

Memorandum

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

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

Subject: August 2013 Monthly Financial Report

Date: October 4, 2013

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

Fund Name	Fund #	YTD	YTD	YTD	8/31/2013	8/31/2013
		8/31/2013	8/31/2013	8/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 59,247,500	\$ 54,464,759	\$ 4,782,741	\$ 21,816,228	\$ 13,184,967
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	2,223,501	1,755,866	467,635	467,635	470,611
Motor Fuel	200	1,187,661	617,439	570,222	1,569,590	1,731,986
Emergency 911	205	619,650	744,784	(125,134)	1,139,673	1,021,284
SSA#4	210	313,933	185,000	128,933	11,930	2,497
CDBG	215	682,473	764,993	(82,520)	(69,721)	17,340
CDBG Loan	220	61,841	62,431	(590)	2,144,223	(18,844)
Economic Development	225	929,692	948,066	(18,374)	2,132,030	1,977,129
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	600,683	499,489	101,194	3,407,569	(4,878)
Affordable Housing	250	255,096	51,181	203,915	2,440,041	702,868
Washington National TIF	300	4,432,815	3,352,483	1,080,332	8,371,636	7,940,488
SSA#5	305	418,098	-	418,098	851,152	822,693
SW II TIF (Howard Hartrey)	310	1,116,402	1,134,072	(17,670)	4,227,969	4,227,969
Southwest TIF	315	480,770	442,342	38,428	343,367	343,367
Debt Service	320	12,375,818	2,815,363	9,560,455	12,456,603	10,936,913
Howard Ridge TIF	330	478,071	575,037	(96,966)	958,544	667,554
West Evanston TIF	335	43,070	214,266	(171,196)	701,651	696,759
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	8,805,998	2,075,989	6,730,009	10,131,920	11,372,787
Special Assessment	420	353,217	224,334	128,883	2,034,198	2,033,963
Parking	505	7,206,103	4,154,766	3,051,337	17,469,637	17,563,794
Water	510-513	11,589,775	9,070,995	2,518,780	11,711,435	10,746,935
Sewer	515	13,114,779	9,403,419	3,711,360	7,910,938	5,484,738
Solid Waste	520	3,369,943	2,682,579	687,364	(760,520)	(1,378,551)
Fleet	600	2,120,520	2,083,081	37,439	(69,658)	(602,200)
Equipment Replacement	601	1,032,305	426,542	605,763	9,277,830	1,277,362
Insurance	605	11,389,476	11,101,292	288,184	(7,088,315)	173,150
Library	185	4,321,968	3,124,502	1,197,466	2,298,562	1,712,096
Total**		\$ 148,771,158	\$ 112,975,070	\$ 35,796,088	\$ 116,016,062	\$ 93,234,692

*This is net of any interfund receivables/payables

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

Included above are the ending balances as of August 31, 2013 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

Since this financial report is for the eighth month of the fiscal year, many of the year-to-date tax revenues are estimated due to normal delays between the liability month (when the tax becomes obligated to us) and the month of collection. There is typically a one to three month delay in collection for income tax, sales tax, use tax and telecommunications tax.

Through August 31, 2013, the General Fund is operating at a surplus of approximately \$4.8 million. Revenues are over budget year to date primarily due to favorable variances in Property Tax (28.2% over the 66.6% budget target), Income Tax (13% over budget), Building Permits (26.6% over budget), Other Permits (34% over budget) and Intergovernmental Revenue (76.9% over budget).

Expenses are under budget primarily due to favorable variances in the City Manager's Office (14.2% under budget), Administrative Services (10.9% under budget), Community and Economic Development (8.3% under budget), and Parks, Recreation and Community Services (3.5% under budget).

Through August 31, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$96,985 and a negative cash balance of \$106,419.

Through August 31, 2013, the CDBG Loan Fund is showing a negative cash balance of \$18,844. This negative cash balance is the result of a transfer of \$205,000 in loan expenditure from the CDBG Fund to the CDBG Loan Fund as of December 31, 2012. The negative cash balance in the CDBG Loan Fund will be resolved in the September 2013 Monthly Financial Reports as the City received a disbursement from HUD on September 9, 2013, totaling \$100,475.

Through August 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$760,520 and a negative cash balance of \$1,378,551. The Solid Waste Fund has operated at a surplus of \$687,364 through August 31, 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through August 31, 2013, the Fleet Fund is showing a negative fund balance of \$69,658 and a negative cash balance of \$602,200. However, the Fleet Fund is operating at a modest surplus through August 31, 2013.

Through August 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,088,315. This negative balance is primarily for claims/cases being expensed. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. Staff will continue to

monitor the Insurance Fund and provide regular updates to the City Council in the future.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: lgergits@cityofevanston.org.

Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the August 31, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of August 31, 2013
 (Target is 66.6% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund		
	<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>
<u>Revenues</u>															
Property Tax	\$ 12,481,386	\$ 11,831,067	94.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax	15,152,800	9,830,841	64.9%	-	-		-	-		-	-		-	-	
State Income Tax	6,322,645	5,036,745	79.7%	-	-		-	-		-	-		-	-	
Utility Tax	8,514,306	5,382,513	63.2%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax	2,146,300	2,036,549	94.9%	-	-		-	-		-	-		-	-	
Liquor Tax	2,350,000	1,383,982	58.9%	-	-		-	-		-	-		-	-	
Other Taxes	5,961,146	3,152,131	52.9%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees	9,419,640	6,484,128	68.8%	-	-		-	-		-	-		-	-	
Charges for Services	7,904,198	4,983,321	63.0%	6,434,293	4,785,203	74.4%	13,157,500	9,094,189	69.1%	12,908,000	9,223,569	71.5%	3,624,033	2,536,094	70.0%
Intergovernmental Revenues	786,798	1,128,823	143.5%	-	-		-	-		-	-		140,000	3,204	2.3%
Interfund Transfers	7,693,367	5,095,019	66.2%	3,631,350	2,420,900	66.7%	-	-		-	-		1,245,967	830,645	66.7%
Other Non-Tax Revenue	5,790,465	2,687,828	46.4%	2,034,004	-	0.0%	3,771,800	2,495,586	66.2%	7,119,865	3,891,210	54.7%	-	-	
Total Revenues	\$ 84,523,051	\$ 59,032,947	69.8%	\$ 12,099,647	\$ 7,206,103	59.6%	\$ 16,929,300	\$ 11,589,775	68.5%	\$ 20,027,865	\$ 13,114,779	65.5%	\$ 5,010,000	\$ 3,369,943	67.3%
<u>Expenditures</u>															
Legislative	\$ 635,096	\$ 436,880	68.8%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration	1,873,088	983,565	52.5%	-	-		-	-		-	-		-	-	
Law Department	989,154	622,853	63.0%	-	-		-	-		-	-		-	-	
Administrative Services Department	8,776,493	4,891,346	55.7%	-	-		-	-		-	-		-	-	
Community and Econ. Development	2,721,262	1,586,964	58.3%	-	-		-	-		-	-		-	-	
Police Department	25,552,038	17,262,917	67.6%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services	13,741,148	9,265,241	67.4%	-	-		-	-		-	-		-	-	
Health Department	2,633,716	1,718,714	65.3%	-	-		-	-		-	-		-	-	
Public Works - Operating	9,660,554	6,367,107	65.9%	10,968,984	3,448,524	31.4%	-	-		-	-		5,264,222	2,682,579	51.0%
Public Works - Capital Outlay	-	-		3,455,000	706,242	20.4%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services	17,937,873	11,329,172	63.2%	-	-		-	-		-	-		-	-	
Utilities - Operating	-	-		-	-		12,927,979	7,559,300	58.5%	14,322,988	7,471,879	52.2%	-	-	
Utilities - Capital Outlay	-	-		-	-		7,683,500	1,511,695	19.7%	4,120,600	1,931,540	46.9%	-	-	
Total Expenditures	\$ 84,520,422	\$ 54,464,759	64.4%	\$ 14,423,984	\$ 4,154,766	28.8%	\$ 20,611,479	\$ 9,070,995	44.0%	\$ 18,443,588	\$ 9,403,419	51.0%	\$ 5,264,222	\$ 2,682,579	51.0%

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

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 8,186,281	\$ 12,481,386	\$ 11,831,067
Tax - State Use	1,091,215	1,172,354	1,176,879	772,268
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	6,080,365
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	3,750,476
Tax - Auto Rental	36,445	41,405	40,000	25,598
Tax - Athletic Contest	700,000	921,887	760,000	187,553
Tax - State Income	5,853,839	6,603,796	6,322,645	5,036,745
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	1,911,633
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	879,786
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	548,697
Tax - Cigarette	485,000	205,249	485,000	27,000
Tax - Evanston Motor Fuel	761,587	629,128	707,667	415,624
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,383,982
Tax - Parking	2,160,000	2,352,581	2,200,000	1,492,041
Tax - Personal Property Replacement	626,300	586,273	591,600	446,600
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	2,036,549
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	2,042,397
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	540,329
License Fees - Other	1,045,382	1,125,627	1,030,502	880,711
Permit Fees - Building	2,500,000	3,546,648	3,020,000	2,814,068
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,218,141
Other Fees	1,324,350	1,306,308	1,559,350	1,030,879
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	2,389,856
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	4,983,321
Intergovernmental Revenue	669,897	706,811	786,798	1,128,823
Other Revenue	1,216,983	1,301,943	1,418,443	287,708
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	5,095,019
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>10,264</u>
Total Revenue	82,700,787	78,777,151	84,523,051	59,247,500
Legislative	616,033	621,321	635,096	436,880
City Administration	1,856,258	1,603,216	1,873,088	983,565
Law Department	999,107	975,265	989,154	622,853
Administrative Services Department	8,643,197	7,882,911	8,776,493	4,891,346
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,586,964
Police Department	24,752,938	25,407,644	25,552,038	17,262,917
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	9,265,241
Health Department	2,413,969	2,225,149	2,633,716	1,718,714
Public Works Department	9,559,460	9,042,780	9,660,554	6,367,107
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	11,329,172
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	84,446,543	83,610,308	84,520,422	54,464,759
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 4,782,741</u>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		17,033,487
Adjustment to GAAP Basis of Accounting		<u>3,473,475</u>		<u>-</u>
Total Ending Fund Balance		<u>\$ 17,033,487</u>		<u>\$ 21,816,228</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>17,033,487</u>		
Total Ending Fund Balance		<u>17,033,487</u>		

