



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 2012 Monthly Financial Report

Date: February 8, 2013

Please find attached the unaudited financial statements as of December 31, 2012, which represents the end of Fiscal Year 2012. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

| Fund Name | Fund # | YTD | YTD | YTD | 12/31/2012 | 12/31/2012 |
|----------------------------|---------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| | | 12/31/2012 | 12/31/2012 | 12/31/2012 | Unreserved | Cash |
| | | Revenue | Expenses | Net | Fund Balance | Balance* |
| General | 100 | \$ 83,181,202 | \$ 83,527,485 | \$ (346,283) | \$ 18,046,886 | 10,674,525 |
| Library | 185 | 5,010,204 | 4,680,545 | 329,659 | 329,659 | 469,236 |
| HPRP | 190 | 83,648 | 83,648 | - | - | 16,675 |
| Neighborhood Stabilization | 195 | 8,141,970 | 8,054,978 | 86,992 | 86,992 | 90,291 |
| Motor Fuel | 200 | 1,823,379 | 2,018,443 | (195,064) | 1,005,180 | 1,331,699 |
| Emergency 911 | 205 | 1,017,447 | 1,047,211 | (29,764) | 1,280,994 | 1,148,408 |
| SSA#4 | 210 | 361,472 | 398,000 | (36,528) | (97,559) | (126,436) |
| CDBG | 215 | 2,045,078 | 1,687,281 | 357,797 | 780,596 | 18,687 |
| CDBG Loan | 220 | 258,113 | 155,978 | 102,135 | 2,104,215 | 137,340 |
| Economic Development | 225 | 1,654,585 | 2,070,888 | (416,303) | 1,771,306 | 1,592,134 |
| Neighborhood Improvement | 235 | - | - | - | 109,915 | 109,915 |
| Home | 240 | 705,590 | 613,182 | 92,408 | 2,813,026 | 7,615 |
| Affordable Housing | 250 | 70,607 | 95,430 | (24,823) | 2,233,694 | 554,762 |
| Washington National TIF | 300 | 4,762,533 | 5,515,335 | (752,802) | 7,441,546 | 6,871,308 |
| SSA#5 | 305 | 433,192 | 423,231 | 9,961 | 458,130 | 404,474 |
| SW II TIF (Howard Hartrey) | 310 | 1,127,062 | 1,880,795 | (753,733) | 4,247,140 | 4,247,140 |
| Southwest TIF | 315 | 456,410 | 29,590 | 426,820 | 312,737 | 304,939 |
| Debt Service | 320 | 16,993,889 | 16,685,272 | 308,617 | 2,937,637 | 1,376,708 |
| Howard Ridge TIF | 330 | 486,387 | 842,015 | (355,628) | 745,125 | 785,874 |
| West Evanston TIF | 335 | 97,101 | 1,250,031 | (1,152,930) | 342,663 | 867,956 |
| Capital Improvement | 415 | 5,947,607 | 6,951,841 | (1,004,234) | 4,742,426 | 6,357,490 |
| Special Assessment | 420 | 298,409 | 1,338,053 | (1,039,644) | 1,905,245 | 1,907,671 |
| Parking | 505 | 10,542,765 | 10,772,777 | (230,012) | 14,966,429 | 14,599,037 |
| Water | 510-513 | 19,606,467 | 18,930,441 | 676,026 | 8,923,014 | 9,895,275 |
| Sewer | 515 | 18,136,588 | 17,508,339 | 628,249 | 4,141,520 | 2,629,043 |
| Solid Waste | 520 | 4,715,172 | 4,623,196 | 91,976 | (1,479,735) | (1,381,358) |
| Fleet | 600 | 3,204,818 | 4,928,265 | (1,723,447) | (83,836) | (362,826) |
| Equipment Replacement | 601 | 3,696,860 | 3,108,032 | 588,828 | 588,828 | 588,828 |
| Insurance | 605 | 16,184,590 | 17,409,951 | (1,225,361) | (7,350,133) | 141,615 |
| Total** | | \$ 211,043,145 | \$ 216,630,233 | \$ (5,587,088) | \$ 73,303,640 | \$ 65,258,025 |

*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.

Beginning in 2012 the General Fund balance calculation includes both the undesignated and designated (IMRF and Compensated absence reserve of \$5.4 million) fund balances.

As mentioned above, the December 31, 2012 financial statements represent the end of Fiscal Year 2012. The December 31, 2012 financial statements are unaudited and subject to change. The year-end 2012 financial statements will not be finalized until the completion of the 2012 Comprehensive Annual Financial Report (CAFR).

This December 31, 2012 Financial Report is intended to provide a brief summary of the City's year-end financial status for FY 2012. Staff will provide a more thorough 2012 year-end financial report at an upcoming City Council Meeting in February.

Through December 31, 2012 General Fund Revenues were approximately \$83.2M or 100.6% of budget. General Fund Expenditures were \$83.5M or 98.9% of budget. The net deficit for the General Fund through December 31, 2012 was \$346,283. This compares to a budgeted General Fund deficit of approximately \$1.75M due to transfers of \$1.25M to the Capital Improvement Fund and \$500,000 to the Equipment Replacement Fund. These transfers were approved as part of a FY 2012 Budget Amendment in June of 2012.

Included above are the ending balances as of December 31, 2012 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. There is typically a one to three month delay in collection of income tax, sales tax, use tax and telecommunications tax.

Through December 31, 2012, the Library Fund revenues are approximately \$4.5M after excluding the one-time transfer of assets from the General Fund totaling \$521,920 (Library Gift Funds, Electronic-Payment Gift / Fine Accounts and Petty Cash). Additionally, when excluding this one-time transfer of assets, the Library Fund is showing a deficit and negative fund balance of \$192,261. Please note beginning in January of 2013, the Library Fund will be moved to the end of the Monthly Financial Reports.

Through December 31, 2012, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$97,559 and a negative cash balance of \$126,436.

Through December 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,479,735 and a negative cash balance of \$1,318,358.

Through December 31, 2012, there is a negative cash balance of \$362,826 in the Fleet Fund.

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, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

A handwritten signature in blue ink, appearing to read "Martin Lyons", is written over a horizontal line.

Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of December 31, 2012
 (Target is 100% of FY 2012 Budget)

| | General Fund | | | Parking Fund | | | Water Fund | | | Sewer Fund | | | Solid Waste Fund | | | |
|------------------------------------|----------------------|----------------------|---------------|----------------------|----------------------|---------------|----------------------|----------------------|---------------|----------------------|----------------------|---------------|---------------------|---------------------|---------------|--------------------|
| | <u>Revenues</u> | <u>Budget</u> | <u>Actual</u> | <u>% of Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>% of Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>% of Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>% of Budget</u> | <u>Budget</u> | <u>Actual</u> | <u>% of Budget</u> |
| Property Tax | \$ 12,296,386 | \$ 12,420,307 | 101.0% | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | |
| Sales Tax | 15,206,475 | 14,323,270 | 94.2% | - | - | | - | - | | - | - | | - | - | | |
| State Income Tax | 5,853,839 | 6,476,173 | 110.6% | - | - | | - | - | | - | - | | - | - | | |
| Utility Tax | 8,672,006 | 8,026,739 | 92.6% | - | - | | - | - | | - | - | | - | - | | |
| Real Estate Transfer Tax | 1,725,000 | 2,026,863 | 117.5% | - | - | | - | - | | - | - | | - | - | | |
| Liquor Tax | 2,070,063 | 2,262,396 | 109.3% | - | - | | - | - | | - | - | | - | - | | |
| Other Taxes | 5,860,547 | 5,629,170 | 96.1% | - | - | | - | - | | - | - | | - | - | | |
| Licenses, Permits, Fees | 8,652,861 | 10,474,362 | 121.1% | - | - | | - | - | | - | - | | - | - | | |
| Charges for Services | 7,853,023 | 8,064,606 | 102.7% | 6,171,637 | 6,241,039 | 101.1% | 12,905,000 | 14,284,528 | 110.7% | 12,908,000 | 14,087,803 | 109.1% | 3,624,033 | 3,416,719 | 94.3% | |
| Intergovernmental Revenues | 669,897 | 862,151 | 128.7% | - | - | | 262,500 | 262,500 | 100.0% | - | - | | 140,000 | 52,486 | 37.5% | |
| Interfund Transfers | 7,890,068 | 7,708,590 | 97.7% | 3,876,726 | 4,301,726 | 111.0% | - | - | | - | - | | 1,245,967 | 1,245,967 | 100.0% | |
| Other Non-Tax Revenue | 5,950,622 | 4,906,575 | 82.5% | 2,034,004 | - | 0.0% | 5,600,557 | 5,059,439 | 90.3% | 9,092,236 | 4,048,785 | 44.5% | - | - | | |
| Total Revenues | \$ 82,700,787 | \$ 83,181,202 | 100.6% | \$ 12,082,367 | \$ 10,542,765 | 87.3% | \$ 18,768,057 | \$ 19,606,467 | 104.5% | \$ 22,000,236 | \$ 18,136,588 | 82.4% | \$ 5,010,000 | \$ 4,715,172 | 94.1% | |
| <u>Expenditures</u> | | | | | | | | | | | | | | | | |
| Legislative | \$ 616,033 | \$ 628,543 | 102.0% | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | |
| City Administration | 1,856,258 | 1,606,510 | 86.5% | - | - | | - | - | | - | - | | - | - | | |
| Law Department | 999,107 | 978,867 | 98.0% | - | - | | - | - | | - | - | | - | - | | |
| Administrative Services Department | 8,643,197 | 7,919,254 | 91.6% | - | - | | - | - | | - | - | | - | - | | |
| Community and Econ. Development | 3,148,339 | 3,093,549 | 98.3% | - | - | | - | - | | - | - | | - | - | | |
| Police Department | 24,752,938 | 25,400,515 | 102.6% | - | - | | - | - | | - | - | | - | - | | |
| Fire & Life Safety Services | 13,314,621 | 13,451,268 | 101.0% | - | - | | - | - | | - | - | | - | - | | |
| Health Department | 2,413,969 | 2,231,646 | 92.4% | - | - | | - | - | | - | - | | - | - | | |
| Public Works - Operating | 9,559,460 | 9,065,156 | 94.8% | 11,731,140 | 8,938,483 | 76.2% | - | - | | - | - | | 5,187,861 | 4,623,196 | 89.1% | |
| Public Works - Capital Outlay | - | - | | 3,520,000 | 1,834,294 | 52.1% | - | - | | - | - | | - | - | | |
| Parks, Recreation & Comm. Services | 17,392,621 | 17,402,177 | 100.1% | - | - | | - | - | | - | - | | - | - | | |
| Capital Improvement Transfer | 1,250,000 | 1,250,000 | 100.0% | - | - | | - | - | | - | - | | - | - | | |
| Equipment Replacement Transfer | 500,000 | 500,000 | 100.0% | - | - | | - | - | | - | - | | - | - | | |
| Utilities - Operating | - | - | | - | - | | 12,664,258 | 12,666,271 | 100.0% | 16,690,143 | 16,740,477 | 100.3% | - | - | | |
| Utilities - Capital Outlay | - | - | | - | - | | 7,999,500 | 6,264,170 | 78.3% | 4,771,000 | 767,862 | 16.1% | - | - | | |
| Total Expenditures | \$ 84,446,543 | \$ 83,527,485 | 98.9% | \$ 15,251,140 | \$ 10,772,777 | 70.6% | \$ 20,663,758 | \$ 18,930,441 | 91.6% | \$ 21,461,143 | \$ 17,508,339 | 81.6% | \$ 5,187,861 | \$ 4,623,196 | 89.1% | |

