

Memorandum

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

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

Subject: July 2013 Monthly Financial Report

Date: September 6, 2013

Please find attached the unaudited financial statements as of July 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	7/31/2013	7/31/2013
		7/31/2013	7/31/2013	7/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 50,660,205	\$ 47,443,072	\$ 3,217,133	\$ 20,250,620	\$ 14,279,322
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	1,856,739	942,789	913,950	913,950	916,929
Motor Fuel	200	1,035,150	486,752	548,398	1,547,766	1,710,163
Emergency 911	205	504,512	691,373	(186,861)	1,077,946	829,624
SSA#4	210	205,018	185,000	20,018	(96,985)	(106,419)
CDBG	215	575,579	583,287	(7,708)	5,091	92,153
CDBG Loan	220	55,927	62,329	(6,402)	2,138,411	(24,655)
Economic Development	225	888,357	806,797	81,560	2,231,964	2,075,706
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	488,825	432,142	56,683	3,363,058	7,830
Affordable Housing	250	4,671	49,182	(44,511)	2,191,615	454,442
Washington National TIF	300	3,251,105	2,509,290	741,815	8,033,119	7,601,970
SSA#5	305	285,920	-	285,920	718,974	690,514
SW II TIF (Howard Hartrey)	310	641,360	1,122,039	(480,679)	3,764,960	3,764,961
Southwest TIF	315	306,547	439,883	(133,336)	171,603	171,602
Debt Service	320	9,325,398	2,812,088	6,513,310	9,409,458	7,889,769
Howard Ridge TIF	330	442,287	547,406	(105,119)	950,391	659,403
West Evanston TIF	335	43,063	169,908	(126,845)	746,002	741,111
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	143,255	1,874,398	(1,731,143)	1,670,768	2,911,632
Special Assessment	420	106,978	194,241	(87,263)	1,818,052	1,817,818
Parking	505	6,425,667	3,668,259	2,757,408	17,175,708	17,273,638
Water	510-513	8,128,400	7,943,578	184,822	9,377,477	8,968,163
Sewer	515	9,277,056	8,287,416	989,640	5,189,218	3,353,241
Solid Waste	520	2,961,851	2,535,553	426,298	(1,021,586)	(1,613,047)
Fleet	600	1,855,565	1,835,527	20,038	(87,059)	(619,603)
Equipment Replacement	601	901,324	403,440	497,884	9,169,951	1,169,481
Insurance	605	9,920,875	9,654,095	266,780	(7,109,719)	151,747
Library	185	3,224,295	2,759,853	464,442	1,565,538	1,032,138
Total**		\$ 113,515,929	\$ 98,439,697	\$ 15,076,232	\$ 95,296,206	\$ 76,329,548

*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 July 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 seventh 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 July 31, 2013, the General Fund is operating at a surplus of \$3.2 million. Revenues are over budget year to date primarily due to favorable variances in Property Tax (12.1% over the 58.3% budget target), Income Tax (14.8% over budget), Building Permits (27.4% over budget), Other Permit Fees (27.6% over budget) and Intergovernmental Revenue (88.8% over budget). Cook County has yet to distribute any Cigarette Tax to the City despite several requests from staff.

Expenses are under budget primarily due to favorable variances in the City Manager's Office (13.1% under budget), Administrative Services (8.6% under budget), Community and Economic Development (8.3% under budget), Public Works (5.6% under budget) and Parks, Recreation and Community Services (5.5% under budget). Parks, Recreation and Community Services will continue to see increased costs as summer seasonal and youth employment expenses are incurred over the summer.

Through July 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 July 31, 2013, the CDBG Loan Fund is showing a negative cash balance of \$24,655. This negative cash balance is the result of a transfer of \$205,000 in loan expenditure from the CDBG Fund to the CDBG Loan Fund as of December 31, 2012. Staff anticipates the negative cash balance in the CDBG Loan Fund will be resolved when the City receives its 2013 disbursement from HUD in August.

