



Memorandum

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

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

Subject: March 2013 Monthly Financial Report

Date: May 3, 2013

Please find attached the unaudited financial statements as of March 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	3/31/2013	3/31/2013
		3/31/2013	3/31/2013	3/31/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 22,279,326	\$ 18,552,127	\$ 3,727,199	\$ 21,774,085	\$ 12,160,633
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	478,494	290,563	187,931	274,923	191,905
Motor Fuel	200	436,997	208,250	228,747	1,233,927	1,390,511
Emergency 911	205	204,306	215,655	(11,349)	1,269,645	1,126,073
SSA#4	210	190,334	92,500	97,834	275	(28,603)
CDBG	215	185,126	238,481	(53,355)	727,241	47,112
CDBG Loan	220	16,481	29,606	(13,125)	2,091,090	(31,379)
Economic Development	225	507,961	317,631	190,330	1,961,636	1,744,059
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	164,214	114,243	49,971	2,862,997	8,278
Affordable Housing	250	2,135	20,998	(18,863)	2,214,831	480,091
Washington National TIF	300	2,448,041	1,015,138	1,432,903	8,874,449	8,293,058
SSA#5	305	221,567	-	221,567	679,697	626,162
SW II TIF (Howard Hartrey)	310	708,832	36,100	672,732	4,919,872	4,918,371
Southwest TIF	315	255,912	7,375	248,537	561,274	553,476
Debt Service	320	6,561,955	337,563	6,224,392	9,162,029	7,537,183
Howard Ridge TIF	330	368,261	447,689	(79,428)	665,697	685,092
West Evanston TIF	335	45,514	15,000	30,514	373,177	898,469
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	5,559	415,047	(409,488)	4,332,938	7,885,472
Special Assessment	420	79,939	79,415	524	1,905,769	1,905,839
Parking	505	2,532,520	1,390,008	1,142,512	16,108,941	12,652,395
Water	510-513	3,222,767	2,647,794	574,973	9,497,987	9,759,457
Sewer	515	3,045,807	2,505,125	540,682	4,682,202	3,444,794
Solid Waste	520	1,189,569	656,251	533,318	(946,417)	(1,256,475)
Fleet	600	796,844	577,446	219,398	135,562	(442,336)
Equipment Replacement	601	379,337	-	379,337	968,165	1,050,935
Insurance	605	4,077,563	4,392,239	(314,676)	(7,664,809)	(215,893)
Library	185	2,293,142	900,950	1,392,192	1,721,851	1,879,530
Total**		\$ 52,698,503	\$ 35,503,194	\$ 17,195,309	\$ 90,518,949	\$ 77,394,124

*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 March 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 third 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 March 31, 2013, the CDBG Loan Fund is showing a negative cash balance of \$31,379. 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.

Through March 31, 2013, the Solid Waste Fund is showing a negative fund balance of \$946,417 and a negative cash balance of \$1,256,475. The Solid Waste Fund has operated at a surplus of \$533,318 through the end of the first quarter of FY 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through March 31, 2013, there is a negative cash balance of \$442,336 in the Fleet Fund.

Through March 31, 2013, the Insurance Fund is showing a negative fund balance of \$7,664,809 and a negative cash balance of \$215,893. 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 March 31, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of March 31, 2013
 (Target is 25% 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	\$ 6,304,164	50.5%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	3,451,307	22.8%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	1,573,888	24.9%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	2,167,402	25.5%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	345,934	16.1%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	457,907	19.5%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	1,024,544	17.2%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	2,459,447	26.1%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	800,058	10.1%	6,434,293	1,624,682	25.3%	13,157,500	3,100,986	23.6%	12,908,000	3,045,793	23.6%	3,624,033	874,873	24.1%	
Intergovernmental Revenues	786,798	881,826	112.1%	-	-		-	-		-	-		140,000	3,204	2.3%	
Interfund Transfers	7,693,367	1,910,632	24.8%	3,631,350	907,838	25.0%	-	-		-	-		1,245,967	311,492	25.0%	
Other Non-Tax Revenue	5,790,465	902,217	15.6%	2,034,004	-	0.0%	3,771,800	121,781	3.2%	7,119,865	14	0.0%	-	-		
Total Revenues	\$ 84,523,051	\$ 22,279,326	26.4%	\$ 12,099,647	\$ 2,532,520	20.9%	\$ 16,929,300	\$ 3,222,767	19.0%	\$ 20,027,865	\$ 3,045,807	15.2%	\$ 5,010,000	\$ 1,189,569	23.7%	
Expenditures																
Legislative	\$ 635,096	\$ 148,838	23.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	335,569	17.9%	-	-		-	-		-	-		-	-		
Law Department	989,154	207,402	21.0%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	1,498,670	17.1%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	560,314	20.6%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	6,236,893	24.4%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	3,262,550	23.7%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	579,561	22.0%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	2,461,401	25.5%	10,968,984	926,402	8.4%	-	-		-	-		5,264,222	656,251	12.5%	
Public Works - Capital Outlay	-	-		3,455,000	463,606	13.4%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	3,260,929	18.2%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	2,618,064	20.3%	14,322,988	2,495,921	17.4%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	29,730	0.4%	4,120,600	9,204	0.2%	-	-		
Total Expenditures	\$ 84,520,422	\$ 18,552,127	21.9%	\$ 14,423,984	\$ 1,390,008	9.6%	\$ 20,611,479	\$ 2,647,794	12.8%	\$ 18,443,588	\$ 2,505,125	13.6%	\$ 5,264,222	\$ 656,251	12.5%	