Note 1: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 80,000	\$ 83,648	\$ -	\$ -
Total Revenue	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Program Activities	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>-</u>		

* Note - The HPRP Fund was fully expended and closed in FY 2012. This report is for historical purposes only.

City of Evanston
 Neighborhood Stabilization Fund
 As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,438,092	\$ 4,011,917	\$ 1,730,887
Program Income	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>492,614</u>
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>2,223,501</u>
Development Activities	6,771,363	8,011,012	3,505,000	1,543,927
Administration	338,749	292,845	341,622	115,505
Transfer to Debt Service	3,616	3,616	3,905	2,603
Transfer to Insurance	15,635	15,635	16,390	10,927
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>82,904</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,755,866</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 467,635</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 467,635</u>

Audited FY 2012 Ending Fund Balance Composition

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

City of Evanston
Motor Fuel Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,816,463	\$ 2,125,000	\$ 1,187,285
Investment Earnings	2,000	1,103	2,000	376
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,817,566</u>	<u>2,127,000</u>	<u>1,187,661</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	62,105
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	88,667
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>466,667</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>617,439</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 570,222</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,569,590</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		999,368		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>999,368</u>		

City of Evanston
E911 Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 564,483	\$ 617,400	\$ 361,231
Wireless Surcharge Revenue	416,160	440,606	416,160	258,248
Interest Income	1,000	679	1,000	171
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,005,768</u>	<u>1,034,560</u>	<u>619,650</u>
Operating Expense	847,415	820,289	891,122	560,664
Transfer to General Fund	125,950	125,950	125,950	83,967
Transfer to Insurance Fund	95,095	95,095	98,993	65,996
Transfer to Debt Service Fund	10,385	10,385	11,215	7,477
Capital Replacement	<u>188,000</u>	<u>-</u>	<u>70,000</u>	<u>26,680</u>
Total Expenditures	<u>1,266,845</u>	<u>1,051,719</u>	<u>1,197,280</u>	<u>744,784</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (125,134)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,139,673</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	1,264,807
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>1,264,807</u>

City of Evanston
Special Service Area #4 Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 342,021	\$ 370,000	\$ 313,933
Investment Income	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>342,028</u>	<u>370,000</u>	<u>313,933</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>185,000</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>185,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ 128,933</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ 11,930</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(117,003)</u>		
Total Ending Fund Balance		<u>(117,003)</u>		

City of Evanston
CDBG Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,503,612	\$ 1,540,000	\$ 672,714
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	9,634
Miscellaneous	-	17,793	-	125
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>682,473</u>
CDBG Administration/Planning	232,382	-	195,522	164,124
Development Activities	432,000	1,928,694	612,500	109,015
Capital Projects	255,000	-	335,800	838
Transfers to General Fund	776,811	2,711	781,278	491,016
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>764,993</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (82,520)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (69,721)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>12,799</u>		

City of Evanston
CDBG Loan Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,409	\$ -	\$ -
Program Income	9,000	-	9,000	61,726
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>115</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>61,841</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>62,431</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>62,431</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ (590)</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,144,223</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,144,813		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,144,813</u>		

City of Evanston
Economic Development Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,533,128	\$ 1,600,000	\$ 735,701
Amusement Tax	300,000	297,000	300,000	161,554
Howard-Ridge Loan Repayment	48,500	48,500	48,500	32,333
Miscellaneous	-	1,797	-	-
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>104</u>
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>929,692</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	587,536
Capital Projects	160,000	-	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	9,181
Transfer to Insurance	75,334	-	67,416	44,944
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>301,805</u>
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>948,066</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ (18,374)</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 2,132,030</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		2,150,404		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,150,404</u>		

City of Evanston
Neighborhood Improvement Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Beginning Fund Balance		109,915		129,915
Ending Fund Balance		<u>\$ 129,915</u>		<u>\$ 129,915</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	129,915
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>129,915</u>

