



# Memorandum

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

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

Subject: May 2013 Monthly Financial Report

Date: June 28, 2013

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

Fund Name	Fund #	YTD	YTD	YTD	5/31/2013	5/31/2013
		5/31/2013	5/31/2013	5/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 36,830,099	\$ 31,534,448	\$ 5,295,651	\$ 23,342,537	\$ 12,797,660
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	1,284,830	647,279	637,551	724,543	640,529
Motor Fuel	200	715,679	347,920	367,759	1,372,939	1,529,524
Emergency 911	205	295,462	381,975	(86,513)	1,194,481	1,049,973
SSA#4	210	193,029	185,000	8,029	(89,530)	(118,408)
CDBG	215	195,237	403,865	(208,628)	571,968	(108,767)
CDBG Loan	220	22,882	61,636	(38,754)	2,065,461	(57,007)
Economic Development	225	791,454	579,344	212,110	1,983,416	1,766,079
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	406,527	350,887	55,640	2,868,666	6,788
Affordable Housing	250	3,276	24,996	(21,720)	2,211,974	477,232
Washington National TIF	300	2,504,656	1,809,711	694,945	8,136,491	7,555,101
SSA#5	305	228,083	-	228,083	686,213	632,677
SW II TIF (Howard Hartrey)	310	599,146	1,060,167	(461,021)	3,786,119	3,784,619
Southwest TIF	315	255,915	12,292	243,623	556,360	548,562
Debt Service	320	6,979,426	339,063	6,640,363	9,578,000	8,016,821
Howard Ridge TIF	330	368,304	479,400	(111,096)	634,029	653,424
West Evanston TIF	335	43,048	155,000	(111,952)	230,711	756,003
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	14,067	1,162,087	(1,148,020)	3,594,406	3,494,758
Special Assessment	420	84,215	132,529	(48,314)	1,856,931	1,857,000
Parking	505	4,109,313	2,481,592	1,627,721	16,594,150	16,142,105
Water	510-513	5,518,041	4,988,736	529,305	9,452,319	9,583,543
Sewer	515	5,849,901	5,700,173	149,728	4,291,248	2,742,788
Solid Waste	520	2,201,385	1,684,967	516,418	(963,317)	(1,502,239)
Fleet	600	1,326,403	1,354,084	(27,681)	(111,517)	(684,675)
Equipment Replacement	601	636,504	288,958	347,546	936,374	1,019,143
Insurance	605	6,971,728	6,792,909	178,819	(7,171,314)	63,785
Library	185	2,417,904	1,831,445	586,459	916,118	1,153,455
<b>Total**</b>		<b>\$ 80,846,514</b>	<b>\$ 64,790,463</b>	<b>\$ 16,056,051</b>	<b>\$ 89,379,691</b>	<b>\$ 73,930,388</b>

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

Since this financial report is for the fifth 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 May 31, the GF is operating at a \$5.3 million surplus. Revenues are over budget year to date primarily due to favorable variances in Property Tax (10.4% over budget), Income Tax (14.3% over budget), and Building Permits (32.3% over budget). Expenses are under budget primarily due to favorable variances in the City Manager's Office (11.6% under budget), Administrative Services (7.8% under budget), Community and Economic Development (8.2% under budget), and Parks, Recreation and Community Services (10.2% under budget). Parks, Recreation and Community Services will see increased costs as summer seasonal and youth employment expenses are incurred over the summer.

Through May 31, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$89,530 and a negative cash balance of \$118,408.

Through May 31, 2013, the CDBG Fund is showing a negative cash balance of \$108,767. 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 May 31, 2013, the CDBG Loan Fund is showing a negative cash balance of \$57,007. 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 May 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$963,317 and a negative cash balance of \$1,502,239. The Solid Waste Fund has operated at a surplus of \$516,418 through May 31, 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through May 31, 2013, the Fleet Fund is showing a negative fund balance of \$111,517 and a negative cash balance of \$684,675.

Through May 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,171,314. This negative fund balance is primarily due to insurance reserves for potential claims payable. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. Staff will continue to the Insurance Fund and provide regular updates to the City Council in the future.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: [lgergits@cityofevanston.org](mailto: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 May 31, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

  
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Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of May 31, 2013  
 (Target is 41.6% 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	\$ 6,486,010	52.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	5,831,557	38.5%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	3,532,825	55.9%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	3,625,603	42.6%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	929,626	43.3%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	832,989	35.4%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	1,987,738	33.3%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	4,669,525	49.6%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	2,799,563	35.4%	6,434,293	2,596,250	40.4%	13,157,500	5,344,912	40.6%	12,908,000	5,542,405	42.9%	3,624,033	1,679,028	46.3%	
Intergovernmental Revenues	786,798	1,316,939	167.4%	-	-		-	-		-	-		140,000	3,204	2.3%	
Interfund Transfers	7,693,367	3,184,387	41.4%	3,631,350	1,513,063	41.7%	-	-		-	-		1,245,967	519,153	41.7%	
Other Non-Tax Revenue	5,790,465	1,633,337	28.2%	2,034,004	-	0.0%	3,771,800	173,129	4.6%	7,119,865	307,496	4.3%	-	-		
<b>Total Revenues</b>	<b>\$ 84,523,051</b>	<b>\$ 36,830,099</b>	<b>43.6%</b>	<b>\$ 12,099,647</b>	<b>\$ 4,109,313</b>	<b>34.0%</b>	<b>\$ 16,929,300</b>	<b>\$ 5,518,041</b>	<b>32.6%</b>	<b>\$ 20,027,865</b>	<b>\$ 5,849,901</b>	<b>29.2%</b>	<b>\$ 5,010,000</b>	<b>\$ 2,201,385</b>	<b>43.9%</b>	
<b>Expenditures</b>																
Legislative	\$ 635,096	\$ 247,483	39.0%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	561,733	30.0%	-	-		-	-		-	-		-	-		
Law Department	989,154	365,100	36.9%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	2,968,114	33.8%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	910,320	33.5%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	10,283,395	40.2%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	5,590,061	40.7%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	973,006	36.9%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	4,065,706	42.1%	10,968,984	1,997,857	18.2%	-	-		-	-		5,264,222	1,684,967	32.0%	
Public Works - Capital Outlay	-	-		3,455,000	483,735	14.0%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	5,569,530	31.0%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	4,676,615	36.2%	14,322,988	5,346,826	37.3%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	312,121	4.1%	4,120,600	353,347	8.6%	-	-		
<b>Total Expenditures</b>	<b>\$ 84,520,422</b>	<b>\$ 31,534,448</b>	<b>37.3%</b>	<b>\$ 14,423,984</b>	<b>\$ 2,481,592</b>	<b>17.2%</b>	<b>\$ 20,611,479</b>	<b>\$ 4,988,736</b>	<b>24.2%</b>	<b>\$ 18,443,588</b>	<b>\$ 5,700,173</b>	<b>30.9%</b>	<b>\$ 5,264,222</b>	<b>\$ 1,684,967</b>	<b>32.0%</b>	