**City of Evanston
General Fund
As of March 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	\$ 6,304,164
Tax - State Use	1,091,215	1,073,739	1,176,879	306,462
Tax - Sales Tax - Basic	9,209,455	8,761,641	9,291,000	2,118,243
Tax - Sales Tax - Home Rule	5,997,020	5,561,629	5,861,800	1,333,064
Tax - Auto Rental	36,445	41,405	40,000	9,944
Tax - Athletic Contest	700,000	740,795	760,000	-
Tax - State Income	5,853,839	6,476,173	6,322,645	1,573,888
Tax - Electric Utility	3,069,806	3,001,783	3,069,806	770,880
Tax - Natural Gas Utility	1,583,000	899,358	1,400,000	347,001
Tax - Natural Gas Use - Home Rule	869,000	676,312	800,000	262,674
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	148,250
Tax - Liquor	2,070,063	2,262,396	2,350,000	457,907
Tax - Parking	2,160,000	2,352,581	2,200,000	559,888
Tax - Personal Property Replacement	626,300	586,273	591,600	-
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	345,934
Tax - Telecommunications	3,150,200	3,449,286	3,244,500	786,847
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	400,835
License Fees - Other	1,045,382	1,120,833	1,030,502	346,675
Permit Fees - Building	2,500,000	3,546,648	3,020,000	931,590
Permit Fees - Other	1,184,788	1,937,601	1,209,788	390,195
Other Fees	1,324,350	1,306,308	1,559,350	390,152
Fines and Forfeiture Revenue	4,721,639	3,536,492	4,366,022	644,167
Charges for Services Revenue	7,853,023	8,064,606	7,904,198	800,058
Intergovernmental Revenue	669,897	862,151	786,798	881,826
Other Revenue	1,216,983	1,362,914	1,418,443	253,363
Interfund Transfers In (Other Funds)	7,890,068	7,708,590	7,693,367	1,910,632
Interest Income	12,000	7,169	6,000	4,687
Total Revenue	82,700,787	83,181,202	84,523,051	22,279,326
Legislative	616,033	628,543	635,096	148,838
City Administration	1,856,258	1,606,510	1,873,088	335,569
Law Department	999,107	978,867	989,154	207,402
Administrative Services Department	8,643,197	7,919,254	8,776,493	1,498,670
Community and Economic Development	3,148,339	3,093,549	2,721,262	560,314
Police Department	24,752,938	25,400,515	25,552,038	6,236,893
Fire & Life Safety Services Department	13,314,621	13,451,268	13,741,148	3,262,550
Health Department	2,413,969	2,231,646	2,633,716	579,561
Public Works Department	9,559,460	9,065,156	9,660,554	2,461,401
Parks, Recreation & Community Services	17,392,621	17,402,177	17,937,873	3,260,929
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	18,552,127
Net Surplus (Deficit)	\$ (1,745,756)	\$ (346,283)	\$ 2,629	\$ 3,727,199
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		18,046,886
Total Ending Fund Balance		<u>\$ 18,046,886</u>		<u>\$ 21,774,085</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 March 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	\$ -	\$ -
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 March 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	\$ 273,204
Program Income	<u>1,750,000</u>	<u>93,235</u>	<u>-</u>	<u>205,290</u>
Total Revenue	<u>7,449,363</u>	<u>8,141,970</u>	<u>4,011,917</u>	<u>478,494</u>
Development Activities	6,771,363	7,628,312	3,505,000	210,760
Administration	338,749	292,431	341,622	43,641
Transfer to Debt Service	3,616	3,616	3,905	976
Transfer to Insurance	15,635	15,635	16,390	4,097
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>31,089</u>
Total Expenditures	<u>7,449,363</u>	<u>8,054,978</u>	<u>4,011,917</u>	<u>290,563</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 86,992</u>	<u>\$ -</u>	<u>\$ 187,931</u>
Beginning Fund Balance		-		86,992
Ending Fund Balance		<u>\$ 86,992</u>		<u>\$ 274,923</u>

