,350 |
| 12/31 Unreserved Fund Balance | \$ 72,697,012 | \$ 84,962,777 | \$ 12,265,765 |
| 12/31 Cash Balance | \$ 60,446,613 | \$ 64,677,504 | \$ 4,230,891 |

*NOTE: 2013 included the refinancing of \$30 million in General Obligation debt, which increased both revenues and expenses for that year.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: aking@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 December 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 December 31, 2014
(Target is 100% of FY 2014 Budget)

| | General Fund | | | Parking Fund | | | Water Fund | | | Sewer Fund | | | Solid Waste Fund | | | |
|------------------------------------|----------------------|----------------------|---------------|----------------------|---------------------|--------------|----------------------|----------------------|--------------|----------------------|----------------------|--------------|---------------------|---------------------|---------------|-------------|
| | Revenues | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget | Budget | Actual | % of Budget |
| Property Tax | \$ 12,271,386 | \$ 12,192,095 | 99.4% | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | |
| Sales Tax | 15,790,000 | 15,637,681 | 99.0% | - | - | - | - | - | - | - | - | - | - | - | - | |
| State Income Tax | 7,076,170 | 7,053,978 | 99.7% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Utility Tax | 8,220,000 | 7,825,117 | 95.2% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Real Estate Transfer Tax | 2,875,000 | 2,543,056 | 88.5% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Liquor Tax | 2,375,000 | 2,665,447 | 112.2% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Taxes | 5,940,053 | 6,752,634 | 113.7% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Licenses, Permits, Fees | 12,622,280 | 14,510,250 | 115.0% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Charges for Services | 7,936,754 | 7,888,847 | 99.4% | 6,434,293 | 6,386,134 | 99.3% | 13,913,400 | 14,408,338 | 103.6% | 12,922,700 | 13,053,859 | 101.0% | 3,889,033 | 3,918,913 | 100.8% | |
| Intergovernmental Revenues | 721,272 | 1,005,587 | 139.4% | - | - | - | - | 14,181 | - | - | - | - | - | 25,000 | 20,852 | 83.4% |
| Interfund Transfers | 7,742,893 | 7,781,104 | 100.5% | 2,925,296 | 2,925,296 | 100.0% | - | - | - | - | - | - | 1,055,967 | 1,055,967 | 100.0% | |
| Other Non-Tax Revenue | 5,614,490 | 4,828,625 | 86.0% | 2,034,004 | - | 0.0% | 6,413,816 | 3,478,112 | 54.2% | 2,191,000 | 1,615,300 | 73.7% | - | - | - | |
| Total Revenues | \$ 89,185,298 | \$ 90,684,420 | 101.7% | \$ 11,393,593 | \$ 9,311,430 | 81.7% | \$ 20,327,216 | \$ 17,900,630 | 88.1% | \$ 15,113,700 | \$ 14,669,159 | 97.1% | \$ 4,970,000 | \$ 4,995,732 | 100.5% | |
| Expenditures | | | | | | | | | | | | | | | | |
| Legislative | \$ 639,028 | \$ 706,237 | 110.5% | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | |
| City Administration | 1,662,057 | 1,792,690 | 107.9% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Law Department | 959,802 | 1,052,372 | 109.6% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Administrative Services Department | 8,510,814 | 7,601,123 | 89.3% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Community Development | 2,707,545 | 2,606,953 | 96.3% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Police Department | 27,994,019 | 27,973,626 | 99.9% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fire & Life Safety Services | 14,238,555 | 14,679,164 | 103.1% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Health Department | 3,117,681 | 3,009,986 | 96.5% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Public Works - Operating | 18,604,977 | 18,459,022 | 99.2% | 10,714,333 | 8,618,137 | 80.4% | - | - | - | - | - | - | 5,309,082 | 4,854,723 | 91.4% | |
| Public Works - Capital Outlay | - | - | - | 5,180,000 | 980,659 | 18.9% | - | - | - | - | - | - | - | - | - | |
| Parks, Recreation & Comm. Services | 10,654,760 | 11,330,293 | 106.3% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Capital Improvement Transfer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer to Fleet Fund | 936,500 | 936,500 | 100.0% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer to Debt Service Fund | 609,000 | 609,000 | 100.0% | - | - | - | - | - | - | - | - | - | - | - | - | |
| Utilities - Operating | - | - | - | - | - | - | 13,451,635 | 9,163,405 | 68.1% | 13,006,620 | 12,537,282 | 96.4% | - | - | - | |
| Utilities - Capital Outlay | - | - | - | - | - | - | 10,538,100 | 9,460,162 | 89.8% | 3,272,500 | 2,086,176 | 63.7% | - | - | - | |
| Total Expenditures | \$ 90,634,738 | \$ 90,756,966 | 100.1% | \$ 15,894,333 | \$ 9,598,796 | 60.4% | \$ 23,989,735 | \$ 18,623,567 | 77.6% | \$ 16,279,120 | \$ 14,623,458 | 89.8% | \$ 5,309,082 | \$ 4,854,723 | 91.4% | |

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

| | FY 2013 Budget Amended | FY 2013 Audited Actual | FY 2014 Budget Amended | December Actual | FY 2014 YTD Actual |
|-----------------------------------------------------|------------------------------|------------------------------|------------------------------|-----------------------|-----------------------------|
| Tax - Property | \$ 12,481,386 | \$ 11,941,575 | \$ 12,271,386 | \$ 52,692 | \$ 12,192,095 |
| Tax - State Use | 1,176,879 | 1,283,156 | 1,241,753 | 264,918 | 1,368,626 |
| Tax - Sales Tax - Basic | 9,291,000 | 9,717,393 | 9,690,000 | 1,023,131 | 9,693,509 |
| Tax - Sales Tax - Home Rule | 5,861,800 | 5,964,747 | 6,100,000 | 564,953 | 5,944,171 |
| Tax - Auto Rental | 40,000 | 43,598 | 40,000 | 4,115 | 49,018 |
| Tax - Athletic Contest | 760,000 | 1,056,355 | 800,000 | 843,422 | 1,032,080 |
| Tax - State Income | 6,322,645 | 7,182,793 | 7,076,170 | 493,883 | 7,053,978 |
| Tax - Electric Utility | 3,069,806 | 3,000,629 | 3,070,000 | 238,376 | 2,941,483 |
| Tax - Natural Gas Utility | 1,400,000 | 1,090,915 | 1,200,000 | 148,925 | 1,453,340 |
| Tax - Natural Gas Use - Home Rule | 800,000 | 760,734 | 800,000 | 102,186 | 809,579 |
| Tax - Cigarette | 485,000 | 372,000 | 300,000 | 36,000 | 222,000 |
| Tax - Evanston Motor Fuel | 707,667 | 634,196 | 610,000 | 77,919 | 722,276 |
| Tax - Liquor | 2,350,000 | 2,261,874 | 2,375,000 | 268,764 | 2,665,447 |
| Tax - Parking | 2,200,000 | 2,418,852 | 2,350,000 | 221,832 | 2,565,189 |
| Tax - Personal Property Replacement | 591,600 | 721,173 | 598,300 | 14,538 | 793,445 |
| Tax - Real Estate Transfer | 2,146,300 | 3,940,899 | 2,875,000 | 150,697 | 2,543,056 |
| Tax - Telecommunications | 3,244,500 | 2,837,899 | 3,150,000 | 119,840 | 2,620,715 |
| License Fees - Vehicles | 2,600,000 | 2,349,686 | 2,700,000 | 1,213,761 | 2,462,002 |
| License Fees - Other | 1,030,502 | 1,427,835 | 937,302 | 110,185 | 1,172,225 |
| Permit Fees - Building | 3,020,000 | 3,951,048 | 6,142,162 | 612,079 | 7,113,065 |
| Permit Fees - Other | 1,209,788 | 1,746,109 | 1,486,716 | 148,858 | 2,287,055 |
| Other Fees | 1,559,350 | 1,152,473 | 1,356,100 | 11,114 | 1,475,902 |
| Fines and Forfeiture Revenue | 4,366,022 | 3,448,523 | 4,366,022 | 218,943 | 3,064,932 |
| Charges for Services Revenue | 7,904,198 | 7,845,651 | 7,936,754 | 1,241,738 | 7,888,847 |
| Intergovernmental Revenue | 786,798 | 1,425,907 | 721,272 | (15,145) | 1,005,587 |
| Other Revenue | 1,418,443 | 647,935 | 1,238,468 | 48,351 | 1,750,657 |
| Interfund Transfers In (Other Funds) | 7,693,367 | 7,521,427 | 7,742,893 | 823,434 | 7,781,104 |
| Interest Income | 6,000 | 26,907 | 10,000 | 654 | 13,037 |
| Total Revenue | 84,523,051 | 86,772,289 | 89,185,298 | 9,040,164 | 90,684,420 |
| Legislative | 657,069 | 421,198 | 639,028 | 81,086 | 706,237 |
| City Administration | 1,582,580 | 1,818,451 | 1,662,057 | 216,774 | 1,792,690 |
| Law Department | 973,254 | 973,254 | 959,802 | 130,119 | 1,052,372 |
| Administrative Services Department | 7,721,650 | 8,546,089 | 8,510,814 | 969,503 | 7,601,123 |
| Community Development | 2,536,250 | 2,536,209 | 2,707,545 | 339,272 | 2,606,953 |
| Police Department | 26,508,585 | 26,508,583 | 27,994,019 | 3,130,094 | 27,973,626 |
| Fire Department | 14,142,078 | 14,142,077 | 14,238,555 | 1,683,852 | 14,679,164 |
| Health & Human Services Department | 2,917,848 | 3,601,469 | 3,117,681 | 330,270 | 3,009,986 |
| Public Works Department | 10,043,463 | 11,186,023 | 18,604,977 | 2,396,018 | 18,459,022 |
| Parks, Recreation & Community Services | 17,616,397 | 14,744,293 | 10,654,760 | 1,223,003 | 11,330,293 |
| Transfer to Solid Waste Fund | - | 1,245,967 | - | - | - |
| Transfer to Debt Service Fund | 1,000,000 | 1,000,000 | 609,000 | 50,750 | 609,000 |
| Transfer to Fleet Maintenance Fund | 600,000 | 600,000 | 936,500 | 78,042 | 936,500 |
| Transfer to Insurance Fund | 500,000 | 500,000 | - | - | - |
| Total Expenditures | 86,799,174 | 87,823,613 | 90,634,538 | 10,628,784 | 90,756,966 |
| Net Surplus (Deficit) | \$ (2,276,123) | \$ (1,051,324) | \$ (1,449,240) | \$ (1,588,620) | \$ (72,546) |
| 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>\$ 16,290,405</u> |