**City of Evanston
General Fund
As of December 31, 2012**

| | FY 2011 Budget Adopted | FY 2011 Audited Actual | FY 2012 Budget Amended | FY 2012 YTD Actual |
|--|------------------------------|------------------------------|------------------------------|--------------------------|
| Tax - Property | \$ 16,516,200 | \$ 16,235,517 | \$ 12,296,386 | \$ 12,420,307 |
| Tax - State Use | 677,877 | 921,494 | 1,091,215 | 1,073,739 |
| Tax - Sales Tax - Basic | 7,300,000 | 7,671,007 | 9,209,455 | 8,761,641 |
| Tax - Sales Tax - Home Rule | 4,552,968 | 4,902,429 | 5,997,020 | 5,561,629 |
| Tax - Auto Rental | 29,155 | 34,004 | 36,445 | 41,405 |
| Tax - Athletic Contest | 550,000 | 718,538 | 700,000 | 740,795 |
| Tax - State Income | 4,635,565 | 4,924,177 | 5,853,839 | 6,476,173 |
| Tax - Fire Insurance | 90,000 | - | - | - |
| Tax - Electric Utility | 2,196,333 | 2,358,266 | 3,069,806 | 3,001,783 |
| Tax - Natural Gas Utility | 1,385,130 | 871,281 | 1,583,000 | 899,358 |
| Tax - Natural Gas Use - Home Rule | 709,044 | 539,228 | 869,000 | 676,312 |
| Tax - Cigarette | 295,284 | 301,219 | 485,000 | 205,249 |
| Tax - Evanston Motor Fuel | 550,378 | 481,751 | 761,587 | 629,128 |
| Tax - Liquor | 1,623,754 | 1,857,121 | 2,070,063 | 2,262,396 |
| Tax - Parking | 1,800,000 | 1,942,347 | 2,160,000 | 2,352,581 |
| Tax - Personal Property Replacement | 441,166 | 438,324 | 626,300 | 586,273 |
| Tax - Real Estate Transfer | 1,500,000 | 1,989,587 | 1,725,000 | 2,026,863 |
| Tax - Telecommunications | 2,691,834 | 2,607,013 | 3,150,200 | 3,449,286 |
| License Fees - Vehicles | 1,799,820 | 2,056,523 | 2,598,341 | 2,562,972 |
| License Fees - Other | 814,720 | 900,475 | 1,045,382 | 1,120,833 |
| Permit Fees - Building | 2,500,000 | 1,834,961 | 2,500,000 | 3,546,648 |
| Permit Fees - Other | 1,086,400 | 1,142,828 | 1,184,788 | 1,937,601 |
| Other Fees | 1,092,617 | 847,241 | 1,324,350 | 1,306,308 |
| Fines and Forfeiture Revenue | 3,806,864 | 3,279,785 | 4,721,639 | 3,536,492 |
| Charges for Services Revenue | 6,048,402 | 6,184,831 | 7,853,023 | 8,064,606 |
| Intergovernmental Revenue | 802,239 | 795,336 | 669,897 | 862,151 |
| Other Revenue | 1,575,183 | 809,498 | 1,216,983 | 1,362,914 |
| Interfund Transfers In (Other Funds) | 6,790,549 | 6,557,462 | 7,890,068 | 7,708,590 |
| Interest Income | 12,000 | 767,335 | 12,000 | 7,169 |
| Total Revenue | 73,873,482 | 73,969,578 | 82,700,787 | 83,181,202 |
| Legislative | 523,131 | 516,342 | 616,033 | 628,543 |
| City Administration | 1,675,952 | 1,363,079 | 1,856,258 | 1,606,510 |
| Law Department | 828,120 | 821,667 | 999,107 | 978,867 |
| Administrative Services Department | 8,206,488 | 7,297,540 | 8,643,197 | 7,919,254 |
| Community and Economic Development | 2,824,205 | 2,616,811 | 3,148,339 | 3,093,549 |
| Police Department | 20,263,642 | 20,444,887 | 24,752,938 | 25,400,515 |
| Fire & Life Safety Services Department | 11,192,783 | 11,019,489 | 13,314,621 | 13,451,268 |
| Health Department | 2,135,313 | 1,991,209 | 2,413,969 | 2,231,646 |
| Public Works Department | 6,862,268 | 6,426,231 | 9,559,460 | 9,065,156 |
| Library (Note 1) | 3,708,359 | 3,695,279 | - | - |
| Parks, Recreation & Community Services | 15,653,221 | 15,436,525 | 17,392,621 | 17,402,177 |
| Transfer to Capital Improvement Fund | - | - | 1,250,000 | 1,250,000 |
| Transfer to Equipment Replacement Fund | - | - | 500,000 | 500,000 |
| Total Expenditures | 73,873,482 | 71,629,059 | 84,446,543 | 83,527,485 |
| Net Surplus (Deficit) | \$ - | \$ 2,340,519 | \$ (1,745,756) | \$ (346,283) |
| Beginning Unrestricted Fund Balance (Note 2) | | 22,003,752 | | 18,393,169 |
| Adjustment to GAAP Basis of Accounting | | <u>(5,951,102)</u> | | <u>-</u> |
| Total Ending Fund Balance | | \$ 18,393,169 | | \$ 18,046,886 |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>18,393,169</u> | | |
| Total Ending Fund Balance | | <u>18,393,169</u> | | |

Note 1: The Library is budgeted as a separate fund in FY 2012. ⁵

Note 2: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston
Library Fund*
As of December 31, 2012

| | FY 2011 Budget <u>Adopted</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Budget <u>Adopted</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Revenue By Source | | | | |
| Library Fines & Fees | \$ - | \$ - | \$ 150,000 | \$ 148,074 |
| Library Material Replacement | - | - | 12,500 | 12,495 |
| Copy Machine Charges | - | - | 20,000 | 20,131 |
| Meeting Room Fees | - | - | 10,000 | 8,986 |
| Non-resident Cards | - | - | 2,460 | 989 |
| North Branch Rental Income | - | - | 47,325 | 58,606 |
| State Per Capita Grant | - | - | 75,900 | 76,385 |
| Personal Property Repl. Tax | - | - | 50,200 | 50,200 |
| Video Rentals | - | - | 28,000 | 25,016 |
| Transfer from General Fund | - | - | - | 521,920 |
| Allocation - Property Taxes | - | - | 4,253,214 | 4,087,402 |
| Total Revenues | <u>-</u> | <u>-</u> | <u>4,649,599</u> | <u>5,010,204</u> |
| Expenditures | | | | |
| Youth Services | - | - | 800,390 | 836,256 |
| Adult Services | - | - | 1,579,231 | 1,558,086 |
| Circulation | - | - | 589,769 | 618,770 |
| North Branch | - | - | 203,336 | 195,587 |
| Technical Services | - | - | 473,306 | 484,877 |
| Maintenance | - | - | 491,375 | 476,783 |
| Administration | - | - | 512,192 | 510,186 |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>4,649,599</u> | <u>4,680,545</u> |
| Net Surplus (Deficit) | <u>-</u> | <u>-</u> | <u>-</u> | <u>\$ 329,659</u> |
| Beginning Fund Balance | | - | | - |
| Ending Fund Balance | | <u>-</u> | | <u>329,659</u> |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u><u>-</u></u> | | |

*The Library is budgeted as a separate fund in FY 2012. In prior fiscal years, the Library was a department in the General Fund.