City of Evanston
Motor Fuel Fund
As of March 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	\$ 436,803
Investment Earnings	2,000	1,103	2,000	194
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>436,997</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	33,250
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>175,000</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,443</u>	<u>2,233,000</u>	<u>208,250</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (195,064)</u>	<u>\$ (106,000)</u>	<u>\$ 228,747</u>
Beginning Fund Balance		1,200,244		1,005,180
Ending Fund Balance		<u>\$ 1,005,180</u>		<u>\$ 1,233,927</u>

City of Evanston
E911 Fund
As of March 31, 2013

	FY 2012 Budget	FY 2012 Unaudited	FY 2013 Budget	FY 2013 YTD
	<u>Amended</u>	<u>Actual</u>	<u>Adopted</u>	<u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 586,093	\$ 617,400	\$ 137,227
Wireless Surcharge Revenue	416,160	430,675	416,160	66,987
Interest Income	1,000	679	1,000	92
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>204,306</u>
Operating Expense	847,415	778,225	891,122	156,615
Transfer to General Fund	125,950	125,950	125,950	31,488
Transfer to Insurance Fund	95,095	95,095	98,993	24,748
Transfer to Debt Service Fund	10,385	10,385	11,215	2,804
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>215,655</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (29,764)</u>	<u>\$ (162,720)</u>	<u>\$ (11,349)</u>
Beginning Fund Balance		1,310,758		1,280,994
Ending Fund Balance		<u>\$ 1,280,994</u>		<u>\$ 1,269,645</u>

City of Evanston
Special Service Area #4 Fund
As of March 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	\$ 190,334
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>190,334</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>\$ 97,834</u>
Beginning Fund Balance		(61,031)		(97,559)
Ending Fund Balance		<u>\$ (97,559)</u>		<u>\$ 275</u>

City of Evanston
CDBG Fund
As of March 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	\$ 176,635
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	81,942	352,000	8,491
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>185,126</u>
CDBG Administration/Planning	232,382	185,561	195,522	53,511
Development Activities	432,000	600,087	612,500	-
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>184,131</u>
Total Expenditures	<u>1,696,193</u>	<u>1,687,281</u>	<u>1,925,100</u>	<u>238,481</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 357,797</u>	<u>\$ -</u>	<u>\$ (53,355)</u>
Beginning Fund Balance		422,799		780,596
Ending Fund Balance		<u>\$ 780,596</u>		<u>\$ 727,241</u>

City of Evanston
CDBG Loan Fund
As of March 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	16,454
Interest Income	<u>-</u>	<u>186</u>	<u>-</u>	<u>27</u>
Total Revenues	<u>9,000</u>	<u>258,113</u>	<u>9,000</u>	<u>16,481</u>
Program Expenses	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>29,606</u>
Total Expenditures	<u>20,000</u>	<u>155,978</u>	<u>20,000</u>	<u>29,606</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 102,135</u>	<u>\$ (11,000)</u>	<u>\$ (13,125)</u>
Beginning Fund Balance		2,002,080		2,104,215
Ending Fund Balance		<u>\$ 2,104,215</u>		<u>\$ 2,091,090</u>

City of Evanston
Economic Development Fund
As of March 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	\$ 385,490
Amusement Tax	300,000	230,606	300,000	110,290
Howard-Ridge Loan Repayment	48,500	48,500	48,500	12,125
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>56</u>
Total Revenues	<u>1,956,500</u>	<u>1,654,585</u>	<u>1,949,300</u>	<u>507,961</u>
Economic Development Activities	1,802,825	1,428,350	1,830,209	185,305
Capital Projects	160,000	101,745	3,500	-
Transfer to Debt Service	12,752	12,752	13,771	2,295
Transfer to Insurance	75,334	75,334	67,416	16,854
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>113,177</u>
Total Expenditures	<u>2,503,618</u>	<u>2,070,888</u>	<u>2,367,603</u>	<u>317,631</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (416,303)</u>	<u>\$ (418,303)</u>	<u>\$ 190,330</u>
Beginning Fund Balance		2,187,609		1,771,306
Ending Fund Balance		<u>\$ 1,771,306</u>		<u>\$ 1,961,636</u>

City of Evanston
 Neighborhood Improvement Fund
 As of March 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>
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 March 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	\$ 164,214
Interest Income	-	-	-	-
Program Income	<u>10,000</u>	<u>54,486</u>	-	-
Total Revenues	<u>510,000</u>	<u>705,590</u>	<u>797,400</u>	<u>164,214</u>
Home Administration/Planning	-	-	4,000	-
Development Activities	604,000	570,222	765,000	103,503
Transfers to General Fund	<u>59,958</u>	<u>42,960</u>	<u>28,400</u>	<u>10,740</u>
Total Expenditures	<u>663,958</u>	<u>613,182</u>	<u>797,400</u>	<u>114,243</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 92,408</u>	<u>\$ -</u>	<u>\$ 49,971</u>
Beginning Fund Balance		2,720,618		2,813,026
Ending Fund Balance		<u>\$ 2,813,026</u>		<u>\$ 2,862,997</u>