**City of Evanston  
General Fund  
As of May 31, 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	\$ 6,486,010
Tax - State Use	1,091,215	1,073,739	1,176,879	482,344
Tax - Sales Tax - Basic	9,209,455	8,761,641	9,291,000	3,627,047
Tax - Sales Tax - Home Rule	5,997,020	5,561,629	5,861,800	2,204,510
Tax - Auto Rental	36,445	41,405	40,000	13,709
Tax - Athletic Contest	700,000	740,795	760,000	-
Tax - State Income	5,853,839	6,476,173	6,322,645	3,532,825
Tax - Electric Utility	3,069,806	3,001,783	3,069,806	1,261,155
Tax - Natural Gas Utility	1,583,000	899,358	1,400,000	639,772
Tax - Natural Gas Use - Home Rule	869,000	676,312	800,000	424,786
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	264,358
Tax - Liquor	2,070,063	2,262,396	2,350,000	832,989
Tax - Parking	2,160,000	2,352,581	2,200,000	912,794
Tax - Personal Property Replacement	626,300	586,273	591,600	314,533
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	929,626
Tax - Telecommunications	3,150,200	3,449,286	3,244,500	1,299,890
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	448,140
License Fees - Other	1,045,382	1,120,833	1,030,502	545,698
Permit Fees - Building	2,500,000	3,546,648	3,020,000	2,232,390
Permit Fees - Other	1,184,788	1,937,601	1,209,788	734,333
Other Fees	1,324,350	1,306,308	1,559,350	708,964
Fines and Forfeiture Revenue	4,721,639	3,536,492	4,366,022	1,247,703
Charges for Services Revenue	7,853,023	8,064,606	7,904,198	2,799,563
Intergovernmental Revenue	669,897	862,151	786,798	1,316,939
Other Revenue	1,216,983	1,362,914	1,418,443	369,458
Interfund Transfers In (Other Funds)	7,890,068	7,708,590	7,693,367	3,184,387
Interest Income	12,000	7,169	6,000	16,176
<b>Total Revenue</b>	<b>82,700,787</b>	<b>83,181,202</b>	<b>84,523,051</b>	<b>36,830,099</b>
Legislative	616,033	628,543	635,096	247,483
City Administration	1,856,258	1,606,510	1,873,088	561,733
Law Department	999,107	978,867	989,154	365,100
Administrative Services Department	8,643,197	7,919,254	8,776,493	2,968,114
Community and Economic Development	3,148,339	3,093,549	2,721,262	910,320
Police Department	24,752,938	25,400,515	25,552,038	10,283,395
Fire & Life Safety Services Department	13,314,621	13,451,268	13,741,148	5,590,061
Health Department	2,413,969	2,231,646	2,633,716	973,006
Public Works Department	9,559,460	9,065,156	9,660,554	4,065,706
Parks, Recreation & Community Services	17,392,621	17,402,177	17,937,873	5,569,530
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	500,000	500,000	-	-
<b>Total Expenditures</b>	<b>84,446,543</b>	<b>83,527,485</b>	<b>84,520,422</b>	<b>31,534,448</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (1,745,756)</b>	<b>\$ (346,283)</b>	<b>\$ 2,629</b>	<b>\$ 5,295,651</b>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		18,046,886
Total Ending Fund Balance		<u>\$ 18,046,886</u>		<u>\$ 23,342,537</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 May 31, 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	\$ -	\$ -
<b>Total Revenue</b>	<b><u>80,000</u></b>	<b><u>83,648</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Program Activities	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>80,000</u></b>	<b><u>83,648</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
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 May 31, 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	\$ 639,996
Program Income	<u>1,750,000</u>	<u>93,235</u>	<u>-</u>	<u>644,834</u>
<b>Total Revenue</b>	<b><u>7,449,363</u></b>	<b><u>8,141,970</u></b>	<b><u>4,011,917</u></b>	<b><u>1,284,830</u></b>
Development Activities	6,771,363	7,628,312	3,505,000	517,724
Administration	338,749	292,431	341,622	69,284
Transfer to Debt Service	3,616	3,616	3,905	1,627
Transfer to Insurance	15,635	15,635	16,390	6,829
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>51,815</u>
<b>Total Expenditures</b>	<b><u>7,449,363</u></b>	<b><u>8,054,978</u></b>	<b><u>4,011,917</u></b>	<b><u>647,279</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 86,992</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 637,551</u></b>
Beginning Fund Balance		-		86,992
Ending Fund Balance		<u>\$ 86,992</u>		<u>\$ 724,543</u>

City of Evanston  
Motor Fuel Fund  
As of May 31, 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	\$ 715,381
Investment Earnings	2,000	1,103	2,000	298
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,902,000</u></b>	<b><u>1,823,379</u></b>	<b><u>2,127,000</u></b>	<b><u>715,679</u></b>
Street Resurfacing (2012)	1,400,000	1,181,453	1,400,000	836
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	55,417
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>291,667</u>
<b>Total Expenditures</b>	<b><u>2,236,990</u></b>	<b><u>2,018,443</u></b>	<b><u>2,233,000</u></b>	<b><u>347,920</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ (195,064)</u></b>	<b><u>\$ (106,000)</u></b>	<b><u>\$ 367,759</u></b>
Beginning Fund Balance		1,200,244		1,005,180
Ending Fund Balance		<u>\$ 1,005,180</u>		<u>\$ 1,372,939</u>