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of December 31, 2012

| | FY 2011 Budget <u>Adopted</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Budget <u>Adopted</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Grant Proceeds | \$ 288,460 | \$ 195,943 | \$ 80,000 | \$ 83,648 |
| Total Revenue | <u>288,460</u> | <u>195,943</u> | <u>80,000</u> | <u>83,648</u> |
| | | | | |
| HPRP Administration | 27,000 | 18,522 | - | - |
| Program Activities | <u>261,460</u> | <u>177,421</u> | <u>80,000</u> | <u>83,648</u> |
| Total Expenditures | <u>288,460</u> | <u>195,943</u> | <u>80,000</u> | <u>83,648</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | |
| Beginning Fund Balance | | - | | - |
| Ending Fund Balance | | <u>\$ -</u> | | <u>\$ -</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>-</u> | | |

City of Evanston
 Neighborhood Stabilization Fund
 As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Budget <u>Adopted</u> | FY 2012 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Grant Proceeds | \$ 6,887,345 | \$ 5,409,752 | \$ 5,699,363 | \$ 8,048,735 |
| Program Income | <u>1,500,000</u> | <u>-</u> | <u>1,750,000</u> | <u>93,235</u> |
| Total Revenue | <u>8,387,345</u> | <u>5,409,752</u> | <u>7,449,363</u> | <u>8,141,970</u> |
| | | | | |
| Development Activities | 7,985,000 | 5,083,230 | 6,771,363 | 7,628,312 |
| Administration | 124,345 | 324,612 | 338,749 | 292,431 |
| Transfer to Debt Service | - | 1,910 | 3,616 | 3,616 |
| Transfer to Insurance | - | - | 15,635 | 15,635 |
| Transfer to General Fund | <u>278,000</u> | <u>-</u> | <u>320,000</u> | <u>114,984</u> |
| Total Expenditures | <u>8,387,345</u> | <u>5,409,752</u> | <u>7,449,363</u> | <u>8,054,978</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 86,992</u> |
| | | | | |
| Beginning Fund Balance | | - | | - |
| Ending Fund Balance | | <u>\$ -</u> | | <u>\$ 86,992</u> |

Audited FY 2011 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 December 31, 2012

| | FY 2011 Adopted Budget | FY 2011 Audited Actual | FY 2012 Adopted Budget | FY 2012 YTD Actual |
|--|------------------------------|------------------------------|------------------------------|----------------------------|
| State Allotment | \$ 1,900,000 | \$ 2,195,972 | \$ 1,900,000 | \$ 1,822,276 |
| Investment Earnings | 2,000 | 615 | 2,000 | 1,103 |
| Miscellaneous Income | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenue | <u>1,902,000</u> | <u>2,196,587</u> | <u>1,902,000</u> | <u>1,823,379</u> |
| | | | | |
| Street Resurfacing (2012) | 1,200,000 | 980,941 | 1,400,000 | 1,181,453 |
| Transfer to General Fund - Staff Engineering | 110,606 | 110,606 | 132,727 | 132,727 |
| Transfer to General Fund - Street Maintenance | <u>586,886</u> | <u>586,886</u> | <u>704,263</u> | <u>704,263</u> |
| Total Expenditures | <u>1,897,492</u> | <u>1,678,433</u> | <u>2,236,990</u> | <u>2,018,443</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 4,508</u> | <u>\$ 518,154</u> | <u>\$ (334,990)</u> | <u>\$ (195,064)</u> |
| | | | | |
| Beginning Fund Balance | | 682,090 | | 1,200,244 |
| Ending Fund Balance | | <u>\$ 1,200,244</u> | | <u>\$ 1,005,180</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 1,200,244 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>1,200,244</u> | | |

City of Evanston
E911 Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Landline Surcharge Revenue | \$ 525,000 | \$ 511,586 | \$ 617,400 | \$ 586,093 |
| Wireless Surcharge Revenue | 340,000 | 383,844 | 416,160 | 430,675 |
| Interest Income | 750 | 296 | 1,000 | 679 |
| Miscellaneous Revenue | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenue | <u>865,750</u> | <u>895,726</u> | <u>1,034,560</u> | <u>1,017,447</u> |
| | | | | |
| Operating Expense | 778,737 | 689,786 | 847,415 | 778,225 |
| Transfer to General Fund | 125,868 | 125,868 | 125,950 | 125,950 |
| Transfer to Insurance Fund | | - | 95,095 | 95,095 |
| Transfer to Debt Service Fund | | - | 10,385 | 10,385 |
| Capital Replacement | <u>229,353</u> | <u>164,146</u> | <u>188,000</u> | <u>37,556</u> |
| Total Expenditures | <u>1,133,958</u> | <u>979,800</u> | <u>1,266,845</u> | <u>1,047,211</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (268,208)</u> | <u>\$ (84,074)</u> | <u>\$ (232,285)</u> | <u>\$ (29,764)</u> |

| | | |
|------------------------|---------------------|---------------------|
| Beginning Fund Balance | 1,394,832 | 1,310,758 |
| Ending Fund Balance | <u>\$ 1,310,758</u> | <u>\$ 1,280,994</u> |

Audited FY 2011 Ending Fund Balance Composition

| | |
|----------------------------------|-------------------------|
| Restricted for Fund Activities | 1,310,758 |
| Committed | - |
| Assigned / Unassigned | <u>-</u> |
| Total Ending Fund Balance | <u>1,310,758</u> |

City of Evanston
Special Service Area #4 Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Tax Revenue | \$ 378,000 | \$ 214,614 | \$ 398,000 | \$ 361,466 |
| Investment Income | <u>-</u> | <u>30</u> | <u>-</u> | <u>6</u> |
| Total Revenues | <u>378,000</u> | <u>214,644</u> | <u>398,000</u> | <u>361,472</u> |
| | | | | |
| Professional Fees (Evmark) | <u>378,000</u> | <u>388,000</u> | <u>398,000</u> | <u>398,000</u> |
| Total Expenditures | <u>378,000</u> | <u>388,000</u> | <u>398,000</u> | <u>398,000</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ (173,356)</u> | <u>\$ -</u> | <u>\$ (36,528)</u> |
| | | | | |
| Beginning Fund Balance | | 112,325 | | (61,031) |
| Ending Fund Balance | | <u>\$ (61,031)</u> | | <u>\$ (97,559)</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>(61,031)</u> | | |
| Total Ending Fund Balance | | <u>(61,031)</u> | | |

City of Evanston
CDBG Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental/Entitlement | \$ 2,095,180 | \$ 1,754,755 | \$ 1,490,500 | \$ 1,963,086 |
| Funds Reallocated from Prior Years | 25,000 | | 65,693 | - |
| Program Income | 20,000 | - | 140,000 | 81,942 |
| Miscellaneous | <u>-</u> | <u>5,302</u> | <u>-</u> | <u>50</u> |
| Total Revenues | <u>2,140,180</u> | <u>1,760,057</u> | <u>1,696,193</u> | <u>2,045,078</u> |
| | | | | |
| CDBG Administration/Planning | 308,367 | 337,872 | 232,382 | 182,850 |
| Development Activities | 1,016,894 | 1,418,095 | 432,000 | 600,087 |
| Capital Projects | - | - | 255,000 | 130,000 |
| Transfers to Debt Service | - | 4,090 | - | 2,711 |
| Transfers to General Fund | <u>772,000</u> | <u>-</u> | <u>776,811</u> | <u>771,633</u> |
| Total Expenditures | <u>2,097,261</u> | <u>1,760,057</u> | <u>1,696,193</u> | <u>1,687,281</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 42,919</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 357,797</u> |
| | | | | |
| Beginning Fund Balance | | 422,799 | | 422,799 |
| Ending Fund Balance | | <u>\$ 422,799</u> | | <u>\$ 780,596</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 422,799 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>422,799</u> | | |

City of Evanston
CDBG Loan Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental Revenue | \$ - | \$ 4,800 | \$ - | \$ 138,360 |
| Program Income | 9,000 | - | 9,000 | 119,567 |
| Interest Income | <u>-</u> | <u>1,018</u> | <u>-</u> | <u>186</u> |
| Total Revenues | <u>9,000</u> | <u>5,818</u> | <u>9,000</u> | <u>258,113</u> |
| | | | | |
| Program Expenses | 20,000 | 8,460 | 20,000 | 155,978 |
| Transfer to CDBG | - | - | - | - |
| Development Activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>20,000</u> | <u>8,460</u> | <u>20,000</u> | <u>155,978</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (11,000)</u> | <u>\$ (2,642)</u> | <u>\$ (11,000)</u> | <u>\$ 102,135</u> |

| | | |
|------------------------|---------------------|---------------------|
| Beginning Fund Balance | 2,004,722 | 2,002,080 |
| Ending Fund Balance | <u>\$ 2,002,080</u> | <u>\$ 2,104,215</u> |