City of Evanston
Affordable Housing Fund
As of March 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	-
Rehab Repayments	-	8,333	-	2,083
Interest Income	125	723	228	52
Miscellaneous	-	11,551	-	-
Total Revenues	<u>125,125</u>	<u>70,607</u>	<u>155,228</u>	<u>2,135</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	71,440	-	-
Transfers to General Fund	23,990	23,990	23,990	5,998
Miscellaneous	40,000	-	46,000	15,000
Total Expenditures	<u>230,590</u>	<u>95,430</u>	<u>297,790</u>	<u>20,998</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (24,823)</u>	<u>\$ (142,562)</u>	<u>\$ (18,863)</u>
Beginning Fund Balance		2,258,517		2,233,694
Ending Fund Balance		<u>\$ 2,233,694</u>		<u>\$ 2,214,831</u>

City of Evanston
Washington National TIF Fund
As of March 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	\$ 2,444,826
Interest Income	<u>25,000</u>	<u>17,755</u>	<u>25,000</u>	<u>3,215</u>
Total Revenue	<u>5,098,000</u>	<u>4,762,533</u>	<u>4,625,000</u>	<u>2,448,041</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	24,550
Capital Improvements	2,536,000	622,674	2,886,000	-
Contractual Services	35,000	-	145,000	-
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	907,838
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>82,750</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>1,015,138</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (752,802)</u>	<u>\$ (4,121,726)</u>	<u>\$ 1,432,903</u>
Beginning Fund Balance		8,194,348		7,441,546
Ending Fund Balance		<u>\$ 7,441,546</u>		<u>\$ 8,874,449</u>

City of Evanston
Special Service Area #5
As of March 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	\$ 221,567
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>221,567</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>\$ 221,567</u>
Beginning Fund Balance		448,169		458,130
Ending Fund Balance		<u>\$ 458,130</u>		<u>\$ 679,697</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of March 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	\$ 705,397
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>3,435</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>708,832</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>36,100</u>
Total Expenditures	<u>3,656,203</u>	<u>1,880,795</u>	<u>3,765,011</u>	<u>36,100</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (753,733)</u>	<u>\$ (2,655,011)</u>	<u>\$ 672,732</u>
Beginning Fund Balance		5,000,873		4,247,140
Ending Fund Balance		<u>\$ 4,247,140</u>		<u>\$ 4,919,872</u>

City of Evanston
Southwest TIF
As of March 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	\$ 255,912
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>255,912</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>7,375</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>7,375</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 426,820</u>	<u>\$ (144,400)</u>	<u>\$ 248,537</u>
Beginning Fund Balance		(114,083)		312,737
Ending Fund Balance		<u>\$ 312,737</u>		<u>\$ 561,274</u>

City of Evanston
Debt Service Fund
As of March 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	\$ 6,210,361
Bond Proceeds/Premium/ Discounts	-	3,572,986	-	-
Transfer from Other Funds - IMRF	755,846	755,846	783,004	191,001
Miscellaneous Revenue	-	18,434	-	33,510
Interest Income	1,500	3,645	1,500	116
Transfer from Sewer Fund	-	99,650	190,210	47,552
Transfer from Special Assessment Fund	317,660	317,660	317,660	79,415
Total Revenue	<u>12,938,904</u>	<u>16,993,889</u>	<u>13,090,393</u>	<u>6,561,955</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>\$ 6,224,392</u>
Beginning Fund Balance		2,629,020		2,937,637
Ending Fund Balance		<u>\$ 2,937,637</u>		<u>\$ 9,162,029</u>

City of Evanston
Howard Ridge TIF
As of March 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	\$ 368,241
Interest Income	400	164	400	20
Miscellaneous	<u>-</u>	<u>15,125</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>862,400</u>	<u>486,387</u>	<u>500,400</u>	<u>368,261</u>
Economic Dev. Projects	300,000	25,267	-	-
Capital Improvements	900,000	102,269	800,000	1,843
Developer Agreement Payments	668,836	545,579	610,000	403,621
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	12,125
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>30,100</u>
Total Expenditures	<u>2,037,736</u>	<u>842,015</u>	<u>1,578,900</u>	<u>447,689</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (355,628)</u>	<u>\$ (1,078,500)</u>	<u>\$ (79,428)</u>
Beginning Fund Balance		1,100,753		745,125
Ending Fund Balance		<u>\$ 745,125</u>		<u>\$ 665,697</u>

