

Memorandum

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

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

Subject: October 2013 Monthly Financial Report

Date: December 6, 2013

Please find attached the unaudited financial statements as of October 31, 2013. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	10/31/2013	10/31/2013
		10/31/2013	10/31/2013	10/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 70,258,033	\$ 68,105,984	\$ 2,152,049	\$ 19,185,536	\$ 9,881,435
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,295,860	1,853,890	441,970	441,970	444,946
Motor Fuel	200	1,493,441	1,606,477	(113,036)	886,332	1,048,728
Emergency 911	205	706,697	884,519	(177,822)	1,086,985	968,596
SSA#4	210	314,183	277,500	36,683	(80,320)	(89,754)
CDBG	215	1,055,918	1,373,667	(317,749)	(304,950)	(217,888)
CDBG Loan	220	272,826	95,341	177,485	2,322,298	159,232
Economic Development	225	2,426,930	1,192,117	1,234,813	3,385,217	3,230,703
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	836,013	561,621	274,392	3,580,767	168,319
Affordable Housing	250	293,685	55,180	238,505	2,474,631	737,457
Washington National TIF	300	4,473,362	4,619,534	(146,172)	7,145,132	6,713,983
SSA#5	305	418,550	44,378	374,172	807,226	778,766
SW II TIF (Howard Hartrey)	310	1,118,527	1,318,055	(199,528)	4,046,111	4,046,112
Southwest TIF	315	480,769	447,258	33,511	338,450	338,450
Debt Service	320	12,876,043	2,790,985	10,085,058	12,981,206	11,461,517
Howard Ridge TIF	330	489,679	828,344	(338,665)	716,845	425,808
West Evanston TIF	335	50,756	369,847	(319,091)	553,756	548,274
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	9,101,068	4,402,910	4,698,158	8,100,069	9,340,935
Special Assessment	420	357,894	291,361	66,533	1,971,848	1,971,613
Parking	505	8,784,338	5,462,864	3,321,474	17,739,774	17,901,844
Water	510-513	13,046,144	13,671,800	(625,656)	8,566,999	9,512,659
Sewer	515	14,828,299	13,707,330	1,120,969	5,320,547	4,403,542
Solid Waste	520	3,932,077	3,840,888	91,189	(1,356,695)	(1,760,299)
Fleet	600	2,651,246	2,746,311	(95,065)	(202,162)	(734,708)
Equipment Replacement	601	1,305,704	844,874	460,830	1,961,312	1,132,428
Insurance	605	14,131,045	13,994,509	136,536	(7,239,963)	21,286
Library	185	4,671,035	4,039,617	631,418	1,732,514	1,194,986
Total**		\$ 172,670,122	\$ 149,427,161	\$ 23,242,961	\$ 96,291,350	\$ 83,758,885

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of October 31, 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 October 31, 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 Property Tax (13.6% over the 83.3% budget target), Income Tax (13.7% over budget), Real Estate Transfer Tax (62.8% over budget), Other License Fees (18.3% over budget), Building Permits (25.8% over budget), Other Permits (36.4% over budget) and Intergovernmental Revenue (76.3% over budget).

Expenses are under budget primarily due to favorable variances in the City Manager's Office (17.3% under budget), Administrative Services (13.2% under budget), and Community and Economic Development (10.6% under budget).

Through October 31, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$80,320 and a negative cash balance of \$89,754.

Through October 31, 2013, the CDBG Fund is showing a negative fund balance of \$304,950 and a negative cash balance of \$217,888. 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 reduced in December due to a disbursement from HUD and a reclassification of fund balance from the CDBG Loan Fund to the CDBG Fund.

Through October 31, 2013, the Debt Service fund balance is \$12,981,206 and the cash balance is \$11,461,517. 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.

Through October 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$1,356,695 and a negative cash balance of \$1,760,299.

Through October 31, 2013, the Fleet Fund is showing a negative fund balance of \$202,162 and a negative cash balance of \$734,708.

