



Memorandum

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

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

Subject: November 2012 Monthly Financial Report

Date: January 4, 2012

Please find attached the unaudited financial statements as of November 30, 2012. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	11/30/2012	11/30/2012
		11/30/2012	11/30/2012	11/30/2012	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 75,236,474	\$ 73,333,941	\$ 1,902,533	\$ 20,295,702	10,365,174
Library	185	4,938,057	4,063,281	874,776	874,776	875,441
HPRP	190	83,648	83,648	-	-	0
Neighborhood Stabilization	195	7,366,540	7,103,139	263,401	263,401	276,326
Motor Fuel	200	1,511,386	1,784,571	(273,185)	927,059	1,089,455
Emergency 911	205	932,409	938,064	(5,655)	1,305,103	1,165,103
SSA#4	210	361,472	398,000	(36,528)	(97,559)	(126,436)
CDBG	215	1,925,941	1,612,819	313,122	735,921	(46,492)
CDBG Loan	220	227,566	142,471	85,095	2,087,175	110,754
Economic Development	225	1,624,260	1,837,595	(213,335)	1,974,274	1,761,337
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	651,831	571,158	80,673	2,801,291	(17,279)
Affordable Housing	250	57,483	93,431	(35,948)	2,222,569	543,637
Washington National TIF	300	4,752,352	4,511,039	241,313	8,435,661	7,854,271
SSA#5	305	430,941	423,231	7,710	455,879	402,223
SW II TIF (Howard Hartrey)	310	1,125,812	1,187,008	(61,196)	4,939,677	4,939,676
Southwest TIF	315	455,021	27,180	427,841	313,758	305,959
Debt Service	320	16,872,417	7,173,793	9,698,624	12,327,644	10,766,465
Howard Ridge TIF	330	486,508	800,142	(313,634)	787,119	826,441
West Evanston TIF	335	96,954	644,508	(547,554)	948,039	1,473,331
Capital Improvement	415	5,740,277	5,349,824	390,453	6,137,113	6,441,583
Special Assessment	420	231,453	1,255,137	(1,023,684)	1,921,205	1,921,206
Parking	505	9,852,016	6,859,730	2,992,286	18,188,727	17,721,741
Water	510-513	18,290,864	16,811,711	1,479,153	9,726,141	9,972,497
Sewer	515	17,147,923	13,058,507	4,089,416	7,602,687	6,216,592
Solid Waste	520	4,351,716	3,997,168	354,548	(1,217,163)	(1,575,221)
Fleet	600	2,948,128	4,518,767	(1,570,639)	68,972	(431,842)
Equipment Replacement	601	3,330,707	3,074,206	256,501	256,501	256,501
Insurance	605	14,891,309	15,785,277	(893,968)	(7,018,740)	439,132
Total**		\$ 195,921,465	\$ 177,439,346	\$ 18,482,119	\$ 97,372,847	\$ 83,637,490

*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.

The City manages these funds as a trustee and are not available for use by the City.

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.

The budget target through November 30, 2012 was 91.6% of the Fiscal Year 2012 budgeted amount. General Fund Revenues were approximately \$75.2M or 91% of the budgeted amount. General Fund Expenditures were \$73.3M or 86.8% of the budgeted amount. The net surplus for the General Fund through November 30, 2012 was approximately \$1.9 million. Barring external circumstances such as reductions in Federal or State funds, the overall FY 2012 General Fund budget appears stable.

Included above are the ending balances as of November 30, 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 November 30, 2012, the Library Fund revenues are \$4.4M 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 the one-time General Fund transfer of assets, year-to-date Library Fund surplus is approximately \$352,856. Staff anticipates that Library Fund revenues will not increase significantly for the remainder of FY 2012. As a result, staff anticipates the Library will spend down most of the remaining fund balance by year-end. Please note beginning in January of 2013, the Library Fund will be moved to the end of the Monthly Financial Reports.

Through November 30, 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 November 30, 2012, the Community Development Block Grant (CDBG) Fund is showing a negative cash balance of \$46,492. This negative cash balance is the result of two outstanding receivables due to the City from the Federal Government. The City collected the first receivable, totaling \$12,085, on December 6, 2012. The second receivable, totaling \$82,483, was collected on December 17, 2012.

Through November 30, 2012, the Home Fund is showing a negative cash balance of \$17,279. This negative cash balance is the result of an outstanding receivable due to the City from the Federal Government. The City collected this receivable, totaling \$20,000 on December 3, 2012.

Through November 30, 2012, the Debt Service Fund is showing a positive cash balance of approximately \$10.8M. This balance was significantly reduced on December 1, 2012 due to a scheduled debt service payment of approximately \$9.5M. Additionally, the

Debt Service Fund balance will be further reduced due to a scheduled payment of \$337,063 on January 1, 2013.

Through November 30, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,217,163 and a negative cash balance of \$1,575,221.