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

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December Actual | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------|---------------------------------|
| Property Taxes | | | | \$ 4,035 | \$ 414,363 |
| Misc. Revenue | - | | - | 2,615 | 26,877 |
| Transfers from other Funds | - | - | - | - | 466,269 |
| Total Revenue | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,650</u> | <u>907,508</u> |
| | | | | | |
| Administration | - | - | - | 14,958 | 118,293 |
| Client Payments | - | - | - | 74,191 | 630,525 |
| Capital Outlay | - | - | - | | - |
| Community Sponsored Org | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>89,149</u> | <u>748,818</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (82,499)</u> | <u>\$ 158,690</u> |
| | | | | | |
| Beginning Fund Balance | | - | | | - |
| Ending Fund Balance | | <u>\$ -</u> | | | <u>\$ 158,690</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Program Income | | | \$ 458,044 | \$ 6,396 | \$ 1,357,581 |
| Investment Income | - | - | - | 22 | 336 |
| Total Revenue | <u>-</u> | <u>-</u> | <u>458,044</u> | <u>6,418</u> | <u>1,357,917</u> |
| | | | | | |
| Development Activities | 3,505,000 | 2,653,385 | 290,500 | 50,393 | 1,000,368 |
| Administration | 341,622 | 128,520 | 126,635 | 7,345 | 93,459 |
| Transfer to Debt Service | 3,905 | - | 4,046 | 337 | 7,951 |
| Transfer to Insurance | 16,390 | 16,390 | 6,863 | - | - |
| Transfer to General Fund | <u>145,000</u> | <u>87,624</u> | <u>30,000</u> | <u>-</u> | <u>44,604</u> |
| Total Expenditures | <u>4,011,917</u> | <u>2,885,918</u> | <u>458,044</u> | <u>58,076</u> | <u>1,146,382</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (4,011,917)</u> | <u>\$ (2,885,918)</u> | <u>\$ -</u> | <u>\$ (51,658)</u> | <u>\$ 211,535</u> |
| | | | | | |
| Beginning Fund Balance | | - | | | - |
| Ending Fund Balance | | <u>\$ (2,885,918)</u> | | | <u>\$ 211,535</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-----------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| State Allotment | \$ 2,125,000 | \$ 2,118,506 | \$ 1,750,000 | \$ 163,678 | \$ 1,844,046 |
| Grant Revenue | \$ - | \$ - | \$ - | | \$ 322,396 |
| Investment Earnings | 2,000 | 482 | 500 | 33 | 277 |
| Miscellaneous Income | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenue | <u>2,127,000</u> | <u>2,118,988</u> | <u>1,750,500</u> | <u>163,711</u> | <u>2,166,719</u> |
| Street Resurfacing | 1,400,000 | 972,788 | 1,400,000 | 33,711 | 893,829 |
| Transfer to General Fund - Staff Engineering | 133,000 | 133,000 | 133,000 | | 180,250 |
| Transfer to General Fund - Street Maintenance | <u>700,000</u> | <u>700,000</u> | <u>700,000</u> | <u>69,417</u> | <u>652,750</u> |
| Total Expenditures | <u>2,233,000</u> | <u>1,805,788</u> | <u>2,233,000</u> | <u>103,128</u> | <u>1,726,829</u> |
| Net Surplus (Deficit) | <u>\$ (106,000)</u> | <u>\$ 313,200</u> | <u>\$ (482,500)</u> | <u>\$ 60,583</u> | <u>\$ 439,890</u> |
| Beginning Fund Balance | | 999,368 | | | 1,312,568 |
| Ending Fund Balance | | <u>\$ 1,312,568</u> | | | <u>\$ 1,752,458</u> |

City of Evanston
E911 Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Landline Surcharge Revenue | \$ 617,400 | \$ 549,934 | \$ 529,200 | \$ 54,382 | \$ 525,633 |
| Wireless Surcharge Revenue | 416,160 | 454,019 | 428,400 | 37,905 | 417,597 |
| Interest Income | 1,000 | 215 | 1,000 | | 99 |
| Grants | | | | | |
| Miscellaneous Revenue | - | - | - | 1,321 | 1,751 |
| Total Revenue | <u>1,034,560</u> | <u>1,004,169</u> | <u>958,600</u> | <u>93,609</u> | <u>945,080</u> |
| | | | | | |
| Operating Expense | 891,122 | 785,259 | 935,767 | 103,116 | 785,907 |
| Transfer to General Fund | 125,950 | 125,950 | 125,950 | 10,496 | 125,950 |
| Transfer to Insurance Fund | 98,993 | 98,993 | 88,858 | 1,454 | 88,858 |
| Transfer to Debt Service Fund | 11,215 | 11,215 | 11,622 | 969 | 11,622 |
| Capital Replacement | 120,000 | 26,680 | 250,000 | 22,412 | 238,052 |
| Total Expenditures | <u>1,247,280</u> | <u>1,048,097</u> | <u>1,412,197</u> | <u>138,446</u> | <u>1,250,389</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (212,720)</u> | <u>\$ (43,928)</u> | <u>\$ (453,597)</u> | <u>\$ (44,837)</u> | <u>\$ (305,309)</u> |
| | | | | | |
| Beginning Fund Balance | | 1,264,807 | | | 1,220,879 |
| Ending Fund Balance | | <u>\$ 1,220,879</u> | | | <u>\$ 915,570</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Property Tax Revenue | \$ 370,000 | \$ 337,668 | \$ 370,000 | \$ (564) | \$ 310,595 |
| 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>(564)</u> | <u>310,599</u> |
| | | | | | |
| Professional Fees (Evmark) | <u>370,000</u> | <u>370,000</u> | <u>370,000</u> | <u>-</u> | <u>320,000</u> |
| Total Expenditures | <u>370,000</u> | <u>370,000</u> | <u>370,000</u> | <u>-</u> | <u>320,000</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ (32,332)</u> | <u>\$ -</u> | <u>\$ (564)</u> | <u>\$ (9,401)</u> |
| | | | | | |
| Beginning Fund Balance | | (117,003) | | | (149,335) |
| Ending Fund Balance | | <u>\$ (149,335)</u> | | | <u>\$ (158,736)</u> |

