

Memorandum

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

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

Subject: December 2013 Monthly Financial Report

Date: February 14, 2014

Please find attached the unaudited financial statements as of December 31, 2013, which represents the end of Fiscal Year 2013. Please note these yearend financial statements are preliminary and will not be finalized until the Comprehensive Annual Financial Report (CAFR) is published in June, 2014. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	12/31/2013	12/31/2013
		12/31/2013	12/31/2013	12/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 86,852,124	\$ 86,799,174	\$ 52,950	\$ 17,086,437	\$ 7,021,780
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,726,082	2,761,685	(35,603)	(35,603)	(5,504)
Motor Fuel	200	2,118,988	1,805,788	313,200	1,312,568	1,474,964
Emergency 911	205	921,216	1,044,778	(123,561)	1,141,246	1,003,145
SSA#4	210	316,235	370,000	(53,765)	(170,768)	(180,202)
CDBG	215	1,418,349	1,652,332	(233,983)	(221,184)	8,215
CDBG Loan	220	281,869	150,636	131,233	2,276,046	124,812
Economic Development	225	2,455,105	1,520,802	934,303	3,084,707	3,012,281
Neighborhood Improvement	235	20,000	-	20,000	149,915	149,915
Home	240	847,566	731,319	116,247	3,422,622	10,048
Affordable Housing	250	315,362	74,178	241,184	2,477,310	744,859
Washington National TIF	300	4,525,480	6,717,107	(2,191,627)	5,099,677	4,725,866
SSA#5	305	427,799	418,815	8,984	442,038	413,578
SW II TIF (Howard Hartrey)	310	1,120,702	2,024,927	(904,225)	3,341,414	3,341,415
Southwest TIF	315	480,769	452,634	28,135	333,074	333,074
Debt Service	320	38,334,891	37,874,257	460,634	3,356,782	1,518,679
Howard Ridge TIF	330	507,574	895,083	(387,509)	668,001	378,350
West Evanston TIF	335	51,311	381,044	(329,733)	543,114	538,223
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	9,102,442	6,915,749	2,186,693	5,588,604	7,508,343
Special Assessment	420	518,414	351,636	166,778	2,072,093	2,074,044
Parking	505	15,722,095	16,852,604	(1,130,509)	13,287,791	15,007,658
Water	510-513	16,646,625	17,195,021	(548,396)	8,644,259	8,370,054
Sewer	515	18,584,478	18,740,253	(155,775)	4,043,803	2,068,662
Solid Waste	520	5,130,397	4,775,663	354,734	(1,093,150)	(1,413,673)
Fleet	600	3,776,630	3,560,090	216,540	109,443	(116,550)
Equipment Replacement	601	1,576,088	1,530,242	45,846	1,546,328	1,300,756
Insurance	605	17,520,242	16,809,654	710,588	(6,665,911)	653,193
Library	185	4,939,647	5,184,388	(244,741)	856,355	380,628
Total**		\$ 237,238,481	\$ 237,589,858	\$ (351,377)	\$ 72,697,012	\$ 60,446,613

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of December 31, 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 December 31, 2013, General Fund unaudited revenues totaled \$86,852,124 or \$1,656,505 (2.76%) above the FY 2013 budget. Unaudited FY 2013 yearend General Fund revenues are over budget primarily due to favorable variances in Athletic Contest Tax (actual unaudited revenues were higher than staff estimates by \$156,355 or 17.37%) State Income Tax (\$470,115 or 7% over yearend estimates), Real Estate Transfer Tax (\$1,118,599 or 40.3% over staff estimates), Other License Fees (\$368,532 or 34.79% over staff estimates, primarily due to liquor licenses), Other Permits (\$279,779 or 19.08% over staff estimates) and Intergovernmental Revenue (\$621,630 or 77.29% over staff estimates).

Through November 30, 2013, the General Fund had a surplus of \$2.2 million and General Fund expenses were 3.3% (\$2.7 million) below the November budget target of 91.6%. However, the January 2, 2014 paycheck date resulted in a third payroll being accrued back to December, 2013. The additional payroll in December resulted in a charge of approximately \$2.2 million to the General Fund. Combined with normal monthly expenditures, the purchase of salt (\$458,000), and the acquisition of computer equipment (\$304,000), the General Fund ended the year with expenditures of \$84,699,174. This is \$178,752 above FY 2013 budgeted General Fund expenditures of \$84,520,422.

