



Memorandum

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

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

Subject: September 2013 Monthly Financial Report

Date: November 1, 2013

Please find attached the unaudited financial statements as of September 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	9/30/2013	9/30/2013
		9/30/2013	9/30/2013	9/30/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 65,082,470	\$ 61,614,268	\$ 3,468,202	\$ 20,501,689	\$ 11,977,938
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,289,936	1,833,742	456,194	456,194	459,172
Motor Fuel	200	1,366,738	1,318,096	48,642	1,048,010	1,210,405
Emergency 911	205	663,395	829,283	(165,888)	1,098,919	980,529
SSA#4	210	314,182	277,500	36,682	(80,321)	(89,753)
CDBG	215	882,298	946,328	(64,030)	(51,231)	35,831
CDBG Loan	220	64,796	65,317	(521)	2,144,292	(18,773)
Economic Development	225	1,955,367	1,101,125	854,242	3,004,646	2,849,742
Neighborhood Improvement	235	-	-	-	129,915	129,914
Home	240	632,067	532,170	99,897	3,406,272	(6,176)
Affordable Housing	250	276,251	53,181	223,070	2,459,196	722,021
Washington National TIF	300	4,472,534	4,067,644	404,890	7,696,194	7,265,045
SSA#5	305	418,549	44,378	374,171	807,225	823,144
SW II TIF (Howard Hartrey)	310	1,117,515	1,147,206	(29,691)	4,215,948	4,215,948
Southwest TIF	315	480,770	444,800	35,970	340,909	340,908
Debt Service	320	12,735,767	2,789,485	9,946,282	12,842,430	11,278,361
Howard Ridge TIF	330	486,708	809,582	(322,874)	732,636	441,645
West Evanston TIF	335	43,075	230,494	(187,419)	685,428	680,535
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	9,098,830	2,784,107	6,314,723	9,716,634	10,957,500
Special Assessment	420	356,230	250,806	105,424	2,010,739	2,010,504
Parking	505	8,115,085	4,874,722	3,240,363	17,658,663	17,753,091
Water	510-513	12,927,685	11,458,881	1,468,804	10,661,459	10,519,280
Sewer	515	14,818,915	12,686,629	2,132,286	6,331,864	4,677,630
Solid Waste	520	3,816,715	3,351,044	465,671	(982,213)	(1,570,537)
Fleet	600	2,385,293	2,430,628	(45,335)	(152,432)	(684,976)
Equipment Replacement	601	1,155,923	649,908	506,015	2,006,497	1,177,612
Insurance	605	12,681,815	12,370,732	311,083	(7,065,416)	196,049
Library	185	4,504,350	3,582,823	921,527	2,022,623	1,484,393
Total**		\$ 163,143,259	\$ 132,544,879	\$ 30,598,380	\$ 103,646,769	\$ 89,816,982

*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 September 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 September 30, 2013, the General Fund is operating at a surplus of approximately \$3.5 million. Revenues are over budget year to date primarily due to favorable variances in Property Tax (21.8% over the 75% budget target), Income Tax (11% over budget), Real Estate Transfer Tax (44.9% over budget), Other License Fees (19.2% over budget), Building Permits (28.3% over budget), Other Permits (33.8% over budget) and Intergovernmental Revenue (71.7% over budget).

Expenses are under budget primarily due to favorable variances in the City Manager's Office (15.4% under budget), Administrative Services (11.1% under budget), and Community and Economic Development (8.4% under budget).

Through September 30, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$80,321 and a negative cash balance of \$89,753.

Through September 30, 2013, the CDBG Loan Fund is showing a negative cash balance of \$18,773. This negative cash balance is the result of a transfer of \$205,000 in loan expenditure from the CDBG Fund to the CDBG Loan Fund as of December 31, 2012. Staff anticipates this negative cash balance will be resolved in the October Financial Reports due to reclassification of revenues between the CDBG Fund and the CDBG Loan Fund.

During the month of September, the Economic Development Fund has received \$999,000 for the Gigabit Challenge Grant. These funds will be spent in FY 2014.

Through September 30, 2013, the Home Fund is showing a negative cash balance of \$6,176. This negative cash balance is the result of outstanding receivables due to the City from HUD. The negative cash balance in the Home Fund will be resolved in the October Financial Reports as the City received a disbursement from HUD totaling \$16,616 on October 18, 2013.