Through October 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,239,963. 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 October 31, 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 October 31, 2013
 (Target is 83.3% 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	\$ 12,104,568	97.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	12,436,881	82.1%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	6,136,871	97.1%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	6,584,678	77.3%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	3,135,454	146.1%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,764,569	75.1%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	4,433,192	74.4%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	7,211,181	76.6%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	5,656,695	71.6%	6,434,293	5,758,213	89.5%	13,157,500	10,358,848	78.7%	12,908,000	10,259,613	79.5%	3,624,033	2,877,182	79.4%	
Intergovernmental Revenues	786,798	1,256,146	159.7%	-	-		-	-		-	-		140,000	16,589	11.8%	
Interfund Transfers	7,693,367	6,368,774	82.8%	3,631,350	3,026,125	83.3%	-	-		-	-		1,245,967	1,038,306	83.3%	
Other Non-Tax Revenue	5,790,465	3,169,024	54.7%	2,034,004	-	0.0%	3,771,800	2,687,296	71.2%	7,119,865	4,568,686	64.2%	-	-		
Total Revenues	\$ 84,523,051	\$ 70,258,033	83.1%	\$ 12,099,647	\$ 8,784,338	72.6%	\$ 16,929,300	\$ 13,046,144	77.1%	\$ 20,027,865	\$ 14,828,299	74.0%	\$ 5,010,000	\$ 3,932,077	78.5%	
<u>Expenditures</u>																
Legislative	\$ 635,096	\$ 541,528	85.3%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	1,237,629	66.1%	-	-		-	-		-	-		-	-		
Law Department	989,154	782,372	79.1%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	6,158,986	70.2%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	1,979,881	72.8%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	21,518,376	84.2%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	11,464,183	83.4%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	2,301,840	87.4%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	7,880,352	81.6%	10,968,984	4,240,444	38.7%	-	-		-	-		5,264,222	3,840,888	73.0%	
Public Works - Capital Outlay	-	-		3,455,000	1,222,420	35.4%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	14,240,837	79.4%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	9,448,069	73.1%	14,322,988	9,920,277	69.3%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	4,223,731	55.0%	4,120,600	3,787,053	91.9%	-	-		
Total Expenditures	\$ 84,520,422	\$ 68,105,984	80.6%	\$ 14,423,984	\$ 5,462,864	37.9%	\$ 20,611,479	\$ 13,671,800	66.3%	\$ 18,443,588	\$ 13,707,330	74.3%	\$ 5,264,222	\$ 3,840,888	73.0%	

**City of Evanston
General Fund
As of October 31, 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	\$ 12,104,568
Tax - State Use	1,091,215	1,172,354	1,176,879	998,645
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	7,704,368
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	4,732,513
Tax - Auto Rental	36,445	41,405	40,000	34,066
Tax - Athletic Contest	700,000	921,887	760,000	187,553
Tax - State Income	5,853,839	6,603,796	6,322,645	6,136,871
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	2,498,795
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	965,052
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	606,838
Tax - Cigarette	485,000	205,249	485,000	153,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	517,158
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,764,569
Tax - Parking	2,160,000	2,352,581	2,200,000	1,985,804
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	3,135,454
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,513,993
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	584,469
License Fees - Other	1,045,382	1,125,627	1,030,502	1,047,002
Permit Fees - Building	2,500,000	3,546,648	3,020,000	3,294,698
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,448,208
Other Fees	1,324,350	1,306,308	1,559,350	836,804
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	2,789,803
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	5,656,695
Intergovernmental Revenue	669,897	706,811	786,798	1,256,146
Other Revenue	1,216,983	1,301,943	1,418,443	359,033
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	6,368,774
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>20,188</u>
Total Revenue	82,700,787	78,777,151	84,523,051	70,258,033
Legislative	616,033	621,321	635,096	541,528
City Administration	1,856,258	1,603,216	1,873,088	1,237,629
Law Department	999,107	975,265	989,154	782,372
Administrative Services Department	8,643,197	7,882,911	8,776,493	6,158,986
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,979,881
Police Department	24,752,938	25,407,644	25,552,038	21,518,376
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	11,464,183
Health Department	2,413,969	2,225,149	2,633,716	2,301,840
Public Works Department	9,559,460	9,042,780	9,660,554	7,880,352
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	14,240,837
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	68,105,984
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 2,152,049</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>\$ 19,185,536</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 October 31, 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 October 31, 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	\$ 1,814,086
Program Income	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>481,774</u>
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,295,860</u>
Development Activities	6,771,363	8,011,012	3,505,000	1,601,048
Administration	338,749	292,845	341,622	132,300
Transfer to Debt Service	3,616	3,616	3,905	3,254
Transfer to Insurance	15,635	15,635	16,390	13,658
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>103,630</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,853,890</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441,970</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 441,970</u>