As part of the 2014 budget process, city staff estimated that the General Fund would complete 2013 with total expenses of \$83,027,723. As previously mentioned, the General Fund had actual expenditures of \$84,699,174 (again, budget of \$84,520,422), resulting in a difference of approximately \$1.67 million. This difference is a result of overtime and related expenditures exceeding budget in Police, Fire, and Public Works by approximately \$1.141 million, salt purchases exceeding by \$335,000, and equipment purchases for the Fire Dept. exceeding by \$187,000. A summary of overtime and related personnel expenses exceeding budget by Department is provided in the table below:

Description	Amount
Police Special Events	\$ 240,000
Police Overtime	\$ 291,000
Police Hireback	\$ 201,000
Public Works Overtime	\$ 225,000
Public Works Snow Overtime	\$ 40,000
Fire Personnel Expenses	\$ 144,000
TOTAL	\$ 1,141,000

As a result of the General Fund ending FY 2013 with a preliminary unaudited surplus of \$2,152,950, staff proposes proceeding with the General Fund interfund transfers as discussed during the FY 2014 Budget process. A summary of the General Fund surplus transfers to other funds is provided in the table below:

Fund	Transfer Amount
Debt Service Fund	\$ 1,000,000
Fleet Maintenance Fund	\$ 600,000
Insurance Fund	\$ 500,000
Total Transfers	\$ 2,100,000

On March 24, 2014, the City Council adopted the FY 2013 Budget Amendment which increased the City's 2013 General Fund budget by \$2,278,752 to a total of \$86,799,174. This amendment increased the City's total FY 2013 Budget across all funds from \$253,935,256 to \$256,214,008. The attached Monthly Financial Reports for December have been updated to reflect this amendment.

Through December 31, 2013, the Neighborhood Stabilization Fund is showing a negative fund balance of \$35,603 and a negative cash balance of \$5,504. This negative cash balance was offset on January 9, 2014, when the City received program income of \$190,493.

Through December 31, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$170,768 and a negative cash balance of \$180,202.

Through December 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$1,093,150 and a negative cash balance of \$1,413,673. The Solid Waste Fund is operating at a surplus of \$354,734 as of December 31, 2013.

Through December 31, 2013, the Fleet Fund is showing a negative cash balance of \$116,550. This negative cash balance includes the yearend \$600,000 transfer from the General Fund to the Fleet Fund. Fleet maintenance and equipment charges to other Departments will need to be increased in the future to offset this negative balance.