Audited FY 2011 Ending Fund Balance Composition

| | |
|----------------------------------|-------------------------|
| Restricted for Fund Activities | 2,002,080 |
| Committed | - |
| Assigned / Unassigned | <u>-</u> |
| Total Ending Fund Balance | <u>2,002,080</u> |

City of Evanston
Economic Development Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Hotel Tax | \$ 1,350,000 | \$ 1,440,739 | \$ 1,600,000 | \$ 1,375,067 |
| Amusement Tax | 300,000 | 241,767 | 300,000 | 230,606 |
| Howard-Ridge Loan Repayment | - | - | 48,500 | 48,500 |
| Miscellaneous | - | - | - | - |
| Investment Income | <u>8,000</u> | <u>179</u> | <u>8,000</u> | <u>412</u> |
| Total Revenues | <u>1,658,000</u> | <u>1,682,685</u> | <u>1,956,500</u> | <u>1,654,585</u> |
| | | | | |
| Economic Development Activities | 1,640,247 | 1,541,021 | 1,802,825 | 1,428,350 |
| Capital Projects | - | - | 160,000 | 101,745 |
| Tax Rebate Agreement | - | - | - | - |
| Transfer to Debt Service | - | - | 12,752 | 12,752 |
| Transfer to Insurance | - | - | 75,334 | 75,334 |
| Transfers to General Fund | <u>377,256</u> | <u>377,256</u> | <u>452,707</u> | <u>452,707</u> |
| Total Expenditures | <u>2,017,503</u> | <u>1,918,277</u> | <u>2,503,618</u> | <u>2,070,888</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (359,503)</u> | <u>\$ (235,592)</u> | <u>\$ (547,118)</u> | <u>\$ (416,303)</u> |
| | | | | |
| Beginning Fund Balance | | 2,423,201 | | 2,187,609 |
| Ending Fund Balance | | <u>\$ 2,187,609</u> | | <u>\$ 1,771,306</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | 805,575 | | |
| Assigned / Unassigned | | <u>1,382,034</u> | | |
| Total Ending Fund Balance | | <u>2,187,609</u> | | |

City of Evanston
Neighborhood Improvement Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Taxes | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - |
| Transfers From Other Funds | - | - | - | - |
| 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 | - | 50,000 | - |
| Transfers to Other Funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>50,000</u> | <u>-</u> | <u>50,000</u> | <u>-</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (30,000)</u> | <u>\$ 20,000</u> | <u>\$ (30,000)</u> | <u>\$ -</u> |
| | | | | |
| Beginning Fund Balance | | 89,915 | | 109,915 |
| Ending Fund Balance | | <u>\$ 109,915</u> | | <u>\$ 109,915</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 109,915 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>109,915</u> | | |

City of Evanston
Home Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Intergovernmental /Entitlement | \$ 560,000 | \$ 175,068 | \$ 500,000 | \$ 651,104 |
| Interest Income | - | 6,030 | - | - |
| Program Income | <u>10,000</u> | - | <u>10,000</u> | <u>54,486</u> |
| Total Revenues | <u>570,000</u> | <u>181,098</u> | <u>510,000</u> | <u>705,590</u> |
| | | | | |
| Home Administration/Planning | 56,000 | - | - | - |
| CHDO Operating | 28,000 | - | - | - |
| Development Activities | 429,600 | 97,011 | 604,000 | 570,222 |
| Transfers to General Fund | <u>56,400</u> | - | <u>59,958</u> | <u>42,960</u> |
| Total Expenditures | <u>570,000</u> | <u>97,011</u> | <u>663,958</u> | <u>613,182</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ 84,087</u> | <u>\$ (153,958)</u> | <u>\$ 92,408</u> |
| | | | | |
| Beginning Fund Balance | | 2,636,531 | | 2,720,618 |
| Ending Fund Balance | | <u>\$ 2,720,618</u> | | <u>\$ 2,813,026</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 2,720,618 | | |
| Committed | | - | | |
| Assigned / Unassigned | | - | | |
| Total Ending Fund Balance | | <u>2,720,618</u> | | |

City of Evanston
Affordable Housing Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Demolition Taxes | \$ 8,330 | \$ 20,000 | \$ - | \$ 50,000 |
| Developer Contributions | - | 2,000 | 125,000 | - |
| Rehab Repayments | 20,000 | - | - | 8,333 |
| Interest Income | 1,000 | 245 | 125 | 723 |
| Miscellaneous | - | 11,357 | - | 11,551 |
| Total Revenues | <u>29,330</u> | <u>33,602</u> | <u>125,125</u> | <u>70,607</u> |
| | | | | |
| Housing - Land | 41,650 | - | - | - |
| Housing - Buildings | - | - | - | - |
| Down Payment Assistance | 166,600 | 47,152 | 166,600 | 71,440 |
| Transfers to General Fund | 19,992 | 19,992 | 23,990 | 23,990 |
| Miscellaneous | 39,984 | 7,094 | 40,000 | - |
| Total Expenditures | <u>268,226</u> | <u>74,238</u> | <u>230,590</u> | <u>95,430</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (238,896)</u> | <u>\$ (40,636)</u> | <u>\$ (105,465)</u> | <u>\$ (24,823)</u> |
| | | | | |
| Beginning Fund Balance | | 2,299,153 | | 2,258,517 |
| Ending Fund Balance | | <u>\$ 2,258,517</u> | | <u>\$ 2,233,694</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 2,258,517 | | |
| Committed | | - | | |
| Assigned / Unassigned | | - | | |
| Total Ending Fund Balance | | <u>2,258,517</u> | | |

City of Evanston
Washington National TIF Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment | \$ 4,800,000 | \$ 3,326,012 | \$ 5,073,000 | \$ 4,744,778 |
| Interest Income | <u>25,000</u> | <u>6,708</u> | <u>25,000</u> | <u>17,755</u> |
| Total Revenue | <u>4,825,000</u> | <u>3,332,720</u> | <u>5,098,000</u> | <u>4,762,533</u> |
| | | | | |
| Series 1997 Principal (refunded by 1999 & 2008D) | 325,000 | 325,000 | 405,000 | 405,000 |
| Series 1997 Interest (refunded by 1999 and 2008D) | 128,200 | 118,200 | 100,650 | 100,650 |
| Contributions to Other Agencies | - | - | 800,000 | - |
| Economic Development Projects | | | 500,000 | 185,285 |
| Capital Improvements | 773,715 | - | 2,536,000 | 622,674 |
| Contractual Services | 125,000 | 113,212 | 35,000 | - |
| Transfer to Parking Fund (Sherman) | 3,419,636 | 3,419,636 | 3,876,726 | 3,876,726 |
| Transfer to General Fund | <u>325,000</u> | <u>325,000</u> | <u>325,000</u> | <u>325,000</u> |
| Total Expenditures | <u>5,096,551</u> | <u>4,301,048</u> | <u>8,578,376</u> | <u>5,515,335</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (271,551)</u> | <u>\$ (968,328)</u> | <u>\$ (3,480,376)</u> | <u>\$ (752,802)</u> |
| | | | | |
| Beginning Fund Balance | | 9,162,676 | | 8,194,348 |
| Ending Fund Balance | | <u>\$ 8,194,348</u> | | <u>\$ 7,441,546</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 8,194,348 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>8,194,348</u> | | |

City of Evanston
Special Service Area #5
As of December 31, 2012

| | FY 2011 Adopted Budget | FY 2011 Audited Actual | FY 2012 Adopted Budget | FY 2012 YTD Actual |
|--|------------------------------|------------------------------|------------------------------|--------------------------|
| Net Property Taxes | \$ 428,756 | \$ 263,566 | \$ 428,756 | \$ 433,183 |
| Interest Income | <u>100</u> | <u>34</u> | <u>-</u> | <u>9</u> |
| Total Revenue | <u>428,856</u> | <u>263,600</u> | <u>428,756</u> | <u>433,192</u> |
| | | | | |
| Series 2002C Bonds Principal | 340,000 | - | 325,000 | 325,000 |
| Series 2002C Bonds Interest | 88,756 | 53,853 | 98,232 | 98,231 |
| General Management Support | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>428,756</u> | <u>53,853</u> | <u>423,232</u> | <u>423,231</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 100</u> | <u>\$ 209,747</u> | <u>\$ 5,524</u> | <u>\$ 9,961</u> |
| | | | | |
| Beginning Fund Balance | | 238,422 | | 448,169 |
| Ending Fund Balance | | <u>\$ 448,169</u> | | <u>\$ 458,130</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 448,169 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>448,169</u> | | |