City of Evanston  
E911 Fund  
As of May 31, 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	\$ 228,330
Wireless Surcharge Revenue	416,160	430,675	416,160	66,987
Interest Income	1,000	679	1,000	145
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,034,560</u></b>	<b><u>1,017,447</u></b>	<b><u>1,034,560</u></b>	<b><u>295,462</u></b>
Operating Expense	847,415	778,225	891,122	280,104
Transfer to General Fund	125,950	125,950	125,950	52,479
Transfer to Insurance Fund	95,095	95,095	98,993	41,247
Transfer to Debt Service Fund	10,385	10,385	11,215	4,673
Capital Replacement	<u>188,000</u>	<u>37,556</u>	<u>70,000</u>	<u>3,472</u>
<b>Total Expenditures</b>	<b><u>1,266,845</u></b>	<b><u>1,047,211</u></b>	<b><u>1,197,280</u></b>	<b><u>381,975</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ (29,764)</u></b>	<b><u>\$ (162,720)</u></b>	<b><u>\$ (86,513)</u></b>
Beginning Fund Balance		1,310,758		1,280,994
Ending Fund Balance		<u>\$ 1,280,994</u>		<u>\$ 1,194,481</u>

City of Evanston  
Special Service Area #4 Fund  
As of May 31, 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	\$ 193,029
Investment Income	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>398,000</u></b>	<b><u>361,472</u></b>	<b><u>370,000</u></b>	<b><u>193,029</u></b>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>185,000</u>
<b>Total Expenditures</b>	<b><u>398,000</u></b>	<b><u>398,000</u></b>	<b><u>370,000</u></b>	<b><u>185,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (36,528)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,029</u></b>
Beginning Fund Balance		(61,031)		(97,559)
Ending Fund Balance		<u>\$ (97,559)</u>		<u>\$ (89,530)</u>

City of Evanston  
CDBG Fund  
As of May 31, 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	\$ 186,693
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	81,942	352,000	8,544
Miscellaneous	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>1,696,193</u></b>	<b><u>2,045,078</u></b>	<b><u>1,925,100</u></b>	<b><u>195,237</u></b>
CDBG Administration/Planning	232,382	185,561	195,522	89,593
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>306,885</u>
<b>Total Expenditures</b>	<b><u>1,696,193</u></b>	<b><u>1,687,281</u></b>	<b><u>1,925,100</u></b>	<b><u>403,865</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 357,797</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (208,628)</u></b>
Beginning Fund Balance		422,799		780,596
Ending Fund Balance		<u>\$ 780,596</u>		<u>\$ 571,968</u>

City of Evanston  
CDBG Loan Fund  
As of May 31, 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	22,847
Interest Income	<u>-</u>	<u>186</u>	<u>-</u>	<u>35</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>258,113</u></b>	<b><u>9,000</u></b>	<b><u>22,882</u></b>
Program Expenses	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>61,636</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>155,978</u></b>	<b><u>20,000</u></b>	<b><u>61,636</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ 102,135</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (38,754)</u></b>
Beginning Fund Balance		2,002,080		2,104,215
Ending Fund Balance		<u>\$ 2,104,215</u>		<u>\$ 2,065,461</u>

City of Evanston  
Economic Development Fund  
As of May 31, 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	144,189
Howard-Ridge Loan Repayment	48,500	48,500	48,500	20,208
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>88</u>
<b>Total Revenues</b>	<b><u>1,956,500</u></b>	<b><u>1,654,585</u></b>	<b><u>1,949,300</u></b>	<b><u>791,454</u></b>
Economic Development Activities	1,802,825	1,428,350	1,830,209	352,288
Capital Projects	160,000	101,745	3,500	4,600
Transfer to Debt Service	12,752	12,752	13,771	5,738
Transfer to Insurance	75,334	75,334	67,416	28,090
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>188,628</u>
<b>Total Expenditures</b>	<b><u>2,503,618</u></b>	<b><u>2,070,888</u></b>	<b><u>2,367,603</u></b>	<b><u>579,344</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (547,118)</u></b>	<b><u>\$ (416,303)</u></b>	<b><u>\$ (418,303)</u></b>	<b><u>\$ 212,110</u></b>
Beginning Fund Balance		2,187,609		1,771,306
Ending Fund Balance		<u>\$ 1,771,306</u>		<u>\$ 1,983,416</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of May 31, 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>
<b>Total Revenues</b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>-</u></b>
Program Expenses	50,000	-	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ -</u></b>
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 May 31, 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	\$ 395,117
Interest Income	-	-	-	-
Program Income	<u>10,000</u>	<u>54,486</u>	-	<u>11,410</u>
<b>Total Revenues</b>	<b><u>510,000</u></b>	<b><u>705,590</u></b>	<b><u>797,400</u></b>	<b><u>406,527</u></b>
Home Administration/Planning	-	-	4,000	258
Development Activities	604,000	570,222	765,000	332,729
Transfers to General Fund	<u>59,958</u>	<u>42,960</u>	<u>28,400</u>	<u>17,900</u>
<b>Total Expenditures</b>	<b><u>663,958</u></b>	<b><u>613,182</u></b>	<b><u>797,400</u></b>	<b><u>350,887</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 92,408</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 55,640</u></b>
Beginning Fund Balance		2,720,618		2,813,026
Ending Fund Balance		<u>\$ 2,813,026</u>		<u>\$ 2,868,666</u>