Through July 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$1,021,586 and a negative cash balance of \$1,613,047. The Solid Waste Fund has operated at a surplus of \$426,298 through July 31, 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through July 31, 2013, the Fleet Fund is showing a negative fund balance of \$87,059 and a negative cash balance of \$619,603. However, the Fleet Fund is operating at a modest surplus through July 31, 2013.

Through July 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,109,719. This negative balance is primarily due to insurance reserves for potential

claims payable. 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 July 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 July 31, 2013
 (Target is 58.3% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 8,794,410	70.5%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	8,442,033	55.7%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	4,625,887	73.2%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	4,836,474	56.8%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	1,760,219	82.0%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,142,894	48.6%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	2,820,045	47.3%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	5,694,902	60.5%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	4,362,699	55.2%	6,434,293	4,307,379	66.9%	13,157,500	7,714,252	58.6%	12,908,000	7,784,548	60.3%	3,624,033	2,231,833	61.6%	
Intergovernmental Revenues	786,798	1,157,393	147.1%	-	-		-	-		-	-		140,000	3,204	2.3%	
Interfund Transfers	7,693,367	4,458,142	57.9%	3,631,350	2,118,288	58.3%	-	-		-	-		1,245,967	726,814	58.3%	
Other Non-Tax Revenue	5,790,465	2,565,107	44.3%	2,034,004	-	0.0%	3,771,800	414,148	11.0%	7,119,865	1,492,508	21.0%	-	-		
Total Revenues	\$ 84,523,051	\$ 50,660,205	59.9%	\$ 12,099,647	\$ 6,425,667	53.1%	\$ 16,929,300	\$ 8,128,400	48.0%	\$ 20,027,865	\$ 9,277,056	46.3%	\$ 5,010,000	\$ 2,961,851	59.1%	
<u>Expenditures</u>																
Legislative	\$ 635,096	\$ 389,496	61.3%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	847,467	45.2%	-	-		-	-		-	-		-	-		
Law Department	989,154	539,673	54.6%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	4,361,260	49.7%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	1,360,448	50.0%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	15,224,800	59.6%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	8,201,343	59.7%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	1,388,399	52.7%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	5,653,500	58.5%	10,968,984	2,964,393	27.0%	-	-		-	-		5,264,222	2,535,553	48.2%	
Public Works - Capital Outlay	-	-		3,455,000	703,866	20.4%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	9,476,686	52.8%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	6,800,843	52.6%	14,322,988	6,748,111	47.1%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	1,142,735	14.9%	4,120,600	1,539,305	37.4%	-	-		
Total Expenditures	\$ 84,520,422	\$ 47,443,072	56.1%	\$ 14,423,984	\$ 3,668,259	25.4%	\$ 20,611,479	\$ 7,943,578	38.5%	\$ 18,443,588	\$ 8,287,416	44.9%	\$ 5,264,222	\$ 2,535,553	48.2%	

**City of Evanston
General Fund
As of July 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	\$ 8,794,410
Tax - State Use	1,091,215	1,172,354	1,176,879	680,643
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	5,231,171
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	3,210,862
Tax - Auto Rental	36,445	41,405	40,000	21,742
Tax - Athletic Contest	700,000	921,887	760,000	-
Tax - State Income	5,853,839	6,603,796	6,322,645	4,625,887
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	1,701,165
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	828,436
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	512,271
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	358,605
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,142,894
Tax - Parking	2,160,000	2,352,581	2,200,000	1,312,455
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	1,760,219
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	1,794,602
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	522,770
License Fees - Other	1,045,382	1,125,627	1,030,502	833,506
Permit Fees - Building	2,500,000	3,546,648	3,020,000	2,587,648
Permit Fees - Other	1,184,788	1,937,653	1,209,788	1,039,510
Other Fees	1,324,350	1,306,308	1,559,350	711,468
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	2,083,613
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	4,362,699
Intergovernmental Revenue	669,897	706,811	786,798	1,157,393
Other Revenue	1,216,983	1,301,943	1,418,443	455,809
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	4,458,142
Interest Income	12,000	7,169	6,000	25,685
Total Revenue	82,700,787	78,777,151	84,523,051	50,660,205
Legislative	616,033	621,321	635,096	389,496
City Administration	1,856,258	1,603,216	1,873,088	847,467
Law Department	999,107	975,265	989,154	539,673
Administrative Services Department	8,643,197	7,882,911	8,776,493	4,361,260
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,360,448
Police Department	24,752,938	25,407,644	25,552,038	15,224,800
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	8,201,343
Health Department	2,413,969	2,225,149	2,633,716	1,388,399
Public Works Department	9,559,460	9,042,780	9,660,554	5,653,500
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	9,476,686
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	500,000	500,000	-	-
Total Expenditures	84,446,543	83,610,308	84,520,422	47,443,072
Net Surplus (Deficit)	\$ (1,745,756)	\$ (4,833,157)	\$ 2,629	\$ 3,217,133
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		17,033,487
Adjustment to GAAP Basis of Accounting		3,473,475		-
Total Ending Fund Balance		\$ 17,033,487		\$ 20,250,620
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		17,033,487		
Total Ending Fund Balance		17,033,487		