Audited FY 2012 Ending Fund Balance Composition

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

City of Evanston
Motor Fuel Fund
As of October 31, 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	\$ 1,493,016
Investment Earnings	2,000	1,103	2,000	425
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>1,493,441</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	912,310
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	110,835
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>583,332</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>1,606,477</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ (113,036)</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 886,332</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 October 31, 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	\$ 448,254
Wireless Surcharge Revenue	416,160	440,606	416,160	258,248
Interest Income	1,000	679	1,000	195
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>706,697</u>
Operating Expense	847,415	820,289	891,122	661,041
Transfer to General Fund	125,950	125,950	125,950	104,958
Transfer to Insurance Fund	95,095	95,095	98,993	82,494
Transfer to Debt Service Fund	10,385	10,385	11,215	9,346
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>884,519</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (177,822)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,086,985</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 October 31, 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	\$ 314,183
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>314,183</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>277,500</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>277,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ 36,683</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (80,320)</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 October 31, 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	\$ 1,044,654
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	11,139
Miscellaneous	-	17,793	-	125
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>1,055,918</u>
CDBG Administration/Planning	232,382	-	195,522	217,463
Development Activities	432,000	1,928,694	612,500	541,595
Capital Projects	255,000	-	335,800	839
Transfers to General Fund	776,811	2,711	781,278	613,770
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>1,373,667</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (317,749)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (304,950)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>12,799</u>		

City of Evanston
CDBG Loan Fund
As of October 31, 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	66,881
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>272,826</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>95,341</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>95,341</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ 177,485</u>

Beginning Fund Balance	2,002,080	2,144,813
Ending Fund Balance	<u>\$ 2,144,813</u>	<u>\$ 2,322,298</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 October 31, 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	198,962
Howard-Ridge Loan Repayment	48,500	48,500	48,500	40,417
Grants	-	-	-	999,000
Miscellaneous	-	1,797	-	396
Investment Income	8,000	412	800	118
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>2,426,930</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	742,605
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	11,476
Transfer to Insurance	75,334	-	67,416	56,180
Transfers to General Fund	452,707	452,707	452,707	377,256
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>1,192,117</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 1,234,813</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 3,385,217</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 October 31, 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 October 31, 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	\$ 813,193
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>22,820</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>836,013</u>
Home Administration/Planning	-	-	4,000	258
Development Activities	604,000	104,757	765,000	525,563
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>35,800</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>561,621</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 274,392</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,580,767</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 October 31, 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	-	-	-	23,575
Interest Income	125	748	228	110
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>293,685</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	19,992
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>55,180</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 238,505</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,474,631</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 October 31, 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	\$ 4,462,003
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>11,359</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,473,362</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	12,000
Capital Improvements	2,536,000	82,593	2,886,000	1,197,713
Contractual Services	35,000	-	145,000	68,675
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	3,026,125
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>275,833</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>4,619,534</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ (146,172)</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 7,145,132</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 October 31, 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	\$ 417,964
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>418,550</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>\$ 374,172</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 807,226</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 October 31, 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>11,913</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,118,527</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>120,333</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,318,055</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (199,528)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 4,046,111</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 October 31, 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	\$ 480,769
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>480,769</u>
Economic Development Activities	-	670	-	-
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>24,583</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>447,258</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 33,511</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 338,450</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 October 31, 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	\$ 462,417
Interest Income	400	164	400	336
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	26,926
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>489,679</u>
Economic Dev. Projects	300,000	692,633	-	-
Debt Service - Interest	-	-	-	447
Capital Improvements	900,000	-	800,000	53,500
Developer Agreement Payments	668,836	-	610,000	633,647
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	40,417
Transfers to General Fund	120,400	120,400	120,400	100,333
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>828,344</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (338,665)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 716,845</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 October 31, 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	\$ 50,609
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>147</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>50,756</u>
Economic Development Projects	1,200,000	1,190,031	650,000	65,353
Other Charges	490,000	-	1,600,000	70,000
Debt Service - Interest	-	-	40,000	5,494
Transfers to General Fund	60,000	60,000	60,000	50,000
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>369,847</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (319,091)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 553,756</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 October 31, 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 October 31, 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	16,845
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>9,101,068</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	4,007,077
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>395,833</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>4,402,910</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 4,698,158</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 8,100,069</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 October 31, 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	\$ 114,135
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,853</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>357,894</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	264,717
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>26,644</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>291,361</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 66,533</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 1,971,848</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 October 31, 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	\$ 3,067,708
Church Street Garage Operations	767,092	557,258	716,348	505,776
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	914,689
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	1,240,217
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	3,026,125
Interest Income	15,070	2,222	15,070	7,629
Miscellaneous Revenue	11,400	23,696	11,400	22,194
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	8,784,338
7005 - Parking System Administration	655,747	1,262,781	784,607	507,491
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	537,946
7025 - Church Street Self Park	608,255	395,831	607,955	311,098
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	1,227,153
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	645,029
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	408,530
Transfer to General Fund	644,242	644,242	644,242	536,868
Transfer to Fleet	21,991	21,992	21,991	18,327
Transfer to Equipment Replacement	30,000	30,000	30,000	25,000
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	1,222,420
Total Expenditures	15,251,140	8,941,601	14,423,984	5,462,864
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 3,321,474
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	715,018	792,400	537,946
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	537,946
7025- Church Garage Activities	494,156	395,831	428,027	311,098
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	311,098
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	816,478
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	1,227,153
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	645,029
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	645,029
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>\$ 17,739,774</u>