City of Evanston
West Evanston TIF
As of March 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	\$ 45,442
Bond Proceeds	2,270,000	-	3,400,000	-
Interest Income	<u>1,000</u>	<u>714</u>	<u>1,000</u>	<u>72</u>
Total Revenue	<u>2,876,000</u>	<u>97,101</u>	<u>3,701,000</u>	<u>45,514</u>
Economic Development Projects	1,200,000	-	650,000	-
Other Charges	490,000	308,852	1,600,000	-
Debt Service - Interest	-	-	40,000	-
Transfers to General Fund	60,000	60,000	60,000	15,000
Capital Projects	<u>2,270,000</u>	<u>881,179</u>	<u>1,285,000</u>	<u>-</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>15,000</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (1,152,930)</u>	<u>\$ 66,000</u>	<u>\$ 30,514</u>
Beginning Fund Balance		1,495,593		342,663
Ending Fund Balance		<u>\$ 342,663</u>		<u>\$ 373,177</u>

City of Evanston
Dempster-Dodge TIF
As of March 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	-	-	-	-
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 March 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	-	-
Interest Income	-	19,073	10,000	5,559
Total Revenue	<u>9,619,200</u>	<u>5,947,607</u>	<u>9,243,000</u>	<u>5,559</u>
Capital Outlay (includes prior year rollovers)	14,175,358	6,476,841	10,794,172	296,297
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>118,750</u>
Total Expenditures	<u>14,650,358</u>	<u>6,951,841</u>	<u>11,269,172</u>	<u>415,047</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (1,004,234)</u>	<u>\$ (2,026,172)</u>	<u>\$ (409,488)</u>
Beginning Fund Balance		5,746,660		4,742,426
Ending Fund Balance		<u>\$ 4,742,426</u>		<u>\$ 4,332,938</u>

City of Evanston
Special Assessment Fund
As of March 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	\$ 79,202
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>79,939</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	79,415
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>-</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>79,415</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,644)</u>	<u>\$ (257,660)</u>	<u>\$ 524</u>
Beginning Fund Balance		2,944,889		1,905,245
Ending Fund Balance		<u>\$ 1,905,245</u>		<u>\$ 1,905,769</u>

City of Evanston
Parking Fund
As of March 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	\$ 754,566
Church Street Garage Operations	767,092	557,258	716,348	143,751
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	314,420
Sherman Avenue Garage Operations	1,356,275	1,460,452	1,417,275	408,437
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	907,838
Interest Income	15,070	15,818	15,070	837
Miscellaneous Revenue	11,400	10,100	11,400	2,671
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>2,532,520</u>
7005 - Parking System Administration	655,747	825,321	784,607	106,810
7015 - Parking Lots and Meters	1,584,510	701,415	829,052	118,880
7025 - Church Street Self Park	608,255	395,831	607,955	66,512
7030 - Church Street Debt Payments	173,126	173,126	171,250	-
7036 - Sherman Avenue Garage	5,772,432	4,775,635	5,750,270	183,993
7037 - Maple Avenue Garage	1,736,960	840,539	1,611,920	153,590
7039 - Parking Debt	-	26,504	27,461	-
Transfer to Insurance Fund	503,877	503,878	490,236	122,559
Transfer to General Fund	644,242	644,242	644,242	161,060
Transfer to Fleet	21,991	21,992	21,991	5,498
Transfer to Equipment Replacement	30,000	30,000	30,000	7,500
Capital Outlay	120,000	-	-	-
Capital Improvements	<u>3,400,000</u>	<u>1,834,294</u>	<u>3,455,000</u>	<u>463,606</u>
Total Expenditures	<u>15,251,140</u>	<u>10,772,777</u>	<u>14,423,984</u>	<u>1,390,008</u>
Net Surplus (Deficit)	<u>\$ (3,168,773)</u>	<u>\$ (230,012)</u>	<u>\$ (2,324,337)</u>	<u>\$ 1,142,512</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	701,415	792,400	118,880
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>118,880</u>
7025- Church Garage Activities	494,156	395,831	428,027	66,512
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>66,512</u>
7036 Sherman Garage Activities	1,199,756	1,525,635	1,172,020	183,993
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>183,993</u>
7037 Maple Garage Activities	1,013,991	840,539	945,722	153,590
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>153,590</u>
Beginning Unrestricted Fund Balance		15,196,441		14,966,429
Ending Unrestricted Fund Balance		<u>\$ 14,966,429</u>		<u>\$ 16,108,941</u>