City of Evanston
Home Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 683,538	\$ 797,400	\$ 582,427
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>18,256</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>600,683</u>
Home Administration/Planning	-	-	4,000	258
Development Activities	604,000	104,757	765,000	470,591
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>28,640</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>499,489</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 101,194</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,407,569</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		3,306,375		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,306,375</u>		

City of Evanston
Affordable Housing Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Developer Contributions	125,000	-	155,000	250,000
Rehab Repayments	-	-	-	5,000
Interest Income	125	748	228	96
Miscellaneous	<u>-</u>	<u>61,601</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>255,096</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	20,188
Down Payment Assistance	166,600	60,750	-	-
Transfers to General Fund	23,990	23,990	23,990	15,993
Miscellaneous	<u>40,000</u>	<u>-</u>	<u>46,000</u>	<u>15,000</u>
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>51,181</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ 203,915</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,440,041</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,236,126</u>		

City of Evanston
Washington National TIF Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,594,537	\$ 4,600,000	\$ 4,423,138
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>9,677</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>4,432,815</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	39,188
Contributions to Other Agencies	800,000	725,366	-	-
Economic Development Projects	500,000	-	1,250,000	-
Capital Improvements	2,536,000	82,593	2,886,000	625,115
Contractual Services	35,000	-	145,000	46,613
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	2,420,900
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>220,667</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>3,352,483</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ 1,080,332</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 8,371,636</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		7,291,304		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>7,291,304</u>		

City of Evanston
Special Service Area #5
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 408,107	\$ 448,875	\$ 417,512
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>586</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>418,098</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>423,232</u>	<u>423,231</u>	<u>418,816</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ (15,115)</u>	<u>\$ 30,059</u>	<u>\$ 418,098</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 851,152</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		433,054		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>433,054</u>		

City of Evanston
 SW II TIF (Howard Hartrey)
 As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,073,000	\$ 1,113,811	\$ 1,100,000	\$ 1,106,614
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>9,788</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>1,116,402</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,603	75,611	37,806
Surplus Distribution	1,300,000	1,023,923	1,000,000	1,000,000
Capital Projects	1,500,000	2,170	1,400,000	-
Other Expenses	-	-	500,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>96,266</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,134,072</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (17,670)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 4,227,969</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		4,245,639		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>4,245,639</u>		

City of Evanston
Southwest TIF
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 448,605	\$ 465,000	\$ 480,770
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>448,612</u>	<u>465,100</u>	<u>480,770</u>
Economic Development Activities	-	670	-	-
Capital Improvement Projects	580,000	-	580,000	422,675
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>19,667</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>442,342</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ 38,428</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 343,367</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>304,939</u>		
Total Ending Fund Balance		<u>304,939</u>		

City of Evanston
Debt Service Fund
As of August 31, 2013

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Net Property Tax- Current	\$ 11,863,898	\$ 12,184,177	\$ 11,798,019	\$ 11,490,614
Bond Proceeds/Premium/ Discounts	-	7,618,809	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	509,335
Miscellaneous Revenue	-	18,435	-	33,510
Interest Income	1,500	3,645	1,500	3,779
Transfer from Sewer Fund	-	-	190,210	126,807
Transfer from Special Assessment Fund	317,660	317,660	317,660	211,773
Total Revenue	12,938,904	20,898,572	13,090,393	12,375,818

Series 2002 C- Principal	660,000	4,195,000	-	-
Series 2002 C- Interest	96,044	134,155	-	-
Series 2004- Principal	760,000	845,000	775,000	-
Series 2004- Interest	506,250	525,850	478,400	246,025
Series 2004 B- Principal	1,630,000	1,630,000	595,000	-
Series 2004 B- Interest	195,640	195,638	130,439	65,219
Series 2005- Principal	730,000	750,000	1,095,000	-
Series 2005- Interest	700,500	719,000	664,000	340,750
Series 2006- Principal	80,000	130,000	85,000	-
Series 2006- Interest	451,582	462,158	448,302	228,414
Series 2006 B Bonds- Principal	35,000	-	35,000	35,000
Series 2006 B Bonds- Interest	604,126	604,126	603,426	603,426
Series 2007 - Principal	1,150,000	1,185,000	965,000	-
Series 2007 - Interest	598,958	634,277	684,458	359,188
Series 2008A - Principal	195,000	195,000	300,000	-
Series 2008A - Interest	132,313	132,313	125,975	62,988
Series 2008C - Principal	351,440	369,840	362,900	-
Series 2008C - Interest	387,730	408,030	376,308	198,005
Series 2008D - Principal	425,000	425,000	1,410,000	-
Series 2008D - Interest	93,554	93,554	36,690	18,345
Series 2010 A - Principal DSF	300,000	300,000	305,000	-
Series 2010 A - Interest DSF	185,337	185,338	179,338	89,669
Series 2010 B - Principal DSF	613,946	613,946	647,358	-
Series 2010 B - Interest DSF	141,648	141,649	135,508	67,754
Series 2011 A - Principal DSF	1,081,678	1,081,678	1,234,836	-
Series 2011 A - Interest DSF	630,961	630,959	451,586	225,793
Series 2012 A - Interest DSF	-	-	955,000	268,262
Series 2012 A - Principal DSF	-	-	357,706	-
Series 2004- Principal SAF	85,000	-	95,000	-
Series 2004- Interest SAF	19,600	-	13,650	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	18,500	-	17,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	10,576	-	8,526	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	35,320	-	33,920	-
Series 2008C - Principal SAF	18,400	-	19,000	-
Series 2008C - Interest SAF	20,300	-	19,702	-
General Management and Support	5,000	23,744	5,000	-
Bond Issuance Costs	60,000	-	60,000	-
Net of Transfers	-	3,946,173	-	-
Fiscal Agent Fees	8,000	74,016	10,000	6,525
Total Expenditures	13,122,403	20,631,444	13,824,528	2,815,363