Through December 31, 2013, the Insurance Fund is showing a negative fund balance of \$6,665,911. This negative fund balance includes the yearend \$500,000 transfer from the General Fund to the Insurance Fund. This negative fund 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 December 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 December 31, 2013
 (Target is 100% 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	\$ 12,191,575	97.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	15,682,140	103.5%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	7,182,793	113.6%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	7,723,648	90.7%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	3,894,599	181.5%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	2,261,874	96.2%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	6,095,012	102.2%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	10,627,149	112.8%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	7,845,622	99.3%	6,434,293	12,090,745	187.9%	13,157,500	13,847,044	105.2%	12,908,000	13,758,709	106.6%	3,624,033	3,853,963	106.3%	
Intergovernmental Revenues	786,798	1,425,905	181.2%	-	-		-	-		-	-		140,000	30,467	21.8%	
Interfund Transfers	7,693,367	7,521,427	97.8%	3,631,350	3,631,350	100.0%	-	-		-	-		1,245,967	1,245,967	100.0%	
Other Non-Tax Revenue	5,790,465	4,400,380	76.0%	2,034,004	-	0.0%	3,771,800	2,799,581	74.2%	7,119,865	4,825,769	67.8%	-	-		
Total Revenues	\$ 84,523,051	\$ 86,852,124	102.8%	\$ 12,099,647	\$ 15,722,095	129.9%	\$ 16,929,300	\$ 16,646,625	98.3%	\$ 20,027,865	\$ 18,584,478	92.8%	\$ 5,010,000	\$ 5,130,397	102.4%	
Expenditures																
Legislative	\$ 657,069	\$ 657,069	100.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,582,580	1,582,580	100.0%	-	-		-	-		-	-		-	-		
Law Department	973,254	973,254	100.0%	-	-		-	-		-	-		-	-		
Administrative Services Department	7,721,650	7,721,650	100.0%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,536,250	2,536,250	100.0%	-	-		-	-		-	-		-	-		
Police Department	26,508,585	26,508,585	100.0%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	14,142,078	14,142,078	100.0%	-	-		-	-		-	-		-	-		
Health Department	2,917,848	2,917,848	100.0%	-	-		-	-		-	-		-	-		
Public Works - Operating	10,043,463	10,043,463	100.0%	10,968,984	14,989,475	136.7%	-	-		-	-		5,264,222	4,775,663	90.7%	
Public Works - Capital Outlay	-	-		3,455,000	1,863,129	53.9%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,616,397	17,616,397	100.0%	-	-		-	-		-	-		-	-		
Transfer to Debt Service Fund	1,000,000	1,000,000	N/A	-	-		-	-		-	-		-	-		
Transfer to Fleet Maint. Fund	600,000	600,000	N/A	-	-		-	-		-	-		-	-		
Transfer to Insurance Fund	500,000	500,000	N/A	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	12,153,847	94.0%	14,322,988	14,147,427	98.8%	-	-		
Utilities - Capital Outlay	-	-		-	-		8,314,200	5,041,174	60.6%	4,943,100	4,592,826	92.9%	-	-		
Total Expenditures	\$ 86,799,174	\$ 86,799,174	100.0%	\$ 14,423,984	\$ 16,852,604	116.8%	\$ 21,242,179	\$ 17,195,021	80.9%	\$ 19,266,088	\$ 18,740,253	97.3%	\$ 5,264,222	\$ 4,775,663	90.7%	

**City of Evanston
General Fund
As of December 31, 2013**

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Amended	FY 2013 Unaudited Actual
Tax - Property	\$ 12,296,386	\$ 8,186,281	\$ 12,481,386	\$ 12,191,575
Tax - State Use	1,091,215	1,172,354	1,176,879	1,259,865
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	9,717,393
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	5,964,747
Tax - Auto Rental	36,445	41,405	40,000	43,598
Tax - Athletic Contest	700,000	921,887	760,000	1,056,355
Tax - State Income	5,853,839	6,603,796	6,322,645	7,182,793
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	3,000,629
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	1,090,915
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	760,734
Tax - Cigarette	485,000	205,249	485,000	153,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	634,196
Tax - Liquor	2,070,063	2,175,476	2,350,000	2,261,874
Tax - Parking	2,160,000	2,352,581	2,200,000	2,418,852
Tax - Personal Property Replacement	626,300	586,273	591,600	529,146
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	3,894,599
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,871,370
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	2,349,686
License Fees - Other	1,045,382	1,125,627	1,030,502	1,427,834
Permit Fees - Building	2,500,000	3,546,648	3,020,000	3,951,048
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,746,109
Other Fees	1,324,350	1,306,308	1,559,350	1,152,472
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	3,451,887
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	7,845,622
Intergovernmental Revenue	669,897	706,811	786,798	1,425,905
Other Revenue	1,216,983	1,301,943	1,418,443	919,287
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	7,521,427
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>29,207</u>
Total Revenue	82,700,787	78,777,151	84,523,051	86,852,124
Legislative	616,033	621,321	657,069	657,069
City Administration	1,856,258	1,603,216	1,582,580	1,582,580
Law Department	999,107	975,265	973,254	973,254
Administrative Services Department	8,643,197	7,882,911	7,721,650	7,721,650
Community and Economic Development	3,148,339	3,077,886	2,536,250	2,536,250
Police Department	24,752,938	25,407,644	26,508,585	26,508,585
Fire & Life Safety Services Department	13,314,621	13,403,563	14,142,078	14,142,078
Health Department	2,413,969	2,225,149	2,917,848	2,917,848
Public Works Department	9,559,460	9,042,780	10,043,463	10,043,463
Parks, Recreation & Community Services	17,392,621	17,620,573	17,616,397	17,616,397
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Debt Service Fund	-	-	1,000,000	1,000,000
Transfer to Fleet Maintenance Fund	-	-	600,000	600,000
Transfer to Insurance Fund	-	-	500,000	500,000
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	86,799,174	86,799,174
Net Surplus (Deficit)	\$ (1,745,756)	\$ (4,833,157)	\$ (2,276,123)	\$ 52,950
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		\$ 17,033,487		\$ 17,086,437
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>17,033,487</u>		
Total Ending Fund Balance		17,033,487		