Through November 30, 2012, there is a negative cash balance of \$431,842 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 November 30, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of November 30, 2012
 (Target is 91.6% of FY 2012 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	\$	12,296,386	\$	12,409,383	100.9%	\$	-	\$	-		\$	-	\$	-	\$	-									
Sales Tax		15,206,475		13,064,942	85.9%		-		-		-	-		-		-									
State Income Tax		5,853,839		6,089,992	104.0%		-		-		-	-		-		-									
Utility Tax		8,672,006		7,459,584	86.0%		-		-		-	-		-		-									
Real Estate Transfer Tax		1,725,000		1,806,694	104.7%		-		-		-	-		-		-									
Liquor Tax		2,070,063		2,059,101	99.5%		-		-		-	-		-		-									
Other Taxes		5,860,547		4,584,079	78.2%		-		-		-	-		-		-									
Licenses, Permits, Fees		8,652,861		9,039,887	104.5%		-		-		-	-		-		-									
Charges for Services		7,853,023		6,730,924	85.7%	6,171,637	5,873,350	95.2%	12,905,000	13,001,401	100.7%	12,908,000	13,099,144	101.5%	3,624,033	3,157,172	87.1%								
Intergovernmental Revenues		669,897		852,329	127.2%	-	-		262,500	262,500	100.0%	-	-		140,000	52,408	37.4%								
Interfund Transfers		7,890,068		7,043,911	89.3%	3,876,726	3,978,666	102.6%	-	-		-	-		1,245,967	1,142,136	91.7%								
Other Non-Tax Revenue		5,950,622		4,095,648	68.8%	2,034,004	-	0.0%	5,600,557	5,026,963	89.8%	9,092,236	4,048,779	44.5%	-	-									
Total Revenues	\$	82,700,787	\$	75,236,474	91.0%	\$	12,082,367	\$	9,852,016	81.5%	\$	18,768,057	\$	18,290,864	97.5%	\$	22,000,236	\$	17,147,923	77.9%	\$	5,010,000	\$	4,351,716	86.9%
Expenditures																									
Legislative	\$	616,033	\$	565,046	91.7%	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	
City Administration		1,856,258		1,394,966	75.1%		-		-		-	-		-		-	-		-		-	-		-	
Law Department		999,107		855,549	85.6%		-		-		-	-		-		-	-		-		-	-		-	
Administrative Services Department		8,643,197		6,920,401	80.1%		-		-		-	-		-		-	-		-		-	-		-	
Community and Econ. Development		3,148,339		2,739,202	87.0%		-		-		-	-		-		-	-		-		-	-		-	
Police Department		24,752,938		22,021,012	89.0%		-		-		-	-		-		-	-		-		-	-		-	
Fire & Life Safety Services		13,314,621		11,932,199	89.6%		-		-		-	-		-		-	-		-		-	-		-	
Health Department		2,413,969		2,032,453	84.2%		-		-		-	-		-		-	-		-		-	-		-	
Public Works - Operating		9,559,460		7,992,886	83.6%	11,731,140	5,066,730	43.2%	-	-		-	-		-	-	-		-		5,187,861	3,997,168	77.0%		
Public Works - Capital Outlay		-		-		3,520,000	1,793,000	50.9%	-	-		-	-		-	-	-		-		-	-		-	
Parks, Recreation & Comm. Services		17,392,621		15,480,227	89.0%		-		-		-	-		-		-	-		-		-	-		-	
Capital Improvement Transfer		1,250,000		1,000,000	80.0%		-		-		-	-		-		-	-		-		-	-		-	
Equipment Replacement Transfer		500,000		400,000	80.0%		-		-		-	-		-		-	-		-		-	-		-	
Utilities - Operating		-		-		-	-		12,664,258	11,164,370	88.2%	16,690,143	12,296,761	73.7%	-	-		-	-		-	-		-	
Utilities - Capital Outlay		-		-		-	-		7,999,500	5,647,341	70.6%	4,771,000	761,746	16.0%	-	-		-	-		-	-		-	
Total Expenditures	\$	84,446,543	\$	73,333,941	86.8%	\$	15,251,140	\$	6,859,730	45.0%	\$	20,663,758	\$	16,811,711	81.4%	\$	21,461,143	\$	13,058,507	60.8%	\$	5,187,861	\$	3,997,168	77.0%

