



Memorandum

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

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

Subject: April 2013 Monthly Financial Report

Date: June 7, 2013

Please find attached the unaudited financial statements as of April 30, 2013. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	4/30/2013	4/30/2013
		4/30/2013	4/30/2013	4/30/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 29,441,553	\$ 25,029,220	\$ 4,412,333	\$ 22,459,219	\$ 12,969,898
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	935,749	581,285	354,464	441,456	357,442
Motor Fuel	200	587,548	277,666	309,882	1,315,062	1,471,645
Emergency 911	205	250,254	305,014	(54,760)	1,226,234	1,081,726
SSA#4	210	191,963	92,500	99,463	1,904	(26,974)
CDBG	215	186,052	324,963	(138,911)	641,685	(39,050)
CDBG Loan	220	18,822	56,941	(38,119)	2,066,096	(56,372)
Economic Development	225	753,541	407,966	345,575	2,116,881	1,899,303
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	277,685	224,269	53,416	2,866,442	4,564
Affordable Housing	250	2,855	22,997	(20,142)	2,213,552	478,810
Washington National TIF	300	2,469,842	1,345,334	1,124,508	8,566,054	7,984,662
SSA#5	305	224,838	-	224,838	682,968	629,432
SW II TIF (Howard Hartrey)	310	598,031	48,133	549,898	4,797,038	4,795,539
Southwest TIF	315	255,915	9,833	246,082	558,819	551,021
Debt Service	320	6,794,394	337,563	6,456,831	9,394,468	7,833,289
Howard Ridge TIF	330	359,339	462,397	(103,058)	642,067	661,463
West Evanston TIF	335	43,038	150,000	(106,962)	235,701	760,993
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	12,740	710,716	(697,976)	4,044,450	4,596,449
Special Assessment	420	80,694	106,058	(25,364)	1,879,881	1,879,951
Parking	505	3,328,326	1,702,130	1,626,196	16,592,625	16,142,285
Water	510-513	4,331,569	3,720,244	611,325	9,534,339	9,828,028
Sewer	515	4,282,455	3,878,540	403,915	4,545,435	2,754,383
Solid Waste	520	1,566,038	1,037,803	528,235	(951,500)	(1,283,456)
Fleet	600	1,062,217	979,882	82,335	(1,501)	(579,820)
Equipment Replacement	601	510,495	213,511	296,984	885,812	968,582
Insurance	605	5,557,586	5,611,016	(53,430)	(7,403,563)	(168,464)
Library	185	2,367,258	1,394,585	972,673	1,302,332	1,538,994
Total**		\$ 66,490,797	\$ 49,030,566	\$ 17,460,231	\$ 90,783,871	\$ 77,164,238

*This is net of any interfund receivables/payables

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

Beginning in 2013 the General Fund balance calculation includes both the undesignated and designated (IMRF and Compensated absence reserve of \$5.4 million) fund balances.

Included above are the ending balances as of April 30, 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 fourth 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 April 30, 2013, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$26,974.

Through April 30, 2013, the CDBG Fund is showing a negative cash balance of \$39,050. This negative cash balance is the result of the City not receiving its 2013 Community Development Block Grant funding disbursement from the Department of Housing and Urban Development (HUD). Staff anticipates the HUD disbursement will be collected in June of 2013, at which time the negative cash balance in the fund will be eliminated.

Through April 30, 2013, the CDBG Loan Fund is showing a negative cash balance of \$56,372. 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 June.

Through April 30, 2013, the Solid Waste Fund is showing a negative fund balance of \$951,500 and a negative cash balance of \$1,283,456. The Solid Waste Fund has operated at a surplus of \$528,235 through April 30, 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through April 30, 2013, the Fleet Fund is showing a negative fund balance of \$1,501 and a negative cash balance of \$579,820.

Through April 30, 2013, the Insurance Fund is showing a negative fund balance of \$7,403,563 and a negative cash balance of \$168,464. The negative cash balance in the fund is largely attributable to workers' compensation payouts and a one-time annual insurance premium payment of \$544,290, which occurred in January. Staff anticipates the monthly departmental contributions to the Insurance Fund will offset the annual

premium payment in approximately two months. Staff will continue to monitor workers' compensation awards 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 April 30, 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 April 30, 2013
 (Target is 33.3% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	Revenues	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 6,415,293	51.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	4,610,018	30.4%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	2,261,933	35.8%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	2,926,695	34.4%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	621,577	29.0%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	693,499	29.5%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	1,533,581	25.7%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	3,401,983	36.1%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	1,759,872	22.3%	6,434,293	2,117,876	32.9%	13,157,500	4,174,791	31.7%	12,908,000	4,282,441	33.2%	3,624,033	1,147,513	31.7%	
Intergovernmental Revenues	786,798	1,205,147	153.2%	-	-		-	-		-	-		140,000	3,203	2.3%	
Interfund Transfers	7,693,367	2,547,510	33.1%	3,631,350	1,210,450	33.3%	-	-		-	-		1,245,967	415,322	33.3%	
Other Non-Tax Revenue	5,790,465	1,464,445	25.3%	2,034,004	-	0.0%	3,771,800	156,778	4.2%	7,119,865	14	0.0%	-	-		
Total Revenues	\$ 84,523,051	\$ 29,441,553	34.8%	\$ 12,099,647	\$ 3,328,326	27.5%	\$ 16,929,300	\$ 4,331,569	25.6%	\$ 20,027,865	\$ 4,282,455	21.4%	\$ 5,010,000	\$ 1,566,038	31.3%	
Expenditures																
Legislative	\$ 635,096	\$ 194,853	30.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	435,314	23.2%	-	-		-	-		-	-		-	-		
Law Department	989,154	278,501	28.2%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	2,284,936	26.0%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	731,799	26.9%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	8,286,044	32.4%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	4,521,828	32.9%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	782,691	29.7%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	3,265,800	33.8%	10,968,984	1,227,324	11.2%	-	-		-	-		5,264,222	1,037,803	19.7%	
Public Works - Capital Outlay	-	-		3,455,000	474,806	13.7%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	4,247,454	23.7%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	3,632,354	28.1%	14,322,988	3,869,336	27.0%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	87,890	1.1%	4,120,600	9,204	0.2%	-	-		
Total Expenditures	\$ 84,520,422	\$ 25,029,220	29.6%	\$ 14,423,984	\$ 1,702,130	11.8%	\$ 20,611,479	\$ 3,720,244	18.0%	\$ 18,443,588	\$ 3,878,540	21.0%	\$ 5,264,222	\$ 1,037,803	19.7%	