Through September 30, 2013, the Debt Service fund balance is \$12,842,430 and the cash balance is \$11,278,361. The Debt Service fund and cash balances are at high levels to provide funding for the December 1, 2013 bond payments.

Through September 30, 2013, the Solid Waste Fund is showing a negative fund balance of \$982,213 and a negative cash balance of \$1,570,537. The Solid Waste Fund has operated at a surplus of \$465,671 through September 30, 2013. However, outstanding invoices will reduce this surplus at year end.

Through September 30, 2013, the Fleet Fund is showing a negative fund balance of \$152,432 and a negative cash balance of \$684,976.

Through September 30, 2013, the Insurance Fund is showing a negative fund balance of \$7,065,418. 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 September 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 September 30, 2013
 (Target is 75% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	Revenues	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 12,083,234	96.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	11,112,953	73.3%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	5,437,569	86.0%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	5,985,650	70.3%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	2,574,019	119.9%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,569,163	66.8%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	3,869,690	64.9%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	6,998,774	74.3%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	5,556,308	70.3%	6,434,293	5,391,572	83.8%	13,157,500	10,353,353	78.7%	12,908,000	10,251,640	79.4%	3,624,033	2,865,651	79.1%	
Intergovernmental Revenues	786,798	1,154,889	146.8%	-	-		-	-		-	-		140,000	16,589	11.8%	
Interfund Transfers	7,693,367	5,731,897	74.5%	3,631,350	2,723,513	75.0%	-	-		-	-		1,245,967	934,475	75.0%	
Other Non-Tax Revenue	5,790,465	3,008,324	52.0%	2,034,004	-	0.0%	3,771,800	2,574,332	68.3%	7,119,865	4,567,275	64.1%	-	-		
Total Revenues	\$ 84,523,051	\$ 65,082,470	77.0%	\$ 12,099,647	\$ 8,115,085	67.1%	\$ 16,929,300	\$ 12,927,685	76.4%	\$ 20,027,865	\$ 14,818,915	74.0%	\$ 5,010,000	\$ 3,816,715	76.2%	
Expenditures																
Legislative	\$ 635,096	\$ 485,380	76.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	1,115,786	59.6%	-	-		-	-		-	-		-	-		
Law Department	989,154	700,730	70.8%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	5,604,865	63.9%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	1,811,731	66.6%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	19,393,255	75.9%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	10,376,667	75.5%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	2,070,493	78.6%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	7,143,975	73.9%	10,968,984	3,882,370	35.4%	-	-		-	-		5,264,222	3,351,044	63.7%	
Public Works - Capital Outlay	-	-		3,455,000	992,352	28.7%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	12,911,386	72.0%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	8,561,986	66.2%	14,322,988	9,115,058	63.6%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	2,896,895	37.7%	4,120,600	3,571,571	86.7%	-	-		
Total Expenditures	\$ 84,520,422	\$ 61,614,268	72.9%	\$ 14,423,984	\$ 4,874,722	33.8%	\$ 20,611,479	\$ 11,458,881	55.6%	\$ 18,443,588	\$ 12,686,629	68.8%	\$ 5,264,222	\$ 3,351,044	63.7%	