**City of Evanston
General Fund
As of November 30, 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	\$ 12,409,383
Tax - State Use	677,877	921,494	1,091,215	974,949
Tax - Sales Tax - Basic	7,300,000	7,671,007	9,209,455	7,988,433
Tax - Sales Tax - Home Rule	4,552,968	4,902,429	5,997,020	5,076,509
Tax - Auto Rental	29,155	34,004	36,445	38,319
Tax - Athletic Contest	550,000	718,538	700,000	190,795
Tax - State Income	4,635,565	4,924,177	5,853,839	6,089,992
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,358,266	3,069,806	2,819,438
Tax - Natural Gas Utility	1,385,130	871,281	1,583,000	830,207
Tax - Natural Gas Use - Home Rule	709,044	539,228	869,000	609,850
Tax - Cigarette	295,284	301,219	485,000	142,495
Tax - Evanston Motor Fuel	550,378	481,751	761,587	586,201
Tax - Liquor	1,623,754	1,857,121	2,070,063	2,059,101
Tax - Parking	1,800,000	1,942,347	2,160,000	2,151,449
Tax - Personal Property Replacement	441,166	438,324	626,300	499,871
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	1,806,694
Tax - Telecommunications	2,691,834	2,607,013	3,150,200	3,200,089
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	1,573,084
License Fees - Other	814,720	900,475	1,045,382	1,017,347
Permit Fees - Building	2,500,000	1,834,961	2,500,000	3,375,877
Permit Fees - Other	1,086,400	1,142,828	1,184,788	1,787,370
Other Fees	1,092,617	847,241	1,324,350	1,286,209
Fines and Forfeiture Revenue	3,806,864	3,279,785	4,721,639	3,177,978
Charges for Services Revenue	6,048,402	6,184,831	7,853,023	6,730,924
Intergovernmental Revenue	802,239	795,336	669,897	852,329
Other Revenue	1,575,183	809,498	1,216,983	910,899
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	7,043,911
Interest Income	12,000	767,335	12,000	6,771
Total Revenue	73,873,482	73,969,578	82,700,787	75,236,474
Legislative	523,131	516,342	616,033	565,046
City Administration	1,675,952	1,363,079	1,856,258	1,394,966
Law Department	828,120	821,667	999,107	855,549
Administrative Services Department	8,206,488	7,297,540	8,643,197	6,920,401
Community and Economic Development	2,824,205	2,616,811	3,148,339	2,739,202
Police Department	20,263,642	20,444,887	24,752,938	22,021,012
Fire & Life Safety Services Department	11,192,783	11,019,489	13,314,621	11,932,199
Health Department	2,135,313	1,991,209	2,413,969	2,032,453
Public Works Department	6,862,268	6,426,231	9,559,460	7,992,886
Library (Note 1)	3,708,359	3,695,279	-	-
Parks, Recreation & Community Services	15,653,221	15,436,525	17,392,621	15,480,227
Transfer to Capital Improvement Fund	-	-	1,250,000	1,000,000
Transfer to Equipment Replacement Fund	-	-	500,000	400,000
Total Expenditures	73,873,482	71,629,059	84,446,543	73,333,941
Net Surplus (Deficit)	\$ -	\$ 2,340,519	\$ (1,745,756)	\$ 1,902,533
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		\$ 20,295,702
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.

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

City of Evanston
Library Fund*
As of November 30, 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	\$ 139,545
Library Material Replacement	-	-	12,500	11,765
Copy Machine Charges	-	-	20,000	19,374
Meeting Room Fees	-	-	10,000	7,291
Non-resident Cards	-	-	2,460	989
North Branch Rental Income	-	-	47,325	54,126
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	25,016
Transfer from General Fund	-	-	-	521,920
Allocation - Property Taxes	-	-	<u>4,253,214</u>	<u>4,081,646</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>4,938,057</u>
Expenditures				
Youth Services	-	-	800,390	730,594
Adult Services	-	-	1,579,231	1,346,752
Circulation	-	-	589,769	542,624
North Branch	-	-	203,336	170,970
Technical Services	-	-	473,306	412,670
Maintenance	-	-	491,375	415,202
Administration	-	-	<u>512,192</u>	<u>444,469</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>4,063,281</u>
Net Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 874,776</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>874,776</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 November 30, 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 November 30, 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	\$ 7,101,332
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>265,208</u>
Total Revenue	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>7,366,540</u>
Development Activities	7,985,000	5,083,230	6,771,363	6,742,974
Administration	124,345	324,612	338,749	237,116
Transfer to Debt Service	-	1,910	3,616	3,315
Transfer to Insurance	-	-	15,635	14,332
Transfer to General Fund	<u>278,000</u>	<u>-</u>	<u>320,000</u>	<u>105,402</u>
Total Expenditures	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>7,103,139</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263,401</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 263,401</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 November 30, 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>
State Allotment	\$ 1,900,000	\$ 2,195,972	\$ 1,900,000	\$ 1,510,404
Investment Earnings	2,000	615	2,000	982
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>1,511,386</u>
Street Resurfacing (2012)	1,200,000	980,941	1,400,000	1,017,331
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	121,666
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>645,574</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>1,784,571</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 518,154</u>	<u>\$ (334,990)</u>	<u>\$ (273,185)</u>
Beginning Fund Balance		682,090		1,200,244
Ending Fund Balance		<u>\$ 1,200,244</u>		<u>\$ 927,059</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 November 30, 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	\$ 532,914
Wireless Surcharge Revenue	340,000	383,844	416,160	398,855
Interest Income	750	296	1,000	640
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>932,409</u>
Operating Expense	778,737	689,786	847,415	688,364
Transfer to General Fund	125,868	125,868	125,950	115,454
Transfer to Insurance Fund		-	95,095	87,170
Transfer to Debt Service Fund		-	10,385	9,520
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>938,064</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,074)</u>	<u>\$ (232,285)</u>	<u>\$ (5,655)</u>