City of Evanston
Water Fund
As of March 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	\$ 1,336,494
Skokie	2,800,000	2,989,109	2,856,000	625,956
Northwest Commission	4,414,000	5,033,996	4,517,000	1,138,536
Cross Connection Control Fees	91,000	98,805	100,500	-
Investment Earnings	2,500	15,025	2,500	4,414
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	1,184
Fees and Outside Work	80,000	228,159	80,000	14,328
Grants	262,500	262,500	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	11,188
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>3,222,767</u>
General Support	832,838	911,966	990,583	166,715
Pumping	2,368,467	2,274,005	2,333,247	428,431
Filtration	2,563,022	2,980,398	2,635,539	425,612
Distribution	1,464,106	1,153,470	1,424,324	265,720
Meter Maintenance	313,840	282,913	309,163	54,383
Other Operating Expenses	285,530	227,063	478,592	17,988
Debt Service	944,157	944,157	864,233	303,017
Debt Service - IEPA Loan 3382	67,506	67,506	67,506	-
Capital Outlay	162,500	81,237	248,500	2,223
Capital Improvements	7,837,000	6,182,933	7,435,000	27,507
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	839,075
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	117,123
Total Expense	<u>20,663,758</u>	<u>18,930,441</u>	<u>20,611,479</u>	<u>2,647,794</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 676,026</u>	<u>\$ (3,682,179)</u>	<u>\$ 574,973</u>
Beginning Unrestricted Fund Balance		8,246,988		8,923,014
Ending Unrestricted Fund Balance		<u>\$ 8,923,014</u>		<u>\$ 9,497,987</u>

City of Evanston
Sewer Fund
As of March 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	\$ 3,045,793
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	-
Miscellaneous	91,236	-	18,865	14
Total Revenue	<u>22,000,236</u>	<u>18,136,588</u>	<u>20,027,865</u>	<u>3,045,807</u>
Sewer Operations	1,869,650	2,037,201	2,134,549	393,313
Other Operating Expenses	48,100	48,098	43,300	-
Interfund Transfers Out - General Fund	142,200	142,200	142,200	35,550
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	67,497
Transfer to Debt Service	-	-	190,211	47,553
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	1,952,008
Total Expenses	<u>21,461,143</u>	<u>17,508,339</u>	<u>18,443,588</u>	<u>2,505,125</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 628,249</u>	<u>\$ 1,584,277</u>	<u>\$ 540,682</u>
Beginning Unrestricted Fund Balance		3,513,271		4,141,520
Ending Unrestricted Fund Balance		<u>\$ 4,141,520</u>		<u>\$ 4,682,202</u>

City of Evanston
Solid Waste
As of March 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	\$ 311,492
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	751,064
Sanitation Service Charge Penalty	30,000	52,865	30,000	9,364
Special Pickup Fees	100,000	51,413	100,000	11,165
State Recycling Grant	-	1,500	-	-
Trash Cart Sales	15,000	32,247	15,000	625
Investment Income	-	-	-	20
Yard Waste Fees	<u>350,000</u>	<u>190,957</u>	<u>350,000</u>	<u>23,728</u>
Total Revenue	<u>5,010,000</u>	<u>4,715,172</u>	<u>5,010,000</u>	<u>1,189,569</u>
Refuse Collection & Disposal	3,077,218	2,881,849	3,259,574	404,869
Residential Recycling Collection	1,360,393	1,129,376	1,254,398	251,382
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>656,251</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 91,976</u>	<u>\$ (254,222)</u>	<u>533,318</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,479,735)
Ending Unrestricted Fund Balance		<u>\$ (1,479,735)</u>		<u>(946,417)</u>

City of Evanston
Fleet Maintenance Fund
As of March 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	\$ 626,840
Library Fund	2,381	2,381	2,381	595
Parking Fund	21,992	21,992	21,992	5,498
Water Fund	122,751	122,751	122,751	30,688
Sewer Fund	177,729	177,729	177,729	44,432
Solid Waste Fund	298,071	298,071	298,071	74,518
Sale of Surplus Property	75,000	76,115	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	14,273
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>796,844</u>
General Support	284,571	240,361	292,007	61,098
Major Maintenance	3,211,873	3,203,629	3,217,058	516,348
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>577,446</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (1,723,447)</u>	<u>\$ (342,996)</u>	<u>\$ 219,398</u>
Beginning Fund Balance		1,639,611		(83,836)
Ending Fund Balance		<u>\$ (83,836)</u>		<u>\$ 135,562</u>

City of Evanston
Equipment Replacement Fund
As of March 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	\$ 310,647
Library Fund	1,700	1,700	1,700	425
Parking Fund	30,000	30,000	30,000	7,500
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	44,283
Miscellaneous Revenue	-	10,904	-	834
Sale of Surplus Property	210,217	253,156	210,217	15,648
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>379,337</u>
Capital Outlay	3,500,000	3,073,683	2,400,000	-
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>-</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 588,828</u>	<u>\$ (788,362)</u>	<u>\$ 379,337</u>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 968,165</u>