**City of Evanston
General Fund
As of September 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	\$ 12,083,234
Tax - State Use	1,091,215	1,172,354	1,176,879	893,958
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	6,872,713
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	4,240,240
Tax - Auto Rental	36,445	41,405	40,000	29,416
Tax - Athletic Contest	700,000	921,887	760,000	187,553
Tax - State Income	5,853,839	6,603,796	6,322,645	5,437,569
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	2,210,150
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	926,935
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	581,328
Tax - Cigarette	485,000	205,249	485,000	153,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	467,585
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,569,163
Tax - Parking	2,160,000	2,352,581	2,200,000	1,691,578
Tax - Personal Property Replacement	626,300	586,273	591,600	446,600
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	2,574,019
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,267,237
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	554,803
License Fees - Other	1,045,382	1,125,627	1,030,502	970,866
Permit Fees - Building	2,500,000	3,546,648	3,020,000	3,121,693
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,317,209
Other Fees	1,324,350	1,306,308	1,559,350	1,034,203
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	2,662,657
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	5,556,308
Intergovernmental Revenue	669,897	706,811	786,798	1,154,889
Other Revenue	1,216,983	1,301,943	1,418,443	330,190
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	5,731,897
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>15,477</u>
Total Revenue	82,700,787	78,777,151	84,523,051	65,082,470
Legislative	616,033	621,321	635,096	485,380
City Administration	1,856,258	1,603,216	1,873,088	1,115,786
Law Department	999,107	975,265	989,154	700,730
Administrative Services Department	8,643,197	7,882,911	8,776,493	5,604,865
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,811,731
Police Department	24,752,938	25,407,644	25,552,038	19,393,255
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	10,376,667
Health Department	2,413,969	2,225,149	2,633,716	2,070,493
Public Works Department	9,559,460	9,042,780	9,660,554	7,143,975
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	12,911,386
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	61,614,268
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 3,468,202</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>\$ 20,501,689</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 September 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 September 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	\$ 1,808,162
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>2,289,936</u>
Development Activities	6,771,363	8,011,012	3,505,000	1,601,048
Administration	338,749	292,845	341,622	124,206
Transfer to Debt Service	3,616	3,616	3,905	2,929
Transfer to Insurance	15,635	15,635	16,390	12,292
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>93,267</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,833,742</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,194</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 456,194</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 September 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	\$ 1,366,349
Investment Earnings	2,000	1,103	2,000	389
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>1,366,738</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	693,346
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	99,750
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>525,000</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>1,318,096</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 48,642</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,048,010</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 September 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	\$ 404,969
Wireless Surcharge Revenue	416,160	440,606	416,160	258,248
Interest Income	1,000	679	1,000	178
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>663,395</u>
Operating Expense	847,415	820,289	891,122	625,484
Transfer to General Fund	125,950	125,950	125,950	94,463
Transfer to Insurance Fund	95,095	95,095	98,993	74,245
Transfer to Debt Service Fund	10,385	10,385	11,215	8,411
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>829,283</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (165,888)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,098,919</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 September 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	\$ 314,182
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>314,182</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>\$ 36,682</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (80,321)</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 September 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	\$ 872,539
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	9,634
Miscellaneous	-	17,793	-	125
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>882,298</u>
CDBG Administration/Planning	232,382	-	195,522	199,006
Development Activities	432,000	1,928,694	612,500	194,090
Capital Projects	255,000	-	335,800	839
Transfers to General Fund	776,811	2,711	781,278	552,393
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>946,328</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (64,030)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (51,231)</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 September 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	\$ -	\$ 825
Program Income	9,000	-	9,000	63,936
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>35</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>64,796</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>65,317</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>65,317</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ (521)</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,144,292</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 September 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	\$ 735,701
Amusement Tax	300,000	297,000	300,000	184,183
Howard-Ridge Loan Repayment	48,500	48,500	48,500	36,375
Grants	-	-	-	999,000
Miscellaneous	-	1,797	-	-
Investment Income	8,000	412	800	108
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>1,955,367</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	696,105
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	10,328
Transfer to Insurance	75,334	-	67,416	50,562
Transfers to General Fund	452,707	452,707	452,707	339,530
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>1,101,125</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 854,242</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 3,004,646</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 September 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 September 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	\$ 611,529
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>20,538</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>632,067</u>
Home Administration/Planning	-	-	4,000	850
Development Activities	604,000	104,757	765,000	499,100
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>32,220</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>532,170</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 99,897</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,406,272</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 September 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	-	-	-	6,151
Interest Income	125	748	228	100
Miscellaneous	-	61,601	-	-
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>276,251</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	17,993
Miscellaneous	40,000	-	46,000	15,000
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>53,181</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 223,070</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,459,196</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,236,126</u>		