City of Evanston
 SW II TIF (Howard Hartrey)
 As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment | \$ 1,300,000 | \$ 641,140 | \$ 1,073,000 | \$ 1,113,811 |
| Interest Income | <u>5,000</u> | <u>1,826</u> | <u>5,000</u> | <u>13,251</u> |
| Total Revenue | <u>1,305,000</u> | <u>642,966</u> | <u>1,078,000</u> | <u>1,127,062</u> |
| | | | | |
| 1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds) | 570,000 | 570,000 | 605,000 | 605,000 |
| 1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds) | 141,804 | 141,058 | 109,603 | 109,602 |
| Surplus Distribution | - | - | 1,300,000 | 1,000,000 |
| Capital Projects | - | - | 1,500,000 | 22,185 |
| Other Expenses | 460,000 | 1,200 | - | 2,408 |
| Operating Transfer to General Fund | <u>141,600</u> | <u>141,600</u> | <u>141,600</u> | <u>141,600</u> |
| Total Expenditures | <u>1,313,404</u> | <u>853,858</u> | <u>3,656,203</u> | <u>1,880,795</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (8,404)</u> | <u>\$ (210,892)</u> | <u>\$ (2,578,203)</u> | <u>\$ (753,733)</u> |
| | | | | |
| Beginning Fund Balance | | 5,211,765 | | 5,000,873 |
| Ending Fund Balance | | <u>\$ 5,000,873</u> | | <u>\$ 4,247,140</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 5,000,873 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>5,000,873</u> | | |

City of Evanston
Southwest TIF
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Tax Increment | \$ 656,000 | \$ 212,489 | \$ 470,000 | \$ 456,403 |
| Interest Income | <u>500</u> | <u>31</u> | <u>500</u> | <u>7</u> |
| Total Revenue | <u>656,500</u> | <u>212,520</u> | <u>470,500</u> | <u>456,410</u> |
| | | | | |
| Economic Development Activities | 700,000 | 700,000 | - | - |
| Capital Improvement Projects | - | - | 580,000 | 670 |
| Operating Transfer to General Fund | <u>24,100</u> | <u>24,100</u> | <u>28,920</u> | <u>28,920</u> |
| Total Expenditures | <u>724,100</u> | <u>724,100</u> | <u>608,920</u> | <u>29,590</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (67,600)</u> | <u>\$ (511,580)</u> | <u>\$ (138,420)</u> | <u>\$ 426,820</u> |
| | | | | |
| Beginning Fund Balance | | 397,497 | | (114,083) |
| Ending Fund Balance | | <u>\$ (114,083)</u> | | <u>\$ 312,737</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>(114,083)</u> | | |
| Total Ending Fund Balance | | <u>(114,083)</u> | | |

City of Evanston
Howard Ridge TIF
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Taxes | \$ 689,000 | \$ 479,036 | \$ 862,000 | \$ 471,098 |
| Interest Income | 400 | 100 | 400 | 164 |
| Miscellaneous | <u>-</u> | <u>17,618</u> | <u>-</u> | <u>15,125</u> |
| Total Revenue | <u>689,400</u> | <u>496,754</u> | <u>862,400</u> | <u>486,387</u> |
| | | | | |
| General Management Support | - | - | - | - |
| Economic Dev. Projects | | 27,551 | 300,000 | 25,267 |
| Capital Improvements | | - | 900,000 | 102,269 |
| Developer Agreement Payments | | - | 668,836 | 545,579 |
| Repayments to Econ. Dev. Fund | | - | 48,500 | 48,500 |
| Transfers to General Fund | <u>120,400</u> | <u>120,400</u> | <u>120,400</u> | <u>120,400</u> |
| Total Expenditures | <u>120,400</u> | <u>147,951</u> | <u>2,037,736</u> | <u>842,015</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 569,000</u> | <u>\$ 348,803</u> | <u>\$ (1,175,336)</u> | <u>\$ (355,628)</u> |
| | | | | |
| Beginning Fund Balance | | 751,950 | | 1,100,753 |
| Ending Fund Balance | | <u>\$ 1,100,753</u> | | <u>\$ 745,125</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 1,100,753 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>1,100,753</u> | | |

City of Evanston
West Evanston TIF
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Net Property Taxes | \$ 580,000 | \$ 352,740 | \$ 605,000 | \$ 96,387 |
| Bond Proceeds | - | - | 2,270,000 | - |
| Interest Income | <u>1,000</u> | <u>2,285</u> | <u>1,000</u> | <u>714</u> |
| Total Revenue | <u>581,000</u> | <u>355,025</u> | <u>2,876,000</u> | <u>97,101</u> |
| | | | | |
| General Management Support | - | - | - | - |
| Economic Development Projects | - | - | 1,200,000 | - |
| Other Charges | - | - | 490,000 | 308,852 |
| Transfers to General Fund | 50,000 | 50,000 | 60,000 | 60,000 |
| Capital Projects | <u>490,000</u> | <u>63,875</u> | <u>2,270,000</u> | <u>881,179</u> |
| Total Expenditures | <u>540,000</u> | <u>113,875</u> | <u>4,020,000</u> | <u>1,250,031</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 41,000</u> | <u>\$ 241,150</u> | <u>\$ (1,144,000)</u> | <u>\$ (1,152,930)</u> |
| | | | | |
| Beginning Fund Balance | | 1,254,443 | | 1,495,593 |
| Ending Fund Balance | | <u>\$ 1,495,593</u> | | <u>\$ 342,663</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | 1,495,593 | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>-</u> | | |
| Total Ending Fund Balance | | <u>1,495,593</u> | | |

City of Evanston
Capital Improvement Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Bond Proceeds | \$ 5,078,500 | \$ 5,177,539 | \$ 3,900,000 | \$ 4,349,651 |
| Grants | 4,231,473 | 216,225 | 3,168,000 | 317,034 |
| Private Contributions | 575,000 | - | 1,301,200 | - |
| General Fund Allocation | - | - | 1,250,000 | 1,250,000 |
| Miscellaneous | 149,000 | 547,000 | - | 11,849 |
| Interest Income | - | 17,546 | - | 19,073 |
| Total Revenue | <u>10,033,973</u> | <u>5,958,310</u> | <u>9,619,200</u> | <u>5,947,607</u> |
| | | | | |
| Administration | 95,680 | 723,428 | - | - |
| Capital Outlay (includes prior year rollovers) | 13,014,138 | 5,091,436 | 14,175,358 | 6,476,841 |
| Interfund Transfers Out | 300,000 | 302,130 | 475,000 | 475,000 |
| Total Expenditures | <u>13,409,818</u> | <u>6,116,994</u> | <u>14,650,358</u> | <u>6,951,841</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (3,375,845)</u> | <u>\$ (158,684)</u> | <u>\$ (5,031,158)</u> | <u>\$ (1,004,234)</u> |
| | | | | |
| Beginning Fund Balance | | 5,905,344 | | 5,746,660 |
| Ending Fund Balance | | <u>\$ 5,746,660</u> | | <u>\$ 4,742,426</u> |
| | | | | |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed / Assigned | | 5,746,660 | | |
| Unassigned | | - | | |
| Total Ending Fund Balance | | <u>5,746,660</u> | | |

City of Evanston
Special Assessment Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Special Assessments Collected | \$ 550,000 | \$ 235,028 | \$ 300,000 | \$ 292,877 |
| Bond Proceeds | - | - | - | - |
| Investment Income | <u>25,000</u> | <u>7,687</u> | <u>10,000</u> | <u>5,532</u> |
| Total Revenue | <u>575,000</u> | <u>242,715</u> | <u>310,000</u> | <u>298,409</u> |
| Transfer to Debt Service Fund | 317,659 | 317,659 | 317,660 | 317,660 |
| Capital Outlay | <u>1,575,000</u> | <u>740,122</u> | <u>1,155,000</u> | <u>1,020,393</u> |
| Total Expenditures | <u>1,892,659</u> | <u>1,057,781</u> | <u>1,472,660</u> | <u>1,338,053</u> |
| Net Surplus (Deficit) | <u>\$ (1,317,659)</u> | <u>\$ (815,066)</u> | <u>\$ (1,162,660)</u> | <u>\$ (1,039,644)</u> |
| Beginning Fund Balance | | 3,759,955 | | 2,944,889 |
| Ending Fund Balance | | <u>\$ 2,944,889</u> | | <u>\$ 1,905,245</u> |
| Audited FY 2011 Ending Fund Balance Composition | | | | |
| Restricted for Fund Activities | | - | | |
| Committed | | - | | |
| Assigned / Unassigned | | <u>2,944,889</u> | | |
| Total Ending Fund Balance | | <u>2,944,889</u> | | |