**City of Evanston
General Fund
As of April 30, 2013**

	FY 2012 Budget Amended	FY 2012 Unaudited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 12,420,307	\$ 12,481,386	\$ 6,415,293
Tax - State Use	1,091,215	1,073,739	1,176,879	407,022
Tax - Sales Tax - Basic	9,209,455	8,761,641	9,291,000	2,866,865
Tax - Sales Tax - Home Rule	5,997,020	5,561,629	5,861,800	1,743,153
Tax - Auto Rental	36,445	41,405	40,000	12,970
Tax - Athletic Contest	700,000	740,795	760,000	-
Tax - State Income	5,853,839	6,476,173	6,322,645	2,261,933
Tax - Electric Utility	3,069,806	3,001,783	3,069,806	1,021,641
Tax - Natural Gas Utility	1,583,000	899,358	1,400,000	496,329
Tax - Natural Gas Use - Home Rule	869,000	676,312	800,000	356,878
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	208,823
Tax - Liquor	2,070,063	2,262,396	2,350,000	693,499
Tax - Parking	2,160,000	2,352,581	2,200,000	725,394
Tax - Personal Property Replacement	626,300	586,273	591,600	179,372
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	621,577
Tax - Telecommunications	3,150,200	3,449,286	3,244,500	1,051,847
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	427,564
License Fees - Other	1,045,382	1,120,833	1,030,502	445,818
Permit Fees - Building	2,500,000	3,546,648	3,020,000	1,591,608
Permit Fees - Other	1,184,788	1,937,601	1,209,788	542,996
Other Fees	1,324,350	1,306,308	1,559,350	393,997
Fines and Forfeiture Revenue	4,721,639	3,536,492	4,366,022	1,118,442
Charges for Services Revenue	7,853,023	8,064,606	7,904,198	1,759,872
Intergovernmental Revenue	669,897	862,151	786,798	1,205,147
Other Revenue	1,216,983	1,362,914	1,418,443	335,323
Interfund Transfers In (Other Funds)	7,890,068	7,708,590	7,693,367	2,547,510
Interest Income	12,000	7,169	6,000	10,680
Total Revenue	82,700,787	83,181,202	84,523,051	29,441,553
Legislative	616,033	628,543	635,096	194,853
City Administration	1,856,258	1,606,510	1,873,088	435,314
Law Department	999,107	978,867	989,154	278,501
Administrative Services Department	8,643,197	7,919,254	8,776,493	2,284,936
Community and Economic Development	3,148,339	3,093,549	2,721,262	731,799
Police Department	24,752,938	25,400,515	25,552,038	8,286,044
Fire & Life Safety Services Department	13,314,621	13,451,268	13,741,148	4,521,828
Health Department	2,413,969	2,231,646	2,633,716	782,691
Public Works Department	9,559,460	9,065,156	9,660,554	3,265,800
Parks, Recreation & Community Services	17,392,621	17,402,177	17,937,873	4,247,454
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	83,527,485	84,520,422	25,029,220
Net Surplus (Deficit)	\$ (1,745,756)	\$ (346,283)	\$ 2,629	\$ 4,412,333
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		18,046,886
Total Ending Fund Balance		<u>\$ 18,046,886</u>		<u>\$ 22,459,219</u>

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

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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>

* 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 April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,048,735	\$ 4,011,917	\$ 567,487
Program Income	<u>1,750,000</u>	<u>93,235</u>	<u>-</u>	<u>368,262</u>
Total Revenue	<u>7,449,363</u>	<u>8,141,970</u>	<u>4,011,917</u>	<u>935,749</u>
Development Activities	6,771,363	7,628,312	3,505,000	476,513
Administration	338,749	292,431	341,622	56,555
Transfer to Debt Service	3,616	3,616	3,905	1,302
Transfer to Insurance	15,635	15,635	16,390	5,463
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>41,452</u>
Total Expenditures	<u>7,449,363</u>	<u>8,054,978</u>	<u>4,011,917</u>	<u>581,285</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 86,992</u>	<u>\$ -</u>	<u>\$ 354,464</u>
Beginning Fund Balance		-		86,992
Ending Fund Balance		<u>\$ 86,992</u>		<u>\$ 441,456</u>

City of Evanston
Motor Fuel Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,822,276	\$ 2,125,000	\$ 587,284
Investment Earnings	2,000	1,103	2,000	264
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,823,379</u>	<u>2,127,000</u>	<u>587,548</u>
Street Resurfacing (2012)	1,400,000	1,181,453	1,400,000	-
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	44,333
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>233,333</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,443</u>	<u>2,233,000</u>	<u>277,666</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (195,064)</u>	<u>\$ (106,000)</u>	<u>\$ 309,882</u>
Beginning Fund Balance		1,200,244		1,005,180
Ending Fund Balance		<u>\$ 1,005,180</u>		<u>\$ 1,315,062</u>