City of Evanston
Water Fund
As of October 31, 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	\$ 4,534,505
Skokie	2,800,000	2,989,109	2,856,000	2,092,525
Northwest Commission	4,414,000	5,033,996	4,517,000	3,637,418
Cross Connection Control Fees	91,000	98,805	100,500	94,400
Investment Earnings	2,500	15,025	2,500	16,355
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	61,710
Fees and Outside Work	80,000	228,158	80,000	129,449
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	37,322
Property Sales and Rentals	203,057	200,953	213,300	235,936
Misc Revenue	-	5,387	-	162,745
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>13,046,144</u>
General Support	832,838	2,246,870	990,583	679,141
Pumping	2,368,467	2,273,827	2,333,247	1,644,677
Filtration	2,563,022	3,010,826	2,635,539	1,938,923
Distribution	1,464,106	1,204,898	1,424,324	1,062,894
Meter Maintenance	313,840	251,472	309,163	203,198
Other Operating Expenses	285,530	227,933	478,592	217,705
Debt Service	944,157	199,885	864,233	480,452
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	203,375
Capital Improvements	7,837,000	235,197	7,435,000	4,020,356
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	2,796,917
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	390,410
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>13,671,800</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ (625,656)</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>\$ 8,566,999</u>

City of Evanston
Sewer Fund
As of October 31, 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	\$ 10,259,613
Debt Proceeds	5,000,000	4,103,034	4,000,000	2,042,037
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	2,523,969
Investment Earnings	1,000	2,962	1,000	2,680
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>14,828,299</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,462,376
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	118,500
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	224,990
Transfer to Debt Service	-	-	190,211	158,508
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	3,777,849
Debt Service	14,360,205	2,447,913	11,542,740	7,932,803
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>13,707,330</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 1,120,969</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>\$ 5,320,547</u>

City of Evanston
Solid Waste
As of October 31, 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	\$ 1,038,306
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	2,510,815
Sanitation Service Charge Penalty	30,000	52,865	30,000	33,724
Special Pickup Fees	100,000	57,298	100,000	64,334
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	25,479
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>84,889</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>3,932,077</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	2,391,855
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	961,186
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>487,847</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>3,840,888</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>91,189</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(1,356,695)</u>

City of Evanston
Fleet Maintenance Fund
As of October 31, 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	\$ 2,089,465
Library Fund	2,381	2,381	2,381	1,984
Parking Fund	21,992	21,992	21,992	18,327
Water Fund	122,751	122,751	122,751	102,293
Sewer Fund	177,729	475,800	177,729	148,108
Solid Waste Fund	298,071	-	298,071	248,393
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	42,676
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>2,651,246</u>
General Support	284,571	237,447	292,007	210,267
Major Maintenance	3,211,873	3,097,799	3,217,058	2,536,044
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>2,746,311</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ (95,065)</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>\$ (202,162)</u>