City of Evanston
Parking Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Parking Lots & Meters Operations | \$ 2,349,060 | \$ 2,317,592 | \$ 2,870,000 | \$ 3,054,412 |
| Church Street Garage Operations | 583,333 | 539,895 | 767,092 | 557,258 |
| Maple Avenue Garage Operations | 1,138,711 | 898,492 | 1,151,800 | 1,142,999 |
| Sherman Avenue Garage Operations | 1,331,134 | 1,162,225 | 1,356,275 | 1,460,452 |
| Washington National TIF Interfund Transfers-In | 2,820,455 | 3,419,636 | 3,876,726 | 4,301,726 |
| Interest Income | 34,900 | 7,432 | 15,070 | 15,818 |
| Miscellaneous Revenue | - | 128,966 | 11,400 | 10,100 |
| Reserve for Future Repairs (Contra Depreciation) | 2,044,000 | - | 2,034,004 | - |
| Total Revenue | 10,301,593 | 8,474,238 | 12,082,367 | 10,542,765 |
| 7005 - Parking System Administration | 743,677 | 811,324 | 655,747 | 825,321 |
| 7015 - Parking Lots and Meters | 799,498 | 701,477 | 1,584,510 | 701,415 |
| 7025 - Church Street Self Park | 674,084 | 360,574 | 360,255 | 395,831 |
| 7030 - Church Street Debt Payments | 133,030 | 169,336 | 173,126 | 173,126 |
| 7035 - Church / Chicago Garage Debt Payments | - | (124,573) | - | - |
| 7036 - Sherman Avenue Garage | 5,324,706 | 2,617,785 | 5,772,432 | 4,775,635 |
| 7037 - Maple Avenue Garage | 1,680,189 | 1,446,950 | 1,736,960 | 840,539 |
| Transfer to Insurance Fund | - | - | 503,877 | 503,878 |
| Transfer to General Fund | - | - | 644,242 | 644,242 |
| Transfer to Fleet | - | - | 21,991 | 21,992 |
| Transfer to Equipment Replacement | - | - | 30,000 | 30,000 |
| 7039 - Parking Debt | - | 3,000 | - | 26,504 |
| 7050- Interfund Transfers Out | 803,242 | 803,241 | - | - |
| Capital Outlay | - | - | 120,000 | - |
| Capital Improvements | 3,242,598 | - | 3,400,000 | 1,834,294 |
| Total Expenditures | 13,401,024 | 6,789,114 | 15,251,140 | 10,772,777 |
| Net Surplus (Deficit) | \$ (3,099,431) | \$ 1,685,124 | \$ (3,168,773) | \$ (230,012) |
| Further Operating Expense Breakdown: | | | | |
| 7015 Parking Meter Activities | 762,846 | 701,477 | 1,547,858 | 701,415 |
| 7015 Parking Meter Depreciation | 36,652 | - | 36,652 | - |
| SUBTOTAL | 799,498 | 701,477 | 1,584,510 | 701,415 |
| 7025- Church Garage Activities | 494,156 | 360,574 | 428,327 | 395,831 |
| 7025- Church Garage Depreciation | 179,928 | - | 179,928 | - |
| SUBTOTAL | 674,084 | 360,574 | 608,255 | 395,831 |
| 7036 Sherman Garage Activities | 1,199,756 | (632,215) | 1,194,182 | 4,775,635 |
| 7036 Debt Service Payments | 3,250,300 | 3,250,000 | 3,703,600 | - |
| 7036 Reserve (Depreciation) | 874,650 | - | 874,650 | - |
| SUBTOTAL | 5,324,706 | 2,617,785 | 5,772,432 | 4,775,635 |
| 7037 Maple Garage Activities | 1,013,991 | 1,446,950 | 1,070,762 | 840,539 |
| 7037 Debt Service Payments | - | - | - | - |
| 7037 Reserve (Depreciation) | 666,198 | - | 666,198 | - |
| SUBTOTAL | 1,680,189 | 1,446,950 | 1,736,960 | 840,539 |
| Beginning Unrestricted Fund Balance | | 22,046,297 | | 15,196,441 |
| Reclassification from Fund Balance to Capital Assets | | (8,534,980) | | |
| Ending Unrestricted Fund Balance | | <u>\$ 15,196,441</u> | | <u>\$ 14,966,429</u> |

City of Evanston
Water Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Evanston | \$ 4,647,499 | \$ 4,751,615 | \$ 5,600,000 | \$ 6,162,618 |
| Skokie | 2,286,500 | 2,304,066 | 2,800,000 | 2,989,109 |
| Northwest Commission | 3,570,300 | 3,710,581 | 4,414,000 | 5,033,996 |
| Cross Connection Control Fees | 80,000 | 91,480 | 91,000 | 98,805 |
| Investment Earnings | 9,996 | 6,569 | 2,500 | 15,025 |
| Debt Proceeds | 3,340,000 | - | 4,800,000 | 4,448,704 |
| Debt Proceeds (zero interest) | - | - | - | - |
| Fees and Merchandise Sales | 35,000 | 61,526 | 35,000 | 111,459 |
| Fees and Outside Work | 66,640 | 94,184 | 80,000 | 228,159 |
| Grants | 350,000 | 580,995 | 262,500 | 262,500 |
| Insurance Reimbursements | - | - | 420,000 | - |
| Phosphate Sales | 49,980 | 43,655 | 60,000 | 49,754 |
| Property Sales and Rentals | 193,388 | 657,329 | 203,057 | 200,951 |
| Misc Revenue | - | 73,102 | - | 5,387 |
| Total Revenue | <u>14,629,303</u> | <u>12,375,102</u> | <u>18,768,057</u> | <u>19,606,467</u> |
| General Support | 681,872 | 2,011,130 | 832,838 | 911,966 |
| Pumping | 2,270,869 | 1,978,311 | 2,368,467 | 2,274,005 |
| Filtration | 2,138,628 | 1,923,780 | 2,563,022 | 2,980,398 |
| Distribution | 1,260,167 | 988,315 | 1,464,106 | 1,153,470 |
| Meter Maintenance | 320,115 | 269,115 | 313,840 | 282,913 |
| Other Operating Expenses | 219,791 | 162,344 | 285,530 | 227,063 |
| Debt Service | 82,542 | 100,087 | 944,157 | 944,157 |
| Debt Service - IEPA Loan 3382 | - | - | 67,506 | 67,506 |
| Capital Outlay | 115,500 | 37,736 | 162,500 | 81,237 |
| Capital Improvements | 7,670,000 | - | 7,837,000 | 6,182,933 |
| Depreciation | - | - | - | - |
| Interfund Transfers Out - General Fund | 2,737,748 | 2,737,748 | 3,356,300 | 3,356,300 |
| Interfund Transfers Out - Insurance Fund | 390,410 | 390,410 | 468,492 | 468,493 |
| Total Expense | <u>17,887,642</u> | <u>10,598,976</u> | <u>20,663,758</u> | <u>18,930,441</u> |
| Net Surplus (Deficit) | <u>\$ (3,258,339)</u> | <u>\$ 1,776,126</u> | <u>\$ (1,895,701)</u> | <u>\$ 676,026</u> |
| Beginning Unrestricted Fund Balance | | 6,133,887 | | 8,246,988 |
| Reclassification to Fund Balance from Capital Assets | | 336,975 | | |
| Ending Unrestricted Fund Balance | | <u>\$ 8,246,988</u> | | <u>\$ 8,923,014</u> |

City of Evanston
Sewer Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Operations | \$ 10,931,000 | \$ 11,339,113 | \$ 12,908,000 | \$ 14,087,803 |
| Debt Proceeds | 8,687,475 | 8,099,352 | 5,000,000 | 4,045,823 |
| Debt Proceeds - 2012 IEPA Loan | - | - | 4,000,000 | - |
| Investment Earnings | 3,332 | 2,094 | 1,000 | 2,962 |
| Miscellaneous | 89,586 | 37,488 | 91,236 | - |
| Total Revenue | <u>19,711,393</u> | <u>19,478,047</u> | <u>22,000,236</u> | <u>18,136,588</u> |
| | | | | |
| Sewer Operations | 1,673,727 | 4,252,569 | 1,869,650 | 2,037,201 |
| Other Operating Expenses | 21,000 | 23,305 | 48,100 | 48,098 |
| Interfund Transfers Out - General Fund | 446,657 | 446,658 | 142,200 | 142,200 |
| Interfund Transfers Out - Insurance Fund | - | - | 269,988 | 269,988 |
| Capital Outlay | 12,000 | 10,973 | 18,000 | 14,885 |
| Capital Improvement Account | 687,475 | 24,218 | 4,753,000 | 752,977 |
| Depreciation | - | - | - | - |
| Debt Service | 14,215,356 | 2,362,727 | 14,242,990 | 14,143,340 |
| Transfer to Debt Service | - | - | 117,215 | 99,650 |
| Total Expenses | <u>17,056,215</u> | <u>7,120,450</u> | <u>21,461,143</u> | <u>17,508,339</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 2,655,178</u> | <u>\$ 12,357,597</u> | <u>\$ 539,093</u> | <u>\$ 628,249</u> |
| | | | | |
| Beginning Unrestricted Fund Balance | | (889,063) | | 3,513,271 |
| Reclassification from Fund Balance to Capital Assets | | (7,955,263) | | |
| Ending Unrestricted Fund Balance | | <u>\$ 3,513,271</u> | | <u>\$ 4,141,520</u> |

City of Evanston
Solid Waste
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Tax Transfer from General Fund | \$ - | \$ - | \$ 1,245,967 | \$ 1,245,967 |
| Solid Waste Franchise Fees | 141,610 | 148,773 | 175,000 | 129,387 |
| SWANCC Recycling Incentive | 124,950 | 283,870 | 140,000 | 52,486 |
| Recycling Service Charge | 1,826,269 | 1,943,468 | 2,954,033 | 2,958,350 |
| Sanitation Service Charge Penalty | 16,660 | 34,887 | 30,000 | 52,865 |
| Special Pickup Fees | 100,000 | 69,897 | 100,000 | 51,413 |
| State Recycling Grant | 45,000 | 139,774 | - | 1,500 |
| Trash Cart Sales | 15,000 | 39,058 | 15,000 | 32,247 |
| Yard Waste Fees | <u>680,000</u> | <u>240,454</u> | <u>350,000</u> | <u>190,957</u> |
| Total Revenue | <u>2,949,489</u> | <u>2,900,181</u> | <u>5,010,000</u> | <u>4,715,172</u> |
| | | | | |
| Refuse Collection & Disposal | 1,975,110 | 2,979,100 | 3,077,218 | 2,881,849 |
| Residential Recycling Collection | 960,841 | 814,397 | 1,360,393 | 1,129,376 |
| Yard Waste Collection | <u>1,031,334</u> | <u>678,395</u> | <u>750,250</u> | <u>611,971</u> |
| Total Expense | <u>3,967,285</u> | <u>4,471,892</u> | <u>5,187,861</u> | <u>4,623,196</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (1,017,796)</u> | <u>\$ (1,571,711)</u> | <u>\$ (177,861)</u> | <u>91,976</u> |
| | | | | |
| Beginning Unrestricted Fund Balance | | - | | (1,571,711) |
| Ending Unrestricted Fund Balance | | <u>\$ (1,571,711)</u> | | <u>(1,479,735)</u> |