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of December 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 December 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	\$ 2,725,225
Program Income	1,750,000	-	-	347
Investment Income	-	-	-	510
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,726,082</u>
Development Activities	6,771,363	8,011,012	3,505,000	2,476,794
Administration	338,749	292,845	341,622	176,972
Transfer to Debt Service	3,616	3,616	3,905	3,905
Transfer to Insurance	15,635	15,635	16,390	16,390
Transfer to General Fund	320,000	114,984	145,000	87,624
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,761,685</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (35,603)</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ (35,603)</u>

Audited FY 2012 Ending Fund Balance Composition

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

City of Evanston
Motor Fuel Fund
As of December 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	\$ 2,118,506
Investment Earnings	2,000	1,103	2,000	482
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>2,118,988</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	972,788
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	133,000
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>700,000</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>1,805,788</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 313,200</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,312,568</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 December 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	\$ 502,880
Wireless Surcharge Revenue	416,160	440,606	416,160	385,911
Interest Income	1,000	679	1,000	215
Grants				32,211
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>921,216</u>
Operating Expense	847,415	820,289	891,122	781,940
Transfer to General Fund	125,950	125,950	125,950	125,950
Transfer to Insurance Fund	95,095	95,095	98,993	98,993
Transfer to Debt Service Fund	10,385	10,385	11,215	11,215
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>1,044,778</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (123,561)</u>
Beginning Fund Balance		1,310,758		1,264,807
Ending Fund Balance		<u>\$ 1,264,807</u>		<u>\$ 1,141,246</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 December 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	\$ 316,235
Investment Income	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>342,028</u>	<u>370,000</u>	<u>316,235</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>370,000</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>370,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ (53,765)</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (170,768)</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 December 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	\$ 1,403,936
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	14,288
Miscellaneous	<u>-</u>	<u>17,793</u>	<u>-</u>	<u>125</u>
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>1,418,349</u>
CDBG Administration/Planning	232,382	-	195,522	258,633
Development Activities	432,000	1,928,694	612,500	288,046
Capital Projects	255,000	-	335,800	454,676
Transfers to General Fund	<u>776,811</u>	<u>2,711</u>	<u>781,278</u>	<u>650,976</u>
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>1,652,332</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (233,983)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (221,184)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>12,799</u>		

City of Evanston
CDBG Loan Fund
As of December 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	76,003
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>41</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>281,869</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>150,636</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>150,636</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ 131,233</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,276,046</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 December 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	218,651
Howard-Ridge Loan Repayment	48,500	48,500	48,500	48,500
Grants	-	-	-	999,000
Miscellaneous	-	1,797	-	-
Investment Income	8,000	412	800	917
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>2,455,105</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	982,308
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	13,771
Transfer to Insurance	75,334	-	67,416	67,416
Transfers to General Fund	452,707	452,707	452,707	452,707
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>1,520,802</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 934,303</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 3,084,707</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 December 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	\$ 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>20,000</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>\$ 20,000</u>
Beginning Fund Balance		109,915		129,915
Ending Fund Balance		<u>\$ 129,915</u>		<u>\$ 149,915</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 December 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	\$ 820,182
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	-	-	<u>27,384</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>847,566</u>
Home Administration/Planning	-	-	4,000	-
Development Activities	604,000	104,757	765,000	665,619
Transfers to General Fund	<u>59,958</u>	-	<u>28,400</u>	<u>65,700</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>731,319</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 116,247</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,422,622</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		3,306,375		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>3,306,375</u>		

