



Memorandum

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

From: Louis Gergits, Finance Manager
Hitesh Desai, Accounting Manager

Subject: November 2013 Monthly Financial Report

Date: January 3, 2014

Please find attached the unaudited financial statements as of November 30, 2013. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	11/30/2013	11/30/2013
		11/30/2013	11/30/2013	11/30/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 76,926,860	\$ 74,699,217	\$ 2,227,643	\$ 19,261,130	\$ 9,693,515
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,406,405	2,296,623	109,782	109,782	112,761
Motor Fuel	200	1,978,598	1,736,371	242,227	1,241,595	1,403,990
Emergency 911	205	807,450	956,980	(149,530)	1,115,277	996,887
SSA#4	210	316,122	370,000	(53,878)	(170,881)	(180,315)
CDBG	215	1,072,873	1,375,032	(302,159)	(289,360)	(202,299)
CDBG Loan	220	278,336	113,858	164,478	2,309,291	146,225
Economic Development	225	2,450,631	1,337,532	1,113,099	3,263,503	3,109,434
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	845,104	729,244	115,860	3,422,235	9,786
Affordable Housing	250	294,664	57,179	237,485	2,473,611	736,437
Washington National TIF	300	4,484,404	5,265,386	(780,982)	6,510,322	6,079,175
SSA#5	305	426,867	44,378	382,489	815,543	787,083
SW II TIF (Howard Hartrey)	310	1,119,516	1,330,089	(210,573)	4,035,066	4,035,068
Southwest TIF	315	480,770	450,176	30,594	335,533	335,532
Debt Service	320	37,191,859	26,793,548	10,398,311	13,294,459	11,774,770
Howard Ridge TIF	330	495,850	880,346	(384,496)	671,014	380,025
West Evanston TIF	335	51,303	376,044	(324,741)	548,106	543,214
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	9,102,185	5,537,917	3,564,268	6,966,179	8,207,046
Special Assessment	420	403,440	322,978	80,462	1,985,777	1,985,542
Parking	505	15,262,122	11,933,164	3,328,958	17,747,258	17,839,497
Water	510-513	15,398,683	14,950,285	448,398	9,641,053	9,394,292
Sewer	515	17,345,657	15,738,925	1,606,732	5,806,310	4,230,619
Solid Waste	520	4,687,729	4,234,524	453,205	(994,679)	(1,658,271)
Fleet	600	2,915,775	3,029,996	(114,221)	(221,318)	(753,864)
Equipment Replacement	601	1,436,744	933,831	502,913	2,003,395	1,174,511
Insurance	605	15,537,938	15,364,674	173,264	(7,203,235)	58,229
Library	185	4,727,540	4,485,166	242,374	1,343,470	806,641
Total**		\$ 218,445,425	\$ 195,343,463	\$ 23,101,962	\$ 96,150,351	\$ 81,175,445

*This is net of any interfund receivables/payables

**This summary does not include the Police or Fire Pension Funds even though detailed reports are included.

Included above are the ending balances as of November 30, 2013 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.

Through November 30, 2013, the General Fund is operating at a surplus of approximately \$2.2 million. Revenues are over budget year to date primarily due to favorable variances in Income Tax (12.7% over the 91.6% budget target), Parking Tax (8.3% over the budget target), Real Estate Transfer Tax (79.25% over the budget target), Other License Fees (20.1% over the budget target), Building Permits (30.3% over the budget target), Other Permits (40.9% over the budget target) and Intergovernmental Revenue (61.4% over the budget target).

Expenses are under budget primarily due to favorable variances in the City Manager's Office (18.9% under the 91.6% budget target), Administrative Services (13.8% under the budget target), and Community and Economic Development (11.9% under the budget target).

Through November 30, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$170,881 and a negative cash balance of \$180,315.

Through November 30, 2013, the CDBG Fund is showing a negative fund balance of \$289,360 and a negative cash balance of \$202,299. These negative balances are primarily the result of a timing issue between CDBG project payments and program reimbursements from HUD. Specifically, the City issued a check totaling approximately \$265,000 for alley paving services on October 29, 2013. The negative balances in the CDBG Fund will be eliminated in December due to HUD disbursements of \$222,813 and \$97,124, which were received on December 12 and 19, respectively.

Through November 30, 2013, the Debt Service fund balance is \$13,294,459 and the cash balance is \$11,774,770. The Debt Service fund and cash balances are at high levels to provide funding for the December 1, 2013 bond payments. The December 1, 2013 debt service payment totaled approximately \$17.7 million, of which approximately \$11 million is attributable to the Debt Service Fund.