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

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of July 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 July 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	\$ 916,903
Program Income	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>939,836</u>
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,856,739</u>
Development Activities	6,771,363	8,011,012	3,505,000	755,507
Administration	338,749	292,845	341,622	102,902
Transfer to Debt Service	3,616	3,616	3,905	2,278
Transfer to Insurance	15,635	15,635	16,390	9,561
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>72,541</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>942,789</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 913,950</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 913,950</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 July 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	\$ 1,034,797
Investment Earnings	2,000	1,103	2,000	353
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>1,035,150</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	836
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	77,583
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>408,333</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>486,752</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 548,398</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,547,766</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 July 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	\$ 317,368
Wireless Surcharge Revenue	416,160	440,606	416,160	186,987
Interest Income	1,000	679	1,000	157
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>504,512</u>
Operating Expense	847,415	820,289	891,122	553,614
Transfer to General Fund	125,950	125,950	125,950	73,471
Transfer to Insurance Fund	95,095	95,095	98,993	57,746
Transfer to Debt Service Fund	10,385	10,385	11,215	6,542
Capital Replacement	<u>188,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>
Total Expenditures	<u>1,266,845</u>	<u>1,051,719</u>	<u>1,197,280</u>	<u>691,373</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (186,861)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,077,946</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 July 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	\$ 205,018
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>205,018</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>\$ 20,018</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (96,985)</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 July 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	\$ 566,135
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	9,444
Miscellaneous	-	17,793	-	-
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>575,579</u>
CDBG Administration/Planning	232,382	-	195,522	143,294
Development Activities	432,000	1,928,694	612,500	9,515
Capital Projects	255,000	-	335,800	839
Transfers to General Fund	776,811	2,711	781,278	429,639
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>583,287</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (7,708)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ 5,091</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 July 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	\$ -	\$ 54,988
Program Income	9,000	-	9,000	904
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>35</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>55,927</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>62,329</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>62,329</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ (6,402)</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,138,411</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 July 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	\$ 725,689
Amusement Tax	300,000	297,000	300,000	134,281
Howard-Ridge Loan Repayment	48,500	48,500	48,500	28,292
Miscellaneous	-	1,797	-	-
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>95</u>
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>888,357</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	490,760
Capital Projects	160,000	-	3,500	4,599
Transfer to Debt Service	12,752	12,752	13,771	8,033
Transfer to Insurance	75,334	-	67,416	39,326
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>264,079</u>
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>806,797</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 81,560</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 2,231,964</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 July 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 July 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	\$ 472,851
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>15,974</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>488,825</u>
Home Administration/Planning	-	-	4,000	258
Development Activities	604,000	104,757	765,000	406,824
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>25,060</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>432,142</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 56,683</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,363,058</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 July 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	-
Rehab Repayments	-	-	-	4,583
Interest Income	125	748	228	88
Miscellaneous	-	61,601	-	-
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>4,671</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	13,994
Miscellaneous	40,000	-	46,000	15,000
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>49,182</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ (44,511)</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,191,615</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,236,126</u>		