City of Evanston
Equipment Replacement Fund
As of October 31, 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	\$ 1,035,491
Library Fund	1,700	1,700	1,700	1,417
Parking Fund	30,000	30,000	30,000	25,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	147,609
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	96,187
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>1,305,704</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	829,234
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>15,640</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>844,874</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 460,830</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>\$ 1,961,312</u>

City of Evanston
Insurance Fund
As of October 31, 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	\$ 101,003
General Admin Contribution- E911	930	930	930	775
General Admin Contribution- CDBG	930	930	930	775
General Admin Contribution- E.D.	930	930	930	775
General Admin Contribution- Parking	17,032	17,032	17,032	14,193
General Admin Contribution- Water Fund	24,962	24,962	24,962	20,802
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	11,988
Liability/Property Contribution- General	909,150	909,150	909,150	757,625
Liability/Property Contribution- E911	6,972	6,972	6,972	5,810
Liability/Property Contribution- CDBG	6,972	6,972	6,972	5,810
Liability/Property Contribution- E.D.	6,972	6,972	6,972	5,810
Liability/Property Contribution- Parking	127,731	127,731	127,731	106,443
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	156,008
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	89,906
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	1,037,383
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	4,915
Workers' Comp Contribution- E911	9,546	9,546	9,546	7,955
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	7,955
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	7,955
Workers' Comp Contribution- Parking	174,886	174,886	174,886	145,738
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	213,602
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	123,097
Subrogation Proceeds	83,300	121,394	83,300	149,303
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	2,995,838
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	6,885,758
Health Insurance Chargebacks - Library	308,920	308,920	318,681	265,568
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	13,658
Health Insurance Chargebacks- E911	77,647	77,647	81,545	67,954
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	10,489
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	41,640
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	142,157
Health Insurance Chargebacks- Water	561,211	561,211	596,392	496,993
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	140,025
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	95,183
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	152,845
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,317,233
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,255,704
One Time IPBC Distribution	200,000	200,000	300,000	250,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	11,135,207
Total Revenues	16,143,385	16,184,589	17,211,983	14,131,045

City of Evanston
Insurance Fund
As of October 31, 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	223,505
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	409,700
Liability Settlement Payments	400,000	1,065,006	400,000	435,564
Transfer - to ERI Debt Service	-	7,709	8,325	6,938
Workers' Comp Insurance Premiums	114,400	108,284	114,400	102,047
Workers' Comp Legal Fees	60,000	56,776	80,500	28,446
Workers' Comp Medical Payments	850,000	510,510	800,000	388,358
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	-	39,404
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>2,960,006</u>
General Administration & Support	98,878	8,951	94,093	69,618
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	10,924,675
Health Insurance Opt Out Payments	78,000	51,065	84,000	40,210
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>11,034,503</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>13,994,509</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 136,536</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,239,963)</u>

City of Evanston
Fire Pension Fund
As of October 31, 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	\$ 6,009,539
Personal Property Repl Tax	282,000	282,000	280,000	278,483
Interest on Investment	600,000	865,981	800,000	1,245,651
Participant Contributions	900,000	884,170	922,500	799,926
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>8,333,883</u>
Administrative Expenses	154,000	86,384	154,000	184,811
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	4,036,395
Widows' Pensions	1,070,000	1,068,600	1,090,000	876,339
Disability Pensions	1,060,000	1,270,314	1,350,000	1,093,823
QUILDRO	75,000	79,832	75,000	75,295
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>6,266,663</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 2,067,220</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>\$ 60,531,136</u>