Through November 30, 2013, the Solid Waste Fund is showing a negative fund balance of \$994,679 and a negative cash balance of \$1,658,271. The Solid Waste Fund is operating at a surplus of \$453,205 as of November 30, 2013.

Through November 30, 2013, the Fleet Fund is showing a negative fund balance of \$221,318 and a negative cash balance of \$753,864.

Through November 30, 2013, the Insurance Fund is showing a negative fund balance of \$7,203,235. 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. Staff will continue to monitor the Insurance Fund and provide regular updates to the City Council in the future.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: lgergits@cityofevanston.org.

Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the November 30, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of November 30, 2013
 (Target is 91.6% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 12,157,037	97.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	13,796,362	91.0%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	6,599,870	104.4%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	7,179,823	84.3%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	3,667,129	170.9%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,950,629	83.0%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	4,794,327	80.4%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	8,769,894	93.1%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	6,303,471	79.7%	6,434,293	11,933,384	185.5%	13,157,500	12,650,924	96.1%	12,908,000	12,517,099	97.0%	3,624,033	3,529,004	97.4%	
Intergovernmental Revenues	786,798	1,204,043	153.0%	-	-		-	-		-	-		140,000	16,589	11.8%	
Interfund Transfers	7,693,367	6,875,026	89.4%	3,631,350	3,328,738	91.7%	-	-		-	-		1,245,967	1,142,136	91.7%	
Other Non-Tax Revenue	5,790,465	3,629,249	62.7%	2,034,004	-	0.0%	3,771,800	2,747,759	72.9%	7,119,865	4,828,558	67.8%	-	-		
Total Revenues	\$ 84,523,051	\$ 76,926,860	91.0%	\$ 12,099,647	\$ 15,262,122	126.1%	\$ 16,929,300	\$ 15,398,683	91.0%	\$ 20,027,865	\$ 17,345,657	86.6%	\$ 5,010,000	\$ 4,687,729	93.6%	
<u>Expenditures</u>																
Legislative	\$ 635,096	\$ 587,989	92.6%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	1,361,788	72.7%	-	-		-	-		-	-		-	-		
Law Department	989,154	856,033	86.5%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	6,831,866	77.8%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	2,169,284	79.7%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	23,589,162	92.3%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	12,518,858	91.1%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	2,602,476	98.8%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	8,610,481	89.1%	10,968,984	10,743,720	97.9%	-	-		-	-		5,264,222	4,234,524	80.4%	
Public Works - Capital Outlay	-	-		3,455,000	1,189,444	34.4%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	15,571,280	86.8%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	10,471,799	81.0%	14,322,988	11,701,872	81.7%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	4,478,486	58.3%	4,120,600	4,037,053	98.0%	-	-		
Total Expenditures	\$ 84,520,422	\$ 74,699,217	88.4%	\$ 14,423,984	\$ 11,933,164	82.7%	\$ 20,611,479	\$ 14,950,285	72.5%	\$ 18,443,588	\$ 15,738,925	85.3%	\$ 5,264,222	\$ 4,234,524	80.4%	

