

Memorandum

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

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

Subject: October 2012 Monthly Financial Report

Date: November 30, 2012

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

Fund Name	Fund #	YTD	YTD	YTD	10/31/2012	10/31/2012
		10/31/2012	10/31/2012	10/31/2012	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 69,182,929	\$ 66,564,487	\$ 2,618,442	\$ 21,011,611	\$ 11,079,412
Library	185	4,905,914	3,619,263	1,286,651	1,286,651	1,286,475
HPRP	190	83,648	83,648	-	-	-
Neighborhood Stabilization	195	7,088,908	6,860,435	228,473	228,473	241,398
Motor Fuel	200	1,511,260	1,503,684	7,576	1,207,820	1,370,216
Emergency 911	205	854,486	867,130	(12,644)	1,298,114	1,158,115
SSA#4	210	361,472	298,500	62,972	1,941	(26,936)
CDBG	215	1,800,643	1,381,767	418,876	841,675	59,262
CDBG Loan	220	217,259	141,071	76,188	2,078,268	101,848
Economic Development	225	1,623,734	1,645,535	(21,801)	2,165,808	1,951,475
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	617,067	489,544	127,523	2,848,141	29,571
Affordable Housing	250	57,035	91,433	(34,398)	2,224,119	545,187
Washington National TIF	300	4,675,649	4,122,061	553,588	8,747,936	8,166,545
SSA#5	305	430,584	423,231	7,353	455,522	401,866
SW II TIF (Howard Hartrey)	310	1,142,722	1,175,208	(32,486)	4,968,387	4,968,387
Southwest TIF	315	455,021	24,770	430,251	316,168	308,369
Debt Service	320	16,710,350	7,159,295	9,551,055	12,180,075	10,618,896
Howard Ridge TIF	330	494,478	757,216	(262,738)	838,015	828,525
West Evanston TIF	335	263,158	639,508	(376,350)	1,119,243	1,044,535
Capital Improvement	415	5,438,222	4,147,517	1,290,705	7,037,365	7,341,835
Special Assessment	420	230,450	1,141,483	(911,033)	2,033,856	2,033,857
Parking	505	9,050,989	6,526,901	2,524,088	17,720,529	17,255,104
Water	510-513	17,193,046	15,038,605	2,154,441	10,401,429	10,424,725
Sewer	515	16,080,775	11,449,739	4,631,036	8,144,307	6,198,540
Solid Waste	520	3,853,959	3,719,260	134,699	(1,437,012)	(1,786,104)
Fleet	600	2,680,855	4,126,791	(1,445,936)	193,675	(307,138)
Equipment Replacement	601	3,095,559	2,226,087	869,472	869,472	869,472
Insurance	605	13,501,905	13,605,413	(103,508)	(6,228,280)	1,229,592
Total**		\$ 183,602,077	\$ 159,829,582	\$ 23,772,495	\$ 102,663,223	\$ 87,502,944

*This is net of any interfund receivables/payables

**This summary does not include the Police or Fire Pension Funds even though detailed reports are included. The City manages these funds as a trustee and are not available for use by the City.

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

The budget target through October 31, 2012 was 83.3% of the Fiscal Year 2012 budgeted amount. General Fund Revenues were approximately \$69.2M or 83.7% of the budgeted amount. General Fund Expenditures were \$66.6M or 78.8% of the budgeted amount. The net surplus for the General Fund through October 31, 2012 was approximately \$2.6 million. Barring external circumstances such as reductions in federal or state funds, or a withholding of property taxes by the County, the overall FY 2012 General Fund budget appears stable.

Included above are the ending balances as of October 31, 2012 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. There is typically a one to three month delay in collection of income tax, sales tax, use tax and telecommunications tax.

Through October 31, 2012, the Library Fund revenues are \$4.4M after excluding the one-time transfer of assets from the General Fund totaling \$521,920. Additionally, when excluding the one-time General Fund transfer of assets, year-to-date Library Fund surplus is approximately \$764,212. Staff anticipates that Library Fund revenues will not increase significantly for the remainder of FY 2012. As a result, staff anticipates the Library will spend down most of the remaining fund balance by year-end.

Through October 31, 2012, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$26,936.

Through October 31, 2012, the Debt Service Fund is showing a positive cash balance of approximately \$10.6M. Staff anticipates this balance will be significantly reduced on December 1, 2012 due to a scheduled debt service payment of approximately \$9.5M. Additionally, the Debt Service Fund balance will be further reduced due to a scheduled payment of \$337,063 on January 1, 2013.

Through October 31, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,437,012 and a negative cash balance of \$1,786,104.

Through October 31, 2012, there is a negative cash balance of \$307,138 in the Fleet Fund.