Beginning Fund Balance	1,394,832	1,310,758
Ending Fund Balance	<u>\$ 1,310,758</u>	<u>\$ 1,305,103</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 November 30, 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 November 30, 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	\$ 1,851,530
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	-	140,000	74,361
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>1,925,941</u>
CDBG Administration/Planning	308,367	337,872	232,382	187,587
Development Activities	1,016,894	1,418,095	432,000	609,078
Capital Projects	-	-	255,000	138,522
Transfers to Debt Service	-	4,090	-	2,485
Transfers to General Fund	<u>772,000</u>	<u>-</u>	<u>776,811</u>	<u>675,147</u>
Total Expenditures	<u>2,097,261</u>	<u>1,760,057</u>	<u>1,696,193</u>	<u>1,612,819</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,122</u>
Beginning Fund Balance		422,799		422,799
Ending Fund Balance		<u>\$ 422,799</u>		<u>\$ 735,921</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 November 30, 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	\$ -	\$ 133,549
Program Income	9,000	-	9,000	93,836
Interest Income	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>181</u>
Total Revenues	<u>9,000</u>	<u>5,818</u>	<u>9,000</u>	<u>227,566</u>
Program Expenses	20,000	8,460	20,000	142,471
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>142,471</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (2,642)</u>	<u>\$ (11,000)</u>	<u>\$ 85,095</u>