**City of Evanston
General Fund
As of November 30, 2013**

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 8,186,281	\$ 12,481,386	\$ 12,157,037
Tax - State Use	1,091,215	1,172,354	1,176,879	1,096,462
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	8,535,449
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	5,260,913
Tax - Auto Rental	36,445	41,405	40,000	39,686
Tax - Athletic Contest	700,000	921,887	760,000	187,553
Tax - State Income	5,853,839	6,603,796	6,322,645	6,599,870
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	2,757,870
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	1,011,951
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	655,457
Tax - Cigarette	485,000	205,249	485,000	153,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	561,512
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,950,629
Tax - Parking	2,160,000	2,352,581	2,200,000	2,199,148
Tax - Personal Property Replacement	626,300	586,273	591,600	556,966
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	3,667,129
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,754,545
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	1,186,905
License Fees - Other	1,045,382	1,125,627	1,030,502	1,152,104
Permit Fees - Building	2,500,000	3,546,648	3,020,000	3,684,159
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,604,783
Other Fees	1,324,350	1,306,308	1,559,350	1,141,943
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	3,204,856
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	6,303,471
Intergovernmental Revenue	669,897	706,811	786,798	1,204,043
Other Revenue	1,216,983	1,301,943	1,418,443	398,494
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	6,875,026
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>25,899</u>
Total Revenue	82,700,787	78,777,151	84,523,051	76,926,860
Legislative	616,033	621,321	635,096	587,989
City Administration	1,856,258	1,603,216	1,873,088	1,361,788
Law Department	999,107	975,265	989,154	856,033
Administrative Services Department	8,643,197	7,882,911	8,776,493	6,831,866
Community and Economic Development	3,148,339	3,077,886	2,721,262	2,169,284
Police Department	24,752,938	25,407,644	25,552,038	23,589,162
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	12,518,858
Health Department	2,413,969	2,225,149	2,633,716	2,602,476
Public Works Department	9,559,460	9,042,780	9,660,554	8,610,481
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	15,571,280
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	84,446,543	83,610,308	84,520,422	74,699,217
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 2,227,643</u>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		17,033,487
Adjustment to GAAP Basis of Accounting		<u>3,473,475</u>		<u>-</u>
Total Ending Fund Balance		<u>\$ 17,033,487</u>		<u>\$ 19,261,130</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>17,033,487</u>		
Total Ending Fund Balance		<u>17,033,487</u>		

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

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 80,000	\$ 83,648	\$ -	\$ -
Total Revenue	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Program Activities	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>-</u>		

* Note - The HPRP Fund was fully expended and closed in FY 2012. This report is for historical purposes only.

City of Evanston
 Neighborhood Stabilization Fund
 As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,438,092	\$ 4,011,917	\$ 2,283,071
Program Income	1,750,000	-	-	122,824
Investment Income	-	-	-	510
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,406,405</u>
Development Activities	6,771,363	8,011,012	3,505,000	2,060,614
Administration	338,749	292,845	341,622	137,083
Transfer to Debt Service	3,616	3,616	3,905	3,580
Transfer to Insurance	15,635	15,635	16,390	15,024
Transfer to General Fund	320,000	114,984	145,000	80,322
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,296,623</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,782</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 109,782</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	-
Committed	-
Assigned / Unassigned	-
Total Ending Fund Balance	<u>-</u>

City of Evanston
Motor Fuel Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,816,463	\$ 2,125,000	\$ 1,978,140
Investment Earnings	2,000	1,103	2,000	458
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,817,566</u>	<u>2,127,000</u>	<u>1,978,598</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	972,788
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	121,917
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>641,667</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>1,736,371</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 242,227</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,241,595</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		999,368		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>999,368</u>		

City of Evanston
E911 Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 564,483	\$ 617,400	\$ 452,810
Wireless Surcharge Revenue	416,160	440,606	416,160	354,432
Interest Income	1,000	679	1,000	208
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,005,768</u>	<u>1,034,560</u>	<u>807,450</u>
Operating Expense	847,415	820,289	891,122	713,822
Transfer to General Fund	125,950	125,950	125,950	115,454
Transfer to Insurance Fund	95,095	95,095	98,993	90,744
Transfer to Debt Service Fund	10,385	10,385	11,215	10,280
Capital Replacement	<u>188,000</u>	<u>-</u>	<u>70,000</u>	<u>26,680</u>
Total Expenditures	<u>1,266,845</u>	<u>1,051,719</u>	<u>1,197,280</u>	<u>956,980</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (149,530)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,115,277</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	1,264,807
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>1,264,807</u>

City of Evanston
Special Service Area #4 Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 342,021	\$ 370,000	\$ 316,122
Investment Income	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>342,028</u>	<u>370,000</u>	<u>316,122</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>370,000</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>370,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ (53,878)</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (170,881)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(117,003)</u>		
Total Ending Fund Balance		<u>(117,003)</u>		

City of Evanston
CDBG Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,503,612	\$ 1,540,000	\$ 1,061,499
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	11,249
Miscellaneous	<u>-</u>	<u>17,793</u>	<u>-</u>	<u>125</u>
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>1,072,873</u>
CDBG Administration/Planning	232,382	-	195,522	235,870
Development Activities	432,000	1,928,694	612,500	181,186
Capital Projects	255,000	-	335,800	361,248
Transfers to General Fund	<u>776,811</u>	<u>2,711</u>	<u>781,278</u>	<u>596,728</u>
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>1,375,032</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (302,159)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (289,360)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>12,799</u>		