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

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

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the October 31, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of October 31, 2012
 (Target is 83.3% of FY 2012 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	\$	12,296,386	\$ 12,365,351	100.6%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
Sales Tax		15,206,475	11,761,831	77.3%	-	-		-	-		-	-		-	-	
State Income Tax		5,853,839	5,622,043	96.0%	-	-		-	-		-	-		-	-	
Utility Tax		8,672,006	6,830,398	78.8%	-	-		-	-		-	-		-	-	
Real Estate Transfer Tax		1,725,000	1,641,894	95.2%	-	-		-	-		-	-		-	-	
Liquor Tax		2,070,063	1,715,849	82.9%	-	-		-	-		-	-		-	-	
Other Taxes		5,860,547	4,229,934	72.2%	-	-		-	-		-	-		-	-	
Licenses, Permits, Fees		8,652,861	7,575,112	87.5%	-	-		-	-		-	-		-	-	
Charges for Services		7,853,023	6,608,051	84.1%	6,171,637	5,395,384	87.4%	12,905,000	11,920,788	92.4%	12,908,000	12,032,113	93.2%	3,624,033	2,763,245	76.2%
Intergovernmental Revenues		669,897	465,979	69.6%	-	-		262,500	262,500	100.0%	-	-		140,000	52,408	37.4%
Interfund Transfers		7,890,068	6,397,963	81.1%	3,876,726	3,655,605	94.3%	-	-		-	-		1,245,967	1,038,306	83.3%
Other Non-Tax Revenue		5,950,622	3,968,524	66.7%	2,034,004	-	0.0%	5,600,557	5,009,758	89.5%	9,092,236	4,048,662	44.5%	-	-	
Total Revenues	\$	82,700,787	\$ 69,182,929	83.7%	\$ 12,082,367	\$ 9,050,989	74.9%	\$ 18,768,057	\$ 17,193,046	91.6%	\$ 22,000,236	\$ 16,080,775	73.1%	\$ 5,010,000	\$ 3,853,959	76.9%
<u>Expenditures</u>																
Legislative	\$	616,033	\$ 518,454	84.2%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
City Administration		1,856,258	1,219,383	65.7%	-	-		-	-		-	-		-	-	
Law Department		999,107	765,246	76.6%	-	-		-	-		-	-		-	-	
Administrative Services Department		8,643,197	6,337,485	73.3%	-	-		-	-		-	-		-	-	
Community and Econ. Development		3,148,339	2,472,217	78.5%	-	-		-	-		-	-		-	-	
Police Department		24,752,938	20,067,469	81.1%	-	-		-	-		-	-		-	-	
Fire & Life Safety Services		13,314,621	10,856,401	81.5%	-	-		-	-		-	-		-	-	
Health Department		2,413,969	1,787,611	74.1%	-	-		-	-		-	-		-	-	
Public Works - Operating		9,559,460	7,279,939	76.2%	11,731,140	4,920,654	41.9%	-	-		-	-		5,187,861	3,719,260	71.7%
Public Works - Capital Outlay		-	-		3,520,000	1,606,247	45.6%	-	-		-	-		-	-	
Parks, Recreation & Comm. Services		17,392,621	14,226,948	81.8%	-	-		-	-		-	-		-	-	
Capital Improvement Transfer		1,250,000	700,000	56.0%	-	-		-	-		-	-		-	-	
Equipment Replacement Transfer		500,000	333,334	66.7%	-	-		-	-		-	-		-	-	
Utilities - Operating		-	-		-	-		12,664,258	10,304,080	81.4%	16,690,143	10,702,262	64.1%	-	-	
Utilities - Capital Outlay		-	-		-	-		7,999,500	4,734,525	59.2%	4,771,000	747,477	15.7%	-	-	
Total Expenditures	\$	84,446,543	\$ 66,564,487	78.8%	\$ 15,251,140	\$ 6,526,901	42.8%	\$ 20,663,758	\$ 15,038,605	72.8%	\$ 21,461,143	\$ 11,449,739	53.4%	\$ 5,187,861	\$ 3,719,260	71.7%

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

	FY 2011 Budget Adopted	FY 2011 Audited Actual	FY 2012 Budget Amended	FY 2012 YTD Actual
Tax - Property	\$ 16,516,200	\$ 16,235,517	\$ 12,296,386	\$ 12,365,351
Tax - State Use	677,877	921,494	1,091,215	878,524
Tax - Sales Tax - Basic	7,300,000	7,671,007	9,209,455	7,193,583
Tax - Sales Tax - Home Rule	4,552,968	4,902,429	5,997,020	4,568,248
Tax - Auto Rental	29,155	34,004	36,445	32,926
Tax - Athletic Contest	550,000	718,538	700,000	190,795
Tax - State Income	4,635,565	4,924,177	5,853,839	5,622,043
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,358,266	3,069,806	2,551,558
Tax - Natural Gas Utility	1,385,130	871,281	1,583,000	781,742
Tax - Natural Gas Use - Home Rule	709,044	539,228	869,000	559,955
Tax - Cigarette	295,284	301,219	485,000	142,495
Tax - Evanston Motor Fuel	550,378	481,751	761,587	535,162
Tax - Liquor	1,623,754	1,857,121	2,070,063	1,715,849
Tax - Parking	1,800,000	1,942,347	2,160,000	1,945,605
Tax - Personal Property Replacement	441,166	438,324	626,300	504,427
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	1,641,894
Tax - Telecommunications	2,691,834	2,607,013	3,150,200	2,937,143
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	943,316
License Fees - Other	814,720	900,475	1,045,382	691,531
Permit Fees - Building	2,500,000	1,834,961	2,500,000	3,288,340
Permit Fees - Other	1,086,400	1,142,828	1,184,788	1,668,497
Other Fees	1,092,617	847,241	1,324,350	983,428
Fines and Forfeiture Revenue	3,806,864	3,279,785	4,721,639	3,064,012
Charges for Services Revenue	6,048,402	6,184,831	7,853,023	6,608,051
Intergovernmental Revenue	802,239	795,336	669,897	465,979
Other Revenue	1,575,183	809,498	1,216,983	898,454
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	6,397,963
Interest Income	12,000	767,335	12,000	6,058
Total Revenue	73,873,482	73,969,578	82,700,787	69,182,929
Legislative	523,131	516,342	616,033	518,454
City Administration	1,675,952	1,363,079	1,856,258	1,219,383
Law Department	828,120	821,667	999,107	765,246
Administrative Services Department	8,206,488	7,297,540	8,643,197	6,337,485
Community and Economic Development	2,824,205	2,616,811	3,148,339	2,472,217
Police Department	20,263,642	20,444,887	24,752,938	20,067,469
Fire & Life Safety Services Department	11,192,783	11,019,489	13,314,621	10,856,401
Health Department	2,135,313	1,991,209	2,413,969	1,787,611
Public Works Department	6,862,268	6,426,231	9,559,460	7,279,939
Library (Note 1)	3,708,359	3,695,279	-	-
Parks, Recreation & Community Services	15,653,221	15,436,525	17,392,621	14,226,948
Transfer to Capital Improvement Fund	-	-	1,250,000	700,000
Transfer to Equipment Replacement Fund	-	-	500,000	333,334
Total Expenditures	73,873,482	71,629,059	84,446,543	66,564,487
Net Surplus (Deficit)	\$ -	\$ 2,340,519	\$ (1,745,756)	\$ 2,618,442
Beginning Unrestricted Fund Balance (Note 2)		22,003,752		18,393,169
Adjustment to GAAP Basis of Accounting		(5,951,102)		-
Total Ending Fund Balance		\$ 18,393,169		\$ 21,011,611
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		18,393,169		
Total Ending Fund Balance		18,393,169		