Beginning Fund Balance	2,004,722	2,002,080
Ending Fund Balance	<u>\$ 2,002,080</u>	<u>\$ 2,087,175</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 November 30, 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	\$ 1,363,219
Amusement Tax	300,000	241,767	300,000	212,152
Howard-Ridge Loan Repayment	-	-	48,500	48,500
Miscellaneous	-	-	-	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>389</u>
Total Revenues	<u>1,658,000</u>	<u>1,682,685</u>	<u>1,956,500</u>	<u>1,624,260</u>
Economic Development Activities	1,640,247	1,541,021	1,802,825	1,257,991
Capital Projects	-	-	160,000	83,878
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	11,689
Transfer to Insurance	-	-	75,334	69,055
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>414,982</u>
Total Expenditures	<u>2,017,503</u>	<u>1,918,277</u>	<u>2,503,618</u>	<u>1,837,595</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (235,592)</u>	<u>\$ (547,118)</u>	<u>\$ (213,335)</u>
Beginning Fund Balance		2,423,201		2,187,609
Ending Fund Balance		<u>\$ 2,187,609</u>		<u>\$ 1,974,274</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 November 30, 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 November 30, 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	\$ 624,729
Interest Income	-	6,030	-	-
Program Income	<u>10,000</u>	-	<u>10,000</u>	<u>27,102</u>
Total Revenues	<u>570,000</u>	<u>181,098</u>	<u>510,000</u>	<u>651,831</u>
Home Administration/Planning	56,000	-	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	97,011	604,000	531,778
Transfers to General Fund	<u>56,400</u>	-	<u>59,958</u>	<u>39,380</u>
Total Expenditures	<u>570,000</u>	<u>97,011</u>	<u>663,958</u>	<u>571,158</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 84,087</u>	<u>\$ (153,958)</u>	<u>\$ 80,673</u>
Beginning Fund Balance		2,636,531		2,720,618
Ending Fund Balance		<u>\$ 2,720,618</u>		<u>\$ 2,801,291</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 November 30, 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	-	-	7,083
Interest Income	1,000	245	125	-
Miscellaneous	-	11,357	-	400
Total Revenues	<u>29,330</u>	<u>33,602</u>	<u>125,125</u>	<u>57,483</u>
Housing - Land	41,650	-	-	43,190
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	47,152	166,600	-
Transfers to General Fund	19,992	19,992	23,990	21,991
Miscellaneous	39,984	7,094	40,000	28,250
Total Expenditures	<u>268,226</u>	<u>74,238</u>	<u>230,590</u>	<u>93,431</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (40,636)</u>	<u>\$ (105,465)</u>	<u>\$ (35,948)</u>
Beginning Fund Balance		2,299,153		2,258,517
Ending Fund Balance		<u>\$ 2,258,517</u>		<u>\$ 2,222,569</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 November 30, 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	\$ 4,736,133
Interest Income	<u>25,000</u>	<u>6,708</u>	<u>25,000</u>	<u>16,219</u>
Total Revenue	<u>4,825,000</u>	<u>3,332,720</u>	<u>5,098,000</u>	<u>4,752,352</u>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	50,325
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	128,354
Capital Improvements	773,715	-	2,536,000	425,000
Contractual Services	125,000	113,212	35,000	55,777
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	3,553,666
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>297,917</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,048</u>	<u>8,578,376</u>	<u>4,511,039</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ (968,328)</u>	<u>\$ (3,480,376)</u>	<u>\$ 241,313</u>
Beginning Fund Balance		9,162,676		8,194,348
Ending Fund Balance		<u>\$ 8,194,348</u>		<u>\$ 8,435,661</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 November 30, 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	\$ 430,932
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>430,941</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>\$ 7,710</u>
Beginning Fund Balance		238,422		448,169
Ending Fund Balance		<u>\$ 448,169</u>		<u>\$ 455,879</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 November 30, 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>12,001</u>
Total Revenue	<u>1,305,000</u>	<u>642,966</u>	<u>1,078,000</u>	<u>1,125,812</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,058	109,603	54,801
Surplus Distribution	-	-	1,300,000	1,000,000
Capital Projects	-	-	1,500,000	-
Other Expenses	460,000	1,200	-	2,407
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>129,800</u>
Total Expenditures	<u>1,313,404</u>	<u>853,858</u>	<u>3,656,203</u>	<u>1,187,008</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ (210,892)</u>	<u>\$ (2,578,203)</u>	<u>\$ (61,196)</u>
Beginning Fund Balance		5,211,765		5,000,873
Ending Fund Balance		<u>\$ 5,000,873</u>		<u>\$ 4,939,677</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 November 30, 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	\$ 455,014
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>455,021</u>
Economic Development Activities	700,000	700,000	-	670
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>26,510</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>27,180</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (511,580)</u>	<u>\$ (138,420)</u>	<u>\$ 427,841</u>
Beginning Fund Balance		397,497		(114,083)
Ending Fund Balance		<u>\$ (114,083)</u>		<u>\$ 313,758</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 November 30, 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	143
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>15,267</u>
Total Revenue	<u>689,400</u>	<u>496,754</u>	<u>862,400</u>	<u>486,508</u>
General Management Support	-	-	-	-
Economic Dev. Projects		27,551	300,000	18,321
Capital Improvements		-	900,000	82,771
Developer Agreement Payments		-	668,836	540,183
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>110,367</u>
Total Expenditures	<u>120,400</u>	<u>147,951</u>	<u>2,037,736</u>	<u>800,142</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 348,803</u>	<u>\$ (1,175,336)</u>	<u>\$ (313,634)</u>
Beginning Fund Balance		751,950		1,100,753
Ending Fund Balance		<u>\$ 1,100,753</u>		<u>\$ 787,119</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 November 30, 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>567</u>
Total Revenue	<u>581,000</u>	<u>355,025</u>	<u>2,876,000</u>	<u>96,954</u>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	308,851
Transfers to General Fund	50,000	50,000	60,000	55,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>280,657</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>644,508</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 241,150</u>	<u>\$ (1,144,000)</u>	<u>\$ (547,554)</u>
Beginning Fund Balance		1,254,443		1,495,593
Ending Fund Balance		<u>\$ 1,495,593</u>		<u>\$ 948,039</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 November 30, 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	360,609
Private Contributions	575,000	-	1,301,200	-
General Fund Allocation	-	-	1,250,000	1,000,000
Miscellaneous	149,000	547,000	-	12,591
Interest Income	-	17,546	-	17,426
Total Revenue	<u>10,033,973</u>	<u>5,958,310</u>	<u>9,619,200</u>	<u>5,740,277</u>
Administration	95,680	723,428	-	-
Capital Outlay (includes prior year rollovers)	13,014,138	5,091,436	14,175,358	4,914,407
Interfund Transfers Out	300,000	302,130	475,000	435,417
Total Expenditures	<u>13,409,818</u>	<u>6,116,994</u>	<u>14,650,358</u>	<u>5,349,824</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (158,684)</u>	<u>\$ (5,031,158)</u>	<u>\$ 390,453</u>
Beginning Fund Balance		5,905,344		5,746,660
Ending Fund Balance		<u>\$ 5,746,660</u>		<u>\$ 6,137,113</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 November 30, 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	\$ 226,253
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>5,200</u>
Total Revenue	<u>575,000</u>	<u>242,715</u>	<u>310,000</u>	<u>231,453</u>
Transfer to Debt Service Fund	317,659	317,659	317,660	291,188
Capital Outlay	<u>1,575,000</u>	<u>740,122</u>	<u>1,155,000</u>	<u>963,949</u>
Total Expenditures	<u>1,892,659</u>	<u>1,057,781</u>	<u>1,472,660</u>	<u>1,255,137</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (815,066)</u>	<u>\$ (1,162,660)</u>	<u>\$ (1,023,684)</u>
Beginning Fund Balance		3,759,955		2,944,889
Ending Fund Balance		<u>\$ 2,944,889</u>		<u>\$ 1,921,205</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 November 30, 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	\$ 2,928,053
Church Street Garage Operations	583,333	539,895	767,092	515,027
Maple Avenue Garage Operations	1,138,711	898,492	1,151,800	1,052,592
Sherman Avenue Garage Operations	1,331,134	1,162,225	1,356,275	1,354,746
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	3,978,666
Interest Income	34,900	7,432	15,070	13,782
Miscellaneous Revenue	-	128,966	11,400	9,150
Reserve for Future Repairs (Contra Depreciation)	<u>2,044,000</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
Total Revenue	<u>10,301,593</u>	<u>8,474,238</u>	<u>12,082,367</u>	<u>9,852,016</u>
7005 - Parking System Administration	743,677	811,324	655,747	769,879
7015 - Parking Lots and Meters	799,498	701,477	1,584,510	622,255
7025 - Church Street Self Park	674,084	360,574	608,255	356,456
7030 - Church Street Debt Payments	133,030	169,336	173,126	24,063
7035 - Church / Chicago Garage Debt Payments	-	(124,573)	-	-
7036 - Sherman Avenue Garage	5,324,706	2,617,785	5,772,432	1,433,961
7037 - Maple Avenue Garage	1,680,189	1,446,950	1,736,960	757,530
Transfer to Insurance Fund	-	-	503,877	461,888
Transfer to General Fund	-	-	644,242	590,555
Transfer to Fleet	-	-	21,991	20,159
Transfer to Equipment Replacement	-	-	30,000	27,500
7039 - Parking Debt	-	3,000	-	2,484
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	<u>3,242,598</u>	<u>-</u>	<u>3,400,000</u>	<u>1,793,000</u>
Total Expenditures	<u>13,401,024</u>	<u>6,789,114</u>	<u>15,251,140</u>	<u>6,859,730</u>
Net Surplus (Deficit)	<u>\$ (3,099,431)</u>	<u>\$ 1,685,124</u>	<u>\$ (3,168,773)</u>	<u>\$ 2,992,286</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	701,477	1,547,858	622,255
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>799,498</u>	<u>701,477</u>	<u>1,584,510</u>	<u>622,255</u>
7025- Church Garage Activities	494,156	360,574	428,327	356,456
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>674,084</u>	<u>360,574</u>	<u>608,255</u>	<u>356,456</u>
7036 Sherman Garage Activities	1,199,756	(632,215)	1,194,182	1,433,961
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	<u>874,650</u>	<u>-</u>	<u>874,650</u>	<u>-</u>
SUBTOTAL	<u>5,324,706</u>	<u>2,617,785</u>	<u>5,772,432</u>	<u>1,433,961</u>
7037 Maple Garage Activities	1,013,991	1,446,950	1,070,762	757,530
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>666,198</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
SUBTOTAL	<u>1,680,189</u>	<u>1,446,950</u>	<u>1,736,960</u>	<u>757,530</u>
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>\$ 18,188,727</u>