City of Evanston
CDBG Loan Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,409	\$ -	\$ 205,825
Program Income	9,000	-	9,000	72,391
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>120</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>278,336</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>113,858</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>113,858</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ 164,478</u>

Beginning Fund Balance	2,002,080	2,144,813
Ending Fund Balance	<u>\$ 2,144,813</u>	<u>\$ 2,309,291</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	2,144,813
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>2,144,813</u>

City of Evanston
Economic Development Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,533,128	\$ 1,600,000	\$ 1,188,037
Amusement Tax	300,000	297,000	300,000	218,614
Howard-Ridge Loan Repayment	48,500	48,500	48,500	44,458
Grants	-	-	-	999,000
Miscellaneous	-	1,797	-	396
Investment Income	8,000	412	800	126
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>2,450,631</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	843,530
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	12,623
Transfer to Insurance	75,334	-	67,416	61,798
Transfers to General Fund	452,707	452,707	452,707	414,981
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>1,337,532</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 1,113,099</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 3,263,503</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		2,150,404		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,150,404</u>		

City of Evanston
 Neighborhood Improvement Fund
 As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Beginning Fund Balance		109,915		129,915
Ending Fund Balance		<u>\$ 129,915</u>		<u>\$ 129,915</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	129,915
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>129,915</u>

City of Evanston
Home Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 683,538	\$ 797,400	\$ 820,002
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>25,102</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>845,104</u>
Home Administration/Planning	-	-	4,000	865
Development Activities	604,000	104,757	765,000	668,154
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>60,225</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>729,244</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 115,860</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,422,235</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		3,306,375		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,306,375</u>		

City of Evanston
Affordable Housing Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Developer Contributions	125,000	-	155,000	270,000
Rehab Repayments	-	-	-	24,547
Interest Income	125	748	228	117
Miscellaneous	<u>-</u>	<u>61,601</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>294,664</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	20,188
Down Payment Assistance	166,600	60,750	-	-
Transfers to General Fund	23,990	23,990	23,990	21,991
Miscellaneous	<u>40,000</u>	<u>-</u>	<u>46,000</u>	<u>15,000</u>
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>57,179</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 237,485</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,473,611</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,236,126</u>		

City of Evanston
Washington National TIF Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,594,537	\$ 4,600,000	\$ 4,472,255
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>12,149</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,484,404</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	39,188
Contributions to Other Agencies	800,000	725,366	-	-
Economic Development Projects	500,000	-	1,250,000	88,247
Capital Improvements	2,536,000	82,593	2,886,000	1,490,619
Contractual Services	35,000	-	145,000	15,177
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	3,328,738
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>303,417</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>5,265,386</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ (780,982)</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 6,510,322</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		7,291,304		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>7,291,304</u>		

City of Evanston
Special Service Area #5
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 408,107	\$ 448,875	\$ 426,281
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>586</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>426,867</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	44,378
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>423,232</u>	<u>423,231</u>	<u>418,816</u>	<u>44,378</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ (15,115)</u>	<u>\$ 30,059</u>	<u>\$ 382,489</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 815,543</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		433,054		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>433,054</u>		

City of Evanston
 SW II TIF (Howard Hartrey)
 As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,073,000	\$ 1,113,811	\$ 1,100,000	\$ 1,106,614
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>12,902</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,119,516</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,603	75,611	37,806
Surplus Distribution	1,300,000	1,023,923	1,000,000	1,000,000
Capital Projects	1,500,000	2,170	1,400,000	150,000
Other Expenses	-	-	500,000	9,916
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>132,367</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,330,089</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (210,573)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 4,035,066</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		4,245,639		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>4,245,639</u>		

City of Evanston
Southwest TIF
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 448,605	\$ 465,000	\$ 480,770
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>448,612</u>	<u>465,100</u>	<u>480,770</u>
Economic Development Activities	-	670	-	459
Capital Improvement Projects	580,000	-	580,000	422,675
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>27,042</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>450,176</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 30,594</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 335,533</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>304,939</u>		
Total Ending Fund Balance		<u>304,939</u>		

City of Evanston
Howard Ridge TIF
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 752,477	\$ 500,000	\$ 464,605
Interest Income	400	164	400	342
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	30,903
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>495,850</u>
Economic Dev. Projects	300,000	692,633	-	-
Debt Service - Interest	-	-	-	544
Capital Improvements	900,000	-	800,000	214,829
Developer Agreement Payments	668,836	-	610,000	510,148
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	44,458
Transfers to General Fund	120,400	120,400	120,400	110,367
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>880,346</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (384,496)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 671,014</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,055,510		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,055,510</u>		