City of Evanston
Washington National TIF Fund
As of July 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	\$ 3,244,470
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>6,635</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>3,251,105</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	44,124
Capital Improvements	2,536,000	82,593	2,886,000	112,118
Contractual Services	35,000	-	145,000	2,489
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	2,118,288
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>193,083</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>2,509,290</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ 741,815</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 8,033,119</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 July 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	\$ 285,920
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>285,920</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>\$ 285,920</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 718,974</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 July 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	\$ 633,655
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>7,705</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>641,360</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>84,233</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,122,039</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (480,679)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 3,764,960</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 July 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	\$ 306,547
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>306,547</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>17,208</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>439,883</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ (133,336)</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 171,603</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>304,939</u>		
Total Ending Fund Balance		<u>304,939</u>		

City of Evanston
Howard Ridge TIF
As of July 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	\$ 442,250
Interest Income	400	164	400	37
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	-
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>442,287</u>
Economic Dev. Projects	300,000	692,633	-	-
Capital Improvements	900,000	-	800,000	42,840
Developer Agreement Payments	668,836	-	610,000	406,041
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	28,292
Transfers to General Fund	120,400	120,400	120,400	70,233
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>547,406</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (105,119)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 950,391</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 July 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>120</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>43,063</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	30,000
Debt Service - Interest	-	-	40,000	4,908
Transfers to General Fund	60,000	60,000	60,000	35,000
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>169,908</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (126,845)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 746,002</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 July 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 July 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	\$ 5,872,000	\$ 127,000
Grants	3,168,000	170,513	2,851,000	-
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	193,549	-	5,865
Interest Income	-	19,073	10,000	10,390
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>9,243,000</u>	<u>143,255</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	1,597,315
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>277,083</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>1,874,398</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (2,026,172)</u>	<u>\$ (1,731,143)</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 1,670,768</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 July 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	\$ 106,241
Bond Proceeds	-	-	250,000	-
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>737</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>106,978</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	185,302
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>8,939</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>194,241</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ (87,263)</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 1,818,052</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 July 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	\$ 2,329,894
Church Street Garage Operations	767,092	557,258	716,348	363,244
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	689,527
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	905,779
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	2,118,288
Interest Income	15,070	2,222	15,070	843
Miscellaneous Revenue	11,400	23,696	11,400	18,092
Reserve for Future Repairs (Contra Depreciation)	<u>2,034,004</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
Total Revenue	<u>12,082,367</u>	<u>10,555,504</u>	<u>12,099,647</u>	<u>6,425,667</u>
7005 - Parking System Administration	655,747	1,262,781	784,607	363,462
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	363,292
7025 - Church Street Self Park	608,255	395,831	607,955	197,272
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	919,804
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	405,453
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	285,971
Transfer to General Fund	644,242	644,242	644,242	375,808
Transfer to Fleet	21,991	21,992	21,991	12,829
Transfer to Equipment Replacement	30,000	30,000	30,000	17,500
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>367,293</u>	<u>3,455,000</u>	<u>703,866</u>
Total Expenditures	<u>15,251,140</u>	<u>8,941,601</u>	<u>14,423,984</u>	<u>3,668,259</u>
Net Surplus (Deficit)	<u>\$ (3,168,773)</u>	<u>\$ 1,613,903</u>	<u>\$ (2,324,337)</u>	<u>\$ 2,757,408</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	715,018	792,400	363,292
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>799,498</u>	<u>715,018</u>	<u>829,052</u>	<u>363,292</u>
7025- Church Garage Activities	494,156	395,831	428,027	197,272
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
SUBTOTAL	<u>674,084</u>	<u>395,831</u>	<u>607,955</u>	<u>197,272</u>
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	919,804
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>2,999,368</u>	<u>5,750,270</u>	<u>919,804</u>
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	405,453
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>1,823,122</u>	<u>1,611,920</u>	<u>405,453</u>
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>\$ 17,175,708</u>