City of Evanston
Fleet Maintenance Fund
As of December 31, 2012

| | FY 2011 | FY 2011 | FY 2012 | FY 2012 |
|--|------------------------------|--------------------------|------------------------------|------------------------------|
| | Adopted | Audited | Adopted | YTD |
| | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> |
| General Fund | \$ 2,877,885 | \$ 2,877,887 | \$ 2,457,356 | \$ 2,457,356 |
| Library Fund | - | - | 2,381 | 2,381 |
| Parking Fund | 24,740 | 24,740 | 21,992 | 21,992 |
| Water Fund | 162,518 | 162,518 | 122,751 | 122,751 |
| Sewer Fund | 254,482 | 254,484 | 177,729 | 177,729 |
| Solid Waste Fund | 396,000 | 395,999 | 298,071 | 298,071 |
| Sale of Surplus Property | 350,000 | 85,109 | 75,000 | 76,115 |
| Damage to City Property | 24,798 | - | 24,789 | - |
| Miscellaneous Revenue | - | 302,718 | 20,000 | 48,014 |
| Interest Income | 4,165 | 273 | 4,165 | 409 |
| Total Revenues | <u>4,094,588</u> | <u>4,103,728</u> | <u>3,204,234</u> | <u>3,204,818</u> |
| | | | | |
| General Support | 236,857 | 1,304,541 | 284,571 | 240,361 |
| Major Maintenance | 2,934,771 | 2,517,585 | 3,211,873 | 3,203,629 |
| Transfer to Equipment Repl. Fund | - | - | 2,222,069 | 1,481,379 |
| Capital Outlay | <u>1,933,320</u> | <u>35,219</u> | <u>-</u> | <u>2,896</u> |
| Total Expenditures | <u>5,104,948</u> | <u>3,857,345</u> | <u>5,718,513</u> | <u>4,928,265</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ (1,010,360)</u> | <u>\$ 246,383</u> | <u>\$ (2,514,279)</u> | <u>\$ (1,723,447)</u> |
| | | | | |
| Beginning Fund Balance | | 2,393,958 | | 1,639,611 |
| Reclassification from Fund Balance to Capital Assets | | (1,000,730) | | |
| Ending Fund Balance | | <u>\$ 1,639,611</u> | | <u>\$ (83,836)</u> |

City of Evanston
Equipment Replacement Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Amended <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| General Fund | \$ - | \$ - | \$ 1,742,590 | \$ 1,742,590 |
| Library Fund | - | - | 1,700 | 1,700 |
| Parking Fund | - | - | 30,000 | 30,000 |
| Water Fund | - | - | 72,275 | - |
| Sewer Fund | - | - | 127,650 | - |
| Solid Waste Fund | - | - | 177,131 | 177,131 |
| Miscellaneous Revenue | - | - | - | 10,904 |
| Sale of Surplus Property | - | - | 210,217 | 253,156 |
| Transfer from Fleet Fund | - | - | 2,222,069 | 1,481,379 |
| Total Revenues | <u>-</u> | <u>-</u> | <u>4,583,632</u> | <u>3,696,860</u> |
| | | | | |
| Capital Outlay | - | - | 3,500,000 | 3,073,683 |
| Capital Leases | - | - | 50,000 | 34,349 |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>3,550,000</u> | <u>3,108,032</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,033,632</u> | <u>\$ 588,828</u> |
| | | | | |
| Beginning Fund Balance | | \$ - | | \$ - |
| Ending Fund Balance | | <u>\$ -</u> | | <u>\$ 588,828</u> |

City of Evanston
Insurance Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| General Admin Contribution- General | 105,624 | \$ 98,582 | \$ 121,207 | \$ 121,207 |
| General Admin Contribution- E911 | 775 | 775 | 930 | 930 |
| General Admin Contribution- CDBG | 775 | 775 | 930 | 930 |
| General Admin Contribution- E.D. | 775 | 775 | 930 | 930 |
| General Admin Contribution- Parking | 14,193 | 14,193 | 17,032 | 17,032 |
| General Admin Contribution- Water Fund | 20,793 | 20,793 | 24,962 | 24,962 |
| General Admin Contribution- Sewer Fund | 11,992 | 11,992 | 14,385 | 14,385 |
| Liability/Property Contribution- General | 792,266 | 739,448 | 909,150 | 909,150 |
| Liability/Property Contribution- E911 | 5,810 | 5,810 | 6,972 | 6,972 |
| Liability/Property Contribution- CDBG | 5,810 | 5,810 | 6,972 | 6,972 |
| Liability/Property Contribution- E.D. | 5,810 | 5,810 | 6,972 | 6,972 |
| Liability/Property Contribution- Parking | 106,442 | 106,442 | 127,731 | 127,731 |
| Liability/Property Contribution- Water Fund | 155,945 | 155,945 | 187,209 | 187,209 |
| Liability/Property Contribution- Sewer Fund | 89,942 | 89,942 | 107,887 | 107,887 |
| Workers' Comp Contribution- General | 1,084,816 | 1,013,938 | 1,244,860 | 1,244,860 |
| Workers' Comp Contribution- Library Fund | - | - | 5,898 | 5,898 |
| Workers' Comp Contribution- E911 | 7,955 | 7,955 | 9,546 | 9,546 |
| Workers' Comp Contribution- CDBG | 7,955 | 7,955 | 9,546 | 9,546 |
| Workers' Comp Contribution- E.D. | 7,955 | 7,955 | 9,546 | 9,546 |
| Workers' Comp Contribution- Parking | 145,738 | 145,738 | 174,886 | 174,886 |
| Workers' Comp Contribution- Water Fund | 213,516 | 213,516 | 256,322 | 256,322 |
| Workers' Comp Contribution- Sewer Fund | 123,146 | 123,146 | 147,716 | 147,716 |
| Subrogation Proceeds | 83,300 | 77,363 | 83,300 | 121,316 |
| Transfer from General Fund - Veolia Liability | - | - | - | 200,000 |
| Investment Income | 41,650 | 823 | 41,650 | 550 |
| Workers Comp & Liability - Subtotal | 3,032,983 | 2,855,481 | 3,516,536 | 3,713,455 |
| Health Insurance Chargebacks- General | 8,124,110 | 7,947,664 | 7,602,935 | 7,602,935 |
| Health Insurance Chargebacks - Library | - | - | 308,920 | 308,920 |
| Health Insurance Chargebacks - NSP2 | 5,463 | 5,463 | 15,635 | 15,635 |
| Health Insurance Chargebacks- E911 | 74,836 | 74,836 | 77,647 | 77,647 |
| Health Insurance Chargebacks- CDBG | 19,137 | 19,138 | 10,780 | 10,780 |
| Health Insurance Chargebacks- E.D. Fund | 36,576 | 36,576 | 57,886 | 57,886 |
| Health Insurance Chargebacks- Parking | 89,573 | 89,573 | 184,229 | 184,229 |
| Health Insurance Chargebacks- Water | 523,267 | 537,497 | 561,211 | 561,211 |
| Health Insurance Chargebacks- Sewer | 142,501 | 142,502 | 140,199 | 140,199 |
| Health Insurance Chargebacks - Solid Waste | 145,937 | 145,944 | 158,577 | 158,577 |
| Health Insurance Chargebacks- Fleet | 184,760 | 184,761 | 196,271 | 196,271 |
| Retiree Health Insurance Contributions | 1,695,988 | 1,429,614 | 1,903,503 | 1,599,166 |
| Employee Health Insurance Contributions | 1,200,000 | 1,244,736 | 1,209,056 | 1,357,679 |
| One Time IPBC Distribution | - | - | 200,000 | 200,000 |
| Health & Life insurance - Subtotal | 12,242,148 | 11,858,304 | 12,626,849 | 12,471,135 |
| Total Revenues | 15,275,131 | 14,713,785 | 16,143,385 | 16,184,590 |