City of Evanston
West Evanston TIF
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 26,572	\$ 300,000	\$ 51,144
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>159</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>51,303</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	135,353
Debt Service - Interest	-	-	40,000	6,691
Transfers to General Fund	60,000	60,000	60,000	55,000
Capital Projects	<u>2,270,000</u>	<u>-</u>	<u>1,285,000</u>	<u>179,000</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>376,044</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (324,741)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 548,106</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		872,847		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>872,847</u>		

City of Evanston
 Dempster-Dodge TIF
 As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ -	\$ -	\$ 100,000	\$ -
Bond Proceeds	-	-	650,000	-
Interest Income	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>
Economic Development Projects	-	-	650,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>-</u>		

City of Evanston
Capital Improvement Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,650	\$ 8,339,988	\$ 8,538,259
Grants	3,168,000	170,513	1,675,000	491,635
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	193,549	-	54,329
Interest Income	-	19,073	10,000	17,962
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>9,102,185</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	5,102,500
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>435,417</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>5,537,917</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 3,564,268</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 6,966,179</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		3,401,911		
Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,401,911</u>		

City of Evanston
Special Assessment Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,947	\$ 300,000	\$ 159,623
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,911</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>403,440</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	291,188
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>31,790</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>322,978</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 80,462</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 1,985,777</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>1,905,315</u>		
Total Ending Fund Balance		<u>1,905,315</u>		

City of Evanston
Parking Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,066,676	\$ 3,070,000	\$ 3,267,962
Church Street Garage Operations	767,092	557,258	716,348	489,833
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	944,978
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	7,199,839
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	3,328,738
Interest Income	15,070	2,222	15,070	7,630
Miscellaneous Revenue	11,400	23,696	11,400	23,142
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	15,262,122
7005 - Parking System Administration	655,747	1,262,781	784,607	573,464
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	583,230
7025 - Church Street Self Park	608,255	395,831	607,955	369,529
7030 - Church Street Debt Payments	173,126	173,126	171,250	20,625
7036 - Sherman Avenue Garage	5,772,432	2,999,368	5,750,270	7,343,111
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	763,787
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	449,383
Transfer to General Fund	644,242	644,242	644,242	590,555
Transfer to Fleet	21,991	21,992	21,991	20,159
Transfer to Equipment Replacement	30,000	30,000	30,000	27,500
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	1,189,444
Total Expenditures	15,251,140	8,941,601	14,423,984	11,933,164
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 3,328,958
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	715,018	792,400	583,230
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	583,230
7025- Church Garage Activities	494,156	395,831	428,027	369,529
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	369,529
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	6,932,436
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	410,675
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	2,999,368	5,750,270	7,343,111
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	763,787
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	763,787
Beginning Unrestricted Fund Balance		15,196,441		14,418,300
Reclassification from Fund Balance to Capital Assets		(2,392,044)		
Ending Unrestricted Fund Balance		<u>\$ 14,418,300</u>		<u>\$ 17,747,258</u>

City of Evanston
Water Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,248,166	\$ 5,684,000	\$ 5,534,546
Skokie	2,800,000	2,989,109	2,856,000	2,541,421
Northwest Commission	4,414,000	5,033,996	4,517,000	4,480,487
Cross Connection Control Fees	91,000	98,805	100,500	94,470
Investment Earnings	2,500	15,025	2,500	18,166
Debt Proceeds	4,800,000	-	2,000,000	2,043,779
Debt Proceeds (zero interest)	-	-	1,370,000	-
Fees and Merchandise Sales	35,000	111,459	40,000	79,230
Fees and Outside Work	80,000	228,158	80,000	158,696
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	49,202
Property Sales and Rentals	203,057	200,953	213,300	235,936
Misc Revenue	-	5,387	-	162,750
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>15,398,683</u>
General Support	832,838	2,246,870	990,583	753,390
Pumping	2,368,467	2,273,827	2,333,247	1,886,856
Filtration	2,563,022	3,010,826	2,635,539	2,076,206
Distribution	1,464,106	1,204,898	1,424,324	1,173,947
Meter Maintenance	313,840	251,472	309,163	222,929
Other Operating Expenses	285,530	227,933	478,592	304,455
Debt Service	944,157	199,885	864,233	480,452
Debt Service - IEPA Loan 3382	67,506	-	67,506	67,505
Capital Outlay	162,500	52,263	248,500	207,604
Capital Improvements	7,837,000	235,197	7,435,000	4,270,882
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	3,076,608
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	429,451
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>14,950,285</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 448,398</u>
Beginning Unrestricted Fund Balance		8,246,988		9,192,655
Reclassification to Fund Balance from Capital Assets		(903,364)		
Ending Unrestricted Fund Balance		<u>\$ 9,192,655</u>		<u>\$ 9,641,053</u>