City of Evanston
Water Fund
As of November 30, 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	\$ 5,747,169
Skokie	2,286,500	2,304,066	2,800,000	2,778,871
Northwest Commission	3,570,300	3,710,581	4,414,000	4,376,556
Cross Connection Control Fees	80,000	91,480	91,000	98,805
Investment Earnings	9,996	6,569	2,500	13,361
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	207,063
Fees and Outside Work	66,640	94,184	80,000	105,058
Grants	350,000	580,995	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	46,439
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>18,290,864</u>
General Support	681,872	2,011,130	832,838	758,800
Pumping	2,270,869	1,978,311	2,368,467	2,012,367
Filtration	2,138,628	1,923,780	2,563,022	2,642,696
Distribution	1,260,167	988,315	1,464,106	1,028,623
Meter Maintenance	320,115	269,115	313,840	251,651
Other Operating Expenses	219,791	162,344	285,530	184,712
Debt Service	82,542	100,087	944,157	779,461
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	37,736	162,500	72,525
Capital Improvements	7,670,000	-	7,837,000	5,574,816
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	3,076,608
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	429,452
Total Expense	<u>17,887,642</u>	<u>10,598,976</u>	<u>20,663,758</u>	<u>16,811,711</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,776,126</u>	<u>\$ (1,895,701)</u>	<u>\$ 1,479,153</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>\$ 9,726,141</u>

City of Evanston
Sewer Fund
As of November 30, 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	\$ 13,099,144
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	2,956
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>17,147,923</u>
Sewer Operations	1,673,727	4,252,569	1,869,650	1,756,246
Other Operating Expenses	21,000	23,305	48,100	23,152
Interfund Transfers Out - General Fund	446,657	446,658	142,200	130,350
Interfund Transfers Out - Insurance Fund	-	-	269,988	247,489
Capital Outlay	12,000	10,973	18,000	14,885
Capital Improvement Account	687,475	24,218	4,753,000	746,861
Depreciation	-	-	-	-
Debt Service	14,215,356	2,362,727	14,242,990	10,039,874
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>13,058,507</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 12,357,597</u>	<u>\$ 539,093</u>	<u>\$ 4,089,416</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>\$ 7,602,687</u>

City of Evanston
Solid Waste
As of November 30, 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	\$ 1,142,136
Solid Waste Franchise Fees	141,610	148,773	175,000	129,387
SWANCC Recycling Incentive	124,950	283,870	140,000	52,408
Recycling Service Charge	1,826,269	1,943,468	2,954,033	2,710,608
Sanitation Service Charge Penalty	16,660	34,887	30,000	42,188
Special Pickup Fees	100,000	69,897	100,000	51,093
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	32,231
Yard Waste Fees	<u>680,000</u>	<u>240,454</u>	<u>350,000</u>	<u>190,165</u>
Total Revenue	<u>2,949,489</u>	<u>2,900,181</u>	<u>5,010,000</u>	<u>4,351,716</u>
Refuse Collection & Disposal	1,975,110	2,979,100	3,077,218	2,453,798
Residential Recycling Collection	960,841	814,397	1,360,393	1,013,559
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>529,811</u>
Total Expense	<u>3,967,285</u>	<u>4,471,892</u>	<u>5,187,861</u>	<u>3,997,168</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,571,711)</u>	<u>\$ (177,861)</u>	<u>354,548</u>
Beginning Unrestricted Fund Balance		-		(1,571,711)
Ending Unrestricted Fund Balance		<u>\$ (1,571,711)</u>		<u>(1,217,163)</u>