City of Evanston
E911 Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 586,093	\$ 617,400	\$ 183,131
Wireless Surcharge Revenue	416,160	430,675	416,160	66,987
Interest Income	1,000	679	1,000	136
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,017,447</u>	<u>1,034,560</u>	<u>250,254</u>
Operating Expense	847,415	778,225	891,122	226,295
Transfer to General Fund	125,950	125,950	125,950	41,983
Transfer to Insurance Fund	95,095	95,095	98,993	32,998
Transfer to Debt Service Fund	10,385	10,385	11,215	3,738
Capital Replacement	<u>188,000</u>	<u>37,556</u>	<u>70,000</u>	<u>-</u>
Total Expenditures	<u>1,266,845</u>	<u>1,047,211</u>	<u>1,197,280</u>	<u>305,014</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (29,764)</u>	<u>\$ (162,720)</u>	<u>\$ (54,760)</u>
Beginning Fund Balance		1,310,758		1,280,994
Ending Fund Balance		<u>\$ 1,280,994</u>		<u>\$ 1,226,234</u>

City of Evanston
Special Service Area #4 Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 361,466	\$ 370,000	\$ 191,963
Investment Income	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>398,000</u>	<u>361,472</u>	<u>370,000</u>	<u>191,963</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>92,500</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>92,500</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (36,528)</u>	<u>\$ -</u>	<u>\$ 99,463</u>
Beginning Fund Balance		(61,031)		(97,559)
Ending Fund Balance		<u>\$ (97,559)</u>		<u>\$ 1,904</u>

City of Evanston
CDBG Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,963,086	\$ 1,540,000	\$ 178,693
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	81,942	352,000	7,359
Miscellaneous	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,696,193</u>	<u>2,045,078</u>	<u>1,925,100</u>	<u>186,052</u>
CDBG Administration/Planning	232,382	185,561	195,522	72,068
Development Activities	432,000	600,087	612,500	6,548
Capital Projects	255,000	130,000	335,800	839
Transfers to General Fund	<u>776,811</u>	<u>771,633</u>	<u>781,278</u>	<u>245,508</u>
Total Expenditures	<u>1,696,193</u>	<u>1,687,281</u>	<u>1,925,100</u>	<u>324,963</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 357,797</u>	<u>\$ -</u>	<u>\$ (138,911)</u>
Beginning Fund Balance		422,799		780,596
Ending Fund Balance		<u>\$ 780,596</u>		<u>\$ 641,685</u>

City of Evanston
CDBG Loan Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,360	\$ -	\$ -
Program Income	9,000	119,567	9,000	18,707
Interest Income	<u>-</u>	<u>186</u>	<u>-</u>	<u>115</u>
Total Revenues	<u>9,000</u>	<u>258,113</u>	<u>9,000</u>	<u>18,822</u>
Program Expenses	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>56,941</u>
Total Expenditures	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>56,941</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 102,135</u>	<u>\$ (11,000)</u>	<u>\$ (38,119)</u>
Beginning Fund Balance		2,002,080		2,104,215
Ending Fund Balance		<u>\$ 2,104,215</u>		<u>\$ 2,066,096</u>

City of Evanston
Economic Development Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,375,067	\$ 1,600,000	\$ 626,969
Amusement Tax	300,000	230,606	300,000	110,322
Howard-Ridge Loan Repayment	48,500	48,500	48,500	16,167
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>83</u>
Total Revenues	<u>1,956,500</u>	<u>1,654,585</u>	<u>1,949,300</u>	<u>753,541</u>
Economic Development Activities	1,802,825	1,428,350	1,830,209	225,402
Capital Projects	160,000	101,745	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	4,590
Transfer to Insurance	75,334	75,334	67,416	22,472
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>150,902</u>
Total Expenditures	<u>2,503,618</u>	<u>2,070,888</u>	<u>2,367,603</u>	<u>407,966</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (416,303)</u>	<u>\$ (418,303)</u>	<u>\$ 345,575</u>
Beginning Fund Balance		2,187,609		1,771,306
Ending Fund Balance		<u>\$ 1,771,306</u>		<u>\$ 2,116,881</u>

City of Evanston
 Neighborhood Improvement Fund
 As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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>

City of Evanston
Home Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 651,104	\$ 797,400	\$ 268,557
Interest Income	-	-	-	-
Program Income	<u>10,000</u>	<u>54,486</u>	-	<u>9,128</u>
Total Revenues	<u>510,000</u>	<u>705,590</u>	<u>797,400</u>	<u>277,685</u>
Home Administration/Planning	-	-	4,000	-
Development Activities	604,000	570,222	765,000	209,949
Transfers to General Fund	<u>59,958</u>	<u>42,960</u>	<u>28,400</u>	<u>14,320</u>
Total Expenditures	<u>663,958</u>	<u>613,182</u>	<u>797,400</u>	<u>224,269</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 92,408</u>	<u>\$ -</u>	<u>\$ 53,416</u>
Beginning Fund Balance		2,720,618		2,813,026
Ending Fund Balance		<u>\$ 2,813,026</u>		<u>\$ 2,866,442</u>

City of Evanston
Affordable Housing Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Demolition Taxes	\$ -	\$ 50,000	\$ -	\$ -
Developer Contributions	125,000	-	155,000	2,778
Rehab Repayments	-	8,333	-	-
Interest Income	125	723	228	77
Miscellaneous	-	11,551	-	-
Total Revenues	<u>125,125</u>	<u>70,607</u>	<u>155,228</u>	<u>2,855</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	71,440	-	-
Transfers to General Fund	23,990	23,990	23,990	7,997
Miscellaneous	40,000	-	46,000	15,000
Total Expenditures	<u>230,590</u>	<u>95,430</u>	<u>297,790</u>	<u>22,997</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (24,823)</u>	<u>\$ (142,562)</u>	<u>\$ (20,142)</u>
Beginning Fund Balance		2,258,517		2,233,694
Ending Fund Balance		<u>\$ 2,233,694</u>		<u>\$ 2,213,552</u>