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

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

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

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Revenue By Source				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 128,046
Library Material Replacement	-	-	12,500	10,489
Copy Machine Charges	-	-	20,000	18,431
Meeting Room Fees	-	-	10,000	6,811
Non-resident Cards	-	-	2,460	989
North Branch Rental Income	-	-	47,325	49,229
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	25,016
Transfer from General Fund	-	-	-	521,920
Allocation - Property Taxes	-	-	<u>4,253,214</u>	<u>4,068,598</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>4,905,914</u>
Expenditures				
Youth Services	-	-	800,390	663,676
Adult Services	-	-	1,579,231	1,182,236
Circulation	-	-	589,769	492,826
North Branch	-	-	203,336	153,610
Technical Services	-	-	473,306	377,100
Maintenance	-	-	491,375	349,734
Administration	-	-	<u>512,192</u>	<u>400,081</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,649,599</u>	<u>3,619,263</u>
Net Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,286,651</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>1,286,651</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u><u>-</u></u>		

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

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

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

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 5,409,752	\$ 5,699,363	\$ 6,823,700
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>265,208</u>
Total Revenue	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>7,088,908</u>
Development Activities	7,985,000	5,083,230	6,771,363	6,479,259
Administration	124,345	324,612	338,749	262,384
Transfer to Debt Service	-	1,910	3,616	3,013
Transfer to Insurance	-	-	15,635	13,029
Transfer to General Fund	<u>278,000</u>	<u>-</u>	<u>320,000</u>	<u>102,750</u>
Total Expenditures	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>6,860,435</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,473</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 228,473</u>

Audited FY 2011 Ending Fund Balance Composition

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

City of Evanston
Motor Fuel Fund
As of October 31, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
State Allotment	\$ 1,900,000	\$ 2,195,972	\$ 1,900,000	\$ 1,510,404
Investment Earnings	2,000	615	2,000	856
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>2,196,587</u>	<u>1,902,000</u>	<u>1,511,260</u>
Street Resurfacing (2012)	1,200,000	980,941	1,400,000	806,191
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	110,609
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>586,884</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>1,503,684</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 518,154</u>	<u>\$ (334,990)</u>	<u>\$ 7,576</u>
Beginning Fund Balance		682,090		1,200,244
Ending Fund Balance		<u>\$ 1,200,244</u>		<u>\$ 1,207,820</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,200,244		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,200,244</u>		

City of Evanston
E911 Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 511,586	\$ 617,400	\$ 487,357
Wireless Surcharge Revenue	340,000	383,844	416,160	366,547
Interest Income	750	296	1,000	582
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>865,750</u>	<u>895,726</u>	<u>1,034,560</u>	<u>854,486</u>
Operating Expense	778,737	689,786	847,415	636,716
Transfer to General Fund	125,868	125,868	125,950	104,958
Transfer to Insurance Fund		-	95,095	79,246
Transfer to Debt Service Fund		-	10,385	8,654
Capital Replacement	<u>229,353</u>	<u>164,146</u>	<u>188,000</u>	<u>37,556</u>
Total Expenditures	<u>1,133,958</u>	<u>979,800</u>	<u>1,266,845</u>	<u>867,130</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,074)</u>	<u>\$ (232,285)</u>	<u>\$ (12,644)</u>

Beginning Fund Balance	1,394,832	1,310,758
Ending Fund Balance	<u>\$ 1,310,758</u>	<u>\$ 1,298,114</u>

Audited FY 2011 Ending Fund Balance Composition

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

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 214,614	\$ 398,000	\$ 361,466
Investment Income	<u>-</u>	<u>30</u>	<u>-</u>	<u>6</u>
Total Revenues	<u>378,000</u>	<u>214,644</u>	<u>398,000</u>	<u>361,472</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>298,500</u>
Total Expenditures	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>298,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (173,356)</u>	<u>\$ -</u>	<u>\$ 62,972</u>
Beginning Fund Balance		112,325		(61,031)
Ending Fund Balance		<u>\$ (61,031)</u>		<u>\$ 1,941</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(61,031)</u>		
Total Ending Fund Balance		<u>(61,031)</u>		

City of Evanston
CDBG Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,754,755	\$ 1,490,500	\$ 1,726,627
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	-	140,000	74,016
Miscellaneous	-	5,302	-	-
Total Revenues	<u>2,140,180</u>	<u>1,760,057</u>	<u>1,696,193</u>	<u>1,800,643</u>
CDBG Administration/Planning	308,367	337,872	232,382	133,158
Development Activities	1,016,894	1,418,095	432,000	472,870
Capital Projects	-	-	255,000	130,000
Transfers to Debt Service	-	4,090	-	2,259
Transfers to General Fund	772,000	-	776,811	643,480
Total Expenditures	<u>2,097,261</u>	<u>1,760,057</u>	<u>1,696,193</u>	<u>1,381,767</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 418,876</u>
Beginning Fund Balance		422,799		422,799
Ending Fund Balance		<u>\$ 422,799</u>		<u>\$ 841,675</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		422,799		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>422,799</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 4,800	\$ -	\$ -
Program Income	9,000	-	9,000	217,087
Interest Income	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>172</u>
Total Revenues	<u>9,000</u>	<u>5,818</u>	<u>9,000</u>	<u>217,259</u>
Program Expenses	20,000	8,460	20,000	141,071
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>8,460</u>	<u>20,000</u>	<u>141,071</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (2,642)</u>	<u>\$ (11,000)</u>	<u>\$ 76,188</u>
Beginning Fund Balance		2,004,722		2,002,080
Ending Fund Balance		<u>\$ 2,002,080</u>		<u>\$ 2,078,268</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		2,002,080		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,002,080</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,440,739	\$ 1,600,000	\$ 1,362,748
Amusement Tax	300,000	241,767	300,000	212,133
Howard-Ridge Loan Repayment	-	-	48,500	48,500
Miscellaneous	-	-	-	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>353</u>
Total Revenues	<u>1,658,000</u>	<u>1,682,685</u>	<u>1,956,500</u>	<u>1,623,734</u>
Economic Development Activities	1,640,247	1,541,021	1,802,825	1,123,068
Capital Projects	-	-	160,000	71,806
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	10,627
Transfer to Insurance	-	-	75,334	62,778
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>377,256</u>
Total Expenditures	<u>2,017,503</u>	<u>1,918,277</u>	<u>2,503,618</u>	<u>1,645,535</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (235,592)</u>	<u>\$ (547,118)</u>	<u>\$ (21,801)</u>
Beginning Fund Balance		2,423,201		2,187,609
Ending Fund Balance		<u>\$ 2,187,609</u>		<u>\$ 2,165,808</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		805,575		
Assigned / Unassigned		<u>1,382,034</u>		
Total Ending Fund Balance		<u>2,187,609</u>		