City of Evanston
Insurance Fund
As of March 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	\$ 30,301
General Admin Contribution- E911	930	930	930	233
General Admin Contribution- CDBG	930	930	930	233
General Admin Contribution- E.D.	930	930	930	233
General Admin Contribution- Parking	17,032	17,032	17,032	4,258
General Admin Contribution- Water Fund	24,962	24,962	24,962	6,241
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	3,596
Liability/Property Contribution- General	909,150	909,150	909,150	227,288
Liability/Property Contribution- E911	6,972	6,972	6,972	1,743
Liability/Property Contribution- CDBG	6,972	6,972	6,972	1,743
Liability/Property Contribution- E.D.	6,972	6,972	6,972	1,743
Liability/Property Contribution- Parking	127,731	127,731	127,731	31,933
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	46,802
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	26,972
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	311,215
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	1,475
Workers' Comp Contribution- E911	9,546	9,546	9,546	2,387
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	2,387
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	2,387
Workers' Comp Contribution- Parking	174,886	174,886	174,886	43,721
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	64,081
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	36,929
Subrogation Proceeds	83,300	121,316	83,300	37,025
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	904,926
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	2,065,727
Health Insurance Chargebacks - Library	308,920	308,920	318,681	-
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	4,097
Health Insurance Chargebacks- E911	77,647	77,647	81,545	20,386
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	3,147
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	12,492
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	42,647
Health Insurance Chargebacks- Water	561,211	561,211	596,392	149,098
Health Insurance Chargebacks- Sewer	140,199	140,199	168,030	42,007
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	28,555
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	45,854
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	351,876
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	331,751
One Time IPBC Distribution	200,000	200,000	300,000	75,000
Health & Life insurance - Subtotal	12,626,849	12,471,135	13,695,447	3,172,637
Total Revenues	16,143,385	16,184,590	17,211,983	4,077,563

City of Evanston
Insurance Fund
As of March 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	76,950
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	448,853
Liability Legal Fees	350,000	483,384	350,000	86,913
Liability Settlement Payments	400,000	1,065,006	400,000	73,040
Transfer - to ERI Debt Service	-	-	8,325	1,388
Workers' Comp Insurance Premiums	114,400	108,284	114,400	95,437
Workers' Comp Legal Fees	60,000	56,776	80,500	6,264
Workers' Comp Medical Payments	850,000	510,510	800,000	57,363
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	312,303
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	3,583,504	4,172,178	3,787,318	1,160,552
General Administration & Support	98,878	9,002	94,093	15,122
Health Insurance Premiums	13,005,609	13,178,021	13,458,615	3,201,330
Health Insurance Opt Out Payments	78,000	50,750	84,000	15,235
Health & Life Insurance - Subtotal	13,182,487	13,237,773	13,636,708	3,231,687
Total Expenditures	16,765,991	17,409,951	17,424,026	4,392,239
Net Surplus (Deficit)	\$ (622,605)	\$ (1,225,361)	\$ (212,043)	\$ (314,676)
Beginning Unrestricted Fund Balance		(6,124,772)		(7,350,133)
Ending Unrestricted Fund Balance		<u>\$ (7,350,133)</u>		<u>\$ (7,664,809)</u>

City of Evanston
Fire Pension Fund
As of March 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	\$ 3,189,246
Personal Property Repl Tax	282,000	282,000	280,000	-
Interest on Investment	600,000	753,329	800,000	575
Participant Contributions	900,000	848,912	922,500	203,150
Unrealized Gain	-	-	-	134
Miscellaneous	-	184	-	50
Total Revenue	<u>7,901,393</u>	<u>8,130,637</u>	<u>8,064,075</u>	<u>3,393,155</u>
Administrative Expenses	154,000	289,018	154,000	17,734
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,894	4,841,000	1,204,848
Widows' Pensions	1,070,000	1,068,600	1,090,000	255,569
Disability Pensions	1,060,000	1,261,223	1,350,000	335,142
QUILDRO	75,000	79,831	75,000	22,603
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,470,566</u>	<u>7,560,000</u>	<u>1,835,896</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 660,071</u>	<u>\$ 504,075</u>	<u>\$ 1,557,259</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>\$ 57,110,951</u>