City of Evanston
Affordable Housing Fund
As of December 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	290,000
Rehab Repayments	-	-	-	25,241
Interest Income	125	748	228	121
Miscellaneous	-	61,601	-	-
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>315,362</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	23,990
Miscellaneous	40,000	-	46,000	30,000
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>74,178</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 241,184</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,477,310</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 December 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	\$ 4,512,409
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>13,071</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,525,480</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	425,000
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	78,376
Contributions to Other Agencies	800,000	725,366	-	-
Economic Development Projects	500,000	-	1,250,000	154,385
Capital Improvements	2,536,000	82,593	2,886,000	2,094,507
Contractual Services	35,000	-	145,000	2,489
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	3,631,350
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>331,000</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>6,717,107</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ (2,191,627)</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 5,099,677</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 December 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	\$ 427,213
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>427,799</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	340,000
Series 2002C Bonds Interest	98,232	98,231	78,816	78,815
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>418,815</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ (15,115)</u>	<u>\$ 30,059</u>	<u>\$ 8,984</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 442,038</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 December 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>14,088</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,120,702</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	645,000
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,603	75,611	75,611
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>144,400</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>2,024,927</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (904,225)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 3,341,414</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 December 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	-	459
Capital Improvement Projects	580,000	-	580,000	422,675
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>29,500</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>452,634</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 28,135</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 333,074</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 December 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	\$ 474,216
Interest Income	400	164	400	344
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	33,014
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>507,574</u>
Economic Dev. Projects	300,000	692,633	-	-
Debt Service - Interest	-	-	-	544
Capital Improvements	900,000	-	800,000	215,402
Developer Agreement Payments	668,836	-	610,000	510,237
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	48,500
Transfers to General Fund	120,400	120,400	120,400	120,400
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>895,083</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (387,509)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 668,001</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 December 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	\$ 51,144
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>167</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>51,311</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	135,353
Debt Service - Interest	-	-	40,000	6,691
Transfers to General Fund	60,000	60,000	60,000	60,000
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>381,044</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (329,733)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 543,114</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 December 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 December 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	-	53,986
Interest Income	-	19,073	10,000	18,562
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>9,102,442</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	6,440,749
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>6,915,749</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 2,186,693</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 5,588,604</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 December 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	\$ 274,526
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,982</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>518,414</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	317,660
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>33,976</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>351,636</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 166,778</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 2,072,093</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 December 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	\$ 2,876,089
Church Street Garage Operations	767,092	557,258	716,348	618,913
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	1,142,379
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	7,419,581
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	3,631,350
Interest Income	15,070	2,222	15,070	11,892
Miscellaneous Revenue	11,400	23,696	11,400	21,891
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	15,722,095
7005 - Parking System Administration	655,747	1,262,781	784,607	997,485
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	655,080
7025 - Church Street Self Park	608,255	395,831	607,955	414,444
7030 - Church Street Debt Payments	173,126	173,126	171,250	171,250
7036 - Sherman Avenue Garage	5,772,432	2,999,368	5,750,270	10,671,714
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	865,571
7039 - Parking Debt	-	4,950	27,461	27,461
Transfer to Insurance Fund	503,877	503,878	490,236	490,236
Transfer to General Fund	644,242	644,242	644,242	644,242
Transfer to Fleet	21,991	21,992	21,991	21,992
Transfer to Equipment Replacement	30,000	30,000	30,000	30,000
Loans to Other Funds	-	-	2,796,000	-
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	1,863,129
Total Expenditures	15,251,140	8,941,601	17,219,984	16,852,604
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (5,120,337)	\$ (1,130,509)

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	715,018	792,400	655,080
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	655,080
7025- Church Garage Activities	494,156	395,831	428,027	414,444
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	414,444
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	10,261,039
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	10,671,714
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	865,571
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	865,571