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

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

City of Evanston
Home Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 175,068	\$ 500,000	\$ 567,145
Interest Income	-	6,030	-	-
Program Income	<u>10,000</u>	-	<u>10,000</u>	<u>49,922</u>
Total Revenues	<u>570,000</u>	<u>181,098</u>	<u>510,000</u>	<u>617,067</u>
Home Administration/Planning	56,000	-	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	97,011	604,000	448,894
Transfers to General Fund	<u>56,400</u>	-	<u>59,958</u>	<u>40,650</u>
Total Expenditures	<u>570,000</u>	<u>97,011</u>	<u>663,958</u>	<u>489,544</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 84,087</u>	<u>\$ (153,958)</u>	<u>\$ 127,523</u>
Beginning Fund Balance		2,636,531		2,720,618
Ending Fund Balance		<u>\$ 2,720,618</u>		<u>\$ 2,848,141</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		2,720,618		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,720,618</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	\$ 8,330	\$ 20,000	\$ -	\$ 50,000
Developer Contributions	-	2,000	125,000	-
Rehab Repayments	20,000	-	-	6,667
Interest Income	1,000	245	125	368
Miscellaneous	-	11,357	-	-
Total Revenues	<u>29,330</u>	<u>33,602</u>	<u>125,125</u>	<u>57,035</u>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	47,152	166,600	28,250
Transfers to General Fund	19,992	19,992	23,990	19,992
Miscellaneous	39,984	7,094	40,000	43,191
Total Expenditures	<u>268,226</u>	<u>74,238</u>	<u>230,590</u>	<u>91,433</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (40,636)</u>	<u>\$ (105,465)</u>	<u>\$ (34,398)</u>
Beginning Fund Balance		2,299,153		2,258,517
Ending Fund Balance		<u>\$ 2,258,517</u>		<u>\$ 2,224,119</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		2,258,517		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,258,517</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 3,326,012	\$ 5,073,000	\$ 4,660,981
Interest Income	<u>25,000</u>	<u>6,708</u>	<u>25,000</u>	<u>14,668</u>
Total Revenue	<u>4,825,000</u>	<u>3,332,720</u>	<u>5,098,000</u>	<u>4,675,649</u>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	50,325
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	110,886
Capital Improvements	773,715	-	2,536,000	425,000
Contractual Services	125,000	113,212	35,000	34,412
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	3,230,605
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>270,833</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,048</u>	<u>8,578,376</u>	<u>4,122,061</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ (968,328)</u>	<u>\$ (3,480,376)</u>	<u>\$ 553,588</u>
Beginning Fund Balance		9,162,676		8,194,348
Ending Fund Balance		<u>\$ 8,194,348</u>		<u>\$ 8,747,936</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		8,194,348		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>8,194,348</u>		

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

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Taxes	\$ 428,756	\$ 263,566	\$ 428,756	\$ 430,575
Interest Income	<u>100</u>	<u>34</u>	<u>-</u>	<u>9</u>
Total Revenue	<u>428,856</u>	<u>263,600</u>	<u>428,756</u>	<u>430,584</u>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	98,231
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>428,756</u>	<u>53,853</u>	<u>423,232</u>	<u>423,231</u>
Net Surplus (Deficit)	<u>\$ 100</u>	<u>\$ 209,747</u>	<u>\$ 5,524</u>	<u>\$ 7,353</u>
Beginning Fund Balance		238,422		448,169
Ending Fund Balance		<u>\$ 448,169</u>		<u>\$ 455,522</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		448,169		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>448,169</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 641,140	\$ 1,073,000	\$ 1,131,880
Interest Income	<u>5,000</u>	<u>1,826</u>	<u>5,000</u>	<u>10,842</u>
Total Revenue	<u>1,305,000</u>	<u>642,966</u>	<u>1,078,000</u>	<u>1,142,722</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,058	109,603	54,801
Surplus Distribution	-	-	1,300,000	1,000,000
Capital Projects	-	-	1,500,000	2,407
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>118,000</u>
Total Expenditures	<u>1,313,404</u>	<u>853,858</u>	<u>3,656,203</u>	<u>1,175,208</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ (210,892)</u>	<u>\$ (2,578,203)</u>	<u>\$ (32,486)</u>
Beginning Fund Balance		5,211,765		5,000,873
Ending Fund Balance		<u>\$ 5,000,873</u>		<u>\$ 4,968,387</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		5,000,873		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>5,000,873</u>		