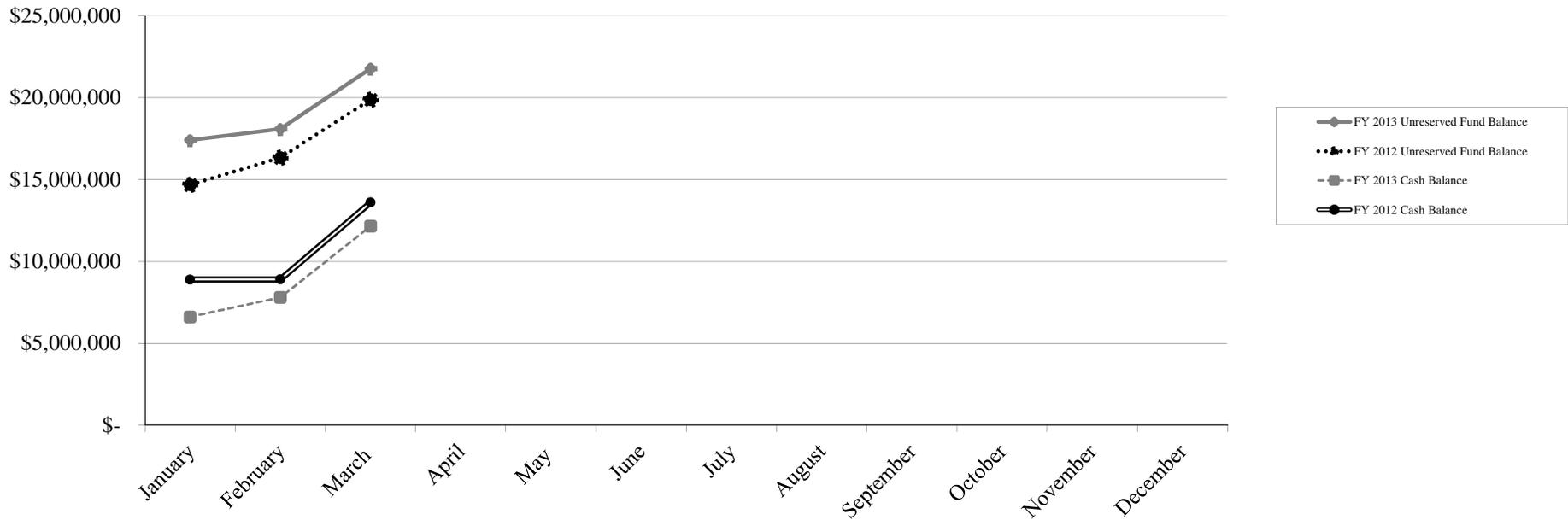
City of Evanston
Police Pension Fund
As of March 31, 2013

	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	\$ 4,278,369
Personal Property Repl Tax	325,000	325,000	325,000	-
Interest Income	1,600,000	2,343,610	2,625,000	92
Participant Contributions	1,385,000	1,599,434	1,383,750	377,903
Miscellaneous	-	125	-	-
Unrealized Gain / (Loss)	-	-	-	-
Total Revenue	<u>11,506,751</u>	<u>12,627,911</u>	<u>12,403,075</u>	<u>4,656,364</u>
Administrative Expenses	186,000	270,571	250,000	775
Retiree Pensions	7,250,000	7,299,098	7,500,769	1,928,278
Widow Pensions	818,000	868,955	868,000	215,005
Disability Pensions	625,000	652,875	700,000	175,240
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	5,270
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,225,923</u>	<u>9,486,769</u>	<u>2,324,568</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 3,401,988</u>	<u>\$ 2,916,306</u>	<u>\$ 2,331,796</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>\$ 78,330,048</u>

City of Evanston
Library Fund
As of March 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>
Revenue By Source				
Allocation - Property Taxes	4,253,214	4,087,402	\$ 4,253,214	\$ 2,183,020
Library Fines & Fees	\$ 150,000	\$ 148,074	185,000	43,612
Library Material Replacement	12,500	12,495	12,500	3,449
Copy Machine Charges	20,000	20,131	20,000	5,139
Meeting Room Fees	10,000	8,986	10,000	3,630
Non-resident Cards	2,460	989	1,690	260
North Branch Rental Income	47,325	58,606	59,660	15,207
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	4,570
Fund for Excellence	-	-	245,000	34,255
Transfer from Endowment	-	-	131,250	-
Total Revenues	<u>4,649,599</u>	<u>5,010,204</u>	<u>5,104,814</u>	<u>2,293,142</u>
Expenditures				
Youth Services	800,390	836,256	891,720	164,728
Adult Services	1,579,231	1,558,086	1,535,224	295,032
Circulation	589,769	618,770	612,892	127,767
Neighborhood Services	203,336	195,587	360,757	55,822
Technical Services	473,306	484,877	503,433	66,799
Maintenance	491,375	476,783	507,517	77,853
Administration	512,192	510,186	669,377	112,949
Total Expenditures	<u>4,649,599</u>	<u>4,680,545</u>	<u>5,080,920</u>	<u>900,950</u>
Net Surplus (Deficit)	<u>-</u>	<u>329,659</u>	<u>23,894</u>	<u>\$ 1,392,192</u>
Beginning Fund Balance		-		329,659
Ending Fund Balance		<u>329,659</u>		<u>1,721,851</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									
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970									
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633									
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167									