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>\$ 13,287,791</u>

City of Evanston
Water Fund
As of December 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	\$ 6,081,164
Skokie	2,800,000	2,989,109	2,856,000	2,772,424
Northwest Commission	4,414,000	5,033,996	4,517,000	4,898,986
Cross Connection Control Fees	91,000	98,805	100,500	94,470
Investment Earnings	2,500	15,025	2,500	20,164
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	95,530
Fees and Outside Work	80,000	228,158	80,000	188,610
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	52,795
Property Sales and Rentals	203,057	200,953	213,300	235,936
Misc Revenue	-	5,387	-	162,767
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>16,646,625</u>
General Support	832,838	2,246,870	990,583	944,465
Pumping	2,368,467	2,273,827	2,333,247	2,173,144
Filtration	2,563,022	3,010,826	2,635,539	2,339,158
Distribution	1,464,106	1,204,898	1,424,324	1,356,808
Meter Maintenance	313,840	251,472	309,163	254,560
Other Operating Expenses	285,530	227,933	478,592	379,183
Debt Service	944,157	199,885	864,233	814,233
Debt Service - IEPA Loan 3382	67,506	-	67,506	67,504
Capital Outlay	162,500	52,263	248,500	275,597
Capital Improvements	7,837,000	235,197	8,065,700	4,765,577
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	3,356,300
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	468,492
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>21,242,179</u>	<u>17,195,021</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (4,312,879)</u>	<u>\$ (548,396)</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>\$ 8,644,259</u>

City of Evanston
Sewer Fund
As of December 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	\$ 13,758,709
Debt Proceeds	5,000,000	4,103,034	4,000,000	2,300,529
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	2,523,969
Investment Earnings	1,000	2,962	1,000	1,271
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>18,584,478</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,979,122
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	142,200
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	269,988
Transfer to Debt Service	-	-	190,211	190,210
Capital Outlay	18,000	-	20,600	13,714
Capital Improvement Account	4,753,000	50,243	4,922,500	4,579,112
Debt Service	14,360,205	2,447,913	11,542,740	11,542,807
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>19,266,088</u>	<u>18,740,253</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 761,777</u>	<u>\$ (155,775)</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>\$ 4,043,803</u>

City of Evanston
Solid Waste
As of December 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	\$ 1,245,967
Solid Waste Franchise Fees	175,000	129,387	175,000	199,980
SWANCC Recycling Incentive	140,000	52,408	140,000	30,467
Recycling Service Charge	2,954,033	2,954,908	2,954,033	3,259,715
Sanitation Service Charge Penalty	30,000	52,865	30,000	44,099
Special Pickup Fees	100,000	57,298	100,000	74,784
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	27,738
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>247,627</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>5,130,397</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	2,942,329
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	1,207,081
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>626,253</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>4,775,663</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>354,734</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(1,093,150)</u>

City of Evanston
Fleet Maintenance Fund
As of December 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	\$ 3,107,358
Library Fund	2,381	2,381	2,381	2,381
Parking Fund	21,992	21,992	21,992	21,992
Water Fund	122,751	122,751	122,751	122,751
Sewer Fund	177,729	475,800	177,729	177,729
Solid Waste Fund	298,071	-	298,071	298,071
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	46,348
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>3,776,630</u>
General Support	284,571	237,447	292,007	261,029
Major Maintenance	3,211,873	3,097,799	3,217,058	3,299,061
Transfer to Equipment Repl. Fund	<u>2,222,069</u>	<u>7,858,900</u>	-	-
Total Expenditures	<u>5,718,513</u>	<u>11,194,146</u>	<u>3,509,065</u>	<u>3,560,090</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ 216,540</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>\$ 109,443</u>

City of Evanston
Equipment Replacement Fund
As of December 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	\$ 1,242,590
Library Fund	1,700	1,700	1,700	1,700
Parking Fund	30,000	30,000	30,000	30,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	177,131
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	124,667
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>1,576,088</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	1,487,556
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>42,686</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>1,530,242</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 45,846</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>\$ 1,546,328</u>