City of Evanston
Washington National TIF Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,744,778	\$ 4,600,000	\$ 2,465,688
Interest Income	<u>25,000</u>	<u>17,755</u>	<u>25,000</u>	<u>4,154</u>
Total Revenue	<u>5,098,000</u>	<u>4,762,533</u>	<u>4,625,000</u>	<u>2,469,842</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	-
Contributions to Other Agencies	800,000	-	-	-
Economic Development Projects	500,000	185,285	1,250,000	22,062
Capital Improvements	2,536,000	622,674	2,886,000	-
Contractual Services	35,000	-	145,000	2,489
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	1,210,450
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>110,333</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>1,345,334</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (752,802)</u>	<u>\$ (4,121,726)</u>	<u>\$ 1,124,508</u>
Beginning Fund Balance		8,194,348		7,441,546
Ending Fund Balance		<u>\$ 7,441,546</u>		<u>\$ 8,566,054</u>

City of Evanston
Special Service Area #5
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 433,183	\$ 448,875	\$ 224,838
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>428,756</u>	<u>433,192</u>	<u>448,875</u>	<u>224,838</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>\$ 9,961</u>	<u>\$ 30,059</u>	<u>\$ 224,838</u>
Beginning Fund Balance		448,169		458,130
Ending Fund Balance		<u>\$ 458,130</u>		<u>\$ 682,968</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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	\$ 593,495
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>4,536</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>598,031</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	109,602	75,611	-
Surplus Distribution	1,300,000	1,000,000	1,000,000	-
Capital Projects	1,500,000	22,185	1,400,000	-
Other Expenses	-	2,408	500,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>48,133</u>
Total Expenditures	<u>3,656,203</u>	<u>1,880,795</u>	<u>3,765,011</u>	<u>48,133</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (753,733)</u>	<u>\$ (2,655,011)</u>	<u>\$ 549,898</u>
Beginning Fund Balance		5,000,873		4,247,140
Ending Fund Balance		<u>\$ 4,247,140</u>		<u>\$ 4,797,038</u>

City of Evanston
Southwest TIF
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 456,403	\$ 465,000	\$ 255,915
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>456,410</u>	<u>465,100</u>	<u>255,915</u>
Economic Development Activities	-	-	-	-
Capital Improvement Projects	580,000	670	580,000	-
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>9,833</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>9,833</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 426,820</u>	<u>\$ (144,400)</u>	<u>\$ 246,082</u>
Beginning Fund Balance		(114,083)		312,737
Ending Fund Balance		<u>\$ 312,737</u>		<u>\$ 558,819</u>

City of Evanston
Debt Service Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax- Current	\$ 11,863,898	\$ 12,225,668	\$ 11,798,019	\$ 6,336,711
Bond Proceeds/Premium/ Discounts	-	3,572,986	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	254,668
Miscellaneous Revenue	-	18,434	-	33,510
Interest Income	1,500	3,645	1,500	215
Transfer from Sewer Fund	-	99,650	190,210	63,403
Transfer from Special Assessment Fund	317,660	317,660	317,660	105,887
Total Revenue	<u>12,938,904</u>	<u>16,993,889</u>	<u>13,090,393</u>	<u>6,794,394</u>
Series 2002 C- Principal	660,000	4,195,000	-	-
Series 2002 C- Interest	96,044	134,155	-	-
Series 2004- Principal	760,000	845,000	775,000	-
Series 2004- Interest	506,250	525,850	478,400	-
Series 2004 B- Principal	1,630,000	1,630,000	595,000	-
Series 2004 B- Interest	195,640	195,638	130,439	-
Series 2005- Principal	730,000	750,000	1,095,000	-
Series 2005- Interest	700,500	719,000	664,000	-
Series 2006- Principal	80,000	130,000	85,000	-
Series 2006- Interest	451,582	462,158	448,302	-
Series 2006 B Bonds- Principal	35,000	-	35,000	35,000
Series 2006 B Bonds- Interest	604,126	604,126	603,426	302,063
Series 2007 - Principal	1,150,000	1,185,000	965,000	-
Series 2007 - Interest	598,958	634,277	684,458	-
Series 2008A - Principal	195,000	195,000	300,000	-
Series 2008A - Interest	132,313	132,313	125,975	-
Series 2008C - Principal	351,440	369,840	362,900	-
Series 2008C - Interest	387,730	408,030	376,308	-
Series 2008D - Principal	425,000	425,000	1,410,000	-
Series 2008D - Interest	93,554	93,554	36,690	-
Series 2010 A - Principal DSF	300,000	300,000	305,000	-
Series 2010 A - Interest DSF	185,337	185,338	179,338	-
Series 2010 B - Principal DSF	613,946	613,946	647,358	-
Series 2010 B - Interest DSF	141,648	141,648	135,508	-
Series 2011 A - Principal DSF	1,081,678	1,081,678	1,234,836	-
Series 2011 A - Interest DSF	630,961	630,959	451,586	-
Series 2012 A - Interest DSF	-	-	955,000	-
Series 2012 A - Principal DSF	-	-	357,706	-
Series 2004- Principal SAF	85,000	-	95,000	-
Series 2004- Interest SAF	19,600	-	13,650	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	18,500	-	17,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	10,576	-	8,526	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	35,320	-	33,920	-
Series 2008C - Principal SAF	18,400	-	19,000	-
Series 2008C - Interest SAF	20,300	-	19,702	-
General Management and Support	5,000	60	5,000	-
Bond Issuance Costs	60,000	23,686	60,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	8,000	74,016	10,000	500
Total Expenditures	<u>13,122,403</u>	<u>16,685,272</u>	<u>13,824,528</u>	<u>337,563</u>
Net Surplus (Deficit)	<u>\$ (183,499)</u>	<u>\$ 308,617</u>	<u>\$ (734,135)</u>	<u>\$ 6,456,831</u>
Beginning Fund Balance		2,629,020		2,937,637
Ending Fund Balance		<u>\$ 2,937,637</u>		<u>\$ 9,394,468</u>