City of Evanston
Water Fund
As of July 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	\$ 3,396,999
Skokie	2,800,000	2,989,109	2,856,000	1,456,060
Northwest Commission	4,414,000	5,033,996	4,517,000	2,767,353
Cross Connection Control Fees	91,000	98,805	100,500	93,840
Investment Earnings	2,500	15,025	2,500	9,686
Debt Proceeds	4,800,000	-	2,000,000	-
Debt Proceeds (zero interest)	-	-	1,370,000	-
Fees and Merchandise Sales	35,000	111,459	40,000	53,928
Fees and Outside Work	80,000	228,158	80,000	56,681
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	28,238
Property Sales and Rentals	203,057	200,953	213,300	102,990
Misc Revenue	-	5,387	-	162,625
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>8,128,400</u>
General Support	832,838	2,246,870	990,583	473,527
Pumping	2,368,467	2,273,827	2,333,247	1,200,201
Filtration	2,563,022	3,010,826	2,635,539	1,344,728
Distribution	1,464,106	1,204,898	1,424,324	728,727
Meter Maintenance	313,840	251,472	309,163	146,034
Other Operating Expenses	285,530	227,933	478,592	162,293
Debt Service	944,157	199,885	864,233	480,452
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	12,561
Capital Improvements	7,837,000	235,197	7,435,000	1,130,174
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	1,957,842
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	273,287
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>7,943,578</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 184,822</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>\$ 9,377,477</u>

City of Evanston
Sewer Fund
As of July 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	\$ 7,784,548
Debt Proceeds	5,000,000	4,103,034	4,000,000	-
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	1,492,493
Investment Earnings	1,000	2,962	1,000	15
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>9,277,056</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	954,076
Other Operating Expenses	48,100	48,098	43,300	23,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	82,950
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	157,493
Transfer to Debt Service	-	-	190,211	110,956
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	1,530,101
Debt Service	14,360,205	2,447,913	11,542,740	5,419,536
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>8,287,416</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 989,640</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>\$ 5,189,218</u>

City of Evanston
Solid Waste
As of July 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	\$ 726,814
Solid Waste Franchise Fees	175,000	129,387	175,000	78,907
SWANCC Recycling Incentive	140,000	52,408	140,000	3,204
Recycling Service Charge	2,954,033	2,954,908	2,954,033	2,004,376
Sanitation Service Charge Penalty	30,000	52,865	30,000	24,759
Special Pickup Fees	100,000	57,298	100,000	41,829
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	18,915
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>63,027</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>2,961,851</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	1,599,408
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	655,912
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>2,535,553</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>426,298</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(1,021,586)</u>

City of Evanston
Fleet Maintenance Fund
As of July 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	\$ 1,462,626
Library Fund	2,381	2,381	2,381	1,389
Parking Fund	21,992	21,992	21,992	12,829
Water Fund	122,751	122,751	122,751	71,605
Sewer Fund	177,729	475,800	177,729	103,675
Solid Waste Fund	298,071	-	298,071	173,875
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	29,566
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>1,855,565</u>
General Support	284,571	237,447	292,007	148,102
Major Maintenance	3,211,873	3,097,799	3,217,058	1,687,425
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>1,835,527</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ 20,038</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>\$ (87,059)</u>

City of Evanston
Equipment Replacement Fund
As of July 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	\$ 724,844
Library Fund	1,700	1,700	1,700	992
Parking Fund	30,000	30,000	30,000	17,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	103,326
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	54,662
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>901,324</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	398,031
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>403,440</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 497,884</u>
Beginning Fund Balance		\$ -		\$ 8,672,067
Ending Fund Balance		<u>\$ 8,672,067</u>		<u>\$ 9,169,951</u>