City of Evanston
CDBG Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Intergovernmental/Entitlement | \$ 1,540,000 | \$ 1,665,720 | \$ 1,500,000 | \$ 6,977 | \$ 1,082,768 |
| Funds Reallocated from Prior Years | 33,100 | - | 168,088 | | - |
| Program Income | 352,000 | 14,412 | 70,000 | 180,056 | 416,446 |
| Miscellaneous | - | - | - | - | 143 |
| Total Revenues | <u>1,925,100</u> | <u>1,680,132</u> | <u>1,738,088</u> | <u>187,033</u> | <u>1,499,358</u> |
| | | | | | |
| CDBG Administration/Planning | 195,522 | 239,602 | 300,000 | 247,576 | 551,722 |
| Development Activities | 612,500 | 293,045 | 456,288 | 38,866 | 263,496 |
| Capital Projects | 494,800 | 493,581 | 410,800 | 15,455 | 184,564 |
| Transfers to Debt Service | - | 2,928 | - | 253 | 3,035 |
| Transfers to General Fund | <u>781,278</u> | <u>650,976</u> | <u>571,000</u> | <u>211,569</u> | <u>579,401</u> |
| Total Expenditures | <u>2,084,100</u> | <u>1,680,132</u> | <u>1,738,088</u> | <u>513,719</u> | <u>1,582,218</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (159,000)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (326,685)</u> | <u>\$ (82,860)</u> |
| | | | | | |
| Beginning Fund Balance | | 12,799 | | | 12,799 |
| Ending Fund Balance | | <u>\$ 12,799</u> | | | <u>\$ (70,061)</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <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 | 2,046 | 45,276 |
| Interest Income | <u>-</u> | <u>-</u> | <u>100</u> | <u>40</u> | <u>283</u> |
| Total Revenues | <u>9,000</u> | <u>209,458</u> | <u>60,100</u> | <u>(161,316)</u> | <u>45,559</u> |
| | | | | | |
| Program Expenses | <u>20,000</u> | <u>-</u> | <u>20,000</u> | <u>(159,247)</u> | <u>39,503</u> |
| Total Expenditures | <u>20,000</u> | <u>-</u> | <u>20,000</u> | <u>(159,247)</u> | <u>39,503</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (11,000)</u> | <u>\$ 209,458</u> | <u>\$ 40,100</u> | <u>\$ (2,070)</u> | <u>\$ 6,056</u> |
| | | | | | |
| Beginning Fund Balance | | 2,144,813 | | | 2,354,271 |
| Ending Fund Balance | | <u>\$ 2,354,271</u> | | | <u>\$ 2,360,327</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <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 | 20,950 | 283,028 |
| Howard-Ridge Loan Repayment | 48,500 | 48,500 | 45,500 | 3,792 | 45,500 |
| Grants | - | 999,000 | 1,000,000 | - | - |
| Miscellaneous | - | - | - | - | - |
| Investment Income | 800 | 922 | 800 | 3 | 2,831 |
| Total Revenues | <u>1,949,300</u> | <u>2,878,349</u> | <u>2,846,300</u> | <u>24,745</u> | <u>1,936,489</u> |
| | | | | | |
| Economic Development Activities | 1,830,209 | 983,057 | 1,760,889 | 141,110 | 1,366,337 |
| Other Charges - Gigabit Challenge | - | - | 1,000,000 | 9,000 | 33,718 |
| Capital Projects | 3,500 | 4,600 | - | - | - |
| Transfer to Debt Service | 13,771 | 13,771 | 14,271 | 1,189 | 14,271 |
| Transfer to Insurance | 67,416 | 67,416 | 66,546 | 1,454 | 66,546 |
| Transfers to General Fund | 452,707 | 452,707 | 452,707 | 37,726 | 452,707 |
| Total Expenditures | <u>2,367,603</u> | <u>1,521,551</u> | <u>3,294,413</u> | <u>190,478</u> | <u>1,933,579</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (418,303)</u> | <u>\$ 1,356,798</u> | <u>\$ (448,113)</u> | <u>\$ (165,734)</u> | <u>\$ 2,910</u> |
| | | | | | |
| Beginning Fund Balance | | 2,150,404 | | | 3,507,202 |
| Ending Fund Balance | | <u>\$ 3,507,202</u> | | | <u>\$ 3,510,112</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Taxes | \$ 20,000 | \$ 20,000 | \$ 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>20,000</u> | <u>20,000</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>\$ 20,000</u> | <u>\$ 20,000</u> |
| | | | | | |
| Beginning Fund Balance | | 129,915 | | | 149,915 |
| Ending Fund Balance | | <u>\$ 149,915</u> | | | <u>\$ 169,915</u> |

City of Evanston
Home Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Intergovernmental /Entitlement | \$ 797,400 | \$ 703,935 | \$ 674,500 | \$ 206,849 | \$ 874,444 |
| Interest Income | - | - | - | 1 | 63 |
| Program Income | - | 6,693 | - | 2,282 | 27,384 |
| Total Revenues | <u>797,400</u> | <u>710,628</u> | <u>674,500</u> | <u>209,132</u> | <u>901,891</u> |
| | | | | | |
| Home Administration/Planning | 4,000 | - | 27,836 | 3,147 | 23,381 |
| Development Activities | 765,000 | 8,775 | 650,000 | 244,057 | 923,434 |
| Transfers to General Fund | 28,400 | 65,700 | 22,500 | - | 9,468 |
| Total Expenditures | <u>797,400</u> | <u>74,475</u> | <u>700,336</u> | <u>247,204</u> | <u>956,283</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ 636,153</u> | <u>\$ (25,836)</u> | <u>\$ (38,073)</u> | <u>\$ (54,392)</u> |
| | | | | | |
| Beginning Fund Balance | | 3,306,375 | | | 3,942,528 |
| Ending Fund Balance | | <u>\$ 3,942,528</u> | | | <u>\$ 3,888,136</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Developer Contributions | 155,000 | 290,000 | 155,000 | 10,000 | 179,125 |
| Rehab Repayments | - | 11,188 | - | 694 | 8,333 |
| Interest Income | 228 | 198 | 150 | 3 | 258 |
| Miscellaneous | - | - | - | - | 11,338 |
| Total Revenues | <u>155,228</u> | <u>301,386</u> | <u>155,150</u> | <u>10,697</u> | <u>199,054</u> |
| | | | | | |
| Housing - Buildings | 227,800 | 30,692 | 200,000 | - | - |
| Down Payment Assistance | - | - | - | 23,500 | 48,949 |
| Transfers to General Fund | 23,990 | 23,990 | 13,990 | 1,166 | 13,990 |
| Miscellaneous | 46,000 | 31,752 | 50,000 | - | 30,000 |
| Total Expenditures | <u>297,790</u> | <u>86,434</u> | <u>263,990</u> | <u>24,666</u> | <u>92,939</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (142,562)</u> | <u>\$ 214,952</u> | <u>\$ (108,840)</u> | <u>\$ (13,969)</u> | <u>\$ 106,115</u> |
| | | | | | |
| Beginning Fund Balance | | 2,236,126 | | | 2,451,078 |
| Ending Fund Balance | | <u>\$ 2,451,078</u> | | | <u>\$ 2,557,193</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Net Property Tax Increment | \$ 4,600,000 | \$ 4,488,658 | \$ 3,700,000 | \$ 6,629 | \$ 4,969,568 |
| Interest Income | <u>25,000</u> | <u>13,072</u> | <u>10,000</u> | <u>122</u> | <u>13,420</u> |
| Total Revenue | <u>4,625,000</u> | <u>4,501,730</u> | <u>3,710,000</u> | <u>6,751</u> | <u>4,982,987</u> |
| | | | | | |
| Series 1997 Principal (refunded by 1999 & 2008D) | 425,000 | 425,000 | 455,000 | 455,000 | 455,000 |
| Series 1997 Interest (refunded by 1999 and 2008D) | 78,376 | 78,375 | 55,000 | 27,500 | 55,000 |
| Contributions to Other Agencies | - | - | - | | - |
| Economic Development Projects | 1,250,000 | 128,999 | 1,250,000 | | 74,003 |
| Capital Improvements | 2,836,000 | 2,158,380 | 722,486 | | 246 |
| Contractual Services | 145,000 | 2,489 | 250,000 | 35,000 | 36,977 |
| Transfer to Parking Fund (Sherman) | 3,631,350 | 3,631,350 | 2,925,296 | 243,775 | 2,925,296 |
| Transfer to General Fund | <u>331,000</u> | <u>331,000</u> | <u>331,000</u> | <u>27,583</u> | <u>331,000</u> |
| Total Expenditures | <u>8,696,726</u> | <u>6,755,593</u> | <u>5,988,782</u> | <u>788,858</u> | <u>3,877,522</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (4,071,726)</u> | <u>\$ (2,253,863)</u> | <u>\$ (2,278,782)</u> | <u>\$ (782,107)</u> | <u>\$ 1,105,466</u> |
| | | | | | |
| Beginning Fund Balance | | 7,291,304 | | | 5,037,441 |
| Ending Fund Balance | | <u>\$ 5,037,441</u> | | | <u>\$ 6,142,907</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Net Property Taxes | \$ 448,875 | \$ 460,062 | \$ 397,800 | \$ (646) | \$ 428,515 |
| Interest Income | - | 585 | - | - | 5 |
| Total Revenue | <u>448,875</u> | <u>460,647</u> | <u>397,800</u> | <u>(646)</u> | <u>428,520</u> |
| | | | | | |
| Series 2012A Bonds Principal | 340,000 | 340,000 | 390,000 | 380,000 | 380,000 |
| Series 2012A Bonds Interest | 78,816 | 78,816 | 46,605 | 31,025 | 62,050 |
| General Management Support | - | - | - | - | - |
| Total Expenditures | <u>418,816</u> | <u>418,816</u> | <u>436,605</u> | <u>411,025</u> | <u>442,050</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ 30,059</u> | <u>\$ 41,831</u> | <u>\$ (38,805)</u> | <u>\$ (411,671)</u> | <u>\$ (13,530)</u> |
| | | | | | |
| Beginning Fund Balance | | 433,054 | | | 474,885 |
| Ending Fund Balance | | <u>\$ 474,885</u> | | | <u>\$ 461,355</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <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>92</u> | <u>13,819</u> |
| Total Revenue | <u>1,110,000</u> | <u>1,136,335</u> | <u>1,110,000</u> | <u>92</u> | <u>1,154,130</u> |
| | | | | | |
| 1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds) | 645,000 | 645,000 | 685,000 | 685,000 | 685,000 |
| 1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds) | 75,611 | 75,611 | 39,088 | 19,544 | 39,088 |
| Surplus Distribution | 1,000,000 | 1,000,000 | - | - | 1,000,000 |
| Capital Projects | 1,400,000 | 150,000 | 500,000 | 41,605 | 217,435 |
| Other Expenses | 500,000 | 9,915 | - | | 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>144,400</u> |
| Total Expenditures | <u>3,765,011</u> | <u>2,024,926</u> | <u>3,868,488</u> | <u>758,182</u> | <u>2,089,632</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (2,655,011)</u> | <u>\$ (888,591)</u> | <u>\$ (2,758,488)</u> | <u>\$ (758,090)</u> | <u>\$ (935,502)</u> |
| | | | | | |
| Beginning Fund Balance | | 4,245,639 | | | 3,357,048 |
| Ending Fund Balance | | <u>\$ 3,357,048</u> | | | <u>\$ 2,421,546</u> |