City of Evanston
Howard Ridge TIF
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 471,098	\$ 500,000	\$ 351,179
Interest Income	400	164	400	30
Miscellaneous	<u>-</u>	<u>15,125</u>	<u>-</u>	<u>8,130</u>
Total Revenue	<u>862,400</u>	<u>486,387</u>	<u>500,400</u>	<u>359,339</u>
Economic Dev. Projects	300,000	25,267	-	-
Capital Improvements	900,000	102,269	800,000	997
Developer Agreement Payments	668,836	545,579	610,000	405,100
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	16,167
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>40,133</u>
Total Expenditures	<u>2,037,736</u>	<u>842,015</u>	<u>1,578,900</u>	<u>462,397</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (355,628)</u>	<u>\$ (1,078,500)</u>	<u>\$ (103,058)</u>
Beginning Fund Balance		1,100,753		745,125
Ending Fund Balance		<u>\$ 745,125</u>		<u>\$ 642,067</u>

City of Evanston
West Evanston TIF
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 96,387	\$ 300,000	\$ 42,943
Bond Proceeds	2,270,000	-	3,400,000	-
Interest Income	<u>1,000</u>	<u>714</u>	<u>1,000</u>	<u>95</u>
Total Revenue	<u>2,876,000</u>	<u>97,101</u>	<u>3,701,000</u>	<u>43,038</u>
Economic Development Projects	1,200,000	-	650,000	-
Other Charges	490,000	308,852	1,600,000	30,000
Debt Service - Interest	-	-	40,000	-
Transfers to General Fund	60,000	60,000	60,000	20,000
Capital Projects	<u>2,270,000</u>	<u>881,179</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>150,000</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (1,152,930)</u>	<u>\$ 66,000</u>	<u>\$ (106,962)</u>
Beginning Fund Balance		1,495,593		342,663
Ending Fund Balance		<u>\$ 342,663</u>		<u>\$ 235,701</u>

City of Evanston
Dempster-Dodge TIF
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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>

City of Evanston
Capital Improvement Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,651	\$ 5,872,000	\$ -
Grants	3,168,000	317,034	2,851,000	-
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	11,849	-	5,865
Interest Income	-	19,073	10,000	6,875
Total Revenue	<u>9,619,200</u>	<u>5,947,607</u>	<u>9,243,000</u>	<u>12,740</u>
Capital Outlay (includes prior year rollovers)	14,175,358	6,476,841	10,794,172	552,383
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>158,333</u>
Total Expenditures	<u>14,650,358</u>	<u>6,951,841</u>	<u>11,269,172</u>	<u>710,716</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (1,004,234)</u>	<u>\$ (2,026,172)</u>	<u>\$ (697,976)</u>
Beginning Fund Balance		5,746,660		4,742,426
Ending Fund Balance		<u>\$ 4,742,426</u>		<u>\$ 4,044,450</u>

City of Evanston
Special Assessment Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,877	\$ 300,000	\$ 79,957
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>298,409</u>	<u>560,000</u>	<u>80,694</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	105,887
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>171</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>106,058</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,644)</u>	<u>\$ (257,660)</u>	<u>\$ (25,364)</u>
Beginning Fund Balance		2,944,889		1,905,245
Ending Fund Balance		<u>\$ 1,905,245</u>		<u>\$ 1,879,881</u>

City of Evanston
Parking Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,054,412	\$ 3,070,000	\$ 986,616
Church Street Garage Operations	767,092	557,258	716,348	193,119
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	396,680
Sherman Avenue Garage Operations	1,356,275	1,460,452	1,417,275	534,029
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	1,210,450
Interest Income	15,070	15,818	15,070	840
Miscellaneous Revenue	11,400	10,100	11,400	6,592
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>10,542,765</u>	<u>12,099,647</u>	<u>3,328,326</u>
7005 - Parking System Administration	655,747	825,321	784,607	142,680
7015 - Parking Lots and Meters	1,584,510	701,415	829,052	175,843
7025 - Church Street Self Park	608,255	395,831	607,955	78,419
7030 - Church Street Debt Payments	173,126	173,126	171,250	-
7036 - Sherman Avenue Garage	5,772,432	4,775,635	5,750,270	253,539
7037 - Maple Avenue Garage	1,736,960	840,539	1,611,920	180,539
7039 - Parking Debt	-	26,504	27,461	814
Transfer to Insurance Fund	503,877	503,878	490,236	163,412
Transfer to General Fund	644,242	644,242	644,242	214,747
Transfer to Fleet	21,991	21,992	21,991	7,331
Transfer to Equipment Replacement	30,000	30,000	30,000	10,000
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>1,834,294</u>	<u>3,455,000</u>	<u>474,806</u>
Total Expenditures	<u>15,251,140</u>	<u>10,772,777</u>	<u>14,423,984</u>	<u>1,702,130</u>
Net Surplus (Deficit)	<u>\$ (3,168,773)</u>	<u>\$ (230,012)</u>	<u>\$ (2,324,337)</u>	<u>\$ 1,626,196</u>

Further Operating Expense Breakdown:

7015 Parking Meter Activities	762,846	701,415	792,400	175,843
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
SUBTOTAL	<u>799,498</u>	<u>701,415</u>	<u>829,052</u>	<u>175,843</u>
7025- Church Garage Activities	494,156	395,831	428,027	78,419
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>78,419</u>
7036 Sherman Garage Activities	1,199,756	1,525,635	1,172,020	253,539
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>4,775,635</u>	<u>5,750,270</u>	<u>253,539</u>
7037 Maple Garage Activities	1,013,991	840,539	945,722	180,539
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>840,539</u>	<u>1,611,920</u>	<u>180,539</u>

Beginning Unrestricted Fund Balance		15,196,441		14,966,429
Ending Unrestricted Fund Balance		<u>\$ 14,966,429</u>		<u>\$ 16,592,625</u>

City of Evanston
Water Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,162,618	\$ 5,684,000	\$ 1,861,798
Skokie	2,800,000	2,989,109	2,856,000	799,220
Northwest Commission	4,414,000	5,033,996	4,517,000	1,513,773
Cross Connection Control Fees	91,000	98,805	100,500	-
Investment Earnings	2,500	15,025	2,500	5,724
Debt Proceeds	4,800,000	4,448,704	2,000,000	-
Debt Proceeds (zero interest)	-	-	1,370,000	-
Fees and Merchandise Sales	35,000	111,459	40,000	17,277
Fees and Outside Work	80,000	228,159	80,000	28,531
Grants	262,500	262,500	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	14,579
Property Sales and Rentals	203,057	200,951	213,300	20,477
Misc Revenue	-	5,387	-	70,190
Total Revenue	<u>18,768,057</u>	<u>19,606,467</u>	<u>16,929,300</u>	<u>4,331,569</u>
General Support	832,838	911,966	990,583	229,824
Pumping	2,368,467	2,274,005	2,333,247	611,083
Filtration	2,563,022	2,980,398	2,635,539	668,033
Distribution	1,464,106	1,153,470	1,424,324	364,651
Meter Maintenance	313,840	282,913	309,163	74,661
Other Operating Expenses	285,530	227,063	478,592	72,403
Debt Service	944,157	944,157	864,233	303,016
Debt Service - IEPA Loan 3382	67,506	67,506	67,506	33,752
Capital Outlay	162,500	81,237	248,500	3,953
Capital Improvements	7,837,000	6,182,933	7,435,000	83,937
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	1,118,767
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	156,164
Total Expense	<u>20,663,758</u>	<u>18,930,441</u>	<u>20,611,479</u>	<u>3,720,244</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 676,026</u>	<u>\$ (3,682,179)</u>	<u>\$ 611,325</u>
Beginning Unrestricted Fund Balance		8,246,988		8,923,014
Ending Unrestricted Fund Balance		<u>\$ 8,923,014</u>		<u>\$ 9,534,339</u>

City of Evanston
Sewer Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,087,803	\$ 12,908,000	\$ 4,282,441
Debt Proceeds	5,000,000	4,045,823	4,000,000	-
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	-
Investment Earnings	1,000	2,962	1,000	14
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,136,588</u>	<u>20,027,865</u>	<u>4,282,455</u>
Sewer Operations	1,869,650	2,037,201	2,134,549	520,616
Other Operating Expenses	48,100	48,098	43,300	2,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	47,400
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	89,996
Transfer to Debt Service	-	-	190,211	63,403
Capital Outlay	18,000	14,885	20,600	9,204
Capital Improvement Account	4,753,000	752,977	4,100,000	-
Debt Service	14,360,205	14,242,990	11,542,740	3,145,821
Total Expenses	<u>21,461,143</u>	<u>17,508,339</u>	<u>18,443,588</u>	<u>3,878,540</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 628,249</u>	<u>\$ 1,584,277</u>	<u>\$ 403,915</u>
Beginning Unrestricted Fund Balance		3,513,271		4,141,520
Ending Unrestricted Fund Balance		<u>\$ 4,141,520</u>		<u>\$ 4,545,435</u>

City of Evanston
Solid Waste
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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	\$ 415,322
Solid Waste Franchise Fees	175,000	129,387	175,000	78,907
SWANCC Recycling Incentive	140,000	52,486	140,000	3,203
Recycling Service Charge	2,954,033	2,958,350	2,954,033	999,336
Sanitation Service Charge Penalty	30,000	52,865	30,000	16,733
Special Pickup Fees	100,000	51,413	100,000	11,440
State Recycling Grant	-	1,500	-	-
Trash Cart Sales	15,000	32,247	15,000	7,260
Investment Income	-	-	-	20
Yard Waste Fees	<u>350,000</u>	<u>190,957</u>	<u>350,000</u>	<u>33,817</u>
Total Revenue	<u>5,010,000</u>	<u>4,715,172</u>	<u>5,010,000</u>	<u>1,566,038</u>
Refuse Collection & Disposal	3,077,218	2,881,849	3,259,574	705,415
Residential Recycling Collection	1,360,393	1,129,376	1,254,398	332,388
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>-</u>
Total Expense	<u>5,187,861</u>	<u>4,623,196</u>	<u>5,264,222</u>	<u>1,037,803</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 91,976</u>	<u>\$ (254,222)</u>	<u>528,235</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,479,735)
Ending Unrestricted Fund Balance		<u>\$ (1,479,735)</u>		<u>(951,500)</u>