Net Surplus (Deficit) \$ (183,499) \$ 267,128 \$ (734,135) \$ 9,560,455

Beginning Fund Balance	2,629,020	2,896,148
Ending Fund Balance	\$ 2,896,148	\$ 12,456,603

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	2,896,148
Committed	-
Assigned / Unassigned	-
Total Ending Fund Balance	2,896,148

City of Evanston
Howard Ridge TIF
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 752,477	\$ 500,000	\$ 455,181
Interest Income	400	164	400	330
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	22,560
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>478,071</u>
Economic Dev. Projects	300,000	692,633	-	-
Capital Improvements	900,000	-	800,000	56,397
Developer Agreement Payments	668,836	-	610,000	406,041
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	32,333
Transfers to General Fund	120,400	120,400	120,400	80,266
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>575,037</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (96,966)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 958,544</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,055,510		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,055,510</u>		

City of Evanston
West Evanston TIF
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 26,572	\$ 300,000	\$ 42,943
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>127</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>43,070</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	70,000
Debt Service - Interest	-	-	40,000	4,266
Transfers to General Fund	60,000	60,000	60,000	40,000
Capital Projects	<u>2,270,000</u>	<u>-</u>	<u>1,285,000</u>	<u>100,000</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>214,266</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (171,196)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 701,651</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		872,847		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>872,847</u>		

City of Evanston
 Dempster-Dodge TIF
 As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ -	\$ -	\$ 100,000	\$ -
Bond Proceeds	-	-	650,000	-
Interest Income	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>
Economic Development Projects	-	-	650,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>-</u>		

City of Evanston
Capital Improvement Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,650	\$ 8,339,988	\$ 8,538,259
Grants	3,168,000	170,513	1,675,000	215,599
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	193,549	-	40,301
Interest Income	-	19,073	10,000	11,839
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>10,534,988</u>	<u>8,805,998</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	1,759,322
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>316,667</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>2,075,989</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (734,184)</u>	<u>\$ 6,730,009</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 10,131,920</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		3,401,911		
Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,401,911</u>		

City of Evanston
Special Assessment Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,947	\$ 300,000	\$ 109,583
Bond Proceeds	-	-	250,000	241,906
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>1,728</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>353,217</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	211,773
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>12,561</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>224,334</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ 128,883</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 2,034,198</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>1,905,315</u>		
Total Ending Fund Balance		<u>1,905,315</u>		

City of Evanston
Parking Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,066,676	\$ 3,070,000	\$ 2,526,324
Church Street Garage Operations	767,092	557,258	716,348	420,650
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	780,178
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	1,030,133
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	2,420,900
Interest Income	15,070	2,222	15,070	7,626
Miscellaneous Revenue	11,400	23,696	11,400	20,292
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	7,206,103
7005 - Parking System Administration	655,747	1,262,781	784,607	407,078
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	424,862
7025 - Church Street Self Park	608,255	395,831	607,955	246,372
7030 - Church Street Debt Payments	173,126	173,126	171,250	20,625
7036 - Sherman Avenue Garage	5,772,432	2,999,368	5,750,270	1,050,040
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	508,567
7039 - Parking Debt	-	4,950	27,461	-
Transfer to Insurance Fund	503,877	503,878	490,236	326,824
Transfer to General Fund	644,242	644,242	644,242	429,495
Transfer to Fleet	21,991	21,992	21,991	14,661
Transfer to Equipment Replacement	30,000	30,000	30,000	20,000
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	706,242
Total Expenditures	15,251,140	8,941,601	14,423,984	4,154,766
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 3,051,337
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	715,018	792,400	424,862
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	424,862
7025- Church Garage Activities	494,156	395,831	428,027	246,372
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	246,372
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	639,365
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	410,675
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	2,999,368	5,750,270	1,050,040
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	508,567
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	508,567
Beginning Unrestricted Fund Balance		15,196,441		14,418,300
Reclassification from Fund Balance to Capital Assets		(2,392,044)		
Ending Unrestricted Fund Balance		<u>\$ 14,418,300</u>		<u>\$ 17,469,637</u>