City of Evanston
Southwest TIF
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <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>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>29,500</u> |
| Total Expenditures | <u>609,500</u> | <u>452,634</u> | <u>777,939</u> | <u>2,458</u> | <u>31,723</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (144,400)</u> | <u>\$ 39,778</u> | <u>\$ (291,939)</u> | <u>\$ (2,458)</u> | <u>\$ 575,945</u> |
| | | | | | |
| Beginning Fund Balance | | 304,939 | | | 344,717 |
| Ending Fund Balance | | <u>\$ 344,717</u> | | | <u>\$ 920,662</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Net Property Tax- Current | \$ 11,798,019 | \$ 11,864,571 | \$ 10,879,993 | \$ 51,180 | 11,237,317 |
| 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 | 811,431 |
| Miscellaneous Revenue | - | 33,510 | - | - | - |
| Interest Income | 1,500 | 5,356 | 1,500 | 203 | 11,934 |
| Transfer from General Fund | - | 1,000,000 | 1,279,306 | 50,750 | 609,000 |
| Transfer from Sewer Fund | 190,210 | 190,210 | 207,284 | 17,274 | 207,284 |
| Transfer from Special Assessment Fund | 317,660 | 317,660 | 169,848 | 14,154 | 169,848 |
| Total Revenue | 13,090,393 | 37,476,133 | 12,848,904 | 201,180 | 13,046,814 |
| 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 | 235,000 | 235,000 |
| Series 2006- Interest | 448,302 | 448,302 | 444,776 | 225,613 | 451,225 |
| 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 | 1,949,709 | 1,949,709 |
| Series 2007 - Interest | 684,458 | 684,456 | 569,684 | 300,838 | 601,677 |
| Series 2008A - Principal | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Series 2008A - Interest | 125,975 | 125,975 | 116,225 | 58,113 | 116,225 |
| Series 2008C - Principal | 362,900 | 362,900 | 378,180 | 397,980 | 397,980 |
| Series 2008C - Interest | 376,308 | 376,308 | 364,514 | 191,799 | 383,598 |
| Series 2008D - Principal | 1,410,000 | 1,410,000 | 565,600 | 565,600 | 565,600 |
| Series 2008D - Interest | 36,690 | 36,690 | 15,362 | 7,681 | 15,362 |
| Series 2010 A - Principal DSF | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 |
| Series 2010 A - Interest DSF | 179,338 | 179,338 | 173,238 | 86,619 | 173,238 |
| Series 2010 B - Principal DSF | 647,358 | 647,358 | 684,946 | 684,946 | 684,946 |
| Series 2010 B - Interest DSF | 135,508 | 135,509 | 126,446 | 63,223 | 126,446 |
| Series 2011 A - Principal DSF | 1,234,836 | 1,234,836 | 1,250,432 | 1,250,431 | 1,250,431 |
| Series 2011 A - Interest DSF | 451,586 | 451,586 | 426,890 | 213,445 | 426,890 |
| Series 2012 A - Interest DSF | 955,000 | 995,000 | 1,025,000 | 1,035,000 | 1,148,944 |
| Series 2012 A - Principal DSF | 357,706 | 347,766 | 243,332 | 113,944 | 113,944 |
| Series 2013 A - Principal DSF | - | - | 505,055 | 20,000 | 20,000 |
| Series 2013 A - Interest DSF | - | - | 1,601,006 | 198,512 | 513,925 |
| Series 2013 B - Principal DSF | - | - | 586,498 | 1,721,006 | 1,721,006 |
| Series 2013 B - Interest DSF | 95,000 | 95,000 | - | 295,881 | 609,653 |
| 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 | 1,250 | 42,870 |
| Total Expenditures | 13,824,528 | 36,996,590 | 13,933,114 | 10,221,588 | 12,846,544 |
| Net Surplus (Deficit) | \$ (734,135) | \$ 479,543 | \$ (1,084,210) | \$ (10,020,408) | \$ 200,270 |
| Beginning Fund Balance | | 2,896,148 | | | 3,375,691 |
| Ending Fund Balance | | <u>\$ 3,375,691</u> | | | <u>\$ 3,575,961</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Net Property Tax Increment | \$ 500,000 | \$ 194,881 | \$ 350,000 | \$ 3,125 | \$ 444,587 |
| Interest Income | 400 | 344 | 400 | | 211 |
| Miscellaneous | <u>-</u> | <u>33,014</u> | <u>-</u> | <u>5,287</u> | <u>61,932</u> |
| Total Revenue | <u>500,400</u> | <u>228,239</u> | <u>350,400</u> | <u>8,418</u> | <u>506,731</u> |
| | | | | | |
| Economic Dev. Projects | - | - | - | | - |
| Debt Service - Interest | - | 592 | - | 47 | 572 |
| Capital Improvements | 800,000 | 219,785 | - | (4,478) | 176,792 |
| Developer Agreement Payments | 610,000 | 505,855 | 300,000 | | 544,086 |
| Repayments to Econ. Dev. Fund | 48,500 | 48,500 | 45,500 | 3,792 | 45,500 |
| Transfers to General Fund | <u>120,400</u> | <u>120,400</u> | <u>60,000</u> | <u>5,000</u> | <u>60,000</u> |
| Total Expenditures | <u>2,037,736</u> | <u>895,132</u> | <u>405,500</u> | <u>4,360</u> | <u>826,950</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (1,537,336)</u> | <u>\$ (666,893)</u> | <u>\$ (55,100)</u> | <u>\$ 4,057</u> | <u>\$ (320,220)</u> |
| | | | | | |
| Beginning Fund Balance | | 1,055,510 | | | 388,617 |
| Ending Fund Balance | | <u>\$ 388,617</u> | | | <u>\$ 68,397</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <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>14</u> | <u>765</u> |
| Total Revenue | <u>3,701,000</u> | <u>46,419</u> | <u>40,100</u> | <u>14</u> | <u>101,027</u> |
| | | | | | |
| Economic Development Projects | 650,000 | - | 75,000 | - | - |
| Other Charges | 1,600,000 | 135,353 | 20,000 | 63,000 | 64,173 |
| Debt Service - Interest | 40,000 | 7,274 | 10,000 | 576 | 7,027 |
| Transfers to General Fund | 60,000 | 60,000 | 60,000 | 5,000 | 60,000 |
| 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>68,576</u> | <u>131,200</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ 66,000</u> | <u>\$ (335,208)</u> | <u>\$ (124,900)</u> | <u>\$ (68,562)</u> | <u>\$ (30,173)</u> |
| | | | | | |
| Beginning Fund Balance | | 872,847 | | | 537,639 |
| Ending Fund Balance | | <u>\$ 537,639</u> | | | <u>\$ 507,466</u> |