City of Evanston
Southwest TIF
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 212,489	\$ 470,000	\$ 455,014
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>7</u>
Total Revenue	<u>656,500</u>	<u>212,520</u>	<u>470,500</u>	<u>455,021</u>
Economic Development Activities	700,000	700,000	-	-
Capital Improvement Projects	-	-	580,000	670
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>24,100</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>24,770</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (511,580)</u>	<u>\$ (138,420)</u>	<u>\$ 430,251</u>
Beginning Fund Balance		397,497		(114,083)
Ending Fund Balance		<u>\$ (114,083)</u>		<u>\$ 316,168</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(114,083)</u>		
Total Ending Fund Balance		<u>(114,083)</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 479,036	\$ 862,000	\$ 480,889
Interest Income	400	100	400	130
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>13,459</u>
Total Revenue	<u>689,400</u>	<u>496,754</u>	<u>862,400</u>	<u>494,478</u>
General Management Support	-	-	-	-
Economic Dev. Projects		27,551	300,000	18,322
Capital Improvements		-	900,000	49,878
Developer Agreement Payments		-	668,836	540,183
Repayments to Econ. Dev. Fund		-	48,500	48,500
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>100,333</u>
Total Expenditures	<u>120,400</u>	<u>147,951</u>	<u>2,037,736</u>	<u>757,216</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 348,803</u>	<u>\$ (1,175,336)</u>	<u>\$ (262,738)</u>
Beginning Fund Balance		751,950		1,100,753
Ending Fund Balance		<u>\$ 1,100,753</u>		<u>\$ 838,015</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,100,753		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,100,753</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 352,740	\$ 605,000	\$ 262,638
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>520</u>
Total Revenue	<u>581,000</u>	<u>355,025</u>	<u>2,876,000</u>	<u>263,158</u>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	308,851
Transfers to General Fund	50,000	50,000	60,000	50,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>280,657</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>639,508</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 241,150</u>	<u>\$ (1,144,000)</u>	<u>\$ (376,350)</u>
Beginning Fund Balance		1,254,443		1,495,593
Ending Fund Balance		<u>\$ 1,495,593</u>		<u>\$ 1,119,243</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,495,593		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,495,593</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 3,900,000	\$ 4,349,650
Grants	4,231,473	216,225	3,168,000	360,610
Private Contributions	575,000	-	1,301,200	12,591
General Fund Allocation	-	-	1,250,000	700,000
Miscellaneous	149,000	547,000	-	-
Interest Income	-	17,546	-	15,371
Total Revenue	<u>10,033,973</u>	<u>5,958,310</u>	<u>9,619,200</u>	<u>5,438,222</u>
Administration	95,680	723,428	-	30,169
Capital Outlay (includes prior year rollovers)	13,014,138	5,091,436	14,175,358	3,721,515
Interfund Transfers Out	300,000	302,130	475,000	395,833
Total Expenditures	<u>13,409,818</u>	<u>6,116,994</u>	<u>14,650,358</u>	<u>4,147,517</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (158,684)</u>	<u>\$ (5,031,158)</u>	<u>\$ 1,290,705</u>
Beginning Fund Balance		5,905,344		5,746,660
Ending Fund Balance		<u>\$ 5,746,660</u>		<u>\$ 7,037,365</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		5,746,660		
Unassigned		-		
Total Ending Fund Balance		<u>5,746,660</u>		

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 235,028	\$ 300,000	\$ 225,645
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>4,805</u>
Total Revenue	<u>575,000</u>	<u>242,715</u>	<u>310,000</u>	<u>230,450</u>
Transfer to Debt Service Fund	317,659	317,659	317,660	264,717
Capital Outlay	<u>1,575,000</u>	<u>740,122</u>	<u>1,155,000</u>	<u>876,766</u>
Total Expenditures	<u>1,892,659</u>	<u>1,057,781</u>	<u>1,472,660</u>	<u>1,141,483</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (815,066)</u>	<u>\$ (1,162,660)</u>	<u>\$ (911,033)</u>
Beginning Fund Balance		3,759,955		2,944,889
Ending Fund Balance		<u>\$ 2,944,889</u>		<u>\$ 2,033,856</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>2,944,889</u>		
Total Ending Fund Balance		<u>2,944,889</u>		

City of Evanston
Parking Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,317,592	\$ 2,870,000	\$ 2,685,695
Church Street Garage Operations	583,333	539,895	767,092	475,589
Maple Avenue Garage Operations	1,138,711	898,492	1,151,800	977,592
Sherman Avenue Garage Operations	1,331,134	1,162,225	1,356,275	1,235,980
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	3,655,605
Interest Income	34,900	7,432	15,070	12,328
Miscellaneous Revenue	-	128,966	11,400	8,200
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
Total Revenue	<u>10,301,593</u>	<u>8,474,238</u>	<u>12,082,367</u>	<u>9,050,989</u>
7005 - Parking System Administration	743,677	811,324	655,747	816,873
7015 - Parking Lots and Meters	799,498	701,477	1,584,510	568,371
7025 - Church Street Self Park	674,084	360,574	608,255	350,411
7030 - Church Street Debt Payments	133,030	169,336	173,126	24,063
7035 - Church / Chicago Garage Debt Payments	-	(124,573)	-	-
7036 - Sherman Avenue Garage	5,324,706	2,617,785	5,772,432	1,409,605
7037 - Maple Avenue Garage	1,680,189	1,446,950	1,736,960	748,754
Transfer to Insurance Fund	-	-	503,877	419,898
Transfer to General Fund	-	-	644,242	536,868
Transfer to Fleet	-	-	21,991	18,327
Transfer to Equipment Replacement	-	-	30,000	25,000
7039 - Parking Debt	-	3,000	-	2,484
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	1,606,247
Total Expenditures	<u>13,401,024</u>	<u>6,789,114</u>	<u>15,251,140</u>	<u>6,526,901</u>
Net Surplus (Deficit)	<u>\$ (3,099,431)</u>	<u>\$ 1,685,124</u>	<u>\$ (3,168,773)</u>	<u>\$ 2,524,088</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	701,477	1,547,858	568,371
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	<u>799,498</u>	<u>701,477</u>	<u>1,584,510</u>	<u>568,371</u>
7025- Church Garage Activities	494,156	360,574	428,327	350,411
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	<u>674,084</u>	<u>360,574</u>	<u>608,255</u>	<u>350,411</u>
7036 Sherman Garage Activities	1,199,756	(632,215)	1,194,182	1,409,605
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	<u>5,324,706</u>	<u>2,617,785</u>	<u>5,772,432</u>	<u>1,409,605</u>
7037 Maple Garage Activities	1,013,991	1,446,950	1,070,762	748,754
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	<u>1,680,189</u>	<u>1,446,950</u>	<u>1,736,960</u>	<u>748,754</u>
Beginning Unrestricted Fund Balance		22,046,297		15,196,441
Reclassification from Fund Balance to Capital Assets		(8,534,980)		
Ending Unrestricted Fund Balance		<u>\$ 15,196,441</u>		<u>\$ 17,720,529</u>