City of Evanston
Water Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,248,166	\$ 5,684,000	\$ 4,028,233
Skokie	2,800,000	2,989,109	2,856,000	1,752,760
Northwest Commission	4,414,000	5,033,996	4,517,000	3,219,426
Cross Connection Control Fees	91,000	98,805	100,500	93,770
Investment Earnings	2,500	15,025	2,500	12,268
Debt Proceeds	4,800,000	-	2,000,000	2,043,779
Debt Proceeds (zero interest)	-	-	1,370,000	-
Fees and Merchandise Sales	35,000	111,459	40,000	74,230
Fees and Outside Work	80,000	228,158	80,000	66,550
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	33,038
Property Sales and Rentals	203,057	200,953	213,300	102,990
Misc Revenue	-	5,387	-	162,731
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>11,589,775</u>
General Support	832,838	2,246,870	990,583	553,841
Pumping	2,368,467	2,273,827	2,333,247	1,301,246
Filtration	2,563,022	3,010,826	2,635,539	1,486,654
Distribution	1,464,106	1,204,898	1,424,324	825,842
Meter Maintenance	313,840	251,472	309,163	164,871
Other Operating Expenses	285,530	227,933	478,592	162,780
Debt Service	944,157	199,885	864,233	480,453
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	13,881
Capital Improvements	7,837,000	235,197	7,435,000	1,497,814
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	2,237,533
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	312,328
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>9,070,995</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 2,518,780</u>
Beginning Unrestricted Fund Balance		8,246,988		9,192,655
Reclassification to Fund Balance from Capital Assets		(903,364)		
Ending Unrestricted Fund Balance		<u>\$ 9,192,655</u>		<u>\$ 11,711,435</u>

City of Evanston
Sewer Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,015,561	\$ 12,908,000	\$ 9,223,569
Debt Proceeds	5,000,000	4,103,034	4,000,000	2,042,037
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	1,847,917
Investment Earnings	1,000	2,962	1,000	1,256
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>13,114,779</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	1,077,011
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	94,800
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	179,992
Transfer to Debt Service	-	-	190,211	126,807
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	1,922,336
Debt Service	14,360,205	2,447,913	11,542,740	5,970,169
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>9,403,419</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 3,711,360</u>
Beginning Unrestricted Fund Balance		3,513,271		4,199,578
Reclassification from Fund Balance to Capital Assets		(9,363,524)		
Ending Unrestricted Fund Balance		<u>\$ 4,199,578</u>		<u>\$ 7,910,938</u>

City of Evanston
Solid Waste
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,245,967	\$ 830,645
Solid Waste Franchise Fees	175,000	129,387	175,000	116,679
SWANCC Recycling Incentive	140,000	52,408	140,000	3,204
Recycling Service Charge	2,954,033	2,954,908	2,954,033	2,254,889
Sanitation Service Charge Penalty	30,000	52,865	30,000	33,724
Special Pickup Fees	100,000	57,298	100,000	42,319
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	21,259
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>67,204</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>3,369,943</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	1,640,174
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	762,172
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>280,233</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>2,682,579</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>687,364</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(760,520)</u>

City of Evanston
Fleet Maintenance Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 2,457,356	\$ 2,457,356	\$ 2,507,356	\$ 1,671,572
Library Fund	2,381	2,381	2,381	-
Parking Fund	21,992	21,992	21,992	14,661
Water Fund	122,751	122,751	122,751	81,834
Sewer Fund	177,729	475,800	177,729	118,486
Solid Waste Fund	298,071	-	298,071	198,714
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	33,666
Interest Income	4,165	409	1,000	1,587
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>2,120,520</u>
General Support	284,571	237,447	292,007	170,296
Major Maintenance	3,211,873	3,097,799	3,217,058	1,912,785
Transfer to Equipment Repl. Fund	<u>2,222,069</u>	<u>7,858,900</u>	-	-
Total Expenditures	<u>5,718,513</u>	<u>11,194,146</u>	<u>3,509,065</u>	<u>2,083,081</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ 37,439</u>
Beginning Fund Balance		1,639,611		(107,097)
Reclassification from Fund Balance to Capital Assets		6,318,263		
Ending Fund Balance		<u>\$ (107,097)</u>		<u>\$ (69,658)</u>