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

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

| | FY 2013 | FY 2013 | FY 2014 | December | FY 2014 |
|------------------------------------------------|------------------------------|----------------------------|------------------------------|----------------------------|----------------------------|
| | Budget | Audited | Budget | December | YTD |
| | <u>Amended</u> | <u>Actual</u> | <u>Adopted</u> | <u>Actual</u> | <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 | - | - | - | - | - |
| 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 | 936,500 |
| Miscellaneous | - | 53,986 | - | (291) | 110,110 |
| Interest Income | 10,000 | 18,562 | 10,000 | 343 | 20,380 |
| Total Revenue | <u>11,130,988</u> | <u>9,492,967</u> | <u>15,468,596</u> | <u>78,094</u> | <u>10,524,520</u> |
| | | | | | |
| Capital Outlay (includes prior year rollovers) | 13,100,351 | 6,119,879 | 17,935,016 | 473,302 | 3,211,003 |
| Interfund Transfers Out | 475,000 | 475,000 | 475,000 | 39,583 | 475,000 |
| Total Expenditures | <u>13,575,351</u> | <u>6,594,879</u> | <u>18,410,016</u> | <u>512,886</u> | <u>3,686,003</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (2,444,363)</u> | <u>\$ 2,898,088</u> | <u>\$ (2,941,420)</u> | <u>\$ (434,792)</u> | <u>\$ 6,838,517</u> |
| | | | | | |
| Beginning Fund Balance | | 3,401,911 | | | 6,299,999 |
| Ending Fund Balance | | <u>\$ 6,299,999</u> | | | <u>\$ 13,138,516</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Special Assessments Collected | \$ 300,000 | \$ 274,848 | \$ 230,000 | 147 | \$ 111,780 |
| 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>192</u> | <u>2,849</u> |
| Total Revenue | <u>560,000</u> | <u>518,736</u> | <u>481,200</u> | <u>339</u> | <u>621,064</u> |
| Transfer to Debt Service Fund | 317,660 | 317,660 | 169,848 | 14,154 | 169,848 |
| General Management & Support | - | - | 1,000 | 1 | 3,871 |
| Capital Outlay | <u>361,000</u> | <u>33,976</u> | <u>500,000</u> | <u>80</u> | <u>1,050</u> |
| Total Expenditures | <u>678,660</u> | <u>351,636</u> | <u>670,848</u> | <u>14,235</u> | <u>174,769</u> |
| Net Surplus (Deficit) | <u>\$ (118,660)</u> | <u>\$ 167,100</u> | <u>\$ (189,648)</u> | <u>\$ (13,896)</u> | <u>\$ 446,295</u> |
| Beginning Fund Balance | | 1,905,315 | | | 2,072,415 |
| Ending Fund Balance | | <u>\$ 2,072,415</u> | | | <u>\$ 2,518,710</u> |

City of Evanston
Parking Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|----------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Parking Lots & Meters Operations | \$ 3,070,000 | \$ 2,443,331 | \$ 3,070,000 | \$ 178,215 | 2,988,994 |
| Church Street Garage Operations | 716,348 | 618,034 | 716,348 | 45,493 | 647,461 |
| Maple Avenue Garage Operations | 1,204,200 | 1,140,191 | 1,204,200 | 119,198 | 1,264,678 |
| Sherman Avenue Garage Operations | 1,417,275 | 1,600,383 | 1,417,275 | 117,781 | 1,447,655 |
| Washington National TIF Interfund Transfers-In | 3,631,350 | 3,631,350 | 2,925,296 | 243,775 | 2,925,296 |
| Interest Income | 15,070 | 11,892 | 15,070 | 674 | 31,645 |
| Miscellaneous Revenue | 11,400 | 20,481 | 11,400 | - | 5,700 |
| 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 | 705,137 | 9,311,430 |
| 7005 - Parking System Administration | 784,607 | 804,417 | 976,360 | 112,883 | 926,727 |
| 7015 - Parking Lots and Meters | 829,052 | 760,432 | 972,266 | 139,605 | 901,467 |
| 7025 - Church Street Self Park | 607,955 | 414,444 | 624,855 | 80,864 | 417,314 |
| 7030 - Church Street Debt Payments | 171,250 | 41,846 | 171,250 | 157,050 | 174,100 |
| 7036 - Sherman Avenue Garage | 5,750,270 | 5,134,149 | 5,047,016 | 2,106,278 | 3,270,463 |
| 7037 - Maple Avenue Garage | 1,611,920 | 861,836 | 1,654,244 | 165,692 | 912,940 |
| 7039 - Parking Debt | 27,461 | 27,461 | 27,461 | 772,026 | 774,243 |
| Transfer to Insurance Fund | 490,236 | 490,236 | 319,648 | 26,637 | 319,649 |
| Transfer to General Fund | 644,242 | 644,242 | 869,242 | 72,437 | 869,242 |
| Transfer to Fleet | 21,991 | 21,992 | 21,991 | 1,833 | 21,992 |
| Transfer to Equipment Replacement | 30,000 | 30,000 | 30,000 | 2,500 | 30,000 |
| Loans to Other Funds | 2,796,000 | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Capital Improvements | 3,455,000 | 1,896,659 | 5,180,000 | 41,609 | 980,659 |
| Total Expenditures | 17,219,984 | 11,127,714 | 15,894,333 | 3,679,414 | 9,598,796 |
| Net Surplus (Deficit) | \$ (5,120,337) | \$ (1,229,397) | \$ (4,500,740) | \$ (2,974,277) | \$ (287,365) |
| Further Operating Expense Breakdown: | | | | | |
| 7015 Parking Meter Activities | 762,846 | 760,432 | 935,614 | 102,953 | 901,467 |
| 7015 Parking Meter Depreciation | 36,652 | - | 36,652 | 36,653 | - |
| SUBTOTAL | 799,498 | 760,432 | 972,266 | 139,606 | 901,467 |
| 7025- Church Garage Activities | 494,156 | 414,444 | 444,927 | (99,064) | 417,314 |
| 7025- Church Garage Depreciation | 179,928 | - | 179,928 | 179,929 | - |
| SUBTOTAL | 674,084 | 414,444 | 624,855 | 80,865 | 417,314 |
| 7036 Sherman Garage Activities | 1,199,756 | 1,884,149 | 468,766 | (2,471,972) | 3,270,463 |
| 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 | 2,106,278 | 3,270,463 |
| 7037 Maple Garage Activities | 1,013,991 | 861,836 | 988,046 | (500,506) | 912,940 |
| 7037 Debt Service Payments | - | - | - | - | - |
| 7037 Reserve (Depreciation) | 666,198 | - | 666,198 | 666,198 | - |
| SUBTOTAL | 1,680,189 | 861,836 | 1,654,244 | 165,692 | 912,940 |
| 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>\$ 13,315,454</u> |

City of Evanston
Water Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|---------------------------------|
| Evanston | \$ 5,684,000 | \$ 5,947,632 | \$ 6,252,400 | \$ 496,408 | \$ 6,411,278 |
| Skokie | 2,856,000 | 2,772,424 | 2,913,000 | (31,456) | 2,805,425 |
| Northwest Commission | 4,517,000 | 5,183,425 | 4,653,000 | 230,872 | 5,074,770 |
| Cross Connection Control Fees | 100,500 | 94,470 | 95,000 | | 116,865 |
| Investment Earnings | 2,500 | 20,164 | 2,500 | 336 | 25,542 |
| Debt Proceeds | 2,630,700 | 2,043,779 | 4,000,000 | | 2,897,048 |
| Debt Proceeds (zero interest) | 1,370,000 | - | 2,000,000 | | |
| Fees and Merchandise Sales | 40,000 | 94,971 | 45,000 | 5,472 | 107,862 |
| Fees and Outside Work | 80,000 | 188,610 | 70,000 | 5,688 | 118,038 |
| Grants | - | 78,792 | - | | 14,181 |
| Insurance Reimbursements | - | - | - | | |
| Phosphate Sales | 66,000 | 48,114 | 69,000 | 3,329 | 44,518 |
| Property Sales and Rentals | 213,300 | 235,936 | 227,316 | | 180,403 |
| Misc Revenue | - | 92,165 | - | 4,522 | 104,700 |
| Total Revenue | <u>17,560,000</u> | <u>16,800,482</u> | <u>20,327,216</u> | <u>715,171</u> | <u>17,900,630</u> |
| | | | | | |
| General Support | 990,583 | 960,028 | 933,989 | 158,696 | 1,006,754 |
| Pumping | 2,333,247 | 2,226,781 | 2,355,718 | 473,807 | 2,036,923 |
| Filtration | 2,635,539 | 2,435,092 | 2,740,856 | 301,937 | 2,330,548 |
| Distribution | 1,424,324 | 1,389,136 | 1,425,352 | 187,277 | 1,451,081 |
| Meter Maintenance | 309,163 | 249,474 | 300,760 | 23,431 | 273,492 |
| Other Operating Expenses | 478,592 | 994,606 | 491,700 | 16,172 | 425,774 |
| Debt Service | 864,233 | 810,068 | 1,297,703 | 607,324 | 1,102,833 |
| Debt Service - IEPA Loan 3382 | 67,506 | 67,504 | 67,506 | - | 67,506 |
| Capital Improvements | 8,314,200 | 5,435,207 | 10,538,100 | 1,609,498 | 6,090,603 |
| Interfund Transfers Out - General Fund | 3,356,300 | 3,356,300 | 3,369,559 | 280,797 | 3,369,559 |
| Interfund Transfers Out - Insurance Fund | 468,492 | 468,492 | 468,492 | 39,041 | 468,493 |
| Total Expense | <u>21,242,179</u> | <u>18,392,688</u> | <u>23,989,735</u> | <u>3,697,980</u> | <u>18,623,567</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (3,682,179)</u> | <u>\$ (1,592,206)</u> | <u>\$ (3,662,519)</u> | <u>\$ (2,982,809)</u> | <u>\$ (722,936)</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>\$ 7,867,155</u> |