City of Evanston
Insurance Fund
As of December 31, 2012

| | FY 2011 | FY 2011 | FY 2012 | FY 2012 |
|---|--------------------------|------------------------------|----------------------------|------------------------------|
| | Adopted | Audited | Adopted | YTD |
| | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> |
| General Administration & Support | 251,843 | 241,733 | 354,104 | 404,380 |
| Liability/Property Insurance Premiums | 391,510 | 372,834 | 470,000 | 417,853 |
| Liability Legal Fees | 175,000 | 512,429 | 350,000 | 483,384 |
| Liability Settlement Payments | 300,000 | 250,290 | 400,000 | 1,065,006 |
| Workers' Comp Insurance Premiums | 120,000 | 81,437 | 114,400 | 108,284 |
| Workers' Comp Legal Fees | 71,000 | 56,692 | 60,000 | 56,776 |
| Workers' Comp Medical Payments | 900,000 | 781,652 | 850,000 | 510,510 |
| Workers' Comp Settlement Payments | 833,000 | 652,848 | 700,000 | 1,003,026 |
| Workers' Comp TPA Pymts (non specific) | 108,750 | 125,458 | 145,000 | 121,542 |
| Workers' Comp TTD Pymts (non sworn) | <u>249,000</u> | <u>85,822</u> | <u>140,000</u> | <u>1,417</u> |
| Workers' Comp & Liability - Subtotal | 3,400,103 | 3,161,195 | 3,583,504 | 4,172,178 |
| General Administration & Support | - | 2,556 | 98,878 | 9,002 |
| Health Insurance Premiums | 11,138,960 | 12,679,229 | 13,005,609 | 13,178,021 |
| Health Insurance Opt Out Payments | <u>64,974</u> | <u>58,080</u> | <u>78,000</u> | <u>50,750</u> |
| Health & Life Insurance - Subtotal | 11,203,934 | 12,739,865 | 13,182,487 | 13,237,773 |
| Total Expenditures | <u>14,604,037</u> | <u>15,901,060</u> | <u>16,765,991</u> | <u>17,409,951</u> |
| Net Surplus (Deficit) | <u>\$ 671,094</u> | <u>\$ (1,187,275)</u> | <u>\$ (622,605)</u> | <u>\$ (1,225,361)</u> |
| Beginning Unrestricted Fund Balance | | (4,937,497) | | (6,124,772) |
| Ending Unrestricted Fund Balance | | <u>\$ (6,124,772)</u> | | <u>\$ (7,350,133)</u> |

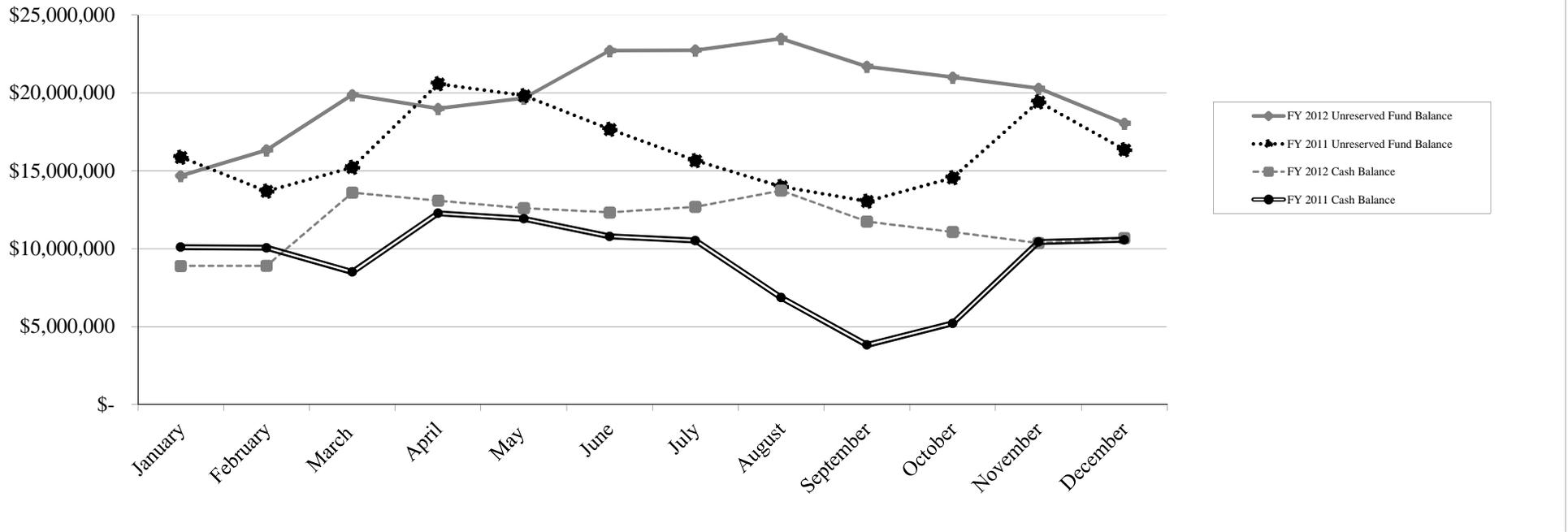
City of Evanston
Fire Pension Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Taxes | \$ 6,913,759 | \$ 4,132,019 | \$ 6,119,393 | \$ 6,246,212 |
| Personal Property Repl Tax | 235,000 | 235,000 | 282,000 | 282,000 |
| Interest on Investment | 625,000 | 835,335 | 600,000 | 753,329 |
| Participant Contributions | 750,000 | 742,350 | 900,000 | 848,912 |
| Unrealized Gain | - | 443,976 | - | - |
| Miscellaneous | - | 134 | - | 184 |
| Total Revenue | <u>8,523,759</u> | <u>6,388,814</u> | <u>7,901,393</u> | <u>8,130,637</u> |
| | | | | |
| Administrative Expenses | 170,000 | 245,164 | 154,000 | 289,018 |
| Legal Fees | - | - | 50,000 | - |
| Retiree Pensions | 3,500,000 | 3,794,695 | 4,700,000 | 4,771,894 |
| Widows' Pensions | 750,000 | 866,915 | 1,070,000 | 1,068,600 |
| Disability Pensions | 720,000 | 885,842 | 1,060,000 | 1,261,223 |
| QUILDRO | 18,000 | 61,399 | 75,000 | 79,831 |
| Reserve for Future Payments | - | - | - | - |
| Total Expenditures | <u>5,158,000</u> | <u>5,854,015</u> | <u>7,109,000</u> | <u>7,470,566</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 3,365,759</u> | <u>\$ 534,799</u> | <u>\$ 792,393</u> | <u>\$ 660,071</u> |
| | | | | |
| Beg Net Assets held in Trust | | 54,358,822 | 54,893,621 | 54,893,621 |
| End Net Assets held in Trust | | <u>\$ 54,893,621</u> | <u>\$ 55,686,014</u> | <u>\$ 55,553,692</u> |

City of Evanston
Police Pension Fund
As of December 31, 2012

| | FY 2011 Adopted <u>Budget</u> | FY 2011 Audited <u>Actual</u> | FY 2012 Adopted <u>Budget</u> | FY 2012 YTD <u>Actual</u> |
|------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| Property Taxes | \$ 8,561,091 | \$ 5,095,397 | \$ 8,196,751 | \$ 8,359,742 |
| Personal Property Repl Tax | 270,833 | 270,833 | 325,000 | 325,000 |
| Interest Income | 1,420,000 | 2,268,478 | 1,600,000 | 2,343,610 |
| Participant Contributions | 1,153,600 | 1,149,735 | 1,385,000 | 1,599,434 |
| Miscellaneous | - | 69 | - | 125 |
| Unrealized Gain / (Loss) | - | (1,208,517) | - | - |
| Total Revenue | <u>11,405,524</u> | <u>7,575,995</u> | <u>11,506,751</u> | <u>12,627,911</u> |
| | | | | |
| Administrative Expenses | 155,000 | 255,788 | 186,000 | 270,571 |
| Retiree Pensions | 5,750,000 | 5,802,426 | 7,250,000 | 7,299,098 |
| Widow Pensions | 512,500 | 675,909 | 818,000 | 868,955 |
| Disability Pensions | 437,500 | 571,045 | 625,000 | 652,875 |
| Separation Refunds | - | 128,188 | - | 116,538 |
| QUILDRO | 12,000 | 11,889 | 12,000 | 17,886 |
| Reserve for Future Payments | - | - | - | - |
| Total Expenditures | <u>6,867,000</u> | <u>7,445,245</u> | <u>8,891,000</u> | <u>9,225,923</u> |
| | | | | |
| Net Surplus (Deficit) | <u>\$ 4,538,524</u> | <u>\$ 130,750</u> | <u>\$ 2,615,751</u> | <u>\$ 3,401,988</u> |
| | | | | |
| Beg Net Assets held in Trust | | 72,465,514 | 72,596,264 | 72,596,264 |
| End Net Assets held in Trust | | <u>\$ 72,596,264</u> | <u>\$ 75,212,015</u> | <u>\$ 75,998,252</u> |

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2012 vs Fiscal Year 2011**



| | January | February | March | April | May | June | July | August | September | October | November | December |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 2011 Unreserved Fund Balance | \$ 15,876,431 | \$ 13,696,626 | \$ 15,222,768 | \$ 20,587,218 | \$ 19,833,681 | \$ 17,675,102 | \$ 15,666,386 | \$ 13,995,827 | \$ 13,049,413 | \$ 14,559,012 | \$ 19,431,679 | \$ 16,357,983 |
| 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 |
| FY 2011 Cash Balance | \$ 10,098,061 | \$ 10,059,185 | \$ 8,500,193 | \$ 12,269,387 | \$ 11,926,354 | \$ 10,788,858 | \$ 10,521,181 | \$ 6,868,731 | \$ 3,819,631 | \$ 5,209,882 | \$ 10,426,196 | \$ 10,572,661 |