City of Evanston
Washington National TIF Fund
As of September 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	\$ 4,462,003
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>10,531</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,472,534</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	-
Capital Improvements	2,536,000	82,593	2,886,000	988,019
Contractual Services	35,000	-	145,000	68,674
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	2,723,513
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>248,250</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>4,067,644</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ 404,890</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 7,696,194</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 September 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	\$ 417,964
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>585</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>418,549</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>\$ 374,171</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 807,225</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 September 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>10,901</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,117,515</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	-
Other Expenses	-	-	500,000	1,100
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>108,300</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,147,206</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (29,691)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 4,215,948</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 September 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	-	-
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>22,125</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>444,800</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 35,970</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 340,909</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 September 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	\$ 462,417
Interest Income	400	164	400	331
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	23,960
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>486,708</u>
Economic Dev. Projects	300,000	692,633	-	-
Capital Improvements	900,000	-	800,000	173,032
Developer Agreement Payments	668,836	-	610,000	509,875
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	36,375
Transfers to General Fund	120,400	120,400	120,400	90,300
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>809,582</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (322,874)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 732,636</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 September 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	\$ 42,943
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>132</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>43,075</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	80,000
Debt Service - Interest	-	-	40,000	5,494
Transfers to General Fund	60,000	60,000	60,000	45,000
Capital Projects	<u>2,270,000</u>	<u>-</u>	<u>1,285,000</u>	<u>100,000</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>230,494</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (187,419)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 685,428</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 September 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 September 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	-	53,838
Interest Income	-	19,073	10,000	15,098
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>9,098,830</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	2,427,857
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>356,250</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>2,784,107</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 6,314,723</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 9,716,634</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 September 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	\$ 112,596
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,728</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>356,230</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	238,245
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>12,561</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>250,806</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 105,424</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 2,010,739</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 September 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	\$ 2,802,915
Church Street Garage Operations	767,092	557,258	716,348	473,065
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	889,785
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	1,196,938
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	2,723,513
Interest Income	15,070	2,222	15,070	7,627
Miscellaneous Revenue	11,400	23,696	11,400	21,242
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	8,115,085
7005 - Parking System Administration	655,747	1,262,781	784,607	464,745
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	481,263
7025 - Church Street Self Park	608,255	395,831	607,955	282,793
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	1,153,964
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	586,751
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	367,677
Transfer to General Fund	644,242	644,242	644,242	483,181
Transfer to Fleet	21,991	21,992	21,991	16,494
Transfer to Equipment Replacement	30,000	30,000	30,000	22,500
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	992,352
Total Expenditures	15,251,140	8,941,601	14,423,984	4,874,722
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 3,240,363

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	715,018	792,400	481,263
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	481,263
7025- Church Garage Activities	494,156	395,831	428,027	282,793
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	282,793
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	743,289
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	1,153,964
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	586,751
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	586,751

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>\$ 17,658,663</u>

City of Evanston
Water Fund
As of September 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	\$ 4,528,870
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	94,540
Investment Earnings	2,500	15,025	2,500	13,952
Debt Proceeds	4,800,000	-	2,000,000	2,043,779
Debt Proceeds (zero interest)	-	-	1,370,000	55,978
Fees and Merchandise Sales	35,000	111,459	40,000	38,275
Fees and Outside Work	80,000	228,158	80,000	78,049
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	144,246
Misc Revenue	-	5,387	-	162,731
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>12,927,685</u>
General Support	832,838	2,246,870	990,583	615,614
Pumping	2,368,467	2,273,827	2,333,247	1,545,578
Filtration	2,563,022	3,010,826	2,635,539	1,668,071
Distribution	1,464,106	1,204,898	1,424,324	960,591
Meter Maintenance	313,840	251,472	309,163	183,691
Other Operating Expenses	285,530	227,933	478,592	205,641
Debt Service	944,157	199,885	864,233	480,454
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	74,570
Capital Improvements	7,837,000	235,197	7,435,000	2,822,325
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	2,517,225
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	351,369
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>11,458,881</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 1,468,804</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>\$ 10,661,459</u>

City of Evanston
Sewer Fund
As of September 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	\$ 10,251,640
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	1,269
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>14,818,915</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,268,616
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	106,650
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	202,491
Transfer to Debt Service	-	-	190,211	142,657
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	3,562,367
Debt Service	14,360,205	2,447,913	11,542,740	7,371,544
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>12,686,629</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 2,132,286</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>\$ 6,331,864</u>

City of Evanston
Solid Waste
As of September 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	\$ 934,475
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	2,508,309
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	23,095
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>78,248</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>3,816,715</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	2,139,917
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	861,690
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>349,437</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>3,351,044</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>465,671</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(982,213)</u>