City of Evanston
Fleet Maintenance Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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	\$ 835,786
Library Fund	2,381	2,381	2,381	794
Parking Fund	21,992	21,992	21,992	7,331
Water Fund	122,751	122,751	122,751	40,917
Sewer Fund	177,729	177,729	177,729	59,243
Solid Waste Fund	298,071	298,071	298,071	99,357
Sale of Surplus Property	75,000	76,115	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	18,789
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,204,818</u>	<u>3,166,069</u>	<u>1,062,217</u>
General Support	284,571	240,361	292,007	79,420
Major Maintenance	3,211,873	3,203,629	3,217,058	900,462
Transfer to Equipment Repl. Fund	2,222,069	1,481,379	-	-
Capital Outlay	-	2,896	-	-
Total Expenditures	<u>5,718,513</u>	<u>4,928,265</u>	<u>3,509,065</u>	<u>979,882</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (1,723,447)</u>	<u>\$ (342,996)</u>	<u>\$ 82,335</u>
Beginning Fund Balance		1,639,611		(83,836)
Ending Fund Balance		<u>\$ (83,836)</u>		<u>\$ (1,501)</u>

City of Evanston
Equipment Replacement Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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	\$ 414,196
Library Fund	1,700	1,700	1,700	567
Parking Fund	30,000	30,000	30,000	10,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	59,044
Miscellaneous Revenue	-	10,904	-	-
Sale of Surplus Property	210,217	253,156	210,217	26,688
Transfer from Fleet Fund	<u>2,222,069</u>	<u>1,481,379</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>3,696,860</u>	<u>1,661,638</u>	<u>510,495</u>
Capital Outlay	3,500,000	3,073,683	2,400,000	213,511
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>3,550,000</u>	<u>3,108,032</u>	<u>2,450,000</u>	<u>213,511</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 588,828</u>	<u>\$ (788,362)</u>	<u>\$ 296,984</u>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 885,812</u>

City of Evanston
Insurance Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <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	\$ 40,401
General Admin Contribution- E911	930	930	930	310
General Admin Contribution- CDBG	930	930	930	310
General Admin Contribution- E.D.	930	930	930	310
General Admin Contribution- Parking	17,032	17,032	17,032	5,677
General Admin Contribution- Water Fund	24,962	24,962	24,962	8,321
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	4,795
Liability/Property Contribution- General	909,150	909,150	909,150	303,050
Liability/Property Contribution- E911	6,972	6,972	6,972	2,324
Liability/Property Contribution- CDBG	6,972	6,972	6,972	2,324
Liability/Property Contribution- E.D.	6,972	6,972	6,972	2,324
Liability/Property Contribution- Parking	127,731	127,731	127,731	42,577
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	62,403
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	35,962
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	414,953
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	1,966
Workers' Comp Contribution- E911	9,546	9,546	9,546	3,182
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	3,182
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	3,182
Workers' Comp Contribution- Parking	174,886	174,886	174,886	58,295
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	85,441
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	49,239
Subrogation Proceeds	83,300	121,316	83,300	45,298
Transfer from General Fund - Veolia Liability	-	200,000	-	20,000
Investment Income	41,650	550	41,650	-
Workers Comp & Liability - Subtotal	3,516,536	3,713,455	3,516,536	1,195,826
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	2,754,303
Health Insurance Chargebacks - Library	308,920	308,920	318,681	106,227
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	5,463
Health Insurance Chargebacks- E911	77,647	77,647	81,545	27,182
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	4,195
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	16,656
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	56,863
Health Insurance Chargebacks- Water	561,211	561,211	596,392	198,797
Health Insurance Chargebacks- Sewer	140,199	140,199	168,030	56,010
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	38,073
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	61,138
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	511,533
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	425,320
One Time IPBC Distribution	200,000	200,000	300,000	100,000
Health & Life insurance - Subtotal	12,626,849	12,471,135	13,695,447	4,361,760
Total Revenues	16,143,385	16,184,590	17,211,983	5,557,586

City of Evanston
Insurance Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Administration & Support	354,104	404,380	294,093	95,976
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	448,853
Liability Legal Fees	350,000	483,384	350,000	155,057
Liability Settlement Payments	400,000	1,065,006	400,000	84,209
Transfer - to ERI Debt Service	-	-	8,325	2,775
Workers' Comp Insurance Premiums	114,400	108,284	114,400	95,437
Workers' Comp Legal Fees	60,000	56,776	80,500	10,558
Workers' Comp Medical Payments	850,000	510,510	800,000	72,677
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	332,203
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	-
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	2,041
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,172,178</u>	<u>3,787,318</u>	<u>1,299,786</u>
General Administration & Support	98,878	9,002	94,093	21,237
Health Insurance Premiums	13,005,609	13,178,021	13,458,615	4,270,008
Health Insurance Opt Out Payments	78,000	50,750	84,000	19,985
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,237,773</u>	<u>13,636,708</u>	<u>4,311,230</u>
Total Expenditures	<u>16,765,991</u>	<u>17,409,951</u>	<u>17,424,026</u>	<u>5,611,016</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,225,361)</u>	<u>\$ (212,043)</u>	<u>\$ (53,430)</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,350,133)
Ending Unrestricted Fund Balance		<u>\$ (7,350,133)</u>		<u>\$ (7,403,563)</u>

City of Evanston
Fire Pension Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,246,212	\$ 6,061,575	\$ 3,249,674
Personal Property Repl Tax	282,000	282,000	280,000	89,688
Interest on Investment	600,000	753,329	800,000	764
Participant Contributions	900,000	848,912	922,500	272,594
Unrealized Gain	-	-	-	134
Miscellaneous	-	184	-	50
Total Revenue	<u>7,901,393</u>	<u>8,130,637</u>	<u>8,064,075</u>	<u>3,612,904</u>
Administrative Expenses	154,000	289,018	154,000	18,564
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,894	4,841,000	1,602,868
Widows' Pensions	1,070,000	1,068,600	1,090,000	342,427
Disability Pensions	1,060,000	1,261,223	1,350,000	446,856
QUILDRO	75,000	79,831	75,000	30,088
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,470,566</u>	<u>7,560,000</u>	<u>2,440,803</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 660,071</u>	<u>\$ 504,075</u>	<u>\$ 1,172,101</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	55,553,692	55,553,692
End Net Assets held in Trust	<u>55,686,014</u>	<u>\$ 55,553,692</u>	<u>\$ 56,057,767</u>	<u>\$ 56,725,793</u>