City of Evanston
Sewer Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|----------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Operations | \$ 12,908,000 | \$ 13,494,318 | \$ 12,922,700 | \$ 1,027,697 | \$ 13,053,859 |
| Debt Proceeds | 4,000,000 | 1,851,827 | - | - | - |
| Debt Proceeds - 2012 IEPA Loan | 3,100,000 | 2,523,969 | 2,190,000 | - | 1,612,079 |
| Investment Earnings | 1,000 | 1,270 | 1,000 | 343 | 3,221 |
| 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>1,028,040</u> | <u>14,669,159</u> |
| | | | | | |
| Sewer Operations | 2,134,549 | 2,026,860 | 2,260,545 | 219,743 | 2,004,711 |
| Other Operating Expenses | 43,300 | 10,900 | 129,500 | - | - |
| Interfund Transfers Out - General Fund | 142,200 | 142,200 | 145,044 | 12,087 | 145,044 |
| Interfund Transfers Out - Insurance Fund | 269,988 | 269,988 | 269,988 | 22,499 | 269,988 |
| Transfer to Debt Service | 190,211 | 190,210 | 207,284 | 17,274 | 207,284 |
| Capital Outlay | 20,600 | 13,714 | 47,500 | - | - |
| Depreciation | - | 4,570,214 | - | - | - |
| Capital Improvement Account | 4,922,500 | - | 3,225,000 | 240,026 | 2,086,176 |
| Debt Service | 11,542,740 | 11,711,077 | 9,994,259 | 1,198,105 | 9,910,255 |
| Total Expenses | <u>19,266,088</u> | <u>18,935,163</u> | <u>16,279,120</u> | <u>1,709,733</u> | <u>14,623,458</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ 761,777</u> | <u>\$ (187,545)</u> | <u>\$ (1,161,255)</u> | <u>\$ (681,693)</u> | <u>\$ 45,701</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>\$ 4,620,697</u> |

City of Evanston
Solid Waste
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Transfer from General Fund | \$ 1,245,967 | \$ 1,245,967 | \$ 1,055,967 | \$ 87,997 | \$ 1,055,967 |
| 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 | 279,663 | 3,410,124 |
| Sanitation Service Charge Penalty | 30,000 | 44,099 | 45,000 | - | 54,319 |
| Special Pickup Fees | 100,000 | 86,804 | 100,000 | 574 | 74,140 |
| Trash Cart Sales | 15,000 | 27,697 | 15,000 | 444 | 17,991 |
| Investment Income | - | 20 | - | - | - |
| Yard Waste Fees | 350,000 | 248,077 | 220,000 | 16,322 | 236,842 |
| Total Revenue | <u>5,010,000</u> | <u>4,896,779</u> | <u>4,970,000</u> | <u>385,000</u> | <u>4,995,732</u> |
| | | | | | |
| Refuse Collection & Disposal | 3,259,574 | 2,882,420 | 3,372,698 | 419,799 | 2,894,995 |
| Residential Recycling Collection | 1,254,398 | 1,223,782 | 1,186,134 | 144,552 | 1,283,871 |
| Yard Waste Collection | 750,250 | 626,253 | 750,250 | 145,388 | 675,857 |
| Total Expense | <u>5,264,222</u> | <u>4,732,455</u> | <u>5,309,082</u> | <u>709,739</u> | <u>4,854,723</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (254,222)</u> | <u>\$ 164,324</u> | <u>\$ (339,082)</u> | <u>\$ (324,739)</u> | <u>141,009</u> |
| | | | | | |
| Beginning Unrestricted Fund Balance | | (1,447,884) | | | (1,283,560) |
| Ending Unrestricted Fund Balance | | <u>\$ (1,283,560)</u> | | | <u>(1,142,551)</u> |

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

| | FY 2013 | FY 2013 | FY 2014 | | FY 2014 |
|------------------------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| | Budget | Audited | Budget | December | YTD |
| | <u>Amended</u> | <u>Actual</u> | <u>Adopted</u> | <u>Actual</u> | <u>Actual</u> |
| General Fund | \$ 2,507,356 | \$ 3,107,358 | \$ 2,507,356 | \$ 208,947 | \$ 2,507,358 |
| Library Fund | 2,381 | 2,381 | 2,381 | 198 | 2,381 |
| Parking Fund | 21,992 | 21,992 | 21,992 | 1,833 | 21,992 |
| Water Fund | 122,751 | 122,751 | 122,751 | 10,229 | 122,751 |
| Sewer Fund | 177,729 | 177,729 | 177,729 | 14,811 | 177,729 |
| Solid Waste Fund | 298,071 | 298,071 | 298,071 | 24,839 | 298,071 |
| Damage to City Property | 24,789 | - | 24,789 | - | - |
| Miscellaneous Revenue | 10,000 | 46,349 | 10,000 | 1,978 | 50,010 |
| Interest Income | 1,000 | - | 1,000 | - | - |
| Total Revenues | <u>3,166,069</u> | <u>3,776,631</u> | <u>3,166,069</u> | <u>262,835</u> | <u>3,180,292</u> |
| | | | | | |
| General Support | 292,007 | 271,772 | 293,619 | 32,085 | 272,014 |
| Major Maintenance | 3,217,058 | 3,287,552 | 3,284,528 | 457,700 | 3,132,678 |
| Total Expenditures | <u>3,509,065</u> | <u>3,559,324</u> | <u>3,578,147</u> | <u>489,785</u> | <u>3,404,691</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (342,996)</u> | <u>\$ 217,307</u> | <u>\$ (412,078)</u> | <u>\$ (226,950)</u> | <u>\$ (224,399)</u> |
| | | | | | |
| Beginning Fund Balance | | (107,097) | | | 110,566 |
| Reclassification from Fund Balance to Capital Assets | | 356 | | | |
| Ending Fund Balance | | <u>\$ 110,566</u> | | | <u>\$ (113,833)</u> |

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

| | FY 2013 | FY 2013 | FY 2014 | | FY 2014 |
|------------------------------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| | Budget | Audited | Budget | December | YTD |
| | <u>Amended</u> | <u>Actual</u> | <u>Adopted</u> | <u>Actual</u> | <u>Actual</u> |
| General Fund | \$ 1,242,590 | \$ 1,242,590 | \$ 1,242,590 | \$ 103,549 | \$ 1,242,590 |
| Library Fund | 1,700 | 1,700 | 1,700 | 142 | 1,700 |
| Parking Fund | 30,000 | 30,000 | 30,000 | 2,500 | 30,000 |
| Solid Waste Fund | 177,131 | 177,131 | 177,131 | 14,761 | 177,131 |
| Bond Premiums | - | - | - | - | 72,810 |
| Bond Proceeds | - | - | 1,000,000 | - | 1,000,000 |
| Sale of Surplus Property | <u>210,217</u> | <u>131,072</u> | <u>210,217</u> | <u>-</u> | <u>53,210</u> |
| Total Revenues | <u>1,661,638</u> | <u>1,582,493</u> | <u>2,661,638</u> | <u>120,952</u> | <u>2,577,440</u> |
| | | | | | |
| Capital Outlay | 2,400,000 | 1,625,725 | 2,494,000 | 135,608 | 1,847,648 |
| Carryover | - | - | 200,000 | - | - |
| Settlement Costs | - | - | - | - | 15,290 |
| Bond Costs | - | - | - | - | 7,212 |
| Capital Leases | <u>50,000</u> | <u>-</u> | <u>50,000</u> | <u>-</u> | <u>29,509</u> |
| Total Expenditures | <u>2,450,000</u> | <u>1,625,725</u> | <u>2,744,000</u> | <u>135,608</u> | <u>1,899,659</u> |
| | | | | | |
| Net Surplus (Deficit) | <u>\$ (788,362)</u> | <u>\$ (43,232)</u> | <u>\$ (82,362)</u> | <u>\$ (14,657)</u> | <u>\$ 677,781</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>\$ 1,266,764</u> |