City of Evanston  
Affordable Housing Fund  
As of May 31, 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	3,194
Rehab Repayments	-	8,333	-	-
Interest Income	125	723	228	82
Miscellaneous	-	11,551	-	-
<b>Total Revenues</b>	<b><u>125,125</u></b>	<b><u>70,607</u></b>	<b><u>155,228</u></b>	<b><u>3,276</u></b>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	71,440	-	-
Transfers to General Fund	23,990	23,990	23,990	9,996
Miscellaneous	40,000	-	46,000	15,000
<b>Total Expenditures</b>	<b><u>230,590</u></b>	<b><u>95,430</u></b>	<b><u>297,790</u></b>	<b><u>24,996</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (105,465)</u></b>	<b><u>\$ (24,823)</u></b>	<b><u>\$ (142,562)</u></b>	<b><u>\$ (21,720)</u></b>
Beginning Fund Balance		2,258,517		2,233,694
Ending Fund Balance		<u>\$ 2,233,694</u>		<u>\$ 2,211,974</u>

City of Evanston  
Washington National TIF Fund  
As of May 31, 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	\$ 2,499,622
Interest Income	<u>25,000</u>	<u>17,755</u>	<u>25,000</u>	<u>5,034</u>
<b>Total Revenue</b>	<b><u>5,098,000</u></b>	<b><u>4,762,533</u></b>	<b><u>4,625,000</u></b>	<b><u>2,504,656</u></b>
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	-
Capital Improvements	2,536,000	622,674	2,886,000	112,118
Contractual Services	35,000	-	145,000	46,613
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	1,513,063
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>137,917</u>
<b>Total Expenditures</b>	<b><u>8,578,376</u></b>	<b><u>5,515,335</u></b>	<b><u>8,746,726</u></b>	<b><u>1,809,711</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,480,376)</u></b>	<b><u>\$ (752,802)</u></b>	<b><u>\$ (4,121,726)</u></b>	<b><u>\$ 694,945</u></b>
Beginning Fund Balance		8,194,348		7,441,546
Ending Fund Balance		<u>\$ 7,441,546</u>		<u>\$ 8,136,491</u>

City of Evanston  
Special Service Area #5  
As of May 31, 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	\$ 228,083
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>428,756</u></b>	<b><u>433,192</u></b>	<b><u>448,875</u></b>	<b><u>228,083</u></b>
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>
<b>Total Expenditures</b>	<b><u>423,232</u></b>	<b><u>423,231</u></b>	<b><u>418,816</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 5,524</u></b>	<b><u>\$ 9,961</u></b>	<b><u>\$ 30,059</u></b>	<b><u>\$ 228,083</u></b>
Beginning Fund Balance		448,169		458,130
Ending Fund Balance		<u>\$ 458,130</u>		<u>\$ 686,213</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of May 31, 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	\$ 599,146
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>1,078,000</u></b>	<b><u>1,127,062</u></b>	<b><u>1,110,000</u></b>	<b><u>599,146</u></b>
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	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>60,167</u>
<b>Total Expenditures</b>	<b><u>3,656,203</u></b>	<b><u>1,880,795</u></b>	<b><u>3,765,011</u></b>	<b><u>1,060,167</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,578,203)</u></b>	<b><u>\$ (753,733)</u></b>	<b><u>\$ (2,655,011)</u></b>	<b><u>\$ (461,021)</u></b>
Beginning Fund Balance		5,000,873		4,247,140
Ending Fund Balance		<u>\$ 4,247,140</u>		<u>\$ 3,786,119</u>

City of Evanston  
Southwest TIF  
As of May 31, 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>
<b>Total Revenue</b>	<b><u>470,500</u></b>	<b><u>456,410</u></b>	<b><u>465,100</u></b>	<b><u>255,915</u></b>
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>12,292</u>
<b>Total Expenditures</b>	<b><u>608,920</u></b>	<b><u>29,590</u></b>	<b><u>609,500</u></b>	<b><u>12,292</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 426,820</u></b>	<b><u>\$ (144,400)</u></b>	<b><u>\$ 243,623</u></b>
Beginning Fund Balance		(114,083)		312,737
Ending Fund Balance		<u>\$ 312,737</u>		<u>\$ 556,360</u>

City of Evanston  
Debt Service Fund  
As of May 31, 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	\$ 6,415,718
Bond Proceeds/Premium/ Discounts	-	3,572,986	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	318,335
Miscellaneous Revenue	-	18,434	-	33,510
Interest Income	1,500	3,645	1,500	251
Transfer from Sewer Fund	-	99,650	190,210	79,254
Transfer from Special Assessment Fund	317,660	317,660	317,660	132,358
<b>Total Revenue</b>	<b><u>12,938,904</u></b>	<b><u>16,993,889</u></b>	<b><u>13,090,393</u></b>	<b><u>6,979,426</u></b>
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	2,000
<b>Total Expenditures</b>	<b><u>13,122,403</u></b>	<b><u>16,685,272</u></b>	<b><u>13,824,528</u></b>	<b><u>339,063</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (183,499)</u></b>	<b><u>\$ 308,617</u></b>	<b><u>\$ (734,135)</u></b>	<b><u>\$ 6,640,363</u></b>
Beginning Fund Balance		2,629,020		2,937,637
Ending Fund Balance		<u>\$ 2,937,637</u>		<u>\$ 9,578,000</u>

City of Evanston  
Howard Ridge TIF  
As of May 31, 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	\$ 354,217
Interest Income	400	164	400	33
Miscellaneous	<u>-</u>	<u>15,125</u>	<u>-</u>	<u>14,054</u>
<b>Total Revenue</b>	<b><u>862,400</u></b>	<b><u>486,387</u></b>	<b><u>500,400</u></b>	<b><u>368,304</u></b>
Economic Dev. Projects	300,000	25,267	-	2,550
Capital Improvements	900,000	102,269	800,000	997
Developer Agreement Payments	668,836	545,579	610,000	405,478
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	20,208
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>50,167</u>
<b>Total Expenditures</b>	<b><u>2,037,736</u></b>	<b><u>842,015</u></b>	<b><u>1,578,900</u></b>	<b><u>479,400</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,175,336)</u></b>	<b><u>\$ (355,628)</u></b>	<b><u>\$ (1,078,500)</u></b>	<b><u>\$ (111,096)</u></b>
Beginning Fund Balance		1,100,753		745,125
Ending Fund Balance		<u>\$ 745,125</u>		<u>\$ 634,029</u>