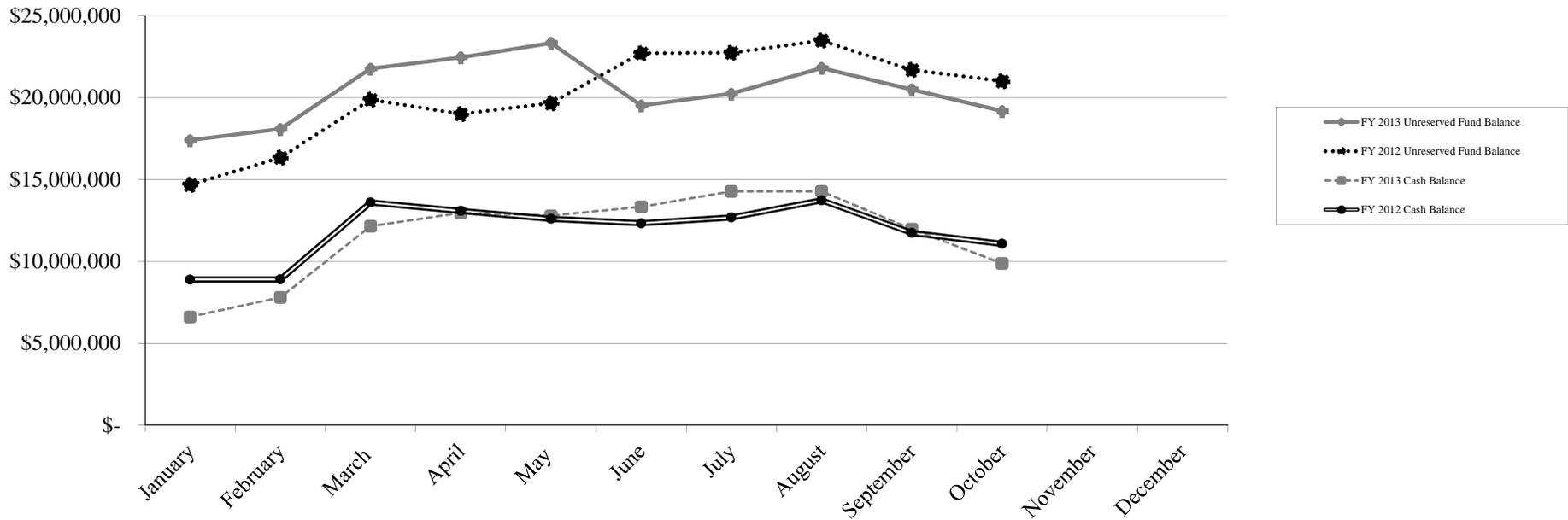
City of Evanston
Police Pension Fund
As of October 31, 2013

	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	\$ 8,023,447
Personal Property Repl Tax	325,000	325,000	325,000	278,483
Interest Income	1,600,000	2,839,127	2,625,000	2,786,217
Participant Contributions	1,385,000	1,654,851	1,383,750	1,486,147
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>12,574,294</u>
Administrative Expenses	186,000	55,143	250,000	257,647
Retiree Pensions	7,250,000	7,303,390	7,500,769	6,482,002
Widow Pensions	818,000	868,955	868,000	709,332
Disability Pensions	625,000	653,322	700,000	556,579
Separation Refunds	-	116,538	150,000	109,252
QUILDRO	12,000	17,886	18,000	17,571
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>8,132,383</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 4,441,911</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>\$ 85,031,872</u>

City of Evanston
Library Fund
As of October 31, 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	\$ 4,135,381
Library Fines & Fees	150,000	154,036	185,000	133,069
Library Material Replacement	12,500	12,495	12,500	11,165
Copy Machine Charges	20,000	20,131	20,000	15,504
Meeting Room Fees	10,000	8,986	10,000	9,422
Non-resident Cards	2,460	989	1,690	1,435
North Branch Rental Income	47,325	58,606	59,660	50,184
State Per Capita Grant	75,900	76,385	76,300	97,276
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	41,263
Fund for Excellence	-	-	245,000	43,920
Miscellaneous	-	78,345	-	1,166
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>4,671,035</u>
Expenditures				
Youth Services	800,390	839,808	891,720	724,601
Adult Services	1,579,231	1,561,163	1,535,224	1,192,178
Circulation	589,769	620,389	612,892	494,012
Neighborhood Services	203,336	196,551	360,757	253,800
Technical Services	473,306	485,545	503,433	339,901
Maintenance	491,375	484,127	507,517	488,321
Administration	512,192	509,785	669,377	532,746
Library Grants	-	-	-	14,058
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>4,039,617</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 631,418</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>1,732,514</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		
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		
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		
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		