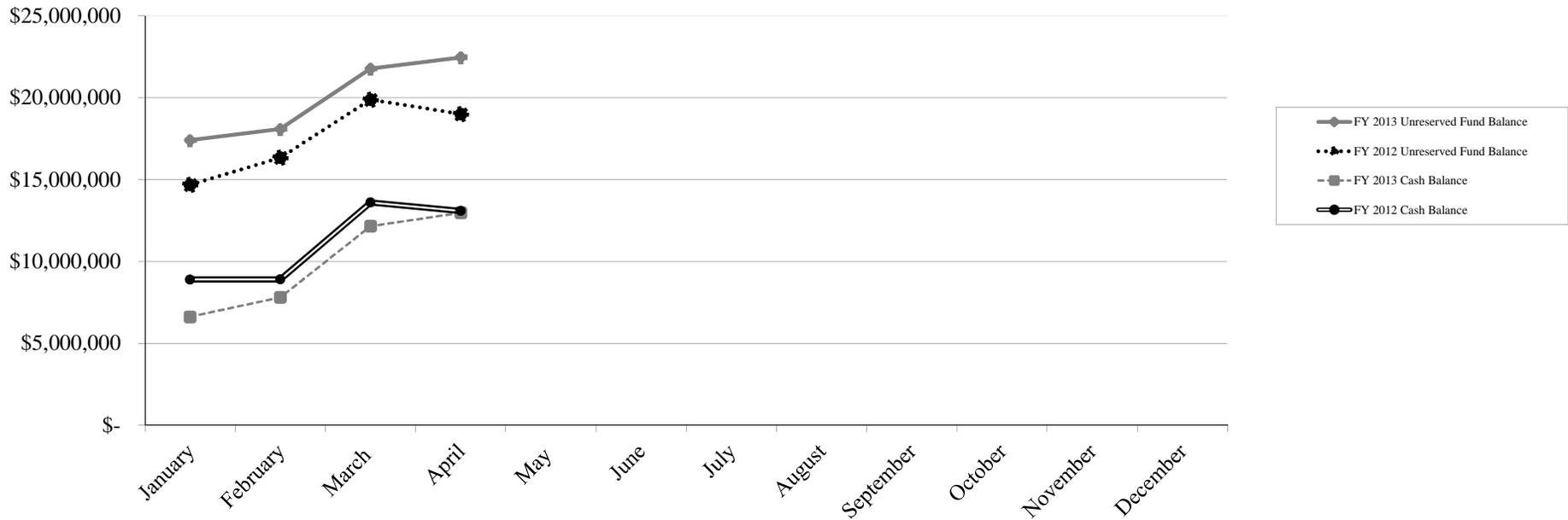
City of Evanston
Police Pension Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,359,742	\$ 8,069,325	\$ 4,360,661
Personal Property Repl Tax	325,000	325,000	325,000	89,685
Interest Income	1,600,000	2,343,610	2,625,000	-
Participant Contributions	1,385,000	1,599,434	1,383,750	482,634
Miscellaneous	-	125	-	208
Unrealized Gain / (Loss)	-	-	-	-
Total Revenue	<u>11,506,751</u>	<u>12,627,911</u>	<u>12,403,075</u>	<u>4,933,188</u>
Administrative Expenses	186,000	270,571	250,000	775
Retiree Pensions	7,250,000	7,299,098	7,500,769	2,569,453
Widow Pensions	818,000	868,955	868,000	286,673
Disability Pensions	625,000	652,875	700,000	231,023
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	7,028
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,225,923</u>	<u>9,486,769</u>	<u>3,094,952</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 3,401,988</u>	<u>\$ 2,916,306</u>	<u>\$ 1,838,236</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	75,998,252	75,998,252
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 75,998,252</u>	<u>\$ 78,914,558</u>	<u>\$ 77,836,488</u>

City of Evanston
Library Fund
As of April 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Unaudited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	4,253,214	4,087,402	\$ 4,253,214	\$ 2,221,370
Library Fines & Fees	\$ 150,000	\$ 148,074	185,000	54,850
Library Material Replacement	12,500	12,495	12,500	4,572
Copy Machine Charges	20,000	20,131	20,000	7,482
Meeting Room Fees	10,000	8,986	10,000	3,945
Non-resident Cards	2,460	989	1,690	260
North Branch Rental Income	47,325	58,606	59,660	20,203
State Per Capita Grant	75,900	76,385	76,300	-
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	28,000	25,016	-	-
Transfer from General Fund	-	521,920	-	-
Book Sales	-	-	60,000	18,491
Fund for Excellence	-	-	245,000	36,085
Transfer from Endowment	-	-	131,250	-
Total Revenues	4,649,599	5,010,204	5,104,814	2,367,258
Expenditures				
Youth Services	800,390	836,256	891,720	254,128
Adult Services	1,579,231	1,558,086	1,535,224	447,263
Circulation	589,769	618,770	612,892	188,126
Neighborhood Services	203,336	195,587	360,757	88,652
Technical Services	473,306	484,877	503,433	101,339
Maintenance	491,375	476,783	507,517	142,435
Administration	512,192	510,186	669,377	172,642
Total Expenditures	4,649,599	4,680,545	5,080,920	1,394,585
Net Surplus (Deficit)	-	329,659	23,894	\$ 972,673
Beginning Fund Balance		-		329,659
Ending Fund Balance		<u>329,659</u>		<u>1,302,332</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								
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485								
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898								
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141								