City of Evanston  
West Evanston TIF  
As of May 31, 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>105</u>
<b>Total Revenue</b>	<b><u>2,876,000</u></b>	<b><u>97,101</u></b>	<b><u>3,701,000</u></b>	<b><u>43,048</u></b>
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	25,000
Capital Projects	<u>2,270,000</u>	<u>881,179</u>	<u>1,285,000</u>	<u>100,000</u>
<b>Total Expenditures</b>	<b><u>4,020,000</u></b>	<b><u>1,250,031</u></b>	<b><u>3,635,000</u></b>	<b><u>155,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ (1,152,930)</u></b>	<b><u>\$ 66,000</u></b>	<b><u>\$ (111,952)</u></b>
Beginning Fund Balance		1,495,593		342,663
Ending Fund Balance		<u>\$ 342,663</u>		<u>\$ 230,711</u>

City of Evanston  
 Dempster-Dodge TIF  
 As of May 31, 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	-	-	-	-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>
Economic Development Projects	-	-	650,000	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<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 May 31, 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	8,202
<b>Total Revenue</b>	<b><u>9,619,200</u></b>	<b><u>5,947,607</u></b>	<b><u>9,243,000</u></b>	<b><u>14,067</u></b>
Capital Outlay (includes prior year rollovers)	14,175,358	6,476,841	10,794,172	964,170
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>197,917</u>
<b>Total Expenditures</b>	<b><u>14,650,358</u></b>	<b><u>6,951,841</u></b>	<b><u>11,269,172</u></b>	<b><u>1,162,087</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (5,031,158)</u></b>	<b><u>\$ (1,004,234)</u></b>	<b><u>\$ (2,026,172)</u></b>	<b><u>\$ (1,148,020)</u></b>
Beginning Fund Balance		5,746,660		4,742,426
Ending Fund Balance		<u>\$ 4,742,426</u>		<u>\$ 3,594,406</u>

City of Evanston  
Special Assessment Fund  
As of May 31, 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	\$ 83,478
Bond Proceeds	-	-	250,000	-
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>737</u>
<b>Total Revenue</b>	<b><u>310,000</u></b>	<b><u>298,409</u></b>	<b><u>560,000</u></b>	<b><u>84,215</u></b>
Transfer to Debt Service Fund	317,660	317,660	317,660	132,358
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>171</u>
<b>Total Expenditures</b>	<b><u>1,472,660</u></b>	<b><u>1,338,053</u></b>	<b><u>817,660</u></b>	<b><u>132,529</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,162,660)</u></b>	<b><u>\$ (1,039,644)</u></b>	<b><u>\$ (257,660)</u></b>	<b><u>\$ (48,314)</u></b>
Beginning Fund Balance		2,944,889		1,905,245
Ending Fund Balance		<u>\$ 1,905,245</u>		<u>\$ 1,856,931</u>

City of Evanston  
Parking Fund  
As of May 31, 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	\$ 1,202,197
Church Street Garage Operations	767,092	557,258	716,348	249,471
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	461,059
Sherman Avenue Garage Operations	1,356,275	1,460,452	1,417,275	665,541
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	1,513,063
Interest Income	15,070	15,818	15,070	841
Miscellaneous Revenue	11,400	10,100	11,400	17,141
Reserve for Future Repairs (Contra Depreciation)	<u>2,034,004</u>	<u>-</u>	<u>2,034,004</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>12,082,367</u></b>	<b><u>10,542,765</u></b>	<b><u>12,099,647</u></b>	<b><u>4,109,313</u></b>
7005 - Parking System Administration	655,747	825,321	784,607	267,488
7015 - Parking Lots and Meters	1,584,510	701,415	829,052	233,654
7025 - Church Street Self Park	608,255	395,831	607,955	178,762
7030 - Church Street Debt Payments	173,126	173,126	171,250	-
7036 - Sherman Avenue Garage	5,772,432	4,775,635	5,750,270	446,502
7037 - Maple Avenue Garage	1,736,960	840,539	1,611,920	377,089
7039 - Parking Debt	-	26,504	27,461	-
Transfer to Insurance Fund	503,877	503,878	490,236	204,265
Transfer to General Fund	644,242	644,242	644,242	268,434
Transfer to Fleet	21,991	21,992	21,991	9,163
Transfer to Equipment Replacement	30,000	30,000	30,000	12,500
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>1,834,294</u>	<u>3,455,000</u>	<u>483,735</u>
<b>Total Expenditures</b>	<b><u>15,251,140</u></b>	<b><u>10,772,777</u></b>	<b><u>14,423,984</u></b>	<b><u>2,481,592</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,168,773)</u></b>	<b><u>\$ (230,012)</u></b>	<b><u>\$ (2,324,337)</u></b>	<b><u>\$ 1,627,721</u></b>
<b>Further Operating Expense Breakdown:</b>				
7015 Parking Meter Activities	762,846	701,415	792,400	233,654
7015 Parking Meter Depreciation	<u>36,652</u>	<u>-</u>	<u>36,652</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>799,498</u></b>	<b><u>701,415</u></b>	<b><u>829,052</u></b>	<b><u>233,654</u></b>
7025- Church Garage Activities	494,156	395,831	428,027	178,762
7025- Church Garage Depreciation	<u>179,928</u>	<u>-</u>	<u>179,928</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>674,084</u></b>	<b><u>395,831</u></b>	<b><u>607,955</u></b>	<b><u>178,762</u></b>
7036 Sherman Garage Activities	1,199,756	1,525,635	1,172,020	446,502
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>
<b>SUBTOTAL</b>	<b><u>5,324,706</u></b>	<b><u>4,775,635</u></b>	<b><u>5,750,270</u></b>	<b><u>446,502</u></b>
7037 Maple Garage Activities	1,013,991	840,539	945,722	377,089
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	<u>666,198</u>	<u>-</u>	<u>666,198</u>	<u>-</u>
<b>SUBTOTAL</b>	<b><u>1,680,189</u></b>	<b><u>840,539</u></b>	<b><u>1,611,920</u></b>	<b><u>377,089</u></b>
Beginning Unrestricted Fund Balance		15,196,441		14,966,429
Ending Unrestricted Fund Balance		<u>\$ 14,966,429</u>		<u>\$ 16,594,150</u>