City of Evanston
Sewer Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,015,561	\$ 12,908,000	\$ 12,517,099
Debt Proceeds	5,000,000	4,103,034	4,000,000	2,300,530
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	2,523,969
Investment Earnings	1,000	2,962	1,000	4,059
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>17,345,657</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,826,080
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	130,350
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	247,489
Transfer to Debt Service	-	-	190,211	174,359
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	4,027,849
Debt Service	14,360,205	2,447,913	11,542,740	9,300,494
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>15,738,925</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 1,606,732</u>
Beginning Unrestricted Fund Balance		3,513,271		4,199,578
Reclassification from Fund Balance to Capital Assets		(9,363,524)		
Ending Unrestricted Fund Balance		<u>\$ 4,199,578</u>		<u>\$ 5,806,310</u>

City of Evanston
Solid Waste
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,245,967	\$ 1,142,136
Solid Waste Franchise Fees	175,000	129,387	175,000	157,921
SWANCC Recycling Incentive	140,000	52,408	140,000	16,589
Recycling Service Charge	2,954,033	2,954,908	2,954,033	3,011,500
Sanitation Service Charge Penalty	30,000	52,865	30,000	33,724
Special Pickup Fees	100,000	57,298	100,000	73,939
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	27,417
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>224,483</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>4,687,729</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	2,614,191
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	1,063,284
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>557,049</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>4,234,524</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>453,205</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(994,679)</u>

City of Evanston
Fleet Maintenance Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 2,457,356	\$ 2,457,356	\$ 2,507,356	\$ 2,298,412
Library Fund	2,381	2,381	2,381	2,183
Parking Fund	21,992	21,992	21,992	20,159
Water Fund	122,751	122,751	122,751	112,522
Sewer Fund	177,729	475,800	177,729	162,918
Solid Waste Fund	298,071	-	298,071	273,232
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	734
Interest Income	4,165	409	1,000	45,615
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>2,915,775</u>
General Support	284,571	237,447	292,007	230,404
Major Maintenance	3,211,873	3,097,799	3,217,058	2,799,592
Transfer to Equipment Repl. Fund	<u>2,222,069</u>	<u>7,858,900</u>	-	-
Total Expenditures	<u>5,718,513</u>	<u>11,194,146</u>	<u>3,509,065</u>	<u>3,029,996</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ (114,221)</u>
Beginning Fund Balance		1,639,611		(107,097)
Reclassification from Fund Balance to Capital Assets		6,318,263		
Ending Fund Balance		<u>\$ (107,097)</u>		<u>\$ (221,318)</u>

City of Evanston
Equipment Replacement Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 1,742,590	\$ 1,742,590	\$ 1,242,590	\$ 1,139,041
Library Fund	1,700	1,700	1,700	1,558
Parking Fund	30,000	30,000	30,000	27,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	162,370
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	106,275
Transfer from Fleet Fund	<u>2,222,069</u>	<u>7,858,900</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>10,147,327</u>	<u>1,661,638</u>	<u>1,436,744</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	891,145
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>42,686</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>933,831</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 502,913</u>
Beginning Fund Balance		\$ -		\$ 1,500,482
Reclassification from Fund Balance to Capital Assets		\$ (7,171,585)		
Ending Fund Balance		<u>\$ 1,500,482</u>		<u>\$ 2,003,395</u>