City of Evanston
Fleet Maintenance Fund
As of November 30, 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 Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 2,252,576
Library Fund	-	-	2,381	2,183
Parking Fund	24,740	24,740	21,992	20,159
Water Fund	162,518	162,518	122,751	112,522
Sewer Fund	254,482	254,484	177,729	162,918
Solid Waste Fund	396,000	395,999	298,071	273,232
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>2,948,128</u>
General Support	236,857	1,304,541	284,571	212,580
Major Maintenance	2,934,771	2,517,585	3,211,873	2,821,912
Transfer to Equipment Repl. Fund	-	-	2,222,069	1,481,379
Capital Outlay	1,933,320	35,219	-	2,896
Total Expenditures	<u>5,104,948</u>	<u>3,857,345</u>	<u>5,718,513</u>	<u>4,518,767</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 246,383</u>	<u>\$ (2,514,279)</u>	<u>\$ (1,570,639)</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>\$ 68,972</u>

City of Evanston
Equipment Replacement Fund
As of November 30, 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	\$ 1,539,041
Library Fund	-	-	1,700	1,558
Parking Fund	-	-	30,000	27,500
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	162,370
Miscellaneous Revenue	-	-	-	10,904
Sale of Surplus Property	-	-	210,217	107,955
Transfer from Fleet Fund	-	-	2,222,069	1,481,379
Total Revenues	<u>-</u>	<u>-</u>	<u>4,583,632</u>	<u>3,330,707</u>
Capital Outlay	-	-	3,500,000	3,039,857
Capital Leases	-	-	50,000	34,349
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,550,000</u>	<u>3,074,206</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,033,632</u>	<u>\$ 256,501</u>
Beginning Fund Balance		\$ -		\$ -
Ending Fund Balance		<u>\$ -</u>		<u>\$ 256,501</u>

City of Evanston
Insurance Fund
As of November 30, 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	\$ 111,106
General Admin Contribution- E911	775	775	930	853
General Admin Contribution- CDBG	775	775	930	853
General Admin Contribution- E.D.	775	775	930	853
General Admin Contribution- Parking	14,193	14,193	17,032	15,613
General Admin Contribution- Water Fund	20,793	20,793	24,962	22,882
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	13,186
Liability/Property Contribution- General	792,266	739,448	909,150	833,388
Liability/Property Contribution- E911	5,810	5,810	6,972	6,391
Liability/Property Contribution- CDBG	5,810	5,810	6,972	6,391
Liability/Property Contribution- E.D.	5,810	5,810	6,972	6,391
Liability/Property Contribution- Parking	106,442	106,442	127,731	117,087
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	171,608
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	98,896
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	1,141,122
Workers' Comp Contribution- Library Fund	-	-	5,898	5,407
Workers' Comp Contribution- E911	7,955	7,955	9,546	8,751
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	8,751
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	8,751
Workers' Comp Contribution- Parking	145,738	145,738	174,886	160,312
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	234,962
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	135,406
Subrogation Proceeds	83,300	77,363	83,300	120,816
Transfer from General Fund - Veolia Liability	-	-	-	200,000
Investment Income	41,650	823	41,650	548
Workers Comp & Liability - Subtotal	3,032,983	2,855,481	3,516,536	3,430,324
Health Insurance Chargebacks- General	8,124,110	7,947,664	7,602,935	6,969,357
Health Insurance Chargebacks - Library	-	-	308,920	283,177
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	14,332
Health Insurance Chargebacks- E911	74,836	74,836	77,647	71,176
Health Insurance Chargebacks- CDBG	19,137	19,138	10,780	9,882
Health Insurance Chargebacks- E.D. Fund	36,576	36,576	57,886	53,062
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	168,876
Health Insurance Chargebacks- Water	523,267	537,497	561,211	514,443
Health Insurance Chargebacks- Sewer	142,501	142,502	140,199	128,516
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	145,362
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	179,915
Retiree Health Insurance Contributions	1,695,988	1,429,614	1,903,503	1,469,289
Employee Health Insurance Contributions	1,200,000	1,244,736	1,209,056	1,278,598
One Time IPBC Distribution	-	-	200,000	175,000
Health & Life insurance - Subtotal	12,242,148	11,858,304	12,626,849	11,460,985
Total Revenues	15,275,131	14,713,785	16,143,385	14,891,309

City of Evanston
Insurance Fund
As of November 30, 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 Administration & Support	251,843	241,733	354,104	353,924
Liability/Property Insurance Premiums	391,510	372,834	470,000	417,853
Liability Legal Fees	175,000	512,429	350,000	454,517
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	54,471
Workers' Comp Medical Payments	900,000	781,652	850,000	476,756
Workers' Comp Settlement Payments	833,000	652,848	700,000	639,158
Workers' Comp TPA Pymts (non specific)	108,750	125,458	145,000	97,792
Workers' Comp TTD Pymts (non sworn)	<u>249,000</u>	<u>85,822</u>	<u>140,000</u>	<u>-</u>
Workers' Comp & Liability - Subtotal	3,400,103	3,161,195	3,583,504	3,667,761
General Administration & Support	-	2,556	98,878	8,694
Health Insurance Premiums	11,138,960	12,679,229	13,005,609	12,061,822
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>47,000</u>
Health & Life Insurance - Subtotal	11,203,934	12,739,865	13,182,487	12,117,516
Total Expenditures	<u>14,604,037</u>	<u>15,901,060</u>	<u>16,765,991</u>	<u>15,785,277</u>
Net Surplus (Deficit)	<u>\$ 671,094</u>	<u>\$ (1,187,275)</u>	<u>\$ (622,605)</u>	<u>\$ (893,968)</u>
Beginning Unrestricted Fund Balance		(4,937,497)		(6,124,772)
Ending Unrestricted Fund Balance		<u>\$ (6,124,772)</u>		<u>\$ (7,018,740)</u>