City of Evanston  
Water Fund  
As of May 31, 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	\$ 2,414,477
Skokie	2,800,000	2,989,109	2,856,000	1,003,433
Northwest Commission	4,414,000	5,033,996	4,517,000	1,927,002
Cross Connection Control Fees	91,000	98,805	100,500	-
Investment Earnings	2,500	15,025	2,500	7,053
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	15,314
Fees and Outside Work	80,000	228,159	80,000	41,301
Grants	262,500	262,500	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	18,794
Property Sales and Rentals	203,057	200,951	213,300	20,477
Misc Revenue	-	5,387	-	70,190
<b>Total Revenue</b>	<b><u>18,768,057</u></b>	<b><u>19,606,467</u></b>	<b><u>16,929,300</u></b>	<b><u>5,518,041</u></b>
General Support	832,838	911,966	990,583	298,996
Pumping	2,368,467	2,274,005	2,333,247	799,116
Filtration	2,563,022	2,980,398	2,635,539	933,059
Distribution	1,464,106	1,153,470	1,424,324	469,670
Meter Maintenance	313,840	282,913	309,163	101,887
Other Operating Expenses	285,530	227,063	478,592	143,456
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	10,020
Capital Improvements	7,837,000	6,182,933	7,435,000	302,101
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	1,398,458
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	195,205
<b>Total Expense</b>	<b><u>20,663,758</u></b>	<b><u>18,930,441</u></b>	<b><u>20,611,479</u></b>	<b><u>4,988,736</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ 676,026</u></b>	<b><u>\$ (3,682,179)</u></b>	<b><u>\$ 529,305</u></b>
Beginning Unrestricted Fund Balance		8,246,988		8,923,014
Ending Unrestricted Fund Balance		<u>\$ 8,923,014</u>		<u>\$ 9,452,319</u>

City of Evanston  
Sewer Fund  
As of May 31, 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	\$ 5,542,405
Debt Proceeds	5,000,000	4,045,823	4,000,000	-
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	307,481
Investment Earnings	1,000	2,962	1,000	15
Miscellaneous	91,236	-	18,865	-
<b>Total Revenue</b>	<b><u>22,000,236</u></b>	<b><u>18,136,588</u></b>	<b><u>20,027,865</u></b>	<b><u>5,849,901</u></b>
Sewer Operations	1,869,650	2,037,201	2,134,549	646,216
Other Operating Expenses	48,100	48,098	43,300	2,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	59,250
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	112,495
Transfer to Debt Service	-	-	190,211	79,254
Capital Outlay	18,000	14,885	20,600	9,204
Capital Improvement Account	4,753,000	752,977	4,100,000	344,143
Debt Service	14,360,205	14,242,990	11,542,740	4,447,511
<b>Total Expenses</b>	<b><u>21,461,143</u></b>	<b><u>17,508,339</u></b>	<b><u>18,443,588</u></b>	<b><u>5,700,173</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 628,249</u></b>	<b><u>\$ 1,584,277</u></b>	<b><u>\$ 149,728</u></b>
Beginning Unrestricted Fund Balance		3,513,271		4,141,520
Ending Unrestricted Fund Balance		<u>\$ 4,141,520</u>		<u>\$ 4,291,248</u>

City of Evanston  
Solid Waste  
As of May 31, 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	\$ 519,153
Solid Waste Franchise Fees	175,000	129,387	175,000	78,907
SWANCC Recycling Incentive	140,000	52,486	140,000	3,204
Recycling Service Charge	2,954,033	2,958,350	2,954,033	1,500,877
Sanitation Service Charge Penalty	30,000	52,865	30,000	16,733
Special Pickup Fees	100,000	51,413	100,000	24,285
State Recycling Grant	-	1,500	-	-
Trash Cart Sales	15,000	32,247	15,000	10,761
Investment Income	-	-	-	20
Yard Waste Fees	<u>350,000</u>	<u>190,957</u>	<u>350,000</u>	<u>47,445</u>
<b>Total Revenue</b>	<b><u>5,010,000</u></b>	<b><u>4,715,172</u></b>	<b><u>5,010,000</u></b>	<b><u>2,201,385</u></b>
Refuse Collection & Disposal	3,077,218	2,881,849	3,259,574	1,126,647
Residential Recycling Collection	1,360,393	1,129,376	1,254,398	419,912
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>138,408</u>
<b>Total Expense</b>	<b><u>5,187,861</u></b>	<b><u>4,623,196</u></b>	<b><u>5,264,222</u></b>	<b><u>1,684,967</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (177,861)</u></b>	<b><u>\$ 91,976</u></b>	<b><u>\$ (254,222)</u></b>	<b><u>516,418</u></b>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,479,735)
Ending Unrestricted Fund Balance		<u>\$ (1,479,735)</u>		<u>(963,317)</u>

City of Evanston  
Fleet Maintenance Fund  
As of May 31, 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	\$ 1,044,733
Library Fund	2,381	2,381	2,381	992
Parking Fund	21,992	21,992	21,992	9,163
Water Fund	122,751	122,751	122,751	51,146
Sewer Fund	177,729	177,729	177,729	74,054
Solid Waste Fund	298,071	298,071	298,071	124,196
Sale of Surplus Property	75,000	76,115	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	22,119
Interest Income	4,165	409	1,000	-
<b>Total Revenues</b>	<b><u>3,204,234</u></b>	<b><u>3,204,818</u></b>	<b><u>3,166,069</u></b>	<b><u>1,326,403</u></b>
General Support	284,571	240,361	292,007	100,434
Major Maintenance	3,211,873	3,203,629	3,217,058	1,253,650
Transfer to Equipment Repl. Fund	2,222,069	1,481,379	-	-
Capital Outlay	-	2,896	-	-
<b>Total Expenditures</b>	<b><u>5,718,513</u></b>	<b><u>4,928,265</u></b>	<b><u>3,509,065</u></b>	<b><u>1,354,084</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (1,723,447)</u></b>	<b><u>\$ (342,996)</u></b>	<b><u>\$ (27,681)</u></b>
Beginning Fund Balance		1,639,611		(83,836)
Ending Fund Balance		<u>\$ (83,836)</u>		<u>\$ (111,517)</u>