City of Evanston
Insurance Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,207	\$ 121,207	\$ 121,204	\$ 111,104
General Admin Contribution- E911	930	930	930	853
General Admin Contribution- CDBG	930	930	930	853
General Admin Contribution- E.D.	930	930	930	853
General Admin Contribution- Parking	17,032	17,032	17,032	15,613
General Admin Contribution- Water Fund	24,962	24,962	24,962	22,882
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	13,186
Liability/Property Contribution- General	909,150	909,150	909,150	833,388
Liability/Property Contribution- E911	6,972	6,972	6,972	6,391
Liability/Property Contribution- CDBG	6,972	6,972	6,972	6,391
Liability/Property Contribution- E.D.	6,972	6,972	6,972	6,391
Liability/Property Contribution- Parking	127,731	127,731	127,731	117,087
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	171,608
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	98,896
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	1,141,122
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	5,407
Workers' Comp Contribution- E911	9,546	9,546	9,546	8,750
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	8,750
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	8,750
Workers' Comp Contribution- Parking	174,886	174,886	174,886	160,312
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	234,962
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	135,406
Subrogation Proceeds	83,300	121,394	83,300	150,793
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	20,000
Investment Income	41,650	470	41,650	212
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	3,279,960
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	7,574,333
Health Insurance Chargebacks - Library	308,920	308,920	318,681	292,125
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	15,024
Health Insurance Chargebacks- E911	77,647	77,647	81,545	74,750
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	11,537
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	45,804
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	156,372
Health Insurance Chargebacks- Water	561,211	561,211	596,392	546,692
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	154,027
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	104,702
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	168,130
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,475,983
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,363,499
One Time IPBC Distribution	200,000	200,000	300,000	275,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	12,257,978
Total Revenues	16,143,385	16,184,589	17,211,983	15,537,938

City of Evanston
Insurance Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Administration & Support	354,104	377,089	294,093	299,902
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	446,406
Liability Settlement Payments	400,000	1,065,006	400,000	466,028
Transfer - to ERI Debt Service	-	7,709	8,325	7,631
Workers' Comp Insurance Premiums	114,400	108,284	114,400	111,111
Workers' Comp Legal Fees	60,000	56,776	80,500	36,539
Workers' Comp Medical Payments	850,000	510,510	800,000	457,095
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	787,125
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	83,405
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	40,800
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>3,191,556</u>
General Administration & Support	98,878	8,951	94,093	77,356
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	12,053,177
Health Insurance Opt Out Payments	78,000	51,065	84,000	42,585
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>12,173,118</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>15,364,674</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 173,264</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,203,235)</u>

City of Evanston
Fire Pension Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,188,393	\$ 6,061,575	\$ 6,031,312
Personal Property Repl Tax	282,000	282,000	280,000	278,483
Interest on Investment	600,000	865,981	800,000	1,379,862
Participant Contributions	900,000	884,170	922,500	869,178
Unrealized Gain	-	2,666,737	-	134
Miscellaneous	-	184	-	150
Total Revenue	<u>7,901,393</u>	<u>10,887,465</u>	<u>8,064,075</u>	<u>8,559,119</u>
Administrative Expenses	154,000	86,384	154,000	249,755
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	4,450,415
Widows' Pensions	1,070,000	1,068,600	1,090,000	967,452
Disability Pensions	1,060,000	1,270,314	1,350,000	1,199,387
QUILDRO	75,000	79,832	75,000	82,830
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>6,949,839</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 1,609,280</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	58,463,916	58,463,916
Property Tax Adjustment for GAAP Basis		(40,466)		
End Net Assets held in Trust	<u>\$ 55,686,014</u>	<u>\$ 58,463,916</u>	<u>\$ 58,967,991</u>	<u>\$ 60,073,196</u>