City of Evanston
Insurance Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| General Admin Contribution- General | \$ 121,204 | \$ 121,204.00 | \$ 121,204 | \$ 10,100 | 121,204 |
| General Admin Contribution- E911 | 930 | 930 | 930 | 78 | 930 |
| General Admin Contribution- CDBG | 930 | 930 | 930 | 78 | 930 |
| General Admin Contribution- E.D. | 930 | 930 | 930 | 78 | 930 |
| General Admin Contribution- Parking | 17,032 | 17,032 | 17,032 | 1,419 | 17,032 |
| General Admin Contribution- Water Fund | 24,962 | 24,962 | 24,962 | 2,080 | 24,962 |
| General Admin Contribution- Sewer Fund | 14,385 | 14,385 | 14,385 | 1,199 | 14,385 |
| Liability/Property Contribution- General | 909,150 | 909,150 | 909,150 | 75,763 | 909,150 |
| Liability/Property Contribution- E911 | 6,972 | 6,972 | 6,972 | 581 | 6,972 |
| Liability/Property Contribution- CDBG | 6,972 | 6,972 | 6,972 | 581 | 6,972 |
| Liability/Property Contribution- E.D. | 6,972 | 6,972 | 6,972 | 581 | 6,972 |
| Liability/Property Contribution- Parking | 127,731 | 127,731 | 127,731 | 10,644 | 127,731 |
| Liability/Property Contribution- Water Fund | 187,209 | 187,209 | 187,209 | 15,601 | 187,209 |
| Liability/Property Contribution- Sewer Fund | 107,887 | 107,887 | 107,887 | 8,991 | 107,887 |
| Workers' Comp Contribution- General | 1,244,860 | 1,244,860 | 1,244,860 | 103,739 | 1,244,862 |
| Workers' Comp Contribution- Library Fund | 5,898 | 5,898 | 40,000 | 3,333 | 40,000 |
| Workers' Comp Contribution- E911 | 9,546 | 9,546 | 9,546 | 796 | 9,546 |
| Workers' Comp Contribution- CDBG | 9,546 | 9,546 | 9,546 | 796 | 9,546 |
| Workers' Comp Contribution- E.D. | 9,546 | 9,546 | 9,546 | 796 | 9,546 |
| Workers' Comp Contribution- Parking | 174,886 | 174,886 | 174,886 | 14,574 | 174,886 |
| Workers' Comp Contribution- Water Fund | 256,322 | 256,322 | 256,322 | 21,360 | 256,322 |
| Workers' Comp Contribution- Sewer Fund | 147,716 | 147,716 | 147,716 | 12,310 | 147,716 |
| Subrogation Proceeds | 83,300 | 155,102 | 100,000 | 18,972 | 93,265 |
| Yearend Transfer from General Fund | - | 874,289 | - | - | - |
| Transfer from General Fund - Casualty Loss Acct | - | - | - | - | - |
| Investment Income | 41,650 | 212 | 1,000 | 7 | 283.54 |
| Workers Comp & Liability - Subtotal | 3,516,536 | 4,421,189 | 3,526,688 | 304,453 | 3,519,238 |
| Health Insurance Chargebacks- General | 8,232,350 | 8,262,909 | 8,780,657 | 824,038 | 8,872,974 |
| Health Insurance Chargebacks - Library | 318,681 | 318,681 | 366,065 | 30,505 | 366,066 |
| Health Insurance Chargebacks - NSP2 | 16,390 | 16,390 | 6,863 | 572 | 6,863 |
| Health Insurance Chargebacks- E911 | 81,545 | 81,545 | 71,410 | 5,951 | 71,410 |
| Health Insurance Chargebacks- CDBG | 12,586 | 12,586 | 31,521 | 2,627 | 31,521 |
| Health Insurance Chargebacks- E.D. Fund | 56,081 | 49,968 | 49,098 | 4,092 | 49,098 |
| Health Insurance Chargebacks- Home Fund | - | - | 2,735 | 228 | 2,735 |
| Health Insurance Chargebacks- Parking | 170,588 | 170,588 | 171,325 | 14,277 | 171,326 |
| Health Insurance Chargebacks- Water | 596,392 | 596,392 | 616,227 | 51,352 | 616,227 |
| Health Insurance Chargebacks- Sewer | 168,030 | 168,030 | 183,218 | 15,268 | 183,218 |
| Health Insurance Chargebacks - Solid Waste | 114,220 | 114,220 | 106,846 | 8,904 | 106,846 |
| Health Insurance Chargebacks- Fleet | 183,414 | 183,414 | 202,427 | 16,869 | 202,427 |
| Retiree Health Insurance Contributions | 1,684,894 | 1,688,954 | 1,970,647 | 154,367 | 1,515,464 |
| Employee Health Insurance Contributions | 1,760,276 | 1,489,664 | 1,706,017 | 46,773 | 1,247,797 |
| SWANNC-Health Insurance Contributions | - | - | - | 6,264 | 69,956 |
| One Time IPBC Distribution | 300,000 | 300,000 | 300,000 | 25,000 | 800,000 |
| Health & Life insurance - Subtotal | 13,695,447 | 13,453,341 | 14,565,056 | 1,207,087 | 14,313,927 |
| Total Revenues | 17,211,983 | 17,874,530 | 18,091,744 | 1,511,540 | 17,833,166 |

City of Evanston
Insurance Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|-------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| General Administration & Support | 294,093 | 286,369 | 409,548 | 108,872 | 381,664 |
| Auditing | 25,000 | - | - | | |
| Liability/Property Insurance Premiums | 470,000 | 455,514 | 470,000 | | 490,916 |
| Liability Legal Fees | 350,000 | 460,204 | 350,000 | 17,143 | 732,752 |
| Liability Settlement Payments | 400,000 | 471,052 | 400,000 | 2,201 | 1,049,237 |
| Transfer - to ERI Debt Service | 8,325 | 8,325 | 8,627 | 719 | 8,627 |
| Workers' Comp Insurance Premiums | 114,400 | 111,111 | 114,400 | 224 | 118,755 |
| Workers' Comp Legal Fees | 80,500 | 38,694 | 80,500 | 7,741 | 47,774 |
| Workers' Comp Medical Payments | 800,000 | 493,886 | 600,000 | 33,668 | 590,413 |
| Workers' Comp Settlement Payments | 1,100,000 | 899,625 | 1,100,000 | 3,816 | 502,782 |
| Workers' Comp TPA Pymts (non specific) | 145,000 | 154,244 | 125,000 | 34,150 | 107,025 |
| Workers' Comp TTD Pymts (non sworn) | - | - | - | 6,798 | 102,847 |
| Workers' Comp & Liability - Subtotal | <u>3,787,318</u> | <u>3,379,024</u> | <u>3,658,075</u> | <u>215,332</u> | <u>4,132,792</u> |
| General Administration & Support | 94,093 | 87,437 | 99,805 | 13,213 | 99,104 |
| Health Insurance Premiums | 13,458,615 | 13,183,406 | 14,217,604 | 1,091,613 | 13,329,951 |
| 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>1,104,826</u> | <u>13,440,632</u> |
| Total Expenditures | <u>17,424,026</u> | <u>16,695,000</u> | <u>18,067,284</u> | <u>1,320,157</u> | <u>17,573,424</u> |
| Net Surplus (Deficit) | <u>\$ (212,043)</u> | <u>\$ 1,179,530</u> | <u>\$ 24,460</u> | <u>\$ 191,383</u> | <u>\$ 259,742</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>\$ (3,467,921)</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|----------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Property Taxes | \$ 6,061,575 | \$ 6,049,233 | \$ 6,061,575 | \$ 27,584 | \$ 6,130,815 |
| Personal Property Repl Tax | 280,000 | 280,000 | 280,000 | | 280,000 |
| Interest on Investment | 800,000 | 1,564,893 | 850,000 | 835,899 | 1,179,581 |
| Participant Contributions | 922,500 | 975,932 | 950,000 | 115,095 | 919,874 |
| 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>978,579</u> | <u>8,515,270</u> |
| Administrative Expenses | 154,000 | 271,223 | 154,000 | 45,153 | 239,016 |
| Legal Fees | 50,000 | - | 50,000 | - | - |
| Retiree Pensions | 4,841,000 | 4,871,953 | 4,995,500 | 450,011 | 5,294,497 |
| Widows' Pensions | 1,090,000 | 1,053,398 | 1,071,200 | 86,522 | 1,071,910 |
| Disability Pensions | 1,350,000 | 1,304,970 | 1,358,125 | 103,649 | 1,266,624 |
| QUILDRO | 75,000 | 90,364 | 90,000 | 7,751 | 94,651 |
| Reserve for Future Payments | - | - | - | - | - |
| Total Expenditures | <u>7,560,000</u> | <u>7,591,908</u> | <u>7,718,825</u> | <u>693,085</u> | <u>7,966,699</u> |
| Net Surplus (Deficit) | <u>\$ 504,075</u> | <u>\$ 6,511,495</u> | <u>\$ 422,750</u> | <u>\$ 285,494</u> | <u>\$ 548,571</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>\$ 65,573,512</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|----------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|
| Property Taxes | \$ 8,069,325 | \$ 8,077,915 | \$ 8,069,325 | \$ 36,899 | \$ 8,165,661 |
| Personal Property Repl Tax | 325,000 | 325,000 | 325,000 | | 325,000 |
| Interest Income | 2,625,000 | 3,277,547 | 2,800,000 | 554,910 | 2,629,077 |
| Participant Contributions | 1,383,750 | 1,759,216 | 1,423,000 | 177,274 | 1,565,052 |
| Miscellaneous | - | - | - | - | - |
| Unrealized Gain / (Loss) | - | 6,375,354 | - | - | - |
| Total Revenue | <u>12,403,075</u> | <u>19,815,032</u> | <u>12,617,325</u> | <u>769,083</u> | <u>12,684,791</u> |
| Administrative Expenses | 250,000 | 264,528 | 250,000 | 64,468 | 366,885 |
| Retiree Pensions | 7,500,769 | 7,787,104 | 8,056,000 | 685,851 | 8,198,627 |
| Widow Pensions | 868,000 | 857,302 | 875,500 | 80,620 | 911,335 |
| Disability Pensions | 700,000 | 662,888 | 700,000 | 53,704 | 644,450 |
| Separation Refunds | 150,000 | 109,252 | 275,000 | | 114,915 |
| QUILDRO | 18,000 | 21,084 | 18,000 | 1,810 | 21,717 |
| Reserve for Future Payments | - | - | - | - | - |
| Total Expenditures | <u>9,486,769</u> | <u>9,702,158</u> | <u>10,174,500</u> | <u>886,452</u> | <u>10,257,931</u> |
| Net Surplus (Deficit) | <u>\$ 2,916,306</u> | <u>\$ 10,112,874</u> | <u>\$ 2,442,825</u> | <u>\$ (117,369)</u> | <u>\$ 2,426,860</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>\$ 93,190,003</u> |