City of Evanston
Equipment Replacement Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 1,742,590	\$ 1,742,590	\$ 1,242,590	\$ 828,393
Library Fund	1,700	1,700	1,700	1,133
Parking Fund	30,000	30,000	30,000	20,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	118,087
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	64,692
Transfer from Fleet Fund	<u>2,222,069</u>	<u>7,858,900</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>10,147,327</u>	<u>1,661,638</u>	<u>1,032,305</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	421,133
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>5,409</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>426,542</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 605,763</u>
Beginning Fund Balance		\$ -		\$ 8,672,067
Ending Fund Balance		<u>\$ 8,672,067</u>		<u>\$ 9,277,830</u>

City of Evanston
Insurance Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Admin Contribution- General	\$ 121,207	\$ 121,207	\$ 121,204	\$ 80,803
General Admin Contribution- E911	930	930	930	620
General Admin Contribution- CDBG	930	930	930	620
General Admin Contribution- E.D.	930	930	930	620
General Admin Contribution- Parking	17,032	17,032	17,032	11,355
General Admin Contribution- Water Fund	24,962	24,962	24,962	16,641
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	9,590
Liability/Property Contribution- General	909,150	909,150	909,150	606,100
Liability/Property Contribution- E911	6,972	6,972	6,972	4,648
Liability/Property Contribution- CDBG	6,972	6,972	6,972	4,648
Liability/Property Contribution- E.D.	6,972	6,972	6,972	4,648
Liability/Property Contribution- Parking	127,731	127,731	127,731	85,154
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	124,806
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	71,925
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	829,907
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	3,932
Workers' Comp Contribution- E911	9,546	9,546	9,546	6,364
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	6,364
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	6,364
Workers' Comp Contribution- Parking	174,886	174,886	174,886	116,591
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	170,881
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	98,477
Subrogation Proceeds	83,300	121,394	83,300	93,577
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	20,000
Investment Income	41,650	470	41,650	212
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	2,374,847
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	5,508,606
Health Insurance Chargebacks - Library	308,920	308,920	318,681	212,454
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	10,926
Health Insurance Chargebacks- E911	77,647	77,647	81,545	54,364
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	8,391
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	33,312
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	113,725
Health Insurance Chargebacks- Water	561,211	561,211	596,392	397,594
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	112,020
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	76,147
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	122,276
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	1,142,163
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	1,022,651
One Time IPBC Distribution	200,000	200,000	300,000	200,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	9,014,629
Total Revenues	16,143,385	16,184,589	17,211,983	11,389,476

City of Evanston
Insurance Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Administration & Support	354,104	377,089	294,093	180,366
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	300,924
Liability Settlement Payments	400,000	1,065,006	400,000	413,719
Transfer - to ERI Debt Service	-	7,709	8,325	5,550
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	20,158
Workers' Comp Medical Payments	850,000	510,510	800,000	270,165
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	532,655
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	47,627
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	23,275
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>2,349,757</u>
General Administration & Support	98,878	8,951	94,093	53,735
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	8,662,340
Health Insurance Opt Out Payments	78,000	51,065	84,000	35,460
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>8,751,535</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>11,101,292</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 288,184</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,088,315)</u>

City of Evanston
Fire Pension Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,188,393	\$ 6,061,575	\$ 5,870,083
Personal Property Repl Tax	282,000	282,000	280,000	223,300
Interest on Investment	600,000	865,981	800,000	1,151,371
Participant Contributions	900,000	884,170	922,500	662,317
Unrealized Gain	-	2,666,737	-	134
Miscellaneous	-	184	-	50
Total Revenue	<u>7,901,393</u>	<u>10,887,465</u>	<u>8,064,075</u>	<u>7,907,255</u>
Administrative Expenses	154,000	86,384	154,000	130,363
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	3,218,721
Widows' Pensions	1,070,000	1,068,600	1,090,000	694,114
Disability Pensions	1,060,000	1,270,314	1,350,000	882,636
QUILDRO	75,000	79,832	75,000	60,226
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>4,986,060</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 2,921,195</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	58,463,916	58,463,916
Property Tax Adjustment for GAAP Basis		(40,466)		
End Net Assets held in Trust	<u>\$ 55,686,014</u>	<u>\$ 58,463,916</u>	<u>\$ 58,967,991</u>	<u>\$ 61,385,111</u>