City of Evanston
Fleet Maintenance Fund
As of September 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	\$ 1,880,519
Library Fund	2,381	2,381	2,381	1,786
Parking Fund	21,992	21,992	21,992	16,494
Water Fund	122,751	122,751	122,751	92,063
Sewer Fund	177,729	475,800	177,729	133,297
Solid Waste Fund	298,071	-	298,071	223,553
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	37,581
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>2,385,293</u>
General Support	284,571	237,447	292,007	190,563
Major Maintenance	3,211,873	3,097,799	3,217,058	2,240,065
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>2,430,628</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ (45,335)</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>\$ (152,432)</u>

City of Evanston
Equipment Replacement Fund
As of September 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	\$ 931,942
Library Fund	1,700	1,700	1,700	1,275
Parking Fund	30,000	30,000	30,000	22,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	132,848
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	67,358
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>1,155,923</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	636,826
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>13,082</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>649,908</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 506,015</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>\$ 2,006,497</u>

City of Evanston
Insurance Fund
As of September 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	\$ 90,903
General Admin Contribution- E911	930	930	930	698
General Admin Contribution- CDBG	930	930	930	698
General Admin Contribution- E.D.	930	930	930	698
General Admin Contribution- Parking	17,032	17,032	17,032	12,774
General Admin Contribution- Water Fund	24,962	24,962	24,962	18,722
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	10,789
Liability/Property Contribution- General	909,150	909,150	909,150	681,863
Liability/Property Contribution- E911	6,972	6,972	6,972	5,229
Liability/Property Contribution- CDBG	6,972	6,972	6,972	5,229
Liability/Property Contribution- E.D.	6,972	6,972	6,972	5,229
Liability/Property Contribution- Parking	127,731	127,731	127,731	95,798
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	140,407
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	80,915
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	933,645
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	4,424
Workers' Comp Contribution- E911	9,546	9,546	9,546	7,160
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	7,160
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	7,160
Workers' Comp Contribution- Parking	174,886	174,886	174,886	131,165
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	192,242
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	110,787
Subrogation Proceeds	83,300	121,394	83,300	99,173
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	2,663,080
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	6,197,182
Health Insurance Chargebacks - Library	308,920	308,920	318,681	239,011
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	12,292
Health Insurance Chargebacks- E911	77,647	77,647	81,545	61,159
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	9,440
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	37,476
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	127,941
Health Insurance Chargebacks- Water	561,211	561,211	596,392	447,294
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	126,022
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	85,665
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	137,561
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,178,493
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,134,199
One Time IPBC Distribution	200,000	200,000	300,000	225,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	10,018,735
Total Revenues	16,143,385	16,184,589	17,211,983	12,681,815

City of Evanston
Insurance Fund
As of September 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	200,638
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	306,201
Liability Settlement Payments	400,000	1,065,006	400,000	413,283
Transfer - to ERI Debt Service	-	7,709	8,325	6,244
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	25,287
Workers' Comp Medical Payments	850,000	510,510	800,000	336,312
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	532,655
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	71,377
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	31,661
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>2,478,976</u>
General Administration & Support	98,878	8,951	94,093	61,369
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	9,792,552
Health Insurance Opt Out Payments	78,000	51,065	84,000	37,835
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>9,891,756</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>12,370,732</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 311,083</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,065,416)</u>

City of Evanston
Fire Pension Fund
As of September 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	\$ 5,996,484
Personal Property Repl Tax	282,000	282,000	280,000	223,300
Interest on Investment	600,000	865,981	800,000	1,245,508
Participant Contributions	900,000	884,170	922,500	730,817
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>8,196,393</u>
Administrative Expenses	154,000	86,384	154,000	174,313
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	3,627,263
Widows' Pensions	1,070,000	1,068,600	1,090,000	785,227
Disability Pensions	1,060,000	1,270,314	1,350,000	988,241
QUILDRO	75,000	79,832	75,000	67,761
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>5,642,805</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 2,553,588</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>\$ 61,017,504</u>