City of Evanston  
Equipment Replacement Fund  
As of May 31, 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	\$ 517,746
Library Fund	1,700	1,700	1,700	708
Parking Fund	30,000	30,000	30,000	12,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	73,805
Miscellaneous Revenue	-	10,904	-	-
Sale of Surplus Property	210,217	253,156	210,217	31,745
Transfer from Fleet Fund	<u>2,222,069</u>	<u>1,481,379</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>4,583,632</u></b>	<b><u>3,696,860</u></b>	<b><u>1,661,638</u></b>	<b><u>636,504</u></b>
Capital Outlay	3,500,000	3,073,683	2,400,000	288,958
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>3,550,000</u></b>	<b><u>3,108,032</u></b>	<b><u>2,450,000</u></b>	<b><u>288,958</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 1,033,632</u></b>	<b><u>\$ 588,828</u></b>	<b><u>\$ (788,362)</u></b>	<b><u>\$ 347,546</u></b>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 936,374</u>

City of Evanston  
Insurance Fund  
As of May 31, 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	\$ 50,501
General Admin Contribution- E911	930	930	930	388
General Admin Contribution- CDBG	930	930	930	388
General Admin Contribution- E.D.	930	930	930	388
General Admin Contribution- Parking	17,032	17,032	17,032	7,097
General Admin Contribution- Water Fund	24,962	24,962	24,962	10,401
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	5,994
Liability/Property Contribution- General	909,150	909,150	909,150	378,813
Liability/Property Contribution- E911	6,972	6,972	6,972	2,905
Liability/Property Contribution- CDBG	6,972	6,972	6,972	2,905
Liability/Property Contribution- E.D.	6,972	6,972	6,972	2,905
Liability/Property Contribution- Parking	127,731	127,731	127,731	53,221
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	78,004
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	44,953
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	518,692
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	2,458
Workers' Comp Contribution- E911	9,546	9,546	9,546	3,977
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	3,977
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	3,977
Workers' Comp Contribution- Parking	174,886	174,886	174,886	72,869
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	106,801
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	61,548
Subrogation Proceeds	83,300	121,316	83,300	53,444
Transfer from General Fund - Veolia Liability	-	200,000	-	20,000
Investment Income	41,650	550	41,650	-
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,516,536</b>	<b>3,713,455</b>	<b>3,516,536</b>	<b>1,486,606</b>
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	3,442,879
Health Insurance Chargebacks - Library	308,920	308,920	318,681	132,784
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	6,829
Health Insurance Chargebacks- E911	77,647	77,647	81,545	33,977
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	5,244
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	20,820
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	71,078
Health Insurance Chargebacks- Water	561,211	561,211	596,392	248,497
Health Insurance Chargebacks- Sewer	140,199	140,199	168,030	70,012
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	47,592
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	76,423
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	755,430
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	448,557
One Time IPBC Distribution	200,000	200,000	300,000	125,000
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,626,849</b>	<b>12,471,135</b>	<b>13,695,447</b>	<b>5,485,122</b>
<b>Total Revenues</b>	<b>16,143,385</b>	<b>16,184,590</b>	<b>17,211,983</b>	<b>6,971,728</b>

City of Evanston  
Insurance Fund  
As of May 31, 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	118,474
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	454,744
Liability Legal Fees	350,000	483,384	350,000	187,922
Liability Settlement Payments	400,000	1,065,006	400,000	86,561
Transfer - to ERI Debt Service	-	-	8,325	-
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	12,702
Workers' Comp Medical Payments	850,000	510,510	800,000	108,954
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
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b><u>3,583,504</u></b>	<b><u>4,172,178</u></b>	<b><u>3,787,318</u></b>	<b><u>1,403,405</u></b>
General Administration & Support	98,878	9,002	94,093	27,352
Health Insurance Premiums	13,005,609	13,178,021	13,458,615	5,337,667
Health Insurance Opt Out Payments	78,000	50,750	84,000	24,485
<b>Health &amp; Life Insurance - Subtotal</b>	<b><u>13,182,487</u></b>	<b><u>13,237,773</u></b>	<b><u>13,636,708</u></b>	<b><u>5,389,504</u></b>
<b>Total Expenditures</b>	<b><u>16,765,991</u></b>	<b><u>17,409,951</u></b>	<b><u>17,424,026</u></b>	<b><u>6,792,909</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (622,605)</u></b>	<b><u>\$ (1,225,361)</u></b>	<b><u>\$ (212,043)</u></b>	<b><u>\$ 178,819</u></b>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,350,133)
Ending Unrestricted Fund Balance		<u>\$ (7,350,133)</u>		<u>\$ (7,171,314)</u>

City of Evanston  
Fire Pension Fund  
As of May 31, 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	\$ 3,287,721
Personal Property Repl Tax	282,000	282,000	280,000	157,267
Interest on Investment	600,000	753,329	800,000	1,009
Participant Contributions	900,000	848,912	922,500	342,495
Unrealized Gain	-	-	-	134
Miscellaneous	-	184	-	50
<b>Total Revenue</b>	<b><u>7,901,393</u></b>	<b><u>8,130,637</u></b>	<b><u>8,064,075</u></b>	<b><u>3,788,676</u></b>
Administrative Expenses	154,000	289,018	154,000	29,253
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,894	4,841,000	2,000,887
Widows' Pensions	1,070,000	1,068,600	1,090,000	429,285
Disability Pensions	1,060,000	1,261,223	1,350,000	557,313
QUILDRO	75,000	79,831	75,000	37,623
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>7,109,000</u></b>	<b><u>7,470,566</u></b>	<b><u>7,560,000</u></b>	<b><u>3,054,361</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 792,393</u></b>	<b><u>\$ 660,071</u></b>	<b><u>\$ 504,075</u></b>	<b><u>\$ 734,315</u></b>
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>\$ 56,288,007</u>