City of Evanston
Water Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,751,615	\$ 5,600,000	\$ 5,271,397
Skokie	2,286,500	2,304,066	2,800,000	2,570,030
Northwest Commission	3,570,300	3,710,581	4,414,000	3,980,556
Cross Connection Control Fees	80,000	91,480	91,000	98,805
Investment Earnings	9,996	6,569	2,500	11,427
Debt Proceeds	3,340,000	-	4,800,000	4,448,704
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	61,526	35,000	101,474
Fees and Outside Work	66,640	94,184	80,000	199,176
Grants	350,000	580,995	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	42,639
Property Sales and Rentals	193,388	657,329	203,057	200,951
Misc Revenue	-	73,102	-	5,387
Total Revenue	<u>14,629,303</u>	<u>12,375,102</u>	<u>18,768,057</u>	<u>17,193,046</u>
General Support	681,872	2,011,130	832,838	700,230
Pumping	2,270,869	1,978,311	2,368,467	1,839,036
Filtration	2,138,628	1,923,780	2,563,022	2,455,258
Distribution	1,260,167	988,315	1,464,106	942,550
Meter Maintenance	320,115	269,115	313,840	230,278
Other Operating Expenses	219,791	162,344	285,530	169,939
Debt Service	82,542	100,087	944,157	711,956
Debt Service - IEPA Loan 3382	-	-	67,506	67,505
Capital Outlay	115,500	37,736	162,500	79,944
Capital Improvements	7,670,000	-	7,837,000	4,654,581
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	2,796,917
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	390,411
Total Expense	<u>17,887,642</u>	<u>10,598,976</u>	<u>20,663,758</u>	<u>15,038,605</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,776,126</u>	<u>\$ (1,895,701)</u>	<u>\$ 2,154,441</u>
Beginning Unrestricted Fund Balance		6,133,887		8,246,988
Reclassification to Fund Balance from Capital Assets		336,975		
Ending Unrestricted Fund Balance		<u>\$ 8,246,988</u>		<u>\$ 10,401,429</u>

City of Evanston
Sewer Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,339,113	\$ 12,908,000	\$ 12,032,113
Debt Proceeds	8,687,475	8,099,352	5,000,000	4,045,823
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	2,839
Miscellaneous	89,586	37,488	91,236	-
Total Revenue	<u>19,711,393</u>	<u>19,478,047</u>	<u>22,000,236</u>	<u>16,080,775</u>
Sewer Operations	1,673,727	4,252,569	1,869,650	1,604,606
Other Operating Expenses	21,000	23,305	48,100	23,152
Interfund Transfers - General Fund	446,657	446,658	142,200	118,500
Interfund Transfers Out - Insurance Fund	-	-	269,988	224,990
Capital Outlay	12,000	10,973	18,000	14,885
Capital Improvement Account	687,475	24,218	4,753,000	732,592
Depreciation	-	-	-	-
Debt Service	14,215,356	2,362,727	14,242,990	8,631,364
Transfer to Debt Service	-	-	117,215	99,650
Total Expenses	<u>17,056,215</u>	<u>7,120,450</u>	<u>21,461,143</u>	<u>11,449,739</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 12,357,597</u>	<u>\$ 539,093</u>	<u>\$ 4,631,036</u>
Beginning Unrestricted Fund Balance		(889,063)		3,513,271
Reclassification from Fund Balance to Capital Assets		(7,955,263)		
Ending Unrestricted Fund Balance		<u>\$ 3,513,271</u>		<u>\$ 8,144,307</u>