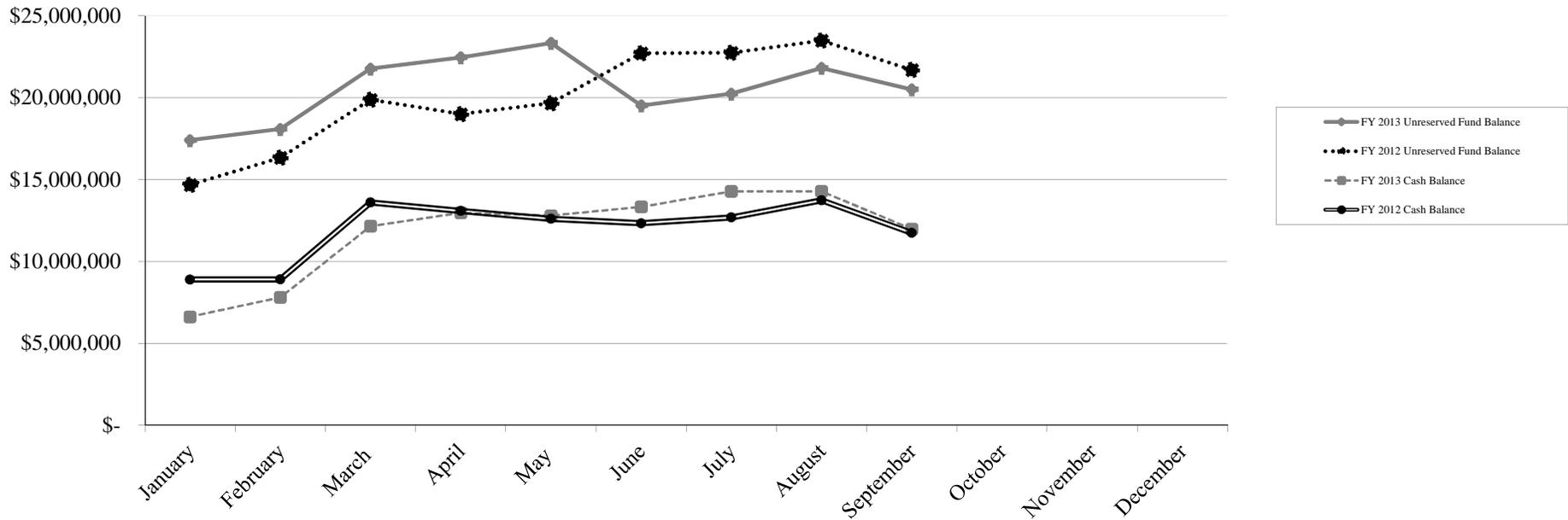
City of Evanston
Police Pension Fund
As of September 30, 2013

	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	\$ 8,004,801
Personal Property Repl Tax	325,000	325,000	325,000	223,300
Interest Income	1,600,000	2,839,127	2,625,000	2,003,301
Participant Contributions	1,385,000	1,654,851	1,383,750	1,380,743
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>11,612,145</u>
Administrative Expenses	186,000	55,143	250,000	202,829
Retiree Pensions	7,250,000	7,303,390	7,500,769	5,825,224
Widow Pensions	818,000	868,955	868,000	638,381
Disability Pensions	625,000	653,322	700,000	501,841
Separation Refunds	-	116,538	150,000	45,322
QUILDRO	12,000	17,886	18,000	15,814
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>7,229,411</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 4,382,734</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>\$ 84,972,695</u>

City of Evanston
Library Fund
As of September 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	\$ 4,127,993
Library Fines & Fees	150,000	154,036	185,000	119,070
Library Material Replacement	12,500	12,495	12,500	9,813
Copy Machine Charges	20,000	20,131	20,000	14,244
Meeting Room Fees	10,000	8,986	10,000	8,087
Non-resident Cards	2,460	989	1,690	1,045
North Branch Rental Income	47,325	58,606	59,660	45,187
State Per Capita Grant	75,900	76,385	76,300	95,689
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	39,625
Fund for Excellence	-	-	245,000	42,490
Miscellaneous	-	78,345	-	1,107
Transfer from Endowment	-	-	131,250	-
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>4,504,350</u>
Expenditures				
Youth Services	800,390	839,808	891,720	646,007
Adult Services	1,579,231	1,561,163	1,535,224	1,062,205
Circulation	589,769	620,389	612,892	448,223
Neighborhood Services	203,336	196,551	360,757	226,320
Technical Services	473,306	485,545	503,433	301,233
Maintenance	491,375	484,127	507,517	425,193
Administration	512,192	509,785	669,377	461,361
Library Grants	-	-	-	12,281
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>3,582,823</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 921,527</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>2,022,623</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			
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			
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			
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			