City of Evanston
Insurance Fund
As of July 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	\$ 70,702
General Admin Contribution- E911	930	930	930	543
General Admin Contribution- CDBG	930	930	930	543
General Admin Contribution- E.D.	930	930	930	543
General Admin Contribution- Parking	17,032	17,032	17,032	9,935
General Admin Contribution- Water Fund	24,962	24,962	24,962	14,561
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	8,391
Liability/Property Contribution- General	909,150	909,150	909,150	530,338
Liability/Property Contribution- E911	6,972	6,972	6,972	4,067
Liability/Property Contribution- CDBG	6,972	6,972	6,972	4,067
Liability/Property Contribution- E.D.	6,972	6,972	6,972	4,067
Liability/Property Contribution- Parking	127,731	127,731	127,731	74,510
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	109,205
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	62,934
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	726,168
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	3,441
Workers' Comp Contribution- E911	9,546	9,546	9,546	5,569
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	5,569
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	5,569
Workers' Comp Contribution- Parking	174,886	174,886	174,886	102,017
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	149,521
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	86,168
Subrogation Proceeds	83,300	121,394	83,300	64,809
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	20,000
Investment Income	41,650	470	41,650	-
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	2,063,237
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	4,820,030
Health Insurance Chargebacks - Library	308,920	308,920	318,681	185,898
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	9,561
Health Insurance Chargebacks- E911	77,647	77,647	81,545	47,568
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	7,342
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	29,148
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	99,510
Health Insurance Chargebacks- Water	561,211	561,211	596,392	347,895
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	98,017
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	66,628
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	106,992
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	990,605
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	873,444
One Time IPBC Distribution	200,000	200,000	300,000	175,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	7,857,638
Total Revenues	16,143,385	16,184,589	17,211,983	9,920,875

General Administration & Support	354,104	377,089	294,093	166,502
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City of Evanston
Insurance Fund
As of July 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>
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	455,514
Liability Legal Fees	350,000	723,847	350,000	279,674
Liability Settlement Payments	400,000	1,065,006	400,000	390,560
Transfer - to ERI Debt Service	-	7,709	8,325	4,856
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	16,035
Workers' Comp Medical Payments	850,000	510,510	800,000	200,634
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	370,660
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	47,627
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	14,204
Workers' Comp & Liability - Subtotal	3,583,504	4,393,059	3,787,318	2,046,070
General Administration & Support	98,878	8,951	94,093	42,735
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	7,532,205
Health Insurance Opt Out Payments	78,000	51,065	84,000	33,085
Health & Life Insurance - Subtotal	13,182,487	13,043,257	13,636,708	7,608,025
Total Expenditures	16,765,991	17,436,316	17,424,026	9,654,095
Net Surplus (Deficit)	\$ (622,605)	\$ (1,251,727)	\$ (212,043)	\$ 266,780
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (7,109,719)</u>

City of Evanston
Fire Pension Fund
As of July 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	\$ 4,363,205
Personal Property Repl Tax	282,000	282,000	280,000	223,300
Interest on Investment	600,000	865,981	800,000	1,283
Participant Contributions	900,000	884,170	922,500	558,846
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>5,146,818</u>
Administrative Expenses	154,000	86,384	154,000	46,889
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	2,810,178
Widows' Pensions	1,070,000	1,068,600	1,090,000	603,002
Disability Pensions	1,060,000	1,270,314	1,350,000	777,031
QUILDRO	75,000	79,832	75,000	52,692
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>4,289,792</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 857,026</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	58,463,916	58,463,916
Property Tax Adjustment for GAAP Basis		(40,466)		
End Net Assets held in Trust	<u>\$ 55,686,014</u>	<u>\$ 58,463,916</u>	<u>\$ 58,967,991</u>	<u>\$ 59,320,942</u>