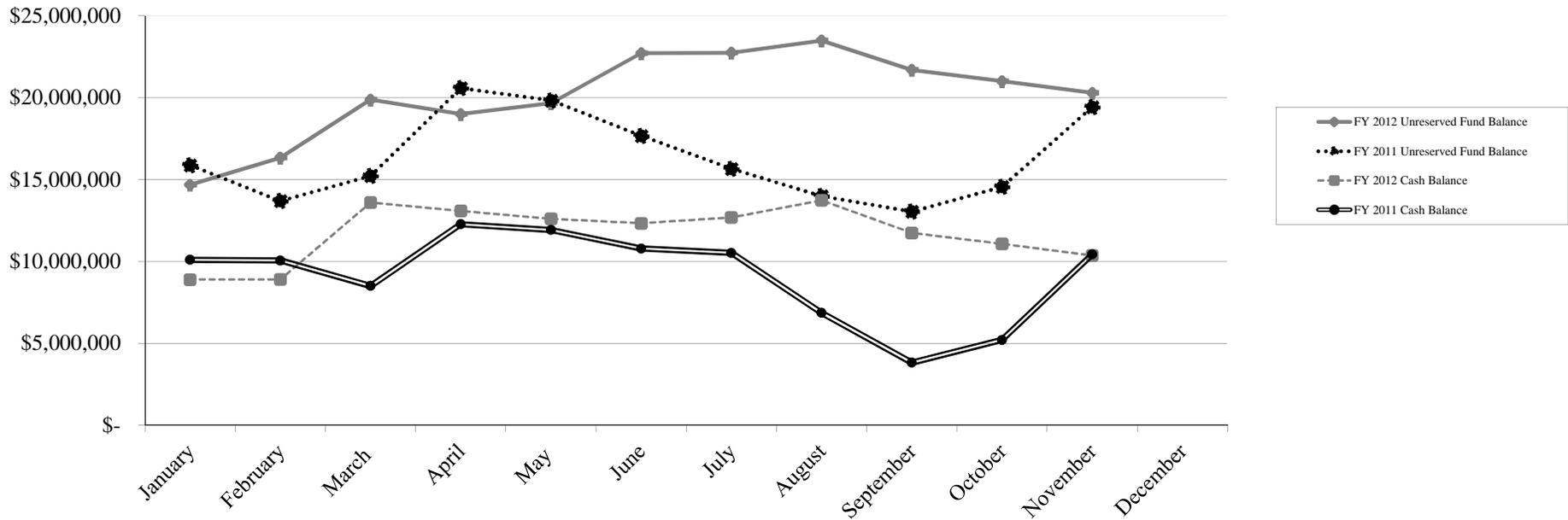
City of Evanston
Fire Pension Fund
As of November 30, 2012

	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	\$ 6,236,506
Personal Property Repl Tax	235,000	235,000	282,000	224,584
Interest on Investment	625,000	835,335	600,000	665,021
Participant Contributions	750,000	742,350	900,000	782,510
Unrealized Gain	-	443,976	-	-
Miscellaneous	-	134	-	50
Total Revenue	<u>8,523,759</u>	<u>6,388,814</u>	<u>7,901,393</u>	<u>7,908,671</u>
Administrative Expenses	170,000	245,164	154,000	285,404
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,695	4,700,000	4,371,874
Widows' Pensions	750,000	866,915	1,070,000	984,244
Disability Pensions	720,000	885,842	1,060,000	1,155,891
QUILDRO	18,000	61,399	75,000	72,375
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,854,015</u>	<u>7,109,000</u>	<u>6,869,788</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 534,799</u>	<u>\$ 792,393</u>	<u>\$ 1,038,883</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>\$ 55,932,504</u>

City of Evanston
Police Pension Fund
As of November 30, 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	\$ 8,345,314
Personal Property Repl Tax	270,833	270,833	325,000	258,917
Interest Income	1,420,000	2,268,478	1,600,000	2,343,456
Participant Contributions	1,153,600	1,149,735	1,385,000	1,475,958
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>12,423,770</u>
Administrative Expenses	155,000	255,788	186,000	263,913
Retiree Pensions	5,750,000	5,802,426	7,250,000	6,680,666
Widow Pensions	512,500	675,909	818,000	796,287
Disability Pensions	437,500	571,045	625,000	595,577
Separation Refunds	-	128,188	-	116,538
QUILDRO	12,000	11,889	12,000	16,180
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,445,245</u>	<u>8,891,000</u>	<u>8,469,161</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 130,750</u>	<u>\$ 2,615,751</u>	<u>\$ 3,954,609</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>\$ 76,550,873</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	
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	
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	
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	