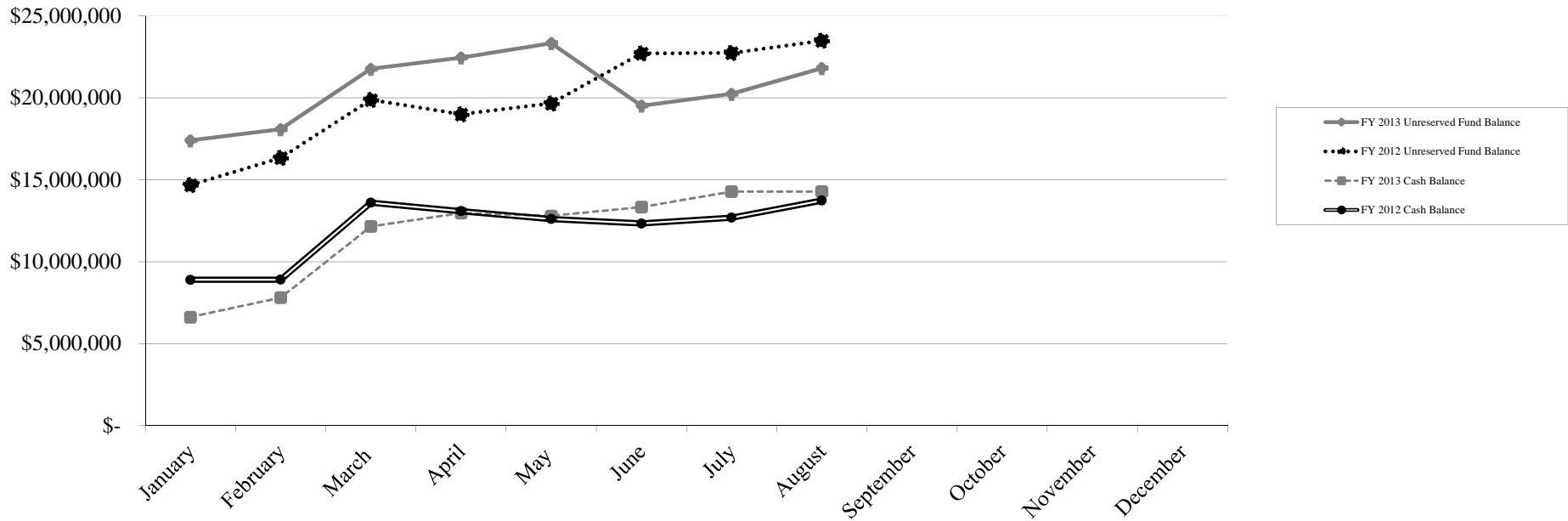
City of Evanston
Police Pension Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,232,316	\$ 8,069,325	\$ 7,834,668
Personal Property Repl Tax	325,000	325,000	325,000	223,300
Interest Income	1,600,000	2,839,127	2,625,000	1,422,957
Participant Contributions	1,385,000	1,654,851	1,383,750	1,045,685
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	3,861,111	-	-
Total Revenue	<u>11,506,751</u>	<u>16,912,530</u>	<u>12,403,075</u>	<u>10,526,610</u>
Administrative Expenses	186,000	55,143	250,000	172,509
Retiree Pensions	7,250,000	7,303,390	7,500,769	5,168,700
Widow Pensions	818,000	868,955	868,000	566,713
Disability Pensions	625,000	653,322	700,000	445,620
Separation Refunds	-	116,538	150,000	6,556
QUILDRO	12,000	17,886	18,000	14,057
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>6,374,155</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 4,152,455</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	80,589,961	80,589,961
Property Tax Adjustment for GAAP Basis		96,401		
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 80,589,961</u>	<u>\$ 83,506,267</u>	<u>\$ 84,742,416</u>

City of Evanston
Library Fund
As of August 31, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,098,606	\$ 4,253,214	\$ 4,047,567
Library Fines & Fees	150,000	154,036	185,000	108,619
Library Material Replacement	12,500	12,495	12,500	9,179
Copy Machine Charges	20,000	20,131	20,000	13,236
Meeting Room Fees	10,000	8,986	10,000	6,150
Non-resident Cards	2,460	989	1,690	915
North Branch Rental Income	47,325	58,606	59,660	40,190
State Per Capita Grant	75,900	76,385	76,300	14,500
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	28,000	25,017	-	-
Transfer from General Fund	-	1,214,668	-	-
Book Sales	-	-	60,000	38,157
Fund for Excellence	-	-	245,000	42,430
Miscellaneous	-	78,345	-	1,025
Transfer from Endowment	-	-	131,250	-
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>4,321,968</u>
Expenditures				
Youth Services	800,390	839,808	891,720	570,819
Adult Services	1,579,231	1,561,163	1,535,224	938,366
Circulation	589,769	620,389	612,892	403,198
Neighborhood Services	203,336	196,551	360,757	200,304
Technical Services	473,306	485,545	503,433	248,242
Maintenance	491,375	484,127	507,517	354,900
Administration	512,192	509,785	669,377	408,673
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>3,124,502</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 1,197,466</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>2,298,562</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,101,096		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,101,096</u>		

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



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063	\$ 20,250,620	\$ 21,816,228				
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				
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660	\$ 13,337,226	\$ 14,279,322	\$ 14,279,322				
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				