City of Evanston
Insurance Fund
As of December 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	\$ 121,204
General Admin Contribution- E911	930	930	930	930
General Admin Contribution- CDBG	930	930	930	930
General Admin Contribution- E.D.	930	930	930	930
General Admin Contribution- Parking	17,032	17,032	17,032	17,032
General Admin Contribution- Water Fund	24,962	24,962	24,962	24,962
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	14,385
Liability/Property Contribution- General	909,150	909,150	909,150	909,150
Liability/Property Contribution- E911	6,972	6,972	6,972	6,972
Liability/Property Contribution- CDBG	6,972	6,972	6,972	6,972
Liability/Property Contribution- E.D.	6,972	6,972	6,972	6,972
Liability/Property Contribution- Parking	127,731	127,731	127,731	127,731
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	187,209
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	107,887
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	1,244,860
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	5,898
Workers' Comp Contribution- E911	9,546	9,546	9,546	9,546
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	9,546
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	9,546
Workers' Comp Contribution- Parking	174,886	174,886	174,886	174,886
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	256,322
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	147,716
Subrogation Proceeds	83,300	121,394	83,300	155,102
Yearend Transfer from General Fund	-	-	-	520,000
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	-
Investment Income	41,650	470	41,650	212
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	4,066,900
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	8,262,909
Health Insurance Chargebacks - Library	308,920	308,920	318,681	318,681
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	16,390
Health Insurance Chargebacks- E911	77,647	77,647	81,545	81,545
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	12,586
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	49,968
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	170,588
Health Insurance Chargebacks- Water	561,211	561,211	596,392	596,392
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	168,030
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	114,220
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	183,414
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,688,954
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,489,665
One Time IPBC Distribution	200,000	200,000	300,000	300,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	13,453,342
Total Revenues	16,143,385	16,184,589	17,211,983	17,520,242

City of Evanston
Insurance Fund
As of December 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	288,369
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	571,721
Liability Settlement Payments	400,000	1,065,006	400,000	471,052
Transfer - to ERI Debt Service	-	7,709	8,325	8,325
Workers' Comp Insurance Premiums	114,400	108,284	114,400	111,111
Workers' Comp Legal Fees	60,000	56,776	80,500	38,694
Workers' Comp Medical Payments	850,000	510,510	800,000	494,020
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	899,625
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	107,155
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	48,092
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>3,493,678</u>
General Administration & Support	98,878	8,951	94,093	87,437
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	13,183,406
Health Insurance Opt Out Payments	78,000	51,065	84,000	45,133
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>13,315,976</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>16,809,654</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 710,588</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (6,665,911)</u>

City of Evanston
Fire Pension Fund
As of December 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	\$ 6,049,233
Personal Property Repl Tax	282,000	282,000	280,000	280,000
Interest on Investment	600,000	865,981	800,000	1,564,892
Participant Contributions	900,000	884,170	922,500	941,743
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>8,836,152</u>
Administrative Expenses	154,000	86,384	154,000	266,237
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	4,871,953
Widows' Pensions	1,070,000	1,068,600	1,090,000	1,053,398
Disability Pensions	1,060,000	1,270,314	1,350,000	1,304,970
QUILDRO	75,000	79,832	75,000	90,364
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>7,586,922</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 1,249,230</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>\$ 59,713,146</u>

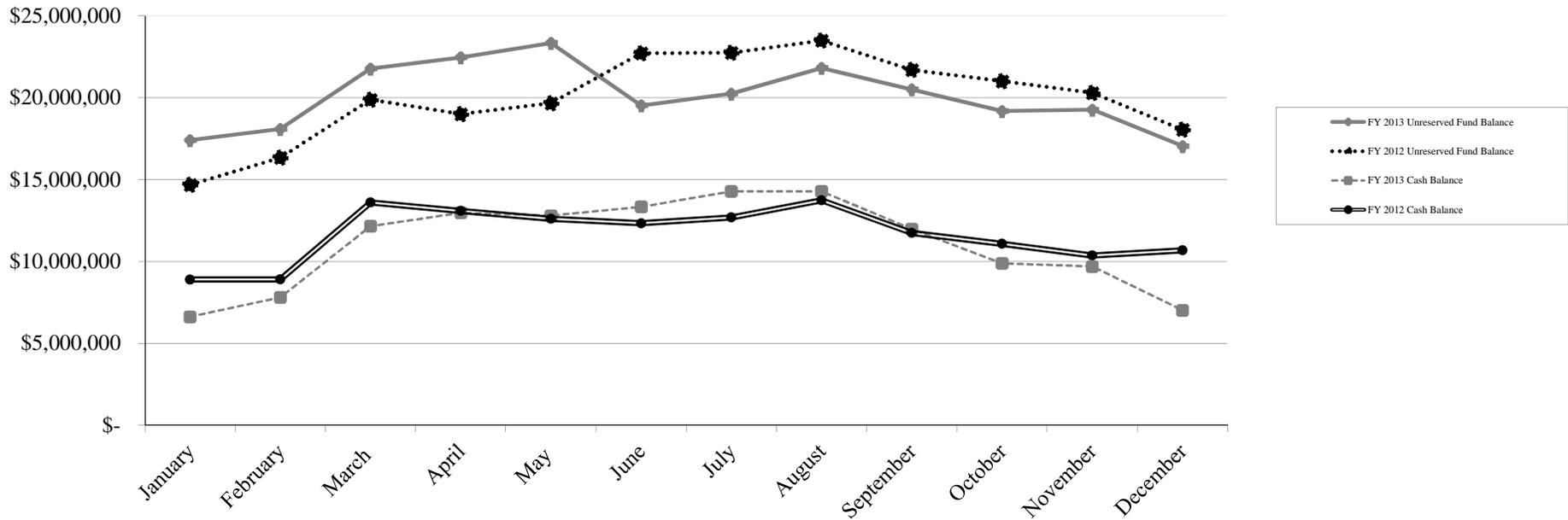
City of Evanston
Police Pension Fund
As of December 31, 2013