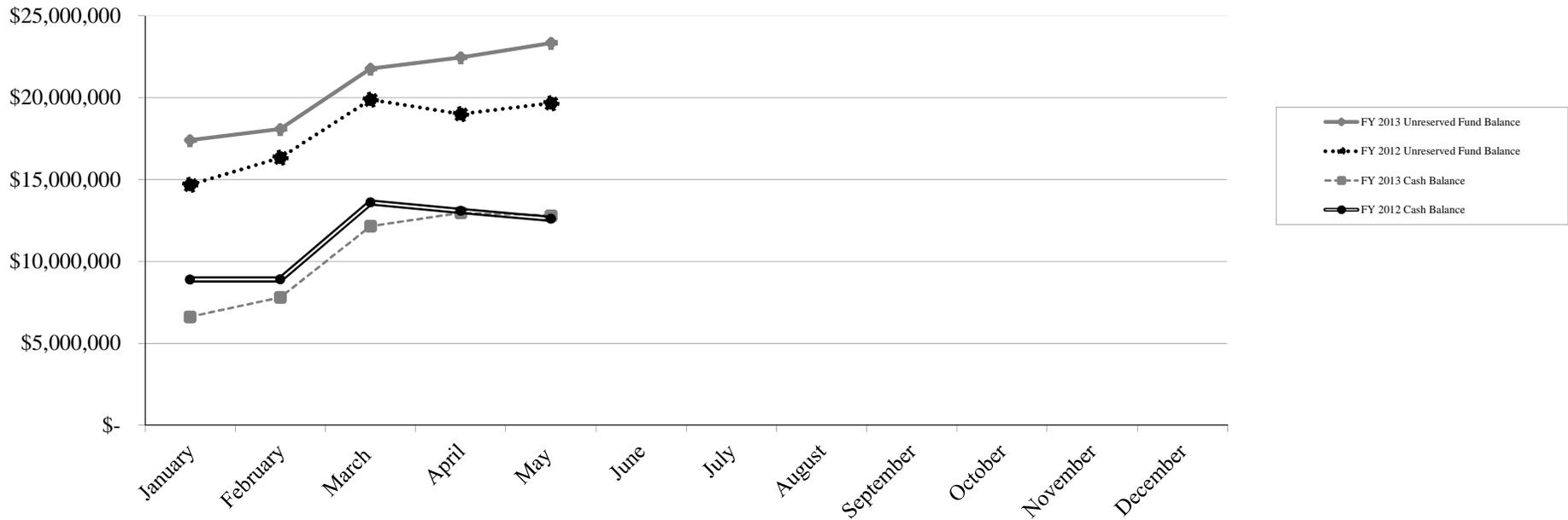
City of Evanston  
Police Pension Fund  
As of May 31, 2013

	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	\$ 4,412,441
Personal Property Repl Tax	325,000	325,000	325,000	157,267
Interest Income	1,600,000	2,343,610	2,625,000	258
Participant Contributions	1,385,000	1,599,434	1,383,750	588,156
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	-	-	-
<b>Total Revenue</b>	<b><u>11,506,751</u></b>	<b><u>12,627,911</u></b>	<b><u>12,403,075</u></b>	<b><u>5,158,122</u></b>
Administrative Expenses	186,000	270,571	250,000	775
Retiree Pensions	7,250,000	7,299,098	7,500,769	3,211,019
Widow Pensions	818,000	868,955	868,000	358,341
Disability Pensions	625,000	652,875	700,000	284,178
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	8,785
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>8,891,000</u></b>	<b><u>9,225,923</u></b>	<b><u>9,486,769</u></b>	<b><u>3,863,098</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ 3,401,988</u></b>	<b><u>\$ 2,916,306</u></b>	<b><u>\$ 1,295,024</u></b>
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>\$ 77,293,276</u>

City of Evanston  
Library Fund  
As of May 31, 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>
<b>Revenue By Source</b>				
Allocation - Property Taxes	4,253,214	4,087,402	\$ 4,253,214	\$ 2,245,855
Library Fines & Fees	\$ 150,000	\$ 148,074	185,000	68,625
Library Material Replacement	12,500	12,495	12,500	6,215
Copy Machine Charges	20,000	20,131	20,000	8,581
Meeting Room Fees	10,000	8,986	10,000	4,415
Non-resident Cards	2,460	989	1,690	395
North Branch Rental Income	47,325	58,606	59,660	25,200
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	18,868
Fund for Excellence	-	-	245,000	39,750
Transfer from Endowment	-	-	131,250	-
<b>Total Revenues</b>	<b>4,649,599</b>	<b>5,010,204</b>	<b>5,104,814</b>	<b>2,417,904</b>
<b>Expenditures</b>				
Youth Services	800,390	836,256	891,720	332,226
Adult Services	1,579,231	1,558,086	1,535,224	572,895
Circulation	589,769	618,770	612,892	243,732
Neighborhood Services	203,336	195,587	360,757	113,184
Technical Services	473,306	484,877	503,433	141,938
Maintenance	491,375	476,783	507,517	207,348
Administration	512,192	510,186	669,377	220,122
<b>Total Expenditures</b>	<b>4,649,599</b>	<b>4,680,545</b>	<b>5,080,920</b>	<b>1,831,445</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>329,659</b>	<b>23,894</b>	<b>\$ 586,459</b>
Beginning Fund Balance		-		329,659
Ending Fund Balance		<u>329,659</u>		<u>916,118</u>

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



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537							
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892							
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660							
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881							