City of Evanston
Solid Waste
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 1,038,306
Solid Waste Franchise Fees	141,610	148,773	175,000	129,387
SWANCC Recycling Incentive	124,950	283,870	140,000	52,408
Recycling Service Charge	1,826,269	1,943,468	2,954,033	2,454,007
Sanitation Service Charge Penalty	16,660	34,887	30,000	42,188
Special Pickup Fees	100,000	69,897	100,000	43,783
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	30,874
Yard Waste Fees	<u>680,000</u>	<u>240,454</u>	<u>350,000</u>	<u>61,506</u>
Total Revenue	<u>2,949,489</u>	<u>2,900,181</u>	<u>5,010,000</u>	<u>3,853,959</u>
Refuse Collection & Disposal	1,975,110	2,979,100	3,077,218	2,332,791
Residential Recycling Collection	960,841	814,397	1,360,393	922,817
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>463,652</u>
Total Expense	<u>3,967,285</u>	<u>4,471,892</u>	<u>5,187,861</u>	<u>3,719,260</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,571,711)</u>	<u>\$ (177,861)</u>	<u>134,699</u>
Beginning Unrestricted Fund Balance		-		(1,571,711)
Ending Unrestricted Fund Balance		<u>\$ (1,571,711)</u>		<u>(1,437,012)</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 2,047,796
Library Fund	-	-	2,381	1,984
Parking Fund	24,740	24,740	21,992	18,327
Water Fund	162,518	162,518	122,751	102,293
Sewer Fund	254,482	254,484	177,729	148,108
Solid Waste Fund	396,000	395,999	298,071	248,393
Sale of Surplus Property	350,000	85,109	75,000	76,115
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	37,431
Interest Income	4,165	273	4,165	408
Total Revenues	<u>4,094,588</u>	<u>4,103,728</u>	<u>3,204,234</u>	<u>2,680,855</u>
General Support	236,857	1,304,541	284,571	189,722
Major Maintenance	2,934,771	2,517,585	3,211,873	2,452,794
Transfer to Equipment Repl. Fund	-	-	2,222,069	1,481,379
Capital Outlay	1,933,320	35,219	-	2,896
Total Expenditures	<u>5,104,948</u>	<u>3,857,345</u>	<u>5,718,513</u>	<u>4,126,791</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 246,383</u>	<u>\$ (2,514,279)</u>	<u>\$ (1,445,936)</u>
Beginning Fund Balance		2,393,958		1,639,611
Reclassification from Fund Balance to Capital Assets		(1,000,730)		
Ending Fund Balance		<u>\$ 1,639,611</u>		<u>\$ 193,675</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,742,590	\$ 1,368,826
Library Fund	-	-	1,700	1,417
Parking Fund	-	-	30,000	25,000
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	147,609
Miscellaneous Revenue	-	-	-	10,904
Sale of Surplus Property	-	-	210,217	60,424
Transfer from Fleet Fund	-	-	2,222,069	1,481,379
Total Revenues	<u>-</u>	<u>-</u>	<u>4,583,632</u>	<u>3,095,559</u>
Capital Outlay	-	-	3,500,000	2,194,326
Capital Leases	-	-	50,000	31,761
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,550,000</u>	<u>2,226,087</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,033,632</u>	<u>\$ 869,472</u>
Beginning Fund Balance		\$ -		\$ -
Ending Fund Balance		<u>\$ -</u>		<u>\$ 869,472</u>

City of Evanston
Insurance Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 101,006
General Admin Contribution- E911	775	775	930	775
General Admin Contribution- CDBG	775	775	930	775
General Admin Contribution- E.D.	775	775	930	775
General Admin Contribution- Parking	14,193	14,193	17,032	14,193
General Admin Contribution- Water Fund	20,793	20,793	24,962	20,802
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	11,988
Liability/Property Contribution- General	792,266	739,448	909,150	757,625
Liability/Property Contribution- E911	5,810	5,810	6,972	5,810
Liability/Property Contribution- CDBG	5,810	5,810	6,972	5,810
Liability/Property Contribution- E.D.	5,810	5,810	6,972	5,810
Liability/Property Contribution- Parking	106,442	106,442	127,731	106,443
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	156,008
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	89,906
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	1,037,383
Workers' Comp Contribution- Library Fund	-	-	5,898	4,915
Workers' Comp Contribution- E911	7,955	7,955	9,546	7,955
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	7,955
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	7,955
Workers' Comp Contribution- Parking	145,738	145,738	174,886	145,738
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	213,602
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	123,097
Subrogation Proceeds	83,300	77,363	83,300	86,187
Transfer from General Fund - Veolia Liability	-	-	-	200,000
Investment Income	41,650	823	41,650	548
Workers Comp & Liability - Subtotal	3,032,983	2,855,481	3,516,536	3,113,061
Health Insurance Chargebacks- General	8,124,110	7,947,664	7,602,935	6,335,780
Health Insurance Chargebacks - Library	-	-	308,920	257,434
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	13,029
Health Insurance Chargebacks- E911	74,836	74,836	77,647	64,706
Health Insurance Chargebacks- CDBG	19,137	19,138	10,780	8,983
Health Insurance Chargebacks- E.D. Fund	36,576	36,576	57,886	48,238
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	153,524
Health Insurance Chargebacks- Water	523,267	537,497	561,211	467,676
Health Insurance Chargebacks- Sewer	142,501	142,502	140,199	116,833
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	132,148
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	163,559
Retiree Health Insurance Contributions	1,695,988	1,429,614	1,903,503	1,313,123
Employee Health Insurance Contributions	1,200,000	1,244,736	1,209,056	1,163,811
One Time IPBC Distribution	-	-	200,000	150,000
Health & Life insurance - Subtotal	12,242,148	11,858,304	12,626,849	10,388,844
Total Revenues	15,275,131	14,713,785	16,143,385	13,501,905

City of Evanston
Insurance Fund
As of October 31, 2012

	FY 2011	FY 2011	FY 2012	FY 2012
	Adopted	Audited	Adopted	YTD
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
General Administration & Support	251,843	241,733	354,104	324,592
Liability/Property Insurance Premiums	391,510	372,834	470,000	417,853
Liability Legal Fees	175,000	512,429	350,000	365,782
Liability Settlement Payments	300,000	250,290	400,000	185,006
Workers' Comp Insurance Premiums	120,000	81,437	114,400	108,284
Workers' Comp Legal Fees	71,000	56,692	60,000	53,587
Workers' Comp Medical Payments	900,000	781,652	850,000	433,108
Workers' Comp Settlement Payments	833,000	652,848	700,000	639,158
Workers' Comp TPA Pymts (non specific)	108,750	125,458	145,000	74,042
Workers' Comp TTD Pymts (non sworn)	<u>249,000</u>	<u>85,822</u>	<u>140,000</u>	<u>7,821</u>
Workers' Comp & Liability - Subtotal	3,400,103	3,161,195	3,583,504	2,609,233
General Administration & Support	-	2,556	98,878	8,437
Health Insurance Premiums	11,138,960	12,679,229	13,005,609	10,945,493
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>42,250</u>
Health & Life Insurance - Subtotal	11,203,934	12,739,865	13,182,487	10,996,180
Total Expenditures	<u>14,604,037</u>	<u>15,901,060</u>	<u>16,765,991</u>	<u>13,605,413</u>
Net Surplus (Deficit)	<u>\$ 671,094</u>	<u>\$ (1,187,275)</u>	<u>\$ (622,605)</u>	<u>\$ (103,508)</u>
Beginning Unrestricted Fund Balance		(4,937,497)		(6,124,772)
Ending Unrestricted Fund Balance		<u>\$ (6,124,772)</u>		<u>\$ (6,228,280)</u>