	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	\$ 8,077,913
Personal Property Repl Tax	325,000	325,000	325,000	325,000
Interest Income	1,600,000	2,839,127	2,625,000	3,036,641
Participant Contributions	1,385,000	1,654,851	1,383,750	1,705,893
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>13,145,447</u>
Administrative Expenses	186,000	55,143	250,000	264,356
Retiree Pensions	7,250,000	7,303,390	7,500,769	7,787,104
Widow Pensions	818,000	868,955	868,000	857,302
Disability Pensions	625,000	653,322	700,000	662,888
Separation Refunds	-	116,538	150,000	109,252
QUILDRO	12,000	17,886	18,000	21,085
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>9,701,987</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 3,443,460</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>\$ 84,033,421</u>

City of Evanston
Library Fund
As of December 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	\$ 4,165,513
Library Fines & Fees	150,000	154,036	185,000	158,176
Library Material Replacement	12,500	12,495	12,500	12,484
Copy Machine Charges	20,000	20,131	20,000	18,814
Meeting Room Fees	10,000	8,986	10,000	12,397
Non-resident Cards	2,460	989	1,690	1,565
North Branch Rental Income	47,325	58,606	59,660	58,697
State Per Capita Grant	75,900	76,385	76,300	131,976
Personal Property Repl. Tax	50,200	50,200	50,200	50,200
Video Rentals	28,000	25,017	-	-
Transfer from General Fund	-	1,214,668	-	-
Book Sales	-	-	60,000	56,140
Fund for Excellence	-	-	245,000	127,432
Transfer from Economic Development	-	-	-	9,900
Miscellaneous	-	78,345	-	5,103
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>4,939,647</u>
Expenditures				
Youth Services	800,390	839,808	891,720	901,891
Adult Services	1,579,231	1,561,163	1,535,224	1,538,511
Circulation	589,769	620,389	612,892	605,815
Neighborhood Services	203,336	196,551	360,757	325,202
Technical Services	473,306	485,545	503,433	431,115
Maintenance	491,375	484,127	507,517	669,172
Administration	512,192	509,785	669,377	677,112
Library Grants	-	-	-	35,570
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>5,184,388</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ (244,741)</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>856,355</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,101,096		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,101,096</u>		

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



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063	\$ 20,250,620	\$ 21,816,228	\$ 20,501,689	\$ 19,185,536	\$ 19,261,130	\$ 17,041,118
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923	\$ 22,741,824	\$ 23,492,360	\$ 21,698,232	\$ 21,011,611	\$ 20,295,702	\$ 18,046,886
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660	\$ 13,337,226	\$ 14,279,322	\$ 14,279,322	\$ 11,977,938	\$ 9,881,435	\$ 9,693,515	\$ 7,021,780
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661	\$ 12,686,783	\$ 13,735,774	\$ 11,745,631	\$ 11,079,412	\$ 10,365,174	\$ 10,674,525