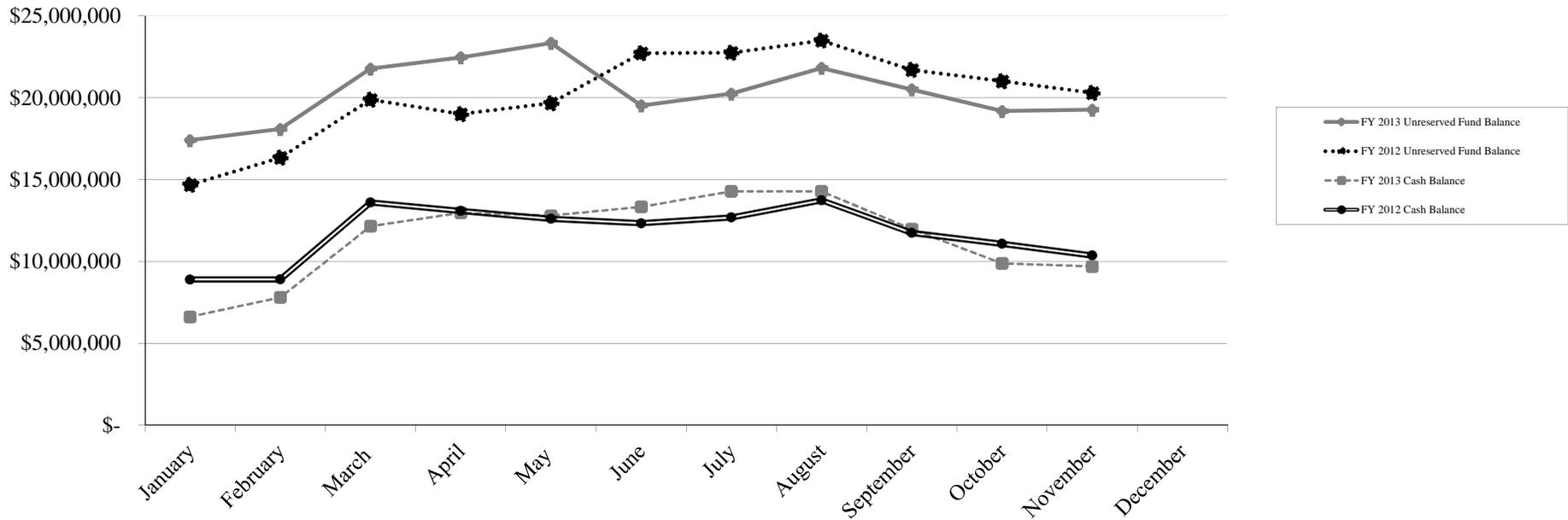
City of Evanston
Police Pension Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,232,316	\$ 8,069,325	\$ 8,053,549
Personal Property Repl Tax	325,000	325,000	325,000	278,483
Interest Income	1,600,000	2,839,127	2,625,000	2,980,736
Participant Contributions	1,385,000	1,654,851	1,383,750	1,592,184
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	3,861,111	-	-
Total Revenue	<u>11,506,751</u>	<u>16,912,530</u>	<u>12,403,075</u>	<u>12,904,952</u>
Administrative Expenses	186,000	55,143	250,000	257,822
Retiree Pensions	7,250,000	7,303,390	7,500,769	7,134,432
Widow Pensions	818,000	868,955	868,000	783,317
Disability Pensions	625,000	653,322	700,000	609,733
Separation Refunds	-	116,538	150,000	109,252
QUILDRO	12,000	17,886	18,000	19,328
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>8,913,884</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 3,991,068</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	80,589,961	80,589,961
Property Tax Adjustment for GAAP Basis		96,401		
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 80,589,961</u>	<u>\$ 83,506,267</u>	<u>\$ 84,581,029</u>

City of Evanston
Library Fund
As of November 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,098,606	\$ 4,253,214	\$ 4,153,552
Library Fines & Fees	150,000	154,036	185,000	142,354
Library Material Replacement	12,500	12,495	12,500	12,054
Copy Machine Charges	20,000	20,131	20,000	17,933
Meeting Room Fees	10,000	8,986	10,000	10,021
Non-resident Cards	2,460	989	1,690	1,565
North Branch Rental Income	47,325	58,606	59,660	55,180
State Per Capita Grant	75,900	76,385	76,300	98,277
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	28,000	25,017	-	-
Transfer from General Fund	-	1,214,668	-	-
Book Sales	-	-	60,000	42,018
Fund for Excellence	-	-	245,000	62,136
Miscellaneous	-	78,345	-	1,200
Transfer from Endowment	-	-	131,250	131,250
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>4,727,540</u>
Expenditures				
Youth Services	800,390	839,808	891,720	797,989
Adult Services	1,579,231	1,561,163	1,535,224	1,324,005
Circulation	589,769	620,389	612,892	540,155
Neighborhood Services	203,336	196,551	360,757	285,009
Technical Services	473,306	485,545	503,433	380,082
Maintenance	491,375	484,127	507,517	541,937
Administration	512,192	509,785	669,377	596,855
Library Grants	-	-	-	19,134
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>4,485,166</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 242,374</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>1,343,470</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,101,096		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,101,096</u>		

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2013 vs Fiscal Year 2012**



	<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 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063	\$ 20,250,620	\$ 21,816,228	\$ 20,501,689	\$ 19,185,536	\$ 19,261,130	
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923	\$ 22,741,824	\$ 23,492,360	\$ 21,698,232	\$ 21,011,611	\$ 20,295,702	
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	
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661	\$ 12,686,783	\$ 13,735,774	\$ 11,745,631	\$ 11,079,412	\$ 10,365,174	