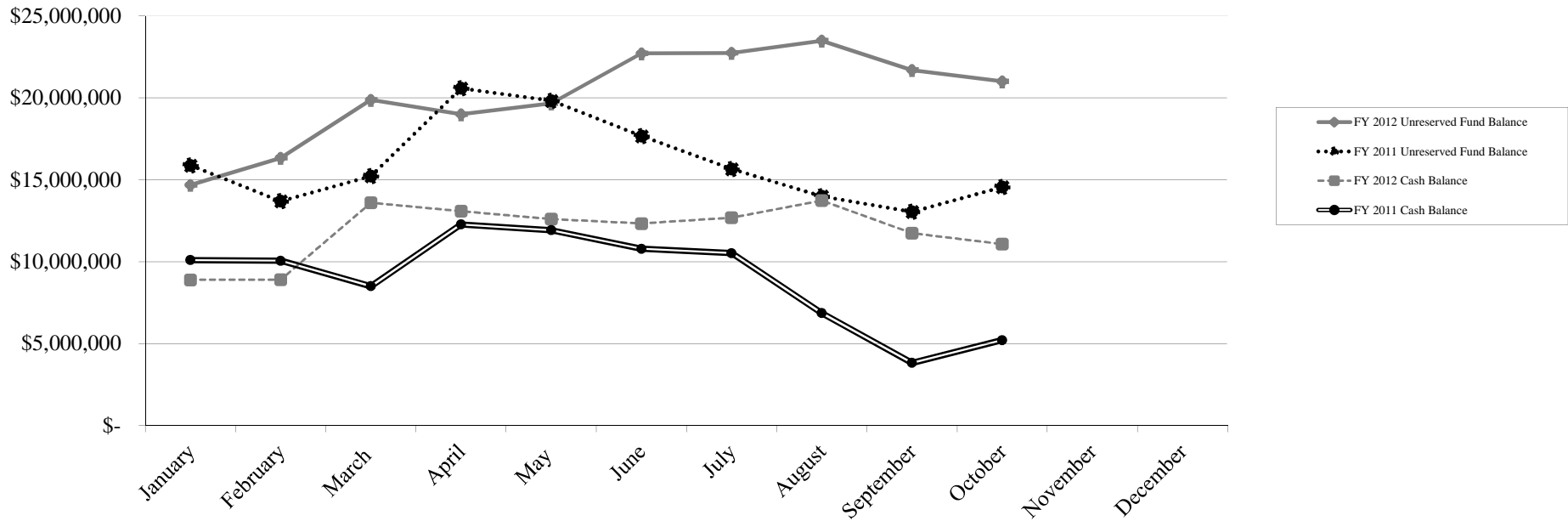
City of Evanston
Fire Pension Fund
As of October 31, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 4,132,019	\$ 6,119,393	\$ 6,209,782
Personal Property Repl Tax	235,000	235,000	282,000	224,584
Interest on Investment	625,000	835,335	600,000	606,168
Participant Contributions	750,000	742,350	900,000	714,558
Unrealized Gain	-	443,976	-	-
Miscellaneous	-	134	-	50
Total Revenue	<u>8,523,759</u>	<u>6,388,814</u>	<u>7,901,393</u>	<u>7,755,142</u>
Administrative Expenses	170,000	245,164	154,000	222,016
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,695	4,700,000	3,971,919
Widows' Pensions	750,000	866,915	1,070,000	899,889
Disability Pensions	720,000	885,842	1,060,000	1,050,560
QUILDRO	18,000	61,399	75,000	64,983
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,854,015</u>	<u>7,109,000</u>	<u>6,209,367</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 534,799</u>	<u>\$ 792,393</u>	<u>\$ 1,545,775</u>
Beg Net Assets held in Trust		54,358,822	54,893,621	54,893,621
End Net Assets held in Trust		<u>\$ 54,893,621</u>	<u>\$ 55,686,014</u>	<u>\$ 56,439,396</u>

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

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 5,095,397	\$ 8,196,751	\$ 8,308,153
Personal Property Repl Tax	270,833	270,833	325,000	258,917
Interest Income	1,420,000	2,268,478	1,600,000	1,913,954
Participant Contributions	1,153,600	1,149,735	1,385,000	1,370,440
Miscellaneous	-	69	-	125
Unrealized Gain / (Loss)	-	(1,208,517)	-	-
Total Revenue	<u>11,405,524</u>	<u>7,575,995</u>	<u>11,506,751</u>	<u>11,851,589</u>
Administrative Expenses	155,000	255,788	186,000	212,100
Retiree Pensions	5,750,000	5,802,426	7,250,000	6,062,234
Widow Pensions	512,500	675,909	818,000	723,619
Disability Pensions	437,500	571,045	625,000	538,279
Separation Refunds	-	128,188	-	116,538
QUILDRO	12,000	11,889	12,000	14,474
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,445,245</u>	<u>8,891,000</u>	<u>7,667,244</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 130,750</u>	<u>\$ 2,615,751</u>	<u>\$ 4,184,345</u>
Beg Net Assets held in Trust		72,465,514	72,596,264	72,596,264
End Net Assets held in Trust		<u>\$ 72,596,264</u>	<u>\$ 75,212,015</u>	<u>\$ 76,780,609</u>

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



	January	February	March	April	May	June	July	August	September	October	November	December
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923	\$ 22,741,824	\$ 23,492,360	\$ 21,698,232	\$ 21,011,611		
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681	\$ 17,675,102	\$ 15,666,386	\$ 13,995,827	\$ 13,049,413	\$ 14,559,012		
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661	\$ 12,686,783	\$ 13,735,774	\$ 11,745,631	\$ 11,079,412		
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858	\$ 10,521,181	\$ 6,868,731	\$ 3,819,631	\$ 5,209,882		