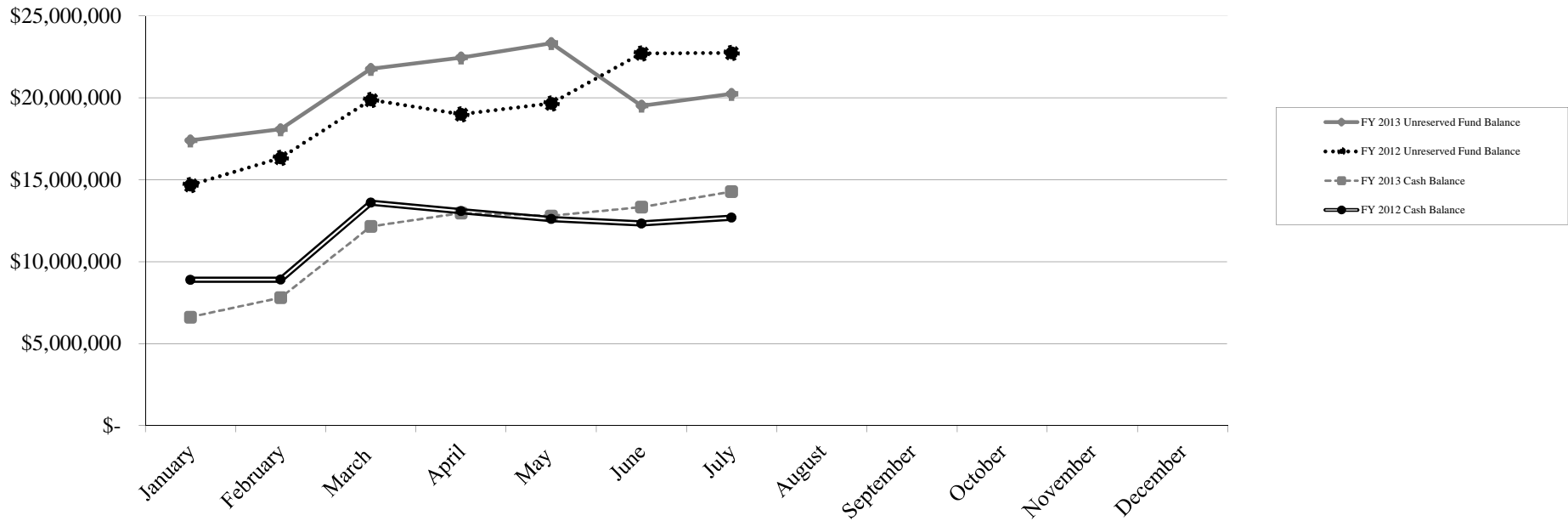
City of Evanston
Police Pension Fund
As of July 31, 2013

	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	\$ 5,824,732
Personal Property Repl Tax	325,000	325,000	325,000	223,300
Interest Income	1,600,000	2,839,127	2,625,000	128,610
Participant Contributions	1,385,000	1,654,851	1,383,750	802,001
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>6,978,643</u>
Administrative Expenses	186,000	55,143	250,000	137,385
Retiree Pensions	7,250,000	7,303,390	7,500,769	4,514,371
Widow Pensions	818,000	868,955	868,000	495,044
Disability Pensions	625,000	653,322	700,000	390,486
Separation Refunds	-	116,538	150,000	6,556
QUILDRO	12,000	17,886	18,000	12,300
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>5,556,142</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 1,422,501</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>\$ 82,012,462</u>

City of Evanston
Library Fund
As of July 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	\$ 2,996,646
Library Fines & Fees	150,000	154,036	185,000	91,522
Library Material Replacement	12,500	12,495	12,500	8,292
Copy Machine Charges	20,000	20,131	20,000	11,787
Meeting Room Fees	10,000	8,986	10,000	5,045
Non-resident Cards	2,460	989	1,690	785
North Branch Rental Income	47,325	58,606	59,660	32,093
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	21,404
Fund for Excellence	-	-	245,000	40,825
Miscellaneous	-	78,345	-	245
Transfer from Endowment	-	-	131,250	1,151
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>3,224,295</u>
Expenditures				
Youth Services	800,390	839,808	891,720	506,792
Adult Services	1,579,231	1,561,163	1,535,224	834,068
Circulation	589,769	620,389	612,892	356,529
Neighborhood Services	203,336	196,551	360,757	176,993
Technical Services	473,306	485,545	503,433	219,205
Maintenance	491,375	484,127	507,517	318,355
Administration	512,192	509,785	669,377	347,911
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>2,759,853</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 464,442</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>1,565,538</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					
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					
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					
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					