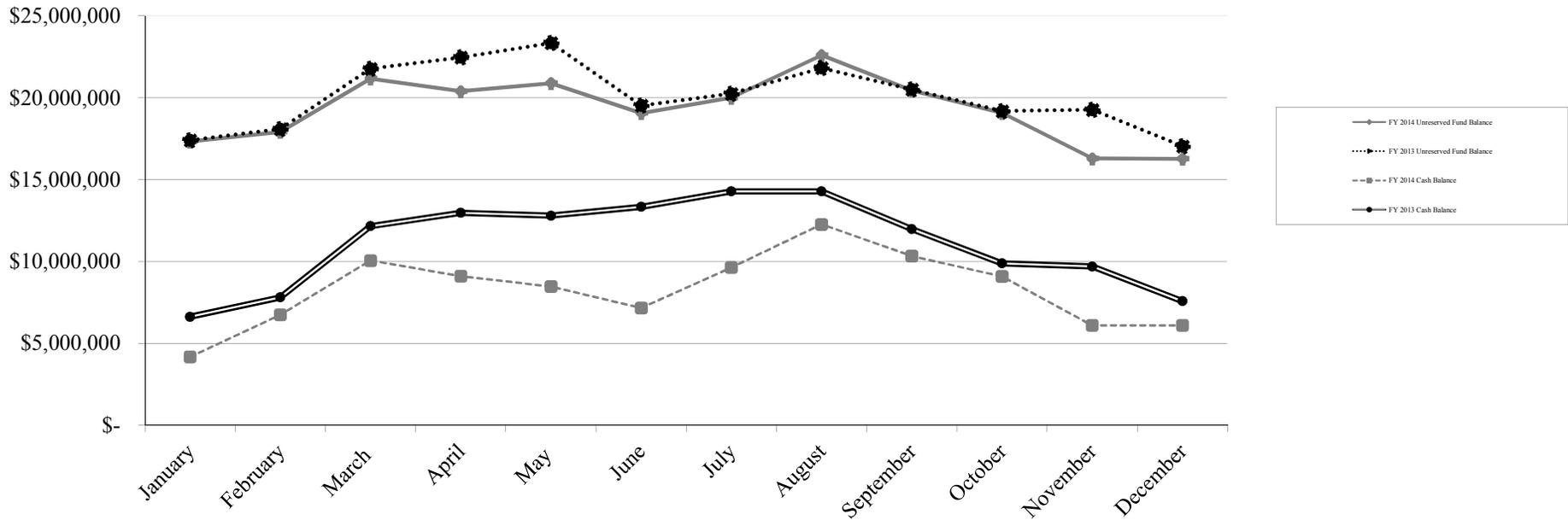
City of Evanston
Library Fund
As of December 31, 2014

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Revenue By Source | | | | | |
| Allocation - Property Taxes | \$ 4,253,214 | \$ 4,165,513 | \$ 5,032,097 | \$ 25,931 | \$ 5,205,279 |
| Library Fines & Fees | 185,000 | 169,583 | 164,000 | 16,151 | 150,039 |
| Library Material Replacement | 12,500 | 12,484 | 14,000 | 750 | 12,124 |
| Copy Machine Charges | 20,000 | 18,814 | 21,200 | 827 | 16,541 |
| Meeting Room Fees | 10,000 | 12,397 | 10,400 | 900 | 15,322 |
| Non-resident Cards | 1,690 | 1,565 | 1,040 | | 260 |
| North Branch Rental Income | 59,660 | 58,697 | 60,000 | 1,480 | 23,978 |
| State Per Capita Grant | 76,300 | 103,995 | 94,177 | 93,108 | 97,108 |
| Personal Property Repl. Tax | 50,200 | 50,200 | 50,200 | 50,200 | 50,200 |
| Video Rentals | - | - | - | | - |
| Book Sales | 60,000 | 56,140 | 65,000 | 16,177 | 59,148 |
| Merchandise Sale | - | | | - | - |
| Fund for Excellence | 245,000 | 127,433 | 125,000 | 76,481 | 128,402 |
| Grants and Donations | - | | 116,545 | 10,311 | 94,962 |
| Transfer from Economic Development | - | 9,900 | - | | 9,900 |
| Miscellaneous | - | 3,854 | - | 83 | 3,151 |
| Transfer from Endowment | 131,250 | 131,249 | 159,315 | - | 199,315 |
| Total Revenues | 5,104,814 | 4,921,824 | 5,912,974 | 292,399 | 6,065,728 |
| Expenditures | | | | | |
| Youth Services | 891,720 | 903,873 | 1,030,009 | 60,750 | 921,614 |
| Adult Services | 1,535,224 | 1,538,627 | 1,514,037 | 233,036 | 1,556,433 |
| Circulation | 612,892 | 605,865 | 573,258 | 64,118 | 533,548 |
| Neighborhood Services | 360,757 | 325,649 | 456,528 | 49,506 | 438,372 |
| Technical Services | 503,433 | 431,115 | 538,879 | 63,745 | 506,203 |
| Maintenance | 507,517 | 672,615 | 660,703 | 78,985 | 725,939 |
| Administration | 669,377 | 678,430 | 1,103,015 | 119,088 | 1,078,051 |
| Library Grants | - | 35,569 | 36,545 | 4,466 | 30,885 |
| Total Expenditures | 5,080,920 | 5,191,743 | 5,912,974 | 673,694 | 5,791,044 |
| Net Surplus (Deficit) | \$ 23,894 | \$ (269,919) | \$ - | \$ (381,295) | \$ 274,685 |
| Beginning Fund Balance | | 1,119,597 | | | 1,001,265 |
| Ending Fund Balance | | <u>1,001,265</u> | | | <u>1,275,950</u> |

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

| | FY 2013 Budget <u>Amended</u> | FY 2013 Audited <u>Actual</u> | FY 2014 Budget <u>Adopted</u> | December <u>Actual</u> | FY 2014 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------------------|
| Revenue By Source | | | | | |
| Net Property Taxes | \$ - | \$ - | \$ 748,178 | \$ 3,465 | \$ 746,112 |
| Investment Income | - | - | 1,000 | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | 749,178 | 3,465 | 746,112 |
| 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 | 200,291 | 200,291 |
| Series 2007 - Interest DSF | - | - | 60,496 | 60,496 | 30,248 |
| Series 2008 - Principal DSF | - | - | 344,400 | 344,400 | 344,400 |
| Series 2008 - Interest DSF | - | - | 22,100 | 11,050 | 11,050 |
| Series 2013B -Principal DSF | - | - | - | 97,120 | 97,120 |
| Series 2013B - Interest DSF | - | - | - | 11,687 | 65,412 |
| Total Expenditures | <u>-</u> | <u>-</u> | 748,178 | 725,044 | 748,521 |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,000</u> | <u>\$ (721,579)</u> | <u>\$ (2,409)</u> |
| Beginning Fund Balance | | - | | | - |
| Ending Fund Balance | | <u>-</u> | | | <u>(2,409)</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 | \$ 20,438,571 | \$ 19,062,126 | \$ 16,290,405 | \$ 16,269,359 |
| 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 | \$ 17,041,118 |
| 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 | \$ 10,328,206 | \$ 9,083,878 | \$ 6,093,725 | \$ 6,093,725 |
| 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 | \$ 7,571,780 |